

## LAMPIRAN

## LAMPIRAN 1

Daftar Nama Sampel Perusahaan Manufaktur Sub Sektor Makanan dan Minuman Dan Perusahaan Sub Sektor Kosmetik dan Rumah Tangga.

No	Kode Perusahaan	Nama Perusahaan
<b>Makanan dan Minuman</b>		
1.	ADES	Akasha Wira International Tbk
2.	AISA	Tiga Pilar Sejahtera Food Tbk
3.	ALTO	Tri Banyan Tirta, Tbk
4.	BTEK	Bumi Teknokultura Unggul Tbk
5.	BUDI	Budi Strach & Sweetner Tbk
6.	CEKA	Cahaya Kalbar, Tbk
7.	DLTA	Delta Djakarta, Tbk
8.	ICBP	Indofood CBP Sukses Makmur, Tbk
9.	IIKP	Inti Agri Resources Tbk
10.	INDF	Indofood Sukses Makmur, Tbk
11.	MGNA	Magna Investama Mandiri Tbk
12.	MLBI	Multi Bintang Indonesia, Tbk
13.	MYOR	Mayora Indah, Tbk
14.	PSDN	Prasidha Aneka Niaga Tbk
15.	ROTI	Nippon Indosari Corpindong, Tbk
16.	SKBM	Sekar Bumi, Tbk
17.	SKLT	Sekar Laut, Tbk
18.	STTP	Siantar Top, Tbk
19.	ULTJ	Ultrajaya Milk Industry & Trading Company, Tbk
<b>Kosmetik dan Rumah Tangga</b>		
1.	UNVR	Unilever Indonesia, Tbk
2.	KINO	Kino Indonesia, Tbk
3.	MBTO	Martina Berto, Tbk
4.	TCID	Mandom Indonesia, Tbk
5.	MRAT	Mustika Ratu, Tbk

## LAMPIRAN 2

Data Sektor Industri Manufaktur Sub Sektor Makanan dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2019

*Price To Book Value (PBV)*

KODE	2015	2016	2017	2018	2019	Jumlah	Rata-rata
ALTO	1.41	1.44	2.06	2.24	2.27	9.42	1.88
CEKA	0.63	1.07	0.76	0.75	0.85	4.06	0.81
DLTA	4.83	3.91	3.90	4.30	2.83	19.77	3.95
ICBP	2.67	5.48	4.79	4.95	4.11	22.00	4.40
INDF	1.46	1.71	1.23	1.14	1.03	6.57	1.31
MLBI	23.36	30.52	33.17	36.02	18.39	141.46	28.29
ULTJ	1.00	0.92	3.29	3.20	3.03	11.44	2.29
ROTI	5.54	5.55	2.45	2.76	2.42	18.72	3.74
SKBM	1.54	2.45	0.50	0.72	0.53	5.74	1.15
SKLT	1.66	2.52	2.58	3.05	2.92	12.73	2.55
STTP	4.05	4.10	4.34	3.00	6.18	21.67	4.33
MYOR	0.23	7.71	8.88	6.76	4.82	28.40	5.68
ADES	1.87	1.67	1.29	1.27	0.87	6.97	1.39
AISA	0.95	1.64	-0.48	-0.16	-0.49	1.46	0.29
BTEK	0.34	0.46	3.45	2.13	1.08	7.46	1.49
BUDI	0.28	0.38	0.44	0.37	0.31	1.78	0.36
IIKP	3.32	29.26	21.98	8.08	4.67	67.31	13.46
MGNA	0.47	1.09	1.22	3.03	-0.48	5.33	1.07
PSDN	0.49	0.73	1.68	1.24	1.01	5.15	1.03

Jumlah	56.10	102.61	97.53	84.85	56.35	397.44	79.49
Rata-Rata	2.95	5.40	5.13	4.47	2.97	20.92	4.18

**Return On Assets (ROA)**

KODE	2015	2016	2017	2018	2019	Jumlah	Rata-Rata
ALTO	-3.31	-1.25	-6.29	-4.12	-1.00	(15.97)	(3.19)
CEKA	9.58	20.04	10.28	10.56	20.47	70.93	14.19
DLTA	24.10	27.30	27.52	28.96	28.92	136.81	27.36
ICBP	15.10	17.26	16.47	18.76	19.21	86.80	17.36
INDF	5.40	8.99	8.59	7.71	9.10	39.79	7.96
MLBI	32.16	58.03	70.91	57.86	56.15	275.11	55.02
ULTJ	19.79	22.00	20.00	17.08	20.81	99.68	19.94
ROTI	13.98	12.65	4.08	4.25	7.41	42.38	8.48
SKBM	7.02	3.08	1.96	1.18	0.28	13.51	2.70
SKLT	7.26	4.43	4.30	5.29	5.68	26.97	5.39
STTP	12.09	9.32	12.32	12.34	21.07	67.13	13.43
MYOR	14.46	33.20	14.66	13.54	14.21	90.07	18.01
ADES	6.76	8.03	6.08	7.95	13.40	42.22	8.44
AISA	5.52	9.71	-264.10	-4.71	73.01	(180.57)	(36.11)
BTEK	0.12	0.05	-0.77	1.50	-2.28	(1.37)	(0.27)
BUDI	1.60	1.80	2.08	2.12	2.80	10.39	2.08
IIKP	-5.96	-8.82	-5.45	-5.66	21.41	(4.48)	(0.90)
MGNA	0.92	-26.51	-14.84	-18.07	-137.08	(195.58)	(39.12)
PSDN	-5.32	-1.55	7.77	3.11	0.57	4.58	0.92

Jumlah	161.25	197.76	(84.43)	159.67	174.13	608.38	121.68
Rata-Rata	8.49	10.41	(4.44)	8.40	9.16	32.02	6.40

**Debt To Equity Ratio (DER)**

KODE	2015	2016	2017	2018	2019	Jumlah	Rata-rata
ALTO	1.33	1.42	1.65	1.87	1.90	8.16	1.63
CEKA	1.32	0.61	0.54	0.20	0.23	2.90	0.58
DLTA	0.22	0.18	0.17	0.19	0.18	0.94	0.19
ICBP	0.62	0.56	0.56	0.51	0.45	2.70	0.54
INDF	1.13	0.87	0.88	0.93	0.77	4.59	0.92
MLBI	1.74	1.77	1.36	1.47	1.53	7.87	1.57
ULTJ	0.27	0.21	0.23	0.16	0.17	1.05	0.21
ROTI	1.28	1.02	0.62	0.51	0.51	3.94	0.79
SKBM	1.22	1.72	0.37	0.70	0.76	4.77	0.95
SKLT	1.48	0.92	1.07	1.20	1.08	5.75	1.15
STTP	0.90	1.00	0.69	0.60	0.46	3.65	0.73
MYOR	1.18	1.06	1.03	1.06	0.92	5.26	1.05
ADES	0.99	1.00	0.99	0.83	0.45	4.25	0.85
AISA	1.28	1.17	-1.59	-1.53	-2.13	(2.80)	(0.56)
BTEK	6.30	2.23	1.67	1.28	1.32	12.81	2.56
BUDI	1.95	1.52	1.46	1.77	1.33	8.03	1.61
IIKP	0.04	0.30	0.09	0.09	0.07	0.58	0.12
MGNA	2.28	2.78	3.22	11.35	-1.85	17.78	3.56
PSDN	0.91	1.33	1.31	1.87	3.34	8.76	1.75

Jumlah	26.46	21.68	16.30	25.06	11.49	100.99	20.20
Rata-Rata	1.39	1.14	0.86	1.32	0.60	5.32	1.06

*Size (Ln)*

KODE	2015	2016	2017	2018	2019	Jumlah	Rata-rata
ALTO	26.43	26.42	26.29	26.39	26.56	132.10	26.42
CEKA	28.88	29.05	29.08	28.92	28.77	144.69	28.94
DLTA	21.18	20.47	20.47	20.61	20.53	103.26	20.65
ICBP	17.27	17.36	17.39	17.46	17.56	87.04	17.41
INDF	17.98	18.02	18.07	18.11	18.15	90.32	18.06
MLBI	14.81	15.00	15.04	15.11	15.13	75.08	15.02
ULTJ	29.11	29.18	15.40	15.52	15.52	104.72	20.94
ROTI	28.41	28.56	28.54	28.65	28.84	142.99	28.60
SKBM	27.94	28.04	28.24	28.30	28.38	140.90	28.18
SKLT	27.34	27.45	27.54	27.68	27.88	137.88	27.58
STTP	28.56	28.60	28.67	28.67	28.89	143.39	28.68
MYOR	30.33	30.54	30.67	30.81	30.85	153.20	30.64
ADES	13.41	13.70	13.61	13.60	13.63	67.95	13.59
AISA	15.61	15.69	14.48	14.27	14.23	74.29	14.86
BTEK	27.72	27.34	27.51	27.51	27.27	137.36	27.47
BUDI	14.68	14.72	14.74	14.79	14.92	73.84	14.77
IIKP	23.72	25.16	23.79	23.60	23.72	119.99	24.00
MGNA	25.60	24.95	26.02	26.27	24.47	127.31	25.46
PSDN	27.51	27.56	27.97	27.92	27.83	138.79	27.76

Jumlah	446.49	447.78	433.51	434.20	433.12	2,195.10	439.02
Rata-Rata	23.50	23.57	22.82	22.85	22.80	115.53	23.11

## LAMPIRAN 2

Data Sektor Industri Manufaktur Sub Sektor Kosmetik dan Rumah Tangga Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2019

### *Price To Book Value (PBV)*

KODE	2015	2016	2017	2018	2019	Jumlah	Rata-rata
UNVR	69.53	76.03	13.82	8.96	58.98	227.32	45.46
KINO	3.92	1.63	1.40	1.66	1.39	10.00	2.00
MBTO	0.32	0.43	0.41	0.46	0.26	1.88	0.38
TCID	1.89	1.90	1.88	1.48	0.81	7.96	1.59
MRAT	0.24	0.24	0.23	0.20	0.15	1.06	0.21
Jumlah	75.90	80.23	17.74	12.76	61.59	248.22	49.64
Rata-Rata	15.18	16.05	3.55	2.55	12.32	49.64	9.93

### *Return On Assets (ROA)*

KODE	2015	2016	2017	2018	2019	Jumlah	Rata-rata
UNVR	49.77	51.19	49.57	59.76	47.95	258.24	51.65
KINO	10.49	6.68	4.35	5.58	13.55	40.65	8.13
MBTO	(2.59)	1.66	(4.06)	(23.94)	(14.93)	(43.86)	(8.77)
TCID	28.01	10.14	10.29	9.60	7.88	65.91	13.18
MRAT	0.45	(0.85)	(0.27)	0.37	0.46	0.16	0.03
Jumlah	86.13	68.82	59.89	51.36	54.90	321.09	64.22
Rata-Rata	17.23	13.76	11.98	10.27	10.98	64.22	12.84

**Debt To Equity Ratio (DER)**

KODE	2015	2016	2017	2018	2019	Jumlah	Rata-rata
UNVR	2.26	2.56	0.91	1.75	2.91	10.39	2.08
KINO	0.81	0.68	0.58	0.64	0.74	3.45	0.69
MBTO	0.49	0.61	0.89	1.16	1.51	4.67	0.93
TCID	0.08	0.10	0.27	0.24	0.26	0.96	0.19
MRAT	0.32	0.31	1.00	0.39	0.45	2.47	0.49
Jumlah	3.96	4.26	3.65	4.18	5.87	21.93	4.39
Rata-Rata	0.79	0.85	0.73	0.84	1.17	4.39	0.88

**SIZE (Ln)**

KODE	2015	2016	2017	2018	2019	Jumlah	Rata-rata
UNVR	17.41	17.51	17.53	17.55	17.57	87.58	17.52
KINO	28.91	28.88	28.78	28.92	29.17	144.67	28.93
MBTO	27.27	27.25	27.32	26.94	27.01	135.79	27.16
TCID	28.47	28.56	28.63	28.61	28.66	142.92	28.58
MRAT	26.78	26.56	26.57	26.43	26.44	132.79	26.56
Jumlah	128.85	128.76	128.83	128.44	128.87	643.74	128.75
Rata-Rata	25.77	25.75	25.77	25.69	25.77	128.75	25.75

## LAMPIRAN 3

## TABEL HASIL OLAH DATA SPSS

Tabel 4.2

Hasil Uji Statistik Deskriptif Sub Sektor Makanan dan Minuman Tahun 2015-2019

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	95	-264.10	73.01	6.4041	35.85021
DER	95	-2.13	11.35	1.0629	1.48296
SIZE	95	13.41	30.85	23.1067	5.94394
PBV	95	-.49	36.02	4.1836	7.08188
Valid N (listwise)	95				

Tabel 4.3

Hasil Uji Statistik Deskriptif Sub Sektor Kosmetik dan Rumah Tangga Tahun 2015-2019

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	25	-23.94	59.76	12.8444	22.04145
DER	25	.08	2.91	.8768	.76404
SIZE	25	17.41	29.17	25.7492	4.29862
PBV	25	.15	76.03	9.9288	22.30431
Valid N (listwise)	25				

Tabel 4.4

Hasil Uji Kolmogorov-Smirnov Sub Sektor Makanan dan Minuman

## One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual
N		75
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.58236607



Most Extreme Differences	Absolute	.091
	Positive	.062
	Negative	-.091
Test Statistic		.091
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

**Tabel 4.5**  
**Hasil Uji Kolmogorov-Smirnov Sub Sektor Kosmetik dan Rumah Tangga**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		25
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	10.37983927
Most Extreme Differences	Absolute	.162
	Positive	.162
	Negative	-.136
Test Statistic		.162
Asymp. Sig. (2-tailed)		.090 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

**Tabel 4.6**  
**Hasil Uji Multikolonieritas Sub Sektor Makanan dan Minuman**

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-1.710	.629		-2.718	.008		
	Sqrt_ROA	.632	.046	.944	13.863	.000	.787	1.271
	Sqrt_DER	1.184	.207	.377	5.704	.000	.835	1.197
	Sqrt_SIZE	.040	.105	.024	.383	.703	.934	1.070

a. Dependent Variable: Sqrt\_PBV

**Tabel 4.7**  
**Hasil Uji Multikolonieritas Sub Sektor Kosmetik dan Rumah Tangga**

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-15.683	38.373		-.409	.687		
	ROA	.352	.184	.348	1.909	.070	.311	3.219
	DER	19.393	5.137	.664	3.775	.001	.333	3.003
	SIZE	.159	1.295	.031	.123	.904	.166	6.036

a. Dependent Variable: PBV

**Tabel 4.8**  
**Hasil Uji Autokorelasi Sub Sektor Makanan dan Minuman**

Model Summary <sup>b</sup>						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	.861 <sup>a</sup>	.741	.730	.59454	1.767	

a. Predictors: (Constant), Sqrt\_SIZE, Sqrt\_DER, Sqrt\_ROA

b. Dependent Variable: Sqrt\_PBV

**Tabel 4.9**  
**Hasil Uji Autokorelasi Sub Sektor Kosmetik dan Rumah Tangga**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.885 <sup>a</sup>	.783	.752	11.09651	1.615

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

b. Dependent Variable: PBV

**Tabel 4.10**  
**Hasil Runs Test Uji Autokorelasi Sub Sektor Kosmetik dan Rumah Tangga**

**Runs Test**

	Unstandardized Residual
Test Value <sup>a</sup>	-.26443
Cases < Test Value	12
Cases >= Test Value	13
Total Cases	25
Number of Runs	13
Z	.000
Asymp. Sig. (2-tailed)	1.000

a. Median

**Tabel 4.11**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.710	.629		-2.718	.008		
	Sqrt_ROA	.632	.046	.944	13.863	.000	.787	1.271
	Sqrt_DER	1.184	.207	.377	5.704	.000	.835	1.197
	Sqrt_SIZE	.040	.105	.024	.383	.703	.934	1.070

a. Dependent Variable: Sqrt\_PBV

**Tabel 4.12**  
**Hasil Uji Analisis Regresi Linear Berganda Sub Sektor Kosmetik dan Rumah Tangga**

		<b>Coefficients<sup>a</sup></b>					<b>Collinearity Statistics</b>	
		<b>Unstandardized Coefficients</b>		<b>Standardized Coefficients</b>				
<b>Model</b>		<b>B</b>	<b>Std. Error</b>	<b>Beta</b>	<b>T</b>	<b>Sig.</b>	<b>Tolerance</b>	<b>VIF</b>
1	(Constant)	-15.683	38.373		-.409	.687		
	ROA	.352	.184	.348	1.909	.070	.311	3.219
	DER	19.393	5.137	.664	3.775	.001	.333	3.003
	SIZE	.159	1.295	.031	.123	.904	.166	6.036

a. Dependent Variable: PBV

**Tabel 4.13**  
**Hasil Uji F (Simultan) Sub Sektor Makanan dan Minuman**

		<b>ANOVA<sup>a</sup></b>				
<b>Model</b>		<b>Sum of Squares</b>	<b>Df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig.</b>
1	Regression	71.726	3	23.909	67.638	.000 <sup>b</sup>
	Residual	25.097	71	.353		
	Total	96.823	74			

a. Dependent Variable: Sqrt\_PBV

b. Predictors: (Constant), Sqrt\_SIZE, Sqrt\_DER, Sqrt\_ROA

**Tabel 4.14**  
**Hasil Uji F (Simultan) Sub Sektor Kosmetik dan Rumah Tangga**

		<b>ANOVA<sup>a</sup></b>				
<b>Model</b>		<b>Sum of Squares</b>	<b>Df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig.</b>
1	Regression	9353.783	3	3117.928	25.322	.000 <sup>b</sup>
	Residual	2585.786	21	123.133		
	Total	11939.569	24			

a. Dependent Variable: PBV

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

**Tabel 4.15**  
**Hasil Uji T ( Parsial) Sub Sektor Makanan dan Minuman**

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-1.710	.629		-2.718	.008		
	Sqrt_ROA	.632	.046	.944	13.863	.000	.787	1.271
	Sqrt_DER	1.184	.207	.377	5.704	.000	.835	1.197
	Sqrt_SIZE	.040	.105	.024	.383	.703	.934	1.070

b. Dependent Variable: Sqrt\_PBV

**Tabel 4.16**  
**Hasil Uji T ( Parsial) Sub Sektor Kosmetik dan Rumah Tangga**

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-15.683	38.373		-.409	.687		
	ROA	.352	.184	.348	1.909	.070	.311	3.219
	DER	19.393	5.137	.664	3.775	.001	.333	3.003
	SIZE	.159	1.295	.031	.123	.904	.166	6.036

a. Dependent Variable: PBV

Sumber : Data diolah

**Tabel 4.17**  
**Hasil Uji Koefisien Determinasi (*Adjusted R*<sup>2</sup>) Sub Sektor Makanan dan Minuman**

Model	Model Summary <sup>b</sup>				
	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.861 <sup>a</sup>	.741	.730	.59454	1.767

a. Predictors: (Constant), Sqrt\_SIZE, Sqrt\_DER, Sqrt\_ROA

b. Dependent Variable: Sqrt\_PBV

**Tabel 4.18**  
**Hasil Uji Koefisien Determinasi (*Adjusted R<sup>2</sup>*) Sub Sektor Kosmetik dan Rumah Tangga**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.885 <sup>a</sup>	.783	.752	11.09651	1.615

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

b. Dependent Variable: PBV

**Tabel 5.1**  
**Hasil Penelitian**

Hipotesis	Variabel	Sektor	PBV		
			Koefisien Regresi (B)	Sig.	Keterangan
H1	ROA,DER,SIZE	Makanan dan Minuman	67.638	0.000	Berpengaruh Signifikan
H2	ROA,DER,SIZE	Kosmetik dan Rumah Tangga	25.322	0.000	Berpengaruh Signifikan
H3	ROA	Makanan dan Minuman	13.863	0.000	Berpengaruh Positif
H4	ROA	Kosmetik dan Rumah Tangga	1.909	0.070	Tidak Berpengaruh
H5	DER	Makanan dan Minuman	5.704	0.000	Berpengaruh Positif
H6	DER	Kosmetik dan Rumah Tangga	3.775	0.001	Berpengaruh Positif
H7	SIZE	Makanan dan Minuman	0.383	0.703	Tidak Berpengaruh
H8	SIZE	Kosmetik dan Rumah Tangga	0.123	0.904	Tidak Berpengaruh

**Tabel 5.2**  
**Perbandingan Deskriptif**

Variabel	Deskriptif	Sektor	
		Makanan dan Minuman	Kosmetik dan Rumah Tangga
PBV	Mean	4.1836	9.9288
	Maksimum	36.02	76.03
	Minimum	-0.49	0.15
ROA	Mean	6.4041	12.8444
	Maksimum	73.01	59.76
	Minimum	-264.10	-23.94
DER	Mean	1.0629	0.8768
	Maksimum	11.35	2.91
	Minimum	-2.13	0.08
SIZE	Mean	23.1067	25.7429
	Maksimum	30.85	29.17
	Minimum	13.41	17.41