LAMPIRAN

Lampiran 1 : Daftar Perusahaan Sektor Keuangan yang terdaftar Bursa Efek Indonesia pada periode 2019-2023.

NO.	KODE	EMITEN
1.	AGRO	Bank Raya Indonesia Tbk
2.	AGRS	Bank IBK Indonesia Tbk
3.	AMAR	Bank Amar Indonesia Tbk
4.	ARTO	Bank Jago Tbk
5.	BABP	Bank Mnc Internasional Tbk
6.	BACA	Bank Capital Indonesia Tbk
7.	BANK	Bank Aladin Syariah Tbk
8.	BBCA	Bank Central Asia Tbk
9.	BBHI	Allo Bank Indonesia Tbk
10.	BBKP	Bank Kb Bukopin Tbk
11.	BBMD	Bank Mestika Dharma Tbk
12.	BBNI	Bank Negara Indonesia (Pesero) Tbk
13.	BBRI	Bank Rakyat Indonesia (Persero) Tbk
14.	BBSI	Krom Bamk Indonesia Tbk
15.	BBTN	Bank Tabungan Negara (Persero) Tbk
16.	BBYB	Bank Neo Commerce Tbk
17.	BCIC	Bank Jtrust Indonesia Tbk
18.	BDMN	Bank Danamon Indonesia Tbk
19.	BEKS	Bank Pembangunan Daerah Banten Tbk
20.	BGTG	Bank Ganesha Tbk
21.	BINA	Bank Ina Perdana Tbk
22.	BJBR	Bank Pembangunan Daerah Jawa Barat Dan Banten Tbk
23.	BBJTM	Bank Pembangunan Daerah Jawa Timur Tbk
24.	BKSW	Bank QNB Indonesia Tbk
25.	BMAS	Bank Maspion Indonesia Tbk
26.	BMRI	Bank Mandiri (Persero) Tbk
27.	BNBA	Bank Bumi Arta Tbk
28.	BNGA	Bank Cimb Niaga Tbk
29.	BNII	Bank Maybank Indonesia Tbk
30.	BNLI	Bank Permata Tbk
31.	BRIS	Bank Syariah Indonesia Tbk
32.	BSIM	Bank Sinarmas Tbk
33.	BSWD	Bank Of India Indonesia Tbk
34.	BTPN	Bank BTPN Tbk
35.	BTPS	Bank BTPN Syariah Tbk
36.	BVIC	Bank Victoria International Tbk
37.	DNAR	Bank Oke Indonesia Tbk
38.	INPC	Bank Artha Graha Internasional Tbk
39.	MASB	Bank Multiarta Sentosa Tbk

40.	MAYA	Bank Mayapada Internasional Tbk
41.	MCOR	Bank China Contruction Bank Indonesia Tbk
42.	MEGA	Bank Mega Tbk
43.	NISP	Bank ONBC Nisp Tbk
44.	NOBU	Bank Nationalnobu Tbk
45.	PNBN	Bank Pan Indonesia Tbk
46.	PNBS	Bank Panin Dubai Syariah Tbk
47.	SDRA	Bank Woori Saudara Indonesia 1906 Tbk
48.	ADMF	Adira Dinamika Multi Finance Tbk
49.	BBLD	Buana Finance Tbk
50.	BFIN	Bfi Fiannce Indonesia Tbk
51.	BPFI	Woori Finance Indonesia Tbk
52.	CFIN	Clipan Finance Indonesia Tbk
53.	DEFI	Danasupra Erapacific Tbk
54.	FUJI	Fuji Finance Indonesia Tbk
55.	HDFA	Radana Bhaskara Finance Tbk
56.	IBFN	Intan Baruprana Finance Tbk
57.	IMJS	Indomobil Multi Jasa Tbk
58.	MFIN	Mandala Multifinance Tbk
59.	POLA	Pool Advista Finance Tbk
60.	TIFA	KDB Tifa Finance Tbk
61.	TRUS	Trust Finance Indonesia Tbk
62.	VRNA	Mizuho Leasing Indonesia Tbk
63.	VTYN*	Venteny Fortuna International Tbk
64.	WOMF	Wahana Ottomira Multiartha Tbk
65.	AMOR	Ashmore Asset Management Indonesia Tbk
66.	PADI	Minna Padi Investama Sekuritas Tbk
67.	PANS	Panin Sekuritas Tbk
68.	RELI	Reliance Sekuritas Indonesia Tbk
69.	TRIM	Trimegah Sekuritas Indonesia Tbk
70.	YULE	Yulie Sekuritas Indonesia Tbk
71.	ABDA	Asuransi Bina Dana Arta Tbk
72.	AHAP	Asuransi Harta Aman Pratama Tbk
73.	AMAG	Asuransi Multi Artha Guna Tbk
74.	ASBI	Asuransi Bintang Tbk
75.	ASDM	Asuransi Dayin Mitra Tbk
76.	ASJT	Asuransi Jasa Tania Tbk
77.	ASMI	Asuransi Maximus Graha Persada Tbk
78.	ASRM	Asuransi Ramayana Tbk
79.	BHAT	Bhakti Multi Artha Tbk
80.	JMAS	Asuransi Jiwa Syariah Jasa Mitra Abadi Tbk
81.	LIFE	Asuransi Jiwa Sinarmas Msig Tbk
82.	LPGI	Lippo General Insurance Tbk
83.	MREI	Maskapai Reasuransi Indonesia Tbk
84.	MTWI	Malacca Trust Wuwungan Insurance Tbk
85.	PNIN	Paninvest Tbk

86	PNLF	Panin Financial Tbk
87.	TUGU	Asuransi Tuhu Pratama Indonesia Tbk
88.	VINS	Victoria Insurance Tbk
89.	APIC	Pasific Strategic Financial Tbk
90.	BCAP	Mnc Kapital Indonesia Tbk
91.	BPII	Batavia Prosperindo Internasional Tbk
92.	CASA	Capital Financial Indonesia Tbk
93.	DNET	Indoritel Makmur Internasional Tbk
94.	GSMF	Equity Development Investement Tbk
95.	LPPS	Lenox Pasifik Investama Tbk
96.	MGNA	Magna Investama Mandiri Tbk
97.	NICK	Charnic Capital Tbk
98.	OCAP	Onix Capital Tbk
99.	PEGE	Panca Global Kapital Tbk
100.	PLAS	Polaris Investama Tbk
101.	POOL	Pool Advista Indonesia Tbk
102.	SFAN	Surya Fajar Capital Tbk
103.	SMMA	Sinarmas Multiartha Tbk
104.	SRTG	Saratoga Investama Sedaya Tbk
105.	STAR	Buana Artha Anugerah Tbk
106.	VICO	Victoria Investama Tbk

Sumber: Indonesian Stock Exchange (IDX)

Lampiran 2 : Daftar Perusahaan Sektor Keuangan terdaftar di Bursa Efek Indonesia periode 2018-2023 yang menjadi sampel penelitian.

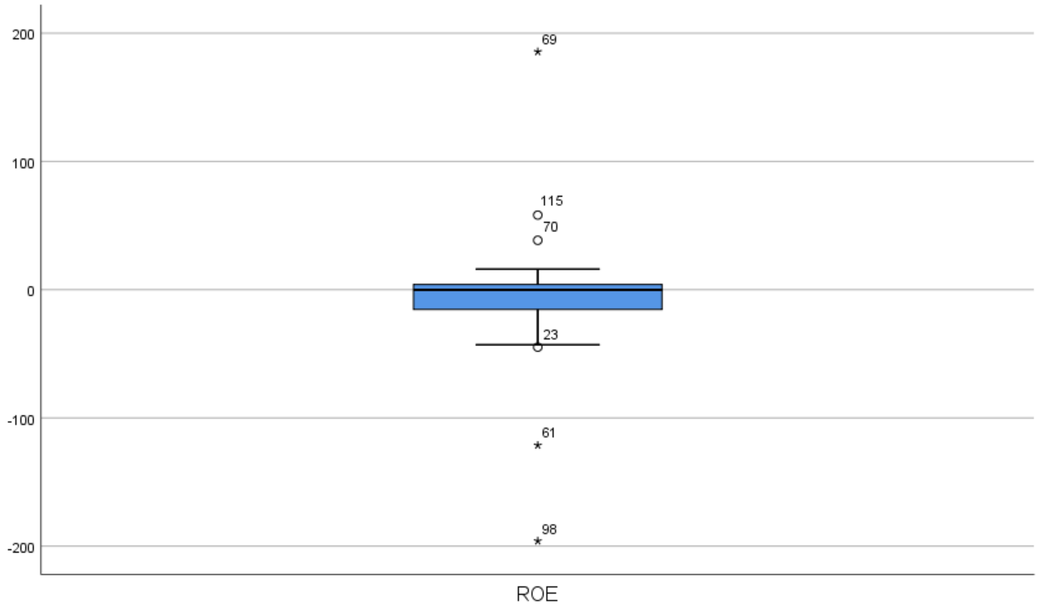
NO.	KODE	EMITEN
1.	AGRS	Bank Ibk Indonesia Tbk
2.	ARTO	Bank Jago Tbk
3.	BBHI	Allo Bank Indonesia Tbk
4.	BBKP	Bank Kb Bukopin Tbk
5.	BBYB	Bank Neo Commerce Tbk
6.	BEKS	Bank Pembangunan Daerah Banten Tbk
7.	BKSW	Bank Qnb Indonesia Tbk
8.	BSWD	Bank Of India Indonesia Tbk
9.	BVIC	Bank Victoria International Tbk
10.	DEFI	Danasupra Erapacific Tbk
11.	HDFA	Radana Bhaskara Finance Tbk
12.	IBFN	Intan Baruprana Finance Tbk
13.	IMJS	Indomobil Multi Jasa Tbk
14.	POLA	Pool Advista Fianance Tbk
15.	PADI	Minna Padi Investama Sekuritas Tbk
16.	RELI	Reliance Sekuritas Indonesia
17.	AHAP	Asuransi Harta Aman Pratama Tbk
18.	OCAP	Onix Capital Tbk
19.	PEGE	Panca Global Kapital Tbk
20.	SFAN	Surya Fajar Capital Tbk
21.	VICO	Victoria Investama Tbk

Sumber: Indonesian Stock Exchange (IDX)

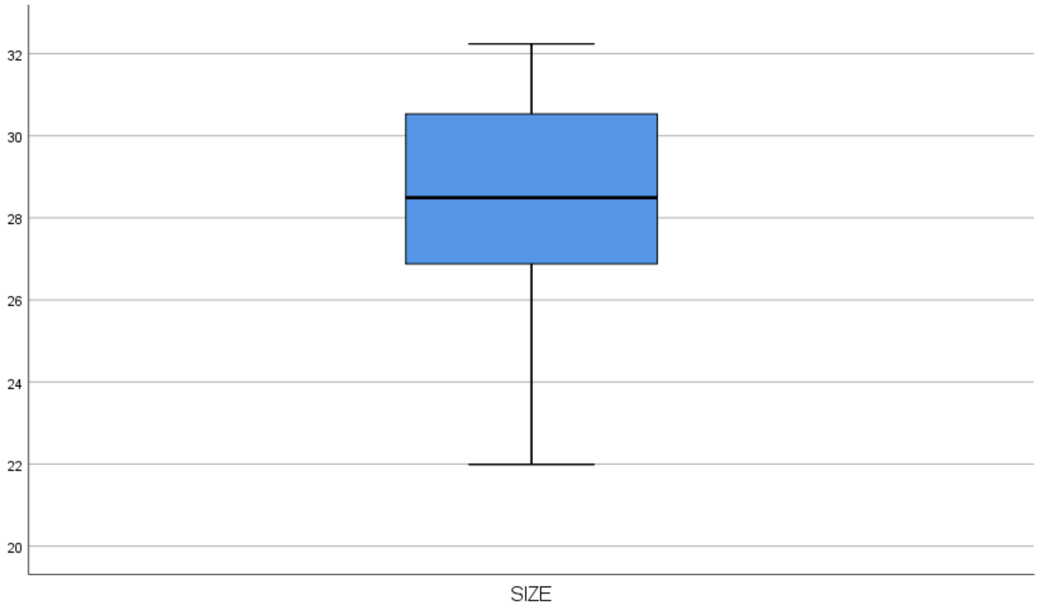
Lampiran 3 : Daftar Data Outlier

1. Outlier Pertama

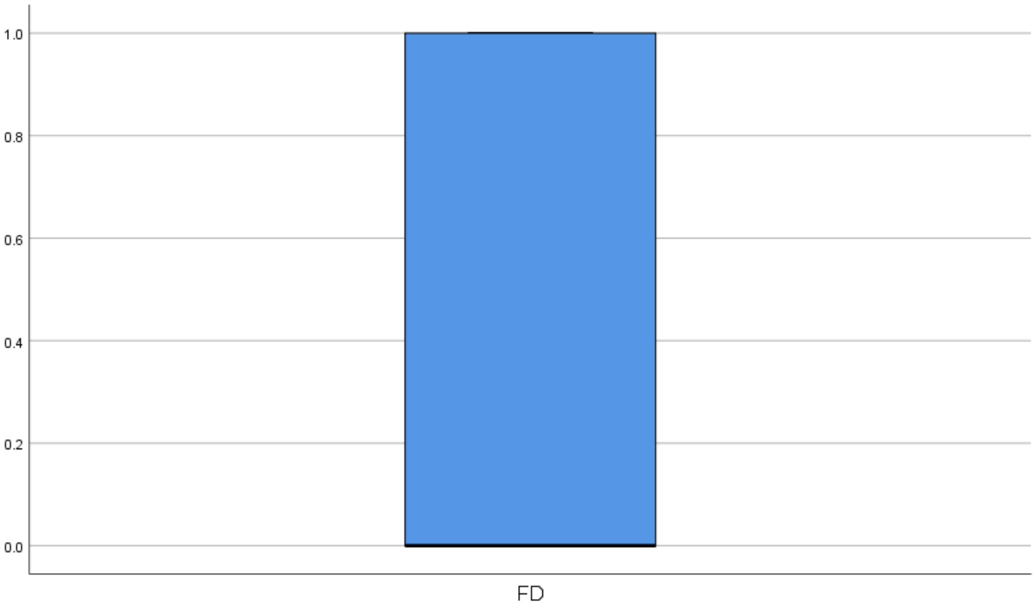
a. *Return On Equity*



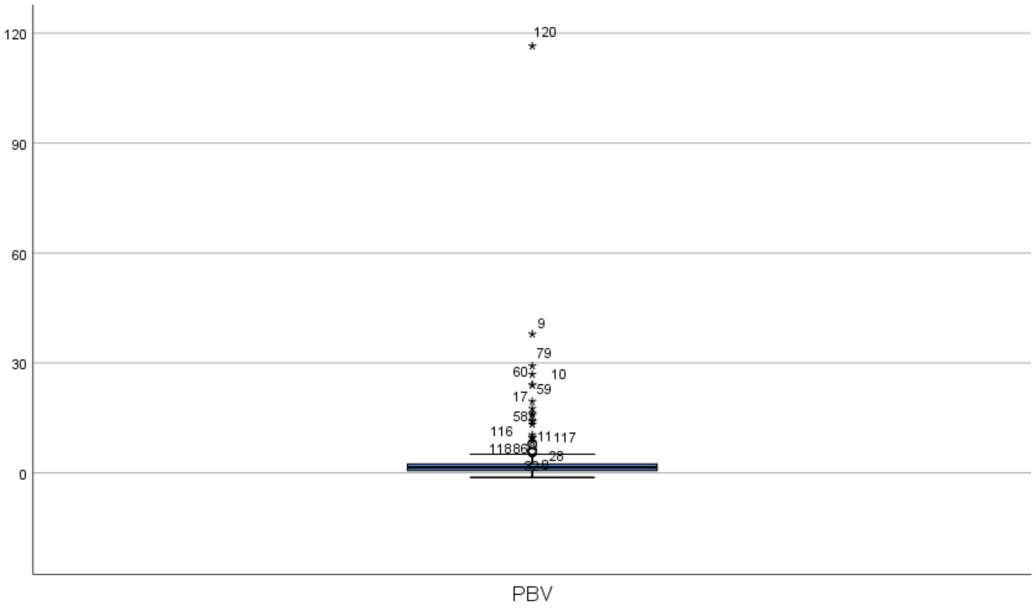
b. *Company Size*



c. ***Financial Distress***



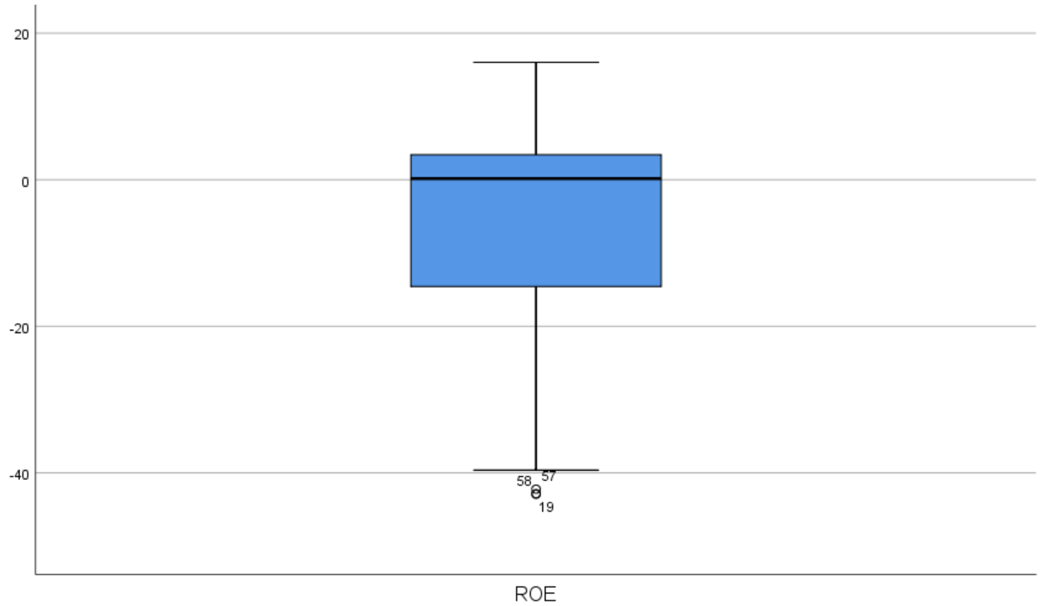
d. ***Price To Book Value***



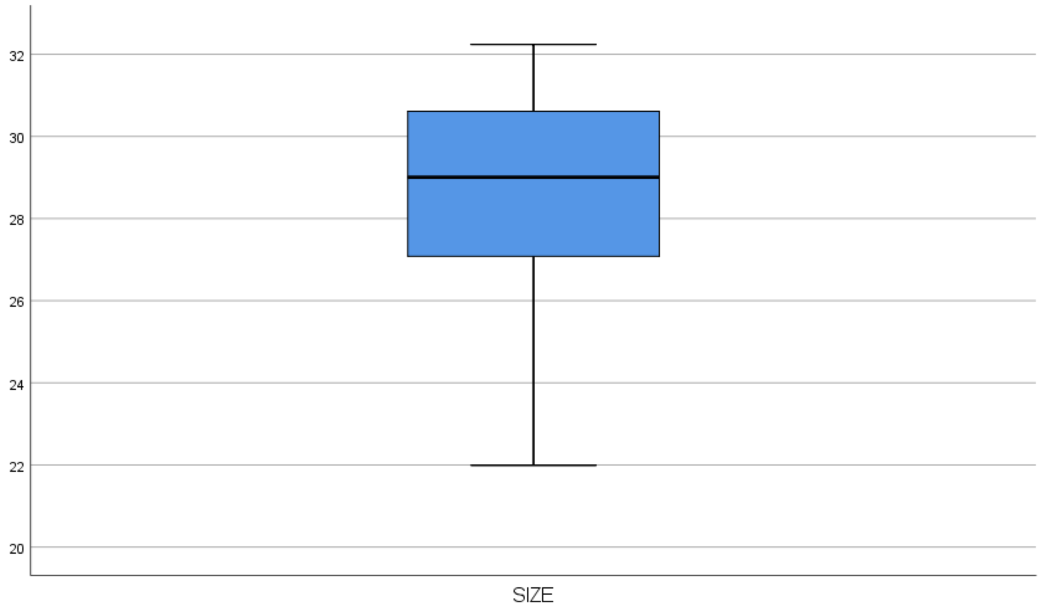
Sumber : Data Sekunder, diolah dengan SPSS 26,00

2. Outlier Kedua

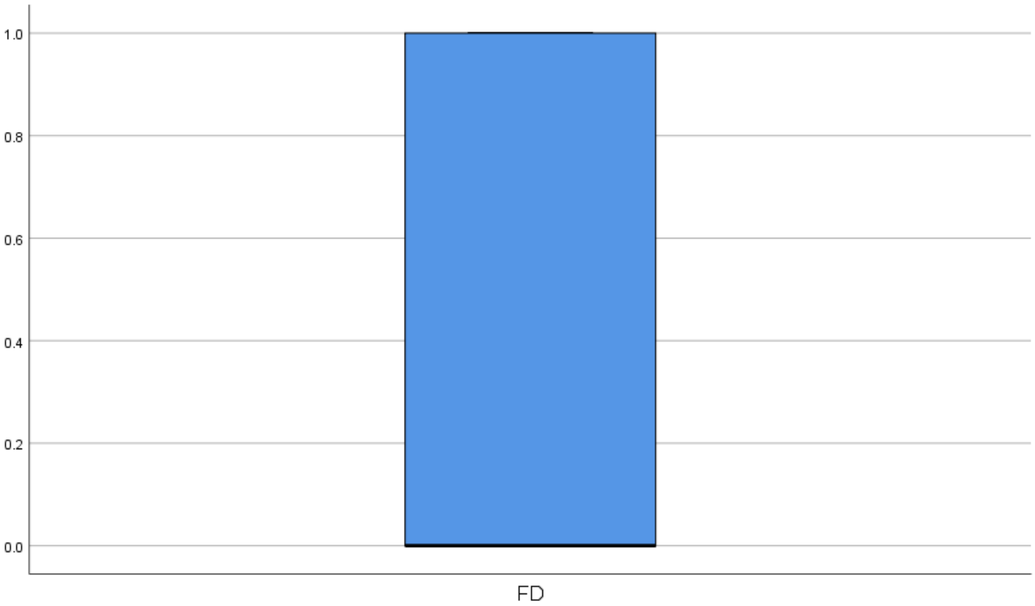
a. *Return On Equity*



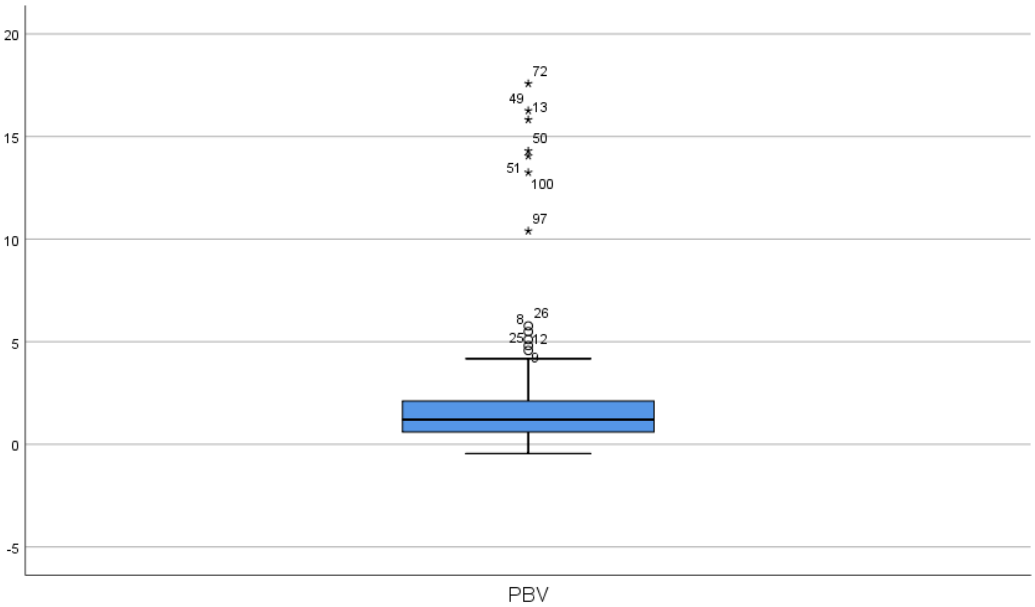
b. *Company Size*



c. ***Financial Distress***



d. **Price *To Book Value***



Sumber : Data Sekunder, diolah dengan SPSS 26,00

Lampiran 4 : Daftar perhitungan *Return On Equity, Company Size, Financial Distress* dan *Price To Book Value* Perusahaan Sektor Keuangan 2018-2023 setelah dioutlier

No	Kode Emiten	Tahun	*Return On Equity*	*Company Size*	*Financial Distress*	*Price To Book Value*
			X1	X2	Dummy	Y
1.	AGRS	2018	-5,84	29,05	0	1,75
		2019	-20,69	29,49	0	1,10
		2020	-9,31	29,92	0	1,10
		2021	0,43	30,29	1	1,12
		2022	2,48	30,54	1	0,84
		2023	3,41	30,6	1	0,81
2.	ARTO	2018	-20,15	27,22	0	1,82
3.	BBHI	2018	-36,6	28,45	0	2,24
		2019	-12,19	28,56	0	1,52
		2023	6,46	30,18	1	2,89
4.	BBKP	2018	2,21	32,19	1	0,66
		2019	2,43	32,24	1	0,61
		2020	-38,48	32,01	0	2,24
		2021	-17,43	32,12	0	1,31
5.	BBYB	2018	-22,82	29,14	0	2,14
		2019	1,69	29,26	1	1,64
		2020	1,42	29,32	1	1,60
		2022	-20,9	30,61	0	1,83
		2023	-17,25	30,53	0	1,47
6.	BEKS	2020	-22,63	29,31	0	1,04
		2021	-14,02	29,81	0	1,36
		2022	-14,57	29,61	0	1,43
		2023	1,59	29,55	1	1,46
7.	BKSW	2018	0,31	30,65	1	1,00
		2019	0,11	30,78	1	0,99
		2020	-10,27	30,54	0	0,68
		2021	-39,21	30,5	0	1,53
		2022	-8,61	30,45	0	0,61

		2023	1,48	30,1	1	0,88
8.	BSWD	2018	0,87	28,99	1	1,86
		2019	2,67	29,02	1	1,25
		2020	-6,67	28,95	0	1,74
		2021	-2,2	29,08	0	1,58
		2022	0,5	29,43	1	1,31
		2023	1,45	29,44	1	1,36
9.	BVIC	2018	2,82	31,04	1	0,82
		2019	-0,46	31,05	0	0,31
		2020	-9,54	30,9	0	0,58
		2021	-3,95	30,85	0	0,67
		2022	6,11	30,89	1	0,68
		2023	2,66	31,02	1	2,96
10.	HDFA	2019	-33,6	27,81	0	1,71
		2020	-19,64	27,37	0	1,57
		2021	5,13	27,88	1	1,69
		2022	6,21	28,18	1	1,4
		2023	-9,27	28,53	0	1,05
11.	IBFN	2022	7,37	26,98	0	-0,04
		2023	10,74	26,88	0	0,03
12.	IMJS	2018	5,86	30,63	1	1,12
		2019	1,33	30,82	1	0,8
		2020	-3,1	30,79	0	0,82
		2021	-2,11	30,84	0	0,78
		2022	2,07	30,92	1	0,85
		2023	5,69	30,99	1	0,42
13.	POLA	2019	-16,14	26,62	0	0,88
		2020	-12,65	26,46	0	1,89
		2021	-18,74	26,27	0	1,9
		2022	0,2	26,3	1	1,21
		2023	-2,81	26,23	0	0,77
14.	PADI	2020	-25,97	26,54	0	1,96
		2021	-23,28	26,31	0	2,17
		2022	-24,41	26,1	0	2,56
		2023	-14,66	26,2	0	0,91

15.	RELI	2018	-3,13	27,1	0	0,85
		2019	-0,79	27,09	0	0,78
		2020	7,3	27,14	1	1,16
		2021	4,41	27,22	1	1,54
		2022	6,07	27,32	1	1,74
		2023	5,73	27,36	1	1,54
16.	AHAP	2018	-10,13	27,17	0	1,04
		2020	9,95	27,08	1	1,61
		2021	12,62	27,23	1	1,45
		2022	-3,56	27,62	0	1,41
		2023	2,31	27,63	1	1,85
17.	OCAP	2018	16,03	24,95	0	-0,27
		2019	0,65	24,63	0	0,09
		2020	9,51	23,91	0	0,02
		2021	4,76	23,36	0	0,13
		2022	13,98	21,99	0	0,01
		2023	2,57	23,07	0	0,32
18.	PEGE	2018	10,97	27,32	1	0,99
		2019	6,35	27,21	1	1,22
		2020	-1,46	26,99	0	0,77
		2022	-39,64	26,75	0	3,6
		2023	-34,44	26,24	0	2,35
19.	VICO	2018	2,46	31,06	1	0,64
		2019	1,36	31,07	1	0,66
		2020	-7,59	30,93	0	0,44
		2021	-2,78	30,89	0	0,6
		2022	4,88	30,98	1	0,72
		2023	2,2	31,13	1	0,68

Sumber : data diolah peneliti (2024)

Lampiran 5 : Hasil Output SPSS

1. Hasil Uji Asumi Klasik

   a. Hasil Uji *Non-Parametrik One Sample Kolmogrov-Smirnov*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		91
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.48454951
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.073
Test Statistic		.078
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.
Sumber : Data Sekunder, diolah dengan SPSS 26,00

   b. Hasil Uji Multikolnieritas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Return On Equity	.592	1.691
	Company Size	.809	1.236
	Financial Distress	.533	1.875

a. Dependent Variable: Price To Book Value
Sumber : Data Sekunder, diolah dengan SPSS 26,00

c. Hasil Uji *Glejser*

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.328	.463		.708	.481
	Return On Equity	-.002	.003	-.084	-.606	.546
	Company Size	.000	.017	-.003	-.024	.981
	Financial Distress	.091	.092	.144	.985	.328

a. Dependent Variable: ABS_RES

Sumber : Data Sekunder, diolah dengan SPSS 26,00

d. Hasil Uji *Durbin-Waston (DW Test)*

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.721[a]	.520	.503	.49283	1.769

a. Predictors: (Constant), Financial Distress, Company Size, Return On Equity

b. Dependent Variable: Price To Book Value

Sumber : Data Sekunder, diolah dengan SPSS 26,00

2. Hasil Analisis Regresi Linear Berganda

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	2.584	.716		3.608	.001
	Return On Equity	.051	.005	.935	9.682	.000
	Company Size	-.071	.026	-.225	-2.728	.008
	Financial Distress	-.926	.143	-.659	-6.477	.000

a. Dependent Variable: Price To Book Value

Sumber : Data Sekunder, diolah dengan SPSS 26,00

3. Hasil Uji Koefisien Determinasi (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.721[a]	.520	.503	.49283

a. Predictors: (Constant), Financial Distress, Company Size, Return On Equity
b. Dependent Variable: Price To Book Value
Sumber : Data Sekunder, diolah dengan SPSS 26,00

4. Hasil Uji Hipotesis (Uji t)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.584	.716		3.608	.001
	Return On Equity	.051	.005	.935	9.682	.000
	Company Size	-.071	.026	-.225	-2.728	.008
	Financial Distress	-.926	.143	-.659	-6.477	.000

a. Dependent Variable: Price To Book Value
Sumber : Data Sekunder, diolah dengan SPSS 26,00