

LAMPIRAN

Lampiran 1 – Daftar Sampel Penelitian

1	AALI	PT Astra Agro Lestari Tbk
2	ADES	PT Akasha Wira International Tbk
3	BISI	PT BISI International Tbk
4	BOBA	PT Formosa Ingridie Tbk
5	BUDI	PT Budi Starch & SW Tbk
6	CLEO	PT Wilmar Cahaya Indonesia
7	CPIN	PT Charoen Pokphand Indonesia Tbk
8	CPRO	PT Central Proteina Tbk
9	CSRA	PT Cisadane Sawit Raya
10	DSFI	PT Dharma Samudera Tbk
11	ICBP	PT Indofood CBP Sukses Makmur Tbk
12	INDF	PT Indofood Sukses Makmur Tbk
13	LSIP	PT PP London Sumatera Indonesia Tbk
14	MAIN	PT Malindo Feedmill Tbk
15	MLBI	PT Multi Bintang Indonesia Tbk
16	MYOR	PT Mayora Indah Tbk
17	NASI	PT Wahana Inti Makmur Tbk
18	OILS	PT Indo Oil Perkasa Tbk
19	PSGO	PT Palma Serasih Tbk
20	ROTI	PT Nippon Indosari Tbk
21	SGRO	PT Sampoerna Agro Tbk
22	SKBM	PT Sekar Bumi Tbk
23	SKLT	PT Sekar Laut Tbk
24	SMAR	PT Smart Tbk
25	SSMS	PT Sawit Sumbermas Tbk
26	STTP	PT Siantar Top Tbk
27	TAPG	PT Triputra Agro Persada Tbk
28	TBLA	PT Tunas Baru Lampung Tbk
29	TGKA	PT Tigaraksa Satria Tbk

Lampiran 2 – Data Tabulasi Laporan Keuangan

KODE	TAHUN	COD (After Tax)	ETR	INST
AALI	2021	0.0491	0.2903	0.1358
	2022	0.0667	0.2623	0.1156
	2023	0.0486	0.2738	0.0990
ADES	2021	0.1474	0.2133	0.0154
	2022	0.1372	0.2139	0.0151
	2023	0.3261	0.2142	0.0101
BISI	2021	0.0803	0.2019	0.4289
	2022	0.0681	0.1886	0.4139
	2023	0.2166	0.1882	0.4167
BOBA	2021	0.1481	0.2179	0.0006
	2022	0.0688	0.2175	0.0439
	2023	0.1191	0.2156	0.0440
BUDI	2021	0.0793	0.1952	0.3251
	2022	0.0655	0.1979	0.3403
	2023	0.0711	0.1946	0.3562
CLEO	2021	0.0484	0.2155	0.1863
	2022	0.0263	0.2152	0.2279
	2023	0.0315	0.2145	0.2279
CPIN	2021	0.0403	0.2190	0.4354
	2022	0.0344	0.1716	0.4376
	2023	0.0536	0.2265	0.4356
CPRO	2021	0.0845	0.3226	0.3830
	2022	0.0807	0.2155	0.3533
	2023	0.0790	0.2311	0.3382
CSRA	2021	0.0768	0.2298	0.0498
	2022	0.0645	0.2344	0.0692
	2023	0.0695	0.2641	0.1118
DSFI	2021	0.0585	0.2020	0.0726
	2022	0.0493	0.1701	0.0719
	2023	0.0479	0.2243	0.0651

Lampiran 2 Tabulasi Data Laporan Keuangan (Lanjutan)

ICBP	2021	0.0365	0.2048	0.1693
	2022	0.0998	0.2396	0.1821
	2023	0.0339	0.2603	0.1851
INDF	2021	0.0367	0.2249	0.4564
	2022	0.0921	0.2538	0.4652
	2023	0.0409	0.2639	0.4447
LSIP	2021	0.0394	0.2057	0.0248
	2022	0.1330	0.1934	0.0221
	2023	0.0513	0.1654	0.0190
MAIN	2021	0.0516	0.2083	0.1909
	2022	0.0462	0.1763	0.1964
	2023	0.0636	0.4330	0.2156
MLBI	2021	0.0422	0.2414	0.2736
	2022	0.0367	0.2580	0.1217
	2023	0.0309	0.2370	0.1294
MYOR	2021	0.0478	0.2189	0.1498
	2022	0.0508	0.2139	0.1481
	2023	0.0550	0.2074	0.1494
NASI	2021	0.0039	0.3127	0.0013
	2022	0.0191	0.2625	0.0024
	2023	0.0386	0.5514	0.0014
OILS	2021	0.1238	0.2348	0.0071
	2022	0.0881	0.2779	0.0131
	2023	0.0660	0.2243	0.0191
PSGO	2021	0.0421	0.0494	0.1190
	2022	0.0562	0.1910	0.1190
	2023	0.0818	0.1673	0.1189
ROTI	2021	0.0633	0.2516	0.1609
	2022	0.0699	0.2454	0.1621
	2023	0.0219	0.2212	0.1593
SGRO	2021	0.0676	0.3208	0.0609
	2022	0.0558	0.2600	0.0590
	2023	0.0526	0.4086	0.0152
SKBM	2021	0.0537	0.3272	0.2768
	2022	0.0541	0.2607	0.1937
	2023	0.0524	0.8069	0.1938

Lampiran 2 Tabulasi Data Laporan Keuangan (Lanjutan)

SKLT	2021	0.0636	0.1663	0.0012
	2022	0.0409	0.1901	0.0117
	2023	0.0497	0.2648	0.0111
SMAR	2021	0.0475	0.2127	0.0745
	2022	0.0617	0.0887	0.0735
	2023	0.0678	0.1172	0.0729
SSMS	2021	0.0668	0.1852	0.6726
	2022	0.0703	0.1878	0.3492
	2023	0.0646	0.3768	0.3491
STTP	2021	0.0099	0.1929	0.0678
	2022	0.0099	0.1747	0.0368
	2023	0.0094	0.1676	0.0414
TAPG	2021	0.0332	0.1566	0.3982
	2022	0.0351	0.1628	0.3982
	2023	0.0828	0.1442	0.3982
TBLA	2021	0.0318	0.2258	0.2853
	2022	0.1055	0.2145	0.3134
	2023	0.0250	0.2210	0.3160
TGKA	2021	0.1093	0.2089	0.0520
	2022	0.0923	0.2094	0.0520
	2023	0.0434	0.2492	0.0521

Lampiran 3 – Output SPSS

Analisis Statistik Deskriptif

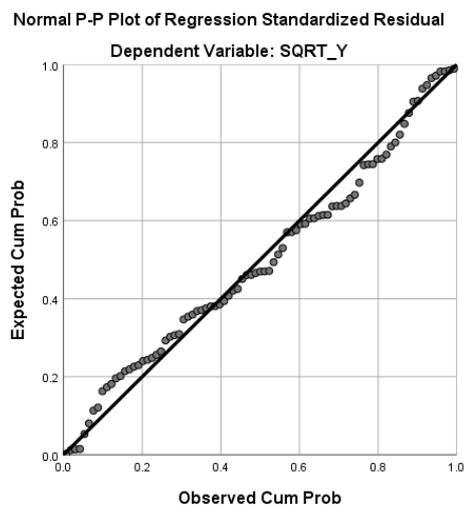
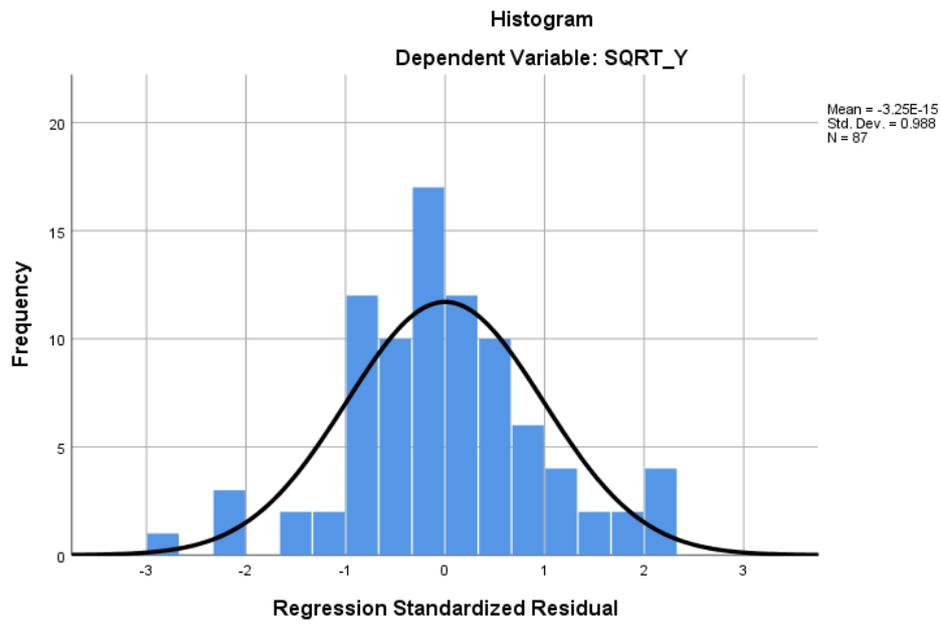
		Statistics		
		Y	X1	X2
N	Valid	87	87	87
	Missing	0	0	0
Mean		.065022	.233772	.177929
Median		.055001	.215553	.135762
Std. Deviation		.0442468	.0913683	.1553942
Minimum		.0039	.0494	.0006
Maximum		.3261	.8069	.6726

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		87
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.06524845
Most Extreme Differences	Absolute	.079
	Positive	.079
	Negative	-.068
Test Statistic		.079
Asymp. Sig. (2-tailed)		.200 ^{c,d}

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



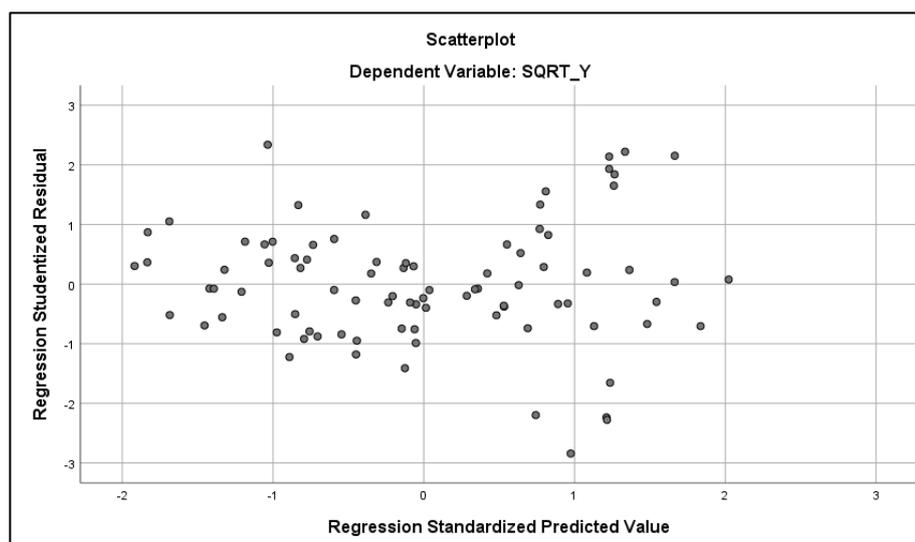
Uji Multikolinearitas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	SQRT_X1	.996	1.004
	SQRT_X2	.996	1.004

Uji Heterokedastisitas

Correlations

			SQRT_X1	SQRT_X2	Unstandardized Residual
Spearman's rho	SQRT_X1	Correlation Coefficient	1.000	-.085	-.007
		Sig. (2-tailed)	.	.435	.949
		N	87	87	87
	SQRT_X2	Correlation Coefficient	-.085	1.000	-.014
		Sig. (2-tailed)	.435	.	.897
		N	87	87	87
	Unstandardized Residual	Correlation Coefficient	-.007	-.014	1.000
		Sig. (2-tailed)	.949	.897	.
		N	87	87	87



Uji Autokorelasi**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.048 ^a	.002	-.021	.06602	1.739

a. Predictors: (Constant), SQRT_X2, SQRT_X1

b. Dependent Variable: SQRT_Y

Uji Koefisien Determinasi**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.048 ^a	.002	-.021	.06602

a. Predictors: (Constant), SQRT_X2, SQRT_X1

b. Dependent Variable: SQRT_Y

Uji F**ANOVA^a**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.001	2	.000	.098	.907 ^b
	Residual	.366	84	.004		
	Total	.367	86			

a. Dependent Variable: SQRT_Y

b. Predictors: (Constant), SQRT_X2, SQRT_X1

Uji t**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.257	.058		4.435	.000
	SQRT_X1	-.022	.117	-.020	-.186	.853
	SQRT_X2	-.015	.036	-.045	-.414	.680

a. Dependent Variable: SQRT_Y