

## Lampiran 1. Cek List Data

No	Kode	Nama Perusahaan	Menerbitkan LK			
			2016	2017	2018	2019
1.	116	PT. Bank Aceh Syariah	V	V	V	V
2.	128	PT. BPD Nusa Tenggara Barat Syariah	V	-	-	V
3.	147	PT. Bank Muamalat Indonesia	V	V	-	-
4.	405	PT. Bank Victoria Syariah	V	V	-	-
5.	422	PT. Bank BRI Syariah	V	V	V	V
6.	425	PT. Bank Jabar Banten Syariah	V	V	V	V
7.	427	PT. Bank BNI Syariah	V	V	V	V
8.	451	PT. Bank Syariah Mandiri	V	V	V	V
9.	506	PT. Bank Mega Syariah	V	V	V	V
10.	517	PT. Bank Panin Dubai Syariah	V	V	-	V
11.	521	PT. Bank Syariah Bukopin	V	V	V	V
12.	536	PT. BCA Syariah	V	V	V	V
13.	547	PT. Bank Tabungan Pensiunan Nasional Syariah	V	V	V	V
14.	947	PT. Maybank Syariah Indonesia	V	V	V	V

Jumlah Perusahaan Perbankan Syariah = 14 Perusahaan

Mengalami rugi pada periode tertentu = 4 Perusahaan (Bank NTB syariah, Bank Muamalat Indonesia, Bank Victoria Syariah, Bank Panin Dubai Syariah)

Sampel = 10 Perusahaan

## Lampiran 2. Hasil SPSS 2016

		KMI	KI	KM	ICG	ETR
N	Valid	40	40	40	40	40
	Missing	0	0	0	0	0
Mean		.6113	.9989	.0002	3.7500	.2534
Median		.6000	1.0000	.0000	4.0000	.2548
Mode		.50	1.00	.00	4.00	.16 <sup>a</sup>
Std. Deviation		.15531	.00204	.00127	.95407	.04171
Minimum		.25	.99	.00	2.00	.16
Maximum		1.00	1.00	.01	5.00	.33
Sum		24.45	39.96	.01	150.00	10.14

Percentiles	25	.5000	.9980	.0000	3.0000	.2373
	50	.6000	1.0000	.0000	4.0000	.2548
	75	.6667	1.0000	.0000	4.0000	.2714

a. Multiple modes exist. The smallest value is shown

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	.03298855
Most Extreme Differences	Absolute	.193
	Positive	.193
	Negative	-.114
Kolmogorov-Smirnov Z		1.223
Asymp. Sig. (2-tailed)		.101

a. Test distribution is Normal.

### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.801	2.874		.975	.336		
KMI	-.047	.038	-.174	-1.228	.228	.891	1.122
KI	-2.609	2.882	-.128	-.905	.371	.897	1.115
KM	9.064	4.496	.275	2.016	.052	.961	1.040
ICG	.023	.006	.519	3.811	.001	.962	1.039

a. Dependent

Variable: ETR

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.612 <sup>a</sup>	.374	.303	.03482	1.081

a. Predictors: (Constant), ICG, KI, KM, KMI

b. Dependent Variable: ETR

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.569 <sup>a</sup>	.324	.244	.03113	2.084

a. Predictors: (Constant), LAGICG2, LAGKMI2, LAGKM2, LAGKI2

b. Dependent Variable: LAGETR2

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.982	1.115		-1.777	.085
	LAGKMI	-.006	.025	-.046	-.262	.795
	LAGKI	3.676	2.045	.314	1.798	.081
	LAGKM	-.942	2.242	-.069	-.420	.677
	LAGICG	-.001	.004	-.043	-.263	.794

a. Dependent Variable: ABSRES

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.799	1.819		.989	.330
	LAGKMI2	-.019	.040	-.071	-.471	.641

LAGKI2	-3.105	3.334	-.141	-.931	.358
LAGKM2	9.643	3.656	.378	2.637	.013
LAGICG2	.020	.007	.416	2.901	.006

a. Dependent Variable: LAGETR2

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.016	4	.004	4.072	.008 <sup>a</sup>
	Residual	.033	34	.001		
	Total	.049	38			

a. Predictors: (Constant), LAGICG2, LAGKMI2, LAGKM2, LAGKI2

b. Dependent Variable: LAGETR2

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.569 <sup>a</sup>	.324	.244	.03113

a. Predictors: (Constant), LAG\_ICG, LAG\_KMI, LAG\_KM, LAG\_KI

### Lampiran 3. Tabulasi Data

NO	TAHUN	KODE	KMI	KI	KM	ICG	ETR
1	2016	BCAS	0.666667	1	0	3	0.207674
2	2017	BCAS	0.666667	1	0	3	0.230452
3	2018	BCAS	0.666667	1	0	3	0.193751
4	2019	BCAS	0.666667	1	0	3	0.193313
5	2016	BNIS	0.5	1	0	4	0.25676
6	2017	BNIS	0.25	1	0	4	0.249692
7	2018	BNIS	0.4	1	0	4	0.243818
8	2019	BNIS	0.6	1	0	5	0.246011
9	2016	BRIS	0.6	1	0	3	0.286661

10	2017	BRIS	0.75	1	0	4	0.330332
11	2018	BRIS	0.75	0.996715	0	4	0.296435
12	2019	BRIS	0.5	0.996715	0	4	0.306654
13	2016	BTPNS	0.666667	1	0	2	0.257759
14	2017	BTPNS	0.5	1	0	3	0.262481
15	2018	BTPNS	0.5	0.997337	0	3	0.256892
16	2019	BTPNS	0.5	0.998325	0	3	0.25482
17	2016	BSB	0.5	0.997337	0.008007	3	0.316175
18	2017	BSB	0.5	0.997922	0.000268	4	0.236941
19	2018	BSB	0.5	0.998711	0.000207	4	0.312118
20	2019	BSB	0.666667	0.997563	0	4	0.310305
21	2016	BJBS	0.5	1	0	4	0.240419
22	2017	BJBS	0.5	1	0	4	0.313412
23	2018	BJBS	0.5	1	0	4	0.274379
24	2019	BJBS	0.666667	1	0	5	0.333745
25	2016	BMS	0.6	1	0	5	0.251413
26	2017	BMS	0.75	1	0	5	0.250265
27	2018	BMS	0.75	1	0	5	0.258075
28	2019	BMS	0.5	1	0	5	0.256543
29	2016	BMSI	0.666667	1	0	5	0.248007
30	2017	BMSI	1	1	0	5	0.247604
31	2018	BMSI	1	1	0	4	0.232832
32	2019	BMSI	1	1	0	5	0.238508
33	2016	BSMI	0.5	0.992877	0	4	0.259113
34	2017	BSMI	0.5	0.992877	0	4	0.261479
35	2018	BSMI	0.5	0.992877	0	4	0.254756
36	2019	BSMI	0.5	0.997288	0	4	0.259673
37	2016	BAS	0.666667	1	0	2	0.164603
38	2017	BAS	0.666667	1	0	2	0.186056
39	2018	BAS	0.666667	1	0	2	0.186659
40	2019	BAS	0.666667	1	0	2	0.171335