

## LAMPIRAN-LAMPIRAN

### Lampiran 1 Daftar Perusahaan Sektor Perkebunan dan Sektor Pertambangan yang Terdaftar di BEI Periode 2020-2024.

No	Kode Emiten	Nama Perusahaan	Sektor
1	AALI	PT Astra Agro Lestari Tbk	Perkebunan
2	ANDI	PT Andira Agro Tbk	Perkebunan
3	ANJT	PT Austindo Nusantara Jaya Tbk	Perkebunan
4	BTEK	PT Bumi Teknokultura Unggul Tbk	Perkebunan
5	BWPT	PT Eagle High Plantations Tbk	Perkebunan
6	CBUT	PT Citra Borneo Utama Tbk	Perkebunan
7	CSRA	PT Cisadane Sawit Raya Tbk	Perkebunan
8	DSNG	PT Dharma Satya Nusantara Tbk	Perkebunan
9	FAPA	PT FAP Agri Tbk	Perkebunan
10	FISH	PT FKS Multi Agro Tbk	Perkebunan
11	GOLL	PT Golden Plantation Tbk	Perkebunan
12	GULA	PT Aman Agrindo Tbk	Perkebunan
13	GUNA	PT Gunanusa Eramandiri Tbk	Perkebunan
14	GZCO	PT Gozco Plantations Tbk	Perkebunan
15	IPPE	PT Indo Pureco Pratama Tbk	Perkebunan
16	JARR	PT Jhonlin Agro Raya Tbk	Perkebunan
17	JAWA	PT Jaya Agra Wattie Tbk	Perkebunan
18	LSIP	PT PP London Sumatra Indonesia Tbk	Perkebunan
19	MAGP	PT Multi Agro Gemilang Plantation Tbk	Perkebunan
20	MGRO	PT Mahkota Group Tbk	Perkebunan
21	MKTR	PT Mentobi Karyatama Raya Tbk	Perkebunan
22	NSSS	PT Nusantara Sawit Sejahtera Tbk	Perkebunan
23	OILS	PT Indo Oil Perkasa Tbk	Perkebunan
24	PALM	PT Provident Investasi Bersama Tbk	Perkebunan
25	PGUN	PT Pradiksi Gunatama Tbk	Perkebunan
26	PNGO	PT Pinago Utama Tbk	Perkebunan
27	PSGO	PT Palma Serasih Tbk	Perkebunan
28	PTPS	PT Pulau Subur Tbk	Perkebunan
29	SGRO	PT Sampoerna Agro Tbk	Perkebunan
30	SIMP	PT Salim Ivomas Pratama Tbk	Perkebunan

No	Kode Emiten	Nama Perusahaan	Sektor
31	SMAR	PT Smart Tbk	Perkebunan
32	SSMS	PT Sawit Sumbermas Sarana Tbk	Perkebunan
33	STAA	PT Sumber Tani Agung Resources Tbk	Perkebunan
34	TAPG	PT Triputra Agro Persada Tbk	Perkebunan
35	TLDN	PT Teladan Prima Agro Tbk	Perkebunan
36	UNSP	PT Bakrie Sumatera Plantations Tbk	Perkebunan
37	ADRO	PT Adaro Energy Indonesia Tbk	Pertambangan
38	AIMS	PT Akbar Indo Makmur Stimec Tbk	Pertambangan
39	ANTM	PT Aneka Tambang Tbk	Pertambangan
40	APEX	PT Apexindo Pratama Duta Tbk	Pertambangan
41	ARII	PT Atlas Resources Tbk	Pertambangan
42	ARTI	PT Ratu Prabu Energi Tbk	Pertambangan
43	BIPI	PT Astrindo Nusantara Infrastruktur Tbk	Pertambangan
44	BOSS	PT Borneo Olah Sarana Sukses Tbk	Pertambangan
45	BRMS	PT Bumi Resources Minerals Tbk	Pertambangan
46	BSML	PT Bintang Samudera Mandiri Lines Tbk	Pertambangan
47	BSSR	PT Baramulti Suksessarana Tbk	Pertambangan
48	BUMI	PT Bumi Resources Tbk	Pertambangan
49	BYAN	PT Bayan Resources Tbk	Pertambangan
50	CITA	PT Cita Mineral Investindo Tbk	Pertambangan
51	CTTH	PT Citatah Tbk	Pertambangan
52	DEWA	PT Darma Henwa Tbk	Pertambangan
53	DKFT	PT Central Omega Resources Tbk	Pertambangan
54	DOID	PT Delta Dunia Makmur Tbk	Pertambangan
55	DSSA	PT Dian Swastatika Sentosa Tbk	Pertambangan
56	DWGL	PT Dwi Guna Laksana Tbk	Pertambangan
57	ENRG	PT Energi Mega Persada Tbk	Pertambangan
58	ESSA	PT Surya Esa Perkasa Tbk	Pertambangan
59	FIRE	PT Alfa Energi Investama Tbk	Pertambangan
60	GEMS	PT Golden Energy Mines Tbk	Pertambangan

No	Kode Emiten	Nama Perusahaan	Sektor
61	GTBO	PT Garda Tujuh Buana Tbk	Pertambangan
62	HRUM	PT Harum Energy Tbk	Pertambangan
63	INCO	PT Vale Indonesia Tbk	Pertambangan
64	INDY	PT Indika Energy Tbk	Pertambangan
65	ITMG	PT Indo Tambangraya Megah Tbk	Pertambangan
66	KKGI	PT Resource Alam Indonesia Tbk	Pertambangan
67	MBAP	PT Mitrabara Adiperdana Tbk	Pertambangan
68	MDKA	PT Merdeka Copper Gold Tbk	Pertambangan
69	MEDC	PT Medco Energi Internasional Tbk	Pertambangan
70	MYOH	PT Samindo Resources Tbk	Pertambangan
71	PKPK	PT Perdana Karya Perkasa Tbk	Pertambangan
72	PSAB	PT J Resources Asia Pasifik Tbk	Pertambangan
73	PTBA	PT Bukit Asam Tbk	Pertambangan
74	PTRO	PT Petrosea Tbk	Pertambangan
75	RMKE	PT RMK Energy Tbk	Pertambangan
76	SGER	PT Sumber Global Energy Tbk	Pertambangan
77	SMMT	PT Golden Eagle Energy Tbk	Pertambangan
78	SMRU	PT SMR Utama Tbk	Pertambangan
79	SUGI	PT Sugih Energy Tbk	Pertambangan
80	SURE	PT Super Energy Tbk	Pertambangan
81	TINS	PT Timah Tbk	Pertambangan
82	TOBA	PT TBS Energi Utama Tbk	Pertambangan
83	TRAM	PT Trada Alam Minera Tbk	Pertambangan
84	WOWS	PT Ginting Jaya Energi Tbk	Pertambangan
85	ZINC	PT Kapuas Prima Coal Tbk	Pertambangan

**Lampiran 2 Daftar Purposive Sampling Perusahaan Sektor Perkebunan dan Sektor Pertambangan yang Terdaftar di BEI Periode 2020-2024.**

DAFTAR PERUSAHAAN SEKTOR PERKEBUNAN DAN PERTAMBANGAN DI BEI 2020-2024																											
Yang Di Jadikan Sampel Penelitian																											
No	Kode Emiten	Nama Perusahaan	Terdaftar Di BEI					Menerbitkan Annual Report					Dalam Satuan Rupiah					Laba Positif					Hasil				
			2020	2021	2022	2023	2024	Hasil	2020	2021	2022	2023	2024	Hasil	2020	2021	2022	2023	2024	Hasil	2020	2021		2022	2023	2024	Hasil
1	AALI	PT Astra Agro Lestari Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LOLOS
2	ANDI	PT Andira Agro Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK LOLOS
3	ANJT	PT Austindo Nusantara Jaya Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK LOLOS
4	BTEK	PT Bumi Teknokultura Unggul Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK LOLOS
5	BWPT	PT Eagle High Plantations Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK LOLOS
6	CBUT	PT Citra Borneo Utama Tbk	X	X	✓	✓	✓	X	X	X	✓	✓	✓	X	-	-	✓	✓	✓	✓	✓	-	-	✓	✓	✓	TIDAK LOLOS
7	CSRA	PT Cisdane Sawit Raya Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LOLOS
8	DSNG	PT Dharma Satya Nusantara Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LOLOS
9	FAPA	PT FAP Agri Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK LOLOS
10	FISH	PT FKS Multi Agro Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	✓	✓	✓	✓	✓	TIDAK LOLOS
11	GOLL	PT Golden Plantation Tbk	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	-	-	-	-	-	✓	-	-	-	-	-	X	TIDAK LOLOS
12	GULA	PT Aman Agrindo Tbk	X	X	✓	✓	✓	X	X	X	✓	✓	✓	X	-	-	✓	✓	✓	✓	-	-	✓	✓	✓	X	TIDAK LOLOS
13	GUNA	PT Gunanusa Eramandiri Tbk	X	X	X	X	✓	X	X	X	X	✓	X	-	-	-	-	✓	✓	-	-	-	-	✓	X	TIDAK LOLOS	
14	GZCO	PT Gozco Plantations Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK LOLOS
15	IPPE	PT Indo Pureco Pratama Tbk	X	✓	✓	✓	✓	X	X	✓	✓	✓	X	X	-	✓	✓	✓	-	✓	-	✓	✓	✓	-	X	TIDAK LOLOS
16	JARR	PT Jhonlin Agro Raya Tbk	X	X	✓	✓	✓	X	X	X	✓	✓	✓	X	-	-	✓	✓	✓	✓	-	-	✓	✓	✓	X	TIDAK LOLOS
17	JAWA	PT Jaya Agra Wattie Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	TIDAK LOLOS
18	LSIP	PT PP London Sumatra Indonesia Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LOLOS
19	MAGP	PT Multi Agro Gemilang Plantation Tbk	✓	✓	✓	✓	✓	✓	X	X	X	X	X	✓	-	-	-	-	✓	X	-	-	-	-	X	TIDAK LOLOS	
20	MGRO	PT Mahkota Group Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓	X	X	X	X	TIDAK LOLOS
21	MKTR	PT Menthobi Karyatama Raya Tbk	X	X	✓	✓	✓	X	X	X	✓	✓	✓	X	-	-	✓	✓	✓	✓	-	-	✓	✓	✓	X	TIDAK LOLOS
22	NSSS	PT Nusantara Sawit Sejahtera Tbk	X	X	X	✓	✓	X	X	X	✓	✓	✓	X	-	-	-	✓	✓	✓	-	-	-	✓	✓	X	TIDAK LOLOS
23	OILS	PT Indo Oil Perkasa Tbk	X	✓	✓	✓	✓	X	X	✓	✓	✓	✓	X	-	✓	✓	✓	✓	✓	-	✓	✓	✓	✓	X	TIDAK LOLOS
24	PALM	PT Provident Investasi Bersama Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	TIDAK LOLOS
25	PGUN	PT Pradiksi Gunatama Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	✓	✓	X	TIDAK LOLOS
26	PNGO	PT Pinago Utama Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LOLOS
27	PSGO	PT Palma Serasih Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LOLOS
28	PTPS	PT Pulau Subur Tbk	X	X	X	✓	✓	X	X	X	✓	✓	X	-	-	-	✓	✓	✓	-	-	-	✓	✓	X	TIDAK LOLOS	
29	SGRO	PT Sampoerna Agro Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	✓	✓	X	TIDAK LOLOS
30	SIMP	PT Salim Ivomas Pratama Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LOLOS



**DAFTAR PERUSAHAAN SEKTOR PERKEBUNAN DAN PERTAMBANGAN DI BEI 2020-2024**

Yang Di Jadikan Sampel Penelitian

No	Kode Emiten	Nama Perusahaan	Terdaftar Di BEI					Menerbitkan Annual Report					Dalam Satuan Rupiah					Laba Positif					Hasil																		
			2020	2021	2022	2023	2024	Hasil	2020	2021	2022	2023	2024	Hasil	2020	2021	2022	2023	2024	Hasil	2020	2021		2022	2023	2024	Hasil														
61	GTBO	PT Garda Tujuh Buana Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	✓	TIDAK LOLOS												
62	HRUM	PT Harum Energy Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	✓	TIDAK LOLOS												
63	INCO	PT Vale Indonesia Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	✓	TIDAK LOLOS												
64	INDY	PT Indika Energy Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	X	TIDAK LOLOS												
65	ITMG	PT Indo Tambangraya Megah Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	✓	TIDAK LOLOS												
66	KKGI	PT Resource Alam Indonesia Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	X	TIDAK LOLOS												
67	MBAP	PT Mitrabara Adiperdana Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	✓	TIDAK LOLOS												
68	MDKA	PT Merdeka Copper Gold Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	X	✓	✓	✓	X	X	X	TIDAK LOLOS												
69	MEDC	PT Medco Energi Internasional Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	✓	TIDAK LOLOS												
70	MYOH	PT Samindo Resources Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	✓	TIDAK LOLOS												
71	PKPK	PT Perdana Karya Perkasa Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	✓	X	TIDAK LOLOS												
72	PSAB	PT J Resources Asia Pasifik Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	✓	TIDAK LOLOS												
73	PTBA	PT Bukit Asam Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LOLOS												
74	PTRO	PT Petrosea Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	✓	TIDAK LOLOS												
75	RMKE	PT RMK Energy Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LOLOS												
76	SGER	PT Sumber Global Energy Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	LOLOS												
77	SMMT	PT Golden Eagle Energy Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	✓	✓	✓	TIDAK LOLOS												
78	SMRU	PT SMR Utama Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	TIDAK LOLOS												
79	SUGI	PT Sugih Energy Tbk	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	TIDAK LOLOS												
80	SURE	PT Super Energy Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	TIDAK LOLOS												
81	TINS	PT Timah Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	X	✓	✓	TIDAK LOLOS												
82	TOBA	PT TBS Energi Utama Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓	✓	TIDAK LOLOS												
83	TRAM	PT Trada Alam Minera Tbk	✓	✓	✓	✓	✓	✓	X	X	X	X	X	X	-	-	-	-	-	-	-	✓	-	-	-	-	-	X	TIDAK LOLOS												
84	WOWS	PT Ginting Jaya Energi Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	✓	X	TIDAK LOLOS												
85	ZINC	PT Kapuas Prima Coal Tbk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	X	TIDAK LOLOS												
Jumlah								72							67														56											32	16

### Lampiran 3 Hasil Purposive Sampling

Hasil Sampel		
No	Kriteria	Jumlah
1	Perusahaan Sektor Perkebunan dan Sektor Pertambangan yang terdaftar di BEI 2020-2024	72
2	Perusahaan Sektor Perkebunan dan Sektor Pertambangan yang Menerbitkan Annual Report secara konsisten dan lengkap 2020-2024	67
3	Perusahaan Sektor Perkebunan dan Sektor Pertambangan yang Menggunakan Mata Uang Rupiah	56
4	Perusahaan Sektor Perkebunan dan Sektor Pertambangan yang Menunjukkan Perolehan Laba Selama Periode Pengamatan	32
Jumlah Sampel		<b>16</b>
Jumlah Tahun Pengamatan		5
Jumlah Data Pengamatan Keseluruhan		<b>80</b>

#### Lampiran 4 Daftar Perusahaan yang Dijadikan Sampel Penelitian

<b>DAFTAR PERUSAHAAN YANG DIJADIKAN SAMPEL</b>		
<b>No</b>	<b>Kode Emiten</b>	<b>Nama Perusahaan</b>
1	AALI	PT Astra Agro Lestari Tbk
2	CSRA	PT Cisadane Sawit Raya Tbk
3	DSNG	PT Dharma Satya Nusantara Tbk
4	LSIP	PT PP London Sumatra Indonesia Tbk
5	PNGO	PT Pinago Utama Tbk
6	PSGO	PT Palma Serasih Tbk
7	SIMP	PT Salim Ivomas Pratama Tbk
8	SMAR	PT Smart Tbk
9	SSMS	PT Sawit Sumbermas Sarana Tbk
10	ANTM	PT Aneka Tambang Tbk
11	BSML	PT Bintang Samudera Mandiri Lines Tbk
12	CITA	PT Cita Mineral Investindo Tbk
13	DWGL	PT Dwi Guna Laksana Tbk
14	PTBA	PT Bukit Asam Tbk
15	RMKE	PT RMK Energy Tbk
16	SGER	PT Sumber Global Energy Tbk

## Lampiran 5 Perhitungan Pengukuran Variabel

### *Debt to Equity Ratio (DER)*

No	Kode Emiten	Tahun	Total Liabilitas	Total Ekuitas	DER
1	AALI	2020	8.533.437.000.000	19.247.794.000.000	0,443
2	AALI	2021	9.228.733.000.000	21.171.173.000.000	0,436
3	AALI	2022	7.006.119.000.000	22.243.221.000.000	0,315
4	AALI	2023	6.280.237.000.000	22.566.006.000.000	0,278
5	AALI	2024	5.591.163.000.000	23.202.062.000.000	0,241
6	CSRA	2020	826.287.051.831	572.281.469.466	1,444
7	CSRA	2021	971.947.990.544	781.292.859.465	1,244
8	CSRA	2022	872.142.115.999	963.111.881.039	0,906
9	CSRA	2023	727.686.075.761	1.115.171.555.082	0,653
10	CSRA	2024	952.719.259.734	1.298.545.253.348	0,734
11	DSNG	2020	7.920.634.000.000	6.230.749.000.000	1,271
12	DSNG	2021	6.686.697.000.000	7.025.463.000.000	0,952
13	DSNG	2022	7.197.089.000.000	8.160.140.000.000	0,882
14	DSNG	2023	7.288.850.000.000	8.889.428.000.000	0,820
15	DSNG	2024	7.515.101.000.000	9.897.315.000.000	0,759
16	LSIP	2020	1.636.456.000.000	9.286.332.000.000	0,176
17	LSIP	2021	1.659.873.000.000	10.191.396.000.000	0,163
18	LSIP	2022	1.481.306.000.000	10.935.707.000.000	0,135
19	LSIP	2023	1.166.762.000.000	11.347.441.000.000	0,103
20	LSIP	2024	1.285.202.000.000	12.556.754.000.000	0,102
21	PNGO	2020	905.650.752.822	526.690.381.443	1,720
22	PNGO	2021	863.528.523.500	635.095.987.703	1,360
23	PNGO	2022	842.074.572.429	708.549.398.656	1,188
24	PNGO	2023	692.307.357.059	796.841.740.042	0,869
25	PNGO	2024	797.870.353.932	965.807.111.206	0,826
26	PSGO	2020	2.191.495.435.706	1.210.227.962.735	1,811
27	PSGO	2021	2.307.095.621.382	1.424.812.031.387	1,619
28	PSGO	2022	2.454.764.947.737	1.686.092.119.450	1,456
29	PSGO	2023	1.944.063.067.826	2.237.120.695.275	0,869
30	PSGO	2024	1.509.614.343.486	2.440.710.565.529	0,619
31	SIMP	2020	16.905.391.000.000	18.489.873.000.000	0,914
32	SIMP	2021	16.111.943.000.000	19.852.158.000.000	0,812
33	SIMP	2022	14.945.799.000.000	21.167.282.000.000	0,706
34	SIMP	2023	13.291.426.000.000	21.720.925.000.000	0,612
35	SIMP	2024	13.260.394.000.000	23.987.435.000.000	0,553

No	Kode Emiten	Tahun	Total Liabilitas	Total Ekuitas	DER
36	SMAR	2020	22.502.490.000.000	12.523.681.000.000	1,797
37	SMAR	2021	25.927.174.000.000	14.417.829.000.000	1,798
38	SMAR	2022	23.353.011.000.000	19.247.803.000.000	1,213
39	SMAR	2023	20.644.500.000.000	19.071.863.000.000	1,082
40	SMAR	2024	25.450.074.000.000	19.883.057.000.000	1,280
41	SSMS	2020	7.905.143.639.000	4.870.786.420.000	1,623
42	SSMS	2021	7.743.102.311.000	6.107.507.765.000	1,268
43	SSMS	2022	9.092.405.909.000	2.044.503.891.000	4,447
44	SSMS	2023	9.820.482.573.000	1.989.962.060.000	4,935
45	SSMS	2024	8.873.484.995.000	2.891.357.342.000	3,069
46	ANTM	2020	12.690.064.000.000	19.039.449.000.000	0,667
47	ANTM	2021	12.079.056.000.000	20.837.098.000.000	0,580
48	ANTM	2022	9.925.211.000.000	23.712.060.000.000	0,419
49	ANTM	2023	11.685.659.000.000	31.165.670.000.000	0,375
50	ANTM	2024	12.323.139.000.000	32.199.506.000.000	0,383
51	BSML	2020	158.558.638.796	51.194.176.954	3,097
52	BSML	2021	154.128.325.905	94.557.515.350	1,630
53	BSML	2022	161.690.006.969	108.598.034.633	1,489
54	BSML	2023	131.661.285.020	123.539.921.112	1,066
55	BSML	2024	118.895.453.692	128.914.804.666	0,922
56	CITA	2020	686.128.746.815	3.453.893.913.635	0,199
57	CITA	2021	635.243.465.372	3.670.508.924.274	0,173
58	CITA	2022	932.716.882.196	4.873.236.994.302	0,191
59	CITA	2023	702.908.076.366	5.521.398.735.114	0,127
60	CITA	2024	322.598.456.175	7.621.208.264.673	0,042
61	DWGL	2020	756.217.646.000	52.545.229.000	-14,392
62	DWGL	2021	1.109.292.094.000	136.413.748.000	8,132
63	DWGL	2022	1.279.540.547.000	141.694.445.000	9,030
64	DWGL	2023	1.687.824.079.000	156.415.337.000	10,791
65	DWGL	2024	1.324.946.443.000	275.058.806.000	4,817
66	PTBA	2020	7.117.559.000.000	16.939.196.000.000	0,420
67	PTBA	2021	11.869.979.000.000	24.253.724.000.000	0,489
68	PTBA	2022	16.443.161.000.000	28.916.046.000.000	0,569
69	PTBA	2023	17.201.993.000.000	21.563.196.000.000	0,798
70	PTBA	2024	19.141.764.000.000	22.643.812.000.000	0,845
71	RMKE	2020	492.835.422.654	422.256.352.777	1,167
72	RMKE	2021	597.676.439.665	802.706.876.096	0,745
73	RMKE	2022	470.171.083.609	1.206.664.294.807	0,390
74	RMKE	2023	762.862.475.597	1.484.832.505.933	0,514
75	RMKE	2024	642.242.858.297	1.729.169.046.628	0,371
76	SGER	2020	450.307.372.275	235.692.505.020	1,911
77	SGER	2021	802.902.534.546	434.182.013.309	1,849
78	SGER	2022	2.358.362.130.045	1.012.132.881.917	2,330
79	SGER	2023	3.037.542.632.520	1.481.767.794.177	2,050
80	SGER	2024	2.397.070.273.304	2.241.136.183.864	1,070

Kepemilikan Institusional (KI)

No	Kode Emiten	Tahun	Saham Institusional	Saham Beredar	KI
1	AALI	2020	1.533.682.440	1.924.688.333	0,797
2	AALI	2021	1.533.682.440	1.924.688.333	0,797
3	AALI	2022	1.533.682.440	1.924.688.333	0,797
4	AALI	2023	1.533.682.440	1.924.688.333	0,797
5	AALI	2024	1.533.682.440	1.924.688.333	0,797
6	CSRA	2020	1.640.000.000	2.050.000.000	0,800
7	CSRA	2021	1.640.000.000	2.050.000.000	0,800
8	CSRA	2022	1.640.000.000	2.050.000.000	0,800
9	CSRA	2023	1.640.000.000	2.050.000.000	0,800
10	CSRA	2024	1.640.000.000	2.050.000.000	0,800
11	DSNG	2020	5.937.901.208	10.599.842.400	0,560
12	DSNG	2021	5.937.901.208	10.599.842.400	0,560
13	DSNG	2022	5.937.901.208	10.599.842.400	0,560
14	DSNG	2023	5.937.901.208	10.599.842.400	0,560
15	DSNG	2024	5.937.901.208	10.599.842.400	0,560
16	LSIP	2020	4.065.995.310	6.819.963.965	0,596
17	LSIP	2021	4.065.995.310	6.819.963.965	0,596
18	LSIP	2022	4.065.995.310	6.819.963.965	0,596
19	LSIP	2023	4.065.995.310	6.819.963.965	0,596
20	LSIP	2024	4.065.995.310	6.819.963.965	0,596
21	PNGO	2020	-	781.250.000	-
22	PNGO	2021	-	781.250.000	-
23	PNGO	2022	-	781.250.000	-
24	PNGO	2023	-	781.250.000	-
25	PNGO	2024	-	781.250.000	-
26	PSGO	2020	14.400.000.000	18.850.000.000	0,764
27	PSGO	2021	14.400.000.000	18.850.000.000	0,764
28	PSGO	2022	14.400.000.000	18.850.000.000	0,764
29	PSGO	2023	14.800.000.000	18.850.000.000	0,785
30	PSGO	2024	15.086.550.300	18.850.000.000	0,800
31	SIMP	2020	12.423.051.400	15.501.310.000	0,801
32	SIMP	2021	12.423.051.400	15.501.310.000	0,801
33	SIMP	2022	12.423.051.400	15.501.310.000	0,801
34	SIMP	2023	12.471.746.400	15.501.310.000	0,805
35	SIMP	2024	12.423.051.400	15.501.310.000	0,801

No	Kode Emiten	Tahun	Saham Institusional	Saham Beredar	KI
36	SMAR	2020	2.653.897.571	2.872.193.366	0,924
37	SMAR	2021	2.653.897.571	2.872.193.366	0,924
38	SMAR	2022	2.653.897.571	2.872.193.366	0,924
39	SMAR	2023	2.653.897.571	2.872.193.366	0,924
40	SMAR	2024	2.653.897.571	2.872.193.366	0,924
41	SSMS	2020	6.493.410	9.525.000	0,682
42	SSMS	2021	6.436.858	9.525.000	0,676
43	SSMS	2022	6.111.018	9.525.000	0,642
44	SSMS	2023	6.748.816	9.525.000	0,709
45	SSMS	2024	6.701.128	9.525.000	0,704
46	ANTM	2020	15.619.999.999	24.030.764.725	0,650
47	ANTM	2021	15.619.999.999	24.030.764.725	0,650
48	ANTM	2022	15.619.999.999	24.030.764.725	0,650
49	ANTM	2023	15.619.999.999	24.030.764.725	0,650
50	ANTM	2024	15.619.999.999	24.030.764.725	0,650
51	BSML	2020	20.400	20.500	0,995
52	BSML	2021	999.120.000	1.850.225.000	0,540
53	BSML	2022	962.534.600	1.850.225.000	0,520
54	BSML	2023	858.663.195	1.850.225.000	0,464
55	BSML	2024	841.370.665	1.850.225.000	0,455
56	CITA	2020	3.870.471.542	3.960.361.250	0,977
57	CITA	2021	3.655.942.042	3.960.361.250	0,923
58	CITA	2022	3.656.042.942	3.960.361.250	0,923
59	CITA	2023	3.656.054.342	3.960.361.250	0,923
60	CITA	2024	3.654.402.342	3.960.361.250	0,923
61	DWGL	2020	5.874.469.300	8.711.599.831	0,674
62	DWGL	2021	6.014.468.200	9.244.717.256	0,651
63	DWGL	2022	6.100.468.200	9.252.820.991	0,659
64	DWGL	2023	6.100.468.200	9.252.820.991	0,659
65	DWGL	2024	6.100.468.200	9.252.820.991	0,659
66	PTBA	2020	7.595.650.695	11.487.209.350	0,661
67	PTBA	2021	7.595.650.695	11.487.209.350	0,661
68	PTBA	2022	7.595.650.695	11.487.209.350	0,661
69	PTBA	2023	7.595.650.695	11.487.209.350	0,661
70	PTBA	2024	7.595.650.695	11.514.357.250	0,660
71	RMKE	2020	1.440.000.000	1.500.000.000	0,960
72	RMKE	2021	3.360.000.000	4.375.000.000	0,768
73	RMKE	2022	3.360.000.000	4.375.000.000	0,768
74	RMKE	2023	3.360.000.000	4.375.000.000	0,768
75	RMKE	2024	3.360.000.000	4.375.000.000	0,768
76	SGER	2020	914.000.000	1.664.000.000	0,549
77	SGER	2021	1.066.333.333	1.959.514.668	0,544
78	SGER	2022	2.056.978.332	3.727.301.685	0,552
79	SGER	2023	2.185.539.477	4.364.335.706	0,501
80	SGER	2024	7.805.498.131	15.586.909.438	0,501

*Effective Tax Rates (ETR)*

No	Kode Emiten	Tahun	Beban Pajak	Laba Sebelum Pajak	ETR
1	AALI	2020	568.856.000.000	1.462.635.000.000	0,389
2	AALI	2021	845.807.000.000	2.913.169.000.000	0,290
3	AALI	2022	637.128.000.000	2.429.178.000.000	0,262
4	AALI	2023	410.232.000.000	1.498.402.000.000	0,274
5	AALI	2024	520.345.000.000	1.707.128.000.000	0,305
6	CSRA	2020	18.065.038.750	90.431.688.088	0,200
7	CSRA	2021	77.475.426.606	337.125.715.403	0,230
8	CSRA	2022	77.733.481.954	330.140.150.685	0,235
9	CSRA	2023	52.435.547.763	198.574.536.830	0,264
10	CSRA	2024	74.830.790.289	289.685.678.422	0,258
11	DSNG	2020	217.125.000.000	695.296.000.000	0,312
12	DSNG	2021	226.235.000.000	965.884.000.000	0,234
13	DSNG	2022	403.641.000.000	1.610.228.000.000	0,251
14	DSNG	2023	298.978.000.000	1.140.643.000.000	0,262
15	DSNG	2024	498.641.000.000	1.640.016.000.000	0,304
16	LSIP	2020	164.949.000.000	860.439.000.000	0,192
17	LSIP	2021	256.752.000.000	1.248.382.000.000	0,206
18	LSIP	2022	248.240.000.000	1.283.525.000.000	0,193
19	LSIP	2023	150.753.000.000	911.426.000.000	0,165
20	LSIP	2024	297.399.000.000	1.773.053.000.000	0,168
21	PNGO	2020	22.878.179.168	104.151.906.422	0,220
22	PNGO	2021	59.610.576.593	247.664.851.375	0,241
23	PNGO	2022	52.669.730.447	226.061.301.712	0,233
24	PNGO	2023	58.727.225.307	250.391.489.101	0,235
25	PNGO	2024	69.432.089.021	290.387.316.371	0,239
26	PSGO	2020	8.852.137.136	30.251.088.264	0,293
27	PSGO	2021	12.432.006.789	224.944.834.030	0,055
28	PSGO	2022	62.924.861.586	318.534.090.195	0,198
29	PSGO	2023	115.695.968.295	659.627.712.050	0,175
30	PSGO	2024	100.999.214.851	439.660.771.183	0,230
31	SIMP	2020	694.525.000.000	1.017.572.000.000	0,683
32	SIMP	2021	962.311.000.000	2.285.365.000.000	0,421
33	SIMP	2022	910.757.000.000	2.396.986.000.000	0,380
34	SIMP	2023	604.374.000.000	1.487.689.000.000	0,406
35	SIMP	2024	859.862.000.000	2.985.104.000.000	0,288

No	Kode Emiten	Tahun	Beban Pajak	Laba Sebelum Pajak	ETR
36	SMAR	2020	547.982.000.000	2.087.780.000.000	0,262
37	SMAR	2021	764.322.000.000	3.593.740.000.000	0,213
38	SMAR	2022	1.301.015.000.000	6.805.971.000.000	0,191
39	SMAR	2023	191.016.000.000	1.108.886.000.000	0,172
40	SMAR	2024	307.173.000.000	1.585.442.000.000	0,194
41	SSMS	2020	318.690.994.000	899.545.934.000	0,354
42	SSMS	2021	347.081.310.000	1.873.952.184.000	0,185
43	SSMS	2022	489.764.327.000	1.964.686.167.000	0,249
44	SSMS	2023	208.119.522.000	552.135.147.000	0,377
45	SSMS	2024	381.411.919.000	1.226.103.304.000	0,311
46	ANTM	2020	491.824.000.000	1.641.178.000.000	0,300
47	ANTM	2021	1.181.769.000.000	3.043.509.000.000	0,388
48	ANTM	2022	1.393.807.000.000	5.214.771.000.000	0,267
49	ANTM	2023	776.833.000.000	3.854.481.000.000	0,202
50	ANTM	2024	761.425.000.000	4.613.643.000.000	0,165
51	BSML	2020	276.761.095	705.315.772	0,392
52	BSML	2021	730.512.972	5.106.727.439	0,143
53	BSML	2022	4.734.814.207	20.755.829.823	0,228
54	BSML	2023	3.804.671.042	20.876.481.257	0,182
55	BSML	2024	2.932.367.710	11.270.680.110	0,260
56	CITA	2020	191.960.582.706	841.881.871.416	0,228
57	CITA	2021	100.967.322.506	669.312.473.099	0,151
58	CITA	2022	90.171.951.011	1.040.719.310.765	0,087
59	CITA	2023	57.163.576.047	775.768.358.438	0,074
60	CITA	2024	116.858.552.283	2.606.410.877.955	0,045
61	DWGL	2020	- 21.503.024.000	14.062.308.000	-1,529
62	DWGL	2021	- 9.777.675.000	84.446.123.000	-0,116
63	DWGL	2022	13.535.751.000	16.935.909.000	0,799
64	DWGL	2023	7.872.249.000	23.509.724.000	0,335
65	DWGL	2024	31.439.482.000	149.854.292.000	0,210
66	PTBA	2020	823.758.000.000	3.231.685.000.000	0,255
67	PTBA	2021	2.321.787.000.000	10.358.675.000.000	0,224
68	PTBA	2022	3.422.887.000.000	16.202.314.000.000	0,211
69	PTBA	2023	1.861.792.000.000	8.154.313.000.000	0,228
70	PTBA	2024	1.119.823.000.000	6.259.246.000.000	0,179
71	RMKE	2020	16.201.744.785	88.841.658.313	0,182
72	RMKE	2021	56.644.502.470	254.785.807.495	0,222
73	RMKE	2022	111.203.275.882	515.291.871.806	0,216
74	RMKE	2023	86.831.469.252	395.770.833.948	0,219
75	RMKE	2024	77.232.417.548	351.981.057.151	0,219
76	SGER	2020	12.872.147.641	40.597.365.323	0,317
77	SGER	2021	68.210.197.634	270.778.171.010	0,252
78	SGER	2022	157.319.432.280	748.250.494.759	0,210
79	SGER	2023	159.603.994.721	840.910.489.431	0,190
80	SGER	2024	156.284.696.169	810.943.455.658	0,193

*Profitabilitas (ROA)*

No	Kode Emiten	Tahun	Laba Bersih	Total Aset	ROA
1	AALI	2020	893.779.000.000	27.781.231.000.000	0,032
2	AALI	2021	2.067.362.000.000	30.399.906.000.000	0,068
3	AALI	2022	1.792.050.000.000	29.249.340.000.000	0,061
4	AALI	2023	1.088.170.000.000	28.846.243.000.000	0,038
5	AALI	2024	1.186.783.000.000	28.793.225.000.000	0,041
6	CSRA	2020	72.366.649.338	1.398.568.521.297	0,052
7	CSRA	2021	259.650.288.797	1.753.240.850.009	0,148
8	CSRA	2022	252.406.668.731	1.835.253.997.038	0,138
9	CSRA	2023	146.138.989.067	1.842.857.630.843	0,079
10	CSRA	2024	214.854.888.133	2.251.264.513.082	0,095
11	DSNG	2020	478.171.000.000	14.151.383.000.000	0,034
12	DSNG	2021	739.649.000.000	13.712.160.000.000	0,054
13	DSNG	2022	1.206.587.000.000	15.357.229.000.000	0,079
14	DSNG	2023	841.665.000.000	16.178.278.000.000	0,052
15	DSNG	2024	1.141.375.000.000	17.412.416.000.000	0,066
16	LSIP	2020	695.490.000.000	10.922.788.000.000	0,064
17	LSIP	2021	991.630.000.000	11.851.269.000.000	0,084
18	LSIP	2022	1.035.285.000.000	12.417.013.000.000	0,083
19	LSIP	2023	760.673.000.000	12.514.203.000.000	0,061
20	LSIP	2024	1.475.654.000.000	13.841.956.000.000	0,107
21	PNGO	2020	81.273.727.254	1.432.341.134.265	0,057
22	PNGO	2021	188.054.274.782	1.498.624.511.203	0,125
23	PNGO	2022	173.391.571.265	1.550.623.971.085	0,112
24	PNGO	2023	191.664.263.794	1.489.149.097.101	0,129
25	PNGO	2024	220.955.227.350	1.763.677.465.138	0,125
26	PSGO	2020	26.500.634.368	3.401.723.398.441	0,008
27	PSGO	2021	213.841.959.820	3.731.907.652.769	0,057
28	PSGO	2022	257.682.130.697	4.140.857.067.187	0,062
29	PSGO	2023	549.244.004.886	4.181.183.763.101	0,131
30	PSGO	2024	350.647.474.271	3.950.324.909.015	0,089
31	SIMP	2020	340.285.000.000	35.395.264.000.000	0,010
32	SIMP	2021	1.340.395.000.000	35.964.101.000.000	0,037
33	SIMP	2022	1.509.605.000.000	36.113.081.000.000	0,042
34	SIMP	2023	926.778.000.000	35.012.351.000.000	0,026
35	SIMP	2024	2.183.650.000.000	37.247.829.000.000	0,059

No	Kode Emiten	Tahun	Laba Bersih	Total Aset	ROA
36	SMAR	2020	1.539.798.000.000	35.026.171.000.000	0,044
37	SMAR	2021	2.829.418.000.000	40.345.003.000.000	0,070
38	SMAR	2022	5.504.956.000.000	42.600.814.000.000	0,129
39	SMAR	2023	917.870.000.000	39.716.363.000.000	0,023
40	SMAR	2024	1.278.269.000.000	45.333.131.000.000	0,028
41	SSMS	2020	580.854.940.000	12.775.930.059.000	0,045
42	SSMS	2021	1.526.870.874.000	13.850.610.076.000	0,110
43	SSMS	2022	1.848.118.978.000	11.136.909.800.000	0,166
44	SSMS	2023	518.314.064.000	11.810.444.633.000	0,044
45	SSMS	2024	844.691.385.000	11.764.842.337.000	0,072
46	ANTM	2020	1.149.354.000.000	31.729.513.000.000	0,036
47	ANTM	2021	1.861.740.000.000	32.916.154.000.000	0,057
48	ANTM	2022	3.820.964.000.000	33.637.271.000.000	0,114
49	ANTM	2023	3.077.648.000.000	42.851.329.000.000	0,072
50	ANTM	2024	3.852.218.000.000	44.522.645.000.000	0,087
51	BSML	2020	428.554.677	209.752.815.750	0,002
52	BSML	2021	4.376.214.467	248.685.841.255	0,018
53	BSML	2022	16.021.015.616	270.288.041.602	0,059
54	BSML	2023	17.071.810.215	44.172.130.192	0,386
55	BSML	2024	8.338.312.400	61.996.331.938	0,134
56	CITA	2020	649.921.288.710	4.140.022.660.450	0,157
57	CITA	2021	568.345.150.593	4.305.752.389.646	0,132
58	CITA	2022	950.547.359.754	5.805.953.876.498	0,164
59	CITA	2023	718.604.782.391	6.224.306.811.480	0,115
60	CITA	2024	2.489.552.325.672	7.943.806.720.848	0,313
61	DWGL	2020	35.565.332.000	703.672.417.000	0,051
62	DWGL	2021	94.223.798.000	1.245.705.842.000	0,076
63	DWGL	2022	3.400.158.000	1.421.234.992.000	0,002
64	DWGL	2023	15.637.475.000	1.844.239.416.000	0,008
65	DWGL	2024	118.414.810.000	1.600.005.249.000	0,074
66	PTBA	2020	2.407.927.000.000	24.056.755.000.000	0,100
67	PTBA	2021	8.036.888.000.000	36.123.703.000.000	0,222
68	PTBA	2022	12.779.427.000.000	45.359.207.000.000	0,282
69	PTBA	2023	6.292.521.000.000	38.765.189.000.000	0,162
70	PTBA	2024	5.139.423.000.000	41.785.567.000.000	0,123
71	RMKE	2020	72.639.913.528	915.091.775.431	0,079
72	RMKE	2021	198.141.305.025	1.400.383.315.761	0,141
73	RMKE	2022	404.088.595.924	1.676.835.378.416	0,241
74	RMKE	2023	308.939.364.696	2.247.694.981.530	0,137
75	RMKE	2024	274.748.639.603	2.371.411.904.925	0,116
76	SGER	2020	27.725.217.682	685.999.877.295	0,040
77	SGER	2021	202.567.973.376	1.237.084.547.855	0,164
78	SGER	2022	590.931.062.479	3.370.495.011.962	0,175
79	SGER	2023	681.306.494.710	4.519.310.426.697	0,151
80	SGER	2024	654.658.759.489	4.638.206.457.168	0,141

## Lampiran 6 Hasil Pengolahan Data Menggunakan SPSS 31.0

### 1. Data Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Leverage	55	.102	2.330	.87960	.586593
Kepemilikan Instusional	55	.455	.977	.71131	.140421
Profitabilitas	55	.008	.241	.09397	.051619
Tax Avoidance	55	.087	.354	.22725	.050954
Valid N (listwise)	55				

### 2. Uji Asumsi Klasik

#### a. Uji Normalitas Sebelum Penghapusan Outlier

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual	
N		80	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	.16865266	
Most Extreme Differences	Absolute	.219	
	Positive	.182	
	Negative	-.219	
Test Statistic		.219	
Asymp. Sig. (2-tailed) <sup>c</sup>		<.001	
Monte Carlo Sig. (2-tailed) <sup>d</sup>	Sig.	<.001	
	99% Confidence Interval	Lower Bound	.000
		Upper Bound	.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

b. Uji Normalitas Setelah Penghapusan Outlier

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual	
N		55	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	.04732021	
Most Extreme Differences	Absolute	.101	
	Positive	.096	
	Negative	-.101	
Test Statistic		.101	
Asymp. Sig. (2-tailed) <sup>c</sup>		.200 <sup>d</sup>	
Monte Carlo Sig. (2-tailed) <sup>e</sup>	Sig.	.167	
	99% Confidence Interval	Lower Bound	.158
		Upper Bound	.177

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 299883525.

c. Uji Multikolinearitas

**Coefficients<sup>a</sup>**

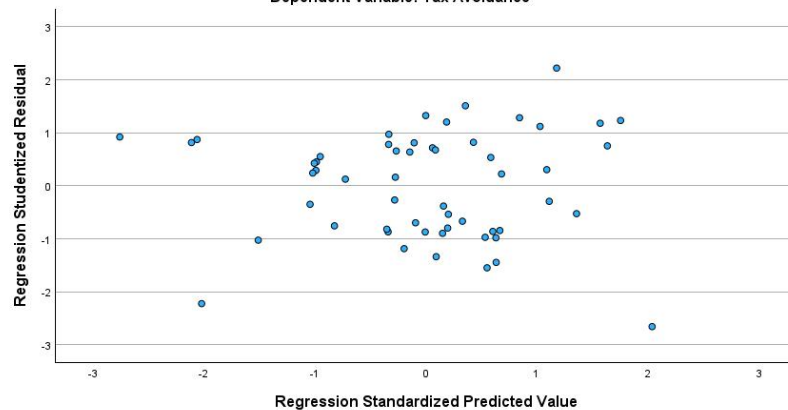
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.288	.040		7.196	<.001		
	Leverage	.008	.012	.089	.669	.506	.962	1.040
	Kepemilikan Institusional	-.054	.048	-.148	-1.126	.265	.980	1.020
	Profitabilitas	-.308	.130	-.312	-2.375	.021	.981	1.020

a. Dependent Variable: Tax Avoidance

d. Uji Heteroskedastisitas

**Scatterplot**

Dependent Variable: Tax Avoidance



e. Uji Autokorelasi

**Runs Test**

	Unstandardized Residual
Test Value <sup>a</sup>	.01055
Cases < Test Value	27
Cases >= Test Value	28
Total Cases	55
Number of Runs	22
Z	-1.768
Asymp. Sig. (2-tailed)	.077

a. Median

3. Uji Regresi Linier Berganda tanpa Variabel Moderasi

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.205 <sup>a</sup>	.042	.005	.050819

a. Predictors: (Constant), Kepemilikan Institusional, Leverage

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.006	2	.003	1.143	.327 <sup>b</sup>
	Residual	.134	52	.003		
	Total	.140	54			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Kepemilikan Institusional, Leverage

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	.253	.039		6.512	<.001
	Leverage	.011	.012	.132	.966	.339
	Kepemilikan Institusional	-.051	.050	-.139	-1.018	.314

a. Dependent Variable: Tax Avoidance

4. Uji Regresi Linier Berganda dengan Variabel Moderasi

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.371 <sup>a</sup>	.138	.087	.048692

a. Predictors: (Constant), Profitabilitas, Kepemilikan Institusional, Leverage

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.019	3	.006	2.711	.055 <sup>b</sup>
	Residual	.121	51	.002		
	Total	.140	54			

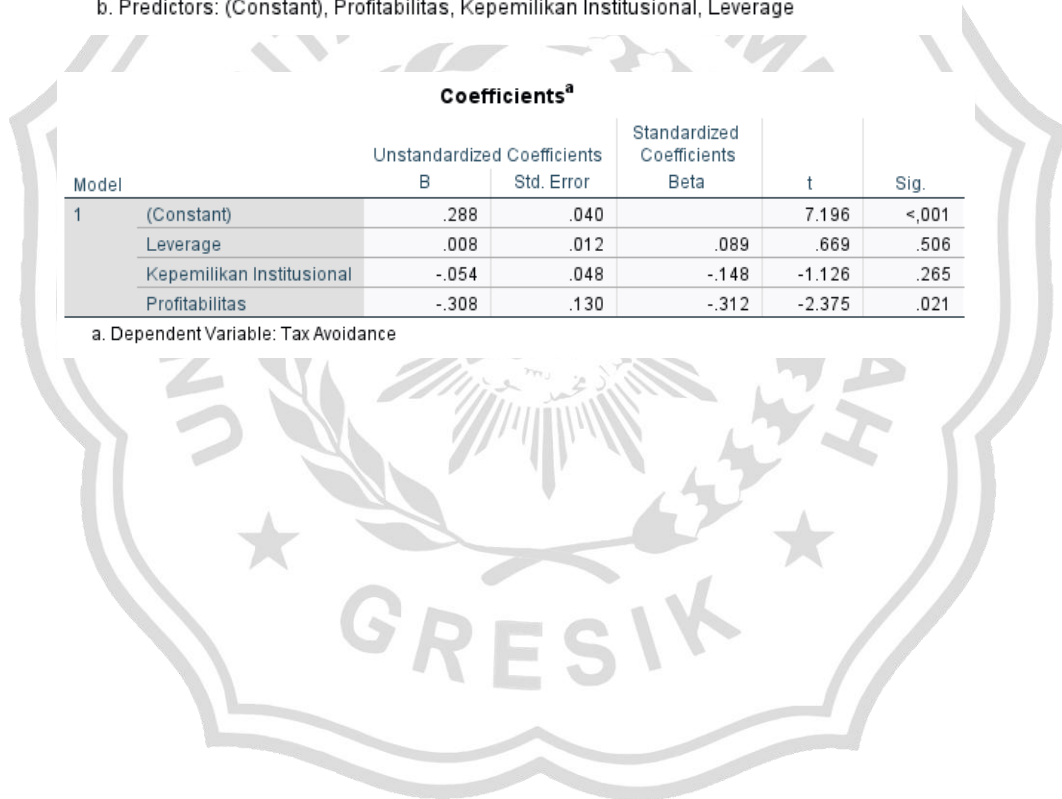
a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Profitabilitas, Kepemilikan Institusional, Leverage

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.288	.040		7.196	<.001
	Leverage	.008	.012	.089	.669	.506
	Kepemilikan Institusional	-.054	.048	-.148	-1.126	.265
	Profitabilitas	-.308	.130	-.312	-2.375	.021

a. Dependent Variable: Tax Avoidance



## 5. Uji Moderate Regression Analysis (MRA)

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.374 <sup>a</sup>	.140	.052	.049607

a. Predictors: (Constant), Kepemilikan Instiusional\*Profitabilitas, Leverage, Kepemilikan Instiusional, Leverage\*Profitabilitas, Profitabilitas

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.020	5	.004	1.594	.179 <sup>b</sup>
	Residual	.121	49	.002		
	Total	.140	54			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Kepemilikan Instiusional\*Profitabilitas, Leverage, Kepemilikan Instiusional, Leverage\*Profitabilitas, Profitabilitas

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.259	.087		2.990	.004
	Leverage	.010	.024	.116	.416	.680
	Kepemilikan Instiusional	-.018	.111	-.049	-.159	.874
	Profitabilitas	.030	.941	.031	.032	.975
	Leverage*Profitabilitas	-.042	.239	-.065	-.177	.860
	Kepemilikan Instiusional*Profitabilitas	-.419	1.137	-.328	-.368	.714

a. Dependent Variable: Tax Avoidance