



## Lampiran 1. Tabulasi Data Penelitian

CO DE	YE AR	NAME	K U RS	LABA BERSIH TAHUN BERJAL AN	ASET	EKUITA S	SAHA M BERE DAR	CL OS E PRI CE	BV	RO A	RO E	PB V	EC L
AD MF	20 20	Adira Dinamika Multi Finance T	14 10 5	1,025,573 ,000,000	29,230,513 ,000,000	7,925,275, 000,000	1,000,0 00,000	8,9 75	7,9 25	0.03 508 6	0.12 940 5	1.13 245 3	14.1 41
AD MF	20 21	Adira Dinamika Multi Finance T	14 27 8	1,212,700 ,000,000	23,725,885 ,000,000	8,887,006, 000,000	1,000,0 00,000	7,7 00	8,8 87	0.05 111 3	0.13 645 8	0.86 643 4	14.2 45
AD MF	20 22	Adira Dinamika Multi Finance T	15 59 2	1,605,555 ,000,000	24,897,205 ,000,000	10,032,38 6,000,000	1,000,0 00,000	9,0 00	10, 03 2	0.06 448 7	0.16 003 7	0.89 709 5	14.0 41
AD MF	20 23	Adira Dinamika Multi Finance T	15 43 9	1,944,047 ,000,000	31,007,222 ,000,000	11,112.18 6,000,000	1,000,0 00,000	10, 950	11, 11 2	0.06 269 7	0.17 494 7	0.98 540 5	14.0 55
AD MF	20 24	Adira Dinamika Multi Finance T	16 15 7	1,406,682 ,000,000	32,588,191 ,000,000	11,555,74 4,000,000	1,000,0 00,000	9,8 50	11, 55 6	0.04 316 5	0.12 173 0	0.85 239 0	13.9 78
AS II	20 20	Astra International Tbk.	14 10 5	18,571,00 0,000,000	338,203,00 0,000,000	195,454,0 00,000,00	40,483, 553,140	6,0 25	4,8 28	0.05 491 1	0.09 501 5	1.24 793 3	11.0 44
AS II	20 21	Astra International Tbk.	14 27 8	25,586,00 0,000,000	367,311.00 0,000,000	215,615,0 00,000,00	40,483, 553,140	5,7 00	5,3 26	0.06 965 8	0.11 866 5	1.07 022 4	11.0 93
AS II	20 22	Astra International Tbk.	15 59 2	40,420,00 0,000,000	413,297,00 0,000,000	243,720,0 00,000,00	40,483, 553,140	5,7 00	6,0 20	0.09 779 9	0.16 584 6	0.94 680 9	11.1 85
AS II	20 23	Astra International Tbk.	15 43 9	44,501,00 0,000,000	445,405,00 0,000,000	250,424,0 00,000,00	40,483, 553,140	5,6 50	6,1 86	0.09 991 1	0.17 770 3	0.91 337 9	11.2 71
AS II	20 24	Astra International Tbk.	16 15 7	43,424,00 0,000,000	472,925,00 0,000,000	271,496,0 00,000,00	40,483, 553,140	4,9 00	6,7 06	0.09 182 0	0.15 994 3	0.73 065 3	11.3 80
BB CA	20 20	Bank Central Asia Tbk.	14 10 5	27,147,10 9,000,000	1,075,570, 256,000,00	184,714,7 09,000,00	24,655, 010,000	33, 850	7,4 92	0.02 524 0	0.14 696 8	4.51 816 8	17.0 51
BB CA	20 21	Bank Central Asia Tbk.	14 27 8	31,440,15 9,000,000	1,228,344, 680,000,00	202,848,9 34,000,00	123,275 ,050,00	7,3 00	1,6 45	0.02 559 6	0.15 499 3	4.43 634 5	17.0 51
BB CA	20 22	Bank Central Asia Tbk.	15 59 2	40,755,57 2,000,000	1,314,731, 674,000,00	221,181,6 55,000,00	123,275 ,050,00	8,5 50	1,7 94	0.03 099 9	0.18 426 3	4.76 532 1	17.3 40
BB CA	20 23	Bank Central Asia Tbk.	15 43 9	48,658,09 5,000,000	1,408,107, 010,000,00	242,537,5 93,000,00	123,275 ,050,00	9,4 00	1,9 67	0.03 455 6	0.20 062 1	4.77 775 6	17.3 21
BB CA	20 24	Bank Central Asia Tbk.	16 15 7	54,851,27 4,000,000	1,449,301, 328,000,00	262,835,0 87,000,00	123,275 ,050,00	9,6 75	2,1 32	0.03 784 7	0.20 869 1	4.53 777 4	17.3 01
BB LD	20 20	Buana Finance Tbk.	14 10 5	20,053,00 0,000	4,115,895,0 00,000	1,208,656, 000,000	1,645,7 96,054	368	73 4	0.00 487 2	0.01 659 1	0.50 109 6	11.1 34
BB LD	20 21	Buana Finance Tbk.	14 27 8	28,703,00 0,000	3,582,868, 000,000	1,243,821, 000,000	1,645,7 96,054	370	75 6	0.00 801 1	0.02 307 6	0.48 957 6	10.9 02
BB LD	20 22	Buana Finance Tbk.	15 59 2	87,460,00 0,000	4,630,150, 000,000	1,315,941, 000,000	1,645,7 96,054	610	80 0	0.01 888 9	0.06 646 2	0.76 290 3	10.7 09
BB LD	20 23	Buana Finance Tbk.	15 43 9	105,013,0 00,000	5,789,617, 000,000	1,394,736, 000,000	1,645,7 96,054	660	84 7	0.01 813 8	0.07 529 2	0.77 880 4	10.9 03
BB LD	20 24	Buana Finance Tbk.	16 15 7	66,067,00 0,000	6,634,148, 000,000	1,423,743, 000,000	1,645,7 96,054	650	86 5	0.00 995 9	0.04 640 4	0.75 137 7	11.2 48
BB NI	20 20	Bank Negara Indonesia (Persero)	14 10 5	3,321,442 ,000,000	891,337,42 5,000,000	112,872,1 99,000,00	18,648, 656,458	6,1 75	6,0 53	0.00 372 6	0.02 942 7	1.02 022 9	17.6 12
BB NI	20 21	Bank Negara Indonesia (Persero)	14 27 8	10,977,05 1,000,000	964,837,69 2,000,000	126,519,9 77,000,00	18,648, 656,458	6,7 50	6,7 84	0.01 137 7	0.08 676 1	0.99 492 9	17.8 54
BB NI	20 22	Bank Negara Indonesia (Persero)	15 59 2	18,481,78 0,000,000	1,029,836, 868,000,00	140,197,6 62,000,00	18,648, 656,458	9,2 25	7,5 18	0.01 794 6	0.13 182 7	1.22 708 1	17.7 34
BB NI	20 23	Bank Negara Indonesia (Persero)	15 43 9	21,106,22 8,000,000	1,086,663, 986,000,00	154,732,5 20,000,00	37,297, 312,916	5,3 75	4,1 49	0.01 942 3	0.13 640 5	1.29 561 0	17.6 69

BB NI	20 24	Bank Negara Indonesia (Persero)	16 15 7		1,129,805, 637,000,00 0	167,186,5 53,000,00 0	37,297, 312,916	4,3 50	4,4 83	0.01 918 0	0.12 961 2	0.97 043 3	17.4 71
BB RI	20 20	Bank Rakyat Indonesia (Persero)	14 10 5	18,660,39 3,000,000	1,511,804,6 28,000,000	199,911,3 76,000,00 0	123,345 ,810,00 0	4,1 70	1,6 21	0.01 234 3	0.09 334 3	2.57 290 0	16.0 10
BB RI	20 21	Bank Rakyat Indonesia (Persero)	14 27 8	30,755.76 6,000,000	1,678,097, 734,000,00 0	291,786,8 04,000,00 0	151,559 ,001,60 4	4,11 0	1,9 25	0.01 832 8	0.10 540 5	2.13 480 4	16.0 86
BB RI	20 22	Bank Rakyat Indonesia (Persero)	15 59 2	51,408,20 7,000,000	1,865,639, 010,000,00 0	303,395,3 17,000,00 0	151,559 ,001,60 4	4,9 40	2,0 02	0.02 755 5	0.16 944 3	2.46 774 2	16.4 30
BB RI	20 23	Bank Rakyat Indonesia (Persero)	15 43 9	60,425,04 8,000,000	1,965,007, 030,000,00 0	316,472,1 42,000,00 0	151,559 ,001,60 4	5,7 25	2,0 88	0.03 075 1	0.19 093 3	2.74 171 1	18.0 04
BB RI	20 24	Bank Rakyat Indonesia (Persero)	16 15 7	60,643,80 8,000,000	1,992,983, 447,000,00 0	323,189,0 47,000,00 0	151,559 ,001,60 4	4,0 80	2,1 32	0.03 042 9	0.18 764 2	1.91 331 0	18.0 18
BB TN	20 20	Bank Tabungan Negara (Persero)	14 10 5	1,602,358 ,000,000	361,208,40 6,000,000	19,987,84 5,000,000	10,590, 000,000	1,7 25	1,8 87	0.00 443 6	0.08 016 7	0.91 394 3	16.3 85
BB TN	20 21	Bank Tabungan Negara (Persero)	14 27 8	2,376,227 ,000,000	371,868,31 1,000,000	21,406,64 7,000,000	10,590, 000,000	1,7 30	2,0 21	0.00 639 0	0.11 100 4	0.85 584 2	16.1 65
BB TN	20 22	Bank Tabungan Negara (Persero)	15 59 2	3,045,073 ,000,000	402,148,31 2,000,000	25,909,35 4,000,000	10,590, 000,000	1,3 50	2,4 47	0.00 757 2	0.11 752 8	0.55 178 9	16.5 68
BB TN	20 23	Bank Tabungan Negara (Persero)	15 43 9	3,500,988 ,000,000	438,749,73 6,000,000	30,479,15 2,000,000	14,034, 444,413	1,2 50	2,1 72	0.00 797 9	0.11 486 5	0.57 557 6	16.5 62
BB TN	20 24	Bank Tabungan Negara (Persero)	16 15 7	3,007,328 ,000,000	469,614,50 2,000,000	32,571,88 9,000,000	14,034, 444,413	1,1 40	2,3 21	0.00 640 4	0.09 232 9	0.49 119 9	16.3 85
BD M N	20 20	Bank Danamon Indonesia Tbk.	14 10 5	1,088,942 ,000,000	200,890,06 8,000,000	43,575,49 9,000,000	9,773,5 52,870	3,1 40	4,4 59	0.00 542 1	0.02 499 0	0.70 427 1	15.4 46
BD M N	20 21	Bank Danamon Indonesia Tbk.	14 27 8	1,667,687 ,000,000	192,207,46 1,000,000	45,197,35 4,000,000	9,773,5 52,870	2,3 50	4,6 24	0.00 867 6	0.03 689 8	0.50 816 8	14.8 46
BD M N	20 22	Bank Danamon Indonesia Tbk.	15 59 2	3,429,634 ,000,000	197,729,68 8,000,000	47,478,48 2,000,000	9,773,5 52,870	2,7 30	4,8 58	0.01 734 5	0.07 223 6	0.56 197 7	14.1 80
BD M N	20 23	Bank Danamon Indonesia Tbk.	15 43 9	3,658,045 ,000,000	221,304,53 2,000,000	49,959,36 8,000,000	9,773,5 52,870	2,7 80	5,1 12	0.01 652 9	0.07 322 0	0.54 385 1	14.2 62
BD M N	20 24	Bank Danamon Indonesia Tbk.	16 15 7	3,290,885 ,000,000	242,334,54 0,000,000	51,825,55 7,000,000	9,773,5 52,870	2,5 40	5,3 03	0.01 358 0	0.06 349 9	0.47 900 7	14.2 30
BF IN	20 20	BFI Finance Indonesia Tbk.	14 10 5	701,592,0 00,000	15,200,531 0,000,000	6,606,154, 000,000	15,967, 115,620		41 4	0.04 615 6	0.10 620 3	1.35 352 4	16.4 49
BF IN	20 21	BFI Finance Indonesia Tbk.	14 27 8	1,131,338 ,000,000	15,635,739 0,000,000	7,430,226, 000,000	15,967, 115,620	1,1 75	46 5	0.07 235 6	0.15 226 2	2.52 500 5	16.4 94
BF IN	20 22	BFI Finance Indonesia Tbk.	15 59 2	1,806,679 ,000,000	21,929,634 0,000,000	8,755,909, 000,000	15,967, 115,620	1,0 55	54 8	0.08 238 5	0.20 633 8	1.92 387 9	16.8 35
BF IN	20 23	BFI Finance Indonesia Tbk.	15 43 9	1,643,799 ,000,000	23,991,435 0,000,000	9,499,796, 000,000	15,967, 115,620	1,2 05	59 5	0.06 851 6	0.17 303 5	2.02 534 6	16.9 05
BF IN	20 24	BFI Finance Indonesia Tbk.	16 15 7	1,564,674 ,000,000	25,119,820, 000,000	10,181,66 5,000,000	15,967, 115,620	945 8	63 8	0.06 228 8	0.15 367 6	1.48 197 0	16.9 95
B M RI	20 20	Bank Mandiri (Persero) Tbk.	14 10 5	18,398,92 8,000,000	1,541,964, 567,000,00 0	204,699,6 68,000,00 0	46,666, 666,666	6,3 25	4,3 86	0.01 193 2	0.08 988 3	1.44 195 0	19.1 27
B M RI	20 21	Bank Mandiri (Persero) Tbk.	14 27 8	30,551,09 7,000,000	1,725,611,1 28,000,000	222,111,2 82,000,00 0	46,666, 666,666	7,0 25	4,7 60	0.01 770 5	0.13 754 9	1.47 598 7	19.2 65
B M RI	20 22	Bank Mandiri (Persero) Tbk.	15 59 2	44,952,36 8,000,000	1,992,544, 687,000,00 0	252,245,4 55,000,00 0	46,666, 666,666	9,9 25	5,4 05	0.02 256 0	0.17 820 9	1.83 617 4	19.2 75
B M RI	20 23	Bank Mandiri (Persero) Tbk.	15 43 9	60,051,87 0,000,000	2,174,219, 449,000,00 0	287,494,9 62,000,00 0	93,333, 333,332	6,0 50	3,0 80	0.02 762 0	0.20 888 0	1.96 409 2	19.2 84
B M RI	20 24	Bank Mandiri (Persero) Tbk.	16 15 7	61,165,12 1,000,000	2,427,223, 262,000,00 0	313,474,6 81,000,00 0	93,333, 333,332	5,7 00	3,3 59	0.02 520 0	0.19 512 0	1.69 710 7	19.3 92
BN GA	20 20	Bank CIMB Niaga Tbk.	14 10 5	2,011,254 ,000,000	280,943,60 5,000,000	41,053,05 1,000,000	25,131, 606,843	995 34	1,6 34	0.00 715 9	0.04 899 2	0.60 911 3	18.7 55

BN GA	20 21	Bank CIMB Niaga Tbk.	14 27 8	4,098,604 ,000,000	310,786,96 0,000,000	43,388,35 8,000,000	25,131, 606,843	965	1,7 26	0.01 318 8	0.09 446 3	0.55 895 2	18,9 93
BN GA	20 22	Bank CIMB Niaga Tbk.	15 59 2	5,096,771 ,000,000	306,754,29 9,000,000	45,276,26 3,000,000	25,131, 606,843	1,1 85	1,8 02	0.01 661 5	0.11 257 0	0.65 776 1	19,0 66
BN GA	20 23	Bank CIMB Niaga Tbk.	15 43 9	6,551,401 ,000,000	334,369,23 3,000,000	49,337,37 1,000,000	25,131, 606,843	1,6 95	1,9 63	0.01 959 3	0.13 278 8	0.86 340 4	19,1 43
BN GA	20 24	Bank CIMB Niaga Tbk.	16 15 7	6,898,934 ,000,000	360,220,51 0,000,000	53,196,32 7,000,000	25,142, 205,843	1,7 30	2,1 16	0.01 915 2	0.12 968 8	0.81 765 1	19,2 00
MF IN	20 20	Mandala Multifinance Tbk.	14 10 5	174,397,0 00,000	4,210,393, 000,000	2,334,972, 000,000	2,650,0 00,000	990	88 1	0.04 142 1	0.07 468 9	1.12 356 8	11,8 51
MF IN	20 21	Mandala Multifinance Tbk.	14 27 8	485,251,0 00,000	5,345,296, 000,000	2,762,949, 000,000	2,650,0 00,000	1,0 90	1,0 43	0.09 078 1	0.17 562 8	1.04 544 1	13,0 92
MF IN	20 22	Mandala Multifinance Tbk.	15 59 2	658,514,0 00,000	6,568,387, 000,000	3,235,944, 000,000	2,650,0 00,000	1,6 55	1,2 21	0.10 025 5	0.20 350 0	1.35 532 3	12,4 81
MF IN	20 23	Mandala Multifinance Tbk.	15 43 9	422,910,0 00,000	6,663,576, 000,000	3,396,430, 000,000	2,650,0 00,000	2,9 20	1,2 82	0.06 346 6	0.12 451 6	2.27 827 5	12,7 73
MF IN	20 24	Mandala Multifinance Tbk.	16 15 7	515,664,0 00,000	6,684,580, 000,000	3,894,430, 000,000	2,676,8 87,872	4,6 40	1,4 55	0.07 714 2	0.13 241 1	3.18 936 5	12,8 85
NI SP	20 20	Bank OCBC NISP Tbk.	14 10 5	2,101,671 ,000,000	206,297,20 0,000,000	29,829,31 6,000,000	22,945, 296,972	820	1,3 00	0.01 018 8	0.07 045 7	0.63 076 0	15,4 14
NI SP	20 21	Bank OCBC NISP Tbk.	14 27 8	2,519,619 ,000,000	214,395,60 8,000,000	32,327,57 1,000,000	22,945, 296,972	670	1,4 09	0.01 175 2	0.07 794 0	0.47 554 9	15,7 22
NI SP	20 22	Bank OCBC NISP Tbk.	15 59 2	3,326,930 ,000,000	238,498,56 0,000,000	34,211,03 5,000,000	22,945, 296,972	745	1,4 91	0.01 394 9	0.09 724 7	0.49 967 1	15,8 12
NI SP	20 23	Bank OCBC NISP Tbk.	15 43 9	4,091,043 ,000,000	249,757,13 9,000,000	37,320,26 8,000,000	22,945, 296,972	80	1,6 26	0.01 638 0	0.10 962 0	0.72 548 9	15,9 06
NI SP	20 24	Bank OCBC NISP Tbk.	16 15 7	4,866,750 ,000,000	281,008,23 7,000,000	40,691,37 9,000,000	22,945, 296,972	1,3 15	1,7 73	0.01 731 9	0.11 960 2	0.74 151 0	15,9 00

## Lampiran 2. Hasil Olah Data Penelitian (SEM-PLS)

### Statistika Deskriptif

Name	No.	Type	Mis sing s	Me an	Me dia n	Sc ale mi n	Sc ale ma x	Obse rved min	Obse rved max	Stan dard devi atio n	Exc ess kur tosi s	Ske wnes s	Cra mér -von Mis es p valu e
ROA	1	MET	0	0.033	0.019	0.004	0.100	0.004	0.100	0.027	0.133	1.128	0.000
ROE	2	MET	0	0.122	0.122	0.017	0.209	0.017	0.209	0.051	-0.733	-0.134	0.760
PBV	3	MET	0	1.427	0.985	0.476	4.778	0.476	4.778	1.115	2.747	1.822	0.000
ECL	4	MET	0	15.574	16.165	10.709	19.392	10.709	19.392	2.634	-0.919	-0.431	0.004

**Outer Loading****Model 1**

	Outer loadings
ECL <- Perubahan_Kebijakan_Akuntansi	1,000
PBV <- Nilai Perusahaan	1,000
Perubahan_Kebijakan_Akuntansi x Kinerja Keuangan -> Perubahan_Kebijakan_Akuntansi x Kinerja Keuangan	1,000
ROA <- Kinerja Keuangan	1,000

**Model 2**

	Outer loadings
ECL <- Perubahan Kebijakan Akuntansi	1,000
PBV <- Nilai Perusahaan	1,000
Perubahan Kebijakan Akuntansi x Kinerja Manajemen -> Perubahan Kebijakan Akuntansi x Kinerja Manajemen	1,000
ROE <- Kinerja Manajemen	1,000

**Collinearity statistics (VIF)****Model 1**

	VIF
ECL	1,000
PBV	1,000
ROA	1,000
Perubahan_Kebijakan_Akuntansi x Kinerja Keuangan	1,000

**Model 2**

	VIF
ECL	1,000
PBV	1,000
ROE	1,000
Perubahan Kebijakan Akuntansi x Kinerja Manajemen	1,000

**Model Fit****Model 1**

	Saturated model	Estimated model
SRMR	0,000	0,006
d_ ULS	0,000	0,000
d_ G	0,000	0,000
Chi-square	0,000	0,021
NFI	1,000	0,999

**Model 2**

	Saturated model	Estimated model
SRMR	0,000	0,001

d_ ULS	0,000	0,000
d_ G	0,000	0,000
Chi-square	0,000	0,001
NFI	1,000	1,000

**R-square****Model 1**

	R-square	R-square adjusted
Nilai Perusahaan	0,231	0,193

**Model 2**

	R-square	R-square adjusted
Nilai Perusahaan	0,366	0,335

**f-square****Model 1**

	f-square
Perubahan_Kebijakan_Akuntansi -> Nilai Perusahaan	0,203
Perubahan_Kebijakan_Akuntansi x Kinerja Keuangan -> Nilai Perusahaan	0,081
Kinerja Keuangan -> Nilai Perusahaan	0,210

**Model 2**

	f-square
Perubahan_Kebijakan_Akuntansi -> Nilai Perusahaan	0,025
Perubahan_Kebijakan_Akuntansi x Kinerja Manajemen -> Nilai Perusahaan	0,071
Kinerja Manajemen -> Nilai Perusahaan	0,427

**Q-square****Model 1**

	Q <sup>2</sup> predict	RMSE	MAE
Nilai Perusahaan	0,176	1,029	0,668

**Model 2**

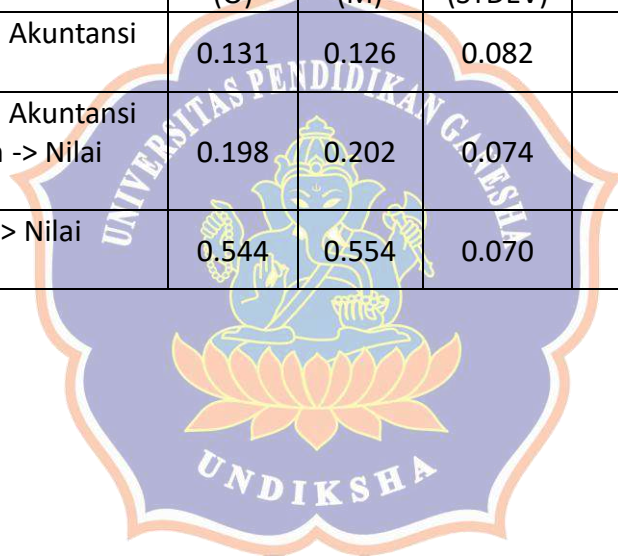
	Q <sup>2</sup> predict	RMSE	MAE
Nilai Perusahaan	0,307	0,943	0,714

**Hypothesis Testing (Bootstrapping)****Model 1**

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Perubahan Kebijakan Akuntansi -> Nilai Perusahaan	0.436	0.448	0.077	5.693	0.000
Perubahan Kebijakan Akuntansi x Kinerja Keuangan -> Nilai Perusahaan	0.288	0.307	0.117	2.454	0.014
Kinerja Keuangan -> Nilai Perusahaan	0.547	0.581	0.150	3.635	0.000

**Model 2**

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Perubahan Kebijakan Akuntansi -> Nilai Perusahaan	0.131	0.126	0.082	1.600	0.110
Perubahan Kebijakan Akuntansi x Kinerja Manajemen -> Nilai Perusahaan	0.198	0.202	0.074	2.694	0.007
Kinerja Manajemen -> Nilai Perusahaan	0.544	0.554	0.070	7.745	0.000



## RIWAYAT HIDUP



Ni Kadek Tania Kusuma Dewi lahir di Bali pada bulan Agustus. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Banjar Karangunjung Bhakti, Desa Sembung, Kecamatan Mengwi, Kabupaten Badung, Provinsi Bali. Penulis menempuh Pendidikan Sekolah Dasar di SD Negeri 3 Sembung, kemudian melanjutkan di SMP Negeri 1 Mengwi, dan SMA Dwijendra. Pada tahun 2022 penulis melanjutkan Pendidikan di Universitas Pendidikan Ganesha pada Program Studi S1 Akuntansi. Pada semester akhir, yaitu semester delapan penulis menyelesaikan skripsi yang berjudul “Pengaruh Kinerja Keuangan dan Kinerja Manajemen Terhadap Nilai Perusahaan Dengan Dampak Perubahan Kebijakan Akuntansi Sebagai Pemoderasi (Studi Pada Perusahaan Sektor Keuangan Yang Terdaftar Pada BEI Tahun 2020-2024)”

