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LAMPIRAN

Lampiran 1

BIODATA

Identitas Diri

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 Alamat Rumah : BTN Griya Alam Tinggede Blok B no 8
 Telepon Rumah dan HP : 082348121219
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Riwayat Pendidikan

Pendidikan Formal

- Tahun 2007-2013 : SDN Inpres Perumnas Balaroa
- Tahun 2013-2016 : SMP Negeri 1 Palu
- Tahun 2016-2019 : SMAS Al-Azhar Mandiri Palu
- Tahun 2019-2023 : S1 Akuntansi Universitas Hasanuddin

Pendidikan Non formal

- Tahun 2022-2023 : Pelatihan dan sertifikasi *Certified Risk Associate (CRA)*
- Tahun 2022 : Latihan Kepemimpinan Tingkat Menengah (LKTM) Fakultas Hukum Universitas Hasanuddin
- Tahun 2022 : *Fresh Graduate Academy (FGA) data analytics by Google*
- Tahun 2022 : *Fresh Graduate Academy (FGA) big data analytics by Amazon Web Services*
- Tahun 2020 : Bina Kader Mahasiswa Akuntansi (BKMA) Ikatan Mahasiswa Akuntansi (IMA) Universitas Hasanuddin
- Tahun 2019 : Pelatihan Basic Character Learning Skills, Character, & Creativity (BALANCE) Universitas Hasanuddin

Pengalaman

- *Customer Experience Management intership* PT XL Axiata, Tbk
- Pengurus Senat Mahasiswa FEB-UH periode 2022
- Anggota UKM KPI Universitas Hasanuddin
- Anggota Lembaga Dakwah Mahasiswa (LDM) Al Aqsho Universitas Hasanuddin
- Anggota Tim Re-akreditasi Departemen Akuntansi 2022
- Mentor BALANCE tahun 2020 Universitas Hasanuddin

Makassar, 24 September 2023

Navis Al-Rizky

Lampiran 2**DATA SAMPEL PERUSAHAAN**

No	Kode Emiten	Nama Perusahaan
1	ADHI	PT Adhi Karya (Persero), Tbk.
2	ANTM	PT Aneka Tambang, Tbk.
3	GIIA	PT Garuda Indonesia, Tbk.
4	INAF	PT Indofarma, Tbk.
5	JSMR	PT Jasa Marga (Persero), Tbk.
6	KAEF	PT Kimia Farma, Tbk.
7	KRAS	PT Krakatau Steel (Persero), Tbk.
8	PGAS	PT Pertamina Gas Negara, Tbk.
9	PTBA	PT Bukit Asam, Tbk.
10	PTPP	PT Pembangunan Perumahan (Persero), Tbk.
11	SMBR	PT Semen Baturaja (Persero), Tbk.
12	SMGR	PT Semen Indonesia (Persero), Tbk.
13	TINS	PT Timah, Tbk.
14	TLKM	PT Telkom Indonesia, Tbk.
15	WIKA	PT Wijaya Karya (Persero), Tbk.
16	WSKT	PT Waskita Karya (Persero), Tbk.

Lampiran 3

DATA PENELITIAN

No	Kode Perusahaan	Tahun	FR	FS	EP	FT	NI	AS	DC	CD	PC
1	ADHI	2017	0.1977	0.4140	0.7928	0.0185	-0.1127	0	1	0	0
2	ADHI	2018	-0.0585	0.0621	0.7911	0.0171	0.0142	1	1	0	1
3	ADHI	2019	-0.2338	0.2135	0.8128	0.0182	0.0321	1	0	0	1
4	ADHI	2020	-0.2521	0.0432	0.8537	0.0017	0.0349	0	1	0	1
5	ADHI	2021	-0.2401	0.0474	0.8582	0.0022	0.0523	0	1	0	1
6	ANTM	2017	-0.0287	0.0011	0.3839	0.0027	0.0001	1	1	0	1
7	ANTM	2018	0.9290	0.0727	0.4270	0.0414	-0.0695	0	0	0	1
8	ANTM	2019	-0.1102	-0.0621	0.3995	-0.0003	0.0044	1	1	0	0
9	ANTM	2020	-0.3791	0.0508	0.3999	0.0307	0.0225	0	0	0	0
10	ANTM	2021	0.3515	0.0374	0.3670	0.0668	-0.0156	0	1	0	0
11	INAF	2017	-0.0386	0.1073	0.6559	-0.0323	-0.0222	1	1	0	0
12	INAF	2018	-0.2347	-0.0572	0.6557	-0.0206	0.0494	1	1	0	0
13	INAF	2019	0.7017	-0.0405	0.6351	0.0060	0.0246	1	1	0	0
14	INAF	2020	-1.0480	0.2380	0.7488	-0.0021	0.1446	1	0	0	0
15	INAF	2021	0.7822	0.1742	0.7473	-0.0118	-0.1982	1	1	0	0
16	JSMR	2017	0.2175	0.4802	0.7682	0.0238	-0.1678	1	1	1	1
17	JSMR	2018	1.1405	0.0407	0.7549	0.0253	-0.1887	1	1	0	1
18	JSMR	2019	-0.6492	0.2094	0.7674	0.0200	0.0976	0	0	1	1
19	JSMR	2020	-0.2651	0.0442	0.7620	0.0010	0.0844	1	1	0	1
20	JSMR	2021	0.9220	-0.0273	0.7481	0.0078	-0.1340	0	1	0	1
21	KAEF	2017	-0.1949	0.3216	0.5780	0.0531	0.0336	0	1	0	1
22	KAEF	2018	0.1003	0.8584	0.6340	0.0685	-0.0031	1	0	0	0
23	KAEF	2019	0.1082	0.6200	0.5961	0.2605	0.0685	1	1	1	1
24	KAEF	2020	-0.0907	-0.0430	0.5954	-0.0037	-0.0492	1	0	1	1
25	KAEF	2021	0.1217	0.0112	0.5928	-0.0001	-0.0054	1	1	0	1
26	PTBA	2017	0.1293	0.1836	0.3724	0.1755	0.1119	1	1	0	1
27	PTBA	2018	1.2489	0.0994	0.3269	0.2425	-0.1553	0	1	0	1
28	PTBA	2019	-0.0460	0.0796	0.2941	0.1473	-0.0052	1	0	0	1
29	PTBA	2020	0.1635	-0.0782	0.2959	0.0935	-0.0228	0	1	0	1
30	PTBA	2021	0.1536	0.5016	0.3286	0.2097	0.0620	0	1	0	0
31	PTPP	2017	-0.0297	0.3385	0.6591	0.0433	0.0174	1	0	0	1
32	PTPP	2018	2.4902	0.2577	0.6895	0.0403	-0.2920	1	1	0	1
33	PTPP	2019	0.0350	0.1259	0.7072	0.0183	-0.0074	0	0	0	1
34	PTPP	2020	0.8784	-0.0973	0.7396	0.0044	0.2777	1	1	1	1
35	PTPP	2021	1.5010	0.0405	0.7421	0.0072	0.1226	0	0	1	1
36	SMBR	2017	-0.4626	0.1583	0.3256	0.0266	0.1230	0	1	1	0
37	SMBR	2018	-0.0154	0.0944	0.3728	0.0133	0.0262	0	1	1	0
38	SMBR	2019	0.0523	0.0060	0.3750	0.0050	-0.0064	1	0	0	1

39	SMBR	2020	-0.0530	0.0298	0.4060	0.0002	-0.0162	1	1	0	1
40	SMBR	2021	0.0768	0.0140	0.4042	0.0100	0.0052	0	0	0	1
41	SMGR	2017	-0.1800	0.1071	0.3783	0.0349	0.0258	0	1	0	1
42	SMGR	2018	0.0937	0.0372	0.3578	0.0527	0.0012	0	1	0	1
43	SMGR	2019	-0.0881	0.5715	0.5503	0.0297	0.0155	1	1	0	1
44	SMGR	2020	0.1571	-0.0226	0.5201	0.0343	-0.0246	0	0	1	1
45	SMGR	2021	0.0380	-0.0193	0.4567	0.0272	-0.0037	0	1	1	1
46	TINS	2017	-0.7858	0.2438	0.4896	0.0407	0.0376	0	1	0	0
47	TINS	2018	-0.1804	0.2816	0.5961	0.0183	0.0140	0	0	0	1
48	TINS	2019	0.3063	0.3377	0.7417	-0.0346	-0.0911	1	1	0	1
49	TINS	2020	0.2097	-0.2870	0.6597	-0.0235	-0.0059	0	0	0	0
50	TINS	2021	-0.1167	0.0119	0.5706	0.0887	0.0491	0	1	0	0
51	TLKM	2017	-0.0668	0.1051	0.4351	0.1530	0.0067	1	1	0	1
52	TLKM	2018	-0.1557	0.0389	0.4311	0.1548	0.0183	0	1	0	1
53	TLKM	2019	-0.0571	0.0728	0.4700	0.1247	-0.0037	1	1	0	1
54	TLKM	2020	0.0143	0.1163	0.5105	0.1052	-0.0045	0	1	0	0
55	TLKM	2021	0.4821	0.1225	0.4754	0.1296	-0.0239	0	1	0	1
56	WIKA	2017	1.2803	0.4570	0.6797	0.0286	-0.7394	1	1	0	1
57	WIKA	2018	0.4539	0.2965	0.7093	0.0374	-0.0790	1	1	0	1
58	WIKA	2019	0.0600	0.0486	0.6906	0.0407	-0.0078	0	0	1	1
59	WIKA	2020	-1.3066	0.0966	0.7554	0.0044	0.3592	0	1	1	1
60	WIKA	2021	1.0228	0.0187	0.7487	0.0034	-0.2645	1	1	1	1
61	WSKT	2017	0.1674	0.5935	0.7676	0.0427	-0.1771	1	1	1	1
62	WSKT	2018	1.5420	0.2707	0.7678	0.0395	-0.0148	1	1	0	1
63	WSKT	2019	-1.9498	-0.0145	0.7625	0.0079	0.2451	0	1	0	1
64	WSKT	2020	-0.9082	-0.1387	0.8430	-0.0890	0.2742	0	1	1	0
65	WSKT	2021	-0.2574	-0.0188	0.8508	-0.0166	0.5892	1	1	1	1
66	GIIA	2017	2.2104	0.0069	0.7509	-0.0413	0.0102	1	1	0	1
67	GIIA	2018	1.3891	0.1042	0.8460	0.0625	0.0048	1	1	0	1
68	GIIA	2019	-1.5221	0.0722	0.8383	0.0206	-0.0071	1	1	0	1
69	GIIA	2020	-1.4716	1.4216	1.1801	-0.2323	0.0155	0	1	1	1
70	GIIA	2021	-0.7365	-0.3334	1.8495	-0.5787	-0.0020	1	1	1	1
71	KRAS	2017	-0.0317	0.0451	0.5497	0.0032	0.0060	0	1	0	1
72	KRAS	2018	-0.2653	-0.1296	0.7703	-0.0176	-0.0198	1	1	0	1
73	KRAS	2019	-0.7237	-0.0822	0.8917	-0.1420	0.0232	1	1	0	1
74	KRAS	2020	0.5344	0.0607	0.8713	0.0155	0.0220	0	0	0	1
75	KRAS	2021	0.1296	0.0824	0.8616	0.0194	-0.0487	0	0	0	1
76	PGAS	2017	0.0913	-0.0792	0.4936	0.0232	-0.0109	0	1	0	1
77	PGAS	2018	-0.1555	0.2616	0.5967	0.0424	0.0146	1	1	0	1
78	PGAS	2019	0.1749	-0.0712	0.5614	0.0176	-0.0252	1	1	0	1
79	PGAS	2020	-0.2445	0.0217	0.6077	-0.0280	0.0186	1	1	0	1
80	PGAS	2021	0.3670	-0.0031	0.5626	0.0470	-0.0341	1	1	0	1

Lampiran 4

HASIL PENELITIAN

Lampiran 4.1 Hasil Uji Chow

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.023880	(15,56)	0.4457
Cross-section Chi-square	19.388850	15	0.1967

Lampiran 4.2 Hasil Uji *Lagrange Multiplier*

Lagrange Multiplier Tests for Random Effects
Null hypotheses: No effects
Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided
(all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	0.024358 (0.8760)	5.756268 (0.0164)	5.780626 (0.0162)

Lampiran 4.3 Hasil Uji *Random Effect Model*

Dependent Variable: Y
 Method: Panel EGLS (Cross-section random effects)
 Date: 01/22/23 Time: 09:34
 Sample: 2017 2021
 Periods included: 5
 Cross-sections included: 16
 Total panel (balanced) observations: 80
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.399367	0.349279	-1.143406	0.2567
X1	-0.748477	0.306938	-2.438526	0.0173
X2	0.548888	0.506533	1.083618	0.2822
X3	3.183098	1.163495	2.735807	0.0079
X4	-2.585731	0.506595	-5.104142	0.0000
X5	0.192669	0.147335	1.307698	0.1952
X6	-0.024976	0.164645	-0.151693	0.8799
X7	0.150370	0.182217	0.825225	0.4120
X8	0.063806	0.173038	0.368739	0.7134

Effects Specification		S.D.	Rho
Cross-section random		0.000000	0.0000
Idiosyncratic random		0.614064	1.0000

Weighted Statistics			
R-squared	0.368817	Mean dependent var	0.092396
Adjusted R-squared	0.297698	S.D. dependent var	0.734589
S.E. of regression	0.615611	Sum squared resid	26.90733
F-statistic	5.185898	Durbin-Watson stat	2.082675
Prob(F-statistic)	0.000041		

Unweighted Statistics			
R-squared	0.368817	Mean dependent var	0.092396
Sum squared resid	26.90733	Durbin-Watson stat	2.082675