

LAMPIRAN

Lampiran 1

Daftar Kode dan Nama Perusahaan Sampel Penelitian

No	Kode	Nama Perusahaan
1	ABMM	ABM Investama Tbk.
2	ADRO	Adaro Energy Indonesia Tbk.
3	AKRA	AKR Corporindo Tbk.
4	ARII	Atlas Resources Tbk.
5	BBRM	Pelayaran Nasional Bina Buana
6	BSSR	Baramulti Suksessarana Tbk.
7	BUMI	Bumi Resources Tbk.
8	BYAN	Bayan Resources Tbk.
9	DOID	Delta Dunia Makmur Tbk.
10	DSSA	Dian Swastatika Sentosa Tbk
11	ELSA	Elnusa Tbk.
12	ENRG	Energi Mega Persada Tbk.
13	GEMS	Golden Energy Mines Tbk.
14	HRUM	Harum Energy Tbk.
15	INDY	Indika Energy Tbk.
16	KKGI	Resource Alam Indonesia Tbk.
17	KOPI	Mitra Energi Persada Tbk.
18	MBAP	Mitrabara Adiperdana Tbk.
19	MBSS	Mitrabahtera Segara Sejati Tbk
20	MEDC	Medco Energi Internasional Tbk
21	MYOH	Samindo Resources Tbk.
22	PGAS	Perusahaan Gas Negara Tbk.
23	PTBA	Bukit Asam Tbk.
24	PTIS	Indo Straits Tbk.
25	PTRO	Petrosea Tbk.
26	RAJA	Rukun Raharja Tbk.
27	RUIS	Radiant Utama Interinsco Tbk.
28	SMMT	Golden Eagle Energy Tbk.
29	SOCI	Soechi Lines Tbk.
30	TOBA	TBS Energi Utama Tbk.
31	TPMA	Trans Power Marine Tbk.
32	WINS	Wintermar Offshore Marine Tbk.
33	SHIP	Sillo Maritime Perdana Tbk.
34	PSSI	IMC Pelita Logistik Tbk.
35	TCPI	Transcoal Pacific Tbk.

No	Kode	Nama Perusahaan
36	TEBE	Dana Brata Luhur Tbk.
37	BESS	Batulicin Nusantara Maritim Tb
38	SGER	Sumber Global Energy Tbk.
39	MCOL	Prima Andalan Mandiri Tbk.
40	RMKE	RMK Energy Tbk.
41	BSML	Bintang Samudera Mandiri Lines
42	ADMR	Adaro Minerals Indonesia Tbk.
43	SEMA	Semacom Integrated Tbk.
44	SICO	Sigma Energy Compressindo Tbk.
45	ITMA	Sumber Energi Andalan Tbk.
46	ITMG	Indo Tambangraya Megah Tbk.

Lampiran 2

Rekapitulasi Data Perusahaan

Kode	Tahun	ROA_X1	DER_X2	SG_X3	SIZE_X4	TRR_Y
ABMM	2021	0.179592	1.904835	0.685114	20.75931	0.033003
ABMM	2022	0.172454	2.210543	0.414597	21.40766	0.019367
ABMM	2023	0.163039	1.841759	0.03284	21.49184	0.001528
ADRO	2021	0.135574	0.70175	0.575135	15.84194	0.036305
ADRO	2022	0.262571	0.651869	1.029294	16.19342	0.063563
ADRO	2023	0.177115	0.41356	-0.1956	16.16428	-0.0121
AKRA	2021	0.04828	1.080596	0.451071	23.88063	0.018889
AKRA	2022	0.091183	1.066743	0.849296	24.02603	0.035349
AKRA	2023	0.101752	1.154434	-0.1147	24.13291	-0.00475
ARII	2021	0.002485	8.453471	1.735863	12.81982	0.135405
ARII	2022	0.058109	5.389091	1.132586	13.01417	0.087027
ARII	2023	0.001379	6.427554	0.140775	13.17638	0.010684
BBRM	2021	0.020006	3.150998	-0.33454	17.33142	-0.0193
BBRM	2022	0.020357	0.322592	0.235551	17.34213	0.013583
BBRM	2023	0.11614	0.168747	0.130197	17.36473	0.007498
BSSR	2021	0.471298	0.72326	1.085815	19.89159	0.054587
BSSR	2022	0.592583	0.836154	0.488367	19.81898	0.024641
BSSR	2023	0.397277	0.684464	0.102351	19.82789	0.005162
BUMI	2021	0.052885	5.533852	0.275514	22.164	0.012431
BUMI	2022	0.124033	0.592348	0.815172	22.22468	0.036679
BUMI	2023	0.006401	0.514607	-0.08204	22.15899	-0.0037
BYAN	2021	0.520175	0.306406	1.044436	21.61268	0.048325
BYAN	2022	0.583356	0.977386	0.649109	22.09583	0.029377
BYAN	2023	0.371505	0.740594	-0.23859	21.95999	-0.01086
DOID	2021	0.171487	5.158179	0.513306	14.30774	0.035876
DOID	2022	0.018229	5.131594	0.684388	21.17503	0.03232
DOID	2023	0.01921	5.876616	0.19535	21.35166	0.009149
DSSA	2021	0.08815	0.719836	0.436286	21.82523	0.01999
DSSA	2022	0.199804	1.124661	1.751156	22.59463	0.077503
DSSA	2023	0.28248	0.780129	-0.15806	21.84275	-0.00724
ELSA	2021	0.015045	0.914929	0.053012	15.79442	0.003356
ELSA	2022	0.042786	1.146135	0.512394	15.99435	0.032036
ELSA	2023	0.052401	1.174215	0.021023	16.07743	0.001308
ENRG	2021	0.03734	1.36894	0.249982	20.7849	0.012027
ENRG	2022	0.055878	1.31942	0.112888	20.90085	0.005401
ENRG	2023	0.049808	1.339336	-0.06896	21.03717	-0.00328
GEMS	2021	0.427036	1.620815	0.494195	20.53576	0.024065
GEMS	2022	0.616346	1.022566	0.841141	20.84468	0.040353

Kode	Tahun	ROA_X1	DER_X2	SG_X3	SIZE_X4	TRR_Y
GEMS	2023	0.402996	0.978613	-0.00621	20.99485	-0.0003
HRUM	2021	0.112376	0.344185	1.130133	20.5893	0.054889
HRUM	2022	0.296974	0.288765	1.690374	20.96919	0.080612
HRUM	2023	0.119816	0.390209	0.02331	21.21375	0.001099
INDY	2021	0.017152	3.177232	0.692092	22.02929	0.031417
INDY	2022	0.142124	1.681646	0.412409	22.0025	0.018744
INDY	2023	0.048519	1.26056	-0.30175	21.85889	-0.0138
KKGI	2021	0.174029	0.336246	0.829782	18.69969	0.044374
KKGI	2022	0.229491	0.3843	0.931453	18.95239	0.049147
KKGI	2023	0.133654	0.439182	0.154485	19.11651	0.008081
KOPI	2021	0.01326	0.55282	-0.04914	25.65904	-0.00191
KOPI	2022	0.026942	1.631768	-0.02265	26.27464	-0.00086
KOPI	2023	0.007042	2.43751	-0.01695	26.56751	-0.00064
MBAP	2021	0.390215	0.288707	0.539905	19.36739	0.027877
MBAP	2022	0.5852	0.224889	0.450863	19.54088	0.023073
MBAP	2023	0.094496	0.328223	-0.50151	19.25142	-0.02605
MBSS	2021	0.068352	0.048031	0.337976	18.99526	0.017793
MBSS	2022	0.121262	0.133714	0.203922	19.16734	0.010639
MBSS	2023	0.099725	0.171968	-0.28501	19.32517	-0.01475
MEDC	2021	0.011014	3.623538	0.203053	22.4609	0.00904
MEDC	2022	0.079547	2.966712	0.747396	22.6594	0.032984
MEDC	2023	0.046298	2.683335	-0.0272	22.73394	-0.0012
MYOH	2021	0.164399	0.166126	-0.07385	18.91519	-0.0039
MYOH	2022	0.083197	0.140242	-0.1192	18.94829	-0.00629
MYOH	2023	0.078133	0.4157	-0.05175	19.28236	-0.00268
PGAS	2021	0.048534	1.286491	0.052179	22.73963	0.002295
PGAS	2022	0.055782	1.090453	0.175387	22.69663	0.007727
PGAS	2023	0.05707	0.863979	0.021776	22.61022	0.000963
PTBA	2021	0.222482	0.489409	0.688955	17.40246	0.03959
PTBA	2022	0.281738	0.568652	0.4575	17.63012	0.02595
PTBA	2023	0.162324	0.797748	-0.09753	17.47303	-0.00558
PTIS	2021	0.003361	1.191023	0.030013	17.4225	0.001723
PTIS	2022	0.012853	1.132325	0.456614	17.5461	0.026024
PTIS	2023	0.027071	0.827042	-0.23835	17.44642	-0.01366
PTRO	2021	0.063733	1.047229	0.220287	13.18578	0.016706
PTRO	2022	0.069022	1.00147	0.145717	13.2987	0.010957
PTRO	2023	0.017086	2.089356	0.212673	13.49798	0.015756
RAJA	2021	0.013831	0.962848	-0.00626	19.31916	-0.00032
RAJA	2022	0.041609	0.957862	0.290784	19.37813	0.015006
RAJA	2023	0.08261	1.12659	0.608274	19.6105	0.031018
RUIS	2021	0.014131	1.679216	0.018094	27.89152	0.000649
RUIS	2022	0.015866	1.420227	0.036737	27.86811	0.001318

Kode	Tahun	ROA_X1	DER_X2	SG_X3	SIZE_X4	TRR_Y
RUIS	2023	0.010575	1.441835	0.043265	27.92498	0.001549
SMMT	2021	0.237684	0.285864	1.426756	27.68137	0.051542
SMMT	2022	0.3406	0.163199	1.064383	27.79895	0.038289
SMMT	2023	0.253977	0.26058	-0.03145	27.63885	-0.00114
SOCI	2021	0.008634	0.71238	-0.00928	20.25998	-0.00046
SOCI	2022	0.010221	0.694765	0.118981	20.2675	0.005871
SOCI	2023	0.014779	0.579784	0.179637	20.21959	0.008884
TOBA	2021	0.076456	1.422475	0.393857	20.57023	0.019147
TOBA	2022	0.104395	1.122511	0.374188	20.61716	0.018149
TOBA	2023	0.021994	1.237114	-0.21159	20.66969	-0.01024
TPMA	2021	0.03989	0.287948	0.056698	18.41322	0.003079
TPMA	2022	0.133134	0.208835	0.4947	18.4919	0.026752
TPMA	2023	0.167757	0.268934	0.060202	18.58116	0.00324
WINS	2021	0.000663	0.273541	-0.02577	19.09404	-0.00135
WINS	2022	0.004545	0.217452	0.443696	19.05961	0.023279
WINS	2023	0.034039	0.203039	0.189514	19.08746	0.009929
SHIP	2021	0.063609	1.157447	0.183118	19.60077	0.009342
SHIP	2022	0.068861	1.202708	0.327805	19.75385	0.016594
SHIP	2023	0.059613	1.210977	0.215164	19.88435	0.010821
PSSI	2021	0.155311	0.406261	0.590719	18.89838	0.031258
PSSI	2022	0.236026	0.229507	0.096997	19.00487	0.005104
PSSI	2023	0.20057	0.209068	-0.14159	19.133	-0.0074
TCPI	2021	0.029705	0.848566	-0.00092	14.86188	-6.2E-05
TCPI	2022	0.041165	0.704993	0.052251	14.84865	0.003519
TCPI	2023	0.053766	0.67431	0.038366	15.07091	0.002546
TEBE	2021	0.167447	0.215265	1.263207	20.71227	0.060988
TEBE	2022	0.251692	0.235408	0.745043	20.98756	0.035499
TEBE	2023	0.192642	0.058699	-0.1913	20.86381	-0.00917
BESS	2021	0.168511	0.547823	0.367355	27.22667	0.013492
BESS	2022	0.072376	0.569337	0.005871	27.37311	0.000214
BESS	2023	0.115178	0.204816	-0.10512	27.25967	-0.00386
SGER	2021	0.163746	1.84923	0.928428	27.84378	0.033344
SGER	2022	0.175325	2.330091	1.662473	28.84608	0.057633
SGER	2023	0.150755	2.049945	0.178391	29.13938	0.006122
MCOL	2021	0.4768	0.432009	1.318822	20.17257	0.065377
MCOL	2022	0.487738	0.296344	0.535776	20.41487	0.026244
MCOL	2023	0.31537	0.271852	-0.1387	20.42873	-0.00679
RMKE	2021	0.141491	0.744576	1.935157	27.96777	0.069192
RMKE	2022	0.240983	0.389645	0.466104	28.14793	0.016559
RMKE	2023	0.137447	0.51377	-0.06603	28.44093	-0.00232
BSML	2021	0.017597	1.629996	1.268369	26.23946	0.048338
BSML	2022	0.059274	1.488885	4.669924	26.32275	0.17741

Kode	Tahun	ROA_X1	DER_X2	SG_X3	SIZE_X4	TRR_Y
BSML	2023	0.066895	1.065739	-0.08568	26.26532	-0.00326
ADMR	2021	0.162277	3.700563	2.732004	20.68837	0.132055
ADMR	2022	0.260945	1.259982	0.973489	20.97529	0.046411
ADMR	2023	0.26002	0.633275	0.195806	21.2512	0.009214
SEMA	2021	0.102929	1.454335	1.391115	25.97071	0.053565
SEMA	2022	0.046059	0.610417	-0.2446	26.17541	-0.00934
SEMA	2023	0.046617	0.804235	0.466353	26.37622	0.017681
SICO	2021	0.090333	0.622101	0.04765	24.93137	0.001911
SICO	2022	0.083695	0.120476	0.115342	25.63564	0.004499
SICO	2023	0.083864	0.180116	0.280186	25.65398	0.010922
ITMA	2021	0.066902	0.063549	0.91855	19.02606	0.048279
ITMA	2022	0.139382	0.046084	-0.03045	19.2054	-0.00159
ITMA	2023	0.009207	0.071319	0.239169	19.23912	0.012431
ITMG	2021	0.285307	0.386731	0.752088	14.32608	0.052498
ITMG	2022	0.454267	0.353743	0.750862	14.78636	0.050781
ITMG	2023	0.228361	0.223259	-0.34704	14.59843	-0.02377

Lampiran 3

Data Variabel Profitabilitas

No	Kode	Tahun	Net Income	Total Asset	ROA
1	ABMM	2021	186,183,903	1,036,704,159	0.179592
	ABMM	2022	341,903,507	1,982,578,564	0.172454
	ABMM	2023	351,623,893	2,156,687,895	0.163039
2	ADRO	2021	1,028,593	7,586,936	0.135574
	ADRO	2022	2,831,123	10,782,307	0.262571
	ADRO	2023	1,854,878	10,472,711	0.177115
3	AKRA	2021	1,135,001,756	23,508,585,736	0.04828
	AKRA	2022	2,479,059,157	27,187,608,036	0.091183
	AKRA	2023	3,078,469,701	30,254,623,117	0.101752
4	ARII	2021	918	369,470	0.002485
	ARII	2022	26,075	448,725	0.058109
	ARII	2023	728	527,750	0.001379
5	BBRM	2021	673,121	33,646,502	0.020006
	BBRM	2022	692,322	34,008,974	0.020357
	BBRM	2023	4,040,076	34,786,295	0.11614
6	BSSR	2021	205,164,329	435,317,386	0.471298
	BSSR	2022	239,896,019	404,831,175	0.592583
	BSSR	2023	162,269,459	408,454,573	0.397277
7	BUMI	2021	223,377,014	4,223,787,285	0.052885
	BUMI	2022	556,664,506	4,488,046,969	0.124033
	BUMI	2023	26,900,967	4,202,694,216	0.006401
8	BYAN	2021	1,265,957,342	2,433,712,191	0.520175
	BYAN	2022	2,301,605,547	3,945,458,865	0.583356
	BYAN	2023	1,279,580,842	3,444,319,816	0.371505
9	DOID	2021	280,546	1,635,958	0.171487
	DOID	2022	28,638,710	1,571,087,407	0.018229
	DOID	2023	36,010,191	1,874,599,404	0.01921
10	DSSA	2021	265,337,533	3,010,072,696	0.08815
	DSSA	2022	1,298,163,594	6,497,181,277	0.199804
	DSSA	2023	865,313,519	3,063,273,017	0.28248
11	ELSA	2021	108,852	7,234,857	0.015045
	ELSA	2022	378,058	8,836,089	0.042786
	ELSA	2023	503,131	9,601,482	0.052401
12	ENRG	2021	39,714,384	1,063,575,849	0.03734
	ENRG	2022	66,736,523	1,194,330,408	0.055878
	ENRG	2023	68,175,457	1,368,757,121	0.049808

No	Kode	Tahun	Net Income	Total Asset	ROA
13	GEMS	2021	354,024,370	829,026,937	0.427036
	GEMS	2022	695,908,034	1,129,086,804	0.616346
	GEMS	2023	528,748,412	1,312,042,245	0.402996
14	HRUM	2021	98,286,586	874,621,599	0.112376
	HRUM	2022	379,772,107	1,278,805,856	0.296974
	HRUM	2023	195,672,112	1,633,107,192	0.119816
15	INDY	2021	63,316,596	3,691,477,101	0.017152
	INDY	2022	510,776,097	3,593,872,042	0.142124
	INDY	2023	151,043,091	3,113,102,390	0.048519
16	KKGI	2021	23,003,525	132,182,307	0.174029
	KKGI	2022	39,055,906	170,184,690	0.229491
	KKGI	2023	26,802,561	200,536,560	0.133654
17	KOPI	2021	1,845,557,734	139,180,731,717	0.01326
	KOPI	2022	6,939,941,628	257,592,474,056	0.026942
	KOPI	2023	2,431,270,342	345,240,596,972	0.007042
18	MBAP	2021	100,566,379	257,720,439	0.390215
	MBAP	2022	179,391,667	306,547,771	0.5852
	MBAP	2023	21,686,927	229,500,650	0.094496
19	MBSS	2021	12,142,010	177,639,085	0.068352
	MBSS	2022	25,585,539	210,993,872	0.121262
	MBSS	2023	24,638,813	247,068,111	0.099725
20	MEDC	2021	62,600,751	5,683,884,139	0.011014
	MEDC	2022	551,410,338	6,931,905,826	0.079547
	MEDC	2023	345,768,603	7,468,316,269	0.046298
21	MYOH	2021	26,956,485	163,969,576	0.164399
	MYOH	2022	14,100,978	169,488,235	0.083197
	MYOH	2023	18,495,084	236,712,430	0.078133
22	PGAS	2021	364,534,135	7,510,948,902	0.048534
	PGAS	2022	401,342,541	7,194,859,813	0.055782
	PGAS	2023	376,615,901	6,599,238,468	0.05707
23	PTBA	2021	8,036,888	36,123,703	0.222482
	PTBA	2022	12,779,427	45,359,207	0.281738
	PTBA	2023	6,292,521	38,765,189	0.162324
24	PTIS	2021	123,885	36,854,920	0.003361
	PTIS	2022	536,016	41,703,579	0.012853
	PTIS	2023	1,021,862	37,747,188	0.027071
25	PTRO	2021	33,953	532,736	0.063733
	PTRO	2022	41,166	596,420	0.069022
	PTRO	2023	12,438	727,945	0.017086
26	RAJA	2021	3,396,731	245,586,152	0.013831
	RAJA	2022	10,839,343	260,504,575	0.041609
	RAJA	2023	27,149,480	328,648,128	0.08261

No	Kode	Tahun	Net Income	Total Asset	ROA
27	RUIS	2021	18,335,466,460	1,297,577,363,103	0.014131
	RUIS	2022	20,111,351,869	1,267,549,300,138	0.015866
	RUIS	2023	14,188,438,899	1,341,729,318,010	0.010575
28	SMMT	2021	249,957,731,407	1,051,640,434,770	0.237684
	SMMT	2022	402,880,164,172	1,182,852,785,319	0.3406
	SMMT	2023	255,974,588,686	1,007,863,610,940	0.253977
29	SOCI	2021	5,432,377	629,210,009	0.008634
	SOCI	2022	6,479,445	633,959,947	0.010221
	SOCI	2023	8,931,190	604,303,565	0.014779
30	TOBA	2021	65,607,407	858,101,884	0.076456
	TOBA	2022	93,885,354	899,329,557	0.104395
	TOBA	2023	20,846,270	947,837,728	0.021994
31	TPMA	2021	3,959,320	99,256,380	0.03989
	TPMA	2022	14,296,163	107,381,644	0.133134
	TPMA	2023	19,695,773	117,406,903	0.167757
32	WINS	2021	130,097	196,081,516	0.000663
	WINS	2022	861,095	189,445,736	0.004545
	WINS	2023	6,630,627	194,795,420	0.034039
33	SHIP	2021	20,702,575	325,466,330	0.063609
	SHIP	2022	26,119,280	379,305,467	0.068861
	SHIP	2023	25,763,464	432,180,554	0.059613
34	PSSI	2021	25,041,806	161,236,150	0.155311
	PSSI	2022	42,332,323	179,354,447	0.236026
	PSSI	2023	40,890,652	203,871,968	0.20057
35	TCPI	2021	84,578	2,847,296	0.029705
	TCPI	2022	115,667	2,809,869	0.041165
	TCPI	2023	188,678	3,509,253	0.053766
36	TEBE	2021	165,614,881	989,060,914	0.167447
	TEBE	2022	327,830,339	1,302,505,388	0.251692
	TEBE	2023	221,711,596	1,150,900,654	0.192642
37	BESS	2021	112,465,300,664	667,408,015,354	0.168511
	BESS	2022	55,922,236,073	772,666,449,902	0.072376
	BESS	2023	79,450,034,686	689,803,373,589	0.115178
38	SGER	2021	202,567,973,376	1,237,084,547,855	0.163746
	SGER	2022	590,931,062,479	3,370,495,011,962	0.175325
	SGER	2023	681,306,494,710	4,519,310,426,697	0.150755
39	MCOL	2021	274,899,760	576,551,349	0.4768
	MCOL	2022	358,305,285	734,626,993	0.487738
	MCOL	2023	234,911,784	744,875,988	0.31537
40	RMKE	2021	198,141,305,025	1,400,383,315,761	0.141491
	RMKE	2022	404,088,595,924	1,676,835,378,416	0.240983
	RMKE	2023	308,939,364,696	2,247,694,981,530	0.137447

No	Kode	Tahun	Net Income	Total Asset	ROA
41	BSML	2021	4,376,214,467	248,685,841,255	0.017597
	BSML	2022	16,021,015,616	270,288,041,602	0.059274
	BSML	2023	17,071,810,215	255,201,206,132	0.066895
42	ADMR	2021	156,711,652	965,702,525	0.162277
	ADMR	2022	335,738,738	1,286,624,764	0.260945
	ADMR	2023	440,843,141	1,695,419,616	0.26002
43	SEMA	2021	19,564,743,632	190,079,229,490	0.102929
	SEMA	2022	10,743,559,998	233,256,998,781	0.046059
	SEMA	2023	13,291,991,713	285,132,935,909	0.046617
44	SICO	2021	6,072,993,544	67,228,777,690	0.090333
	SICO	2022	11,379,392,533	135,962,149,352	0.083695
	SICO	2023	11,613,345,509	138,477,729,470	0.083864
45	ITMA	2021	12,256,008	183,194,695	0.066902
	ITMA	2022	30,549,794	219,179,977	0.139382
	ITMA	2023	2,087,099	226,695,921	0.009207
46	ITMG	2021	475,390	1,666,239	0.285307
	ITMG	2022	1,199,345	2,640,177	0.454267
	ITMG	2023	499,620	2,187,847	0.228361

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Data Variabel *Leverage*

No	Kode	Tahun	Total Utang	Total Ekuitas	DER
1	ABMM	2021	679,815,042	356,889,117	1.904835
	ABMM	2022	1,365,057,289	617,521,275	2.210543
	ABMM	2023	1,397,760,928	758,926,967	1.841759
2	ADRO	2021	3,128,621	4,458,315	0.70175
	ADRO	2022	4,254,969	6,527,338	0.651869
	ADRO	2023	3,063,961	7,408,750	0.41356
3	AKRA	2021	12,209,620,623	11,298,965,113	1.080596
	AKRA	2022	14,032,797,261	13,154,810,775	1.066743
	AKRA	2023	16,211,665,604	14,042,957,513	1.154434
4	ARII	2021	330,387	39,083	8.453471
	ARII	2022	378,492	70,233	5.389091
	ARII	2023	456,697	71,053	6.427554
5	BBRM	2021	25,540,860	8,105,642	3.150998
	BBRM	2022	8,295,100	25,713,874	0.322592
	BBRM	2023	5,022,539	29,763,756	0.168747
6	BSSR	2021	182,704,693	252,612,693	0.72326
	BSSR	2022	184,353,401	220,477,774	0.836154
	BSSR	2023	165,971,113	242,483,460	0.684464
7	BUMI	2021	3,577,340,599	646,446,686	5.533852
	BUMI	2022	1,669,538,707	2,818,508,262	0.592348
	BUMI	2023	1,427,918,135	2,774,776,081	0.514607
8	BYAN	2021	570,805,817	1,862,906,374	0.306406
	BYAN	2022	1,950,168,318	1,995,290,547	0.977386
	BYAN	2023	1,465,501,614	1,978,818,202	0.740594
9	DOID	2021	1,370,302,118	265,656,189	5.158179
	DOID	2022	1,314,859,176	256,228,231	5.131594
	DOID	2023	1,601,994,468	272,604,936	5.876616
10	DSSA	2021	1,259,863,437	1,750,209,259	0.719836
	DSSA	2022	3,439,195,930	3,057,985,347	1.124661
	DSSA	2023	1,342,457,831	1,720,815,186	0.780129
11	ELSA	2021	3,456,723	3,778,134	0.914929
	ELSA	2022	4,718,878	4,117,211	1.146135
	ELSA	2023	5,185,414	4,416,068	1.174215
12	ENRG	2021	614,608,871	448,966,978	1.36894
	ENRG	2022	679,404,122	514,926,286	1.31942
	ENRG	2023	783,652,104	585,105,017	1.339336

No	Kode	Tahun	Total Utang	Total Ekuitas	DER
13	GEMS	2021	512,702,894	316,324,043	1.620815
	GEMS	2022	570,842,165	558,244,639	1.022566
	GEMS	2023	648,930,158	663,112,087	0.978613
14	HRUM	2021	223,950,846	650,670,753	0.344185
	HRUM	2022	286,533,351	992,272,505	0.288765
	HRUM	2023	458,386,742	1,174,720,450	0.390209
15	INDY	2021	2,807,763,436	883,713,665	3.177232
	INDY	2022	2,253,698,079	1,340,173,963	1.681646
	INDY	2023	1,735,964,940	1,377,137,450	1.26056
16	KKGI	2021	33,261,651	98,920,656	0.336246
	KKGI	2022	47,245,546	122,939,144	0.3843
	KKGI	2023	61,195,903	139,340,657	0.439182
17	KOPI	2021	49,549,776,710	89,630,955,007	0.55282
	KOPI	2022	159,714,360,685	97,878,113,371	1.631768
	KOPI	2023	244,807,247,098	100,433,349,874	2.43751
18	MBAP	2021	57,736,778	199,983,661	0.288707
	MBAP	2022	56,282,011	250,265,760	0.224889
	MBAP	2023	56,712,853	172,787,797	0.328223
19	MBSS	2021	8,532,100	177,639,085	0.048031
	MBSS	2022	24,885,243	186,108,629	0.133714
	MBSS	2023	36,253,325	210,814,786	0.171968
20	MEDC	2021	4,454,547,678	1,229,336,461	3.623538
	MEDC	2022	5,184,386,501	1,747,519,325	2.966712
	MEDC	2023	5,440,720,277	2,027,595,992	2.683335
21	MYOH	2021	23,359,014	140,610,562	0.166126
	MYOH	2022	20,845,930	148,642,305	0.140242
	MYOH	2023	69,507,184	167,205,246	0.4157
22	PGAS	2021	4,226,024,344	3,284,924,558	1.286491
	PGAS	2022	3,753,089,175	3,441,770,638	1.090453
	PGAS	2023	3,058,835,092	3,540,403,376	0.863979
23	PTBA	2021	11,869,979	24,253,724	0.489409
	PTBA	2022	16,443,161	28,916,046	0.568652
	PTBA	2023	17,201,993	21,563,196	0.797748
24	PTIS	2021	20,034,045	16,820,875	1.191023
	PTIS	2022	22,145,784	19,557,795	1.132325
	PTIS	2023	17,086,914	20,660,274	0.827042
25	PTRO	2021	272,513	260,223	1.047229
	PTRO	2022	298,429	297,991	1.00147
	PTRO	2023	492,315	235,630	2.089356
26	RAJA	2021	120,468,896	125,117,256	0.962848
	RAJA	2022	127,448,943	133,055,632	0.957862
	RAJA	2023	174,105,842	154,542,286	1.12659

No	Kode	Tahun	Total Utang	Total Ekuitas	DER
27	RUIS	2021	813,265,050,471	484,312,312,632	1.679216
	RUIS	2022	743,817,825,130	523,731,475,008	1.420227
	RUIS	2023	792,253,377,478	549,475,940,532	1.441835
28	SMMT	2021	233,792,851,055	817,847,583,715	0.285864
	SMMT	2022	165,956,607,186	1,016,896,178,133	0.163199
	SMMT	2023	208,339,830,993	799,523,779,947	0.26058
29	SOCI	2021	261,762,446	367,447,563	0.71238
	SOCI	2022	259,890,374	374,069,573	0.694765
	SOCI	2023	221,780,720	382,522,845	0.579784
30	TOBA	2021	503,876,557	354,225,327	1.422475
	TOBA	2022	475,619,264	423,710,293	1.122511
	TOBA	2023	524,150,083	423,687,645	1.237114
31	TPMA	2021	22,190,861	77,065,519	0.287948
	TPMA	2022	18,550,940	88,830,704	0.208835
	TPMA	2023	24,882,851	92,524,052	0.268934
32	WINS	2021	42,115,895	153,965,621	0.273541
	WINS	2022	33,837,309	155,608,427	0.217452
	WINS	2023	32,875,918	161,919,502	0.203039
33	SHIP	2021	174,609,148	150,857,182	1.157447
	SHIP	2022	207,105,862	172,199,605	1.202708
	SHIP	2023	236,710,174	195,470,380	1.210977
34	PSSI	2021	46,580,263	114,655,887	0.406261
	PSSI	2022	33,479,337	145,875,110	0.229507
	PSSI	2023	35,252,841	168,619,127	0.209068
35	TCPI	2021	1,307,023	1,540,273	0.848566
	TCPI	2022	1,161,845	1,648,024	0.704993
	TCPI	2023	1,413,313	2,095,940	0.67431
36	TEBE	2021	175,196,520	813,864,394	0.215265
	TEBE	2022	248,193,271	1,054,312,117	0.235408
	TEBE	2023	63,811,093	1,087,089,561	0.058699
37	BESS	2021	236,216,688,731	431,191,326,623	0.547823
	BESS	2022	280,314,393,366	492,352,056,536	0.569337
	BESS	2023	117,265,164,483	572,538,209,106	0.204816
38	SGER	2021	802,902,534,546	434,182,013,309	1.84923
	SGER	2022	2,358,362,130,045	1,012,132,881,917	2.330091
	SGER	2023	3,037,542,632,520	1,481,767,794,177	2.049945
39	MCOL	2021	173,934,322	402,617,027	0.432009
	MCOL	2022	167,935,530	566,691,463	0.296344
	MCOL	2023	159,213,585	585,662,403	0.271852
40	RMKE	2021	597,676,439,665	802,706,876,096	0.744576
	RMKE	2022	470,171,083,609	1,206,664,294,807	0.389645
	RMKE	2023	762,862,475,597	1,484,832,505,933	0.51377

No	Kode	Tahun	Total Utang	Total Ekuitas	DER
41	BSML	2021	154,128,325,905	94,557,515,350	1.629996
	BSML	2022	161,690,006,969	108,598,034,633	1.488885
	BSML	2023	131,661,285,020	123,539,921,112	1.065739
42	ADMR	2021	760,258,512	205,444,013	3.700563
	ADMR	2022	717,317,140	569,307,624	1.259982
	ADMR	2023	657,370,421	1,038,049,195	0.633275
43	SEMA	2021	112,632,896,026	77,446,333,464	1.454335
	SEMA	2022	88,414,355,167	144,842,643,614	0.610417
	SEMA	2023	127,097,595,342	158,035,340,567	0.804235
44	SICO	2021	25,783,278,123	41,445,499,567	0.622101
	SICO	2022	13,183,851,012	109,431,688,245	0.120476
	SICO	2023	21,135,275,183	117,342,454,287	0.180116
45	ITMA	2021	10,946,241	172,248,454	0.063549
	ITMA	2022	9,655,696	209,524,281	0.046084
	ITMA	2023	15,091,389	211,604,532	0.071319
46	ITMG	2021	464,680	1,201,559	0.386731
	ITMG	2022	689,897	1,950,280	0.353743
	ITMG	2023	399,307	1,788,540	0.223259

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Data Variabel Sales Growth

No	Kode	Tahun	Penjualan	Penjualan t-1	SG
1	ABMM	2021	1,021,865,474	606,407,376	0.685114
	ABMM	2022	1,445,527,371	1,021,865,474	0.414597
	ABMM	2023	1,492,998,856	1,445,527,371	0.03284
2	ADRO	2021	3,992,718	2,534,842	0.575135
	ADRO	2022	8,102,399	3,992,718	1.029294
	ADRO	2023	6,517,556	8,102,399	-0.1956
3	AKRA	2021	25,707,068,900	17,715,928,111	0.451071
	AKRA	2022	47,539,986,604	25,707,068,900	0.849296
	AKRA	2023	42,086,952,436	47,539,986,604	-0.1147
4	ARII	2021	115,344	42,160	1.735863
	ARII	2022	245,981	115,344	1.132586
	ARII	2023	280,609	245,981	0.140775
5	BBRM	2021	7,551,871	11,348,417	-0.33454
	BBRM	2022	9,330,724	7,551,871	0.235551
	BBRM	2023	10,545,555	9,330,724	0.130197
6	BSSR	2021	691,372,585	331,463,965	1.085815
	BSSR	2022	1,029,015,864	691,372,585	0.488367
	BSSR	2023	1,134,336,606	1,029,015,864	0.102351
7	BUMI	2021	1,008,212,975	790,436,397	0.275514
	BUMI	2022	1,830,079,927	1,008,212,975	0.815172
	BUMI	2023	1,679,948,765	1,830,079,927	-0.08204
8	BYAN	2021	2,852,219,928	1,395,113,268	1.044436
	BYAN	2022	4,703,622,038	2,852,219,928	0.649109
	BYAN	2023	3,581,375,403	4,703,622,038	-0.23859
9	DOID	2021	910,544,363	601,691,969	0.513306
	DOID	2022	1,533,709,677	910,544,363	0.684388
	DOID	2023	1,833,320,502	1,533,709,677	0.19535
10	DSSA	2021	2,164,946,288	1,507,322,128	0.436286
	DSSA	2022	5,956,105,798	2,164,946,288	1.751156
	DSSA	2023	5,014,659,972	5,956,105,798	-0.15806
11	ELSA	2021	8,136,563	7,726,945	0.053012
	ELSA	2022	12,305,690	8,136,563	0.512394
	ELSA	2023	12,564,391	12,305,690	0.021023
12	ENRG	2021	406,096,363	324,881,670	0.249982
	ENRG	2022	451,939,794	406,096,363	0.112888
	ENRG	2023	420,775,224	451,939,794	-0.06896

No	Kode	Tahun	Penjualan	Penjualan t-1	SG
13	GEMS	2021	1,585,953,591	1,061,409,877	0.494195
	GEMS	2022	2,919,964,403	1,585,953,591	0.841141
	GEMS	2023	2,901,836,296	2,919,964,403	-0.00621
14	HRUM	2021	336,175,517	157,819,047	1.130133
	HRUM	2022	904,437,795	336,175,517	1.690374
	HRUM	2023	925,520,340	904,437,795	0.02331
15	INDY	2021	3,069,161,119	1,813,826,560	0.692092
	INDY	2022	4,334,910,725	3,069,161,119	0.412409
	INDY	2023	3,026,839,190	4,334,910,725	-0.30175
16	KKGI	2021	132,149,772	72,221,596	0.829782
	KKGI	2022	255,241,076	132,149,772	0.931453
	KKGI	2023	294,672,016	255,241,076	0.154485
17	KOPI	2021	188,475,526,582	198,215,179,551	-0.04914
	KOPI	2022	184,206,031,069	188,475,526,582	-0.02265
	KOPI	2023	181,084,153,506	184,206,031,069	-0.01695
18	MBAP	2021	309,840,126	201,207,287	0.539905
	MBAP	2022	449,535,604	309,840,126	0.450863
	MBAP	2023	224,087,006	449,535,604	-0.50151
19	MBSS	2021	73,405,133	54,862,833	0.337976
	MBSS	2022	88,374,026	73,405,133	0.203922
	MBSS	2023	63,186,783	88,374,026	-0.28501
20	MEDC	2021	1,323,241,584	1,099,902,921	0.203053
	MEDC	2022	2,312,227,602	1,323,241,584	0.747396
	MEDC	2023	2,249,337,578	2,312,227,602	-0.0272
21	MYOH	2021	160,661,605	173,471,808	-0.07385
	MYOH	2022	141,511,308	160,661,605	-0.1192
	MYOH	2023	134,187,479	141,511,308	-0.05175
22	PGAS	2021	3,036,100,956	2,885,536,105	0.052179
	PGAS	2022	3,568,594,775	3,036,100,956	0.175387
	PGAS	2023	3,646,304,165	3,568,594,775	0.021776
23	PTBA	2021	29,261,468	17,325,192	0.688955
	PTBA	2022	42,648,590	29,261,468	0.4575
	PTBA	2023	38,488,867	42,648,590	-0.09753
24	PTIS	2021	12,604,643	12,237,363	0.030013
	PTIS	2022	18,360,102	12,604,643	0.456614
	PTIS	2023	13,983,917	18,360,102	-0.23835
25	PTRO	2021	415,737	340,688	0.220287
	PTRO	2022	476,317	415,737	0.145717
	PTRO	2023	577,617	476,317	0.212673
26	RAJA	2021	98,146,630	98,764,724	-0.00626
	RAJA	2022	126,686,088	98,146,630	0.290784
	RAJA	2023	203,745,960	126,686,088	0.608274

No	Kode	Tahun	Penjualan	Penjualan t-1	SG
27	RUIS	2021	1,645,636,804,155	1,616,390,151,557	0.018094
	RUIS	2022	1,706,092,477,346	1,645,636,804,155	0.036737
	RUIS	2023	1,779,907,291,848	1,706,092,477,346	0.043265
28	SMMT	2021	508,273,589,516	209,445,719,950	1.426756
	SMMT	2022	1,049,271,370,556	508,273,589,516	1.064383
	SMMT	2023	1,016,267,098,417	1,049,271,370,556	-0.03145
29	SOCI	2021	128,761,127	129,966,580	-0.00928
	SOCI	2022	144,081,317	128,761,127	0.118981
	SOCI	2023	169,963,708	144,081,317	0.179637
30	TOBA	2021	462,666,313	331,932,404	0.393857
	TOBA	2022	635,790,440	462,666,313	0.374188
	TOBA	2023	501,262,751	635,790,440	-0.21159
31	TPMA	2021	42,016,186	39,761,788	0.056698
	TPMA	2022	62,801,600	42,016,186	0.4947
	TPMA	2023	66,582,357	62,801,600	0.060202
32	WINS	2021	42,253,131	43,370,865	-0.02577
	WINS	2022	61,000,664	42,253,131	0.443696
	WINS	2023	72,561,169	61,000,664	0.189514
33	SHIP	2021	101,413,948	85,717,534	0.183118
	SHIP	2022	134,657,972	101,413,948	0.327805
	SHIP	2023	163,631,548	134,657,972	0.215164
34	PSSI	2021	108,733,646	68,355,016	0.590719
	PSSI	2022	119,280,504	108,733,646	0.096997
	PSSI	2023	102,391,407	119,280,504	-0.14159
35	TCPI	2021	1,670,829	1,672,368	-0.00092
	TCPI	2022	1,758,131	1,670,829	0.052251
	TCPI	2023	1,825,584	1,758,131	0.038366
36	TEBE	2021	448,008,428	197,952,877	1.263207
	TEBE	2022	781,793,751	448,008,428	0.745043
	TEBE	2023	632,232,808	781,793,751	-0.1913
37	BESS	2021	404,097,297,862	295,532,059,811	0.367355
	BESS	2022	406,469,609,964	404,097,297,862	0.005871
	BESS	2023	363,741,176,938	406,469,609,964	-0.10512
38	SGER	2021	3,924,499,699,655	2,035,076,870,827	0.928428
	SGER	2022	10,448,875,185,271	3,924,499,699,655	1.662473
	SGER	2023	12,312,861,734,739	10,448,875,185,271	0.178391
39	MCOL	2021	693,281,245	298,979,996	1.318822
	MCOL	2022	1,064,724,374	693,281,245	0.535776
	MCOL	2023	917,050,635	1,064,724,374	-0.1387
40	RMKE	2021	1,864,537,484,808	635,242,826,351	1.935157
	RMKE	2022	2,733,605,088,044	1,864,537,484,808	0.466104
	RMKE	2023	2,553,106,269,942	2,733,605,088,044	-0.06603

No	Kode	Tahun	Penjualan	Penjualan t-1	SG
41	BSML	2021	61,158,765,960	26,961,554,164	1.268369
	BSML	2022	346,765,538,330	61,158,765,960	4.669924
	BSML	2023	317,055,920,205	346,765,538,330	-0.08568
42	ADMR	2021	460,170,748	123,303,937	2.732004
	ADMR	2022	908,142,046	460,170,748	0.973489
	ADMR	2023	1,085,961,921	908,142,046	0.195806
43	SEMA	2021	198,211,675,935	82,895,100,001	1.391115
	SEMA	2022	149,730,058,055	198,211,675,935	-0.2446
	SEMA	2023	219,557,053,872	149,730,058,055	0.466353
44	SICO	2021	70,089,543,154	66,901,678,037	0.04765
	SICO	2022	78,173,815,627	70,089,543,154	0.115342
	SICO	2023	100,077,030,286	78,173,815,627	0.280186
45	ITMA	2021	204,458	106,569	0.91855
	ITMA	2022	198,232	204,458	-0.03045
	ITMA	2023	245,643	198,232	0.239169
46	ITMG	2021	2,076,813	1,185,336	0.752088
	ITMG	2022	3,636,213	2,076,813	0.750862
	ITMG	2023	2,374,315	3,636,213	-0.34704

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Data Variabel Ukuran Perusahaan

No	Kode	Tahun	Total Asset	SIZE
1	ABMM	2021	1,036,704,159	20.75931
	ABMM	2022	1,982,578,564	21.40766
	ABMM	2023	2,156,687,895	21.49184
2	ADRO	2021	7,586,936	15.84194
	ADRO	2022	10,782,307	16.19342
	ADRO	2023	10,472,711	16.16428
3	AKRA	2021	23,508,585,736	23.88063
	AKRA	2022	27,187,608,036	24.02603
	AKRA	2023	30,254,623,117	24.13291
4	ARII	2021	369,470	12.81982
	ARII	2022	448,725	13.01417
	ARII	2023	527,750	13.17638
5	BBRM	2021	33,646,502	17.33142
	BBRM	2022	34,008,974	17.34213
	BBRM	2023	34,786,295	17.36473
6	BSSR	2021	435,317,386	19.89159
	BSSR	2022	404,831,175	19.81898
	BSSR	2023	408,454,573	19.82789
7	BUMI	2021	4,223,787,285	22.164
	BUMI	2022	4,488,046,969	22.22468
	BUMI	2023	4,202,694,216	22.15899
8	BYAN	2021	2,433,712,191	21.61268
	BYAN	2022	3,945,458,865	22.09583
	BYAN	2023	3,444,319,816	21.95999
9	DOID	2021	1,635,958	14.30774
	DOID	2022	1,571,087,407	21.17503
	DOID	2023	1,874,599,404	21.35166
10	DSSA	2021	3,010,072,696	21.82523
	DSSA	2022	6,497,181,277	22.59463
	DSSA	2023	3,063,273,017	21.84275
11	ELSA	2021	7,234,857	15.79442
	ELSA	2022	8,836,089	15.99435
	ELSA	2023	9,601,482	16.07743
12	ENRG	2021	1,063,575,849	20.7849
	ENRG	2022	1,194,330,408	20.90085
	ENRG	2023	1,368,757,121	21.03717

No	Kode	Tahun	Total Asset	SIZE
13	GEMS	2021	829,026,937	20.53576
	GEMS	2022	1,129,086,804	20.84468
	GEMS	2023	1,312,042,245	20.99485
14	HRUM	2021	874,621,599	20.5893
	HRUM	2022	1,278,805,856	20.96919
	HRUM	2023	1,633,107,192	21.21375
15	INDY	2021	3,691,477,101	22.02929
	INDY	2022	3,593,872,042	22.0025
	INDY	2023	3,113,102,390	21.85889
16	KKGI	2021	132,182,307	18.69969
	KKGI	2022	170,184,690	18.95239
	KKGI	2023	200,536,560	19.11651
17	KOPI	2021	139,180,731,717	25.65904
	KOPI	2022	257,592,474,056	26.27464
	KOPI	2023	345,240,596,972	26.56751
18	MBAP	2021	257,720,439	19.36739
	MBAP	2022	306,547,771	19.54088
	MBAP	2023	229,500,650	19.25142
19	MBSS	2021	177,639,085	18.99526
	MBSS	2022	210,993,872	19.16734
	MBSS	2023	247,068,111	19.32517
20	MEDC	2021	5,683,884,139	22.4609
	MEDC	2022	6,931,905,826	22.6594
	MEDC	2023	7,468,316,269	22.73394
21	MYOH	2021	163,969,576	18.91519
	MYOH	2022	169,488,235	18.94829
	MYOH	2023	236,712,430	19.28236
22	PGAS	2021	7,510,948,902	22.73963
	PGAS	2022	7,194,859,813	22.69663
	PGAS	2023	6,599,238,468	22.61022
23	PTBA	2021	36,123,703	17.40246
	PTBA	2022	45,359,207	17.63012
	PTBA	2023	38,765,189	17.47303
24	PTIS	2021	36,854,920	17.4225
	PTIS	2022	41,703,579	17.5461
	PTIS	2023	37,747,188	17.44642
25	PTRO	2021	532,736	13.18578
	PTRO	2022	596,420	13.2987
	PTRO	2023	727,945	13.49798
26	RAJA	2021	245,586,152	19.31916
	RAJA	2022	260,504,575	19.37813
	RAJA	2023	328,648,128	19.6105

No	Kode	Tahun	Total Asset	SIZE
27	RUIS	2021	1,297,577,363,103	27.89152
	RUIS	2022	1,267,549,300,138	27.86811
	RUIS	2023	1,341,729,318,010	27.92498
28	SMMT	2021	1,051,640,434,770	27.68137
	SMMT	2022	1,182,852,785,319	27.79895
	SMMT	2023	1,007,863,610,940	27.63885
29	SOCI	2021	629,210,009	20.25998
	SOCI	2022	633,959,947	20.2675
	SOCI	2023	604,303,565	20.21959
30	TOBA	2021	858,101,884	20.57023
	TOBA	2022	899,329,557	20.61716
	TOBA	2023	947,837,728	20.66969
31	TPMA	2021	99,256,380	18.41322
	TPMA	2022	107,381,644	18.4919
	TPMA	2023	117,406,903	18.58116
32	WINS	2021	196,081,516	19.09404
	WINS	2022	189,445,736	19.05961
	WINS	2023	194,795,420	19.08746
33	SHIP	2021	325,466,330	19.60077
	SHIP	2022	379,305,467	19.75385
	SHIP	2023	432,180,554	19.88435
34	PSSI	2021	161,236,150	18.89838
	PSSI	2022	179,354,447	19.00487
	PSSI	2023	203,871,968	19.133
35	TCPI	2021	2,847,296	14.86188
	TCPI	2022	2,809,869	14.84865
	TCPI	2023	3,509,253	15.07091
36	TEBE	2021	989,060,914	20.71227
	TEBE	2022	1,302,505,388	20.98756
	TEBE	2023	1,150,900,654	20.86381
37	BESS	2021	667,408,015,354	27.22667
	BESS	2022	772,666,449,902	27.37311
	BESS	2023	689,803,373,589	27.25967
38	SGER	2021	1,237,084,547,855	27.84378
	SGER	2022	3,370,495,011,962	28.84608
	SGER	2023	4,519,310,426,697	29.13938
39	MCOL	2021	576,551,349	20.17257
	MCOL	2022	734,626,993	20.41487
	MCOL	2023	744,875,988	20.42873
40	RMKE	2021	1,400,383,315,761	27.96777
	RMKE	2022	1,676,835,378,416	28.14793
	RMKE	2023	2,247,694,981,530	28.44093

No	Kode	Tahun	Total Asset	SIZE
41	BSML	2021	248,685,841,255	26.23946
	BSML	2022	270,288,041,602	26.32275
	BSML	2023	255,201,206,132	26.26532
42	ADMR	2021	965,702,525	20.68837
	ADMR	2022	1,286,624,764	20.97529
	ADMR	2023	1,695,419,616	21.2512
43	SEMA	2021	190,079,229,490	25.97071
	SEMA	2022	233,256,998,781	26.17541
	SEMA	2023	285,132,935,909	26.37622
44	SICO	2021	67,228,777,690	24.93137
	SICO	2022	135,962,149,352	25.63564
	SICO	2023	138,477,729,470	25.65398
45	ITMA	2021	183,194,695	19.02606
	ITMA	2022	219,179,977	19.2054
	ITMA	2023	226,695,921	19.23912
46	ITMG	2021	1,666,239	14.32608
	ITMG	2022	2,640,177	14.78636
	ITMG	2023	2,187,847	14.59843

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Data Variabel Penghindaran Pajak

No	Kode	Tahun	Net Income	EBIT	TRR
1	ABMM	2021	186,183,903	247,791,114	0.751374
	ABMM	2022	341,903,507	434,934,202	0.786104
	ABMM	2023	351,623,893	373,329,489	0.941859
2	ADRO	2021	1,028,593	1,486,251	0.692072
	ADRO	2022	2,831,123	4,476,219	0.632481
	ADRO	2023	1,854,878	2,294,283	0.808478
3	AKRA	2021	1,135,001,756	1,436,743,040	0.789982
	AKRA	2022	2,479,059,157	3,085,916,786	0.803346
	AKRA	2023	3,078,469,701	3,687,471,936	0.834846
4	ARII	2021	918	5,385	0.170474
	ARII	2022	26,075	35,831	0.727722
	ARII	2023	728	3,211	0.226721
5	BBRM	2021	673,121	753,611	0.893194
	BBRM	2022	692,322	805,311	0.859695
	BBRM	2023	4,040,076	4,169,151	0.96904
6	BSSR	2021	205,164,329	264,208,458	0.776524
	BSSR	2022	239,896,019	308,781,175	0.776913
	BSSR	2023	162,269,459	220,589,954	0.735616
7	BUMI	2021	223,377,014	291,061,679	0.767456
	BUMI	2022	556,664,506	672,254,749	0.828056
	BUMI	2023	26,900,967	76,825,443	0.350157
8	BYAN	2021	1,265,957,342	1,627,573,741	0.777819
	BYAN	2022	2,301,605,547	2,945,310,061	0.781448
	BYAN	2023	1,279,580,842	1,632,968,496	0.783592
9	DOID	2021	280,546	8,018,258	0.034988
	DOID	2022	28,638,710	40,422,564	0.708483
	DOID	2023	36,010,191	60,378,658	0.596406
10	DSSA	2021	265,337,533	379,375,031	0.699407
	DSSA	2022	1,298,163,594	1,600,348,213	0.811176
	DSSA	2023	865,313,519	1,181,069,686	0.732652
11	ELSA	2021	108,852	230,752	0.471727
	ELSA	2022	378,058	486,887	0.77648
	ELSA	2023	503,131	646,611	0.778105
12	ENRG	2021	39,714,384	130,122,762	0.305207
	ENRG	2022	66,736,523	140,359,117	0.47547
	ENRG	2023	68,175,457	101,298,341	0.673017

No	Kode	Tahun	Net Income	EBIT	TRR
13	GEMS	2021	354,024,370	460,840,753	0.768214
	GEMS	2022	695,908,034	898,692,704	0.774356
	GEMS	2023	528,748,412	682,980,975	0.774177
14	HRUM	2021	98,286,586	127,541,480	0.770624
	HRUM	2022	379,772,107	477,547,194	0.795256
	HRUM	2023	195,672,112	263,000,453	0.743999
15	INDY	2021	63,316,596	502,107,483	0.126102
	INDY	2022	510,776,097	1,010,337,228	0.50555
	INDY	2023	151,043,091	238,430,634	0.633489
16	KKGI	2021	23,003,525	33,958,118	0.677409
	KKGI	2022	39,055,906	58,058,817	0.672696
	KKGI	2023	26,802,561	39,123,312	0.685079
17	KOPI	2021	1,845,557,734	4,438,038,016	0.41585
	KOPI	2022	6,939,941,628	11,222,359,561	0.618403
	KOPI	2023	2,431,270,342	7,010,601,071	0.346799
18	MBAP	2021	100,566,379	128,896,809	0.780208
	MBAP	2022	179,391,667	230,655,126	0.777748
	MBAP	2023	21,686,927	30,734,242	0.705628
19	MBSS	2021	12,142,010	12,142,010	1
	MBSS	2022	25,585,539	27,864,707	0.918206
	MBSS	2023	24,638,813	24,638,813	1
20	MEDC	2021	62,600,751	285,700,739	0.219113
	MEDC	2022	551,410,338	1,046,109,327	0.527106
	MEDC	2023	345,768,603	727,853,432	0.475053
21	MYOH	2021	26,956,485	34,596,651	0.779165
	MYOH	2022	14,100,978	18,697,587	0.75416
	MYOH	2023	18,495,084	22,599,671	0.818378
22	PGAS	2021	364,534,135	467,938,895	0.779021
	PGAS	2022	401,342,541	542,704,261	0.739523
	PGAS	2023	376,615,901	523,887,009	0.718888
23	PTBA	2021	8,036,888	10,358,675	0.775861
	PTBA	2022	12,779,427	16,202,314	0.788741
	PTBA	2023	6,292,521	8,154,313	0.77168
24	PTIS	2021	123,885	42,256	2.931773
	PTIS	2022	536,016	574,768	0.932578
	PTIS	2023	1,021,862	836,775	1.221191
25	PTRO	2021	33,953	41,334	0.82143
	PTRO	2022	41,166	50,155	0.820776
	PTRO	2023	12,438	16,047	0.775098
26	RAJA	2021	3,396,731	4,651,666	0.730218
	RAJA	2022	10,839,343	13,023,880	0.832267
	RAJA	2023	27,149,480	40,646,477	0.667942

No	Kode	Tahun	Net Income	EBIT	TRR
27	RUIS	2021	18,335,466,460	32,613,860,050	0.562199
	RUIS	2022	20,111,351,869	38,796,496,871	0.518381
	RUIS	2023	14,188,438,899	31,703,255,835	0.447539
28	SMMT	2021	249,957,731,407	258,001,970,758	0.968821
	SMMT	2022	402,880,164,172	463,165,596,772	0.86984
	SMMT	2023	255,974,588,686	280,054,340,392	0.914018
29	SOCI	2021	5,432,377	7,727,293	0.703012
	SOCI	2022	6,479,445	8,782,635	0.737756
	SOCI	2023	8,931,190	10,901,104	0.819292
30	TOBA	2021	65,607,407	86,472,233	0.758711
	TOBA	2022	93,885,354	114,685,642	0.818632
	TOBA	2023	20,846,270	32,851,613	0.634558
31	TPMA	2021	3,959,320	4,467,565	0.886237
	TPMA	2022	14,296,163	15,052,566	0.949749
	TPMA	2023	19,695,773	20,494,761	0.961015
32	WINS	2021	130,097	807,004	0.16121
	WINS	2022	861,095	946,527	0.909742
	WINS	2023	6,630,627	6,683,678	0.992063
33	SHIP	2021	20,702,575	24,092,798	0.859285
	SHIP	2022	26,119,280	30,416,342	0.858725
	SHIP	2023	25,763,464	30,697,306	0.839274
34	PSSI	2021	25,041,806	27,725,203	0.903215
	PSSI	2022	42,332,323	46,828,255	0.903991
	PSSI	2023	40,890,652	45,992,754	0.889067
35	TCPI	2021	84,578	110,292	0.766855
	TCPI	2022	115,667	144,097	0.802702
	TCPI	2023	188,678	218,100	0.865099
36	TEBE	2021	165,614,881	202,891,081	0.816275
	TEBE	2022	327,830,339	423,102,362	0.774825
	TEBE	2023	221,711,596	297,964,736	0.744087
37	BESS	2021	112,465,300,664	115,531,892,914	0.973457
	BESS	2022	55,922,236,073	58,751,082,752	0.95185
	BESS	2023	79,450,034,686	81,094,051,677	0.979727
38	SGER	2021	202,567,973,376	270,778,171,010	0.748096
	SGER	2022	590,931,062,479	748,250,494,759	0.78975
	SGER	2023	681,306,494,710	840,910,489,431	0.810201
39	MCOL	2021	274,899,760	352,146,986	0.780639
	MCOL	2022	358,305,285	457,912,364	0.782476
	MCOL	2023	234,911,784	294,998,816	0.796314
40	RMKE	2021	198,141,305,025	254,785,807,495	0.777678
	RMKE	2022	404,088,595,924	515,291,871,806	0.784194
	RMKE	2023	308,939,364,696	395,770,833,948	0.780602

No	Kode	Tahun	Net Income	EBIT	TRR
41	BSML	2021	4,376,214,467	5,106,727,439	0.856951
	BSML	2022	16,021,015,616	16,596,488,363	0.965326
	BSML	2023	17,071,810,215	17,071,810,215	1
42	ADMR	2021	156,711,652	201,916,864	0.77612
	ADMR	2022	335,738,738	437,793,072	0.766889
	ADMR	2023	440,843,141	563,427,891	0.78243
43	SEMA	2021	19,564,743,632	23,633,049,178	0.827855
	SEMA	2022	10,743,559,998	14,117,723,589	0.760998
	SEMA	2023	13,291,991,713	16,626,044,329	0.799468
44	SICO	2021	6,072,993,544	10,201,733,954	0.59529
	SICO	2022	11,379,392,533	14,495,001,399	0.785056
	SICO	2023	11,613,345,509	14,344,739,286	0.809589
45	ITMA	2021	12,256,008	12,256,008	1
	ITMA	2022	30,549,794	30,549,794	1
	ITMA	2023	2,087,099	2,087,099	1
46	ITMG	2021	475,390	621,089	0.765414
	ITMG	2022	1,199,345	1,544,792	0.77638
	ITMG	2023	499,620	644,112	0.775673

Lampiran 8

Data Output SPSS

A. Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
ROA	138	.000663	.616346	19.570268	.14181354	.142895068	.020
SG	138	-.501514	4.669924	55.438805	.40173047	.644511016	.415
TRR	138	.034988	2.931773	105.532437	.76472780	.265314064	.070
DER	138	.046084	8.453471	159.618827	1.15665817	1.361605318	1.854
SIZE	138	12.819825	29.139381	2875.284669	20.83539615	3.924027142	15.398
Valid N (listwise)	138						

B. Hasil Uji Kesamaan Koefisien (*Pooling*)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.969	.221		4.376	<.001
	ROA	.073	.380	.039	.191	.849
	DER	-.086	.032	-.443	-2.662	.009
	SG	.083	.191	.202	.436	.663
	SIZE	-.006	.010	-.082	-.570	.570
	D1	.098	.320	.175	.307	.759
	D2	-.036	.314	-.064	-.115	.909
	D1_ROA	-.298	.503	-.112	-.592	.555
	D1_DER	-.004	.042	-.019	-.106	.915
	D1_SG	-.029	.205	-.050	-.143	.886
	D1_SIZE	-.004	.014	-.158	-.293	.770
	D2_ROA	-.172	.446	-.084	-.386	.701
	D2_DER	.037	.049	.112	.751	.454
	D2_SG	-.035	.198	-.070	-.178	.859
	D2_SIZE	.000	.014	.009	.017	.986

a. Dependent Variable: TRR

C. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		133	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	.21945610	
Most Extreme Differences	Absolute	.059	
	Positive	.059	
	Negative	-.047	
Test Statistic		.059	
Asymp. Sig. (2-tailed) ^c		.200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	.307	
	99% Confidence Interval	Lower Bound	.295
		Upper Bound	.319

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 1502173562.

D. Hasil Uji Multikolonieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.970	.124		7.813	<.001		
	ROA	-.108	.160	-.058	-.676	.501	.859	1.164
	DER	-.080	.017	-.408	-4.699	<.001	.849	1.177
	SG	.041	.035	.100	1.159	.248	.870	1.149
	SIZE	-.005	.006	-.081	-.990	.324	.957	1.045

a. Dependent Variable: TRR

E. Hasil Uji Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	.224	.235		.953	.343
	SQRTroa	-.200	.136	-.164	-1.475	.143
	SQRTder	.074	.045	.175	1.654	.101
	SQRTsg	-.078	.065	-.127	-1.194	.235
	SQRTsize	-.012	.049	-.023	-.238	.812

a. Dependent Variable: AbsUt

F. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.383 ^a	.147	.121	.24870	1.801

a. Predictors: (Constant), SIZE, ROA, SG, DER

b. Dependent Variable: TRR

G. Hasil Uji Kelayakan Model (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.417	4	.354	5.727	<.001 ^b
	Residual	8.227	133	.062		
	Total	9.644	137			

a. Dependent Variable: TRR

b. Predictors: (Constant), SIZE, ROA, SG, DER

H. Hasil Uji Regresi Parsial (Uji t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.970	.124		7.813	<.001
	ROA	-.108	.160	-.058	-.676	.501
	DER	-.080	.017	-.408	-4.699	<.001
	SG	.041	.035	.100	1.159	.248
	SIZE	-.005	.006	-.081	-.990	.324

a. Dependent Variable: TRR

I. Hasil Uji Koefisien Determinasi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.383 ^a	.147	.121	.24870

a. Predictors: (Constant), SIZE, ROA, SG, DER