

LAMPIRAN

LAMPIRAN 1 – DATA TABULASI

No	Nama Emiten	Tahun	X1	X2	X3	X4	Y
			ROA	DER	Ln	CR	PVB
1	Astra Agro Lestari Tbk.	2021	0,068	0,436	31,045	1,580	0,864
		2022	0,061	0,315	31,007	3,600	0,675
		2023	0,038	0,278	30,993	1,834	0,599
		2024	0,041	0,241	30,991	2,605	0,514
2	Akasha Wira International Tbk.	2021	0,259	0,345	27,897	2,509	2,001
		2022	0,282	0,233	28,129	3,201	3,171
		2023	0,242	0,205	28,366	4,117	3,299
		2024	0,248	0,194	28,623	4,043	2,377
3	Sumber Alfaria Trijaya Tbk.	2021	0,072	1,903	30,940	0,868	5,351
		2022	0,095	1,680	31,057	0,901	9,593
		2023	0,102	1,181	31,165	1,004	7,535
		2024	0,083	1,193	31,289	1,045	6,875
4	BISI International Tbk.	2021	0,122	0,148	28,773	7,133	1,463
		2022	0,153	0,118	28,858	8,800	1,574
		2023	0,153	0,132	28,992	7,336	1,393
		2024	0,049	0,072	28,922	13,396	1,062
5	Budi Starch & Sweetener Tbk.	2021	0,031	1,157	28,727	1,167	0,713
		2022	0,030	1,196	28,774	1,330	0,704
		2023	0,031	1,093	28,833	1,365	0,786
		2024	0,018	1,357	28,970	1,444	0,628
6	Wilmar Cahaya Indonesia Tbk.	2021	0,110	0,223	28,160	4,797	0,806
		2022	0,128	0,109	28,172	9,954	0,760
		2023	0,081	0,153	28,269	7,288	0,668
		2024	0,136	0,250	28,500	4,745	0,648
7	Charoen Pokphand Indonesia Tbk	2021	0,102	0,409	31,199	2,005	3,879
		2022	0,074	0,514	31,316	1,784	3,519
		2023	0,074	0,514	31,316	1,647	3,130
		2024	0,074	0,514	31,316	2,484	2,965
8	Central Proteina Prima Tbk.	2021	0,343	1,243	29,494	0,885	1,078
		2022	0,058	1,148	29,494	1,091	0,992
		2023	0,059	1,005	29,556	1,065	0,871
		2024	0,048	0,879	29,534	1,027	0,851
9	Delta Djakarta Tbk.	2021	0,144	0,296	27,900	5,745	2,964
		2022	0,176	0,306	27,899	5,529	3,064
		2023	0,165	0,293	27,820	5,417	3,025

		2024	0,127	0,316	27,743	6,048	2,025
10	Dharma Samudera Fishing Indust	2021	0,037	0,853	26,694	1,542	0,835
		2022	0,055	0,653	26,691	1,853	0,715
		2023	0,029	0,644	26,744	1,931	0,504
		2024	0,029	0,615	26,788	2,034	0,397
11	Dharma Satya Nusantara Tbk.	2021	0,142	0,952	30,249	1,251	0,837
		2022	1,965	0,882	28,060	1,069	0,644
		2023	0,150	0,820	30,415	1,001	0,662
		2024	0,178	0,759	30,488	1,145	1,017
12	Enseval Putera Megatrading Tbk	2021	0,069	0,421	29,906	2,937	1,068
		2022	0,066	0,461	29,949	2,770	0,974
		2023	0,063	0,501	30,025	2,601	0,961
		2024	0,064	0,516	30,072	2,536	0,869
13	Gudang Garam Tbk.	2021	0,082	0,517	32,130	2,091	0,989
		2022	0,044	0,531	32,115	1,904	0,599
		2023	0,080	0,519	32,158	1,832	0,643
		2024	0,022	0,372	32,073	2,285	0,413
14	Gozco Plantations Tbk.	2021	0,007	0,891	28,341	0,896	0,758
		2022	0,037	0,775	28,347	1,002	0,422
		2023	0,001	0,813	28,382	1,657	0,493
		2024	0,026	0,884	28,473	0,560	0,550
15	H.M. Sampoerna Tbk.	2021	0,134	0,819	31,603	1,881	2,371
		2022	0,115	0,945	31,634	1,685	2,383
		2023	0,146	0,852	31,644	1,719	3,485
		2024	0,122	0,915	31,625	1,561	2,605
16	Indofood CBP Sukses Makmur Tbk	2021	0,099	1,148	32,402	1,799	1,847
		2022	0,116	1,006	32,379	3,097	2,029
		2023	0,121	0,920	32,412	3,514	1,986
		2024	0,129	0,880	32,468	2,253	1,979
17	Indofood Sukses Makmur Tbk.	2021	0,094	1,061	32,820	1,341	0,638
		2022	0,109	0,927	32,826	1,786	0,631
		2023	0,105	0,857	32,860	1,917	0,564
		2024	0,114	0,851	32,938	2,150	0,620
18	PP London Sumatra Indonesia Tb	2021	0,165	0,163	30,103	6,184	0,793
		2022	0,141	0,135	30,150	7,197	0,633
		2023	0,104	0,103	30,158	9,525	0,535
		2024	0,152	0,102	30,259	10,498	0,530
19	Malindo Feedmill Tbk.	2021	0,011	1,488	29,324	1,256	0,814
		2022	0,005	1,616	29,380	1,169	0,750
		2023	0,011	1,412	29,339	1,184	0,539
		2024	0,091	0,820	29,314	1,651	0,651
20	Midi Utama Indonesia Tbk.	2021	0,043	2,795	29,476	0,687	3,820
		2022	0,058	2,476	29,563	0,763	4,309
		2023	0,066	0,990	29,683	0,947	3,675
		2024	0,054	1,035	29,798	0,938	3,350

21	Multi Bintang Indonesia Tbk.	2021	0,228	1,658	28,703	0,738	14,952
		2022	0,274	2,144	28,847	1,322	17,570
		2023	0,313	1,449	28,857	9,266	11,735
		2024	0,332	1,613	28,867	0,902	9,760
22	Mayora Indah Tbk.	2021	0,089	0,753	30,623	2,328	4,015
		2022	0,109	0,736	30,735	2,621	4,355
		2023	0,180	0,562	30,804	3,673	3,643
		2024	0,132	0,738	31,023	2,655	3,634
23	Nippon Indosari Corpindo Tbk.	2021	0,068	0,461	29,064	2,653	0,261
		2022	0,105	0,540	29,049	2,099	0,271
		2023	0,844	0,647	29,003	1,741	0,265
		2024	0,097	0,623	28,952	1,710	0,232
24	Millennium Pharmacon Internati	2021	0,008	4,091	27,819	1,135	0,731
		2022	0,017	4,413	27,969	1,131	1,634
		2023	0,020	4,904	28,126	1,125	0,725
		2024	0,010	5,272	28,203	1,106	0,595
25	Sampoerna Agro Tbk.	2021	0,084	1,121	29,908	1,092	0,789
		2022	0,101	0,959	29,958	1,323	0,730
		2023	0,044	0,826	29,940	1,234	0,663
		2024	0,065	0,723	30,001	1,264	0,627
26	Salim Ivomas Pratama Tbk.	2021	0,037	0,812	31,214	1,040	0,356
		2022	0,042	0,706	31,218	1,104	0,303
		2023	0,026	0,612	31,187	1,052	0,323
		2024	0,059	0,553	31,249	1,509	0,287
27	Sekar Laut Tbk.	2021	0,096	0,640	27,513	1,789	3,084
		2022	0,073	0,750	27,663	1,629	1,829
		2023	0,061	0,570	27,880	3,941	2,384
		2024	0,078	0,663	28,051	1,770	1,502
28	Smart Tbk.	2021	0,070	1,798	31,328	1,455	0,869
		2022	0,129	1,213	31,383	1,959	0,739
		2023	0,023	1,082	31,313	1,872	0,602
		2024	0,028	1,280	31,445	1,828	0,527
29	Sawit Sumbermas Sarana Tbk.	2021	0,110	1,268	30,259	2,391	1,383
		2022	0,132	1,168	30,268	1,033	1,901
		2023	0,029	4,935	30,100	1,057	4,111
		2024	0,072	3,069	30,096	1,109	3,012
30	Siantar Top Tbk.	2021	0,158	0,187	28,997	4,165	2,768
		2022	0,136	0,169	29,155	4,853	2,554
		2023	0,167	0,131	29,333	6,954	2,919
		2024	0,194	0,100	29,542	9,512	2,904
31	Tunas Baru Lampung Tbk.	2021	0,038	2,248	30,680	1,497	0,654
		2022	0,034	2,465	30,795	1,199	0,543
		2023	0,024	2,155	30,885	1,378	0,453
		2024	0,025	2,286	30,955	1,303	0,389
32		2021	0,141	0,933	28,856	2,328	3,704

	Tigaraksa Satria Tbk.	2022	0,114	1,043	29,061	2,057	3,144
		2023	0,097	1,075	29,150	1,964	2,692
		2024	0,086	1,016	29,174	2,057	2,376
33	Ultrajaya Milk Industry & Trad	2021	0,264	0,442	29,209	3,113	3,177
		2022	0,209	0,267	29,161	3,170	2,634
		2023	0,158	0,125	29,649	6,184	2,488
		2024	0,136	0,139	29,767	5,394	2,527
34	Bakrie Sumatera Plantations Tb	2021	0,014	0,647	29,742	0,113	0,012
		2022	0,205	0,698	29,144	0,085	0,021
		2023	0,006	0,697	29,148	0,102	0,019
		2024	0,043	0,725	28,799	0,104	0,021
35	Unilever Indonesia Tbk.	2021	0,302	3,413	30,579	0,614	36,287
		2022	0,293	3,583	30,539	0,608	63,949
		2023	0,288	5,579	30,444	0,552	40,537
		2024	0,210	6,467	30,406	0,446	33,463
36	Wismilak Inti Makmur Tbk.	2021	0,094	0,434	28,268	2,932	0,682
		2022	0,115	0,445	28,405	2,836	0,881
		2023	0,192	0,394	28,577	3,084	2,018
		2024	0,099	0,579	28,739	2,439	0,767
37	Sariguna Primatirta Tbk.	2021	0,134	0,346	27,930	1,530	5,631
		2022	0,115	0,429	28,158	1,812	5,620
		2023	0,141	0,516	28,462	1,206	5,625
		2024	0,178	0,380	28,611	1,204	9,794
38	Campina Ice Cream Industry Tbk	2021	0,087	0,117	27,768	13,309	1,364
		2022	0,113	0,142	27,703	10,671	1,913
		2023	0,117	0,143	27,716	6,433	2,483
		2024	0,090	0,158	27,711	5,049	1,611
39	Garudafood Putra Putri Jaya Tb	2021	0,073	1,224	29,543	1,475	6,368
		2022	0,071	1,187	29,623	1,716	5,781
		2023	0,081	0,900	29,636	1,776	4,059
		2024	0,082	1,105	29,763	1,369	3,795
40	Indonesian Tobacco Tbk.	2021	0,035	0,622	26,990	0,877	0,246
		2022	0,043	0,518	27,039	1,059	0,205
		2023	0,048	0,408	27,052	1,018	0,207
		2024	0,033	0,471	27,181	1,389	0,153
41	Mulia Boga Raya Tbk.	2021	0,188	0,311	27,367	2,815	3,034
		2022	0,136	0,223	27,480	4,166	3,049
		2023	0,097	0,235	27,443	4,032	2,583
		2024	0,151	0,317	27,605	2,924	1,642
42	Palma Serasih Tbk.	2021	0,057	1,619	28,948	2,282	2,858
		2022	0,062	1,456	29,052	2,005	1,632
		2023	0,131	0,869	29,062	2,770	1,121
		2024	0,089	0,619	29,005	2,791	1,460
43	Uni-Charm Indonesia Tbk.	2021	0,062	0,574	29,682	2,015	1,220
		2022	0,037	0,623	29,757	2,035	0,881

		2023	0,051	0,526	29,770	2,205	0,747
		2024	0,040	0,476	29,790	2,259	0,538
44	Cisadane Sawit Raya Tbk.	2021	0,148	1,244	28,192	2,162	1,123
		2022	0,138	0,906	28,238	2,000	1,309
		2023	0,079	0,653	28,242	1,727	0,785
		2024	0,095	0,734	28,443	1,848	1,145
45	Diamond Food Indonesia Tbk.	2021	0,056	0,255	29,471	3,584	1,709
		2022	0,056	0,271	29,559	3,258	1,426
		2023	0,045	0,229	29,600	3,558	1,323
		2024	0,049	0,201	29,640	3,865	1,221
46	Era Mandiri Cemerlang Tbk.	2021	0,012	1,324	25,584	1,777	1,116
		2022	0,016	1,177	25,557	1,913	1,762
		2023	0,007	1,385	25,673	1,765	0,855
		2024	0,003	1,224	25,654	1,851	0,383
47	Pradiksi Gunatama Tbk.	2021	0,014	0,814	28,459	1,072	3,660
		2022	0,073	0,643	28,484	1,469	3,232
		2023	0,076	0,594	28,583	1,801	1,546
		2024	0,063	0,472	28,601	1,742	1,357
48	Pinago Utama Tbk.	2021	12,554	1,359	21,127	1,571	19,131
		2022	11,187	1,189	21,162	1,473	15,448
		2023	12,872	0,868	21,121	1,251	13,184
		2024	12,526	0,817	21,291	1,027	12,940
49	Kurniamitra Duta Sentosa Tbk.	2021	0,177	0,241	25,967	2,953	2,275
		2022	0,206	0,261	26,176	3,175	2,485
		2023	0,202	0,181	26,261	1,597	1,634
		2024	0,203	0,161	26,322	1,840	2,012
50	Victoria Care Indonesia Tbk.	2021	0,178	0,330	27,629	3,473	4,650
		2022	0,085	0,437	27,772	2,567	4,271
		2023	0,155	0,250	27,769	3,774	4,746
		2024	0,137	0,255	27,882	4,117	4,291
51	FAP Agri Tbk.	2021	0,051	1,490	29,702	1,390	4,033
		2022	0,087	1,212	29,786	0,881	4,003
		2023	0,019	1,125	29,787	0,694	4,734
		2024	0,065	1,288	29,808	0,755	5,087
52	Triputra Agro Persada Tbk.	2021	0,096	0,596	30,152	1,542	1,553
		2022	0,213	0,395	30,307	1,757	1,296
		2023	0,120	0,223	30,261	1,249	0,954
		2024	0,227	0,269	30,292	1,374	1,347
53	Indo Oil Perkasa Tbk.	2021	0,046	0,709	25,604	2,043	1,426
		2022	0,043	0,908	25,786	1,743	1,196
		2023	0,016	1,366	26,021	1,311	0,661
		2024	0,029	1,413	26,113	1,197	0,490
54	Formosa Ingredient Factory Tbk	2021	0,122	0,063	25,690	7,307	1,968
		2022	0,065	0,186	25,824	2,028	1,537
		2023	0,085	0,140	25,892	2,484	0,908

		2024	0,087	0,132	25,933	2,856	1,105
55	Cisarua Mountain Dairy Tbk.	2021	0,141	0,193	29,354	5,719	5,913
		2022	0,170	0,184	29,459	4,395	6,413
		2023	0,176	0,186	29,584	4,279	5,355
		2024	0,185	0,213	29,734	3,161	6,346
56	Wahana Inti Makmur Tbk.	2021	0,008	0,157	24,939	6,246	3,089
		2022	0,015	0,178	24,975	5,103	1,369
		2023	0,005	0,236	25,029	3,815	1,036
		2024	0,002	0,394	25,152	2,634	1,047

LAMPIRAN 2 - HASIL ANALISIS STATISTIK DESKRIPTIF

Descriptive Statistics					
	N	Minimu m	Maximu m	Mean	Std. Deviation
Profitabilitas	224	.001	12.872	.32849	1.625164
Solvabilitas	224	.063	6.467	.89903	.968244
Ukuran Perusahaan	224	21.121	32.938	29.00698	2.011327
Likuiditas	224	.085	13.396	2.61362	2.246647
Nilai Perusahaan	224	.012	63.949	3.13748	6.398895
Valid N (listwise)	224				

LAMPIRAN 3 - HASIL UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		224
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.32503793
Most Extreme Differences	Absolute	.216
	Positive	.216
	Negative	-.193
Test Statistic		.216
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

LAMPIRAN 4– HASIL UJI NORMALITAS SETELAH TRANSFORM DATA

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		224
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.93202278
Most Extreme Differences	Absolute	.047
	Positive	.047
	Negative	-.046
Test Statistic		.047
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.

LAMPIRAN 5 – HASIL UJI MULTIKOLINEARITAS

		Coefficients^a		
		Collinearity Statistics		
Model		B	Tolerance	VIF
1	(Constant)	5.617		
	<u>Profitabilitas</u>	.471	.945	1.058
	<u>Solvabilitas</u>	.721	.519	1.928
	<u>Ukuran Perusahaan</u>	-1.248	.949	1.054
	<u>Likuiditas</u>	.788	.527	1.898

a. Dependent Variable: Nilai Perusahaan

LAMPIRAN 6 – HASIL UJI HETEROSKEDASITAS

		Coefficients^a			
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	t
1	(Constant)	-1.619	1.657		-.977
	<u>Profitabilitas</u>	.068	.030	.143	2.265
	<u>Solvabilitas</u>	-.039	.054	-.062	-.727
	<u>Ukuran Perusahaan</u>	.809	.495	.103	1.636
	<u>Likuiditas</u>	-.320	.062	-.434	-5.118

a. Dependent Variable: ABS RESS

LAMPIRAN 7 – HASIL AUTOKORELASI

Model
Summary^b
Durbin-Watson
.740

LAMPIRAN 8 – HASIL AUTOKORELASI DENGAN COCHRANE ORCUTT

Model Summary^b
Durbin-Watson
1.905

LAMPIRAN 9 – HASIL Uji DETERMINASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.633 ^a	.401	.390	.940496	.740

a. Predictors: (Constant), Likuiditas, Ukuran Perusahaan, Profitabilitas, Solvabilitas

b. Dependent Variable: Nilai Perusahaan

LAMPIRAN 10 - HASIL Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	129.777	4	32.444	36.680	.000 ^b
	Residual	193.713	219	.885		
	Total	323.490	223			

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), Likuiditas, Ukuran Perusahaan, Profitabilitas, Solvabilitas

LAMPIRAN 11 - HASIL Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.617	2.976		1.887	.060
	<u>Profitabilitas</u>	.471	.054	.472	8.770	.000
	<u>Solvabilitas</u>	.721	.097	.542	7.468	.000
	<u>Ukuran Perusahaan</u>	-1.248	.888	-.075	-1.405	.161
	<u>Likuiditas</u>	.788	.112	.506	7.025	.000

a. Dependent Variable: Nilai Perusahaan

LAMPIRAN 12 – HASIL Uji REGRESI BERGANDA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.617	2.976		1.887	.060
	<u>Profitabilitas</u>	.471	.054	.472	8.770	.000
	<u>Solvabilitas</u>	.721	.097	.542	7.468	.000
	<u>Ukuran Perusahaan</u>	-1.248	.888	-.075	-1.405	.161
	<u>Likuiditas</u>	.788	.112	.506	7.025	.000

a. Dependent Variable: Nilai Perusahaan

	BIRO PERPUSTAKAAN UNIVERSITAS MERCU BUANA	
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No.Dokumen	1-1-3.4.11.00	Distribusi					
Tgl. Efektif	25 September 2024						

SURAT KETERANGAN HASIL UJI TURNITIN

Nama : CHRISTINY JEVINZSKY
NIM : 43219110261
Fakultas / Program Studi : FEB / Akuntansi
Jenis : Skripsi
Judul Tugas Akhir : PENGARUH KINERJA KEUANGAN DAN UKURAN PERUSAHAAN
TERHADAP NILAI PERUSAHAAN (Studi Empiris Pada Perusahaan Customer
Non-Cyclicals Yang Terdaftar Di Bursa Efek Indonesia Periode 2021–2024)
Hasil Pengecekan Turnitin : 23%

Telah dilakukan pengecekan Similarity menggunakan aplikasi **Turnitin** dengan hasil presentase kemiripan sebesar **23%** dan dinyatakan memenuhi syarat untuk penyerahan tugas akhir sesuai dengan ketentuan yang berlaku di Universitas Mercu Buana. Hasil uji Turnitin terlampir.

Demikian surat keterangan ini dibuat dan digunakan sebagaimana mestinya.

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MERCU BUANA

Jakarta, 28 July 2026
Kepala Biro Perpustakaan



Muhammad Arif Budiyanto, M.Hum

Ket: Surat keterangan ini sebagai salah satu syarat untuk penyerahan tugas akhir.

2026/Juli/28/0000001143/Muhammad Arif Budiyanto, M.Hum