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LAMPIRAN

Lampiran 1. Objek Penelitian

No	Kriteria	Akumulasi
1	Bank Umum Syariah yang terdaftar di OJK dari tahun 2019-2023	13
2	Bank Umum Syariah yang tidak memiliki laporan keuangan lengkap dari tahun 2019-2023	(3)
3	Bank Umum Syariah yang tidak mendapatkan laba bersih dari tahun 2019-2023	(3)
	Bank Umum Syariah yang memenuhi kriteria observasi	7
	Total observasi penelitian (7×5 tahun)	35

Lampiran 2. Daftar Objek Penelitian

No	Nama Perusahaan
1.	PT Bank Aceh Syariah
2.	PT BPD NTB Syariah
3.	PT Bank Muamalat Indonesia
4.	PT Jabar Banten Syariah
5.	PT Mega Syariah
6.	PT BCA Syariah
7.	PT Bank Tabungan Pensiun Nasional

Lampiran 3. Tabulasi *Leverage*

NAMA PERUSAHAAN	Tahun	Total Hutang	Total Asset	DER (X1)
PT Bank Aceh Syariah	2019	3.124.398	25.121.063	12,44
	2020	2.430.570	25.480.962	9,54
	2021	2.729.176	29.170.825	9,36
	2022	4.176.618	2.876.709	145,19
	2023	4.084.558	30.470.307	13,41
PT BPD NTB Syariah	2019	474.188	8.640.304	5,49
	2020	1.679.648	10.419.758	16,12
	2021	1.674.490	11.215.180	14,93
	2022	1.778.815	13.001.640	13,68
	2023	2.011.869	14.269.585	14,10
PT Bank Muamalat Indonesia	2019	9.622.883	50.555.519	19,03
	2020	9.518.089	51.241.303	18,58
	2021	11.554.646	58.899.174	19,62
	2022	10.564.670	61.363.584	17,22
	2023	15.048.239	66.953.058	22,48
PT Jabar Banten Syariah	2019	1.281.706	7.723.201	16,60
	2020	1.425.081	8.884.354	16,04
	2021	1.807.201	10.358.849	17,45
	2022	2.740.100	12.445.810	22,02
	2023	2.988.577	13.649.880	21,89
PT Mega Syariah	2019	1.002.502	8.007.675	12,52
	2020	6.602.789	16.117.926	40,97
	2021	1.289.970	14.041.750	9,19
	2022	1.049.294	16.070.574	6,53
	2023	2.258.258	14.566.714	15,50
PT BCA Syariah	2019	1.424.052	8.634.373	16,49
	2020	1.447.482	9.720.253	14,89
	2021	1.908.156	10.642.337	17,93
	2022	3.123.439	12.669.882	24,65
	2023	3.675.313	14.471.733	25,40
PT Bank Tabungan Pensiun Nasional	2019	2.439	15.383	15,86
	2020	2.632	16.435	16,01
	2021	2.543	18.543	13,71
	2022	2.910	21.161	13,75
	2023	2.737	21.412	12,78

Lampiran 4. Tabulasi *Intellectual Capital*

NAMA PERUSAHAAN	Tahun	OUT	IN	VA	CE	VACA	HC	VAHU	SC	STVA	VAIC (X2)
PT Bank Aceh Syariah	2019	1.814.709	638.507	1.176.202	2.447.167.756	0,00048064	632.744	1,858890799	543.458	0,462044785	2,32
	2020	1.691.620	559.088	1.132.532	2.481.831.396	0,00045633	715.113	1,583710546	417.419	0,368571484	1,95
	2021	1.889.627	549.492	1.340.135	2.843.681.595	0,00047127	837.722	1,599737144	502.413	0,374897305	1,98
	2022	2.101.649	578.815	1.522.834	3.512.591.458	0,00043354	958.789	1,588288977	564.045	0,370391651	1,96
	2023	495.801	633.676	-137.875	3.636.925.115	-0,00003791	832.206	-0,165674124	-970.081	7,035945603	6,87
PT BPD NTB Syariah	2019	664.460	133.635	530.825	1.400.358.647	0,00037906	140.778	3,770653085	390.047	0,734793953	4,51
	2020	555.499	155.256	400.243	1.397.091.334	0,00028648	155.485	2,574158279	244.758	0,611523499	3,19
	2021	649.061	210.345	438.716	1.455.369.865	0,00030145	179.419	2,445203685	259.297	0,591036114	3,04
	2022	851.912	232.546	619.366	1.554.334.096	0,00039848	235.672	2,628084796	383.694	0,619494774	3,25
	2023	899.686	258.734	640.952	1.694.964.829	0,00037815	237.911	2,694083081	403.041	0,628816198	3,32
PT Bank Muamalat Indonesia	2019	1.030.410	779.549	250.861	3.937.178.287	0,00006372	770.738	0,325481551	-519.877	-2,072370755	-1,75
	2020	1.396.154	642.443	753.711	3.966.710.373	0,00019001	703.031	1,07208786	50.680	0,067240627	1,14
	2021	1.336.962	640.549	696.413	3.986.348.549	0,00017470	685.063	1,016567819	11.350	0,0162978	1,03
	2022	1.427.429	595.136	832.293	5.201.949.574	0,00016000	635.187	1,310311766	197.106	0,23682285	1,55
	2023	1.109.391	573.324	536.067	5.216.386.286	0,00010277	634.958	0,844255841	-98.891	-0,184475075	0,66
PT Jabar Banten Syariah	2019	440.136	186.320	253.816	868.345.231	0,00029230	164.396	1,543930509	89.420	0,352302455	1,90
	2020	423.011	187.013	235.998	1.207.954.682	0,00019537	155.764	1,515099766	80.234	0,339977457	1,86
	2021	554.161	202.372	351.789	1.229.958.994	0,00028602	175.028	2,009901273	176.761	0,502463124	2,51
	2022	650.092	216.050	434.042	1.331.286.252	0,00032603	235.982	1,839301303	198.060	0,456315287	2,30
	2023	700.496	238.481	462.015	1.388.467.647	0,00033275	252.415	1,830378543	209.600	0,453664924	2,28
PT Mega Syariah	2019	631.354	418.591	212.763	1.290.179.944	0,00016491	154.841	1,37407405	57.922	0,272237184	1,65
	2020	818.548	509.626	308.922	2.019.249.285	0,00015299	154.626	1,997865818	154.296	0,499465885	2,50
	2021	1.166.571	289.418	877.153	1.960.419.931	0,00044743	168.770	5,197327724	708.383	0,80759343	6,01
	2022	813.874	266.018	547.856	2.236.684.750	0,00024494	203.111	2,697323139	344.745	0,629262069	3,33
	2023	906.120	345.692	560.428	2.561.335.886	0,00021880	245.865	2,279413499	314.563	0,561290656	2,84
PT BCA Syariah	2019	372.346	186.750	185.596	2.328.292.245	0,00007971	100.182	1,852588289	85.414	0,46021466	2,31
	2020	431.844	221.705	210.139	2.752.142.715	0,00007635	111.405	1,886261837	98.734	0,469850908	2,36
	2021	522.695	277.682	245.013	2.840.792.371	0,00008625	128.035	1,913640801	116.978	0,477435891	2,39
	2022	642.996	350.173	292.823	2.930.893.574	0,00009991	141.398	2,070913309	151.425	0,517121264	2,59
	2023	728.923	262.993	465.930	3.082.548.483	0,00015115	192.073	2,425796442	273.857	0,587764256	3,01
PT Bank Tabungan Pensiun Nasional	2019	3.951	971	2.980	5.393.320	0,00055254	1.099	2,71155596	1.881	0,631208054	3,34
	2020	3.556	1.392	2.164	5.878.749	0,00036811	1.050	2,060952381	1.114	0,514787431	2,58
	2021	4.298	1.274	3.024	7.094.900	0,00042622	1.147	2,636442895	1.877	0,620701058	3,26
	2022	5.399	1.621	3.778	8.407.995	0,00044933	1.193	3,16680637	2.585	0,684224457	3,85
	2023	5.307	2.577	2.730	8.754.263	0,00031185	1.361	2,005878031	1.369	0,501465201	2,51

Lampiran 5. Tabulasi *Corporate Governance*

NAMA PERUSAHAAN	Tahun	Jumlah Dewan Komisaris Independen	Total Jumlah Dewan Komisaris	Ukuran Dewan Komisaris (X3)
PT Bank Aceh Syariah	2019	1	3	0,33
	2020	2	4	0,50
	2021	3	4	0,75
	2022	3	4	0,75
	2023	1	2	0,50
PT BPD NTB Syariah	2019	2	3	0,67
	2020	3	5	0,60
	2021	3	5	0,60
	2022	2	3	0,67
	2023	3	5	0,60
PT Bank Muamalat Indonesia	2019	3	5	0,60
	2020	3	5	0,60
	2021	3	6	0,50
	2022	3	5	0,60
	2023	3	3	1,00
PT Jabar Banten Syariah	2019	2	3	0,67
	2020	2	3	0,67
	2021	2	3	0,67
	2022	2	3	0,67
	2023	2	4	0,50
PT Mega Syariah	2019	3	3	1,00
	2020	3	3	1,00
	2021	3	3	1,00
	2022	3	3	1,00
	2023	3	3	1,00
PT BCA Syariah	2019	2	3	0,67
	2020	3	4	0,75
	2021	2	3	0,67
	2022	2	3	0,67
	2023	2	3	0,67
PT Bank Tabungan Pensiun Nasional	2019	2	4	0,50
	2020	2	4	0,50
	2021	2	4	0,50
	2022	2	4	0,50
	2023	3	4	0,75

Lampiran 6. Tabulasi Kinerja Keuangan

NAMA PERUSAHAAN	Tahun	Laba Bersih Setelah Pajak	Total Asset	ROA (Y)
PT Bank Aceh Syariah	2019	452.326	25.121.063	1,80
	2020	333.170	25.480.962	1,31
	2021	392.127	29.170.825	1,34
	2022	436.722	2.876.709	15,18
	2023	430.201	30.470.307	1,41
PT BPD NTB Syariah	2019	163.249	8.640.304	1,89
	2020	130.165	10.419.758	1,25
	2021	138.349	11.215.180	1,23
	2022	180.909	13.001.640	1,39
	2023	211.991	14.269.585	1,49
PT Bank Muamalat Indonesia	2019	16.326	50.555.519	0,03
	2020	10.019	51.241.303	0,02
	2021	8.927	58.899.174	0,02
	2022	26.581	61.363.584	0,04
	2023	13.294	66.953.058	0,02
PT Jabar Banten Syariah	2019	15.398	7.723.201	0,20
	2020	3.681	8.884.354	0,04
	2021	21.898	10.358.849	0,21
	2022	101.708	12.445.810	0,82
	2023	58.517	13.649.880	0,43
PT Mega Syariah	2019	49.150	8.007.675	0,61
	2020	131.727	16.117.926	0,82
	2021	537.707	14.041.750	3,83
	2022	232.283	16.070.574	1,45
	2023	238.719	14.566.714	1,64
PT BCA Syariah	2019	67.193	8.634.373	0,78
	2020	73.105	9.720.253	0,75
	2021	87.422	10.642.337	0,82
	2022	117.582	12.669.882	0,93
	2023	153.801	14.471.733	1,06
PT Bank Tabungan Pensiun Nasional	2019	1.399	15.383	9,09
	2020	854	16.435	5,20
	2021	1.465	18.543	7,90
	2022	1.779	21.161	8,41
	2023	1.071	21.412	5,00

Lampiran 7. Ukuran Perusahaan

NAMA PERUSAHAAN	Tahun	Ln (Total Asset) (Z)
PT Bank Aceh Syariah	2019	25.121.063
	2020	25.480.962
	2021	29.170.825
	2022	2.876.709
	2023	30.470.307
PT BPD NTB Syariah	2019	8.640.304
	2020	10.419.758
	2021	11.215.180
	2022	13.001.640
	2023	14.269.585
PT Bank Muamalat Indonesia	2019	50.555.519
	2020	51.241.303
	2021	58.899.174
	2022	61.363.584
	2023	66.953.058
PT Jabar Banten Syariah	2019	7.723.201
	2020	8.884.354
	2021	10.358.849
	2022	12.445.810
	2023	13.649.880
PT Mega Syariah	2019	8.007.675
	2020	16.117.926
	2021	14.041.750
	2022	16.070.574
	2023	14.566.714
PT BCA Syariah	2019	8.634.373
	2020	9.720.253
	2021	10.642.337
	2022	12.669.882
	2023	14.471.733
PT Bank Tabungan Pensiun Nasional	2019	15.383
	2020	16.435
	2021	18.543
	2022	21.161
	2023	21.412

Lampiran 8. Output

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Leverage	35	9,54	22,48	16,0763	4,16575
Intellectual Capital	35	1,55	3,34	2,5040	,64727
Corporate Governance	35	,50	1,00	,6800	,16847
Kinerja Keuangan	35	,04	5,20	1,6771	1,77051
Ukuran Perusahaan	35	4,33	7,70	6,7881	1,05538
Valid N (listwise)	35				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,14286182
Most Extreme Differences	Absolute	,096
	Positive	,096
	Negative	-,085
Test Statistic		,096
Asymp. Sig. (2-tailed)		,200 ^{c,d}

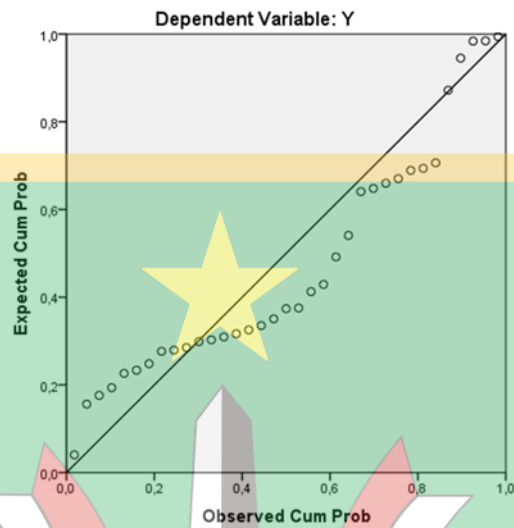
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Kurva Normal P-Plot

Normal P-P Plot of Regression Standardized Residual



Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	12,902	1,581		8,161	,000		
	Leverage	,092	,009	,637	9,820	,000	,958	1,044
	Intellectual Capital	,428	,152	,187	2,825	,008	,916	1,092
	Corporate Governance	-,769	1,232	-,041	-,624	,537	,925	1,081
	Ukuran Perusahaan	-1,930	,204	-,637	-9,446	,000	,885	1,130

a. Dependent Variable: Kinerja Keuangan

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,834	,742		2,473	,019
	Leverage	,002	,004	,072	,409	,686
	Intellectual Capital	,011	,071	,027	,153	,880
	Corporate Governance	,410	,578	,126	,709	,484
	Ukuran Perusahaan	-,177	,096	-,336	-1,843	,075

a. Dependent Variable: ABS_UT

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,938 ^a	,879	,863	1,21667	1,743

a. Predictors: (Constant), Ukuran Perusahaan, Leverage, Corporate Governance, Intellectual Capital

b. Dependent Variable: Kinerja Keuangan

Uji MRA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,561	,719		-,780	,442
	Leverage	,873	,177	6,015	4,921	,000
	Intellectual Capital	4,440	,901	1,943	4,928	,000
	Corporate Governance	-18,570	5,281	-,995	-3,517	,002
	Interaksi antara Leverage dan Ukuran Perusahaan	-,119	,027	-5,379	-4,365	,000
	Interaksi antara Intellectual Capital dan Ukuran Perusahaan	-,559	,119	-1,775	-4,692	,000
	Interaksi antara Corporate Governance dan Ukuran Perusahaan	2,632	,745	1,216	3,533	,001

a. Dependent Variable: Kinerja Keuangan

Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	350,484	6	58,414	96,682	,000 ^b
	Residual	16,917	28	,604		
	Total	367,401	34			

a. Dependent Variable: Kinerja Keuangan

b. Predictors: (Constant), Interaksi antara Corporate Governance dan Ukuran Perusahaan, Leverage, Intellectual Capital, Corporate Governance, Interaksi antara Intellectual Capital dan Ukuran Perusahaan, Interaksi antara Leverage dan Ukuran Perusahaan

Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,879 ^a	,773	,725	1,72423

Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,561	,719		-,780	,442
	Leverage	,873	,177	6,015	4,921	,000
	Intellectual Capital	4,440	,901	1,943	4,928	,000
	Corporate Governance	-18,570	5,281	-,995	-3,517	,002
	Interaksi antara Leverage dan Ukuran Perusahaan	-,119	,027	-5,379	-4,365	,000
	Interaksi antara Intellectual Capital dan Ukuran Perusahaan	-,559	,119	-1,775	-4,692	,000
	Interaksi antara Corporate Governance dan Ukuran Perusahaan	2,632	,745	1,216	3,533	,001

a. Dependent Variable: Kinerja Keuangan

Lampiran 9. Hasil Turnitin

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Npm : 213403516019
Nama : MOHAMMAD IKBAL
Program Studi : Akuntansi
Konsentrasi : Auditing

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21 October, 2024	pengumpulan bab 2 untuk dikoreksi	Sudah Ditanggapi
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29 October, 2024	revisi bab 2	Sudah Ditanggapi
29 October, 2024	revisi bab 1	Sudah Ditanggapi
1 November, 2024	proposal bab 1,2,3	Sudah Ditanggapi
2 November, 2024	revisi proposal bab 1,2,3	Sudah Ditanggapi
4 November, 2024	revisi proposal bab 1,2,3	Sudah Ditanggapi

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Tanggal	Materi Konsultasi	Status
6 December, 2024	bimbingan bab 4 dan 5	Sudah Ditanggapi
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10 February, 2025	perbaikan abstrak	Sudah Ditanggapi
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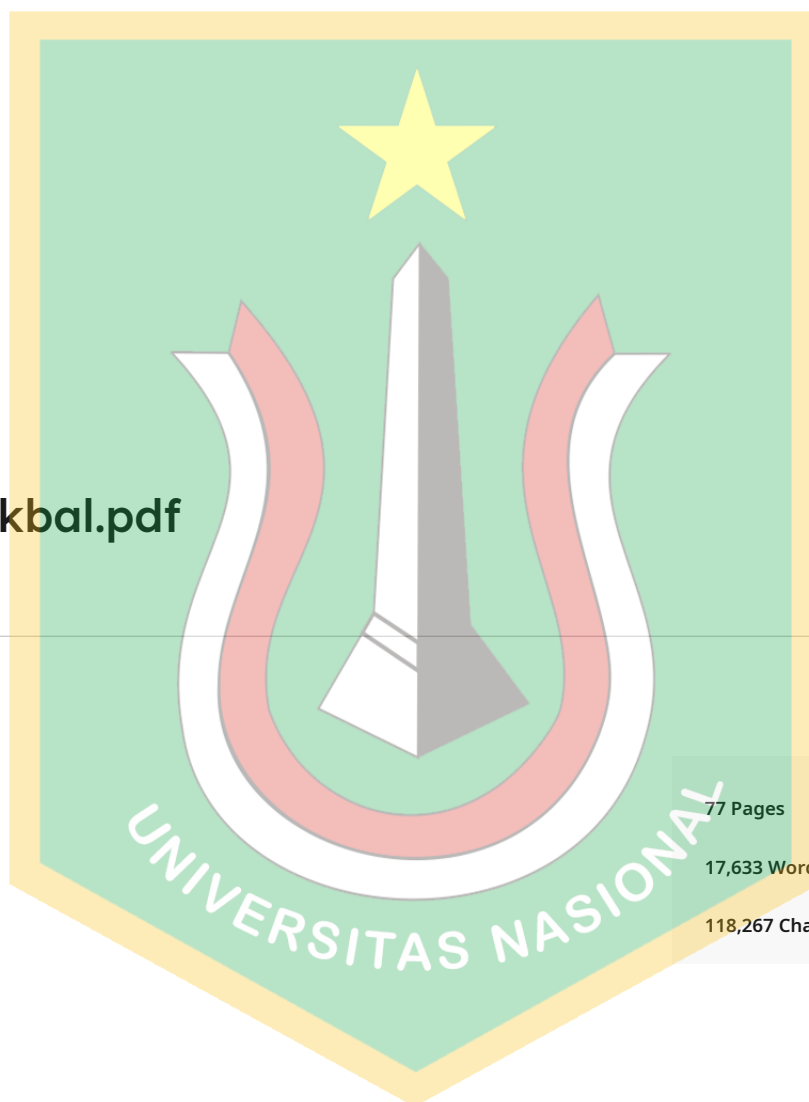
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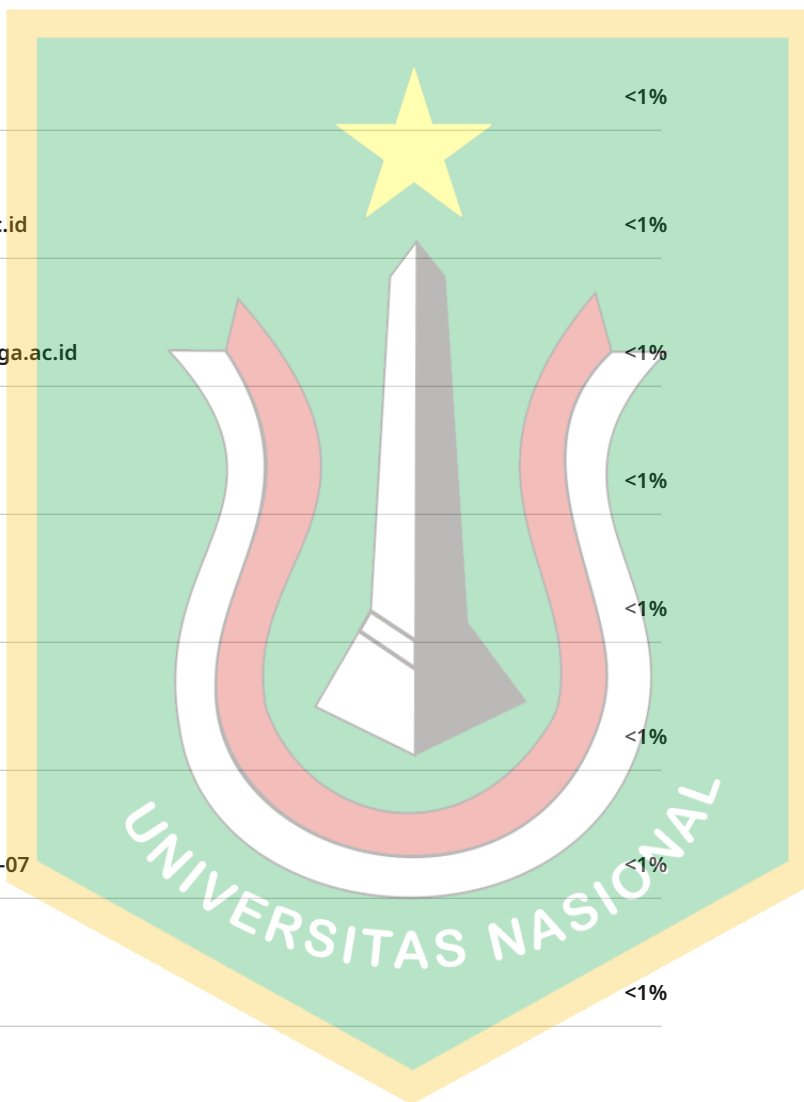
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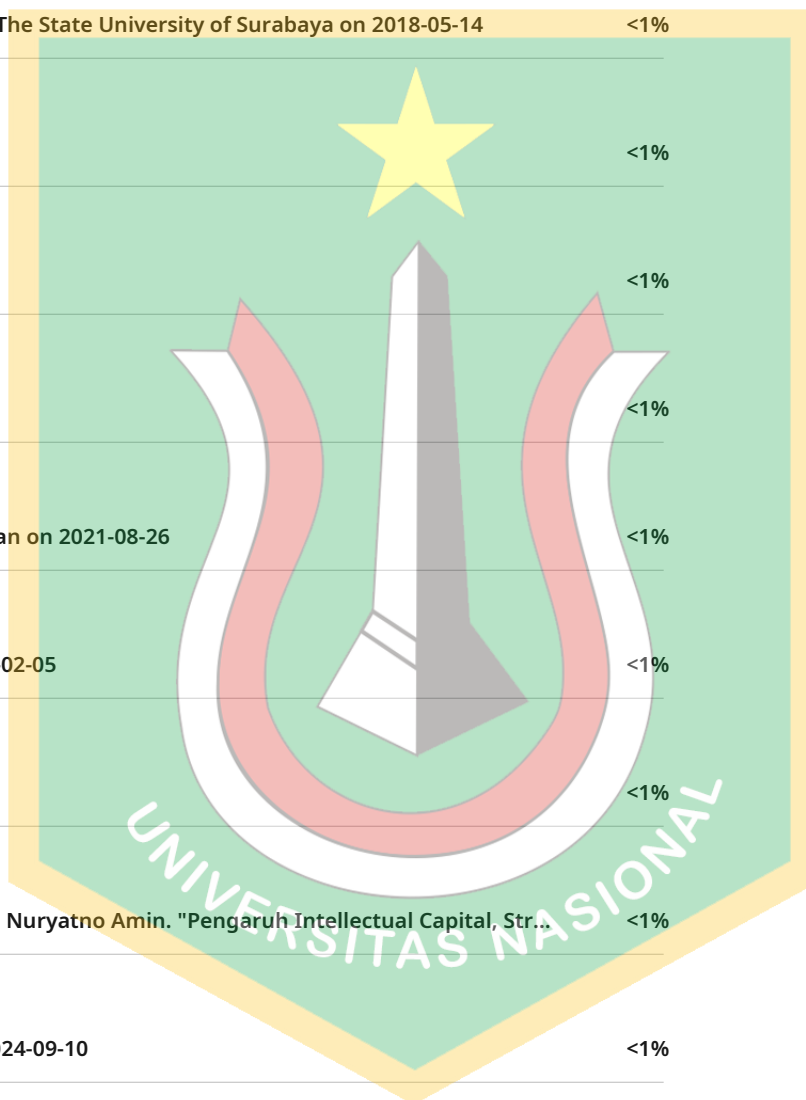
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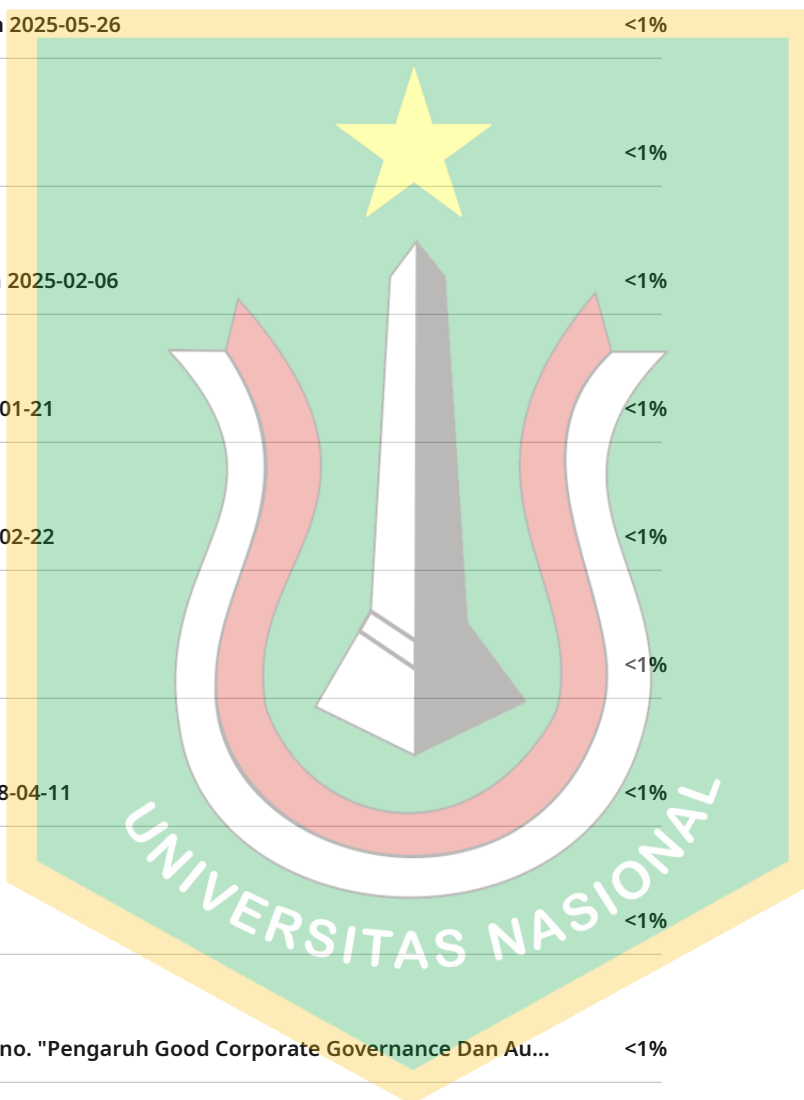
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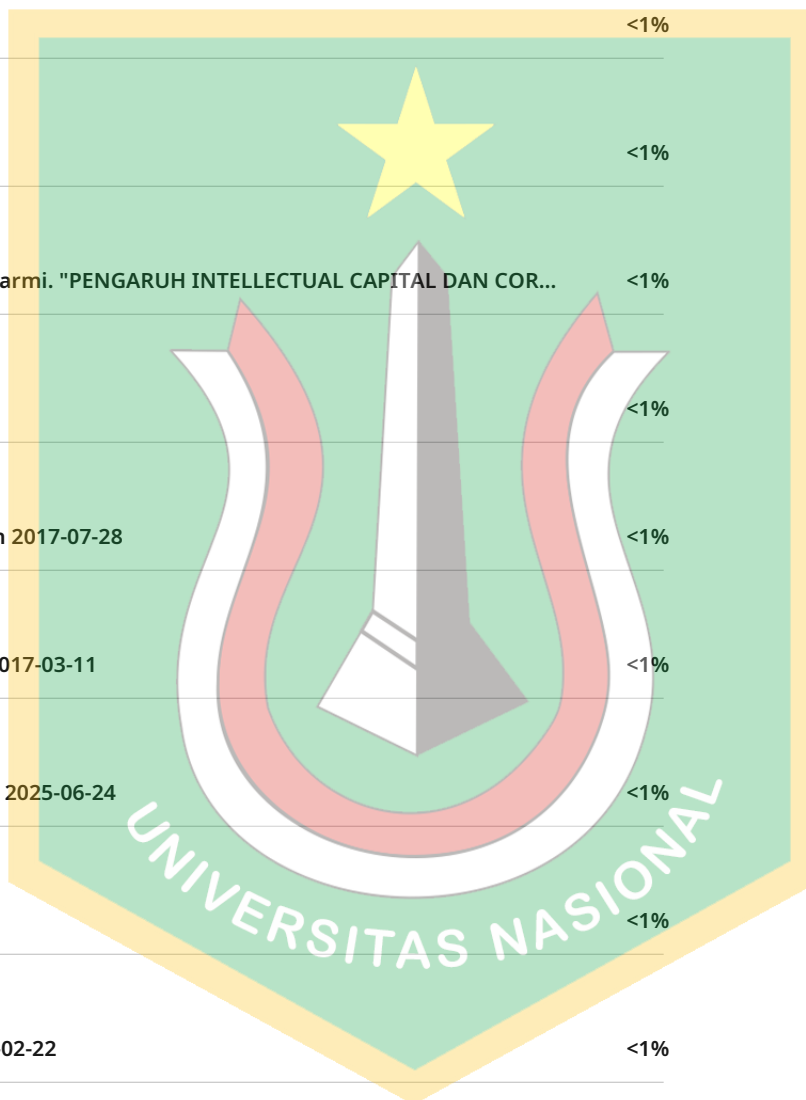
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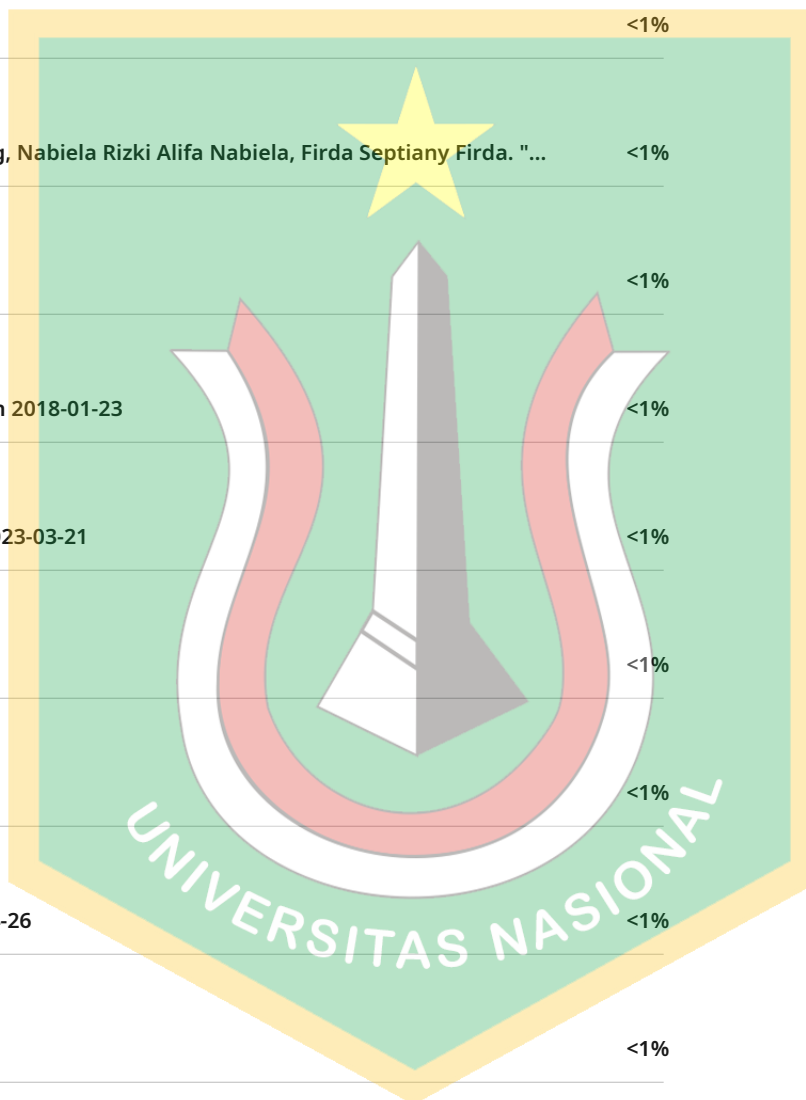
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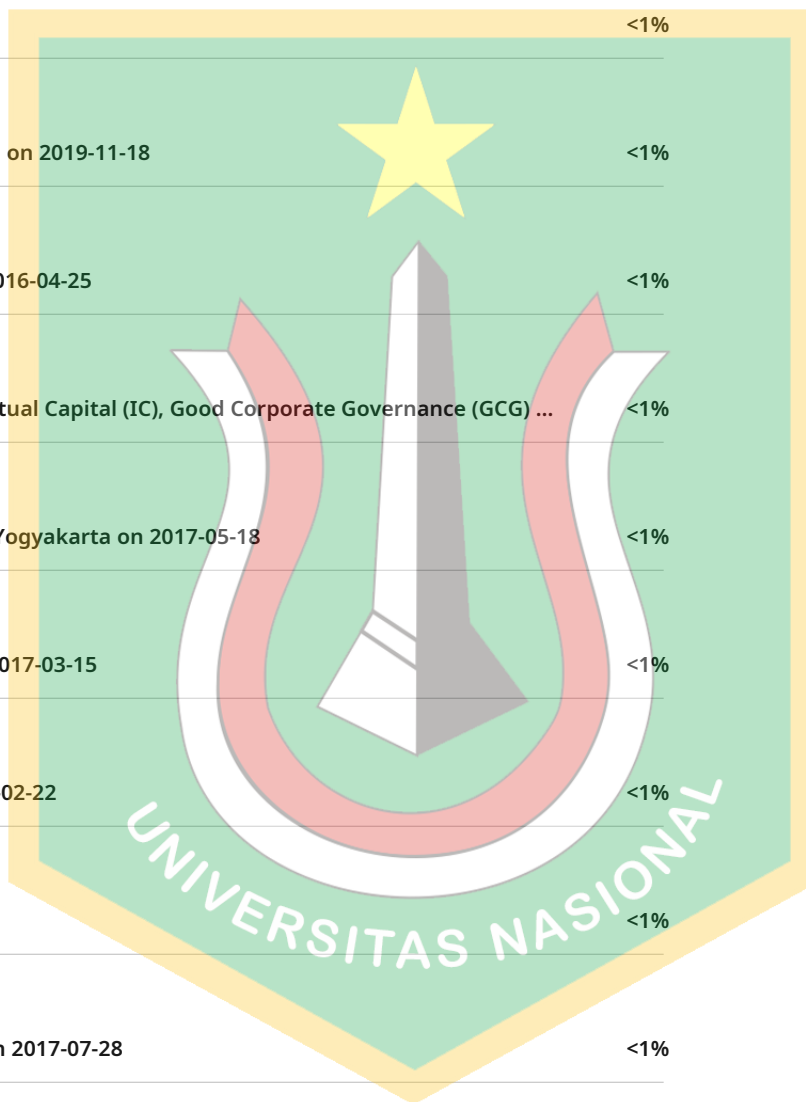
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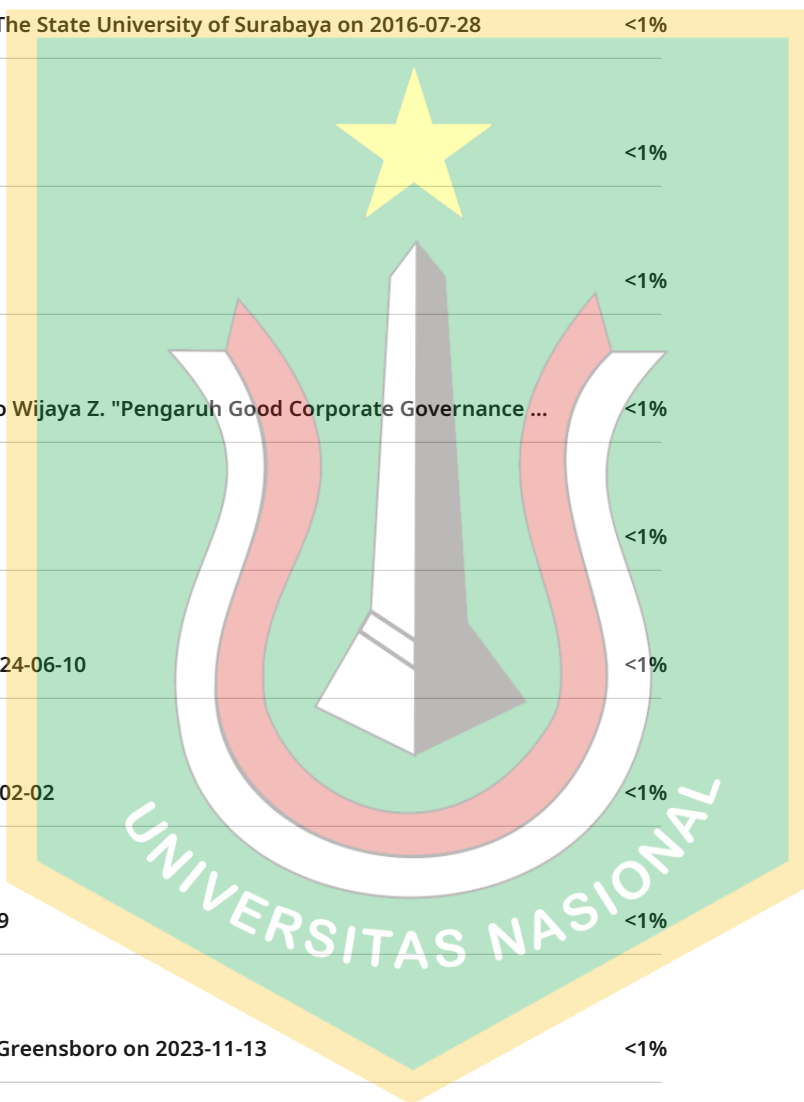
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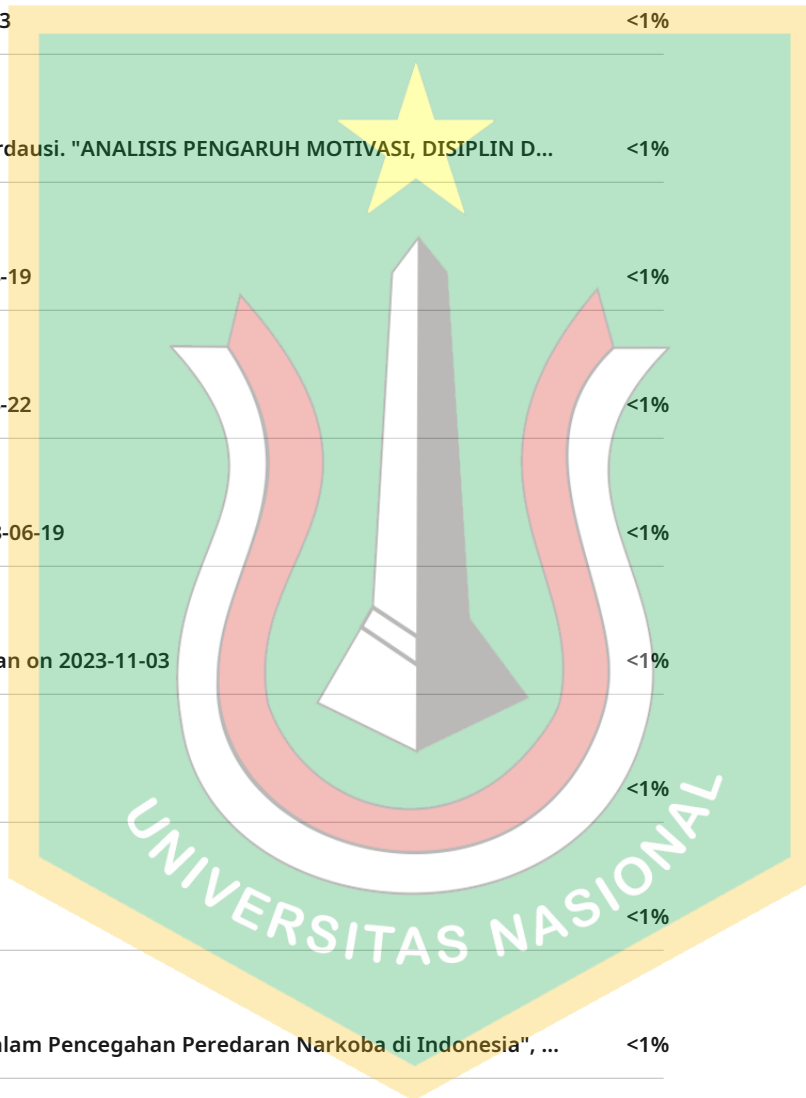


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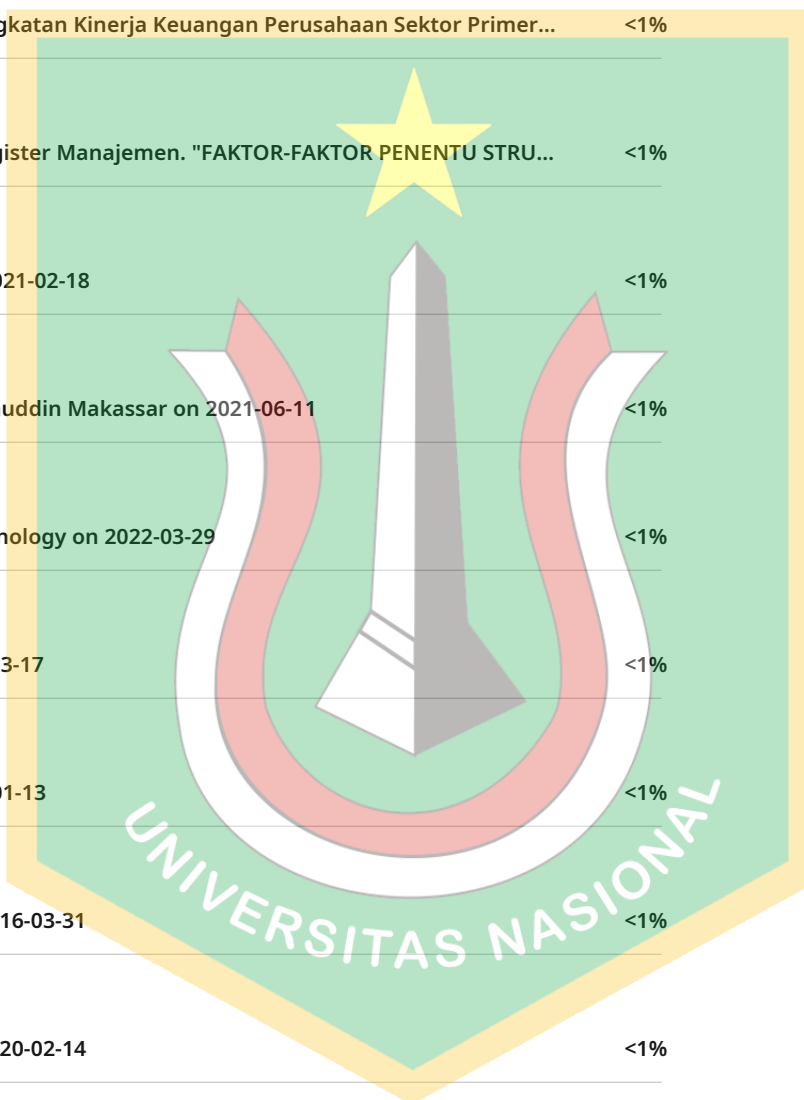


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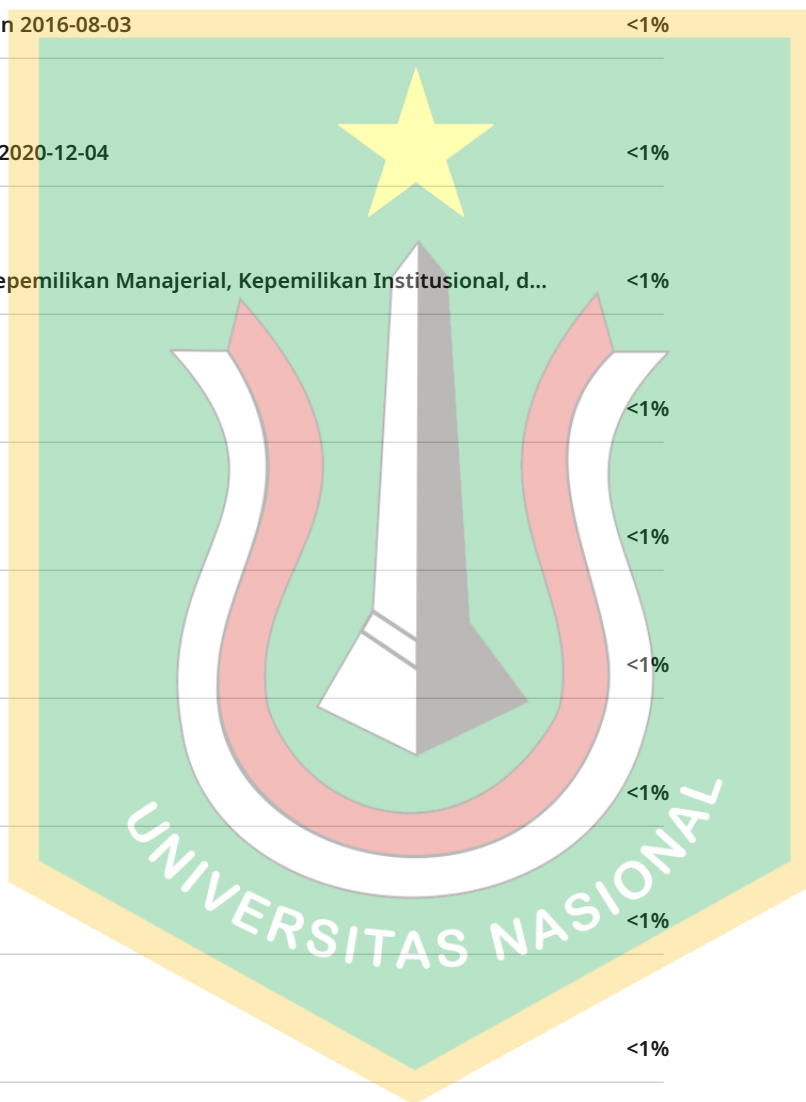
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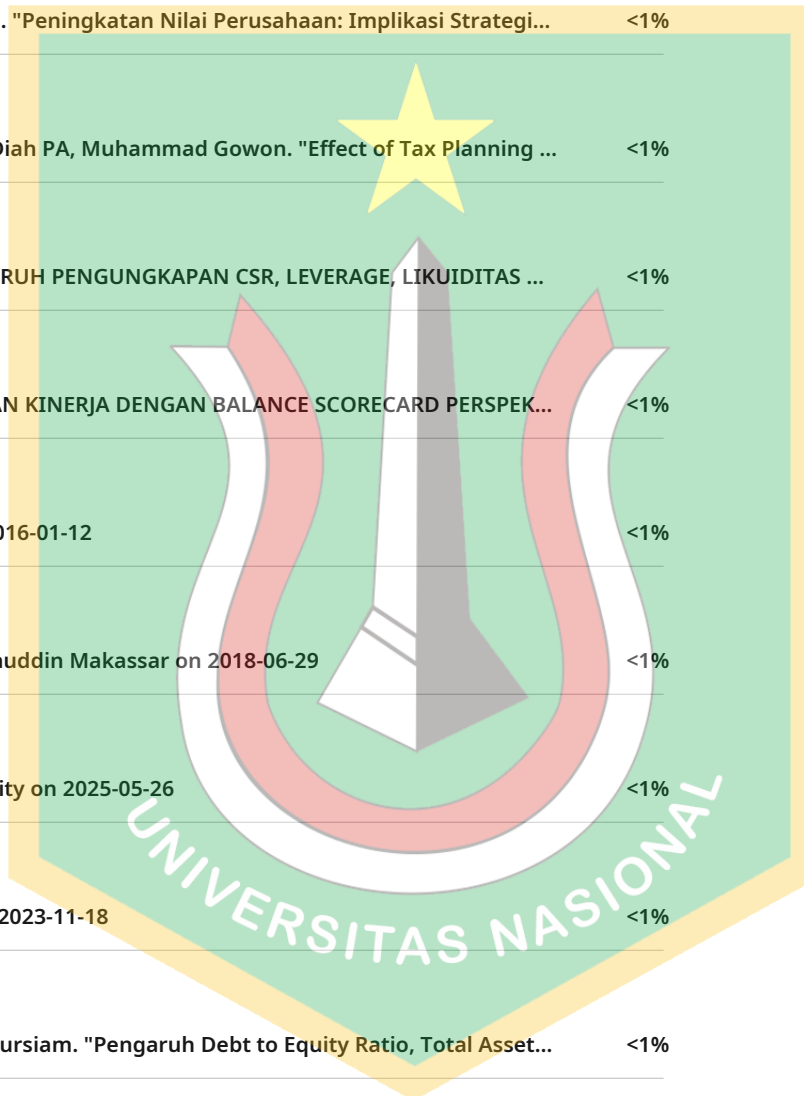
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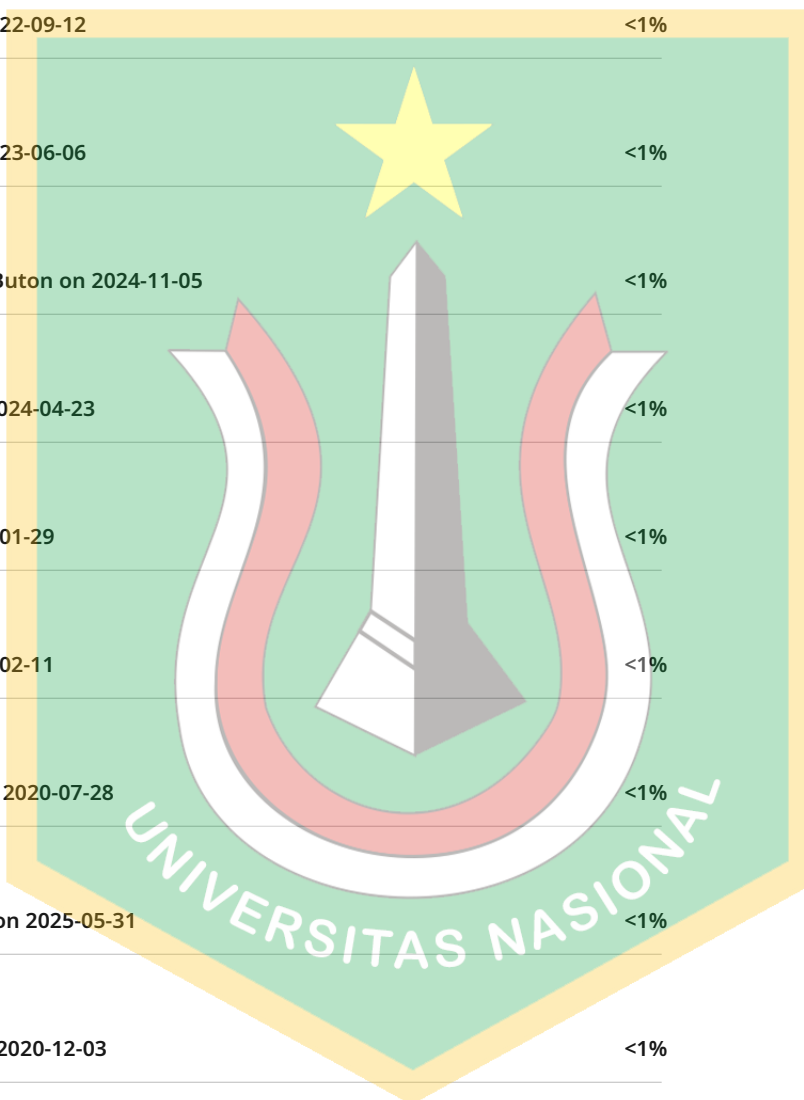
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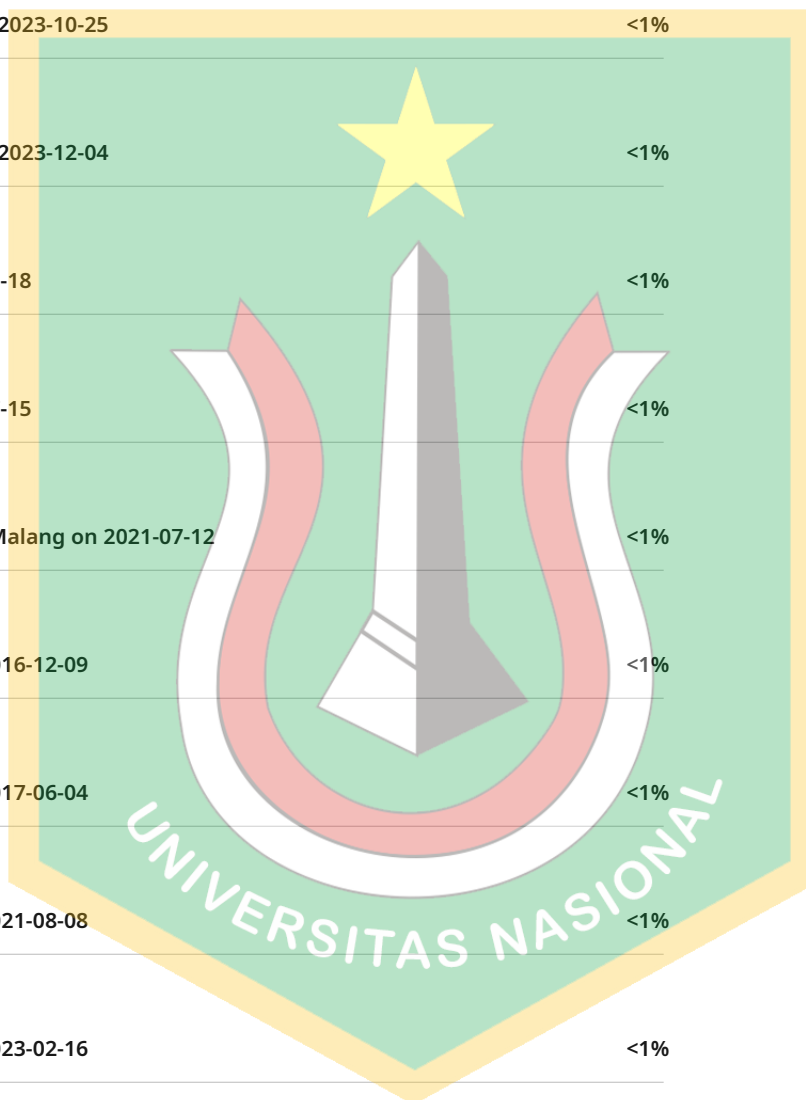


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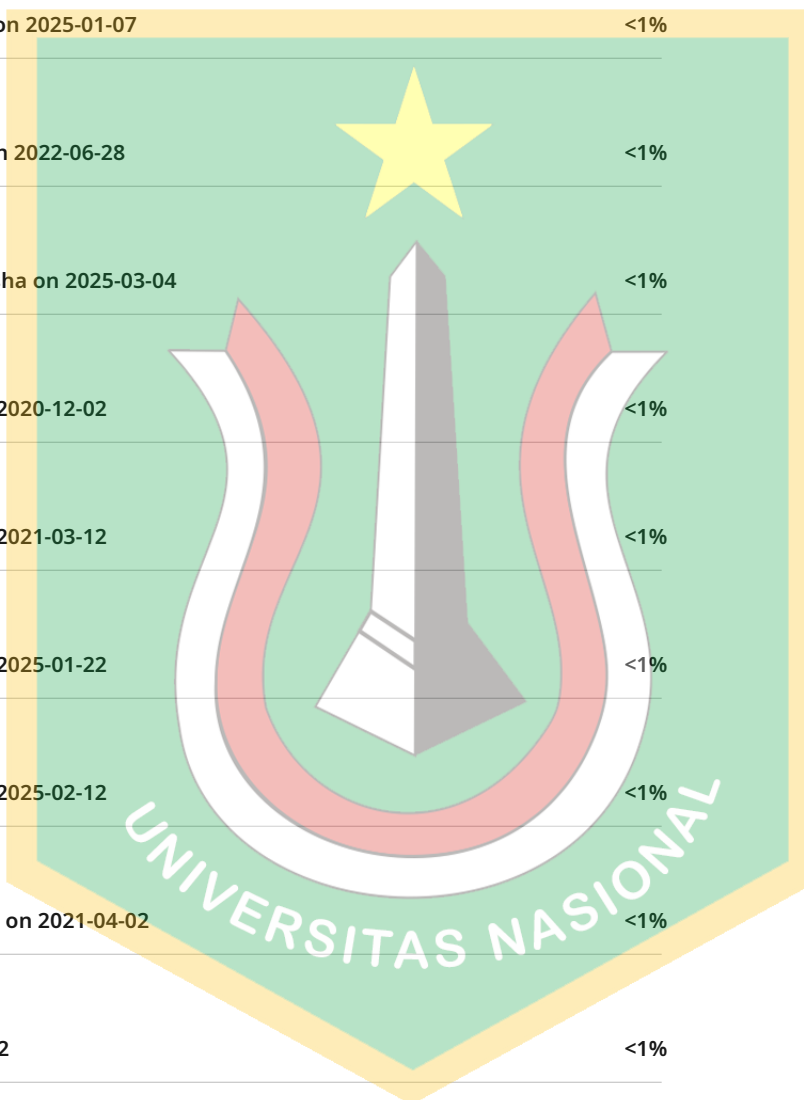


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