

# LAMPIRAN

**LAMPIRAN 1**  
**DAFTAR NAMA PERUSAHAAN PERBANKAN**

No	Kode Bank	Nama Bank
1	AGRO	Bank BRI Agro (AGRO)
2	BABP	ICB Bumi Putera (BABP)
3	BACA	Bank Capital Indonesia (BACA)
4	BAEK	Bank Ekonomi Raharja (BAEK)
5	BBCA	Bank Central Asia (BBCA)
6	BBKP	Bank Bukopin (BBKP)
7	BBNI	Bank Negara Indonesia (BBNI)
8	BBNP	Bank Nusantara Parahyangan (BBNP)
9	BBRI	Bank Rakyat Indonesia (BBRI)
10	BBTN	Bank Tabungan Negara (BBTN)
11	BDMN	Bank Danamon (BDMN)
12	BJBR	Bank Jawa Barat (BJBR)
13	BKSW	Bank Kesawan (BKSW)
14	BMRI	Bank Mandiri (BMRI)
15	BNBA	Bank Bumi Arta (BNBA)
16	BNGA	Bank Cimb Niaga (BNGA)
17	BNII	Bank Internasional Indonesia (BNII)
18	BNLI	Bank Permata (BNLI)
19	BSWD	Bank Swadesi (BSWD)
20	BTPN	Bank Tabungan Pensiunan Negara (BTPN)
21	BVIC	Bank Victoria (BVIC)
22	INPC	Bank Artha Graha Internasional Tbk (INPC)
23	MAYA	Bank Mayapada (MAYA)
24	MCOR	Bank Windu (MCOR)
25	MEGA	Bank Mega (MEGA)

## LAMPIRAN 2

### Hasil Sampel 2012 Variabel Modal Intelektual (VAHU : *Value Added Human Capital*)

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Beban Tenaga Kerja	VA	VAHU
1	AGRO	Rp230,358,354	Rp65,003,987	Rp76,213,598	Rp165,354,367	2.169617645
2	BABP	Rp357,765,338	Rp234,772,963	Rp180,892,135	Rp122,992,375	0.679921076
3	BACA	Rp472,067	Rp351,719	Rp57,766	Rp120,348	2.083370841
4	BAEK	Rp2,153,889	Rp1,119,709	Rp537,940	Rp1,034,180	1.922482061
5	BBCA	Rp12,146,958	Rp7,203,422	Rp6,154,966	Rp4,943,536	0.803178442
6	BBKP	Rp3,125,455	Rp1,179,296	Rp720,481	Rp1,946,159	2.701194063
7	BBNI	Rp23,904,804	Rp7,161,237	Rp5,577,867	Rp16,743,567	3.001786704
8	BBNP	Rp423,043,906	Rp156,363,917	Rp153,001,908	Rp266,679,989	1.742984728
9	BBRI	Rp44,873,498	Rp9,885,485	Rp9,605,547	Rp34,988,013	3.642480017
10	BBTN	Rp5,298,313	Rp1,597,633	Rp1,486,938	Rp3,700,680	2.488792404
11	BDMN	Rp18,035,169	Rp6,688,934	Rp5,163,381	Rp11,346,235	2.197442916
12	BJBR	Rp3,418,205	Rp1,436,800	Rp879,894	Rp1,981,405	2.251867839
13	BKSW	Rp208,991	Rp159,337	Rp93,139	Rp49,654	0.533117169
14	BMRI	Rp41,591,486	Rp10,867,312	Rp8,045,716	Rp30,724,174	3.81869979
15	BNBA	Rp206,100,112,419	Rp62,311,903,754	Rp73,524,245,224	Rp143,788,208,665	1.955657052
16	BNGA	Rp12,424,529	Rp3,174,762	Rp2,881,704	Rp9,249,767.00	3.209825506
17	BNII	Rp7,407,644	Rp3,496,182	Rp2,244,098	Rp3,911,462.00	1.742999637
18	BNLI	Rp5,916,987	Rp2,225,949	Rp1,939,294	Rp3,691,038.00	1.903289548
19	BSWD	Rp73,837,820,834	Rp18,871,902,220	Rp28,739,952,570	Rp54,965,918,614.00	1.91252642
20	BTPN	Rp6,071,114	Rp2,013,190	Rp1,853,571	Rp4,057,924.00	2.189246595
21	BVIC	Rp423,804,263	Rp75,411,168	Rp112,406,003	Rp348,393,095.00	3.099417164
22	INPC	Rp504,979	Rp325,687	Rp129,543	Rp179,292.00	1.384034645
23	MAYA	Rp921,043,888	Rp223,891,008	Rp259,726,649	Rp697,152,880.00	2.684179243
24	MCOR	Rp292,366	Rp90,058	Rp106,988	Rp202,308.00	1.89094104
25	MEGA	Rp4,309,674	Rp1,581,566	Rp1,164,165	Rp2,728,108.00	2.343403212

### LAMPIRAN 3

#### Hasil Sampel 2012 Variabel Modal Intelektual (VACA : *Value Added Capital Employed*)

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Ekuitas	Lab Bersih	VA	CE	VACA
1	AGRO	Rp230,358,354.00	Rp65,003,987.00	Rp371,924,556.00	Rp24,308,393.00	Rp165,354,367.00	Rp396,232,949.00	0.417316045
2	BABP	Rp357,765,338.00	Rp234,772,963.00	Rp713,839,761.00	Rp1,118,387.00	Rp122,992,375.00	Rp714,958,148.00	0.172027377
3	BACA	Rp472,067.00	Rp351,719.00	Rp657,788.00	Rp47,180.00	Rp120,348.00	Rp704,968.00	0.170714132
4	BAEK	Rp2,153,889.00	Rp1,119,709.00	Rp2,683,102.00	Rp177,783.00	Rp1,034,180.00	Rp2,860,885.00	0.361489539
5	BBCA	Rp12,146,958	Rp7,203,422	Rp51,897,942	Rp11,898,523	Rp4,943,536.00	Rp63,796,465.00	0.077489184
6	BBKP	Rp3,125,455	Rp1,179,296	Rp4,996,742	Rp838,537	Rp1,946,159.00	Rp5,835,279.00	0.333516015
7	BBNI	Rp23,904,804	Rp7,161,237	Rp43,525,291	Rp7,202,604	Rp16,743,567.00	Rp50,727,895.00	0.330066268
8	BBNP	Rp423,043,906	Rp156,363,917	Rp661,259,661	Rp85,429,831	Rp266,679,989.00	Rp746,689,492.00	0.357149782
9	BBRI	Rp44,873,498	Rp9,885,485	Rp64,881,779	Rp18,681,350	Rp34,988,013.00	Rp83,563,129.00	0.418701566
10	BBTN	Rp5,298,313	Rp1,597,633	Rp10,278,871	Rp1,357,839	Rp3,700,680.00	Rp11,636,710.00	0.318017722
11	BDMN	Rp18,035,169	Rp6,688,934	Rp28,733,311	Rp4,081,947	Rp11,346,235.00	Rp32,815,258.00	0.345760957
12	BJBR	Rp3,418,205	Rp1,436,800	Rp6,213,369	Rp884,629	Rp1,981,405.00	Rp7,097,998.00	0.279149839
13	BKSW	Rp208,991	Rp159,337	Rp863,068	-Rp29,505	Rp49,654.00	Rp833,563.00	0.059568383
14	BMRI	Rp41,591,486	Rp10,867,312	Rp76,532,865	Rp16,256,581	Rp30,724,174	Rp92,789,446.00	0.331117119
15	BNBA	Rp206,100,112,419	Rp62,311,903,754	Rp522,505,346,903	Rp57,115,739,320	Rp143,788,208,665	Rp579,621,086,223.00	0.24807277
16	BNGA	Rp12,424,529	Rp3,174,762	Rp22,651,912	Rp4,282,671	Rp9,249,767	Rp26,934,583.00	0.343416009
17	BNII	Rp7,407,644	Rp3,496,182	Rp9,667,493	Rp1,713,490	Rp3,911,462	Rp11,380,983.00	0.343684021
18	BNLI	Rp5,916,987	Rp2,225,949	Rp12,495,534	Rp1,371,268	Rp3,691,038	Rp13,866,802.00	0.266178027
19	BSWD	Rp73,837,820,834	Rp18,871,902,220	Rp373,769,087,120	Rp54,628,763,405	Rp54,965,918,614	Rp428,397,850,525.00	0.128305776
20	BTPN	Rp6,071,114	Rp2,013,190	Rp7,733,027	Rp1,977,268	Rp4,057,924	Rp9,710,295.00	0.417899147
21	BVIC	Rp423,804,263	Rp75,411,168	Rp1,469,192,278	Rp251,411,240	Rp348,393,095	Rp1,720,603,518.00	0.202483077
22	INPC	Rp504,979	Rp325,687	Rp1,937,327	Rp63,116	Rp179,292.00	Rp2,000,443.00	0.089626148
23	MAYA	Rp921,043,888	Rp223,891,008	Rp1,845,739,034	Rp265,622,875	Rp697,152,880.00	Rp2,111,361,909.00	0.330191085
24	MCOR	Rp292,366	Rp90,058	Rp755,655	Rp94,081	Rp202,308.00	Rp849,736.00	0.238083358
25	MEGA	Rp4,309,674	Rp1,581,566	Rp6,262,821	Rp1,386,433	Rp2,728,108.00	Rp7,649,254.00	0.356650204

## LAMPIRAN 4

### Hasil Sampel 2012 Variabel Modal Intelektual (STVA : *Value Added Structural Capital*)

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Beban Tenaga Kerja	VA	SC	STVA
1	AGRO	Rp230,358,354.00	Rp65,003,987.00	Rp76,213,598.00	Rp165,354,367.00	Rp89,140,769.00	0.539089294
2	BABP	Rp357,765,338.00	Rp234,772,963.00	Rp180,892,135.00	Rp122,992,375.00	-Rp57,899,760.00	-0.470758939
3	BACA	Rp472,067.00	Rp351,719.00	Rp57,766.00	Rp120,348.00	Rp62,582.00	0.520008642
4	BAEK	Rp2,153,889.00	Rp1,119,709.00	Rp537,940.00	Rp1,034,180.00	Rp496,240.00	0.4798391
5	BBCA	Rp12,146,958	Rp7,203,422	Rp6,154,966	Rp4,943,536.00	-Rp1,211,430.00	-0.245053338
6	BBKP	Rp3,125,455	Rp1,179,296	Rp720,481	Rp1,946,159.00	Rp1,225,678.00	0.629793352
7	BBNI	Rp23,904,804	Rp7,161,237	Rp5,577,867	Rp16,743,567.00	Rp11,165,700.00	0.666865071
8	BBNP	Rp423,043,906	Rp156,363,917	Rp153,001,908	Rp266,679,989.00	Rp113,678,081.00	0.426271508
9	BBRI	Rp44,873,498	Rp9,885,485	Rp9,605,547	Rp34,988,013.00	Rp25,382,466.00	0.725461775
10	BBTN	Rp5,298,313	Rp1,597,633	Rp1,486,938	Rp3,700,680.00	Rp2,213,742.00	0.598198709
11	BDMN	Rp18,035,169	Rp6,688,934	Rp5,163,381	Rp11,346,235.00	Rp6,182,854.00	0.544925607
12	BJBR	Rp3,418,205	Rp1,436,800	Rp879,894	Rp1,981,405.00	Rp1,101,511.00	0.555924205
13	BKSW	Rp208,991	Rp159,337	Rp93,139	Rp49,654.00	-Rp43,485.00	-0.875760261
14	BMRI	Rp41,591,486	Rp10,867,312	Rp8,045,716	Rp30,724,174.00	Rp22,678,458.00	0.738130763
15	BNBA	Rp206,100,112,419	Rp62,311,903,754	Rp73,524,245,224	Rp143,788,208,665.00	Rp70,263,963,441.00	0.488662903
16	BNGA	Rp12,424,529	Rp3,174,762	Rp2,881,704	Rp9,249,767.00	Rp6,368,063.00	0.688456585
17	BNII	Rp7,407,644	Rp3,496,182	Rp2,244,098	Rp3,911,462.00	Rp1,667,364.00	0.426276415
18	BNLI	Rp5,916,987	Rp2,225,949	Rp1,939,294	Rp3,691,038.00	Rp1,751,744.00	0.474593868
19	BSWD	Rp73,837,820,834	Rp18,871,902,220	Rp28,739,952,570	Rp54,965,918,614.00	Rp26,225,966,044.00	0.477131406
20	BTPN	Rp6,071,114	Rp2,013,190	Rp1,853,571	Rp4,057,924.00	Rp2,204,353.00	0.543221854
21	BVIC	Rp423,804,263	Rp75,411,168	Rp112,406,003	Rp348,393,095.00	Rp235,987,092.00	0.677358694
22	INPC	Rp504,979	Rp325,687	Rp129,543	Rp179,292.00	Rp49,749.00	0.277474734
23	MAYA	Rp921,043,888	Rp223,891,008	Rp259,726,649	Rp697,152,880.00	Rp437,426,231.00	0.627446638
24	MCOR	Rp292,366	Rp90,058	Rp106,988	Rp202,308.00	Rp95,320.00	0.471162782
25	MEGA	Rp4,309,674	Rp1,581,566	Rp1,164,165	Rp2,728,108.00	Rp1,563,943.00	0.573270193

## Lampiran 5

### Hasil Sampel 2012 (Variabel Kinerja Keuangan)

No	Nama	Laba Bersih	Ekuitas	ROE
1	AGRO	Rp24,308,393.00	Rp371,924,556.00	6.535839758
2	BABP	Rp1,118,387.00	Rp713,839,761.00	0.156671996
3	BACA	Rp47,180.00	Rp657,788.00	7.17252367
4	BAEK	Rp177,783.00	Rp2,683,102.00	6.626024654
5	BBCA	Rp11,898,523	Rp51,897,942	22.92677232
6	BBKP	Rp838,537	Rp4,996,742	16.78167494
7	BBNI	Rp7,202,604	Rp43,525,291	16.54808925
8	BBNP	Rp85,429,831	Rp661,259,661	12.91925639
9	BBRI	Rp18,681,350	Rp64,881,779	28.79290656
10	BBTN	Rp1,357,839	Rp10,278,871	13.21000137
11	BDMN	Rp4,081,947	Rp28,733,311	14.20632311
12	BJBR	Rp884,629	Rp6,213,369	14.23750947
13	BKSW	-29505	863068	3.418618232
14	BMRI	Rp16,256,581	Rp76,532,865	21.24130725
15	BNBA	Rp57,115,739,320	Rp522,505,346,903	10.93113011
16	BNGA	Rp4,282,671	Rp22,651,912	18.90644375
17	BNII	Rp1,713,490	Rp9,667,493	17.7242435
18	BNLI	Rp1,371,268	Rp12,495,534	10.97406481
19	BSWD	Rp54,628,763,405	Rp373,769,087,120	14.61564514
20	BTPN	Rp1,977,268	Rp7,733,027	25.56913354
21	BVIC	Rp251,411,240	Rp1,469,192,278	17.1122081
22	INPC	63116	1937327	3.257890898
23	MAYA	Rp265,622,875	Rp1,845,739,034	14.39113927
24	MCOR	Rp94,081	Rp755,655	12.45025839
2	MEGA	Rp1,386,433	Rp6,262,821	22.13751599

## Lampiran 6

### Hasil Sampel 2012 (Variabel Nilai Perusahaan)

No	Nama	Harga Saham	Ekuitas	Saham Beredar	Nilai Buku Per Lembar Saham	PBV
1	AGRO	Rp160	Rp371,924,556,000.00	3583913524	103.7760966	1.541780865
3	BACA	Rp114	Rp657,788,000,000.00	4500489917	146.1591987	0.779971435
4	BAEK	Rp1,350	Rp2,683,102,000,000.00	2643300000	1015.057693	1.329973665
5	BBCA	Rp11,400	Rp51,897,942,000,000	24408459120	2126.227704	5.36160825
6	BBKP	Rp801	Rp4,996,742,000,000	7890640683	633.2492127	1.264904849
7	BBNI	Rp5,050	Rp43,525,291,000,000	18462169893	2357.539295	2.142063977
8	BBNP	Rp1,422	Rp661,259,661,000	412348026	1603.644541	0.886730172
9	BBRI	Rp8,750	Rp64,881,779,000,000	24422470380	2656.642755	3.293630648
10	BBTN	Rp1,700	Rp10,278,871,000,000	10250540500	1002.763805	1.695314481
11	BDMN	Rp6,450	Rp28,733,311,000,000	9488796931	3028.130037	2.130027417
12	BJBR	Rp1,110	Rp6,213,369,000,000	9599328254	647.2712294	1.714891609
13	BKSW	Rp500	Rp863,068,000,000	3526169643	244.7607709	2.04281102
14	BMRI	Rp10,000	Rp76,532,865,000,000	23099999999	3313.111039	3.018311153
15	BNBA	Rp190	Rp522,505,346,903	2286900000	228.4775665	0.83159149
16	BNGA	Rp1,400	Rp22,651,912,000,000	24880290775	910.4359834	1.53772481
17	BNII	Rp442	Rp9,667,493,000,000	55719170852	173.503892	2.547493287
18	BNLI	Rp1,656	Rp12,495,534,000,000	10569366884	1182.240539	1.400730178
19	BSWD	Rp1,820	Rp373,769,087,120	859320000	434.9591388	4.184301094
20	BTPN	Rp5,300	Rp7,733,027,000,000	5781884384	1337.457909	3.962741529
21	BVIC	Rp131	Rp1,469,192,278,000	6538988915	224.6818732	0.58304659
22	INPC	Rp1,619	Rp19,373,270,000,000	8489325464	2282.074127	0.709442336
23	MAYA	Rp228	Rp184,573,903,400	3060908400	60.30036815	3.781071443
24	MCOR	Rp3,327	Rp7,556,550,000,000	4240010121	1782.200935	1.866792871
25	MEGA	Rp1,441	Rp6,262,821,000,000	3609497271	1735.095092	0.830502032

## LAMPIRAN 7

### Hasil Sampel 2013 Variabel Modal Intelektual (VAHU : *Value Added Human Capital*)

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Beban Tenaga Kerja	VA	VAHU
1	AGRO	Rp275,833,025	Rp92,152,677	Rp87,920,232	Rp183,680,348	2.08917042
2	BABP	Rp379,354,023	Rp272,026,328	Rp165,139,414	Rp107,327,695	0.649921738
3	BACA	Rp227,427	Rp69,671	Rp73,199	Rp157,756	2.155166054
4	BAEK	Rp2,528,161	Rp419,961	Rp544,410	Rp2,108,200	3.872449073
5	BBCA	Rp33,725,807	Rp9,782,526	Rp6,864,614	Rp23,943,281	3.487928236
6	BBKP	Rp3,229,516	Rp1,286,212	Rp873,391	Rp1,943,304	2.225010333
7	BBNI	Rp28,499,185	Rp8,488,812	Rp6,083,876	Rp20,010,373	3.289082979
8	BBNP	Rp484,529,203	Rp171,948,594	Rp175,767,678	Rp312,580,609	1.778373661
9	BBRI	Rp52,454,730	Rp10,148,784	Rp12,231,994	Rp42,305,946	3.458630375
10	BBTN	Rp6,417,306	Rp2,235,890	Rp1,613,152	Rp4,181,416	2.592078118
11	BDMN	Rp19,174,012	Rp7,855,963	Rp5,712,891	Rp11,318,049	1.981142122
12	BJBR	Rp5,239,401	Rp2,221,527	Rp1,265,943	Rp3,017,874	2.383894062
13	BKSW	Rp386,815	Rp145,753	Rp246,525	Rp241,062	0.977839976
14	BMRI	Rp50,089,269	Rp12,069,650	Rp9,431,337	Rp38,019,619	4.031201409
15	BNBA	Rp229,703,019,677	Rp76,714,917,338	Rp87,553,172,862	Rp152,988,102,339	1.747373594
16	BNGA	Rp12,740,501	Rp3,265,949	Rp3,229,054	Rp9,474,552	2.934157187
17	BNII	Rp8,078,507	Rp3,431,884	Rp2,355,970	Rp4,646,623	1.972275963
18	BNLI	Rp6,389,552	Rp1,797,620	Rp2,093,150	Rp4,591,932	2.19379022
19	BSWD	Rp170,561,931,358	Rp21,878,677,536	Rp32,868,583,000	Rp148,683,253,822	4.5235675
20	BTPN	Rp2,877,758	Rp2,391,511	Rp2,179,574	Rp486,247	0.223092678
21	BVIC	Rp583,640,611	Rp114,861,123	Rp154,569,827	Rp468,779,488	3.032800755
22	INPC	Rp992,707	Rp457,239	Rp318,096	Rp535,468	1.683353453
23	MAYA	Rp1,109,478,517	Rp258,541,422	Rp302,880,359	Rp850,937,095	2.809482588
24	MCOR	Rp320,414	Rp100,204	Rp115,755	Rp220,210	1.902380027
25	MEGA	Rp3,599,698	Rp1,869,661	Rp1,122,177	Rp1,730,037	1.541679254



## LAMPIRAN 8

### Hasil Sampel 2013 Variabel Modal Intelektual (VACA : *Value Added Capital Employed*)

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Ekuitas	Labas Bersih	VA	CE	VACA
1	AGRO	Rp275,833,025	Rp92,152,677	Rp836,906,513	Rp17,985,779	Rp183,680,348	Rp854,892,292	0.214857883
2	BABP	Rp379,354,023	Rp272,026,328	Rp763,877,334	Rp173,946,282	Rp107,327,695	Rp937,823,616	0.11444337
3	BACA	Rp227,427	Rp69,671	Rp906,390	Rp62,409	Rp157,756	Rp968,799	0.162836667
4	BAEK	Rp2,528,161	Rp419,961	Rp2,966,188	Rp283,086	Rp2,108,200	Rp3,249,274	0.64882186
5	BBCA	Rp33,725,807	Rp9,782,526	Rp63,966,678	Rp13,004,312	Rp23,943,281	Rp76,970,990	0.311068898
6	BBKP	Rp3,229,516	Rp1,286,212	Rp6,213,369	Rp884,629	Rp1,943,304	Rp7,097,998	0.273781988
7	BBNI	Rp28,499,185	Rp8,488,812	Rp47,683,235	Rp6,243,854	Rp20,010,373	Rp53,927,089	0.371063474
8	BBNP	Rp484,529,203	Rp171,948,594	Rp1,052,398,235	Rp105,234,027	Rp312,580,609	Rp1,157,632,262	0.270017189
9	BBRI	Rp52,454,730	Rp10,148,784	Rp79,327,422	Rp19,916,654	Rp42,305,946	Rp99,244,076	0.426281827
10	BBTN	Rp6,417,306	Rp2,235,890	Rp11,556,753	Rp1,443,057	Rp4,181,416	Rp12,999,810	0.321652086
11	BDMN	Rp19,174,012	Rp7,855,963	Rp31,552,983	Rp4,076,753	Rp11,318,049	Rp35,629,736	0.317657392
12	BJBR	Rp5,239,401	Rp2,221,527	Rp6,718,265	Rp1,376,387	Rp3,017,874	Rp8,094,652	0.372823192
13	BKSW	Rp386,815	Rp145,753	Rp1,513,028	Rp3,349	Rp241,062	Rp1,516,377	0.15897234
14	BMRI	Rp50,089,269	Rp12,069,650	Rp88,790,596	Rp17,996,086	Rp38,019,619	Rp106,786,682	0.356033339
15	BNBA	Rp229,703,019,677	Rp76,714,917,338	Rp564,402,771,361	Rp56,197,424,458	Rp152,988,102,339	Rp620,600,195,819	0.246516362
16	BNGA	Rp12,740,501	Rp3,265,949	Rp25,886,687	Rp3,233,958	Rp9,474,552	Rp29,120,645	0.325355156
17	BNII	Rp8,078,507	Rp3,431,884	Rp12,408,401	Rp1,244,756	Rp4,646,623	Rp13,653,157	0.340333228
18	BNLI	Rp6,389,552	Rp1,797,620	Rp14,126,644	Rp1,631,118	Rp4,591,932	Rp15,757,762	0.291407625
19	BSWD	Rp170,561,931,358	Rp21,878,677,536	Rp454,861,542,163	Rp81,092,455,043	Rp148,683,253,822	Rp535,953,997,206	0.27741794
20	BTPN	Rp2,877,758	Rp2,391,511	Rp9,907,865	Rp2,131,039	Rp486,247	Rp12,038,904	0.04038964
21	BVIC	Rp583,640,611	Rp114,861,123	Rp1,644,776,036	Rp172,991,016	Rp468,779,488	Rp1,817,767,052	0.257887548
22	INPC	Rp992,707	Rp457,239	Rp2,611,823	Rp225,937	Rp535,468	Rp2,837,760	0.188693899
23	MAYA	Rp1,109,478,517	Rp258,541,422	Rp2,412,324,121	Rp365,599,912	Rp850,937,095	Rp2,777,924,033	0.306321226
24	MCOR	Rp320,414	Rp100,204	Rp1,035,379	Rp78,306	Rp220,210	Rp1,113,685	0.197730956
25	MEGA	Rp3,599,698	Rp1,869,661	Rp6,118,505	Rp548,416	Rp1,730,037	Rp6,666,921	0.25949565

## LAMPIRAN 9

### Hasil Sampel 2013 Variabel Modal Intelektual (STVA : *Value Added Structural Capital*)

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Beban Tenaga Kerja	VA	SC	STVA
1	AGRO	Rp275,833,025	Rp92,152,677	Rp87,920,232	Rp183,680,348	Rp95,760,116	0.521341107
2	BABP	Rp379,354,023	Rp272,026,328	Rp165,139,414	Rp107,327,695	-Rp57,811,719	0.538646796
3	BACA	Rp227,427	Rp69,671	Rp73,199	Rp157,756	Rp84,557	0.535998631
4	BAEK	Rp2,528,161	Rp419,961	Rp544,410	Rp2,108,200	Rp1,563,790	0.741765487
5	BBCA	Rp33,725,807	Rp9,782,526	Rp6,864,614	Rp23,943,281	Rp17,078,667	0.713296854
6	BBKP	Rp3,229,516	Rp1,286,212	Rp873,391	Rp1,943,304	Rp1,069,913	0.550563885
7	BBNI	Rp28,499,185	Rp8,488,812	Rp6,083,876	Rp20,010,373	Rp13,926,497	0.695963888
8	BBNP	Rp484,529,203	Rp171,948,594	Rp175,767,678	Rp312,580,609	Rp136,812,931	0.437688478
9	BBRI	Rp52,454,730	Rp10,148,784	Rp12,231,994	Rp42,305,946	Rp30,073,952	0.710868208
10	BBTN	Rp6,417,306	Rp2,235,890	Rp1,613,152	Rp4,181,416	Rp2,568,264	0.614209158
11	BDMN	Rp19,174,012	Rp7,855,963	Rp5,712,891	Rp11,318,049	Rp5,605,158	0.495240655
12	BJBR	Rp5,239,401	Rp2,221,527	Rp1,265,943	Rp3,017,874	Rp1,751,931	0.580518272
13	BKSW	Rp386,815	Rp145,753	Rp246,525	Rp241,062	-Rp5,463	-0.02266222
14	BMRI	Rp50,089,269	Rp12,069,650	Rp9,431,337	Rp38,019,619	Rp28,588,282	0.751934994
15	BNBA	Rp229,703,019,677	Rp76,714,917,338	Rp87,553,172,862	Rp152,988,102,339	Rp65,434,929,477	0.427712538
16	BNGA	Rp12,740,501	Rp3,265,949	Rp3,229,054	Rp9,474,552	Rp6,245,498	0.65918663
17	BNII	Rp8,078,507	Rp3,431,884	Rp2,355,970	Rp4,646,623	Rp2,290,653	0.492971562
18	BNLI	Rp6,389,552	Rp1,797,620	Rp2,093,150	Rp4,591,932	Rp2,498,782	0.544167901
19	BSWD	Rp170,561,931,358	Rp21,878,677,536	Rp32,868,583,000	Rp148,683,253,822	Rp115,814,670,822	0.778935541
20	BTPN	Rp2,877,758	Rp2,391,511	Rp2,179,574	Rp486,247	-Rp1,693,327	3.482442051
21	BVIC	Rp583,640,611	Rp114,861,123	Rp154,569,827	Rp468,779,488	Rp314,209,661	0.670271778
22	INPC	Rp992,707	Rp457,239	Rp318,096	Rp535,468	Rp217,372	0.405947694
23	MAYA	Rp1,109,478,517	Rp258,541,422	Rp302,880,359	Rp850,937,095	Rp548,056,736	0.644062574
24	MCOR	Rp320,414	Rp100,204	Rp115,755	Rp220,210	Rp104,455	0.474342673
25	MEGA	Rp3,599,698	Rp1,869,661	Rp1,122,177	Rp1,730,037	Rp607,860	0.351356647

## LAMPIRAN 10

### Hasil Sampel 2013 Variabel Kinerja Keuangan

No	Nama	Laba Bersih	Ekuitas	ROE
1	AGRO	Rp17,985,779	Rp836,906,513	2.149078627
2	BABP	Rp173,946,282	Rp763,877,334	22.77149409
3	BACA	Rp62,409	Rp906,390	6.885446662
4	BAEK	Rp283,086	Rp2,966,188	9.543764589
5	BBCA	Rp13,004,312	Rp63,966,678	20.32982235
6	BBKP	Rp884,629	Rp6,213,369	14.23750947
7	BBNI	Rp6,243,854	Rp47,683,235	13.09444294
8	BBNP	Rp105,234,027	Rp1,052,398,235	9.99944921
9	BBRI	Rp19,916,654	Rp79,327,422	25.10689683
10	BBTN	Rp1,443,057	Rp11,556,753	12.48669934
11	BDMN	Rp4,076,753	Rp31,552,983	12.920341
12	BJBR	Rp1,376,387	Rp6,718,265	20.48723889
13	BKSW	Rp3,349	Rp1,513,028	0.221344218
14	BMRI	Rp17,996,086	Rp88,790,596	20.26800901
15	BNBA	Rp56,197,424,458	Rp564,402,771,361	9.956971742
16	BNGA	Rp3,233,958	Rp25,886,687	12.49274579
17	BNII	Rp1,244,756	Rp12,408,401	10.03155846
18	BNLI	Rp1,631,118	Rp14,126,644	11.54639418
19	BSWD	Rp81,092,455,043	Rp454,861,542,163	17.82794269
20	BTPN	Rp2,131,039	Rp9,907,865	21.50855911
21	BVIC	Rp172,991,016	Rp1,644,776,036	10.51760314
22	INPC	Rp225,937	Rp2,611,823	8.650547912
23	MAYA	Rp365,599,912	Rp2,412,324,121	15.15550538
24	MCOR	Rp78,306	Rp1,035,379	7.563027645
25	MEGA	Rp548,416	Rp6,118,505	8.9632353

## LAMPIRAN 11

### Hasil Sampel 2013 Variabel Nilai Perusahaan

No	Nama	Harga Saham	Ekuitas	Saham Beredar	Nilai Buku Per Lembar Saham	PBV
1	AGRO	Rp117	Rp836,906,513,000	7378138767	Rp113.43	1.031467939
2	BABP	Rp141	Rp763,877,334,000	5431217756	Rp140.65	1.002519213
3	BACA	Rp97	Rp906,390,000,000	6333441949	Rp143.11	0.677791976
4	BAEK	Rp1,750	Rp2,966,188,000,000	2643300000	Rp1,122.15	1.559501623
5	BBCA	Rp10,600	Rp63,966,678,000,000	24408459120	Rp2,620.68	4.04475697
6	BBKP	Rp640	Rp6,213,369,000,000	7900947683	Rp786.41	0.813826849
7	BBNI	Rp5,060	Rp47,683,235,000,000	18462169893	Rp2,582.75	1.959149367
8	BBNP	Rp1,480	Rp1,052,398,235,000	670065543	Rp1,570.59	0.942321044
9	BBRI	Rp9,575	Rp79,327,422,000,000	24422470380	Rp3,248.13	2.947847642
10	BBTN	Rp1,285	Rp11,556,753,000,000	10458953500	Rp1,104.96	1.162935233
12	BDMN	Rp4,350	Rp31,552,983,000,000	9488796931	Rp3,325.29	1.308157351
14	BJBR	Rp1,290	Rp6,718,265,000,000	9599328254	Rp699.87	1.843204078
15	BKSW	Rp493	Rp1,513,028,000,000	6096747212	Rp248.17	1.986543789
16	BMRI	Rp9,450	Rp88,790,596,000,000	23099999999	Rp3,843.75	2.458537388
17	BNBA	Rp172	Rp564,402,771,361	2286900000	Rp246.80	0.696925706
18	BNGA	Rp1,035	Rp25,886,687,000,000	24880290775	Rp1,040.45	0.994762325
19	BNII	Rp413	Rp12,408,401,000,000	60362435090	Rp205.56	2.00909736
20	BNLI	Rp1,370	Rp14,126,644,000,000	10569366884	Rp1,336.56	1.025015753
21	BSWD	Rp2,534	Rp454,861,542,163	859320000	Rp529.33	4.787208146
22	BTPN	Rp4,290	Rp9,907,865,000,000	5781884384	Rp1,713.60	2.503494346
23	BVIC	Rp120	Rp1,644,776,036,000	6564912746	Rp250.54	0.47896462
24	INPC	Rp1,575	Rp2,611,823,000,000	12957391497	Rp201.57	7.813657973
25	MAYA	Rp143	Rp241,232,412,100	3443535018	Rp70.05	2.041290817
26	MCOR	Rp3,597	Rp10,353,790,000,000	5851221186	Rp1,769.51	2.032766997
27	MEGA	Rp1,340	Rp6,118,505,000,000	6894138227	Rp887.49	1.509869686

## LAMPIRAN 12

### Hasil Sampel 2014 Variabel Modal Intelektual (VAHU : *Value Added Human Capital*)

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Beban Tenaga Kerja	VA	VAHU
1	AGRO	Rp299,082,089	Rp72,695,523	Rp105,538,525	Rp226,386,566	2.145060924
2	BABP	Rp299,171	Rp170,160	Rp157,982	Rp129,011	0.816618349
3	BACA	Rp252,263	Rp63,153	Rp89,480	Rp189,110	2.113433169
4	BAEK	Rp1,078,206	Rp421,670	Rp567,382	Rp656,536	1.157132232
5	BBCA	Rp41,050,670	Rp11,874,991	Rp8,670,906	Rp29,175,679	3.364778606
6	BBKP	Rp3,418,205	Rp1,436,800	Rp879,894	Rp1,981,405	2.251867839
7	BBNI	Rp33,091,657	Rp9,322,333	Rp6,781,041	Rp23,769,324	3.505261803
8	BBNP	Rp478,734,978	Rp153,785,607	Rp194,540,695	Rp324,949,371	1.67034137
9	BBRI	Rp60,741,550	Rp12,548,853	Rp14,111,461	Rp48,192,697	3.415145817
10	BBTN	Rp6,359,401	Rp2,445,885	Rp1,595,409	Rp3,913,516	2.452986037
11	BDMN	Rp14,107,118	Rp8,568,995	Rp5,810,672	Rp5,538,123	0.953095098
12	BJBR	Rp5,027,502	Rp2,291,538	Rp1,320,129	Rp2,735,964	2.07249746
13	BKSW	Rp616,055	Rp163,534	Rp293,520	Rp452,521	1.541704143
14	BMRI	Rp44,873,498	Rp9,885,485	Rp9,605,547	Rp34,988,013	3.642480017
15	BNBA	Rp246,595,806,026	Rp80,111,012,097	Rp95,710,443,855	Rp166,484,793,929	1.739463189
16	BNGA	Rp12,819,379	Rp3,549,241	Rp3,281,221	Rp9,270,138	2.825209884
17	BNII	Rp7,855,262	Rp4,735,103	Rp2,155,647	Rp3,120,159	1.447435039
18	BNLI	Rp44,196	Rp13,171	Rp9,912	Rp31,025	3.130044391
19	BSWD	Rp208,789,712,844	Rp25,000,588,598	Rp35,846,735,712	Rp183,789,124,246	5.127081186
20	BTPN	Rp13,032,675	Rp7,875,002	Rp2,622,630	Rp5,157,673	1.966603371
21	BVIC	Rp469,574,168	Rp183,988,147	Rp182,101,184	Rp285,586,021	1.568282066
22	INPC	Rp1,047,046	Rp489,870	Rp365,203	Rp557,176	1.525661071
23	MAYA	Rp1,260,731,529	Rp308,395,808	Rp373,916,653	Rp952,335,721	2.546919784
24	MCOR	Rp1,217,443	Rp130,030	Rp120,028	Rp1,087,413	9.059661079
25	MEGA	Rp4,141,403	Rp2,397,949	Rp1,098,074	Rp1,743,454	1.587738167

### LAMPIRAN 13

#### Hasil Sampel 2014 Variabel Modal Intelektual (VACA : *Value Added Capital Employed*)

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Ekuitas	Laba Bersih	VA	CE	VACA
1	AGRO	Rp299,082,089	Rp72,695,523	Rp904,021,593	Rp77,393,261	Rp226,386,566	Rp981,414,854	0.23067367
2	BABP	Rp299,171	Rp170,160	Rp1,234,569	Rp33,087	Rp129,011	Rp1,267,656	0.101771301
3	BACA	Rp252,263	Rp63,153	Rp974,193	Rp67,803	Rp189,110	Rp1,041,996	0.181488221
4	BAEK	Rp1,078,206	Rp421,670	Rp3,023,145	Rp56,957	Rp656,536	Rp3,080,102	0.21315398
5	BBCA	Rp41,050,670	Rp11,874,991	Rp77,920,617	Rp16,925,171	Rp29,175,679	Rp94,845,788	0.307611752
6	BBKP	Rp3,418,205	Rp1,436,800	Rp6,821,480	Rp742,483	Rp1,981,405	Rp7,563,963	0.261953291
7	BBNI	Rp33,091,657	Rp9,322,333	Rp61,021,308	Rp11,914,732	Rp23,769,324	Rp72,936,040	0.325892714
8	BBNP	Rp478,734,978	Rp153,785,607	Rp1,138,101,488	Rp96,532,495	Rp324,949,371	Rp1,234,633,983	0.263194903
9	BBRI	Rp60,741,550	Rp12,548,853	Rp97,737,429	Rp24,759,999	Rp48,192,697	Rp122,497,428	0.393418032
10	BBTN	Rp6,359,401	Rp2,445,885	Rp12,206,406	Rp1,115,625	Rp3,913,516	Rp13,322,031	0.293762715
11	BDMN	Rp14,107,118	Rp8,568,995	Rp33,017,524	Rp2,818,397	Rp5,538,123	Rp35,835,921	0.15454111
12	BJBR	Rp5,027,502	Rp2,291,538	Rp7,083,607	Rp1,120,035	Rp2,735,964	Rp8,203,642	0.333506021
13	BKSW	Rp616,055	Rp163,534	Rp2,280,924	Rp120,779	Rp452,521	Rp2,401,703	0.188416719
14	BMRI	Rp44,873,498	Rp9,885,485	Rp79,327,422	Rp19,916,654	Rp34,988,013	Rp99,244,076	0.352545103
15	BNBA	Rp246,595,806,026	Rp80,111,012,097	Rp602,139,607,690	Rp51,827,836,329	Rp166,484,793,929	Rp653,967,444,019	0.254576578
16	BNGA	Rp12,819,379	Rp3,549,241	Rp28,447,694	Rp2,695,092	Rp9,270,138	Rp31,142,786	0.297665662
17	BNII	Rp7,855,262	Rp4,735,103	Rp14,650,051	Rp752,684	Rp3,120,159	Rp15,402,735	0.202571751
18	BNLI	Rp44,196	Rp13,171	Rp120,324	Rp22,125	Rp31,025	Rp142,449	0.217797247
19	BSWD	Rp208,789,712,844	Rp25,000,588,598	Rp560,587,547,047	Rp105,726,004,884	Rp183,789,124,246	Rp666,313,551,931	0.275829786
20	BTPN	Rp13,032,675	Rp7,875,002	Rp11,811,171	Rp1,853,022	Rp5,157,673	Rp13,664,193	0.377459027
21	BVIC	Rp469,574,168	Rp183,988,147	Rp1,759,828,875	Rp117,382,435	Rp285,586,021	Rp1,877,211,310	0.152133124
22	INPC	Rp1,047,046	Rp489,870	Rp2,719,276	Rp110,585	Rp557,176	Rp2,829,861	0.196891649
23	MAYA	Rp1,260,731,529	Rp308,395,808	Rp2,852,233,795	Rp439,909,674	Rp952,335,721	Rp3,292,143,469	0.289275279
24	MCOR	Rp1,217,443	Rp130,030	Rp1,220,139	Rp184,646	Rp1,087,413	Rp1,404,785	0.774077884
25	MEGA	Rp4,141,403	Rp2,397,949	Rp6,956,675	Rp838,170	Rp1,743,454	Rp7,794,845	0.223667565

## LAMPIRAN 14

### Hasil Sampel 2014 Variabel Modal Intelektual (STVA : *Value Added Structural Capital*)

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Beban Tenaga Kerja	VA	SC	STVA
1	AGRO	Rp299,082,089	Rp72,695,523	Rp105,538,525	Rp226,386,566	Rp120,848,041	0.533812775
2	BABP	Rp299,171	Rp170,160	Rp157,982	Rp129,011	-Rp28,971	-0.224562247
3	BACA	Rp252,263	Rp63,153	Rp89,480	Rp189,110	Rp99,630	0.526836233
4	BAEK	Rp1,078,206	Rp421,670	Rp567,382	Rp656,536	Rp89,154	0.135794534
5	BBCA	Rp41,050,670	Rp11,874,991	Rp8,670,906	Rp29,175,679	Rp20,504,773	0.702803626
6	BBKP	Rp3,418,205	Rp1,436,800	Rp879,894	Rp1,981,405	Rp1,101,511	0.555924205
7	BBNI	Rp33,091,657	Rp9,322,333	Rp6,781,041	Rp23,769,324	Rp16,988,283	0.714714604
8	BBNP	Rp478,734,978	Rp153,785,607	Rp194,540,695	Rp324,949,371	Rp130,408,676	0.401319983
9	BBRI	Rp60,741,550	Rp12,548,853	Rp14,111,461	Rp48,192,697	Rp34,081,236	0.707186734
10	BBTN	Rp6,359,401	Rp2,445,885	Rp1,595,409	Rp3,913,516	Rp2,318,107	0.592333595
12	BDMN	Rp14,107,118	Rp8,568,995	Rp5,810,672	Rp5,538,123	-Rp272,549	-0.049213244
14	BJBR	Rp5,027,502	Rp2,291,538	Rp1,320,129	Rp2,735,964	Rp1,415,835	0.517490362
15	BKSW	Rp616,055	Rp163,534	Rp293,520	Rp452,521	Rp159,001	0.351367119
16	BMRI	Rp44,873,498	Rp9,885,485	Rp9,605,547	Rp34,988,013	Rp25,382,466	0.725461775
17	BNBA	Rp246,595,806,026	Rp80,111,012,097	Rp95,710,443,855	Rp166,484,793,929	Rp70,774,350,074	0.425109996
18	BNGA	Rp12,819,379	Rp3,549,241	Rp3,281,221	Rp9,270,138	Rp5,988,917	0.646043996
19	BNII	Rp7,855,262	Rp4,735,103	Rp2,155,647	Rp3,120,159	Rp964,512	0.309122708
20	BNLI	Rp44,196	Rp13,171	Rp9,912	Rp31,025	Rp21,113	0.680515713
21	BSWD	Rp208,789,712,844	Rp25,000,588,598	Rp35,846,735,712	Rp183,789,124,246	Rp147,942,388,534	0.804957253
22	BTPN	Rp13,032,675	Rp7,875,002	Rp2,622,630	Rp5,157,673	Rp2,535,043	0.491509058
23	BVIC	Rp469,574,168	Rp183,988,147	Rp182,101,184	Rp285,586,021	Rp103,484,837	0.362359602
24	INPC	Rp1,047,046	Rp489,870	Rp365,203	Rp557,176	Rp191,973	0.344546427
25	MAYA	Rp1,260,731,529	Rp308,395,808	Rp373,916,653	Rp952,335,721	Rp578,419,068	0.607368867
26	MCOR	Rp1,217,443	Rp130,030	Rp120,028	Rp1,087,413	Rp967,385	0.889620595
27	MEGA	Rp4,141,403	Rp2,397,949	Rp1,098,074	Rp1,743,454	Rp645,380	0.370173231

## LAMPIRAN 15

### Hasil Sampel 2014 Variabel Kinerja Keuangan

No	Nama	Laba Bersih	Ekuitas	ROE
1	AGRO	Rp77,393,261	Rp904,021,593	8.56099695
2	BABP	Rp33,087	Rp1,234,569	2.680044615
3	BACA	Rp67,803	Rp974,193	6.959914514
4	BAEK	Rp56,957	Rp3,023,145	1.884031365
5	BBCA	Rp16,925,171	Rp77,920,617	21.72104335
6	BBKP	Rp742,483	Rp6,821,480	10.88448548
7	BBNI	Rp11,914,732	Rp61,021,308	19.52552705
8	BBNP	Rp96,532,495	Rp1,138,101,488	8.481888128
9	BBRI	Rp24,759,999	Rp97,737,429	25.33318019
10	BBTN	Rp1,115,625	Rp12,206,406	9.139668138
12	BDMN	Rp2,818,397	Rp33,017,524	8.536064061
14	BJBR	Rp1,120,035	Rp7,083,607	15.81164794
15	BKSW	Rp120,779	Rp2,280,924	5.295178621
16	BMRI	Rp19,916,654	Rp79,327,422	25.10689683
17	BNBA	Rp51,827,836,329	Rp602,139,607,690	8.607279054
18	BNGA	Rp2,695,092	Rp28,447,694	9.473850499
19	BNII	Rp752,684	Rp14,650,051	5.137756858
20	BNLI	Rp22,125	Rp120,324	18.3878528
21	BSWD	Rp105,726,004,884	Rp560,587,547,047	18.85985614
22	BTPN	Rp1,853,022	Rp11,811,171	15.68872384
23	BVIC	Rp117,382,435	Rp1,759,828,875	6.670105069
24	INPC	Rp110,585	Rp2,719,276	4.066707462
25	MAYA	Rp439,909,674	Rp2,852,233,795	15.42333853
26	MCOR	Rp184,646	Rp1,220,139	15.13319384
27	MEGA	Rp838,170	Rp6,956,675	12.04842831



## LAMPIRAN 16

### Hasil Sampel 2014 Variabel Nilai Perusahaan

No	Nama	Harga Saham	Ekuitas	Saham Beredar	Nilai Buku Per Lembar Saham	PBV
1	AGRO	Rp104	Rp904,021,593,000	7376273365	Rp122.56	0.848577552
2	BABP	Rp102	Rp1,234,569,000,000	14882003797	Rp82.96	1.229550059
3	BACA	Rp204	Rp974,193,000,000	6333441949	Rp153.82	1.326248657
4	BAEK	Rp2,100	Rp3,023,145,000,000	2643300000	Rp1,143.70	1.836144148
5	BBCA	Rp14,825	Rp77,920,617,000,000	24408459120	Rp3,192.36	4.643898116
6	BBKP	Rp710	Rp6,821,480,000,000	8995754228	Rp758.30	0.936304952
7	BBNI	Rp7,225	Rp61,021,308,000,000	18462169893	Rp3,305.21	2.185944252
8	BBNP	Rp2,310	Rp1,138,101,488,000	670065543	Rp1,698.49	1.36002933
9	BBRI	Rp13,275	Rp97,737,429,000,000	24422470380	Rp4,001.95	3.317135489
10	BBTN	Rp1,255	Rp12,206,406,000,000	10461796000	Rp1,166.76	1.075628156
12	BDMN	Rp5,125	Rp33,017,524,000,000	9488796931	Rp3,479.63	1.472856786
14	BJBR	Rp1,045	Rp7,083,607,000,000	9599328254	Rp737.93	1.416128538
15	BKSW	Rp420	Rp2,280,924,000,000	8669574538	Rp263.10	1.596379935
16	BMRI	Rp12,250	Rp79,327,422,000,000	23099999999	Rp3,434.09	3.567177564
17	BNBA	Rp165	Rp602,139,607,690	2286900000	Rp263.30	0.626662812
18	BNGA	Rp800	Rp28,447,694,000,000	24880290775	Rp1,143.38	0.699678245
19	BNII	Rp195	Rp14,650,051,000,000	67068027368	Rp218.44	0.89271125
20	BNLI	Rp1,605	Rp120,324,000,000,000	11764996622	Rp10,227.29	0.15693311
21	BSWD	Rp5,350	Rp560,587,547,047	859320010	Rp652.36	8.20097071
22	BTPN	Rp4,220	Rp11,811,171,000,000	5781884384	Rp2,042.79	2.065802967
23	BVIC	Rp120	Rp1,759,828,875,000,000	7073811453	Rp248,780.86	0.000482352
24	INPC	Rp1,528	Rp2,719,276,000,000	12957391497	Rp209.86	7.280943239
25	MAYA	Rp275	Rp2,852,233,795,000	3443535018	Rp828.29	0.332010697
26	MCOR	Rp2,150	Rp12,201,390,000,000	5851791186	Rp2,085.07	1.0311408
27	MEGA	Rp1,400	Rp6,956,675,000,000	6894138227	Rp1,009.07	1.387414752

## LAMPIRAN 17

### Hasil Sampel 2015 Variabel Modal Intelektual (VAHU : *Value Added Human Capital* )

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Beban Tenaga Kerja	VA	VAHU
1	AGRO	Rp411,002,818	Rp88,829,630	Rp122,368,410	Rp322,173,188	2.632813387
2	BABP	Rp359,261	Rp178,205	Rp165,588	Rp181,056	1.093412566
3	BACA	Rp334,057	Rp95,145	Rp119,837	Rp238,912	1.993641363
4	BAEK	Rp2,877,758	Rp2,391,511	Rp2,179,574	Rp486,247	0.223092678
5	BBCA	Rp47,876,172	Rp15,490,549	Rp9,728,509	Rp32,385,623	3.328940026
6	BBKP	Rp4,075,665	Rp1,509,029	Rp1,033,260	Rp2,566,636	2.484017575
7	BBNI	Rp26,385,858	Rp9,144,064	Rp7,365,834	Rp17,241,794	2.340779605
8	BBNP	Rp489,805,199	Rp192,537,459	Rp210,258,527	Rp297,267,740	1.41382014
9	BBRI	Rp70,688,808	Rp14,676,538	Rp16,599,158	Rp56,012,270	3.374404292
10	BBTN	Rp8,085,063	Rp2,691,149	Rp1,597,772	Rp5,393,914	3.375897187
11	BDMN	Rp13,032,675	Rp7,875,002	Rp2,622,630	Rp5,157,673	1.966603371
12	BJBR	Rp5,542,031	Rp1,960,725	Rp1,770,009	Rp3,581,306	2.023326435
13	BKSW	Rp901,769	Rp320,753	Rp375,743	Rp581,016	1.54631224
14	BMRI	Rp44,873,498	Rp9,885,485	Rp9,605,547	Rp34,988,013	3.642480017
15	BNBA	Rp296,310,191,354	Rp91,139,716,133	Rp107,190,457,166	Rp205,170,475,221	1.914074076
16	BNGA	Rp13,072,509	Rp3,526,862	Rp4,156,096	Rp9,545,647	2.296782124
17	BNII	Rp5,916,987	Rp2,225,949	Rp1,939,294	Rp3,691,038	1.903289548
18	BNLI	Rp7,497,549	Rp2,154,402	Rp2,223,497	Rp5,343,147	2.403037647
19	BSWD	Rp215,834,835,998	Rp26,955,597,434	Rp36,126,734,284	Rp188,879,238,564	5.228240036
20	BTPN	Rp14,107,118	Rp8,568,995	Rp5,810,672	Rp5,538,123	0.953095098
21	BVIC	Rp559,793,834	Rp300,934,107	Rp166,032,115	Rp258,859,727	1.559094317
22	INPC	Rp1,112,289	Rp621,742	Rp397,638	Rp490,547	1.233652216
23	MAYA	Rp1,744,999,393	Rp391,115,780	Rp476,065,628	Rp1,353,883,613	2.843901205
24	MCOR	Rp399,334	Rp141,873	Rp150,913	Rp257,461	1.706022675
25	MEGA	Rp5,237,649	Rp2,949,325	Rp1,109,425	Rp2,288,324	2.062621628

## LAMPIRAN 18

### Hasil Sampel 2015 Variabel Modal Intelektual (VACA : *Value Added Capital Employed*)

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Ekuitas	Laba Bersih	VA	CE
1	AGRO	Rp411,002,818	Rp88,829,630	Rp1,352,412,425	Rp62,115,377	Rp322,173,188	Rp1,414,527,802
2	BABP	Rp359,261	Rp178,205	Rp1,708,204	Rp68,070	Rp181,056	Rp1,776,274
3	BACA	Rp334,057	Rp95,145	Rp1,053,416	Rp80,917	Rp238,912	Rp1,134,333
4	BAEK	Rp2,877,758	Rp2,391,511	Rp2,280,924	Rp120,779	Rp486,247	Rp2,401,703
5	BBCA	Rp47,876,172	Rp15,490,549	Rp89,624,940	Rp17,691,505	Rp32,385,623	Rp107,316,445
6	BBKP	Rp4,075,665	Rp1,509,029	Rp7,535,179	Rp946,994	Rp2,566,636	Rp8,482,173
7	BBNI	Rp26,385,858	Rp9,144,064	Rp78,438,222	Rp20,862,547	Rp17,241,794	Rp99,300,769
8	BBNP	Rp489,805,199	Rp192,537,459	Rp1,195,492,670	Rp66,866,856	Rp297,267,740	Rp1,262,359,526
9	BBRI	Rp70,688,808	Rp14,676,538	Rp113,127,179	Rp24,872,130	Rp56,012,270	Rp137,999,309
10	BBTN	Rp8,085,063	Rp2,691,149	Rp13,496,552	Rp1,040,088	Rp5,393,914	Rp14,536,640
11	BDMN	Rp13,032,675	Rp7,875,002	Rp28,447,694	Rp2,695,092	Rp5,157,673	Rp31,142,786
12	BJBR	Rp5,542,031	Rp1,960,725	Rp7,757,218	Rp1,369,829	Rp3,581,306	Rp9,127,047
13	BKSW	Rp901,769	Rp320,753	Rp2,424,184	Rp159,163	Rp581,016	Rp2,583,347
14	BMRI	Rp44,873,498	Rp9,885,485	Rp77,920,617	Rp16,925,171	Rp34,988,013	Rp94,845,788
15	BNBA	Rp296,310,191,354	Rp91,139,716,133	Rp1,233,868,290,690	Rp644,687,783,000	Rp205,170,475,221	Rp1,878,556,073,690
16	BNGA	Rp13,072,509	Rp3,526,862	Rp28,679,387	Rp231,693	Rp9,545,647	Rp28,911,080
17	BNII	Rp5,916,987	Rp2,225,949	Rp13,496,552	Rp1,040,088	Rp3,691,038	Rp14,536,640
18	BNLI	Rp7,497,549	Rp2,154,402	Rp18,812,844	Rp1,896,109	Rp5,343,147	Rp20,708,953
19	BSWD	Rp215,834,835,998	Rp26,955,597,434	Rp1,114,888,052,692	Rp119,187,463,094	Rp188,879,238,564	Rp1,234,075,515,786
20	BTPN	Rp14,107,118	Rp8,568,995	Rp11,556,753	Rp1,443,057	Rp5,538,123	Rp12,999,810
21	BVIC	Rp559,793,834	Rp300,934,107	Rp2,113,690,246	Rp353,869,737	Rp258,859,727	Rp2,467,559,983
22	INPC	Rp1,112,289	Rp621,742	Rp2,765,770	Rp74,764	Rp490,547	Rp2,840,534
23	MAYA	Rp1,744,999,393	Rp391,115,780	Rp4,587,072,652	Rp658,226,547	Rp1,353,883,613	Rp5,245,299,199
24	MCOR	Rp399,334	Rp141,873	Rp1,413,732	Rp67,953	Rp257,461	Rp1,481,685
25	MEGA	Rp5,237,649	Rp2,949,325	Rp11,517,195	Rp4,647,668	Rp2,288,324	Rp16,164,863

## LAMPIRAN 19

### Hasil Sampel 2015 Variabel Modal Intelektual (STVA : Value Added *Structural Capital*)

No	Nama	Pendapatan	Biaya (selain biaya karyawan)	Beban Tenaga Kerja	VA	SC	STVA
1	AGRO	Rp411,002,818	Rp88,829,630	Rp122,368,410	Rp322,173,188	Rp199,804,778	0.62017817
2	BABP	Rp359,261	Rp178,205	Rp165,588	Rp181,056	Rp15,468	0.085432131
3	BACA	Rp334,057	Rp95,145	Rp119,837	Rp238,912	Rp119,075	0.498405271
4	BAEK	Rp2,877,758	Rp2,391,511	Rp2,179,574	Rp486,247	-Rp1,693,327	-3.482442051
5	BBCA	Rp47,876,172	Rp15,490,549	Rp9,728,509	Rp32,385,623	Rp22,657,114	0.69960408
6	BBKP	Rp4,075,665	Rp1,509,029	Rp1,033,260	Rp2,566,636	Rp1,533,376	0.597426359
7	BBNI	Rp26,385,858	Rp9,144,064	Rp7,365,834	Rp17,241,794	Rp9,875,960	0.572791903
8	BBNP	Rp489,805,199	Rp192,537,459	Rp210,258,527	Rp297,267,740	Rp87,009,213	0.292696453
9	BBRI	Rp70,688,808	Rp14,676,538	Rp16,599,158	Rp56,012,270	Rp39,413,112	0.703651396
10	BBTN	Rp8,085,063	Rp2,691,149	Rp1,597,772	Rp5,393,914	Rp3,796,142	0.703782448
11	BDMN	Rp13,032,675	Rp7,875,002	Rp2,622,630	Rp5,157,673	Rp2,535,043	0.491509058
12	BJBR	Rp5,542,031	Rp1,960,725	Rp1,770,009	Rp3,581,306	Rp1,811,297	0.505764378
13	BKSW	Rp901,769	Rp320,753	Rp375,743	Rp581,016	Rp205,273	0.353300081
14	BMRI	Rp44,873,498	Rp9,885,485	Rp9,605,547	Rp34,988,013	Rp25,382,466	0.725461775
15	BNBA	Rp296,310,191,354	Rp91,139,716,133	Rp107,190,457,166	Rp205,170,475,221	Rp97,980,018,055	0.47755418
16	BNGA	Rp13,072,509	Rp3,526,862	Rp4,156,096	Rp9,545,647	Rp5,389,551	0.564608245
17	BNII	Rp5,916,987	Rp2,225,949	Rp1,939,294	Rp3,691,038	Rp1,751,744	0.474593868
18	BNLI	Rp7,497,549	Rp2,154,402	Rp2,223,497	Rp5,343,147	Rp3,119,650	0.583860036
19	BSWD	Rp215,834,835,998	Rp26,955,597,434	Rp36,126,734,284	Rp188,879,238,564	Rp152,752,504,280	0.808731047
20	BTPN	Rp14,107,118	Rp8,568,995	Rp5,810,672	Rp5,538,123	-Rp272,549	-0.049213244
21	BVIC	Rp559,793,834	Rp300,934,107	Rp166,032,115	Rp258,859,727	Rp92,827,612	0.358601985
22	INPC	Rp1,112,289	Rp621,742	Rp397,638	Rp490,547	Rp92,909	0.189398773
23	MAYA	Rp1,744,999,393	Rp391,115,780	Rp476,065,628	Rp1,353,883,613	Rp877,817,985	0.648370345
24	MCOR	Rp399,334	Rp141,873	Rp150,913	Rp257,461	Rp106,548	0.41384132
25	MEGA	Rp5,237,649	Rp2,949,325	Rp1,109,425	Rp2,288,324	Rp1,178,899	0.515180106

## LAMPIRAN 20

### Hasil Sampel 2015 Variabel Kinerja Keuangan

No	Nama	Laba Bersih	Ekuitas	ROE
1	AGRO	Rp62,115,377	Rp1,352,412,425	4.592931553
2	BABP	Rp1,708,204	Rp68,070	2509.481416
3	BACA	Rp80,917	Rp1,053,416	7.681390828
4	BAEK	Rp120,779	Rp2,280,924	5.295178621
5	BBCA	Rp17,691,505	Rp89,624,940	19.73948881
6	BBKP	Rp946,994	Rp7,535,179	12.56763774
7	BBNI	Rp20,862,547	Rp78,438,222	26.59742466
8	BBNP	Rp66,866,856	Rp1,195,492,670	5.593246841
9	BBRI	Rp24,872,130	Rp113,127,179	21.98598977
10	BBTN	Rp1,040,088	Rp13,496,552	7.706323808
11	BDMN	Rp2,695,092	Rp28,447,694	9.473850499
12	BJBR	Rp1,369,829	Rp7,757,218	17.65876633
13	BKSW	Rp159,163	Rp2,424,184	6.565631982
14	BMRI	Rp16,925,171	Rp77,920,617	21.72104335
15	BNBA	Rp644,687,783,000	Rp1,233,868,290,690	52.2493193
16	BNGA	Rp231,693	Rp28,679,387	0.807872916
17	BNII	Rp1,040,088	Rp13,496,552	7.706323808
18	BNLI	Rp1,896,109	Rp18,812,844	10.07880042
19	BSWD	Rp119,187,463,094	Rp1,114,888,052,692	10.69053192
20	BTPN	Rp1,443,057	Rp11,556,753	12.48669934
21	BVIC	Rp353,869,737	Rp2,113,690,246	16.74179732
22	INPC	Rp74,764	Rp2,765,770	2.703189347
23	MAYA	Rp658,226,547	Rp4,587,072,652	14.34959934
24	MCOR	Rp67,953	Rp1,413,732	4.806639448
25	MEGA	Rp4,647,668	Rp11,517,195	40.3541661

## LAMPIRAN 21

### Hasil Sampel 2015 Variabel Nilai Perusahaan

No	Nama	Harga Saham	Ekuitas	Saham Beredar	Nilai Buku Per Lembar Saham	PBV
1	AGRO	Rp90	Rp13,524,124,250,000	11364918541	1189.9887	0.075630972
2	BABP	Rp78	Rp170,820,400,000	18938267441	9.0199	8.647590454
3	BACA	Rp210	Rp1,053,416,000,000	6340488411	166.1411	1.263985516
4	BAEK	Rp2,150	Rp2,280,924,000,000	2643300000	862.9077	2.491575782
5	BBCA	Rp13,300	Rp89,624,940,000,000	24408459120	3671.8803	3.622122439
6	BBKP	Rp595	Rp753,517,900,000	8995754228	83.7637	7.103313359
7	BBNI	Rp5,200	Rp78,438,222,000,000	18462169893	4248.5917	1.223934977
8	BBNP	Rp1,860	Rp1,195,492,670,000	670065543	1784.1429	1.0425174
9	BBRI	Rp11,425	Rp113,127,179,000,000	24422470380	4632.0940	2.466487068
10	BBTN	Rp1,745	Rp13,496,552,000,000	10461796000	1290.0798	1.352629473
11	BDMN	Rp3,800	Rp28,447,694,000,000	9488796931	2998.0296	1.267499163
12	BJBR	Rp1,000	Rp7,757,218,000,000	9599328254	808.1001	1.237470476
13	BKSW	Rp330	Rp2,424,184,000,000	8669574538	279.6197	1.180174276
14	BMRI	Rp10,300	Rp77,920,617,000,000	23099999999	3373.1869	3.053492248
15	BNBA	Rp181	Rp1,233,868,290,690	2286900000	539.5375	0.335472516
16	BNGA	Rp575	Rp2,867,938,700,000	24880290775	115.2695	4.988309965
17	BNII	Rp165	Rp1,349,655,200,000	67068027368	20.1237	8.199297506
18	BNLI	Rp670	Rp1,881,284,400,000	11764996622	159.9052	4.189981981
19	BSWD	Rp2,890	Rp1,114,888,052,692	1031184000	1081.1728	2.673023316
20	BTPN	Rp2,800	Rp11,556,753,000,000	5781884384	1998.7866	1.400849899
21	BVIC	Rp110	Rp211,369,024,600	7073811753	29.8805	3.681330764
22	INPC	Rp1,560	Rp2,765,770,000,000	12957391497	213.4511	7.308464093
23	MAYA	Rp175	Rp458,707,265,200	4261374585	107.6430	1.625743931
24	MCOR	Rp2,450	Rp1,413,732,000,000	6472559291	218.4193	11.21695644
25	MEGA	Rp1,185	Rp1,151,719,500,000	6894138227	167.0578	7.093353719

## LAMPIRAN 22

### Output IBM SPSS 22.0

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROE	100	-107,84	52,25	12,0038	14,60867
PBV	100	,00	11,22	2,4439	2,21116
VAIC	100	-9,32	10,72	2,9719	2,06233
Valid N (listwise)	100				

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	11,42366303
Most Extreme Differences	Absolute	,185
	Positive	,167
	Negative	-,185
Test Statistic		,185
Asymp. Sig. (2-tailed)		,000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,623 <sup>a</sup>	,389	,382	11,48180	2,189

a. Predictors: (Constant), VAIC

b. Dependent Variable: ROE

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1,118	2,021		-,553	,581		
	VAIC	4,415	,560	,623	7,891	,000	1,000	1,000

a. Dependent Variable: ROE

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2,064	,733		2,817	,006		
	LN_VAIC	,004	,623	,001	,006	,995	1,000	1,000

a. Dependent Variable: Lnei2



**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8208,401	1	8208,401	62,264	,000 <sup>b</sup>
	Residual	12919,508	98	131,832		
	Total	21127,908	99			

a. Dependent Variable: ROE

b. Predictors: (Constant), VAIC

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
ROE	72	-107,84	52,25	12,2374	16,98462
PBV	72	,00	7,09	1,9205	1,36042
VAIC	72	-9,32	6,21	2,7608	2,20744
Valid N (listwise)	72				

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		72
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,29164114
Most Extreme Differences	Absolute	,103
	Positive	,103
	Negative	-,075
Test Statistic		,103
Asymp. Sig. (2-tailed)		,057 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,314 <sup>a</sup>	,099	,072	1,31023	2,095

a. Predictors: (Constant), VAIC, ROE

b. Dependent Variable: PBV

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,940	,250		7,764	,000		
	ROE	,034	,012	,426	2,732	,008	,538	1,857
	VAIC	-,158	,096	-,256	-1,646	,104	,538	1,857

a. Dependent Variable: PBV

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,571	,334		4,698	,000		
	ROE	-,024	,014	-,219	-1,687	,096	,876	1,141
	VAIC	,046	,101	,059	,458	,649	,876	1,141

a. Dependent Variable: ABS\_RES

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12,951	2	6,475	3,772	,028 <sup>b</sup>
	Residual	118,452	69	1,717		
	Total	131,403	71			

a. Dependent Variable: PBV

b. Predictors: (Constant), VAIC, ROE