

LAMPIRAN

Lampiran 1. Populasi

No	Kode	Nama Perusahaan	Tanggal Pencatatan
1	BYAN	Bayan Resources Tbk.	12 Agt 2008
2	CANI	Capitol Nusantara Indonesia Tb	16 Jan 2014
3	ELSA	Elnusa Tbk.	06 Feb 2008
4	ENRG	Energi Mega Persada Tbk.	07 Jun 2004
5	ABMM	ABM Investama Tbk.	06 Des 2011
6	ADRO	Adaro Energy Indonesia Tbk.	16 Jul 2008
7	AIMS	Akbar Indo Makmur Stimec Tbk	20 Jul 2001
8	AKRA	AKR Corporindo Tbk.	03 Okt 1994
9	APEX	Apexindo Pratama Duta Tbk.	05 Jun 2013
10	ARII	Atlas Resources Tbk.	08 Nov 2011
11	ARTI	Ratu Prabu Energi Tbk	30 Apr 2003
12	BBRM	Pelayaran Nasional Bina Buana	09 Jan 2013
13	BIPI	Astrindo Nusantara Infrastrukt	11 Feb 2010
14	BSSR	Baramulti Suksessarana Tbk.	08 Nov 2012
15	BULL	Buana Lintas Lautan Tbk.	23 Mei 2011
16	BUMI	Bumi Resources Tbk.	30 Jul 1990
17	CNKO	Exploitasi Energi Indonesia Tb	20 Nov 2001
18	DEWA	Darma Henwa Tbk	26 Sep 2007
19	DOID	Delta Dunia Makmur Tbk.	15 Jun 2001
20	DSSA	Dian Swastatika Sentosa Tbk	10 Des 2009
21	GEMS	Golden Energy Mines Tbk.	17 Nov 2011
22	GTBO	Garda Tujuh Buana Tbk	09 Jul 2009
23	HITS	Humpuss Intermoda Transportasi	15 Des 1997
24	HRUM	Harum Energy Tbk.	06 Okt 2010
25	IATA	MNC Energy Investments Tbk.	13 Sep 2006
26	INDY	Indika Energy Tbk.	11 Jun 2008
27	ITMA	Sumber Energi Andalan Tbk.	10 Des 1990
28	ITMG	Indo Tambangraya Megah Tbk.	18 Des 2007
29	KKGI	Resource Alam Indonesia Tbk.	01 Jul 1991
30	KOPI	Mitra Energi Persada Tbk.	04 Mei 2015
31	LEAD	Logindo Samudramakmur Tbk.	11 Des 2013
32	MBAP	Mitrabara Adiperdana Tbk.	10 Jul 2014
33	MBSS	Mitrabahtera Segara Sejati Tbk	06 Apr 2011
34	MEDC	Medco Energi Internasional Tbk	12 Okt 1994
35	MTFN	Capitalinc Investment Tbk.	16 Apr 1990

No	Kode	Nama Perusahaan	Tanggal Pencatatan
36	MYOH	Samindo Resources Tbk.	27 Jul 2000
37	PGAS	Perusahaan Gas Negara Tbk.	15 Des 2003
38	PKPK	Perdana Karya Perkasa Tbk	11 Jul 2007
39	PTBA	Bukit Asam Tbk.	23 Des 2002
40	PTIS	Indo Straits Tbk.	12 Jul 2011
41	PTRO	Petrosea Tbk.	21 Mei 1990
42	RAJA	Rukun Raharja Tbk.	19 Apr 2006
43	RIGS	Rig Tenders Indonesia Tbk.	05 Mar 1990
44	TOBA	TBS Energi Utama Tbk.	06 Jul 2012
45	TPMA	Trans Power Marine Tbk.	20 Feb 2013
46	TRAM	Trada Alam Minera Tbk.	10 Sep 2008
47	WINS	Wintermar Offshore Marine Tbk.	29 Nov 2010
48	SHIP	Sillo Maritime Perdana Tbk.	16 Jun 2016
49	RUIS	Radiant Utama Interinsco Tbk.	12 Jul 2006
50	SMMT	Golden Eagle Energy Tbk.	01 Des 1997
51	SMRU	SMR Utama Tbk.	10 Okt 2011
52	SOCI	Soechi Lines Tbk.	03 Des 2014
53	SUGI	Sugih Energy Tbk.	19 Jun 2002
54	TAMU	Pelayaran Tamarin Samudra Tbk.	10 Mei 2017
55	FIRE	Alfa Energi Investama Tbk.	09 Jun 2017
56	PSSI	IMC Pelita Logistik Tbk.	05 Des 2017
57	DWGL	Dwi Guna Laksana Tbk.	13 Des 2017
58	BOSS	Borneo Olah Sarana Sukses Tbk.	15 Feb 2018
59	JSKY	Sky Energy Indonesia Tbk.	28 Mar 2018
60	INPS	Indah Prakasa Sentosa Tbk.	06 Apr 2018
61	TCPI	Transcoal Pacific Tbk.	06 Jul 2018
62	SURE	Super Energy Tbk.	05 Okt 2018
63	TEBE	Dana Brata Luhur Tbk.	18 Nov 2019
64	WOWS	Ginting Jaya Energi Tbk.	08 Nov 2019
65	BESS	Batulicin Nusantara Maritim Tb	09 Mar 2020
66	SGER	Sumber Global Energy Tbk.	10 Agt 2020
67	UNIQ	Ulima Nitra Tbk.	08 Mar 2021
68	RMKE	RMK Energy Tbk.	07 Des 2021
69	BSML	Bintang Samudera Mandiri Lines	16 Des 2021
70	MCOL	Prima Andalan Mandiri Tbk.	07 Sep 2021
71	GTSI	GTS Internasional Tbk.	08 Sep 2021
72	ADMIR	Adaro Minerals Indonesia Tbk.	03 Jan 2022
73	SEMA	Semacom Integrated Tbk.	10 Jan 2022
74	SICO	Sigma Energy Compressindo Tbk.	08 Apr 2022

No	Kode	Nama Perusahaan	Tanggal Pencatatan
75	COAL	Black Diamond Resources Tbk.	07 Sep 2022



Lampiran 2. Pemilihan Sampel

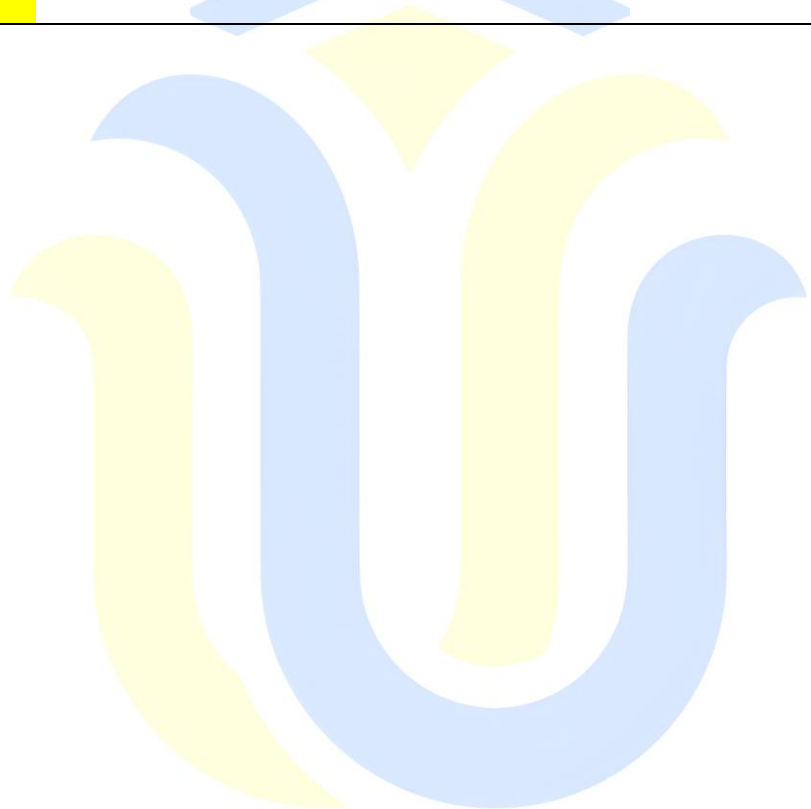
NO	KODE	2018	2019	2020	2021	2022	Sampel Terpilih
1	BYAN						√
2	CANI						
3	ELSA						√
4	ENRG						√
5	ABMM						
6	ADRO						√
7	AIMS						
8	AKRA						√
9	APEX						
10	ARII						
11	ARTI						
12	BBRM						
13	BIPI						
14	BSSR						√
15	BULL						
16	BUMI						
17	CNKO						
18	DEWA						
19	DOID						
20	DSSA						
21	GEMS						√
22	GTBO						
23	HITS						
24	HRUM						√
25	IATA						
26	INDY						
27	ITMA						
28	ITMG						√
29	KKGI						
30	KOPI						
31	LEAD						
32	MBAP						√
33	MBSS						
34	MEDC						
35	MTFN						
36	MYOH						√

NO	KODE	2018	2019	2020	2021	2022	Sampel Terpilih
37	PGAS						
38	PKPK						
39	PTBA						√
40	PTIS						
41	PTRO						√
42	RAJA						√
43	RIGS						
44	TOBA						√
45	TPMA						
46	TRAM						
47	WINS						
48	SHIP						√
49	RUIS						
50	SMMT						
51	SMRU						
52	SOCI						√
53	SUGI						
54	TAMU						
55	FIRE						
56	PSSI						√
57	DWGL						
58	BOSS						
59	JSKY						
60	INPS						
61	TCPI						
62	SURE						
63	TEBE						
64	WOWS						
65	BESS						
66	SGER						
67	UNIQ						
68	RMKE						
69	BSML						
70	MCOL						
71	GTSI						
72	ADMR						
73	SEMA						
74	SICO						

NO	KODE	2018	2019	2020	2021	2022	Sampel Terpilih
75	COAL						

Keterangan :

	perusahaan sektor energi yang belum terdaftar di Bursa Efek Indonesia secara berturut-turut pada periode 2018-2022
	perusahaan sektor energi yang tidak menyajikan annual report secara berturut-turut dari tahun 2018-2022
	perusahaan sektor energi yang tidak mengalami laba secara berturut-turut selama periode 2018-2022



Lampiran 3. Sampel Terpilih

No.	Kode	Nama Perusahaan
1.	BYAN	Bayan Resources Tbk.
2.	ELSA	Elnusa Tbk.
3.	ENRG	Energi Mega Persada Tbk.
4.	ADRO	Adaro Energy Indonesia Tbk.
5.	AKRA	AKR Corporindo Tbk.
6.	BSSR	Baramulti Suksessarana Tbk.
7.	GEMS	Golden Energy Mines Tbk.
8.	HRUM	Harum Energy Tbk.
9.	ITMG	Indo Tambangraya Megah Tbk.
10.	MBAP	Mitrabara Adiperdana Tbk.
11.	MYOH	Samindo Resources Tbk.
12.	PTBA	Bukit Asam Tbk.
13.	PTRO	Petrosea Tbk.
14.	RAJA	Rukun Raharja Tbk.
15.	TOBA	TBS Energi Utama Tbk.
16.	SHIP	Sillo Maritime Perdana Tbk.
17.	SOCI	Soechi Lines Tbk.
18.	PSSI	IMC Pelita Logistik Tbk.

Lampiran 4. Perhitungan Penghindaran Pajak (Y)

RUMUS CETR = Pembayaran Pajak / Laba Sebelum Pajak					
No	Kode	Tahun	Pembayaran pajak	Laba Sebelum Pajak	CETR
1	BYAN	2018	2.208.134.459.583	10.089.380.030.832	21,89
		2019	2.957.571.352.511	4.331.904.268.370	68,27
		2020	850.786.871.025	6.017.695.800.935	14,14
		2021	1.708.013.939.994	23.223.849.710.329	7,35
		2022	9.289.104.736.063	46.332.672.569.591	20,05
2	ELSA	2018	214.552.000.000	351.807.000.000	60,99
		2019	234.300.000.000	466.749.000.000	50,20
		2020	256.675.000.000	344.877.000.000	74,43
		2021	182.084.000.000	202.720.000.000	89,82
		2022	48.625.000.000	457.161.000.000	10,64
3	ENRG	2018	33.822.185.625	191.007.097.947	17,71
		2019	640.902.505.077	1.231.228.000.982	52,05
		2020	870.470.807.570	1.533.969.386.950	56,75
		2021	1.506.393.868.941	1.856.285.844.373	81,15
		2022	1.031.403.785.819	2.207.989.269.527	46,71
4	ADRO	2018	5.899.052.565.000	11.888.872.038.000	49,62
		2019	4.266.814.643.000	9.162.190.803.000	46,57
		2020	2.542.200.570.000	3.133.637.325.000	81,13
		2021	4.277.746.317.000	21.207.315.519.000	20,17
		2022	13.371.554.503.000	70.415.401.089.000	18,99
5	AKRA	2018	1.201.541.054.000	868.080.622.000	138,41
		2019	1.132.647.919.000	865.379.704.000	130,88
		2020	672.041.964.000	1.191.716.906.000	56,39
		2021	1.266.735.679.000	1.395.063.019.000	90,80
		2022	1.785.055.986.000	3.023.816.560.000	59,03
6	BSSR	2018	573.086.400.417	1.351.871.944.875	42,39
		2019	347.532.464.837	574.335.509.229	60,51
		2020	99.992.644.115	576.034.278.365	17,36
		2021	234.733.040.640	3.769.990.487.202	6,23
		2022	1.358.423.101.598	4.857.436.663.925	27,97
7	GEMS	2018	1.023.157.516.770	1.971.494.124.867	51,90
		2019	586.646.888.176	1.394.828.564.160	42,06
		2020	300.642.179.110	1.793.205.985.935	16,77

RUMUS CETR = Pembayaran Pajak / Laba Sebelum Pajak					
No	Kode	Tahun	Pembayaran pajak	Laba Sebelum Pajak	CETR
		2021	715.706.571.005	6.575.736.704.557	10,88
		2022	2.436.733.504.562	14.137.334.926.624	17,24
8	HRUM	2018	403.498.381.266	697.860.662.589	57,82
		2019	204.319.205.566	356.253.368.395	57,35
		2020	53.696.550.180	905.137.554.685	5,93
		2021	122.095.880.487	1.820.294.432.223	6,71
		2022	441.258.624.329	7.512.294.908.814	5,87
		9	ITMG	2018	1.633.992.597.000
2019	1.547.000.587.000			2.584.307.108.000	59,86
2020	884.679.705.000			1.023.360.065.000	86,45
2021	868.853.679.000			8.862.318.941.000	9,80
2022	3.359.402.243.000			24.301.122.952.000	13,82
10	MBAP	2018	357.390.732.456	979.224.248.034	36,50
		2019	143.148.828.136	673.345.868.264	21,26
		2020	34.372.502.710	527.154.515.160	6,52
		2021	272.560.316.599	1.839.228.567.621	14,82
		2022	913.225.010.132	3.628.435.787.106	25,17
11	MYOH	2018	121.464.383.445	600.201.667.449	20,24
		2019	141.860.316.644	485.493.981.912	29,22
		2020	94.098.912.180	409.183.059.740	23,00
		2021	98.125.615.691	493.659.613.119	19,88
		2022	116.547.644.028	294.131.741.097	39,62
12	PTBA	2018	2.284.395.000.000	6.799.056.000.000	33,60
		2019	1.532.563.000.000	5.455.162.000.000	28,09
		2020	702.544.000.000	3.231.685.000.000	21,74
		2021	1.307.229.000.000	10.358.675.000.000	12,62
		2022	3.957.385.000.000	16.202.314.000.000	24,42
13	PTRO	2018	45.470.340.000	499.884.120.000	9,10
		2019	179.892.841.000	564.116.481.000	31,89
		2020	212.872.660.000	501.235.280.000	42,47
		2021	97.100.545.000	589.794.846.000	16,46
		2022	294.562.975.000	788.988.305.000	37,33
14	RAJA	2018	74.818.461.384	218.206.745.766	34,29
		2019	69.448.575.841	125.780.543.409	55,21
		2020	22.605.251.305	63.250.388.565	35,74

RUMUS CETR = Pembayaran Pajak / Laba Sebelum Pajak					
No	Kode	Tahun	Pembayaran pajak	Laba Sebelum Pajak	CETR
		2021	37.504.839.366	66.374.622.154	56,50
		2022	42.623.600.699	204.878.656.280	20,80
15	TOBA	2018	392.212.599.435	1.408.735.168.182	27,84
		2019	244.606.263.607	873.944.304.368	27,99
		2020	87.318.187.320	593.579.501.970	14,71
		2021	73.412.563.831	1.233.872.292.677	5,95
		2022	198.054.847.369	1.804.119.834.302	10,98
		16	SHIP	2018	53.903.683.413
2019	58.335.059.965			306.014.362.038	19,06
2020	56.727.094.060			367.932.338.410	15,42
2021	61.587.201.426			347.949.507.924	17,70
2022	50.123.307.756			463.220.940.856	10,82
17	SOCI	2018	362.358.063	221.701.097.952	0,16
		2019	25.966.400.752	181.230.423.022	14,33
		2020	31.884.366.605	439.975.473.665	7,25
		2021	10.522.160.366	110.260.743.817	9,54
		2022	7.357.624.665	138.159.631.185	5,33
18	PSSI	2018	13.032.045.621	224.718.865.947	5,80
		2019	44.002.030.786	174.944.571.535	25,15
		2020	23.497.575.920	99.666.578.830	23,58
		2021	24.232.757.320	395.610.921.607	6,13
		2022	49.976.395.947	736.655.279.405	6,78

Lampiran 5. Perhitungan Intensitas Aset Tetap (X1)

INTENSITAS ASET TETAP = TOTAL ASET TETAP/TOTAL ASET					
No	Kode	Tahun	Total Aset Tetap	Total Aset	Intensitas Aset Tetap
1	BYAN	2018	4.334.444.998.893	16.665.660.005.571	0,26
		2019	4.599.929.713.489	17.766.035.749.823	0,26
		2020	4.608.212.461.125	22.846.221.435.310	0,20
		2021	6.057.853.109.553	34.726.639.253.379	0,17
		2022	8.883.186.967.328	62.066.013.405.315	0,14
2	ELSA	2018	1.735.854.000.000	5.657.327.000.000	0,31
		2019	1.819.321.000.000	6.805.037.000.000	0,27
		2020	1.811.979.000.000	7.562.822.000.000	0,24
		2021	1.811.519.000.000	7.234.857.000.000	0,25
		2022	1.714.770.000.000	8.836.089.000.000	0,19
3	ENRG	2018	3.982.275	10.592.064.530.055	0,00
		2019	44.725.285.915	9.443.919.200.572	0,00
		2020	11.946.935	11.913.337.002.840	0,00
		2021	23.107.347.021	15.176.163.789.381	0,00
		2022	72.503.518.298	18.788.011.648.248	0,00
4	ADRO	2018	23.310.080.181.00 0	102.246.793.155.00 0	0,23
		2019	23.943.263.113.00 0	100.324.976.605.00 0	0,24
		2020	21.713.730.675.00 0	90.011.988.430.000	0,24
		2021	19.935.291.245.00 0	108.257.989.784.00 0	0,18
		2022	22.841.301.883.00 0	169.616.471.417.00 0	0,13
5	AKRA	2018	4.921.528.198.000	19.940.850.599.000	0,25
		2019	5.325.172.386.000	21.409.046.173.000	0,25
		2020	5.126.119.370.000	18.683.572.815.000	0,27
		2021	4.978.381.223.000	23.508.585.736.000	0,21
		2022	4.996.696.832.000	27.187.608.036.000	0,18
6	BSSR	2018	889.388.844.840	3.549.296.025.162	0,25
		2019	850.288.847.559	3.484.707.072.716	0,24

INTENSITAS ASET TETAP = TOTAL ASET TETAP/TOTAL ASET					
No	Kode	Tahun	Total Aset Tetap	Total Aset	Intensitas Aset Tetap
		2020	804.925.352.140	3.714.463.847.640	0,22
		2021	871.437.167.064	6.211.543.780.834	0,14
		2022	1.118.146.061.457	6.368.399.213.925	0,18
7	GEMS	2018	1.038.032.602.704	10.151.856.249.030	0,10
		2019	1.179.585.688.675	10.851.762.367.467	0,11
		2020	1.148.468.086.220	11.477.489.075.325	0,10
		2021	1.128.438.309.221	11.829.385.364.053	0,10
		2022	1.242.265.995.376	17.761.664.513.724	0,07
8	HRUM	2018	1.189.748.475.756	6.776.951.532.795	0,18
		2019	1.041.306.492.047	6.213.774.162.554	0,17
		2020	951.004.955.355	7.034.194.756.680	0,14
		2021	838.262.840.777	12.480.489.037.558	0,07
		2022	815.766.384.019	20.116.894.920.736	0,04
9	ITMG	2018	3.291.444.414.000	20.892.144.168.000	0,16
		2019	3.097.212.305.000	16.806.878.941.000	0,18
		2020	2.762.450.145.000	16.342.462.045.000	0,17
		2021	2.365.300.785.000	23.775.564.291.000	0,10
		2022	2.380.823.926.000	41.532.624.387.000	0,06
10	MBAP	2018	483.430.025.826	2.512.587.623.022	0,19
		2019	414.860.776.752	2.676.321.844.389	0,16
		2020	330.367.563.890	2.566.730.603.710	0,13
		2021	271.080.692.644	3.677.412.944.091	0,07
		2022	243.226.461.062	4.822.302.985.601	0,05
11	MYOH	2018	618.484.103.721	2.191.353.225.138	0,28
		2019	596.146.901.081	2.226.686.478.948	0,27
		2020	460.612.118.330	2.131.390.456.195	0,22
		2021	381.043.685.238	2.339.681.879.944	0,16
		2022	369.748.880.494	2.666.219.424.785	0,14
12	PTBA	2018	6.547.586.000.000	24.172.933.000.000	0,27
		2019	7.272.751.000.000	26.098.052.000.000	0,28
		2020	7.863.615.000.000	24.056.755.000.000	0,33
		2021	8.321.231.000.000	36.123.703.000.000	0,23
		2022	8.410.051.000.000	45.359.207.000.000	0,19

INTENSITAS ASET TETAP = TOTAL ASET TETAP/TOTAL ASET					
No	Kode	Tahun	Total Aset Tetap	Total Aset	Intensitas Aset Tetap
13	PTRO	2018	4.322.013.741.000	8.045.513.271.000	0,54
		2019	4.344.590.738.000	7.660.062.644.000	0,57
		2020	3.263.897.000.000	7.471.249.240.000	0,44
		2021	3.269.812.695.000	7.601.609.984.000	0,43
		2022	3.662.365.572.000	9.382.283.020.000	0,39
14	RAJA	2018	799.069.023.234	2.767.379.051.340	0,29
		2019	803.461.591.434	2.508.297.621.585	0,32
		2020	745.978.102.870	2.350.514.155.990	0,32
		2021	1.782.382.541.094	3.504.268.802.888	0,51
		2022	2.255.708.974.869	4.097.997.469.325	0,55
15	TOBA	2018	698.873.796.792	7.267.770.532.314	0,10
		2019	520.111.100.073	8.822.136.978.856	0,06
		2020	452.795.353.010	10.887.251.555.635	0,04
		2021	380.528.988.139	12.244.255.782.796	0,03
		2022	399.700.657.301	14.147.353.261.167	0,03
16	SHIP	2018	3.145.928.001.858	3.388.534.016.220	0,93
		2019	2.844.853.425.891	3.333.793.410.099	0,85
		2020	3.076.632.362.440	4.154.823.696.660	0,74
		2021	3.669.497.073.651	4.644.079.062.770	0,79
		2022	4.895.413.169.914	5.966.854.301.377	0,82
17	SOCI	2018	8.130.415.142.304	9.700.494.875.577	0,84
		2019	7.830.872.585.501	9.566.887.696.790	0,82
		2020	7.593.125.058.155	9.303.055.519.030	0,82
		2021	7.206.925.320.259	8.978.197.618.421	0,80
		2022	8.389.826.295.677	9.972.823.926.257	0,84
18	PSSI	2018	1.116.600.614.937	1.594.568.465.487	0,70
		2019	1.561.839.765.490	1.990.602.807.233	0,78
		2020	1.523.902.422.770	2.071.120.270.765	0,74
		2021	1.434.280.183.642	2.300.678.624.350	0,62
		2022	1.745.217.291.411	2.821.424.805.757	0,62

Lampiran 6. Perhitungan Pertumbuhan Penjualan (X2)

Pertumbuhan Penjualan= Penjualan Tahun Sekarang-Penjualan Tahun Sebelumnya/Penjualan Tahun Sebelumnya					
No	Kode	Tahun	Penjualan Tahun Sekarang	Penjualan Tahun Sebelumnya	Pertumbuhan Penjualan
1	BYAN	2018	24.280.543.105.452	14.460.810.549.276	0,68
		2019	19.344.490.282.434	24.280.543.105.452	- 0,20
		2020	19.678.072.645.140	19.344.490.282.434	0,02
		2021	40.698.326.152.632	19.678.072.645.140	1,07
		2022	73.992.678.279.778	40.698.326.152.632	0,82
2	ELSA	2018	6.624.774.000.000	4.978.986.000.000	0,33
		2019	8.385.122.000.000	6.624.774.000.000	0,27
		2020	7.726.945.000.000	8.385.122.000.000	- 0,08
		2021	8.136.563.000.000	7.726.945.000.000	0,05
		2022	12.305.690.000.000	8.136.563.000.000	0,51
3	ENRG	2018	3.960.014.502.699	4.294.331.250.348	- 0,08
		2019	4.647.679.843.103	3.960.014.502.699	0,17
		2020	4.582.455.955.350	4.647.679.843.103	- 0,01
		2021	5.794.589.003.647	4.582.455.955.350	0,26
		2022	7.109.464.899.414	5.794.589.003.647	0,23
4	ADRO	2018	52.417.614.231.000	44.143.895.484.000	0,19
		2019	48.057.897.754.000	52.417.614.231.000	- 0,08
		2020	35.753.946.410.000	48.057.897.754.000	- 0,26
		2021	56.972.093.142.000	35.753.946.410.000	0,59
		2022	127.458.838.669.000	56.972.093.142.000	1,24
5	AKRA	2018	23.548.144.117.000	18.287.935.534.000	0,29
		2019	21.702.637.573.000	23.548.144.117.000	- 0,08
		2020	17.491.731.773.758	21.702.637.573.000	- 0,19
		2021	25.463.688.638.885	17.491.731.773.758	0,46
		2022	47.269.696.724.440	25.463.688.638.885	0,86
6	BSSR	2018	6.421.344.627.843	5.318.594.367.432	0,21
		2019	5.811.834.212.391	6.421.344.627.843	- 0,09
		2020	4.675.299.226.325	5.811.834.212.391	- 0,20
		2021	9.865.195.415.365	4.675.299.226.325	1,11
		2022	16.187.448.556.584	9.865.195.415.365	0,64
7	GEMS	2018	15.133.492.370.196	10.289.006.692.884	0,47
		2019	15.394.858.468.001	15.133.492.370.196	0,02
		2020	14.971.186.315.085	15.394.858.468.001	- 0,03

Pertumbuhan Penjualan= Penjualan Tahun Sekarang-Penjualan Tahun Sebelumnya/Penjualan Tahun Sebelumnya					
No	Kode	Tahun	Penjualan Tahun Sekarang	Penjualan Tahun Sebelumnya	Pertumbuhan Penjualan
		2021	22.629.971.789.979	14.971.186.315.085	0,51
		2022	45.933.960.023.593	22.629.971.789.979	1,03
8	HRUM	2018	4.875.865.506.990	4.411.226.916.828	0,11
		2019	3.650.272.889.769	4.875.865.506.990	- 0,25
		2020	2.226.037.657.935	3.650.272.889.769	- 0,39
		2021	4.796.888.452.073	2.226.037.657.935	1,15
		2022	14.227.710.953.145	4.796.888.452.073	1,97
9	ITMG	2018	29.072.490.030.000	22.889.684.700.000	0,27
		2019	23.848.444.392.000	29.072.490.030.000	- 0,18
		2020	16.719.164.280.000	23.848.444.392.000	- 0,30
		2021	29.634.044.697.000	16.719.164.280.000	0,77
		2022	57.201.266.703.000	29.634.044.697.000	0,93
10	MBAP	2018	3.738.096.797.949	3.503.324.442.156	0,07
		2019	3.626.073.111.503	3.738.096.797.949	- 0,03
		2020	2.838.028.783.135	3.626.073.111.503	- 0,22
		2021	4.421.108.757.894	2.838.028.783.135	0,56
		2022	7.071.644.586.524	4.421.108.757.894	0,60
11	MYOH	2018	3.491.580.841.182	2.547.973.484.484	0,37
		2019	3.537.173.269.491	3.491.580.841.182	0,01
		2020	2.446.819.851.840	3.537.173.269.491	- 0,31
		2021	2.292.480.441.745	2.446.819.851.840	- 0,06
		2022	2.226.114.386.148	2.292.480.441.745	- 0,03
12	PTBA	2018	21.166.993.000.000	19.471.030.000.000	0,09
		2019	21.787.564.000.000	21.166.993.000.000	0,03
		2020	17.325.192.000.000	21.787.564.000.000	- 0,20
		2021	29.261.468.000.000	17.325.192.000.000	0,69
		2022	42.648.590.000.000	29.261.468.000.000	0,46
13	PTRO	2018	6.744.409.902.000	4.246.972.848.000	0,59
		2019	6.623.006.341.000	6.744.409.902.000	- 0,02
		2020	4.805.404.240.000	6.623.006.341.000	- 0,27
		2021	5.932.151.253.000	4.805.404.240.000	0,23
		2022	7.492.942.727.000	5.932.151.253.000	0,26
14	RAJA	2018	1.710.322.585.164	2.017.172.490.660	- 0,15
		2019	1.697.756.320.356	1.710.322.585.164	- 0,01
		2020	1.393.076.432.020	1.697.756.320.356	- 0,18
		2021	1.371.916.263.470	1.393.076.432.020	- 0,02

Pertumbuhan Penjualan= Penjualan Tahun Sekarang-Penjualan Tahun Sebelumnya/Penjualan Tahun Sebelumnya					
No	Kode	Tahun	Penjualan Tahun Sekarang	Penjualan Tahun Sebelumnya	Pertumbuhan Penjualan
		2022	1.992.898.850.328	1.371.916.263.470	0,45
15	TOBA	2018	6.349.112.183.439	4.209.491.980.848	0,51
		2019	7.305.316.060.599	6.349.112.183.439	0,15
		2020	4.681.906.558.420	7.305.316.060.599	- 0,36
		2021	6.601.785.620.197	4.681.906.558.420	0,41
		2022	10.001.619.411.640	6.601.785.620.197	0,51
16	SHIP	2018	976.787.863.227	636.606.132.024	0,53
		2019	1.259.944.172.445	976.787.863.227	0,29
		2020	1.209.045.817.070	1.259.944.172.445	- 0,04
		2021	1.447.075.624.012	1.209.045.817.070	0,20
		2022	2.118.304.557.532	1.447.075.624.012	0,46
17	SOCI	2018	1.917.310.784.382	1.880.897.995.296	0,02
		2019	2.186.259.104.213	1.917.310.784.382	0,14
		2020	1.833.178.610.900	2.186.259.104.213	- 0,16
		2021	1.837.292.521.163	1.833.178.610.900	0,00
		2022	2.266.543.197.727	1.837.292.521.163	0,23
18	PSSI	2018	920.469.878.532	663.942.893.532	0,39
		2019	1.047.093.561.753	920.469.878.532	0,14
		2020	964.147.500.680	1.047.093.561.753	- 0,08
		2021	1.551.520.394.774	964.147.500.680	0,61
		2022	1.876.401.608.424	1.551.520.394.774	0,21

Lampiran 7. Perhitungan *Thin Capitalization* (X3)

DER = TOTAL UTANG/TOTAL MODAL					
No	Kode	Tahun	Total Utang	Total Modal	DER
1	BYAN	2018	6.846.523.498.917	9.819.136.506.654	0,70
		2019	9.160.202.403.960	8.605.833.345.863	1,06
		2020	10.694.005.453.040	12.152.215.982.270	0,88
		2021	8.144.828.202.773	26.581.811.050.606	0,31
		2022	30.678.097.810.458	31.387.915.594.857	0,98
2	ELSA	2018	2.357.127.000.000	3.300.200.000.000	0,71
		2019	3.228.339.000.000	3.576.698.000.000	0,90
		2020	3.821.876.000.000	3.740.946.000.000	1,02
		2021	3.456.723.000.000	3.778.134.000.000	0,91
		2022	4.718.878.000.000	4.117.211.000.000	1,15
3	ENRG	2018	9.349.789.456.062	1.242.275.073.993	7,53
		2019	7.968.995.409.780	1.474.923.790.792	5,40
		2020	8.920.616.159.910	2.992.720.842.930	2,98
		2021	8.776.559.382.931	6.406.264.062.668	1,37
		2022	10.687.706.243.182	8.100.305.405.066	1,32
4	ADRO	2018	39.939.510.303.000	62.307.282.852.000	0,64
		2019	44.951.802.710.000	55.373.173.895.000	0,81
		2020	34.273.062.460.000	55.738.925.970.000	0,61
		2021	44.642.293.049.000	63.615.696.735.000	0,70
		2022	66.934.917.339.000	102.681.554.078.000	0,65
5	AKRA	2018	10.014.019.260.000	9.926.831.339.000	1,01
		2019	11.342.184.833.000	10.066.861.340.000	1,13
		2020	8.127.216.543.000	10.556.356.572.000	0,77
		2021	12.209.620.623.000	11.298.965.113.000	1,08
		2022	14.032.797.261.000	13.154.810.775.000	1,07
6	BSSR	2018	1.373.100.946.065	2.176.195.079.097	0,63
		2019	1.117.121.308.858	2.367.585.763.858	0,47
		2020	1.029.209.732.915	2.685.254.114.725	0,38
		2021	2.607.013.264.417	3.604.530.516.417	0,72
		2022	2.900.063.351.131	3.468.335.862.794	0,84
7	GEMS	2018	5.578.569.412.434	4.573.286.836.596	1,22
		2019	5.871.492.661.457	4.980.269.706.010	1,18
		2020	6.548.714.832.205	4.928.774.243.120	1,33
		2021	7.315.757.594.486	4.513.627.769.567	1,62
		2022	8.979.918.097.615	8.781.746.416.109	1,02

DER = TOTAL UTANG/TOTAL MODAL					
No	Kode	Tahun	Total Utang	Total Modal	DER
8	HRUM	2018	1.151.274.312.324	5.625.677.220.471	0,20
		2019	659.163.748.341	5.554.610.414.213	0,12
		2020	619.288.459.790	6.414.906.296.890	0,10
		2021	3.184.632.458.331	9.295.856.579.227	0,34
		2022	9.295.856.579.227	15.609.438.776.155	0,60
9	ITMG	2018	6.848.716.545.000	14.043.427.623.000	0,49
		2019	4.511.930.976.000	12.294.947.965.000	0,37
		2020	4.405.541.595.000	11.936.920.450.000	0,37
		2021	6.630.518.920.000	17.145.045.371.000	0,39
		2022	10.852.769.707.000	30.679.854.680.000	0,35
10	MBAP	2018	714.318.883.848	1.798.268.739.174	0,40
		2019	651.774.782.999	2.024.547.061.390	0,32
		2020	617.135.021.230	1.949.595.582.480	0,32
		2021	823.846.085.282	2.853.566.858.809	0,29
		2022	885.372.315.041	3.936.930.670.560	0,22
11	MYOH	2018	540.696.834.603	1.650.656.390.535	0,33
		2019	526.608.705.493	1.700.077.773.455	0,31
		2020	311.172.337.385	1.820.218.118.810	0,17
		2021	333.309.770.766	2.006.372.109.178	0,17
		2022	327.927.324.830	2.338.292.099.955	0,14
12	PTBA	2018	7.903.237.000.000	16.269.696.000.000	0,49
		2019	7.675.226.000.000	18.422.826.000.000	0,42
		2020	7.117.559.000.000	16.939.196.000.000	0,42
		2021	11.869.979.000.000	24.253.724.000.000	0,49
		2022	16.443.161.000.000	28.916.046.000.000	0,57
13	PTRO	2018	5.277.730.779.000	2.767.782.492.000	1,91
		2019	4.705.224.381.000	2.954.838.263.000	1,59
		2020	4.206.788.040.000	3.264.461.200.000	1,29
		2021	3.888.487.997.000	3.713.121.987.000	1,05
		2022	4.694.586.599.000	4.687.696.421.000	1,00
14	RAJA	2018	859.431.652.596	1.907.947.398.744	0,45
		2019	802.626.919.790	1.705.670.701.795	0,47
		2020	612.121.088.670	1.738.393.081.425	0,35
		2021	1.718.970.677.024	1.785.298.125.864	0,96
		2022	2.004.899.322.333	2.093.098.146.992	0,96
15	TOBA	2018	4.145.321.241.882	3.122.449.290.432	1,33
		2019	5.150.328.409.669	3.671.808.569.187	1,40

DER = TOTAL UTANG/TOTAL MODAL					
No	Kode	Tahun	Total Utang	Total Modal	DER
		2020	6.783.907.328.835	4.103.344.226.800	1,65
		2021	7.189.814.591.833	5.054.441.190.963	1,42
		2022	7.481.966.641.984	6.665.386.619.183	1,12
16	SHIP	2018	1.977.154.342.299	1.411.379.673.921	1,40
		2019	1.744.593.640.805	1.589.199.769.294	1,10
		2020	2.251.880.049.055	1.902.943.647.605	1,18
		2021	2.491.497.932.812	2.152.581.129.958	1,16
		2022	3.257.982.315.122	2.708.871.986.255	1,20
17	SOCI	2018	4.962.115.617.318	4.738.379.258.259	1,05
		2019	4.903.024.267.784	9.566.887.696.790	0,51
		2020	4.212.238.169.685	9.303.055.519.030	0,45
		2021	3.735.088.341.974	5.243.109.276.447	0,71
		2022	4.088.335.473.394	5.884.488.452.863	0,69
18	PSSI	2018	555.829.653.375	1.038.738.812.112	0,54
		2019	759.481.871.753	1.231.120.935.480	0,62
		2020	737.761.982.685	1.333.358.288.080	0,55
		2021	664.653.772.747	1.636.024.851.603	0,41
		2022	526.663.450.347	2.294.761.355.410	0,23

Lampiran 8. Perhitungan Ukuran Perusahaan (X4)

UKURAN PERUSAHAAN = Ln Total Aset				
No	Kode	Tahun	Total Aset	Ukuran Perusahaan
1	BYAN	2018	16.665.660.005.571	30,44
		2019	17.766.035.749.823	30,51
		2020	22.846.221.435.310	30,76
		2021	34.726.639.253.379	31,18
		2022	62.066.013.405.315	31,76
2	ELSA	2018	5.657.327.000.000	29,36
		2019	6.805.037.000.000	29,55
		2020	7.562.822.000.000	29,65
		2021	7.234.857.000.000	29,61
		2022	8.836.089.000.000	29,81
3	ENRG	2018	10.592.064.530.055	29,99
		2019	9.443.919.200.572	29,88
		2020	11.913.337.002.840	30,11
		2021	15.176.163.789.381	30,35
		2022	18.788.011.648.248	30,56
4	ADRO	2018	102.246.793.155.000	32,26
		2019	100.324.976.605.000	32,24
		2020	90.011.988.430.000	32,13
		2021	108.257.989.784.000	32,32
		2022	169.616.471.417.000	32,76
5	AKRA	2018	19.940.850.599.000	30,62
		2019	21.409.046.173.000	30,69
		2020	18.683.572.815.000	30,56
		2021	23.508.585.736.000	30,79
		2022	27.187.608.036.000	30,93
6	BSSR	2018	3.549.296.025.162	28,90
		2019	3.484.707.072.716	28,88
		2020	3.714.463.847.640	28,94
		2021	6.211.543.780.834	29,46
		2022	6.368.399.213.925	29,48
7	GEMS	2018	10.151.856.249.030	29,95
		2019	10.851.762.367.467	30,02
		2020	11.477.489.075.325	30,07

UKURAN PERUSAHAAN = Ln Total Aset				
No	Kode	Tahun	Total Aset	Ukuran Perusahaan
		2021	11.829.385.364.053	30,10
		2022	17.761.664.513.724	30,51
8	HRUM	2018	6.776.951.532.795	29,54
		2019	6.213.774.162.554	29,46
		2020	7.034.194.756.680	29,58
		2021	12.480.489.037.558	30,16
		2022	20.116.894.920.736	30,63
		9	ITMG	2018
2019	16.806.878.941.000			30,45
2020	16.342.462.045.000			30,42
2021	23.775.564.291.000			30,80
2022	41.532.624.387.000			31,36
10	MBAP	2018	2.512.587.623.022	28,55
		2019	2.676.321.844.389	28,62
		2020	2.566.730.603.710	28,57
		2021	3.677.412.944.091	28,93
		2022	4.822.302.985.601	29,20
11	MYOH	2018	2.191.353.225.138	28,42
		2019	2.226.686.478.948	28,43
		2020	2.131.390.456.195	28,39
		2021	2.339.681.879.944	28,48
		2022	2.666.219.424.785	28,61
12	PTBA	2018	24.172.933.000.000	30,82
		2019	26.098.052.000.000	30,89
		2020	24.056.755.000.000	30,81
		2021	36.123.703.000.000	31,22
		2022	45.359.207.000.000	31,45
13	PTRO	2018	8.045.513.271.000	29,72
		2019	7.660.062.644.000	29,67
		2020	7.471.249.240.000	29,64
		2021	7.601.609.984.000	29,66
		2022	9.382.283.020.000	29,87
14	RAJA	2018	2.767.379.051.340	28,65
		2019	2.508.297.621.585	28,55
		2020	2.350.514.155.990	28,49
		2021	3.504.268.802.888	28,89

UKURAN PERUSAHAAN = Ln Total Aset				
No	Kode	Tahun	Total Aset	Ukuran Perusahaan
		2022	4.097.997.469.325	29,04
15	TOBA	2018	7.267.770.532.314	29,61
		2019	8.822.136.978.856	29,81
		2020	10.887.251.555.635	30,02
		2021	12.244.255.782.796	30,14
		2022	14.147.353.261.167	30,28
16	SHIP	2018	3.388.534.016.220	28,85
		2019	3.333.793.410.099	28,84
		2020	4.154.823.696.660	29,06
		2021	4.644.079.062.770	29,17
		2022	5.966.854.301.377	29,42
17	SOCI	2018	9.700.494.875.577	29,90
		2019	9.566.887.696.790	29,89
		2020	9.303.055.519.030	29,86
		2021	8.978.197.618.421	29,83
		2022	9.972.823.926.257	29,93
18	PSSI	2018	1.594.568.465.487	28,10
		2019	1.990.602.807.233	28,32
		2020	2.071.120.270.765	28,36
		2021	2.300.678.624.350	28,46
		2022	2.821.424.805.757	28,67

Lampiran 9. Data Tabulasi

No	Kode	Tahun	X1	X2	X3	X4	Y
1	BYAN	2018	0,26	0,68	0,70	30,44	21,89
2		2019	0,26	-0,20	1,06	30,51	68,27
3		2020	0,20	0,02	0,88	30,76	14,14
4		2021	0,17	1,07	0,31	31,18	7,35
5		2022	0,14	0,82	0,98	31,76	20,05
6	ELSA	2018	0,31	0,33	0,71	29,36	60,99
7		2019	0,27	0,27	0,90	29,55	50,20
8		2020	0,24	-0,08	1,02	29,65	74,43
9		2021	0,25	0,05	0,91	29,61	89,82
10		2022	0,19	0,51	1,15	29,81	10,64
11	ENRG	2018	0,00	-0,08	7,53	29,99	17,71
12		2019	0,00	0,17	5,40	29,88	52,05
13		2020	0,00	-0,01	2,98	30,11	56,75
14		2021	0,00	0,26	1,37	30,35	81,15
15		2022	0,00	0,23	1,32	30,56	46,71
16	ADRO	2018	0,23	0,19	0,64	32,26	49,62
17		2019	0,24	-0,08	0,81	32,24	46,57
18		2020	0,24	-0,26	0,61	32,13	81,13
19		2021	0,18	0,59	0,70	32,32	20,17
20		2022	0,13	1,24	0,65	32,76	18,99
21	AKRA	2018	0,25	0,29	1,01	30,62	138,41
22		2019	0,25	-0,08	1,13	30,69	130,88
23		2020	0,27	-0,19	0,77	30,56	56,39
24		2021	0,21	0,46	1,08	30,79	90,80
25		2022	0,18	0,86	1,07	30,93	59,03
26	BSSR	2018	0,25	0,21	0,63	28,90	42,39
27		2019	0,24	-0,09	0,47	28,88	60,51
28		2020	0,22	-0,20	0,38	28,94	17,36
29		2021	0,14	1,11	0,72	29,46	6,23
30		2022	0,18	0,64	0,84	29,48	27,97
31	GEMS	2018	0,10	0,47	1,22	29,95	51,90
32		2019	0,11	0,02	1,18	30,02	42,06
33		2020	0,10	-0,03	1,33	30,07	16,77
34		2021	0,10	0,51	1,62	30,10	10,88
35		2022	0,07	1,03	1,02	30,51	17,24
36	HRUM	2018	0,18	0,11	0,20	29,54	57,82

No	Kode	Tahun	X1	X2	X3	X4	Y
37		2019	0,17	-0,25	0,12	29,46	57,35
38		2020	0,14	-0,39	0,10	29,58	5,93
39		2021	0,07	1,15	0,34	30,16	6,71
40		2022	0,04	1,97	0,60	30,63	5,87
41	ITMG	2018	0,16	0,27	0,49	30,67	30,72
42		2019	0,18	-0,18	0,37	30,45	59,86
43		2020	0,17	-0,30	0,37	30,42	86,45
44		2021	0,10	0,77	0,39	30,80	9,80
45		2022	0,06	0,93	0,35	31,36	13,82
46	MBAP	2018	0,19	0,07	0,40	28,55	36,50
47		2019	0,16	-0,03	0,32	28,62	21,26
48		2020	0,13	-0,22	0,32	28,57	6,52
49		2021	0,07	0,56	0,29	28,93	14,82
50		2022	0,05	0,60	0,22	29,20	25,17
51	MYOH	2018	0,28	0,37	0,33	28,42	20,24
52		2019	0,27	0,01	0,31	28,43	29,22
53		2020	0,22	-0,31	0,17	28,39	23,00
54		2021	0,16	-0,06	0,17	28,48	19,88
55		2022	0,14	-0,03	0,14	28,61	39,62
56	PTBA	2018	0,27	0,09	0,49	30,82	33,60
57		2019	0,28	0,03	0,42	30,89	28,09
58		2020	0,33	-0,20	0,42	30,81	21,74
59		2021	0,23	0,69	0,49	31,22	12,62
60		2022	0,19	0,46	0,57	31,45	24,42
61	PTRO	2018	0,54	0,59	1,91	29,72	9,10
62		2019	0,57	-0,02	1,59	29,67	31,89
63		2020	0,44	-0,27	1,29	29,64	42,47
64		2021	0,43	0,23	1,05	29,66	16,46
65		2022	0,39	0,26	1,00	29,87	37,33
66	RAJA	2018	0,29	-0,15	0,45	28,65	34,29
67		2019	0,32	-0,01	0,47	28,55	55,21
68		2020	0,32	-0,18	0,35	28,49	35,74
69		2021	0,51	-0,02	0,96	28,89	56,50
70		2022	0,55	0,45	0,96	29,04	20,80
71	TOBA	2018	0,10	0,51	1,33	29,61	27,84
72		2019	0,06	0,15	1,40	29,81	27,99
73		2020	0,04	-0,36	1,65	30,02	14,71
74		2021	0,03	0,41	1,42	30,14	5,95

No	Kode	Tahun	X1	X2	X3	X4	Y
75		2022	0,03	0,51	1,12	30,28	10,98
76	SHIP	2018	0,93	0,53	1,40	28,85	22,09
77		2019	0,85	0,29	1,10	28,84	19,06
78		2020	0,74	-0,04	1,18	29,06	15,42
79		2021	0,79	0,20	1,16	29,17	17,70
80		2022	0,82	0,46	1,20	29,42	10,82
81		SOCI	2018	0,84	0,02	1,05	29,90
82	2019		0,82	0,14	0,51	29,89	14,33
83	2020		0,82	-0,16	0,45	29,86	7,25
84	2021		0,80	0,00	0,71	29,83	9,54
85	2022		0,84	0,23	0,69	29,93	5,33
86	PSSI		2018	0,70	0,39	0,54	28,10
87		2019	0,78	0,14	0,62	28,32	25,15
88		2020	0,74	-0,08	0,55	28,36	23,58
89		2021	0,62	0,61	0,41	28,46	6,13
90		2022	0,62	0,21	0,23	28,67	6,78

Lampiran 10. Data Setelah Outlier dan Transform SQRT

No	X1	X2	X3	X4	Y	Transform_SQRT
1	0,26	0,68	0,7	30,44	21,89	4,68
2	0,26	-0,2	1,06	30,51	68,27	8,26
3	0,2	0,02	0,88	30,76	14,14	3,76
4	0,17	1,07	0,31	31,18	7,35	2,71
5	0,14	0,82	0,98	31,76	20,05	4,48
6	0,31	0,33	0,71	29,36	60,99	7,81
7	0,27	0,27	0,9	29,55	50,2	7,09
8	0,24	-0,08	1,02	29,65	74,43	8,63
9	0,25	0,05	0,91	29,61	89,82	9,48
10	0,19	0,51	1,15	29,81	10,64	3,26
11	0	0,26	1,37	30,35	81,15	9,01
12	0	0,23	1,32	30,56	46,71	6,83
13	0,23	0,19	0,64	32,26	49,62	7,04
14	0,24	-0,08	0,81	32,24	46,57	6,82
15	0,24	-0,26	0,61	32,13	81,13	9,01
16	0,18	0,59	0,7	32,32	20,17	4,49
17	0,13	1,24	0,65	32,76	18,99	4,36
18	0,27	-0,19	0,77	30,56	56,39	7,51
19	0,21	0,46	1,08	30,79	90,8	9,53
20	0,18	0,86	1,07	30,93	59,03	7,68
21	0,25	0,21	0,63	28,9	42,39	6,51
22	0,24	-0,09	0,47	28,88	60,51	7,78
23	0,22	-0,2	0,38	28,94	17,36	4,17
24	0,14	1,11	0,72	29,46	6,23	2,5
25	0,18	0,64	0,84	29,48	27,97	5,29
26	0,1	0,47	1,22	29,95	51,9	7,2
27	0,11	0,02	1,18	30,02	42,06	6,49
28	0,1	-0,03	1,33	30,07	16,77	4,1
29	0,1	0,51	1,62	30,1	10,88	3,3
30	0,07	1,03	1,02	30,51	17,24	4,15
31	0,18	0,11	0,2	29,54	57,82	7,6
32	0,17	-0,25	0,12	29,46	57,35	7,57
33	0,14	-0,39	0,1	29,58	5,93	2,44
34	0,07	1,15	0,34	30,16	6,71	2,59
35	0,16	0,27	0,49	30,67	30,72	5,54
36	0,18	-0,18	0,37	30,45	59,86	7,74

No	X1	X2	X3	X4	Y	Transform_SQRT
37	0,17	-0,3	0,37	30,42	86,45	9,3
38	0,1	0,77	0,39	30,8	9,8	3,13
39	0,06	0,93	0,35	31,36	13,82	3,72
40	0,19	0,07	0,4	28,55	36,5	6,04
41	0,16	-0,03	0,32	28,62	21,26	4,61
42	0,13	-0,22	0,32	28,57	6,52	2,55
43	0,07	0,56	0,29	28,93	14,82	3,85
44	0,05	0,6	0,22	29,2	25,17	5,02
45	0,28	0,37	0,33	28,42	20,24	4,5
46	0,27	0,01	0,31	28,43	29,22	5,41
47	0,22	-0,31	0,17	28,39	23	4,8
48	0,16	-0,06	0,17	28,48	19,88	4,46
49	0,14	-0,03	0,14	28,61	39,62	6,29
50	0,27	0,09	0,49	30,82	33,6	5,8
51	0,28	0,03	0,42	30,89	28,09	5,3
52	0,33	-0,2	0,42	30,81	21,74	4,66
53	0,23	0,69	0,49	31,22	12,62	3,55
54	0,19	0,46	0,57	31,45	24,42	4,94
55	0,54	0,59	1,91	29,72	9,1	3,02
56	0,57	-0,02	1,59	29,67	31,89	5,65
57	0,44	-0,27	1,29	29,64	42,47	6,52
58	0,43	0,23	1,05	29,66	16,46	4,06
59	0,39	0,26	1	29,87	37,33	6,11
60	0,29	-0,15	0,45	28,65	34,29	5,86
61	0,32	-0,01	0,47	28,55	55,21	7,43
62	0,32	-0,18	0,35	28,49	35,74	5,98
63	0,51	-0,02	0,96	28,89	56,5	7,52
64	0,55	0,45	0,96	29,04	20,8	4,56
65	0,1	0,51	1,33	29,61	27,84	5,28
66	0,06	0,15	1,4	29,81	27,99	5,29
67	0,04	-0,36	1,65	30,02	14,71	3,84
68	0,03	0,41	1,42	30,14	5,95	2,44
69	0,03	0,51	1,12	30,28	10,98	3,31
70	0,85	0,29	1,1	28,84	19,06	4,37
71	0,82	0,46	1,2	29,42	10,82	3,29
72	0,84	0,02	1,05	29,9	0,16	0,4
73	0,82	0,14	0,51	29,89	14,33	3,79
74	0,84	0,23	0,69	29,93	5,33	2,31

No	X1	X2	X3	X4	Y	Transform_SQRT
75	0,62	0,61	0,41	28,46	6,13	2,48
76	0,62	0,21	0,23	28,67	6,78	2,6



Lampiran 11. Hasil Uji SPSS 26

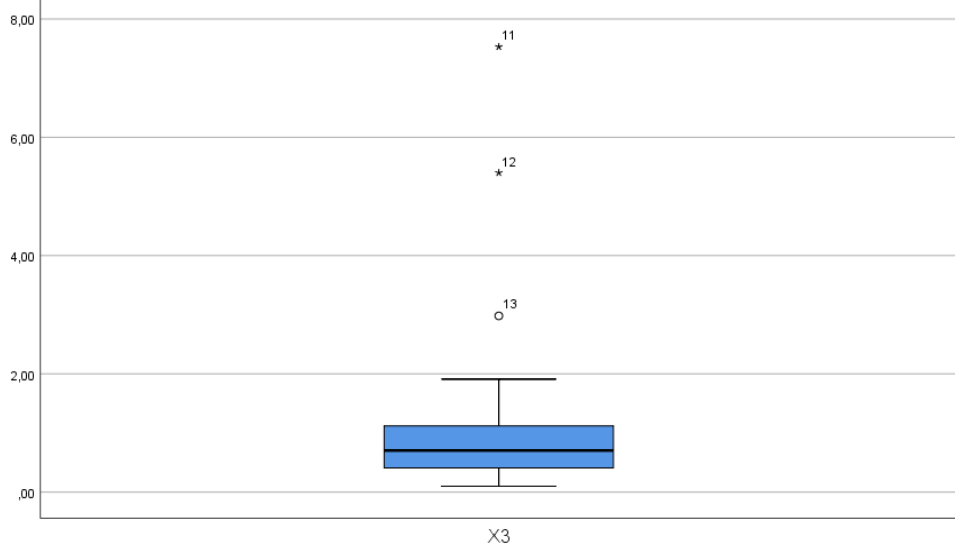
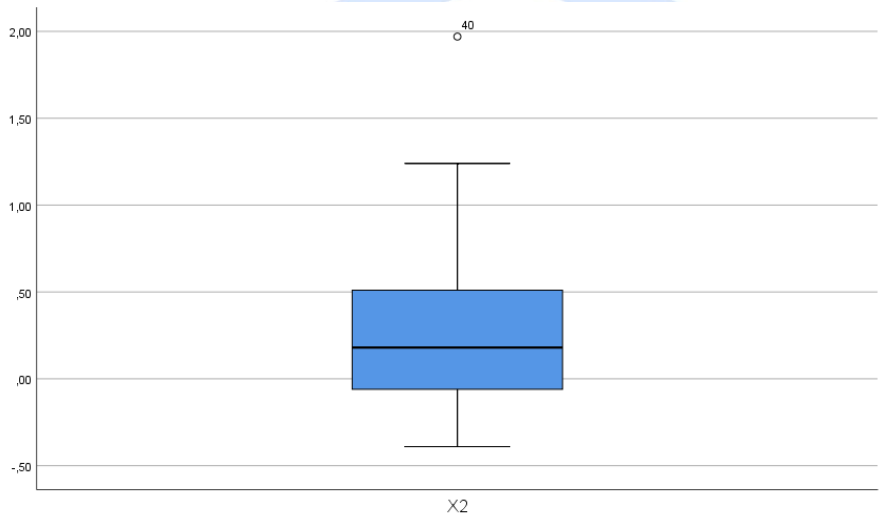
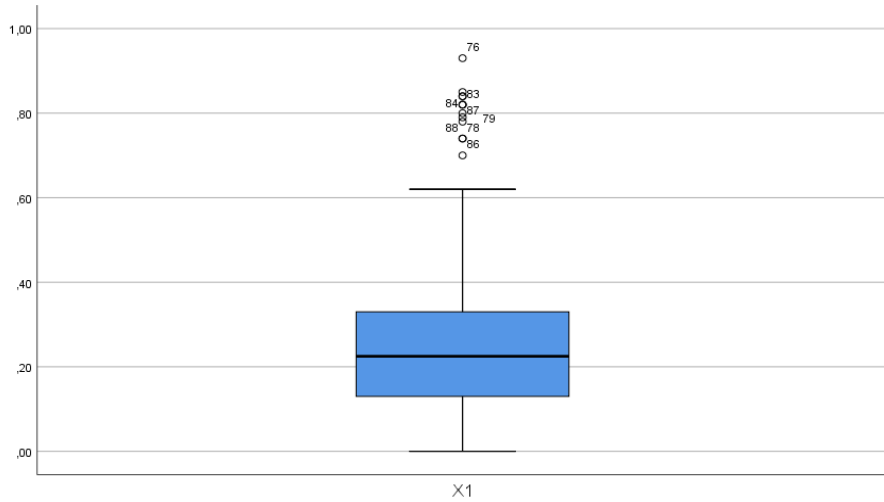
1. Hasil Uji Statistik Deskriptif

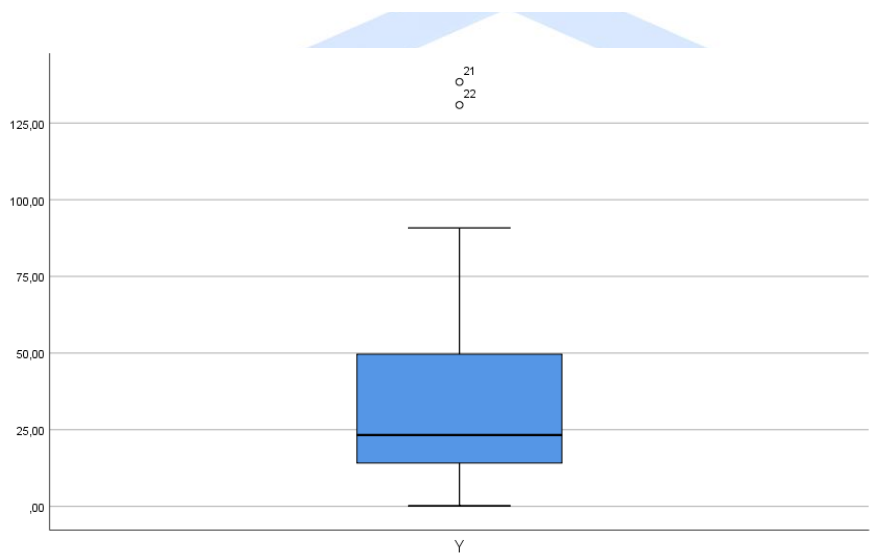
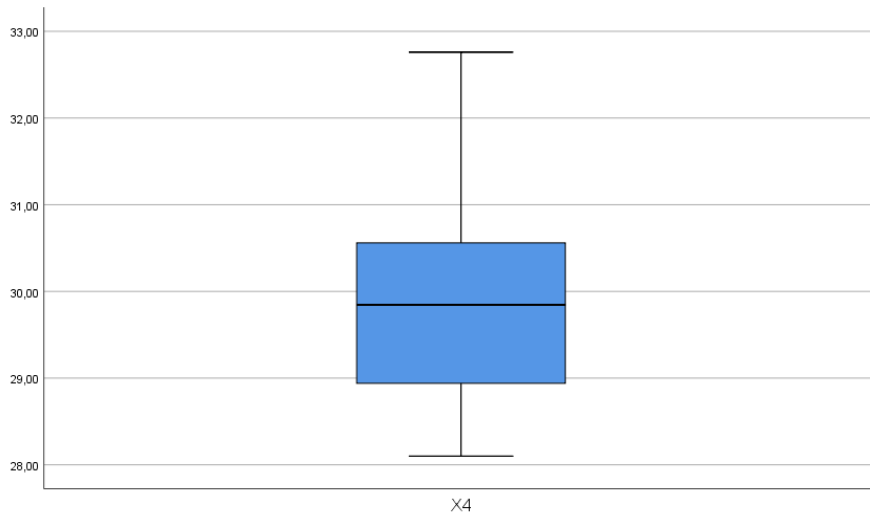
<i>Descriptive Statistics</i>					
Variabel	N	Minimum	Maximum	Mean	Std. Deviation
Intensitas Aset Tetap	90	0	0,93	0,295	0,251
Pertumbuhan Penjualan	90	-0,39	1,97	0,243	0,420
<i>Thin Capitalization</i>	90	0,1	7,53	0,914	0,980
Ukuran Perusahaan	90	28,1	32,76	29,870	1,043
Penghindaran Pajak	90	0,16	138,41	32,943	27,120
Valid N (<i>listwise</i>)	90				

2. Hasil uji normalitas

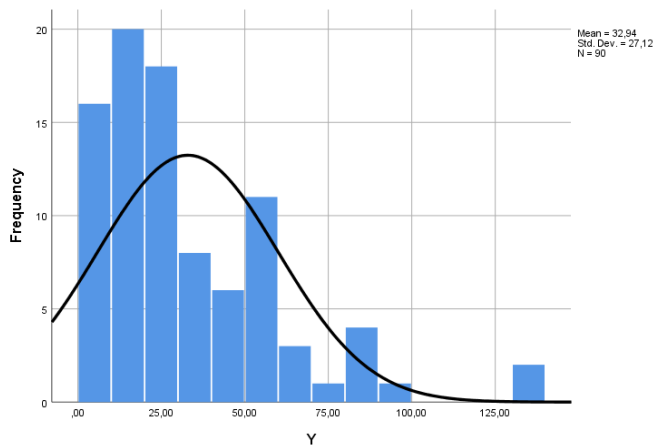
a. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		90
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	24,09357734
Most Extreme Differences	Absolute	0,117
	Positive	0,117
	Negative	-0,062
Test Statistic		0,117
Asymp. Sig. (2-tailed)		,004 ^c

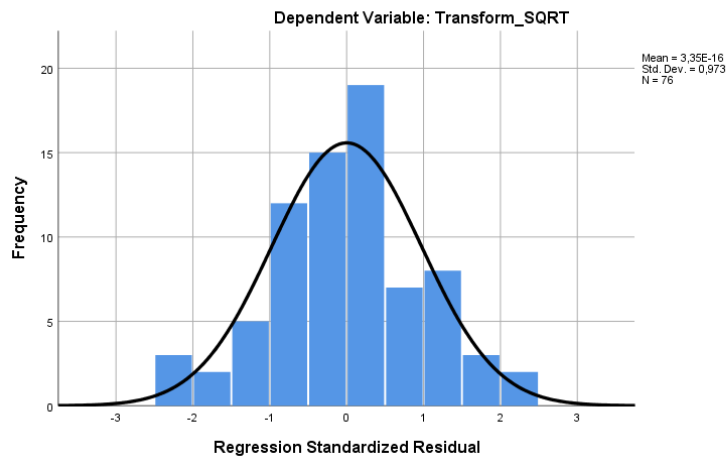




One-Sample Kolmogorov-Smirnov Test Setelah Outlier		
		Unstandardized Residual
N		76
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	20,44148529
Most Extreme Differences	Absolute	0,125
	Positive	0,125
	Negative	-0,064
Test Statistic		0,125
Asymp. Sig. (2-tailed)		,005 ^c



Histogram



One-Sample Kolmogorov-Smirnov Test Menggunakan Transform_SQRT		
		Unstandardized Residual
N		76
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	1,79232892
Most Extreme Differences	Absolute	0,052
	Positive	0,050
	Negative	-0,052
Test Statistic		0,052
Asymp. Sig. (2-tailed)		,200 ^{c,d}

b. Uji Multikolinieritas

Coefficients ^a								
Model				Standardized	t	Sig.	Collinearity	
				Coefficients			Statistics	
				Beta			Tolerance	
1	(Constant)	-79,675	74,436		-1,070	0,288		
	X1	-21,827	12,177	-0,195	-1,792	0,077	0,921	1,086
	X2	-26,823	6,425	-0,463	-4,175	0,000	0,889	1,125
	X3	3,985	5,730	0,075	0,695	0,489	0,946	1,057
	X4	4,042	2,496	0,186	1,619	0,110	0,828	1,208

c. Uji Heteroskedastisitas

Coefficients ^a						
Model				Standardized	t	Sig.
				Coefficients		
				Beta		
1	(Constant)	1,296	2,085		0,621	0,536
	X1	0,351	0,341	0,122	1,028	0,308
	X2	-0,242	0,180	-0,162	-1,347	0,182
	X3	0,248	0,161	0,180	1,543	0,127
	X4	-0,030	0,070	-0,054	-0,429	0,669

d. Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,392 ^a	0,153	0,032	1,04132	2,172

3. Hasil Analisis Linier Berganda

Coefficients ^a						
Model				Standardized Coefficients	t	Sig.
				Beta		
1	(Constant)	-79,675	74,436		-1,070	0,288
	X1	-21,827	12,177	-0,195	-1,792	0,077
	X2	-26,823	6,425	-0,463	-4,175	0,000
	X3	3,985	5,730	0,075	0,695	0,489
	X4	4,042	2,496	0,186	1,619	0,110

4. Koefisien Determinasi R²

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,474 ^a	0,225	0,181	20,90638

5. Uji Statistik F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9003,279	4	2250,820	5,150	,001 ^b
	Residual	31032,452	71	437,077		
	Total	40035,731	75			

6. Uji Statistik t

Coefficients ^a						
Model				Standardized Coefficients	t	Sig.
				Beta		
1	(Constant)	-79,675	74,436		-1,070	0,288
	X1	-21,827	12,177	-0,195	-1,792	0,077
	X2	-26,823	6,425	-0,463	-4,175	0,000
	X3	3,985	5,730	0,075	0,695	0,489
	X4	4,042	2,496	0,186	1,619	0,110

KETERANGAN:

	Indikator pengukuran variabel intensitas aset tetap (X1) dan ukuran perusahaan (X4)
	Indikator pengukuran variabel pertumbuhan penjualan (X2)
	Indikator pengukuran variabel thin capitalization (X3)
	Indikator pengukuran variabel penghindaran pajak (Y)

