



LAMPIRAN

Lampiran 01. Daftar Sampel Perusahaan Perbankan Swasta Devisa Periode 2016-2018

No	Kode	Nama Perusahaan
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.
2	BACA	Bank Capital Indonesia Tbk
3	BBCA	Bank Central Asia Tbk.
4	BBKP	Bank Bukopin, Tbk
5	BBMD	Bank Mestika Dharma Tbk.
6	BDMN	Bank Danamon Indonesia Tbk
7	BGTG	Bank Ganesha Tbk.
8	BMAS	Bank Maspion Indonesia Tbk.
9	BNBA	Bank Bumi Arta Tbk..
10	BNGA	Bank CIMB Niaga Tbk.
11	BNII	Bank Maybank Tbk.
12	BSIM	Bank Sinarmas Tbk.
13	BVIC	Bank Victoria Internasional Tbk
14	INPC	Bank Artha Graha Internasional, Tbk.
15	MEGA	Bank Mega Tbk.
16	NOBU	Bank Nationalnobu Tbk.
17	PNBN	Bank Pan Indonesia Tbk

Lampiran 02. Data Profitabilitas, Kebijakan Dividen, *Leverage*, Manajemen Laba dan Nilai Perusahaan

No	Kode Perusahaan	Tahun	Profitabilitas (ROE)	Kebijakan Dividen (DPR)	Leverage (DER)	Manajemen Laba (DA)	Nilai Perusahaan (PBV)
1	AGRO	2016	0.0531971	0.19025659	4.87628108	-0.1220497	3.57771199
2	AGRO	2017	0.0451569	0.37780435	4.24625452	-0.1787593	3.02264981
3	AGRO	2018	0.0461573	0.19998727	4.26947648	-0.0924635	1.51475334
4	BACA	2016	0.0710678	0.00000000	9.80378848	-0.0256366	1.11304295
5	BACA	2017	0.0611622	0.00000000	10.60865913	-0.0174935	1.01457768
6	BACA	2018	0.0717190	0.20054460	11.13472255	-0.0254078	1.34261931
7	BBCA	2016	0.1828151	0.23929933	5.00398350	-0.0156937	3.39043162
8	BBCA	2017	0.1773946	0.26971375	4.71011096	-0.0457983	4.10910412
9	BBCA	2018	0.1703558	0.32425744	4.43506883	-0.0475355	4.22416690
10	BBKP	2016	0.0254703	0.00000000	13.87380608	-0.0380440	3.16234877
11	BBKP	2017	0.0201213	0.17325735	14.74833555	-0.0040474	3.24240746
12	BBKP	2018	0.0221084	0.18909474	10.12904352	0.0390698	2.85457296
13	BBMD	2016	0.0668442	0.33470749	2.94811457	0.0428453	2.37154585

14	BBMD	2017	0.0855743	0.22748556	2.83428456	-0.0300316	1.95201014
15	BBMD	2018	0.0860952	0.00000000	2.91613604	-0.0322126	1.83572414
16	BDMN	2016	0.0644895	0.39825234	3.79512343	0.0285661	0.95581813
17	BDMN	2017	0.0866435	0.37964054	3.55062289	-0.0067056	1.34467640
18	BDMN	2018	0.0866958	0.00000000	3.51595047	-0.0264491	1.62874484
19	BGTG	2016	0.0367025	0.13755007	2.96675675	-0.2917653	0.96277026
20	BGTG	2017	0.0457277	0.00000000	3.09700991	-0.0545717	0.96425793
21	BGTG	2018	0.0049725	0.00000000	2.99318593	0.0076738	0.95258476
22	BMAS	2016	0.0613146	0.00000000	3.93114414	-0.0233905	1.40478917
23	BMAS	2017	0.0598000	0.51150409	4.21000605	-0.0402330	1.56554450
24	BMAS	2018	0.0591418	0.50057735	4.57491083	-0.0371452	1.30617594
25	BNBA	2016	0.0607403	0.25076181	4.49190579	-0.0344941	0.34293693
26	BNBA	2017	0.0657074	0.25796221	4.14714392	0.0166369	0.42629339
27	BNBA	2018	0.0621493	0.27352580	3.88191978	-0.0168907	0.42112253
28	BNGA	2016	0.0548101	0.00000000	6.06207192	-0.0049367	0.54657898
29	BNGA	2017	0.0805881	0.19995043	8.10158369	-0.0095733	0.82496875
30	BNGA	2018	0.0879855	0.20000414	5.74035787	-0.0114175	0.62920915
31	BNII	2016	0.1020763	0.19801187	7.64848801	-0.0108655	1.19514922

32	BNII	2017	0.0895712	0.19389363	7.33950216	-0.0304248	0.86088614
33	BNII	2018	0.0901627	0.24252148	6.07564642	-0.0218168	0.62574163
34	BSIM	2016	0.0828211	0.26553550	5.42374135	-0.0298235	2.96478555
35	BSIM	2017	0.0658363	0.32523838	4.71134395	0.0099496	2.79413003
36	BSIM	2018	0.0103928	0.00000000	4.84571886	-0.0218457	1.74193130
37	BVIC	2016	0.0382139	0.18744520	8.44349726	-0.0262914	0.32025903
38	BVIC	2017	0.0478125	0.19199653	8.60189696	-0.0269023	0.71894141
39	BVIC	2018	0.0281829	0.00000000	9.19755526	-0.0242179	0.58712592
40	INPC	2016	0.0164640	0.17106654	4.92622801	-0.0139355	0.26062537
41	INPC	2017	0.0151070	0.00000000	5.15074296	-0.0037988	0.28032490
42	INPC	2018	0.0116895	0.00000000	4.67354660	0.0395743	0.21350083
43	MEGA	2016	0.0944073	0.49995682	4.75020382	0.0243894	1.44775803
44	MEGA	2017	0.0995025	0.50000000	5.29904325	-0.0432220	1.78031075
45	MEGA	2018	0.1160125	0.50009381	5.07719655	-0.0226736	2.47577450
46	NOBU	2016	0.0227609	0.00000000	5.75216575	-0.0850027	1.83242889
47	NOBU	2017	0.0251339	0.00000000	6.91588251	-0.0645344	2.90073753
48	NOBU	2018	0.0316380	0.12641906	7.33864026	-0.0297099	3.18726337
49	PNBN	2016	0.0736236	0.24143809	4.82366013	-0.0246801	0.52823017

50	PNBN	2017	0.0553336	0.31342580	4.88448290	-0.0262830	0.75671195
51	PNBN	2018	0.0782143	0.35518356	4.08513510	-0.0338889	0.67687830



Lampiran 03 Hasil Uji Statistik Deskriptif

Date: 11/06/20

Time: 20:46

Sample: 2016 2018

	Y	X1	X2	X3	X4
Mean	1.591248	0.064660	0.198988	5.834551	-0.030666
Median	1.342619	0.061315	0.199950	4.876281	-0.025408
Maximum	4.224167	0.182815	0.511504	14.74834	0.042845
Minimum	0.213501	0.004973	0.000000	2.834285	-0.291765
Std. Dev.	1.104188	0.039249	0.160277	2.726797	0.052943
Skewness	0.739151	1.118750	0.264500	1.493045	-2.787057
Kurtosis	2.436556	4.770119	2.206701	4.885552	13.85156
Jarque-Bera Probability	5.318553 0.069999	17.29693 0.000175	1.931973 0.380608	26.50308 0.000002	316.2575 0.000000
Sum	81.15363	3.297665	10.14836	297.5621	-1.563958
Sum Sq. Dev.	60.96158	0.077025	1.284433	371.7712	0.140146
Observations	51	51	51	51	51

Lampiran 04. Pendekatan Common Effect (*Pooled Least Square*)

Dependent Variable: Y

Method: Panel Least Squares

Date: 10/27/20 Time: 13:34

Sample: 2016 2018

Periods included: 3

Cross-sections included: 17

Total panel (balanced) observations: 51

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.014715	0.512747	0.028699	0.9772
X1	11.33573	4.130058	2.744689	0.0086
X2	0.310578	1.021909	0.303919	0.7626
X3	0.108223	0.055794	1.939706	0.0586
X4	-4.902187	2.758321	-1.777236	0.0821
R-squared	0.223283	Mean dependent var	1.591248	
Adjusted R-squared	0.155743	S.D. dependent var	1.104188	
S.E. of regression	1.014566	Akaike info criterion	2.959694	
Sum squared resid	47.34987	Schwarz criterion	3.149089	
Log likelihood	-70.47220	Hannan-Quinn criter.	3.032067	

F-statistic	3.305915	Durbin-Watson stat	0.233837
Prob(F-statistic)	0.018361		

Lampiran 05. Pendekatan Efek Tetap (*Fixed Effect*)

Dependent Variable: Y

Method: Panel Least Squares

Date: 10/27/20 Time: 13:38

Sample: 2016 2018

Periods included: 3

Cross-sections included: 17

Total panel (balanced) observations: 51

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.138344	0.570096	-0.242669	0.8099
X1	11.53322	5.180146	2.226427	0.0336
X2	0.389408	0.521716	0.746398	0.4612
X3	0.156980	0.084095	1.866690	0.0717
X4	0.311149	1.485792	0.209417	0.8355

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.927483	Mean dependent var	1.591248
Adjusted R-squared	0.879139	S.D. dependent var	1.104188
S.E. of regression	0.383872	Akaike info criterion	1.215885
Sum squared resid	4.420728	Schwarz criterion	2.011343
Log likelihood	-10.00507	Hannan-Quinn criter.	1.519853
F-statistic	19.18491	Durbin-Watson stat	1.890973
Prob(F-statistic)	0.000000		

Lampiran 06. Pendekatan Efek Acak (*Random Effect*)

Dependent Variable: Y

Method: Panel EGLS (Cross-section random effects)

Date: 10/27/20 Time: 13:40

Sample: 2016 2018

Periods included: 3

Cross-sections included: 17

Total panel (balanced) observations: 51

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.039858	0.525711	0.075818	0.9399
X1	11.20972	4.161017	2.693986	0.0098
X2	0.388675	0.511564	0.759778	0.4513
X3	0.127278	0.063200	2.013902	0.0499
X4	-0.215769	1.431138	-0.150768	0.8808

Effects Specification		S.D.	Rho
Cross-section random		1.014741	0.8748
Idiosyncratic random		0.383872	0.1252

Weighted Statistics			
R-squared	0.229573	Mean dependent var	0.339539
Adjusted R-squared	0.162580	S.D. dependent var	0.412774
S.E. of regression	0.377732	Sum squared resid	6.563355
F-statistic	3.426791	Durbin-Watson stat	1.248748
Prob(F-statistic)	0.015588		

Unweighted Statistics			
R-squared	0.167308	Mean dependent var	1.591248
Sum squared resid	50.76223	Durbin-Watson stat	0.161458

Lampiran 07. Uji Chow

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	18.207894	(16,30)	0.0000
Cross-section Chi-square	120.934247	16	0.0000

Cross-section fixed effects test equation:

Dependent Variable: Y

Method: Panel Least Squares

Date: 10/27/20 Time: 13:39

Sample: 2016 2018

Periods included: 3

Cross-sections included: 17

Total panel (balanced) observations: 51

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.014715	0.512747	0.028699	0.9772
X1	11.33573	4.130058	2.744689	0.0086
X2	0.310578	1.021909	0.303919	0.7626
X3	0.108223	0.055794	1.939706	0.0586
X4	-4.902187	2.758321	-1.777236	0.0821
R-squared	0.223283	Mean dependent var		1.591248
Adjusted R-squared	0.155743	S.D. dependent var		1.104188
S.E. of regression	1.014566	Akaike info criterion		2.959694
Sum squared resid	47.34987	Schwarz criterion		3.149089
Log likelihood	-70.47220	Hannan-Quinn criter.		3.032067
F-statistic	3.305915	Durbin-Watson stat		0.233837
Prob(F-statistic)	0.018361			

Lampiran 08 Uji Hausman

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	2.540324	4	0.6374

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
X1	11.533219	11.209723	9.519850	0.9165
X2	0.389408	0.388675	0.010490	0.9943
X3	0.156980	0.127278	0.003078	0.5924
X4	0.311149	-0.215769	0.159419	0.1869

Cross-section random effects test equation:

Dependent Variable: Y

Method: Panel Least Squares

Date: 10/27/20 Time: 13:45

Sample: 2016 2018

Periods included: 3

Cross-sections included: 17

Total panel (balanced) observations: 51

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.138344	0.570096	-0.242669	0.8099
X1	11.53322	5.180146	2.226427	0.0336
X2	0.389408	0.521716	0.746398	0.4612
X3	0.156980	0.084095	1.866690	0.0717
X4	0.311149	1.485792	0.209417	0.8355

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.927483	Mean dependent var	1.591248
Adjusted R-squared	0.879139	S.D. dependent var	1.104188
S.E. of regression	0.383872	Akaike info criterion	1.215885
Sum squared resid	4.420728	Schwarz criterion	2.011343
Log likelihood	-10.00507	Hannan-Quinn criter.	1.519853
F-statistic	19.18491	Durbin-Watson stat	1.890973
Prob(F-statistic)	0.000000		

Lampiran 09. Riwayat Hidup

RIWAYAT HIDUP



I Made Mustika Dwi Wibawa lahir di Jembatan Kembar pada tanggal 25 Juni 1998. Penulis lahir dari pasangan suami istri Bapak I Wayan Kundra dan Ibu Ni Nyoman Suartini. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Desa Jungutan, Kecamatan Bebandem, Kabupaten Karangasem, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Negeri 1 Bukit Selabu dan lulus tahun 2010. Kemudian penulis melanjutkan di SMP Negeri 3 Batanghari Leko dan lulus pada tahun 2013. Pada tahun 2016, penulis lulus dari SMA Negeri 1 Sekayu jurusan IPA dan melanjutkan ke Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2020 penulis telah menyelesaikan Skripsi yang berjudul “Pengaruh Profitabilitas, Kebijakan Dividen, *Leverage* dan Manajemen Laba Terhadap Nilai Perusahaan”. Selanjutnya, mulai tahun 2016 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Universitas Pendidikan Ganesha.

