

LAMPIRAN-LAMPIRAN



Lampiran 1. Daftar Perusahaan yang Termasuk dalam Sektor Transportasi dan Logistik yang Terdaftar di Bursa Efek Indonesia (BEI)

No	Kode Perusahaan	Nama Perusahaan
1	BLTA	PT Berlian Laju Tanker Tbk
2	SAFE	PT Steady Safe Tbk
3	CMPP	PT AirAsia Indonesia Tbk
4	MIRA	PT Mitra International Resources Tbk
5	MITI	PT Mitra Investindo Tbk
6	SMDR	PT Samudera Indonesia Tbk
7	AKSI	PT Mineral Sumberdaya Mandiri Tbk
8	TMAS	PT Temas Tbk
9	WEHA	PT WEHA Transportasi Indonesia Tbk
10	GIAA	PT Garuda Indonesia Tbk
11	SDMU	PT Sidomulyo Selaras Tbk
12	NELY	PT Pelayaran Nelly Dwi Putri Tbk
13	TAXI	PT Express Transindo Utama Tbk
14	ASSA	PT Adi Sarana Armada Tbk
15	IMJS	PT Indomobil Multi Jasa Tbk
16	LRNA	PT Eka Sari Lorena Transport Tbk
17	BIRD	PT Blue Bird Tbk
18	HELI	PT Jaya Trishindo Tbk
19	TRUK	PT Guna Timur Raya Tbk
20	TNCA	PT Trimuda Nuansa Citra Tbk
21	BPTR	PT Batavia Prosperindo Trans Tbk
22	SAPX	PT Satria Antaran Prima Tbk
23	DEAL	PT Dewata Freightinternational Tbk
24	JAYA	PT Armada Berjaya Trans Tbk
25	KJEN	PT Krida Jaringan Nusantara Tbk
26	PURA	PT Putra Rajawali Kencana Tbk
27	PPGL	PT Prima Globalindo Logistik Tbk
28	TRJA	PT Transkon Jaya Tbk
29	HAIS	PT Hasnur Internasional Shipping Tbk
30	HATM	PT Habco Trans Maritima Tbk
31	RCCC	PT Utama Radar Cahaya Tbk
32	ELPI	PT Pelayaran Nasional Ekalya Purnamasari Tbk
33	LAJU	PT Jasa Berdikari Logistics Tbk
34	GTRA	PT Grahaprima Suksesmandiri Tbk
35	MPXL	PT MPX Logistics International Tbk
36	KLAS	PT Pelayaran Kurnia Lautan Semesta Tbk
37	LOPI	PT Logisticsplus International Tbk

**Lampiran 2. Daftar Sampel Perusahaan Transportasi dan Logistik yang
Terdaftar di Bursa Efek Indonesia 2019-2022**

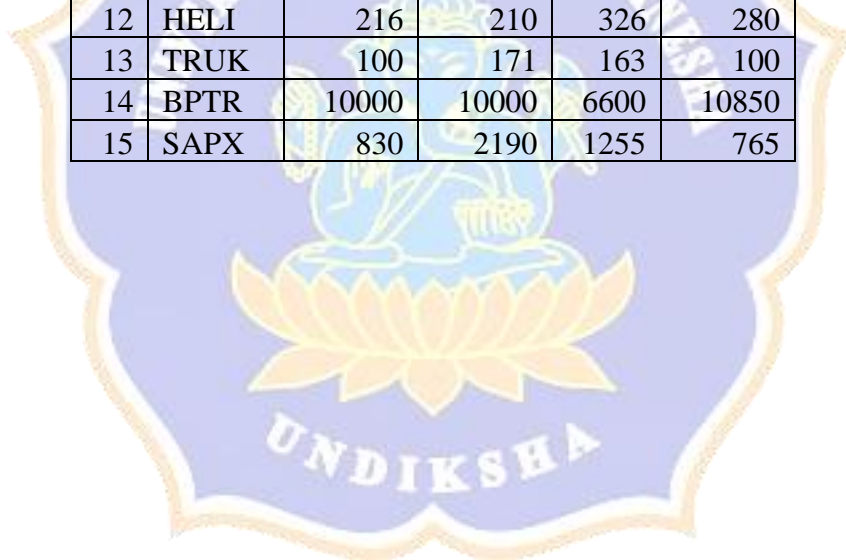
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1	BLTA	PT Berlian Laju Tanker Tbk
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13	TRUK	PT Guna Timur Raya Tbk
14	BPTR	PT Batavia Prosperindo Trans Tbk
15	SAPX	PT Satria Antarana Prima Tbk



**Lampiran 3. Data Harga Saham Perusahaan Transportasi dan Logistik
yang Terdaftar di Bursa Efek Indonesia 2019-2022**

Indikator harga saham: Harga Penutupan

Harga Saham					
NO	KODE	2019	2020	2021	2022
1	BLTA	50	50	50	50
2	CMPP	184	184	184	184
3	AKSI	1110	400	885	290
4	WEHA	139	59	199	110
5	GIAA	498	401	222	222
6	SDMU	50	57	68	70
7	NELY	140	142	308	296
8	TAXI	50	50	50	50
9	ASSA	740	635	3340	770
10	IMJS	292	410	420	316
11	BIRD	2490	1300	1380	1410
12	HELI	216	210	326	280
13	TRUK	100	171	163	100
14	BPTR	10000	10000	6600	10850
15	SAPX	830	2190	1255	765



Lampiran 4. Data *Total Assets Turnover* Perusahaan Transportasi dan Logistik yang Terdaftar di Bursa Efek Indonesia 2019-2022

Indikator pembentuk TATO:

$$\text{TATO} = \text{Sales} / \text{Total Assets}$$

Total Assets Turnover (TATO)				
2019				
NO	KODE (1)	SALES (2)	TOTAL ASSETS (3)	TATO 2/3 (4)
1	BLTA	313.238.656.932	1.053.079.642.661	0,297
2	CMPP	6.708.800.607.590	2.613.070.074.932	2,567
3	AKSI	474.271.493.696	285.177.567.739	1,663
4	WEHA	146.173.217.700	269.602.629.189	0,542
5	GIAA	71.431.008.549.776	69.603.893.535.964	1,026
6	SDMU	106.273.588.474	217.821.047.351	0,488
7	NELY	250.170.826	527.467.887	0,474
8	TAXI	134.251.103.000	479.265.331.000	0,280
9	ASSA	2.334.222.192.085	4.849.223.630.042	0,481
10	IMJS	3.966.048.396.263	24.296.140.332.728	0,163
11	BIRD	4.047.691.000.000	7.424.304.000.000	0,545
12	HELI	318.024.503.004	193.198.983.272	1,646
13	TRUK	49.805.015.656	98.890.963.872	0,504
14	BPTR	990.344.745.154	3.070.356.466.511	0,323
15	SAPX	394.765.940.589	157.166.234.017	2,512
2020				
NO	KODE (1)	SALES (2)	TOTAL ASSETS (3)	TATO 2/3 (4)
1	BLTA	286.884.449.090	1.032.154.214.990	0,278
2	CMPP	1.610.973.387.045	6.080.516.085.752	0,265
3	AKSI	521.617.491.481	298.261.244.290	1,749
4	WEHA	70.513.990.516	220.884.904.490	0,319
5	GIAA	23.312.301.029.919	1.078.998.040.715.620	0,022
6	SDMU	89.009.501.417	577.182.837.855	0,154
7	NELY	230.662.118	568.048.326	0,406
8	TAXI	21.541.634.000	243.302.339.000	0,089
9	ASSA	3.037.359.367.967	5.170.895.098.267	0,587
10	IMJS	4.142.750.788.802	23.639.879.332.158	0,175
11	BIRD	2.046.660.000.000	7.253.114.000.000	0,282
12	HELI	143.838.437.841	335.775.952.688	0,428
13	TRUK	42.839.805.962	86.141.743.970	0,497
14	BPTR	892.483.331.753	2.798.907.230.186	0,319
15	SAPX	451.599.889.844	210.419.761.255	2,146
2021				

Total Assets Turnover (TATO)				
NO	KODE (1)	SALES (2)	TOTAL ASSETS (3)	TATO 2/3 (4)
1	BLTA	307.221.028.088	7.032.873.615.621	0,044
2	CMPP	626.001.737.959	5.136.948.816.783	0,122
3	AKSI	479.636.030.718	275.990.708.661	1,738
4	WEHA	93.434.910.443	222.474.205.879	0,420
5	GIAA	133.667.847.015.621	719.274.536.015.621	0,186
6	SDMU	82.622.335.649	169.199.466.266	0,488
7	NELY	199.312.723	552.781.460	0,361
8	TAXI	7.263.061.000	91.040.495.000	0,080
9	ASSA	5.088.094.179.374	6.031.946.733.670	0,844
10	IMJS	4.039.420.527.843	24.675.527.915.691	0,164
11	BIRD	2.220.841.000.000	6.598.137.000.000	0,337
12	HELI	63.398.642.323	301.477.751.273	0,210
13	TRUK	39.606.222.648	76.740.944.634	0,516
14	BPTR	664.267.080.971	2.964.069.016.813	0,224
15	SAPX	589.409.749.578	250.767.550.139	2,350
2022				
NO	KODE (1)	SALES (2)	TOTAL ASSETS (3)	TATO 2/3 (4)
1	BLTA	368.051.306.437	1.196.429.904.024	0,308
2	CMPP	3.780.525.920.680	5.356.962.889.162	0,706
3	AKSI	484.127.494.223	366.151.031.018	1,322
4	WEHA	183.435.869.223	291.613.017.757	0,629
5	GIAA	32.806.182.807.341	97.399.600.507.351	0,337
6	SDMU	86.372.396.655	152.312.552.325	0,567
7	NELY	309.603.262.557	653.425.820.330	0,474
8	TAXI	2.948.504.000	73.091.558.000	0,040
9	ASSA	5.870.093.882.006	7.268.436.910.723	0,808
10	IMJS	4.825.433.552.907	26.929.459.012.147	0,179
11	BIRD	3.590.100.000.000	6.893.160.000.000	0,521
12	HELI	44.557.817.161	226.862.555.471	0,196
13	TRUK	38.815.826.593	70.849.504.985	0,548
14	BPTR	839.071.100.120	3.278.744.462.524	0,256
15	SAPX	591.902.803.145	249.813.321.200	2,369

Lampiran 5. Data *Economic Value Added* Perusahaan Transportasi dan Logistik yang Terdaftar di Bursa Efek Indonesia 2019-2022

Indikator pembentuk EVA:

EVA = Net Operating Profit After Tax – Cost of Capital

Economic Value Added (EVA)				
2019				
NO	KODE (1)	NOPAT (2)	COC (3)	EVA 2-3 (4)
1	BLTA	11.631.397.633	4.660.947.452	6.970.450.181
2	CMPP	-61.693.028.356	-25.990.607.849	-35.702.420.507
3	AKSI	4.177.237.649	8.320.312.046	-4.143.074.397
4	WEHA	11.381.751.231	10.265.286.763	1.116.464.468
5	GIAA	783.986.859.051	224.514.891.564	559.471.967.487
6	SDMU	-36.224.089.021	-16.822.127.319	-19.401.961.702
7	NELY	56.293.310.162	52.178.198.543	4.115.111.619
8	TAXI	-334.537.330.000	136.571.912.676	-471.109.242.676
9	ASSA	323.706.348.457	204.445.312.897	119.261.035.560
10	IMJS	540.701.567.228	286.371.715.237	254.329.851.991
11	BIRD	273.609.000.000	337.968.011.226	-64.359.011.226
12	HELI	34.558.116.323	16.782.259.721	17.775.856.602
13	TRUK	948.039.895	894.595.009	53.444.886
14	BPTR	155.188.340.714	71.188.720.815	83.999.619.899
15	SAPX	37.840.290.906	32.775.983.859	5.064.307.047
2020				
NO	KODE (1)	NOPAT (2)	COC (3)	EVA 2-3 (4)
1	BLTA	2.548.053.418	-435.861.429	2.983.914.847
2	CMPP	-2.488.043.414.029	-470.403.083.142	-2.017.640.330.887
3	AKSI	3.036.178.470	6.685.454.147	-3.649.275.677
4	WEHA	-28.968.426.132	-25.072.034.234	-3.896.391.898
5	GIAA	32.603.571.390.395	19.228.052.093.162	13.375.519.297.233
6	SDMU	-44.166.069.964	-6.063.639.659	-38.102.430.305
7	NELY	49.743.258.461	46.367.496.246	3.375.762.215
8	TAXI	-72.385.346.000	66.609.533.728	-138.994.879.728
9	ASSA	307.949.580.978	188.954.030.543	118.995.550.435
10	IMJS	464.534.838.500	227.008.783.255	237.526.055.245
11	BIRD	-99.721.000.000	-74.349.103.751	-25.371.896.249
12	HELI	13.107.527.918	4.420.608.983	8.686.918.935
13	TRUK	-9.242.134.862	-7.331.346.260	-1.910.788.602
14	BPTR	118.908.747.945	72.694.892.955	46.213.854.990
15	SAPX	28.238.240.778	24.069.756.911	4.168.483.867
2021				
NO	KODE (1)	NOPAT (2)	COC (3)	EVA 2-3 (4)
1	BLTA	119.682.122.009	96.396.055.454	23.286.066.555
2	CMPP	-2.082.904.191.383	610.374.414.246	-2.693.278.605.629
3	AKSI	24.226.913.508	21.570.385.059	2.656.528.449

Economic Value Added (EVA)				
4	WEHA	-3.667.155.877	-3.719.069.862	51.913.985
5	GIAA	65.203.798.082.835	11.508.870.950.256	-53.694.927.132.58
6	SDMU	-9.741.992.566	-702.314.683	-9.039.677.883
7	NELY	53.100.135.340	50.868.160.911	2.231.974.429
8	TAXI	-16.633.734.000	165.129.095.704	-181.762.829.704
9	ASSA	402.673.516.645	278.090.710.469	124.582.806.176
10	IMJS	561.760.748.052	261.397.740.545	300.363.007.507
11	BIRD	-33.082.000.000	41.808.340.876	-74.890.340.876
12	HELI	17.493.863.224	2.642.308.597	14.851.554.627
13	TRUK	-4.928.794.993	-4.057.951.627	-870.843.366
14	BPTR	112.635.707.884	74.025.242.525	38.610.465.359
15	SAPX	40.618.927.965	35.030.640.048	5.588.287.917
2022				
NO	KODE (1)	NOPAT (2)	COC (3)	EVA 2-3 (4)
1	BLTA	167.083.073.313	138.827.077.313	28.255.996.000
2	CMPP	-1.319.176.051.261	544.522.440.949	-1.863.698.492.210
3	AKSI	46.968.832.530	36.274.763.933	10.694.068.597
4	WEHA	23.182.598.567	20.879.824.728	2.302.773.839
5	GIAA	58.372.021.486.906	46.306.702.450.337	12.065.319.036.568
6	SDMU	2.849.909.490	2.530.148.038	319.761.452
7	NELY	130.055.645.927	120.903.818.870	9.151.827.057
8	TAXI	-14.398.600.000	-13.094.352.055	-1.304.247.945
9	ASSA	264.273.070.915	158.115.198.099	106.157.872.816
10	IMJS	653.555.405.519	289.095.300.954	364.460.104.565
11	BIRD	299.500.000.000	367.951.578.203	-68.451.578.203
12	HELI	-73.598.481.797	-39.708.106.492	-33.890.375.305
13	TRUK	-4.266.277.212	-3.472.378.045	-793.899.167
14	BPTR	105.021.199.413	70.527.059.803	34.494.139.610
15	SAPX	791.074.662	1.862.316.546	-1.071.241.884

Lampiran 6. Data Cash Value Added Perusahaan Transportasi dan Logistik yang Terdaftar di Bursa Efek Indonesia 2019-2022

Indikator pembentuk CVA:

$$CVA = \text{Operating Cash Flow} - \text{Cost of Capital}$$

Cash Value Added (CVA)				
2019				
NO	KODE (1)	OCF (2)	COC (3)	CVA 2-3 (4)
1	BLTA	23.489.258.703	4.660.947.452	18.828.311.250
2	CMPP	-972.470.949.252	-25.990.607.849	-946.480.341.403
3	AKSI	40.164.454.012	8.320.312.046	31.844.141.966
4	WEHA	42.654.700.707	10.265.286.763	32.389.413.944
5	GIAA	8.015.360.429.120	224.514.891.564	7.790.845.537.556
6	SDMU	9.011.511.532	-16.822.127.319	25.833.638.851
7	NELY	89.278.938.587	52.178.198.543	37.100.740.044
8	TAXI	28.065.023.000	136.571.912.676	-108.506.889.676
9	ASSA	-147.675.826.095	204.445.312.897	-352.121.138.992
10	IMJS	-819.053.035.332	286.371.715.237	-1.105.424.750.569
11	BIRD	739.004.000.000	337.968.011.226	401.035.988.774
12	HELI	38.426.417.328	16.782.259.721	21.644.157.607
13	TRUK	4.988.337.915	894.595.009	4.093.742.906
14	BPTR	184.832.333.202	71.188.720.815	113.643.612.387
15	SAPX	38.001.032.284	32.775.983.859	5.225.048.425
2020				
NO	KODE (1)	OCF (2)	COC (3)	CVA 2-3 (4)
1	BLTA	78.273.961.523	-435.861.429	78.709.822.952
2	CMPP	109.997.328.596	-470.403.083.142	580.400.411.738
3	AKSI	32.264.752.092	6.685.454.147	25.579.297.945
4	WEHA	10.244.248.078	-25.072.034.234	35.316.282.312
5	GIAA	1.724.198.934.267	19.228.052.093.162	20.952.251.027.428
6	SDMU	-7.545.501.158	-6.063.639.659	-1.481.861.499
7	NELY	76.826.370.335	46.367.496.246	30.458.874.089
8	TAXI	21.776.148.000	66.609.533.728	-44.833.385.728
9	ASSA	301.019.586.872	188.954.030.543	112.065.556.329
10	IMJS	3.704.182.419.689	227.008.783.255	3.477.173.636.434
11	BIRD	230.337.000.000	-74.349.103.751	304.686.103.751
12	HELI	-88.312.354.230	4.420.608.983	-92.732.963.213
13	TRUK	5.891.399.267	-7.331.346.260	13.222.745.527
14	BPTR	563.848.994.485	72.694.892.955	491.154.101.530
15	SAPX	59.202.048.937	24.069.756.911	35.132.292.026
2021				
NO	KODE (1)	OCF (2)	COC (3)	CVA 2-3 (4)
1	BLTA	60.833.496.357	96.396.055.454	-35.562.559.097
2	CMPP	31.699.278.032	610.374.414.246	-578.675.136.214
3	AKSI	41.260.471.103	21.570.385.059	19.690.086.044
4	WEHA	19.152.282.151	-3.719.069.862	22.871.352.013
5	GIAA	1.287.266.189.271	-	12.796.137.139.526

Cash Value Added (CVA)				
			11.508.870.950.256	
6	SDMU	-261.375.920	-702.314.683	440.938.763
7	NELY	105.212.544.066	50.868.160.911	54.344.383.155
8	TAXI	-6.507.597.000	165.129.095.704	-171.636.692.704
9	ASSA	108.113.194.949	278.090.710.469	-169.977.515.520
10	IMJS	941.184.101.367	261.397.740.545	679.786.360.822
11	BIRD	304.499.000.000	41.808.340.876	262.690.659.124
12	HELI	36.279.837.415	2.642.308.597	33.637.528.818
13	TRUK	4.909.785.040	-4.057.951.627	8.967.736.667
14	BPTR	440.875.923.274	74.025.242.525	366.850.680.749
15	SAPX	38.598.568.443	35.030.640.048	3.567.928.395
2022				
NO	KODE (1)	OCF (2)	COC (3)	CVA 2-3 (4)
1	BLTA	34.974.533.760	138.827.077.313	-103.852.543.553
2	CMPP	498.672.662.685	544.522.440.949	-45.849.778.264
3	AKSI	72.393.965.820	36.274.763.933	36.119.201.887
4	WEHA	43.758.668.770	20.879.824.728	22.878.844.042
5	GIAA	4.082.673.744.569	46.306.702.450.337	42.224.028.705.768
6	SDMU	985.843.072	2.530.148.038	-1.544.304.966
7	NELY	139.398.156.357	120.903.818.870	18.494.337.487
8	TAXI	-6.817.223.000	-13.094.352.055	6.277.129.055
9	ASSA	-146.251.293.000	158.115.198.099	-304.366.491.099
10	IMJS	907.471.314.710	289.095.300.954	618.376.013.756
11	BIRD	909.128.000.000	367.951.578.203	541.176.421.797
12	HELI	11.211.289.813	-39.708.106.492	50.919.396.305
13	TRUK	2.190.257.717	-3.472.378.045	5.662.635.762
14	BPTR	329.415.738.998	70.527.059.803	258.888.679.195
15	SAPX	-6.491.535.363	1.862.316.546	-8.353.851.909

Lampiran 7. Hasil Pengujian SPSS

a. Hasil Uji Normalitas

One Sample Kolmogrov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	0,44932953
	Most Extreme Differences	
	Absolute	0,114
	Positive	0,114
	Negative	-0,095
Test Statistic		0,114
Asymp. Sig. (2-tailed)		.051 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

b. Hasil Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1_TATO	0,855	1,170
	X2_EVA	0,992	1,008
	X3_CVA	0,850	1,177

a. Dependent Variable: Y_Harga_Saham

c. Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1 (Constant)	-0,488	0,453		-1,078	0,286	
	X1_TATO	-0,035	0,040	-0,121	-0,862	0,393
	X2_EVA	0,011	0,010	0,154	1,181	0,242
	X3_CVA	0,015	0,010	0,208	1,480	0,144

a. Dependent Variable: ABRESID

d. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.720 ^a	0,518	0,493	0,46121	1,953

a. Predictors: (Constant), X3_CVA, X2_EVA, X1_TATO

b. Dependent Variable: Y_Harga_Saham

e. Hasil Analisis Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	7,723	0,717		10,769	0,000
X1_TATO	0,493	0,064	0,774	7,714	0,000
X2_EVA	0,005	0,015	0,030	0,318	0,752
X3_CVA	-0,056	0,016	-0,347	-3,446	0,001

a. Dependent Variable: Y_Harga_Saham

f. Hasil Uji Parsial (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	7,723	0,717		10,769	0,000
X1_TATO	0,493	0,064	0,774	7,714	0,000
X2_EVA	0,005	0,015	0,030	0,318	0,752
X3_CVA	-0,056	0,016	-0,347	-3,446	0,001

a. Dependent Variable: Y_Harga_Saham

g. Hasil Uji Signifikansi Simultan (Uji F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	12,818	3	4,273	20,086	.000 ^b
Residual	11,912	56	0,213		
Total	24,729	59			

a. Dependent Variable: Y_Harga_Saham

b. Predictors: (Constant), X3_CVA, X2_EVA, X1_TATO

h. Hasil Uji Koefisien Determinasi (*Adjusted R²*)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.720 ^a	0,518	0,493	0,46121	1,953

a. Predictors: (Constant), X3_CVA, X2_EVA, X1_TATO

b. Dependent Variable: Y_Harga_Saham

