



DAFTAR LAMPIRAN

Lampiran 1 Surat Keputusan Bimbingan



STIE-PPI
AKUNTANSI - MANAJEMEN
Terakreditasi B

SURAT KEPUTUSAN
KETUA SEKOLAH TINGGI ILMU EKONOMI
PUTRA PERDANA INDONESIA
Nomor :194/01-A.01/43194/X/2021

Tentang
DOSEN PEMBIMBING SKRIPSI TAHUN AKADEMIK 2021/2022
PROGRAM STUDI AKUNTANSI

KETUA STIE PUTRA PERDANA INDONESIA,

Menimbang : 1. Bahwa untuk menjamin kelancaran penyelesaian proses penyusunan skripsi mahasiswa Program Studi Akuntansi Sekolah Tinggi Ilmu Ekonomi Ppi Tahun Akademik 2021/2022, perlu mengangkat Dosen Pembimbing Skripsi.
2. Bahwa nama yang tercantum dalam surat keputusan ini telah memenuhi syarat ketentuan akademik dan mempunyai kemampuan untuk melaksanakan tugas tersebut.

Mengingat : 1. UU No. 12 Tentang Pendidikan Tinggi.
2. Permendikbud No. 3 Tahun 2020 Tentang Standar Nasional Pendidikan Tinggi
3. Permendikbud No. 50 Tahun 2014 Tentang Sistem Penjaminan Mutu Pendidikan Tinggi
4. Statuta Sekolah Tinggi Ilmu Ekonomi Ppi

Memperhatikan : Hasil keputusan rapat pimpinan Sekolah Tinggi Ilmu Ekonomi Ppi tentang Penetapan Dosen Pembimbing Skripsi untuk Tahun Akademik 2021/2022 di Sekolah Tinggi Ilmu Ekonomi Putra Perdana Indonesia (STIE-PPI) Tangerang.

MEMUTUSKAN :

Menetapkan : 1. Mengangkat dan menetapkan dosen pembimbing skripsi:

Nama	SUHARIYANTO, M.Ak.
NIDN	0410086804
Jabatan Fungsional	ASISTEN AHLI

Dalam penyusunan Skripsi Mahasiswa:

NAMA	EVA ZULLIFAH
NIM	1716220092
Program Studi	AKUNTANSI

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Terakreditasi B

2. Tugas membimbing Skripsi selama 1 (satu) semester dan dapat diperpanjang selama 1 (satu) semester berikutnya.
3. kepadanya diberikan tunjangan honor sesuai dengan ketentuan yang berlaku di Sekolah Tinggi Ilmu Ekonomi Ppi.
4. Surat Keputusan ini berlaku mulai tanggal surat keputusan ini ditetapkan dan apabila dikemudian hari terdapat kekeliruan akan dilakukan perbaikan sebagaimana mestinya.

Ditetapkan di : Tangerang
Pada tanggal : 01 November 2021












Dr. H. Juanda, S.H.,S.E.,M.M
NIP: 194100001

Tembusan :

1. Ketua Yayasan PPI
2. BPH Yayasan PPI
3. Arsip

Lampiran 2 Formulir Bimbingan Skripsi


FORMULIR BIMBINGAN SKRIPSI

Nama Mahasiswa	EVA ZULLIFAH		
NIM	1716220092		
Dosen Pembimbing	1. SUHARIYANTO, M.Ak. 2.		
Judul Skripsi	PENGARUH FINANCIAL LEVERAGE, INTELEKTUAL CAPITAL dan EARNING per SHARE TERHADAP MUDA1 PERUSAHAAN Pada Industri Barang Konsumsi di BEI th 2018-2020		
Konsultasi ke	Materi (BAB)	Tanggal Konsultasi	Tanda Tangan Pembimbing
I	BAB I	29/11	
II	BAB II	6/12	
III	BAB III	1/2	
IV	BAB IV	8/22	
V	BAB V	8/22	
VI	BAB 1-1	12/8	
VII	Lampiran	19/8	
VIII	Daftar pustaka, tabel	14/8	

Lampiran 3 Daftar Perusahaan

No	Nama Perusahaan	Kode
1	PT. Unilever Indonesia Tbk	UNVR
2	PT. Hanjaya Mandala Sampoerna Tbk	HMSP
3	PT. Indofood CBP Sukses Makmur Tbk	ICBP
4	PT. Kalbe Farma Tbk	KLBF
5	PT. Gudang Garam Tbk	GGRM
6	PT. Mayora Indah Tbk	MYOR
7	PT. Indofood Sukses Makmur Tbk	INDF
8	PT. Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO
9	PT. Ultra Jaya Milk Industry & Trading Company Tbk	ULTJ
10	PT. Multi Bintang Indonesia Tbk	MLBI
11	PT. Garudafood Putra Putri Jaya Tbk	GOOD
12	PT. Nippon Indosari Corpindo Tbk	ROTI
13	PT. Tempo Scan Pacific Tbk	TSPC
14	PT. Sariguna Primatirta Tbk	CLEO
15	PT. Integra Indocabinet Tbk	WOOD
16	PT. Delta Djakarta Tbk	DLTA
17	PT. Kino Indonesia Tbk	KINO
18	PT. Darya-Varia Laboratoria Tbk	DVLA
19	PT. Buyung Poetra Sembada Tbk	HOKI
20	PT. Wismilak Inti Makmur Tbk	WIIM
21	PT. Sekar Laut Tbk	SKLT
22	PT. Campina Ice Cream Industry Tbk	CAMP

23	PT. Wilmar Cahaya Indonesia Tbk	CEKA
24	PT. Akasha Wira International Tbk	ADES
25	PT. Hartadinata Abadi Tbk	HRTA
26	PT. Sekar Bumi Tbk	SKBM
27	PT. Budi Starch & Sweetener Tbk	BUDI
28	PT. Chitose Internasional Tbk	CINT
29	PT. Wahana Interfood Nusantara Tbk	COCO
30	PT. Siantar Top Tbk	STTP
31	PT. Pyridam Farma Tbk	PYFA

Lampiran 4 Data Instrumen Penelitian

Perhitungan Nilai Perusahaan (PBV) Tahun 2018-2020

KODE	Tahun	Total Ekuitas	Jumlah Saham Beredar	NBVS	Harga Saham	PBV
UNVR	2018	7,578,133,000,000	7,630,000,000	993.202228	9,080	9.1421
	2019	5,281,862,000,000	7,630,000,000	692.2492792	8,400	12.1344
	2020	4,937,368,000,000	38,150,000,000	129.4198689	7,350	56.7919
HMSP	2018	35,358,253,000,000	116,318,076,900	303.9790026	3,710	12.2048
	2019	35,679,730,000,000	116,318,076,900	306.7427777	2,100	6.8461
	2020	30,241,426,000,000	116,318,076,900	259.9890473	1,505	5.7887
ICBP	2018	22,707,150,000,000	11,661,908,000	1947.121346	10,450	5.3669
	2019	26,671,104,000,000	11,661,908,000	2287.027474	11,150	4.8753
	2020	50,318,053,000,000	11,661,908,000	4314.735891	9,575	2.2191
KLBF	2018	15,294,594,796,354	46,875,122,110	326.283839	1,520	4.6585
	2019	16,705,582,476,031	46,875,122,110	356.3848311	1,620	4.5456
	2020	18,276,082,144,080	46,875,122,110	389.8887367	1,480	3.7960
GGRM	2018	45,133,233,000,000	1,924,088,000	23456.94843	83,625	3.5650
	2019	50,930,758,000,000	1,924,088,000	26470.07725	53,000	2.0023
	2020	58,522,408,000,000	1,924,088,000	30415.66082	41,000	1.3480
MYOR	2018	8,542,544,481,694	22,358,699,725	382.0680356	2,620	6.8574
	2019	9,911,940,195,318	22,358,699,725	443.3146971	2,050	4.6243
	2020	11,271,468,049,958	22,358,699,725	504.1200154	2,710	5.3757
INDF	2018	96,537,796,000,000	8,780,426,500	10994.65909	7,450	0.6776
	2019	96,198,559,000,000	8,780,426,500	10956.02349	7,925	0.7233
	2020	163,136,516,000,000	8,780,426,500	18579.56627	6,850	0.3687
SIDO	2018	2,902,614,000,000	15,000,000,000	193.5076	416.82	2.1540
	2019	3,064,707,000,000	15,000,000,000	204.3138	632.67	3.0966

	2020	322,174,000,000	30,000,000,000	10.73913333	798.90	74.3915
ULTJ	2018	4,774,956,000,000	11,554,000,000	413.2729791	1,350	3.2666
	2019	5,655,139,000,000	11,554,000,000	489.4529167	1,680	3.4324
	2020	4,781,737,000,000	10,398,175,200	459.8630921	1,600	3.4793
MLBI	2018	1,167,536,000,000	2,107,000,000	554.122449	16,000	17.5052
	2019	1,146,007,000,000	2,107,000,000	543.9046037	15,500	28.4976
	2020	1,433,406,000,000	2,107,000,000	680.3065971	9,700	14.2583
GOOD	2018	2,489,408,476,680	7,130,087,567	349.1413609	375	1.0741
	2019	2,765,520,764,915	7,379,580,291	374.7531236	302	0.8059
	2020	2,894,436,789,153	7,379,580,291	392.2224131	254	0.6476
ROTI	2018	2,916,901,120,111	6,186,488,888	471.4954109	1,200	2.5451
	2019	3,092,597,379,097	6,186,488,888	499.8954068	1,300	2.6005
	2020	3,227,671,047,731	6,186,488,888	521.7290625	1,360	2.6067
TSPC	2018	5,432,848,070,494	4,500,000,000	1207.299571	1,390	1.1513
	2019	5,791,035,969,893	4,500,000,000	1286.896882	1,395	1.0840
	2020	6,377,235,707,755	4,500,000,000	1417.163491	1,400	0.9879
CLEO	2018	635,478,469,892	12,000,000,000	52.95653916	284	5.3629
	2019	766,299,436,026	12,000,000,000	63.85828634	505	7.9081
	2020	894,746,110,680	12,000,000,000	74.56217589	500	6.7058
WOOD	2018	2,450,039,514,752	6,306,250,000	388.5097347	615	1.5830
	2019	2,703,608,388,082	6,306,250,000	428.7188722	685	1.5978
	2020	3,029,837,381,689	6,306,250,000	480.4499317	560	1.1656
DLTA	2018	1,284,163,814,000	800,659,050	1603.883468	5,500	3.4292
	2019	1,213,563,332,000	800,659,050	1515.705508	6,800	4.4864
	2020	1,019,898,963,000	800,659,050	1273.824311	4,400	3.4542
KINO	2018	2,186,900,126,396	1,428,571,500	1530.830012	2,800	1.8291
	2019	2,702,862,179,552	1,428,571,500	1892.003431	3,430	1.8129

	2020	2,577,235,546,221	1,428,571,500	1804.064792	2,720	1.5077
DVLA	2018	1,200,261,863,000	1,120,000,000	1071.662378	1,940	1.8103
	2019	1,306,078,988,000	1,120,000,000	1166.141954	2,250	1.9294
	2020	1,326,287,143,000	1,120,000,000	1184.184949	2,420	2.0436
HOKI	2018	563,167,578,239	2,374,834,620	237.1397037	182.5	0.7696
	2019	641,567,444,819	2,378,405,500	269.7468724	235	0.8712
	2020	662,560,916,609	2,419,438,170	273.8490799	251.25	0.9175
WIIM	2018	1,005,236,802,665	2,099,873,760	478.7129692	141	0.2945
	2019	1,033,170,577,477	2,099,873,760	492.0155664	168	0.3415
	2020	1,185,851,841,509	2,099,873,760	564.7253012	540	0.9562
SKLT	2018	339,236,007,000	690,740,500	491.1193234	1500	3.0542
	2019	380,381,947,966	690,740,500	550.6871943	1610	2.9236
	2020	406,954,570,727	690,740,500	589.1569565	1565	2.6563
CAMP	2018	885,422,598,655	5,885,000,000	150.4541374	346	2.2997
	2019	935,392,483,850	5,885,000,000	158.9451969	374	2.3530
	2020	961,711,929,701	5,885,000,000	163.4174902	302	1.8480
CEKA	2018	976,647,575,842	595,000,000	1641.424497	1375	0.8377
	2019	1,131,294,696,834	595,000,000	1901.335625	1670	0.8783
	2020	1,260,714,994,864	595,000,000	2118.848731	1785	0.8424
ADES	2018	481,914,000,000	589,896,800	816.9462862	920	1.1261
	2019	567,937,000,000	589,896,800	962.7734885	1045	1.0854
	2020	700,508,000,000	589,896,800	1187.509408	1460	1.2295
HRTA	2018	1,092,723,219,024	4,605,262,400	237.2770809	306	1.2896
	2019	1,211,246,898,396	4,605,262,400	263.0136555	200	0.7604
	2020	1,356,947,214,766	4,605,262,400	294.6514437	244	0.8281
SKBM	2018	1,040,576,552,571	1,726,003,217	602.8821629	695	1.1528
	2019	1,035,820,381,000	1,726,003,217	600.1265645	410	0.6832

	2020	961,981,659,335	1,726,003,217	557.3463884	324	0.5813
PYFA	2018	118,927,560,800	535,080,000	222.2612708	189	0.8504
	2019	124,725,993,563	535,080,000	233.0978425	198	0.8494
	2020	157,631,750,155	535,050,000	294.6112516	975	3.3094
BUDI	2018	1,226,484,000,000	4,498,997,362	272.6127404	96	0.3521
	2019	1,285,318,000,000	4,498,997,362	285.6898763	103	0.3605
	2020	1,322,156,000,000	4,498,997,362	293.8779229	99	0.3369
CINT	2018	388,678,577,828	1,000,000,000	388.6785778	284	0.7307
	2019	389,671,404,669	1,000,000,000	389.6714047	302	0.7750
	2020	385,357,367,073	1,000,000,000	385.3573671	240	0.6228
COCO	2018	50,216,465,430	340,000,000	147.6954866	336	2.2750
	2019	109,361,193,193	560,242,105	195.2034526	910	4.6618
	2020	112,068,982,561	560,284,938	200.0214087	700	3.4996
STTP	2018	1,646,387,946,952	1,310,000,000	1256.784692	3750	2.9838
	2019	2,148,007,007,980	1,310,000,000	1639.700006	4500	2.7444
	2020	2,673,298,199,144	1,310,000,000	2040.685648	9500	4.6553

Perhitungan Financial Leverage (DER) Tahun 2018-2020

KODE	Tahun	HUTANG	EKUITAS	Debt to Equity Ratio
UNVR	2018	11,944,837,000,000	7,578,133,000,000	1.5762
	2019	15,367,509,000,000	5,281,862,000,000	2.9095
	2020	15,597,264,000,000	4,937,368,000,000	3.1590
HMSP	2018	11,244,167,000,000	35,358,253,000,000	0.3180
	2019	15,223,076,000,000	35,679,730,000,000	0.4267
	2020	19,432,604,000,000	30,241,426,000,000	0.6426
ICBP	2018	11,660,003,000,000	22,707,150,000,000	0.5135
	2019	12,038,210,000,000	26,671,104,000,000	0.4514
	2020	53,270,272,000,000	50,318,053,000,000	1.0587
KLBF	2018	2,851,611,349,015	15,294,594,796,354	0.1864
	2019	3,559,144,386,553	16,705,582,476,031	0.2131
	2020	4,288,218,173,294	18,276,082,144,080	0.2346
GGRM	2018	23,963,934,000,000	45,133,233,000,000	0.5310
	2019	27,716,516,000,000	50,930,758,000,000	0.5442
	2020	19,668,941,000,000	58,522,408,000,000	0.3361
MYOR	2018	9,049,161,944,940	8,542,544,481,694	1.0593
	2019	9,125,978,611,155	9,911,940,195,318	0.9207
	2020	8,506,032,464,592	11,271,468,049,958	0.7547
INDF	2018	46,620,996,000,000	96,537,796,000,000	0.4829
	2019	41,996,071,000,000	96,198,559,000,000	0.4366
	2020	83,998,472,000,000	163,136,516,000,000	0.5149
SIDO	2018	435,014,000,000	2,902,614,000,000	0.1499
	2019	464,850,000,000	3,064,707,000,000	0.1517
	2020	627,776,000,000	322,174,000,000	1.9486
ULTJ	2018	780,915,000,000	4,774,956,000,000	0.1635
	2019	953,283,000,000	5,655,139,000,000	0.1686
	2020	3,972,379,000,000	4,781,737,000,000	0.8307
MLBI	2018	1,721,965,000,000	1,167,536,000,000	1.4749
	2019	1,750,943,000,000	1,146,007,000,000	1.5279
	2020	1,474,019,000,000	1,433,406,000,000	1.0283
GOOD	2018	1,722,999,829,003	2,489,408,476,680	0.6921
	2019	2,297,546,907,499	2,765,520,764,915	0.8308
	2020	993,665,175,862	2,894,436,789,153	0.3433
ROTI	2018	1,476,909,260,772	2,916,901,120,111	0.5063
	2019	1,589,486,465,854	3,092,597,379,097	0.5140
	2020	1,224,495,624,254	3,227,671,047,731	0.3794

TSPC	2018	2,437,126,989,832	5,432,848,070,494	0.4486
	2019	2,581,733,610,850	5,791,035,969,893	0.4458
	2020	2,727,421,825,611	6,377,235,707,755	0.4277
CLEO	2018	198,455,391,702	635,478,469,892	0.3123
	2019	478,844,867,693	766,299,436,026	0.6249
	2020	416,194,010,942	894,746,110,680	0.4652
WOOD	2018	2,138,457,892,658	2,450,039,514,752	0.8728
	2019	2,811,776,373,408	2,703,608,388,082	1.0400
	2020	2,919,169,404,821	3,029,837,381,689	0.9635
DLTA	2018	239,353,356,000	1,284,163,814,000	0.1864
	2019	212,420,390,000	1,213,563,332,000	0.1750
	2020	205,681,950,000	1,019,898,963,000	0.2017
KINO	2018	1,405,264,079,012	2,186,900,126,396	0.6426
	2019	1,992,902,779,331	2,702,862,179,552	0.7373
	2020	2,678,123,608,810	2,577,235,546,221	1.0391
DVLA	2018	482,559,876,000	1,200,261,863,000	0.4020
	2019	523,881,726,000	1,306,078,988,000	0.4011
	2020	660,424,729,000	1,326,287,143,000	0.4980
HOKI	2018	195,678,977,792	563,167,578,239	0.3475
	2019	207,108,590,481	641,567,444,819	0.3228
	2020	244,363,297,557	662,560,916,609	0.3688
WIIM	2018	250,337,111,893	1,005,236,802,665	0.2490
	2019	266,351,031,079	1,033,170,577,477	0.2578
	2020	428,590,166,019	1,185,851,841,509	0.3614
SKLT	2018	408,057,718,435	339,236,007,000	1.2029
	2019	410,463,595,860	380,381,947,966	1.0791
	2020	366,908,471,713	406,954,570,727	0.9016
CAMP	2018	118,853,215,128	885,422,598,655	0.1342
	2019	122,136,752,135	935,392,483,850	0.1306
	2020	125,161,736,940	961,711,929,701	0.1301
CEKA	2018	192,308,466,864	976,647,575,842	0.1969
	2019	261,784,845,240	1,131,294,696,834	0.2314
	2020	305,958,833,204	1,260,714,994,864	0.2427
ADES	2018	399,361,000,000	481,914,000,000	0.8287
	2019	254,438,000,000	567,937,000,000	0.4480
	2020	258,283,000,000	700,508,000,000	0.3687
HRTA	2018	444,308,333,455	1,092,723,219,024	0.4066
	2019	1,099,943,156,591	1,211,246,898,396	0.9081
	2020	1,473,739,202,695	1,356,947,214,766	1.0861

SKBM	2018	730,789,419,438	1,040,576,552,571	0.7023
	2019	784,562,971,811	1,035,820,381,000	0.7574
	2020	806,678,887,419	961,981,659,335	0.8386
PYFA	2018	68,129,603,054	118,927,560,800	0.5729
	2019	66,060,214,687	124,725,993,563	0.5296
	2020	70,943,630,711	157,631,750,155	0.4501
BUDI	2018	2,166,496,000,000	1,226,484,000,000	1.7664
	2019	1,714,449,000,000	1,285,318,000,000	1.3339
	2020	1,640,851,000,000	1,322,156,000,000	1.2410
CINT	2018	102,703,457,308	388,678,577,828	0.2642
	2019	131,822,380,207	389,671,404,669	0.3383
	2020	112,663,245,901	385,357,367,073	0.2924
COCO	2018	112,533,274,136	50,216,465,430	2.2410
	2019	141,081,394,549	109,361,193,193	1.2900
	2020	151,685,431,882	112,068,982,561	1.3535
STTP	2018	984,801,863,078	1,646,387,946,952	0.5982
	2019	733,556,075,974	2,148,007,007,980	0.3415
	2020	775,696,860,738	2,673,298,199,144	0.2902

Perhitungan Intellectual Capital (VAIC™) Tahun 2018-2020

KODE	Tahun	VACA	VAHU	STVA	VAIC™
UNVR	2018	1.514296595	5.492408151	0.817930501	7.824635247
	2019	1.789167343	4.00433182	0.750270446	6.543769609
	2020	1.936552835	3.817156832	0.738024911	6.491734579
HMSP	2018	0.623899886	2.616610201	0.617826148	3.858336234
	2019	0.628515827	2.640365961	0.621264622	3.89014641
	2020	0.61822045	1.829777609	0.453485497	2.901483557
ICBP	2018	0.701825769	1.485280806	0.326726639	2.513833214
	2019	0.646790737	1.498212805	0.332538077	2.477541619
	2020	0.39210293	1.602982984	0.37616306	2.371248973
KLBF	2018	0.320023	2.090008294	0.521532999	2.931564292
	2019	0.300399051	2.003250844	0.500811392	2.804461287
	2020	0.299281147	2.100736428	0.523976456	2.923994031
GGRM	2018	0.256456634	3.209218432	0.688397652	4.154072717
	2019	0.289643461	3.733055155	0.732122897	4.754821513
	2020	0.199853277	2.849747794	0.649091754	3.698692825
MYOR	2018	0.450261154	1.883975095	0.469207421	2.80344367
	2019	0.429593915	1.912846782	0.477218976	2.819659672
	2020	0.386549425	1.884200696	0.469270974	2.740021096
INDF	2018	0.117942417	2.261299995	0.557776499	2.937018911
	2019	0.123787083	2.238592065	0.553290653	2.9156698
	2020	0.073724401	4.316947885	0.768354859	5.159027146
SIDO	2018	0.35608834	2.771612602	0.639199216	3.766900158
	2019	0.375038788	3.309837213	0.697870338	4.382746339
	2020	4.081878116	3.412960204	0.706999221	8.20183754
ULTJ	2018	0.205568386	3.515247014	0.71552497	4.43634037
	2019	0.23598076	4.385300661	0.771965464	5.393246885
	2020	0.308337326	4.361307575	0.770710966	5.440355867
MLBI	2018	1.272518363	5.765944813	0.826567886	7.865031062
	2019	1.295492087	5.348734909	0.813039903	7.457266899
	2020	0.377390635	2.143988395	0.533579565	3.054958595
GOOD	2018	0.629650484	1.391464908	0.281332936	2.302448328
	2019	0.565147934	1.35384545	0.261363252	2.180356637
	2020	0.475752738	1.15997951	0.137915807	1.773648055
ROTI	2018	0.291383088	1.190995641	0.160366364	1.642745093
	2019	0.331136095	1.276550402	0.216638843	1.82432534

	2020	0.334386907	1.155808204	0.134804549	1.62499966
TSPC	2018	0.311823976	1.484674254	0.326451578	2.122949809
	2019	0.298543817	1.489925371	0.328825444	2.117294632
	2020	0.289076022	1.844240557	0.457771387	2.591087966
CLEO	2018	0.366205047	1.375333979	0.27290388	2.014442905
	2019	0.438597248	1.621831154	0.383413003	2.443841405
	2020	0.371110838	1.652803352	0.394967345	2.418881535
WOOD	2018	0.3574764	2.537869578	0.605968719	3.501314698
	2019	0.236268575	1.658263402	0.396959494	2.291491471
	2020	0.253764696	1.749013598	0.428249157	2.431027451
DLTA	2018	0.430318427	2.696796098	0.629189615	3.75630414
	2019	0.421283751	2.567312406	0.610487607	3.599083764
	2020	0.322944014	1.562643558	0.360058796	2.245646368
KINO	2018	0.304879708	1.367069671	0.268508386	1.940457765
	2019	0.434850881	1.83274461	0.454370241	2.721965733
	2020	0.306243552	1.163490578	0.14051732	1.610251449
DVLA	2018	0.417666534	1.682329947	0.405586281	2.505582762
	2019	0.40897754	1.695966974	0.410365876	2.51531039
	2020	0.353233929	1.417148472	0.294357634	2.064740036
HOKI	2018	0.221812011	3.861859817	0.741057406	4.824729233
	2019	0.213854352	4.043814136	0.752708714	5.010377201
	2020	0.111838449	2.021162845	0.505235314	2.638236608
WIIM	2018	0.255203253	1.118335313	0.105813803	1.479352369
	2019	0.277321003	1.131040945	0.11585871	1.524220658
	2020	0.345205725	1.642148316	0.391041607	2.378395648
SKLT	2018	0.620362201	1.206487588	0.17114771	1.997997498
	2019	0.640965354	1.237178517	0.191709211	2.069853082
	2020	0.577887307	1.180139969	0.152642884	1.91067016
CAMP	2018	0.192585118	1.618548071	0.382162311	2.1932955
	2019	0.202494991	1.655251041	0.395862032	2.253608065
	2020	0.16729946	1.384975257	0.27796544	1.830240158
CEKA	2018	0.187093495	2.218982889	0.549343077	2.955419462
	2019	0.240821901	4.673607157	0.786032508	5.700461567
	2020	0.200192951	3.976718626	0.748536395	4.925447973
HRTA	2018	0.147659009	4.29853991	0.767362867	5.213561786
	2019	0.164215856	4.087867735	0.75537369	5.007457281
	2020	0.166411183	4.062156146	0.753825317	4.982392647
SKBM	2018	0.135782511	1.141201189	0.123730321	1.400714021
	2019	0.155470224	1.004513905	0.004493622	1.16447775

	2020	0.207775453	1.032404413	0.031387325	1.271567191
BUDI	2018	0.179164995	1.292887275	0.226537364	1.698589635
	2019	0.205141451	1.446022057	0.308447617	1.959611125
	2020	0.188976944	1.343136675	0.255474131	1.78758775
CINT	2018	0.025349074	0.147432195	0.160841246	0.333622515
	2019	0.055933956	0.321999178	0.094720561	0.472653694
	2020	0.043892989	0.274135747	0.016999446	0.335028181
COCO	2018	10.55792652	78.62575844	0.315604364	89.49928933
	2019	7.299305189	57.64665031	0.364674027	65.31062953
	2020	8.823683302	69.52144276	0.159074067	78.50420013
STTP	2018	0.322027231	1.949657268	0.487089338	2.758773837
	2019	0.371628548	2.559987119	0.609373034	3.540988701
	2020	0.36990307	2.71953095	0.632289531	3.721723551

Perhitungan Earning Per Share (EPS) Tahun 2018-2020

KODE	Tahun	EPS
UNVR	2018	238.8
	2019	193.8
	2020	188
HMSP	2018	116
	2019	118
	2020	74
ICBP	2018	392
	2019	432
	2020	565
KLBF	2018	52.42
	2019	53.48
	2020	58.31
GGRM	2018	4049.618313
	2019	5654.991352
	2020	3974.727247
MYOR	2018	76.76456458
	2019	88.90299579
	2020	92.16241781
INDF	2018	474.4758996
	2019	558.9901266
	2020	735
SIDO	2018	22.13188758
	2019	26.92657842
	2020	31.13830491
ULTJ	2018	60.39328371
	2019	89.3436905
	2020	99.52952961
MLBI	2018	581.1988609
	2019	572.255814
	2020	135.5794969
GOOD	2018	56.79117532
	2019	56.48822651
	2020	35.20008424
ROTI	2018	28.06999904
	2019	49.29000368

KODE	Tahun	EPS
KINO	2018	105.104042
	2019	364.310853
	2020	79.5876178
DVLA	2018	179.153543
	2019	198.020758
	2020	144.708021
HOKI	2018	37.9795441
	2019	43.6103658
	2020	15.7220052
WIIM	2018	24.3552026
	2019	13
	2020	82
SKLT	2018	46.2606887
	2019	65.0658647
	2020	61.5574832
CAMP	2018	10.5263034
	2019	13.0431316
	2020	7.48442282
CEKA	2018	155.713709
	2019	362.116303
	2020	305.567385
ADES	2018	89.7750251
	2019	142.20284
	2020	230.191111
HRTA	2018	26.7957505
	2019	32.5952293
	2020	37.0804837
SKBM	2018	8.01412323
	2019	2.42591434
	2020	5.99134353
PYFA	2018	15.7872617
	2019	17.4604135
	2020	41.3103915
BUDI	2018	10.6832692
	2019	13.6092545

	2020	35.98000285
TSPC	2018	113.7841687
	2019	123.1695558
	2020	175.0673633
CLEO	2018	5.292411811
	2019	10.73865772
	2020	10.92907488
WOOD	2018	38.37623092
	2019	34.57907838
	2020	49.8510846
DLTA	2018	422.2355958
	2019	397.0476622
	2020	154.9203684

	2020	13.8910951
CINT	2018	12.808954
	2019	7.08240757
	2020	1.06702391
COCO	2018	187.221879
	2019	16.1526533
	2020	4.80229966
STTP	2018	194,81
	2019	368.413563
	2020	479.818973

Lampiran 5 Tabel Durbin-Watson

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.376	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.758	1.6044	0.5948	1.928	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.864	0.512	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.045	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.077	1.3605	0.9455	1.5432	0.814	1.7501	0.6852	1.9774	0.562	2.2198
16	1.1062	1.3709	0.982	1.5386	0.8572	1.7277	0.734	1.9351	0.615	2.1567
17	1.133	1.3812	1.0154	1.5361	0.8968	1.7101	0.779	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.06
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.42	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.664	0.9578	1.7974	0.8629	1.94
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.101	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.654	1.0381	1.7666	0.953	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.651	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.352	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.363	1.4957	1.2969	1.5701	1.2292	1.65	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.577	1.2576	1.6511	1.1927	1.7298	1.127	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.419	1.5297	1.3635	1.5904	1.3068	1.655	1.2489	1.7233	1.1901	1.795
38	1.427	1.5348	1.373	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.549	1.3992	1.6031	1.348	1.6603	1.2958	1.7205	1.2428	1.7835

42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.72	1.266	1.7794
44	1.4692	1.5619	1.4226	1.612	1.3749	1.6647	1.3263	1.72	1.2769	1.7777
45	1.4754	1.566	1.4298	1.6148	1.3832	1.6662	1.3357	1.72	1.2874	1.7762
46	1.4814	1.57	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.45	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.721	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4	1.7228	1.3592	1.7689
54	1.523	1.5983	1.4851	1.6383	1.4464	1.68	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.724	1.3743	1.7681
56	1.532	1.6045	1.4954	1.643	1.4581	1.683	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.686	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.654	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.499	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.567	1.6294	1.5355	1.6621	1.5035	1.696	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.664	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.666	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.547	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.639	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.768
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.536	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.65	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.739	1.4866	1.7698
76	1.6009	1.6541	1.574	1.6819	1.5467	1.7104	1.519	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.495	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.583	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.662	1.5859	1.6882	1.56	1.7153	1.5337	1.743	1.507	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.772
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724

83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.544	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.721	1.5505	1.747	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.578	1.7221	1.5536	1.7478	1.5289	1.774
87	1.628	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.542	1.7758
91	1.6366	1.681	1.6143	1.704	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772

Lampiran 6 Hasil Uji SPSS

Hasil Uji Descriptive Statistics (Sebelum LN)

Descriptive Statistics						
	N	Minimum	Maximum	Sum	Mean	Std. Deviation
DER	93	0.13	3.16	63.25	0.6801	0.56072
VAIC™	93	1.16	8.20	295.91	3.1818	1.68070
EPS	93	1.07	5654.99	25879.03	278.2691	814.87755
PBV	93	0.29	74.39	423.74	4.5563	10.03705
Valid N (listwise)	93					

Hasil Uji Descriptive Statistics (Sesudah LN)

Descriptive Statistics						
	N	Minimum	Maximum	Sum	Mean	Std. Deviation
DER	93	0.13	3.16	63.25	0.6801	0.56072
VAICTM	93	1.16	8.20	295.91	3.1818	1.68070
EPS	93	1.07	5654.99	25879.03	278.2691	814.87755
SQRT_Y	93	0.54	8.62	160.21	1.7227	1.26726
Valid N (listwise)	93					

Hasil Uji Normalitas (Awal)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		93
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	7.58837869
Most Extreme Differences	Absolute	0.185
	Positive	0.185
	Negative	-0.107
Test Statistic		0.185
Asymp. Sig. (2-tailed)		.000 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Hasil Uji Normalitas (Akhir)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		93
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	0.97245406
Most Extreme Differences	Absolute	0.081
	Positive	0.081
	Negative	-0.058
Test Statistic		0.081
Asymp. Sig. (2-tailed)		.161 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Hasil Uji Heteroskedastisitas

Coefficients ^a			
Model		T	Sig.
1	(Constant)	4.417	0.000
	DER	-0.476	0.635
	VAIC TM	-0.534	0.595
	EPS	-0.651	0.517

a. Dependent Variable: ABS_RES

Hasil Uji Autokorelasi

Model	Durbin-Waston	DI	dU	4-dU	Hasil
1	2,141	1,5966	1,7295	2,2705	dU < DW < 4-dU

Uji Parsial (Uji T)

H Coefficients ^a						
Model	a	Unstandardized Coefficients		Standardize d Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.202	0.229		0.880	0.381
	DER	0.906	0.197	0.401	4.610	0.000
	VAICTM	0.291	0.066	0.385	4.370	0.000
	EPS	-7.179E-05	0.000	-0.046	-0.555	0.580

a. Dependent Variable: SQRT_Y

Hasil Uji Simultan (Uji F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	60.746	3	20.249	20.714	.000 ^b
	Residual	87.001	89	0.978		
	Total	147.747	92			
a. Dependent Variable: SQRT_Y						
b. Predictors: (Constant), EPS, DER, VAIC TM						

Hasil Uji Koefisien Determinasi (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.641 ^a	0.411	0.391	0.98871
a. Predictors: (Constant), EPS, DER, VAIC TM				
b. Dependent Variable: SQRT_Y				

Hasil Uji Analisis Regresi Linier Berganda

Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	0.202	0.229	
	DER	0.906	0.197	0.401
	VAIC TM	0.291	0.066	0.385
	EPS	-7.179E-05	0.000	-0.046
a. Dependent Variable: SQRT_Y				

Hasil Uji Multikolonieritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	DER	0.874	1.144
	VAIC TM	0.851	1.175
	EPS	0.957	1.045
a. Dependent Variable: SQRT_Y			

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Riwayat Pendidikan

1. STIE PPI Program Studi Akuntansi di Tangerang tahun 2022
2. SMK PGRI Batang tahun 2011
3. Mts Sunan Kalijaga Bawang tahun 2008
4. SDN Banteng tahun 2005

Demikian riwayat hidup ini saya buat dengan sebenarnya.

Tangerang, 22 Februari 2021



Eva Zullifah