Lampiran 1. Tabulasi Data

TABULASI DATA

No	Kode Perusahaan	Tahun	Ukuran perusahaan (X1) (Log)	Kebijakan Akuntansi (X2)	Kinerja keuangan (X3)	Nilai perusahaan (Y)
1	GGRM	2019	7864	88.45	21.40	0.47
2		2020	7819	125.84	13.10	0.25
3		2021	8996	171.71	9.50	0.19
4		2022	8856	346.16	4.80	0.23
5		2023	9245	180.77	8.70	0.19
6		2024	8493	98.08	1.60	0.04
7	HMSP	2019	5090	117.80	38.50	0.01
8		2020	4967	114.32	28.40	0.02
9		2021	5309	120.66	24.50	0.01
10		2022	5478	117.78	22.40	0.02
11		2023	5531	115.14	27.10	0.02
12		2024	5429	239.12	23.40	0.02
13	ITIC	2019	4478	538.72	2.63	0.04
14		2020	5050	722.43	2.19	0.05
15		2021	5267	240.81	5.66	0.25
16		2022	5532	184.72	6.57	0.09
17		2023	5603	164.10	6.78	0.07
18		2024	6373	208.28	4.90	0.08
19	RMBA	2019	1700	225.18	0.61	0.06
20		2020	1246	197.68	46.72	0.06
21		2021	9393	428.64	0.14	0.06
22		2022	8880	216.86	14.15	0.06
23		2023	6029	364.41	7.27	0.05
24		2024	6083	147.38	5.38	0.05
25	WIIM	2019	1299	404.08	2.65	0.06
26		2020	1614	510.93	14.50	0.07
27		2021	1891	207.25	13.40	0.06
28		2022	2168	126.57	16.60	0.04
29		2023	2575	93.21	26.80	0.04
30		2024	3026	173.28	15.60	0.02

PERHITUNGAN
KEBIJAKAN AKUNTANSI (X2)

$$\text{Dividend Payout Ratio} = \frac{\text{Dividend tunai per lembar saham}}{\text{Laba bersih per lembar saham}} \times 100$$

Kebijakan Akuntansi (X2)					
No	Kode Perusahaan	Tahun	Total Dividen	Laba Bersih	(%)
1	GGRM	2019	5002	5655	88,45
2		2020	5002	3975	125,84
3		2021	5002	2913	171,71
4		2022	5002	1445	346,16
5		2023	5002	2767	180,77
6		2024	5002	5100	98,08
7	HMSP	2019	139	118	117,80
8		2020	846	740	114,32
9		2021	736	610	120,66
10		2022	636	540	117,78
11		2023	806	700	115,14
12		2024	1363	570	239,12
13	ITIC	2019	4703	873	538,72
14		2020	4703	651	722,43
15		2021	4703	1953	240,81
16		2022	4703	2546	184,72
17		2023	4703	2866	164,10
18		2024	4703	2258	208,28
19	RMBA	2019	313	139	225,18
20		2020	1447	732	197,68
21		2021	943	220	428,64
22		2022	566	261	216,86
23		2023	6093	1672	364,41
24		2024	1944	1319	147,38
25	WIIM	2019	5249	1299	404,08
26		2020	12431	2433	510,93
27		2021	1743	841	207,25
28		2022	1510	1193	126,57
29		2023	2223	2385	93,21
30		2024	24933	14389	173,28

NILAI PERUSAHAAN (Y)

$$PBV = \frac{\text{Harga Pasar per saham}}{\text{Nilai buku per lembar saham}}$$

Nilai Perusahaan (Y)					
No	Kode Perusahaan	Tahun	Harga saham	Nilai buku	PBV
1	GGRM	2019	5300	11380	0,47
2		2020	4100	16561	0,25
3		2021	2600	13787	0,19
4		2022	2762	12237	0,23
5		2023	2032	10759	0,19
6		2024	1327	34944	0,04
7	HMSP	2019	965	72979	0,01
8		2020	1505	65828	0,02
9		2021	860	60386	0,01
10		2022	710	37962	0,02
11		2023	895	35859	0,02
12		2024	635	33721	0,02
13	ITIC	2019	1340	37256	0,04
14		2020	1955	37804	0,05
15		2021	2600	10612	0,25
16		2022	1330	14075	0,09
17		2023	1130	16733	0,07
18		2024	1505	17889	0,08
19	RMBA	2019	1820	33000	0,06
20		2020	1820	30600	0,06
21		2021	1820	30600	0,06
22		2022	1820	30600	0,06
23		2023	1820	34400	0,05
24		2024	1820	35600	0,05
25	WIIM	2019	1510	26635	0,06
26		2020	1180	16007	0,07
27		2021	985	17564	0,06
28		2022	870	24450	0,04
29		2023	1775	48472	0,04
30		2024	700	29158	0,02

Lampiran 2. Hasil Olahan SPSS

Uji Descriptives

Descriptive Statistics

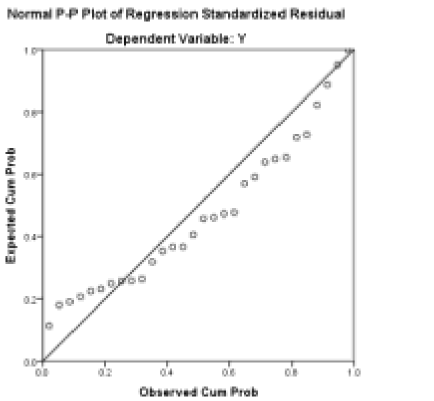
	N	Minimum	Maximum	Mean	Std. Deviation
X1	30	1246.00	9393.00	5376.1333	2565.23766
X2	30	88.45	722.43	233.0120	153.56265
X3	30	.14	46.72	13.8650	11.71914
Y	30	.01	.47	.0893	.10062
Valid N (listwise)	30				

Uji Asumsi Klasik

Uji Normalitas

NPar Tests

One-Sample Kolmogorov-Smirnov Test



	Unstandardized Residual
	30
	.0000000
	.09049080
	.157
	.157
	-.133
	.107
	.156[c]

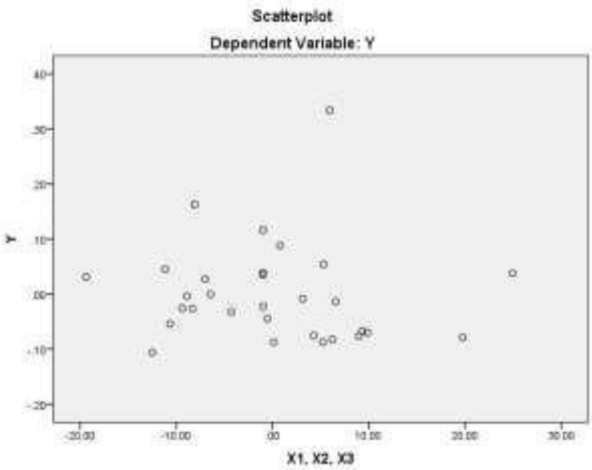
Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	.833	.178		4.679	.000		
	X1	1.533	.180	.691	8.516	.000	.837	1.195
	X2	.680	.150	.604	4.533	.000	.719	1.391
	X3	.601	.142	.584	4.232	.000	.668	1.496

a. Dependent Variable: Y

Uji Heteroskedastisitas



Uji Regresi Linear Berganda
Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2[b]	.	Enter

a. Dependent Variable: Y
b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.837[a]	.701	.598	.19557	1.773

a. Predictors: (Constant), X3, X1, X2
b. Dependent Variable: Y

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.056	3	.352	39.111	.000[b]
	Residual	.237	26	.009		
	Total	1.294	29			

a. Dependent Variable: Y
b. Predictors: (Constant), X3, X1, X2

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.833	.178		4.679	.000
	X1	1.533	.180	.691	8.516	.000
	X2	.680	.150	.604	4.533	.000
	X3	.601	.142	.584	4.232	.000

a. Dependent Variable: Y