

LAMPIRAN

Lampiran 1

Daftar Sampel Perusahaan Manufaktur

| No. | KODE | NAMA PERUSAHAAN |
|-----|------|--|
| 1 | ALDO | Alkindo Naratama Tbk. |
| 2 | AMIN | Ateliers Mecaniques D'Indonesie Tbk. |
| 3 | ARNA | Arwana Citra Mulia Tbk. |
| 4 | ASII | Astra International Tbk. |
| 5 | BTON | Beton Jaya Manunggal Tbk. |
| 6 | CAMP | Campina Ice Cream Industry Tbk. |
| 7 | CINT | Chitose International Tbk. |
| 8 | GGRM | Gudang Garam Tbk. |
| 9 | HOKI | Buyung Poetra Sembada Tbk. |
| 10 | HRTA | Hartadinata Abadi Tbk. |
| 11 | IMPC | Impack Pratama Industri Tbk. |
| 12 | INAI | Indal Aluminium Industry Tbk. |
| 13 | INCI | Intan Wijaya International Tbk. |
| 14 | INDF | Indofood Sukses Makmur Tbk. |
| 15 | INDS | Indospring Tbk. |
| 16 | JPFA | Japfa Comfeed Indonesia Tbk. |
| 17 | KDSI | Kedawung Setia Industrial Tbk. |
| 18 | KINO | Kino Indonesia Tbk. |
| 19 | KLBF | Kalbe Farma Tbk. |
| 20 | MARK | Mark Dynamics Indonesia Tbk. |
| 21 | MDKI | Emdeki Utama Tbk. |
| 22 | MLIA | Mulia Industrindo Tbk. |
| 23 | MYOR | Mayora Indah Tbk. |
| 24 | PBID | Panca Budi Idaman Tbk. |
| 25 | SCCO | Supreme Cable Manufacturing and Commerce Tbk. |
| 26 | SKBM | Sekar Bumi Tbk. |
| 27 | SKLT | Sekar Laut Tbk. |
| 28 | SMSM | Selamat Sempurna Tbk. |
| 29 | SRSN | Indo Acitama Tbk. |
| 30 | STTP | Siantar Top Tbk. |
| 31 | ULTJ | Ultrajaya Milk Industry and Trading Company Tbk. |
| 32 | UNVR | Unilever Indonesia Tbk. |
| 33 | VOKS | Voksel Electric Tbk. |
| 34 | WIIM | Wisnilak Inti Makmur Tbk. |
| 35 | WOOD | Integra Indocabinet Tbk. |

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Lampiran 2

Data Penelitian

A. Tahun 2017

| No. | Kode Emiten | Tahun | ETR | DUMMY ETR | ROA | DER | CR | KM | PC |
|-----|-------------|-------|----------|-----------|----------|----------|----------|---------|----|
| 1 | ALDO | 2018 | 11.67942 | 1 | 0.048044 | 0.99312 | 1.619211 | 0.14322 | 0 |
| 2 | AMIN | 2018 | 25.20389 | 0 | 0.108291 | 0.981494 | 1.783035 | 0.03889 | 0 |
| 3 | ARNA | 2018 | 26.50941 | 0 | 0.095715 | 0.426311 | 1.736267 | 0.37370 | 1 |
| 4 | ASII | 2018 | 22.13459 | 1 | 0.079406 | 0.976973 | 1.126328 | 0.49679 | 1 |
| 5 | BTON | 2018 | 16.5452 | 1 | 0.127955 | 0.186769 | 5.788179 | 0.89444 | 0 |
| 6 | CAMP | 2018 | 27.19947 | 0 | 0.061684 | 0.134233 | 10.83903 | 0.04739 | 0 |
| 7 | CINT | 2018 | 29.66669 | 0 | 0.027584 | 0.264238 | 2.708299 | 0.00271 | 0 |
| 8 | GGRM | 2018 | 25.53907 | 0 | 0.112784 | 0.530959 | 2.058063 | 0.00673 | 0 |
| 9 | HOKI | 2018 | 25.92207 | 0 | 0.118858 | 0.347461 | 2.678396 | 0.01504 | 0 |
| 10 | HRTA | 2018 | 25.94996 | 0 | 0.080281 | 0.406606 | 3.686841 | 0.02985 | 1 |
| 11 | IMPC | 2018 | 17.69512 | 1 | 0.044521 | 0.727269 | 3.564226 | 0.01714 | 0 |
| 12 | INAI | 2018 | 32.67667 | 0 | 0.028888 | 3.609272 | 1.023313 | 0.00933 | 0 |
| 13 | INCI | 2018 | 28.05252 | 0 | 0.042609 | 0.22319 | 3.036146 | 0.33615 | 0 |
| 14 | INDF | 2018 | 34.36723 | 0 | 0.051398 | 0.933974 | 1.06629 | 0.00017 | 1 |
| 15 | INDS | 2018 | 28.11022 | 0 | 0.04459 | 0.131301 | 5.211337 | 0.00435 | 0 |
| 16 | JPFA | 2018 | 20.23461 | 1 | 0.084108 | 1.306158 | 1.734153 | 0.01433 | 1 |
| 17 | KDSI | 2018 | 24.69132 | 1 | 0.055168 | 1.506284 | 1.169324 | 0.09910 | 0 |
| 18 | KINO | 2018 | 32.97142 | 0 | 0.04179 | 0.642583 | 1.503147 | 0.10754 | 1 |
| 19 | KLBF | 2018 | 24.10478 | 1 | 0.137619 | 0.186446 | 4.657703 | 0.00081 | 1 |
| 20 | MARK | 2018 | 26.76858 | 0 | 0.257499 | 0.337946 | 2.218933 | 0.04630 | 0 |
| 21 | MDKI | 2018 | 15.59285 | 1 | 0.036965 | 0.09936 | 7.016997 | 0.09953 | 0 |
| 22 | MLIA | 2018 | 39.97355 | 0 | 0.035922 | 1.348444 | 0.934974 | 0.08267 | 0 |
| 23 | MYOR | 2018 | 27.07137 | 0 | 0.100072 | 1.059305 | 2.654598 | 0.25225 | 0 |
| 24 | PBID | 2018 | 23.37559 | 1 | 0.129644 | 0.486743 | 2.385813 | 0.11466 | 0 |
| 25 | SCCO | 2018 | 25.53452 | 0 | 0.06098 | 0.430971 | 1.907504 | 0.04786 | 0 |
| 26 | SKBM | 2018 | 45.3739 | 0 | 0.009007 | 0.702293 | 1.383267 | 0.02207 | 0 |
| 27 | SKLT | 2018 | 26.24251 | 0 | 0.04276 | 1.202873 | 1.224427 | 0.00958 | 0 |
| 28 | SMSM | 2018 | 24.36323 | 1 | 0.226171 | 0.302717 | 3.943244 | 0.07985 | 0 |
| 29 | SRSN | 2018 | 22.08333 | 1 | 0.056401 | 0.43741 | 2.4528 | 0.29030 | 0 |
| 30 | STTP | 2018 | 18.28447 | 1 | 0.096948 | 0.598159 | 1.848464 | 0.03263 | 0 |
| 31 | ULTJ | 2018 | 26.1995 | 0 | 0.126282 | 0.163544 | 4.398131 | 0.34344 | 1 |
| 32 | UNVR | 2018 | 25.64591 | 0 | 0.446758 | 1.75295 | 0.732485 | 0.00000 | 1 |
| 33 | VOKS | 2018 | 27.48359 | 0 | 0.042436 | 1.693803 | 1.275828 | 0.20670 | 1 |
| 34 | WIIM | 2018 | 23.75145 | 1 | 0.040733 | 0.249033 | 5.918546 | 0.38027 | 0 |
| 35 | WOOD | 2018 | 27.19264 | 0 | 0.052743 | 0.872826 | 1.296745 | 0.00892 | 0 |

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a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.

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B. Tahun 2018

| No. | Kode Emiten | Tahun | ETR | DUMMY ETR | ROA | DER | CR | KM | PC |
|-----|-------------|-------|----------|-----------|----------|----------|----------|---------|----|
| 1 | ALDO | 2019 | 22.14033 | 1 | 0.08477 | 0.734352 | 1.811252 | 0.09742 | 0 |
| 2 | AMIN | 2019 | 28.07072 | 0 | 0.079937 | 0.953068 | 1.742249 | 0.03889 | 0 |
| 3 | ARNA | 2019 | 24.61792 | 1 | 0.120989 | 0.528862 | 1.736384 | 0.37397 | 1 |
| 4 | ASII | 2019 | 22.66988 | 1 | 0.075637 | 0.884517 | 1.291071 | 0.60579 | 1 |
| 5 | BTON | 2019 | 45.86051 | 0 | 0.005932 | 0.251457 | 0.989912 | 0.89444 | 0 |
| 6 | CAMP | 2019 | 23.41543 | 1 | 0.072583 | 0.130573 | 12.6337 | 0.04739 | 0 |
| 7 | CINT | 2019 | 26.88918 | 0 | 0.013847 | 0.338291 | 2.377062 | 0.00271 | 0 |
| 8 | GGRM | 2019 | 24.44268 | 1 | 0.138348 | 0.5442 | 2.061906 | 0.00673 | 0 |
| 9 | HOKI | 2019 | 27.58762 | 0 | 0.122218 | 0.322817 | 2.985896 | 0.01502 | 0 |
| 10 | HRTA | 2019 | 25.41184 | 0 | 0.064898 | 0.908108 | 10.07222 | 0.00420 | 1 |
| 11 | IMPC | 2019 | 29.28622 | 0 | 0.037241 | 0.77601 | 2.451993 | 0.01777 | 0 |
| 12 | INAI | 2019 | 37.14691 | 0 | 0.027668 | 2.79898 | 1.078368 | 0.00995 | 0 |
| 13 | INCI | 2019 | 28.39482 | 0 | 0.034066 | 0.192058 | 3.622849 | 0.33615 | 0 |
| 14 | INDF | 2019 | 32.19696 | 0 | 0.06136 | 0.7748 | 1.272071 | 0.00016 | 1 |
| 15 | INDS | 2019 | 15.98866 | 1 | 0.035798 | 0.101908 | 5.828198 | 0.00409 | 0 |
| 16 | JPFA | 2019 | 20.14258 | 1 | 0.067312 | 1.240171 | 1.662777 | 0.01429 | 1 |
| 17 | KDSI | 2019 | 33.07511 | 0 | 0.051123 | 1.061229 | 1.23979 | 0.09904 | 0 |
| 18 | KINO | 2019 | 13.76799 | 1 | 0.109802 | 0.737331 | 1.347292 | 0.09982 | 1 |
| 19 | KLBF | 2019 | 24.94093 | 1 | 0.125223 | 0.213051 | 4.354683 | 0.00281 | 1 |
| 20 | MARK | 2019 | 26.44056 | 0 | 0.199437 | 0.475652 | 2.931105 | 0.04984 | 0 |
| 21 | MDKI | 2019 | 18.0789 | 1 | 0.03557 | 0.10714 | 7.050844 | 0.10062 | 0 |
| 22 | MLIA | 2019 | 38.93061 | 0 | 0.022017 | 1.273264 | 1.253154 | 0.00027 | 0 |
| 23 | MYOR | 2019 | 24.45238 | 1 | 0.107754 | 0.920706 | 3.439652 | 0.25228 | 0 |
| 24 | PBID | 2019 | 36.65448 | 0 | 0.095611 | 0.402041 | 2.606367 | 0.08361 | 0 |
| 25 | SCCO | 2019 | 25.76311 | 0 | 0.068988 | 0.401027 | 2.094953 | 0.04786 | 0 |
| 26 | SKBM | 2019 | 95.93357 | 0 | 0.000526 | 0.757431 | 1.330097 | 0.02219 | 0 |
| 27 | SKLT | 2019 | 25.2978 | 0 | 0.05683 | 1.079083 | 1.290066 | 0.00958 | 0 |
| 28 | SMSM | 2019 | 24.14013 | 1 | 0.205562 | 0.272152 | 4.636516 | 0.07980 | 0 |
| 29 | SRSN | 2019 | 22.67647 | 1 | 0.054962 | 0.514275 | 2.468949 | 0.27928 | 0 |
| 30 | STTP | 2019 | 19.62925 | 1 | 0.167475 | 0.341505 | 2.852958 | 0.03263 | 0 |
| 31 | ULTJ | 2019 | 24.57286 | 1 | 0.156749 | 0.168569 | 4.444074 | 0.36014 | 1 |
| 32 | UNVR | 2019 | 24.56532 | 1 | 0.358018 | 2.909487 | 0.6529 | 0.00000 | 1 |
| 33 | VOKS | 2019 | 22.7084 | 1 | 0.068776 | 1.728814 | 1.775274 | 0.14291 | 1 |
| 34 | WIIM | 2019 | 35.65688 | 0 | 0.021029 | 0.2578 | 6.023923 | 0.38027 | 0 |
| 35 | WOOD | 2019 | 28.16877 | 0 | 0.039512 | 1.043316 | 1.296134 | 0.00005 | 0 |

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C. Tahun 2019

| No. | Kode Emiten | Tahun | ETR | DUMMY ETR | ROA | DER | CR | KM | PC |
|-----|-------------|-------|----------|-----------|----------|----------|----------|---------|----|
| 1 | ALDO | 2020 | 22.30034 | 0 | 0.068513 | 0.615851 | 1.765546 | 0.09823 | 0 |
| 2 | AMIN | 2020 | 32.60456 | 0 | 0.024321 | 1.003608 | 1.704109 | 0.03889 | 0 |
| 3 | ARNA | 2020 | 21.66057 | 1 | 0.165576 | 0.50991 | 1.963523 | 0.37769 | 1 |
| 4 | ASII | 2020 | 19.44713 | 1 | 0.054911 | 0.730346 | 1.543202 | 0.58107 | 1 |
| 5 | BTON | 2020 | 2.513588 | 1 | 0.019097 | 0.244817 | 1.029943 | 0.89444 | 0 |
| 6 | CAMP | 2020 | 20.8951 | 1 | 0.040525 | 0.130145 | 13.26726 | 0.04739 | 0 |
| 7 | CINT | 2020 | 33.10057 | 0 | 0.0005 | 0.29236 | 2.49389 | 0.00271 | 0 |
| 8 | GGRM | 2020 | 20.78916 | 1 | 0.097808 | 0.336092 | 2.912284 | 0.00673 | 0 |
| 9 | HOKI | 2020 | 26.08639 | 0 | 0.041942 | 0.368816 | 2.244001 | 0.01480 | 0 |
| 10 | HRTA | 2020 | 21.78105 | 1 | 0.060296 | 1.08607 | 12.75718 | 0.00420 | 1 |
| 11 | IMPC | 2020 | 27.11276 | 0 | 0.042937 | 0.839884 | 2.074373 | 0.01795 | 0 |
| 12 | INAI | 2020 | 77.69341 | 0 | 0.002859 | 3.343348 | 1.112312 | 0.01024 | 0 |
| 13 | INCI | 2020 | 23.52925 | 0 | 0.067597 | 0.206007 | 3.71746 | 0.36006 | 0 |
| 14 | INDF | 2020 | 27.62234 | 0 | 0.053649 | 1.061417 | 1.373263 | 0.00016 | 1 |
| 15 | INDS | 2020 | 22.9989 | 0 | 0.020788 | 0.102397 | 6.166799 | 0.00409 | 1 |
| 16 | JPFA | 2020 | 18.40401 | 1 | 0.047084 | 1.274082 | 1.955021 | 0.01445 | 1 |
| 17 | KDSI | 2020 | 22.31305 | 0 | 0.048309 | 0.877569 | 1.64596 | 0.11012 | 0 |
| 18 | KINO | 2020 | 13.21055 | 1 | 0.021628 | 1.039146 | 1.193747 | 0.12495 | 1 |
| 19 | KLBF | 2020 | 21.90163 | 1 | 0.124073 | 0.234636 | 4.115977 | 0.00281 | 1 |
| 20 | MARK | 2020 | 22.86145 | 0 | 0.200346 | 0.757693 | 1.462717 | 0.04764 | 0 |
| 21 | MDKI | 2020 | 15.91145 | 1 | 0.041168 | 0.094052 | 9.282747 | 0.10058 | 0 |
| 22 | MLIA | 2020 | 47.17923 | 0 | 0.009589 | 1.145129 | 1.051308 | 0.00027 | 0 |
| 23 | MYOR | 2020 | 21.47697 | 1 | 0.106089 | 0.754652 | 3.694254 | 0.25228 | 0 |
| 24 | PBID | 2020 | 21.84198 | 1 | 0.154319 | 0.255335 | 3.804935 | 0.08361 | 0 |
| 25 | SCCO | 2020 | 20.02414 | 1 | 0.063615 | 0.143467 | 4.399675 | 0.01098 | 0 |
| 26 | SKBM | 2020 | 46.35218 | 0 | 0.003062 | 0.83856 | 1.360577 | 0.02219 | 0 |
| 27 | SKLT | 2020 | 20.60366 | 1 | 0.054945 | 0.901596 | 1.536702 | 0.00958 | 0 |
| 28 | SMSM | 2020 | 21.17416 | 1 | 0.159713 | 0.2745 | 5.760598 | 0.07980 | 0 |
| 29 | SRSN | 2020 | 19.50408 | 1 | 0.048688 | 0.542552 | 2.171338 | 0.28409 | 0 |
| 30 | STTP | 2020 | 19.63858 | 1 | 0.182264 | 0.290165 | 2.405044 | 0.03263 | 0 |
| 31 | ULTJ | 2020 | 22.13086 | 0 | 0.126759 | 0.83074 | 2.403355 | 0.48173 | 1 |
| 32 | UNVR | 2020 | 22.66551 | 0 | 0.348851 | 3.159024 | 0.660927 | 0.00000 | 1 |
| 33 | VOKS | 2020 | 95.0956 | 0 | 0.000955 | 1.621689 | 1.840565 | 0.14291 | 1 |
| 34 | WIIM | 2020 | 18.86548 | 1 | 0.106852 | 0.36142 | 3.66331 | 0.38441 | 0 |
| 35 | WOOD | 2020 | 25.7144 | 0 | 0.052845 | 0.963474 | 1.330302 | 0.00009 | 0 |

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Lampiran 3

Hasil Output SPSS



A. Hasil Uji Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|----------|------------|-------------|----------------|
| DUMMY_ETR | 105 | 0 | 1 | .46 | .501 |
| ROA | 105 | .0005001 | .4467578 | .083834768 | .0744700887 |
| DER | 105 | .0940516 | 3.6092717 | .758358172 | .6831399714 |
| CR | 105 | .6528996 | 13.2672559 | 3.020503617 | 2.5847473510 |
| KM | 105 | .0000013 | .8944444 | .131527850 | .1953879169 |
| PC | 105 | 0 | 1 | .30 | .458 |
| Valid N (listwise) | 105 | | | | |

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B. Hasil Uji Kesamaan Koefisien (Pooling)

Variables in the Equation

| | | B | S.E. | Wald | df | Sig. | Exp(B) |
|---------------------|----------|--------|--------|-------|------|-------|---------------|
| Step 1 ^a | ROA | 1.244 | 5.039 | .061 | 1 | .805 | 3.470 |
| | DER | -.080 | .714 | .013 | 1 | .910 | .923 |
| | CR | .105 | .210 | .252 | 1 | .616 | 1.111 |
| | KM | 3.790 | 2.587 | 2.146 | 1 | .143 | 44.252 |
| | PC | -.614 | .918 | .447 | 1 | .504 | .541 |
| | D1 | -1.536 | 2.125 | .523 | 1 | .470 | .215 |
| | D2 | .091 | 1.791 | .003 | 1 | .959 | 1.096 |
| | D1X1 | 18.524 | 10.936 | 2.869 | 1 | .090 | 110860013.789 |
| | D1X2 | -.274 | 1.400 | .038 | 1 | .845 | .761 |
| | D1X3 | .088 | .286 | .094 | 1 | .759 | 1.091 |
| | D1X4 | -1.709 | 3.480 | .241 | 1 | .623 | .181 |
| | D1X5 | 2.369 | 1.447 | 2.682 | 1 | .101 | 10.689 |
| | D2X1 | 6.688 | 8.164 | .671 | 1 | .413 | 802.451 |
| | D2X2 | -1.195 | 1.264 | .893 | 1 | .345 | .303 |
| | D2X3 | .217 | .321 | .455 | 1 | .500 | 1.242 |
| | D2X4 | -.936 | 3.441 | .074 | 1 | .786 | .392 |
| D2X5 | 1.121 | 1.403 | .639 | 1 | .424 | 3.068 | |
| | Constant | -1.219 | 1.261 | .935 | 1 | .333 | .295 |

a. Variable(s) entered on step 1: ROA, DER, CR, KM, PC, D1, D2, D1X1, D1X2, D1X3, D1X4, D1X5, D2X1, D2X2, D2X3, D2X4, D2X5.

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C. Hasil Uji Regresi Logistik

Overall Model Fit Test Block 0: Beginning Block

Iteration History^{a,b,c}

| Iteration | | -2 Log likelihood | Coefficients | |
|-----------|---|-------------------|--------------|-------|
| | | | Constant | |
| Step 0 | 1 | 144.789 | | -.171 |
| | 2 | 144.789 | | -.172 |

- Constant is included in the model.
- Initial -2 Log Likelihood: 144.789
- Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

Overall Model Fit Test Block 1: Method = Enter

Iteration History^{a,b,c,d}

| Iteration | | -2 Log likelihood | Constant | Coefficients | | | | |
|-----------|---|-------------------|----------|--------------|-------|------|-------|------|
| | | | | ROA | DER | CR | KM | PC |
| Step 1 | 1 | 125.608 | -1.402 | 5.238 | -.256 | .197 | 2.110 | .384 |
| | 2 | 125.178 | -1.556 | 6.077 | -.368 | .224 | 2.403 | .466 |
| | 3 | 125.176 | -1.561 | 6.140 | -.381 | .225 | 2.415 | .474 |
| | 4 | 125.176 | -1.561 | 6.140 | -.381 | .225 | 2.415 | .475 |

- Method: Enter
- Constant is included in the model.
- Initial -2 Log Likelihood: 144.789
- Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Omnibus Test

Omnibus Tests of Model Coefficients

| Step 1 | | Chi-square | df | Sig. |
|--------|-------|------------|----|------|
| | | | | |
| | Block | 19.612 | 5 | .001 |
| | Model | 19.612 | 5 | .001 |

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Koefisien Determinasi (Nagelkerke's R Square)

Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|----------------------|----------------------|---------------------|
| 1 | 125.176 ^a | .170 | .228 |

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Hosmer & Lemeshow Test

Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1 | 5.219 | 8 | .734 |

Tabel Matriks Klasifikasi

Classification Table^a

| Observed | DUMMY_ETR | Predicted | | Percentage Correct |
|--------------------|----------------------|----------------------|------------------|--------------------|
| | | DUMMY_ETR | | |
| | | TDK MENGHINDAR PAJAK | MENGHINDAR PAJAK | |
| Step 1 | TDK MENGHINDAR PAJAK | 41 | 16 | 71.9 |
| | MENGHINDAR PAJAK | 20 | 28 | 58.3 |
| Overall Percentage | | | | 65.7 |

a. The cut value is .500

Uji Wald

Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) | |
|---------------------|----------|--------|-------|-------|------|--------|---------|
| Step 1 ^a | ROA | 6.140 | 3.025 | 4.119 | 1 | .042 | 464.215 |
| | DER | -.381 | .443 | .741 | 1 | .389 | .683 |
| | CR | .225 | .107 | 4.412 | 1 | .036 | 1.252 |
| | KM | 2.415 | 1.216 | 3.943 | 1 | .047 | 11.188 |
| | PC | .475 | .506 | .880 | 1 | .348 | 1.607 |
| | Constant | -1.561 | .656 | 5.661 | 1 | .017 | .210 |

a. Variable(s) entered on step 1: ROA, DER, CR, KM, PC.

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