

LAMPIRAN

Lampiran 1 - Penelitian Terdahulu

No.	Peneliti & Tahun Penelitian	Judul	Variabel	Hasil
1	Wahyu Listiawati Dewi, Ika Sari dan Septyana Mubarakah (2024).	<i>The Influence Of Taxes, Debt covenant, Tunneling And Exchange rate On Transfer pricing Decisions.</i>	<p>Dependen: <i>Transfer pricing.</i></p> <p>Independen: Pajak, <i>Exchange rate, Debt covenant.</i></p>	<i>Taxes</i> dan <i>exchange rate</i> tidak berpengaruh secara signifikan terhadap <i>transfer pricing</i> , sedangkan <i>debt covenant</i> berpengaruh signifikan terhadap <i>transfer pricing</i> .
2	Hutri Elisa Agnes Rumengan, Herman Karamoy, dan Priscillia Weku (2024)	Pengaruh <i>Effective tax rate, Tunneling Incentive</i> dan <i>Exchange Rate</i> Pada Keputusan <i>Transfer Pricing</i> Perusahaan (Studi Empiris Pada Perusahaan Idx 30 yang Terdaftar Pada Bursa Efek Indonesia Periode 2020-2023)	<p>Dependen: <i>Transfer pricing.</i></p> <p>Independen: <i>Effective tax rate, Exchange rate.</i></p>	<i>Effective tax rate</i> berpengaruh negatif secara signifikan terhadap <i>transfer pricing</i> , sedangkan <i>Exchange rate</i> tidak berpengaruh signifikan terhadap <i>transfer pricing</i> .
3	Armilia Fernanda, Eny Wahyuningsih dan Haugesti Diana (2023).	Pengaruh Pajak, Profitabilitas, <i>Debt covenant</i> , dan <i>Good corporate governance</i> Terhadap <i>Transfer pricing</i> pada Perusahaan Manufaktur Sektor Aneka Industri yang Terdaftar di BEI Tahun 2018-2021.	<p>Dependen: <i>Transfer pricing.</i></p> <p>Independen: Pajak, <i>Good corporate governance, Debt covenant, Profitabilitas.</i></p>	Pajak, <i>Debt covenant</i> , dan Profitabilitas tidak memiliki pengaruh signifikan terhadap <i>transfer pricing</i> , sedangkan <i>good corporate governance</i> memiliki pengaruh negatif secara signifikan terhadap <i>transfer pricing</i> .
4	Sharon Gosali dan Hanif Ismail (2023).	Pengaruh Penghindaran Pajak, Profitabilitas, dan <i>Exchange rate</i> terhadap <i>Transfer pricing</i> pada Perusahaan Sektor <i>Consumer Non-Cyclicals</i> yang Terdaftar di Bursa Efek Indonesia Periode 2018-2021.	<p>Dependen: <i>Transfer pricing.</i></p> <p>Independen: Pajak, Profitabilitas, <i>Exchange rate.</i></p>	Pajak dan <i>exchange rate</i> tidak berpengaruh terhadap <i>transfer pricing</i> , sedangkan profitabilitas berpengaruh positif signifikan terhadap <i>transfer pricing</i> .
5	Intan Nur An'Nisa dan Sugi Suhartono (2022).	Pengaruh Pajak, <i>Tunneling Incentive</i> , Mekanisme Bonus, dan Profitabilitas terhadap Kecenderungan Melakukan <i>Transfer pricing</i> pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2018-2020.	<p>Dependen: <i>Transfer pricing.</i></p> <p>Independen: Pajak, Mekanisme bonus, Profitabilitas.</p>	Pajak tidak berpengaruh terhadap <i>transfer pricing</i> , sedangkan mekanisme bonus berpengaruh positif dan profitabilitas berpengaruh signifikan terhadap <i>transfer pricing</i> .

No.	Peneliti & Tahun Penelitian	Judul	Variabel	Hasil
6	Dudi Pratomo dan Rizky Aziz Warsito (2022).	Pengaruh Beban Pajak Dan Mekanisme Bonus Terhadap <i>Transfer pricing</i> dengan Profitabilitas, <i>Company Size</i> dan <i>Leverage</i> Sebagai Variabel Kontrol (Studi Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2019).	Dependen: <i>Transfer pricing</i> . Independen: Pajak, Mekanisme Bonus.	Beban Pajak tidak berpengaruh terhadap <i>transfer pricing</i> , sedangkan variabel mekanisme bonus berpengaruh negatif terhadap <i>transfer pricing</i> .
7	Rihhadatul 'Aisy Prananda dan Dedik Nur Triyanto (2020).	Pengaruh Beban Pajak, Mekanisme Bonus, <i>Exchange rate</i> , dan Kepemilikan Asing Terhadap Indikasi Melakukan <i>Transfer pricing</i> .	Dependen: <i>Transfer pricing</i> . Independen: Pajak, Mekanisme Bonus, <i>Exchange rate</i> .	Pajak berpengaruh positif signifikan terhadap <i>transfer pricing</i> , sedangkan variabel mekanisme bonus dan <i>exchange rate</i> tidak berpengaruh terhadap <i>transfer pricing</i> .
8	Khaerul Amanah, Nanang Agus Suyono (2020).	Pengaruh Profitabilitas, Mekanisme Bonus, <i>Tunneling incentive</i> dan <i>Debt covenant</i> Terhadap <i>Transfer pricing</i> dengan <i>Tax Minimization</i> Sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Manufaktur yang memiliki Hubungan Istimewa yang terdaftar di BEI Periode 2015 sampai 2018).	Dependen: <i>Transfer pricing</i> . Independen: Profitabilitas, Mekanisme Bonus, <i>Debt covenant</i> .	Profitabilitas, mekanisme bonus, dan <i>debt covenant</i> tidak berpengaruh terhadap <i>transfer pricing</i> .

Lampiran 2 - Daftar Sampel Perusahaan

Sektor <i>Consumer Non-Cyclicals</i>:			Negara	
No	Kode	Nama Perusahaan	Home	Host
1	AALI	Astra Agro Lestari Tbk.	Indonesia	Singapura
2	AISA	FKS Food Sejahtera Tbk.	Indonesia	Singapura
3	ICBP	Indofood CBP Sukses Makmur Tbk.	Indonesia	Singapura, Malaysia
4	INDF	Indofood Sukses Makmur Tbk.	Indonesia	Singapura, Malaysia
5	LSIP	PP London Sumatra Indonesia Tbk.	Indonesia	-
6	MYOR	Mayora Indah Tbk.	Indonesia	Filipina
7	SIMP	Salim Ivomas Pratama Tbk.	Indonesia	-
8	SSMS	Sawit Sumbermas Sarana Tbk.	Indonesia	Singapura
9	UNVR	Unilever Indonesia Tbk.	Indonesia	Singapura, Malaysia, Filipina
10	GOOD	Garudafood Putra Putri Jaya Tbk.	Indonesia	-
11	UCID	Uni-Charm Indonesia Tbk.	Indonesia	Singapura, Malaysia, Filipina
12	CEKA	Wilmar Cahaya Indonesia Tbk.	Indonesia	Singapura, Malaysia
13	EPMT	Enseval Putera Megatrading Tbk.	Indonesia	Singapura, Malaysia, Myanmar
14	HMSP	H.M. Sampoerna Tbk.	Indonesia	Pakistan, Swiss
15	STTP	Siantar Top Tbk.	Indonesia	Malaysia
16	TCID	Mandom Indonesia Tbk.	Indonesia	Malaysia, Filipina

Sektor <i>Energy</i>:			Negara	
No	Kode	Nama Perusahaan	Home	Host
1	ABMM	ABM Investama Tbk.	Indonesia	Singapura
2	BUMI	Bumi Resources Tbk.	Indonesia	Cayman
3	BYAN	Bayan Resources Tbk.	Indonesia	Korea
4	DSSA	Dian Swastatika Sentosa Tbk.	Indonesia	Australia
5	MEDC	Medco Energi Internasional Tbk.	Indonesia	Singapura
6	TOBA	TBS Energi Utama Tbk.	Indonesia	Singapura
7	WINS	Wintermar Offshore Marine Tbk.	Indonesia	Singapura
8	ITMG	Indo Tambangraya Megah Tbk.	Indonesia	Thailand
9	BSSR	Baramulti Suksessarana Tbk.	Indonesia	Singapura
10	MBAP	Mitrabara Adiperdana Tbk.	Indonesia	Singapura
11	TCPI	Transcoal Pacific Tbk.	Indonesia	Singapura

Lampiran 3 - Daftar Data Mentah dan Data Olahan

Data Related Parties Transaction (RPT) tahun 2020 - 2021

No	Kode	Tahun	Transfer pricing		
			Piutang Pihak Berelasi	Total Piutang	RPT
1	ICBP	2020	3,307,391,000,000	6,421,479,000,000	0.51505
2	INDF		1,715,124,000,000	7,451,670,000,000	0.23017
3	LSIP		269,438,000,000	339,080,000,000	0.79461
4	MYOR		5,333,380,386,497	5,632,222,984,143	0.94694
5	UNVR		365,085,000,000	5,413,354,000,000	0.06744
6	GOOD		49,296,908,292	558,135,955,482	0.08832
7	CEKA		296,898,154,464	417,293,072,229	0.71149
8	HMSP		143,225,000,000	4,101,514,000,000	0.03492
9	STTP		317,124,861,645	501,893,843,224	0.63186
10	BYAN		99,061,164,020	2,282,029,698,130	0.04341
11	TOBA		446,746,719,965	741,232,207,625	0.60271
12	ITMG		115,393,005,000	1,053,079,300,000	0.10958
13	BSSR		1,933,499,295	789,877,743,200	0.00245
14	ICBP	2021	3,720,193,000,000	6,159,557,000,000	0.60397
15	INDF		2,040,162,000,000	8,464,306,000,000	0.24103
16	LSIP		265,084,000,000	307,328,000,000	0.86254
17	MYOR		5,552,851,482,405	6,079,369,030,833	0.91339
18	SSMS		657,002,410,000	668,046,736,000	0.98347
19	UNVR		448,510,000,000	4,638,139,000,000	0.09670
20	GOOD		94,699,498,568	673,799,210,882	0.14055
21	UCID		257,519,000,000	2,180,946,000,000	0.11808
22	CEKA		331,295,863,382	565,190,856,216	0.58617
23	EPMT		238,664,882,821	3,170,431,600,195	0.07528
24	HMSP		231,660,000,000	2,896,599,000,000	0.07998
25	STTP		329,063,893,540	476,582,992,289	0.69047
26	BUMI		1,788,343,487,189	5,869,576,151,628	0.30468
27	MEDC		333,317,290,529	11,083,347,507,935	0.03007
28	TOBA		476,040,894,024	1,260,493,495,100	0.37766
29	TCPI		128,910,000,000	577,532,000,000	0.22321

Data Related Parties Transaction (RPT) tahun 2022 - 2023

No	Kode	Tahun	<i>Transfer pricing</i>		
			Piutang Pihak Berelasi	Total Piutang	RPT
30	AALI	2022	592,028,000,000	1,119,153,000,000	0.52900
31	ICBP		3,600,139,000,000	7,228,164,000,000	0.49807
32	LSIP		878,152,000,000	4,073,416,000,000	0.21558
33	MYOR		6,135,528,728,699	6,604,769,097,906	0.92895
34	SIMP		578,199,000,000	1,321,638,000,000	0.43749
35	SSMS		695,780,043,000	1,133,322,786,000	0.61393
36	UNVR		491,673,000,000	4,210,810,000,000	0.11676
37	GOOD		145,006,665,575	810,862,801,394	0.17883
38	UCID		423,486,000,000	2,648,265,000,000	0.15991
39	CEKA		650,830,868,179	846,687,181,803	0.76868
40	EPMT		295,723,611,406	3,860,230,854,080	0.07661
41	HMSP		290,604,000,000	3,393,885,000,000	0.08563
42	STTP		296,037,038,109	509,703,950,276	0.58080
43	ABMM		1,499,512,615,802	4,197,495,037,541	0.35724
44	BUMI		3,086,203,444,714	6,757,615,710,311	0.45670
45	TOBA		558,180,776,274	1,227,819,132,637	0.45461
46	AALI	2023	534,496,000,000	752,835,000,000	0.70998
47	LSIP		854,641,000,000	4,544,037,000,000	0.18808
48	MYOR		5,848,243,953,678	6,196,960,891,395	0.94373
49	SIMP		345,987,000,000	857,931,000,000	0.40328
50	UNVR		261,357,000,000	2,597,650,000,000	0.10061
51	GOOD		108,573,397,455	866,459,432,144	0.12531
52	UCID		257,061,000,000	2,396,495,000,000	0.10727
53	CEKA		232,322,877,766	624,784,366,932	0.37184
54	EPMT		358,494,599,636	4,327,771,401,897	0.08284
55	HMSP		228,213,000,000	3,611,729,000,000	0.06319
56	STTP		248,488,258,443	456,411,101,683	0.54444
57	ABMM		2,936,994,023,944	5,311,665,306,432	0.55293
58	MEDC		1,010,629,486,880	6,356,534,268,872	0.15899
59	TOBA		557,281,601,544	1,614,598,012,776	0.34515
60	ITMG		298,299,600,000	3,071,822,992,000	0.09711
61	MBAP		115,056,622,280	637,505,987,648	0.18048
62	TCPI	54,960,000,000	573,131,000,000	0.09589	

Data Cash Effective tax rate (CETR) 2020 - 2021

No	Kode	Tahun	Effective tax rate		
			Pembayaran Pajak Melalui Kas	Laba Sebelum Pajak	CETR
1	ICBP	2020	1,684,628,000,000	9,958,647,000,000	0.16916
2	INDF		2,784,615,000,000	12,426,334,000,000	0.22409
3	LSIP		72,973,000,000	860,439,000,000	0.08481
4	MYOR		616,475,395,467	2,683,890,279,936	0.22969
5	UNVR		1,693,036,000,000	9,206,869,000,000	0.18389
6	GOOD		97,729,109,715	339,984,897,163	0.28745
7	CEKA		68,470,778,126	232,864,791,126	0.29404
8	HMSP		2,948,120,000,000	11,161,466,000,000	0.26413
9	STTP		115,958,847,906	773,607,195,121	0.14989
10	BYAN		850,786,871,025	6,017,695,800,935	0.14138
11	TOBA		87,318,187,320	-1,575,550,094,755	0.17290
12	ITMG		858,867,555,000	-208,727,623,650	0.83926
13	BSSR		102,553,858,225	1,023,360,065,000	0.17803
14	ICBP	2021	2,817,278,000,000	9,935,232,000,000	0.28356
15	INDF		3,577,269,000,000	14,456,085,000,000	0.24746
16	LSIP		298,136,000,000	1,246,886,000,000	0.23910
17	MYOR		407,213,188,137	1,549,648,556,686	0.26278
18	SSMS		289,996,167,000	1,873,952,184,000	0.15475
19	UNVR		1,848,151,000,000	7,496,592,000,000	0.24653
20	GOOD		156,823,605,867	632,654,506,311	0.24788
21	UCID		172,916,000,000	613,489,000,000	0.28186
22	CEKA		7,126,869,331	236,334,817,214	0.03016
23	EPMT		404,805,061,273	1,083,958,145,355	0.37345
24	HMSP		6,325,778,000,000	9,152,166,000,000	0.69118
25	STTP		158,394,616,582	765,188,720,155	0.20700
26	BUMI		1,745,493,837,148	4,153,159,097,651	0.42028
27	MEDC		2,077,305,320,107	4,076,663,844,791	0.50956
28	TOBA		73,412,563,831	936,152,090,483	0.07842
29	TCPI		28,954,000,000	85,411,000,000	0.33900

Data Cash Effective tax rate (CETR) tahun 2022 - 2023

No	Kode	Tahun	<i>Effective tax rate</i>		
			Pembayaran Pajak Melalui Kas	Laba Sebelum Pajak	CETR
30	AALI	2022	1,699,607,000,000	2,429,178,000,000	0.69966
31	ICBP		2,231,362,000,000	7,525,385,000,000	0.29651
32	LSIP		288,091,000,000	1,283,525,000,000	0.22445
33	MYOR		382,467,836,657	2,506,057,517,934	0.15262
34	SIMP		907,738,000,000	2,396,986,000,000	0.37870
35	SSMS		545,699,596,000	1,964,686,167,000	0.27775
36	UNVR		1,759,317,000,000	6,993,803,000,000	0.25155
37	GOOD		152,990,248,871	674,251,464,663	0.22690
38	UCID		278,815,000,000	431,083,000,000	0.64678
39	CEKA		68,483,399,069	283,149,105,983	0.24186
40	EPMT		318,947,075,096	1,096,529,518,781	0.29087
41	HMSP		1,909,078,000,000	8,273,059,000,000	0.23076
42	STTP		134,091,037,290	756,723,520,605	0.17720
43	ABMM		1,838,969,646,731	6,812,489,575,564	0.26994
44	BUMI		5,347,177,884,172	10,919,593,547,748	0.48969
45	TOBA		198,054,705,790	1,804,119,834,302	0.10978
46	AALI	2023	119,350,000,000	1,498,402,000,000	0.07965
47	LSIP		97,894,000,000	911,426,000,000	0.10741
48	MYOR		591,127,909,871	4,093,715,832,812	0.14440
49	SIMP		565,807,000,000	1,487,689,000,000	0.38033
50	UNVR		1,509,118,000,000	6,201,876,000,000	0.24333
51	GOOD		161,698,197,437	783,016,628,548	0.20651
52	UCID		202,314,000,000	574,215,000,000	0.35233
53	CEKA		38,464,837,011	195,807,621,110	0.19644
54	EPMT		249,607,007,402	888,574,901,713	0.28091
55	HMSP		2,823,179,000,000	10,311,213,000,000	0.27380
56	STTP		194,394,407,005	1,102,640,346,668	0.17630
57	ABMM		1,901,552,330,904	5,726,904,068,968	0.33204
58	MEDC		7,606,081,679,136	11,220,588,507,712	0.67787
59	TOBA		398,197,284,080	506,440,466,008	0.78627
60	ITMG		6,153,250,152,000	9,929,630,592,000	0.61969
61	MBAP		327,486,866,960	473,799,074,672	0.69119
62	TCPI	32,255,000,000	189,705,000,000	0.17003	

Data ITRENDLB 2020 - 2021

No	Kode	Tahun	Mekanisme Bonus		
			Laba bersih	Laba bersih t-1	ITRENDLB
1	ICBP	2020	7,418,574,000,000	5,360,029,000,000	1.38405
2	INDF		8,752,066,000,000	5,902,729,000,000	1.48272
3	LSIP		695,490,000,000	252,630,000,000	2.75300
4	MYOR		2,098,168,514,645	2,051,404,206,764	1.02280
5	UNVR		7,163,536,000,000	7,392,837,000,000	0.96898
6	GOOD		245,103,761,907	435,766,359,480	0.56247
7	CEKA		181,812,593,992	215,459,200,242	0.84384
8	HMSP		8,581,378,000,000	13,721,513,000,000	0.62540
9	STTP		628,628,879,549	482,590,522,840	1.30261
10	BYAN		4,858,606,466,350	3,255,770,961,577	1.49231
11	TOBA		505,013,529,930	608,108,975,700	0.83047
12	ITMG		533,563,940,000	1,758,504,302,000	0.30342
13	BSSR		430,488,394,245	423,528,119,757	1.01643
14	ICBP	2021	7,900,282,000,000	7,418,574,000,000	1.06493
15	INDF		11,203,585,000,000	8,752,066,000,000	1.28011
16	LSIP		990,450,000,000	695,490,000,000	1.42410
17	MYOR		1,211,052,647,953	2,098,168,514,645	0.57720
18	SSMS		1,526,870,874,000	580,854,940,000	2.62866
19	UNVR		5,758,148,000,000	7,163,536,000,000	0.80381
20	GOOD		492,637,672,186	245,103,761,907	2.00991
21	UCID		475,087,000,000	311,682,000,000	1.52427
22	CEKA		187,066,990,085	181,812,593,992	1.02890
23	EPMT		846,240,999,497	679,870,547,997	1.24471
24	HMSP		7,137,097,000,000	8,581,378,000,000	0.83170
25	STTP		617,573,766,863	628,628,879,549	0.98241
26	BUMI		3,187,366,612,766	-4,758,335,417,745	-0.66985
27	MEDC		893,250,116,019	-2,555,165,815,475	-0.34959
28	TOBA		936,152,090,483	505,013,529,930	1.85372
29	TCPI		84,578,000,000	57,730,000,000	1.46506

Data ITRENDLB tahun 2022 - 2023

No	Kode	Tahun	Mekanisme Bonus		
			Laba bersih	Laba bersih t-1	ITRENDLB
30	AALI	2022	1,792,050,000,000	2,067,362,000,000	0,86683
31	ICBP		5,772,194,000,000	7,900,282,000,000	0,73063
32	LSIP		1,035,285,000,000	990,450,000,000	1.04527
33	MYOR		1,970,064,538,149	1,211,052,647,953	1.62674
34	SIMP		1,509,605,000,000	1,333,747,000,000	1.13185
35	SSMS		1,474,921,840,000	1,526,870,874,000	0.96598
36	UNVR		5,364,761,000,000	5,758,148,000,000	0.93168
37	GOOD		521,714,035,585	492,637,672,186	1.05902
38	UCID		313,648,000,000	475,087,000,000	0.66019
39	CEKA		220,704,543,072	187,066,990,085	1.17982
40	EPMT		842,590,883,679	846,240,999,497	0.99569
41	HMSP		6,323,744,000,000	7,137,097,000,000	0.88604
42	STTP		624,524,005,786	617,573,766,863	1.01125
43	ABMM		5,378,484,068,617	3,519,746,786,720	1.52809
44	BUMI		8,756,889,343,886	3,187,366,612,766	2.74737
45	TOBA		1,476,910,503,774	936,152,090,483	1.57764
46	AALI		2023	1,088,170,000,000	1,792,050,000,000
47	LSIP	760,673,000,000		1,035,285,000,000	0.73475
48	MYOR	3,244,872,091,221		1,970,064,538,149	1.64709
49	SIMP	926,778,000,000		1,509,605,000,000	0.61392
50	UNVR	4,800,940,000,000		5,364,761,000,000	0.89490
51	GOOD	601,467,293,291		521,714,035,585	1.15287
52	UCID	434,532,000,000		313,648,000,000	1.38541
53	CEKA	153,574,779,624		220,704,543,072	0.69584
54	EPMT	688,374,430,004		842,590,883,679	0.81697
55	HMSP	8,096,811,000,000		6,323,744,000,000	1.28038
56	STTP	917,794,022,711		624,524,005,786	1.46959
57	ABMM	4,865,657,934,488		5,378,484,068,617	0.90465
58	MEDC	5,330,368,783,848		8,674,236,027,078	0.61451
59	TOBA	321,366,098,320		1,476,910,503,774	0.21759
60	ITMG	7,702,141,920,000		18,866,896,195,000	0.40824
61	MBAP	334,325,666,632		2,822,010,313,577	0.11847
62	TCPI	188,678,000,000		115,667,000,000	1.63122

Data Exchange Rate (ER) 2020 - 2021

No	Kode	Tahun	Exchange Rate		
			Laba Rugi Selisih Kurs	Laba Rugi Sebelum Pajak	ER
1	ICBP	2020	176,943,000,000	9,958,647,000,000	0.01777
2	INDF		-156,208,000,000	12,426,334,000,000	-0.01257
3	LSIP		298,000,000	860,439,000,000	0.00035
4	MYOR		-3,846,177,236	2,683,890,279,936	-0.00143
5	UNVR		159,000,000	9,206,869,000,000	0.00002
6	GOOD		-47,296,242	339,984,897,163	-0.00014
7	CEKA		-20,149,568	232,864,791,126	-0.00009
8	HMSP		-254,000,000	11,161,466,000,000	-0.00002
9	STTP		11,581,294,750	773,607,195,121	0.01497
10	BYAN		57,141,640,010	6,017,695,800,935	0.00950
11	TOBA		-724,094,280	505,013,529,930	-0.00143
12	ITMG		3,018,470,000	1,023,360,065,000	0.00295
13	BSSR		3,741,562,825	576,034,278,365	0.00650
14	ICBP	2021	136,024,000,000	9,935,232,000,000	0.01369
15	INDF		-107,530,000,000	14,456,085,000,000	-0.00744
16	LSIP		307,000,000	1,246,886,000,000	0.00025
17	MYOR		-4,901,788,783	1,549,648,556,686	-0.00316
18	SSMS		-30,491,731,000	1,873,952,184,000	-0.01627
19	UNVR		39,000,000	7,496,592,000,000	0.00001
20	GOOD		16,071,044	632,654,506,311	0.00003
21	UCID		21,785,000,000	613,489,000,000	0.03551
22	CEKA		491,018,010	236,334,817,214	0.00208
23	EPMT		-2,922,663,772	1,083,958,145,355	-0.00270
24	HMSP		-7,000,000	9,152,166,000,000	0.00000
25	STTP		1,792,621,104	765,188,720,155	0.00234
26	BUMI		43,601,897,452	4,153,159,097,651	0.01050
27	MEDC		-80,567,953,647	4,076,663,844,791	-0.01976
28	TOBA		12,459,662,262	936,152,090,483	0.01331
29	TCPI		-1,757,000,000	85,411,000,000	-0.02057

Data Exchange Rate (ER) tahun 2022 - 2023

No	Kode	Tahun	Exchange Rate			
			Laba Rugi Selisih Kurs	Laba Rugi Sebelum Pajak	ER	
30	AALI	2022	50,407,000,000	2,429,178,000,000	0.02075	
31	ICBP		131,781,000,000	7,525,385,000,000	0.01751	
32	LSIP		37,000,000	1,283,525,000,000	0.00003	
33	MYOR		6,597,491,487	2,506,057,517,934	0.00263	
34	SIMP		37,000,000	2,396,986,000,000	0.00002	
35	SSMS		42,907,618,000	1,964,686,167,000	0.02184	
36	UNVR		222,000,000	6,993,803,000,000	0.00003	
37	GOOD		1,486,491,891	674,251,464,663	0.00220	
38	UCID		-8,722,000,000	431,083,000,000	-0.02023	
39	CEKA		2,114,841,729	283,149,105,983	0.00747	
40	EPMT		-20,190,464,369	1,096,529,518,781	-0.01841	
41	HMSP		105,000,000	8,273,059,000,000	0.00001	
42	STTP		9,454,770,902	756,723,520,605	0.01249	
43	ABMM		-195,844,232,863	6,812,489,575,564	-0.02875	
44	BUMI		138,462,814,748	10,919,593,547,748	0.01268	
45	TOBA		-5,328,986,367	1,804,119,834,302	-0.00295	
46	AALI		2023	17,580,000,000	1,498,402,000,000	0.01773
47	LSIP			32,000,000	911,426,000,000	0.00004
48	MYOR	-6,937,884,055		4,093,715,832,812	-0.00169	
49	SIMP	32,000,000		1,487,689,000,000	0.00002	
50	UNVR	227,000,000		6,201,876,000,000	0.00004	
51	GOOD	-311,025,823		783,016,628,548	-0.00040	
52	UCID	11,358,000,000		574,215,000,000	0.01978	
53	CEKA	-465,973,815		195,807,621,110	-0.00238	
54	EPMT	-3,844,554,876		888,574,901,713	-0.00433	
55	HMSP	11,000,000		10,311,213,000,000	0.00000	
56	STTP	3,106,154,753		1,102,640,346,668	0.00282	
57	ABMM	48,520,071,744		5,726,904,068,968	0.00847	
58	MEDC	240,005,260,112		11,220,588,507,712	0.02139	
59	TOBA	8,525,048		506,440,466,008	0.00002	
60	ITMG	18,607,112,000		9,929,630,592,000	0.00187	
61	MBAP	1,728,241,512		473,799,074,672	0.00365	
62	TCPI	-129,000,000	189,705,000,000	-0.00068		

Data Debt to Assets Ratio (DAR) 2020 - 2021

No	Kode	Tahun	<i>Debt covenant</i>		
			Jumlah Hutang	Jumlah Aset	DAR
1	ICBP	2020	53,270,272,000,000	103,588,325,000,000	0.51425
2	INDF		83,998,472,000,000	163,136,516,000,000	0.51490
3	LSIP		1,636,456,000,000	10,922,788,000,000	0.14982
4	MYOR		8,506,032,464,592	19,777,500,514,550	0.43009
5	UNVR		15,597,264,000,000	20,534,632,000,000	0.75956
6	GOOD		3,713,988,005,151	6,670,943,518,686	0.55674
7	CEKA		305,958,833,204	1,566,673,828,068	0.19529
8	HMSP		19,432,604,000,000	49,674,030,000,000	0.39120
9	STTP		775,696,860,738	3,448,995,059,882	0.22491
10	BYAN		10,694,005,453,040	22,846,221,435,310	0.46809
11	TOBA		6,783,907,328,835	10,887,251,555,635	0.62311
12	ITMG		4,405,541,595,000	16,342,462,045,000	0.26958
13	BSSR		1,029,209,732,915	3,714,463,847,640	0.27708
14	ICBP	2021	63,342,765,000,000	118,066,628,000,000	0.53650
15	INDF		92,724,082,000,000	179,356,193,000,000	0.51698
16	LSIP		1,678,676,000,000	11,851,182,000,000	0.14165
17	MYOR		8,557,621,869,393	19,917,653,265,528	0.42965
18	SSMS		7,743,102,311,000	13,850,610,076,000	0.55904
19	UNVR		14,747,263,000,000	19,068,532,000,000	0.77338
20	GOOD		3,735,944,249,731	6,766,602,280,143	0.55212
21	UCID		2,881,008,000,000	7,787,513,000,000	0.36995
22	CEKA		310,020,233,374	1,697,387,196,209	0.18265
23	EPMT		2,882,998,502,598	9,729,919,645,520	0.29630
24	HMSP		23,899,022,000,000	53,090,428,000,000	0.45016
25	STTP		618,395,061,219	3,919,243,683,748	0.15778
26	BUMI		51,045,073,007,131	60,269,220,783,93	0.84695
27	MEDC		63,561,940,817,382	81,103,342,779,391	0.78372
28	TOBA		7,189,814,591,833	12,244,255,782,796	0.58720
29	TCPI		1,307,023,000,000	2,847,296,000,000	0.45904

Data Debt to Assets Ratio (DAR) tahun 2022 - 2023

No	Kode	Tahun	Debt covenant		
			Jumlah Hutang	Jumlah Aset	DAR
30	AALI	2022	7,006,119,000,000	29,249,340,000,000	0.23953
31	ICBP		57,8332,529,000,000	115,305,536,000,000	0.50156
32	LSIP		1,481,306,000,000	12,417,013,000,000	0.11930
33	MYOR		9,441,466,604,896	22,276,160,695,411	0.42384
34	SIMP		14,945,799,000,000	36,113,081,000,000	0.41386
35	SSMS		9,092,405,909	11,136,909,800,000	0.00082
36	UNVR		14,320,858,000,000	18,318,114,000,000	0.78179
37	GOOD		3,975,927,432,106	7,327,371,934,290	0.54261
38	UCID		3,218,785,000,000	8,382,538,000,000	0.38399
39	CEKA		168,244,583,827	1,718,287,453,575	0.09791
40	EPMT		3,264,730,959,090	10,402,356,853,033	0.31385
41	HMSP		26,616,824,000,000	54,786,992,000,000	0.48582
42	STTP		662,339,075,974	4,590,737,849,889	0.14428
43	ABMM		21,473,716,213,259	31,187,943,390,284	0.68853
44	BUMI		26,263,513,399,817	70,601,466,869,339	0.37200
45	TOBA		7,481,966,641,984	14,147,353,261,167	0.52886
46	AALI		2023	6,280,237,000,000	28,846,243,000,000
47	LSIP	1,166,762,000,000		12,514,203,000,000	0.09324
48	MYOR	8,588,315,775,736		23,870,404,962,472	0.35979
49	SIMP	13,291,426,000,000		35,012,351,000,000	0.37962
50	UNVR	13,282,848,000,000		16,664,086,000,000	0.79709
51	GOOD	3,518,496,516,469		7,427,707,902,688	0.47370
52	UCID	2,924,204,000,000		8,487,854,000,000	0.34452
53	CEKA	251,275,135,465		1,893,560,797,758	0.13270
54	EPMT	3,658,018,645,691		10,955,849,005,936	0.33389
55	HMSP	25,446,411,000,000		55,316,264,000,000	0.46002
56	STTP	634,723,259,687		5,482,234,635,262	0.11578
57	ABMM	21,547,882,466,048		33,247,500,589,320	0.64811
58	MEDC	83,874,143,790,232		115,131,563,602,904	0.72851
59	TOBA	8,080,297,679,528		14,611,866,414,848	0.55300
60	ITMG	6,155,716,712,000		33,727,849,352,000	0.18251
61	MBAP	874,285,341,848		3,537,982,020,400	0.24711
62	TCPI	1,413,313,000,000		3,509,253,000,000	0.40274

Data Dewan Komisaris Independen (DKI) 2020 - 2021

No	Kode	Tahun	<i>Good Corporate Governance</i>		
			Jumlah Komisaris Independen	Total Dewan Komisaris	DKI
1	ICBP	2020	3	6	0.50000
2	INDF		3	8	0.37500
3	LSIP		2	5	0.40000
4	MYOR		2	4	0.50000
5	UNVR		2	6	0.33333
6	GOOD		2	5	0.40000
7	CEKA		2	6	0.33333
8	HMSP		1	3	0.33333
9	STTP		1	3	0.33333
10	BYAN		2	5	0.40000
11	TOBA		2	3	0.66667
12	ITMG		3	8	0.37500
13	BSSR		3	8	0.37500
14	ICBP	2021	3	6	0.37500
15	INDF		3	8	0.40000
16	LSIP		2	5	0.50000
17	MYOR		2	4	0.33333
18	SSMS		2	4	0.33333
19	UNVR		2	6	0.40000
20	GOOD		2	5	0.33333
21	UCID		2	6	0.33333
22	CEKA		1	3	0.40000
23	EPMT		2	5	0.33333
24	HMSP		1	3	0.50000
25	STTP		1	2	0.50000
26	TCID		3	6	0.37500
27	BUMI		4	8	0.50000
28	MEDC		2	4	0.50000
29	TOBA		3	4	0.75000

Data Dewan Komisaris Independen (DKI) tahun 2022 - 2023

No	Kode	Tahun	<i>Good Corporate Governance</i>		
			Jumlah Komisaris Independen	Total Dewan Komisaris	DKI
30	AALI	2022	2	4	0.50000
31	ICBP		3	6	0.50000
32	LSIP		2	5	0.40000
33	MYOR		2	5	0.40000
34	SIMP		2	6	0.33333
35	SSMS		1	3	0.33333
36	UNVR		2	6	0.33333
37	GOOD		2	5	0.40000
38	UCID		2	5	0.40000
39	CEKA		1	3	0.33333
40	EPMT		2	5	0.40000
41	HMSP		2	4	0.50000
42	STTP		1	2	0.50000
43	ABMM		4	4	0.50000
44	BUMI		8	8	0.37500
45	TOBA		4	4	0.75000
46	AALI		2023	2	4
47	LSIP	2		5	0.40000
48	MYOR	2		5	0.40000
49	SIMP	2		6	0.33333
50	UNVR	2		6	0.33333
51	GOOD	3		9	0.33333
52	UCID	2		5	0.40000
53	CEKA	1		2	0.50000
54	EPMT	2		6	0.33333
55	HMSP	2		4	0.50000
56	STTP	1		2	0.50000
57	ABMM	2		4	0.50000
58	MEDC	1		3	0.33333
59	TOBA	3		4	0.75000
60	ITMG	3		7	0.42857
61	MBAP	1		3	0.33333
62	TCPI	1		2	0.50000

Data Return On Asset (ROA) 2020 - 2021

No	Kode	Tahun	Profitabilitas		
			Laba bersih	Total Aset	ROA
1	ICBP	2020	7,418,574,000,000	103,588,325,000,000	0.07162
2	INDF		8,752,066,000,000	163,136,516,000,000	0.05365
3	LSIP		695,490,000,000	10,922,788,000,000	0.06367
4	MYOR		2,098,168,514,645	19,777,500,514,550	0.10609
5	UNVR		7,163,536,000,000	20,534,632,000,000	0.34885
6	GOOD		245,103,761,907	6,670,943,518,686	0.03674
7	CEKA		181,812,593,992	1,566,673,828,068	0.11605
8	HMSP		8,581,378,000,000	49,674,030,000,000	0.17275
9	STTP		628,628,879,549	3,448,995,059,882	0.18226
10	BYAN		4,858,606,466,350	22,846,221,435,310	0.21267
11	TOBA		505,013,529,930	10,887,251,555,635	0.04639
12	ITMG		533,563,940,000	16,342,462,045,000	0.03265
13	BSSR		430,488,394,245	3,714,463,847,640	0.11590
14	ICBP	2021	7,900,282,000,000	118,066,628,000,000	0.06691
15	INDF		11,203,585,000,000	179,356,193,000,000	0.06247
16	LSIP		990,450,000,000	11,851,182,000,000	0.08357
17	MYOR		1,211,052,647,953	19,917,653,265,528	0.06080
18	SIMP		1,333,747,000,000	35,979,302,000,000	0.03707
19	UNVR		5,758,148,000,000	19,068,532,000,000	0.30197
20	GOOD		492,637,672,186	6,766,602,280,143	0.07280
21	UCID		475,087,000,000	7,787,513,000,000	0.06101
22	CEKA		187,066,990,085	1,697,387,196,209	0.11021
23	EPMT		846,240,999,497	9,729,919,645,520	0.08697
24	HMSP		7,137,097,000,000	53,090,428,000,000	0.13443
25	STTP		617,573,766,863	3,919,243,683,748	0.15757
26	BUMI		3,187,366,612,766	60,269,220,783,934	0.05289
27	MEDC		893,250,116,019	81,103,342,779,391	0.01101
28	TOBA		936,152,090,483	12,244,255,782,796	0.07646
29	TCPI		84,578,000,000	2,847,296,000,000	0.02970

Data Data Return On Asset (ROA) tahun 2022 - 2023

No	Kode	Tahun	Profitabilitas		
			Laba bersih	Total Aset	ROA
30	AALI	2022	1,792,050,000,000	29,249,340,000,000	0.06127
31	ICBP		5,772,194,000,000	115,305,536,000,000	0.05006
32	LSIP		1,035,285,000,000	12,417,013,000,000	0.08338
33	MYOR		1,970,064,538,149	22,276,160,695,411	0.08844
34	SIMP		1,509,605,000,000	36,113,081,000,000	0.04180
35	SSMS		1,474,921,840,000	11,136,909,800,000	0.13244
36	UNVR		5,364,761,000,000	18,318,114,000,000	0.29287
37	GOOD		521,714,035,585	7,327,371,934,290	0.07120
38	UCID		313,648,000,000	8,382,538,000,000	0.03742
39	CEKA		220,704,543,072	1,718,287,453,575	0.12844
40	EPMT		842,590,883,679	10,402,356,853,033	0.08100
41	HMSP		6,323,744,000,000	54,786,992,000,000	0.11542
42	STTP		624,524,005,786	4,590,737,849,889	0.13604
43	ABMM		5,378,484,068,617	31,187,943,390,284	0.17245
44	BUMI		8,756,889,343,886	70,601,466,869,339	0.12403
45	TOBA	1,476,910,503,774	14,147,353,261,167	0.10439	
46	AALI	2023	1,088,170,000,000	28,846,243,000,000	0.03772
47	LSIP		760,673,000,000	12,514,203,000,000	0.06078
48	MYOR		3,244,872,091,221	23,870,404,962,472	0.13594
49	SIMP		926,778,000,000	35,012,351,000,000	0.02647
50	UNVR		4,800,940,000,000	16,664,086,000,000	0.28810
51	GOOD		601,467,293,291	7,427,707,902,688	0.08098
52	UCID		434,532,000,000	8,487,854,000,000	0.05119
53	CEKA		153,574,779,624	1,893,560,797,758	0.08110
54	EPMT		688,374,430,004	10,955,849,005,936	0.06283
55	HMSP		8,096,811,000,000	55,316,264,000,000	0.14637
56	STTP		917,794,022,711	5,482,234,635,262	0.16741
57	ABMM		4,865,657,934,488	33,247,500,589,320	0.14635
58	MEDC		5,330,368,783,848	115,131,563,602,904	0.04630
59	TOBA		321,366,098,320	14,611,866,414,848	0.02199
60	ITMG		7,702,141,920,000	33,727,849,352,000	0.22836
61	MBAP		334,325,666,632	3,537,982,020,400	0.09450
62	TCPI		188,678,000,000	3,509,253,000,000	0.05377

Lampiran 4 - Hasil Uji SPSS Versi 25

A. Hasil Descriptive Statistic

Descriptive Statistics Sebelum Outliers

	N	Minimum	Maximum	Mean	Std. Deviation
RPT	108	.00243	.98581	.3767324	.30910064
CETR	108	-5.22228	4.56550	.2945714	.79390597
ITRENDLB	108	-36.14406	48.07622	1.4719675	6.30899233
ER	108	-5.24884	.27712	-.0464349	.50740536
DAR	108	.00082	.96131	.4188856	.20008444
DKI	108	.25000	.80000	.4427351	.11334431
ROA	108	-.09839	.59902	.1216156	.14621129
Valid N (listwise)	108				

Descriptive Statistics Setelah Outlier

	N	Minimum	Maximum	Mean	Std. Deviation
RPT	62	.00245	.98347	.3650985	.29045256
CETR	62	.03016	.83926	.2986324	.18426610
ITRENDLB	62	-.66985	2.75300	1.0713913	.60664900
ER	62	-.02875	.03551	.0021269	.01127316
DAR	62	.00082	.84695	.4117142	.20726153
DKI	62	.33333	.75000	.4352718	.10330467
ROA	62	.01101	.34885	.1046631	.07211286
Valid N (listwise)	62				

B. Hasil Uji Pooling

Uji Pooling Setelah Outlier

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-1.235	2.007		-.615	.544		
	CETR	-.006	1.122	-.004	-.005	.996	.033	30.251
	ITRENDLB	.048	.234	.099	.203	.840	.070	14.282
	ER	-4.834	31.773	-.188	-.152	.880	.011	90.798
	DAR	-1.019	1.251	-.727	-.815	.422	.021	47.549
	DKI	2.896	2.266	1.030	1.278	.213	.026	38.782
	ROA	-.095	4.774	-.024	-.020	.984	.012	83.875
	SIZE	.022	.050	.310	.442	.662	.034	29.425
	UP	.009	.036	.355	.256	.800	.009	114.558
	D1	-.126	2.398	-.191	-.053	.958	.001	791.889
	D2	.748	5.558	1.137	.135	.894	.000	4254.527
	D3	2.368	2.377	3.666	.996	.328	.001	808.711
	D1_CETR	-1.013	1.290	-.522	-.785	.440	.038	26.440
	D1_ITRENDLB	-.115	.319	-.251	-.360	.722	.035	28.884
	D1_ER	2.908	32.403	.069	.090	.929	.028	35.273
	D1_DAR	.612	1.334	.498	.459	.650	.014	70.367
	D1_DKI	-1.071	2.502	-.754	-.428	.672	.005	185.329
	D1_ROA	-.552	5.107	-.100	-.108	.915	.020	50.959
	D1_SIZE	.028	.060	1.245	.471	.642	.002	417.210
	D1_UP	-.003	.038	-.108	-.076	.940	.008	118.909
	D2_CETR	-.228	1.283	-.125	-.178	.860	.034	29.782
	D2_ITRENDLB	.251	.746	.499	.336	.740	.008	131.869
	D2_ER	10.011	33.949	.248	.295	.770	.024	42.387
	D2_DAR	.612	1.460	.418	.419	.678	.017	59.261
	D2_DKI	-2.515	3.141	-1.724	-.801	.431	.004	276.698
	D2_ROA	.582	6.355	.113	.092	.928	.011	91.721
	D2_SIZE	.001	.132	.036	.006	.995	.000	2024.072
	D2_UP	-.015	.040	-.540	-.366	.717	.008	129.570
	D3_CETR	-.728	1.317	-.474	-.553	.585	.023	43.942
	D3_ITRENDLB	.025	.342	.040	.073	.942	.055	18.107
	D3_ER	8.053	33.729	.115	.239	.813	.072	13.886
	D3_DAR	.909	1.314	.634	.692	.495	.020	50.092
	D3_DKI	-2.354	2.387	-1.646	-.986	.333	.006	166.226
	D3_ROA	-.692	4.959	-.142	-.139	.890	.016	61.674
	D3_SIZE	-.056	.062	-2.417	-.903	.375	.002	427.498
	D3_UP	-.001	.037	-.049	-.036	.972	.009	112.847

a. Dependent Variable: RPT

C. Hasil Uji Normalitas

Sebelum *Outlier*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		108
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.27354355
Most Extreme Differences	Absolute	.097
	Positive	.097
	Negative	-.045
Test Statistic		.097
Asymp. Sig. (2-tailed)		.015 ^c

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

Sesudah *outlier*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.23546149
Most Extreme Differences	Absolute	.073
	Positive	.073
	Negative	-.058
Test Statistic		.073
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

D. Hasil Uji Multikolinearitas

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-.144	.417		-.344	.732		
	CETR	-.228	.219	-.145	-1.042	.302	.644	1.554
	ITRENDLB	.109	.063	.229	1.747	.086	.725	1.380
	ER	2.328	2.945	.090	.791	.433	.949	1.053
	DAR	-.369	.170	-.263	-2.172	.034	.845	1.183
	DKI	.918	.372	.327	2.466	.017	.707	1.414
	ROA	-.691	.575	-.171	-1.201	.235	.608	1.644
	SIZE	.005	.010	.071	.515	.609	.648	1.543
	UP	.007	.004	.267	1.925	.060	.643	1.556

a. Dependent Variable: RPT

E. Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.529 ^a	.280	.201	.25962484	1.825

a. Predictors: (Constant), ROA, ER, ITRENDLB, DKI, DAR, CETR

b. Dependent Variable: RPT

F. Hasil Uji Heteroskedastisitas

		Correlations									
		CETR	ITRENDLB	ER	DAR	DKI	ROA	SIZE	UP	Unstandardized Residual	
Spearman's rho	CETR	Correlation Coefficient	1.000	-.501**	-.004	.131	-.213	-.297*	-.053	-.030	.026
		Sig. (2-tailed)	.	.000	.978	.312	.097	.019	.682	.817	.840
		N	62	62	62	62	62	62	62	62	62
	ITRENDLB	Correlation Coefficient	-.501**	1.000	.013	-.043	.100	.250	.063	-.182	-.095
		Sig. (2-tailed)	.000	.	.917	.740	.441	.050	.628	.158	.461
		N	62	62	62	62	62	62	62	62	62
	ER	Correlation Coefficient	-.004	.013	1.000	-.217	-.053	.090	-.096	-.111	.127
		Sig. (2-tailed)	.978	.917	.	.090	.683	.487	.457	.392	.325
		N	62	62	62	62	62	62	62	62	62
	DAR	Correlation Coefficient	.131	-.043	-.217	1.000	.135	-.081	.029	.030	.017
		Sig. (2-tailed)	.312	.740	.090	.	.296	.532	.824	.817	.896
		N	62	62	62	62	62	62	62	62	62
	DKI	Correlation Coefficient	-.213	.100	-.053	.135	1.000	-.172	-.175	-.177	.043
		Sig. (2-tailed)	.097	.441	.683	.296	.	.181	.173	.169	.743
		N	62	62	62	62	62	62	62	62	62
	ROA	Correlation Coefficient	-.297*	.250	.090	-.081	-.172	1.000	-.009	.411**	.027
		Sig. (2-tailed)	.019	.050	.487	.532	.181	.	.944	.001	.832
		N	62	62	62	62	62	62	62	62	62
	SIZE	Correlation Coefficient	-.053	.063	-.096	.029	-.175	-.009	1.000	.371**	.015
		Sig. (2-tailed)	.682	.628	.457	.824	.173	.944	.	.003	.910
		N	62	62	62	62	62	62	62	62	62
UP	Correlation Coefficient	-.030	-.182	-.111	.030	-.177	.411**	.371**	1.000	-.036	
	Sig. (2-tailed)	.817	.158	.392	.817	.169	.001	.003	.	.781	
	N	62	62	62	62	62	62	62	62	62	
Unstandardized Residual	Correlation Coefficient	.026	-.095	.127	.017	.043	.027	.015	-.036	1.000	
	Sig. (2-tailed)	.840	.461	.325	.896	.743	.832	.910	.781	.	
	N	62	62	62	62	62	62	62	62	62	

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

G. Hasil Uji R²

Uji R² Tanpa Variabel Kontrol

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.529 ^a	.280	.201	.25962484	1.825

a. Predictors: (Constant), ROA, ER, ITRENDLB, DKI, DAR, CETR

b. Dependent Variable: RPT

Uji R² Dengan Variabel Kontrol

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.586 ^a	.343	.244	.25260787	1.869

a. Predictors: (Constant), UP, DAR, CETR, ER, DKI, ITRENDLB, SIZE, ROA

b. Dependent Variable: RPT

H. Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.764	8	.221	3.456	.003 ^b
	Residual	3.382	53	.064		
	Total	5.146	61			

a. Dependent Variable: RPT

b. Predictors: (Constant), UP, DAR, CETR, ER, DKI, ITRENDLB, SIZE, ROA

I. Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.144	.417		-.344	.732		
	CETR	-.228	.219	-.145	-1.042	.302	.644	1.554
	ITRENDLB	.109	.063	.229	1.747	.086	.725	1.380
	ER	2.328	2.945	.090	.791	.433	.949	1.053
	DAR	-.369	.170	-.263	-2.172	.034	.845	1.183
	DKI	.918	.372	.327	2.466	.017	.707	1.414
	ROA	-.691	.575	-.171	-1.201	.235	.608	1.644
	SIZE	.005	.010	.071	.515	.609	.648	1.543
	UP	.007	.004	.267	1.925	.060	.643	1.556

a. Dependent Variable: RPT