

## LAMPIRAN

### Lampiran 1

#### Daftar Data Sampel Kode dan Nama Perusahaan Sektor Basic Materials

No	Kode	Nama Perusahaan
1	ALDO	Alkindo Naratama Tbk.
2	AYLS	Agro Yasa Lestari Tbk.
3	IGAR	Champion Pacific Indonesia Tbk
4	LTLS	Lautan Luas Tbk.
5	BMSR	Bintang Mitra Semestaraya Tbk
6	EKAD	Ekadharna International Tbk.
7	BRPT	Barito Pacific Tbk.
8	IPOL	Indopoly Swakarsa Industry Tbk
9	CITA	Cita Mineral Investindo Tbk.
10	CLPI	Colorpak Indonesia Tbk.
11	CTBN	Citra Tubindo Tbk.
12	TALF	Tunas Alfin Tbk.
13	SAMF	Saraswanti Anugerah Makmur Tbk
14	ESIP	Sinergi Inti Plastindo Tbk.
15	SRSN	Indo Acidatama Tbk
16	IFII	Indonesia Fibreboard Industry
17	INTP	Indocement Tunggal Prakarsa Tb
18	INCO	Vale Indonesia Tbk.

### Lampiran 2

#### Daftar Data Sampel Kode dan Nama Perusahaan Sektor Basic Materials (*Outlier*)

No	Kode	Nama Perusahaan
1	AYLS	Agro Yasa Lestari Tbk.
2	CTBN	Citra Tubindo Tbk.
3	INCO	Vale Indonesia Tbk.

### Lampiran 3

#### Perhitungan Agresivitas Pajak – *Current Effective Tax Rate* tahun 2020 – 2023

Tahun	Kode Perusahaan	Beban Pajak Kini	Laba Sebelum Pajak	Y_CUETR
2020	ALDO	18,632,194,966.00	83,963,236,519.00	0.222
2020	IGAR	21,644,665,000.00	83,166,786,329.00	0.260
2020	LTLS	68,287.00	197,745.00	0.345
2020	BMSR	2,876,679,490.00	12,625,968,440.00	0.228
2020	EKAD	28,665,887,965.00	123,522,654,770.00	0.232
2020	BRPT	134,169.00	250,571.00	0.535
2020	IPOL	2,623,722.00	12,449,338.00	0.211
2020	CITA	189,578,307,160.00	841,881,871,416.00	0.225
2020	CLPI	13,982,842,988.00	51,893,851,190.00	0.269
2020	TALF	10,032,273,900.00	28,621,059,866.00	0.351
2020	SAMF	32,344,213,380.00	150,386,933,246.00	0.215
2020	ESIP	226,279,388.00	2,055,207,215.00	0.110
2020	SRSN	11,902,921.00	61,027,867.00	0.195
2020	IFII	23,653,087,040.00	96,157,039,365.00	0.246
2020	INTP	338,327.00	2,148,328.00	0.157
2021	ALDO	28,997,138,595.00	129,768,148,235.00	0.223
2021	IGAR	34,891,447,000.00	135,948,996,651.00	0.257
2021	LTLS	82,847.00	440,608.00	0.188
2021	BMSR	63,722,004,500.00	241,843,074,595.00	0.263
2021	EKAD	28,548,430,495.00	137,720,156,180.00	0.207
2021	BRPT	173,681.00	481,320.00	0.361
2021	IPOL	2,852,178.00	13,515,364.00	0.211
2021	CITA	100,880,452,640.00	669,312,473,099.00	0.151
2021	CLPI	7,109,336,523.00	50,989,197,783.00	0.139
2021	TALF	8,078,518,140.00	31,098,991,418.00	0.260
2021	SAMF	46,878,223,480.00	218,507,276,809.00	0.215
2021	ESIP	194,838,380.00	811,337,127.00	0.240
2021	SRSN	5,392,415.00	32,257,288.00	0.167
2021	IFII	24,946,152,880.00	105,591,061,431.00	0.236
2021	INTP	311,421.00	2,234,002.00	0.139
2022	ALDO	19,080,105,177.00	84,844,590,413.00	0.225
2022	IGAR	32,241,108,238.00	133,379,287,740.00	0.242
2022	LTLS	118,921.00	440,630.00	0.270
2022	BMSR	32,708,024,050.00	407,157,095,284.00	0.080
2022	EKAD	19,266,069,610.00	97,911,441,932.00	0.197
2022	BRPT	141,897.00	155,423.00	0.913
2022	IPOL	962,340.00	5,031,072.00	0.191
2022	CITA	89,360,689,220.00	1,040,719,310,765.00	0.086

2022	CLPI	2,929,895,540.00	38,575,884,987.00	0.076
2022	TALF	12,506,746,501.00	59,508,181,386.00	0.210
2022	SAMF	96,642,393,320.00	441,547,410,616.00	0.219
2022	ESIP	125,313,540.00	1,246,296,066.00	0.101
2022	SRSN	7,318,814.00	44,423,333.00	0.165
2022	IFII	29,081,437,880.00	124,832,922,027.00	0.233
2022	INTP	342,461.00	2,269,309.00	0.151
2023	ALDO	1,573,119,881.00	4,005,495,242.00	0.393
2023	IGAR	17,492,696,000.00	71,540,980,396.00	0.245
2023	LTLS	62,011.00	233,840.00	0.265
2023	BMSR	35,694,391,990.00	210,259,609,833.00	0.170
2023	EKAD	16,687,717,350.00	87,372,045,333.00	0.191
2023	BRPT	186,044.00	223,218.00	0.833
2023	IPOL	464,921.00	968,344.00	0.480
2023	CITA	66,917,007,080.00	775,768,358,438.00	0.086
2023	CLPI	12,815,148,060.00	65,281,918,531.00	0.196
2023	TALF	11,862,014,560.00	48,683,302,778.00	0.244
2023	SAMF	118,865,457,260.00	536,965,341,069.00	0.221
2023	ESIP	118,595,620.00	1,014,755,985.00	0.117
2023	SRSN	16,024,478.00	74,791,679.00	0.214
2023	IFII	29,738,215,100.00	129,817,088,099.00	0.229
2023	INTP	325,118.00	2,396,348.00	0.136

#### Lampiran 4

##### Perhitungan Profitabilitas – *Return On Asset* tahun 2020 – 2023

Tahun	Kode Perusahaan	Laba Bersih Setelah Pajak	Total Aset	X1_ROA
2020	ALDO	65,331,041,553.00	953,551,967,212.00	0.069
2020	IGAR	60,770,710,445.00	665,863,417,235.00	0.091
2020	LTLS	118,196.00	5,524,302.00	0.021
2020	BMSR	1,058,548,060.00	706,288,449,539.00	0.001
2020	EKAD	98,529,684,739.00	1,081,979,820,386.00	0.091
2020	BRPT	147,482.00	7,689,555.00	0.019
2020	IPOL	8,519,433.00	280,515,335.00	0.030
2020	CITA	649,921,288,710.00	4,140,022,660,450.00	0.157
2020	CLPI	36,208,015,525.00	648,203,498,284.00	0.056
2020	TALF	13,676,730,051.00	1,474,472,516,166.00	0.009
2020	SAMF	117,865,798,906.00	1,342,071,492,913.00	0.088
2020	ESIP	1,741,619,395.00	77,924,121,640.00	0.022
2020	SRSN	44,152,245.00	906,846,895.00	0.049
2020	IFII	73,585,850,462.00	1,074,238,575,525.00	0.069
2020	INTP	1,806,337.00	27,344,672.00	0.066
2021	ALDO	100,771,009,640.00	1,210,809,442,028.00	0.083
2021	IGAR	104,034,299,846.00	809,371,584,010.00	0.129
2021	LTLS	311,410.00	6,226,014.00	0.050
2021	BMSR	178,048,508,091.00	977,129,726,928.00	0.182
2021	EKAD	110,680,838,874.00	1,165,564,745,263.00	0.095
2021	BRPT	296,007.00	9,241,551.00	0.032
2021	IPOL	9,499,133.00	299,122,566.00	0.032
2021	CITA	568,345,150,593.00	4,305,752,389,646.00	0.132
2021	CLPI	42,901,553,168.00	774,026,897,674.00	0.055
2021	TALF	27,498,732,096.00	1,569,929,936,844.00	0.018
2021	SAMF	171,146,039,488.00	1,763,123,879,245.00	0.097
2021	ESIP	611,433,199.00	84,582,663,843.00	0.007
2021	SRSN	26,542,985.00	860,162,908.00	0.031
2021	IFII	82,349,452,240.00	1,158,730,182,419.00	0.071
2021	INTP	1,788,496.00	26,136,114.00	0.068
2022	ALDO	65,764,485,236.00	1,568,806,950,187.00	0.042
2022	IGAR	102,314,374,301.00	863,638,556,466.00	0.118
2022	LTLS	340,580.00	6,094,139.00	0.056
2022	BMSR	374,509,110,044.00	1,555,132,539,181.00	0.241
2022	EKAD	78,079,793,270.00	1,221,291,885,832.00	0.064
2022	BRPT	32,210.00	9,248,254.00	0.003
2022	IPOL	3,745,327.00	280,534,499.00	0.013
2022	CITA	950,547,359,754.00	5,805,953,876,498.00	0.164

2022	CLPI	35,436,588,834.00	759,845,633,795.00	0.047
2022	TALF	44,313,085,815.00	1,797,280,792,145.00	0.025
2022	SAMF	345,992,311,458.00	3,097,781,579,099.00	0.112
2022	ESIP	916,698,764.00	98,498,235,572.00	0.009
2022	SRSN	33,640,328.00	876,602,301.00	0.038
2022	IFII	97,118,215,205.00	1,746,807,361,866.00	0.056
2022	INTP	1,842,434.00	25,706,169.00	0.072
2023	ALDO	2,432,375,361.00	1,751,702,567,743.00	0.001
2023	IGAR	56,643,469,840.00	908,807,798,500.00	0.062
2023	LTLS	167,445.00	5,628,540.00	0.030
2023	BMSR	174,691,961,974.00	1,551,246,449,863.00	0.113
2023	EKAD	74,066,662,444.00	1,247,265,694,706.00	0.059
2023	BRPT	99,776.00	10,149,666.00	0.010
2023	IPOL	432,323.00	284,075,431.00	0.002
2023	CITA	718,604,782,391.00	6,224,306,811,480.00	0.115
2023	CLPI	52,708,357,739.00	776,502,261,248.00	0.068
2023	TALF	38,451,208,502.00	1,733,867,453,375.00	0.022
2023	SAMF	420,077,400,658.00	2,793,664,505,857.00	0.150
2023	ESIP	877,523,429.00	100,614,252,263.00	0.009
2023	SRSN	58,018,151.00	936,697,851.00	0.062
2023	IFII	100,902,985,814.00	1,894,388,459,807.00	0.053
2023	INTP	1,950,266.00	29,649,645.00	0.066

### Lampiran 5

#### Perhitungan Kepemilikan Institusional – *Institutional Ownership* tahun 2020 – 2023

Tahun	Kode Perusahaan	Jumlah saham yang dimiliki institusional	Total saham beredar	X2_IO
2020	ALDO	85,587,786,900.00	109,086,630,000.00	0.785
2020	IGAR	38,605,621,000.00	48,610,225,000.00	0.794
2020	LTLS	106,679.00	191,438.00	0.557
2020	BMSR	973,842,332.00	1,159,200,024.00	0.840
2020	EKAD	555,758,520.00	698,775,000.00	0.795
2020	BRPT	1,448,231,500.00	92,828,722,790.00	0.016
2020	IPOL	5,244,595,280.00	6,443,379,509.00	0.814
2020	CITA	3,870,471,542.00	3,960,361,250.00	0.977
2020	CLPI	178,985,300.00	306,338,500.00	0.584
2020	TALF	1,345,715,600.00	1,353,435,000.00	0.994
2020	SAMF	3,806,250,000.00	5,125,000,000.00	0.743
2020	ESIP	354,400,000.00	640,000,005.00	0.554
2020	SRSN	1,974,198,800.00	6,020,000,000.00	0.328
2020	IFII	7,153,200,000.00	9,412,000,000.00	0.760
2020	INTP	1,877,480,863.00	3,549,811,099.00	0.529
2021	ALDO	90,528,589,200.00	130,113,612,000.00	0.696
2021	IGAR	38,605,621,000.00	48,610,225,000.00	0.794
2021	LTLS	106,679.00	194,356.00	0.549
2021	BMSR	973,842,332.00	1,159,200,024.00	0.840
2021	EKAD	562,528,120.00	698,775,000.00	0.805
2021	BRPT	1,448,231,500.00	93,186,944,644.00	0.016
2021	IPOL	5,244,595,280.00	6,443,379,509.00	0.814
2021	CITA	3,655,942,042.00	3,960,361,250.00	0.923
2021	CLPI	178,985,300.00	306,338,500.00	0.584
2021	TALF	1,345,715,600.00	1,353,435,000.00	0.994
2021	SAMF	3,806,250,000.00	5,125,000,000.00	0.743
2021	ESIP	354,400,000.00	640,347,707.00	0.553
2021	SRSN	1,974,198,800.00	6,020,000,000.00	0.328
2021	IFII	7,153,200,000.00	9,412,000,000.00	0.760
2021	INTP	1,877,480,863.00	3,549,811,099.00	0.529
2022	ALDO	90,528,589,200.00	129,740,500,900.00	0.698
2022	IGAR	38,605,621,000.00	48,610,225,000.00	0.794
2022	LTLS	110,358.00	194,356.00	0.568
2022	BMSR	695,199,832.00	1,159,200,024.00	0.600
2022	EKAD	2,845,942,000.00	3,493,875,000.00	0.815
2022	BRPT	1,454,329,315.00	93,561,767,315.00	0.016

2022	IPOL	5,244,595,280.00	6,443,379,509.00	0.814
2022	CITA	3,656,042,942.00	3,960,361,250.00	0.923
2022	CLPI	178,985,300.00	306,338,500.00	0.584
2022	TALF	1,345,715,600.00	1,353,435,000.00	0.994
2022	SAMF	3,806,250,000.00	5,125,000,000.00	0.743
2022	ESIP	354,400,000.00	1,109,937,083.00	0.319
2022	SRSN	1,974,198,800.00	6,020,000,000.00	0.328
2022	IFII	7,153,200,000.00	9,412,000,000.00	0.760
2022	INTP	1,877,480,863.00	3,431,073,399.00	0.547
2023	ALDO	90,528,589,200.00	135,035,687,200.00	0.670
2023	IGAR	38,605,621,000.00	48,255,045,000.00	0.800
2023	LTLS	110,358.00	190,850.00	0.578
2023	BMSR	695,199,832.00	1,159,200,024.00	0.600
2023	EKAD	2,857,031,400.00	3,493,875,000.00	0.818
2023	BRPT	1,299,336,315.00	93,561,767,315.00	0.014
2023	IPOL	5,244,595,280.00	6,443,379,509.00	0.814
2023	CITA	3,656,054,342.00	3,960,361,250.00	0.923
2023	CLPI	178,985,300.00	306,338,500.00	0.584
2023	TALF	1,243,731,700.00	1,353,435,000.00	0.919
2023	SAMF	3,806,250,000.00	5,125,000,000.00	0.743
2023	ESIP	354,400,000.00	1,109,953,847.00	0.319
2023	SRSN	1,974,198,800.00	6,020,000,000.00	0.328
2023	IFII	7,153,200,000.00	9,412,000,000.00	0.760
2023	INTP	1,877,480,863.00	3,431,073,399.00	0.547

## Lampiran 6

### Perhitungan Intensitas Aset Tetap – *Fixed Asset Intensity* tahun 2020 – 2023

Tahun	Kode Perusahaan	Aset Tetap	Total Aset	X3_CAPINT
2020	ALDO	411,364,849,072.00	953,551,967,212.00	0.431
2020	IGAR	140,087,552,996.00	665,863,417,235.00	0.210
2020	LTLS	1,828,809.00	5,524,302.00	0.331
2020	BMSR	49,537,597,552.00	706,288,449,539.00	0.070
2020	EKAD	47,379,663,055.00	1,081,979,820,386.00	0.044
2020	BRPT	2,666,341.00	7,689,555.00	0.347
2020	IPOL	165,342,143.00	280,515,335.00	0.589
2020	CITA	730,502,669,034.00	4,140,022,660,450.00	0.176
2020	CLPI	131,969,300,623.00	648,203,498,284.00	0.204
2020	TALF	965,782,828,798.00	1,474,472,516,166.00	0.655
2020	SAMF	300,913,388,255.00	1,342,071,492,913.00	0.224
2020	ESIP	14,536,209,262.00	77,924,121,640.00	0.187
2020	SRSN	319,819,738.00	906,846,895.00	0.353
2020	IFII	714,336,773,006.00	1,074,238,575,525.00	0.665
2020	INTP	14,397,092.00	27,344,672.00	0.527
2021	ALDO	495,847,625,081.00	1,210,809,442,028.00	0.410
2021	IGAR	126,819,959,998.00	809,371,584,010.00	0.157
2021	LTLS	1,815,374.00	6,226,014.00	0.292
2021	BMSR	51,057,283,308.00	977,129,726,928.00	0.052
2021	EKAD	53,136,538,636.00	1,165,564,745,263.00	0.046
2021	BRPT	2,710,177.00	9,241,551.00	0.293
2021	IPOL	165,289,912.00	299,122,566.00	0.553
2021	CITA	693,252,912,441.00	4,305,752,389,646.00	0.161
2021	CLPI	129,305,791,878.00	774,026,897,674.00	0.167
2021	TALF	1,006,930,999,941.00	1,569,929,936,844.00	0.641
2021	SAMF	309,524,775,723.00	1,763,123,879,245.00	0.176
2021	ESIP	49,020,168,124.00	84,582,663,843.00	0.580
2021	SRSN	324,351,860.00	860,162,908.00	0.377
2021	IFII	723,626,672,500.00	1,158,730,182,419.00	0.624
2021	INTP	14,342,412.00	26,136,114.00	0.549
2022	ALDO	849,985,771,718.00	1,568,806,950,187.00	0.542
2022	IGAR	121,859,771,717.00	863,638,556,466.00	0.141
2022	LTLS	1,821,992.00	6,094,139.00	0.299
2022	BMSR	48,328,617,399.00	1,555,132,539,181.00	0.031
2022	EKAD	467,945,008,363.00	1,221,291,885,832.00	0.383
2022	BRPT	2,850,136.00	9,248,254.00	0.308
2022	IPOL	158,495,524.00	280,534,499.00	0.565
2022	CITA	665,151,422,865.00	5,805,953,876,498.00	0.115

2022	CLPI	101,353,891,900.00	759,845,633,795.00	0.133
2022	TALF	1,145,732,465,164.00	1,797,280,792,145.00	0.637
2022	SAMF	378,737,389,610.00	3,097,781,579,099.00	0.122
2022	ESIP	61,929,598,893.00	98,498,235,572.00	0.629
2022	SRSN	334,576,636.00	876,602,301.00	0.382
2022	IFII	1,312,231,513,700.00	1,746,807,361,866.00	0.751
2022	INTP	14,894,921.00	25,706,169.00	0.579
2023	ALDO	852,286,516,379.00	1,751,702,567,743.00	0.487
2023	IGAR	136,363,047,184.00	908,807,798,500.00	0.150
2023	LTLS	175,813.00	5,628,540.00	0.031
2023	BMSR	104,902,007,757.00	1,551,246,449,863.00	0.068
2023	EKAD	462,883,735,481.00	1,247,265,694,706.00	0.371
2023	BRPT	2,963,984.00	10,149,666.00	0.292
2023	IPOL	167,842,940.00	284,075,431.00	0.591
2023	CITA	595,093,193,950.00	6,224,306,811,480.00	0.096
2023	CLPI	97,329,138,261.00	776,502,261,248.00	0.125
2023	TALF	1,146,160,068,795.00	1,733,867,453,375.00	0.661
2023	SAMF	391,553,802,563.00	2,793,664,505,857.00	0.140
2023	ESIP	61,648,520,469.00	100,614,252,263.00	0.613
2023	SRSN	341,229,561.00	936,697,851.00	0.364
2023	IFII	1,354,808,575,383.00	1,894,388,459,807.00	0.715
2023	INTP	19,155,749.00	29,649,645.00	0.646

## Lampiran 7

### Perhitungan Intensitas Modal – *Capital Intensity* tahun 2020 – 2023

Tahun	Kode Perusahaan	Total Aset	Pendapatan	X3_CIR
2020	ALDO	953,551,967,212.00	1,105,920,883,249.00	0.862
2020	IGAR	665,863,417,235.00	739,402,296,030.00	0.901
2020	LTLS	5,524,302.00	5,592,338.00	0.988
2020	BMSR	706,288,449,539.00	2,597,432,424,347.00	0.272
2020	EKAD	1,081,979,820,386.00	671,540,878,728.00	1.611
2020	BRPT	7,689,555.00	2,334,170.00	3.294
2020	IPOL	280,515,335.00	197,888,006.00	1.418
2020	CITA	4,140,022,660,450.00	4,344,699,474,015.00	0.953
2020	CLPI	648,203,498,284.00	772,341,730,795.00	0.839
2020	TALF	1,474,472,516,166.00	1,022,101,048,870.00	1.443
2020	SAMF	1,342,071,492,913.00	1,409,226,181,520.00	0.952
2020	ESIP	77,924,121,640.00	47,405,156,343.00	1.644
2020	SRSN	906,846,895.00	890,996,866.00	1.018
2020	IFII	1,074,238,575,525.00	682,021,210,514.00	1.575
2020	INTP	27,344,672.00	14,184,322.00	1.928
2021	ALDO	1,210,809,442,028.00	1,457,266,932,664.00	0.831
2021	IGAR	809,371,584,010.00	970,111,806,482.00	0.834
2021	LTLS	6,226,014.00	6,635,544.00	0.938
2021	BMSR	977,129,726,928.00	3,309,550,194,031.00	0.295
2021	EKAD	1,165,564,745,263.00	629,879,334,779.00	1.850
2021	BRPT	9,241,551.00	3,155,656.00	2.929
2021	IPOL	299,122,566.00	239,407,318.00	1.249
2021	CITA	4,305,752,389,646.00	4,578,413,666,494.00	0.940
2021	CLPI	774,026,897,674.00	838,133,850,430.00	0.924
2021	TALF	1,569,929,936,844.00	1,047,891,188,545.00	1.498
2021	SAMF	1,763,123,879,245.00	1,852,362,345,299.00	0.952
2021	ESIP	84,582,663,843.00	53,930,872,482.00	1.568
2021	SRSN	860,162,908.00	907,832,649.00	0.947
2021	IFII	1,158,730,182,419.00	714,581,513,385.00	1.622
2021	INTP	26,136,114.00	14,771,906.00	1.769
2022	ALDO	1,568,806,950,187.00	1,401,914,243,306.00	1.119
2022	IGAR	863,638,556,466.00	1,083,672,730,660.00	0.797
2022	LTLS	6,094,139.00	7,879,115.00	0.773
2022	BMSR	1,555,132,539,181.00	4,830,287,518,791.00	0.322
2022	EKAD	1,221,291,885,832.00	614,476,876,092.00	1.988
2022	BRPT	9,248,254.00	2,961,532.00	3.123
2022	IPOL	280,534,499.00	227,701,578.00	1.232
2022	CITA	5,805,953,876,498.00	5,694,017,210,214.00	1.020

2022	CLPI	759,845,633,795.00	830,942,437,933.00	0.914
2022	TALF	1,797,280,792,145.00	1,318,100,566,433.00	1.364
2022	SAMF	3,097,781,579,099.00	3,689,403,867,254.00	0.840
2022	ESIP	98,498,235,572.00	65,153,137,841.00	1.512
2022	SRSN	876,602,301.00	977,707,591.00	0.897
2022	IFII	1,746,807,361,866.00	867,146,336,664.00	2.014
2022	INTP	25,706,169.00	16,328,278.00	1.574
2023	ALDO	1,751,702,567,743.00	1,652,496,343,253.00	1.060
2023	IGAR	908,807,798,500.00	857,775,074,318.00	1.059
2023	LTLS	5,628,540.00	7,316,902.00	0.769
2023	BMSR	1,551,246,449,863.00	3,859,879,267,941.00	0.402
2023	EKAD	1,247,265,694,706.00	518,358,927,118.00	2.406
2023	BRPT	10,149,666.00	2,760,359.00	3.677
2023	IPOL	284,075,431.00	193,862,822.00	1.465
2023	CITA	6,224,306,811,480.00	3,292,715,920,018.00	1.890
2023	CLPI	776,502,261,248.00	806,306,849,977.00	0.963
2023	TALF	1,733,867,453,375.00	1,262,896,271,398.00	1.373
2023	SAMF	2,793,664,505,857.00	4,463,507,984,781.00	0.626
2023	ESIP	100,614,252,263.00	62,082,369,696.00	1.621
2023	SRSN	936,697,851.00	1,026,705,444.00	0.912
2023	IFII	1,894,388,459,807.00	986,989,741,727.00	1.919
2023	INTP	29,649,645.00	17,949,756.00	1.652

**Lampiran 8**  
**Hasil Uji Statistik Deskriptif**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
X1_ROA	60	.001	.241	.06338	.049898
X2_IO	60	.014	.994	.64864	.246928
X3_CAPINT	60	.031	.751	.35095	.218120
X4_CIR	60	.272	3.678	.99104	.664944
Y_CUETR	60	.076	.913	.24065	.145990
Valid N (listwise)	60				

**Lampiran 9**  
**Hasil Uji Kesamaan Regresi (Pooling)**

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.408	.105		3.900	.000
	X1_ROA	-1.682	.797	-.575	-2.109	.360
	X2_IO	.035	.112	.059	.311	.757
	X3_CAPINT	-.152	.145	-.228	-1.052	.299
	X4_CIR	-.017	.041	-.076	-.412	.683
	D1 (2020 = 1; sisanya 0)	.059	.185	.177	.320	.751
	D2 (2021 = 1; sisanya 0)	.114	.229	.340	.496	.622
	D3 (2022 = 1; sisanya 0)	.055	.255	.164	.216	.830
	D1XROA_X1	-.024	.054	-.259	-.451	.655
	D1XIO_X2	.056	.050	.216	1.108	.274
	D1XCAPINT_X3	-.018	.057	-.087	-.323	.748
	D1XCIR_X4	-.013	.141	-.022	-.089	.929
	D2XROA_X1	-.059	.060	-.540	-.989	.329
	D2XIO_X2	-.007	.048	-.027	-.143	.887
	D2XCAPINT_X3	-.019	.063	-.093	-.301	.765
	D2XCIR_X4	.167	.117	.281	1.431	.160
	D3XROA_X1	-.072	.071	-.716	-1.014	.317
	D3XIO_X2	.162	.072	.642	2.243	.305
	D3XCAPINT_X3	-.014	.066	-.067	-.210	.834
	D3XCIR_X4	.149	.125	.254	1.196	.239

a. Dependent Variable: Y\_CUETR

**Lampiran 10**  
**Hasil Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		60
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.09530624
Most Extreme Differences	Absolute	.102
	Positive	.084
	Negative	-.102
Test Statistic		.102
Asymp. Sig. (2-tailed)		.191 <sup>c</sup>

- a. Test distribution is Normal.  
b. Calculated from data.  
c. Lilliefors Significance Correction.

**Lampiran 11**  
**Hasil Uji Multikolinearitas**

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.478	.069		6.899	.000		
	X1_ROA	-.890	.454	-.304	-1.959	.055	.560	1.785
	X2_IO	-.181	.076	-.306	-2.381	.021	.817	1.223
	X3_CAPINT	-.114	.103	-.170	-1.105	.274	.569	1.756
	X4_CIR	-.024	.031	-.107	-.762	.449	.680	1.470

a. Dependent Variable: Y\_CUETR

## Lampiran 12

### Hasil Uji Heterokedastisitas

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.715	1.298		2.091	.047
	X1_ROA	9.818	10.819	.326	.907	.373
	X2_IO	2.058	1.498	.301	1.374	.182
	X3_CAPINT	-2.161	2.330	-.270	-.928	.363
	X4_CIR	-.674	.799	-.257	-.844	.407

a. Dependent Variable: ABS\_LN\_RES

## Lampiran 13

### Hasil Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.507 <sup>a</sup>	.257	.203	.130294	1.930

a. Predictors: (Constant), X4\_CIR, X2\_IO, X3\_CAPINT, X1\_ROA

b. Dependent Variable: Y\_CUETR

## Lampiran 14

### Hasil Uji T

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.478	.069		6.899	.000
	X1_ROA	-.890	.454	-.304	-1.959	.055
	X2_IO	-.181	.076	-.306	-2.381	.021
	X3_CAPINT	-.114	.103	-.170	-1.105	.274
	X4_CIR	-.024	.031	-.107	-.762	.449

a. Dependent Variable: Y\_CUETR

## Lampiran 15

### Hasil Uji F

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.324	4	.081	4.768	.002 <sup>b</sup>
	Residual	.934	55	.017		
	Total	1.257	59			

a. Dependent Variable: Y\_CUETR

b. Predictors: (Constant), X4\_CIR, X2\_IO, X3\_CAPINT, X1\_ROA

## Lampiran 16

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

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.507 <sup>a</sup>	.257	.203	.130294

a. Predictors: (Constant), X4\_CIR, X2\_IO, X3\_CAPINT, X1\_ROA

## Lampiran 17

### Outlier

#### Casewise Diagnostics<sup>a</sup>

Case Number	Std. Residual	Y_CUETR	Predicted Value	Residual
10	3.207	2.877	.58781	2.289426
24	4.532	3.850	.61439	3.235712
67	4.276	3.859	.80630	3.052702

a. Dependent Variable: Y\_CUETR