

LAMPIRAN

Lampiran 1Daftar Sampel Perusahaan

NO	KODE	NAMA BANK UMUM SYARIAH
1	ACES	Bank Aceh Syariah
2	BCAS	Bank BCA Syariah
3	BJBS	Bank BJB Syariah
4	BNIS	Bank BNI Syariah
5	BRIS	Bank BRI Syariah
6	BUKS	Bank Bukopin Syariah
7	MANS	Bank Mandiri Syariah
8	MAYS	Bank Maybank Syariah
9	MEGS	Bank Mega Syariah
10	MUAM	Bank Muamalat
11	PANS	Bank Panin Syariah
12	VICS	Bank Victoria Syariah



Lampiran 2 Hasil Tabulasi Data

1. Return on Assets

$$\text{ROA} = \frac{\text{Laba Setelah Pajak}}{\text{Total Aset}} \times 100\%$$

No	Kode	Tahun	Laba Setelah Pajak	Total Aset	ROA
1	ACES	2017	433577430761	22612006926978	1.917465496
2	ACES	2018	439432672027	23095158779296	1.902704702
3	ACES	2019	452326571475	25121063173639	1.800586895
4	BCAS	2012	8359925529	1602180989705	0.521784092
5	BCAS	2013	12701022880	2041418847273	0.622166436
6	BCAS	2014	12949752122	2994449136265	0.432458577
7	BCAS	2015	23436849581	4349580046527	0.538830171
8	BCAS	2016	36816335736	4995606338455	0.736974318
9	BCAS	2017	47860237199	5961174477140	0.802865901
10	BCAS	2018	58367069139	7064008145080	0.826259935
11	BCAS	2019	67193529264	8634373690079	0.77820965
12	BJBS	2018	16897272	6741449496	0.250647461
13	BJBS	2019	15398923	7723201420	0.199385231
14	BNIS	2012	101892	10645313	0.957153632
15	BNIS	2013	117462	14708504	0.798599232
16	BNIS	2014	163251	19492112	0.837523404
17	BNIS	2015	228525	23017667	0.992824338
18	BNIS	2016	277375	28314175	0.979632993
19	BNIS	2017	306686	34822442	0.88071365
20	BNIS	2018	416080	41048545	1.013629107
21	BNIS	2019	603153	49980235	1.206783041
22	BRIS	2012	101888	14088914	0.723178522
23	BRIS	2013	129564	17400914	0.744581578
24	BRIS	2014	6577	20343249	0.032330136
25	BRIS	2015	122637	24230247	0.506131861
26	BRIS	2016	170209	27687188	0.614757266
27	BRIS	2017	101091	31543384	0.320482419
28	BRIS	2018	106600	37915084	0.281154593
29	BRIS	2019	74016	43123488	0.171637322
30	BUKS	2012	17297940859	3616107512472	0.478358036

31	BUKS	2013	19547650105	4343069056830	0.450088402
32	BUKS	2014	8661952636	5161300488180	0.167825002
33	BUKS	2015	27778475573	5827153527325	0.47670746
34	BUKS	2016	32709937326	7019598576013	0.465980169
35	BUKS	2017	2245096221	7166257141367	0.031328714
36	BUKS	2018	177878	90519271	0.196508432
37	BUKS	2019	204905	94796657	0.216152137
38	MANS	2012	805690561013	54229395784522	1.485708165
39	MANS	2013	651240189470	63965361177789	1.018113831
40	MANS	2014	20654783	855039673	2.415652004
41	MANS	2015	289575719782	70369708944091	0.411506206
42	MANS	2016	325413775831	78831721590271	0.41279547
43	MANS	2017	365166	87939774	0.415245552
44	MANS	2018	605213	98341116	0.615422139
45	MANS	2019	1275034	112291867	1.135464245
46	MAYS	2015	-294392	1743439	-16.8857069
47	MAYS	2016	-163738	1344720	-12.1763639
48	MAYS	2017	-8953	1275648	-0.70183938
49	MEGS	2012	184871633	8163668180	2.264565743
50	MEGS	2013	149539953	9121575543	1.639409248
51	MEGS	2014	17396222	7042486466	0.247018181
52	MEGS	2015	12223583	5559819466	0.219855754
53	MEGS	2016	1652950	82299077	2.00846724
54	MEGS	2017	72555165	7034299832	1.031448285
55	MEGS	2018	46577070	7336342210	0.634881371
56	MEGS	2019	49150923	8007675910	0.613797606
57	MUAM	2012	389414422	44854413084	0.868174156
58	MUAM	2013	475846659	54694020564	0.87001587
59	MUAM	2014	57173347	62413310135	0.091604414
60	MUAM	2015	74492188	57172587967	0.130293539
61	MUAM	2016	80511090	55786397505	0.144320289
62	MUAM	2017	26115563	61696919644	0.042328796
63	MUAM	2018	46002044	57227276046	0.080384822
64	MUAM	2019	16326331	50555519435	0.032293865
65	PANS	2012	35056812	2136576111	1.64079397
66	PANS	2013	21332026	4052700692	0.526365691
67	PANS	2014	70938895	6207676452	1.142760831
68	PANS	2015	53578381	7134234975	0.751003873
69	PANS	2016	19540914	8757963603	0.223121663
70	PANS	2017	-968851297	8629275047	-11.2274935
71	PANS	2018	20788229	8771057795	0.237009372

72	PANS	2019	26099404	11135824845	0.234373334
73	VICS	2014	-19365573681	1439983332188	-1.34484707
74	VICS	2015	-24001165504	1379265628842	-1.74014091
75	VICS	2016	-18473887306	1625183249354	-1.13672642
76	VICS	2017	459348806300	2003113721655	0.229317388
77	VICS	2018	497414339500	2126018825461	0.233965162
78	VICS	2019	91333175600	2262451180327	0.040369125

2. Islamic Corporate Governance

ICG = Nilai Komposit

No	Kode	Tahun	Islamic Corporate Governance
1	ACES	2017	3
2	ACES	2018	3
3	ACES	2019	2
4	BCAS	2012	1,8
5	BCAS	2013	1,55
6	BCAS	2014	1
7	BCAS	2015	1
8	BCAS	2016	1
9	BCAS	2017	3
10	BCAS	2018	1
11	BCAS	2019	1
12	BJBS	2018	3
13	BJBS	2019	2,5
14	BNIS	2012	1,25
15	BNIS	2013	1,3
16	BNIS	2014	2
17	BNIS	2015	2
18	BNIS	2016	2
19	BNIS	2017	2
20	BNIS	2018	2
21	BNIS	2019	2
22	BRIS	2012	1,38
23	BRIS	2013	1,35
24	BRIS	2014	1,74
25	BRIS	2015	1,61
26	BRIS	2016	1,60

27	BRIS	2017	1,57
28	BRIS	2018	1,5
29	BRIS	2019	1,66
30	BUKS	2012	1,5
31	BUKS	2013	1,5
32	BUKS	2014	2
33	BUKS	2015	1,5
34	BUKS	2016	1,5
35	BUKS	2017	1,5
36	BUKS	2018	1,5
37	BUKS	2019	2,6
38	MANS	2012	2,25
39	MANS	2013	1,85
40	MANS	2014	2
41	MANS	2015	2
42	MANS	2016	1
43	MANS	2017	1
44	MANS	2018	1
45	MANS	2019	1
46	MAYS	2015	3
47	MAYS	2016	2
48	MAYS	2017	2
49	MEGS	2012	1,6
50	MEGS	2013	1,87
51	MEGS	2014	2
52	MEGS	2015	2
53	MEGS	2016	2
54	MEGS	2017	2
55	MEGS	2018	1
56	MEGS	2019	2
57	MUAM	2012	1,15
58	MUAM	2013	1,15
59	MUAM	2014	3
60	MUAM	2015	3
61	MUAM	2016	2
62	MUAM	2017	3
63	MUAM	2018	3
64	MUAM	2019	3
65	PANS	2012	1,35
66	PANS	2013	1,35
67	PANS	2014	1,40

68	PANS	2015	2
69	PANS	2016	2
70	PANS	2017	3
71	PANS	2018	2
72	PANS	2019	2
73	VICS	2014	1,93
74	VICS	2015	3
75	VICS	2016	2,48
76	VICS	2017	1,62
77	VICS	2018	1,56
78	VICS	2019	1,62

3. Sharia Compliance

$$\text{Sharia Compliance} = \frac{\text{IsIR} + \text{PSR} + \text{IIR}}{3}$$

- $\text{IsIR} = \frac{\text{Islamic Income}}{\text{Islamic Income} + \text{Non Islamic Income}}$
- $\text{PSR} = \frac{\text{Mudharabah} + \text{Musyarakah}}{\text{Total Pembiayaan}}$
- $\text{IIR} = \frac{\text{Islamic investment}}{\text{Islamic investment} + \text{non Islamic investment}}$

No	Kode	Tahun	IsIR	PSR	IIR	Sharia Compliance
1	ACES	2017	0.99567	0.06994	0.57263	0.54608
2	ACES	2018	0.99226	0.09040	0.56713	0.54993
3	ACES	2019	0.99060	0.09787	0.38481	0.49109
4	BCAS	2012	0.99591	0.51628	0.35762	0.62327
5	BCAS	2013	0.99734	0.55133	0.17855	0.57574
6	BCAS	2014	0.99818	0.51296	0.06718	0.52610
7	BCAS	2015	0.99855	0.48237	0.03757	0.50616
8	BCAS	2016	0.99863	0.52145	0.26412	0.59473
9	BCAS	2017	0.99871	0.56588	0.41794	0.66084

10	BCAS	2018	0.99923	0.60994	0.43301	0.68072
11	BCAS	2019	0.99947	0.67962	0.36764	0.68224
12	BJBS	2018	0.99989	0.26876	0.07566	0.44810
13	BJBS	2019	0.99916	0.31522	0.36575	0.56005
14	BNIS	2012	0.99966	0.18648	0.42978	0.53864
15	BNIS	2013	0.99973	0.17060	0.66860	0.61298
16	BNIS	2014	0.99985	0.16873	0.45917	0.54258
17	BNIS	2015	0.99981	0.19601	0.46236	0.55272
18	BNIS	2016	0.99999	0.20629	0.56494	0.59041
19	BNIS	2017	0.99956	0.23140	0.49124	0.57407
20	BNIS	2018	0.99998	0.29465	0.60378	0.63280
21	BNIS	2019	0.99978	0.35073	0.49622	0.61558
22	BRIS	2012	0.99925	0.23587	0.06870	0.43461
23	BRIS	2013	0.99960	0.28815	0.05922	0.44899
24	BRIS	2014	0.99988	0.31858	0.15795	0.49214
25	BRIS	2015	0.99983	0.37361	0.30803	0.56049
26	BRIS	2016	0.99987	0.37419	0.52443	0.63283
27	BRIS	2017	0.99971	0.36406	0.63492	0.66623
28	BRIS	2018	0.99966	0.40173	0.60115	0.66751
29	BRIS	2019	0.99952	0.45636	0.67680	0.71089
30	BUKS	2012	0.99884	0.24574	0.06238	0.43565
31	BUKS	2013	0.99939	0.25345	0.15009	0.46764
32	BUKS	2014	0.99914	0.39412	0.10416	0.49914
33	BUKS	2015	0.99886	0.48101	0.09602	0.52530
34	BUKS	2016	0.99880	0.52687	0.05996	0.52855
35	BUKS	2017	0.99870	0.62039	0.08964	0.56958
36	BUKS	2018	0.99985	0.64143	0.07863	0.57330
37	BUKS	2019	0.99806	0.66998	0.18471	0.61758
38	MANS	2012	0.99962	0.23580	0.23006	0.48849
39	MANS	2013	0.99486	0.22093	0.12199	0.44592
40	MANS	2014	0.99360	0.22130	0.11131	0.44207
41	MANS	2015	0.98778	0.26898	0.46137	0.57271
42	MANS	2016	0.99375	0.36208	0.30202	0.55262
43	MANS	2017	0.99324	0.35520	0.40412	0.58419
44	MANS	2018	0.99689	0.37402	0.61133	0.66075
45	MANS	2019	0.99802	0.37668	0.61377	0.66282
46	MAYS	2015	0.99897	0.12052	0.52327	0.54759
47	MAYS	2016	0.99936	0.13866	0.51613	0.55139
48	MAYS	2017	0.99840	0.09413	0.65744	0.58332
49	MEGS	2012	0.99993	0.00548	0.32104	0.44215
50	MEGS	2013	0.99985	0.00597	0.29833	0.43471

51	MEGS	2014	0.99960	0.00746	0.38391	0.46366
52	MEGS	2015	0.99953	0.01405	0.47829	0.49729
53	MEGS	2016	0.99976	0.07258	0.54053	0.53762
54	MEGS	2017	0.99974	0.14190	0.57870	0.57344
55	MEGS	2018	0.99942	0.24150	0.61857	0.61983
56	MEGS	2019	0.99957	0.33298	0.69194	0.67483
57	MUAM	2012	0.99832	0.45567	0.26333	0.57244
58	MUAM	2013	0.99926	0.49436	0.39439	0.62934
59	MUAM	2014	0.99924	0.50242	0.33975	0.61380
60	MUAM	2015	0.99885	0.54003	0.40347	0.64745
61	MUAM	2016	0.99966	0.53542	0.40680	0.64729
62	MUAM	2017	0.99976	0.48739	0.33817	0.60844
63	MUAM	2018	0.99980	0.49661	0.67034	0.72225
64	MUAM	2019	0.99979	0.49931	0.80270	0.76727
65	PANS	2012	1.00000	0.49424	0.23749	0.57724
66	PANS	2013	0.99984	0.52289	0.09709	0.53994
67	PANS	2014	0.99918	0.86716	0.10950	0.65861
68	PANS	2015	0.99937	0.90607	0.24166	0.71570
69	PANS	2016	1.00000	0.83702	0.48903	0.77535
70	PANS	2017	1.00000	0.83683	0.45903	0.76529
71	PANS	2018	1.00000	0.92294	0.37417	0.76570
72	PANS	2019	0.99962	0.97868	0.22450	0.73427
73	VICS	2014	0.99999	0.56194	0.57124	0.71105
74	VICS	2015	0.99711	0.70034	0.75617	0.81788
75	VICS	2016	0.99999	0.79593	0.62198	0.80597
76	VICS	2017	0.99742	0.74027	0.46926	0.73565
77	VICS	2018	0.99844	0.80122	0.54964	0.78310
78	VICS	2019	0.99904	0.81898	0.79673	0.87158

4. Intellectual Capital

- VA = Out – In
- CE = Laba Bersih + Total Ekuitas
- HC = Beban Karyawan

No	Kode	Tahun	Value Added	Capital Employed	Human Capital
1	ACES	2017	1682629278300	2603059629517	608882232870

2	ACES	2018	1694035578357	2657379009174	592809311090
3	ACES	2019	1721471092413	2899494328116	632744089703
4	BCAS	2012	104289936144	312735783127	39038795029
5	BCAS	2013	131915785664	326217964457	40682976814
6	BCAS	2014	201960678016	638983612607	51595868205
7	BCAS	2015	291624746958	1075988040637	65056163737
8	BCAS	2016	351767960284	1135882690388	80702641655
9	BCAS	2017	397810986506	1183971415644	88267780815
10	BCAS	2018	439237129782	1319701561049	92148860031
11	BCAS	2019	485760322252	2395485774486	100182148789
12	BJBS	2018	518197399	868281354	177048252
13	BJBS	2019	526380461	883744154	164396048
14	BNIS	2012	660152	1289110	317073
15	BNIS	2013	1051216	1422142	461512
16	BNIS	2014	1556035	2113251	664458
17	BNIS	2015	1823422	2444183	669585
18	BNIS	2016	2029139	2763941	750910
19	BNIS	2017	2084379	4113984	707690
20	BNIS	2018	2495873	4658246	937794
21	BNIS	2019	2852163	5338229	1061323
22	BRIS	2012	989030	1170452	323383
23	BRIS	2013	1348799	1827692	400267
24	BRIS	2014	1457069	1714420	447030
25	BRIS	2015	1705609	2462449	509098
26	BRIS	2016	1812337	2680223	538227
27	BRIS	2017	1866942	2703932	522067
28	BRIS	2018	1979442	5133240	510828
29	BRIS	2019	2077290	5162052	583292
30	BUKS	2012	-6103401716	290370093989	48996791279
31	BUKS	2013	-12266065648	312167453340	59737035667
32	BUKS	2014	410384997553	509943708507	66060561831
33	BUKS	2015	457086054331	660861839767	73144943291
34	BUKS	2016	512944273711	831278098596	91293862388
35	BUKS	2017	470090324429	882992170308	100073030921
36	BUKS	2018	380953864523	885069286436	80902521553
37	BUKS	2019	395769004543	889150556763	71977784348
38	MANS	2012	4002990400184	4986380737538	973159658117
39	MANS	2013	4258183294482	5513239103780	1192402774018
40	MANS	2014	3862672242534	4617029961210	1435306565044
41	MANS	2015	4192158101001	5903314483964	1370214646997
42	MANS	2016	4260655457138	6717850707193	1485174807624

43	MANS	2017	4639940	7679407	1599262
44	MANS	2018	5280282	8644378	1805975
45	MANS	2019	6857747	10520869	2084091
46	MAYS	2015	-322856	460213	30176
47	MAYS	2016	-81719	428373	35177
48	MAYS	2017	32137	674907	47070
49	MEGS	2012	760898402	805384761	320308338
50	MEGS	2013	897171592	919593034	359487130
51	MEGS	2014	798195558	804845525	339721200
52	MEGS	2015	548540114	886510154	265509022
53	MEGS	2016	555623210	1063453588	160896637
54	MEGS	2017	515293511	1275854997	144873542
55	MEGS	2018	467455523	1249954905	147619489
56	MEGS	2019	538988900	1339330867	154841148
57	MUAM	2012	2526656309	2847413833	546874763
58	MUAM	2013	3591040702	4766940377	754058623
59	MUAM	2014	4327805361	4081125232	860391877
60	MUAM	2015	3857598120	3625056071	924521476
61	MUAM	2016	3281241244	3699257646	880811834
62	MUAM	2017	3383222749	5571482467	802492698
63	MUAM	2018	2670109726	3967669122	845632021
64	MUAM	2019	2654243467	3953504618	770738563
65	PANS	2012	124341202	522723143	19906828
66	PANS	2013	210545136	547327034	35374636
67	PANS	2014	448519355	1147255915	54735807
68	PANS	2015	575210360	1209068983	76656350
69	PANS	2016	518572517	1207481633	92253397
70	PANS	2017	-1324832359	-670903488	131487855
71	PANS	2018	510268313	1671653272	101872152
72	PANS	2019	620183202	1708061856	94411525
73	VICS	2014	110883613621	165949719759	31565440916
74	VICS	2015	98629807173	138651103110	26233362090
75	VICS	2016	83374014008	175855644069	27161821136
76	VICS	2017	136463244200	303986387064	29903114028
77	VICS	2018	146293358299	295992968856	30695088533
78	VICS	2019	149145474207	355156841354	29160838463

- $VACA = VA/CE$
- $VAHU = VA - HC$
- $STVA = SC/VA$
- $VAIC = VACA + VAHU + STVA$

No	Kode	Tahun	VACA	VAHU	STVA	VAIC
1	ACES	2017	0.64640	2.76347	0.63814	4.04801
2	ACES	2018	0.63748	2.85764	0.65006	4.14518
3	ACES	2019	0.59371	2.72064	0.63244	3.94680
4	BCAS	2012	0.33348	2.67144	0.62567	3.63059
5	BCAS	2013	0.40438	3.24253	0.69160	4.33851
6	BCAS	2014	0.31607	3.91428	0.74453	4.97487
7	BCAS	2015	0.27103	4.48266	0.77692	5.53061
8	BCAS	2016	0.30969	4.35882	0.77058	5.43908
9	BCAS	2017	0.33600	4.50687	0.77812	5.62098
10	BCAS	2018	0.33283	4.76660	0.79021	5.88964
11	BCAS	2019	0.20278	4.84877	0.79376	5.84531
12	BJBS	2018	0.59681	2.92687	0.65834	4.18202
13	BJBS	2019	0.59563	3.20190	0.68769	4.48522
14	BNIS	2012	0.51210	2.08202	0.51970	3.11381
15	BNIS	2013	0.73918	2.27777	0.56097	3.57792
16	BNIS	2014	0.73632	2.34181	0.57298	3.65111
17	BNIS	2015	0.74603	2.72321	0.63279	4.10202

18	BNIS	2016	0.73415	2.70224	0.62994	4.06632
19	BNIS	2017	0.50666	2.94533	0.66048	4.11246
20	BNIS	2018	0.53580	2.66143	0.62426	3.82149
21	BNIS	2019	0.53429	2.68737	0.62789	3.84954
22	BRIS	2012	0.84500	3.05839	0.67303	4.57641
23	BRIS	2013	0.73798	3.36975	0.70324	4.81097
24	BRIS	2014	0.84989	3.25944	0.69320	4.80253
25	BRIS	2015	0.69265	3.35026	0.70152	4.74442
26	BRIS	2016	0.67619	3.36724	0.70302	4.74644
27	BRIS	2017	0.69045	3.57606	0.72036	4.98688
28	BRIS	2018	0.38561	3.87497	0.74193	5.00251
29	BRIS	2019	0.40242	3.56132	0.71921	4.68294
30	BUKS	2012	(0.02102)	(0.12457)	9.02778	8.88220
31	BUKS	2013	(0.03929)	(0.20533)	5.87011	5.62548
32	BUKS	2014	0.80477	6.21225	0.83903	7.85605
33	BUKS	2015	0.69165	6.24905	0.83998	7.78067
34	BUKS	2016	0.61705	5.61861	0.82202	7.05768
35	BUKS	2017	0.53238	4.69747	0.78712	6.01698
36	BUKS	2018	0.43042	4.70880	0.78763	5.92686
37	BUKS	2019	0.44511	5.49849	0.81813	6.76173
38	MANS	2012	0.80278	4.11340	0.75689	5.67307

39	MANS	2013	0.77236	3.57109	0.71997	5.06342
40	MANS	2014	0.83661	2.69118	0.62842	4.15621
41	MANS	2015	0.71014	3.05949	0.67315	4.44277
42	MANS	2016	0.63423	2.86879	0.65142	4.15444
43	MANS	2017	0.60421	2.90130	0.65533	4.16083
44	MANS	2018	0.61083	2.92378	0.65798	4.19260
45	MANS	2019	0.65182	3.29052	0.69610	4.63844
46	MAYS	2015	(0.70154)	(10.69910)	1.09347	(10.30717)
47	MAYS	2016	(0.19077)	(2.32308)	1.43046	(1.08338)
48	MAYS	2017	0.04762	0.68275	(0.46467)	0.26570
49	MEGS	2012	0.94476	2.37552	0.57904	3.89932
50	MEGS	2013	0.97562	2.49570	0.59931	4.07063
51	MEGS	2014	0.99174	2.34956	0.57439	3.91569
52	MEGS	2015	0.61876	2.06599	0.51597	3.20073
53	MEGS	2016	0.52247	3.45329	0.71042	4.68618
54	MEGS	2017	0.40388	3.55685	0.71885	4.67958
55	MEGS	2018	0.37398	3.16662	0.68421	4.22481
56	MEGS	2019	0.40243	3.48092	0.71272	4.59607
57	MUAM	2012	0.88735	4.62017	0.78356	6.29108
58	MUAM	2013	0.75332	4.76228	0.79002	6.30562
59	MUAM	2014	1.06044	5.03004	0.80119	6.89168

60	MUAM	2015	1.06415	4.17253	0.76034	5.99702
61	MUAM	2016	0.88700	3.72525	0.73156	5.34381
62	MUAM	2017	0.60724	4.21589	0.76280	5.58593
63	MUAM	2018	0.67297	3.15753	0.68330	4.51380
64	MUAM	2019	0.67136	3.44377	0.70962	4.82475
65	PANS	2012	0.23787	6.24616	0.83990	7.32393
66	PANS	2013	0.38468	5.95187	0.83199	7.16853
67	PANS	2014	0.39095	8.19426	0.87796	9.46317
68	PANS	2015	0.47575	7.50375	0.86673	8.84623
69	PANS	2016	0.42947	5.62118	0.82210	6.87274
70	PANS	2017	1.97470	(10.07570)	1.09925	(7.00175)
71	PANS	2018	0.30525	5.00891	0.80036	6.11451
72	PANS	2019	0.36309	6.56894	0.84777	7.77980
73	VICS	2014	0.66818	3.51282	0.71533	4.89632
74	VICS	2015	0.71135	3.75971	0.73402	5.20508
75	VICS	2016	0.47410	3.06953	0.67422	4.21785
76	VICS	2017	0.44891	4.56351	0.78087	5.79330
77	VICS	2018	0.49425	4.76602	0.79018	6.05045
78	VICS	2019	0.41994	5.11458	0.80448	6.33900

Lampiran 3 Hasil Output SPSS 25

1. Statistik Deskriptif

Descriptive Statistics

		ICG	SC	IC	FP
N	Valid	78	78	78	78
	Missing	0	0	0	0
Mean		4.1282	.5992	4.7447	.0481
Median		4.0000	.5803	4.7745	.4922
Std. Deviation		.72719	.10256	2.73502	2.84275
Minimum		2.00	.43	-10.31	-16.89
Maximum		5.00	.87	9.46	2.42

2. Uji Asumsi Klasik

- Uji Normalitas Sebelum Outlier

One-Sample Kolmogorov-Smirnov Test

		FP
N		78
Normal Parameters ^{a,b}	Mean	.0481
	Std. Deviation	2.84275
Most Extreme Differences	Absolute	.408
	Positive	.226
	Negative	-.408
Test Statistic		.408
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

- Uji Normalitas Setelah Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		75
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.61504534
Most Extreme Differences	Absolute	.050
	Positive	.050
	Negative	-.049
Test Statistic		.050
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.

- Uji Heterokedastisitas

Model		Coefficients ^a		Standardized Coefficients	t	Sig.
		Unstandardized Coefficients	Std. Error			
		B		Beta		
1	(Constant)	1.413	.412		3.431	.001
	ICG	-.087	.064	-.166	-1.374	.174
	SC	-.830	.447	-.225	-1.857	.067
	IC	-.014	.030	-.054	-.453	.652

a. Dependent Variable: Abs_Res

- **Uji Multikolinearitas**

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	ICG	.907	1.103
	SC	.893	1.120
	IC	.925	1.081

a. Dependent Variable: Abs_Res

- **Uji Autokorelasi Durbin Watson**

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.260 ^a	.068	.028	.37351	1.317

a. Predictors: (Constant), IC, ICG, SC

b. Dependent Variable: Abs_Res

- **Uji Autokorelasi Cochrane Orcutt**

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.434 ^a	.188	.154	.56048	1.849

a. Predictors: (Constant), Lag_X3, Lag_X1, Lag_X2

b. Dependent Variable: Lag_Y

3. Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	.325	.629		.517	.607
	Islamic Corporate Governance	.190	.087	.275	2.195	.032
	Sharia Compliance	-1.592	.635	-.317	-2.508	.015
	Intellectual Capital	.037	.041	.106	.898	.373

a. Dependent Variable: Financial Performance

4. Hasil Uji Model

- **Koefisien Determinasi (Adjusted R²)**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.496 ^a	.246	.205	.46045

a. Predictors: (Constant), Intellectual Capital, Islamic Corporate Governance, Sharia Compliance

- **Uji Signifikan Simultan (Uji F)**

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.865	3	1.288	6.077	.001 ^b
	Residual	11.873	56	.212		
	Total	15.738	59			

a. Dependent Variable: Financial Performance

b. Predictors: (Constant), Intellectual Capital, Islamic Corporate Governance, Sharia Compliance

- Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	.325	.629		.517	.607
	Islamic Corporate Governance	.190	.087	.275	2.195	.032
	Sharia Compliance	-1.592	.635	-.317	-2.508	.015
	Intellectual Capital	.037	.041	.106	.898	.373

a. Dependent Variable: Financial Performance

