# LAMPIRAN

### Lampiran 1. Kriteria Pengambilan Sampel

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| Kriteria Pengambilan Sampel | Jumlah Perusahaan |
| 1. | Seluruh Perusahaan *food & beverage* telah terdaftar di Bursa Efek Indonesia (BEI) tahun 2016 - 2020 | 30 |
| 2. | Perusahaan yang tidak melaporkan laporan tahunannya berturut-turut selama 2016 – 2020 | (10) |
| 3. | Laporan keuangan yang berakhirnya tidak 31 Desember | (0) |
| 4. | Perusahaan yang mengalami kerugian | (6) |
| 5. | Perusahaan yang menjadi sampel | 14 |
| 6. | Jumlah data diolah (5 tahun) | 70 |
| 7. | *Outlier* | (13) |
| 8. | Jumlah data diolah setelah *outlier* | **57** |

### Lampiran 2. Perusahaan Sampel

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|  | Kode Perusahaan | Nama Perusahaan |
| 1. | ADES | PT.Akasha Wira International Tbk |
| 2. | BUDI | PT.Budi Starch & Sweetener Tbk |
| 3. | CEKA | PT.Wilmar Cahaya Indonesia Tbk |
| 4. | DLTA | PT.Delta Djakarta Tbk |
| 5. | ICBP | PT.Indofood CBP Sukses Makmur Tbk |
| 6. | INDF | PT.Indofood Sukses Makmur Tbk |
| 7. | MLBI | PT.Multi Bintang Indonesia Tbk |
| 8. | MYOR | PT.Mayora Indah Tbk |
| 9. | ROTI | PT.Nippon Indosari Corpindo Tbk |
| 10. | SKBM | PT.Sekar Bumi Tbk |
| 11. | SKLT | PT.Sekar Laut Tbk |
| 12. | STTP | PT.Siantar Top Tbk |
| 13. | TBLA | PT.Tunas Baru lampung Tbk |
| 14. | ULTJ | PT.Ultra Jaya Milk Industry & Trading Company Tbk |

### Lampiran 3. Data Nilai Perusahaan





### Lampiran 4. Data Struktur Modal (*Debt to Equity Ratio)*



### Lampiran 5. Data Profitabilitas (*Return on Asset*)



### Lampiran 6. Data *Leverage (Debt to Asset Ratio)*



### Lampiran 7. Data Ukuran Perusahaan (*Size*)



### Lampiran 8. Data Likuiditas (*Current Ratio*)



### Lampiran 9. Data Pertumbuhan Perusahaan (*Growth Asset*)



### Lampiran 10. Data Dewan Direksi



### Lampiran 11. Data Dewan Komisaris Independen



### Lampiran 12. Data Penelitian



### Lampiran 13. Hasil Uji Statistik Deskriptif

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| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| PBV | 57 | .336 | 6.857 | 2.48889 | 1.799311 |
| *DER* | 57 | .164 | 2.372 | .84993 | .514367 |
| *RoA* | 57 | .001 | .182 | .07765 | .049906 |
| DAR | 57 | .009 | .703 | .39011 | .176457 |
| *Size* | 57 | 13.250 | 18.910 | 15.32303 | 1.495832 |
| *CR* | 57 | .100 | 5.113 | 2.21982 | 1.185738 |
| GA | 57 | -.161 | .696 | .11619 | .167674 |
| DD | 57 | 2.0 | 10.0 | 5.614 | 2.2019 |
| DKI | 57 | .333 | .500 | .35746 | .049393 |
| Valid N (listwise) | 57 |  |  |  |  |

### Lampiran 14. Hasil Uji Normalitas

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 57 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 1.09008649 |
| Most Extreme Differences | Absolute | .086 |
| Positive | .086 |
| Negative | -.052 |
| Test Statistic | .086 |
| Asymp. Sig. (2-tailed) | .200c,d |
| a. Test distribution is Normal. |
| b. Calculated from data. |
| c. Lilliefors Significance Correction. |
| d. This is a lower bound of the true significance. |

### Lampiran 15. Hasil Uji Multikolinearitas

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -12.393 | 2.502 |  | -4.953 | .000 |  |  |
| *DER* | -2.092 | .726 | -.598 | -2.883 | .006 | .178 | 5.630 |
| *RoA* | 9.059 | 5.238 | .251 | 1.730 | .090 | .362 | 2.760 |
| DAR | 8.253 | 1.888 | .809 | 4.371 | .000 | .223 | 4.483 |
| *Size* | .627 | .211 | .521 | 2.970 | .005 | .249 | 4.024 |
| *CR* | .119 | .208 | .078 | .570 | .571 | .405 | 2.469 |
| GA | 1.515 | .967 | .141 | 1.567 | .124 | .942 | 1.062 |
| DD | -.181 | .130 | -.222 | -1.395 | .169 | .302 | 3.308 |
| DKI | 10.385 | 5.026 | .285 | 2.066 | .044 | .402 | 2.490 |
| a. Dependent Variable: PBV |

### Lampiran 16. Hasil Uji Heterokedastisitas

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.764 | 1.352 |  | 1.305 | .198 |
| *DER* | .517 | .392 | .421 | 1.319 | .194 |
| *RoA* | 5.311 | 2.830 | .419 | 1.877 | .067 |
| DAR | -.156 | 1.020 | -.043 | -.153 | .879 |
| *Size* | -.106 | .114 | -.252 | -.933 | .356 |
| *CR* | .009 | .113 | .017 | .081 | .936 |
| GA | -.216 | .522 | -.057 | -.413 | .682 |
| DD | .033 | .070 | .114 | .465 | .644 |
| DKI | -.627 | 2.716 | -.049 | -.231 | .818 |
| a. Dependent Variable: ABRESID2 |

### Lampiran 17. Hasil Uji Autokorelasi *Durbin-Watson*

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| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .796a | .633 | .572 | 1.177428 | 1.237 |
| a. Predictors: (Constant), DKI, GA, *CR*, DAR, *Size*, *RoA*, DD, *DER* |
| b. Dependent Variable: PBV |

### Lampiran 18. Hasil Uji Regresi Linear Berganda

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -12.393 | 2.502 |  | -4.953 | .000 |
| *DER* | -2.092 | .726 | -.598 | -2.883 | .006 |
| *RoA* | 9.059 | 5.238 | .251 | 1.730 | .090 |
| DAR | 8.253 | 1.888 | .809 | 4.371 | .000 |
| *Size* | .627 | .211 | .521 | 2.970 | .005 |
| *CR* | .119 | .208 | .078 | .570 | .571 |
| GA | 1.515 | .967 | .141 | 1.567 | .124 |
| DD | -.181 | .130 | -.222 | -1.395 | .169 |
| DKI | 10.385 | 5.026 | .285 | 2.066 | .044 |
| a. Dependent Variable: PBV |

### Lampiran 19. Hasil Uji Kelayakan Model

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| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 114.757 | 8 | 14.345 | 10.347 | .000b |
| Residual | 66.544 | 48 | 1.386 |  |  |
| Total | 181.301 | 56 |  |  |  |
| a. Dependent Variable: PBV |
| b. Predictors: (Constant), DKI, GA, *CR*, DAR, *Size*, *RoA*, DD, *DER* |

### Lampiran 20. Hasil Uji Hipotesis

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -12.393 | 2.502 |  | -4.953 | .000 |  |  |
| *DER* | -2.092 | .726 | -.598 | -2.883 | .006 | .178 | 5.630 |
| *RoA* | 9.059 | 5.238 | .251 | 1.730 | .090 | .362 | 2.760 |
| DAR | 8.253 | 1.888 | .809 | 4.371 | .000 | .223 | 4.483 |
| *Size* | .627 | .211 | .521 | 2.970 | .005 | .249 | 4.024 |
| *CR* | .119 | .208 | .078 | .570 | .571 | .405 | 2.469 |
| GA | 1.515 | .967 | .141 | 1.567 | .124 | .942 | 1.062 |
| DD | -.181 | .130 | -.222 | -1.395 | .169 | .302 | 3.308 |
| DKI | 10.385 | 5.026 | .285 | 2.066 | .044 | .402 | 2.490 |
| a. Dependent Variable: PBV |

### Lampiran 21. Koefisien Determinasi

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| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .796a | .633 | .572 | 1.177428 | 1.237 |
| a. Predictors: (Constant), DKI, GA, *CR*, DAR, *Size*, *RoA*, DD, *DER* |
| b. Dependent Variable: PBV |