

LAMPIRAN

Lampiran 1

Daftar Data Sampel Kode dan Nama Perusahaan Sektor *Financials*

NO.	KODE	NAMA PERUSAHAAN
1	ARTO	Bank Jago Tbk.
2	BABP	Bank MNC Internasional Tbk.
3	BACA	Bank Capital Indonesia Tbk.
4	BBHI	Allo Bank Indonesia Tbk.
5	BBTN	Bank Tabungan Negara (Persero)
6	BGTG	Bank Ganesha Tbk.
7	BINA	Bank Ina Perdana Tbk.
8	BJTM	Bank Pembangunan Daerah Jawa T
9	BMAS	Bank Maspion Indonesia Tbk.
10	BNBA	Bank Bumi Arta Tbk.
11	BNLI	Bank Permata Tbk.
12	DNAR	Bank Oke Indonesia Tbk.
13	MAYA	Bank Mayapada Internasional Tb
14	MCOR	Bank China Construction Bank I
15	MEGA	Bank Mega Tbk.
16	NOBU	Bank Nationalnobu Tbk.
17	BRIS	Bank Syariah Indonesia Tbk.
18	BBSI	Krom Bank Indonesia Tbk.

Lampiran 2

Daftar Data Sampel Kode dan Nama Perusahaan Sektor *Financials (Outlier)*

NO.	KODE	NAMA PERUSAHAAN
1	ARTO	Bank Jago Tbk.

Lampiran 3

Perhitungan Penghindaran Pajak - *Tax Retention Rate (TRR)* Tahun 2021 - 2023

Tahun	Kode Perusahaan	Laba Bersih Setelah Pajak	Laba Sebelum Pajak	Y_TRR
2021	BABP	12,868	22,547	0.5707
2021	BACA	34,785	48,694	0.7144
2021	BBHI	192,474,618,193	219,999,042,348	0.8749
2021	BBTN	2,376,227	2,993,320	0.7938
2021	BGTG	10,866	14,651	0.7417
2021	BINA	39,748	50,177	0.7922
2021	BJTM	1,523,070	1,937,974	0.7859
2021	BMAS	80,162,068	101,542,031	0.7894
2021	BNBA	44,449,400,923	59,072,747,958	0.7525
2021	BNLI	1,231,127	1,565,521	0.7864
2021	DNAR	17,460,307,203	25,828,366,659	0.6760
2021	MAYA	44,127	72,211	0.6111
2021	MCOR	79,392	104,014	0.7633
2021	MEGA	4,008,051	4,952,616	0.8093
2021	NOBU	64,186	85,994	0.7464
2021	BRIS	3,028,205	4,062,208	0.7455
2021	BBSI	65,663,254,436	84,636,012,510	0.7758
2022	BABP	52,505	154,061	0.3408
2022	BACA	32,129	41,444	0.7752
2022	BBHI	270,029,411,193	352,311,928,217	0.7664
2022	BBTN	3,045,073	3,875,690	0.7857
2022	BGTG	46,043	57,424	0.8018
2022	BINA	157,048	202,853	0.7742
2022	BJTM	1,542,824	2,030,049	0.7600
2022	BMAS	114,940,964	151,070,086	0.7608
2022	BNBA	38,939,042,725	50,365,811,993	0.7731
2022	BNLI	2,013,413	2,614,013	0.7702
2022	DNAR	13,210,181,959	19,286,275,780	0.6850
2022	MAYA	25,997	53,787	0.4833
2022	MCOR	135,959	175,742	0.7736
2022	MEGA	4,052,678	5,028,070	0.8060
2022	NOBU	103,845	134,133	0.7742
2022	BRIS	4,260,182	5,656,208	0.7532
2022	BBSI	74,812,406,596	96,609,202,763	0.7744
2023	BABP	77,916	121,442	0.6416

2023	BACA	101,767	130,640	0.7790
2023	BBHI	444,566,134,304	575,274,274,135	0.7728
2023	BBTN	3,500,988	4,380,210	0.7993
2023	BGTG	103,965	128,784	0.8073
2023	BINA	207,876	267,531	0.7770
2023	BJTM	1,470,105	1,892,743	0.7767
2023	BMAS	63,253,410	83,823,886	0.7546
2023	BNBA	44,365,911,946	57,246,689,224	0.7750
2023	BNLI	2,585,218	3,350,120	0.7717
2023	DNAR	28,651,782,856	37,071,952,672	0.7729
2023	MAYA	22,103	54,609	0.4048
2023	MCOR	241,291	309,801	0.7789
2023	MEGA	3,510,670	4,342,729	0.8084
2023	NOBU	141,536	185,530	0.7629
2023	BRIS	5,703,743	7,589,202	0.7516
2023	BBSI	132,570,188,586	172,251,882,418	0.7696

Lampiran 4

Perhitungan Profitabilitas - *Return On Asset (ROA)* Tahun 2021 - 2023

Tahun	Kode Perusahaan	Laba Bersih Setelah Pajak	Total Aset	X1_ROA
2021	BABP	12,868	14,015,360	0.0009
2021	BACA	34,785	22,325,883	0.0016
2021	BBHI	192,474,618,193	4,649,357,148,732	0.0414
2021	BBTN	2,376,227	371,868,311	0.0064
2021	BGTG	10,866	8,575,950	0.0013
2021	BINA	39,748	15,055,850	0.0026
2021	BJTM	1,523,070	100,723,330	0.0151
2021	BMAS	80,162,068	14,234,358,584	0.0056
2021	BNBA	44,449,400,923	8,666,525,828,600	0.0051
2021	BNLI	1,231,127	234,379,042	0.0053
2021	DNAR	17,460,307,203	7,721,344,206,381	0.0023
2021	MAYA	44,127	119,104,185	0.0004
2021	MCOR	79,392	26,194,548	0.0030
2021	MEGA	4,008,051	132,879,390	0.0302
2021	NOBU	64,186	20,742,643	0.0031
2021	BRIS	3,028,205	265,289,081	0.0114
2021	BBSI	65,663,254,436	2,476,075,485,358	0.0265
2022	BABP	52,505	16,862,363	0.0031
2022	BACA	32,129	20,628,501	0.0016
2022	BBHI	270,029,411,193	11,058,956,402,885	0.0244
2022	BBTN	3,045,073	402,148,312	0.0076
2022	BGTG	46,043	8,968,132	0.0051
2022	BINA	157,048	20,552,736	0.0076
2022	BJTM	1,542,824	103,031,367	0.0150
2022	BMAS	114,940,964	14,956,302,274	0.0077
2022	BNBA	38,939,042,725	8,211,291,790,399	0.0047
2022	BNLI	2,013,413	255,112,471	0.0079
2022	DNAR	13,210,181,959	10,183,411,235,537	0.0013
2022	MAYA	25,997	135,382,812	0.0002
2022	MCOR	135,959	25,022,953	0.0054
2022	MEGA	4,052,678	141,750,449	0.0286
2022	NOBU	103,845	22,116,366	0.0047
2022	BRIS	4,260,182	305,727,438	0.0139
2022	BBSI	74,812,406,596	3,313,589,745,696	0.0226
2023	BABP	77,916	18,147,378	0.0043

2023	BACA	101,767	19,259,187	0.0053
2023	BBHI	444,566,134,304	12,750,434,573,380	0.0349
2023	BBTN	3,500,988	438,749,736	0.0080
2023	BGTG	103,965	9,402,309	0.0111
2023	BINA	207,876	24,384,580	0.0085
2023	BJTM	1,470,105	103,854,773	0.0142
2023	BMAS	63,253,410	19,665,962,966	0.0032
2023	BNBA	44,365,911,946	7,991,554,506,433	0.0056
2023	BNLI	2,585,218	257,444,147	0.0100
2023	DNAR	28,651,782,856	11,075,151,083,905	0.0026
2023	MAYA	22,103	141,488,996	0.0002
2023	MCOR	241,291	27,851,946	0.0087
2023	MEGA	3,510,670	132,049,591	0.0266
2023	NOBU	141,536	26,622,352	0.0053
2023	BRIS	5,703,743	353,624,124	0.0161
2023	BBSI	132,570,188,586	3,638,412,543,437	0.0364

Lampiran 5

Perhitungan *Thin Capitalization - Debt to Equity Ratio (DER)* Tahun 2021 - 2023

Tahun	Kode Perusahaan	Total Liabilitas	Total Ekuitas	X2_TC
2021	BABP	11,649,903	2,365,457	4.925
2021	BACA	20,203,112	2,122,771	9.517
2021	BBHI	3,346,086,245,899	1,303,270,902,833	2.567
2021	BBTN	327,693,592	21,406,647	5.308
2021	BGTG	6,427,061	2,148,889	2.991
2021	BINA	12,682,175	2,373,675	5.343
2021	BJTM	89,812,791	10,910,539	8.232
2021	BMAS	12,903,147,645	1,331,210,939	9.693
2021	BNBA	6,432,760,566,695	2,233,765,261,905	2.880
2021	BNLI	197,765,327	36,613,715	5.401
2021	DNAR	4,681,638,119,882	3,039,706,086,499	1.540
2021	MAYA	105,125,905	13,978,280	7.521
2021	MCOR	20,113,344	6,081,204	3.307
2021	MEGA	113,734,926	19,144,464	5.941
2021	NOBU	18,977,960	1,764,683	0.754
2021	BRIS	61,886,476	25,013,934	2.474
2021	BBSI	406,558,387	2,069,516,926,971	0.000
2022	BABP	14,150,029	2,712,334	5.217
2022	BACA	17,340,964	3,287,537	5.275
2022	BBHI	4,647,687,466,123	6,411,268,936,762	0.725
2022	BBTN	351,376,683	25,909,354	3.562
2022	BGTG	5,829,370	3,138,762	1.857
2022	BINA	17,264,648	3,288,088	5.251
2022	BJTM	89,715,529	11,445,861	7.838
2022	BMAS	11,803,688,126	3,152,614,148	3.744
2022	BNBA	5,134,517,792,869	3,076,773,997,530	1.669
2022	BNLI	217,495,182	37,617,289	5.782
2022	DNAR	6,631,051,588,525	3,552,359,647,012	1.867
2022	MAYA	121,526,152	13,856,660	8.770
2022	MCOR	18,823,716	6,199,237	3.036
2022	MEGA	121,116,769	20,633,680	5.870
2022	NOBU	20,243,766	1,872,600	0.811
2022	BRIS	73,655,791	33,505,610	2.198
2022	BBSI	248,248,586,432	3,065,341,159,264	0.081
2023	BABP	14,559,944	3,587,434	4.059

2023	BACA	15,868,867	3,390,320	4.681
2023	BBHI	5,865,358,695,582	6,885,075,877,798	0.852
2023	BBTN	381,164,489	30,479,152	2.506
2023	BGTG	6,158,107	3,244,202	1.898
2023	BINA	20,828,422	3,556,158	5.857
2023	BJTM	89,337,227	12,151,069	7.352
2023	BMAS	12,943,305,449	6,722,657,517	1.925
2023	BNBA	4,869,599,435,614	3,121,955,070,819	1.560
2023	BNLI	217,451,825	39,992,322	5.437
2023	DNAR	7,490,665,565,577	3,584,485,518,328	2.090
2023	MAYA	125,621,379	15,867,617	7.917
2023	MCOR	21,311,389	6,540,557	3.258
2023	MEGA	110,294,148	21,755,443	5.070
2023	NOBU	23,287,337	3,335,015	6.983
2023	BRIS	87,222,911	38,739,121	2.252
2023	BBSI	443,043,060,218	3,195,369,483,219	0.139

Lampiran 6

Perhitungan *Capital Intensity* Tahun 2021 - 2023

Tahun	Kode Perusahaan	Total Aset Tetap	Total Aset	X3_CAPINT
2021	BABP	31,213	14,015,360	0.0022
2021	BACA	717,942	22,325,883	0.0322
2021	BBHI	30,123,236,623	4,649,357,148,732	0.0065
2021	BBTN	5,736,791	371,868,311	0.0154
2021	BGTG	53,434	8,575,950	0.0062
2021	BINA	90,187	15,055,850	0.0060
2021	BJTM	1,144,211	100,723,330	0.0114
2021	BMAS	420,986,976	14,234,358,584	0.0296
2021	BNBA	818,781,806,265	8,666,525,828,600	0.0945
2021	BNLI	3,290,547	234,379,042	0.0140
2021	DNAR	121,124,749,311	7,721,344,206,381	0.0157
2021	MAYA	1,345,570	119,104,185	0.0113
2021	MCOR	797,087	26,194,548	0.0304
2021	MEGA	5,655,825	132,879,390	0.0426
2021	NOBU	296,553	20,742,643	0.0143
2021	BRIS	4,055,953	265,289,081	0.0153
2021	BBSI	171,286,155,967	2,476,075,485,358	0.0692
2022	BABP	31,659	16,862,363	0.0019
2022	BACA	687,254	20,628,501	0.0333
2022	BBHI	154,808,892,729	11,058,956,402,885	0.0140
2022	BBTN	6,353,803	402,148,312	0.0158
2022	BGTG	60,389	8,968,132	0.0067
2022	BINA	102,000	20,552,736	0.0050
2022	BJTM	1,284,250	103,031,367	0.0125
2022	BMAS	425,524,236	14,956,302,274	0.0285
2022	BNBA	799,588,953,325	8,211,291,790,399	0.0974
2022	BNLI	3,290,186	255,112,471	0.0129
2022	DNAR	114,081,070,833	10,183,411,235,537	0.0112
2022	MAYA	2,092,294	135,382,812	0.0155
2022	MCOR	733,485	25,022,953	0.0293
2022	MEGA	6,366,743	141,750,449	0.0449
2022	NOBU	303,505	22,116,366	0.0137
2022	BRIS	5,654,698	305,727,438	0.0185
2022	BBSI	178,382,138,049	3,313,589,745,696	0.0538
2023	BABP	1,001,685	18,147,378	0.0552

2023	BACA	654,157	19,259,187	0.0340
2023	BBHI	202,524,312,970	12,750,434,573,380	0.0159
2023	BBTN	8,117,812	438,749,736	0.0185
2023	BGTG	61,547	9,402,309	0.0065
2023	BINA	121,058	24,384,580	0.0050
2023	BJTM	1,277,713	103,854,773	0.0123
2023	BMAS	425,235,332	19,665,962,966	0.0216
2023	BNBA	788,777,214,360	7,991,554,506,433	0.0987
2023	BNLI	3,491,943	257,444,147	0.0136
2023	DNAR	130,722,320,727	11,075,151,083,905	0.0118
2023	MAYA	3,003,698	141,488,996	0.0212
2023	MCOR	802,325	27,851,946	0.0288
2023	MEGA	6,197,758	132,049,591	0.0469
2023	NOBU	701,848	26,622,352	0.0264
2023	BRIS	5,352,843	353,624,124	0.0151
2023	BBSI	160,989,255,430	3,638,412,543,437	0.0442

Lampiran 7

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1_ROA	51	.000156	.041398	.01028345	.010407342
X2_TC	51	.000196	9.692790	4.03493127	2.602265574
X3_CAPINT	51	.001877	.098701	.02563312	.023310610
Y1_TRR	51	.340807	.874888	.74100224	.098200470
Valid N (listwise)	51				

Lampiran 8

Hasil Uji Kesamaan Koefisien Regresi / Uji Pooling

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
				Beta		
1	(Constant)	.781	.044		17.835	.000
	X1_ROA	.954	1.604	.101	.595	.555
	X2_TC	-.005	.005	-.121	-.874	.388
	X3_CAPINT	-.989	.732	-.235	-1.351	.184
	D1	.343	.150	1.661	2.276	.284
	D2	.546	.145	2.647	3.777	.053
	D1*X1	-.036	.022	-.970	-1.655	.106
	D1*X2	-.008	.013	-.107	-.617	.541
	D1*X3	-.032	.029	-.662	-1.088	.283
	D2*X1	-.039	.019	-1.004	-2.041	.480
	D2*X2	-.036	.032	-.269	-1.116	.271
	D2*X3	-.079	.027	-1.615	-2.905	.060

a. Dependent Variable: Y1_TRR

Lampiran 9

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		51
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.07196035
Most Extreme Differences	Absolute	.119
	Positive	.107
	Negative	-.119
Test Statistic		.119
Asymp. Sig. (2-tailed)		.070 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 10

Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.725	.035		20.902	.000		
	X1_ROA	3.358	1.276	.356	2.632	.011	.923	1.084
	X2_TC	-.007	.005	-.173	-1.260	.214	.892	1.121
	X3_CAPINT	.305	.563	.072	.542	.590	.944	1.059

a. Dependent Variable: Y1_TRR

Lampiran 11
Hasil Uji Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.105	.562		7.299	.000
	X1_ROA	-.026	26.347	.000	-.001	.999
	X2_TC	-.113	.089	-.240	-1.276	.213
	X3_CAPINT	2.892	9.561	.057	.302	.765

a. Dependent Variable: Y_TRR

Lampiran 12
Hasil Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	.01077
Cases < Test Value	25
Cases >= Test Value	26
Total Cases	51
Number of Runs	25
Z	-.422
Asymp. Sig. (2-tailed)	.673

a. Median

Lampiran 13

Hasil Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.725	.035		20.902	.000
	X1_ROA	3.358	1.276	.356	2.632	.011
	X2_TC	-.007	.005	-.173	-1.260	.214
	X3_CAPINT	.305	.563	.072	.542	.590

a. Dependent Variable: Y1_TRR

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Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.100	3	.033	4.100	.012 ^b
	Residual	.382	47	.008		
	Total	.482	50			

a. Dependent Variable: Y1_TRR

b. Predictors: (Constant), X3_CAPINT, X1_ROA, X2_TC

Lampiran 15

Hasil Uji Analisis Koefisien Determinasi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.455 ^a	.207	.157	.090172228

a. Predictors: (Constant), X3_CAPINT, X1_ROA, X2_TC

Lampiran 16

Data *Outlier*

Casewise Diagnostics^a

Case Number	Std. Residual	Y1_TRR	Predicted Value	Residual
1	6.819	9.417999	1.28619901	8.131799680

a. Dependent Variable: Y1_TRR