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Lampiran 1 Perusahaan Sub Sektor Farmasi Dan Food And Beverage Tahun

2020 – 2023

No	Kode	Uraian
1	AALI	Astra Agro Lestari Tbk PT
2	ADES	Akasha Wira International Tbk PT
3	AGAR	PT Asia Sejahtera Mina Tbk
4	AISA	FKS Food Sejahtera Tbk PT
5	ALTO	Tri Banyan Tirta Tbk PT
6	ANDI	Andira Agro Tbk PT
7	ANJT	Austindo Nusantara Jaya Tbk PT
8	BEEF	Estika Tata Tiara Tbk PT
9	BISI	BISI International Tbk PT
10	BTEK	Bumi Teknokultura Unggul Tbk PT
11	BUDI	Budi Starch & Sweetener Tbk PT
12	BWPT	PT Eagle High Plantations Tbk
13	CAMP	Campina Ice Cream Industry Tbk PT
14	CEKA	Wilmar Cahaya Indonesia Tbk PT
15	CLEO	Sariguna Primatirta Tbk PT
16	COCO	PT Wahana Interfood Nusantara Tbk
17	CPIN	Charoen Pokphand Indonesia Tbk PT
18	CPRO	Central Proteina Prima Tbk PT
19	CSRA	Cisadane Sawit Raya PT
20	DLTA	Delta Djakarta
21	DPUM	Dua Putra Utama Makmur Tbk PT
22	DSFI	PT Dharma Samudera Fishing Industris Tbk
23	DSNG	PT Dharma Satya Nusantara Tbk
24	ENZO	Morenzo Abadi Perkasa Tbk PT
25	FAPA	FAP Agri Tbk PT
26	FISH	FKS Multi Agro Tbk PT
27	FOOD	Sentra Food Indonesia Tbk PT
28	GOLL	PT Golden Plantation Tbk
29	GOOD	Garudafood Putra Putri Jaya Tbk PT
30	GZCO	Gozco Plantations Tbk PT
31	HOKI	Buyung Poetra Sembada Tbk PT
32	ICBP	PT Indofood CBP Sukses Makmur Tbk
33	IKAN	Era Mandiri Cemerlang Tbk PT
34	INDF	Indofood Sukses Makmur Tbk PT
35	JAWA	Jaya Agra Wattie Tbk PT
36	JPFA	Japfa Comfeed Indonesia Tbk PT
37	KEJU	Mulia Boga Raya PT
38	LSIP	PT Perusahaan Prkbn Lndn Smtr Indnsa Tbk

39	MAGP	Multi Agro Gemilang Plantation Tbk PT
40	MAIN	Malindo Feedmill Tbk PT
41	MGRO	Mahkota Group Tbk PT
42	MLBI	Multi Bintang Indonesia Tbk PT
43	MYOR	Mayora Indah Tbk PT
44	PANI	Pratama Abadi Nusa Industri Tbk PT
45	PSDN	Prasidha Aneka Niaga Tbk PT
46	PSGO	Palma Serasih PT
47	ROTI	Nippon Indosari Corpindo Tbk PT
48	SGRO	Sampoerna Agro Tbk PT
49	SIMP	Salim Ivomas Pratama Tbk PT
50	SIPD	Sreeya Sewu Indonesia Tbk PT
51	SKBM	Sekar Bumi Tbk PT
52	SKLT	Sekar Laut Tbk PT
53	SMAR	Sinar Mas Agro Resources and Tech Tbk PT
54	SSMS	PT Sawit Sumbermas Sarana Tbk
55	STTP	Siantar Top Tbk PT
56	TBLA	Tunas Baru Lampung Tbk PT
57	TGKA	Tigaraksa Satria Tbk PT
58	ULTJ	Ultrajaya Milk Industry Tbk PT
59	UNSP	Bakrie Sumatera Plantations Tbk PT
60	WAPO	Wahana Pronatural Tbk PT
61	DVLA	Darya-Varia Laboratoria Tbk PT
62	INAF	Indofarma Tbk PT
63	KAEF	Kimia Farma Tbk PT
64	KLBF	Kalbe Farma Tbk PT
65	MERK	Merck
66	PEHA	Phapros Tbk PT
67	PYFA	Pyridam Farma Tbk PT
68	SCPI	Organon Pharma Indonesia Tbk PT
69	SIDO	PT Industri Jamu dan Farmasi Sd Mncl Tbk
70	SOHO	Soho Global Health Tbk PT
71	TSPC	Tempo Scan Pacific Tbk PT

Lampiran 2 Tabulasi data penelitan untuk nilai perusahaan

No	Kode	Tahun	TI	R&D	CSR	GCG	FV
1	AALI	2020	255047000000	28582000000	74385000000	0.6	1.16104
2	BISI	2020	13649000000	62047000000	946589912	0.33	1.21668
3	GOOD	2020	381520648036	8361951033	8658000000	0.4	1.9858

4	MYOR	2020	1940316068982	46836341382	8545147441	0.4	3.49377
5	SSMS	2020	55797200000	3745811000	13280000000	0.5	1.55068
6	DVLA	2020	29167631000	1746949000	553531600	0.43	1.69669
7	KAEF	2020	143196019000	42062745000	14411000000	0.25	1.93942
8	KLBF	2020	410007707531	285054653892	94000000000	0.43	3.2646
9	MERK	2020	19606598000	188761000	556000000	0.5	1.92134
10	PEHA	2020	33047214000	23611430000	4800000000	0.5	1.35642
11	SOHO	2020	8226000000	18124000000	503000000	0.50	1.86887
12	AALI	2021	399268000000	28167000000	71632000000	0.5	0.90504
13	BISI	2021	14088000000	65426000000	738916500	0.33	1.08204
14	GOOD	2021	201193594791	9666103457	1227000000	0.4	3.41491
15	MYOR	2021	648052392028	50531546617	17904770541	0.4	2.71967
16	SSMS	2021	221587692000	7213856000	18720000000	0.5	1.22267
17	DVLA	2021	80113066000	1562666000	8015595635	0.33	1.81461
18	KAEF	2021	511782342000	67896034000	12895000000	0.5	1.35272
19	KLBF	2021	205401224809	290760910499	87800000000	0.43	3.12094
20	MERK	2021	29282648000	166749000	5989000000	0.5	1.94427
21	PEHA	2021	-2769744000	24886120000	4136796300	0.5	1.10183
22	SOHO	2021	7542000000	23262000000	9365000000	0.33	2.46265
23	AALI	2022	288191000000	42577000000	86699000000	0.5	0.7676
24	BISI	2022	5824000000	79421000000	1473318965	0.33	1.51305
25	GOOD	2022	35644272539	13152172198	3097000000	0.33	3.18632
26	MYOR	2022	257365456314	65825203565	20064058999	0.40	2.9331
27	SSMS	2022	81712418000	11856023000	18280000000	0.33	1.54101
28	DVLA	2022	24278982000	1997580000	3700000000	0.5	1.62254
29	KAEF	2022	53462564000	74902952000	10530000000	0.5	0.83722
30	KLBF	2022	363972726800	293319833903	21155732123	0.57	3.78517
31	MERK	2022	6350794000	288159000	5740000000	0.5	2.32103
32	PEHA	2022	-2903459000	27300571000	4349247279	0.5	0.89126
33	SOHO	2022	10822000000	22396000000	1248000000	0.33	1.99622
34	AALI	2023	220031000000	50684000000	111026000000	0.50	0.69
35	BISI	2023	38777000000	90425000000	1081462400	0.50	1.43
36	GOOD	2023	187930126982	16536464365	2964000000	0.33	2.61
37	MYOR	2023	497865330776	69092023601	39493684050	0.40	2.69
38	SSMS	2023	28161694000	14745015000	35210000000	1.00	1.67
39	DVLA	2023	45038054000	2791373000	1200000000	0.50	1.23
40	KAEF	2023	50599172000	127880564000	10724000000	0.29	0.98
41	KLBF	2023	344183806226	329621039815	12500000000	0.33	2.90
42	MERK	2023	15334640000	541774000	2720600000	0.50	2.12
43	PEHA	2023	13144115000	30410187000	3502779788	0.50	0.87
44	SOHO	2023	6458000000	22606000000	1473000000	0.33	1.83

Lampiran 3 Tabulasi Data Penelitan Untuk Kinerja Keuangan

No	Kode	Tahun	TI	R&D	CSR	GCG	FP
1	AALI	2020	255047000000	28582000000	71632000000	0.6	0.04644
2	BISI	2020	13649000000	62047000000	738916500	0.33	0.11213
3	GOOD	2020	381520648036	8361951033	1227000000	0.4	0.08468
4	MYOR	2020	1940316068982	46836341382	17904770541	0.4	0.18615
5	SSMS	2020	55797200000	3745811000	18720000000	0.5	0.11925
6	DVLA	2020	29167631000	1746949000	8015595635	0.43	0.1222
7	KAEF	2020	143196019000	42062745000	12895000000	0.25	0.00287
8	KLBF	2020	410007707531	285054653892	87800000000	0.43	0.15319
9	MERK	2020	19606598000	188761000	5989000000	0.5	0.11736
10	PEHA	2020	33047214000	23611430000	4136796300	0.5	0.06568
11	SOHO	2020	8226000000	18124000000	9365000000	0.50	0.07806
12	AALI	2021	399268000000	28167000000	86699000000	0.5	0.09765
13	BISI	2021	14088000000	65426000000	1473318965	0.33	0.13966
14	GOOD	2021	201193594791	9666103457	3097000000	0.4	0.16255
15	MYOR	2021	648052392028	50531546617	20064058999	0.4	0.10661
16	SSMS	2021	221587692000	7213856000	18280000000	0.5	0.25
17	DVLA	2021	80113066000	1562666000	3700000000	0.33	0.10626
18	KAEF	2021	511782342000	67896034000	10530000000	0.5	0.04008
19	KLBF	2021	205401224809	290760910499	21155732123	0.43	0.15198
20	MERK	2021	29282648000	166749000	5740000000	0.5	0.19247
21	PEHA	2021	-2769744000	24886120000	4349247279	0.5	0.01525
22	SOHO	2021	7542000000	23262000000	1248000000	0.33	0.24956
23	AALI	2022	288191000000	42577000000	111026000000	0.5	0.08057
24	BISI	2022	5824000000	79421000000	1081462400	0.33	0.17154
25	GOOD	2022	35644272539	13152172198	2964000000	0.33	0.15567
26	MYOR	2022	257365456314	65825203565	39493684050	0.40	0.1535
27	SSMS	2022	81712418000	11856023000	35210000000	0.33	0.2868
28	DVLA	2022	24278982000	1997580000	1200000000	0.5	0.10642
29	KAEF	2022	53462564000	74902952000	10724000000	0.5	-0.01175
30	KLBF	2022	363972726800	293319833903	12500000000	0.57	0.15613
31	MERK	2022	6350794000	288159000	2720600000	0.5	0.23749
32	PEHA	2022	-2903459000	27300571000	3502779788	0.5	0.03549
33	SOHO	2022	10822000000	22396000000	1473000000	0.33	0.14707
34	AALI	2023	220031000000	50684000000	88526000000	0.50	0.04822
35	BISI	2023	38777000000	90425000000	1223460618	0.50	0.17284
36	GOOD	2023	187930126982	16536464365	3430000000	0.33	0.15386
37	MYOR	2023	497865330776	69092023601	1558857920	0.40	0.21233

38	SSMS	2023	28161694000	14745015000	34150000000	1.00	0.17288
39	DVLA	2023	45038054000	2791373000	800000000	0.50	0.10420
40	KAEF	2023	50599172000	127880564000	13343000000	0.29	-0.28493
41	KLBF	2023	344183806226	329621039815	14800000000	0.33	0.12017
42	MERK	2023	15334640000	541774000	4625120000	0.50	0.22395
43	PEHA	2023	13144115000	30410187000	4472078058	0.50	0.00780
44	SOHO	2023	6458000000	22606000000	405000000	0.33	0.15478

Lampiran 4. Deskriptif Statistik

	Minimum	Maximum	Mean	Std. Deviation
TI	- 2,903,459,000	1,940,316,068,982	183,440,919,223	317,999,035,888
R&D	166,749,000	329,621,039,815	56,324,330,985	83,175,620,301
CSR (Y1)	503,000,000	111,026,000,000	19,491,255,262	29,105,892,343
CSR (Y2)	405000000	111026000000	18272488163	27691379422
GCG	0.25000	1.00000	0.44396	0.12052
TobinsQ	0.68644	3.78517	1.88662	0.83876
ROE	- 0.28493	0.28680	0.11830	0.09340
TI*GCG	- 1,451,729,500	776,126,427,593	79,357,082,280	131,127,976,907
R&D*GCG	83,374,500	167,192,305,325	24,027,144,419	36,693,003,493
CSR*GCG (Y1)	238,018,588	55,513,000,000	9,471,126,842	14,824,925,124
CSR*GCG (Y2)	134,986,500	55,513,000,000	8,934,813,669	14,330,542,612

Lampiran 5. Uji Asumsi Klasik

1.Uji Normalitas

a. Dependent variable FV

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	Unstandardized Residual	Unstandardized Residual
N		44	44	44
Normal Parameters[a,b]	Mean	.0000000	.0000000	.0000000
	Std. Deviation	.66537097	.66311219	.58508565

Most Extreme Differences	Absolute	.099	.096	.076
	Positive	.099	.096	.057
	Negative	-.048	-.056	-.076
Test Statistic		.099	.096	.076
Asymp. Sig. (2-tailed)		.200[c,d]	.200[c,d]	.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.

b. Dependent variable FP

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	Unstandardized Residual	Unstandardized Residual
N		44	44	44
Normal Parameters[a,b]	Mean	.0000000	.0000000	.0000000
	Std. Deviation	.09198503	.09161302	.08875674
Most Extreme Differences	Absolute	.121	.115	.111
	Positive	.088	.085	.076
	Negative	-.121	-.115	-.111
Test Statistic		.121	.115	.111
Asymp. Sig. (2-tailed)		.109[c]	.169[c]	.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.

2. Uji Multikoleaniritas

Variabel	Model 1	Model 2
Dependent variable FV		
IT	1.050892	1.058158
R&D	1.179395	1.228672
CSR	1.18391	1.307265
GCG		1.116995
Dependent variable FP		
IT	1.079664	1.089849
R&D	1.064951	1.085937
CSR	1.076744	1.175905
GCG		1.104696

3. **Uji Heteroskedastisitas**

a. **Dependent variable FV**

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.522	.077		6.767	.000
	IT	-1.269E-13	.000	-.108	-.685	.497
	R&D	1.122E-12	.000	.249	1.496	.143
	CSR	-9.473E-13	.000	-.074	-.441	.662

a. Dependent Variable: ABS1

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.603	.413		1.459	.153
	IT	3.199E-12	.000	2.884	1.391	.173
	R&D	-3.936E-12	.000	-.928	-.937	.355
	CSR	2.097E-13	.000	.017	.014	.989
	GCG	-.222	.941	-.076	-.236	.815
	x1M	-8.281E-12	.000	-3.079	-1.463	.152
	x2M	8.826E-12	.000	.918	.904	.372
	x3M	3.472E-12	.000	.146	.111	.912

a. Dependent Variable: ABS3

b. **Dependent variable FP**

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.067	.014		4.873	.000
	x1	-3.826E-14	.000	-.186	-1.159	.254
	x2	1.033E-13	.000	.131	.821	.417
	x3	-1.384E-13	.000	-.058	-.364	.718

a. Dependent Variable: ABS1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.029	.067		.432	.669
	x1	-2.458E-13	.000	-1.280	-.632	.531
	x2	1.225E-12	.000	1.662	1.751	.088
	x3	2.606E-12	.000	1.177	1.054	.299
	m	.092	.153	.181	.599	.553
	X1M	5.110E-13	.000	1.097	.532	.598
	X2M	-2.734E-12	.000	-1.636	-1.665	.105
	X3M	-5.904E-12	.000	-1.380	-1.145	.260

a. Dependent Variable: ABS3

Lampiran 6. Uji Hipotesis

1. Koefisien Determinasi

a. Dependent variable FV

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.609^a	.371	.324	.68987

a. Predictors: (Constant), CSR, IT, R&D

b. Dependent Variable: TobinsQ

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.717^a	.513	.419	.63944

a. Predictors: (Constant), x3M, IT, R&D, GCG, x2M, CSR, x1M

b. Dependent Variable: TobinsQ

b. Dependent variable FP

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.173ᵃ	.030	-.043	.0953721

a. Predictors: (Constant), x3, x2, x1

b. Dependent Variable: ROE

Model Summaryᵇ

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.311ᵃ	.097	-.079	.0970028

a. Predictors: (Constant), X3M, x2, x1, m, X2M, x3, X1M

b. Dependent Variable: ROE

2. Uji T

a. Dependent variable FV

Coefficientsᵃ

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.596	.141		11.292	.000
TI	1.014E-12	.000	.384	2.990	.005
R&D	4.716E-12	.000	.468	3.433	.001
CSR	-8.238E-12	.000	-.286	-2.095	.043

a. Dependent Variable: TobinsQ

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.299	.718		3.202	.003
IT	1.190E-11	.000	4.512	2.979	.005
R&D	-1.694E-11	.000	-1.680	-2.322	.026
CSR	-1.921E-11	.000	-.667	-.743	.462
GCG	-1.517	1.634	-.218	-.928	.359
TI _GCG	-2.701E-11	.000	-4.222	-2.747	.009
R&D_GCG	5.071E-11	.000	2.218	2.991	.005
CSR_GCG	3.503E-11	.000	.619	.648	.521

a. Dependent Variable: TobinsQ

b. Dependent variable FP

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.122	.020		6.167	.000
TI	4.151E-14	.000	.142	.877	.386
R&D	-1.006E-13	.000	-.090	-.558	.580
CSR	-3.318E-13	.000	-.098	-.609	.546

a. Dependent Variable: ROE

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.115	.109		1.053	.299
TI	7.333E-13	.000	2.506	1.167	.251
R&D	-1.723E-12	.000	-1.534	-1.523	.136
CSR	-1.432E-13	.000	-.042	-.036	.972
GCG	.022	.248	.028	.089	.930
TI _GCG	-1.719E-12	.000	-2.423	-1.108	.275
*R&D*_GCG	3.864E-12	.000	1.518	1.456	.154
CSR_GCG	2.764E-13	.000	.042	.033	.974

a. Dependent Variable: ROE