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# LAMPIRAN

Lampiran 1

Daftar Ceklis Pengambilan Sampel Perbankan Yang Terdaftar di Bursa Efek Indonesia Periode 2018-2022

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **Nama Perusahaan** | **Perbankan yang tidak mempublikasikan laporan keuangan tahunan secara lengkap periode 2018-2022** | | | | | **Perbankan yang tidak mendapatkan laba periode 2018-2022** | | | | | **Perbankan yang tidak memiliki variabel penelitian lengkap periode 2018-2022** | | | | |
| **2018** | **2019** | **2020** | **2021** | **2022** | **2018** | **2019** | **2020** | **2021** | **2022** | **2018** | **2019** | **2020** | **2021** | **2022** |
| 1 | AGRO | PT Bank Raya Indonesia Tbk |  |  |  |  |  |  |  |  | V |  |  |  |  |  |  |
| 2 | AGRS | PT Bank IBK Indonesia Tbk. |  |  |  |  |  | V | V | V |  |  |  |  |  |  |  |
| 3 | AMAR | PT Bank Amar Indonesia Tbk. | V |  |  |  | V |  |  |  |  |  |  |  |  |  |  |
| 4 | ARTO | PT Bank Jago Tbk. |  |  |  |  |  | V | V | V |  |  |  |  |  |  |  |
| 5 | BABP | PT Bank MNC Internasional Tbk. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6 | BACA | PT Bank Capital Indonesia Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7 | BANK | PT Bank Aladin Syariah Tbk | V | V |  |  | V |  |  |  | V |  |  |  |  |  |  |
| 8 | BBCA | PT Bank Central Asia Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9 | BBHI | PT Allo Bank Indonesia Tbk |  |  |  |  |  | V | V |  |  |  |  |  | V |  |  |
| 10 | BBKP | PT Bank KB Bukopin Tbk |  |  |  |  | V |  |  | V | V |  |  |  |  |  |  |
| 11 | BBMD | PT Bank Mestika Dharma Tbk. |  |  |  |  | V |  |  |  |  |  |  |  |  |  |  |
| 12 | BBNI | PT Bank Negara Indonesia (Persero) Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 13 | BBRI | PT Bank Rakyat Indonesia (Persero) Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 14 | BBSI | PT Krom Bank Indonesia Tbk | V | V |  |  | V |  |  |  |  |  |  |  |  |  |  |
| 15 | BBTN | PT Bank Tabungan Negara (Persero) Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 16 | BBYB | PT Bank Neo Commerce Tbk. |  |  |  |  |  |  |  | V | V | V |  |  |  |  |  |
| 17 | BCIC | PT Bank JTrust Indonesia Tbk. |  |  |  |  |  | V |  | V | V |  |  |  |  |  |  |
| 18 | BCOM | PT Bank Commonwealth | V | V | V | V | V |  |  |  |  |  |  |  |  |  |  |
| 19 | BDMN | PT Bank Danamon Indonesia Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20 | BEKS | PT Bank Pembangunan Daerah Banten Tbk. |  |  |  |  |  | V | V | V | V | V |  |  |  |  |  |
| 21 | BEXI | Indonesia Eximbank | V | V | V | V | V |  |  |  |  |  |  |  |  |  |  |
| 22 | BGTG | PT Bank Ganesha Tbk. |  |  |  |  |  |  |  |  |  | V |  | V |  |  |  |
| 23 | BIIF | PT Maybank Indonesia Finance | V | V | V | V | V |  |  |  |  |  |  |  |  |  |  |
| 24 | BINA | PT Bank Ina Perdana Tbk. |  |  |  |  |  |  |  |  |  |  |  | V |  |  |  |
| 25 | BJBR | Bank Pembangunan Daerah Jawa Barat dan Banten Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 26 | BJTG | Bank Pembangunan Daerah Jawa Tengah Tbk | V | V | V | V | V |  |  |  |  |  |  |  |  |  |  |
| 27 | BJTM | Bank Pembangunan Daerah Jawa Timur Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 28 | BKSW | PT Bank QNB Indonesia Tbk |  |  |  |  |  | V |  | V | V | V |  |  |  |  |  |
| 29 | BMAS | PT Bank Maspion Indonesia Tbk. |  |  |  |  |  |  |  | V |  |  |  |  |  |  |  |
| 30 | BMLK | Bank Pembangunan Daerah Maluku Tbk | V | V | V | V | V |  |  |  |  |  |  |  |  |  |  |
| 31 | BMRI | PT Bank Mandiri (Persero) Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 32 | BMTP | PT Bank Mandiri Taspen | V | V | V | V | V |  |  |  |  |  |  |  |  |  |  |
| 33 | BNBA | Bank Bumi Arta Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 34 | BNGA | PT Bank CIMB Niaga Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 35 | BNII | PT Bank Maybank Indonesia Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 36 | BNLI | Bank Permata Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 37 | BNTT | BPD Nusa Tenggara Timur | V | V | V | V | V |  |  |  |  |  |  |  |  |  |  |
| 38 | BRIS | PT Bank Syariah Indonesia Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 39 | BSIM | Bank Sinarmas Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 40 | BSMT | BPD Sumatra Utara | V | V | V | V | V |  |  |  |  |  |  |  |  |  |  |
| 41 | BSWD | Bank of India Indonesia Tbk |  |  |  |  |  |  |  | V | V |  |  | V |  |  |  |
| 42 | BTPN | PT Bank BTPN Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 43 | BTPS | PT Bank BTPN Syariah Tbk. |  |  |  |  |  |  |  |  |  |  |  |  | V | V |  |
| 44 | BVIC | Bank Victoria International Tbk |  |  |  |  |  | V | V |  |  |  |  |  | V | V |  |
| 45 | DNAR | PT Bank Oke Indonesia Tbk. |  |  |  |  |  |  | V |  |  |  | V |  |  |  |  |
| 46 | INPC | Bank Artha Graha Internasional Tbk |  |  |  |  |  |  | V |  |  |  |  |  | V |  |  |
| 47 | KEHA | PT Bank KEB Hana Indonesia | V | V | V | V | V |  |  |  |  |  |  |  |  |  |  |
| 48 | MASB | PT Bank Multiarta Sentosa Tbk | V | V | V |  |  |  |  |  |  |  |  |  |  |  |  |
| 49 | MAYA | PT Bank Mayapada Internasional Tbk |  |  |  |  |  |  |  |  |  |  |  |  | V |  |  |
| 50 | MCOR | PT Bank China Construction Bank Indonesia Tbk |  |  |  |  |  |  |  |  |  |  | V |  |  | V | V |
| 51 | MEGA | Bank Mega Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52 | NISP | PT Bank OCBC NISP Tbk |  |  |  |  |  |  |  |  |  |  |  |  | V |  |  |
| 53 | NOBU | PT Bank Nationalnobu Tbk. |  |  |  |  |  |  |  |  |  |  |  | V |  | V | V |
| 54 | PNBN | Bank Pan Indonesia Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 55 | PNBS | PT Bank Panin Dubai Syariah Tbk. |  |  |  |  |  |  |  |  |  |  |  |  |  | V | V |
| 56 | SDRA | PT Bank Woori Saudara Indonesia 1906 Tbk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Keterangan:

Warna Hijau: Perbankan yang memenuhi kriteria

Warna Kuning: Perbankan yang tidak mempublikasikan laporan keuangan tahunan secara lengkap periose 2018-2022

Warna Merah: Perbankan yang tidak memperoleh laba periode 2018-2022

Warna Biru: Perbankan yang tidak memiliki variabel penelitian secara lengkap periode 2018-2022

Lampiran 2 Daftar Perbankan

|  |  |  |
| --- | --- | --- |
| No | Kode | Nama Perusahaan |
| 1 | BABP | PT Bank MNC Internasional Tbk |
| 2 | BACA | PT Bank Capital Indonesia Tbk |
| 3 | BBCA | PT Bank Central Asia Tbk |
| 4 | BBNI | PT Bank Negara Indonesia (Persero) Tbk |
| 5 | BBRI | PT Bank Rakyat Indonesia (Persero) Tbk |
| 6 | BBTN | PT Bank Tabungan Negara (Persero) Tbk |
| 7 | BDMN | PT Bank Danamon Indonesia Tbk |
| 8 | BJBR | Bank Pembangunan Daerah Jawa Barat dan Banten Tbk |
| 9 | BJTM | Bank Pembangunan Daerah Jawa Timur Tbk |
| 10 | BMRI | PT Bank Mandiri (Persero) Tbk |
| 11 | BNBA | Bank Bumi Arta Tbk |
| 12 | BNGA | PT Bank CIMB Niaga Tbk |
| 13 | BNII | PT Banl Maybank Indonesia Tbk |
| 14 | BNLI | Bank Permata Tbk |
| 15 | BRIS | PT Bank Syariah Indonesia Tbk |
| 16 | BSIM | Bank Sinarmas Tbk |
| 17 | BTPN | PT Bank BTPN Tbk |
| 18 | MEGA | Bank Mega Tbk |
| 19 | PNBN | Bank Pan Indonesia Tbk |
| 20 | SDRA | PT Bank Woori Saudara Indonesia 1906 Tbk |

Lampiran 3 Data Laba Akuntansi (dalam %)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | 2018 | 2019 | 2020 | 2021 | 2022 |
| 1 | BABP | -1,0832 | -0,6417 | -0,4903 | 0,2356 | 3,0803 |
| 2 | BACA | 0,2364 | -0,8509 | 2,8664 | -0,4336 | -0,0764 |
| 3 | BBCA | 0,1085 | 0,1052 | -0,0498 | 0,1581 | 0,2963 |
| 4 | BBNI | 0,0959 | 0,0276 | -0,7858 | 2,3049 | 0,6837 |
| 5 | BBRI | 0,1161 | 0,0615 | -0,4578 | 0,6482 | 0,6715 |
| 6 | BBTN | -0,0725 | -0,9255 | 6,6571 | 0,4830 | 0,2815 |
| 7 | BDMN | 0,0729 | 0,0325 | -0,7432 | 0,5329 | 1,0546 |
| 8 | BJBR | 0,2815 | 0,0078 | 0,0802 | 0,1945 | 0,1123 |
| 9 | BJTM | 0,0871 | 0,0922 | 0,0817 | 0,0229 | 0,0130 |
| 10 | BMRI | 0,2056 | 0,1007 | -0,3799 | 0,7314 | 0,4714 |
| 11 | BNBA | 0,0374 | -0,4492 | -0,3149 | 0,2681 | -0,1240 |
| 12 | BNGA | 0,1695 | 0,0461 | -0,4479 | 1,0378 | 0,2435 |
| 13 | BNII | 0,2157 | -0,1494 | -0,3325 | 0,3078 | -0,0872 |
| 14 | BNLI | 0,2042 | 0,6648 | -0,5191 | 0,7061 | 0,6354 |
| 15 | BRIS | 0,0545 | -0,3057 | 2,3514 | 11,2078 | 0,4068 |
| 16 | BSIM | -0,8417 | -0,8662 | 16,5536 | 0,0778 | 0,7312 |
| 17 | BTPN | 0,5879 | 0,3253 | -0,3297 | 0,5477 | 0,1692 |
| 18 | MEGA | 0,2302 | 0,2522 | 0,5021 | 0,3323 | 0,0111 |
| 19 | PNBN | 0,5869 | 0,0976 | -0,1069 | -0,4184 | 0,8014 |
| 20 | SDRA | 0,2262 | -0,0710 | 0,0725 | 0,1738 | 0,3678 |

Lampiran 4 Data Arus Kas Operasi (dalam %)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | 2018 | 2019 | 2020 | 2021 | 2022 |
| 1 | BABP | -0,9914 | 45,0905 | -2,1749 | -0,3990 | 0,2866 |
| 2 | BACA | 0,5503 | -2,3196 | -0,9480 | -31,5224 | -2,3655 |
| 3 | BBCA | -0,4914 | 9,5733 | -0,0185 | 1,4753 | -0,7323 |
| 4 | BBNI | -1,1269 | 1,9506 | -6,8880 | 0,3128 | -0,7953 |
| 5 | BBRI | 0,4657 | -0,2214 | 0,4958 | -0,5113 | 1,9920 |
| 6 | BBTN | -9,0431 | 5,1517 | -2,7893 | -0,6400 | -0,8676 |
| 7 | BDMN | 0,1859 | -3,0257 | -2,9218 | -0,1232 | -1,5411 |
| 8 | BJBR | -3,3508 | 0,0862 | -0,7884 | -9,3481 | -1,8428 |
| 9 | BJTM | 0,4148 | -0,7520 | -1,0984 | -114,6937 | -1,3343 |
| 10 | BMRI | -7,4168 | -1,7499 | 3,1500 | 0,3468 | -0,1090 |
| 11 | BNBA | -0,9217 | 6,7780 | 7,8151 | -1,0521 | -34,3564 |
| 12 | BNGA | -1,0372 | -3,7630 | 12,8222 | 0,0344 | -1,5525 |
| 13 | BNII | 0,8431 | -1,8280 | 4,0040 | -0,9916 | -50,6206 |
| 14 | BNLI | -0,6492 | -0,6000 | -1,6113 | 29,2968 | -0,5109 |
| 15 | BRIS | -0,8385 | -1,3104 | -16,7156 | 4,9356 | -0,8990 |
| 16 | BSIM | 0,1761 | 0,2756 | -2,7461 | 2,7027 | -1,6379 |
| 17 | BTPN | 3,0728 | -3,6104 | -2,5591 | -0,2954 | -1,3358 |
| 18 | MEGA | -1,5974 | -2,1406 | -150,4480 | -1,0200 | 0,5148 |
| 19 | PNBN | 0,4357 | -1,1494 | 15,7523 | -0,8914 | -1,0628 |
| 20 | SDRA | 0,226215 | -0,9169 | 13,6766 | -1,6228 | -1,0292 |

Lampiran 5 Data Arus Kas Investasi (dalam %)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | 2018 | 2019 | 2020 | 2021 | 2022 |
| 1 | BABP | -0,7793 | -1,2481 | 19,87753 | -0,1363 | -0,5720 |
| 2 | BACA | 5,8743 | -0,7789 | 0,655446 | 0,7089 | -0,7733 |
| 3 | BBCA | -2,0004 | -2,6838 | 0,270221 | -0,0651 | -0,2149 |
| 4 | BBNI | -0,5870 | -2,4028 | -1,88938 | 0,3055 | 1,0588 |
| 5 | BBRI | -0,1269 | -0,8078 | 21,3589 | -0,3699 | -1,3725 |
| 6 | BBTN | 1,0292 | -5,1889 | 2,352624 | -1,1616 | -1,6258 |
| 7 | BDMN | -2,0620 | -0,4002 | -3,60021 | 0,2389 | -2,7657 |
| 8 | BJBR | -1,1788 | -0,3300 | 1,692465 | 0,0385 | 0,4708 |
| 9 | BJTM | 1,0560 | -0,4137 | 1,769021 | 2,5770 | -1,4837 |
| 10 | BMRI | 2,9879 | -0,2276 | 1,049815 | 2,9767 | -0,6781 |
| 11 | BNBA | -0,9782 | 23,4471 | -0,26344 | -1,0460 | 4,7228 |
| 12 | BNGA | -0,8202 | -2,0534 | -16,7911 | -0,6621 | -1,6629 |
| 13 | BNII | -3,9165 | -1,8052 | 4,523535 | -1,1047 | 0,0641 |
| 14 | BNLI | 1,2488 | -0,7759 | 2,369701 | -2,9267 | -0,7936 |
| 15 | BRIS | -0,3685 | -0,3192 | 1,387268 | 5,5332 | -1,3228 |
| 16 | BSIM | -0,1094 | 0,2771 | 0,010847 | -0,5262 | 0,0391 |
| 17 | BTPN | -0,5831 | -20,6994 | -1,33671 | 0,8401 | -1,4502 |
| 18 | MEGA | 2,2331 | -1,5727 | -2,56706 | -1,2158 | -13,5967 |
| 19 | PNBN | 0,6891 | 9,8131 | 29,55714 | -1,2164 | -0,4389 |
| 20 | SDRA | -2,2123 | -1,4681 | -0,24613 | 2,2764 | 0,2327 |

Lampiran 6 Data Arus Kas Pendanaan (dalam %)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | 2018 | 2019 | 2020 | 2021 | 2022 |
| 1 | BABP | 0,9758 | -0,3142 | -0,9897 | 851,9643 | -0,6267 |
| 2 | BACA | -0,9874 | -0,9997 | 129,0000 | 2311,8846 | 3,324859 |
| 3 | BBCA | 0,0965 | 0,0051 | 1,1204 | -0,0936 | 0,35593 |
| 4 | BBNI | 5,4526 | -1,8972 | -0,0731 | -1,1003 | 0,585641 |
| 5 | BBRI | -0,9012 | 15,8775 | 0,1049 | -2,1332 | -1,46088 |
| 6 | BBTN | -0,1851 | 0,2792 | -0,9311 | -12,6795 | -1,21066 |
| 7 | BDMN | -190,8766 | -1,2494 | -8,7583 | -0,1683 | -0,71041 |
| 8 | BJBR | 0,3196 | -0,4932 | 0,5245 | -0,9834 | 145,4008 |
| 9 | BJTM | 2,8930 | -1,3862 | -5,1182 | -0,6373 | 0,16604 |
| 10 | BMRI | 23,4267 | -1,4007 | 1,0191 | -0,4587 | -0,29249 |
| 11 | BNBA | 0,1696 | 0,1000 | -0,4241 | -42,4966 | 0,335787 |
| 12 | BNGA | 57,5983 | -1,2719 | -5,7060 | -0,7306 | 1,78485 |
| 13 | BNII | 1,7437 | -1,4633 | 2,0958 | -0,6514 | -1,76217 |
| 14 | BNLI | -3,6963 | -1,7642 | -4,6892 | -0,8860 | -0,44372 |
| 15 | BRIS | -24,1219 | -1,0046 | -9,0130 | -1,9123 | -62,5805 |
| 16 | BSIM | -0,6616 | 88,1424 | -0,7969 | 5,5437 | -0,70106 |
| 17 | BTPN | 0,5332 | -0,9188 | -78,3631 | -1,0236 | 39,55061 |
| 18 | MEGA | -0,1918 | 0,0074 | -0,1617 | 2,1267 | -0,41371 |
| 19 | PNBN | 55,3406 | -1,0872 | 2,3485 | 2,7156 | -1,03074 |
| 20 | SDRA | 0,8047 | 0,2042 | -0,1512 | -1,2519 | -4,20281 |

Lampiran 7 Data Return On Equity (dalam %)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | 2018 | 2019 | 2020 | 2021 | 2022 |
| 1 | BABP | 0,0399 | 0,0131 | 0,0067 | 0,0054 | 0,0194 |
| 2 | BACA | 0,0717 | 0,0103 | 0,0374 | 0,0164 | 0,0098 |
| 3 | BBCA | 0,1704 | 0,1641 | 0,1470 | 0,1550 | 0,1843 |
| 4 | BBNI | 0,1367 | 0,1241 | 0,0294 | 0,0868 | 0,1318 |
| 5 | BBRI | 0,1750 | 0,1648 | 0,0933 | 0,1054 | 0,1694 |
| 6 | BBTN | 0,1178 | 0,0088 | 0,0802 | 0,1110 | 0,1175 |
| 7 | BDMN | 0,0979 | 0,0934 | 0,0250 | 0,0370 | 0,0722 |
| 8 | BJBR | 0,1376 | 0,1299 | 0,1408 | 0,1543 | 0,1523 |
| 9 | BJTM | 0,1488 | 0,1499 | 0,1488 | 0,1396 | 0,1348 |
| 10 | BMRI | 0,1398 | 0,1361 | 0,0911 | 0,1375 | 0,1782 |
| 11 | BNBA | 0,0621 | 0,0336 | 0,0232 | 0,0199 | 0,0127 |
| 12 | BNGA | 0,0880 | 0,0841 | 0,0490 | 0,0945 | 0,1126 |
| 13 | BNII | 0,0902 | 0,0721 | 0,0472 | 0,0585 | 0,0519 |
| 14 | BNLI | 0,0401 | 0,0624 | 0,0206 | 0,0336 | 0,0535 |
| 15 | BRIS | 0,0212 | 0,0145 | 0,0456 | 0,1211 | 0,1271 |
| 16 | BSIM | 0,0104 | 0,0011 | 0,0196 | 0,0174 | 0,0304 |
| 17 | BTPN | 0,1166 | 0,0951 | 0,0608 | 0,0860 | 0,0921 |
| 18 | MEGA | 0,1160 | 0,1289 | 0,1652 | 0,2094 | 0,1964 |
| 19 | PNBN | 0,0782 | 0,0787 | 0,0658 | 0,0374 | 0,0645 |
| 20 | SDRA | 0,0821 | 0,0721 | 0,0737 | 0,0680 | 0,0867 |

Lampiran 8 Data Return Saham (dalam %)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | 2018 | 2019 | 2020 | 2021 | 2022 |
| 1 | BABP | -0,0196 | 0,0000 | 0,0000 | 2,7200 | -0,4570 |
| 2 | BACA | 0,3889 | 0,0000 | 0,2533 | -0,2926 | -0,5075 |
| 3 | BBCA | 0,1872 | 0,2856 | 0,0127 | 0,0783 | 0,1712 |
| 4 | BBNI | -0,1111 | -0,1080 | -0,2134 | 0,0931 | 0,3667 |
| 5 | BBRI | 0,0055 | 0,2022 | -0,0523 | -0,0144 | 0,2019 |
| 6 | BBTN | -0,2885 | -0,1654 | -0,1863 | 0,0029 | -0,2197 |
| 7 | BDMN | 0,0935 | -0,4803 | -0,2051 | -0,2516 | 0,1617 |
| 8 | BJBR | -0,1458 | -0,4220 | 0,3080 | -0,1387 | 0,0075 |
| 9 | BJTM | -0,0282 | -0,0072 | -0,0073 | 0,1029 | -0,0533 |
| 10 | BMRI | -0,0781 | 0,0407 | -0,1759 | 0,1107 | 0,4128 |
| 11 | BNBA | 0,0373 | 0,1583 | 0,1739 | 7,5714 | -0,7145 |
| 12 | BNGA | -0,3222 | 0,0546 | 0,0311 | -0,0302 | 0,2280 |
| 13 | BNII | -0,2155 | 0,0000 | 0,6796 | -0,0405 | -0,3133 |
| 14 | BNLI | 0,0000 | 1,0240 | 1,3874 | -0,4917 | -0,3388 |
| 15 | BRIS | -0,0278 | -0,3714 | 5,8182 | -0,2089 | -0,2753 |
| 16 | BSIM | -0,3750 | 0,0636 | -0,1368 | 0,7327 | -0,0343 |
| 17 | BTPN | 0,3984 | -0,0552 | -0,0431 | -0,1576 | 0,0115 |
| 18 | MEGA | 0,4671 | 0,2959 | 0,1339 | 0,1771 | -0,3776 |
| 19 | PNBN | 0,0044 | 0,1659 | -0,2022 | -0,2770 | 1,0000 |
| 20 | SDRA | -0,0337 | -0,0349 | -0,1084 | -0,2365 | 0,0088 |

Lampiran 9 Tabel Data (dalam %)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tahun | Kode | Laba Akuntansi | Arus Kas Operasi | Arus Kas Investasi | Arus Kas Pendanaan | ROE | Return Saham |
| 1 | 2018 | BABP | -1,0832 | -0,9914 | -0,7793 | 0,9758 | 0,040 | -0,020 |
| 2 | BBCA | 0,1085 | -0,4914 | -2,0004 | 0,0965 | 0,170 | 0,187 |
| 3 | BBNI | 0,0959 | -1,1269 | -0,5870 | 5,4526 | 0,137 | -0,111 |
| 4 | BBRI | 0,1161 | 0,4657 | -0,1269 | -0,9012 | 0,175 | 0,005 |
| 5 | BBTN | -0,0725 | -9,0431 | 1,0292 | -0,1851 | 0,118 | -0,289 |
| 6 | BJBR | 0,2815 | -3,3508 | -1,1788 | 0,3196 | 0,138 | -0,146 |
| 7 | BJTM | 0,0871 | 0,4148 | 1,0560 | 2,8930 | 0,149 | -0,028 |
| 8 | BNBA | 0,0374 | -0,9217 | -0,9782 | 0,1696 | 0,062 | 0,037 |
| 9 | BNII | 0,2157 | 0,8431 | -3,9165 | 1,7437 | 0,090 | -0,215 |
| 10 | BNLI | 0,2042 | -0,6492 | 1,2488 | -3,6963 | 0,040 | 0,000 |
| 11 | BRIS | 0,0545 | -0,8385 | -0,3685 | -24,1219 | 0,021 | -0,028 |
| 12 | BSIM | -0,8417 | 0,1761 | -0,1094 | -0,6616 | 0,010 | -0,375 |
| 13 | BTPN | 0,5879 | 3,0728 | -0,5831 | 0,5332 | 0,117 | 0,398 |
| 14 | MEGA | 0,2302 | -1,5974 | 2,2331 | -0,1918 | 0,116 | 0,467 |
| 15 | SDRA | 0,2262 | -8,2737 | -2,2123 | 0,8047 | 0,082 | -0,034 |
| 16 | 2019 | BACA | -0,8509 | -2,3196 | -0,7789 | -0,9997 | 0,010 | 0,000 |
| 17 | BBNI | 0,0276 | 1,9506 | -2,4028 | -1,8972 | 0,124 | -0,108 |
| 18 | BBTN | -0,9255 | 5,1517 | -5,1889 | 0,2792 | 0,009 | -0,165 |
| 19 | BDMN | 0,0325 | -3,0257 | -0,4002 | -1,2494 | 0,093 | -0,480 |
| 20 | BJBR | 0,0078 | 0,0862 | -0,3300 | -0,4932 | 0,130 | -0,422 |
| 21 | BJTM | 0,0922 | -0,7520 | -0,4137 | -1,3862 | 0,150 | -0,007 |
| 22 | BMRI | 0,1007 | -1,7499 | -0,2276 | -1,4007 | 0,136 | 0,041 |
| 23 | BNGA | 0,0461 | -3,7630 | -2,0534 | -1,2719 | 0,084 | 0,055 |
| 24 | BNII | -0,1494 | -1,8280 | -1,8052 | -1,4633 | 0,072 | 0,000 |
| 25 | BNLI | 0,6648 | -0,6000 | -0,7759 | -1,7642 | 0,062 | 1,024 |
| 26 | BRIS | -0,3057 | -1,3104 | -0,3192 | -1,0046 | 0,015 | -0,371 |
| 27 | MEGA | 0,2522 | -2,1406 | -1,5727 | 0,0074 | 0,129 | 0,296 |
| 28 | SDRA | -0,0710 | -0,9169 | -1,4681 | 0,2042 | 0,072 | -0,035 |
| 29 | 2020 | BBCA | -0,0498 | -0,0185 | 0,2702 | 1,1204 | 0,147 | 0,013 |
| 30 | BBNI | -0,7858 | -6,8880 | -1,8894 | -0,0731 | 0,029 | -0,213 |
| 31 | BDMN | -0,7432 | -2,9218 | -3,6002 | -8,7583 | 0,025 | -0,205 |
| 32 | BJBR | 0,0802 | -0,7884 | 1,6925 | 0,5245 | 0,141 | 0,308 |
| 33 | BJTM | 0,0817 | -1,0984 | 1,7690 | -5,1182 | 0,149 | -0,007 |
| 34 | BMRI | -0,3799 | 3,1500 | 1,0498 | 1,0191 | 0,091 | -0,176 |
| 35 | 2021 | BBCA | 0,1581 | 1,4753 | -0,0651 | -0,0936 | 0,155 | 0,078 |
| 36 | BBRI | 0,6482 | -0,5113 | -0,3699 | -2,1332 | 0,105 | -0,014 |
| 37 | BBTN | 0,4830 | -0,6400 | -1,1616 | -12,6795 | 0,111 | 0,003 |
| 38 | BDMN | 0,5329 | -0,1232 | 0,2389 | -0,1683 | 0,037 | -0,252 |
| 39 | BJBR | 0,1945 | -9,3481 | 0,0385 | -0,9834 | 0,154 | -0,139 |
| 40 | BMRI | 0,7314 | 0,3468 | 2,9767 | -0,4587 | 0,138 | 0,111 |
| 41 | BNII | 0,3078 | -0,9916 | -1,1047 | -0,6514 | 0,058 | -0,040 |
| 42 | BSIM | 0,0778 | 2,7027 | -0,5262 | 5,5437 | 0,017 | 0,733 |
| 43 | BTPN | 0,5477 | -0,2954 | 0,8401 | -1,0236 | 0,086 | -0,158 |
| 44 | MEGA | 0,3323 | -1,0200 | -1,2158 | 2,1267 | 0,209 | 0,177 |
| 45 | PNBN | -0,4184 | -0,8914 | -1,2164 | 2,7156 | 0,037 | -0,277 |
| 46 | SDRA | 0,1738 | -1,6228 | 2,2764 | -1,2519 | 0,068 | -0,236 |
| 47 | 2022 | BACA | -0,0764 | -2,3655 | -0,7733 | 3,3249 | 0,010 | -0,508 |
| 48 | BBCA | 0,2963 | -0,7323 | -0,2149 | 0,3559 | 0,184 | 0,171 |
| 49 | BBNI | 0,6837 | -0,7953 | 1,0588 | 0,5856 | 0,132 | 0,367 |
| 50 | BBRI | 0,6715 | 1,9920 | -1,3725 | -1,4609 | 0,169 | 0,202 |
| 51 | BBTN | 0,2815 | -0,8676 | -1,6258 | -1,2107 | 0,118 | -0,220 |
| 52 | BJTM | 0,0130 | -1,3343 | -1,4837 | 0,1660 | 0,135 | -0,053 |
| 53 | BMRI | 0,4714 | -0,1090 | -0,6781 | -0,2925 | 0,178 | 0,413 |
| 54 | BNGA | 0,2435 | -1,5525 | -1,6629 | 1,7848 | 0,113 | 0,228 |
| 55 | BNLI | 0,6354 | -0,5109 | -0,7936 | -0,4437 | 0,054 | -0,339 |
| 56 | BSIM | 0,7312 | -1,6379 | 0,0391 | -0,7011 | 0,030 | -0,034 |
| 57 | PNBN | 0,8014 | -1,0628 | -0,4389 | -1,0307 | 0,065 | 1,000 |
| 58 | SDRA | 0,3678 | -1,0292 | 0,2327 | -4,2028 | 0,087 | 0,009 |

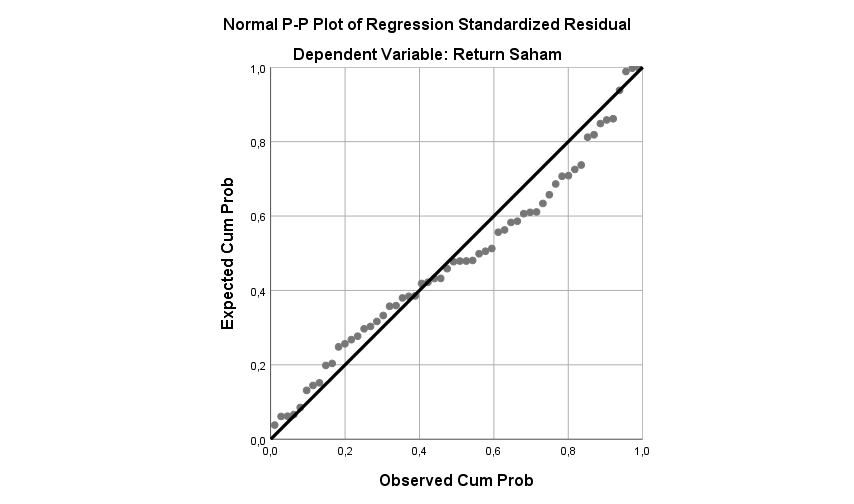
Lampiran 10 Hasil Output SPSS

Uji Statistik Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Laba Akuntansi | 58 | -1,0832 | ,8014 | ,107962 | ,4347711 |
| Arus Kas Operasi | 58 | -9,3481 | 5,1517 | -1,086528 | 2,5678999 |
| Arus Kas Investasi | 58 | -5,1889 | 2,9767 | -,564141 | 1,4627119 |
| Arus Kas Pendanaan | 58 | -24,1219 | 5,5437 | -,908228 | 4,1166719 |
| ROE | 58 | ,0090 | ,2090 | ,096259 | ,0535830 |
| Return Saham | 58 | -,5080 | 1,0240 | ,010655 | ,3059584 |
| Valid N (listwise) | 58 |  |  |  |  |

Uji Asumsi Klasik Normalitas

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 58 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | ,27113827 |
| Most Extreme Differences | Absolute | ,108 |
| Positive | ,108 |
| Negative | -,066 |
| Test Statistic | | ,108 |
| Asymp. Sig. (2-tailed) | | ,089c |



Uji Asumsi Klasik Multikolinearitas

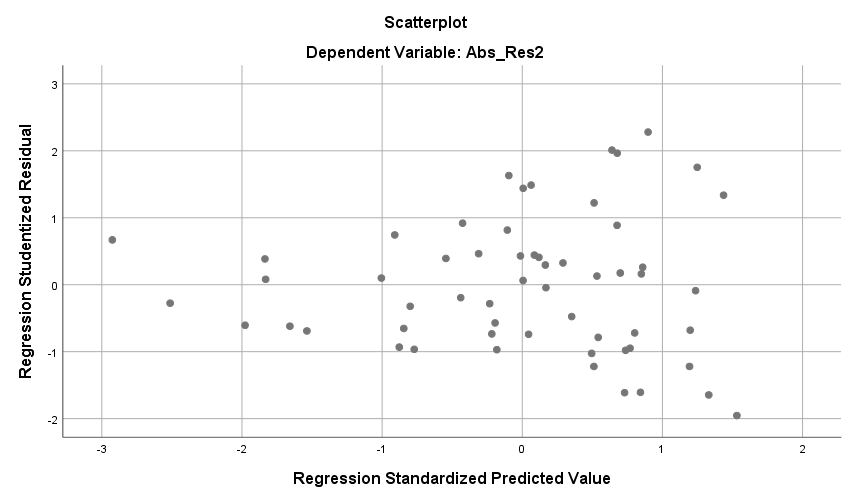
|  |  |  |  |
| --- | --- | --- | --- |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| Laba Akuntansi | ,742 | 1,348 |
| Arus Kas Operasi | ,985 | 1,015 |
| Arus Kas Investasi | ,885 | 1,130 |
| Arus Kas Pendanaan | ,958 | 1,044 |
| ROE | ,776 | 1,288 |

Uji Asumsi Klasik Autokorelasi

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,463a | ,215 | ,139 | ,2838746 | 2,019 |

Uji Asumsi Klasik Heteroskedastisitas

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,088 | ,012 |  | 7,036 | ,000 |
| Laba Akuntansi | ,015 | ,023 | ,100 | ,662 | ,511 |
| Arus Kas Operasi | ,002 | ,004 | ,082 | ,631 | ,531 |
| Arus Kas Investasi | ,004 | ,007 | ,083 | ,612 | ,543 |
| Arus Kas Pendanaan | ,003 | ,002 | ,157 | 1,206 | ,233 |
| ROE | ,106 | ,069 | ,221 | 1,532 | ,132 |



Uji Regresi Linear Berganda

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -,018 | ,088 |  | -,204 | ,839 |
| Laba Akuntansi | ,283 | ,100 | ,402 | 2,816 | ,007 |
| Arus Kas Operasi | ,021 | ,015 | ,172 | 1,390 | ,170 |
| Arus Kas Investasi | -,004 | ,027 | -,019 | -,146 | ,884 |
| Arus Kas Pendanaan | ,004 | ,009 | ,052 | ,417 | ,679 |
| ROE | ,225 | ,796 | ,039 | ,282 | ,779 |

Uji T

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -,018 | ,088 |  | -,204 | ,839 |
| Laba Akuntansi | ,283 | ,100 | ,402 | 2,816 | ,007 |
| Arus Kas Operasi | ,021 | ,015 | ,172 | 1,390 | ,170 |
| Arus Kas Investasi | -,004 | ,027 | -,019 | -,146 | ,884 |
| Arus Kas Pendanaan | ,004 | ,009 | ,052 | ,417 | ,679 |
| ROE | ,225 | ,796 | ,039 | ,282 | ,779 |

Uji F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 1,145 | 5 | ,229 | 2,843 | ,024b |
| Residual | 4,190 | 52 | ,081 |  |  |
| Total | 5,336 | 57 |  |  |  |

Uji Koefisien Determinasi (R2)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,463a | ,215 | ,139 | ,2838746 |