

## DAFTAR PUSTAKA

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# LAMPIRAN



Lampiran 1

## Kartu Bimbingan Skripsi

UNIVERSITAS 17 AGUSTUS 1945 (UNTAG) SURABAYA  
**FAKULTAS EKONOMI**  
Campus: Jl. Semolowaru 45 Surabaya 60118, Telp. (031) 8925295, 081291231 | [www.untag-sbu.ac.id](http://www.untag-sbu.ac.id)

U 4 MAR 2020  
**KARTU BIMBINGAN SKRIPSI**

**SEMESTER**  
**Gasal / Genap**  
**2019 / 2020**

**Nama Mahasiswa / NBI** : MOHAMAD BINTORO MARWA PUTRA 1.1218000273  
**Nama Pembimbing** : Dr. NEKKY RACHMIYATI, MM  
**Judul Skripsi** : Pengaruh Biaya Keuangan dan EVA (Economic Value Added) Terhadap Kinerja Keuangan pada Perusahaan Semen yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2018  
**Mulai Program Skripsi** : Semester .8. Thn. Ak. 2020 **Selesai Bimbingan Tanggal** .....

No.	HARI / TANGGAL	KONSENTRASI		PARAF
		BAB / HAL	KETERANGAN REVISI	
1	21/3 2020	I	Tambahkan Data Kinerja Keuangan dan Data Sim & Th.	/s
	23/3 2020	II	Tambahkan Jurnal penelitian Kriteria dan Peringkat Man Keuangan	/s
	30/3 2020	III	Teknik penulisan	/s
	12/4 2020	I, II, III	Acc	/s
	6/6 2020	IV & V	Revisi	/s
	11/6 2020	IV & V	Acc	/s
			Lanjutkan Dst. lsi, lampiran Daftar pustaka	/s

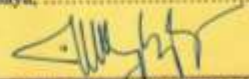
**Perpanjangannya** :

**Semester** :

**Th. Ak.** :

**Paraf Kajar** :

Surabaya, .....



( Nama dan tanda tangan Pembimbing )

## Lampiran 2

**PERHITUNGAN *RETURN* SAHAM PADA PERUSAHAAN  
SEKTOR SEMEN PERIODE 2014-2018**

KODE	Harga Saham (Rupiah)				Rumus
	SMBR	INTP	SMGR	WTON	
2013	330	20.000	14.150	500	$(Pt - Pt_{t-1}) / Pt_{t-1}$
2014	381	25.000	16.200	1.300	
2015	291	22.325	11.400	825	
2016	2.790	15.400	9.175	825	
2017	3.800	21.950	9.900	500	
2018	1.750	18.450	11.500	376	

Sumber data: Bursa Efek Indonesia (Data Diolah)

## Lampiran 3

**PERHITUNGAN *CURRENT RATIO* (CR) PADA PERUSAHAAN  
SEKTOR SEMEN PERIODE 2014-2018**

NO	KODE	TAHUN	AKTIVA LANCAR	HUTANG LANCAR	CR (%)	Rata-rata (%)
1	SMBR	2014	2,335,769,000,000	179,749,000,000	1299.46%	545.00%
		2015	1,938,567,000,000	255,995,000,000	757.27%	
		2016	838,232,000,000	292,238,000,000	286.83%	
		2017	1,123,602,000,000	668,828,000,000	168.00%	
		2018	1,358,329,000,000	636,408,000,000	213.44%	
2	INTP	2014	16,086,773,000,000	3,260,559,000,000	493.37%	423.71%
		2015	13,133,854,000,000	2,687,743,000,000	488.66%	
		2016	14,424,622,000,000	3,187,742,000,000	452.50%	
		2017	12,883,074,000,000	3,479,024,000,000	370.31%	
		2018	12,315,796,000,000	3,925,649,000,000	313.73%	
3	SMGR	2014	11,648,545,000,000	5,273,269,000,000	220.90%	171.95%
		2015	10,538,704,000,000	6,599,190,000,000	159.70%	
		2016	10,373,159,000,000	8,151,673,000,000	127.25%	
		2017	13,801,819,000,000	8,803,577,000,000	156.78%	
		2018	16,007,685,000,000	8,202,837,000,000	195.15%	
4	WTON	2014	2,127,039,000,000	1,509,531,000,000	140.91%	124.75%
		2015	2,454,909,000,000	1,793,465,000,000	136.88%	
		2016	2,439,937,000,000	1,863,794,000,000	130.91%	
		2017	4,351,377,000,000	4,216,314,000,000	103.20%	
		2018	5,870,714,000,000	5,248,086,000,000	111.86%	

Sumber data: Bursa Efek Indonesia (Data Diolah)

## Lampiran 4

**PERHITUNGAN *DEBT TO ASSET RATIO* (DAR) PADA PERUSAHAAN  
SEKTOR SEMEN PERIODE 2014-2018**

NO	KODE	TAHUN	TOTAL HUTANG	TOTAL AKTIVA	DAR (%)	Rata-rata (%)
1	SMBR	2014	209,114,000,000	2,926,361,000,000	7.15%	8,50
		2015	319,315,000,000	3,268,668,000,000	9.77%	
		2016	1,248,119,000,000	4,368,877,000,000	28.57%	
		2017	1,647,477,000,000	5,060,337,000,000	32.56%	
		2018	2,064,408,000,000	5,538,079,000,000	37.28%	
2	INTP	2014	4,100,172,000,000	28,884,973,000,000	14.19%	2,13
		2015	3,772,410,000,000	27,638,360,000,000	13.65%	
		2016	4,011,877,000,000	30,150,580,000,000	13.31%	
		2017	4,307,169,000,000	28,863,676,000,000	14.92%	
		2018	4,566,973,000,000	27,788,562,000,000	16.43%	
3	SMGR	2014	9,312,214,000,000	34,314,666,000,000	27.14%	2,11
		2015	10,712,321,000,000	38,153,119,000,000	28.08%	
		2016	13,652,505,000,000	44,226,896,000,000	30.87%	
		2017	19,022,617,000,000	49,068,650,000,000	38.77%	
		2018	18,419,594,000,000	51,155,890,000,000	36.01%	
4	WTON	2014	1,576,555,000,000	3,802,333,000,000	41.46%	1,74
		2015	2,192,672,000,000	4,456,098,000,000	49.21%	
		2016	2,171,845,000,000	4,662,320,000,000	46.58%	
		2017	4,320,041,000,000	7,067,976,000,000	61.12%	
		2018	5,744,966,000,000	8,881,778,000,000	64.68%	

Sumber data: Bursa Efek Indonesia (Data Diolah)

## Lampiran 5

**PERHITUNGAN *RETURN ON ASSETS* (ROA) PADA PERUSAHAAN  
SEKTOR SEMEN PERIODE 2014-2018**

NO	KODE	TAHUN	LABA BERSIH	TOTAL ASET	ROA (%)	Rata-rata (%)
1	SMBR	2014	328,336,000,000	2,926,361,000,000	11.22%	6.45%
		2015	354,180,000,000	3,268,668,000,000	10.84%	
		2016	259,091,000,000	4,368,877,000,000	5.93%	
		2017	146,648,000,000	5,060,337,000,000	2.90%	
		2018	76,075,000,000	5,538,079,000,000	1.37%	
2	INTP	2014	5,274,009,000,000	28,884,973,000,000	18.26%	11.49%
		2015	4,356,661,000,000	27,638,360,000,000	15.76%	
		2016	3,870,319,000,000	30,150,580,000,000	12.84%	
		2017	1,859,818,000,000	28,863,676,000,000	6.44%	
		2018	1,145,937,000,000	27,788,562,000,000	4.12%	
3	SMGR	2014	5,573,577,000,000	34,314,666,000,000	16.24%	9.55%
		2015	4,525,441,000,000	38,153,119,000,000	11.86%	
		2016	4,535,037,000,000	44,226,896,000,000	10.25%	
		2017	1,650,006,000,000	49,068,650,000,000	3.36%	
		2018	3,085,704,000,000	51,155,890,000,000	6.03%	
4	WTON	2014	322,404,000,000	3,802,333,000,000	8.48%	5.73%
		2015	171,784,000,000	4,456,098,000,000	3.86%	
		2016	281,568,000,000	4,662,320,000,000	6.04%	
		2017	340,459,000,000	7,067,976,000,000	4.82%	
		2018	486,640,000,000	8,881,778,000,000	5.48%	

Sumber data: Bursa Efek Indonesia (Data Diolah)

## Lampiran 6

**PERHITUNGAN *ECONOMIC VALUE ADDED* (EVA) PADA PERUSAHAAN  
SEKTOR SEMEN PERIODE 2014-2018**

NO	KODE	TAHUN	Laba Bersih	Invested Capital	WACC	EVA
1	SMBR	2014	328,336,000,000	496.304.573.000.000	41,90%	-96.117.805.562
		2015	354,180,000,000	552.423.892.000.000	25,64%	85.685.575.174
		2016	259,091,000,000	594.372.770.000.000	6,39%	135.092.789.006
		2017	146,648,000,000	67.678.753.000.000	3,29%	81.769.689.806
		2018	76,075,000,000	750.319.671.000.000	-0,02%	76.603.407.614
2	INTP	2014	5,274,009,000,000	733.099.762.000.000	28,96%	4.497.908.087.536
		2015	4,356,661,000,000	855.039.673.000.000	21,48%	3.728.448.202.105
		2016	3,870,319,000,000	910.063.409.000.000	20,40%	3.326.740.922.264
		2017	1,859,818,000,000	1.038.706.009.000.000	12,70%	1.520.767.182.312
		2018	1,145,937,000,000	1.124.700.847.000.000	7,88%	950.469.991.428
3	SMGR	2014	5,573,577,000,000	386.654.815.000.000	40,05%	3.718.418.304.238
		2015	4,525,441,000,000	416.573.708.000.000	37,18%	2,775.725.466.726
		2016	4,535,037,000,000	508.595.288.000.000	34,13%	2.454.855.711.501
		2017	1,650,006,000,000	603.031.880.000.000	20,02%	-514.663.252.338
		2018	3,085,704,000,000	709.330.084.000.000	19,88%	937.168.650.945
4	WTON	2014	322,404,000,000	184.237.348.000.000	9,75%	230.889.827.775
		2015	171,784,000,000	195.708.593.000.000	0,53%	165.068.267.348
		2016	281,568,000,000	188.057.412.000.000	-2,47%	310.701.537.019
		2017	340,459,000,000	174.086.730.000.000	-1,82%	358.240.816.428
		2018	486,640,000,000	178.257.092.000.000	-3,50%	534.542.318.587

Sumber data: Bursa Efek Indonesia (Data Diolah)



## Lampiran 7

## Hasil Output SPSS 23

## Hasil Statistik Deskriptif

## Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CR	20	1.03	13.00	3.1637	2.87561
DAR	20	.07	.65	.3060	.16645
ROA	20	.01	.18	.0831	.04858
LN_EVA	20	.00	29.13	27.2741	6.44603
RS	20	-.54	8.59	.4706	1.96406
Valid N (listwise)	20				

## Uji Asumsi Klasik

## Hasil Uji Normalitas

## Hasil Uji Kolmogorov-Smirnov (K-S)

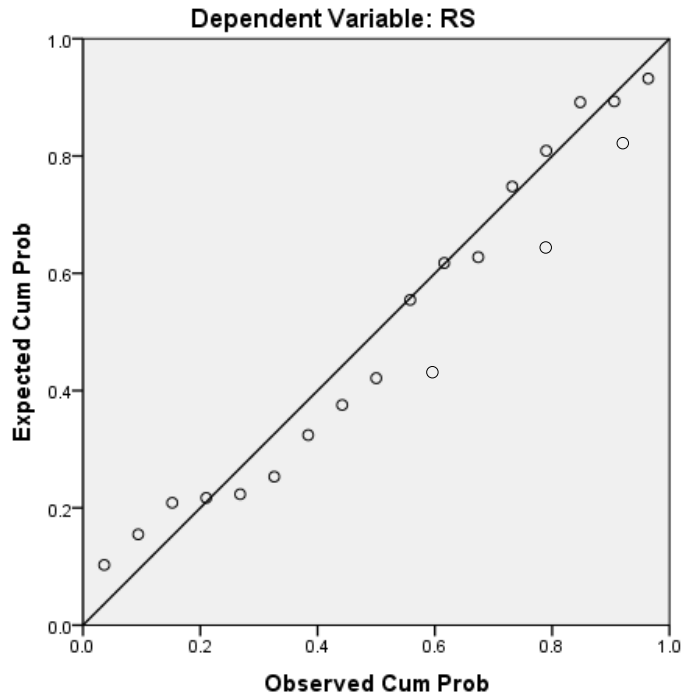
		Unstandardized Residual
N		20
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	1.78019438
Most Extreme Differences	Absolute	.291
	Positive	.291
	Negative	-.231
Kolmogorov-Smirnov Z		1.304
Asymp. Sig. (2-tailed)		.067 <sup>a,b</sup>

a. Test distribution is Normal.

b. Calculated from data.

### Hasil Uji Normalitas

Normal P-P Plot of Regression Standardized Residual



### Hasil Uji Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
CR	.657	1.523
DAR	.411	2.431
ROA	.807	1.239
LN_EVA	.617	1.621

a. Dependent Variable: RS

### Hasil Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	Durbin-Watson
1	1.922

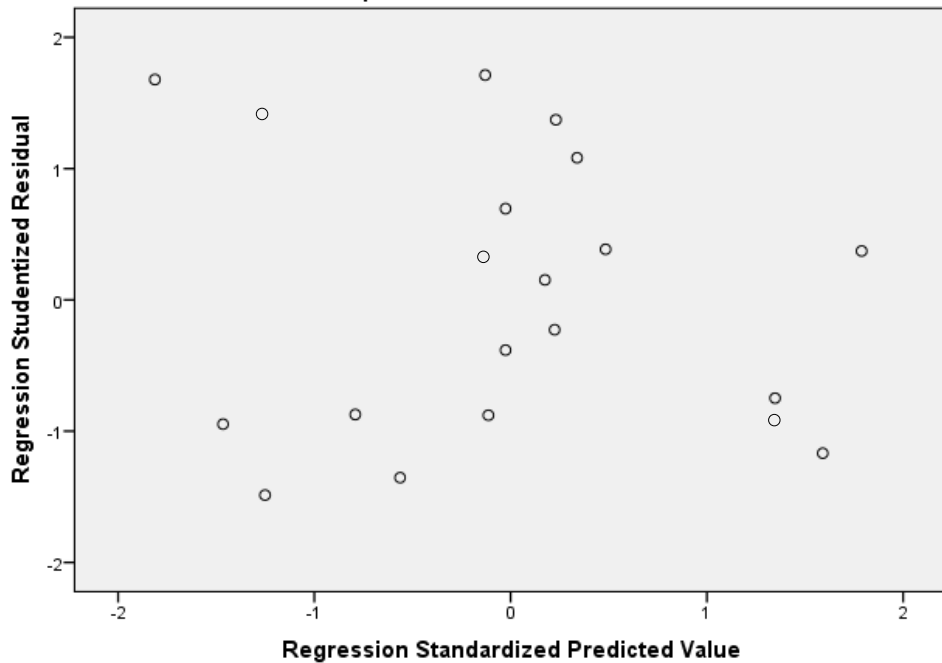
a. Predictors: (Constant), CR, DAR, ROA, LN\_EVA

b. Dependent Variable: RS

### Hasil Uji Heterokedastisitas

#### Scatterplot

Dependent Variable: RS



### Hasil Analisis Regresi Linier Berganda

		Coefficients <sup>a</sup>			
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	7.110	.409		.000
	CR	.129	.100	.038	.222
	DAR	.342	.069	.184	.000
	ROA	-.144	.128	-.030	.281
	LN_EVA	-.264	.009	-.878	.000

a. Dependent Variable: RS

### Hasil Uji F

ANOVA <sup>b</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	69.913	4	17.478	435.933	.000 <sup>a</sup>
	Residual	.481	12	.040		
	Total	70.394	16			

a. Predictors: (Constant), CR, DAR, ROA, EVA

b. Dependent Variable: RS

### Hasil Koefisien Determinasi

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.596 <sup>a</sup>	.492	.480	.20985	

a. Predictors: (Constant), RS, DAR, ROA, EVA

b. Dependent Variable: RS

**Hasil Uji t****Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.110	.409		17.386	.000
	CR	.129	.100	.038	1.287	.222
	DAR	.342	.069	.184	4.939	.000
	ROA	-.144	.128	-.030	-1.128	.281
	LN_EVA	-.264	.009	-.878	-28.883	.000

a. Dependent Variable: RS