

LAMPIRAN 1 : Daftar Sampel Penelitian

No	Nama Perusahaan	Kode
1	Adaro Energy Tbk	ADRO
2	Borneo Olah Sarana Sukses Tbk.	BOSS
3	Baramulti Suksessarana Tbk	BSSR
4	Bayan Resources Tbk	BYAN
5	Darma Henwa Tbk	DEWA
6	Delta Dunia Propertindo Tbk	DOID
7	Golden Energy Mines Tbk	GEMS
8	Harum Energy Tbk	HRUM
9	Resource Alam Indonesia Tbk	KKGI
10	Mitrabara Adiperdana Tbk	MBAP
11	Tambang Batubara Bukit Asam (Persero) Tbk	PTBA
12	Petrosea Tbk	PTRO
13	Toba Bara Sejahtera Tbk	TOBA
14	Elnusa Tbk	ELSA
15	Radiant Utama Interinsco Tbk	RUIS
16	Aneka Tambang (Persero) Tbk	ANTM
17	Merdeka Copper Gold Tbk	MDKA
18	J Resources Asia Pasific Tbk	PSAB
19	Kapuas Prima Coal Tbk	ZINC

LAMPIRAN 2 : Data Nilai Perusahaan Indikator PER

RASIO		PER			
NO	NAMA PERUSAHAAN	KODE	2017	2018	2019
1	Adaro Energy Tbk	ADRO	95,86	79,52	85,37
2	Borneo Olah Sarana Sukses Tbk.	BOSS	29,13	28,35	27,00
3	Baramulti Suksessarana Tbk	BSSR	69,02	70,84	71,35
4	Bayan Resources Tbk	BYAN	96,00	93,35	91,38
5	Darma Henwa Tbk	DEWA	37,51	26,07	26,07
6	Delta Dunia Propertindo Tbk	DOID	146,16	66,09	75,05
7	Golden Energy Mines Tbk	GEMS	26,14	89,27	89,27
8	Harum Energy Tbk	HRUM	97,50	92,22	84,01
9	Resource Alam Indonesia Tbk	KKGI	94,30	19,47	18,98
10	Mitrabara Adiperdana Tbk	MBAP	65,13	59,44	61,49
11	Tambang Batubara Bukit Asam (Persero) Tbk	PTBA	80,14	97,54	97,68
12	Petrosea Tbk	PTRO	70,65	70,67	75,28
13	Toba Bara Sejahtera Tbk	TOBA	66,20	84,57	84,70
14	Elnusa Tbk	ELSA	174,50	93,09	95,52
15	Radiant Utama Interinsco Tbk	RUIS	96,94	91,17	88,42
16	Aneka Tambang (Persero) Tbk	ANTM	31,00	12,69	15,84
17	Merdeka Copper Gold Tbk	MDKA	4,80	5,67	5,38
18	J Resources Asia Pasific Tbk	PSAB	14,57	20,03	21,14
19	Kapuas Prima Coal Tbk	ZINC	47,41	25,09	25,57
Rata – rata			70,68	59,22	59,97
Tertinggi			174,50	97,54	97,68
Terendah			4,80	5,67	5,38

LAMPIRAN 3 : Data <i>Gross Profit Margin</i>

RASIO		GPM			
NO	NAMA PERUSAHAAN	KODE	2017	2018	2019
1	Adaro Energy Tbk	ADRO	35,03	33,43	27,90
2	Borneo Olah Sarana Sukses Tbk.	BOSS	30,61	42,71	32,49
3	Baramulti Suksessarana Tbk	BSSR	43,59	35,50	26,42
4	Bayan Resources Tbk	BYAN	51,86	50,51	35,17
5	Darma Henwa Tbk	DEWA	14,16	8,62	6,01
6	Delta Dunia Propertindo Tbk	DOID	29,45	24,16	16,18
7	Golden Energy Mines Tbk	GEMS	41,41	34,45	32,64
8	Harum Energy Tbk	HRUM	34,36	30,14	25,72
9	Resource Alam Indonesia Tbk	KKGI	31,51	22,80	14,08
10	Mitrabara Adiperdana Tbk	MBAP	44,55	39,10	35,05
11	Tambang Batubara Bukit Asam (Persero) Tbk	PTBA	43,69	40,37	34,94
12	Petrosea Tbk	PTRO	14,58	15,70	17,03
13	Toba Bara Sejahtera Tbk	TOBA	30,29	28,30	17,45
14	Elnusa Tbk	ELSA	11,62	9,84	10,39
15	Radiant Utama Interinsco Tbk	RUIS	17,43	16,38	14,75
16	Aneka Tambang (Persero) Tbk	ANTM	12,99	13,77	13,59
17	Merdeka Copper Gold Tbk	MDKA	63,14	47,22	38,66
18	J Resources Asia Pasific Tbk	PSAB	57,33	52,50	50,30
19	Kapuas Prima Coal Tbk	ZINC	33,47	36,00	44,61
Rata – rata			33,74	30,61	25,97
Tertinggi			63,14	52,50	50,30
Terendah			11,62	8,62	6,01

LAMPIRAN 4 : Data Operating Profit Margin
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RASIO		OPM			
NO	NAMA PERUSAHAAN	KODE	2017	2018	2019
1	Adaro Energy Tbk	ADRO	29,21	24,64	17,86
2	Borneo Olah Sarana Sukses Tbk.	BOSS	15,91	15,15	6,00
3	Baramulti Suksessarana Tbk	BSSR	28,46	21,45	10,14
4	Bayan Resources Tbk	BYAN	41,92	41,44	22,75
5	Darma Henwa Tbk	DEWA	6,89	4,08	3,24
6	Delta Dunia Propertindo Tbk	DOID	22,45	18,37	10,03
7	Golden Energy Mines Tbk	GEMS	22,31	13,64	10,05
8	Harum Energy Tbk	HRUM	281,38	139,04	9,05
9	Resource Alam Indonesia Tbk	KKGI	22,95	1,78	7,24
10	Mitrabara Adiperdana Tbk	MBAP	30,39	26,10	18,55
11	Tambang Batubara Bukit Asam (Persero) Tbk	PTBA	30,29	29,68	23,01
12	Petrosea Tbk	PTRO	8,52	11,21	11,99
13	Toba Bara Sejahtera Tbk	TOBA	20,47	23,34	15,70
14	Elnusa Tbk	ELSA	6,92	5,75	6,36
15	Radiant Utama Interinsco Tbk	RUIS	7,07	6,82	6,19
16	Aneka Tambang (Persero) Tbk	ANTM	12,30	2,92	4,75
17	Merdeka Copper Gold Tbk	MDKA	57,57	41,93	33,66
18	J Resources Asia Pasific Tbk	PSAB	17,20	15,75	15,09
19	Kapuas Prima Coal Tbk	ZINC	18,54	24,09	31,55
Rata – rata			35,83	24,59	13,85
Tertinggi			281,38	139,04	33,66
Terendah			6,89	1,78	3,24

LAMPIRAN 5 : Data Net Profit Margin

RASIO		NPM			
NO	NAMA PERUSAHAAN	KODE	2017	2018	2019
1	Adaro Energy Tbk	ADRO	16,46	13,19	12,58
2	Borneo Olah Sarana Sukses Tbk.	BOSS	11,44	8,19	1,01
3	Baramulti Suksessarana Tbk	BSSR	21,10	15,57	7,29
4	Bayan Resources Tbk	BYAN	31,67	31,27	16,83
5	Darma Henwa Tbk	DEWA	1,14	0,93	1,10
6	Delta Dunia Propertindo Tbk	DOID	6,11	8,48	2,32
7	Golden Energy Mines Tbk	GEMS	15,81	9,62	6,03
8	Harum Energy Tbk	HRUM	17,12	11,94	7,66
9	Resource Alam Indonesia Tbk	KKGI	16,05	0,84	4,71
10	Mitrabara Adiperdana Tbk	MBAP	22,68	19,49	13,53
11	Tambang Batubara Bukit Asam (Persero) Tbk	PTBA	23,35	24,19	18,54
12	Petrosea Tbk	PTRO	3,79	4,97	6,57
13	Toba Bara Sejahtera Tbk	TOBA	13,31	15,53	8,32
14	Elnusa Tbk	ELSA	5,04	4,17	4,25
15	Radiant Utama Interinsco Tbk	RUIS	1,86	2,08	2,07
16	Aneka Tambang (Persero) Tbk	ANTM	1,08	3,46	0,59
17	Merdeka Copper Gold Tbk	MDKA	33,33	19,69	17,23
18	J Resources Asia Pasific Tbk	PSAB	7,25	8,60	1,71
19	Kapuas Prima Coal Tbk	ZINC	10,38	14,60	20,20
Rata – rata			13,63	11,41	8,03
Tertinggi			33,33	31,27	20,20
Terendah			1,08	0,84	0,59

LAMPIRAN 6 : Data Pengungkapan CSR

No.	Nama Perusahaan	Tahun	Luas Pengungkapan CSR							Jumlah Pengungkapan CSR	CSRDIj (%)
			Ek	Li	Tk	Ha	So	Pr			
1	Adaro Energy Tbk	2017	3	15	7	0	3	1	29	31.87%	
		2018	5	17	6	0	4	0	32	35.16%	
		2019	7	17	5	0	4	0	33	36.26%	
2	Borneo Olah Sarana Sukses Tbk	2017	2	9	6	0	6	4	27	29.67%	
		2018	4	4	4	1	2	2	17	18.68%	
		2019	2	5	5	1	6	1	20	21.98%	
3	Baramulti Sukses Sarana Tbk	2017	5	9	8	2	10	4	38	41.76%	
		2018	5	9	6	1	7	4	32	35.16%	
		2019	5	9	7	1	9	4	35	38.46%	
4	Bayan Resources Tbk	2017	5	7	9	1	7	5	34	37.36%	
		2018	6	4	9	0	8	2	29	31.87%	
		2019	6	7	9	0	8	2	32	35.16%	
5	Darma Henwa Tbk	2017	5	4	4	0	4	2	19	20.88%	
		2018	4	4	4	0	3	2	17	18.68%	
		2019	6	4	4	0	4	2	20	21.98%	
6	Delta Dunia Propertindo Tbk	2017	2	4	6	7	1	2	22	24.18%	
		2018	2	4	4	5	1	1	17	18.68%	
		2019	1	0	1	0	0	0	2	2.20%	
7	Golden Energy Mines Tbk	2017	2	10	6	2	6	10	36	39.56%	
		2018	4	4	4	1	2	2	17	18.68%	
		2019	2	5	5	1	6	1	20	21.98%	
8	Harum Energy Tbk	2017	2	0	6	0	4	9	21	23.08%	
		2018	2	0	2	0	3	2	9	9.89%	
		2019	1	2	9	1	2	2	17	18.68%	
9	Resources Alam Indonesia Tbk	2017	1	3	4	0	2	3	13	14.29%	
		2018	2	4	3	0	0	9	18	19.78%	
		2019	2	4	2	0	2	2	12	13.19%	
10	Mitrabara Adiperdana Tbk	2017	2	2	1	0	2	1	8	8.79%	
		2018	1	1	1	0	4	0	7	7.69%	
		2019	3	2	0	0	2	2	9	9.89%	
11	Tambang Batubara Bukit Asam (Persero) Tbk	2017	1	2	0	0	4	0	7	7.69%	
		2018	2	0	1	0	3	0	6	6.59%	
		2019	2	3	3	0	3	2	13	14.29%	

12	Petrosea Tbk	2017	2	4	6	0	4	2	18	19.78%
		2018	2	4	4	0	4	1	15	16.48%
		2019	2	3	3	0	2	2	12	13.19%
13	Toba Bara Sejahtera Tbk	2017	2	4	6	6	1	2	21	23.08%
		2018	2	4	4	7	1	1	19	20.88%
		2019	2	0	3	1	3	2	11	12.09%
14	Elnusa Tbk	2017	2	4	6	7	1	2	22	24.18%
		2018	2	4	0	5	1	1	13	14.29%
		2019	2	3	3	0	0	2	10	10.99%
15	Radiant Utama Interinsco Tbk	2017	2	4	6	1	1	2	16	17.58%
		2018	2	0	4	5	1	1	13	14.29%
		2019	2	3	3	0	0	2	10	10.99%
16	Aneka Tambang (Persero) Tbk	2017	2	4	6	1	0	2	15	16.48%
		2018	2	4	4	0	1	1	12	13.19%
		2019	4	0	3	0	0	2	9	9.89%
17	Merdeka Copper Gold Tbk	2017	2	4	6	1	1	2	16	17.58%
		2018	2	4	4	1	0	1	12	13.19%
		2019	2	3	3	0	0	2	10	10.99%
18	J Resource Asia Pasific Tbk	2017	2	0	6	1	1	2	12	13.19%
		2018	2	4	4	2	1	1	14	15.38%
		2019	2	3	3	0	0	2	10	10.99%
19	Kapas Prima Coal Tbk	2017	2	0	6	1	1	2	12	13.19%
		2018	2	4	4	5	0	1	16	17.58%
		2019	2	4	4	5	0	1	16	17.58%

LAMPIRAN 7 : Hasil Uji <i>Common Effect Model</i>

Dependent Variable: PER
 Method: Panel Least Squares
 Date: 07/11/21 Time: 19:41
 Sample: 2017 2019
 Periods included: 3
 Cross-sections included: 19
 Total panel (balanced) observations: 57

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.628323	0.136114	4.616163	0.0000
GPM	-1.226824	0.484719	-2.530999	0.0144
OPM	0.140804	0.119335	1.179911	0.0243
NPM	2.189317	0.842558	2.598418	0.0122
CSR	0.012776	0.485016	0.026342	0.9791
R-squared	0.181869	Mean dependent var	0.536479	
Adjusted R-squared	0.118936	S.D. dependent var	0.353848	
S.E. of regression	0.332139	Akaike info criterion	0.717105	
Sum squared resid	5.736451	Schwarz criterion	0.896320	
Log likelihood	-15.43749	Hannan-Quinn criter.	0.786754	
F-statistic	2.889884	Durbin-Watson stat	1.041256	
Prob(F-statistic)	0.031005			

LAMPIRAN 8 : Hasil Uji <i>Fixed Effect Model</i>
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Dependent Variable: PER
 Method: Panel Least Squares
 Date: 07/11/21 Time: 19:52
 Sample: 2017 2019
 Periods included: 3
 Cross-sections included: 19
 Total panel (balanced) observations: 57

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.195740	0.274474	4.356474	0.0001
GPM	-0.949714	1.062432	-0.893906	0.3780
OPM	0.398919	0.116119	3.435431	0.2001
NPM	1.755035	1.294254	1.356020	0.1846
CSR	-3.428101	0.734865	-4.664938	0.0001

Effects Specification

Cross-section fixed (dummy variables)
 Period fixed (dummy variables)

R-squared	0.805670	Mean dependent var	0.536479
Adjusted R-squared	0.659923	S.D. dependent var	0.353848
S.E. of regression	0.206350	Akaike info criterion	-0.018605
Sum squared resid	1.362575	Schwarz criterion	0.877470
Log likelihood	25.53024	Hannan-Quinn criter.	0.329640
F-statistic	5.527850	Durbin-Watson stat	2.553866
Prob(F-statistic)	0.000006		

LAMPIRAN 9 : Hasil Uji <i>Random Effect Model</i>

Dependent Variable: PER
 Method: Panel EGLS (Cross-section random effects)
 Date: 07/11/21 Time: 20:09
 Sample: 2017 2019
 Periods included: 3
 Cross-sections included: 19
 Total panel (balanced) observations: 57
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.905629	0.142897	6.337624	0.0000
GPM	-1.252876	0.536111	-2.336970	0.0233
OPM	0.265360	0.097137	2.731823	0.0086
NPM	2.047225	0.838976	2.440147	0.0181
CSR	-1.455248	0.473316	-3.074583	0.0034
Effects Specification				
			S.D.	Rho
Cross-section random			0.215151	0.5335
Idiosyncratic random			0.201205	0.4665
Weighted Statistics				
R-squared	0.256780	Mean dependent var	0.254880	
Adjusted R-squared	0.199609	S.D. dependent var	0.268985	
S.E. of regression	0.240646	Sum squared resid	3.011345	
F-statistic	4.491449	Durbin-Watson stat	1.375257	
Prob(F-statistic)	0.003421			
Unweighted Statistics				
R-squared	0.010035	Mean dependent var	0.536479	
Sum squared resid	6.941297	Durbin-Watson stat	0.596628	

LAMPIRAN 10 : Hasil Uji <i>Chow</i>

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section and period fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	5.263533	(18,32)	0.0000
Cross-section Chi-square	78.456520	18	0.0000

LAMPIRAN 11 : Hasil Uji <i>Housman</i>
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Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	26.3849	4	0.0000

LAMPIRAN 12 : Hasil Uji Multikolinearitas

	GPM	OPM	NPM	CSR
GPM	1.00000	0.22785	0.74734	0.16496
OPM	0.22785	1.00000	0.37002	0.05649
NPM	0.74734	0.37002	1.00000	0.23639
CSR	0.16496	0.05649	0.23639	1.00000

LAMPIRAN 13 : Hasil Uji Heteroskedastisitas

Dependent Variable: RESABS
 Method: Panel Least Squares
 Date: 07/15/21 Time: 15:23
 Sample: 2017 2019
 Periods included: 3
 Cross-sections included: 19
 Total panel (balanced) observations: 57

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.170433	0.114576	1.487508	0.1467
GPM	-0.527650	0.443500	-1.189741	0.2429
OPM	-0.015548	0.048473	-0.320757	0.7505
NPM	0.682552	0.540271	1.263351	0.2156
CSR	0.197240	0.306761	0.642975	0.5248

Effects Specification

Cross-section fixed (dummy variables)

Period fixed (dummy variables)

R-squared	0.547830	Mean dependent var	0.121213
Adjusted R-squared	0.208702	S.D. dependent var	0.096834
S.E. of regression	0.086139	Akaike info criterion	-1.765842
Sum squared resid	0.237435	Schwarz criterion	-0.869767
Log likelihood	75.32649	Hannan-Quinn criter.	-1.417597
F-statistic	1.615407	Durbin-Watson stat	3.222884
Prob(F-statistic)	0.101825		

LAMPIRAN 14 : Hasil Uji F

Effects Specification

Cross-section fixed (dummy variables)			
Period fixed (dummy variables)			
R-squared	0.805670	Mean dependent var	0.536479
Adjusted R-squared	0.659923	S.D. dependent var	0.353848
S.E. of regression	0.206350	Akaike info criterion	-0.018605
Sum squared resid	1.362575	Schwarz criterion	0.877470
Log likelihood	25.53024	Hannan-Quinn criter.	0.329640
F-statistic	5.527850	Durbin-Watson stat	2.553866
Prob(F-statistic)	0.000006		

LAMPIRAN 15 : Hasil Uji F Koefisien Determinasi
(Fixed effect)

Effects Specification

Cross-section fixed (dummy variables)

Period fixed (dummy variables)

R-squared	0.805670	Mean dependent var	0.536479
Adjusted R-squared	0.659923	S.D. dependent var	0.353848
S.E. of regression	0.206350	Akaike info criterion	-0.018605
Sum squared resid	1.362575	Schwarz criterion	0.877470
Log likelihood	25.53024	Hannan-Quinn criter.	0.329640
F-statistic	5.527850	Durbin-Watson stat	2.553866
Prob(F-statistic)	0.000006		

LAMPIRAN 16 : Hasil Uji t

Dependent Variable: PER
 Method: Panel Least Squares
 Date: 07/11/21 Time: 19:52
 Sample: 2017 2019
 Periods included: 3
 Cross-sections included: 19
 Total panel (balanced) observations: 57

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.195740	0.274474	4.356474	0.0001
GPM	-0.949714	1.062432	-0.893906	0.3780
OPM	0.398919	0.116119	3.435431	0.2001
NPM	1.755035	1.294254	1.356020	0.1846
CSR	-3.428101	0.734865	-4.664938	0.0001

LAMPIRAN 17 : Surat Keterangan Riset

SURAT KETERANGAN RISET

Yang bertandatangan di bawah ini

Nama : Solikhin

NPK : 11160500454

Jurusan : S1 Akuntansi

Dengan ini menyatakan bahwa saya telah menyelesaikan penyusunan skripsi yang berjudul “**Pengaruh *Gross Profit Margin, Operating Profit Margin, Net Profit Margin* dan Pengungkapan *Corporate Social Responcibility* Terhadap Nilai Perusahaan (Pada Perusahaan Pertambangan yang Terdaftar di BEI Periode 2017-2019)**” dengan mengambil data melalui situs resmi Bursa Efek Indonesia: www.idx.co.id untuk pemenuhan data yang dilakukan sesuai hasil penelitian dengan menggunakan program aplikasi Eviews versi 10. Demikian surat keterangan ini saya buat dengan sebenarnya dan sebagaimana mestinya.

Jakarta, 11 Agustus 2021



SOLIKHIN
NPM 11160500454

LAMPIRAN 18 : Daftar Riwayat Hidup

DAFTAR RIWAYAT HIDUP

❖ Data Pribadi

- Nama : Solikhin
- Tempat/Tgl.Lahir : Paninjau, 21 September 1994
- Usia : 26 Tahun
- Alamat : Jl.wilis RT.004 RW.012 Kelurahan Air Simpang
- Agama : Islam
- Status Marital : Belum Menikah
- TB / BB : 169 Cm / 68 Kg
- No. Telpon : 0812-9015-4196
- Email : solikhinpd@gmail.com

❖ Riwayat Pendidikan

- Sekolah Tinggi Ekonomi Indonesia Tahun 2016 - Sekarang
- SMK NEGERI 1 KETAHUN Tahun 2011-2014
- SMP NEGERI 3 KETAHUN Tahun 2008-2011
- SDN 19 KETAHUN Tahun 2002-2008