



DAFTAR LAMPIRAN

Lampiran 1

Surat Keputusan Bimbingan

							
SURAT KEPUTUSAN KETUA SEKOLAH TINGGI ILMU EKONOMI PUTRA PERDANA INDONESIA Nomor :229b/01-A.01/43194/XII/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:						
<table border="1"><tr><td>Nama</td><td>YOHANES AUGUST GOENAWAN, M.AR. BKP.</td></tr><tr><td>NIDN</td><td>401087905</td></tr><tr><td>Jabatan Fungsional</td><td>LEKTOR</td></tr></table>		Nama	YOHANES AUGUST GOENAWAN, M.AR. BKP.	NIDN	401087905	Jabatan Fungsional	LEKTOR
Nama	YOHANES AUGUST GOENAWAN, M.AR. BKP.						
NIDN	401087905						
Jabatan Fungsional	LEKTOR						
Dalam penyusunan Skripsi Mahasiswa:							
<table border="1"><tr><td>NAMA</td><td>MELI JULIANTI BR LUMBAN GAOL</td></tr><tr><td>NIM</td><td>1816220046</td></tr><tr><td>Program Studi</td><td>AKUNTANSI</td></tr></table>		NAMA	MELI JULIANTI BR LUMBAN GAOL	NIM	1816220046	Program Studi	AKUNTANSI
NAMA	MELI JULIANTI BR LUMBAN GAOL						
NIM	1816220046						
Program Studi	AKUNTANSI						
<hr/> <p>Jl. Citra Raya Utama Barat No.29 Griya Harsa II Blok i 10 Citra Raya, Cikupa Tangerang Telp. 021 5961609 Mobile : 085100247554 email: info.stieppi@gmail.com website: yayanppi.net</p>							

Lanjutan Lampiran 2



STIE-PPI

AKUNTANSI - MANAJEMEN
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 : 21 Desember 2021
Ketua



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

Tembusan :

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



Lampiran 3
Formulir Bimbingan Skripsi



FORMULIR BIMBINGAN SKRIPSI

Nama Mahasiswa	Meli Julianti Br Lumban Gual
NIM	1816 220046
Dosen Pembimbing	1. Pak Yohanes August Goenawan M, Ak., BKP 2.
Judul Skripsi	Pengaruh Strategi Diversifikasi, Intellectual Capital, dan Karakteristik Perusahaan Terhadap Kinerja Perusahaan Study Ragan Perencanaan Food and Beverage yang terdaftar di Bursa Efek Indonesia (Tahun 2017 - 2020)

Konsultasi ke	Materi (BAB)	Tanggal Konsultasi	Tanda Tangan Pembimbing
1	1 - 3	25 Januari 2022	✍
2	Revisi Bab 1 - 3	5 Februari 2022	✍
3	Lanjut Bab 4	7 Februari 2022	✍
4	Revisi Bab 4	12 Februari 2022	✍
5	Lanjut Bab 5	19 Februari 2022	✍
6	lengkapi Lampiran	Maret 2022	✍
7	Rapikan Halaman Bab	Maret 2022	✍
8	Filsafat asmg Diperhatikan Italia	Maret 2022	✍
9	Kumpulkan skripsi	Maret 2022	✍
10	Ajukan Sidang	Maret 2022	✍

Lampiran 4
Tabel Variabel Independen X1 Diversifikasi

No	Kode Emiten	Tahun	Segmen Usaha	Penjualan masing-masing segmen	Total Penjualan	Total Penjualan Bersih	HERFit
				(1) ²	(2) ²		<i>segsales/sales</i>
1	CLEO	2017	Air Minum Dalam Kemasan Gelas	Rp 138.806.643.126	Rp 599.582.799.202	Rp 614.677.561.202	0,98
			Air Minum Dalam Kemasan Botol	Rp 206.144.340.701			
			Air Minum Dalam Kemasan Galon	Rp 236.230.717.363			
			Produk lain lain (Biskuit)	Rp 18.401.098.012			
		2018	Air Minum Dalam Kemasan Botol	Rp 307.670.924.178	Rp 831.104.026.853	Rp 831.104.026.853	1,00
			Air Minum Dalam Kemasan Galon	Rp 289.260.966.263			
			Air Minum Dalam Kemasan Gelas	Rp 231.480.243.851			
			Produk lain lain (Biskuit)	Rp 2.691.892.561			
		2019	Air Minum Dalam Kemasan Botol	Rp 476.837.951.382	Rp 1.088.679.619.907	Rp 1.088.679.619.907	1,00

			Air Minum Dalam Kemasan Bukan Botol	Rp 604.596.139.050			
			Produk lain lain	Rp 7.245.529.475			
		2020	Air Minum Dalam Kemasan Botol	Rp 394.116.850.346	Rp 972.634.784.176	Rp 972.634.784.176	1,00
			Air Minum Dalam Kemasan Bukan Botol	Rp 574.588.916.158			
			Produk lain lain	Rp 3.929.017.672			
2	ICBP	2017	Mi Instan	Rp 22.539.655.000.000	Rp 35.363.693.000.000	Rp 35.606.593.000.000	0,99
			Dairy	Rp 6.806.969.000.000			
			Makanan Ringan	Rp 2.305.325.000.000			
			Penyedap Makanan	Rp 1.377.049.000.000			
			Nutrisi & Makanan Khusus	Rp 661.900.000.000			
			Minuman	Rp 1.672.795.000.000			
		2018	Mi Instan	Rp 23.107.309.000.000	Rp 36.571.825.000.000	Rp 38.413.407.000.000	0,95
			Dairy	Rp 7.087.581.000.000			
			Makanan Ringan	Rp 2.565.469.000.000			

		Penyedap Makanan	Rp 1.377.301.000.000			
		Nutrisi & Makanan Khusus	Rp 718.580.000.000			
		Minuman	Rp 1.715.585.000.000			
	2019	Mi Instan	Rp 27.711.993.000.000	Rp 43.618.179.000.000	Rp 42.296.703.000.000	1,03
		Dairy	Rp 8.048.808.000.000			
		Makanan Ringan	Rp 2.636.775.000.000			
		Penyedap Makanan	Rp 2.355.632.000.000			
		Nutrisi & Makanan Khusus	Rp 980.743.000.000			
		Minuman	Rp 1.884.228.000.000			
	2020	Mi Instan	Rp 31.966.766.000.000	Rp 48.332.797.000.000	Rp 46.641.048.000.000	1,04
		Dairy	Rp 8.305.046.000.000			
		Makanan Ringan	Rp 2.931.265.000.000			
		Penyedap Makanan	Rp 2.872.179.000.000			
		Nutrisi & Makanan Khusus	Rp 999.068.000.000			

			Minuman	Rp 1.258.473.000.000			
3	INDF	2017	Produk Konsumen Bermerek	Rp 35.542.832.000.000	Rp 75.950.512.000.000	Rp 70.186.618.000.000	1,08
			Bogasari	Rp 19.106.007.000.000			
			Agribisnis	Rp 15.668.114.000.000			
			Distribusi	Rp 5.633.559.000.000			
		2018	Produk Konsumen Bermerek	Rp 38.709.729.000.000	Rp 79.501.136.000.000	Rp 73.394.728.000.000	1,08
			Bogasari	Rp 21.245.125.000.000			
			Agribisnis	Rp 14.049.668.000.000			
			Distribusi	Rp 5.496.614.000.000			
		2019	Produk Konsumen Bermerek	Rp 42.753.427.000.000	Rp 83.332.595.000.000	Rp 76.592.955.000.000	1,09
			Bogasari	Rp 22.839.054.000.000			
			Agribisnis	Rp 13.599.994.000.000			
			Distribusi	Rp 4.140.120.000.000			
		2020	Produk Konsumen Bermerek	Rp 46.968.562.000.000	Rp 89.046.048.000.000	Rp 81.731.469.000.000	1,09

			Bogasari	Rp 22.965.103.000.000			
			Agribisnis	Rp 14.550.797.000.000			
			Distribusi	Rp 4.561.586.000.000			
4	MLBI	2017	Alkohol	Rp 3.049.520.000.000	Rp 3.389.736.000.000	Rp 3.389.736.000.000	1,00
			Non-Alkohol	Rp 340.216.000.000			
		2018	Alkohol	Rp 3.263.931.000.000	Rp 3.649.615.000.000	Rp 3.649.615.000.000	1,00
			Non-Alkohol	Rp 385.684.000.000			
		2019	Alkohol	Rp 3.270.531.000.000	Rp 3.711.405.000.000	Rp 3.711.405.000.000	1,00
			Non-Alkohol	Rp 440.874.000.000			
		2020	Alkohol	Rp 1.640.379.000.000	Rp 1.674.842.000.000	Rp 1.985.009.000.000	0,84
			Non-Alkohol	Rp 34.463.000.000			
5	MYOR	2017	Makanan olahan dalam kemasan	Rp 11.047.396.581.296	Rp 21.457.539.071.473	Rp 20.816.673.946.473	1,03
			Minuman olahan dalam kemasan	Rp 10.410.142.490.177			
			usaha jasa keuangan(Lainnya)	-			

		2018	Makanan olahan dalam kemasan	Rp 12.466.553.561.414	Rp 24.939.693.579.102	Rp 24.060.802.395.725	1,04
			Minuman olahan dalam kemasan	Rp 12.473.140.017.688			
			usaha jasa keuangan(Lainnya)	-			
		2019	Makanan olahan dalam kemasan	Rp 13.206.022.962.787	Rp 25.947.351.131.865	Rp 25.026.739.472.547	1,04
			Minuman olahan dalam kemasan	Rp 12.741.328.169.078			
			usaha jasa keuangan(Lainnya)	-			
		2020	Makanan olahan dalam kemasan	Rp 13.934.943.427.370	Rp 25.409.758.931.866	Rp 24.476.953.742.651	1,04
			Minuman olahan dalam kemasan	Rp 11.474.815.504.496			
			usaha jasa keuangan(Lainnya)	-			
6	ROTI	2017	Roti Tawar Sari Roti	Rp 1.875.415.259.645	Rp 3.044.391.296.017	Rp 2.491.100.179.560	1,22
			Roti Manis Sari Roti	Rp 1.082.282.967.584			
			Kue Sari	Rp 80.295.249.933			
			Lain-lain	Rp 6.397.818.855			
		2018	Roti Tawar	Rp 2.091.549.700.421	Rp 3.356.158.948.674	Rp 2.766.545.866.684	1,21
			Roti Manis	Rp 1.136.976.787.235			

			Kue	Rp 120.275.325.380			
			Lain-lain	Rp 7.357.135.638			
		2019	Roti Tawar	Rp 2.441.323.004.526	Rp 3.846.601.197.508	Rp 3.337.022.314.624	1,15
			Roti Manis	Rp 1.285.393.499.809			
			Kue	Rp 112.146.395.718			
			Lain-lain	Rp 7.738.297.455			
		2020	Roti Tawar	Rp 2.475.572.703.682	Rp 3.647.633.443.851	Rp 3.337.022.314.624	1,09
			Roti Manis	Rp 1.087.007.529.298			
			Kue	Rp 73.616.342.152			
			Lain-lain	Rp 11.436.868.719			
7	SKBM	2017	Makanan beku hasil laut nilai tambah	Rp 1.697.649.238.576	Rp 1.841.487.199.828	Rp 1.841.487.199.828	1,00
			Makanan olahan beku	Rp 71.243.655.449			
			Produk lainnya	Rp 72.594.305.803			
		2018	Makanan beku hasil laut nilai tambah	Rp 1.796.125.520.960	Rp 1.953.910.957.160	Rp 1.953.910.957.160	1,00

			Makanan olahan beku	Rp 75.467.043.679			
			Produk lainnya	Rp 82.318.392.521			
		2019	Makanan beku hasil laut nilai tambah	Rp 1.915.811.578.606	Rp 2.104.704.872.583	Rp 2.104.704.872.583	1,00
			Makanan olahan beku	Rp 103.577.768.876			
			Produk lainnya	Rp 85.315.525.101			
		2020	Makanan beku hasil laut nilai tambah	Rp 3.075.014.932.672	Rp 3.165.530.224.724	Rp 3.165.530.224.724	1,00
			Makanan olahan beku	Rp 90.515.292.052			
			Produk lainnya	-			
8	SKLT	2017	Barang dagangan	Rp 233.161.309.532	Rp 1.206.819.148.213	Rp 914.188.759.779	1,32
			Krupuk	Rp 734.282.163.461			
			Saos	Rp 182.537.069.834			
			Roti	Rp 42.691.552.569			
			Restoran	Rp 7.910.986.214			
			Pendapatan jasa	Rp 6.236.066.603			

		2018	Barang dagangan	Rp 806.398.571.286	Rp 537.269.532.065	Rp 1.045.029.834.378	0,51
			Restoran	Rp 5.271.439.723			
			Kerupuk / Crackers	Rp 256.583.773.611			
			Saos dan Sambal / Sauces and Seasonings	Rp 223.610.167.210			
			Pendapatan jasa	Rp 6.600.728.944			
			Roti / Breads	Rp 57.075.591.244			
		2019	Barang dagangan	1.010.301.279.298	Rp 646.857.142.121	Rp 1.281.116.255.236	0,50
			Pendapatan jasa	8.438.946.739			
			Restoran	-			
			Kerupuk / Crackers	292.029.122.427			
			Saos dan Sambal / Sauces and Seasonings	274.204.840.121			
			Roti / Breads	80.623.179.573			
		2020	Barang dagangan	952.744.243.426	Rp 673.161.572.404	Rp 1.253.700.810.596	0,54
			Pendapatan jasa	11.567.745.154			
			Kerupuk / Crackers	293.442.779.126			
			Saos dan Sambal / Sauces and Seasonings	312.687.292.053			
			Roti / Breads	67.031.501.225			
		9	STTP	2017	Pengolahan Makanan	Rp 2.511.681.293.937	Rp 2.825.409.180.889

			Pendukung Lainnya	Rp 313.727.886.952			
		2018	Pengolahan Makanan	Rp 2.531.736.899.694	Rp 2.826.957.323.397	Rp 2.826.957.323.397	1,00
			Pendukung Lainnya	Rp 295.220.423.703			
		2019	Pengolahan Makanan	Rp 3.096.239.257.667	Rp 3.512.509.168.853	Rp 3.512.509.168.853	1,00
			Pendukung Lainnya	Rp 416.269.911.186			
		2020	Pengolahan Makanan	Rp 3.510.618.284.608	Rp 3.846.300.254.825	Rp 3.846.300.254.825	1,00
			Pendukung Lainnya	Rp 335.681.970.217			
10	ULTJ	2017	Minuman UHT	Rp 4.929.675.000.000	Rp 5.104.525.000.000	Rp 4.879.559.000.000	1,05
			Makanan	Rp 174.850.000.000			
		2018	Minuman UHT	Rp 5.848.570.000.000	Rp 6.017.398.000.000	Rp 5.472.882.000.000	1,10
			Makanan	Rp 168.828.000.000			
		2019	Minuman UHT	Rp 6.415.331.000.000	Rp 6.545.302.000.000	Rp 6.241.419.000.000	1,05
			Makanan	Rp 129.971.000.000			
		2020	Minuman UHT	Rp 6.300.008.000.000	Rp 6.401.564.000.000	Rp 5.967.362.000.000	1,07

			Makanan	Rp 101.556.000.000		
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**Lampiran 5
Tabel Value
Added**

No	Kode Emiten	Tahun	Laba Komprehensif	Gaji Direktur+komisaris	upah langsung+tidak langsung	Beban Gaji Bagian Penjualan	Beban Gaji Bag Umum & Adm	Biaya Pensiun	Total Beban Karyawan(E C)	Value Added
			out/in							
1	CLEO	2017	Rp 50.391.169.819	Rp 85.000.000.000	Rp 84.280.151.379	Rp 18.301.393.029	Rp 20.900.615.721	Rp 2.186.550.012	Rp 210.668.710.141	Rp 261.059.879.960
		2018	Rp 63.508.941.729	Rp 124.000.000.000	Rp 104.209.281.975	Rp 21.227.200.025	Rp 28.883.471.001	Rp 2.486.527.962	Rp 280.806.480.963	Rp 344.315.422.692
		2019	Rp 128.863.892.653	Rp 131.000.000.000	Rp 139.027.807.534	Rp 26.128.915.957	Rp 25.371.255.217	Rp 3.604.952.432	Rp 325.132.931.140	Rp 453.996.823.793

		2020	Rp 131.148.898. 505	Rp 17.000.000. 000	Rp 126.377.390.8 58	Rp 26.560.623.0 93	Rp 30.580.063. 042	Rp 3.604.952. 432	Rp 204.123.029. 425	Rp 335.271.927. 930
2	ICBP	2017	Rp 3.531.220.00 0.000	Rp 236.650.000 .000	Rp 7.160.141.000 .000	Rp 517.389.000. 000	Rp 867.429.00 0.000	Rp 311.603.0 00.000	Rp 9.093.212.00 0.000	Rp 12.624.432.0 00.000
		2018	Rp 5.206.867.00 0.000	Rp 245.257.000 .000	Rp 8.278.960.000 .000	Rp 544.611.000. 000	Rp 1.032.814.0 00.000	Rp 256.845.0 00.000	Rp 10.358.487.0 00.000	Rp 15.565.354.0 00.000
		2019	Rp 5.736.489.00 0.000	Rp 247.690.000 .000	Rp 9.092.406.000 .000	Rp 600.838.000. 000	Rp 1.053.020.0 00.000	Rp 260.146.0 00.000	Rp 11.254.100.0 00.000	Rp 16.990.589.0 00.000
		2020	Rp 7.421.643.00 0.000	Rp 296.567.000 .000	Rp 9.761.412.000 .000	Rp 606.457.000. 000	Rp 1.240.904.0 00.000	Rp 208.097.0 00.000	Rp 12.113.437.0 00.000	Rp 19.535.080.0 00.000
3	IND F	2017	Rp 5.039.068.00 0.000	Rp 953.911.000 .000	Rp 17.971.646.00 0.000	Rp 1.353.392.00 0.000	Rp 2.552.326.0 00.000	Rp 3.433.000. 000	Rp 22.834.708.0 00.000	Rp 27.873.776.0 00.000
		2018	Rp 6.350.788.00 0.000	Rp 968.945.000 .000	Rp 20.238.939.00 0.000	Rp 1.428.406.00 0.000	Rp 2.637.762.0 00.000	Rp 4.959.000. 000	Rp 25.279.011.0 00.000	Rp 31.629.799.0 00.000
		2019	Rp 6.588.662.00 0.000	Rp 894.417.000 .000	Rp 19.978.289.00 0.000	Rp 1.608.483.00 0.000	Rp 2.816.577.0 00.000	Rp 584.000.0 00	Rp 25.298.350.0 00.000	Rp 31.887.012.0 00.000
		2020	Rp 9.241.113.00 0.000	Rp 887.970.000 .000	Rp 20.032.260.00 0.000	Rp 1.604.590.00 0.000	Rp 2.934.690.0 00.000	Rp 7.761.000. 000	Rp 25.467.271.0 00.000	Rp 34.708.384.0 00.000

4	MLB I	2017	Rp 1.320.897.00 0.000	Rp 34.976.000. 000	Rp 594.686.000.0 00	Rp 68.498.000.0 00	Rp 76.010.000. 000	Rp 2.076.000. 000	Rp 776.246.000. 000	Rp 2.097.143.00 0.000
		2018	Rp 1.228.041.00 0.000	Rp 34.769.000. 000	Rp 587.482.000.0 00	Rp 80.280.000.0 00	Rp 77.324.000. 000	Rp 4.051.000. 000	Rp 783.906.000. 000	Rp 2.011.947.00 0.000
		2019	Rp 1.207.074.00 0.000	Rp 32.784.000. 000	Rp 805.256.000.0 00	Rp 96.977.000.0 00	Rp 72.511.000. 000	Rp 1.303.000. 000	Rp 1.008.831.00 0.000	Rp 2.215.905.00 0.000
		2020	Rp 288.642.000. 000	Rp 25.458.000. 000	Rp 686.334.000.0 00	Rp 84.249.000.0 00	Rp 69.633.000. 000	Rp 3.781.000. 000	Rp 869.455.000. 000	Rp 1.158.097.00 0.000
5	MY OR	2017	Rp 1.570.140.42 3.232	Rp 285.196.251 .162	Rp 3.217.513.638 .797	Rp 106.927.561. 661	Rp 212.992.65 5.849	Rp 74.290.53 3.235	Rp 3.896.920.64 0.704	Rp 5.467.061.06 3.936
		2018	Rp 1.804.748.13 3.197	Rp 335.246.636 .595	Rp 3.572.664.834 .452	Rp 140.109.114. 408	Rp 239.460.69 9.475	Rp 84.487.06 3.456	Rp 4.371.968.34 8.386	Rp 6.176.716.48 1.583
		2019	Rp 2.020.050.50 5.649	Rp 398.415.283 .295	Rp 3.674.585.834 .743	Rp 170.410.307. 644	Rp 264.827.23 2.726	Rp 34.725.96 4.157	Rp 4.542.964.62 2.565	Rp 6.563.015.12 8.214
		2020	Rp 2.044.604.01 3.957	Rp 415.574.243 .403	Rp 1.369.274.922 .584	Rp 139.484.276. 805	Rp 300.803.76 9.379	Rp 78.344.59 3.582	Rp 2.303.481.80 5.753	Rp 4.348.085.81 9.710
6	ROT I	2017	Rp 124.467.558. 054	Rp 87.814.743. 757	Rp 466.424.043.1 19	Rp 146.634.971. 763	Rp 196.730.83 5.693	Rp 14.654.22 7.000	Rp 912.258.821. 332	Rp 1.036.726.37 9.386

		2018	Rp 136.301.090. 897	Rp 93.030.904. 542	Rp 527.860.650.0 38	Rp 166.213.441. 598	Rp 241.589.89 2.647	Rp 9.935.986. 000	Rp 1.038.630.87 4.825	Rp 1.174.931.96 5.722
		2019	Rp 221.853.474. 024	Rp 103.920.320 .917	Rp 589.515.035.3 34	Rp 214.558.487. 019	Rp 249.227.06 8.981	Rp 17.784.86 0.000	Rp 1.175.005.77 2.251	Rp 1.396.859.24 6.275
		2020	Rp 145.493.328. 513	Rp 117.861.979 .574	Rp 607.812.277.0 31	Rp 305.633.872. 808	Rp 252.615.54 2.047	Rp 17.074.50 3.000	Rp 1.300.998.17 4.460	Rp 1.446.491.50 2.973
7	SKB M	2017	Rp 24.053.484.5 51	Rp 5.538.281.1 70	Rp 311.141.315.4 70	Rp 2.851.834.11 2	Rp 49.599.891. 585	Rp 2.231.342. 859	Rp 371.362.665. 196	Rp 395.416.149. 747
		2018	Rp 17.482.116.5 43	Rp 7.645.006.0 62	Rp 345.772.585.6 06	Rp 12.958.406.6 23	Rp 53.120.149. 777	Rp 1.592.747. 126	Rp 421.088.895. 194	Rp 438.571.011. 737
		2019	Rp 723.649.337	Rp 8.576.512.0 17	Rp 371.590.109.6 73	Rp 29.442.728.5 37	Rp 58.905.468. 201	Rp 1.744.809. 007	Rp 470.259.627. 435	Rp 470.983.276. 772
		2020	Rp 6.273.578.47 6	Rp 9.069.228.7 98	Rp 451.438.646.8 71	Rp 16.895.125.9 60	Rp 64.686.381. 575	Rp 3.034.643. 580	Rp 545.124.026. 784	Rp 551.397.605. 260
8	SKLT	2017	Rp 14.526.810.6 06	Rp 2.608.186.0 20	Rp 57.536.794.59 7	Rp 39.400.780.4 82	Rp 43.436.935. 561	Rp 5.181.020. 810	Rp 148.163.717. 470	Rp 162.690.528. 076
		2018	Rp 36.017.897.9 22	Rp 3.172.779.1 80	Rp 71.257.574.58 6	Rp 41.397.288.7 69	Rp 47.221.917. 270	Rp 4.175.220. 345	Rp 167.224.780. 150	Rp 203.242.678. 072

		2019	Rp 46.740.939.016	Rp 3.450.105.294	Rp 80.172.612.947	Rp 47.553.078.550	Rp 52.150.683.922	Rp 5.417.763.569	Rp 188.744.244.282	Rp 235.485.183.298
		2020	Rp 35.897.619.511	Rp 3.433.618.275	Rp 79.660.890.038	Rp 47.196.093.228	Rp 58.164.060.590	Rp 7.764.573.277	Rp 196.219.235.408	Rp 232.116.854.919
9	STT P	2017	Rp 215.838.898.689	Rp 3.767.332.100	Rp 177.875.315.017	Rp 17.930.239.598	Rp 51.988.953.839	Rp 2.230.037.584	Rp 253.791.878.138	Rp 469.630.776.827
		2018	Rp 258.245.878.592	Rp 4.907.420.383	Rp 170.236.287.361	Rp 19.680.737.812	Rp 62.185.334.075	Rp 900.145.896	Rp 257.909.925.527	Rp 516.155.804.119
		2019	Rp 486.438.560.251	Rp 6.434.516.700	Rp 198.191.487.316	Rp 24.262.279.585	Rp 66.043.903.240	Rp 4.006.866.176	Rp 298.939.053.017	Rp 785.377.613.268
		2020	Rp 625.246.591.164	Rp 6.434.516.700	Rp 236.569.284.448	Rp 27.880.020.872	Rp 70.422.453.817	Rp 14.768.409.157	Rp 356.074.684.994	Rp 981.321.276.158
10	ULTJ	2017	Rp 694.642.000.000	Rp 8.800.000.000	Rp 86.716.000.000	Rp 65.212.000.000	Rp 92.826.000.000	Rp 2.717.000.000	Rp 256.271.000.000	Rp 950.913.000.000
		2018	Rp 702.345.000.000	Rp 8.800.000.000	Rp 81.539.000.000	Rp 56.588.000.000	Rp 113.711.000.000	Rp 1.296.000.000	Rp 261.934.000.000	Rp 964.279.000.000
		2019	Rp 1.030.191.000.000	Rp 8.800.000.000	Rp 97.493.000.000	Rp 81.637.000.000	Rp 108.168.000.000	Rp 1.943.000.000	Rp 298.041.000.000	Rp 1.328.232.000.000

	2020	Rp 1.136.327.000	Rp 8.800.000.000	Rp 107.452.000.000	Rp 91.707.000.000	Rp 118.297.000.000	Rp 1.944.000.000	Rp 328.200.000.000	Rp 1.464.527.000.000
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Lampiran 6
Tabel X2
VACA

No	Kode Emiten	Tahun	Value Added	Capital employed = CE	VACA (VA/HC)
1	CLEO	2017	Rp 825.346.271.343	Rp 297.969.528.163	2,7699
		2018	Rp 344.315.422.692	Rp 635.478.469.892	0,5418
		2019	Rp 453.996.823.793	Rp 766.299.436.026	0,5925
		2020	Rp 335.271.927.930	Rp 894.746.110.680	0,3747
2	ICBP	2017	Rp 12.624.432.000.000	Rp 20.324.330.000.000	0,6211
		2018	Rp 15.565.354.000.000	Rp 22.707.150.000.000	0,6855
		2019	Rp 16.990.589.000.000	Rp 26.671.104.000.000	0,6370
		2020	Rp 19.535.080.000.000	Rp 50.318.053.000.000	0,3882
3	INDF	2017	Rp 27.873.776.000.000	Rp 46.756.724.000.000	0,5961
		2018	Rp 31.629.799.000.000	Rp 49.916.800.000.000	0,6337
		2019	Rp 31.887.012.000.000	Rp 54.202.488.000.000	0,5883
		2020	Rp 34.708.384.000.000	Rp 79.138.044.000.000	0,4386
4	MLBI	2017	Rp 2.097.143.000.000	Rp 1.064.905.000.000	1,9693
		2018	Rp 2.011.947.000.000	Rp 1.167.536.000.000	1,7232
		2019	Rp 2.215.905.000.000	Rp 1.146.007.000.000	1,9336
		2020	Rp 1.158.097.000.000	Rp 1.433.406.000.000	0,8079
5	MYOR	2017	Rp 5.467.061.063.936	Rp 7.354.346.366.072	0,7434

		2018	Rp 6.176.716.481.583	Rp 8.542.544.481.694	0,7231
		2019	Rp 6.563.015.128.214	Rp 9.899.940.195.318	0,6629
		2020	Rp 4.348.085.819.710	Rp 11.271.468.049.958	0,3858
6	ROTI	2017	Rp 1.036.726.379.386	Rp 2.820.105.715.429	0,3676
		2018	Rp 1.174.931.965.722	Rp 2.916.901.120.111	0,4028
		2019	Rp 1.396.859.246.275	Rp 3.092.597.379.097	0,4517
		2020	Rp 1.446.491.502.973	Rp 3.227.671.047.731	0,4482
7	SKBM	2017	Rp 395.416.149.747	Rp 1.023.237.460.399	0,3864
		2018	Rp 438.571.011.737	Rp 1.040.576.552.571	0,4215
		2019	Rp 470.983.276.772	Rp 1.035.820.381.000	0,4547
		2020	Rp 551.397.605.260	Rp 961.981.659.335	0,5732
8	SKLT	2017	Rp 162.690.528.076	Rp 307.569.774.228	0,5290
		2018	Rp 203.242.678.072	Rp 339.236.007.000	0,5991
		2019	Rp 235.485.183.298	Rp 380.381.947.966	0,6191
		2020	Rp 232.116.854.919	Rp 406.954.570.727	0,5704
9	STTP	2017	Rp 469.630.776.827	Rp 1.384.772.068.360	0,3391
		2018	Rp 516.155.804.119	Rp 1.646.387.946.952	0,3135
		2019	Rp 785.377.613.268	Rp 2.148.007.007.980	0,3656
		2020	Rp 981.321.276.158	Rp 2.673.298.199.144	0,3671
10	ULTJ	2017	Rp 950.913.000.000	Rp 4.208.755.000.000	0,2259
		2018	Rp 964.279.000.000	Rp 4.774.956.000.000	0,2019
		2019	Rp 1.328.232.000.000	Rp 5.655.139.000.000	0,2349
		2020	Rp 1.464.527.000.000	Rp 4.781.737.000.000	0,3063

Lampiran 7
Tabel X3
VAHU

No	Kode Emiten	Tahun	Value Added	Total Beban Karyawan(HC)	VAHU (VA/HC)
1	CLEO	2017	Rp 825.346.271.343	Rp 210.668.710.141	3,9177
		2018	Rp 344.315.422.692	Rp 280.806.480.963	1,2262
		2019	Rp 453.996.823.793	Rp 325.132.931.140	1,3963
		2020	Rp 335.271.927.930	Rp 204.123.029.425	1,6425
2	ICBP	2017	Rp 12.624.432.000.000	Rp 9.093.212.000.000	1,3883
		2018	Rp 15.565.354.000.000	Rp 10.358.487.000.000	1,5027
		2019	Rp 16.990.589.000.000	Rp 11.254.100.000.000	1,5097
		2020	Rp 19.535.080.000.000	Rp 12.113.437.000.000	1,6127
3	INDF	2017	Rp 27.873.776.000.000	Rp 22.834.708.000.000	1,2207
		2018	Rp 31.629.799.000.000	Rp 25.279.011.000.000	1,2512
		2019	Rp 31.887.012.000.000	Rp 25.298.350.000.000	1,2604
		2020	Rp 34.708.384.000.000	Rp 25.467.271.000.000	1,3629
4	MLBI	2017	Rp 2.097.143.000.000	Rp 776.246.000.000	2,7016
		2018	Rp 2.011.947.000.000	Rp 783.906.000.000	2,5666
		2019	Rp 2.215.905.000.000	Rp 1.008.831.000.000	2,1965
		2020	Rp 1.158.097.000.000	Rp 869.455.000.000	1,3320
5	MYOR	2017	Rp 5.467.061.063.936	Rp 3.896.920.640.704	1,4029
		2018	Rp 6.176.716.481.583	Rp 4.371.968.348.386	1,4128

		2019	Rp 6.563.015.128.214	Rp 4.542.964.622.565	1,4447
		2020	Rp 4.348.085.819.710	Rp 2.303.481.805.753	1,8876
6	ROTI	2017	Rp 1.036.726.379.386	Rp 912.258.821.332	1,1364
		2018	Rp 1.174.931.965.722	Rp 1.038.630.874.825	1,1312
		2019	Rp 1.396.859.246.275	Rp 1.175.005.772.251	1,1888
		2020	Rp 1.446.491.502.973	Rp 1.300.998.174.460	1,1118
7	SKBM	2017	Rp 395.416.149.747	Rp 371.362.665.196	1,0648
		2018	Rp 438.571.011.737	Rp 421.088.895.194	1,0415
		2019	Rp 470.983.276.772	Rp 470.259.627.435	1,0015
		2020	Rp 551.397.605.260	Rp 545.124.026.784	1,0115
8	SKLT	2017	Rp 162.690.528.076	Rp 148.163.717.470	1,0980
		2018	Rp 203.242.678.072	Rp 167.224.780.150	1,2154
		2019	Rp 235.485.183.298	Rp 188.744.244.282	1,2476
		2020	Rp 232.116.854.919	Rp 196.219.235.408	1,1829
9	STTP	2017	Rp 469.630.776.827	Rp 253.791.878.138	1,8505
		2018	Rp 516.155.804.119	Rp 257.909.925.527	2,0013
		2019	Rp 785.377.613.268	Rp 298.939.053.017	2,6272
		2020	Rp 981.321.276.158	Rp 356.074.684.994	2,7559
10	ULTJ	2017	Rp 950.913.000.000	Rp 256.271.000.000	3,7106
		2018	Rp 964.279.000.000	Rp 261.934.000.000	3,6814
		2019	Rp 1.328.232.000.000	Rp 298.041.000.000	4,4565
		2020	Rp 1.464.527.000.000	Rp 328.200.000.000	4,4623

Lampiran 8
Tabel X4
STVA

No	Kode Emiten	Tahun	Value Added	HC	SC (VA-HC)	STVA (SC/VA)
1	CLEO	2017	Rp 825.346.271.343	Rp 210.668.710.141	Rp 614.677.561.202	0,7448
		2018	Rp 344.315.422.692	Rp 280.806.480.963	Rp 63.508.941.729	0,1844
		2019	Rp 453.996.823.793	Rp 325.132.931.140	Rp 128.863.892.653	0,2838
		2020	Rp 335.271.927.930	Rp 204.123.029.425	Rp 131.148.898.505	0,3912
2	ICBP	2017	Rp 12.624.432.000.000	Rp 9.093.212.000.000	Rp 3.531.220.000.000	0,2797
		2018	Rp 15.565.354.000.000	Rp 10.358.487.000.000	Rp 5.206.867.000.000	0,3345
		2019	Rp 16.990.589.000.000	Rp 11.254.100.000.000	Rp 5.736.489.000.000	0,3376
		2020	Rp 19.535.080.000.000	Rp 12.113.437.000.000	Rp 7.421.643.000.000	0,3799
3	INDF	2017	Rp 27.873.776.000.000	Rp 22.834.708.000.000	Rp 5.039.068.000.000	0,1808
		2018	Rp 31.629.799.000.000	Rp 25.279.011.000.000	Rp 6.350.788.000.000	0,2008
		2019	Rp 31.887.012.000.000	Rp 25.298.350.000.000	Rp 6.588.662.000.000	0,2066
		2020	Rp 34.708.384.000.000	Rp 25.467.271.000.000	Rp 9.241.113.000.000	0,2663
4	MLBI	2017	Rp 2.097.143.000.000	Rp 776.246.000.000	Rp 1.320.897.000.000	0,6299
		2018	Rp 2.011.947.000.000	Rp 783.906.000.000	Rp 1.228.041.000.000	0,6104
		2019	Rp 2.215.905.000.000	Rp 1.008.831.000.000	Rp 1.207.074.000.000	0,5447
		2020	Rp 1.158.097.000.000	Rp 869.455.000.000	Rp 288.642.000.000	0,2492
5	MYOR	2017	Rp 5.467.061.063.936	Rp 3.896.920.640.704	Rp 1.570.140.423.232	0,2872
		2018	Rp 6.176.716.481.583	Rp 4.371.968.348.386	Rp 1.804.748.133.197	0,2922

		2019	Rp 6.563.015.128.214	Rp 4.542.964.622.565	Rp 2.020.050.505.649	0,3078
		2020	Rp 4.348.085.819.710	Rp 2.303.481.805.753	Rp 2.044.604.013.957	0,4702
6	ROTI	2017	Rp 1.036.726.379.386	Rp 912.258.821.332	Rp 124.467.558.054	0,1201
		2018	Rp 1.174.931.965.722	Rp 1.038.630.874.825	Rp 136.301.090.897	0,1160
		2019	Rp 1.396.859.246.275	Rp 1.175.005.772.251	Rp 221.853.474.024	0,1588
		2020	Rp 1.446.491.502.973	Rp 1.300.998.174.460	Rp 145.493.328.513	0,1006
7	SKBM	2017	Rp 395.416.149.747	Rp 371.362.665.196	Rp 24.053.484.551	0,0608
		2018	Rp 438.571.011.737	Rp 421.088.895.194	Rp 17.482.116.543	0,0399
		2019	Rp 470.983.276.772	Rp 470.259.627.435	Rp 723.649.337	0,0015
		2020	Rp 551.397.605.260	Rp 545.124.026.784	Rp 6.273.578.476	0,0114
8	SKLT	2017	Rp 162.690.528.076	Rp 148.163.717.470	Rp 14.526.810.606	0,0893
		2018	Rp 203.242.678.072	Rp 167.224.780.150	Rp 36.017.897.922	0,1772
		2019	Rp 235.485.183.298	Rp 188.744.244.282	Rp 46.740.939.016	0,1985
		2020	Rp 232.116.854.919	Rp 196.219.235.408	Rp 35.897.619.511	0,1547
9	STTP	2017	Rp 469.630.776.827	Rp 253.791.878.138	Rp 215.838.898.689	0,4596
		2018	Rp 516.155.804.119	Rp 257.909.925.527	Rp 258.245.878.592	0,5003
		2019	Rp 785.377.613.268	Rp 298.939.053.017	Rp 486.438.560.251	0,6194
		2020	Rp 981.321.276.158	Rp 356.074.684.994	Rp 625.246.591.164	0,6371
10	ULTJ	2017	Rp 950.913.000.000	Rp 256.271.000.000	Rp 694.642.000.000	0,7305
		2018	Rp 964.279.000.000	Rp 261.934.000.000	Rp 702.345.000.000	0,7284
		2019	Rp 1.328.232.000.000	Rp 298.041.000.000	Rp 1.030.191.000.000	0,7756
		2020	Rp 1.464.527.000.000	Rp 328.200.000.000	Rp 1.136.327.000.000	0,7759

Lampiran 9

Tabel Variabel Independen X2 *Intellectual Capital*

No	Kode Emiten	Tahun	VACA	VAHU	STVA	VAIC
1	CLEO	2017	2,7699	3,9177	0,7448	7,4324
		2018	0,5418	1,2262	0,1844	1,9524
		2019	0,5925	1,3963	0,2838	2,2726
		2020	0,3747	1,6425	0,3912	2,4084
2	ICBP	2017	0,6211	1,3883	0,2797	2,2892
		2018	0,6855	1,5027	0,3345	2,5227
		2019	0,6370	1,5097	0,3376	2,4844
		2020	0,3882	1,6127	0,3799	2,3808
3	INDF	2017	0,5961	1,2207	0,1808	1,9976
		2018	0,6337	1,2512	0,2008	2,0857
		2019	0,5883	1,2604	0,2066	2,0554
		2020	0,4386	1,3629	0,2663	2,0677
4	MLBI	2017	1,9693	2,7016	0,6299	5,3008
		2018	1,7232	2,5666	0,6104	4,9002
		2019	1,9336	2,1965	0,5447	4,6748
		2020	0,8079	1,3320	0,2492	2,3892
5	MYOR	2017	0,7434	1,4029	0,2872	2,4335
		2018	0,7231	1,4128	0,2922	2,4280
		2019	0,6629	1,4447	0,3078	2,4154
		2020	0,3858	1,8876	0,4702	2,7436
6	ROTI	2017	0,3676	1,1364	0,1201	1,6241
		2018	0,4028	1,1312	0,1160	1,6500
		2019	0,4517	1,1888	0,1588	1,7993
		2020	0,4482	1,1118	0,1006	1,6606
7	SKBM	2017	0,3864	1,0648	0,0608	1,5120
		2018	0,4215	1,0415	0,0399	1,5028
		2019	0,4547	1,0015	0,0015	1,4578
		2020	0,5732	1,0115	0,0114	1,5961
8	SKLT	2017	0,5290	1,0980	0,0893	1,7163
		2018	0,5991	1,2154	0,1772	1,9917
		2019	0,6191	1,2476	0,1985	2,0652
		2020	0,5704	1,1829	0,1547	1,9080

9	STTP	2017	0,3391	1,8505	0,4596	2,6492
		2018	0,3135	2,0013	0,5003	2,8151
		2019	0,3656	2,6272	0,6194	3,6122
		2020	0,3671	2,7559	0,6371	3,7602
10	ULTJ	2017	0,2259	3,7106	0,7305	4,6670
		2018	0,2019	3,6814	0,7284	4,6117
		2019	0,2349	4,4565	0,7756	5,4670
		2020	0,3063	4,4623	0,7759	5,5445

Lampiran 10

Tabel Variabel Independen X3 Karakteristik Perusahaan

No	Kode Emiten	Tahun	Total Liabilities	Total Equity	Leverage	Total Asset	Size = Ln(Total Asset)
					TL/TE		
1	CLEO	2017	Rp 362.948.247.159	Rp 297.969.528.163	1,2181	Rp 660.917.775.322	27,2169
		2018	Rp 198.455.391.702	Rp 635.478.469.892	0,3123	Rp 833.933.861.594	27,4494
		2019	Rp 478.844.867.693	Rp 766.299.436.026	0,6249	Rp 1.245.144.303.719	27,8503
		2020	Rp 416.194.010.942	Rp 894.746.110.680	0,4652	Rp 1.310.940.121.622	27,9018
2	ICBP	2017	Rp 11.295.184.000.000	Rp 20.324.330.000.000	0,5557	Rp 31.619.514.000.000	31,0848
		2018	Rp 11.660.003.000.000	Rp 22.707.150.000.000	0,5135	Rp 34.367.153.000.000	31,1681
		2019	Rp 12.038.210.000.000	Rp 26.671.104.000.000	0,4514	Rp 38.709.314.000.000	31,2871

		2020	Rp 53.270.272. 000.000	Rp 50.318.053.0 00.000	1,0587	Rp 103.588.3 25.000.00 0	32,2 714
3	INDF	2017	Rp 41.182.764. 000.000	Rp 46.756.724.0 00.000	0,8808	Rp 87.939.48 8.000.000	32,1 077
		2018	Rp 46.620.996. 000.000	Rp 49.916.800.0 00.000	0,9340	Rp 96.537.79 6.000.000	32,2 010
		2019	Rp 41.996.071. 000.000	Rp 54.202.488.0 00.000	0,7748	Rp 96.198.55 9.000.000	32,1 974
		2020	Rp 83.998.472. 000.000	Rp 79.138.044.0 00.000	1,0614	Rp 163.136.5 16.000.00 0	32,7 256
4	MLBI	2017	Rp 1.445.173.0 00.000	Rp 1.064.905.00 0.000	1,3571	Rp 2.510.078 .000.000	28,5 513
		2018	Rp 1.721.965.0 00.000	Rp 1.167.536.00 0.000	1,4749	Rp 2.889.501 .000.000	28,6 921
		2019	Rp 1.750.943.0 00.000	Rp 1.146.007.00 0.000	1,5279	Rp 2.896.950 .000.000	28,6 947
		2020	Rp 1.474.019.0 00.000	Rp 1.433.406.00 0.000	1,0283	Rp 2.907.425 .000.000	28,6 983
5	MYOR	2017	Rp 7.561.503.4 34.179	Rp 7.354.346.36 6.072	1,0282	Rp 14.915.84 9.800.251	30,3 334
		2018	Rp 9.049.161.9 44.940	Rp 8.542.544.48 1.694	1,0593	Rp 17.591.70 6.426.634	30,4 984
		2019	Rp 9.137.978.6 11.155	Rp 9.899.940.19 5.318	0,9230	Rp 19.037.91 8.806.473	30,5 775
		2020	Rp 8.506.032.4 64.592	Rp 11.271.468.0 49.958	0,7547	Rp 19.777.50 0.514.550	30,6 156
6	ROTI	2017	Rp 1.739.467.9 93.982	Rp 2.820.105.71 5.429	0,6168	Rp 4.559.573 .709.411	29,1 483
		2018	Rp 1.476.909.2 60.772	Rp 2.916.901.12 0.111	0,5063	Rp 4.393.810 .380.883	29,1 112

		2019	Rp 1.589.486.4 65.854	Rp 3.092.597.37 9.097	0,5140	Rp 4.682.083 .844.951	29,1 748
		2020	Rp 1.224.495.6 24.254	Rp 3.227.671.04 7.731	0,3794	Rp 4.452.166 .671.985	29,1 244
7	SKBM	2017	Rp 599.790.01 4.646	Rp 1.023.237.46 0.399	0,5862	Rp 1.623.027 .475.045	28,1 153
		2018	Rp 730.789.41 9.438	Rp 1.040.576.55 2.571	0,7023	Rp 1.771.365 .972.009	28,2 028
		2019	Rp 784.562.97 1.811	Rp 1.035.820.38 1.000	0,7574	Rp 1.820.383 .352.811	28,2 301
		2020	Rp 806.678.88 7.419	Rp 961.981.659. 335	0,8386	Rp 1.768.660 .546.754	28,2 012
8	SKLT	2017	Rp 328.714.43 5.982	Rp 307.569.774. 228	1,0687	Rp 636.284.2 10.210	27,1 789
		2018	Rp 408.057.71 8.435	Rp 339.236.007. 000	1,2029	Rp 747.293.7 25.435	27,3 397
		2019	Rp 410.463.59 5.860	Rp 380.381.947. 966	1,0791	Rp 790.845.5 43.826	27,3 964
		2020	Rp 366.908.47 1.713	Rp 406.954.570. 727	0,9016	Rp 773.863.0 42.440	27,3 747
9	STTP	2017	Rp 957.660.37 4.836	Rp 1.384.772.06 8.360	0,6916	Rp 2.342.432 .443.196	28,4 822
		2018	Rp 984.801.86 3.078	Rp 1.646.387.94 6.952	0,5982	Rp 2.631.189 .810.030	28,5 985
		2019	Rp 773.556.07 5.974	Rp 2.148.007.00 7.980	0,3601	Rp 2.881.563 .083.954	28,6 894
		2020	Rp 775.696.86 0.738	Rp 2.673.298.19 9.144	0,2902	Rp 3.448.995 .059.882	28,8 691
10	ULTJ	2017	Rp 978.185.00 0.000	Rp 4.208.755.00 0.000	0,2324	Rp 5.186.940 .000.000	29,2 772

	2018	Rp 780.915.00 0.000	Rp 4.774.956.00 0.000	0,1635	Rp 5.555.871 .000.000	29,3 459
	2019	Rp 953.283.00 0.000	Rp 5.655.139.00 0.000	0,1686	Rp 6.608.422 .000.000	29,5 194
	2020	3.972.379.0 00.000	4.781.737.00 0.000	0,8307	Rp 8.754.116 .000.000	29,8 005

Ket : Ln = Logaritma Natural

Lampiran 11

Tabel Variabel Dependen Y Kinerja Perusahaan

No	Kode Emiten	Tahun	Earning After Tax	Total Asset	ROA
					EAT/TA
1	CLEO	2017	Rp 50.391.169.819	Rp 660.917.775.322	0,0762
		2018	Rp 63.508.941.729	Rp 833.933.861.594	0,0762
		2019	Rp 128.863.892.653	Rp 1.245.144.303.719	0,1035
		2020	Rp 131.148.898.505	Rp 1.310.940.121.622	0,1000
2	ICBP	2017	Rp 3.531.220.000.000	Rp 31.619.514.000.000	0,1117
		2018	Rp 5.206.867.000.000	Rp 34.367.153.000.000	0,1515
		2019	Rp 5.736.489.000.000	Rp 38.709.314.000.000	0,1482
		2020	Rp 7.421.643.000.000	Rp 103.588.325.000.000	0,0716
3	INDF	2017	Rp 5.039.068.000.000	Rp 87.939.488.000.000	0,0573
		2018	Rp 6.350.788.000.000	Rp 96.537.796.000.000	0,0658
		2019	Rp 6.588.662.000.000	Rp 96.198.559.000.000	0,0685
		2020	Rp 9.241.113.000.000	Rp 163.136.516.000.000	0,0566
4	MLBI	2017	Rp 1.320.897.000.000	Rp 2.510.078.000.000	0,5262
		2018	Rp 1.228.041.000.000	Rp 2.889.501.000.000	0,4250
		2019	Rp 1.207.074.000.000	Rp 2.896.950.000.000	0,4167
		2020	Rp 288.642.000.000	Rp 2.907.425.000.000	0,0993
5	MYOR	2017	Rp 1.570.140.423.232	Rp 14.915.849.800.251	0,1053
		2018	Rp 1.804.748.133.197	Rp 17.591.706.426.634	0,1026
		2019	Rp 2.020.050.505.649	Rp 19.037.918.806.473	0,1061
		2020	Rp 2.044.604.013.957	Rp 19.777.500.514.550	0,1034
6	ROTI	2017	Rp 124.467.558.054	Rp 4.559.573.709.411	0,0273
		2018	Rp 136.301.090.897	Rp 4.393.810.380.883	0,0310
		2019	Rp 221.853.474.024	Rp 4.682.083.844.951	0,0474

		2020	Rp 145.493.328.513	Rp 4.452.166.671.985	0,0327
7	SKBM	2017	Rp 24.053.484.551	Rp 1.623.027.475.045	0,0148
		2018	Rp 17.482.116.543	Rp 1.771.365.972.009	0,0099
		2019	Rp 723.649.337	Rp 1.820.383.352.811	0,0004
		2020	Rp 6.273.578.476	Rp 1.768.660.546.754	0,0035
8	SKLT	2017	Rp 14.526.810.606	Rp 636.284.210.210	0,0228
		2018	Rp 36.017.897.922	Rp 747.293.725.435	0,0482
		2019	Rp 46.740.939.016	Rp 790.845.543.826	0,0591
		2020	Rp 35.897.619.511	Rp 773.863.042.440	0,0464
9	STTP	2017	Rp 215.838.898.689	Rp 2.342.432.443.196	0,0921
		2018	Rp 258.245.878.592	Rp 2.631.189.810.030	0,0981
		2019	Rp 486.438.560.251	Rp 2.881.563.083.954	0,1688
		2020	Rp 625.246.591.164	Rp 3.448.995.059.882	0,1813
10	ULTJ	2017	Rp 694.642.000.000	Rp 5.186.940.000.000	0,1339
		2018	Rp 702.345.000.000	Rp 5.555.871.000.000	0,1264
		2019	Rp 1.030.191.000.000	Rp 6.608.422.000.000	0,1559
		2020	Rp 1.136.327.000.000	Rp 8.754.116.000.000	0,1298

Lampiran 12

Tabel Tabulasi Variabel X1, X2, X3, dan Y

No	Kode Emiten	Tahun	HERFit Segsales/sales	VACA (VA/HC)	VAHU (VA/HC)	STVA (SC/VA)	VAIC	Leverage	Size=	ROA
								TL/TE	Ln(Total Asset)	EAT/TA
1	CLEO	2017	0,98	2,7699	3,9177	0,7448	7,4324	1,2181	27,2169	0,0762
		2018	1,00	0,5418	1,2262	0,1844	1,9524	0,3123	27,4494	0,0762
		2019	1,00	0,5925	1,3963	0,2838	2,2726	0,6249	27,8503	0,1035
		2020	1,00	0,3747	1,6425	0,3912	2,4084	0,4652	27,9018	0,1000
2	ICBP	2017	0,99	0,6211	1,3883	0,2797	2,2892	0,5557	31,0848	0,1117
		2018	0,95	0,6855	1,5027	0,3345	2,5227	0,5135	31,1681	0,1515
		2019	1,03	0,6370	1,5097	0,3376	2,4844	0,4514	31,2871	0,1482
		2020	1,04	0,3882	1,6127	0,3799	2,4844	1,0587	32,2714	0,0716
3	INDF	2017	1,08	0,5961	1,2207	0,1808	1,9976	0,8808	32,1077	0,0573
		2018	1,08	0,6337	1,2512	0,2008	2,0857	0,9340	32,2010	0,0658
		2019	1,09	0,5883	1,2604	0,2066	2,0554	0,7748	32,1974	0,0685
		2020	1,09	0,4386	1,3629	0,2663	2,0677	1,0614	32,7256	0,0566
4	MLBI	2017	1,00	1,9693	2,7016	0,6299	5,3008	1,3571	28,5513	0,5262
		2018	1,00	1,7232	2,5666	0,6104	4,9002	1,4749	28,6921	0,4250
		2019	1,00	1,9336	2,1965	0,5447	4,6748	1,5279	28,6947	0,4167

		2020	0,84	0,8079	1,3320	0,2492	2,3892	1,0283	28,6983	0,0993
5	MYOR	2017	1,03	0,7434	1,4029	0,2872	2,4335	1,0282	30,3334	0,1053
		2018	1,04	0,7231	1,4128	0,2922	2,4280	1,0593	30,4984	0,1026
		2019	1,04	0,6629	1,4447	0,3078	2,4154	0,9230	30,5775	0,1061
		2020	1,04	0,3858	1,8876	0,4702	2,7436	0,7547	30,6156	0,1034
		2017	1,22	0,3676	1,1364	0,1201	1,6241	0,6168	29,1483	0,0273
6	ROTI	2018	1,21	0,4028	1,1312	0,1160	1,6500	0,5063	29,1112	0,0310
		2019	1,15	0,4517	1,1888	0,1588	1,7993	0,5140	29,1748	0,0474
		2020	1,09	0,4482	1,1118	0,1006	1,6606	0,3794	29,1244	0,0327
		2017	1,00	0,3864	1,0648	0,0608	1,5120	0,5862	28,1153	0,0148
7	SKBM	2018	1,00	0,4215	1,0415	0,0399	1,5028	0,7023	28,2028	0,0099
		2019	1,00	0,4547	1,0015	0,0015	1,4578	0,7574	28,2301	0,0004
		2020	1,00	0,5732	1,0115	0,0114	1,5961	0,8386	28,2012	0,0035
		2017	1,32	0,5290	1,0980	0,0893	1,7163	1,0687	27,1789	0,0228
8	SKLT	2018	0,51	0,5991	1,2154	0,1772	1,9917	1,2029	27,3397	0,0482
		2019	0,50	0,6191	1,2476	0,1985	2,0652	1,0791	27,3964	0,0591
		2020	0,54	0,5704	1,1829	0,1547	1,9080	0,9016	27,3747	0,0464
		2017	1,00	0,3391	1,8505	0,4596	2,6492	0,6916	28,4822	0,0921
9	STTP	2018	1,00	0,3135	2,0013	0,5003	2,8151	0,5982	28,5985	0,0981
		2019	1,00	0,3656	2,6272	0,6194	3,6122	0,3601	28,6894	0,1688
		2020	1,00	0,3671	2,7559	0,6371	3,7602	0,2902	28,8691	0,1813
		2017	1,05	0,2259	3,7106	0,7305	4,6670	0,2324	29,2772	0,1339
10	ULTJ	2018	1,10	0,2019	3,6814	0,7284	4,6117	0,1635	29,3459	0,1264
		2019	1,05	0,2349	4,4565	0,7756	5,4670	0,1686	29,5194	0,1559
		2020	1,07	0,3063	4,4623	0,7759	5,5445	0,8307	29,8005	0,1298

Lampiran 13
Tabel Sampel

Populasi :	26 Perusahaan
Kriteria :	
1. perusahaan yang tidak terdaftar secara berturut-turut selama 2017-2020	8
2. perusahaan yang tidak menerbitkan laporan keuangan secara berturut-turut selama 2017-2020	2
3. perusahaan yang tidak mendapatkan laba secara berturut-turut selama tahun 2017-2020	3
4. perusahaan yang tidak memiliki 2 segmen usaha atau lebih	3
Sampel Penelitian	10
Total sampel (N) = (10 x 4 tahun) = 40 sampel	40

Lampiran 14

Tabel Data Variabel Deskripsi statistik

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
DIVER_X1	40	.5000	1.3200	1.003250	.1611241
VACA_X2	40	.2019	2.7699	.649865	.5264594
VAHU_X3	40	1.0015	4.4623	1.830327	.9777781
STVA_X4	40	.0015	.7759	.340940	.2325883
LEV_X5	40	.1635	1.5279	.762320	.3507942
SIZE_X6	40	27.1789	32.7256	29.332570	1.5847260
ROA_Y	40	.0004	.5262	.110038	.1108205
Valid N (listwise)	40				

Sumber data diolah SPSS 23,2022

Lampiran 15

Tabel Uji Normalitas
One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			40
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		650.96557036
Most Extreme Differences	Absolute		.187
	Positive		.187
	Negative		-.139
Test Statistic			.187
Asymp. Sig. (2-tailed)			.001 ^c
Monte Carlo Sig. (2-tailed)	Sig.		.103 ^d
		99% Confidence Interval	
		Lower Bound	.095
		Upper Bound	.110

a. Test distribution is Normal.

Sumber data diolah SPSS 23,2022

Lampiran 16
Tabel Uji Multikolinearitas
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.074	.232		.318	.753		
DIVER_X1	.062	.081	.090	.765	.450	.759	1.317
VACA_X2	.063	.034	.300	1.828	.077	.389	2.568
VAHU_X3	-.094	.034	-.826	-2.743	.010	.115	8.672
STVA_X4	.617	.145	1.295	4.267	.000	.113	8.813
LEV_X5	.048	.051	.151	.942	.353	.405	2.466
SIZE_X6	-.005	.008	-.069	-.572	.572	.711	1.407

a. Dependent Variable: ROA_Y

Sumber data diolah SPSS 23,2022

Lampiran 17
Tabel Uji Heteroskedastisitas
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.991	8.338		-.119	.906
DIVER_X1	1.569	2.898	.090	.541	.592
VACA_X2	1.086	1.239	.203	.877	.387
VAHU_X3	-1.095	1.225	-.381	-.893	.378
STVA_X4	7.152	5.194	.592	1.377	.178
LEV_X5	1.935	1.822	.241	1.062	.296
SIZE_X6	-.379	.305	-.213	-1.243	.223

a. Dependent Variable: LNU2I

Sumber data diolah SPSS 23,2022

Lampiran 18
Tabel Uji Autokorelasi
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.809 ^a	.655	.592	707.67418	1.265

a. Predictors: (Constant), SIZE, LEV, STVA, DIVER, VACA, VAHU

b. Dependent Variable: ROA

Sumber data diolah SPSS 23,2022

Lampiran 19
Tabel Uji Regresi Linear Berganda
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	857.765	2396.853		.358	.723
	LAG_DIVER	6.032	8.206	.088	.735	.468
	LAG_VACA	.067	.039	.318	1.750	.090
	LAG_VAHU	-.099	.041	-.788	-2.451	.020
	LAG_STVA	.630	.155	1.261	4.071	.000
	LAG_LEV	.041	.057	.130	.718	.478
	LAG_SIZE	-.005	.009	-.071	-.575	.569

a. Dependent Variable: LAG_ROA

Sumber data diolah SPSS 23,2022

Lampiran 20
Tabel Uji Parsial (uji t)
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	857.765	2396.853		.358	.723
	LAG_DIVER	6.032	8.206	.088	.735	.468
	LAG_VACA	.067	.039	.318	1.750	.090
	LAG_VAHU	-.099	.041	-.788	-2.451	.020
	LAG_STVA	.630	.155	1.261	4.071	.000
	LAG_LEV	.041	.057	.130	.718	.478
	LAG_SIZE	-.005	.009	-.071	-.575	.569

a. Dependent Variable: LAG_ROA

Sumber data diolah SPSS 23,2022

Lampiran 21
Tabel Uji F
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	31367427.821	6	5227904.637	10.146	.000 ^b
	Residual	16489116.487	32	515284.890		
	Total	47856544.308	38			

a. Dependent Variable: LAG_ROA

b. Predictors: (Constant), LAG_SIZE, LAG_STVA, LAG_LEV, LAG_DIVER, LAG_VACA, LAG_VAHU

Sumber data diolah SPSS 23,2022

Lampiran 22
Tabel Uji Koefisien Determinasi
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.809 ^a	.655	.592	707.67418

a. Predictors: (Constant), SIZE, LEV, STVA, DIVER, VACA, VAHU

b. Dependent Variable: ROA

Sumber data diolah SPSS 23,2022

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Riwayat pendidikan

- Pendidikan formal:

1. STIE PPI program studi Manajemen Tangerang tahun 2022
2. SMK Methodist Tanjung Morawa, Sumatera Utara tahun 2017
3. SMP Bersubsidi Tanjung Morawa, Sumatera Utara tahun 2014
4. SD Pembangunan Tanjung Morawa, Sumatera Utara tahun 2011

- Pendidikan non formal:

-

Demikian riwayat hidup ini saya buat dengan sebenarnya.

Tangerang, 25 Maret 2022

Meli Julianti Br Lumban Gaol