# LAMPIRAN

Lampiran 1

**Data Sampel Perusahaan Perbankan Tahun Pengamatan 2012- 2015**

| NO | KODE | NAMA PERUSAHAAN |
|---|---|---|
| 1 | BABP | PT BANK MNC INTERNASIONAL TBK |
| 2 | BBKP | PT BANK BUKOPIN TBK |
| 3 | BBNP | PT BANK NUSANTARA PARAHYANGAN TBK |
| 4 | BDMN | PT BANK DANAMON TBK |
| 5 | BKSW | PT BANK QNB INDONESIA TBK |
| 6 | BMRI | PT BANK MANDIRI TBK |
| 7 | BNBA | PT BANK CIMB NIAGA TBK |
| 8 | BNII | PT INTERNASIONAL INDONESIA TBK |
| 9 | BSWD | PT BANK SWADESI TBK |
| 10 | BVIC | PT BANK VICTORIA INTERNASIONAL TBK |
| 11 | PNBN | PT BANK PAN INDONESIA TBK |

Lampiran 2

**Data VAIC (*Value Added Intellectual Capital*) Selama Tahun Pengamatan**

| NO | KODE | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| 1 | BABP | 3,37211767 | 3,699543907 | 4,963630219 | 5,973381815 |
| 2 | BBKP | 7,160110008 | 7,158037598 | 7,896514448 | 8,671774789 |
| 3 | BBNP | 2,524424229 | 2,638301875 | 2,105993029 | 1,741044644 |
| 4 | BDMN | 4,41349881 | 4,264802493 | 2,059242617 | 2,11395263 |
| 5 | BKSW | 1,783065699 | 2,666460183 | 1,919872293 | 1,922247548 |
| 6 | BMRI | 4,149433076 | 4,53465319 | 4,392186884 | 4,617717943 |
| 7 | BNBA | 2,228685418 | 2,212927473 | 5,816392586 | 6,470906887 |
| 8 | BNII | 2,241581544 | 2,498348945 | 1,791387278 | 2,034353467 |
| 9 | BSWD | 8,614837126 | 10,32663458 | 13,74390368 | 16,5399413 |
| 10 | BVIC | 10,64683509 | 11,28946732 | 1,944012278 | 1,928831824 |
| 11 | PNBN | 11,94253645 | 10,45725913 | 4,248867724 | 3,897582851 |

Lampiran 3

**Data KIN (Kinerja Keuangan: ROA) Selama Tahun Pengamatan**

| NO | KODE | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| 1 | BABP | 0,000139422 | 0,010010011 | 0,0057849 | 0,000673807 |
| 2 | BBKP | 0,012706975 | 0,013455995 | 0,0085117 | 0,010218743 |
| 3 | BBNP | 0,010402784 | 0,010538435 | 0,0101947 | 0,007763378 |
| 4 | BDMN | 0,026427328 | 0,022575879 | 0,0136996 | 0,013129804 |
| 5 | BKSW | 0,006351173 | 0,000303866 | 0,0058316 | 0,006058239 |
| 6 | BMRI | 0,025240947 | 0,025685364 | 0,0241565 | 0,023213106 |
| 7 | BNBA | 0,016396 | 0,013890751 | 0,0100531 | 0,00867186 |
| 8 | BNII | 0,010461178 | 0,011172909 | 0,0050371 | 0,007255229 |
| 9 | BSWD | 0,021645749 | 0,022629199 | 0,0204565 | 0,007337687 |
| 10 | BVIC | 0,014322673 | 0,013699421 | 0,0049473 | 0,004046041 |
| 11 | PNBN | 0,015312151 | 0,014961241 | 0,0150241 | 0,008561819 |

Lampiran 4

**Data NP (Nilai Pasar: M/B) Selama Tahun Pengamatan**

| NO | KODE | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| 1 | BABP | 17,60831238 | 28,84255643 | 65,73876309 | 26,4918511 |
| 2 | BBKP | 8,045384572 | 6,10600788 | 7,152483052 | 5,19860443 |
| 3 | BBNP | 14,88628226 | 27,91505004 | 50,02154896 | 42,9579472 |
| 4 | BDMN | 25,58108036 | 16,28809499 | 17,24466681 | 11,8649635 |
| 5 | BKSW | 20,5664913 | 24,666543 | 31,00841448 | 22,7368858 |
| 6 | BMRI | 26,71973199 | 23,71756925 | 27,87619153 | 21,8891446 |
| 7 | BNBA | 2,825304894 | 2,697098803 | 2,702942234 | 0,58973915 |
| 8 | BNII | 22,15780718 | 16,88086539 | 11,85072301 | 10,0143227 |
| 9 | BSWD | 13,30312714 | 2,791387174 | 4,771572038 | 25,5956088 |
| 10 | BVIC | 3,876176765 | 4,187900132 | 3,727927611 | 1,30840091 |
| 11 | PNBN | 7,102966568 | 6,445922374 | 11,10017774 | 2,13991924 |

Lampiran 5

**Data INST (Kepemilikan Institusional) Selama Tahun Pengamatan**

| NO | KODE | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|
| 1 | BABP | 0,35 | 0,35 | 0,40 | 0,43 |
| 2 | BBKP | 0,39 | 0,39 | 0,42 | 0,42 |
| 3 | BBNP | 0,30 | 0,30 | 0,30 | 0,30 |
| 4 | BDMN | 0,67 | 0,67 | 0,67 | 0,67 |
| 5 | BKSW | 0,67 | 0,68 | 0,70 | 0,70 |
| 6 | BMRI | 0,64 | 0,64 | 0,64 | 0,64 |
| 7 | BNBA | 0,04 | 0,04 | 0,04 | 0,04 |
| 8 | BNII | 0,24 | 0,26 | 0,27 | 0,27 |
| 9 | BSWD | 0,76 | 0,76 | 0,76 | 0,76 |
| 10 | BVIC | 0,03 | 0,03 | 0,03 | 0,03 |
| 11 | PNBN | 0,15 | 0,15 | 0,15 | 0,15 |

Lampiran 6

# HASIL REGRESI MODERASI

1. Uji Statistik Deskriptif

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| VAIC | 44 | 1,74 | 16,54 | 5,1731 | 3,71113 |
| INST | 44 | ,03 | ,76 | ,3932 | ,25560 |
| KIN | 44 | ,00 | ,03 | ,0122 | ,00703 |
| NP | 44 | ,59 | 65,74 | 16,5271 | 13,84812 |
| VAIC.INST | 44 | ,06 | 12,57 | 2,1265 | 2,62910 |
| Valid N (listwise) | 44 | | | | |

2. Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 44 |
| Normal Parameters[a,b] | Mean | ,0000000 |
| | Std. Deviation | ,00679031 |
| Most Extreme Differences | Absolute | ,167 |
| | Positive | ,167 |
| | Negative | -,080 |
| Kolmogorov-Smirnov Z | | 1,109 |
| Asymp. Sig. (2-tailed) | | ,171 |

a. Test distribution is Normal.

b. Calculated from data.

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 44 |
| Normal Parameters[a,b] | Mean | ,0000000 |
| | Std. Deviation | 13,28687945 |
| Most Extreme Differences | Absolute | ,122 |
| | Positive | ,122 |
| | Negative | -,083 |
| Kolmogorov-Smirnov Z | | ,810 |
| Asymp. Sig. (2-tailed) | | ,528 |

a. Test distribution is Normal.

b. Calculated from data.

3. Uji Autokorelasi

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | ,261[a] | ,068 | ,046 | ,00687 | 2,303 |

a. Predictors: (Constant), VAIC

b. Dependent Variable: KIN

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | ,282[a] | ,079 | ,057 | 13,44413 | 2,402 |

a. Predictors: (Constant), VAIC

b. Dependent Variable: NP

4. Uji Heteroskedastisitas

**Coefficients[a]**

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | ,005 | ,001 | | 4,559 | ,000 |
| | VAIC | -1,2E-005 | ,000 | -,010 | -,068 | ,946 |

a. Dependent Variable: Abs_res

**Coefficients[a]**

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | 10,995 | 2,325 | | 4,729 | ,000 |
| | VAIC | -,233 | ,367 | -,098 | -,636 | ,528 |

a. Dependent Variable: Absolut_Residual

5. Uji Multikolinearitas

**Coefficients**[a]

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. | Collinearity Statistics Tolerance | Collinearity Statistics VIF |
|---|---|---|---|---|---|---|---|---|
| 1 | (Constant) | ,010 | ,002 | | 5,409 | ,000 | | |
| | VAIC | ,000 | ,000 | ,261 | 1,755 | ,087 | 1,000 | 1,000 |

a. Dependent Variable: KIN

**Coefficients**[a]

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. | Collinearity Statistics Tolerance | Collinearity Statistics VIF |
|---|---|---|---|---|---|---|---|---|
| 1 | (Constant) | 21,967 | 3,504 | | 6,270 | ,000 | | |
| | VAIC | -1,052 | ,552 | -,282 | -1,903 | ,064 | 1,000 | 1,000 |

a. Dependent Variable: NP

6. Uji Koefisien Determinasi (*R Square*)

**Model Summary**[b]

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | ,261[a] | ,068 | ,046 | ,00687 | 2,303 |

a. Predictors: (Constant), VAIC

b. Dependent Variable: KIN

**Model Summary**[b]

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | ,282[a] | ,079 | ,057 | 13,44413 | 2,402 |

a. Predictors: (Constant), VAIC

b. Dependent Variable: NP

7. Uji Nilai F (Pengujian Koefisiensi Regresi Simultan)

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | ,000 | 1 | ,000 | 3,081 | ,087[a] |
| | Residual | ,002 | 42 | ,000 | | |
| | Total | ,002 | 43 | | | |

a. Predictors: (Constant), VAIC

b. Dependent Variable: KIN

**ANOVA[b]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 654,861 | 1 | 654,861 | 3,623 | ,064[a] |
| | Residual | 7591,270 | 42 | 180,745 | | |
| | Total | 8246,131 | 43 | | | |

a. Predictors: (Constant), VAIC

b. Dependent Variable: NP

8. Uji Nilai t (Pengujian Koefisiensi Regresi Parsial)

**Coefficients**[a]

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | ,005 | ,001 | | 4,559 | ,000 |
| | VAIC | -1,2E-005 | ,000 | -,010 | -,068 | ,946 |

a. Dependent Variable: Abs_res

**Coefficients**[a]

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | 10,995 | 2,325 | | 4,729 | ,000 |
| | VAIC | -,233 | ,367 | -,098 | -,636 | ,528 |

a. Dependent Variable: Absolut_Residual

**Coefficients**[a]

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | ,005 | ,003 | | 1,618 | ,113 |
| | VAIC | ,001 | ,001 | ,364 | 1,372 | ,178 |
| | INST | ,012 | ,007 | ,421 | 1,711 | ,095 |
| | VAIC.INST | -,001 | ,001 | -,206 | -,598 | ,553 |

a. Dependent Variable: KIN

**Coefficients**[a]

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | 13,089 | 6,166 | | 2,123 | ,040 |
| | VAIC | -,976 | ,949 | -,261 | -1,028 | ,310 |
| | INST | 24,210 | 12,791 | ,447 | 1,893 | ,066 |
| | VAIC.INST | -,487 | 1,738 | -,092 | -,280 | ,781 |

a. Dependent Variable: NP