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LAMPIRAN

Lampiran 1. Hasil Uji Statistik Deskriptif

Variable	Obs	Mean	Std. dev.	Min	Max
ENTRY	204	.2436514	.0889015	.0174392	.84635
ROAX1	204	.0836346	.0865509	.0006703	.4354249
DARX2	204	.1543308	.1810377	.0000994	.8925277
SIZEX3	204	29.27544	1.673083	25.55665	33.01543
KIX4	204	.422444	.1069828	.2	.8333333

Sumber: Data sekunder yang diolah, 2026

Lampiran 2 Hasil Regresi *Common Effect Model*

Source	SS	df	MS	Number of obs	=	204
Model	.049412866	4	.012353217	F(4, 199)	=	1.58
Residual	1.55499278	199	.007814034	Prob > F	=	0.1808
				R-squared	=	0.0308
				Adj R-squared	=	0.0113
Total	1.60440565	203	.007903476	Root MSE	=	.0884

ETR	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
ROA	-.1766995	.0742026	-2.38	0.018	-.3230239	-.0303752
DAR	-.0076424	.0365884	-0.21	0.835	-.0797931	.0645083
SIZE	.001015	.003834	0.26	0.791	-.0065455	.0085754
KI	-.0190159	.0613206	-0.31	0.757	-.1399375	.1019058
_cons	.237928	.1179032	2.02	0.045	.005428	.4704281

Sumber: Data sekunder yang diolah, 2026

Lampiran 3 Hasil Regresi *Fixed Effect Model*

Fixed-effects (within) regression
 Group variable: id

Number of obs = 204
 Number of groups = 51

R-squared:
 Within = 0.0224
 Between = 0.0052
 Overall = 0.0016

Obs per group:
 min = 4
 avg = 4.0
 max = 4

corr(u_i, Xb) = -0.8953

F(4,149) = 0.85
 Prob > F = 0.4946

ETR	Coefficient	Std. err.	t	P> t	[95% conf. interval]	
ROA	-.0708928	.1134332	-0.62	0.533	-.2950383	.1532527
DAR	.0810249	.09661	0.84	0.403	-.1098778	.2719275
SIZE	-.0694785	.0515069	-1.35	0.179	-.1712569	.0322999
KI	.1622519	.1594974	1.02	0.311	-.1529171	.4774208
_cons	2.202548	1.505307	1.46	0.146	-.7719589	5.177054
sigma_u	.13773128					
sigma_e	.0754732					
rho	.76906762	(fraction of variance due to u_i)				

F test that all u_i=0: F(50, 149) = 2.48 Prob > F = 0.0000

Sumber: Data sekunder yang diolah, 2026

Lampiran 4 Hasil Regresi *Random Effect Model*

Random-effects GLS regression
 Group variable: id

Number of obs = 204
 Number of groups = 51

R-squared:
 Within = 0.0028
 Between = 0.0672
 Overall = 0.0292

Obs per group:
 min = 4
 avg = 4.0
 max = 4

corr(u_i, X) = 0 (assumed)

Wald chi2(4) = 3.15
 Prob > chi2 = 0.5326

ETR	Coefficient	Std. err.	z	P> z	[95% conf. interval]	
ROA	-.13936	.0832208	-1.67	0.094	-.3024698	.0237499
DAR	.0018786	.0463075	0.04	0.968	-.0888825	.0926396
SIZE	.0009834	.0052151	0.19	0.850	-.009238	.0112047
KI	.0126759	.0774046	0.16	0.870	-.1390342	.164386
_cons	.220873	.1586429	1.39	0.164	-.0900613	.5318074
sigma_u	.04753319					
sigma_e	.0754732					
rho	.28400144	(fraction of variance due to u_i)				

Sumber: Data sekunder yang diolah, 2026

Lampiran 5 Hasil Hausman Test

	Coefficients		(b-B) Difference	sqrt(diag(V_b-V_B)) Std. err.
	(b) FE	(B) RE		
ROA	-.0708928	-.13936	.0684672	.0770804
DAR	.0810249	.0018786	.0791463	.0847886
SIZE	-.0694785	.0009834	-.0704619	.0512423
KI	.1622519	.0126759	.149576	.1394559

b = Consistent under H0 and Ha; obtained from xtreg.
B = Inconsistent under Ha, efficient under H0; obtained from xtreg.

Test of H0: Difference in coefficients not systematic

$\chi^2(4) = (b-B)'[(V_b-V_B)^{-1}](b-B)$
= 4.22
Prob > χ^2 = 0.3766

Sumber: Data sekunder yang diolah, 2026

Lampiran 6 Hasil LM Test

Breusch and Pagan Lagrangian multiplier test for random effects

$ETR[id,t] = Xb + u[id] + e[id,t]$

Estimated results:

	Var	SD = sqrt(Var)
ETR	.0079035	.0889015
e	.0056962	.0754732
u	.0022594	.0475332

Test: $Var(u) = 0$

$\chi^2_{bar}(01) = 19.31$
Prob > $\chi^2_{bar} = 0.0000$

Sumber: Data sekunder yang diolah, 2026

Lampiran 7 Hasil Uji Multikolinearitas

Variable	VIF	1/VIF
DAR	1.14	0.877313
KI	1.12	0.894412
ROA	1.07	0.933250
SIZE	1.07	0.935500
Mean VIF	1.10	

Sumber: Data sekunder yang diolah, 2026

Lampiran 8 Hasil Uji Autokorelasi

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Wooldridge test for autocorrelation in panel data
H0: no first-order autocorrelation
      F( 1,      50) =      4.253
      Prob > F =      0.0444
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Sumber: Data sekunder yang diolah, 2026

Lampiran 9 Hasil Estimasi REM dengan *Cluster-Robust Standard Errors*

Random-effects GLS regression		Number of obs	=	204		
Group variable: id		Number of groups	=	51		
R-squared:		Obs per group:				
Within	= 0.0028	min	=	4		
Between	= 0.0672	avg	=	4.0		
Overall	= 0.0292	max	=	4		
corr(u_i, X) = 0 (assumed)		Wald chi2(4)	=	9.79		
		Prob > chi2	=	0.0440		
(Std. err. adjusted for 51 clusters in id)						
ETR	Coefficient	Robust std. err.	z	P> z	[95% conf. interval]	
ROA	-.13936	.0541768	-2.57	0.010	-.2455445	-.0331754
DAR	.0018786	.0436879	0.04	0.966	-.0837481	.0875053
SIZE	.0009834	.003288	0.30	0.765	-.0054611	.0074278
KI	.0126759	.079681	0.16	0.874	-.143496	.1688479
_cons	.220873	.1242097	1.78	0.075	-.0225736	.4643197
sigma_u	.04753319					
sigma_e	.0754732					
rho	.28400144	(fraction of variance due to u_i)				

Sumber: Data sekunder yang diolah, 2026