

LAMPIRAN

Lampiran- 1 : Data VA (*Value Added*)

NO	Kode Perusahaan	<i>Value Added</i>		
		2019	2020	2021
1.	ADES	Rp 442. 647	Rp 369.884	Rp 527.051
2.	AISA	Rp 2.451.075	Rp 2.790.692	Rp 576.215
3.	CAMP	Rp 623.977	Rp 560.376	Rp 600.450
4.	CEKA	Rp 461.306	Rp 304.739	Rp 294.552
5.	CLEO	Rp 526.212	Rp 538.187	Rp 560.216
6.	COCO	Rp 42.558	Rp 33.609	Rp 39.375
7.	GOOD	Rp 4.374.339	Rp 3.855.712	Rp 4.147.323
8.	KEJU	Rp 402.766	Rp 345.150	Rp 393.638
9.	MYOR	Rp 9.249.823	Rp 8.609.603	Rp 8,356,134
10.	ROTI	Rp 2.152.794	Rp 2.115.438	Rp 2.105.396
11.	STTP	Rp 1.215.941	Rp 1.391.201	Rp 1.360.192
12.	ULTJ	Rp 2.481.028	Rp 2.482.206	Rp 3.258.021

Lampiran- 2 : Data VACA (*Value added Capital Employed*)

NO	Kode Perusahaan	<i>Value added Capital Employed</i>		
		2019	2020	2021
1.	ADES	0,679	0,442	0,427
2.	AISA	-4,69	1,373	0.696
3.	CAMP	0,616	0,557	0,535
4.	CEKA	0,343	0,194	0,203
5.	CLEO	0,587	0,524	0,474
6.	COCO	0,363	0,293	0,173
7.	GOOD	1,366	1,228	1,177
8.	KEJU	0,755	0,614	0,539
9.	MYOR	0,775	0,644	0,665
10.	ROTI	0,647	0,623	0,672

11.	STTP	0,462	0,421	0,347
12.	ULTJ	0,371	0,421	0,508

Lampiran- 3 : Data VAHU (*Value added Human Capital*)

NO	Kode Perusahaan	<i>Value added Human Capital</i>		
		2019	2020	2021
1.	ADES	5,599	5,283	6,713
2.	AISA	8,737	11,349	2,867
3.	CAMP	5,986	5,246	5,677
4.	CEKA	9,815	5,321	5,083
5.	CLEO	2,761	2,932	3,236
6.	COCO	4,004	2,998	3,612
7.	GOOD	4,210	3,539	3,807
8.	KEJU	3,582	3,109	3,044
9.	MYOR	5,491	4,757	4,380
10.	ROTI	3,082	2,592	2,846
11.	STTP	4,214	4,154	3,759
12.	ULTJ	8,635	7,819	6,209

Lampiran- 4 : Data STVA (*Structural Capital Value added*)

NO	Kode Perusahaan	<i>Structural Capital Value added</i>		
		2019	2020	2021
1.	ADES	0,821	0,810	0,851
2.	AISA	0,885	0,911	0,651
3.	CAMP	0,832	0,809	0,823
4.	CEKA	0,898	0,812	0,803
5.	CLEO	0,637	0,659	0,691
6.	COCO	0,750	0,666	0,723
7.	GOOD	0,762	0,717	0,737
8.	KEJU	0,720	0,678	0,671

9.	MYOR	0,817	0,789	0,771
10.	ROTI	0,675	0,614	0,648
11.	STTP	0,762	0,759	0,733
12.	ULTJ	0,884	0,872	0,838

Lampiran- 5 : Data Komisaris Independen

NO	Kode Perusahaan	Komisaris Independen		
		2019	2020	2021
1.	ADES	0.33	0.33	0.33
2.	AISA	0.5	0,5	0,5
3.	CAMP	0.33	0.33	0.33
4.	CEKA	0.33	0.33	0.33
5.	CLEO	0.33	0.33	0.33
6.	COCO	0,5	0,5	0,5
7.	GOOD	0,4	0,4	0,4
8.	KEJU	0,5	0.33	0.33
9.	MYOR	0,4	0,4	0,4
10.	ROTI	0.33	0.33	0.33
11.	STTP	0,5	0,5	0,5
12.	ULTJ	0,5	0,5	0,5

Lampiran- 6 : Data Komite Audit

NO	Kode Perusahaan	Komite Audit		
		2019	2020	2021
1.	ADES	125%	150%	150%
2.	AISA	25%	75%	100%
3.	CAMP	100%	100%	100%
4.	CEKA	100%	100%	100%
5.	CLEO	100%	100%	100%
6.	COCO	100%	200%	200%

7.	GOOD	225%	250%	100%
8.	KEJU	0%	150%	100%
9.	MYOR	100%	125%	150%
10.	ROTI	200%	200%	175%
11.	STTP	100%	100%	100%
12.	ULTJ	100%	100%	100%

Lampiran- 7 : Data *Price Book Value*

NO	Kode Perusahaan	Komite Audit		
		2019	2020	2021
1.	ADES	1,17	1,34	2,30
2.	AISA	0,16	-2,63	2,12
3.	CAMP	2,41	1,86	1,70
4.	CEKA	0,95	0,89	0,84
5.	CLEO	8,31	6,99	5,71
6.	COCO	5,27	3,53	2,20
7.	GOOD	4,19	3,53	6,73
8.	KEJU	3,79	4,70	3,26
9.	MYOR	5,09	5,60	4,12
10.	ROTI	2,64	3,12	2,85
11.	STTP	2,91	4,93	3,18
12.	ULTJ	3,56	3,98	3,79

Lampiran- 8 : Hasil Output SPSS

1. Uji Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Intellectual Capital	36	3.83	13.63	6.1117	2.15280
Komisaris Independen	36	.33	.50	.3936	.07590
Komite Audit	36	.00	2.50	1.2222	.51678
PBV	36	-2.63	8.31	3.2525	2.11412
Valid N (listwise)	36				

2. Uji Normalitas

		Unstandardized Residual
N		36
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.73299727
Most Extreme Differences	Absolute	.106
	Positive	.106
	Negative	-.080
Test Statistic		.106
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

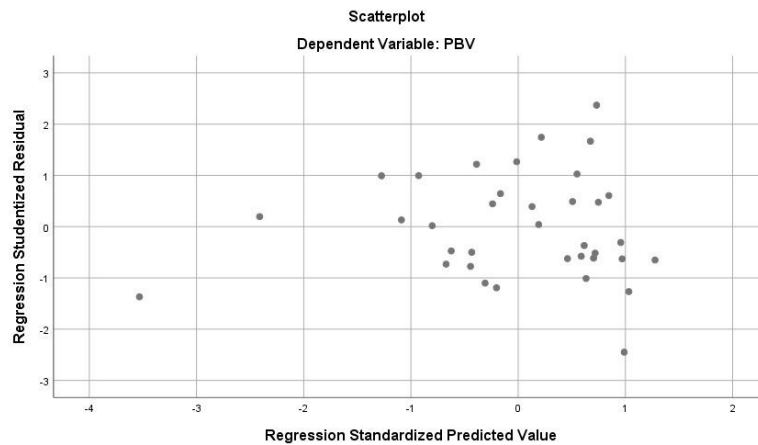
3. Uji Multikoleniaritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.774	2.362		2.022	.052		
	Intellectual Capital	-.486	.154	-.495	-3.161	.003	.935	1.069
	Komissaris Independen	3.963	4.287	.142	.924	.362	.967	1.034
	Komite Audit	-.092	.648	-.023	-.143	.887	.913	1.096

a. Dependent Variable: PBV

4. Uji Heterokedastisitas



5. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.517 ^a	.267	.198	1.89270	1.408

a. Predictors: (Constant), Komite Audit, Komissaris Independen, Intellectual Capital
b. Dependent Variable: PBV

Runs Test

	Unstandardized Residual
Test Value ^a	-.23685
Cases < Test Value	18
Cases >= Test Value	18
Total Cases	36
Number of Runs	18
Z	-.169
Asymp. Sig. (2-tailed)	.866

a. Median

6. Uji Regresi Linier Berganda dan Pengujian Hipotesis Parsial (t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.774	2.362		2.022	.052		
	Intellectual Capital	-.486	.154	-.495	-3.161	.003	.935	1.069
	Komisaris Independen	3.963	4.287	.142	.924	.362	.967	1.034
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a. Dependent Variable: PBV

7. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	41.798	3	13.933	3.889	.018 ^b
	Residual	114.634	32	3.582		
	Total	156.432	35			

a. Dependent Variable: PBV

b. Predictors: (Constant), Komite Audit, Komisaris Independen, Intellectual Capital

8. Uji Determinasi (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.517 ^a	.267	.198	1.89270	1.408

a. Predictors: (Constant), Komite Audit, Komisaris Independen, Intellectual Capital

b. Dependent Variable: PBV