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1. Daftar Perusahaan Sampel

No	Kode Perusahaan	Nama Perusahaan
1	ADES	Akasha Wira Internasional Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	ALTO	Tri BanyanTirta 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 Resource Tbk
10	INDF	Indofood Sukses Makmur Tbk
11	MLBI	Multi Bintang Indonesia Tbk
12	MYOR	Mayora Indah Tbk
13	PSDN	Prasidha Aneka Niaga Tbk
14	ROTI	Nippon Industri Corpindo Tbk
15	SKBM	Sekar Bumi Tbk
16	SKLT	Sekar Laut Tbk
17	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk

Sumber www.idx.co.id

2. Item-Item Pengungkapan Modal Intelektual

Human Capital	Structural Capital	Relational/Customer Capital
1. Jumlah karyawan 2. Level pendidikan 3. Kualifikasi karyawan 4. Pengetahuan karyawan 5. Kompetensi karyawan 6. Inisiasi, Motivasi dan Dedikasi 7. Kerjasama Tim 8. Produktivitas 9. Kesehatan dan keselamatan kerja	10. Visi Misi perusahaan 11. Kode etik 12. Hak cipta & hak paten 13. Filosofi manajemen 14. Proses Manajemen 15. Sistem Informasi 16. <i>Corporate Governance</i> 17. Struktur permodalan	18. Merk 19. Konsumen 20. Nama perusahaan 21. Penghargaan 22. Sertifikasi 23. Strategi pemasaran 24. Pangsa pasar 25. Aktivitas lingkungan

Sumber : (Stephani, 2011)

3. TABULASI

KODE	NAMA PERUSAHAAN	TAHUN	TOBIN'S Q	ICD	FD
ADES	Akasha Wira Internasional Tbk	2015	0.98	0.64	0.00
ADES	Akasha Wira Internasional Tbk	2016	0.85	0.64	0.00
ADES	Akasha Wira Internasional Tbk	2017	0.76	0.68	0.00
ADES	Akasha Wira Internasional Tbk	2018	0.66	0.72	0.00
ADES	Akasha Wira Internasional Tbk	2019	0.63	0.72	0.00
AISA	Tiga Pilar Sejahtera Food Tbk	2015	0.50	0.72	0.00
AISA	Tiga Pilar Sejahtera Food Tbk	2016	0.57	0.72	0.00
AISA	Tiga Pilar Sejahtera Food Tbk	2017	0.71	0.72	0.00
AISA	Tiga Pilar Sejahtera Food Tbk	2018	1.97	0.72	0.00
AISA	Tiga Pilar Sejahtera Food Tbk	2019	3.64	0.72	0.00

ALTO	Tri Banyan Tirta Tbk	2015	6.12	0.76	1.00
ALTO	Tri Banyan Tirta Tbk	2016	6.57	0.76	0.00
ALTO	Tri Banyan Tirta Tbk	2017	4.54	0.76	0.00
ALTO	Tri Banyan Tirta Tbk	2018	4.61	0.76	0.00
ALTO	Tri Banyan Tirta Tbk	2019	4.46	0.76	0.00
BTEK	Bumi Teknokultura Unggul Tbk	2015	2.83	0.80	1.00
BTEK	Bumi Teknokultura Unggul Tbk	2016	1.80	0.80	1.00
BTEK	Bumi Teknokultura Unggul Tbk	2017	1.61	0.80	1.00
BTEK	Bumi Teknokultura Unggul Tbk	2018	1.62	0.80	1.00
BTEK	Bumi Teknokultura Unggul Tbk	2019	0.87	0.80	1.00
BUDI	Budi Starch & Sweetener Tbk	2015	1.07	0.84	1.00
BUDI	Budi Starch & Sweetener Tbk	2016	1.57	0.84	1.00
BUDI	Budi Starch & Sweetener Tbk	2017	1.68	0.84	1.00
BUDI	Budi Starch & Sweetener Tbk	2018	1.48	0.84	1.00
BUDI	Budi Starch & Sweetener Tbk	2019	1.02	0.84	1.00
CEKA	Wilmar Cahaya Indonesia Tbk	2015	0.40	0.76	1.00
CEKA	Wilmar Cahaya Indonesia Tbk	2016	0.17	0.76	1.00
CEKA	Wilmar Cahaya Indonesia Tbk	2017	0.19	0.76	1.00
CEKA	Wilmar Cahaya Indonesia Tbk	2018	0.17	0.76	1.00
CEKA	Wilmar Cahaya Indonesia Tbk	2019	0.13	0.76	1.00
DLTA	Delta Djakarta Tbk	2015	3.32	0.76	0.00
DLTA	Delta Djakarta Tbk	2016	2.62	0.76	0.00
DLTA	Delta Djakarta Tbk	2017	3.10	0.76	0.00
DLTA	Delta Djakarta Tbk	2018	2.13	0.76	0.00
DLTA	Delta Djakarta Tbk	2019	3.06	0.76	0.00
ICBP	Indofood CBP Sukses Makmur Tbk	2015	2.82	0.80	0.00
ICBP	Indofood CBP Sukses Makmur Tbk	2016	3.28	0.80	0.00
ICBP	Indofood CBP Sukses Makmur Tbk	2017	3.12	0.80	0.00
ICBP	Indofood CBP Sukses Makmur Tbk	2018	3.47	0.80	0.00

ICBP	Indofood CBP Sukses Makmur Tbk	2019	3.24	0.80	0.00
IIKP	Inti Agri Resources Tbk	2015	3.35	0.68	1.00
IIKP	Inti Agri Resources Tbk	2016	2.41	0.68	1.00
IIKP	Inti Agri Resources Tbk	2017	3.55	0.68	1.00
IIKP	Inti Agri Resources Tbk	2018	2.71	0.68	1.00
IIKP	Inti Agri Resources Tbk	2019	4.11	0.68	1.00
INDF	Indofood Sukses Makmur Tbk	2015	0.56	0.84	1.00
INDF	Indofood Sukses Makmur Tbk	2016	0.96	0.84	1.00
INDF	Indofood Sukses Makmur Tbk	2017	0.86	0.84	1.00
INDF	Indofood Sukses Makmur Tbk	2018	0.82	0.84	1.00
INDF	Indofood Sukses Makmur Tbk	2019	0.83	0.84	1.00
MLBI	Multi Bintang Indonesia Tbk	2015	0.87	0.80	0.00
MLBI	Multi Bintang Indonesia Tbk	2016	1.11	0.80	0.00
MLBI	Multi Bintang Indonesia Tbk	2017	1.16	0.80	0.00
MLBI	Multi Bintang Indonesia Tbk	2018	1.18	0.80	0.00
MLBI	Multi Bintang Indonesia Tbk	2019	1.19	0.80	0.00
MYOR	Mayora Indah Tbk	2015	3.93	0.80	0.00
MYOR	Mayora Indah Tbk	2016	2.67	0.80	0.00
MYOR	Mayora Indah Tbk	2017	2.85	0.80	0.00
MYOR	Mayora Indah Tbk	2018	3.15	0.80	0.00
MYOR	Mayora Indah Tbk	2019	2.15	0.80	0.00
PSDN	Parsidha Aneka Niaga Tbk	2015	0.05	0.72	0.00
PSDN	Parsidha Aneka Niaga Tbk	2016	0.07	0.72	0.00
PSDN	Parsidha Aneka Niaga Tbk	2017	0.14	0.72	0.00
PSDN	Parsidha Aneka Niaga Tbk	2018	0.20	0.72	0.00
PSDN	Parsidha Aneka Niaga Tbk	2019	0.44	0.72	0.00
ROTI	Nippon Industri Corpindo Tbk	2015	2.63	0.84	1.00
ROTI	Nippon Industri Corpindo Tbk	2016	2.95	0.84	1.00
ROTI	Nippon Industri Corpindo Tbk	2017	1.29	0.84	1.00
ROTI	Nippon Industri Corpindo Tbk	2018	1.29	0.84	1.00
ROTI	Nippon Industri Corpindo Tbk	2019	1.34	0.84	1.00
SKBM	Sekar Bumi Tbk	2015	1.26	0.76	1.00
SKBM	Sekar Bumi Tbk	2016	0.71	0.76	1.00

SKBM	Sekar Bumi Tbk	2017	0.61	0.76	1.00
SKBM	Sekar Bumi Tbk	2018	0.30	0.76	1.00
SKBM	Sekar Bumi Tbk	2019	0.15	0.76	1.00
SKLT	Sekar Laut Tbk	2015	0.77	0.84	0.00
SKLT	Sekar Laut Tbk	2016	0.46	0.84	0.00
SKLT	Sekar Laut Tbk	2017	1.29	0.84	1.00
SKLT	Sekar Laut Tbk	2018	1.46	0.84	1.00
SKLT	Sekar Laut Tbk	2019	1.45	0.84	1.00
ULTJ	Ultra Jaya Milk Industry & Ttrading Company Tbk	2015	2.83	0.84	0.00
ULTJ	Ultra Jaya Milk Industry & Ttrading Company Tbk	2016	2.61	0.84	0.00
ULTJ	Ultra Jaya Milk Industry & Ttrading Company Tbk	2017	0.25	0.84	0.00
ULTJ	Ultra Jaya Milk Industry & Ttrading Company Tbk	2018	2.45	0.84	0.00
ULTJ	Ultra Jaya Milk Industry & Ttrading Company Tbk	2019	6.09	0.84	0.00

HASIL PENGUJIAN SPSS

1. Deskriptif Statistik

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Nilai Perusahaan	75	.05	4.61	1.6148	1.22603
Pengungkapan Modal Intelektual	75	.68	.84	.7883	.04593
Direktur Wanita	75	.00	1.00	.4400	.49973
Valid N (listwise)	75				

2. UJI ASUMSI KLASIK

a. Normalitas Sebelum Outlier

TANPA MODERASI

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.49141209
Most Extreme Differences	Absolute	.150
	Positive	.150
	Negative	-.120
Test Statistic		.150
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

DENGAN MODERASI

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.44907878
Most Extreme Differences	Absolute	.104
	Positive	.104
	Negative	-.074
Test Statistic		.104
Asymp. Sig. (2-tailed)		.023 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

b. Normalitas Setelah Outlier

TANPA MODERASI

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		75
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.21143249
Most Extreme Differences	Absolute	.186
	Positive	.186
	Negative	-.116
Test Statistic		.186
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

DENGAN MODERASI

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		75
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.07573301
Most Extreme Differences	Absolute	.083
	Positive	.083
	Negative	-.055
Test Statistic		.083
Asymp. Sig. (2-tailed)		.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.

3. Autokolinearitas

TANPA MODERASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.154 ^a	.024	.010	1.21970	.595

a. Predictors: (Constant), Pengungkapan Modal Intelektual (PMI)

b. Dependent Variable: Nilai Perusahaan (NP)

DENGAN MODERASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.480 ^a	.230	.209	1.09057	.659

a. Predictors: (Constant), Moderasi, Pengungkapan Modal Intelektual

b. Dependent Variable: Nilai Perusahaan

4. Multikolinearitas

TANPA MODERASI

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.623	2.438		-.666	.508		
	Pengungkapan Modal Intelektual (PMI)	4.107	3.087	.154	1.330	.188	1.000	1.000

a. Dependent Variable: Nilai Perusahaan (NP)

DENGAN MODERASI

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-5.840	2.382		2.452	.017		
Pengungkapan Modal Intelektual	10.151	3.084	.380	3.291	.002	.801	1.248
Moderasi	-1.536	.349	-.508	4.394	.000	.801	1.248

a. Dependent Variable: Nilai Perusahaan

5. Heteroskedastisitas

TANPA MODERASI

Correlations

			Pengungkapan Modal Intelektual	Unstandardized Residual
Spearman's rho	Pengungkapan Modal Intelektual	Correlation Coefficient	1.000	.071
		Sig. (2-tailed)	.	.545
		N	75	75
	Unstandardized Residual	Correlation Coefficient	.071	1.000
		Sig. (2-tailed)	.545	.
		N	75	75

DENGAN MODERASI

Correlations

			Moderasi	Unstandardized Residual
Spearman's rho	Moderasi	Correlation Coefficient	1.000	.062
		Sig. (2-tailed)	.	.596
		N	75	75
	Unstandardized Residual	Correlation Coefficient	.062	1.000
		Sig. (2-tailed)	.596	.
		N	75	75

UJI HIPOTESIS

1. Uji Regresi Linear Sederhana

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.623	2.438		-.666	.508
	Pengungkapan Modal Intelektual (PMI)	4.107	3.087	.154	1.330	.188

a. Dependent Variable: Nilai Perusahaan (NP)

2. Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.154 ^a	.024	.010	1.21970

a. Predictors: (Constant), Pengungkapan Modal Intelektual (PMI)

b. Dependent Variable: Nilai Perusahaan (NP)

3. MRA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.480 ^a	.230	.209	1.09057

a. Predictors: (Constant), Moderasi, Pengungkapan Modal Intelektual

b. Dependent Variable: Nilai Perusahaan

4. Uji f

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.600	2	12.800	10.762	.000 ^b
	Residual	85.633	72	1.189		
	Total	111.233	74			

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), Moderasi, Pengungkapan Modal Intelektual

5. Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.840	2.382		-2.452	.017
	Pengungkapan Modal Intelektual	10.151	3.084	.380	3.291	.002
	Moderasi	-1.536	.349	-.508	-4.394	.000

a. Dependent Variable: Nilai Perusahaan