

LAMPIRAN

LAMPIRAN 1

**NILAI PERUSAHAAN
PRICE BOOK VALUE**

$$PBV = \frac{\text{Harga Saham}}{\text{Nilai Buku Saham}}$$

Lampiran 1 Nilai Perusahaan

Kode	Tahun	Harga Saham	Nilai Buku	PBV
DVLA	2016	1.755	964	1,82
	2017	1.960	997	1,97
	2018	1.940	1.072	1,81
	2019	2.250	1.166	1,93
	2020	2.420	1.184	2,04
PYFA	2016	200	197	1,01
	2017	183	203	0,90
	2018	189	222	0,85
	2019	198	233	0,85
	2020	975	295	3,31
SIDO	2016	520	184	2,83
	2017	545	193	2,82
	2018	840	194	4,34
	2019	1.275	204	6,24
	2020	805	107	7,50
KLBF	2016	1.515	266	5,70
	2017	1.690	296	5,70
	2018	1.520	326	4,66
	2019	1.620	356	4,55
	2020	1.480	390	3,80
MERK	2016	9.200	1.301	7,07
	2017	8.500	1.374	6,19
	2018	4.300	1.157	3,72
	2019	2.850	1.326	2,15
	2020	3.280	1.368	2,40

LAMPIRAN 2
INVESTMENT OPPORTUNITY SET
MARKET TO BOOK VALUE OF ASSETS

$$\text{MBVA} = \frac{(\text{Total Asset} - \text{Total Ekuitas}) + (\text{Jumlah Saham Beredar} \times \text{Closing Price})}{\text{Total Asset}}$$

Lampiran 2 Investment opportunity set

Kode	Tahun	Saham Beredar	Closing Price	Total Aset	Total Equity	MBVA
DVLA	2016	1.120.000.000	1.755	1.531.365.558.000	1.079.579.612.000	451.785.946.001
	2017	1.120.000.000	1.960	1.640.886.147.000	1.116.300.069.000	524.586.078.001
	2018	1.120.000.000	1.940	1.682.821.739.000	1.200.261.863.000	482.559.876.001
	2019	1.120.000.000	2.250	1.829.960.714.000	1.306.078.988.000	523.881.726.001
	2020	1.120.000.000	2.420	1.986.711.872.000	1.326.287.143.000	660.424.729.001
PYFA	2016	535.080.000	200	167.062.796.000	105.508.790.000	61.554.006.001
	2017	535.080.000	183	159.563.931.041	108.856.000.711	50.707.930.331
	2018	535.080.000	189	187.057.163.854	118.927.560.800	68.129.603.055
	2019	535.080.000	198	190.786.208.250	124.725.993.563	66.060.214.688
	2020	535.080.000	975	228.575.380.866	157.631.750.155	70.943.630.713
SIDO	2016	15.000.000.000	520	2.987.614.000.000	2.757.885.000.000	229.729.000.003
	2017	15.000.000.000	545	3.158.198.000.000	2.895.865.000.000	262.333.000.003
	2018	15.000.000.000	840	3.337.628.000.000	2.902.614.000.000	435.014.000.004
	2019	15.000.000.000	1.275	3.536.898.000.000	3.064.707.000.000	472.191.000.005
	2020	30.000.000.000	805	3.849.516.000.000	3.221.740.000.000	627.776.000.006
KLBF	2016	46.875.122.110	1.515	15.226.009.210.657	12.463.847.141.085	2.762.162.069.577
	2017	46.875.122.110	1.690	16.616.239.416.335	13.894.031.782.689	2.722.207.633.651
	2018	46.875.122.110	1.520	18.146.206.145.369	15.294.594.796.354	2.851.611.349.019
	2019	46.875.122.110	1.620	20.264.726.862.584	16.705.582.476.031	3.559.144.386.557
	2020	46.875.122.110	1.480	22.564.300.317.374	18.276.082.144.080	4.288.218.173.297
MERK	2016	448.000.000	9.200	743.934.894.000	582.672.469.000	161.262.425.006
	2017	448.000.000	8.500	847.006.544.000	615.437.441.000	231.569.103.004
	2018	448.000.000	4.300	1.263.113.689.000	518.280.401.000	744.833.288.002
	2019	448.000.000	2.850	901.060.986.000	594.011.658.000	307.049.328.001
	2020	448.000.000	3.280	929.901.046.000	612.683.025.000	317.218.021.002

LAMPIRAN 3
CASH HOLDINGS

$$CH = \frac{\text{Kas dan Setara Kas}}{\text{Total Aset}} \times 100\%$$

Lampiran 3 Cash holdings

Kode	Tahun	Kas dan setara kas	Total Aset	CH
DVLA	2016	372.378.578.000	1.531.365.558	243,17
	2017	450.881.672.000	1.640.886.147	274,78
	2018	306.116.733.000	1.682.821.739	181,91
	2019	339.047.459.000	1.829.960.714	185,28
	2020	265.312.464.000	1.986.711.872	133,54
PYFA	2016	1.365.089.000	167.062.796	8,17
	2017	379.645.888	159.563.931	2,38
	2018	1.953.299.357	187.057.164	10,44
	2019	5.294.802.962	190.786.208	27,75
	2020	9.635.894.823	228.575.381	42,16
SIDO	2016	997.135.000.000	2.987.614.000.000	0,33
	2017	902.852.000.000	3.158.198.000.000	0,29
	2018	805.833.000.000	3.337.628.000.000	0,24
	2019	864.824.000.000	3.536.898.000.000	0,24
	2020	1.031.954.000.000	3.849.516.000.000	0,27
KLBF	2016	2.895.582.003.331	15.226.009.211	190,17
	2017	2.784.705.831.122	16.616.239.416	167,59
	2018	3.153.327.557.478	18.146.206.145	173,77
	2019	3.040.487.103.572	20.264.726.863	150,04
	2020	5.207.929.420.504	22.564.300.317	230,80
MERK	2016	114.436.004.000	743.934.894.000	0,15
	2017	59.465.257.000	847.006.544.000	0,07
	2018	403.188.662.000	1.263.113.689.000	0,32
	2019	161.465.802.000	901.060.986.000	0,18
	2020	134.725.309.000	929.901.046.000	0,14

LAMPIRAN 4
NET PROFIT MARGIN

$$\text{NPM} = \frac{\text{Laba bersih setelah pajak}}{\text{Total Penjualan}} \times 100\%$$

Lampiran 4 Net profit margin


Kode	Tahun	Laba bersih setelah pajak	Total penjualan	NPM
DVLA	2016	152.083.400.000	1.451.356.680.000	0,10
	2017	162.249.293.000	1.575.647.308.000	0,10
	2018	200.651.968.000	1.699.657.296.000	0,12
	2019	221.783.249.000	1.813.020.278.000	0,12
	2020	162.072.984.000	1.829.699.557.000	0,09
PYFA	2016	5.146.317.000	216.951.583.000	0,02
	2017	7.127.402.168	223.002.490.278	0,03
	2018	8.447.447.988	250.445.853.364	0,03
	2019	9.342.718.039	247.114.772.587	0,04
	2020	22.104.364.267	277.398.061.739	0,08
SIDO	2016	480.525.000.000	2.561.806.000.000	0,19
	2017	533.799.000.000	2.573.840.000.000	0,21
	2018	663.849.000.000	2.763.292.000.000	0,24
	2019	807.689.000.000	3.067.434.000.000	0,26
	2020	934.016.000.000	3.335.411.000.000	0,28
KLBF	2016	2.350.884.933.551	19.374.230.957.505	0,12
	2017	2.453.251.410.604	20.182.120.166.616	0,12
	2018	2.497.261.964.757	21.074.306.186.027	0,12
	2019	2.537.601.823.645	22.633.476.361.038	0,11
	2020	2.799.622.515.814	23.112.654.991.224	0,12
MERK	2016	153.842.847.000	1.034.806.890.000	0,15
	2017	144.677.294.000	1.156.648.155.000	0,13
	2018	37.377.736.000	611.958.076.000	0,06
	2019	78.256.797.000	744.634.530.000	0,11
	2020	71.902.263.000	655.847.125.000	0,11

LAMPIRAN 5

KARTU BIMBINGAN SKRIPSI

Lampiran 5 Kartu bimbingan skripsi

18 MAR 2022




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SEMESTER
Gasal / Genap

2021 / 2022

KARTU BIMBINGAN SKRIPSI



Nama Mahasiswa / NBI : Erinda Hidayatun Nikmah
 Nama Pembimbing : Dra. Cholis Hidayati, mpa, Ak, CA, CPA
 Judul Skripsi : Pengaruh Investment Opportunity Set Cash Holdings dan Net Profit Margin Terhadap Nilai Perusahaan Pada Perusahaan Sektor Kesehatan sub sektor farmasi yang terdaftar di BEI tahun 2016 - 2020
 Mulai Program Skripsi : Semester Thn. Ak. Selesai Bimbingan Tanggal.....

No.	HARI / TANGGAL	KONSENTRASI		PARAF
		BAB / HAL	KETERANGAN REVISI	
1.	18 Maret 2022	Pengajuan judul	Judul kurang spesifik (Revisi)	✓
2.	21 Maret 2022	Pengajuan judul	Revisi variabel yang dipakai terlalu umum	✓
3.	22 Maret 2022	Pengajuan judul	ACC Judul	✓
4.	29 Maret 2022	Bab I, II, III	Revisi BAB I dan II	✓
5.	01 April 2022		ACC BAB I, II, III	✓
6.	08 April 2022	Pengajuan Proposal	Proposal ACC	✓
7.	20 April '22	I, II, III	revisi	✓
8.	22 April '22	I	Acc	✓
9.	27 April '22	I, II, III	Acc	✓
10.	10 Mei '22	IV	revisi	✓
11.	14 Mei '22	IV	revisi	✓
12.	6 Juni '22	IV, V	revisi, V revisi	✓
13.	20 Juni '22	I - V	Acc, Abstraksi Acc	✓
14.	22 Juni '22	I - V	abstraksi Acc	✓

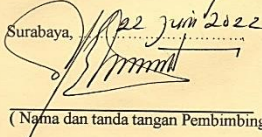
Perpanjangan I : _____

Semester : _____

Th. Ak. : _____

Paraf Kajur : _____

Surabaya, 22 Juni 2022



(Nama dan tanda tangan Pembimbing)

LAMPIRAN 6

HASIL UJI PLAGIASI

Lampiran 6 Hasil Uji Plagiasi

Pengaruh Investment Opportunity Set, Cash Holdings dan Net Profit Margin Terhadap Nilai Perusahaan Pada Perusahaan Sektor Kesehatan Sub Sektor Farmasi Yang Terdaftar di Bursa Efek Indonesia (BEI) Tahu

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