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LAMPIRAN

Lampiran 1. Biodata

BIODATA

IDENTITAS DIRI

Nama : Yudhistira Dwi Ardika
Tempat, Tanggal Lahir : Makassar, 31 Juli 2000
Jenis Kelamin : Laki-Laki
Alamat Rumah : Dreamland Alexander Kv.22
Nomor HP : 085156066509
Alamat E-mail : yudhistira31juli@gmail.com

RIWAYAT PENDIDIKAN

a. Pendidikan Formal

- Tahun 2005 - 2006 : TK Yayasan Billiung Kessi
- Tahun 2006 - 2012 : SD Inpres Minasa Upa I
- Tahun 2012 - 2015 : MTs Negeri Model Makassar
- Tahun 2015 - 2018 : SMA Negeri 11 Makassar
- Tahun 2018 - Sekarang : S1 Akuntansi Universitas Hasanuddin

b. Pendidikan Non-Formal

- Student Leadership Forum (SLF), Universitas Hasanuddin (2018 - 2019)
- Pelatihan *Basic Learning Skill, Character and Creativity* (BALANCE), Universitas Hasanuddin (2019)
- Bina Kader Mahasiswa Akuntansi (BKMA) Ikatan Mahasiswa Akuntansi FEB-UH (IMA FEB-UH) (2020)

PENGALAMAN

a. Organisasi

- Anggota Departemen Pengaderan Ikatan Mahasiswa Akuntansi FEB-UH (IMA FEB-UH) (2021)

- Anggota Majelis Permusyawaratan Mahasiswa (MAPERWA) FEB-UH (2022)

b. Kerja

- *Accounting Ekstern* di KAP Asri (2022-2024)

Demikian biodata ini dibuat dengan sebenarnya

Makassar, 28 Maret 2024



Yudhistira Dwi Ardika

Lampiran 2. Daftar Perusahaan

Umur Perusahaan (Tahun terdaftar IPO)

Kode	Nama Perusahaan	Sektor	Tahun terdaftar IPO
Perusahaan Muda			
SPTO	Surya Pertiwi Tbk	Industrials	14/05/2018
HEAL	Medikaloka Hermina Tbk.	Healthcare	16/05/2018
MAPA	Map Aktif Adiperkasa Tbk.	Consumer Cyclical	05/07/2018
BPTR	Batavia Prosperindo Trans Tbk.	Transportation & Logistic	09/07/2018
CITY	Natura City Developments Tbk.	Properties & Real Estate	28/09/2018
GOOD	Garudafood Putra Putri Jaya Tbk	Consumer Non-Cyclical	10/10/2018
POWR	Cikarang Listrindo Tbk.	Infrastructures	14/06/2016
MDKA	Merdeka Copper Gold Tbk.	Basic Material	19/06/2015
ATIC	Anabatic Technologies Tbk	Technology	08/07/2015
SOCI	Soechi Lines Tbk.	Energy	03/12/2014
Perusahaan Dewasa			
IMJS	Indomobil Multi Jasa Tbk.	Transportation & Logistic	10/12/2013
SRAJ	Sejahteraya Anugrahjaya Tbk.	Healthcare	11/04/2011
EMTK	Elang Mahkota Teknologi Tbk.	Technology	12/01/2010
AMRT	Sumber Alfaria Trijaya Tbk	Consumer Non-Cyclical	15/01/2009
ADRO	Adaro Energy Indonesia Tbk.	Energy	16/07/2008
ASRI	Alam Sutera Realty Tbk.	Properties & Real Estate	18/12/2007
ACES	Ace Hardware Indonesia Tbk.	Consumer Cyclical	06/11/2007
EXCL	XL Axiata Tbk.	Infrastructures	29/09/2005
ARNA	Arwana Citramulia Tbk	Industrials	17/07/2001
APLI	Asiaplast Industries Tbk.	Basic Material	01/05/2000
Perusahaan Tua			
WEHA	WEHA Transportasi	Transportation &	31/05/2007

	Indonesia Tbk.	Logistic	
SSIA	Surya Semesta Internusa Tbk.	Infrastructures	27/03/1997
MEDC	Medco Energi Internasional Tbk	Energy	12/10/1994
LION	Lion Metal Works Tbk.	Industrials	20/08/1993
DILD	Intiland Development Tbk.	Properties & Real Estate	04/09/1991
KLBF	Kalbe Farma Tbk.	Healthcare	30/07/1991
INDS	Indospring Tbk.	Consumer Cyclical	10/08/1990
MYOR	Mayora Indah Tbk.	Consumer Non-Cyclical	04/07/1990
INCI	Intanwijaya Internasional Tbk	Basic Material	24/07/1990
MTDL	Metrodata Electronics Tbk.	Technology	09/04/1990

Ukuran Perusahaan (Total asset)

Kode	Nama Perusahaan	Sektor	Total asset
Perusahaan Kecil			
MDKI	Emdeki Utama Tbk.	Basic Material	1,045,929
AISA	FKS Food Sejahtera Tbk.	Consumer Non-Cyclical	1,826,350
ACST	Acset Indonusa Tbk.	Infrastructures	2,111,024
PRDA	Prodia Widyahusada Tbk	Healthcare	2,669,591
MLPT	Multipolar Technology Tbk.	Technology	2,720,784
TMAS	Temas Tbk.	Transportation & Logistic	4,403,862
ELSA	Elnusa Tbk.	Energy	8,836,089
ESTI	Ever Shine Tex Tbk.	Consumer Cyclical	48,194,418
LPKR	Lippo Karawaci Tbk.	Properties & Real Estate	49,870,897
BHIT	MNC Asia Holding Tbk.	Industrials	69,099,804
Perusahaan Sedang			
PTSN	Sat Nusapersada Tbk	Technology	147,616,234

APEX	Apexindo Pratama Duta Tbk.	Energy	262,966,788
BRAM	Indo Kordsa Tbk	Consumer Cyclical	290,896,966
HEXA	Hexindo Adiperkasa Tbk.	Industrials	463,332,330
BRMS	Bumi Resources Minerals Tbk.	Basic Material	1,080,234,251
SMDR	Samudera Indonesia Tbk	Transportation & Logistic	1,153,416,013
DVLA	Darya-Varia Laboratoria Tbk.	Healthcare	2,009,139,485
JKON	Jaya Konstruksi Manggala Prata	Infrastructures	4,307,485,666
MAIN	Malindo Feedmill Tbk.	Consumer Non-Cyclical	5,746,998,087
MMLP	Mega Manunggal Property Tbk.	Properties & Real Estate	7,635,870,085
Perusahaan Besar			
BUMI	Bumi Resources Tbk.	Energy	4,488,046,968
KICI	Kedaung Indah Can Tbk	Consumer Cyclical	181,667,554,919
DPNS	Duta Pertiwi Nusantara Tbk	Basic Material	405,675,831,614
SDPC	Millennium Pharmacon Internati	Consumer Non-Cyclical	1,401,504,764,117
MCAS	M Cash Integrasi Tbk.	Technology	1,911,368,459,547
KBLI	KMI Wire & Cable Tbk	Industrials	2,797,005,026,270
BALI	Bali Towerindo Sentra Tbk.	Infrastructures	5,196,995,589,938
SAME	Sarana Meditama Metropolitan Tbk.	Healthcare	5,140,003,882,433
ASSA	Adi Sarana Armada Tbk.	Transportation & Logistic	7,268,436,910,723
MDLN	Modernland Realty Tbk.	Properties & Real Estate	13,528,168,874,943

Lampiran 3. Tabulasi Data Penelitian

No	Kode	Tahun	X1	X2	X3	X4	Y	K1	K2
1	SPTO	2018	0,5727	0,6000	3,0000	0,6000	0,1417	3,91	28,7676
2	SPTO	2019	0,7357	0,6000	3,0000	0,6000	0,2289	3,93	28,7676
3	SPTO	2020	0,5639	0,6000	3,0000	0,6000	0,2611	3,95	28,7676
4	SPTO	2021	0,5313	0,6000	3,0000	0,6000	0,1606	3,97	28,7676
5	SPTO	2022	0,4785	0,6000	3,0000	0,6000	0,1955	3,99	28,7676
6	HEAL	2018	0,7602	0,00000	1,50000	0,73452	0,30672	2,94	29,2500
7	HEAL	2019	0,8260	0,00000	1,50000	0,67724	0,31961	3,00	29,2500
8	HEAL	2020	0,8790	0,00000	1,50000	0,67724	3,17515	3,04	29,2500
9	HEAL	2021	0,7085	0,00000	1,50000	0,67724	0,21613	3,09	29,2500
10	HEAL	2022	0,6202	0,00000	1,50000	0,67724	0,21103	3,14	29,2500
11	MAPA	2018	1,08385	0,51000	1,50000	0,51195	0,30637	3,14	29,6371
12	MAPA	2019	0,89092	0,51000	1,50000	0,51186	0,28422	3,18	29,6371
13	MAPA	2020	0,80054	0,51000	1,50000	0,51186	-1,4780	3,22	29,6371
14	MAPA	2021	0,64634	0,51000	1,50000	0,51186	0,34130	3,26	29,6371
15	MAPA	2022	0,65741	0,51000	1,50000	0,51186	0,23657	3,30	29,6371
16	BPTR	2018	1,66328	0,84020	3,00000	0,04595	0,25000	1,39	27,8491
17	BPTR	2019	1,61542	0,93810	3,00000	0,04595	0,30430	1,61	27,8491
18	BPTR	2020	1,38924	0,93810	3,00000	0,04595	0,50119	1,79	27,8491
19	BPTR	2021	2,33748	0,93810	3,00000	0,04595	0,33572	1,95	27,8491
20	BPTR	2022	3,65903	0,93810	3,00000	0,04595	0,37023	2,08	27,8491
21	CITY	2018	0,19374	0,51850	3,00000	0,51826	0,00559	1,95	27,5627
22	CITY	2019	0,13903	0,51830	3,00000	0,51852	0,00478	2,08	27,5627
23	CITY	2020	0,09234	0,51830	3,00000	0,51852	0,00319	2,20	27,5627
24	CITY	2021	0,08806	0,51830	3,00000	0,51852	0,12505	2,30	27,5627
25	CITY	2022	0,09283	0,51830	3,00000	0,51852	0,02180	2,40	27,5627

26	GOOD	2018	0,69213	0,39290	3,00000	0,72880	0,26956	3,18	29,6226
27	GOOD	2019	0,83078	0,39290	1,50000	0,56763	0,24941	3,22	29,6226
28	GOOD	2020	1,25601	0,39290	1,50000	0,56763	0,27907	3,26	29,6226
29	GOOD	2021	1,23272	0,39290	1,50000	0,56763	0,22132	3,30	29,6226
30	GOOD	2022	1,18633	0,39290	1,50000	0,56763	0,22623	3,33	29,6226
31	POWR	2018	1,04388	0,83860	1,00000	0,85257	0,37692	3,22	21,0319
32	POWR	2019	1,00838	0,85370	1,00000	0,85162	0,19140	3,26	21,0319
33	POWR	2020	1,00258	0,85370	1,00000	0,85162	0,28876	3,30	21,0319
34	POWR	2021	0,94556	0,85370	1,00000	0,85162	0,25099	3,33	21,0319
35	POWR	2022	0,94583	0,85370	1,00000	0,85162	0,34829	3,37	21,0319
36	MDKA	2018	0,88986	0,47460	1,50000	0,53662	0,33310	1,79	22,0782
37	MDKA	2019	0,81452	0,45610	1,50000	0,52145	0,36155	1,95	22,0782
38	MDKA	2020	0,64927	0,45610	1,50000	0,52145	0,48595	2,08	22,0782
39	MDKA	2021	0,64046	0,45610	1,50000	0,52145	0,41136	2,20	22,0782
40	MDKA	2022	0,91456	0,45610	1,50000	0,52145	0,27902	2,30	22,0782
41	ATIC	2018	3,48914	0,72340	3,00000	0,14873	0,40487	2,83	29,0702
42	ATIC	2019	3,94782	0,71170	3,00000	0,12786	0,47002	2,89	29,0702
43	ATIC	2020	11,54779	0,71170	3,00000	0,12786	0,08943	2,94	29,0702
44	ATIC	2021	78,60890	0,71170	3,00000	0,12786	0,60388	3,00	29,0702
45	ATIC	2022	25,07108	0,71170	3,00000	0,12786	0,41416	3,04	29,0702
46	SOCI	2018	1,04722	0,79900	3,00000	0,84998	0,12419	2,08	20,2675
47	SOCI	2019	1,05128	0,79900	3,00000	0,84998	0,28293	2,20	20,2675
48	SOCI	2020	0,82742	0,79900	3,00000	0,84998	0,12548	2,30	20,2675
49	SOCI	2021	0,71238	0,79900	3,00000	0,84998	0,29699	2,40	20,2675
50	SOCI	2022	0,69476	0,79900	3,00000	0,84998	0,26224	2,48	20,2675
51	IMJS	2018	6,20283	0,91030	3,00000	0,91030	0,25895	2,64	30,9242
52	IMJS	2019	6,40305	0,91030	3,00000	0,91030	0,44775	2,71	30,9242
53	IMJS	2020	5,55868	0,91030	3,00000	0,91030	0,10393	2,77	30,9242

54	IMJS	2021	5,47632	0,91030	3,00000	0,91030	0,18289	2,83	30,9242
55	IMJS	2022	5,08846	0,91030	3,00000	0,91030	0,47548	2,89	30,9242
56	SRAJ	2018	0,48633	0,87790	1,00000	0,59990	0,01421	3,14	29,3802
57	SRAJ	2019	0,75027	0,87790	1,00000	0,59990	0,14250	3,18	29,3802
58	SRAJ	2020	1,47691	0,87790	1,00000	0,59990	0,07675	3,22	29,3802
59	SRAJ	2021	1,52765	0,87790	1,00000	0,59990	0,05872	3,26	29,3802
60	SRAJ	2022	2,03387	0,87790	1,00000	0,59990	0,04990	3,30	29,3802
61	EMTK	2018	0,26261	0,27730	1,50000	0,51798	0,18982	3,56	31,4258
62	EMTK	2019	0,43011	0,27730	1,50000	0,51798	0,13087	3,58	31,4258
63	EMTK	2020	0,44238	0,27730	1,50000	0,51798	0,09344	3,61	31,4258
64	EMTK	2021	0,13364	0,27730	1,50000	0,51798	0,06478	3,64	31,4258
65	EMTK	2022	0,17628	0,27730	1,50000	0,51798	0,12135	3,66	31,4258
66	AMRT	2018	2,68355	0,52540	1,50000	0,54093	0,04091	3,37	31,0568
67	AMRT	2019	2,48507	0,52540	1,50000	0,54093	0,02735	3,40	31,0568
68	AMRT	2020	2,40095	0,52540	1,50000	0,54093	0,21634	3,43	31,0568
69	AMRT	2021	2,05833	0,52540	1,50000	0,54093	0,18067	3,47	31,0568
70	AMRT	2022	1,68042	0,52540	1,50000	0,54093	0,18485	3,50	31,0568
71	ADRO	2018	0,64101	0,43910	1,50000	0,56311	0,41834	3,58	23,1012
72	ADRO	2019	0,81180	0,43910	1,50000	0,56315	0,34001	3,61	23,1012
73	ADRO	2020	0,61489	0,43910	1,50000	0,56315	0,28654	3,64	23,1012
74	ADRO	2021	0,70175	0,43910	1,50000	0,56315	0,30793	3,66	23,1012
75	ADRO	2022	0,65187	0,43910	1,50000	0,56315	0,36752	3,69	23,1012
76	ASRI	2018	1,18722	0,47190	1,50000	0,46502	0,06248	3,22	30,7356
77	ASRI	2019	1,07289	0,46500	1,50000	0,46502	0,08853	3,26	30,7356
78	ASRI	2020	1,26150	0,46500	1,50000	0,46502	0,07978	3,30	30,7356
79	ASRI	2021	1,30010	0,46500	1,50000	0,46502	0,09812	3,33	30,7356
80	ASRI	2022	1,09525	0,46500	1,50000	0,46502	0,00703	3,37	30,7356
81	ACES	2018	0,25634	0,59970	1,50000	0,59971	0,18827	3,14	29,6119

82	ACES	2019	0,24832	0,59970	1,50000	0,59971	0,19015	3,18	29,6119
83	ACES	2020	0,38773	0,59970	1,50000	0,59971	0,20797	3,22	29,6119
84	ACES	2021	0,30421	0,59970	1,50000	0,59971	0,16313	3,26	29,6119
85	ACES	2022	0,22165	0,59970	1,50000	0,59971	0,17931	3,30	29,6119
86	EXCL	2018	2,14093	0,66400	1,33333	0,66361	0,25000	3,09	32,1001
87	EXCL	2019	2,30716	0,66400	1,33333	0,66361	0,37718	3,14	32,1001
88	EXCL	2020	2,53992	0,66400	1,33333	0,66361	1,54152	3,18	32,1001
89	EXCL	2021	2,62159	0,66400	1,33333	0,66361	0,24581	3,22	32,1001
90	EXCL	2022	2,38624	0,66400	1,33333	0,66361	0,17135	3,26	32,1001
91	ARNA	2018	0,50731	0,14000	1,50000	0,51303	0,25278	3,14	28,5784
92	ARNA	2019	0,52886	0,14020	1,50000	0,51314	0,25353	3,18	28,5784
93	ARNA	2020	0,50991	0,14020	1,50000	0,51314	0,22439	3,22	28,5784
94	ARNA	2021	0,42612	0,14020	1,50000	0,51314	0,21926	3,26	28,5784
95	ARNA	2022	0,40678	0,14020	1,50000	0,51314	0,22053	3,30	28,5784
96	APLI	2018	1,46432	0,58800	3,00000	0,85531	0,18673	3,26	26,8729
97	APLI	2019	0,97077	0,58800	3,00000	0,87302	0,51005	3,30	26,8729
98	APLI	2020	0,97310	0,58800	3,00000	0,87302	2,10240	3,33	26,8729
99	APLI	2021	0,86673	0,58800	3,00000	0,87302	0,09875	3,37	26,8729
100	APLI	2022	0,67963	0,58800	3,00000	0,87302	0,23899	3,40	26,8729
101	WEHA	2018	4,18480	0,68840	3,00000	0,70735	0,34252	2,83	26,3987
102	WEHA	2019	0,77524	0,70240	3,00000	0,72134	0,30534	2,89	26,3987
103	WEHA	2020	0,87195	0,70240	3,00000	0,72134	0,23600	2,94	26,3987
104	WEHA	2021	1,05044	0,70240	3,00000	0,72134	0,06848	3,00	26,3987
105	WEHA	2022	0,48230	0,70240	3,00000	0,72134	0,22302	3,04	26,3987
106	SSIA	2018	0,68852	0,29200	3,00000	0,18158	0,28230	3,85	29,7460
107	SSIA	2019	0,80708	0,23610	3,00000	0,17067	0,17304	3,87	29,7460
108	SSIA	2020	0,80096	0,23610	3,00000	0,17067	0,22902	3,89	29,7460
109	SSIA	2021	0,91385	0,23610	3,00000	0,17067	0,02677	3,91	29,7460

110	SSIA	2022	0,94617	0,23610	3,00000	0,17067	0,06912	3,93	29,7460
111	MEDC	2018	2,78616	0,72250	1,50000	0,73480	0,64417	3,64	22,6594
112	MEDC	2019	3,38496	0,71990	1,50000	0,73281	0,76362	3,66	22,6594
113	MEDC	2020	3,92154	0,71990	1,50000	0,73281	-	3,69	22,6594
114	MEDC	2021	3,62354	0,71990	1,50000	0,73281	0,81169	3,71	22,6594
115	MEDC	2022	2,96671	0,71990	1,50000	0,73281	0,48582	3,74	22,6594
116	LION	2018	0,46514	0,57698	3,00000	0,57954	0,38601	2,94	27,2520
117	LION	2019	0,46793	0,57698	3,00000	0,57954	0,83925	3,00	27,2520
118	LION	2020	0,46190	0,57698	3,00000	0,57954	0,34614	3,04	27,2520
119	LION	2021	0,55516	0,57698	3,00000	0,57954	0,16512	3,09	27,2520
120	LION	2022	0,44161	0,57698	3,00000	0,57954	0,69117	3,14	27,2520
121	DILD	2018	1,18175	0,31110	3,00000	0,37687	1,14838	3,43	30,4254
122	DILD	2019	1,04254	0,31320	3,00000	0,41795	0,02011	3,47	30,4254
123	DILD	2020	1,72412	0,31320	3,00000	0,41795	0,42539	3,50	30,4254
124	DILD	2021	1,72901	0,31320	3,00000	0,41795	1,58124	3,53	30,4254
125	DILD	2022	1,63075	0,31320	3,00000	0,41795	0,25928	3,56	30,4254
126	KLBF	2018	0,18645	0,56970	1,00000	0,56966	0,24472	3,95	30,9358
127	KLBF	2019	0,21305	0,56960	1,00000	0,56966	0,25422	3,97	30,9358
128	KLBF	2020	0,23464	0,56960	1,00000	0,56966	0,22825	3,99	30,9358
129	KLBF	2021	0,20694	0,56960	1,00000	0,56966	0,21994	4,01	30,9358
130	KLBF	2022	0,23279	0,56960	1,00000	0,56966	0,22625	4,03	30,9358
131	INDS	2018	0,13130	0,88100	3,00000	0,88517	0,25203	3,66	28,9875
132	INDS	2019	0,10191	0,88110	3,00000	0,88517	0,21992	3,69	28,9875
133	INDS	2020	0,10240	0,88110	3,00000	0,88517	0,21994	3,71	28,9875
134	INDS	2021	0,18877	0,88110	3,00000	0,88517	0,26002	3,74	28,9875
135	INDS	2022	0,30181	0,88110	3,00000	0,88517	0,23369	3,76	28,9875
136	MYOR	2018	1,05931	0,59070	1,50000	0,84291	0,26092	3,71	30,7345

137	MYOR	2019	0,92303	0,59070	1,50000	0,84291	0,24591	3,74	30,7345
138	MYOR	2020	0,75465	0,59070	1,50000	0,84291	0,21824	3,76	30,7345
139	MYOR	2021	0,75331	0,59070	1,50000	0,84291	0,21850	3,78	30,7345
140	MYOR	2022	0,73562	0,59070	1,50000	0,84291	0,21388	3,81	30,7345
141	INCI	2018	0,22319	0,00000	3,00000	0,48906	0,24340	3,43	26,9299
142	INCI	2019	0,19206	0,00000	3,00000	0,49021	0,23426	3,47	26,9299
143	INCI	2020	0,20601	0,00000	3,00000	0,49021	0,21676	3,50	26,9299
144	INCI	2021	0,34550	0,00000	3,00000	0,49021	0,19957	3,53	26,9299
145	INCI	2022	0,18956	0,00000	3,00000	0,49021	0,22225	3,56	26,9299
146	MTDL	2018	0,86629	0,35830	3,00000	0,59629	0,26445	3,56	22,8730
147	MTDL	2019	0,84868	0,41850	3,00000	0,59724	0,25364	3,58	22,8730
148	MTDL	2020	0,71227	0,41850	3,00000	0,59724	0,22985	3,61	22,8730
149	MTDL	2021	0,93461	0,41850	3,00000	0,59724	0,22537	3,64	22,8730
150	MTDL	2022	0,94321	0,41850	3,00000	0,59724	0,23878	3,66	22,8730
151	MDKI	2018	0,09936	0,76930	1,50000	0,89442	0,23267	3,61	13,8604
152	MDKI	2019	0,10714	0,77640	1,50000	0,90264	0,22659	3,64	13,8604
153	MDKI	2020	0,09405	0,77640	1,50000	0,90264	1,00000	3,66	13,8604
154	MDKI	2021	0,08849	0,77640	1,50000	0,90264	0,17417	3,69	13,8604
155	MDKI	2022	0,11243	0,77640	1,50000	0,90264	0,21686	3,71	13,8604
156	AISA	2018	-1,52635	0,38300	1,50000	0,05388	0,44336	3,33	14,4178
157	AISA	2019	-2,12734	0,38550	1,50000	0,05388	0,16834	3,37	14,4178
158	AISA	2020	1,42866	0,38550	1,50000	0,05388	0,19493	3,40	14,4178
159	AISA	2021	1,11289	0,38550	1,50000	0,05388	0,51180	3,43	14,4178
160	AISA	2022	1,34791	0,38550	1,50000	0,05388	0,10395	3,47	14,4178
161	ACST	2018	5,26327	0,74380	1,50000	0,68200	0,11587	3,14	14,5627
162	ACST	2019	35,46560	0,79870	1,50000	0,68200	0,00383	3,18	14,5627
163	ACST	2020	8,42841	0,79870	1,50000	0,68200	0,00164	3,22	14,5627
164	ACST	2021	1,22160	0,79870	1,50000	0,68200	0,00799	3,26	14,5627

165	ACST	2022	2,14610	0,79870	1,50000	0,68200	0,00965	3,30	14,5627
166	PRDA	2018	0,23571	0,75000	2,00000	0,57000	0,20859	3,40	14,7974
167	PRDA	2019	0,21172	0,75000	1,50000	0,57000	0,20596	3,43	14,7974
168	PRDA	2020	0,24814	0,75000	1,50000	0,57000	0,20742	3,47	14,7974
169	PRDA	2021	0,20702	0,75000	1,50000	0,57000	0,20974	3,50	14,7974
170	PRDA	2022	0,15510	0,75000	1,50000	0,57000	0,20989	3,53	14,7974
171	MLPT	2018	1,25931	0,94250	3,00000	0,94253	0,29694	3,76	14,8164
172	MLPT	2019	1,15240	0,94250	3,00000	0,94253	0,29096	3,78	14,8164
173	MLPT	2020	1,74120	0,94250	3,00000	0,94253	0,28066	3,81	14,8164
174	MLPT	2021	2,12153	0,94250	3,00000	0,94253	0,11788	3,83	14,8164
175	MLPT	2022	2,30023	0,94250	3,00000	0,94253	0,15023	3,85	14,8164
176	TMAS	2018	1,65325	0,80840	1,50000	0,81444	3,24075	3,40	15,2980
177	TMAS	2019	1,76054	0,80840	1,50000	0,81444	0,31432	3,43	15,2980
178	TMAS	2020	2,16863	0,80840	1,50000	0,81444	0,24221	3,47	15,2980
179	TMAS	2021	1,62755	0,80840	1,50000	0,81444	0,29910	3,50	15,2980
180	TMAS	2022	0,97878	0,80840	1,50000	0,81444	0,06034	3,53	15,2980
181	ELSA	2018	0,71424	0,56000	1,50000	0,56003	0,21458	3,89	15,9944
182	ELSA	2019	0,90260	0,56000	1,50000	0,56003	0,23626	3,91	15,9944
183	ELSA	2020	1,02163	0,56000	1,50000	0,56003	0,34625	3,93	15,9944
184	ELSA	2021	0,91493	0,56000	1,50000	0,56003	0,52827	3,95	15,9944
185	ELSA	2022	1,14613	0,56000	1,50000	0,56003	0,22352	3,97	15,9944
186	ESTI	2018	2,81718	0,87000	3,00000	0,86891	0,05300	3,81	17,6908
187	ESTI	2019	3,54139	0,87000	3,00000	0,86891	0,05260	3,83	17,6908
188	ESTI	2020	3,20252	0,87000	3,00000	0,86891	0,35122	3,85	17,6908
189	ESTI	2021	2,51388	0,87000	3,00000	0,86891	0,10079	3,87	17,6908
190	ESTI	2022	2,32107	0,87000	3,00000	0,86891	0,72468	3,89	17,6908
191	LPKR	2018	0,98341	0,60660	3,00000	0,51821	0,01929	3,33	17,7249
192	LPKR	2019	0,60225	0,49520	3,00000	0,32623	0,23797	3,37	17,7249

193	LPKR	2020	1,20015	0,49520	3,00000	0,32623	0,03506	3,40	17,7249
194	LPKR	2021	1,31615	0,49520	3,00000	0,32623	1,26396	3,43	17,7249
195	LPKR	2022	1,60560	0,49520	3,00000	0,32623	0,32309	3,47	17,7249
196	BHIT	2018	1,30324	0,61190	1,50000	0,60326	0,37909	3,37	18,0511
197	BHIT	2019	0,99824	0,51190	1,50000	0,31107	0,23059	3,40	18,0511
198	BHIT	2020	0,89357	0,51190	1,50000	0,31107	0,30235	3,43	18,0511
199	BHIT	2021	0,74828	0,51190	1,50000	0,31107	0,20848	3,47	18,0511
200	BHIT	2022	0,75237	0,51190	1,50000	0,31107	0,23670	3,50	18,0511
201	PTSN	2018	3,12876	0,10000	3,00000	0,77781	0,26791	3,33	18,8101
202	PTSN	2019	1,28557	0,10000	3,00000	0,77781	0,33062	3,37	18,8101
203	PTSN	2020	0,56760	0,10000	3,00000	0,77781	0,26666	3,40	18,8101
204	PTSN	2021	0,92914	0,10000	3,00000	0,77781	0,23032	3,43	18,8101
205	PTSN	2022	0,48104	0,10000	3,00000	0,77781	0,30107	3,47	18,8101
206	APEX	2018	-4,42506	0,82887	3,00000	0,73961	0,05506	3,53	19,3875
207	APEX	2019	7,89465	0,78980	3,00000	0,68069	0,27044	3,56	19,3875
208	APEX	2020	1,65386	0,78980	3,00000	0,68069	0,01353	3,58	19,3875
209	APEX	2021	1,72633	0,78980	3,00000	0,68069	0,48374	3,61	19,3875
210	APEX	2022	2,96045	0,78980	3,00000	0,68069	0,21035	3,64	19,3875
211	BRAM	2018	0,34506	0,69420	1,50000	0,95428	0,28490	3,61	19,4885
212	BRAM	2019	0,26658	0,69420	1,50000	0,95428	0,28999	3,64	19,4885
213	BRAM	2020	0,26481	0,69420	1,50000	0,95428	0,05091	3,66	19,4885
214	BRAM	2021	0,38204	0,69420	1,50000	0,95428	0,26176	3,69	19,4885
215	BRAM	2022	0,30753	0,69420	1,50000	0,95428	0,23000	3,71	19,4885
216	HEXA	2018	1,04569	0,78710	2,00000	0,53667	0,25071	2,30	19,9540
217	HEXA	2019	0,49177	0,78710	1,50000	0,53667	0,26449	2,40	19,9540
218	HEXA	2020	0,46989	0,78710	1,50000	0,53667	0,22173	2,48	19,9540
219	HEXA	2021	0,90759	0,78710	1,50000	0,53667	0,22269	2,56	19,9540
220	HEXA	2022	1,79519	0,78710	1,50000	0,53667	0,22197	2,64	19,9540

221	BRMS	2018	0,33107	0,79840	1,50000	0,35734	0,00025	2,71	20,8004
222	BRMS	2019	0,37031	0,87660	1,50000	0,46990	0,02854	2,77	20,8004
223	BRMS	2020	0,20842	0,87660	1,50000	0,46990	0,70825	2,83	20,8004
224	BRMS	2021	0,11461	0,87660	1,50000	0,46990	0,42468	2,89	20,8004
225	BRMS	2022	0,13100	0,87660	1,50000	0,46990	0,57952	2,94	20,8004
226	SMDR	2018	0,95606	0,92400	1,50000	0,72635	0,41270	3,99	20,8660
227	SMDR	2019	1,09554	0,92400	1,50000	0,72635	0,00938	4,01	20,8660
228	SMDR	2020	1,37475	0,92400	1,50000	0,72635	7,81343	4,03	20,8660
229	SMDR	2021	1,17182	0,92400	1,50000	0,72635	0,02324	4,04	20,8660
230	SMDR	2022	0,78414	0,92400	1,50000	0,72635	0,01641	4,06	20,8660
231	DVLA	2018	0,40205	0,92460	0,75000	0,92460	0,26459	3,74	21,4210
232	DVLA	2019	0,40111	0,92230	1,50000	0,92228	0,26379	3,76	21,4210
233	DVLA	2020	0,49795	0,92230	1,50000	0,92228	0,24289	3,78	21,4210
234	DVLA	2021	0,51065	0,92230	1,50000	0,92228	0,30722	3,81	21,4210
235	DVLA	2022	0,43140	0,92230	1,50000	0,92228	0,25711	3,83	21,4210
236	JKON	2018	0,86032	0,60890	1,50000	0,69536	0,16214	3,58	22,1836
237	JKON	2019	0,82674	0,60890	1,50000	0,69536	0,21650	3,61	22,1836
238	JKON	2020	0,70153	0,60890	1,50000	0,69536	0,42297	3,64	22,1836
239	JKON	2021	0,56391	0,60890	1,50000	0,69536	1,46386	3,66	22,1836
240	JKON	2022	0,50504	0,60890	1,50000	0,69536	0,19507	3,69	22,1836
241	MAIN	2018	1,23597	0,57270	1,33333	0,57270	0,28615	3,04	22,4719
242	MAIN	2019	1,25071	0,57270	1,50000	0,57270	0,38730	3,09	22,4719
243	MAIN	2020	1,35605	0,57270	1,50000	0,57270	2,94081	3,14	22,4719
244	MAIN	2021	1,65461	0,57270	1,50000	0,57270	0,20825	3,18	22,4719
245	MAIN	2022	1,76945	0,57270	1,50000	0,57270	0,17630	3,22	22,4719
246	MMLP	2018	0,14752	0,71230	1,50000	0,22203	0,00011	2,08	22,7561
247	MMLP	2019	0,20061	0,71230	1,50000	0,22203	0,00040	2,20	22,7561
248	MMLP	2020	0,16719	0,71230	1,50000	0,22203	0,00070	2,30	22,7561

249	MMLP	2021	0,15428	0,71230	1,50000	0,22203	0,01130	2,40	22,7561
250	MMLP	2022	0,23483	0,71230	1,50000	0,22203	0,00044	2,48	22,7561
251	BUMI	2018	6,75751	0,22670	1,33333	0,22672	0,05162	3,81	22,2247
252	BUMI	2019	6,26132	0,22670	1,33333	0,22672	1,49802	3,83	22,2247
253	BUMI	2020	24,84892	0,22670	1,33333	0,22672	0,04625	3,85	22,2247
254	BUMI	2021	5,53385	0,22670	1,33333	0,22672	0,23254	3,87	22,2247
255	BUMI	2022	0,59235	0,22670	1,33333	0,22672	0,17194	3,89	22,2247
256	KICI	2018	0,62799	0,88080	3,00000	0,75247	0,21456	3,78	25,9254
257	KICI	2019	0,74940	0,89350	3,00000	0,75247	0,24347	3,81	25,9254
258	KICI	2020	0,94409	0,89350	3,00000	0,75247	1,00887	3,83	25,9254
259	KICI	2021	0,73815	0,89350	3,00000	0,75247	0,20820	3,85	25,9254
260	KICI	2022	0,58653	0,89350	3,00000	0,75247	0,22047	3,87	25,9254
261	DPNS	2018	0,16015	0,66670	3,00000	0,57091	0,24033	3,58	26,7288
262	DPNS	2019	0,12775	0,66670	3,00000	0,57090	0,25740	3,61	26,7288
263	DPNS	2020	0,11406	0,66670	3,00000	0,57090	0,46185	3,64	26,7288
264	DPNS	2021	0,17628	0,66670	3,00000	0,57090	0,19382	3,66	26,7288
265	DPNS	2022	0,22948	0,66670	3,00000	0,57090	0,20617	3,69	26,7288
266	SDPC	2018	4,13938	0,37980	3,00000	0,88934	0,31991	4,19	27,9686
267	SDPC	2019	4,22789	0,38160	3,00000	0,88934	0,34166	4,20	27,9686
268	SDPC	2020	4,08222	0,38160	3,00000	0,88934	0,63765	4,22	27,9686
269	SDPC	2021	4,09068	0,38160	3,00000	0,88934	0,46597	4,23	27,9686
270	SDPC	2022	4,41309	0,38160	3,00000	0,88934	0,32909	4,25	27,9686
271	MCAS	2018	0,37351	0,66590	3,00000	0,67399	0,09784	2,08	28,2788
272	MCAS	2019	0,29631	0,66820	3,00000	0,67782	0,00414	2,20	28,2788
273	MCAS	2020	0,37785	0,66820	3,00000	0,67782	0,24132	2,30	28,2788
274	MCAS	2021	0,40706	0,66820	3,00000	0,67782	0,10620	2,40	28,2788
275	MCAS	2022	0,47666	0,66820	3,00000	0,67782	0,36494	2,48	28,2788

276	KBLI	2018	0,59766	0,62990	1,50000	0,49829	0,23732	3,83	28,6596
277	KBLI	2019	0,49277	0,49830	1,50000	0,49829	0,20864	3,85	28,6596
278	KBLI	2020	0,28064	0,49830	1,50000	0,49829	0,29155	3,87	28,6596
279	KBLI	2021	0,11099	0,49830	1,50000	0,49829	0,14144	3,89	28,6596
280	KBLI	2022	0,12104	0,49830	1,50000	0,49829	0,30867	3,91	28,6596
281	BALI	2018	1,02947	0,64783	3,00000	0,64784	0,20824	2,30	29,2791
282	BALI	2019	1,18493	0,64783	3,00000	0,69543	0,22225	2,40	29,2791
283	BALI	2020	1,13407	0,64783	3,00000	0,69543	0,02133	2,48	29,2791
284	BALI	2021	1,12670	0,64783	3,00000	0,69543	0,12356	2,56	29,2791
285	BALI	2022	1,12667	0,64783	3,00000	0,69543	0,10377	2,64	29,2791
286	SAME	2018	0,90713	0,83850	1,50000	0,83851	0,27927	3,53	29,2681
287	SAME	2019	1,28428	0,90310	1,50000	0,84238	0,18454	3,56	29,2681
288	SAME	2020	0,96410	0,90310	1,50000	0,84238	1,48175	3,58	29,2681
289	SAME	2021	0,11667	0,90310	1,50000	0,84238	0,01055	3,61	29,2681
290	SAME	2022	0,29048	0,90310	1,50000	0,84238	0,44366	3,64	29,2681
291	ASSA	2018	2,56860	0,44250	3,00000	0,64061	0,21989	2,71	29,6146
292	ASSA	2019	2,62382	0,44250	3,00000	0,64090	0,21948	2,77	29,6146
293	ASSA	2020	2,59260	0,44250	3,00000	0,64090	0,06714	2,83	29,6146
294	ASSA	2021	2,41655	0,44250	3,00000	0,64090	0,28480	2,89	29,6146
295	ASSA	2022	1,94167	0,44250	3,00000	0,64090	0,48693	2,94	29,6146
296	MDLN	2018	1,15823	0,37900	1,50000	0,37903	0,67842	3,37	30,2358
297	MDLN	2019	1,29947	0,44970	1,50000	0,39711	0,12514	3,40	30,2358
298	MDLN	2020	2,51879	0,44970	1,50000	0,39711	0,02858	3,43	30,2358
299	MDLN	2021	2,47495	0,44970	1,50000	0,39711	3,77535	3,47	30,2358
300	MDLN	2022	2,20153	0,44970	1,50000	0,39711	0,62704	3,50	30,2358

Sumber: Data diolah peneliti (2023)

Lampiran 4. Hasil Uji Penelitian dengan SPSS v.25

1. Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Thin Capitalization	300	-4,4251	78,6089	1,792591	5,4527660
Kepemilikan Institusional	300	,0000	,9425	,598983	,2366247
Komite Audit	300	,7500	3,0000	2,099721	,7774381
Kepemilikan Keluarga	300	,0460	,9543	,606933	,2202401
Penghindaran Pajak	300	-1,4781	7,8134	,331501	,6275839
Umur Perusahaan	300	2,48	4,25	3,4523	,37518
Ukuran Perusahaan	300	13,8604	32,1001	24,656712	5,4319094
Valid N (listwise)	300				

2. Uji Normalitas

a. Uji Awal

One-Sample Kolmogorov-Smirnov Test								
		Thin Capitalization	Kepemilikan Institusional	Komite Audit	Kepemilikan Keluarga	Penghindaran Pajak	Umur Perusahaan	Ukuran Perusahaan
N		300	300	300	300	300	300	300
Normal Parameters ^{a,b}	Mean	1,792591	,598983	2,099721	,606933	,331501	3,4523	24,656712
	Std. Deviation	5,4527660	,2366247	,7774381	,2202401	,6275839	,37518	5,4319094
Most Extreme Differences	Absolute	,367	,073	,353	,106	,301	,062	,165
	Positive	,319	,073	,353	,058	,301	,037	,090
	Negative	-,367	-,067	-,297	-,106	-,285	-,062	-,165
Test Statistic		,367	,073	,353	,106	,301	,062	,165
Asymp. Sig. (2-tailed)		,000 ^c	,001 ^c	,000 ^c	,000 ^c	,000 ^c	,015 ^c	,000 ^c

a. Test distribution is Normal.

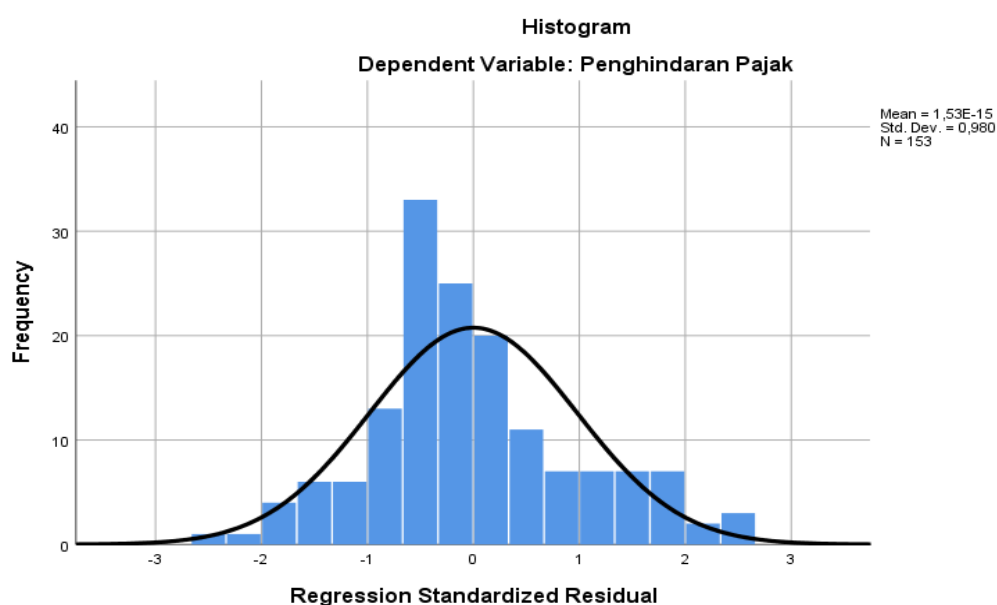
- b. Calculated from data.
c. Lilliefors Significance Correction.

b. Kolmogorov-Smirnov (Metode Monte Carlo)

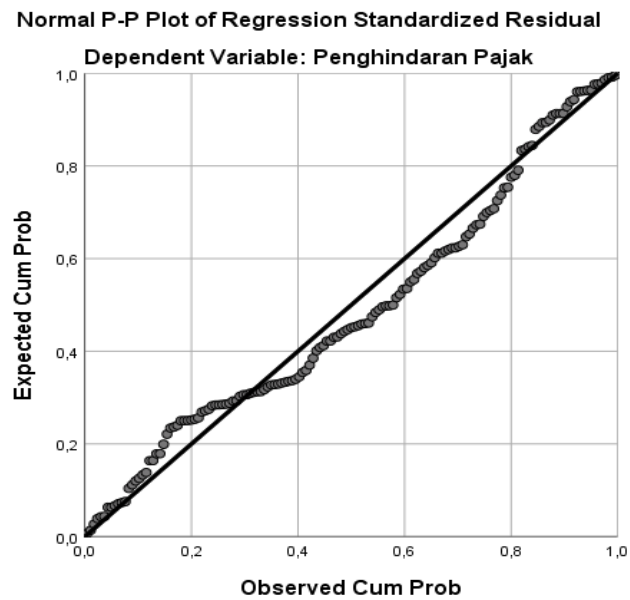
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		300	
Normal Parameters ^{a,b}	Mean	,0000000	
	Std. Deviation	,27212974	
Most Extreme Differences	Absolute	,082	
	Positive	,082	
	Negative	-,073	
Test Statistic		,082	
Asymp. Sig. (2-tailed)		,014 ^c	
Monte Carlo Sig. (2-tailed)	Sig.	,241 ^d	
	99% Confidence Interval	Lower Bound	,230
		Upper Bound	,252

- a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Based on 10000 sampled tables with starting seed 2000000.



c. Normal P-Plot



3. Uji Multikolinieritas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Thin Capitalization	,832	1,202
	Kepemilikan Institusional	,529	1,890
	Komite Audit	,915	1,093
	Kepemilikan Keluarga	,584	1,712
	Umur Perusahaan	,838	1,193
	Ukuran Perusahaan	,824	1,214

4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,299 ^a	,089	,052	,2776651	2,083

a. Predictors: (Constant), Ukuran Perusahaan, Kepemilikan Keluarga, Thin Capitalization, Komite Audit, Umur Perusahaan, Kepemilikan Institusional

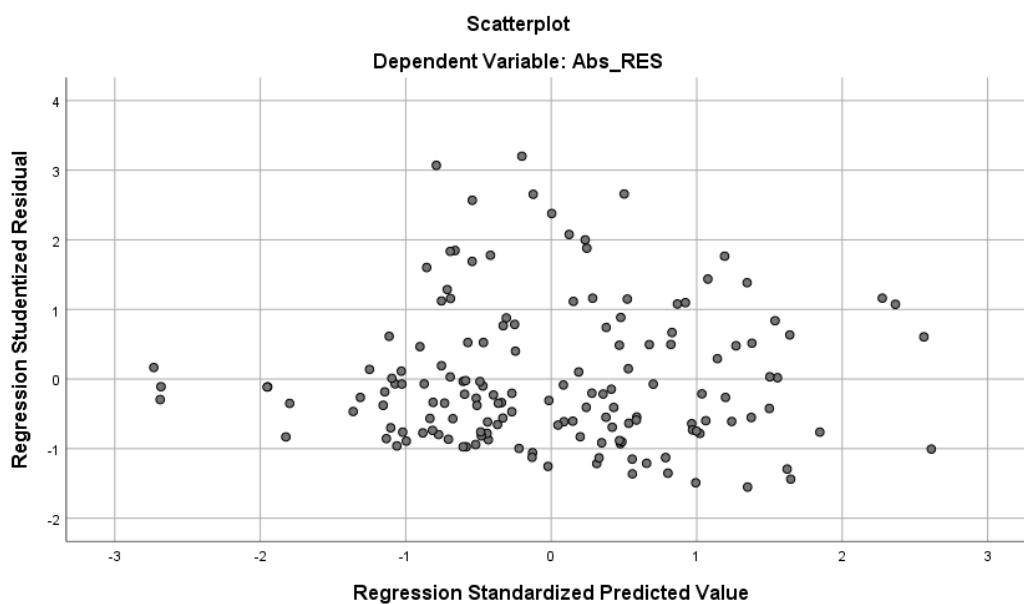
b. Dependent Variable: Penghindaran Pajak

5. Uji Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,226	,167		1,358	,177
	Thin Capitalization	,018	,016	,102	1,156	,250
	Kepemilikan Institusional	,063	,066	,106	,958	,340
	Komite Audit	,015	,038	,034	,401	,689
	Kepemilikan Keluarga	-,085	,070	-,128	-1,210	,228
	Umur Perusahaan	-,036	,040	-,080	-,904	,368
	Ukuran Perusahaan	,004	,003	,129	1,451	,149

a. Dependent Variable: Abs_RES



6. Uji Signifikan Parameter Individual (Statistik t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,672	,054		-12,443	,000
	Thin Capitalization	,044	,006	,307	7,843	,000
	Kepemilikan Institusional	-,283	,019	-,668	-15,129	,000
	Komite Audit	,033	,014	,091	2,391	,018
	Kepemilikan Keluarga	,299	,023	,553	12,830	,000
	Umur Perusahaan	-,129	,013	-,381	-10,063	,000
	Ukuran Perusahaan	-,011	,001	-,412	-10,704	,000

a. Dependent Variable: Penghindaran Pajak

7. Uji Simultan (Uji Statistik F)

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,413	6	,402	100,404	,000 ^b
	Residual	,585	146	,004		
	Total	2,998	152			

a. Dependent Variable: Penghindaran Pajak

b. Predictors: (Constant), Ukuran Perusahaan, Kepemilikan Keluarga, Thin Capitalization, Umur Perusahaan, Komite Audit, Kepemilikan Institusional

8. Uji Koefisien Determinasi (R^2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,897 ^a	,805	,797	,06329

a. Predictors: (Constant), Ukuran Perusahaan, Kepemilikan Keluarga, Thin Capitalization, Umur Perusahaan, Komite Audit, Kepemilikan Institusional

b. Dependent Variable: Penghindaran Pajak