



Lampiran 1 Hasil Pengolahan Data Sekunder

Hasil Perhitungan *Collateralizable Assets*

(Dalam rupiah)

$$\text{Collateralizable assets} = \frac{\text{Total Aset Tetap}}{\text{Total Aset}}$$

Nama Perusahaan	Tahun	Total aset tetap	Total aset	X1
Darya Varia Laboratoria Tbk	2018	394.751.573	1.682.821.739	0.234
	2019	392.923.654	1.829.960.714	0.214
	2020	434.473.766	1.986.711.872	0.218
Kimia Farma Tbk	2018	2.693.681.582.098	9.460.427.317.681	0.284
	2019	9.989.212	18.352.877.137	0.0005
	2020	5.040.286	17.562.816.674	0.0002
Kalbe Farma Tbk	2018	6.252.206.145.369	18.146.206.145.369	0.344
	2019	2.502.968.822.391	20.264.726.862.384	0.123
	2020	4.221.549.815.090	22.564.300.317.374	0.187
Merck Tbk	2018	6.252.206.145.369	18.146.206.145.369	0.147
	2019	2.502.968.822.391	20.264.726.862.384	0.211
	2020	4.221.549.815.090	22.564.300.317.374	0.233
Pharos Tbk	2018	621.456.518	1.868.663.546	0.332
	2019	644.245.638	2.096.719.180	0.307
	2020	639.700.684	2.076.371.701	0.308
Prydam Tbk	2018	90.377.679.595	187.057.163.854	0.483
	2019	88.397.889.858	190.786.208.250	0.463
	2020	84.564.914.050	228.575.380.866	0.369
Organon Pharma Tbk	2018	279.003.217	1.635.702.779	0.170
	2019	287.489.661	1.417.704.185	0.202
	2020	290.781.987	1.598.281.523	0.181
Tempo Scan Pasific Tbk	2018	2.271.379.683.420	7.869.975.060.326	0.288
	2019	2.370.214.050.251	8.372.769.580.748	0.283
	2020	2.418.932.619.330	9.104.657.533.366	0.265
Millenium Pharmacon Tbk	2018	19.895.955.091	1.192.891.220.453	0.016
	2019	24.821.572.603	1.230.844.175.984	0.020
	2020	21.288.531.959	1.164.826.486.522	0.018
Sido Muncul	2018	1.215.176	Rp3.337.628	0.364
	2019	1.585.718	Rp3.529.557	0.449
	2020	1.568.264	Rp3.849.516	0.407

Sumber: IDX tahun 2022 (diolah)

Hasil Perhitungan *Free Cash Flow*

(Dalam rupiah)

$$FCF = \frac{\text{Arus Kas Operasi} + \text{Arus kas Investasi}}{\text{Total Aset}}$$

Nama Perusahaan	Tahun	Arus Kas Operasi	Arus Kas Investasi	Total Aset	X2
Darya Varia Laboratoria Tbk	2018	26.628.428	50.255.040	1.682.821.739	0.045
	2019	272.538.844	125.230.506	1.829.960.714	0.217
	2020	106.583.179	60.576.172	1.986.711.872	0.084
Kimia Farma Tbk	2018	258.254.551.890	1.130.037.463.833	9.460.427.317.681	0.147
	2019	1.853.834.642	2.124.681.642	18.352.877.137	0.217
	2020	1.018.975.834	539.953.834	17.562.816.674	0.089
Kalbe Farma Tbk	2018	2.770.775.949.459	1.289.828.516.617	18.146.206.145.369	0.224
	2019	2.502.968.822.391	1.900.541.453.691	20.264.726.862.584	0.217
	2020	4.221.549.815.090	951.215.261.376	22.564.300.317.374	0.229
Merck Tbk	2018	168.964.859	1.436.107.653	1.263.113.689	1.271
	2019	210.843.887	29.862.716	901.080.986	0.267
	2020	71.983.458	31.421.071	929.901.406	0.111
Pharos Tbk	2018	140.032.643	376.588.460	1.868.663.546	0.276
	2019	2.481.803	30.787.081	2.096.719.180	0.016
	2020	11.396.047	11.391.807	2.076.371.701	0.018
Prydam Tbk	2018	4.829.470.106	19.508.760.368	187.057.163.854	0.130
	2019	17.609.426.409	1.702.952.424	130.786.208.250	0.148
	2020	17.451.514.046	1.112.220.080	228.575.380.866	0.081
Organon Pharma Indonesia Tbk	2018	762.466.358	58.138.901	1.635.702.779	0.502
	2019	394.388.463	28.322.330	1.417.704.185	0.298
	2020	278.374.154	38.719.485	1.598.281.523	0.198
Tempo Scan Pasific Tbk	2018	49.301.596.848	322.292.397.549	7.869.975.060.326	0.047
	2019	889.775.270.261	365.374.820.110	8.372.769.580.748	0.150
	2020	982.698.939.026	388.562.094.938	9.104.657.533.366	0.151
Millenium Pharmacon Internasional Tbk	2018	126.981.520.345	5.947.637.637	1.192.891.220.453	0.110
	2019	25.260.772.062	10.624.883.762	1.230.844.175.984	0.029
	2020	71.692.697.277	3.812.049.110	1.164.826.486.522	0.065
Industri Jamu dan Farmasi Sido muncul	2018	846.389	288.721	3.337.628	0.340
	2019	836.914	136.225	3.529.557	0.276
	2020	1.035.754	95.119	3.849.516	0.294

Sumber: IDX tahun 2022 (diolah)

Hasil Perhitungan *Investment Opportunity Set*

(Dalam Rupiah)

$$\frac{MVE}{BVE} = \frac{\text{Saham Beredar} \times \text{Harga Penutupan Saham}}{\text{Total Ekuitas}}$$

Nama Perusahaan	Tahun	Saham Beredar X	Saham Penutupan	Total Ekuitas	X3
Darya Varia Laboratoria Tbk	2018	1.120.000.000	280.000.000	1.200.261.863	261.276.317.8
	2019	1.120.000.000	280.000.000	1.306.088.988	240.106.151.2
	2020	1.120.000.000	280.000.000	1.326.287.143	236.449.551.4
Kimia Farma Tbk	2018	20.000.000.000	555.400.000	3.356.459.729.851	330.943.937.8
	2019	20.000.000.000	555.400.000	7.412.926.828	149.846.346.2
	2020	20.000.000.000	555.400.000	7.105.672.048	156.325.818.7
Kalbe Farma Tbk	2018	85.000.000.000	468.751.221.100	15.294.594.796.354	260.509.378.1
	2019	85.000.000.000	468.751.221.100	16.705.582.476.031	238.506.223.0
	2020	85.000.000.000	468.751.221.102	18.276.082.144.080	218.010.914.4
Merck Tbk	2018	22.400.000	17.561.517	518.280.401	759.006.090.2
	2019	22.400.000	17.561.517	594.011.658	662.239.495.6
	2020	22.400.000	17.561.517	317.218.021	124.008.711.6
Pharos Tbk	2018	3.000.000.000	84.000.000	789.798.337	319.068.790.3
	2019	3.000.000.000	84.000.000	821.609.349	306.715.107.7
	2020	3.000.000.000	84.000.000	699.442.477	360.286.954.7
Prydam Tbk	2018	1.600.000.000	53.508.000.000	118.927.560.800	719.873.504.7
	2019	1.600.000.000	53.508.000.000	124.725.993.563	686.407.039.6
	2020	1.600.000.000	53.508.000.000	157.631.750.155	543.119.009.4
Organon Pharma Indonesia Tbk	2018	5.000.000	3.600.000	502.405.327	358.276.455.9
	2019	5.000.000	3.600.000	617.000.279	291.734.065.8
	2020	5.000.000	3.600.000	812.209.156	221.617.792.3
Tempo Scan Pasific Tbk	2018	6.000.000.000	225.000.000.000	5.432.848.070.494	248.488.450.7
	2019	6.000.000.000	225.000.000.000	5.701.035.969.893	236.799.067.2
	2020	6.000.000.000	225.000.000.000	6.377.235.707.755	211.690.466.2
Millenium Pharmacon Internasional Tbk	2018	2.184.000.000	127.400.000.000	232.107.940.584	119.875.950.5
	2019	2.184.000.000	127.400.000.000	253.437.816.376	109.786.930.8
	2020	2.184.000.000	127.400.000.000	229.196.488.586	121.398.718.5
Industri Jamu dan Farmasi Sido muncul	2018	50.000.000.000	1.500.000	2.902.614	25.838.778.425
	2019	50.000.000.000	1.500.000	3.064.707	24.472.159.981
	2020	50.000.000.000	1.500.000	3.221.740	23.279.345.943

Sumber: IDX tahun 2022 (diolah)

Hasil Perhitungan *Leverage*

(Dalam Rupiah)

$$DER = \frac{\text{Total Ekuitas}}{\text{Total Hutang}} \times 100\%$$

Nama Perusahaan	Tahun	Total Ekuitas	Total Hutang	X4
Darya Varia Laboratoria Tbk	2018	1.200.261.863	482.559.876	2.487
	2019	1.306.078.988	523.881.726	2.493
	2020	1.326.287.143	660.426.729	2.008
Kimia Farma Tbk	2018	3.356.459.729.851	6.103.967.587.830	0.550
	2019	7.412.926.828	10.939.950.304	0.678
	2020	7.105.672.048	10.457.144.628	0.680
Kalbe Farma Tbk	2018	15.294.594.796.354	2.851.611.349.015	5.363
	2019	16.705.582.476.031	3.559.144.386.553	4.694
	2020	18.276.082.144.080	4.288.218.173.294	4.262
Merck Tbk	2018	2.497.261.964.757	18.146.206.145.369	0.138
	2019	2.537.601.823.645	20.264.726.862.584	0.125
	2020	2.799.622.515.814	22.564.300.317.374	0.124
Pharos Tbk	2018	518.280.401	744.833.288	0.696
	2019	594.011.658	307.049.328	1.935
	2020	612.683.025	317.218.021	1.931
Prydam Tbk	2018	118.927.560.800	68.129.063.054	1.746
	2019	124.725.993.563	66.060.214.687	1.888
	2020	157.631.750.155	70.943.630.711	2.222
Organon Pharma Indonesia Tbk	2018	502.405.327	1.832.297.452	0.274
	2019	617.000.279	1.417.704.185	0.435
	2020	832.209.156	1.598.281.523	0.521
Tempo Scan Pasific Tbk	2018	5.432.848.070.494	2.437.126.989.832	2.229
	2019	5.791.035.969.893	2.581.733.610.850	2.243
	2020	6.377.235.707.755	2.727.421.825.611	2.338
Millenium Pharmacon Internasional Tbk	2018	232.107.940.584	960.783.279.869	0.242
	2019	235.437.816.376	995.406.359.608	0.237
	2020	229.196.488.586	905.629.997.936	0.253
Industri Jamu dan Farmasi Sido muncul	2018	2.902.614	435.014	6.672
	2019	3.064.707	464.850	6.593
	2020	3.221.740	627.776	5.132

Sumber: IDX tahun 2022 (diolah)

Hasil Perhitungan *Profitabilitas*

(Dalam Rupiah)

$$ROA = \frac{\text{Laba Bersih Sesudah Pajak}}{\text{Total Aset}} \times 100\%$$

Nama Perusahaan	Tahun	Laba Bersih Sesudah Pajak	Total Aset	X5
Darya Varia Laboratoria Tbk	2018	200.651.968	1.682.821.739	0.119
	2019	221.783.249	1.829.960.714	0.121
	2020	162.072.984	1.986.711.872	0.082
Kimia Farma Tbk	2018	401.792.808.948	9.460.427.317.681	0.042
	2019	15.890.439	18.352.877.137	0.001
	2020	71.902.263	17.562.816.674	0.004
Kalbe Farma Tbk	2018	2.497.261.964.257	18.146.206.145.369	0.138
	2019	2.537.601.823.649	20.264.726.862.584	0.125
	2020	4.288.218.173.294	22.564.300.317.374	0.190
Merck Tbk	2018	37.377.736	1.263.113.689	0.030
	2019	78.256.797	901.060.986	0.087
	2020	71.902.263	929.901.406	0.077
Pharos Tbk	2018	133.292.514	1.868.663.546	0.071
	2019	102.310.124	2.096.719.130	0.049
	2020	48.665.150	2.076.371.701	0.023
Prydam Tbk	2018	8.447.447.988	187.057.163.854	0.045
	2019	9.342.718.039	130.186.208.250	0.072
	2020	22.104.364.267	228.575.380.866	0.097
Organon Pharma Indonesia Tbk	2018	127.091.642	1.635.702.779	0.078
	2019	112.652.526	1.417.704.185	0.079
	2020	218.362.306	1.598.281.523	0.137
Tempo Scan Pasific Tbk	2018	435.644.640.093	7.869.975.060.326	0.055
	2019	595.154.912.874	8.372.769.580.748	0.071
	2020	834.369.701.682	9.104.657.533.366	0.092
Millenium Pharmacon Internasional Tbk	2018	19.444.262.069	1.192.891.220.452	0.016
	2019	7.880.007.292	1.230.844.175.984	0.006
	2020	2.804.331.066	1.164.826.486.522	0.002
Industri Jamu dan Farmasi Sido muncul	2018	663.849	3.337.628	0.199
	2019	807.689	3.529.557	0.228
	2020	934.016	3.849.516	0.242

Sumber: IDX tahun 2022 (diolah)

Hasil Perhitungan Kebijakan dividen

(Dalam Rupiah)

$$DPR = \frac{\text{Dividen Per share}}{\text{Earning Per share}}$$

Nama Perusahaan	Tahun	Deviden Pershare	Earning Pershare	Y
Darya Varia Laboratoria Tbk	2018	37	180	0.206
	2019	70	198	0.354
	2020	37	145	0.255
Kimia Farma Tbk	2018	30	74.88	0.401
	2019	80	2.86	27.972
	2020	20	3.68	5.435
Kalbe Farma Tbk	2018	10	52.42	0.191
	2019	10	53.48	0.187
	2020	10	58.31	0.171
Merck Tbk	2018	1000	2597	3.125
	2019	1000	175	9.033
	2020	1000	160	5.727
Pharos Tbk	2018	100	158	0.632
	2019	100	121	0.826
	2020	100	32	3.125
Prydam Tbk	2018	100	15.79	6.333
	2019	100	17.46	5.727
	2020	100	41.31	2.420
Organon Pharma Indonesia Tbk	2018	1000	35.303	28.32
	2019	1000	31.292	31.95
	2020	1000	60.656	16.48
Tempo Scan Pasific Tbk	2018	50	94	0.531
	2019	50	123	0.406
	2020	50	175	0.285
Millenium Pharmacon Tbk	2018	100	15.26	6.553
	2019	100	6.19	16.155
	2020	100	2.2	45.45
Sido muncul	2018	100	44.6	2.242
	2019	100	802.121	0.124
	2020	100	929.757	0.107

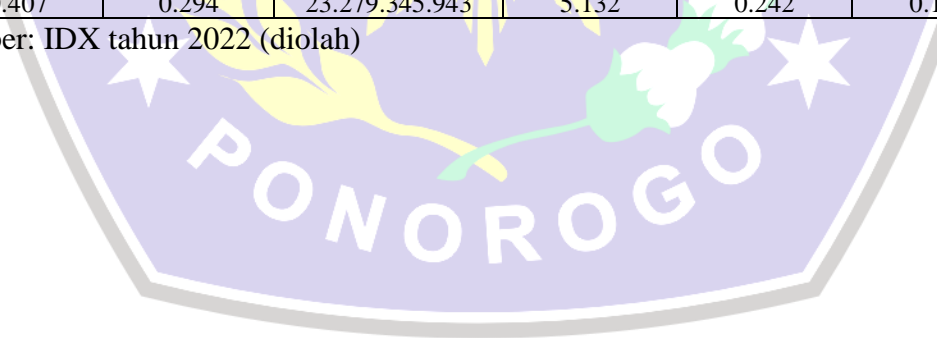
Sumber: IDX tahun 2022 (diolah)

Tabulasi Data

(Dalam Rupiah)

X1	X2	X3	X4	X5	y
0.234	0.045	261.276.317.8	2.487	0.119	0.206
0.214	0.217	240.106.151.2	2.493	0.121	0.354
0.218	0.084	236.449.551.4	2.008	.082	0.255
0.284	0.147	330.943.937.8	0.550	0.042	0.401
0.0005	0.217	149.846.346.2	0.678	0.001	27.972
0.0002	0.089	156.325.818.7	0.680	0.004	5.435
0.344	0.224	260.509.378.1	5.363	0.138	0.191
0.123	0.217	238.506.223.0	4.694	0.125	0.187
0.187	0.229	218.010.914.4	4.262	0.190	0.171
0.147	1.271	759.006.090.2	0.138	0.030	3.125
0.211	0.267	662.239.495.6	0.125	0.087	9.033
0.233	0.111	124.008.711.6	0.124	0.077	5.727
0.332	0.276	319.068.790.3	0.696	0.071	0.632
0.307	0.016	306.715.107.7	1.935	0.049	0.826
0.308	0.018	360.286.954.7	1.931	0.023	3.125
0.483	0.130	719.873.504.7	1.746	0.045	6.333
0.463	0.148	686.407.039.6	1.888	0.072	5.727
0.369	0.081	543.119.009.4	2.222	0.097	2.420
0.170	0.502	358.276.455.9	0.274	0.078	28.32
0.202	0.298	291.734.065.8	0.435	0.079	31.95
0.181	0.198	221.617.792.3	0.521	0.137	16.48
0.288	0.047	248.488.450.7	2.229	0.055	0.531
0.283	0.150	236.799.067.2	2.243	0.071	0.406
0.265	0.151	211.690.466.2	2.338	0.092	0.285
0.016	0.110	119.875.950.5	0.242	0.016	6.553
0.020	0.029	109.786.930.8	0.237	0.006	16.155
0.018	0.065	121.398.718.5	0.253	0.002	45.45
0.364	0.340	25.838.778.425	6.672	0.199	2.242
0.449	0.276	24.472.159.981	6.593	0.228	0.124
0.407	0.294	23.279.345.943	5.132	0.242	0.107

Sumber: IDX tahun 2022 (diolah)



Lampiran 2 Hasil Statistik Deskriptif

Kebijakan Dividen

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DPR	30	.33	6.74	1.9658	1.85026
Valid N (listwise)	30				

Sumber: Output SPSS 25 (data diolah 2022)

Statistik Deskriptif *Collateralizable assets*

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CA	30	.0002869862	.4831554041	.238349153446	.137304945208
Valid N (listwise)	30				2

Sumber: Output SPSS 25 (data diolah 2022)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FCF	30	.0158671148	1.2707268760	.208302523568	.229283996724
Valid N (listwise)	30				3

Sumber: Output SPSS 25 (data diolah 2022)

Statistik Deskriptif *Investment Opportunity Set*

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
MVE	30	22161.7792252	25838778425.2	3056974183.26	7325185632.14
		517	401470000	1625300000	58750000000
Valid N (listwise)	30				

Sumber: Output SPSS 25 (data diolah 2022)

Statistik Deskriptif *Leverage*

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
DER	30	.0030210913	4021.31561027	390.973567422	1126.20285932
			52	739	76757
Valid N (listwise)	30				

Sumber: Output SPSS 25 (data diolah 2022)

Statistik Deskriptif *Profitabilitas*

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	30	.0008658282	.2426320608	.086020692313	.065318829306
					8
Valid N (listwise)	30				

Sumber: Output SPSS 25 (data diolah 2022)



Lampiran 3 Hasil Uji Asumsi Klasik Data

Tabel Normalitas

One-Sample Kolmogorov-Smirnov Test

Unstandardize
d Residual

N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.04177738
Most Extreme Differences	Absolute	.109
	Positive	.109
	Negative	-.067
Test Statistic		.109
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.

Uji Auto Kolerasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.826 ^a	.683	.617	1.14517	1.874

a. Predictors: (Constant), ROA, DER, FCF, CA, MVE

b. Dependent Variable: DPR

Hasil Uji Multikolinearitas

Coefficients^a

		Collinearity Statistics	
Model		Tolerance	VIF
1	CA	.694	1.441
	FCF	.901	1.110
	MVE	.444	2.254
	DER	.825	1.212
	ROA	.382	2.618

a. Dependent Variable: DPR

Sumber: Output SPSS 25 (data diolah 2022)

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	1.444	.234		6.161	.000
	CA	-.463	.853	-.105	-.543	.592
	FCF	-.270	.448	-.102	-.603	.552
	MVE	1.386	.000	.017	.069	.945
	DER	-6.3775	.000	-.118	-.669	.510
	ROA	-4.936	2.416	-.531	-2.043	.052

a. Dependent Variable: ABRESID

Sumber: Output SPSS 25 (data diolah 2022)

Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	3.978	.511		7.785	.000
	CA	-3.259	1.859	-.242	-1.753	.092
	FCF	-1.812	.977	-.224	-1.854	.076
	MVE	1.209	.000	.479	2.774	.011
	DER	.001	.000	.663	5.241	.000
	ROA	-19.226	5.268	-.679	-3.650	.001

a. Dependent Variable: DPR

Sumber: Output SPSS 25 (data diolah 2022)



Lampiran 4 Hasil Uji Hipotesis Data

Hasil Uji T

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.978	.511		7.785	.000
	CA	-3.259	1.859	-.242	-1.753	.092
	FCF	-1.812	.977	-.224	-1.854	.076
	MVE	1.209	.000	.479	2.774	.011
	DER	.001	.000	.663	5.241	.000
	ROA	-19.226	5.268	-.679	-3.650	.001

a. Dependent Variable: DPR

Sumber: Output SPSS 25 (data diolah 2022)

Hasil Uji F (Uji Serempak Atau Uji Simultan)

		ANOVA ^a				
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	67.807	5	13.561	10.341	.000 ^b
	Residual	31.474	24	1.311		
	Total	99.281	29			

a. Dependent Variable: DPR

b. Predictors: (Constant). ROA. DER. FCF. CA. MVE

Sumber: Output SPSS 25 (data diolah 2022)

Hasil Koefisien Determinasi


		Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	.826 ^a	.683	.617	1.14517	1.874	

a. Predictors: (Constant). ROA. DER. FCF. CA. MVE

b. Dependent Variable: DPR

Sumber: Output SPSS 25 (data diolah 2022)

Lampiran 5
Berita Acara Bimbingan



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Akreditasi Institusi B oleh BAN-PT
(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : **WAHYU HANDAYANI**
 2. NIM : 20441769
 3. Jurusan : S1 Akuntansi
 4. Bidang : Akutansi UKM
 5. Alamat : Geger RT 14 rw 02 geger Madiun
 6. Judul Skripsi : Analisis pengaruh Collateriazable asset, free cash flow, Investment Opportunity set, Leverage, dan Profitabilitas Terhadap kebijakan Dividen pada perusahaan Manufaktur subesktor farmasi yang terdapat di busa efek Indonesia
 7. Masa Pembimbingan : September 2021 s/d Agustus 2022
 8. Tanggal Mengajukan Skripsi : 8 November 2021
 9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
2-3-2022	Revisi proposal	[Signature]
7-4-2022	Ace proposal	[Signature]
12-4-2022	Revisi latar belakang, -Tinjauan pustaka	[Signature]
14-4-2022	Revisi tinjauan pustaka - hipotesis	[Signature]
26-4-2022	Revisi hipotesis	[Signature]
27-4-2022	Revisi hipotesis	[Signature]
17-05-2022	Revisi proposal	[Signature]
18-06-2022	Ace Proposal	[Signature]
19-06-2022	Revisi bab- 2 & 3	[Signature]
02-06-2022	Ace bab- 1, 2, 3	[Signature]
02-06-2022	Revisi BAB 123	[Signature]
8-06-2022	Revisi BAB 123	[Signature]
16-06-2022	Ace bab 123	[Signature]

