

LAMPIRAN

Lampiran 1 Daftar Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019 sebagai Sampel Penelitian

| No. | Nama Perusahaan | Kode Perusahaan |
|------|--------------------------------------|-----------------|
| 1. | Bank Rakyat Indonesia Agro Niaga Tbk | AGRO |
| 2. | Bank IBK Indonesia Tbk | AGRS |
| 3. | Bank MNC International Tbk | BABP |
| 4. | Bank Capital Indonesia Tbk | BACA |
| 5. | Bank Central Asia Tbk | BBCA |
| 6. | Bank Bukopin Tbk | BBKP |
| 7. | Bank Mestika Dharma Tbk | BBMD |
| 8. | Bank Negara Indonesia (Persero) Tbk | BBNI |
| 9. | Bank Rakyat Indonesia (Persero) Tbk | BBRI |
| 10. | Bank Tabungan Negara (Persero) Tbk | BBTN |
| 11. | Bank Danamon Indonesia Tbk | BDMN |
| 12. | Bank Ina Perdana Tbk | BINA |
| 13. | BPD Jawa Barat dan Banten Tbk | BJBR |
| 14. | BPD Jawa Timur Tbk | BJTM |
| 15. | Bank QNB Indonesia Tbk | BKSW |
| 16. | Bank Maspion Indonesia Tbk | BMAS |
| 17. | Bank Mandiri (Persero) Tbk | BMRI |
| 18. | Bank Bumi Arta Tbk | BNBA |
| 19. | Bank CIMB Niaga Tbk | BNGA |
| 20. | Bank Permata Tbk | BNLI |
| 21. | Bank Sinar Mas Tbk | BSIM |
| 22. | Bank of India Indonesia Tbk | BSWD |
| 23.. | Bank BTPN Tbk | BTPN |
| 24 | Bank Victoria International Tbk | BVIC |

| | | |
|-----|---------------------------------------|------|
| 25. | Bank Artha Graha International Tbk | INPC |
| 26. | Bank Mayapada Internasional Tbk | MAYA |
| 27. | Bank Mega Tbk | MEGA |
| 28. | Bank OCBC NISP Tbk | NISP |
| 29. | Bank Nationalnobu Tbk | NOBU |
| 30. | Bank Pan Indonesia Tbk | PNBN |
| 31. | Bank Panin Dubai Syariah Tbk | PNBS |
| 32. | Bank Woori Saudara Indonesia 1906 Tbk | SDRA |

Lampiran 2 Hasil Pengolahan Data *Human Capital Efficiency*

| HCE | | | | | | |
|------|-------|--------|-------|-------|------|-----------|
| KODE | 2015 | 2016 | 2017 | 2018 | 2019 | Rata-Rata |
| AGRO | 1,51 | 1,53 | 1,85 | 2,48 | 1,03 | 1,68 |
| AGRS | 1,26 | 1,10 | 1,67 | -0,29 | 0,46 | 0,84 |
| BABP | 1,11 | 1,11 | -2,94 | 1,07 | 0,93 | 0,256 |
| BACA | 1,73 | 2,10 | 1,70 | 1,99 | 1,52 | 1,808 |
| BBCA | 3,28 | 3,39 | 3,45 | 2,66 | 3,66 | 3,288 |
| BBKP | 2,00 | -0,37 | 0,28 | 1,04 | 0,82 | 0,754 |
| BBMD | 3,55 | 3,70 | 3,80 | 3,68 | 2,15 | 3,376 |
| BBNI | 2,69 | 2,69 | 2,70 | 2,92 | 2,78 | 2,756 |
| BBRI | 2,47 | 2,27 | 2,12 | 2,03 | 1,84 | 2,146 |
| BBTN | 1,74 | 1,96 | 1,87 | 1,94 | 0,81 | 1,664 |
| BDMN | 2,18 | 2,30 | 1,38 | 2,47 | 1,75 | 2,016 |
| BINA | 1,58 | 1,45 | 1,36 | 1,20 | 0,89 | 1,296 |
| BJBR | 2,02 | 1,68 | 1,72 | 1,90 | 1,98 | 1,86 |
| BJTM | 1,05 | 1,17 | 1,20 | 1,02 | 1,03 | 1,094 |
| BKSW | 1,52 | -1,34 | -2,31 | -3,52 | 0,78 | -0,974 |
| BMAS | 1,22 | 1,58 | 1,53 | 1,59 | 1,37 | 1,458 |
| BMRI | 2,19 | 1,42 | 1,96 | 2,38 | 2,50 | 2,09 |
| BNBA | 1,70 | 1,86 | 1,96 | 1,90 | 1,60 | 1,804 |
| BNGA | 1,15 | 1,71 | 1,99 | 2,09 | 1,88 | 1,764 |
| BNLI | 0,96 | -3,00 | 1,29 | 1,47 | 1,73 | 0,49 |
| BSIM | 1,12 | 1,38 | 1,82 | 1,98 | 2,93 | 1,846 |
| BSWD | -3,12 | -16,95 | -2,65 | 0,91 | 0,25 | -4,312 |
| BTPN | 2,09 | 1,83 | 1,59 | 2,15 | 2,03 | 1,938 |

| | | | | | | |
|--------------------------|--------|--------|--------|--------|--------|-------|
| BVIC | 0,74 | 0,06 | 0,35 | 0,74 | -0,44 | 0,29 |
| INPC | 0,93 | 0,95 | 1,00 | 1,00 | 0,50 | 0,876 |
| MAYA | 2,76 | 2,64 | 2,24 | 1,62 | 1,70 | 2,192 |
| MEGA | 0,83 | 0,93 | 0,96 | 1,52 | 1,62 | 1,172 |
| NISP | 2,13 | 2,00 | 2,06 | 2,41 | 2,52 | 2,224 |
| NOBU | 1,13 | 1,22 | 1,12 | 0,88 | 0,97 | 1,064 |
| PNBN | 1,60 | 1,84 | 1,62 | 2,25 | 2,18 | 1,898 |
| PNBS | 12,75 | 10,66 | 1,54 | 9,52 | 12,06 | 9,306 |
| SDRA | 2,51 | 2,39 | 2,88 | 3,83 | 3,81 | 3,084 |
| Rata-Rata per Tahun | 1,9494 | 1,1644 | 1,3472 | 1,9009 | 1,9263 | |
| Rata-Rata Selama 5 Tahun | 1,6576 | | | | | |

Lampiran 3 Hasil Pengolahan Data *Structural Capital Efficiency*

| SCE | | | | | | |
|------|-------|--------|-------|-------|-------|-----------|
| KODE | 2015 | 2016 | 2017 | 2018 | 2019 | Rata-Rata |
| AGRO | 0,34 | 0,35 | 0,46 | 0,60 | 0,02 | 0,354 |
| AGRS | 0,20 | 0,09 | 0,40 | 4,41 | -1,16 | 0,788 |
| BABP | 0,10 | 0,10 | 1,34 | 0,06 | -0,07 | 0,306 |
| BACA | 0,42 | 0,52 | 0,41 | 0,50 | 0,34 | 0,438 |
| BBCA | 0,70 | 0,71 | 0,71 | 0,62 | 0,73 | 0,694 |
| BBKP | 0,50 | 3,72 | -2,51 | 0,04 | -0,23 | 0,304 |
| BBMD | 0,72 | 0,73 | 0,74 | 0,73 | 0,53 | 0,69 |
| BBNI | 0,63 | 0,63 | 0,63 | 0,66 | 0,64 | 0,638 |
| BBRI | 0,60 | 0,56 | 0,53 | 0,51 | 0,46 | 0,532 |
| BBTN | 0,42 | 0,49 | 0,46 | 0,49 | -0,23 | 0,326 |
| BDMN | 0,54 | 0,57 | 0,28 | 0,60 | 0,43 | 0,484 |
| BINA | 0,37 | 0,31 | 0,27 | 0,17 | -0,12 | 0,2 |
| BJBR | 0,51 | 0,40 | 0,42 | 0,47 | 0,49 | 0,458 |
| BJTM | 0,05 | 0,15 | 0,17 | 0,02 | 0,03 | 0,084 |
| BKSW | 0,34 | 1,74 | 1,43 | 1,28 | -0,29 | 0,9 |
| BMAS | 0,18 | 0,37 | 0,35 | 0,37 | 0,27 | 0,308 |
| BMRI | 0,54 | 0,30 | 0,49 | 0,58 | 0,60 | 0,502 |
| BNBA | 0,41 | 0,46 | 0,49 | 0,47 | 0,37 | 0,44 |
| BNGA | 0,13 | 0,42 | 0,50 | 0,52 | 0,47 | 0,408 |
| BNLI | -0,04 | 1,33 | 0,22 | 0,32 | 0,42 | 0,45 |
| BSIM | 0,11 | 0,28 | 0,45 | 0,49 | 0,66 | 0,398 |
| BSWD | 1,32 | 1,06 | 1,38 | -0,10 | -2,99 | 0,134 |
| BTPN | 0,52 | 0,45 | 0,37 | 0,53 | 0,51 | 0,476 |
| BVIC | -0,34 | -15,72 | -1,89 | -0,36 | 2,81 | -3,1 |

| | | | | | | |
|--------------------------|------------|---------|--------|-------|--------|---------|
| INPC | -0,070 | -0,053 | -0,005 | 0,001 | -1,012 | -0,2278 |
| MAYA | 0,64 | 0,62 | 0,55 | 0,38 | 0,41 | 0,52 |
| MEGA | -0,2 | -0,08 | -0,04 | 0,34 | 0,38 | 0,08 |
| NISP | 0,53 | 0,50 | 0,52 | 0,59 | 0,60 | 0,548 |
| NOBU | 0,12 | 0,18 | 0,11 | -0,14 | -0,03 | 0,048 |
| PNBN | 0,37 | 0,46 | 0,38 | 0,56 | 0,54 | 0,462 |
| PNBS | 0,92 | 0,91 | 0,35 | 0,89 | 0,92 | 0,798 |
| SDRA | 0,60 | 0,58 | 0,65 | 0,74 | 0,74 | 0,662 |
| Rata-Rata per Tahun | 0,38063 | 0,09803 | 0,3317 | 0,542 | 0,2262 | |
| Rata-Rata Selama 5 Tahun | 0,31569375 | | | | | |

Lampiran 4 Hasil Pengolahan Data *Capital Employed Efficiency*

| CEE | | | | | | |
|------|--------|--------|--------|--------|-------|-----------|
| KODE | 2015 | 2016 | 2017 | 2018 | 2019 | Rata-Rata |
| AGRO | 0,02 | 0,02 | 0,02 | 0,02 | 0,01 | 0,018 |
| AGRS | 0,02 | 0,02 | 0,03 | -0,01 | 0,01 | 0,014 |
| BABP | 0,02 | 0,02 | -0,06 | 0,02 | 0,02 | 0,004 |
| BACA | 0,02 | 0,02 | 0,02 | 0,02 | 0,01 | 0,018 |
| BBCA | 0,05 | 0,05 | 0,05 | 0,04 | 0,05 | 0,048 |
| BBKP | 0,022 | -0,004 | 0,003 | 0,011 | 0,007 | 0,0078 |
| BBMD | 0,06 | 0,06 | 0,06 | 0,07 | 0,04 | 0,058 |
| BBNI | 0,04 | 0,04 | 0,04 | 0,03 | 0,03 | 0,036 |
| BBRI | 0,05 | 0,04 | 0,04 | 0,04 | 0,03 | 0,04 |
| BBTN | 0,02 | 0,02 | 0,02 | 0,02 | 0,01 | 0,018 |
| BDMN | 0,06 | 0,06 | 0,04 | 0,07 | 0,05 | 0,056 |
| BINA | 0,02 | 0,02 | 0,02 | 0,02 | 0,01 | 0,018 |
| BJBR | 0,04 | 0,04 | 0,03 | 0,03 | 0,03 | 0,034 |
| BJTM | 0,02 | 0,03 | 0,03 | 0,02 | 0,02 | 0,024 |
| BKSW | 0,02 | -0,02 | -0,04 | -0,06 | 0,01 | -0,018 |
| BMAS | 0,02 | 0,03 | 0,03 | 0,03 | 0,02 | 0,026 |
| BMRI | 0,03 | 0,02 | 0,03 | 0,03 | 0,03 | 0,028 |
| BNBA | 0,03 | 0,03 | 0,03 | 0,03 | 0,03 | 0,03 |
| BNGA | 0,02 | 0,03 | 0,03 | 0,03 | 0,03 | 0,028 |
| BNLI | 0,01 | -0,04 | 0,02 | 0,02 | 0,03 | 0,008 |
| BSIM | 0,02 | 0,02 | 0,03 | 0,04 | 0,05 | 0,032 |
| BSWD | -0,22 | -0,13 | -0,03 | 0,01 | 0,003 | -0,0734 |
| BTPN | 0,07 | 0,06 | 0,06 | 0,06 | 0,04 | 0,058 |
| BVIC | 0,0053 | 0,0004 | 0,0023 | 0,0047 | - | 0,00198 |

| | | | | | | |
|--------------------------|-------------|----------|---------|---------|--------|-------|
| INPC | 0,01 | 0,02 | 0,02 | 0,02 | 0,01 | 0,016 |
| MAYA | 0,03 | 0,03 | 0,02 | 0,02 | 0,02 | 0,024 |
| MEGA | 0,01 | 0,01 | 0,01 | 0,02 | 0,02 | 0,014 |
| NISP | 0,03 | 0,03 | 0,03 | 0,03 | 0,03 | 0,03 |
| NOBU | 0,02 | 0,02 | 0,02 | 0,02 | 0,02 | 0,02 |
| PNBN | 0,02 | 0,02 | 0,02 | 0,02 | 0,02 | 0,02 |
| PNBS | 0,14 | 4,94 | 0,95 | 4,68 | 0,10 | 2,162 |
| SDRA | 0,03 | 0,03 | 0,03 | 0,03 | 0,02 | 0,028 |
| Rata-Rata per Tahun | 0,02367 | 0,173013 | 0,05017 | 0,16987 | 0,0252 | |
| Rata-Rata Selama 5 Tahun | 0,088386875 | | | | | |

Lampiran 5 Hasil Pengolahan Data Return on Assets

| KODE | ROA | | | | | Rata-Rata |
|------|------|--------|--------|-------|-------|-----------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | |
| AGRO | 0,96 | 0,91 | 0,86 | 0,88 | 0,19 | 0,76 |
| AGRS | 0,09 | 0,08 | -0,002 | -0,01 | -0,04 | 0,03 |
| BABP | 0,07 | 0,07 | -6,40 | 0,53 | 0,19 | -1,11 |
| BACA | 0,75 | 0,66 | 0,53 | 0,59 | 0,08 | 0,52 |
| BBCA | 3,03 | 3,05 | 3,11 | 3,13 | 3,11 | 3,09 |
| BBKP | 1,02 | 0,17 | 0,13 | 0,20 | 0,22 | 0,35 |
| BBMD | 2,56 | 1,69 | 2,24 | 2,20 | 1,92 | 2,12 |
| BBNI | 1,80 | 1,89 | 1,94 | 1,87 | 1,83 | 1,87 |
| BBRI | 1,80 | 1,89 | 1,94 | 1,87 | 1,83 | 1,87 |
| BBTN | 1,08 | 1,22 | 1,16 | 0,92 | 0,07 | 0,89 |
| BDMN | 1,31 | 1,60 | 2,15 | 2,20 | 2,19 | 1,89 |
| BINA | 0,81 | 0,77 | 0,59 | 0,30 | 0,14 | 0,52 |
| BJBR | 1,56 | 1,13 | 1,05 | 1,29 | 1,27 | 1,26 |
| BJTM | 2,07 | 2,39 | 2,25 | 2,01 | 1,79 | 2,10 |
| BKSW | 0,61 | -2,67 | -3,21 | 0,07 | 0,02 | -1,03 |
| BMAS | 0,75 | 1,24 | 1,15 | 1,06 | 0,79 | 1,00 |
| BMRI | 2,32 | 1,41 | 1,91 | 2,15 | 2,16 | 1,99 |
| BNBA | 0,87 | 1,11 | 1,28 | 1,27 | 0,67 | 1,04 |
| BNGA | 0,87 | 1,11 | 1,28 | 1,27 | 0,67 | 1,04 |
| BNLI | 0,14 | -3,92 | 0,50 | 0,59 | 0,93 | -0,35 |
| BSIM | 0,66 | 1,19 | 1,05 | 0,16 | 0,02 | 0,62 |
| BSWD | 0,00 | -11,73 | -2,83 | -0,25 | 0,77 | -2,81 |
| BTPN | 2,16 | 1,73 | 1,49 | 2,22 | 1,65 | 1,85 |
| BVIC | 0,40 | 0,39 | 0,47 | 0,26 | -0,05 | 0,30 |
| INPC | 0,28 | 0,28 | 0,25 | 0,21 | -0,23 | 0,16 |

| | | | | | | |
|--------------------------|---------|---------|---------|---------|---------|------|
| MAYA | 1,38 | 1,35 | 0,90 | 0,50 | 0,57 | 0,94 |
| MEGA | 1,54 | 1,64 | 1,58 | 1,91 | 1,99 | 1,73 |
| NISP | 1,25 | 1,30 | 1,41 | 1,52 | 1,63 | 1,42 |
| NOBU | 0,27 | 0,34 | 0,32 | 0,38 | 0,35 | 0,33 |
| PNBN | 0,86 | 1,26 | 0,94 | 1,54 | 1,66 | 1,25 |
| PNBS | 0,86 | 1,26 | 0,94 | 1,54 | 0,12 | 0,94 |
| SDRA | 1,32 | 1,37 | 1,62 | 1,82 | 1,35 | 1,50 |
| Rata-Rata per Tahun | 1,10767 | 0,50576 | 0,70572 | 1,13055 | 0,93304 | |
| Rata-Rata Selama 5 Tahun | 0,87655 | | | | | |

Lampiran 6 Hasil Pengolahan Data *Earning per Share*

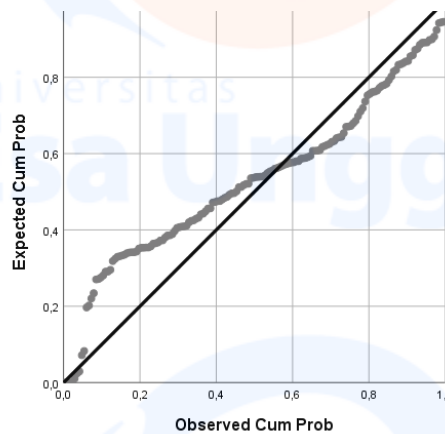
| EPS | | | | | | |
|------|---------|---------|--------|---------|---------|-----------|
| KODE | 2015 | 2016 | 2017 | 2018 | 2019 | Rata-Rata |
| AGRO | 7,01 | 6,72 | 7,84 | 9,57 | 2,39 | 6,71 |
| AGRS | 0,75 | 0,64 | -1,58 | -5,92 | -35,01 | -8,22 |
| BABP | 0,43 | 0,45 | - | 2,62 | 0,81 | 643,68 |
| BACA | 14,18 | 13,28 | 12,24 | 15,06 | 0,02 | 10,96 |
| BBCA | 731,53 | 836,84 | 945,90 | 1048,54 | 1158,79 | 944,32 |
| BBKP | 106,12 | 19,42 | 14,96 | 16,30 | 18,60 | 35,08 |
| BBMD | 58,87 | 43,83 | 64,61 | 65,00 | 60,53 | 58,57 |
| BBNI | 490,14 | 611,85 | 738,42 | 809,27 | 831,62 | 696,26 |
| BBRI | 1030,06 | 1063,19 | 235,47 | 262,83 | 279,00 | 574,11 |
| BBTN | 174,91 | 247,30 | 285,88 | 265,15 | 19,76 | 198,60 |
| BDMN | 257,62 | 291,37 | 399,40 | 428,51 | 433,89 | 362,16 |
| BINA | 8,04 | 6,69 | 6,73 | 4,18 | 2,61 | 5,65 |
| BJBR | 142,42 | 118,93 | 124,93 | 157,78 | 159,01 | 140,62 |
| BJTM | 59,29 | 68,80 | 77,42 | 84,14 | 91,75 | 76,28 |
| BKSW | 17,82 | -74,26 | -46,48 | 0,71 | 0,26 | -20,39 |
| BMAS | 10,44 | 17,70 | 15,64 | 15,98 | 13,45 | 14,64 |
| BMRI | 906,53 | 627,86 | 459,49 | 553,97 | 609,76 | 631,52 |
| BNBA | 24,65 | 34,10 | 38,77 | 40,22 | 22,15 | 31,98 |
| BNGA | 17,03 | 82,83 | 118,49 | 138,57 | 144,95 | 100,37 |
| BNLI | 20,79 | -290,20 | 26,69 | 32,14 | 53,50 | -31,42 |
| BSIM | 13,08 | 24,30 | 20,73 | 3,28 | 0,40 | 12,36 |
| BSWD | -0,11 | -484,83 | -92,52 | -7,11 | 22,29 | 112,46 |
| BTPN | 300,09 | 250,56 | 243,47 | 385,85 | 367,22 | 309,44 |
| BVIC | 13,18 | 12,72 | 15,69 | 9,12 | -1,54 | 9,83 |
| INPC | 5,45 | 4,61 | 4,31 | 3,39 | -3,69 | 2,81 |

| | | | | | | |
|--------------------------|--------|--------|--------|--------|--------|----------|
| MAYA | 151,55 | 166,73 | 123,57 | 68,59 | 77,30 | 117,55 |
| MEGA | 151,18 | 166,29 | 186,69 | 229,67 | 287,59 | 204,28 |
| NISP | 130,82 | 156,01 | 189,65 | 114,97 | 128,10 | 143,91 |
| NOBU | 4,22 | 6,83 | 7,88 | 10,08 | 10,32 | 7,87 |
| PNBN | 65,09 | 104,54 | 83,38 | 132,32 | 145,23 | 106,11 |
| PNBS | 5,43 | 104,54 | 83,38 | 132,32 | 0,55 | 65,24 |
| SDRA | 50,89 | 59,45 | 65,29 | 81,75 | 75,95 | 66,66 |
| Rata-Rata per Tahun | 155,30 | 134,35 | 38,55 | 159,65 | 155,55 | |
| Rata-Rata Selama 5 Tahun | | | | | | 128,6790 |

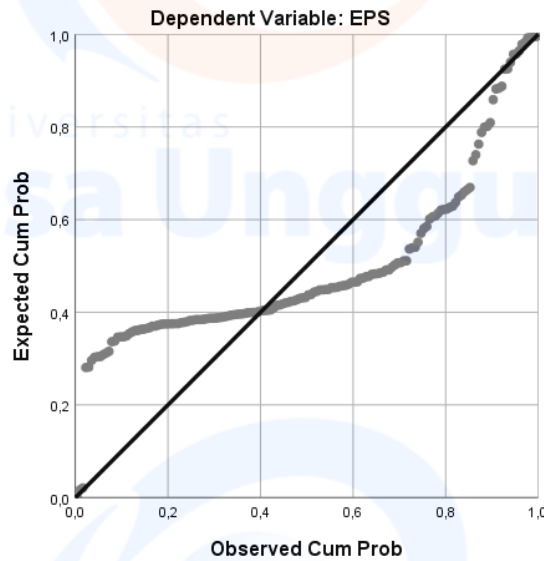
Lampiran 7 Hasil Statistik Deskriptif

| Descriptive Statistics | | | | | |
|------------------------|-----|----------|---------|----------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| HCE | 160 | -16,95 | 12,75 | 1,6576 | 2,45583 |
| SCE | 160 | -15,72 | 4,41 | ,3157 | 1,46129 |
| CEE | 160 | -,22 | 4,94 | ,0884 | ,53907 |
| ROA | 160 | -11,73 | 3,13 | ,8768 | 1,54772 |
| EPS | 160 | -3222,70 | 1158,79 | 128,6790 | 370,57666 |
| Valid N (listwise) | 160 | | | | |

Lampiran 8 Hasil Uji Normalitas *Probability Plot* HCE, SCE, CEE terhadap ROA



Lampiran 9 Hasil Uji Normalitas *Probability Plot* HCE, SCE, CEE terhadap EPS



Lampiran 10 Normalitas *Kolmogorov Smirnov* HCE, SCE, CEE terhadap ROA

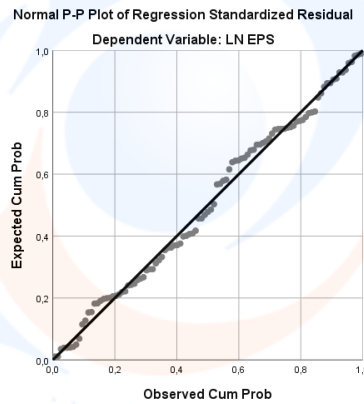
| One-Sample Kolmogorov-Smirnov Test | | |
|--|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 160 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 1,07275904 |
| Most Extreme Differences | Absolute | ,192 |
| | Positive | ,086 |
| | Negative | -,192 |
| Test Statistic | | ,192 |
| Asymp. Sig. (2-tailed) | | ,000 ^c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

Lampiran 11 Hasil Uji Normalitas *Kolmogorov Smirnov* HCE, SCE, CEE terhadap EPS

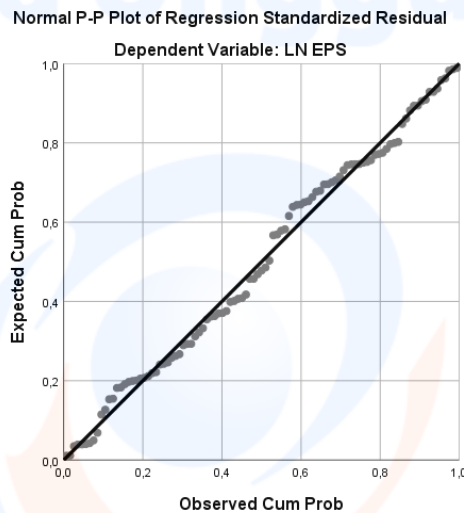
| One-Sample Kolmogorov-Smirnov Test |
|------------------------------------|
|------------------------------------|

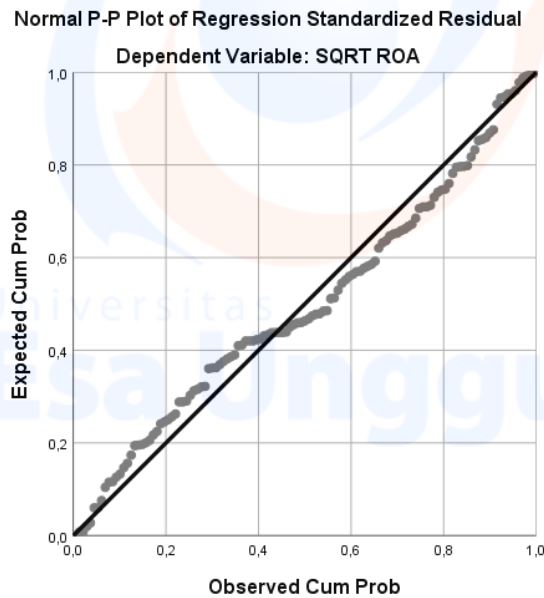
| | | |
|--|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 160 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 348,55599740 |
| Most Extreme Differences | Absolute | ,264 |
| | Positive | ,208 |
| | Negative | -,264 |
| Test Statistic | | ,264 |
| Asymp. Sig. (2-tailed) | | ,000 ^c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

Lampiran 12 Hasil Uji Normalitas *Probability Plot* SQRT HCE, SQRT SCE, SQRT CEE terhadap SQRT ROA



Lampiran 13 Hasil Uji Normalitas *Probability Plot* LN HCE, LN SCE, LN CEE terhadap LN EPS





Lampiran 14 Hasil Uji Normalitas *Kolmogorov Smirnov* SQRT HCE, SQRT SCE, SQRT CEE terhadap SQRT ROA

| One-Sample Kolmogorov-Smirnov Test | | |
|--|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 125 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | ,31022578 |
| Most Extreme Differences | Absolute | ,071 |
| | Positive | ,067 |
| | Negative | -,071 |
| Test Statistic | | ,071 |
| 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. | | |

Lampiran 15 Hasil Uji Normalitas *Kolmogorov Smirnov* LN HCE, LN SCE, LN CEE terhadap LN EPS

| One-Sample Kolmogorov-Smirnov Test | | |
|------------------------------------|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 101 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 1,27054233 |

| | | |
|--|----------|---------------------|
| Most Extreme Differences | Absolute | ,066 |
| | Positive | ,049 |
| | Negative | -,066 |
| Test Statistic | | ,066 |
| 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. | | |

Lampiran 16 Hasil Uji Multikolinearitas SQRT HCE, SQRT SCE, SQRT CEE terhadap SQRT ROA

| Coefficients ^a | | | | |
|---------------------------|------------|-----------------------------|-----------|-------------------------|
| Model | | Unstandardized Coefficients | | Collinearity Statistics |
| | | B | Tolerance | VIF |
| 1 | (Constant) | ,595 | | |
| | SQRT HCE | -,247 | ,315 | 3,175 |
| | SQRT SCE | 1,275 | ,443 | 2,257 |
| | SQRT CEE | ,102 | ,611 | 1,638 |

a. Dependent Variable: SQRT ROA

Lampiran 17 Hasil Uji Multikolinearitas LN HCE, LN SCE, LN CEE terhadap LN EPS

| Coefficients ^a | | | | |
|---------------------------|------------|-----------------------------|-----------|-------------------------|
| Model | | Unstandardized Coefficients | | Collinearity Statistics |
| | | B | Tolerance | VIF |
| 1 | (Constant) | -1,151 | | |
| | LN HCE | 4,630 | ,124 | 8,071 |
| | LN SCE | -1,346 | ,113 | 8,886 |
| | LN CEE | 23,786 | ,502 | 1,994 |

a. Dependent Variable: LN EPS

Lampiran 18 Hasil Uji Autokorelasi SQRT HCE, SQRT SCE, SQRT CEE terhadap SQRT ROA

| |
|----------------------------------|
| Model Summary^b |
|----------------------------------|

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,496 ^a | ,246 | ,227 | ,31405 | ,933 |
| a. Predictors: (Constant), SQRT CEE, SQRT SCE, SQRT HCE | | | | | |
| b. Dependent Variable: SQRT ROA | | | | | |

Lampiran 19 Hasil Uji Autokorelasi Lag SQRT HCE, Lag SQRT SCE, Lag SQRT CEE terhadap Lag SQRT ROA

| Model Summary ^b | | | | | |
|---|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,426 ^a | ,182 | ,158 | ,24552 | 1,896 |
| a. Predictors: (Constant), Lag SQRT CEE, Lag SQRT SCE, Lag SQRT HCE | | | | | |
| b. Dependent Variable: Lag SQRT ROA | | | | | |

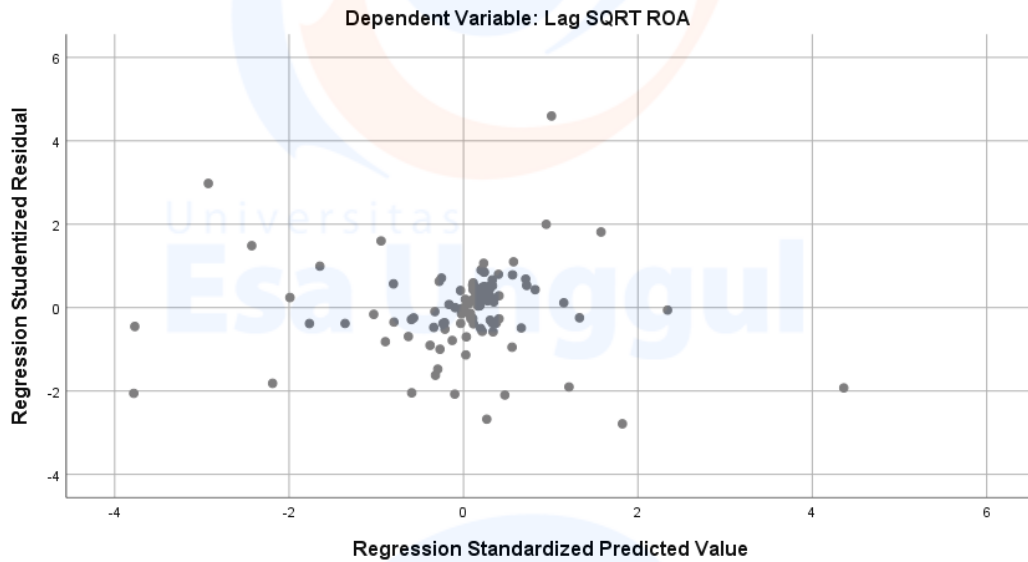
Lampiran 20 Hasil Uji Autokorelasi LN HCE, LN SCE, LN CEE terhadap LN EPS

| Model Summary ^b | | | | | |
|---|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,527 ^a | ,277 | ,248 | 1,28083 | ,631 |
| a. Predictors: (Constant), LN CEE, LN HCE, LN SCE | | | | | |
| b. Dependent Variable: LN EPS | | | | | |

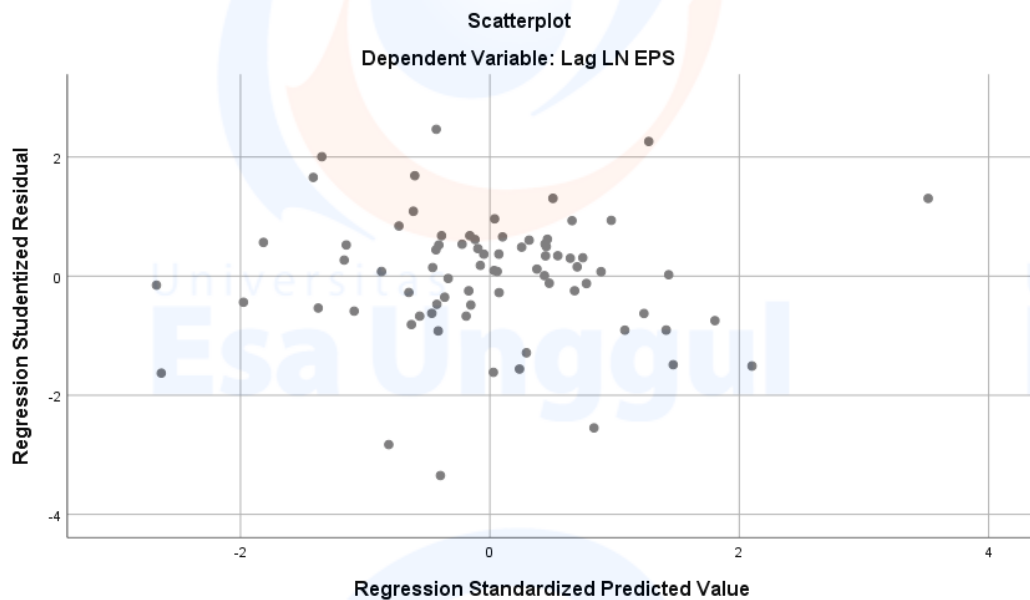
Lampiran 21 Hasil Uji Autokorelasi Lag LN HCE, Lag LN SCE, Lag LN EPS terhadap Lag LN EPS

| Model Summary ^b | | | | | |
|---|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,507 ^a | ,257 | ,226 | ,90339 | 2,159 |
| a. Predictors: (Constant), Lag LN CEE, Lag LN HCE, Lag LN SCE | | | | | |
| b. Dependent Variable: Lag LN EPS | | | | | |

Lampiran 22 Hasil Uji Heteroskedastisitas Lag SQRT HCE, Lag SQRT SCE, Lag SQRT CEE terhadap Lag SQRT ROA



Lampiran 23 Hasil Uji Heteroskedastisitas Lag LN HCE, Lag LN SCE, Lag LN CEE terhadap Lag LN EPS



Lampiran 24 Hasil Pengujian Signifikan Simultan (Uji F) Lag SQRT HCE, Lag SQRT SCE, Lag SQRT CEE terhadap Lag SQRT ROA

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|-----|-------------|-------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 1,418 | 3 | ,473 | 7,843 | ,000 ^b |
| | Residual | 6,390 | 106 | ,060 | | |

| | | | | | |
|---|-------|-----|--|--|--|
| Total | 7,808 | 109 | | | |
| a. Dependent Variable: Lag SQRT ROA | | | | | |
| b. Predictors: (Constant), Lag SQRT CEE, Lag SQRT SCE, Lag SQRT HCE | | | | | |

Lampiran 25 Hasil Pengujian Signifikan Parsial (Uji t) Lag SQRT HCE, Lag SQRT SCE, Lag SQRT CEE terhadap Lag SQRT ROA

| Coefficients ^a | | | | | | |
|---------------------------|--------------|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,228 | ,044 | | 5,226 | ,000 |
| | Lag SQRT HCE | -,230 | ,088 | -,320 | -2,598 | ,011 |
| | Lag SQRT SCE | ,898 | ,231 | ,460 | 3,897 | ,000 |
| | Lag SQRT CEE | ,262 | ,095 | ,260 | 2,756 | ,007 |

a. Dependent Variable: Lag SQRT ROA

Lampiran 26 Hasil Pengujian Koefisien Determinasi (Uji Adjusted R Square) Lag SQRT HCE, Lag SQRT SCE, Lag SQRT CEE terhadap Lag SQRT ROA

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,426 ^a | ,182 | ,158 | ,24552 |

a. Predictors: (Constant), Lag SQRT CEE, Lag SQRT SCE, Lag SQRT HCE

Lampiran 27 Hasil Pengujian Signifikan Simultan (Uji F) Lag LN HCE, Lag LN SCE, Lag LN CEE terhadap Lag LN EPS

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|-------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 20,309 | 3 | 6,770 | 8,295 | ,000 ^b |
| | Residual | 58,761 | 72 | ,816 | | |
| | Total | 79,069 | 75 | | | |

a. Dependent Variable: Lag LN EPS

b. Predictors: (Constant), Lag LN CEE, Lag LN HCE, Lag LN SCE

Lampiran 28 Hasil Pengujian Signifikan Parsial (Uji t) Lag LN HCE, Lag LN SCE, Lag LN CEE terhadap Lag LN EPS

| Coefficients ^a | | | | | | |
|---------------------------|------------|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -,389 | ,407 | | -,956 | ,342 |
| | Lag LN HCE | 5,289 | 1,590 | ,915 | 3,326 | ,001 |
| | Lag LN SCE | -2,962 | 1,412 | -,580 | -2,098 | ,039 |
| | Lag LN CEE | 17,131 | 23,032 | ,113 | ,744 | ,459 |

a. Dependent Variable: Lag LN EPS

Lampiran 29 Hasil Pengujian Koefisien Determinasi (Uji Adjusted R Square) Lag LN HCE, Lag LN SCE, Lag LN CEE terhadap Lag LN EPS

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,507 ^a | ,257 | ,226 | ,90339 |

a. Predictors: (Constant), Lag LN CEE, Lag LN HCE, Lag LN SCE

Lampiran 30 Hasil Pengujian Signifikan Parsial (Uji t) ROA terhadap EPS

| Coefficients ^a | | | | | | |
|---------------------------|------------|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -7,007 | 25,794 | | -,272 | ,786 |
| | ROA | 154,752 | 14,535 | ,646 | 10,647 | ,000 |

a. Dependent Variable: EPS

Lampiran 31 Hasil Pengujian Koefisien Determinasi (Uji Adjusted R Square) ROA terhadap EPS

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,646 ^a | ,418 | ,414 | 283,66771 |

a. Predictors: (Constant), ROA

Lampiran 32 Analisis Path (Path Analysis)

