




**Lampiran 1: Berita Acara Bimbingan Skripsi**  
**BERITA ACARA BIMBINGAN SKRIPSI**

1. Nama Mahasiswa : Rizky Primadani
2. NIM : 191609002
3. Program Studi : Akuntansi
4. Judul Skripsi : Peran *Intellectual Capital* dalam Memoderasi Pengaruh Stuktur Modal terhadap Persistensi Laba.
5. Dosen Pembimbing : Dr. Dra. Siti Istikhoroh, M.Si.
6. Konsultasi :

No	Tanggal	Paraf Pembimbing	Uraian / Kegiatan
1	28-09-2022		Judul (acc)
2	28-09-2022		Matriks (revisi)
3	06-10-2022		Matriks (revisi)
4	20-04-2023		Matriks (acc)
5	20-04-2023		Proposal (revisi)
5	05-05-2023		Porposal (acc)
6	04-07-2023		Bab IV dan V (revisi)
7	04-07-2023		Artikel Ilmiah (revisi)
8	05-07-2023		Bab IV dan V (acc)
9	05-07-2023		Artikel Ilmiah (acc)

7. Selesai ditulis : 05 Juli 2023 ✓

8. Telah diuji : 20 Juli 2023

Surabaya, 31 Juli 2023

Dosen Pembimbing,

  
Dr. Dra. Siti Istikhoroh, M.Si

NIP/NPP. 1967102191992032001

## Lampiran 2: Format Revisi Skripsi



### UNIVERSITAS PGRI ADI BUANA SURABAYA FAKULTAS EKONOMI dan BISNIS

Kampus : Jl. DukuhMenanggal XII/4, Telp- Fax. 031-8281183 Surabaya 60234  
Website : <http://www.unipasby.ac.id>

#### BERITA ACARA BIMBINGAN REVISI SKRIPSI

Nama : Rizky P.  
NIM/Program Studi : 19105002 / AKUNTANSI  
Judul Skripsi : Pengaruh Intellectual Capital dalam Memadukan  
Pengaruh Struktur Modal terhadap Persistensi Laba  
Tanggal Ujian Skripsi : 20 Juli 2023  
Penguji : 1. Dr. Aji Prasetyo, S.E., M.A  
2. Prian Farians, S.E., Ak., M.A.

No	Tanggal	Materi Konsultasi	Paraf Penguji
1	-	kontra lensa TWR	
2	-	pengantar para di kelas lagi	
3			
4			
5			
6			
7			
8			

Penguji I,

Surabaya, 26 Juli 2023  
Penguji II,



**UNIVERSITAS PGRI ADI BUANA SURABAYA**  
**FAKULTAS EKONOMI dan BISNIS**

Kampus : Jl. DukuhMenanggal XII/4, Telp- Fax. 031-8281183 Surabaya 60234  
Website : <http://www.unipasbv.ac.id>

**BERITA ACARA**  
**BIMBINGAN REVISI SKRIPSI**

Nama : Rizky Primatani  
NIM/Program Studi : 151605002 / Akuntansi  
Judul Skripsi : Peran Intellectual Capital dalam PTamodanasi  
Pengaruh ~~ke~~ Struktur Modal terhadap Persistensi  
Labar  
Tanggal Ujian Skripsi : 20 Juli 2023  
Penguji : 1. Dr. Aji Prasetyo, S.E., M.SA  
2. Rina Fentara, S.E., Ak., M.A

No	Tanggal	Materi Konsultasi	Paraf Penguji
1			
2		<u>Penulisan</u>	<u>M</u>
3			
4			
5			
6			
7			
8			

Penguji I,

Surabaya, 27 Juli 2023  
Penguji II,

  
Rina F

### Lampiran 3: Tabel Perhitungan Persistensi Laba

Rumus:

$$\text{Persistensi Laba} = \frac{\text{Laba Sebelum Pajak (EBT)}}{\text{Rata - Rata Total Aset}}$$

NO	NAMA PERUSAHAAN	TAHUN	EBT t	TOTAL ASET AWAL TAHUN	TOTAL ASET AKHIR TAHUN
1	ACE HARDWARE INDONESIA TBK.	2020	923.335.768.686	6.641.808.005.145	7.216.725.069.894
		2021	844.868.009.667	7.216.725.069.894	7.171.138.470.214
		2022	820.831.199.512	7.171.138.470.214	7.249.254.612.049
2	ASTRA INTERNATIONAL TBK	2020	21.741.000.000.000	351.958.000.000.000	338.203.000.000.000
		2021	32.350.000.000.000	338.203.000.000.000	367.311.000.000.000
		2022	50.390.000.000.000	367.311.000.000.000	413.297.000.000.000
3	CHAROEN POKPHAND INDONESIA TBK.	2020	4.767.698.000.000	29.109.408.000.000	31.159.291.000.000
		2021	4.633.546.000.000	31.159.291.000.000	35.446.051.000.000
		2022	3.537.180.000.000	35.446.051.000.000	39.847.545.000.000

4	MEDIKALOKA HERMINA TBK.	2020	946.010.000.000	5.047.787.000.000	6.336.090.000.000
		2021	1.646.493.000.000	6.336.090.000.000	7.573.090.000.000
		2022	480.088.000.000	7.573.090.000.000	7.591.485.000.000
5	H.M. SAMPOERNA TBK.	2020	11.161.466.000.000	50.902.806.000.000	49.674.030.000.000
		2021	9.152.166.000.000	49.674.030.000.000	53.090.428.000.000
		2022	8.273.059.000.000	53.090.428.000.000	54.786.992.000.000
6	INDOCEMENT TUNGGAL PRAKARSA TBK.	2020	2.148.328.000.000	27.707.749.000.000	27.344.672.000.000
		2021	2.234.002.000.000	27.344.672.000.000	26.136.114.000.000
		2022	2.289.309.000.000	26.136.114.000.000	25.706.169.000.000
7	KALBE FARMA TBK.	2020	3.627.632.574.744	20.264.726.862.584	22.564.300.317.374
		2021	4.143.264.634.774	22.564.300.317.374	25.666.635.156.271
		2022	4.458.896.905.350	25.666.635.156.271	27.241.313.025.674
8	PP LONDON SUMATRA	2020	860.439.000.000	10.225.322.000.000	10.922.788.000.000

	INDONESIA TBK.	2021	1.248.382.000.000	10.922.788.000.000	11.851.269.000.000
		2022	1.283.525.000.000	11.851.269.000.000	12.417.013.000.000
9	MITRA KELUARGA KARYASEHAT TBK.	2020	1.169.750.150.099	5.576.085.408.175	6.372.279.460.008
		2021	1.719.517.732.469	6.372.279.460.008	6.860.971.097.854
		2022	1.386.404.595.415	6.860.971.097.854	6.918.090.957.193
10	SURYA CITRA MEDIA TBK.	2020	1.488.100.052.000	6.716.724.073.000	6.766.903.494.000
		2021	1.725.634.233.000	6.766.903.494.000	9.913.440.970.000
		2022	1.095.325.911.000	9.913.440.970.000	10.959.097.127.000
11	TELKOM INDONESIA (PERSERO) TBK.	2020	38.775.000.000.000	221.208.000.000.000	246.943.000.000.000
		2021	43.678.000.000.000	246.943.000.000.000	277.184.000.000.000
		2022	36.339.000.000.000	277.184.000.000.000	275.192.000.000.000

=>Kolom lanjutan

NO	NAMA PERUSAHAAN	TAHUN	$\Sigma$ ASET	PERSISTENSI LABA
1	ACE HARDWARE INDONESIA TBK.	2020	6.929.266.537.520	0,133
		2021	7.193.931.770.054	0,117
		2022	7.210.196.541.132	0,114
2	ASTRA INTERNATIONAL TBK	2020	345.080.500.000.000	0,063
		2021	352.757.000.000.000	0,092
		2022	390.304.000.000.000	0,129
3	CHAROEN POKPHAND INDONESIA TBK.	2020	30.134.349.500.000	0,158
		2021	33.302.671.000.000	0,139
		2022	37.646.798.000.000	0,094
4	MEDIKALOKA HERMINA TBK.	2020	5.691.938.500.000	0,166
		2021	6.954.590.000.000	0,237
		2022	7.582.287.500.000	0,063
5	H.M. SAMPOERNA TBK.	2020	50.288.418.000.000	0,222
		2021	51.382.229.000.000	0,178
		2022	53.938.710.000.000	0,153
6	INDOCEMENT TUNGGAL PRAKARSA TBK.	2020	27.526.210.500.000	0,078
		2021	26.740.393.000.000	0,084
		2022	25.921.141.500.000	0,088
7	KALBE FARMA TBK.	2020	21.414.513.589.979	0,169
		2021	24.115.467.736.823	0,172
		2022		

			26.453.974.090.973	0,169
8	PP LONDON SUMATRA INDONESIA TBK.	2020	10.574.055.000.000	0,081
		2021	11.387.028.500.000	0,110
		2022	12.134.141.000.000	0,106
9	MITRA KELUARGA KARYASEHAT TBK.	2020	5.974.182.434.092	0,196
		2021	6.616.625.278.931	0,260
		2022	6.889.531.027.524	0,201
10	SURYA CITRA MEDIA TBK.	2020	6.741.813.783.500	0,221
		2021	8.340.172.232.000	0,207
		2022	10.436.269.048.500	0,105
11	TELKOM INDONESIA (PERSERO) TBK.	2020	234.075.500.000.000	0,166
		2021	262.063.500.000.000	0,167
		2022	276.188.000.000.000	0,132



#### Lampiran 4: Tabel Perhitungan Struktur Modal

Rumus:

$$LTDER = \frac{\text{Total Liabilitas Jangka Panjang}}{\text{Total Ekuitas}}$$

NO	NAMA PERUSAHAAN	TAHUN	LIABILITAS JANGKA PANJANG	EKUITAS	LTDER
1	ACE HARDWARE INDONESIA TBK.	2020	1.028.199.163.690	5.343.597.851.998	0,192
		2021	869.620.745.117	5.578.980.277.554	0,156
		2022	645.497.214.514	5.933.988.630.611	0,109
2	ASTRA INTERNATIONAL TBK	2020	57.013.000.000.000	195.454.000.000.000	0,292
		2021	47.918.000.000.000	215.615.000.000.000	0,222
		2022	50.379.000.000.000	243.720.000.000.000	0,207
3	CHAROEN POKPHAND INDONESIA TBK.	2020	2.453.155.000.000	23.349.683.000.000	0,105
		2021	2.459.951.000.000	25.149.999.000.000	0,098
		2022			0,130

			3.410.996.000.000	26.327.214.000.000	
4	MEDIKALOKA HERMINA TBK.	2020	1.406.308.000.000	3.450.124.000.000	0,408
		2021	1.523.426.000.000	4.432.592.000.000	0,344
		2022	1.195.972.000.000	4.685.473.000.000	0,255
5	H.M. SAMPOERNA TBK.	2020	2.688.770.000.000	30.241.426.000.000	0,089
		2021	1.934.763.000.000	29.191.406.000.000	0,066
		2022	2.071.230.000.000	28.170.168.000.000	0,074
6	INDOCEMENT TUNGGAL PRAKARSA TBK.	2020	952.468.000.000	22.176.248.000.000	0,043
		2021	868.644.000.000	20.620.964.000.000	0,042
		2022	1.317.111.000.000	19.566.906.000.000	0,067
7	KALBE FARMA TBK.	2020	1.111.991.785.620	18.276.082.144.080	0,061
		2021	866.101.273.717	21.265.877.793.123	0,041
		2022	712.946.363.651	22.097.328.202.389	0,032

8	PP LONDON SUMATRA INDONESIA TBK.	2020	1.018.790.000.000	9.306.993.000.000	0,109
		2021	963.317.000.000	10.191.396.000.000	0,095
		2022	771.679.000.000	10.935.707.000.000	0,071
9	MITRA KELUARGA KARYASEHAT TBK.	2020	286.755.740.742	5.517.092.083.693	0,052
		2021	173.366.240.976	5.925.143.836.671	0,029
		2022	133.594.703.317	6.131.884.486.218	0,022
10	SURYA CITRA MEDIA TBK.	2020	1.327.841.996.000	3.896.586.548.000	0,341
		2021	754.567.518.000	7.461.176.720.000	0,101
		2022	166.826.315.000	8.709.295.893.000	0,019
11	TELKOM INDONESIA (PERSERO) TBK.	2020	56.961.000.000.000	120.889.000.000.000	0,471
		2021	62.654.000.000.000	145.399.000.000.000	0,431
		2022	55.542.000.000.000	149.262.000.000.000	0,372

## Lampiran 5: Tabel Perhitungan *Intellectual Capital*

Rumus:

Mencari nilai *value added*:

$$VA = Out - In$$

- Keterangan :
- VA : *Value Added*
- Out : Total penjualan dan pendapatan lain-lain.
- In : Beban dan biaya-biaya selain beban karyawan.

Mencari *Value Added Capital Employed*:

$$VACA = \frac{VA}{CE}$$

- Keterangan :
- VACA : *Value Added Capital Employed*
- VA : *Value added*
- CE : *Capital Employment* (Total ekuitas)

Mencari *Value Added Human Capital*:

$$VAHU = \frac{VA}{HC}$$

- Keterangan :
- VAHU : *Value Added Human Capital*
- VA : *Value Added*
- HC : *Human Capital* (Beban karyawan).

Mencari *Structural Capital Value Added*:

$$STVA = \frac{SC}{VA}$$

Keterangan :  
STVA : *Structural Capital Value Added*  
SC : *VA - HC*  
VA : *Value Added*

Mencari Nilai VAIC™:

$$VAIC^{\text{TM}} = VAHU + STVA + VACA$$

Keterangan :  
VAIC™ : *Intellectual Capital*  
VACA : *Value Added Capital Employed*  
VAHU : *Value Added Human Capital*  
STVA : *Structural Capital Value Added*

**Tabel Perhitungan Value Added**

NO	NAMA PERUSAHAAN	TAHUN	LABA KOMPREHENSIF	DIREKTUR & KOMISARIS
1	ACE HARDWARE INDONESIA TBK.	2020	833.806.976.851	31.334.695.606
		2021	785.802.954.411	40.207.772.876
		2022	705.517.176.980	49.300.175.222
2	ASTRA INTERNATIONAL TBK	2020	17.491.000.000.000	976.000.000.000
		2021	27.781.000.000.000	1.098.000.000.000
		2022	45.945.000.000.000	1.379.000.000.000
3	CHAROEN POKPHAND INDONESIA TBK.	2020	3.813.732.000.000	127.157.000.000
		2021	3.636.892.000.000	122.145.000.000
		2022	2.948.199.000.000	110.416.000.000
4	MEDIKALOKA HERMINA TBK.	2020	624.030.000.000	43.443.000.000
		2021	1.295.452.000.000	55.160.000.000
		2022	390.298.000.000	36.529.000.000
5	H.M. SAMPOERNA TBK.	2020	8.478.305.000.000	87.600.000.000
		2021	7.363.668.000.000	68.300.000.000
		2022	6.359.122.000.000	114.800.000.000
6	INDOCEMENT TUNGGAL PRAKARSA TBK.	2020	1.764.880.000.000	81.898.000.000
		2021	1.872.995.000.000	75.935.000.000
		2022	1.841.868.000.000	78.935.000.000
7	KALBE FARMA TBK.	2020	2.865.987.119.268	46.120.000.000
		2021	3.208.499.314.413	39.160.000.000

		2022	3.513.671.510.204	45.230.000.000
8	PP LONDON SUMATRA INDONESIA TBK.	2020	890.131.000.000	41.819.000.000
		2021	1.020.802.000.000	71.259.000.000
		2022	1.092.129.000.000	66.210.000.000
9	MITRA KELUARGA KARYASEHAT TBK.	2020	1.025.348.505.635	32.210.635.632
		2021	1.392.598.208.669	31.401.026.911
		2022	1.087.602.033.683	31.065.890.582
10	SURYA CITRA MEDIA TBK.	2020	1.185.213.705.000	90.090.691.000
		2021	1.725.634.233.000	192.359.237.000
		2022	1.095.325.911.000	222.757.448.000
11	TELKOM INDONESIA (PERSERO) TBK.	2020	25.986.000.000.000	319.900.000.000
		2021	35.928.000.000.000	427.000.000.000
		2022	29.447.000.000.000	290.216.000.000

⇒ Kolom lanjutan

NO	NAMA PERUSAHAAN	TAHUN	LANGSUNG & TDK LANGSUNG	BAGIAN PENJUALAN	BAGIAN UMUM & ADMIN	BIAYA PENSIUN
1	ACE HARDWARE INDONESIA TBK.	2020	0	1.113.817.432.583	328.628.152.073	138.763.529.000
		2021	0	975.444.790.124	314.338.752.272	-
		2022	0	878.430.470.255	345.720.710.960	33.814.581.000
2	ASTRA INTERNATIONAL TBK	2020			18.965.000.000.000	662.000.000.000
		2021			19.957.000.000.000	369.000.000.000
		2022			22.416.000.000.000	676.000.000.000
3	CHAROEN POKPHAND INDONESIA TBK.	2020	544.285.000.000	562.453.000.000	651.294.000.000	86.258.000.000
		2021	601.958.000.000	770.301.000.000	660.402.000.000	-
		2022	637.557.000.000	942.550.000.000	622.205.000.000	41.642.000.000
4	MEDIKALOKA HERMINA TBK.	2020	603.476.000.000		648.837.000.000	20.139.000.000



		2021	729.868.000.000	757.455.000.000		-
		2022	837.116.000.000	663.931.000.000		26.701.000.000
5	H.M. SAMPOERNA TBK.	2020	4.991.759.000.000			430.143.000.000
		2021	4.514.618.000.000			-
		2022	4.925.756.000.000			342.263.000.000
6	INDOCEMENT TUNGGAL PRAKARSA TBK.	2020	961.877.000.000	171.385.000.000	455.598.000.000	66.420.000.000
		2021	897.313.000.000	164.224.000.000	437.007.000.000	76.376.000.000
		2022	882.671.000.000	178.343.000.000	488.232.000.000	11.292.000.000
7	KALBE FARMA TBK.	2020	274.153.845.566	1.258.775.882.064	704.478.436.532	94.764.973.188
		2021	279.870.454.021	1.362.585.860.177	732.654.018.795	67.315.834.941
		2022	292.454.591.525	1.390.248.443.000	760.706.827.838	87.754.314.157
8	PP LONDON	2020				

	SUMATRA INDONESIA TBK.				1.620.443.000.000	18.808.000.000
		2021			1.340.590.000.000	116.345.000.000
		2022			1.405.105.000.000	- 67.482.000.000
9	MITRA KELUARGA KARYASEHAT TBK.	2020	488.114.914.465	36.558.946.920	149.915.905.604	82.822.988.444
		2021	533.812.584.651	37.916.919.287	196.541.340.929	- 22.373.770.872
		2022	589.283.127.270	39.675.434.801	222.952.500.619	- 11.243.222.783
10	SURYA CITRA MEDIA TBK.	2020			657.852.244.000	57.353.507.000
		2021			734.052.873.000	- 29.627.936.000
		2022			934.607.941.000	18.846.307.000
11	TELKOM INDONESIA (PERSERO) TBK.	2020				14.390.000.000.000
		2021				15.524.000.000.000
		2022				14.907.000.000.000

⇒ Kolom lanjutan

NO	NAMA PERUSAHAAN	TAHUN	TOTAL BEBAN KARYAWAN	VALUE ADDED
1	ACE HARDWARE INDONESIA TBK.	2020	1.612.543.809.262	2.446.350.786.113
		2021	1.296.176.734.272	2.081.979.688.683
		2022	1.235.931.350.437	1.941.448.527.417
2	ASTRA INTERNATIONAL TBK	2020	20.603.000.000.000	38.094.000.000.000
		2021	21.424.000.000.000	49.205.000.000.000
		2022	24.471.000.000.000	70.416.000.000.000
3	CHAROEN POKPHAND INDONESIA TBK.	2020	1.971.447.000.000	5.785.179.000.000
		2021	2.113.164.000.000	5.750.056.000.000
		2022	2.332.867.000.000	5.281.066.000.000
4	MEDIKALOKA HERMINA TBK.	2020	1.344.570.000.000	1.968.600.000.000
		2021	1.539.691.000.000	2.835.143.000.000

		2022	1.564.277.000.000	1.954.575.000.000
5	H.M. SAMPOERNA TBK.	2020	5.509.502.000.000	13.987.807.000.000
		2021	4.457.876.000.000	11.821.544.000.000
		2022	5.382.819.000.000	11.741.941.000.000
6	INDOCEMENT TUNGGAL PRAKARSA TBK.	2020	1.737.178.000.000	3.502.058.000.000
		2021	1.650.855.000.000	3.523.850.000.000
		2022	1.639.473.000.000	3.481.341.000.000
7	KALBE FARMA TBK.	2020	2.378.293.137.350	5.244.280.256.618
		2021	2.481.586.167.934	5.690.085.482.347
		2022	2.576.394.176.520	6.090.065.686.724
8	PP LONDON SUMATRA INDONESIA TBK.	2020	1.681.070.000.000	2.571.201.000.000
		2021	1.528.194.000.000	2.548.996.000.000
		2022	1.403.833.000.000	2.495.962.000.000

9	MITRA KELUARGA KARYASEHAT TBK.	2020	789.623.391.065	1.814.971.896.700
		2021	777.298.100.906	2.169.896.309.575
		2022	871.733.730.489	1.959.335.764.172
10	SURYA CITRA MEDIA TBK.	2020	805.296.442.000	1.990.510.147.000
		2021	896.784.174.000	2.622.418.407.000
		2022	1.176.211.696.000	2.271.537.607.000
11	TELKOM INDONESIA (PERSERO) TBK.	2020	14.709.900.000.000	40.695.900.000.000
		2021	15.951.000.000.000	51.879.000.000.000
		2022	15.197.216.000.000	44.644.216.000.000

**Tabel Perhitungan VACA**

NO	NAMA PERUSAHAAN	TAHUN	VALUE ADDED	TOTAL EKUITAS (CE)	VACA
1	ACE HARDWARE INDONESIA TBK.	2020	2.446.350.786.113	5.343.597.851.998	0,458
		2021	2.081.979.688.683	5.578.980.277.554	0,373
		2022	1.941.448.527.417	5.933.988.630.611	0,327
2	ASTRA INTERNATIONAL TBK	2020	38.094.000.000.000	195.454.000.000.000	0,195
		2021	49.205.000.000.000	215.615.000.000.000	0,228
		2022	70.416.000.000.000	243.720.000.000.000	0,289
3	CHAROEN POKPHAND INDONESIA TBK.	2020	5.785.179.000.000	23.349.683.000.000	0,248
		2021	5.750.056.000.000	25.149.999.000.000	0,229
		2022	5.281.066.000.000	26.327.214.000.000	0,201
4	MEDIKALOKA HERMINA TBK.	2020	1.968.600.000.000	3.450.124.000.000	0,571
		2021	2.835.143.000.000	4.432.592.000.000	0,640

		2022	1.954.575.000.000	4.685.473.000.000	0,417
5	H.M. SAMPOERNA TBK.	2020	13.987.807.000.000	30.241.426.000.000	0,463
		2021	11.821.544.000.000	29.191.406.000.000	0,405
		2022	11.741.941.000.000	28.170.168.000.000	0,417
6	INDOCEMENT TUNGGAL PRAKARSA TBK.	2020	3.502.058.000.000	22.176.248.000.000	0,158
		2021	3.523.850.000.000	20.620.964.000.000	0,171
		2022	3.481.341.000.000	19.566.906.000.000	0,178
7	KALBE FARMA TBK.	2020	5.244.280.256.618	18.276.082.144.080	0,287
		2021	5.690.085.482.347	21.265.877.793.123	0,268
		2022	6.090.065.686.724	22.097.328.202.389	0,276
8	PP LONDON SUMATRA INDONESIA TBK.	2020	2.571.201.000.000	9.306.993.000.000	0,276
		2021	2.548.996.000.000	10.191.396.000.000	0,250
		2022	2.495.962.000.000	10.935.707.000.000	0,228

9	MITRA KELUARGA KARYASEHAT TBK.	2020	1.814.971.896.700	5.517.092.083.693	0,329
		2021	2.169.896.309.575	5.925.143.836.671	0,366
		2022	1.959.335.764.172	6.131.884.486.218	0,320
10	SURYA CITRA MEDIA TBK.	2020	1.990.510.147.000	3.896.586.548.000	0,511
		2021	2.622.418.407.000	7.461.176.720.000	0,351
		2022	2.271.537.607.000	8.709.295.893.000	0,261
11	TELKOM INDONESIA (PERSERO) TBK.	2020	40.695.900.000.000	120.889.000.000.000	0,337
		2021	51.879.000.000.000	145.399.000.000.000	0,357
		2022	44.644.216.000.000	149.262.000.000.000	0,299



**Tabel Perhitungan VAHU**

NO	NAMA PERUSAHAAN	TAHUN	VALUE ADDED	BEBAN KARYAWAN (HC)	VAHU
1	ACE HARDWARE INDONESIA TBK.	2020	2.446.350.786.113	1.612.543.809.262	2
		2021	2.081.979.688.683	1.296.176.734.272	2
		2022	1.941.448.527.417	1.235.931.350.437	2
2	ASTRA INTERNATIONAL TBK	2020	38.094.000.000.000	20.603.000.000.000	2
		2021	49.205.000.000.000	21.424.000.000.000	2
		2022	70.416.000.000.000	24.471.000.000.000	3
3	CHAROEN POKPHAND INDONESIA TBK.	2020	5.785.179.000.000	1.971.447.000.000	3
		2021	5.750.056.000.000	2.113.164.000.000	3
		2022	5.281.066.000.000	2.332.867.000.000	2
4	MEDIKALOKA HERMINA TBK.	2020	1.968.600.000.000	1.344.570.000.000	1
		2021	2.835.143.000.000	1.539.691.000.000	2

		2022	1.954.575.000.000	1.564.277.000.000	1
5	H.M. SAMPOERNA TBK.	2020	13.987.807.000.000	5.509.502.000.000	3
		2021	11.821.544.000.000	4.457.876.000.000	3
		2022	11.741.941.000.000	5.382.819.000.000	2
6	INDOCEMENT TUNGGAL PRAKARSA TBK.	2020	3.502.058.000.000	1.737.178.000.000	2
		2021	3.523.850.000.000	1.650.855.000.000	2
		2022	3.481.341.000.000	1.639.473.000.000	2
7	KALBE FARMA TBK.	2020	5.244.280.256.618	2.378.293.137.350	2
		2021	5.690.085.482.347	2.481.586.167.934	2
		2022	6.090.065.686.724	2.576.394.176.520	2
8	PP LONDON SUMATRA INDONESIA TBK.	2020	2.571.201.000.000	1.681.070.000.000	2
		2021	2.548.996.000.000	1.528.194.000.000	2
		2022	2.495.962.000.000	1.403.833.000.000	2

9	MITRA KELUARGA KARYASEHAT TBK.	2020	1.814.971.896.700	789.623.391.065	2
		2021	2.169.896.309.575	777.298.100.906	3
		2022	1.959.335.764.172	871.733.730.489	2
10	SURYA CITRA MEDIA TBK.	2020	1.990.510.147.000	805.296.442.000	2
		2021	2.622.418.407.000	896.784.174.000	3
		2022	2.271.537.607.000	1.176.211.696.000	2
11	TELKOM INDONESIA (PERSERO) TBK.	2020	40.695.900.000.000	14.709.900.000.000	3
		2021	51.879.000.000.000	15.951.000.000.000	3
		2022	44.644.216.000.000	15.197.216.000.000	3

**Tabel Perhitungan STAVA**

<b>NO</b>	<b>NAMA PERUSAHAAN</b>	<b>TAHUN</b>	<b>VALUE ADDED</b>	<b>BEBAN KARYWAN (HC)</b>	<b>SC</b>	<b>STAVA</b>
1	ACE HARDWARE INDONESIA TBK.	2020	2.446.350.786.113	1.612.543.809.262	833.806.976.851	0,341
		2021	2.081.979.688.683	1.296.176.734.272	785.802.954.411	0,377
		2022	1.941.448.527.417	1.235.931.350.437	705.517.176.980	0,363
2	ASTRA INTERNATIONAL TBK	2020	38.094.000.000.000	20.603.000.000.000	17.491.000.000.000	0,459
		2021	49.205.000.000.000	21.424.000.000.000	27.781.000.000.000	0,565
		2022	70.416.000.000.000	24.471.000.000.000	45.945.000.000.000	0,652
3	CHAROEN POKPHAND INDONESIA TBK.	2020	5.785.179.000.000	1.971.447.000.000	3.813.732.000.000	0,659
		2021	5.750.056.000.000	2.113.164.000.000	3.636.892.000.000	0,632
		2022	5.281.066.000.000	2.332.867.000.000	2.948.199.000.000	0,558
4	MEDIKALOKA HERMINA TBK.	2020	1.968.600.000.000	1.344.570.000.000	624.030.000.000	0,317
		2021				

			2.835.143.000.000	1.539.691.000.000	1.295.452.000.000	0,457
		2022	1.954.575.000.000	1.564.277.000.000	390.298.000.000	0,200
5	H.M. SAMPOERNA TBK.	2020	13.987.807.000.000	5.509.502.000.000	8.478.305.000.000	0,606
		2021	11.821.544.000.000	4.457.876.000.000	7.363.668.000.000	0,623
		2022	11.741.941.000.000	5.382.819.000.000	6.359.122.000.000	0,542
6	INDOCEMENT TUNGGAL PRAKARSA TBK.	2020	3.502.058.000.000	1.737.178.000.000	1.764.880.000.000	0,504
		2021	3.523.850.000.000	1.650.855.000.000	1.872.995.000.000	0,532
		2022	3.481.341.000.000	1.639.473.000.000	1.841.868.000.000	0,529
7	KALBE FARMA TBK.	2020	5.244.280.256.618	2.378.293.137.350	2.865.987.119.268	0,546
		2021	5.690.085.482.347	2.481.586.167.934	3.208.499.314.413	0,564
		2022	6.090.065.686.724	2.576.394.176.520	3.513.671.510.204	0,577
8	PP LONDON SUMATRA INDONESIA TBK.	2020	2.571.201.000.000	1.681.070.000.000	890.131.000.000	0,346
		2021	2.548.996.000.000	1.528.194.000.000	1.020.802.000.000	0,400

		2022	2.495.962.000.000	1.403.833.000.000	1.092.129.000.000	0,438
9	MITRA KELUARGA KARYASEHAT TBK.	2020	1.814.971.896.700	789.623.391.065	1.025.348.505.635	0,565
		2021	2.169.896.309.575	777.298.100.906	1.392.598.208.669	0,642
		2022	1.959.335.764.172	871.733.730.489	1.087.602.033.683	0,555
10	SURYA CITRA MEDIA TBK.	2020	1.990.510.147.000	805.296.442.000	1.185.213.705.000	0,595
		2021	2.622.418.407.000	896.784.174.000	1.725.634.233.000	0,658
		2022	2.271.537.607.000	1.176.211.696.000	1.095.325.911.000	0,482
11	TELKOM INDONESIA (PERSERO) TBK.	2020	40.695.900.000.000	14.709.900.000.000	25.986.000.000.000	0,639
		2021	51.879.000.000.000	15.951.000.000.000	35.928.000.000.000	0,693
		2022	44.644.216.000.000	15.197.216.000.000	29.447.000.000.000	0,660

**Tabel Perhitungan VAIC**

NO	NAMA PERUSAHAAN	TAHUN	VACA	VAHU	STAVA	VAIC
1	ACE HARDWARE INDONESIA TBK.	2020	0,458	1,517	0,341	2,316
		2021	0,373	1,606	0,377	2,357
		2022	0,327	1,571	0,363	2,261
2	ASTRA INTERNATIONAL TBK	2020	0,195	1,849	0,459	2,503
		2021	0,228	2,297	0,565	3,090
		2022	0,289	2,878	0,652	3,819
3	CHAROEN POKPHAND INDONESIA TBK	2020	0,248	2,934	0,659	3,841
		2021	0,229	2,721	0,632	3,582
		2022	0,201	2,264	0,558	3,023
4	MEDIKALOKA HERMINA TBK.	2020	0,571	1,464	0,317	2,352
		2021	0,640	1,841	0,457	2,938
		2022	0,417	1,250	0,200	

						1,866
5	H.M. SAMPOERNA TBK.	2020	0,463	2,539	0,606	3,608
		2021	0,405	2,652	0,623	3,680
		2022	0,417	2,181	0,542	3,140
6	INDOCEMENT TUNGGAL PRAKARSA TBK.	2020	0,158	2,016	0,504	2,678
		2021	0,171	2,135	0,532	2,837
		2022	0,178	2,123	0,529	2,830
7	KALBE FARMA TBK.	2020	0,287	2,205	0,546	3,039
		2021	0,268	2,293	0,564	3,124
		2022	0,276	2,364	0,577	3,216
8	PP LONDON SUMATRA INDONESIA TBK.	2020	0,276	1,530	0,346	2,152
		2021	0,250	1,668	0,400	2,319
		2022	0,228	1,778	0,438	2,444
9	MITRA KELUARGA	2020	0,329	2,299	0,565	



	KARYASEHAT TBK.					3,192
		2021	0,366	2,792	0,642	3,800
		2022	0,320	2,248	0,555	3,122
10	SURYA CITRA MEDIA TBK.	2020	0,511	2,472	0,595	3,578
		2021	0,351	2,924	0,658	3,934
		2022	0,261	1,931	0,482	2,674
11	TELKOM INDONESIA (PERSERO) TBK.	2020	0,337	2,767	0,639	3,742
		2021	0,357	3,252	0,693	4,302
		2022	0,299	2,938	0,660	3,896

**Lampiran 6: Hasil Output Olah Data Pengolahan SPSS**  
**Uji Statistik Deskriptif**

<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
Struktur Modal (X)	33	,019	,471	,15594	,133517
Intellectual Capital (Z)	33	1,866	4,302	3,06833	,626869
Persistensi Laba (Y)	33	,063	,260	,14455	,052633
Valid N (listwise)	33				

## Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

Data  
Unstandardize  
d Res

N		33
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,04217028
Most Extreme Differences	Absolute	,106
	Positive	,105
	Negative	-,106
Test Statistic		,106
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

## Uji Autokorelasi dengan Run Test

### Runs Test

Data  
Unstandardize  
d Res

Test Value <sup>a</sup>	,00079
Cases < Test Value	16
Cases >= Test Value	17
Total Cases	33
Number of Runs	12
Z	-1,765
Asymp. Sig. (2-tailed)	,078

a. Median

### Uji Heterokedastisitas (Uji Park)

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-8,970	1,918		-4,676	,000
	Struktur Modal (X)	3,054	2,903	,189	1,052	,301
	Intellectual Capital (Z)	,333	,618	,097	,538	,595

a. Dependent Variable: LN\_Res

## Uji Regresi Linier Sederhana dan Uji t

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,142	,014		9,821	,000
	Struktur Modal (X)	,018	,071	,047	,261	,796

a. Dependent Variable: Persistensi Laba (Y)

## Uji t Regresi dengan Variabel Moderasi dan Uji t

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

Model		Unstandardized Coefficients		Standardized Coefficient	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,140	,068		-2,061	,048
	Struktur Modal (X)	,645	,295	1,637	2,189	,037
	Intellectual Capital (Z)	,092	,022	1,099	4,280	,000
	Struktur Modal * Intellectual Capital (Interaksi X*Z)	-,202	,088	-1,853	-2,291	,029

a. Dependent Variable: Persistensi Laba (Y)

## Uji Koefisien Determinasi (R<sup>2</sup>)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,676 <sup>a</sup>	,456	,400	,040763

a. Predictors: (Constant), Struktur Modal \* Intellectual Capital (Interaksi X\*Z), Intellectual Capital (Z), Struktur Modal (X)