

LAMPIRAN

1. Pengambilan Sampel

NO	KODE	Nama Perusahaan	2020	2021	2022	SELEKSI	MEMBAGIKAN DEVIDEN	SAMPEL
1	ADES	Akasha Wira International Tbk	√	√	√	ADES		
2	AISA	Tiga Pilar Sejahtera Food Tbk	√	-	√			
3	ALTO	Tri Banyan Tirta Tbk	√	√	√	ALTO		
4	BTEK	Bumi Teknokultura Unggul Tbk	√	√	√	BTEK		
5	BUDI	Budi Starch & Sweetener Tbk	√	√	√	BUDI		
6	CAMP	Campina Ice Cream Industry Tbk	√	√	√	CAMP	√	CAMP
7	CEKA	Wilmar Cahaya Indonesia Tbk	√	√	√	CEKA	√	CEKA
8	CLEO	Sariguna Primatirta Tbk	√	√	√	CLEO	√	CLEO
9	COCO	Wahana Interfood Nusantara Tbk	√	√	√	COCO		
10	DLTA	Delta Djakarta Tbk	√	√	√	DLTA	√	DLTA
11	DMND	Diamond Food Indonesia Tbk	√	-	-			
12	ENZO	Moreno Abadi Perkasa Tbk	√	√	√	ENZO		
13	FOOD	Sentra Food Indonesia Tbk	√	√	√	FOOD		
14	GOOD	Garudafood Putra Putri Jaya Tbk	√	√	√	GOOD	√	GOOD
15	HOKI	Buyung Poetra Sambada Tbk	√	√	√	HOKI		
16	ICBP	Indofood CBP Sukses Makmur T	√	√	√	ICBP		
17	IJKP	Inti Agri Resources Tbk	√	-	-			
18	IKAN	Era Mandiri Cemerlang Tbk	√	√	√	IKAN		
19	INDF	Indofood Sukses Makmur Tbk	√	√	√	INDF		
20	KEJU	Mulia Boga Raya Tbk	√	√	√	KEJU	√	KEJU
21	MLBI	Multi Bintang Indonesia Tbk	√	√	√	MLBI	√	MLBI
22	MYOR	Mayora Indah Tbk	√	√	√	MYOR	√	MYOR
23	PANI	Pratama Abadi Nusa Industri Tbk	√	√	√	PANI		
24	PCAR	Prima Cakrawala Abadi Tbk	√	-	-			
25	PMMP	Panca Mitra Multiperdana Tbk	√	√	√	PMMP		
26	PSDN	Prasidha Aneka Niaga Tbk	√	√	√	PSDN		
27	ROTI	Nippon Indosari Corpindo Tbk	√	√	√	ROTI	√	ROTI
28	SKBM	Sekar Bumi Tbk	√	√	√	SKBM	√	SKBM
29	SKLT	Sekar Laut Tbk	√	√	√	SKLT	√	SKLT
30	STTP	Siantar Top Tbk	√	√	√	STTP		
31	TBLA	Tunas Baru Lampung Tbk	√	√	√	TBLA	√	TBLA
32	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	√	√	√	ULTJ	√	ULTJ
						TOTAL	28	13

2. Kriteria Sampel

No	Kriteria	Jumlah
1	Perusahaan Sub sector makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2020-2022	28
2	Perusahaan yang tidak membayar deviden pada tahun 2020-2022	(15)
3	Perusahaan yang membayar deviden pada tahun 2020-2022	13
	Jumlah sample	13

No	Kode	2020	2021	2022	Rata-Rata Y
1	CAMP	1.85	1.36	1.91	0.00
2	CEKA	0.84	0.81	0.76	0.80
3	DLTA	3.45	2.96	3.06	3.16
4	GOOD	3.24	6.37	5.78	5.13
5	MLBI	13.99	15.69	17.98	15.88
6	MYOR	5.38	4.02	4.36	4.58
7	ROTI	0.45	0.40	0.27	0.37
8	SKLT	2.66	3.09	2.28	2.67
9	ULTJ	3.48	3.18	2.63	3.10
10	CLEO	21.74	1.90	2.07	8.57
11	KEJU	8.63	9.63	11.63	9.96
12	SKBM	0.48	0.61	0.64	0.58
13	TBLA	1.66	1.55	1.28	1.49

No	Kode	2020	2021	2022	Rata-Rata X2
1	CAMP	-1.32466E+36	-1.54876E+36	-1.2593E+36	-1.37757E+36
2	CEKA	-3.36412E+36	-4.40777E+36	-5.08338E+36	-4.28509E+36
3	DLTA	2.3752E+29	4.48137E+29	4.67334E+29	3.8433E+29
4	GOOD	-2.36642E+38	-2.39001E+38	-3.0837E+38	-2.61338E+38
5	MLBI	1.18718E+25	1.56222E+25	2.53174E+25	1.76038E+25
6	MYOR	-9.9062E+39	-5.14976E+39	-5.82026E+39	-6.95874E+39
7	ROTI	-8.60471E+37	-6.9599E+37	-6.39096E+37	-7.31852E+37
8	SKLT	-3.32047E+35	-5.43038E+35	-7.89681E+35	-5.54922E+35
9	ULTJ	1.88096E+26	9.13174E+25	8.55281E+25	1.21647E+26
10	CLEO	-2.13583E+36	-2.27539E+36	-4.55306E+36	-2.98809E+36
11	KEJU	-2.31614E+35	-3.74889E+35	-5.65163E+35	-3.90556E+35
12	SKBM	-5.1826E+36	-7.3148E+36	-8.28948E+36	-6.92896E+36
13	TBLA	-5.46425E+39	-6.81647E+39	-8.18097E+39	-6.82056E+39

No	Kode	2020	2021	2022	Rata-Rata X3
1	CAMP	7%	35%	20%	21%
2	CEKA	100%	100%	100%	100%
3	DLTA	390%	250%	300%	313%
4	GOOD	28%	18%	6%	17%
5	MLBI	470%	475%	480%	475%
6	MYOR	30%	52%	21%	34%
7	ROTI	25%	48%	60%	44%
8	SKLT	15%	15%	48%	26%
9	ULTJ	12%	85%	25%	41%
10	CLEO	2%	3%	1%	80%
11	KEJU	33%	80%	75%	63%
12	SKBM	24%	12%	35%	24%
13	TBLA	25%	25%	40%	30%

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Aset tidak berwujud	39	-13743092186819	6482418263	2260930937596,64	3245698661767,202
Kinerja keuangan	39	81809700000000 00000000000000 00000000000000 000,00000	4,67334E+034	849305670540009 100000000000000 00000000000000,0 000000	2,15590761E+044
kebijakan keuangan	39	1000000	475000000	89689230,77	133373519,710
nilai perusahaan	39	27	2174	446,33	518,075
Valid N (listwise)	39				

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		39
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	452,81151826
	Absolute	,182
Most Extreme Differences	Positive	,182
	Negative	-,111
Kolmogorov-Smirnov Z		1,134
Asymp. Sig. (2-tailed)		,153

a. Test distribution is Normal.

b. Calculated from data.

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	276,616	117,164		2,361	,024		
1 Aset tidak berwujud	-1,187E-011	,000	-,074	-,347	,731	,474	2,111
Kinerja keuangan	2,861E-043	,000	,119	,572	,571	,504	1,984
kebijakan keuangan	1,864E-006	,000	,480	3,096	,004	,909	1,100

a. Dependent Variable: nilai perusahaan

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	309,229	79,705		3,880	,000		
Aset tidak berwujud	1,178E-011	,000	,116	,506	,616	,474	2,111
Kinerja keuangan	2,411E-043	,000	,158	,709	,483	,504	1,984
kebijakan keuangan	4,914E-007	,000	,199	1,200	,238	,909	1,100

a. Dependent Variable: RES2

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	276,616	117,164		2,361	,024		
1 Aset tidak berwujud	-1,187E-011	,000	-,074	-,347	,731	,474	2,111
Kinerja keuangan	2,861E-043	,000	,119	,572	,571	,504	1,984
kebijakan keuangan	1,864E-006	,000	,480	3,096	,004	,909	1,100

a. Dependent Variable: nilai perusahaan

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,486 ^a	,236	,171	471,819

a. Predictors: (Constant), kebijakan keuangan, Kinerja keuangan, Aset tidak berwujud

b. Dependent Variable: nilai perusahaan