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LAMPIRAN

Lampiran 1: Biodata

BIODATA

IDENTITAS DIRI

Nama	:	Alicia Sugoro
Tempat, Tanggal Lahir	:	Makassar, 13 April 2003
Jenis Kelamin	:	Perempuan
Alamat Rumah	:	Jl. Veteran Selatan
Telepon Rumah dan HP	:	0411871530 dan 0895322459889
Alamat E-mail	:	aliciasugoro13@gmail.com

RIWAYAT PENDIDIKAN

Pendidikan Formal

2007-2009	:	TK Tunas Bangsa
2009-2015	:	SD Tunas Bangsa
2015-2018	:	SMP Tunas Bangsa
2018-2021	:	SMA Kristen Pelita Kasih

Pendidikan Nonformal

1. Pelatihan *Basic Learning Skills, Characters, and Creativity* (BALANCE) Universitas Hasanuddin.

Demikian biodata ini dibuat dengan sebenarnya.

Makassar, 22 Januari 2025

Alicia Sugoro

Lampiran 2: Peta Teori

No.	Penulis/Topik/Judul Buku/Artikel	Tujuan Penelitian/Penulisan Buku/Artikel	Konsep/Teori/Hipotesis	Variabel Penelitian dan Teknik Analisis	Hasil Penelitian/Isi Buku
1.	Sugeng, Prasetyo, E., & Zaman, B. (2020) Does capital intensity, inventory intensity, firm size, firm risk, and political connections affect tax aggressiveness?	The study aims to examine how capital intensity, inventory intensity, firm size, firm risk, and political connections, relate to the tax aggressiveness of manufacturing listed companies in Indonesia, an emerging economy of Southeast Asia.	H_1:There is a significant relationship between capital intensity and tax aggressiveness. H_2:There is a significant relationship between inventory intensity and tax aggressiveness. H_3:There is a significant relationship between firm size and tax aggressiveness. H_4:There is a significant relationship between firm risk and tax aggressiveness. H_5:There is a significant relationship between political connection and tax aggressiveness.	Y: Tax aggressiveness X1: Capital intensity X2: Inventory intensity X3: Firm size X4: Corporate risk X5: Political connections Classical assumption testing, panel data regression.	There is a significant effect between capital intensity, political connection, and tax aggressiveness. However, there is no evidence to prove the proposed hypothesis regarding the effect of inventory intensity, firm size, firm risk on tax aggressiveness.
	K., & Y. (2022)	The study examines and analyzes the effect of corporate	Agency theory	Y: CETR, BTD	Independent commissioners significantly positively affect tax

No.	Penulis/Topik/Judul Buku/Artikel	Tujuan Penelitian/Penulisan Buku/Artikel	Konsep/Teori/Hipotesis	Variabel Penelitian dan Teknik Analisis	Hasil Penelitian/Isi Buku
	Effect of Corporate Governance Structures, Political Connections, and Transfer Pricing on Tax Aggressiveness	governance structures, political connections, and transfer pricing on tax aggressiveness (CETR and BTD).	H_1: Independent commissioners have a negative effect on tax aggressiveness (CETR) H_2: Independent commissioners have a negative effect on tax aggressiveness (BTD) H_3: The audit committee has a negative effect on tax aggressiveness (CETR) H_4: The audit committee has a negative effect on tax aggressiveness (BTD) H_5: Political connection positively affects tax aggressiveness (CETR) H_6: The political connection positively affects tax aggressiveness (BTD)	X1: Independent Board of Commissioners X2: Audit Committee X3: Political Connection X4: Transfer Pricing Descriptive statistics, regression diagnostics, multiple linear regression analysis.	aggressiveness by proxying cash-effective tax rates (CETR). Independent commissioners have no effect on tax aggressiveness with the book-tax difference (BTD) proxy. The audit committee significantly negatively impacts tax aggressiveness by proxying cash-effective tax rates (CETR). The audit committee significantly affects tax aggressiveness with the book-tax difference (BTD) proxy. Political connection does not affect tax aggressiveness by proxying cash effective tax rates (CETR) and book-tax difference (BTD) proxy.

No.	Penulis/Topik/Judul Buku/Artikel	Tujuan Penelitian/Penulisan Buku/Artikel	Konsep/Teori/Hipotesis	Variabel Penelitian dan Teknik Analisis	Hasil Penelitian/Isi Buku
			H_7:Transfer pricing positively affects tax aggressiveness (CETR) H_8:Transfer pricing positively affects tax aggressiveness (BTD)		Transfer pricing does not affect tax aggressiveness by proxying cash effective tax rates (CETR) and book-tax difference (BTD) proxy.
3.	Syafrizal, & Sugiyanto. (2022) PENGARUH CAPITAL INTENSITY, INTENSITAS PERSEDIAAN, DAN LEVERAGE TERHADAP AGRESIVITAS PAJAK	Penelitian ini bertujuan untuk menguji dan membuktikan secara empiris pengaruh intensitas modal, persediaan intensitas dan leverage terhadap agresivitas pajak.	1. Agency Theory	Y : Agresivitas pajak X1 : Capital intensity X2 : Intensitas persediaan X3 : Leverage Model regresi data panel, analisis regresi data panel, R^2, uji F, uji t.	Capital Intensity, Intesitas Persediaan dan Leverage berpengaruh secara simultan terhadap Agresivitas Pajak. Capital Intensity dan leverage berpengaruh terhadap Agresivitas Pajak Intensitas Persediaan tidak berpengaruh terhadap Agresivitas Pajak.
4.	Junensie, P. R., [illegible]ewi, A. A. A. [illegible]usti Ayu [illegible]aputra Rini	Penelitian ini dilakukan untuk menganalisis pengaruh ukuran perusahaan,	H_1: Ukuran perusahaan berpengaruh negatif terhadap agresivitas pajak penghasilan wajib pajak	Y : Agresivitas pajak X1 : Ukuran Perusahaan X2 : CSR	1. Ukuran perusahaan tidak berpengaruh positif terhadap agresivitas pajak

No.	Penulis/Topik/Judul Buku/Artikel	Tujuan Penelitian/Penulisan Buku/Artikel	Konsep/Teori/Hipotesis	Variabel Penelitian dan Teknik Analisis	Hasil Penelitian/Isi Buku
	Pengaruh Ukuran Perusahaan, Corporate Social Responsibility, Capital Intensity, Leverage dan Komisaris Independen terhadap Agresivitas Pajak Penghasilan Wajib Pajak Badan pada Perusahaan Industri Konsumsi di Bursa Efek Indonesia Tahun 2015-2017	tanggung jawab sosial perusahaan (CSR), intensitas modal, leverage, dan komisaris independen terhadap agresivitas pajak.	badan pada perusahaan industri konsumsi di BEI. H_2: Corporate Social Responsibility (CSR) berpengaruh negatif terhadap agresivitas pajak penghasilan wajib pajak badan. H_3: Capital Intensity berpengaruh negatif terhadap agresivitas pajak penghasilan wajib pajak badan. H_4: Leverage berpengaruh positif terhadap agresivitas pajak penghasilan wajib pajak badan. H_5 : Komisaris independen berpengaruh negatif terhadap agresivitas pajak penghasilan wajib pajak badan.	X3 : Capital intensity X4 : Leverage X5 : Komisaris independent Statistik deskriptif, uji asumsi klasik, uji koefisien regresi, uji statistik F, uji koefisien determinan R^2	2. Corporate Social Responsibility (CSR) berpengaruh positif terhadap agresivitas pajak 3. Capital intensity berpengaruh positif terhadap agresivitas pajak 4. Leverage tidak berpengaruh negatif terhadap agresivitas pajak 5. Komisaris independen tidak berpengaruh terhadap agresivitas pajak penghasilan wajib pajak badan perusahaan industri konsumsi di Bursa Efek Indonesia (BEI).

No.	Penulis/Topik/Judul Buku/Artikel	Tujuan Penelitian/Penulisan Buku/Artikel	Konsep/Teori/Hipotesis	Variabel Penelitian dan Teknik Analisis	Hasil Penelitian/Isi Buku
5.	Neno, N., & Irawati, W. (2022). PENGARUH CORPORATE SOCIAL RESPONSIBILITY, CAPITAL INTENSITY, DAN CORPORATE GOVERNANCE TERHADAP AGRESIVITAS PAJAK	Penelitian ini bertujuan untuk mengetahui pengaruh Corporate Social Responsibility, Capital Intensity, dan Tata Kelola Perusahaan Terhadap Agresivitas Pajak Pada Perusahaan Manufaktur Konsumen Non-Siklis Tercatat di Bursa Efek Indonesia pada tahun 2016-2020.	1. Teori agensi 2. Teori legitimasi H_1: Diduga secara simultan Corporate Social Responsibility, Capital Intensity, Komisaris independen, Komite Audit berpengaruh terhadap agresivitas pajak H_2: Diduga Corporate Social Responsibility berpengaruh terhadap agresivitas pajak. H_3: Diduga Capital Intensity berpengaruh terhadap agresivitas pajak. H_4: Diduga Komisaris Independen berpengaruh terhadap agresivitas pajak.	Y : Agresivitas pajak X1 : CSR X2 : Capital intensity X3 : Komisaris independen X4 : Komite audit Statistik deskriptif, pengujian data panel, uji asumsi klasik, uji analisis persamaan regresi data panel, uji koefisien determinasi, uji F, uji t.	1. Corporate Social Responsibility, Capital Intensity, Corporate Governance (dengan pengukuran komisaris independen dan komite audit) terbukti secara simultan berpengaruh signifikan terhadap agresivitas pajak. 2. Corporate Social Responsibility terbukti berpengaruh signifikan dan negattif terhadap agresivitas pajak, 3. Capital Intensity terbukti tidak berpengaruh signifikan terhadap agresivitas pajak, 4. Komisaris Independen tidak berpengaruh signifikan terhadap agresivitas pajak,

No.	Penulis/Topik/Judul Buku/Artikel	Tujuan Penelitian/Penulisan Buku/Artikel	Konsep/Teori/Hipotesis	Variabel Penelitian dan Teknik Analisis	Hasil Penelitian/Isi Buku
			H_5 : Diduga Komite Audit berpengaruh terhadap agresivitas pajak.		5. Komite Audit tidak berpengaruh signifikan terhadap agresivitas pajak.
6.	Dewi, B. N., & Mabrur, A. (2022). Pengaruh Corporate Social Responsibility, Insentif Pejabat Eksekutif, dan Tata Kelola Perusahaan terhadap Agresivitas Pajak	Penelitian ini bertujuan untuk menganalisis pengaruh pengungkapan CSR, insentif pejabat eksekutif, dan tata kelola perusahaan terhadap agresivitas pajak.	1. Teori legitimasi 2. *Agency theory* H_1: Pengungkapan CSR berpengaruh positif terhadap agresivitas pajak. H_2: Insentif pejabat eksekutif berpengaruh positif terhadap agresivitas pajak. H_3: Komisaris independen berpengaruh negatif terhadap agresivitas pajak. H_4: Kepemilikan institusional berpengaruh negatif terhadap agresivitas pajak.	Y : Agresivitas pajak X1 : CSR X2 : Insentif pejabat X3 : Tata kelola Perusahaan Statistik deskriptif, uji chow, uji hausman, uji breusch-pagan langrange multiplier, uji common effect model, analisis regresi data panel, uji hipotesis.	1. Pengungkapan CSR, proporsi komisaris independen tidak memiliki pengaruh signifikan terhadap agresivitas pajak. 2. Insentif pejabat eksekutif memiliki pengaruh negatif terhadap ETR. 3. Kepemilikan institusional berpengaruh positif terhadap ETR. 4. Tidak terdapat pengaruh signifikan antara perusahaan yang diaudit oleh KAP

No.	Penulis/Topik/Judul Buku/Artikel	Tujuan Penelitian/Penulisan Buku/Artikel	Konsep/Teori/Hipotesis	Variabel Penelitian dan Teknik Analisis	Hasil Penelitian/Isi Buku
			H_5 : Kualitas audit berpengaruh negatif terhadap agresivitas pajak.		Big-4 dengan agresivitas pajak
7.	Eka *et al.* (2024) Factors that Aggressiveness Affect with Tax Good Corporate Governance as a Moderating Variable	This study examines the impact of managerial character, political connections, and firm size on tax aggressiveness, with a focus on corporate governance as a moderating factor.	*Agency theory* H_1: Executive character has a positive effect on tax aggressiveness. H_2: Executive compensation has a positive effect on tax aggressiveness H_3: Political connections have a positive effect on tax aggressiveness H_4: Firm size has a positive effect on tax aggressiveness H_{5-8}: Good Corporate Governance can weaken the influence of x1, x2, x3, x4 on tax aggressiveness.	Y: tax aggressiveness X1: Executive character X2: Executive compensation X3: Political connections X4: Firm size Moderating variable: Good Corporate Governance Descriptive statistical, f test, t test	Executive character has a positive and significant influence, executive compensation has no impact, political connections have little influence, the size of the company has a positive influence on tax aggressiveness. GCG able to weaken x1, unable to strengthen or weaken x2, x3, and able to strengthen x4.

No.	Penulis/Topik/Judul Buku/Artikel	Tujuan Penelitian/Penulisan Buku/Artikel	Konsep/Teori/Hipotesis	Variabel Penelitian dan Teknik Analisis	Hasil Penelitian/Isi Buku
8.	Nasuha *et al.* (2024) Pengaruh Managerial Ability dan Karakteristik Perusahaan Terhadap Praktik Penghindaran Pajak	This study aims to determine the effect of managerial ability and company characteristics proxied by profitability, leverage, and company size on tax avoidance.	H_1: Managerial Ability has a positive influence on tax avoidance H_2: Profitability has a positive influence on tax avoidance. H_3: Leverage has a positive influence on tax avoidance. H_4: Company size has a positive influence on tax avoidance.	Y: tax avoidance X1: managerial ability X2: profitability X3: leverage X4: company size descriptive statistics, regression model uses panel data	Managerial ability has a positive influence on tax avoidance. Profitability has a positive influence on tax avoidance. Leverage has a positive influence on tax avoidance. Company size has a positive influence on tax avoidance.
9.	Boussaidi & Hamed-Sidhom (2021) Board's ...eristics, ...ip's nature ...porate tax ...iveness: new	The study sheds light on the determinants related to the corporate board of directors and the firms' ownership nature of tax aggressiveness strategies of Tunisian	Ceteris paribus, H_1: there is a positive association between the corporate board's independence and the tax aggressiveness level. H_2: there is a negative association between the	Y: corporate tax aggressiveness X: board independence, duality management gender diversity, managerial ownership, ownership	Concentration of ownership, the independence of the board, and institutional ownership having a positive significant effect on the presence of tax aggressive behavior. In contrast, the more

No.	Penulis/Topik/Judul Buku/Artikel	Tujuan Penelitian/Penulisan Buku/Artikel	Konsep/Teori/Hipotesis	Variabel Penelitian dan Teknik Analisis	Hasil Penelitian/Isi Buku
	evidence from the Tunisian context	listed firms and what could be their effect on its level in a post-revolution context.	duality of management and control functions and the tax aggressiveness level. H_3: there is a negative association between gender diversity in the board and the tax aggressiveness level. H_4: there is a negative association between the property proportion of the board's directors and the tax aggressiveness level. H_5 : there is a positive association between the percentage of controlling shareholders and the tax aggressiveness level. H_6: there is a negative association between institutional ownership and the tax aggressiveness level.	concentration, institutional ownership Variabel kontrol: size, leverage Descriptive statistics, panel-data analysis.	business' ownership is concentrated, the more it exacerbates the engagement in aggressive tax strategies. Size, level of debt have an important contending role in identifying and lowering the degree of such risky tax practices. That is to say,the larger the firm size is,the lower the level of tax aggressiveness would be.

Lampiran 3: Daftar Perusahaan yang Menjadi Populasi Penelitian

No.	Kode Saham	Nama Perusahaan
1.	ABMM	ABM Investama Tbk
2.	ADMR	Adaro Minerals Indonesia Tbk
3.	ADRO	Adaro Energy Indonesia Tbk
4.	AIMS	Akbar Indo Makmur Stimec Tbk
5.	AKRA	AKR Corporindo Tbk
6.	APEX	Apexindo Pratama Duta Tbk
7.	ARII	Atlas Resources Tbk
8.	ARTI	Ratu Prabu Energi Tbk
9.	BBRM	Pelayaran Nasional Bina Buana Raya Tbk
10.	BESS	Batulicin Nusantara Maritim Tbk
11.	BIPI	Astrindo Nusantara Infrastruktur Tbk
12.	BOSS	Borneo Olah Sarana Sukses Tbk
13.	BSML	Bintang Samudera Mandiri Lines Tbk
14.	BSSR	Baramulti Suksessarana Tbk
15.	BULL	Buana Lintas Lautan Tbk
16.	BUMI	Bumi Resources Tbk
17.	BYAN	Bayan Resources Tbk
18.	CANI	Capitol Nusantara Indonesia Tbk
19.	CBRE	Cakra Buana Resources Energi Tbk
20.	CNKO	Exploitasi Energi Indonesia Tbk
21.	COAL	Black Diamond Resources Tbk
22.	CUAN	Petrindo Jaya Kreasi Tbk
23.	DEWA	Darma Henwa Tbk
24.	DOID	Delta Dunia Makmur Tbk
25.	DSSA	Dian Swastatika Sentosa Tbk
26.	DWGL	Dwi Guna Laksana Tbk
27.	ELSA	Elnusa Tbk
[illegible]	ENRG	Energi Mega Persada Tbk
[illegible]	FIRE	Alfa Energi Investama Tbk.
[illegible]	GEMS	Golden Energy Mines Tbk

No.	Kode Saham	Nama Perusahaan
31.	GTBO	Garda Tujuh Buana Tbk
32.	GTSI	GTS Internasional Tbk
33.	HILL	Hillcon Tbk
34.	HITS	Humpuss Intermoda Transportasi Tbk
35.	HRUM	Harum Energy Tbk
36.	HUMI	Humpuss Maritim Internasional Tbk
37.	IATA	MNC Energy Investments Tbk
38.	INDY	Indika Energy Tbk
39.	INPS	Indah Prakasa Sentosa Tbk
40.	ITMA	Sumber Energi Andalan Tbk
41.	ITMG	Indo Tambangraya Megah Tbk
42.	KKGI	Resource Alam Indonesia Tbk
43.	KOPI	Mitra Energi Persada Tbk
44.	LEAD	Logindo Samudramakmur Tbk
45.	MAHA	Mandiri Herindo Adiperkasa Tbk
46.	MBAP	Mitrabara Adiperdana Tbk
47.	MBSS	Mitrabahtera Segara Sejati Tbk
48.	MCOL	Prima Andalan Mandiri Tbk
49.	MEDC	Medco Energi Internasional Tbk
50.	MTFN	Capitalinc Investment Tbk
51.	MYOH	Samindo Resources Tbk
52.	PGAS	Perusahaan Gas Negara Tbk
53.	PKPK	Perdana Karya Perkasa Tbk
54.	PSSI	IMC Pelita Logistik Tbk
55.	PTBA	Bukit Asam Tbk
56.	PTIS	Indo Straits Tbk
57.	PTRO	Petrosea Tbk
58.	RAJA	Rukun Raharja Tbk
59.	RGAS	Kian Santang Muliatama Tbk
[illegible]	RIGS	Rig Tenders Indonesia Tbk
[illegible]	RMKE	RMK Energy Tbk

No.	Kode Saham	Nama Perusahaan
62.	RMKO	Royaltama Mulia Kontraktorindo Tbk
63.	RUIS	Radiant Utama Interinsco Tbk
64.	SGER	Sumber Global Energy Tbk
65.	SHIP	Sillo Maritime Perdana Tbk
66.	SICO	Sigma Energy Compressindo Tbk
67.	SMMT	Golden Eagle Energy Tbk
68	SMRU	SMR Utama Tbk
69.	SOCI	Soechi Lines Tbk
70.	SUGI	Sugih Energy Tbk
71.	SUNI	Sunindo Pratama Tbk
72.	SURE	Super Energy Tbk
73.	TAMU	Pelayaran Tamarin Samudra Tbk
74.	TCPI	Transcoal Pacific Tbk
75.	TEBE	Dana Brata Luhur Tbk
76.	TOBA	TBS Energi Utama Tbk
77.	TPMA	Trans Power Marine Tbk
78.	TRAM	Trada Alam Minera Tbk
79.	UNIQ	Ulima Nitra Tbk
80.	WINS	Wintermar Offshore Marine Tbk
81.	WOWS	Ginting Jaya Energi Tbk
82.	JSKY	Sky Energy Indonesia Tbk
83.	SEMA	Semacom Integrated Tbk

Lampiran 4: Daftar Perusahaan yang Menjadi Sampel Penelitian

No.	Kode Saham	Nama Perusahaan
1.	ADMR	Adaro Minerals Indonesia Tbk
2.	ADRO	Adaro Energy Indonesia Tbk
3.	AKRA	AKR Corporindo Tbk
4.	ARII	Atlas Resources Tbk
5.	BBRM	Pelayaran Nasional Bina Buana Raya Tbk
6.	BESS	Batulicin Nusantara Maritim Tbk
7.	BIPI	Astrindo Nusantara Infrastruktur Tbk
8.	BSSR	Baramulti Suksessarana Tbk
9.	BUMI	Bumi Resources Tbk
10.	BYAN	Bayan Resources Tbk
11.	COAL	Black Diamond Resources Tbk
12.	DOID	Delta Dunia Makmur Tbk
13.	DSSA	Dian Swastatika Sentosa Tbk
14.	DWGL	Dwi Guna Laksana Tbk
15.	ELSA	Elnusa Tbk
16.	ENRG	Energi Mega Persada Tbk
17.	GEMS	Golden Energy Mines Tbk
18.	GTBO	Garda Tujuh Buana Tbk
19.	GTSI	GTS Internasional Tbk
20.	HITS	Humpuss Intermoda Transportasi Tbk
21.	HRUM	Harum Energy Tbk
22	IATA	MNC Energy Investments Tbk
23.	INDY	Indika Energy Tbk
24.	ITMG	Indo Tambangraya Megah Tbk
25.	KKGI	Resource Alam Indonesia Tbk
26.	KOPI	Mitra Energi Persada Tbk
27.	MBAP	Mitrabara Adiperdana Tbk
28.	MCOL	Prima Andalan Mandiri Tbk
29.	MEDC	Medco Energi Internasional Tbk
	MYOH	Samindo Resources Tbk
	PGAS	Perusahaan Gas Negara Tbk

No.	Kode Saham	Nama Perusahaan
32.	PSSI	IMC Pelita Logistik Tbk
33.	PTBA	Bukit Asam Tbk
34.	PTRO	Petrosea Tbk
35.	RAJA	Rukun Raharja Tbk
36.	RMKE	RMK Energy Tbk
37.	RUIS	Radiant Utama Interinsco Tbk
38.	SGER	Sumber Global Energy Tbk
39.	SHIP	Sillo Maritime Perdana Tbk
40.	SICO	Sigma Energy Compressindo Tbk
41.	SMMT	Golden Eagle Energy Tbk
42.	SOCI	Soechi Lines Tbk
43.	TCPI	Transcoal Pacific Tbk
44.	TEBE	Dana Brata Luhur Tbk
45.	TOBA	TBS Energi Utama Tbk
46.	WINS	Wintermar Offshore Marine Tbk
47.	SEMA	Semacom Integrated Tbk

Lampiran 5: Hasil Pengolahan Data

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Size	94	17.342	31.446	22.90046	3.922359
DKI	94	.333	1.000	.44321	.133356
KI	94	.055	.981	.65951	.208252
CI	94	.004	.844	.28145	.244001
ETR	94	.005	.799	.24530	.159431
Valid N (listwise)	94				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		94
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.14379929
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.038
Test Statistic		.086
Asymp. Sig. (2-tailed)		.082[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolinearitas

Coefficients[a]

Model		Collinearity Statistics Tolerance	VIF
1	Size	.954	1.048
	DKI	.901	1.110
	KI	.916	1.092
	I	.946	1.057

dent Variable: ETR

Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.437[a]	.191	.155	.14659539	1.763

a. Predictors: (Constant), CI, SIze, DKI, KI

b. Dependent Variable: ETR

Uji Heteroskedastisitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.143	.138		-1.038	.302
	Size	.028	.024	.119	1.134	.260
	DKI	.199	.108	.199	1.837	.070
	KI	-.043	.055	-.083	-.776	.440
	CI	.028	.040	.075	.710	.479

a. Dependent Variable: ABRESID

Analisis Regresi Linear Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.377	.220		1.711	.091
	Size	.007	.039	.018	.188	.851
	DKI	.075	.173	.041	.432	.667
	KI	.252	.088	.273	2.865	.005
	CI	-.285	.064	-.417	-4.448	.000

a. Dependent Variable: ETR

Koefisien Determinasi R^2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.437[a]	.191	.155	.14659539

a. Predictors: (Constant), CI, SIze, DKI, KI

b. Dependent Variable: ETR

Uji t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.377	.220		1.711	.091
	Size	.007	.039	.018	.188	.851
	DKI	.075	.173	.041	.432	.667
	KI	.252	.088	.273	2.865	.005
	CI	-.285	.064	-.417	-4.448	.000

a. Dependent Variable: ETR

Uji F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.680	4	.170	7.869	.000[b]
	Residual	1.923	89	.022		
	Total	2.603	93			

a. Dependent Variable: ETR

b. Predictors: (Constant), CI, KI, Size, DKI