

LAMPIRAN

Lampiran 1 Daftar Sampel Penelitian

No.	Kode	Nama Perusahaan
1	ACES	Ace Hardware Indonesia Tbk
2	ADRO	Adaro Energy Tbk
3	AKRA	AKR Corporindo Tbk
4	AMRT	Sumber Alfaria Trijaya Tbk
5	ANTM	Aneka Tambang (Persero) Tbk
6	ARTO	PT Bank Artos Indonesia Tbk
7	ASII	Astra International Tbk
8	BBCA	Bank Central Asia Tbk
9	BBNI	Bank Negara Indonesia Tbk
10	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk
11	BBTN	Bank Tabungan Negara (Persero) Tbk
12	BMRI	Bank Mandiri (Persero) Tbk
13	BRIS	PT Bank Syariah Indonesia TBK
14	BRPT	Barito Pacific Tbk
15	CPIN	Charoen Pokphand Indonesia Tbk
16	EMTK	Elang Mahkota Teknologi Tbk
17	ESSA	Surya Esa Perkasa Tbk
18	EXCL	PT XL Axiata Tbk
19	GGRM	Gudang Garam Tbk
20	HRUM	Harum Energy Tbk
21	ICBP	Indofood CBP Sukses Makmur Tbk
22	INCO	Vale Indonesia Tbk
23	INDF	Indofood Sukses Makmur Tbk
24	INKP	Indah Kiat Pulp & Paper Tbk
25	INTP	Indocement Tunggul Prakarsa Tbk
26	ITMG	Indo Tambangraya Megah Tbk
27	KLBF	Kalbe Farma Tbk
28	MAPI	Mitra Adiperkasa Tbk
29	MDKA	PT Merdeka Copper Gold Tbk.
30	MEDC	Medco Energi Internasional Tbk
31	PGAS	Perusahaan Gas Negara (Persero) Tbk
32	PTBA	Tambang Batubara Bukit Asam Tbk
33	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
34	SMGR	Semen Indonesia (Persero) Tbk

No.	Kode	Nama Perusahaan
35	SRTG	PT. Saratoga Investama Sedaya Tbk.
36	TLKM	PT. Telkom Indonesia (Persero) Tbk.
37	TOWR	Sarana Menara Nusantara Tbk
38	UNTR	United Tractors Tbk
39	UNVR	Unilever Indonesia Tbk

Lampiran 2 Data Tabulasi Laporan Keuangan

No	TAHUN	KODE	SIZE	DAR	ROA	ETR
1	2020	ACES	7,247,063,894,294	0.2794	0.1009	0.2080
2	2021	ACES	7,189,816,371,434	0.2333	0.1000	0.1631
3	2022	ACES	7,249,254,612,049	0.1814	0.0929	0.1793
4	2023	ACES	7,753,269,368,751	0.2021	0.0985	0.1985
5	2024	ACES	8,191,411,810,234	0.2050	0.1080	0.1834
6	2020	ADRO	89,061,135,096,000	0.3808	0.0248	0.2865
7	2021	ADRO	108,257,989,784,000	0.4124	0.1356	0.3079
8	2022	ADRO	169,616,471,417,000	0.3946	0.2626	0.3675
9	2023	ADRO	161,447,312,776,000	0.2926	0.1771	0.1915
10	2024	ADRO	97,482,567,686,000	0.4387	0.2214	0.1385
11	2020	AKRA	18,683,572,815,000	0.4350	0.0515	0.1928
12	2021	AKRA	23,508,585,736,000	0.5194	0.0483	0.1864
13	2022	AKRA	27,187,608,036,000	0.5161	0.0912	0.1802
14	2023	AKRA	30,254,623,117,000	0.5358	0.1018	0.1606
15	2024	AKRA	33,108,684,368,000	0.5583	0.0725	0.1468
16	2020	AMRT	25,970,743,000,000	0.7060	0.0419	0.1952
17	2021	AMRT	27,493,748,000,000	0.6730	0.0723	0.1786
18	2022	AMRT	30,746,266,000,000	0.6269	0.0946	0.1848
19	2023	AMRT	34,246,183,000,000	0.5414	0.1017	0.1864
20	2024	AMRT	38,798,382,000,000	0.5439	0.0830	0.1974
21	2020	ANTM	31,729,513,000,000	0.3999	0.0362	0.2997
22	2021	ANTM	32,916,154,000,000	0.3670	0.0566	0.3883
23	2022	ANTM	33,637,271,000,000	0.2951	0.1136	0.2673
24	2023	ANTM	42,851,329,000,000	0.2727	0.0718	0.2015

25	2024	ANTM	44,522,645,000,000	0.2768	0.0865	0.1650
26	2020	ARTO	2,179,873,000,000	0.4347	0.0087	0.1683
27	2021	ARTO	12,312,422,000,000	0.3210	0.0070	0.4720
28	2022	ARTO	16,965,295,000,000	0.4819	0.0009	0.2210
29	2023	ARTO	21,295,840,000,000	0.5994	0.0034	0.2266
30	2024	ARTO	28,542,712,000,000	0.6943	0.0045	0.2835
31	2020	ASII	338,203,000,000,000	0.4221	0.0549	0.1458
32	2021	ASII	367,311,000,000,000	0.4130	0.0697	0.2091
33	2022	ASII	413,297,000,000,000	0.4103	0.0978	0.1979
34	2023	ASII	445,679,000,000,000	0.4381	0.0998	0.1869
35	2024	ASII	472,925,000,000,000	0.8259	0.0918	0.1831
36	2020	BBCA	1,075,570,256,000,000	0.8233	0.0252	0.1913
37	2021	BBCA	1,228,344,680,000,000	0.8302	0.0256	0.1905
38	2022	BBCA	1,314,731,674,000,000	0.8269	0.0310	0.1924
39	2023	BBCA	1,408,107,010,000,000	0.8222	0.0346	0.1915
40	2024	BBCA	1,449,301,328,000,000	0.8124	0.0378	0.1959
41	2020	BBNI	891,337,425,000,000	0.8372	0.0037	0.3503
42	2021	BBNI	964,837,692,000,000	0.8689	0.0114	0.1254
43	2022	BBNI	1,029,836,868,000,000	0.8639	0.0179	0.1853
44	2023	BBNI	1,048,725,727,000,000	0.8608	0.0198	0.1791
45	2024	BBNI	1,129,805,637,000,000	0.8520	0.0192	0.1848
46	2020	BBRI	1,610,065,344,000,000	0.8367	0.0131	0.2985
47	2021	BBRI	1,678,097,734,000,000	0.8261	0.0198	0.1911
48	2022	BBRI	1,865,639,010,000,000	0.8374	0.0276	0.2042
49	2023	BBRI	1,965,007,030,000,000	0.8389	0.0308	0.2094
50	2024	BBRI	1,992,983,447,000,000	0.8378	0.0304	0.2185
51	2020	BBTN	361,208,406,000,000	0.8897	0.0044	0.2944

52	2021	BBTN	371,868,311,000,000	0.8812	0.0064	0.2062
53	2022	BBTN	402,148,312,000,000	0.8737	0.0076	0.2143
54	2023	BBTN	438,749,736,000,000	0.8688	0.0080	0.2007
55	2024	BBTN	469,614,502,000,000	0.8684	0.0064	0.2029
56	2020	BMRI	1,541,964,567,000,000	0.7697	0.0119	0.0356
57	2021	BMRI	1,725,611,128,000,000	0.7688	0.0177	0.0213
58	2022	BMRI	1,992,544,687,000,000	0.7749	0.0226	0.2027
59	2023	BMRI	2,174,219,449,000,000	0.7637	0.0276	0.1959
60	2024	BMRI	2,427,223,262,000,000	0.7665	0.0252	0.1994
61	2020	BRIS	239,581,524,000,000	0.2756	0.0091	0.4272
62	2021	BRIS	265,289,081,000,000	0.2333	0.0114	0.2354
63	2022	BRIS	305,727,438,000,000	0.2409	0.0139	0.2275
64	2023	BRIS	353,624,124,000,000	0.2467	0.0161	0.2292
65	2024	BRIS	408,613,432,000,000	0.2586	0.0171	0.2259
66	2020	BRPT	107,315,429,580	0.6154	0.0192	0.4114
67	2021	BRPT	131,867,691,219,000	0.5383	0.3932	0.0600
68	2022	BRPT	145,484,283,674,000	0.5976	0.0035	0.3800
69	2023	BRPT	156,467,251,056,000	0.5949	0.0098	0.1200
70	2024	BRPT	171,333,218,588,000	0.6024	0.3117	0.0900
71	2020	CPIN	31,159,291,000,000	0.3506	0.1234	0.2934
72	2021	CPIN	35,446,051,000,000	0.2905	0.1021	0.2190
73	2022	CPIN	39,847,545,000,000	0.3393	0.0735	0.1716
74	2023	CPIN	40,970,800,000,000	0.3403	0.0566	0.2265
75	2024	CPIN	42,791,000,000,000	0.2922	0.0867	0.2939
76	2020	EMTK	17,884,145,634,000	0.3067	0.0960	0.1677
77	2021	EMTK	38,168,511,114,000	0.1179	0.3958	0.0648
78	2022	EMTK	44,469,025,417,000	0.1028	0.1228	0.1209

79	2023	EMTK	42,891,250,530,000	0.1054	0.0056	0.4542
80	2024	EMTK	46,019,206,000,000	0.1397	0.3950	0.0006
81	2020	ESSA	11,053,898,087,760	0.6064	0.0424	0.1484
82	2021	ESSA	11,547,802,145,187	0.6283	0.0177	0.2288
83	2022	ESSA	13,077,104,240,615	0.3680	0.0266	0.2000
84	2023	ESSA	10,720,937,679,752	0.2843	0.0672	0.2438
85	2024	ESSA	11,284,021,961,220	0.2015	0.0872	0.2113
86	2020	EXCL	67,744,797,000,000	0.7175	0.0055	0.3775
87	2021	EXCL	72,753,282,000,000	0.7239	0.0177	0.2458
88	2022	EXCL	87,277,780,000,000	0.7047	0.0128	0.1714
89	2023	EXCL	87,688,084,000,000	0.6977	0.0146	0.2464
90	2024	EXCL	86,178,565,000,000	0.6957	0.0214	0.2388
91	2020	GGRM	78,191,409,000,000	0.2515	0.0978	0.2086
92	2021	GGRM	89,964,369,000,000	0.3410	0.0623	0.2308
93	2022	GGRM	88,562,617,000,000	0.3467	0.0314	0.2377
94	2023	GGRM	92,450,823,000,000	0.3417	0.0576	0.2239
95	2024	GGRM	84,939,276,000,000	0.2710	0.0115	0.2997
96	2020	HRUM	6,959,888,126,496	0.0880	0.3921	0.0604
97	2021	HRUM	12,479,975,596,131	0.2561	0.3126	0.2281
98	2022	HRUM	20,116,894,920,736	0.2241	0.0297	0.2047
99	2023	HRUM	25,175,980,471,872	0.2807	0.1198	0.2560
100	2024	HRUM	41,880,027,409,564	0.3076	0.0302	0.3253
101	2020	ICBP	103,588,325,000,000	0.5142	0.0716	0.2551
102	2021	ICBP	118,066,628,000,000	0.5365	0.0669	0.2048
103	2022	ICBP	115,305,536,000,000	0.5016	0.0496	0.2396
104	2023	ICBP	119,267,076,000,000	0.4793	0.0710	0.2603
105	2024	ICBP	126,040,905,000,000	0.4681	0.0699	0.2336

106	2020	INCO	32,303,367,048,000	0.1271	0.0358	0.2086
107	2021	INCO	35,284,782,732,000	0.1287	0.0670	0.2486
108	2022	INCO	41,814,822,796,000	0.1141	0.0754	0.2734
109	2023	INCO	45,107,200,584,000	0.1235	0.0938	0.2218
110	2024	INCO	51,672,580,976,000	0.1397	0.0182	0.2201
111	2020	INDF	163,136,516,000,000	0.5149	0.0536	0.2957
112	2021	INDF	179,356,193,000,000	0.5170	0.0625	0.2250
113	2022	INDF	180,433,300,000,000	0.4811	0.0509	0.2538
114	2023	INDF	186,587,957,000,000	0.4616	0.0616	0.2639
115	2024	INDF	201,713,313,000,000	0.4597	0.0648	0.2325
116	2020	INKP	118,574,041,812,000	0.4998	0.0346	0.2331
117	2021	INKP	128,113,431,705,000	0.4700	0.0587	0.2046
118	2022	INKP	151,658,182,051,000	0.4186	0.0889	0.1814
119	2023	INKP	156,089,127,408,000	0.4074	0.0406	0.2515
120	2024	INKP	191,577,304,884,000	0.4559	0.0360	0.1947
121	2020	INTP	27,344,672,000,000	0.1890	0.0661	0.1592
122	2021	INTP	26,136,114,000,000	0.2110	0.0684	0.1994
123	2022	INTP	25,706,169,000,000	0.2388	0.0717	0.1952
124	2023	INTP	29,649,645,000,000	0.2928	0.0658	0.1862
125	2024	INTP	30,420,006,000,000	0.2730	0.0660	0.1848
126	2020	ITMG	16,169,826,324,000	0.2696	0.0033	0.4786
127	2021	ITMG	372,936,210,666,000	0.2110	0.0684	0.0753
128	2022	ITMG	404,383,744,539,000	0.2388	0.0717	0.1579
129	2023	ITMG	457,078,927,320,000	0.2928	0.0658	0.2039
130	2024	ITMG	39,147,251,248,000	0.1964	0.1561	0.2409
131	2020	KLBF	22,564,300,317,374	0.1900	0.1241	0.2283
132	2021	KLBF	25,666,635,156,271	0.1715	0.1259	0.2199

133	2022	KLBF	27,241,313,025,674	0.1888	0.1266	0.2262
134	2023	KLBF	27,057,568,182,323	0.1455	0.1027	0.2296
135	2024	KLBF	29,429,727,898,195	0.1644	0.1103	0.2305
136	2020	MAPI	17,650,451,000,000	0.6318	0.0332	0.1914
137	2021	MAPI	16,783,042,000,000	0.5772	0.0292	0.2913
138	2022	MAPI	20,968,046,000,000	0.5361	0.1195	0.2090
139	2023	MAPI	27,516,859,000,000	0.5489	0.0852	0.2678
140	2024	MAPI	29,525,113,000,000	0.5106	0.0727	0.2422
141	2020	MDKA	12,973,590,239,928	0.3937	0.3011	0.0486
142	2021	MDKA	18,244,238,651,271	0.3904	0.0261	0.4114
143	2022	MDKA	60,983,828,677,285	0.4777	0.0167	0.2790
144	2023	MDKA	76,529,015,433,640	0.4432	0.0011	0.5409
145	2024	MDKA	85,191,318,201,028	0.4431	0.0019	0.1548
146	2020	MEDC	82,099,561,140,528	0.7968	0.0313	0.2822
147	2021	MEDC	81,103,342,779,391	0.7837	0.0110	0.1787
148	2022	MEDC	109,045,810,548,806	0.7479	0.0795	0.4795
149	2023	MEDC	115,131,563,602,904	0.7285	0.0463	0.4955
150	2024	MEDC	128,946,725,567,455	0.7034	0.0480	0.4321
151	2020	PGAS	105,144,314,128,620	0.1570	0.0286	0.1577
152	2021	PGAS	107,173,729,882,638	0.5626	0.0485	0.2210
153	2022	PGAS	113,182,342,376,842	0.5216	0.0558	0.2605
154	2023	PGAS	101,733,860,238,104	0.4635	0.0571	0.2811
155	2024	PGAS	104,368,254,257,910	0.4277	0.0685	0.2398
156	2020	PTBA	24,056,755,000,000	0.2959	0.1001	0.2549
157	2021	PTBA	36,123,703,000,000	0.3286	0.2225	0.2241
158	2022	PTBA	45,359,207,000,000	0.3625	0.2817	0.2113
159	2023	PTBA	38,765,189,000,000	0.4437	0.1623	0.2283

160	2024	PTBA	41,785,576,000,000	0.4581	0.1230	0.1789
161	2020	SIDO	3,849,516,000,000	0.1631	0.2426	0.2214
162	2021	SIDO	4,068,970,000,000	0.3469	0.3099	0.2184
163	2022	SIDO	4,081,442,000,000	0.1411	0.2707	0.2220
164	2023	SIDO	3,890,706,000,000	0.1297	0.2443	0.2205
165	2024	SIDO	3,939,625,000,000	0.1147	0.2972	0.2246
166	2020	SMGR	78,006,244,000,000	0.5201	0.0343	0.2334
167	2021	SMGR	76,504,240,000,000	0.4567	0.0272	0.3999
168	2022	SMGR	82,960,012,000,000	0.4010	0.0301	0.2424
169	2023	SMGR	81,820,529,000,000	0.3883	0.0281	0.3052
170	2024	SMGR	76,993,082,000,000	0.3460	0.0100	0.3833
171	2020	SRTG	35,048,949,000,000	0.1042	0.3717	0.0145
172	2021	SRTG	61,151,527,000,000	0.0840	0.4071	0.0313
173	2022	SRTG	63,771,150,000,000	0.0620	0.3725	0.0493
174	2023	SRTG	50,945,120,000,000	0.0423	0.3993	0.0539
175	2024	SRTG	57,841,857,000,000	0.1049	0.3957	0.0662
176	2020	TLKM	246,943,000,000,000	0.5105	0.1197	0.2376
177	2021	TLKM	277,184,000,000,000	0.4754	0.1225	0.2228
178	2022	TLKM	275,192,000,000,000	0.4576	0.1006	0.2383
179	2023	TLKM	287,042,000,000,000	0.4546	0.1122	0.2105
180	2024	TLKM	299,675,000,000,000	0.4578	0.1026	0.2148
181	2020	TOWR	34,249,550,000,000	0.7027	0.3833	0.1065
182	2021	TOWR	65,828,670,000,000	0.8168	0.0524	0.3722
183	2022	TOWR	65,625,136,000,000	0.7801	0.0533	0.1144
184	2023	TOWR	68,418,946,000,000	0.7587	0.0483	0.0683
185	2024	TOWR	77,828,380,000,000	0.7537	0.0432	0.0487
186	2020	UNTR	99,800,963,000,000	0.2671	0.0564	0.1967

187	2021	UNTR	112,561,356,000,000	0.3619	0.0942	0.2665
188	2022	UNTR	140,478,220,000,000	0.3628	0.1637	0.2191
189	2023	UNTR	154,028,248,000,000	0.4544	0.1437	0.2295
190	2024	UNTR	169,480,618,000,000	0.4207	0.1187	0.2231
191	2020	UNVR	20,534,632,000,000	0.7596	0.3489	0.2219
192	2021	UNVR	19,068,532,000,000	0.7734	0.3020	0.2319
193	2022	UNVR	18,318,114,000,000	0.7818	0.2929	0.2329
194	2023	UNVR	16,664,086,000,000	0.7971	0.2881	0.2259
195	2024	UNVR	16,046,195,000,000	0.8661	0.2099	0.2257

Lampiran 3 Hasil Output SPSS

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran perusahaan	195	107315429580	2427223262000000	31950777	15601277
Leverage	195	.0423	.8897	.463067	.2331522
Profitabilitas	195	.0009	.4071	.093346	.1011239
Kepatuhan Pajak	195	.0006	.5409	.221596	.0890533
Valid N (listwise)	195				

Hasil Analisis Statistik Deskriptif

Uji Normalitas

Uji Kolmogorov - Smirnov (Sebelum Transform)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		195
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.07781613
Most Extreme Differences	Absolute	.087
	Positive	.087
	Negative	-.073
Test Statistic		.087
Asymp. Sig. (2-tailed)		.001 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Kolmogorov - Smirnov (Setelah Transform)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		195
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.08669451
Most Extreme Differences	Absolute	.088
	Positive	.055
	Negative	-.088
Test Statistic		.088
Asymp. Sig. (2-tailed)		.091 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolinearitas

Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	.512	.018			
	Ukuran perusahaan	6.379E-17	.000	.290	.722	1.384
	Leverage	.029	.032	.065	.686	1.458
	Profitabilitas	.537	.066	.528	.872	1.147

a. Dependent Variable: SQRT_Kep.Pajak

Uji Heteroskedastisitas – Uji Glejser (ABS) Lolos ($> 0,05$)

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	.037	.012		.002
	Ukuran perusahaan	-1.600E-18	.000	-.013	.878
	Leverage	.038	.021	.152	.077
	Profitabilitas	.105	.044	.183	.107

a. Dependent Variable: ABS_RES

Uji R Square dan Uji Autokorelasi – Uji Durbin Watson

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.538 ^a	.289	.278	.08737	1.584

a. Predictors: (Constant), Profitabilitas, Ukuran Perusahaan, Leverage

b. Dependent Variable: SQRT_Kep.Pajak

Uji F

ANOVA ^a					
Model		Sum of Squares	df	Mean Square	Sig.
1	Regression	.594	3	.198	.000 ^b
	Residual	1.458	191	.008	
	Total	2.052	194		

a. Dependent Variable: SQRT_Kep.Pajak

b. Predictors: (Constant), Profitabilitas, Ukuran Perusahaan, Leverage

Uji Regresi Linear Berganda dan Uji T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.512	.018		28.825	.000
Ukuran Perusahaan	6.379E-17	.000	.290	4.044	.000
Leverage	.029	.032	.065	.882	.379
Profitabilitas	.537	.066	.528	8.078	.000

a. Dependent Variable: SQRT_Kep.Pajak