

**LAMPIRAN****LAMPIRAN 1**

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

No	Kode Perusahaan	Nama Perusahaan
<b>Makanan dan Minuman</b>		
1	AISA	Tiga Pilar Sejahtera Food Tbk
2	ALTO	Tri Bayan Tirta Tbk
3	ADES	Akasha Wira International Tbk
4	BTEK	Bumi Teknokultura Unggul Tbk
5	BUDI	Budi Starch & Sweetener Tbk.
6	CEKA	Wilmar Cahaya Indonesia 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	MLBI	Multi Bintang Indonesia Tbk
12	MYOR	Mayora Indah Tbk
13	PSDN	Prashida Aneka Niaga Tbk
14	ROTI	Nippon Indosari Corporindo Tbk
15	SKBM	Sekar Bumi Tbk
16	SKLT	Sekar Laut Tbk
17	STTP	Siantar Top Tbk
18	TBLA	Tunas Baru Lampung Tbk
19	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
<b>Kosmetik dan Rumah Tangga</b>		
1	KINO	Kino Indonesia Tbk
2	MBTO	Martina Berto Tbk
3	MRAT	Mustika Ratu Tbk
4	TCID	Mandom Indonesia Tbk
5	UNVR	Unilever Indonesia Tbk

**LAMPIRAN 2**

Data sektor perusahaan manufaktur subsektor makanan dan minuman dan subsektor kosmetik dan rumah tangga yang terdaftar Di Bursa Efek Indonesia Tahun 2016-2021.

**Return On Equity (ROE)****Subsektor Makanan dan Minuman**

<b>KODE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Jumlah</b>	<b>Rata-rata</b>
ADES	0.15	0.09	0.11	0.15	0.19	0.27	0.96	0.16
AISA	0.19	-0.25	0.04	-0.68	1.45	0.01	0.75	0.13
ALTO	-0.05	-0.15	-0.09	-0.02	-0.03	-0.02	-0.36	-0.06
BTEK	0.001	-0.02	0.03	0.04	-0.05	-0.33	-0.32	-0.05
BUDI	0.03	0.04	0.04	0.05	0.05	0.07	0.28	0.05
CEKA	0.28	0.12	0.09	0.19	0.14	0.13	0.96	0.16
DLTA	0.25	0.24	0.26	0.26	0.12	0.19	1.33	0.22
ICBP	0.20	1.74	0.21	0.20	0.15	0.14	2.64	0.44
IKP	-0.10	-0.05	-0.05	0.24	-0.13	-0.16	-0.25	-0.04
INDF	0.12	0.11	0.10	0.11	0.11	0.13	0.68	0.11
MLBI	1.20	1.24	1.05	1.05	0.20	0.61	5.34	0.89
MYOR	0.22	0.22	0.21	0.21	0.19	0.11	1.15	0.19
PSDN	-0.13	0.11	-0.19	-0.15	-0.44	-1.67	-2.46	-0.41
ROTI	0.19	0.05	0.04	0.08	0.05	0.10	0.51	0.09
SKBM	0.06	0.03	0.02	0.001	0.01	0.03	0.14	0.02
SKLT	0.07	0.07	0.09	0.12	0.11	0.16	0.62	0.10
STTP	0.15	0.16	0.15	0.22	0.24	0.19	1.11	0.18
TBLA	0.18	0.24	0.12	0.12	0.12	0.12	0.90	0.15
ULTJ	0.20	0.17	0.15	0.18	0.23	0.25	1.18	0.20

**Subsektor Kosmetik dan Rumah Tangga**

<b>KODE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Jumlah</b>	<b>Rata-rata</b>
KINO	0.09	0.05	0.07	0.20	0.05	0.04	0.50	0.08
MBTO	0.02	-0.06	-0.38	-0.28	-0.34	-0.34	-1.38	-0.23
MRAT	-0.02	-0.003	-0.01	0.36	-0.02	1.04	1.35	0.22
TCID	0.09	0.10	0.09	0.07	-0.03	-0.04	0.28	0.05
UNVR	1.36	1.35	1.20	1.40	1.46	1.32	8.09	1.35

**Current Ratio (CR)****Subsektor Makanan dan Minuman**

<b>KODE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Jumlah</b>	<b>Rata-rata</b>
ADES	1.64	1.20	1.39	2.00	2.97	2.51	11.71	1.95
AISA	2.37	1.16	0.15	0.41	0.81	0.60	5.50	0.92
ALTO	0.75	1.07	0.76	0.88	0.83	0.82	5.11	0.85
BTEK	0.60	1.01	2.16	1.75	0.52	0.37	6.41	1.07
BUDI	1.00	1.01	1.00	1.01	1.14	1.17	6.33	1.06
CEKA	2.19	2.22	5.11	4.80	4.66	4.80	23.78	3.96
DLTA	7.29	8.64	7.20	8.05	7.50	4.81	43.49	7.25
ICBP	2.41	2.43	1.95	2.54	2.26	1.80	13.39	2.23
IIKP	0.68	0.82	0.95	5.41	98.67	56.68	163.21	27.20
INDF	1.51	1.50	1.07	1.27	1.37	1.34	8.06	1.34
MLBI	0.68	0.83	0.78	0.73	0.89	0.74	4.65	0.78
MYOR	2.25	2.39	2.65	3.43	3.69	2.33	16.74	2.79
PSDN	1.06	1.16	1.02	0.76	0.77	0.58	5.35	0.89
ROTI	2.96	2.26	3.57	1.69	3.84	2.65	16.97	2.83
SKBM	1.11	1.64	1.38	1.33	1.36	1.31	8.13	1.36
SKLT	1.32	0.90	1.20	2.63	2.99	4.33	13.37	2.23
STTP	1.65	2.62	1.85	2.85	2.41	4.16	15.54	2.59
TBLA	1.10	1.11	1.88	1.63	1.49	1.50	8.71	1.45
ULTJ	4.84	4.19	4.40	4.44	2.40	3.11	23.38	3.90

**Subsektor Kosmetik dan Rumah Tangga**

<b>KODE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Jumlah</b>	<b>Rata-rata</b>
KINO	1.54	1.65	1.50	1.35	1.19	1.51	8.74	1.46
MBTO	3.04	2.06	1.63	1.25	0.62	0.75	9.35	1.56
MRAT	3.97	3.60	3.39	2.89	2.21	2.13	18.19	3.03
TCID	5.26	4.91	5.76	5.58	10.25	8.13	39.89	6.65
UNVR	0.61	0.63	0.75	0.65	0.66	0.61	3.91	0.65

**Ukuran Perusahaan (SIZE)****Subsektor Makanan dan Minuman**

<b>KODE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Jumlah</b>	<b>Rata-rata</b>
ADES	27.37	27.46	27.50	27.44	27.59	27.90	165.26	27.54
AISA	29.86	29.80	28.23	28.26	28.33	28.20	172.68	28.78
ALTO	27.78	27.73	27.74	27.73	27.73	27.72	166.43	27.74
BTEK	29.22	29.30	29.27	29.24	29.07	29.06	175.16	29.19
BUDI	28.71	28.71	28.85	28.73	28.72	28.73	172.45	28.74
CEKA	27.99	27.96	27.79	27.96	28.08	28.16	167.94	27.99
DLTA	27.81	27.92	28.05	27.99	27.83	27.90	167.50	27.92
ICBP	30.99	31.08	31.17	31.29	32.27	32.40	189.20	31.53
IHKP	26.62	26.47	26.42	26.68	26.56	26.42	159.17	26.53
INDF	32.04	32.11	32.20	32.20	32.73	32.82	194.10	32.35
MLBI	28.45	28.55	28.69	28.69	28.70	28.70	171.78	28.63
MYOR	30.19	30.33	30.50	30.58	30.61	30.62	182.83	30.47
PSDN	27.21	27.26	27.27	27.36	27.36	27.29	163.75	27.29
ROTI	28.70	29.15	29.11	29.17	29.12	29.06	174.31	29.05
SKBM	27.63	28.12	28.20	28.23	28.20	28.31	168.69	28.12
SKLT	27.07	27.18	27.34	27.40	27.37	27.51	163.87	27.31
STTP	28.48	28.48	28.60	28.69	28.87	29.00	172.12	28.69
TBLA	30.16	30.27	30.42	30.49	30.60	30.68	182.62	30.44
ULTJ	29.08	29.28	29.35	29.52	29.80	29.63	176.66	29.44

**Subsektor Kosmetik dan Rumah Tangga**

<b>KODE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Jumlah</b>	<b>Rata-rata</b>
KINO	28.82	28.81	28.91	29.18	29.29	29.31	174.32	29.05
MBTO	27.29	27.38	27.20	27.11	27.61	27.29	163.88	27.31
MRAT	26.90	26.93	26.96	27.00	27.05	27.08	161.92	26.99
TCID	28.41	28.49	28.52	28.58	28.48	28.46	170.94	28.49
UNVR	30.45	30.57	30.60	30.66	30.65	30.58	183.51	30.59

**Inventory Turnover (ITO)****Subsektor Makanan dan Minuman**

<b>KODE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Jumlah</b>	<b>Rata-rata</b>
ADES	4.40	3.69	3.82	4.44	4.16	4.88	25.39	4.23
AISA	2.67	2.47	1.53	14.69	11.08	12.01	44.45	7.41
ALTO	1.77	1.82	2.12	2.55	2.50	2.92	13.68	2.28
BTEK	3.48	2.28	1.49	1.09	3.50	1.62	13.46	2.24
BUDI	5.33	4.83	4.11	4.90	4.71	6.70	30.58	5.10
CEKA	7.50	8.18	8.97	9.26	11.22	13.47	58.60	9.77
DLTA	1.28	1.12	1.26	1.12	0.91	1.14	6.82	1.14
ICBP	8.35	7.71	7.20	7.11	6.98	6.99	44.34	7.39
IHKP	8.27	2.06	1.81	1.39	1.05	0.93	15.51	2.59
INDF	5.88	5.54	4.99	5.06	5.28	5.61	32.36	5.39
MLBI	8.28	7.22	6.90	8.44	6.21	5.86	42.91	7.15
MYOR	6.92	8.02	6.82	5.57	6.14	7.19	40.66	6.78
PSDN	4.20	5.75	5.26	5.57	4.40	4.94	30.12	5.02
ROTI	26.00	23.43	22.09	20.00	15.06	13.45	120.02	20.00
SKBM	7.58	6.23	5.81	5.16	7.14	8.02	39.93	6.66
SKLT	7.26	6.42	5.64	6.04	5.96	6.95	38.27	6.38
STTP	7.19	7.64	7.21	8.12	9.13	10.17	49.46	8.24
TBLA	2.62	2.84	2.86	2.89	3.67	5.27	20.16	3.36
ULTJ	4.07	4.24	5.05	4.59	3.91	5.28	27.14	4.52

**Subsektor Kosmetik dan Rumah Tangga**

<b>KODE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Jumlah</b>	<b>Rata-rata</b>
KINO	5.55	4.61	4.36	4.62	4.42	4.38	27.93	4.66
MBTO	3.84	3.60	2.75	2.89	1.96	1.43	16.47	2.75
MRAT	1.68	1.45	1.07	0.95	0.83	0.77	6.74	1.12
TCID	3.53	3.71	3.49	3.07	2.55	3.01	19.36	3.23
UNVR	8.49	8.48	8.20	8.21	8.39	8.10	49.88	8.31

**Price To Book Value (PBV)****Subsektor Makanan dan Minuman**

<b>KODE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Jumlah</b>	<b>Rata-rata</b>
ADES	1.59	1.67	1.11	1.13	0.67	1.02	7.19	1.20
AISA	0.85	2.10	-0.51	-0.33	0.97	1.70	4.78	0.80
ALTO	1.49	1.57	2.24	2.25	2.32	1.95	11.82	1.97
BTEK	4.65	2.82	2.76	2.48	1.39	1.48	15.58	2.60
BUDI	0.26	0.38	0.46	0.36	0.31	0.41	2.18	0.36
CEKA	0.49	1.10	0.69	0.70	0.71	0.80	4.49	0.75
DLTA	4.67	3.51	3.41	4.59	3.93	3.01	23.12	3.85
ICBP	9.63	5.04	4.46	4.25	2.29	1.85	27.52	4.59
IIKP	44.06	27.59	2.57	0.86	0.53	0.61	76.22	12.70
INDF	1.42	1.57	1.23	1.13	0.72	0.66	6.73	1.12
MLBI	27.60	23.50	29.78	36.96	16.10	17.20	151.14	25.19
MYOR	125.80	6.17	7.72	5.87	4.26	4.84	154.66	25.78
PSDN	0.53	0.69	2.19	1.80	1.38	4.91	11.50	1.92
ROTI	5.09	3.60	2.64	2.57	2.28	2.95	19.13	3.19
SKBM	1.40	1.01	0.78	0.72	0.50	0.62	5.03	0.84
SKLT	0.85	2.36	2.34	2.73	2.73	2.63	13.64	2.27
STTP	3.48	3.51	3.66	1.95	5.94	2.74	21.28	3.55
TBLA	0.98	1.70	1.32	0.84	0.48	0.73	6.05	1.01
ULTJ	3.46	11.53	3.61	2.61	3.33	3.62	28.16	4.69

**Subsektor Kosmetik dan Rumah Tangga**

<b>KODE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Jumlah</b>	<b>Rata-rata</b>
KINO	3.61	1.67	1.33	1.37	1.72	1.26	10.96	1.83
MBTO	0.30	0.44	0.55	0.59	0.12	0.27	2.27	0.38
MRAT	0.25	0.25	0.23	0.20	0.16	0.27	1.36	0.23
TCID	1.81	1.79	1.80	1.50	0.96	0.68	8.54	1.42
UNVR	69.05	65.63	46.67	65.73	63.94	52.97	363.99	60.67

## LAMPIRAN 3

## TABEL HASIL OLAH DATA SPSS

Tabel 4.2

Hasil Uji Statistik Deskriptif Subsektor Makanan dan Minuman Tahun 2016-2021

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROE	114	-1.67	1.74	.1330	.35803
CR	114	.15	98.67	3.5073	10.48015
SIZE	114	26.42	32.82	28.8291	1.48945
ITO	114	.91	26.00	6.0867	4.40699
PBV	114	-.51	125.80	5.1774	13.48702
Valid N (listwise)	114				

Sumber Data: Data Diolah

Tabel 4.3

Hasil Uji Statistik Deskriptif Sub Sektor Kosmetik dan Rumah Tangga Tahun 2016 - 2019

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROE	30	-.38	1.46	.2947	.59027
CR	30	.61	10.25	2.6693	2.38928
SIZE	30	26.90	30.66	28.4857	1.32084
ITO	30	.77	8.49	4.0127	2.51762
PBV	30	.12	69.05	12.9040	24.57303
Valid N (listwise)	30				

Sumber Data: Data Diolah

**Tabel 4.4**  
**Hasil Uji Kolmogorov-Smirnov Sub Sektor Makanan dan Minuman**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		74
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.43055642
Most Extreme Differences	Absolute	.088
	Positive	.088
	Negative	-.057
Test Statistic		.088
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.

**Sumber Data: Output SPSS**

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

		Unstandardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.71795216
Most Extreme Differences	Absolute	.120
	Positive	.085
	Negative	-.120
Test Statistic		.120
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.

**Sumber Data: Output SPSS**



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

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-9.509	4.337		-2.192	.032		
	ROE	-.043	2.364	-.003	-.018	.985	.472	2.117
	CR	.400	.193	.292	2.073	.042	.572	1.748
	SIZE	.369	.150	.294	2.458	.016	.794	1.260
	ITO	.044	.078	.065	.568	.572	.861	1.161

a. Dependent Variable: PBV

Sumber Data: Data Diolah

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

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Tolerance	VIF
1	(Constant)	7.997	18.532		.432	.670		
	Sqrt_ROE	-7.973	1.027	-.624	-7.762	.000	.398	2.513
	Sqrt_CR	-.232	.257	-.054	-.903	.375	.720	1.388
	Sqrt_SIZE	.574	3.534	.025	.162	.872	.109	9.199
	Sqrt_ITO	1.660	.629	.372	2.638	.014	.129	7.758

a. Dependent Variable: Sqrt\_PBV

Sumber Data: Data Diolah

**Tabel 4.8**  
**Hasil Uji Autokorelasi 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	.464 <sup>a</sup>	.215	.169	1.47144	2.018

a. Predictors: (Constant), ITO, SIZE, CR, ROE

b. Dependent Variable: PBV

Sumber Data: Data Diolah

**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	.967 <sup>a</sup>	.936	.925	.77326	2.649

a. Predictors: (Constant), Sqrt\_ITO, Sqrt\_CR, Sqrt\_ROE, Sqrt\_SIZE

b. Dependent Variable: Sqrt\_PBV

**Sumber Data: Data Diolah**

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

Runs Test	
	Unstandardized Residual
Test Value <sup>a</sup>	.09965
Cases < Test Value	15
Cases >= Test Value	15
Total Cases	30
Number of Runs	21
Z	1.672
Asymp. Sig. (2-tailed)	.094

a. Median

**Sumber Data: Data Diolah**

**Tabel 4.11**  
**Hasil Uji Analisis Regresi Linear Berganda Sub Sektor Makanan dan Minuman**

		Coefficients <sup>a</sup>					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-9.509	4.337		-2.192	.032		
	ROE	-.043	2.364	-.003	-.018	.985	.472	2.117
	CR	.400	.193	.292	2.073	.042	.572	1.748
	SIZE	.369	.150	.294	2.458	.016	.794	1.260
	ITO	.044	.078	.065	.568	.572	.861	1.161

a. Dependent Variable: PBV

**Sumber Data: Data Diolah**

**Tabel 4.12**

**Hasil Uji Analisis Regresi Linear Berganda 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)	7.997	18.532		.432	.670		
	Sqrt_ROE	-7.973	1.027	-.624	-7.762	.000	.398	2.513
	Sqrt_CR	-.232	.257	-.054	-.903	.375	.720	1.388
	Sqrt_SIZE	.574	3.534	.025	.162	.872	.109	9.199
	Sqrt_ITO	1.660	.629	.372	2.638	.014	.129	7.758

a. Dependent Variable: Sqrt\_PBV

Sumber Data: Data Diolah

**Tabel 4.13**

**Hasil Uji F (Simultan) SubSektor Makanan dan Minuman**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	40.916	4	10.229	4.724	.002 <sup>b</sup>
	Residual	149.394	69	2.165		
	Total	190.310	73			

a. Dependent Variable: PBV

b. Predictors: (Constant), ITO, SIZE, CR, ROE

Sumber Data: Data Diolah

**Tabel 4.14**

**Hasil Uji F (Simultan) SubSektor Kosmetik dan Rumah Tangga**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	217.760	4	54.440	91.048	.000 <sup>b</sup>
	Residual	14.948	25	.598		
	Total	232.708	29			

a. Dependent Variable: Sqrt\_PBV

b. Predictors: (Constant), Sqrt\_ITO, Sqrt\_CR, Sqrt\_ROE, Sqrt\_SIZE

Sumber Data: Data Diolah

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

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1	(Constant)	-9.509	4.337		-2.192	.032		
	ROE	-.043	2.364	-.003	-.018	.985	.472	2.117
	CR	.400	.193	.292	2.073	.042	.572	1.748
	SIZE	.369	.150	.294	2.458	.016	.794	1.260
	ITO	.044	.078	.065	.568	.572	.861	1.161

a. Dependent Variable: PBV

**Tabel 4.16**  
**Hasil Uji T ( Parsial) Subsektor 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)	7.997	18.532		.432	.670		
	Sqrt_ROE	-7.973	1.027	-.624	-7.762	.000	.398	2.513
	Sqrt_CR	-.232	.257	-.054	-.903	.375	.720	1.388
	Sqrt_SIZE	.574	3.534	.025	.162	.872	.109	9.199
	Sqrt_ITO	1.660	.629	.372	2.638	.014	.129	7.758

a. Dependent Variable: Sqrt\_PBV

Sumber Data: Data Diolah

**Tabel 4.17**  
**Uji Paired Sample T-Test**

Paired Samples Test									
Paired Differences									
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
					Lower	Upper			
Pair 1	ROE_FNB - ROE_KOSRUM	-1.37532	0.23843	0.04353	-1.46435	-1.28629	-31.594	29	0.000
Pair 2	CR_FNB - CR_KOSRUM	-0.01903	0.93452	0.17062	-0.36798	0.32993	-0.112	29	0.912
Pair 3	SIZE_FNB - SIZE_KOSRUM	23.30085	1.34057	0.24475	22.80027	23.80142	95.201	29	0.000
Pair 4	ITO_FNB - ITO_KOSRUM	2.77203	2.19854	0.40140	1.95108	3.59298	6.906	29	0.000
Pair 5	PBV_FNB - PBV_KOSRUM	-0.53338	3.08741	0.56368	-1.68624	0.61948	-0.946	29	0.352

Sumber Data : Data Diolah

**Tabel 4.18**  
**Hasil Uji Koefisien Determinasi (*Adjusted R<sup>2</sup>*) Subsektor Makanan dan Minuman**

<b>Model Summary<sup>b</sup></b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.464 <sup>a</sup>	.215	.169	1.47144	2.018

a. Predictors: (Constant), ITO, SIZE, CR, ROE

b. Dependent Variable: PBV

**Sumber Data: Data Diolah**

**Tabel 4.19**  
**Hasil Uji Koefisien Determinasi (*Adjusted R<sup>2</sup>*) Subsektor Kosmetik dan Rumah Tangga**

<b>Model Summary<sup>b</sup></b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.967 <sup>a</sup>	.936	.925	.77326	2.649

a. Predictors: (Constant), Sqrt\_ITO, Sqrt\_CR, Sqrt\_ROE, Sqrt\_SIZE

b. Dependent Variable: Sqrt\_PBV

**Sumber Data: Data Diolah**

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

Hipotesis	Variabel	Subsektor	PBV		
			Koefisien	Sig.	Keterangan
H1	ROE, CR, SIZE, dan ITO	Makanan dan Minuman	4.724	0.002	Berpengaruh Signifikan
H2	ROE, CR, SIZE, dan ITO	Kosmetik dan Rumah Tangga	91.048	0.000	Berpengaruh Signifikan
H3	ROE	Makanan dan Minuman	-0.018	0.985	Tidak Berpengaruh
H4	ROE	Kosmetik dan Rumah Tangga	-7.762	0.000	Berpengaruh Signifikan
H5	CR	Makanan dan Minuman	2.073	0.042	Berpengaruh Signifikan
H6	CR	Kosmetik dan Rumah Tangga	-0.903	0,375	Tidak Berpengaruh
H7	SIZE	Makanan dan Minuman	2.458	0.016	Berpengaruh Signifikan
H8	SIZE	Kosmetik dan Rumah Tangga	0.162	0.872	Tidak Berpengaruh
H9	ITO	Makanan dan Minuman	0.568	0.572	Tidak Berpengaruh
H10	ITO	Kosmetik dan Rumah Tangga	2.638	0.014	Berpengaruh Signifikan

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

Variabel	Deskriptif	Sektor	
		Makanan dan Minuman	Kosmetik dan Rumah Tangga
PBV	Mean	5.1774	12.904
	Maksimum	125.80	69.05
	Minimum	-0.51	0.12
ROE	Mean	0.1330	0.2947
	Maksimum	1.74	1.46
	Minimum	-1.67	-0.38
CR	Mean	3.5073	2.6693
	Maksimum	98.67	10.25
	Minimum	0.15	0.61
SIZE	Mean	28.8291	28.4857
	Maksimum	32.82	30.66
	Minimum	26.42	26.90
ITO	Mean	6.0867	4.0127
	Maksimum	26.00	8.49
	Minimum	0.91	0.77