

## LAMPIRAN

### A. Tabulasi.

#### Lampiran 1 Data Sampel Penelitian.

| No  | Kode | Tahun | PER    | Current Rasio | DER    | KI   | CSR  |
|-----|------|-------|--------|---------------|--------|------|------|
| 1.  | INTP | 2019  | 38,16  | 3,28          | 0,20   | 0,51 | 0,33 |
|     |      | 2020  | 29,50  | 2,92          | 0,23   | 0,51 | 0,40 |
|     |      | 2021  | 24,86  | 2,44          | 0,27   | 0,53 | 0,32 |
|     |      | 2022  | 18,70  | 2,14          | 0,31   | 0,55 | 0,20 |
| 2.  | SMBR | 2019  | 14,66  | -8,69         | 0,60   | 0,37 | 0,34 |
|     |      | 2020  | 10,07  | -10,30        | 0,77   | 0,37 | 0,27 |
|     |      | 2021  | 12,40  | -9,75         | 0,76   | 0,05 | 0,31 |
|     |      | 2022  | 38,60  | -8,96         | 0,69   | 0,04 | 0,31 |
| 3.  | UNVR | 2019  | 21,49  | -0,72         | 2,91   | 0,85 | 0,22 |
|     |      | 2020  | 39,10  | -0,68         | 3,16   | 0,85 | 0,22 |
|     |      | 2021  | 27,22  | -0,64         | 3,41   | 0,85 | 0,26 |
|     |      | 2022  | 33,33  | -0,63         | 3,58   | 0,85 | 0,26 |
| 4.  | WSBP | 2019  | 9,25   | 0,22          | 1,52   | 0,60 | 0,18 |
|     |      | 2020  | -1,52  | 0,07          | -10,83 | 0,60 | 0,40 |
|     |      | 2021  | -1,44  | 0,03          | -3,48  | 0,60 | 0,16 |
|     |      | 2022  | 3,45   | 0,07          | -3,84  | 0,60 | 0,32 |
| 5.  | SMGR | 2019  | 29,78  | 1,36          | 0,98   | 0,51 | 0,16 |
|     |      | 2020  | 26,38  | 1,32          | 0,96   | 0,51 | 0,38 |
|     |      | 2021  | 19,11  | 1,11          | 1,00   | 0,51 | 0,18 |
|     |      | 2022  | 18,26  | 1,45          | 0,93   | 0,51 | 0,41 |
| 6.  | ALKA | 2019  | 29,52  | 1,18          | 4,77   | 0,76 | 0,29 |
|     |      | 2020  | 18,40  | 1,30          | 2,98   | 0,76 | 0,32 |
|     |      | 2021  | 6,91   | 1,32          | 2,88   | 0,75 | 0,29 |
|     |      | 2022  | 2,81   | 1,38          | 2,48   | 0,75 | 0,20 |
| 7.  | WSKT | 2019  | 21,49  | 0,75          | 3,21   | 0,66 | 0,23 |
|     |      | 2020  | -2,66  | 0,09          | 7,79   | 0,66 | 0,33 |
|     |      | 2021  | -17,81 | 1,75          | 5,70   | 0,82 | 0,29 |
|     |      | 2022  | -5,46  | 1,20          | 5,90   | 0,75 | 0,38 |
| 8.  | WTON | 2019  | 7,65   | -46,16        | 1,95   | 0,60 | 0,32 |
|     |      | 2020  | 26,28  | -43,23        | 1,53   | 0,60 | 0,35 |
|     |      | 2021  | 25,87  | -47,30        | 1,61   | 0,60 | 0,31 |
|     |      | 2022  | 10,22  | -52,43        | 1,60   | 0,60 | 0,25 |
| 9.  | AMFG | 2019  | -11,25 | -4,23         | 1,56   | 0,45 | 0,23 |
|     |      | 2020  | -2,72  | -3,52         | 1,72   | 0,45 | 0,20 |
|     |      | 2021  | 6,05   | -3,13         | 1,25   | 0,45 | 0,25 |
|     |      | 2022  | 5,51   | -3,82         | 1,01   | 0,45 | 0,41 |
| 10. | MARK | 2019  | 27,97  | 2,94          | 0,48   | 0,79 | 0,38 |
|     |      | 2020  | 22,16  | 1,46          | 1,25   | 0,79 | 0,41 |
|     |      | 2021  | 10,42  | 0,31          | 0,45   | 0,79 | 0,35 |

| No  | Kode | Tahun | PER      | Current Ratio | DER     | KI   | CSR  |
|-----|------|-------|----------|---------------|---------|------|------|
|     |      | 2022  | 31,55    | 0,06          | 0,19    | 0,79 | 0,38 |
| 11. | MLIA | 2019  | 12,54    | 1,79          | 1,27    | 0,41 | 0,25 |
|     |      | 2020  | 12,61    | 1,92          | 1,09    | 0,41 | 0,34 |
|     |      | 2021  | 4,48     | 2,31          | 0,76    | 0,26 | 0,40 |
|     |      | 2022  | 4,07     | 2,93          | 0,52    | 0,26 | 0,33 |
| 12  | ALMI | 2019  | -11,93   | 0,74          | -753,35 | 0,76 | 0,42 |
|     |      | 2020  | -62,00   | 0,65          | -6,30   | 0,76 | 0,36 |
|     |      | 2021  | 120,00   | 1,41          | 1,55    | 0,91 | 0,43 |
|     |      | 2022  | 124,67   | 1,29          | 1,19    | 0,91 | 0,46 |
| 13. | BAJA | 2019  | 10,00    | 0,85          | 10,23   | 0,61 | 0,42 |
|     |      | 2020  | 13,79    | 0,91          | 4,88    | 0,61 | 0,30 |
|     |      | 2021  | 16,79    | 2,57          | 2,35    | 0,61 | 0,41 |
|     |      | 2022  | -5,82    | 1,85          | 5,64    | 0,61 | 0,29 |
| 14. | CTBN | 2019  | 15,75    | 1,77          | 0,70    | 0,82 | 0,38 |
|     |      | 2020  | -80,50   | 3,35          | 0,31    | 0,82 | 0,27 |
|     |      | 2021  | -120,00  | 2,17          | 0,53    | 0,48 | 0,20 |
|     |      | 2022  | -199,375 | 1,96          | 0,61    | 0,48 | 0,21 |
| 15. | GDST | 2019  | 16,71    | 2,09          | 0,92    | 0,02 | 0,29 |
|     |      | 2020  | -12,00   | 2,14          | 0,88    | 0,02 | 0,29 |
|     |      | 2021  | -13,33   | 1,99          | 1,01    | 0,02 | 0,27 |
|     |      | 2022  | 4,69     | 19,76         | 0,99    | 0,02 | 0,19 |
| 16. | KIAS | 2019  | -2,01    | 0,00          | 0,36    | 0,95 | 0,24 |
|     |      | 2020  | -13,74   | 0,01          | 0,20    | 0,95 | 0,26 |
|     |      | 2021  | -121,95  | 0,01          | 0,18    | 0,68 | 0,27 |
|     |      | 2022  | 116,28   | 0,01          | 0,25    | 0,68 | 0,35 |
| 17. | GGRP | 2019  | -22,941  | 1,17          | 0,55    | 0,14 | 0,31 |
|     |      | 2020  | -62,857  | 1,18          | 0,50    | 0,14 | 0,26 |
|     |      | 2021  | 152,94   | 1,45          | 0,42    | 0,14 | 0,24 |
|     |      | 2022  | 106,25   | 1,39          | 0,47    | 0,14 | 0,20 |
| 18. | ISSP | 2019  | 7,01     | 1,39          | 1,07    | 0,56 | 0,23 |
|     |      | 2020  | 6,43     | 1,44          | 0,82    | 0,56 | 0,24 |
|     |      | 2021  | 5,78     | 1,60          | 0,87    | 0,56 | 0,25 |
|     |      | 2022  | 5,68     | 1,69          | 0,79    | 0,56 | 0,25 |
| 19. | KRAS | 2019  | -13,94   | 23,00         | 6,49    | 0,80 | 0,31 |
|     |      | 2020  | 14,23    | 5,31          | 5,55    | 0,80 | 0,27 |
|     |      | 2021  | 19,13    | 11,20         | 5,43    | 0,80 | 0,32 |
|     |      | 2022  | 32,60    | 12,56         | 4,72    | 0,80 | 0,38 |
| 20. | LION | 2019  | 23,,00   | 3817,55       | 0,47    | 0,58 | 0,27 |
|     |      | 2020  | -19,22   | 3,86          | 0,38    | 0,58 | 0,27 |
|     |      | 2021  | -20,12   | 3,25          | 0,47    | 0,58 | 0,20 |
|     |      | 2022  | 21,25    | 3,50          | 0,44    | 0,58 | 0,22 |
| 21. | LMSH | 2019  | -2,51    | 3,72          | 0,29    | 0,32 | 0,32 |
|     |      | 2020  | -5,00    | 3,44          | 0,32    | 0,32 | 0,31 |
|     |      | 2021  | 11,03    | 4,50          | 0,26    | 0,32 | 0,18 |

| No  | Kode | Tahun | PER    | Current Ratio | DER  | KI   | CSR  |
|-----|------|-------|--------|---------------|------|------|------|
|     |      | 2022  | -12,55 | 6,29          | 0,19 | 0,32 | 0,18 |
| 22. | NIKL | 2019  | 613,63 | 1,43          | 2,32 | 0,85 | 0,27 |
|     |      | 2020  | 131,36 | 1,58          | 1,73 | 0,85 | 0,27 |
|     |      | 2021  | 423,91 | 1,41          | 2,44 | 0,85 | 0,21 |
|     |      | 2022  | 232,14 | 1,44          | 2,28 | 0,85 | 0,21 |
| 23. | PICO | 2019  | 28,37  | 0,88          | 2,74 | 0,76 | 0,26 |
|     |      | 2020  | -1,25  | 0,60          | 3,62 | 0,76 | 0,23 |
|     |      | 2021  | -1,15  | 0,56          | 4,67 | 0,76 | 0,23 |
|     |      | 2022  | 15,07  | 2,37          | 4,10 | 0,76 | 0,22 |
| 24. | TBMS | 2019  | 51,75  | 1,45          | 2,22 | 0,86 | 0,19 |
|     |      | 2020  | 78,33  | 1,49          | 2,05 | 0,86 | 0,25 |
|     |      | 2021  | 91,052 | 1,64          | 1,56 | 0,86 | 0,26 |
|     |      | 2022  | 115,71 | 1,84          | 1,19 | 0,86 | 0,21 |
| 25. | AGII | 2019  | 21,11  | 0,87          | 1,13 | 0,74 | 0,22 |
|     |      | 2020  | 28,49  | 1,01          | 1,11 | 0,74 | 0,27 |
|     |      | 2021  | 22,65  | 1,03          | 1,28 | 0,74 | 0,33 |
|     |      | 2022  | 59,45  | 1,17          | 1,18 | 0,74 | 0,24 |
| 26. | BRPT | 2019  | 30,20  | 1,65          | 1,61 | 0,02 | 0,20 |
|     |      | 2020  | 28,205 | 1,87          | 1,60 | 0,02 | 0,19 |
|     |      | 2021  | 73,076 | 3,15          | 1,16 | 0,02 | 0,21 |
|     |      | 2022  | 37,75  | 3,70          | 1,49 | 0,02 | 0,26 |
| 27. | BUDI | 2019  | 7,57   | 1,75          | 1,33 | 0,57 | 0,18 |
|     |      | 2020  | 7,13   | 1,81          | 1,24 | 0,57 | 0,31 |
|     |      | 2021  | 9,67   | 1,86          | 1,16 | 0,57 | 0,26 |
|     |      | 2022  | 11,43  | 1,84          | 1,20 | 0,57 | 0,18 |
| 28. | DPNS | 2019  | 16,29  | 7,59          | 0,13 | 0,67 | 0,23 |
|     |      | 2020  | 23,78  | 9,77          | 0,11 | 0,67 | 0,20 |
|     |      | 2021  | 5,46   | 6,67          | 0,18 | 0,67 | 0,26 |
|     |      | 2022  | 4,63   | 5,36          | 0,23 | 0,67 | 0,31 |
| 29. | INCI | 2019  | 5,97   | 6,21          | 0,19 | 0,49 | 0,18 |
|     |      | 2020  | 5,92   | 5,85          | 0,21 | 0,49 | 0,27 |
|     |      | 2021  | 10,00  | 3,89          | 0,35 | 0,49 | 0,24 |
|     |      | 2022  | 5,44   | 6,28          | 0,19 | 0,49 | 0,18 |
| 30. | MOLI | 2019  | 48,95  | 2,13          | 0,59 | 0,55 | 0,27 |
|     |      | 2020  | 35,42  | 1,75          | 0,64 | 0,55 | 0,30 |
|     |      | 2021  | 38,91  | 1,97          | 0,52 | 0,55 | 0,26 |
|     |      | 2022  | 69,33  | 2,01          | 0,45 | 0,55 | 0,32 |
| 31. | SRSN | 2019  | 9,56   | 2,47          | 0,51 | 0,33 | 0,30 |
|     |      | 2020  | 7,91   | 2,17          | 0,54 | 0,33 | 0,31 |
|     |      | 2021  | 12,47  | 2,48          | 0,41 | 0,33 | 0,33 |
|     |      | 2022  | 9,30   | 2,82          | 0,33 | 0,33 | 0,27 |
| 32. | AKPI | 2019  | 5,28   | 1,08          | 1,23 | 0,70 | 0,29 |
|     |      | 2020  | 5,14   | 1,03          | 1,01 | 0,78 | 0,31 |
|     |      | 2021  | 2,07   | 1,12          | 1,28 | 0,78 | 0,31 |

| No  | Kode | Tahun | PER     | Current Ratio | DER   | KI   | CSR  |
|-----|------|-------|---------|---------------|-------|------|------|
|     |      | 2022  | 1,45    | 1,24          | 1,03  | 0,78 | 0,26 |
| 33. | BRNA | 2019  | -6,56   | 1,73          | 1,46  | 0,55 | 0,36 |
|     |      | 2020  | -7,10   | 1,64          | 1,56  | 0,72 | 0,40 |
|     |      | 2021  | -6,20   | 1,73          | 1,37  | 0,70 | 0,31 |
|     |      | 2022  | -7,81   | 1,62          | 1,60  | 0,70 | 0,20 |
| 34. | ESIP | 2019  | 18,24   | 0,08          | 0,47  | 0,70 | 0,25 |
|     |      | 2020  | 27,87   | 0,10          | 0,48  | 0,70 | 0,24 |
|     |      | 2021  | 31,05   | 0,07          | 0,58  | 0,66 | 0,25 |
|     |      | 2022  | 41,11   | 0,22          | 0,03  | 0,64 | 0,21 |
| 35. | IMPC | 2019  | 0,26    | 2,45          | 0,78  | 0,90 | 0,25 |
|     |      | 2020  | 2,00    | 2,07          | 0,78  | 0,90 | 0,29 |
|     |      | 2021  | -541,18 | 2,16          | 0,69  | 0,89 | 0,25 |
|     |      | 2022  | -91,94  | 2,45          | 0,54  | 0,87 | 0,25 |
| 36. | TALF | 2019  | 13,74   | 2,70          | 0,36  | 0,99 | 0,27 |
|     |      | 2020  | 19,94   | 1,86          | 0,45  | 0,99 | 0,22 |
|     |      | 2021  | 19,59   | 1,96          | 0,50  | 0,99 | 0,23 |
|     |      | 2022  | 9,58    | 1,68          | 0,51  | 0,99 | 0,24 |
| 37. | CPIN | 2019  | 29,28   | 3,54          | 0,39  | 0,56 | 0,21 |
|     |      | 2020  | 27,88   | 3,99          | 0,33  | 0,56 | 0,19 |
|     |      | 2021  | 26,92   | 3,44          | 0,41  | 0,56 | 0,20 |
|     |      | 2022  | 31,56   | 2,87          | 0,51  | 0,56 | 0,23 |
| 38. | CPRO | 2019  | -8,47   | -9,23         | 17,21 | 0,76 | 0,23 |
|     |      | 2020  | 7,81    | 19,03         | 7,73  | 0,75 | 0,23 |
|     |      | 2021  | 2,56    | 67,71         | 1,24  | 0,81 | 0,21 |
|     |      | 2022  | 8,41    | 28,28         | 1,15  | 0,70 | 0,24 |
| 39. | JPFA | 2019  | 10,17   | -18,38        | 1,24  | 0,52 | 0,21 |
|     |      | 2020  | 18,54   | -25,69        | 1,27  | 0,55 | 0,24 |
|     |      | 2021  | 9,89    | -21,36        | 1,18  | 0,56 | 0,25 |
|     |      | 2022  | 10,61   | -36,67        | 1,39  | 0,56 | 0,21 |
| 40. | MAIN | 2019  | 14,78   | -3,84         | 1,25  | 0,57 | 0,18 |
|     |      | 2020  | -43,53  | -4,39         | 1,27  | 0,57 | 0,23 |
|     |      | 2021  | 27,59   | -5,66         | 1,49  | 0,57 | 0,24 |
|     |      | 2022  | 57,92   | -526,14       | 1,62  | 0,57 | 0,30 |
| 41. | SINI | 2019  | 82,00   | 0,90          | 6,06  | 0,61 | 0,25 |
|     |      | 2020  | 74,00   | 1,01          | 4,38  | 0,59 | 0,26 |
|     |      | 2021  | 13,89   | 1,06          | 3,37  | 0,58 | 0,23 |
|     |      | 2022  | 38,48   | 1,20          | 3,05  | 0,57 | 0,31 |
| 42. | SULI | 2019  | -21,542 | 1,05          | 22,01 | 0,66 | 0,32 |
|     |      | 2020  | -94,70  | 0,82          | -5,70 | 0,66 | 0,26 |
|     |      | 2021  | 57,937  | 0,86          | -7,18 | 0,61 | 0,33 |
|     |      | 2022  | 17,176  | 1,57          | -1,76 | 0,59 | 0,35 |
| 43. | TIRT | 2019  | -1,04   | 388,73        | 23,92 | 0,78 | 0,30 |
|     |      | 2020  | -0,12   | 83,08         | -2,01 | 0,81 | 0,26 |
|     |      | 2021  | -0,90   | 30,81         | -1,55 | 0,80 | 0,30 |

|     |      |      |         |        |       |      |      |
|-----|------|------|---------|--------|-------|------|------|
|     |      | 2022 | -0,60   | 26,76  | -1,42 | 0,78 | 0,25 |
| 44. | ALDO | 2019 | 7,70    | 1,81   | 0,73  | 0,77 | 0,23 |
|     |      | 2020 | 8,88    | 1,77   | 0,62  | 0,77 | 0,27 |
|     |      | 2021 | 14,52   | 1,83   | 0,72  | 0,77 | 0,32 |
|     |      | 2022 | 16,23   | 1,41   | 1,05  | 0,76 | 0,27 |
| 45. | FASW | 2019 | 19,69   | 2,29   | 1,29  | 1,00 | 0,24 |
|     |      | 2020 | 52,43   | 2,50   | 1,50  | 1,00 | 0,25 |
|     |      | 2021 | 23,48   | 2,60   | 1,60  | 1,00 | 0,26 |
|     |      | 2022 | 157,02  | 2,57   | 1,57  | 1,00 | 0,31 |
| 46. | INRU | 2019 | -56,428 | 1,46   | 2,19  | 0,92 | 0,31 |
|     |      | 2020 | 35,66   | 1,49   | 2,01  | 0,92 | 0,21 |
|     |      | 2021 | 12,42   | 1,49   | 2,04  | 0,92 | 0,21 |
|     |      | 2022 | -44,00  | 1,41   | 2,45  | 0,92 | 0,24 |
| 47. | SPMA | 2019 | 5,14    | 1,62   | 0,72  | 0,92 | 0,20 |
|     |      | 2020 | 4,03    | 1,73   | 0,51  | 0,92 | 0,31 |
|     |      | 2021 | 12,73   | 2,23   | 0,51  | 0,92 | 0,26 |
|     |      | 2022 | 4,64    | 3,65   | 0,51  | 0,92 | 0,24 |
| 48. | INOV | 2019 | 24,40   | -49,42 | 1,09  | 0,96 | 0,21 |
|     |      | 2020 | -32,09  | 0,93   | 1,59  | 0,60 | 0,20 |
|     |      | 2021 | 17,87   | -51,16 | 1,66  | 0,60 | 0,25 |
|     |      | 2022 | -6,26   | 52,88  | 2,41  | 0,60 | 0,24 |
| 49. | KMTR | 2019 | 157,21  | 10,50  | 1,24  | 0,92 | 0,20 |
|     |      | 2020 | 14,09   | 1,17   | 1,48  | 0,92 | 0,26 |
|     |      | 2021 | 33,60   | 24,80  | 1,74  | 0,92 | 0,36 |
|     |      | 2022 | -88,97  | 9,73   | 1,45  | 0,92 | 0,34 |
| 50. | ARKA | 2019 | 14,77   | 1,35   | 2,84  | 0,75 | 0,38 |
|     |      | 2020 | -16,54  | 1,30   | 3,93  | 0,75 | 0,20 |
|     |      | 2021 | 54,30   | 1,29   | 3,79  | 0,75 | 0,34 |
|     |      | 2022 | 56,34   | 1,27   | 3,75  | 0,17 | 0,36 |
| 51. | GJTL | 2019 | 7,60    | 1,49   | 2,02  | 0,60 | 0,35 |
|     |      | 2020 | 7,12    | 1,61   | 1,52  | 0,60 | 0,24 |
|     |      | 2021 | 28,91   | 1,76   | 1,57  | 0,65 | 0,25 |
|     |      | 2022 | -10,77  | 1,67   | 1,63  | 0,65 | 0,30 |
| 52. | ALTO | 2019 | -18,45  | 1,53   | 1,90  | 0,43 | 0,32 |
|     |      | 2020 | -64,44  | 1,51   | 1,97  | 0,43 | 0,24 |
|     |      | 2021 | -39,41  | 1,50   | 1,99  | 0,39 | 0,19 |
|     |      | 2022 | -6,83   | 1,52   | 1,93  | 0,39 | 0,20 |
| 53. | CAMP | 2019 | 28,68   | 12,63  | 0,13  | 0,55 | 0,29 |
|     |      | 2020 | 40,37   | 13,27  | 0,13  | 0,55 | 0,27 |
|     |      | 2021 | 14,11   | 13,31  | 0,12  | 0,55 | 0,25 |
|     |      | 2022 | 14,85   | 10,67  | 0,14  | 0,55 | 0,23 |
| 54. | KEJU | 2019 | 11,75   | 2,89   | 0,53  | 0,96 | 0,21 |
|     |      | 2020 | 16,73   | 2,88   | 0,53  | 0,96 | 0,27 |
|     |      | 2021 | 12,34   | 4,22   | 0,31  | 0,89 | 0,24 |
|     |      | 2022 | 18,33   | 5,49   | 0,22  | 0,89 | 0,22 |
| 55. | MYOR | 2019 | 23,03   | 2,09   | 0,92  | 0,84 | 0,23 |

| No  | Kode | Tahun | PER    | Current Ratio | DER    | KI   | CSR  |
|-----|------|-------|--------|---------------|--------|------|------|
|     |      | 2020  | 29,46  | 2,11          | 0,75   | 0,84 | 0,27 |
|     |      | 2021  | 38,49  | 2,69          | 0,75   | 0,84 | 0,23 |
|     |      | 2022  | 28,74  | 2,44          | 0,74   | 0,75 | 0,18 |
| 56. | PCAR | 2019  | 11,00  | 3,08          | 0,48   | 0,30 | 0,25 |
|     |      | 2020  | -42,50 | 2,60          | 0,62   | 0,30 | 0,27 |
|     |      | 2021  | 54,00  | 2,28          | 0,78   | 0,30 | 0,35 |
|     |      | 2022  | 67,50  | 2,47          | 0,68   | 0,30 | 0,33 |
| 57. | MERK | 2019  | 16,29  | 2,75          | 0,52   | 0,87 | 0,19 |
|     |      | 2020  | 20,50  | 4,19          | 0,52   | 0,87 | 0,18 |
|     |      | 2021  | 12,55  | 3,81          | 0,50   | 0,87 | 0,25 |
|     |      | 2022  | 11,85  | 5,83          | 0,37   | 0,46 | 0,27 |
| 58. | PEHA | 2019  | 8,88   | 2,74          | 1,55   | 0,66 | 0,35 |
|     |      | 2020  | 29,22  | 2,27          | 1,59   | 0,66 | 0,33 |
|     |      | 2021  | 85,00  | 2,21          | 1,48   | 0,66 | 0,19 |
|     |      | 2022  | 20,76  | 1,94          | 1,34   | 0,66 | 0,18 |
| 59. | CINT | 2019  | 42,66  | -2,54         | 3,38   | 0,79 | 0,25 |
|     |      | 2020  | 226,17 | 2,72          | 0,29   | 0,78 | 0,31 |
|     |      | 2021  | -2,55  | -5,38         | 0,41   | 0,78 | 0,35 |
|     |      | 2022  | -25,74 | -2,68         | 0,45   | 0,78 | 0,33 |
| 60. | ULTJ | 2019  | 18,88  | 4,44          | 168,57 | 0,72 | 0,19 |
|     |      | 2020  | 16,00  | 2,40          | 0,83   | 0,72 | 0,18 |
|     |      | 2021  | 12,87  | 3,11          | 0,44   | 0,70 | 0,25 |
|     |      | 2022  | 16,03  | 3,17          | 0,27   | 0,69 | 0,35 |

**Lampiran 2 Data Sampel Setelah Outlier**

| <b>No</b> | <b>PER</b> | <b>Current Ratio</b> | <b>DER</b> | <b>KI</b> | <b>CSR</b> |
|-----------|------------|----------------------|------------|-----------|------------|
| 1.        | 38,16      | 3,28                 | 0,20       | 0,51      | 0,33       |
| 2.        | 29,50      | 2,92                 | 0,23       | 0,51      | 0,40       |
| 3.        | 24,86      | 2,44                 | 0,27       | 0,53      | 0,32       |
| 4.        | 18,70      | 2,14                 | 0,31       | 0,55      | 0,20       |
| 5.        | 10,65      | -10,30               | 0,77       | 0,37      | 0,27       |
| 6.        | 216,49     | -0,72                | 2,91       | 0,85      | 0,22       |
| 7.        | 39,10      | -0,68                | 3,16       | 0,85      | 0,22       |
| 8.        | 27,22      | -0,64                | 3,41       | 0,85      | 0,26       |
| 9.        | -15,20     | 0,07                 | 10,83      | 0,60      | 0,40       |
| 10.       | 29,78      | 1,36                 | 0,98       | 0,51      | 0,16       |
| 11.       | 26,38      | 1,32                 | 0,96       | 0,51      | 0,38       |
| 12.       | 19,11      | 1,11                 | 1,00       | 0,51      | 0,18       |
| 13.       | 18,26      | 1,45                 | 0,93       | 0,51      | 0,41       |
| 14.       | 18,40      | 1,30                 | 2,98       | 0,76      | 0,32       |
| 15.       | 6,91       | 1,32                 | 2,88       | 0,75      | 0,29       |
| 16.       | 2,81       | 1,38                 | 2,48       | 0,75      | 0,20       |
| 17.       | 21,49      | 0,75                 | 3,21       | 0,66      | 0,23       |
| 18.       | -17,81     | 1,75                 | 5,70       | 0,82      | 0,29       |
| 19.       | 7,65       | -46,16               | 1,95       | 0,60      | 0,32       |
| 20.       | 26,28      | -43,23               | 1,53       | 0,60      | 0,35       |
| 21.       | 25,87      | -47,30               | 1,61       | 0,60      | 0,31       |
| 22.       | -2,72      | -3,52                | 1,72       | 0,45      | 0,20       |
| 23.       | 6,05       | -3,13                | 1,25       | 0,45      | 0,25       |
| 24.       | 27,97      | 2,94                 | 0,48       | 0,79      | 0,38       |
| 25.       | 22,16      | 1,46                 | 1,25       | 0,79      | 0,41       |
| 26.       | 10,42      | 0,31                 | 0,45       | 0,79      | 0,35       |
| 27.       | 31,55      | 0,60                 | 0,19       | 0,79      | 0,38       |
| 28.       | 12,54      | 1,79                 | 1,27       | 0,41      | 0,25       |
| 29.       | 12,61      | 1,92                 | 1,09       | 0,41      | 0,34       |
| 30.       | 4,48       | 2,31                 | 0,76       | 0,26      | 0,40       |
| 31.       | 4,07       | 2,93                 | 0,52       | 0,26      | 0,33       |
| 32.       | 19,74      | 1,41                 | 1,55       | 0,91      | 0,43       |
| 33.       | 38,27      | 0,85                 | 10,23      | 0,61      | 0,42       |
| 34.       | 3,79       | 0,91                 | 4,88       | 0,61      | 0,30       |
| 35.       | 6,79       | 2,57                 | 2,35       | 0,61      | 0,41       |
| 36.       | 30,88      | 1,77                 | 0,70       | 0,82      | 0,38       |
| 37.       | 30,96      | 3,35                 | 0,31       | 0,82      | 0,27       |
| 38.       | -23,53     | 2,17                 | 0,53       | 0,48      | 0,20       |
| 39.       | -13,52     | 1,96                 | 0,61       | 0,48      | 0,21       |
| 40.       | 16,71      | 2,09                 | 0,92       | 2,00      | 0,29       |
| 41.       | -12,00     | 2,14                 | 0,88       | 2,00      | 0,29       |

|     |         |       |      |      |      |
|-----|---------|-------|------|------|------|
| 42. | -13,33  | 1,99  | 1,01 | 2,00 | 0,27 |
| 43. | 4,69    | 19,76 | 0,99 | 2,00 | 0,19 |
| 44. | -2,01   | 0,00  | 0,36 | 0,95 | 0,24 |
| 45. | -13,74  | 1,00  | 0,20 | 0,95 | 0,26 |
| 46. | -121,95 | 1,00  | 0,18 | 0,68 | 0,27 |
| 47. | 116,28  | 1,17  | 0,25 | 0,68 | 0,35 |
| 48. | 2,48    | 1,45  | 0,55 | 0,14 | 0,31 |
| 49. | 5,17    | 1,39  | 0,42 | 0,14 | 0,24 |
| 50. | 4,11    | 1,44  | 0,47 | 0,14 | 0,20 |
| 51. | 7,01    | 1,39  | 1,07 | 0,56 | 0,23 |
| 52. | 7,01    | 1,60  | 1,07 | 0,56 | 0,23 |
| 53. | 6,43    | 1,69  | 0,82 | 0,56 | 0,25 |
| 54. | 5,78    | 3,81  | 0,79 | 0,56 | 0,25 |
| 55. | 7,80    | 3,86  | 0,47 | 0,58 | 0,27 |
| 56. | 2,93    | 3,25  | 0,38 | 0,58 | 0,27 |
| 57. | 2,92    | 3,50  | 0,47 | 0,58 | 0,20 |
| 58. | 7,41    | 3,72  | 0,44 | 0,58 | 0,22 |
| 59. | -2,51   | 3,44  | 0,29 | 0,32 | 0,32 |
| 60. | -5,00   | 4,50  | 0,32 | 0,32 | 0,31 |
| 61. | 11,03   | 1,43  | 0,26 | 0,32 | 0,18 |
| 62. | 5,58    | 1,58  | 2,32 | 0,85 | 0,27 |
| 63. | 6,85    | 1,41  | 1,73 | 0,85 | 0,27 |
| 64. | 7,93    | 1,44  | 2,44 | 0,85 | 0,21 |
| 65. | 5,08    | 0,88  | 2,28 | 0,85 | 0,21 |
| 66. | 28,37   | 0,56  | 2,74 | 0,76 | 0,26 |
| 67. | -1,15   | 0,56  | 4,67 | 0,76 | 0,23 |
| 68. | 15,07   | 2,37  | 4,10 | 0,76 | 0,22 |
| 69. | 7,16    | 1,45  | 2,22 | 0,86 | 0,19 |
| 70. | 8,39    | 1,49  | 2,05 | 0,86 | 0,25 |
| 71. | 14,54   | 1,64  | 1,56 | 0,86 | 0,26 |
| 72. | 14,21   | 1,84  | 1,19 | 0,86 | 0,21 |
| 73. | 28,49   | 1,01  | 1,11 | 0,74 | 0,27 |
| 74. | 22,65   | 1,03  | 1,28 | 0,74 | 0,33 |
| 75. | 59,45   | 1,17  | 1,18 | 0,74 | 0,24 |
| 76. | 14,38   | 1,65  | 1,61 | 2,00 | 0,20 |
| 77. | 7,31    | 3,15  | 1,16 | 2,00 | 0,21 |
| 78. | 7,40    | 3,70  | 1,49 | 2,00 | 0,26 |
| 79. | 7,57    | 1,75  | 1,33 | 0,57 | 0,18 |
| 80. | 7,13    | 1,81  | 1,24 | 0,57 | 0,31 |
| 81. | 9,67    | 1,86  | 1,16 | 0,57 | 0,26 |
| 82. | 11,43   | 1,84  | 1,20 | 0,57 | 0,18 |
| 83. | 4,63    | 5,36  | 0,23 | 0,67 | 0,31 |
| 84. | 5,97    | 6,21  | 0,19 | 0,49 | 0,18 |
| 85. | 5,92    | 5,85  | 0,21 | 0,49 | 0,27 |
| 86. | 100,00  | 3,89  | 0,35 | 0,49 | 0,24 |
| 87. | 48,95   | 2,13  | 0,59 | 0,55 | 0,27 |



|       |        |        |       |      |      |
|-------|--------|--------|-------|------|------|
| 88.   | 35,42  | 1,75   | 0,64  | 0,55 | 0,30 |
| 89.   | 38,91  | 1,97   | 0,52  | 0,55 | 0,26 |
| 90.   | 69,33  | 2,01   | 0,45  | 0,55 | 0,32 |
| 91.   | 7,91   | 2,17   | 0,54  | 0,33 | 0,31 |
| 92.   | 12,47  | 2,48   | 0,41  | 0,33 | 0,33 |
| 93.   | 9,30   | 2,82   | 0,33  | 0,33 | 0,27 |
| 94.   | 5,28   | 1,08   | 1,23  | 0,70 | 0,29 |
| 95.   | 5,14   | 1,03   | 1,01  | 0,78 | 0,31 |
| 96.   | -6,20  | 1,73   | 1,37  | 0,70 | 0,31 |
| 97.   | 7,81   | 1,62   | 1,60  | 0,70 | 0,20 |
| 98.   | 88,24  | 0,08   | 0,48  | 0,70 | 0,25 |
| 99.   | 37,87  | 0,10   | 0,48  | 0,70 | 0,24 |
| 100.  | 61,05  | 0,07   | 0,58  | 0,66 | 0,25 |
| 101.  | 11,11  | 0,22   | 0,03  | 0,64 | 0,21 |
| 102.  | 26,00  | 2,45   | 0,78  | 0,90 | 0,25 |
| 103.  | 200,00 | 2,07   | 0,78  | 0,90 | 0,29 |
| 104.  | 2,28   | 2,16   | 0,69  | 0,89 | 0,25 |
| 105.  | 13,74  | 2,70   | 0,36  | 0,99 | 0,27 |
| 106.  | 19,59  | 1,96   | 0,50  | 0,99 | 0,23 |
| 107.  | 29,28  | 3,54   | 0,39  | 0,56 | 0,21 |
| 108.  | 27,88  | 3,99   | 0,33  | 0,56 | 0,19 |
| 109.  | 26,92  | 3,44   | 0,41  | 0,56 | 0,20 |
| 110.  | 31,56  | 2,87   | 0,51  | 0,56 | 0,23 |
| 111.. | 2,56   | 67,71  | 1,24  | 0,81 | 0,21 |
| 112.  | 8,41   | 28,28  | 1,15  | 0,70 | 0,24 |
| 113.  | 18,54  | 25,69  | 1,27  | 0,55 | 0,24 |
| 114.  | 6,32   | 4,39   | 1,27  | 0,57 | 0,23 |
| 115.  | 13,89  | 1,06   | 3,37  | 0,58 | 0,23 |
| 116.  | 38,48  | 1,20   | 3,05  | 0,57 | 0,31 |
| 117.  | -2,38  | 1,05   | 22,01 | 0,66 | 0,32 |
| 118.  | -1,04  | 39,53  | 23,92 | 0,78 | 0,30 |
| 119.  | 7,70   | 1,81   | 0,73  | 0,77 | 0,23 |
| 120.  | 8,88   | 1,77   | 0,62  | 0,77 | 0,27 |
| 121.  | 14,52  | 1,83   | 0,72  | 0,77 | 0,32 |
| 122.  | 16,23  | 1,41   | 1,05  | 0,76 | 0,27 |
| 123.  | 23,48  | 2,60   | 1,60  | 1,00 | 0,26 |
| 124.  | 15,70  | 2,57   | 1,57  | 1,00 | 0,31 |
| 125.  | 6,93   | 1,46   | 2,19  | 0,92 | 0,31 |
| 126.  | 9,47   | 1,49   | 2,01  | 0,92 | 0,21 |
| 127.  | 5,74   | 1,41   | 2,45  | 0,92 | 0,24 |
| 128.  | 5,14   | 1,62   | 0,72  | 0,92 | 0,20 |
| 129.  | 4,03   | 1,73   | 0,51  | 0,92 | 0,31 |
| 130.  | 12,73  | 2,23   | 0,51  | 0,92 | 0,26 |
| 131.  | 4,64   | 3,65   | 0,51  | 0,92 | 0,24 |
| 132.  | 24,40  | -49,42 | 1,09  | 0,96 | 0,21 |
| 133.  | -32,09 | 0,93   | 1,59  | 0,60 | 0,20 |

|      |        |        |      |      |      |
|------|--------|--------|------|------|------|
| 134. | 17,87  | -51,16 | 1,66 | 0,60 | 0,25 |
| 135. | -6,26  | 52,88  | 2,41 | 0,60 | 0,24 |
| 136. | 157,21 | 10,50  | 1,24 | 0,92 | 0,20 |
| 137. | 36,60  | 24,80  | 1,74 | 0,92 | 0,36 |
| 138. | -6,54  | 1,30   | 3,93 | 0,75 | 0,20 |
| 139. | 7,12   | 1,61   | 1,52 | 0,60 | 0,24 |
| 140. | 39,41  | 1,50   | 1,99 | 0,39 | 0,19 |
| 141. | 6,83   | 1,52   | 1,93 | 0,39 | 0,20 |
| 142. | 28,68  | 12,63  | 0,13 | 0,55 | 0,29 |
| 143. | 40,37  | 13,27  | 0,13 | 0,55 | 0,27 |
| 144. | 14,85  | 10,67  | 0,14 | 0,55 | 0,23 |
| 145. | 11,75  | 2,89   | 0,53 | 0,96 | 0,21 |
| 146. | 16,73  | 2,88   | 0,53 | 0,96 | 0,27 |
| 147. | 12,34  | 4,22   | 0,31 | 0,89 | 0,24 |
| 148. | 23,03  | 2,09   | 0,92 | 0,84 | 0,23 |
| 149. | 29,46  | 2,11   | 0,75 | 0,84 | 0,27 |
| 150. | 38,49  | 2,69   | 0,75 | 0,84 | 0,23 |
| 151. | 28,74  | 2,44   | 0,74 | 0,75 | 0,18 |
| 152. | 76,00  | 2,47   | 0,68 | 0,30 | 0,33 |
| 153. | 16,29  | 2,75   | 0,52 | 0,87 | 0,19 |
| 154. | 20,50  | 4,19   | 0,52 | 0,87 | 0,18 |
| 155. | 12,55  | 3,81   | 0,50 | 0,87 | 0,25 |
| 156. | 8,88   | 2,74   | 1,55 | 0,66 | 0,35 |
| 157. | 29,22  | 2,27   | 1,59 | 0,66 | 0,33 |
| 158. | 8,50   | 2,21   | 1,48 | 0,66 | 0,19 |
| 159. | 20,76  | 1,94   | 1,34 | 0,66 | 0,18 |
| 160. | 42,66  | -2,54  | 3,38 | 0,79 | 0,25 |
| 161. | 226,17 | 2,72   | 0,29 | 0,78 | 0,31 |
| 162. | -25,74 | -2,68  | 0,45 | 0,78 | 0,33 |
| 163. | 18,88  | 4,44   | 1,68 | 0,72 | 0,19 |
| 164. | 1,60   | 2,40   | 0,83 | 0,72 | 0,18 |
| 165. | 12,87  | 3,11   | 0,44 | 0,70 | 0,25 |

### B. Hasil Uji SPSS

### Lampiran 3 Hasil Olah Data dengan IBM SPSS Statistik 24

#### Hasil Uji Statistik Deskriptif

|                           | N   | Minimum        | Maximum         | Mean            | Std. Deviation    |
|---------------------------|-----|----------------|-----------------|-----------------|-------------------|
| Nilai Perusahaan          | 165 | -4625000000.00 | 110000000000.00 | 6208927043.0000 | 71151895530.00000 |
| Kebijakan Hutang          | 165 | -9746273016.00 | 9767297097.00   | 1175006616.0000 | 2669665905.00000  |
| Struktur Modal            | 165 | -7533515152.00 | 7788170444.00   | 1092505273.0000 | 1819081056.00000  |
| Kepemilikan Institusipnal | 165 | 3.00           | 994296438.00    | 474372243.3000  | 338495704.10000   |
| CSR                       | 165 | 21978022.00    | 461538462.00    | 253067765.8000  | 85354054.10000    |
| Valid N (listwise)        | 165 |                |                 |                 |                   |

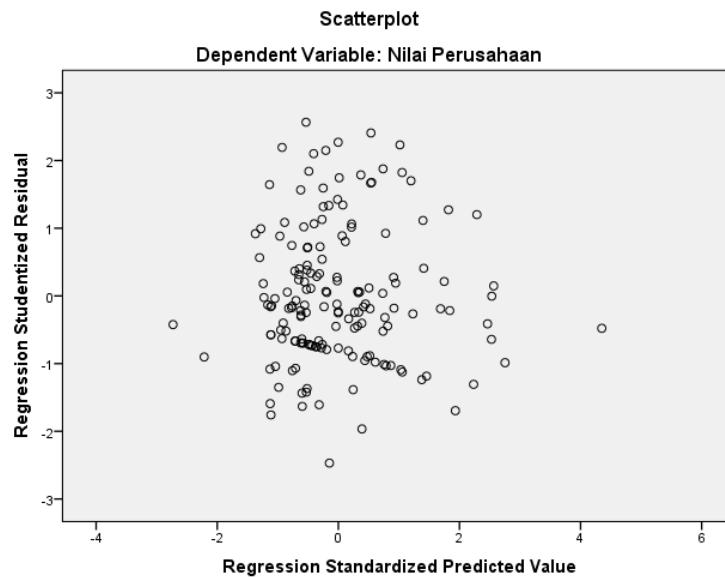
#### Hasil Uji Normalitas

| One-Sample Kolmogorov-Smirnov Test |                |                         |  |
|------------------------------------|----------------|-------------------------|--|
|                                    |                | Unstandardized Residual |  |
| N                                  |                | 165                     |  |
| Normal Parameters                  | Mean           | -4159820426.0000000     |  |
|                                    | Std. Deviation | 8205415477.00000000     |  |
| Most Extreme Difference            | Absolute       | .095                    |  |
|                                    | Positive       | .072                    |  |
|                                    | Negative       | -.095                   |  |
| Kolmogorov-Smirnov Z               |                | .099 <sup>d</sup>       |  |
| Asymp.Sig. (2-tailed)              |                | .106                    |  |

#### Hasil Uji Multikolinieritas

| Model                     | Collinearity Statistic |       |
|---------------------------|------------------------|-------|
|                           | Tolerance              | VIF   |
| Kebijakan Hutang          | .942                   | 1.061 |
| Struktur Modal            | .946                   | 1.058 |
| Kepemilikan Institusional | .983                   | 1.017 |
| CSR                       | .985                   | 1.015 |

### Hasil Uji Heteroskedastisitas



### Hasil Uji Autokorelasi

| <b>Model Summary<sup>b</sup></b> |               |
|----------------------------------|---------------|
| Model                            | Durbin-Watson |
| 1                                | 2.099         |

### Hasil Uji Regresi Linier Pertama

| Model                     | Unstandardized Coefficients |                | Standardized Coefficients |
|---------------------------|-----------------------------|----------------|---------------------------|
|                           | B                           | Std. Error     | Beta                      |
| (Constant)                | 16242265250.000             | 9016548431.000 |                           |
| Kebijakan Hutang          | 1.090                       | 1.732          | .041                      |
| Struktur Modal            | -1.206                      | 2.564          | -.031                     |
| Kepemilikan Institusional | -21.071                     | 13.718         | -.100                     |

### Hasil Uji Regresi Linier Kedua

| Model                     | Unstandardized Coefficients |                | Standardized Coefficients |
|---------------------------|-----------------------------|----------------|---------------------------|
|                           | B                           | Std. Error     | Beta                      |
| (Constant)                | 16242265250.000             | 9016548431.000 |                           |
| Kebijakan Hutang          | 1.090                       | 1.732          | .041                      |
| Struktur Modal            | -1.206                      | 2.564          | -.031                     |
| Kepemilikan Institusional | -21.071                     | 13.718         | -.100                     |

|     |       |        |      |
|-----|-------|--------|------|
| CSR | 6.240 | 54.298 | .007 |
|-----|-------|--------|------|

Hasil Uji *Moderated Regression Analysis* (MRA)

Coefficients<sup>a</sup>

| Model   | Unstandardized Coefficients |                 | Standardized Coefficients |       |      |
|---|-----------------------------|-----------------|---------------------------|-------|------|
|   | B                           | Std. Error      | Beta                      | t     | Sig. |
| 1 (Constant)  | 9994975697.000              | 28413582530.000 |                           | .352  | .725 |
| Kebijakan Hutang Struktur Modal Kepemilikan Institusional | .039                        | 6.903           | .001                      | .006  | .995 |
| CSR   | 26.574                      | 104.526         | .032                      | .254  | .800 |
| X1Z   | 4.317E-9                    | .000            | .044                      | .169  | .866 |
| X2Z   | -1.425E-9                   | .000            | -.010                     | -.066 | .948 |
| X3Z   | -5.130E-8                   | .000            | -.072                     | -.319 | .750 |

Hasil Uji Koefisien Determinasi R<sup>2</sup>

| Model | R                 | R. Square | Adjusted Square | Std. Error of the Estimate |
|-------|-------------------|-----------|-----------------|----------------------------|
| 1     | .110 <sup>a</sup> | .012      | -.001           | 71171299540.00000          |

Hasil Uji Parsial (uji t)

| Model                     | T       | Sig  |
|---------------------------|---------|------|
| (Constant)                | 261.180 | .000 |
| Kebijakan Hutang          | 112.007 | .000 |
| Struktur Modal            | -16.232 | .000 |
| Kepemilikan Institusional | 15.565  | .000 |

### VALIDASI SUMBER PUSTAKA PENULISAN SKRIPSI

Nama : Chaliesta Bunga Al Kantara  
 Nim : 2003101072  
 Program Studi : Akuntansi  
 Fakultas : Ekonomi dan Bisnis  
 Dosen Pendamping 1 : Dr. Abd Rohman Taufiq SE., MSA., CSRS., CSRA., CMA., CIBA., CERA.  
 Dosen Pendamping 2 : Dra. Juli Murwani, M.Si., CSRS  
 Judul : Pengaruh Kebijakan Hutang, Struktur Modal, dan Kepemilikan Institusional Terhadap Nilai Perusahaan Dengan Corporate Social Responsibility Sebagai Variabel Moderasi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2019-2022

| No | Sumber Pustaka   | Halaman |         | Hasil Variabel |              |
|----|--|---------|---------|----------------|--------------|
|    |  | Pustaka | Skripsi | Sesuai         | Tidak Sesuai |
| 1. | (Cullingworth, 1988). (2019). This document is discoverable and free to researchers across the globe due to the work of AgEcon Search . Help ensure our sustainability. AgEcon Search, 18. file:///F:/Spec 2/Traffic Delay Model.pdf.  | 111     | 32      | ✓              |              |
| 2. | Aru, Y. A. P., & Listyorini Wahyu Widati. (2022). Profitabilitas, Struktur Modal, Ukuran Perusahaan, dan Kebijakan Dividen terhadap Nilai Perusahaan di BEI. <i>Kompak : Jurnal Ilmiah Komputerasi Akuntansi</i> , 15(1), 110-121. <a href="https://doi.org/10.51903/kompak.v15i1.623">https://doi.org/10.51903/kompak.v15i1.623</a> | 113     | 47      | ✓              |              |
| 3. | Bhagwat, Y., Warren, N. L., Beck, J. T., & Watson, G. F. (2020). Corporate Sociopolitical Activism and Firm Value. <i>Journal of Marketing</i> , 84(5), 1-21. <a href="https://doi.org/10.1177/0022242920937000">https://doi.org/10.1177/0022242920937000</a>  | 1       | 19      | ✓              |              |
| 4. | Sinuraya, S. L., Pardede, S. M., & ... (2019). Pengaruh Profitabilitas (Return on Asset), Kebijakan Hutang (Debt to Assets Ratio), dan   | 55      | 43, 47  | ✓              |              |

|    |  |      |    |   |  |
|----|--|------|----|---|--|
|    | Likuiditas (Current Ratio) terhadap Kebijakan Dividen pada Sektor Basic Industry and Chemicals di Bursa Efek Indonesia Periode 2014-2018. <i>Jurnal Ilmiah Socio Secretum</i> , 9(1), 53-62.<br><a href="https://ejurnal.darmaagung.ac.id/index.php/socio/article/view/208">https://ejurnal.darmaagung.ac.id/index.php/socio/article/view/208</a>  |      |    |   |  |
| 5. | Burhanudin, M., & Cipta, W. (2021). Pengaruh Struktur Modal dan Ukuran Perusahaan terhadap Nilai Perusahaan pada Perusahaan Sub Sektor Perdagangan Besar Barang Produksi yang Terdaftar di Bursa Efek Indonesia pada Tahun 2016 - 2018. <i>Jurnal Akuntansi Profesi</i> , 12(1), 193.<br><a href="https://doi.org/10.23887/jap.v12i1.31856">https://doi.org/10.23887/jap.v12i1.31856</a> | 198  | 33 | ✓ |  |
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| 10. | Fau, S. H., & Gohae, A. S. (2022). The Effect of Profitability and Liquidty on Value Companies With Capital Structure as Intervening Variables. <i>Jurnal Ekonomi</i> , 11(03), 1679–1687. <a href="http://ejournal.seaninstitute.or.id/index.php/Ekonomi">http://ejournal.seaninstitute.or.id/index.php/Ekonomi</a>  | 1679               | 2              | ✓ |  |
| 11. | Febriyanti, G. A. (2020). Pengaruh Pertumbuhan Perusahaan, Ukuran Perusahaan, Perencanaan Pajak terhadap Manajemen Laba dengan Good Corporate Governance sebagai Pemoderasi. <i>Jurnal Bisnis Terapan</i> , 4(2),107–122. <a href="https://doi.org/10.24123/jbt.v4i2.2924">https://doi.org/10.24123/jbt.v4i2.2924</a>   | 119                | 32             | ✓ |  |
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| 15. | Hofler, R., Elston, J., & Lee, J. (2019). Dividend Policy and Institutional Ownership: Empirical Evidence Using a Propensity Score Matching Estimator. <i>Journal of Accounting and Finance</i> , 11(1), 1–32. <a href="https://www.researchgate.net/publication/42241437">https://www.researchgate.net/publication/42241437</a>  | 90                 | 18             | ✓ |  |



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| 22. | Leon, H. (2022). The Influence of Institutional Ownership, Asset Structure, and Company Size on Debt Policy (Empirical Study on Food and Beverages Sub-Sector Companies Listed on the Indonesia Stock Exchange). <i>Journal of Asian Multicultural Research for Economy and Management Study</i> , 3(1), 42–50.<br><a href="https://doi.org/10.47616/jamrems.v3i1.237">https://doi.org/10.47616/jamrems.v3i1.237</a> | 42            | 2            | ✓ |  |
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|     | <a href="https://doi.org/10.23887/jisd.v5i2.35006">https://doi.org/10.23887/jisd.v5i2.35006</a>   |          |        |   |  |
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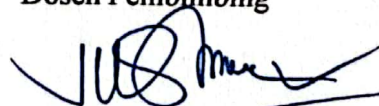
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Catatan Dosen Pembimbing :

Layak / ~~Tidak Layak~~ Untuk Diuji (Coret yang tidak perlu)

Madiun, 27 Juli 2024  
Dosen Pembimbing



**Dra. Juli Murwani, M.Si., CSRS**  
NIDN. 0710076501