

LAMPIRAN 1

Daftar Sampel Perusahaan Indeks LQ45 pada Tahun 2021



Lampiran 1

Daftar Sampel Perusahaan Indeks LQ45 pada Tahun 2021

NO	KODE	NAMA PERUSAHAAN
1	ACES	Ace Hardware Indonesia Tbk.
2	ADRO	Adaro Energy Tbk.
3	AKRA	AKR Corporindo Tbk.
4	ANTM	Aneka Tambang Tbk.
5	ASII	Astra International Tbk.
6	BBCA	Bank Central Asia Tbk.
7	BBNI	Bank Negara Indonesia (Persero) Tbk.
8	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
9	BBTN	Bank Tabungan Negara (Persero) Tbk.
10	BMRI	Bank Mandiri (Persero) Tbk.
11	BRPT	Barito Pacific Tbk.
12	BSDE	Bumi Serpong Damai Tbk.
13	BUKA	Bukalapak.com Tbk.
14	CPIN	Chareon Pokphand Indonesia Tbk.
15	ERAA	Erajaya Swasembada Tbk.
16	EXCL	XL Axiata Tbk.
17	GGRM	Gudang Garam Tbk.
18	HMSP	H.M. Samperna Tbk.
19	ICBP	Indofood CBP Sukses Makmur Tbk.
20	INCO	Vale Indonesia Tbk.
21	INDF	Indofood Sukses Makmur Tbk.
22	INKP	Indah Kiat Pulp & Paper Tbk.
23	INTP	Indocement Tunggul Prakarsa Tbk.
24	ITMG	Indo Tambangraya Megah Tbk.
25	JPFA	Japfa Comfeed Indonesia Tbk.
26	JSMR	Jasa Mrga (Persero) Tbk.

27	KLBF	Kalbe Farma Tbk.
28	MDKA	Merdeka Copper Gold Tbk.
29	MEDC	Medco Energi Internasional Tbk.
30	MIKA	Mitra Keluarga Karyasehat Tbk.
31	MNCN	Media Nusantara Citra Tbk.
32	PGAS	Perusahaan Gas Negara Tbk.
33	PTBA	Bukit Asam Tbk.
34	PTPP	PP (Persero) Tbk.
35	PWON	Pakuwon Jati Tbk.
36	SMGR	Semen Indonesia (Persero) Tbk.
37	TBIG	Tower Bersama Infrastructure Tbk.
38	TINS	Timah Tbk.
39	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.
40	TLKM	Telkom Indonesia (Persero) Tbk.
41	TOWR	Sarana Menara Nusantara Tbk.
42	TPIA	Chandra Asri Petrochemical Tbk.
43	UNTR	United Tractors Tbk.
44	UNVR	Unilever Indonesia Tbk.
45	WIKA	Wijaya Karya (Persero) Tbk.

LAMPIRAN 2

Data nilai perusahaan (PBV) sampel tahun 2021



Lampiran 2

Data nilai perusahaan (PBV) sampel tahun 2021

$$PBV = \frac{\text{Harga saham}}{\text{Nilai buku saham}}$$

$$BV (\text{Book Value}) = \frac{\text{Total ekuitas}}{\text{Jumlah saham}}$$

No	Kode	Harga saham per lembar saham (Rp)	Nilai Buku Saham per lembar saham (Rp)	PBV
1	ACES	1280	321,4436	3,9820
2	ADRO	2250	2010,5162	1,1191
3	AKRA	4110	2814,4019	1,4603
4	ANTM	2250	867,1009	2,5948
5	ASII	5700	5325,9900	1,0702
6	BBCA	7300	1645,4987	4,4363
7	BBNI	6750	6784,4017	0,9949
8	BBRI	4110	1925,2357	2,1348
9	BBTN	1730	2021,4020	0,8558
10	BMRI	7025	4759,5275	1,4760
11	BRPT	855	656,9934	1,3014
12	BSDE	1010	1695,3898	0,5957
13	BUKA	430	344,4103	1,2485
14	CPIN	5950	1533,7236	3,8794
15	ERAA	600	405,1637	1,4809
16	EXCL	3170	1873,1332	1,6923
17	GGRM	30600	30813,7019	0,9931
18	HMSP	965	250,9619	3,8452
19	ICBP	8700	4692,5308	1,8540
20	INCO	4680	3131,9062	1,4943
21	INDF	6325	9866,5037	0,6410
22	INKP	7825	12563,7816	0,6228
23	INTP	12100	5601,6479	2,1601

24	ITMG	20400	15360,0271	1,3281
25	JPFA	1720	1117,3518	1,5393
26	JSMR	3890	3513,4703	1,1072
27	KLBF	1615	453,6709	3,5598
28	MDKA	3890	491,5132	7,9143
29	MEDC	466	708,9637	0,6573
30	MIKA	2260	415,9061	5,4339
31	MNCN	900	1164,0530	0,7732
32	PGAS	1375	1957,3219	0,7025
33	PTBA	2710	2105,2375	1,2873
34	PTPP	990	2311,3527	0,4283
35	PWON	464	398,2267	1,1652
36	SMGR	7250	12897,9149	0,5621
37	TBIG	2950	432,0624	6,8277
38	TINS	1455	847,0232	1,7178
39	TKIM	7525	8146,9559	0,9236
40	TLKM	4040	1467,7543	2,7525
41	TOWR	1125	236,4423	4,7580
42	TPIA	7325	1955,2568	3,7463
43	UNTR	22150	19254,7332	1,1504
44	UNVR	4110	754,7261	5,4457
45	WIKA	1105	1943,7204	0,5685

Sumber : IDX Statistik, Data Diolah (2022)

LAMPIRAN 3

Data ukuran perusahaan sampel tahun 2021



Lampiran 3

Data ukuran perusahaan sampel tahun 2021

Ukuran perusahaan = Ln. Total Aset

No	Kode	Total Aset (Rp)	Ln Total Aset
1	ACES	7.189.816.371.434	29,6037
2	ADRO	109.510.213.570.800	32,3270
3	AKRA	23.508.585.736.000	30,7884
4	ANTM	32.916.154.000.000	31,1250
5	ASII	367.311.000.000.000	33,5372
6	BBCA	1.228.344.680.000.000	34,7444
7	BBNI	964.837.692.000.000	34,5030
8	BBRI	1.678.097.734.000.000	35,0564
9	BBTN	371.868.311.000.000	33,5496
10	BMRI	1.725.611.128.000.000	35,0843
11	BRPT	133.393.009.211.550	32,5243
12	BSDE	61.469.712.165.656	31,7496
13	BUKA	26.615.549.957.000	30,9125
14	CPIN	35.446.051.000.000	31,1990
15	ERAA	11.372.225.256.000	30,0622
16	EXCL	72.753.282.000.000	31,9181
17	GGRM	89.964.369.000.000	32,1304
18	HMSP	53.090.428.000.000	31,6030
19	ICBP	118.066.628.000.000	32,4023
20	INCO	35.718.269.480.400	31,2067
21	INDF	179.356.193.000.000	32,8204
22	INKP	129.687.353.113.500	32,4961
23	INTP	26.136.114.000.000	30,8943
24	ITMG	24.067.655.987.700	30,8119
25	JPFA	28.589.656.000.000	30,9841

26	JSMR	101.242.884.000.000	32,2485
27	KLBF	25.666.635.156.271	30,8762
28	MDKA	18.468.375.944.393	30,5471
29	MEDC	76.202.482.466.593	31,9644
30	MIKA	6.860.971.097.854	29,5569
31	MNCN	21.369.004.000.000	30,6930
32	PGAS	108.490.399.225.158	32,3177
33	PTBA	36.123.703.000.000	31,2180
34	PTPP	55.573.843.735.084	31,6487
35	PWON	28.866.081.129.000	30,9937
36	SMGR	76.504.240.000.000	31,9684
37	TBIG	41.870.435.000.000	31,3656
38	TINS	14.690.989.000.000	30,3182
39	TKIM	45.670.478.846.200	31,4525
40	TLKM	277.184.000.000.000	33,2557
41	TOWR	65.828.670.000.000	31,8181
42	TPIA	72.121.256.558.000	31,9094
43	UNTR	112.561.356.000.000	32,3545
44	UNVR	19.068.532.000.000	30,5791
45	WIKA	69.385.794.346.000	31,8707

Sumber : IDX Statistik, Data Diolah (2022)

LAMPIRAN 4

Data *leverage* sampel tahun 2021



Lampiran 4

Data leverage sampel tahun 2021

$$\text{Debt to Equity Ratio} = \frac{\text{Total hutang}}{\text{Total Ekuitas}}$$

No	Kode	Total Hutang (Rp)	Total Ekuitas (Rp)	DER
1	ACES	1.677.057.743.660	5.512.758.627.774	0,3042
2	ADRO	45.158.671.945.050	64.351.541.625.750	0,7017
3	AKRA	12.209.620.623.000	11.298.965.113.000	1,0806
4	ANTM	12.079.056.000.000	20.837.098.000.000	0,5797
5	ASII	151.696.000.000.000	215.615.000.000.000	0,7035
6	BBCA	1.019.773.758.000.000	202.848.934.000.000	5,0272
7	BBNI	838.317.715.000.000	126.519.977.000.000	6,6260
8	BBRI	1.386.310.930.000.000	291.786.804.000.000	4,7511
9	BBTN	327.693.592.000.000	44.174.719.000.000	7,4181
10	BMRI	1.326.592.237.000.000	222.111.282.000.000	5,9726
11	BRPT	71.801.835.307.800	61.591.173.903.750	1,1658
12	BSDE	25.575.995.151.814	35.893.717.013.842	0,7125
13	BUKA	3.119.931.208.000	23.495.618.749.000	0,1328
14	CPIN	10.296.052.000.000	25.149.999.000.000	0,4094
15	ERAA	4.909.863.586.000	6.462.361.670.000	0,7598
16	EXCL	52.6624.537.000.000	20.088.745.000.000	2,6216
17	GGRM	30.676.095.000.000	59.288.274.000.000	0,5174
18	HMSP	23.899.022.000.000	29.191.406.000.000	0,8187
19	ICBP	63.342.765.000.000	54.723.863.000.000	1,1575
20	INCO	4.598.588.458.100	31.119.681.022.300	0,1478
21	INDF	92.724.082.000.000	86.632.111.000.000	1,0703
22	INKP	60.951.118.260.500	68.736.234.853.000	0,8867
23	INTP	5.515.150.000.000	20.620.964.000.000	0,2674
24	ITMG	6.711.977.324.000	17.355.678.663.700	0,3867
25	JPFA	15.486.946.000.000	13.102.710.000.000	1,1820

26	JSMR	75.742.569.000.000	25.500.315.000.000	2,9703
27	KLBF	4.400.757.363.148	21.265.877.793.123	0,2069
28	MDKA	7.210.339.791.436	11.258.036.152.957	0,6405
29	MEDC	58.381.948.624.266	76.202.482.466.593	0,7661
30	MIKA	935.827.261.183	5.925.143.836.671	0,1579
31	MNCN	3.850.254.000.000	17.518.750.000.000	0,2198
32	PGAS	61.041.963.432.039	47.448.435.793.119	1,2865
33	PTBA	11.869.979.000.000	24.253.724.000.000	0,4894
34	PTPP	41.243.694.054.027	14.330.149.681.057	2,8781
35	PWON	9.687.642.670.000	19.178.438.459.000	0,5051
36	SMGR	34.940.122.000.000	39.782.883.000.000	0,8783
37	TBIG	32.081.197.000.000	9.789.238.000.000	3,2772
38	TINS	8.382.569.000.000	6.308.420.000.000	1,3288
39	TKIM	20.307.183.592.800	25.363.295.253.400	0,8006
40	TLKM	131.785.000.000.000	145.399.000.000.000	0,9064
41	TOWR	53.766.654.000.000	12.062.670.000.000	4,4573
42	TPIA	29.833.184.998.500	42.288.071.559.500	0,7055
43	UNTR	40.738.599.000.000	71.822.757.000.000	0,5672
44	UNVR	14.747.263.000.000	4.321.269.000.000	3,4127
45	WIKA	51.950.716.634.000	17.435.077.712.000	2,9797

Sumber : IDX Statistik, Data Diolah (2022)

LAMPIRAN 5

Data profitabilitas sampel tahun 2021



Lampiran 5

Data profitabilitas sampel tahun 2021

$$ROA = \frac{\text{Laba bersih setelah pajak}}{\text{Total aset}}$$

No	Kode	Laba Bersih Setelah Pajak (Rp)	Total Aset (Rp)	ROA
1	ACES	718.802.339.551	7.189.816.371.434	0,0999
2	ADRO	14.846.762.791.650	109.510.213.570.800	0,1356
3	AKRA	1.135.001.756.000	23.508.585.736.000	0,0483
4	ANTM	1.861.740.000.000	32.916.154.000.000	0,0566
5	ASII	25.586.000.000.000	367.311.000.000.000	0,0696
6	BBCA	31.440.159.000.000	1.228.344.680.000.000	0,0256
7	BBNI	10.977.051.000.000	964.837.692.000.000	0,0114
8	BBRI	30.755.766.000.000	1.678.097.734.000.000	0,0183
9	BBTN	2.376.227.000.000	371.868.311.000.000	0,0064
10	BMRI	30.551.097.000.000	1.725.611.128.000.000	0,0177
11	BRPT	4.272.579.838.350	133.393.009.211.550	0,0320
12	BSDE	1.538.840.956.173	61.469.712.165.656	0,0250
13	BUKA	(1.675.743.735.000)	26.615.549.957.000	(0,0630)
14	CPIN	3.619.010.000.000	35.446.051.000.000	0,1021
15	ERAA	1.117.917.248.000	11.372.225.256.000	0,0983
16	EXCL	1.287.807.000.000	72.753.282.000.000	0,0177
17	GGRM	5.605.321.000.000	89.964.369.000.000	0,0623
18	HMSP	7.137.097.000.000	53.090.428.000.000	0,1344
19	ICBP	7.900.282.000.000	118.066.628.000.000	0,0669
20	INCO	2.394.821.607.100	35.718.269.480.400	0,0670
21	INDF	11.203.585.000.000	179.356.193.000.000	0,0625
22	INKP	7.612.709.427.700	129.687.353.113.500	0,0587
23	INTP	1.788.496.000.000	26.136.114.000.000	0,0684
24	ITMG	6.866.675.777.000	24.067.655.987.700	0,2853
25	JPFA	2.130.896.000.000	28.589.656.000.000	0,0745

26	JSMR	871.236.000.000	101.242.884.000.000	0,0086
27	KLBF	3.232.007.683.281	25.666.635.156.271	0,1259
28	MDKA	482.248.955.240	18.468.375.944.393	0,0261
29	MEDC	884.897.302.829	76.202.482.466.593	0,0116
30	MIKA	1.361.523.557.333	6.860.971.097.854	0,1984
31	MNCN	2.576.699.000.000	21.369.004.000.000	0,1206
32	PGAS	526.5440.406.180	108.490.399.225.158	0,0485
33	PTBA	8.036.888.000.000	36.123.703.000.000	0,2225
34	PTPP	361.421.984.159	55.573.843.735.084	0,0065
35	PWON	1.550.434.339.000	28.866.081.129.000	0,0537
36	SMGR	2.082.347.000.000	76.504.240.000.000	0,0272
37	TBIG	1.601.353.000.000	41.870.435.000.000	0,0382
38	TINS	1.303.256.000.000	14.690.989.000.000	0,0887
39	TKIM	3.596.717.365.800	45.670.478.846.200	0,0787
40	TLKM	33.948.000.000.000	277.184.000.000.000	0,1225
41	TOWR	3.447.875.000.000	65.828.670.000.000	0,0524
42	TPIA	2.195.591.377.200	72.121.256.558.000	0,0304
43	UNTR	10.608.267.000.000	112.561.356.000.000	0,0942
44	UNVR	5.758.148.000.000	19.068.532.000.000	0,3020
45	WIKA	214.424.794.000	69.385.794.346.000	0,0031

Sumber : IDX Statistik, Data Diolah (2022)

LAMPIRAN 6

Output Data SPSS



Output Data SPSS Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PBV	45	.4283	7.9143	2.139598	1.7906339
Ln_TotalAset	45	29.5569	35.0843	31.844229	1.3155934
DER	45	.1328	7.4181	1.663009	1.8601922
ROA	45	-.0630	.3020	.072029	.0712096
Valid N (listwise)	45				

Output Data SPSS Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		45	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	1.61950140	
Most Extreme Differences	Absolute	.148	
	Positive	.148	
	Negative	-.094	
Test Statistic		.148	
Asymp. Sig. (2-tailed)		.014 ^c	
Monte Carlo Sig. (2-tailed)	Sig.	.244 ^d	
	95% Confidence Interval	Lower Bound	.236
		Upper Bound	.252

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Output Data SPSS Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.	Collinearity Statistics	
		B	Std. Error	Coefficients			Beta	Tolerance
1	(Constant)	20.890	8.375		2.494	.017		
	Ln_TotalAset	-.619	.266	-.455	-2.328	.025	.523	1.913
	DER	.383	.181	.398	2.120	.040	.566	1.767
	ROA	4.534	3.885	.180	1.167	.250	.836	1.196

a. Dependent Variable: PBV

Output Data SPSS Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.427 ^a	.182	.122	1.6777055	2.059

a. Predictors: (Constant), ROA, DER, Ln_TotalAset

b. Dependent Variable: PBV

Output Data SPSS Hasil Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	2.099	1.932		1.087	.284
	Ln_TotalAset	-.050	.061	-.171	-.807	.424
	DER	.047	.042	.231	1.133	.264
	ROA	-.479	.896	-.090	-.535	.596

a. Dependent Variable: ABS_RES

Output Data SPSS Hasil Uji Regresi Linier Berganda

Variables Entered/Removed^a

Model	Variables		Method
	Entered	Removed	
1	ROA, DER, Ln_TotalAset ^b	.	Enter

a. Dependent Variable: PBV

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.427 ^a	.182	.122	1.6777055

a. Predictors: (Constant), ROA, DER, Ln_TotalAset

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.678	3	8.559	3.041	.040 ^b
	Residual	115.403	41	2.815		
	Total	141.080	44			

a. Dependent Variable: PBV

b. Predictors: (Constant), ROA, DER, Ln_TotalAset

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20.890	8.375		2.494	.017
	Ln_TotalAset	-.619	.266	-.455	-2.328	.025
	DER	.383	.181	.398	2.120	.040
	ROA	4.534	3.885	.180	1.167	.250

a. Dependent Variable: PBV

Output Data SPSS Hasil Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	20.890	8.375		2.494	.017
	Ln_TotalAset	-.619	.266	-.455	-2.328	.025
	DER	.383	.181	.398	2.120	.040
	ROA	4.534	3.885	.180	1.167	.250

a. Dependent Variable: PBV

Output Data SPSS Hasil Uji Statistik F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.678	3	8.559	3.041	.040 ^b
	Residual	115.403	41	2.815		
	Total	141.080	44			

a. Dependent Variable: PBV

b. Predictors: (Constant), ROA, DER, Ln_TotalAset

Output Data SPSS Hasil Uji Koefisien Determinasi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.427 ^a	.182	.122	1.6777055

a. Predictors: (Constant), ROA, DER, Ln_TotalAset

LAMPIRAN 7

Berita Acara Bimbingan Skripsi





UNIVERSITAS MUHAMMADIYAH PONOROGO

FAKULTAS EKONOMI

Jl. Budi Utomo No. 10 Ponorogo 63471 Jawa Timur Indonesia
Telp (0352) 481124, Fax. (0352) 461796, e-mail : akademik@umpo.ac.id Website :www.umpo.ac.id
Akreditasi Institusi B oleh BAN-PT
(SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : **BERNIKA JONA PUTRI**
2. NIM : 18441591
3. Jurusan : Akuntansi
4. Bidang : Akuntansi Keuangan
5. Alamat : Jalan R. A. Kartini, 24 ,Tamansari, Sambit, Ponorogo.
6. Judul Skripsi : Analisis Pengaruh Ukuran Perusahaan, Leverage, dan Profitabilitas terhadap Nilai Perusahaan yang Tergolong LQ45 Periode 2016-2021.
7. Masa Pembimbingan : September 2021 s/d Agustus 2022
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
Sabtu, 18 Des 2021	Revisi latar belakang dan hipotesis proposal	
Selasa, 11 Jan 2022	Revisi hipotesis dan sampel proposal.	
Rabu, 19 Jan 2022	Revisi sampel proposal	
Sabtu, 5 Feb 2022	ACC proposal	
12/02/2022	Revisi proposal	
26/02/2022	Revisi proposal	
18/03/2022	Revisi proposal	
07/04/2022	Revisi proposal	
10/04/2022	ACC proposal	
17/05/2022	Revisi 1-3	
25/05/2022	ACC 1-3	
16/06/2022	Revisi bab IV	
17/06/2022	Revisi pembahasan	

Tanggal Disetujui	BAB	Paraf Pembimbing
22/06/2022	IV → Revisi IV-V	
22/06/2022	ACC IV-V	
25/06/2022	Revisi Bab I, II, III	
01/07/2022	Revisi Bab I, II	
06/07/2022	Revisi Bab IV	
10/07/2022	Revisi Bab IV	
13/07/2022	Revisi Bab IV, V	
18/07/2022	Sketsa Final	
21/07/2022	ACC Final	

10. Tanggal Selesai Penulisan Skripsi : _____
11. Keterangan Bimbingan Telah Selesai : _____
12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)
 _____ (huruf)

Pembimbing,

ARIF HARTONO, SE., M.SA
 NIDN. 0720017801

Ponorogo, 21 Oktober 2021
 Dekan,



Dr. HADI SUMARSONO, M.Si
 NIP. 19760508 200501 1 002