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LAMPIRAN

Lampiran 1 Nama Perusahaan dan Kode Perusahaan

Data Sampel Perusahaan

| No | Kode | Nama Perusahaan |
|----|------|---|
| 1 | ADES | Akasha Wira International Tbk |
| 2 | BUDI | Budi Starch & Sweetener Tbk |
| 3 | CLEO | Sariguna Primatirta Tbk |
| 4 | DLTA | Delta Djakarta Tbk |
| 5 | DVLA | Darya-Varia Laboratoria Tbk |
| 6 | EKAD | Ekadharma International Tbk |
| 7 | GGRM | Gudang Garam Tbk |
| 8 | HMSP | H.M. Sampoerna Tbk |
| 9 | ICBP | Indofood CBP Sukses Makmur Tbk |
| 10 | INDF | Indofood Sukses Makmur Tbk |
| 11 | KAEF | Kimia Farma Tbk |
| 12 | KLBF | Kalbe Farma Tbk |
| 13 | MERK | Merck Tbk |
| 14 | MLBI | Multi Bintang Indonesia Tbk |
| 15 | MYOR | Mayora Indah Tbk |
| 16 | PEHA | Pharos Tbk |
| 17 | PYFA | Pyridam Farma Tbk |
| 18 | ROTI | Nippon Indosari Corpindo Tbk |
| 19 | SIDO | Industri Jamu Dan Farmasi Sido Muncul Tbk |
| 20 | SKBM | Sekar Bumi Tbk |
| 21 | SKLT | Sekar Laut Tbk |
| 22 | SRSN | Indo Acidatama Tbk |
| 23 | STPP | Siantar Top Tbk |
| 24 | TBLA | Tunas Baru Lampung Tbk |
| 25 | TSPC | Tempo Scan Pacific Tbk |
| 26 | ULTJ | Ultra Jaya Milk Industry & Trading |
| 27 | UNVR | Unilever Indonesia Tbk |
| 28 | WIIM | Wismilak Inti Makmur Tbk |
| 29 | WOOD | Integra Indocabinet Tbk |

Sumber: Data diolah Peneliti (2023)

Lampiran 2 Data Tabulasi Perencanaan Pajak (X₁)

Perencanaan Pajak (X₁)

TRR = Net Income /Earning Before Interest and Tax

| Corp | Tahun | Earning After Tax | Earning Bfr Interest & Tax | TRR |
|---------------------------------------|-------|-------------------|----------------------------|-------------|
| ADES (Akasha Wira International Tbk) | 2017 | 38242 | 51095 | 0.748448968 |
| | 2018 | 52958 | 70060 | 0.755894947 |
| | 2019 | 83885 | 110179 | 0.761351982 |
| | 2020 | 135789 | 167919 | 0.808657746 |
| | 2021 | 265758 | 337828 | 0.786666588 |
| BUDI (Budi Starch & Sweetener Tbk) | 2017 | 45691 | 61016 | 0.748836371 |
| | 2018 | 50467 | 71781 | 0.703069057 |
| | 2019 | 64021 | 83905 | 0.763017699 |
| | 2020 | 67093 | 69312 | 0.967985342 |
| | 2021 | 91723 | 113965 | 0.804834818 |
| CLEO (Sariguna Primatirta Tbk) | 2017 | 50173730829 | 62664239800 | 0.800675648 |
| | 2018 | 63261752474 | 81834159473 | 0.773048234 |
| | 2019 | 130756461708 | 172667589552 | 0.757272758 |
| | 2020 | 132772234495 | 168964556985 | 0.785799323 |
| | 2021 | 180711667020 | 230343242053 | 0.784532098 |
| DLTA (Delta Djakarta Tbk) | 2017 | 279772635 | 369012853 | 0.758165014 |
| | 2018 | 338129985 | 441248118 | 0.766303518 |
| | 2019 | 317815177 | 412437215 | 0.770578322 |
| | 2020 | 123465762 | 164704480 | 0.749619937 |
| | 2021 | 187992998 | 240865871 | 0.780488316 |
| ICBP (Indofood CBP Sukses Makmur Tbk) | 2017 | 3543173 | 5206561 | 0.680520789 |
| | 2018 | 4658781 | 6446785 | 0.722651833 |
| | 2019 | 5360029 | 7436972 | 0.720727334 |
| | 2020 | 7418574 | 9958647 | 0.744937942 |
| | 2021 | 7900282 | 9935282 | 0.79517441 |
| INDF (Indofood Sukses Makmur Tbk) | 2017 | 5097264 | 7594822 | 0.671149897 |
| | 2018 | 4961851 | 7446966 | 0.666291615 |
| | 2019 | 5902729 | 8749397 | 0.674644093 |
| | 2020 | 8752066 | 12426334 | 0.704316011 |
| | 2021 | 11203585 | 14456085 | 0.77500824 |
| MLBI (Multi Bintang Indonesia Tbk) | 2017 | 1322067 | 1780020 | 0.742725924 |
| | 2018 | 1224807 | 1671912 | 0.732578629 |
| | 2019 | 1206059 | 1626612 | 0.741454631 |
| | 2020 | 285617 | 396470 | 0.72040003 |
| | 2021 | 665850 | 877781 | 0.758560507 |

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|---|------|---------------|---------------|-------------|
| MYOR (Mayora Indah Tbk) | 2017 | 1630953830893 | 2186884603474 | 0.745788702 |
| | 2018 | 1760434280304 | 2381942198855 | 0.739075147 |
| | 2019 | 2051404206764 | 2704466581011 | 0.758524517 |
| | 2020 | 2098168514645 | 2683890279936 | 0.781763893 |
| | 2021 | 1211052647953 | 1549648556686 | 0.781501485 |
| ROTI (Nippon Indosari Corpindo Tbk) | 2017 | 135364021139 | 186147334530 | 0.727187534 |
| | 2018 | 127171436363 | 186936324915 | 0.680292802 |
| | 2019 | 236518557420 | 347098820613 | 0.681415618 |
| | 2020 | 168610282478 | 160357537779 | 1.051464651 |
| | 2021 | 281340682456 | 376045893335 | 0.748155179 |
| SKBM (Sekar Bumi Tbk) | 2017 | 25880464791 | 31761022154 | 0.814849871 |
| | 2018 | 15954632472 | 20887453647 | 0.763838079 |
| | 2019 | 957169058 | 5163201735 | 0.185382851 |
| | 2020 | 5415741808 | 13568762041 | 0.399133082 |
| | 2021 | 29707421605 | 44152540846 | 0.67283606 |
| SKLT (Sekar Laut Tbk) | 2017 | 22970715348 | 27370565356 | 0.839248844 |
| | 2018 | 31954131252 | 39567679343 | 0.807581637 |
| | 2019 | 44943627900 | 56782206578 | 0.791509006 |
| | 2020 | 42520246722 | 55673983557 | 0.763736381 |
| | 2021 | 84524160228 | 101725399549 | 0.830905168 |
| STTP (Siantar Top Tbk) | 2017 | 216024079834 | 288545819603 | 0.748664736 |
| | 2018 | 255088886019 | 324694650175 | 0.785627006 |
| | 2019 | 482590522840 | 607043293422 | 0.794985346 |
| | 2020 | 628628879549 | 773607195121 | 0.812594406 |
| | 2021 | 617573766863 | 765188720115 | 0.807086867 |
| TBLA (Tunas Baru Lampung Tbk) | 2017 | 954357 | 1244596 | 0.766800632 |
| | 2018 | 764380 | 1043045 | 0.732835113 |
| | 2019 | 661034 | 905158 | 0.73029681 |
| | 2020 | 680730 | 901334 | 0.755247222 |
| | 2021 | 791916 | 1022870 | 0.774209821 |
| ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) | 2017 | 711681 | 1026231 | 0.693490062 |
| | 2018 | 701607 | 949018 | 0.739297885 |
| | 2019 | 1035865 | 1375359 | 0.75315972 |
| | 2020 | 1109666 | 1421517 | 0.780620984 |
| | 2021 | 1276793 | 1541932 | 0.82804754 |
| GGRM (Gudang Garam Tbk) | 2017 | 7755347 | 10436512 | 0.743097598 |
| | 2018 | 7793068 | 10479242 | 0.743667147 |
| | 2019 | 10880704 | 14487736 | 0.751028594 |
| | 2020 | 7647729 | 9663133 | 0.791433689 |
| | 2021 | 5605321 | 7286846 | 0.769238296 |
| | 2017 | 12670534 | 16894806 | 0.749966232 |

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|------------------------------------|------|---------------|---------------|-------------|
| HMSP (H.M. Sampoerna Tbk) | 2018 | 13538418 | 17961269 | 0.753756207 |
| | 2019 | 13721513 | 18259423 | 0.751475717 |
| | 2020 | 8581378 | 11161466 | 0.768839685 |
| | 2021 | 7137097 | 9152166 | 0.779826 |
| WIIM (Wismilak Inti Makmur Tbk) | 2017 | 40589790851 | 54491308212 | 0.744885601 |
| | 2018 | 51142850919 | 70730637719 | 0.723065033 |
| | 2019 | 27328091481 | 42874167628 | 0.637402263 |
| | 2020 | 172506562986 | 215214468586 | 0.801556532 |
| | 2021 | 176877010231 | 214884126122 | 0.823127392 |
| DVLA (Darya-Varia Laboratoria Tbk) | 2017 | 162249293 | 226147921 | 0.717447643 |
| | 2018 | 200651968 | 272843904 | 0.735409386 |
| | 2019 | 221783249 | 301250035 | 0.73620987 |
| | 2020 | 162072984 | 214069167 | 0.757105688 |
| | 2021 | 146725628 | 211793627 | 0.692776407 |
| KAEF (Kimia Farma Tbk) | 2017 | 331707917461 | 449709762422 | 0.73760444 |
| | 2018 | 401792808948 | 577726327511 | 0.695472562 |
| | 2019 | 15890439 | 38315488 | 0.414726259 |
| | 2020 | 20425757 | 73359099 | 0.278435222 |
| | 2021 | 289888789 | 392883409 | 0.737849404 |
| KLBF (Kalbe Farma Tbk) | 2017 | 2453251410604 | 3241186725992 | 0.756899129 |
| | 2018 | 2497261964757 | 3306399669021 | 0.755281338 |
| | 2019 | 2537601823645 | 3402616824533 | 0.745779485 |
| | 2020 | 2799622515814 | 3627623574744 | 0.771751109 |
| | 2021 | 3232007683281 | 4143264634774 | 0.780063059 |
| MERK (Merck Tbk) | 2017 | 29454766 | 41895576 | 0.70305194 |
| | 2018 | 37377736 | 50208396 | 0.744451904 |
| | 2019 | 78256797 | 125899182 | 0.621583046 |
| | 2020 | 71902263 | 105999860 | 0.678324132 |
| | 2021 | 131660834 | 190499576 | 0.691134525 |
| PEHA (Phapros Tbk) | 2017 | 125270000 | 171350000 | 0.731076744 |
| | 2018 | 133292514 | 177569720 | 0.750648894 |
| | 2019 | 102310124 | 129656515 | 0.78908587 |
| | 2020 | 48665150 | 64083379 | 0.75940362 |
| | 2021 | 11296951 | 12892095 | 0.876269606 |
| PYFA (Pyridam Farma Tbk) | 2017 | 7127402168 | 9599280773 | 0.742493353 |
| | 2018 | 8447447988 | 11317263776 | 0.74642141 |
| | 2019 | 9342718039 | 12518822477 | 0.746293675 |
| | 2020 | 22104363267 | 29642208781 | 0.745705674 |
| | 2021 | 5478952440 | 8811330955 | 0.621807587 |
| | 2017 | 533799 | 681889 | 0.782823891 |
| | 2018 | 663849 | 867837 | 0.764946643 |

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|--|------|--------------|---------------|-------------|
| SIDO (Industri Jamu Dan Farmasi Sido Muncul Tbk) | 2019 | 807689 | 1073835 | 0.752153729 |
| | 2020 | 934016 | 1199548 | 0.778639954 |
| | 2021 | 1260898 | 1613231 | 0.781597924 |
| TSPC (Tempo Scan Pacific Tbk) | 2017 | 557339581996 | 744090262873 | 0.749021469 |
| | 2018 | 540378145887 | 727700178905 | 0.7425835 |
| | 2019 | 595154912874 | 796220911472 | 0.747474607 |
| | 2020 | 834369751682 | 1064448534874 | 0.783851661 |
| | 2021 | 877817637643 | 1098370417471 | 0.7992 |
| UNVR (Unilever Indonesia Tbk) | 2017 | 7004562 | 9371661 | 0.747419481 |
| | 2018 | 9081187 | 12148087 | 0.747540498 |
| | 2019 | 7392837 | 9901772 | 0.746617575 |
| | 2020 | 7163536 | 9206869 | 0.778064291 |
| | 2021 | 5758148 | 7496592 | 0.768102092 |
| WOOD (Integra Indocabinet Tbk) | 2017 | 171431807795 | 233877590428 | 0.732998008 |
| | 2018 | 242010106249 | 324612407710 | 0.7455356 |
| | 2019 | 218064313042 | 284050164117 | 0.767696487 |
| | 2020 | 314373402229 | 412446157316 | 0.762216829 |
| | 2021 | 535295612635 | 704423183701 | 0.759906296 |
| SRSN (Indo Acidatama Tbk) | 2017 | 17698567 | 18969208 | 0.933015601 |
| | 2018 | 38735092 | 50845763 | 0.761815532 |
| | 2019 | 42829128 | 57029659 | 0.750997442 |
| | 2020 | 44152245 | 61027867 | 0.723476785 |
| | 2021 | 26542985 | 32257288 | 0.822852343 |
| EKAD (Ekadharna International Tbk) | 2017 | 76195665729 | 102649309681 | 0.742291068 |
| | 2018 | 74045187763 | 101455415901 | 0.729829818 |
| | 2019 | 77402572552 | 111834501956 | 0.692117112 |
| | 2020 | 95929070814 | 123522654770 | 0.776611149 |
| | 2021 | 108490477354 | 137720156180 | 0.787760342 |

Sumber: Data diolah Peneliti (2023)

Lampiran 3 Data Tabulasi Penggunaan Aset (X₂)

Penggunaan Aset (X₂)

Fixed Asset Turn Over = Sales / Net Fixed Asset

| Corp | Tahun | Sales | Net Fixed Asset | FA |
|--|-------|---------------|-----------------|-------------|
| ADES (Akasha Wira International Tbk) | 2017 | 814490 | 478184 | 1.703298312 |
| | 2018 | 804302 | 447249 | 1.798331578 |
| | 2019 | 764703 | 405448 | 1.886069237 |
| | 2020 | 673364 | 351626 | 1.915000597 |
| | 2021 | 935075 | 503588 | 1.856825421 |
| BUDI (Budi Starch & Sweetener Tbk) | 2017 | 2510578 | 1863833 | 1.34699729 |
| | 2018 | 2647193 | 1871467 | 1.414501565 |
| | 2019 | 3003768 | 1808968 | 1.660487084 |
| | 2020 | 2725866 | 1699087 | 1.604312198 |
| | 2021 | 3374782 | 1663014 | 2.02931665 |
| CLEO (Sariguna Primatirta Tbk) | 2017 | 614677561202 | 424842547716 | 1.446836162 |
| | 2018 | 831104026853 | 565770736010 | 1.468976697 |
| | 2019 | 1084912780290 | 941657171191 | 1.152131384 |
| | 2020 | 972634784176 | 1007253567492 | 0.965630518 |
| | 2021 | 1103519743574 | 1041149865157 | 1.059904804 |
| DLTA (Delta Djakarta Tbk) | 2017 | 777308328 | 89978944 | 8.638780291 |
| | 2018 | 893006350 | 90191394 | 9.901236808 |
| | 2019 | 827136727 | 85234517 | 9.704246074 |
| | 2020 | 546336411 | 79117279 | 6.905399401 |
| | 2021 | 681205785 | 84151006 | 8.095040302 |
| ICBP (Indofood CBP Sukses Makmur Tbk) | 2017 | 35606593 | 8120254 | 4.384911236 |
| | 2018 | 38413407 | 10741622 | 3.576127237 |
| | 2019 | 42296703 | 11342412 | 3.729074821 |
| | 2020 | 46641048 | 13351296 | 3.493372329 |
| | 2021 | 56803733 | 14175833 | 4.007082547 |
| INDF (Indofood Sukses Makmur Tbk) | 2017 | 70186618 | 39492287 | 1.777223436 |
| | 2018 | 73394728 | 42388236 | 1.731488142 |
| | 2019 | 76592955 | 43072504 | 1.778233162 |
| | 2020 | 81731469 | 45862919 | 1.782081707 |
| | 2021 | 99345618 | 46751821 | 2.124957186 |
| MLBI (Multi Bintang Indonesia Tbk) | 2017 | 3389736 | 1364086 | 2.484987017 |
| | 2018 | 3574801 | 1524061 | 2.345576063 |
| | 2019 | 3711405 | 1559289 | 2.380190587 |
| | 2020 | 1985009 | 1479447 | 1.341723631 |

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|--|------|----------------|---------------|-------------|
| | 2021 | 2473681 | 1406550 | 1.758686858 |
| MYOR (Mayora Indah Tbk) | 2017 | 20816673946473 | 4136832726445 | 5.032031828 |
| | 2018 | 24060802395725 | 4825736535523 | 4.985933695 |
| | 2019 | 25026739472547 | 6134822602794 | 4.079456097 |
| | 2020 | 24476953742651 | 6564685569155 | 3.72857976 |
| | 2021 | 27904558322183 | 6695259745964 | 4.167808178 |
| ROTI (Nippon Indosari Corpindo Tbk) | 2017 | 2491100179560 | 1993663314016 | 1.249508963 |
| | 2018 | 2766545866684 | 2222133112899 | 1.244995563 |
| | 2019 | 3337022314624 | 2540413874692 | 1.313574275 |
| | 2020 | 3212034546032 | 2434486072405 | 1.319389165 |
| | 2021 | 3287623237457 | 2492863630370 | 1.318813912 |
| SKBM (Sekar Bumi Tbk) | 2017 | 1841487199828 | 497397023628 | 3.702248128 |
| | 2018 | 1953910957160 | 584086567313 | 3.345242069 |
| | 2019 | 2104704872583 | 603741538956 | 3.486102474 |
| | 2020 | 3165530224724 | 444261634527 | 7.125373831 |
| | 2021 | 3847887478570 | 443892025463 | 8.668521302 |
| SKLT (Sekar Laut Tbk) | 2017 | 914188759779 | 311810228981 | 2.931875464 |
| | 2018 | 1045029834378 | 323244348971 | 3.23294077 |
| | 2019 | 1281116255236 | 360346292384 | 3.5552364 |
| | 2020 | 1253700810596 | 355052455562 | 3.531029827 |
| | 2021 | 1356846112540 | 413018253918 | 3.285196477 |
| STTP (Siantar Top Tbk) | 2017 | 2825409180889 | 1125768977479 | 2.509759318 |
| | 2018 | 2826957323397 | 1096143561950 | 2.579002807 |
| | 2019 | 3512509168853 | 1124520287704 | 3.123562293 |
| | 2020 | 3846300254825 | 1538988540784 | 2.499239048 |
| | 2021 | 4241856914012 | 1552703249576 | 2.731917329 |
| TBLA (Tunas Baru Lampung Tbk) | 2017 | 8974708 | 6192524 | 1.449281101 |
| | 2018 | 8614889 | 6428456 | 1.340117907 |
| | 2019 | 8533183 | 6491794 | 1.314456836 |
| | 2020 | 10863256 | 6515193 | 1.667372862 |
| | 2021 | 15972216 | 6647127 | 2.402875107 |
| ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) | 2017 | 4879559 | 1336398 | 3.65127679 |
| | 2018 | 5472882 | 1453135 | 3.766258469 |
| | 2019 | 6223057 | 1556666 | 3.997682868 |
| | 2020 | 5967362 | 1715401 | 3.478697984 |
| | 2021 | 6616642 | 2165353 | 3.055687456 |
| GGRM (Gudang Garam Tbk) | 2017 | 83305925 | 21408575 | 3.89124101 |
| | 2018 | 95707663 | 22758558 | 4.205348291 |
| | 2019 | 110523819 | 25373983 | 4.355793058 |
| | 2020 | 114477311 | 27605038 | 4.146971687 |
| | 2021 | 124881266 | 29780132 | 4.193442326 |

| | | | | |
|------------------------------------|------|----------------|---------------|-------------|
| HMSP (H.M. Sampoerna Tbk) | 2017 | 99091484 | 6890750 | 14.38036266 |
| | 2018 | 106741891 | 7288435 | 14.64537874 |
| | 2019 | 106055176 | 7297912 | 14.53226293 |
| | 2020 | 92425210 | 6582808 | 14.04039279 |
| | 2021 | 98874784 | 6038643 | 16.37367601 |
| WIIM (Wismilak Inti Makmur Tbk) | 2017 | 1476427090781 | 312881022672 | 4.718813171 |
| | 2018 | 1405384153405 | 319990859164 | 4.391950936 |
| | 2019 | 1393574099760 | 329061638626 | 4.234994105 |
| | 2020 | 1994066771177 | 298904982008 | 6.671239662 |
| | 2021 | 2733691702981 | 278218781185 | 9.825690744 |
| DVLA (Darya-Varia Laboratoria Tbk) | 2017 | 1575647308 | 395989095 | 3.979016917 |
| | 2018 | 1699657296 | 394751573 | 4.305637804 |
| | 2019 | 1813020278 | 392923654 | 4.614179522 |
| | 2020 | 1829699557 | 434473766 | 4.211300429 |
| | 2021 | 1900893602 | 400315822 | 4.748484815 |
| KAEF (Kimia Farma Tbk) | 2017 | 6255312383294 | 1765912735102 | 3.542254529 |
| | 2018 | 8459247287000 | 3315148100000 | 2.551695138 |
| | 2019 | 9400535476000 | 9279811270000 | 1.013009338 |
| | 2020 | 10006173023000 | 9596550309000 | 1.042684371 |
| | 2021 | 12857626593000 | 9460697014000 | 1.35905701 |
| KLBF (Kalbe Farma Tbk) | 2017 | 20182120166616 | 5342659713054 | 3.777541758 |
| | 2018 | 21074306186027 | 6252801150475 | 3.37037844 |
| | 2019 | 22633476361038 | 7666314692908 | 2.952328109 |
| | 2020 | 23112654991224 | 8157762093280 | 2.833210227 |
| | 2021 | 26261194512313 | 7994022263626 | 3.285104 |
| MERK (Merck Tbk) | 2017 | 582002470 | 177729098 | 3.274660574 |
| | 2018 | 611958076 | 186743248 | 3.277002422 |
| | 2019 | 744634530 | 190284730 | 3.913264769 |
| | 2020 | 655847125 | 217560166 | 3.014555178 |
| | 2021 | 1064394815 | 232664347 | 4.574808426 |
| PEHA (Phapros Tbk) | 2017 | 1002130000 | 367080000 | 2.730004359 |
| | 2018 | 1022969624 | 621466518 | 1.646057502 |
| | 2019 | 1105420197 | 644245638 | 1.715836525 |
| | 2020 | 980556653 | 650651970 | 1.507037092 |
| | 2021 | 1051444342 | 615906581 | 1.707149062 |
| PYFA (Pyridam Farma Tbk) | 2017 | 223002490278 | 75929987318 | 2.936948868 |
| | 2018 | 250445853364 | 90377679595 | 2.771102937 |
| | 2019 | 247114772587 | 88397889858 | 2.795482709 |
| | 2020 | 277398061739 | 84564914050 | 3.28029733 |
| | 2021 | 630530235961 | 370454157198 | 1.702046593 |
| | 2017 | 2573840 | 1215176 | 2.118080015 |

| | | | | |
|--|----------|----------------|---------------|-------------|
| SIDO (Industri Jamu Dan Farmasi Sido Muncul Tbk) | 2018 | 2763292 | 1553362 | 1.778910518 |
| | 2019 | 3067434 | 1585718 | 1.934413307 |
| | 2020 | 3335411 | 1568264 | 2.126817296 |
| | 2021 | 4020980 | 1588101 | 2.531942238 |
| TSPC (Tempo Scan Pacific Tbk) | 2017 | 9565462045199 | 1984179208981 | 4.820865979 |
| | 2018 | 10088118830780 | 2271379683420 | 4.44140577 |
| | 2019 | 10993842057747 | 2370214050251 | 4.638333005 |
| | 2020 | 10968402090246 | 2418932619330 | 4.534397528 |
| | 2021 | 11234443003639 | 2509079373131 | 4.477515986 |
| UNVR (Unilever Indonesia Tbk) | 2017 | 41204510 | 10422133 | 3.953558259 |
| | 2018 | 41802073 | 10627387 | 3.933429073 |
| | 2019 | 42922563 | 10715376 | 4.00569826 |
| | 2020 | 42972474 | 10419902 | 4.124076599 |
| 2021 | 39545959 | 10102086 | 3.914632978 | |
| WOOD (Integra Indocabinet Tbk) | 2017 | 1734702205527 | 1679940601050 | 1.032597346 |
| | 2018 | 2101477235890 | 1932994555038 | 1.087161488 |
| | 2019 | 2136286045964 | 2365300389331 | 0.90317748 |
| | 2020 | 2929365354072 | 2197910407307 | 1.332795615 |
| | 2021 | 5416331556250 | 2251984214495 | 2.405137443 |
| SRSN (Indo Acidatama Tbk) | 2017 | 521481727 | 211756440 | 2.462648725 |
| | 2018 | 600986872 | 224257888 | 2.679891786 |
| | 2019 | 684464392 | 228818788 | 2.991294544 |
| | 2020 | 890996866 | 319819738 | 2.785934575 |
| | 2021 | 907832649 | 324351860 | 2.798913035 |
| EKAD (Ekadharma International Tbk) | 2017 | 643591823505 | 364850961596 | 1.763985548 |
| | 2018 | 739578860399 | 371559780027 | 1.990470713 |
| | 2019 | 758299364555 | 455499161587 | 1.664765665 |
| | 2020 | 671540878728 | 474173694707 | 1.416233938 |
| | 2021 | 629879334779 | 459573571345 | 1.370573449 |

Sumber: Data diolah Peneliti (2023)

Lampiran 4 Data Tabulasi Ukuran Perusahaan (X₃)

Ukuran Perusahaan (X₃)

Size = LN X Total Assets

| Corp | tahun | Total assets | Size |
|--|-------|------------------|-------------|
| ADES (Akasha Wira International Tbk) | 2017 | 840236.00 | 13.64143808 |
| | 2018 | 881275.00 | 13.689125 |
| | 2019 | 822375.00 | 13.61995177 |
| | 2020 | 958791.00 | 13.77342839 |
| | 2021 | 1304108.00 | 14.08102984 |
| BUDI (Budi Starch & Sweetener Tbk) | 2017 | 2939456.00 | 14.89373509 |
| | 2018 | 3392980.00 | 15.03721915 |
| | 2019 | 2999767.00 | 14.91404518 |
| | 2020 | 2963007.00 | 14.90171519 |
| | 2021 | 2993218.00 | 14.91185962 |
| CLEO (Sariguna Primatirta Tbk) | 2017 | 660917775322.00 | 27.21689527 |
| | 2018 | 833933861594.00 | 27.44941993 |
| | 2019 | 1245144303719.00 | 27.85027255 |
| | 2020 | 1310940121622.00 | 27.90176565 |
| | 2021 | 1348181576913.00 | 27.92977782 |
| DLTA (Delta Djakarta Tbk) | 2017 | 1340842765.00 | 21.01656418 |
| | 2018 | 1523517170.00 | 21.14428743 |
| | 2019 | 1425983722.00 | 21.07812774 |
| | 2020 | 1225580913.00 | 20.92668078 |
| | 2021 | 1308722065.00 | 20.99231698 |
| ICBP (Indofood CBP Sukses Makmur Tbk) | 2017 | 31619514.00 | 17.26928502 |
| | 2018 | 34367153.00 | 17.35261181 |
| | 2019 | 38709314.00 | 17.4715908 |
| | 2020 | 103588325.00 | 18.45593519 |
| | 2021 | 118066628.00 | 18.58675967 |
| INDF (Indofood Sukses Makmur Tbk) | 2017 | 88400877.00 | 18.29739245 |
| | 2018 | 96537796.00 | 18.38544516 |
| | 2019 | 96198559.00 | 18.38192494 |
| | 2020 | 163136516.00 | 18.91009793 |
| | 2021 | 179356193.00 | 19.00488429 |
| MLBI (Multi Bintang Indonesia Tbk) | 2017 | 2510078.00 | 14.73582439 |
| | 2018 | 2889501.00 | 14.87659438 |
| | 2019 | 2896950.00 | 14.87916902 |
| | 2020 | 2907425.00 | 14.88277837 |

| | | | |
|---|------|-------------------|-------------|
| | 2021 | 2922017.00 | 14.88778469 |
| MYOR (Mayora Indah Tbk) | 2017 | 14915849800251.00 | 30.33344551 |
| | 2018 | 17591706426634.00 | 30.49844868 |
| | 2019 | 19037918806473.00 | 30.57745383 |
| | 2020 | 19777500514550.00 | 30.61556607 |
| | 2021 | 19917653265528.00 | 30.62262755 |
| ROTI (Nippon Indosari Corpindo Tbk) | 2017 | 4559573709411.00 | 29.14825025 |
| | 2018 | 4393810380883.00 | 29.11121793 |
| | 2019 | 4682083844951.00 | 29.17476439 |
| | 2020 | 4452166671985.00 | 29.12441199 |
| | 2021 | 4191284422677.00 | 29.06402835 |
| SKBM (Sekar Bumi Tbk) | 2017 | 1623027475045.00 | 28.11531433 |
| | 2018 | 1771365972009.00 | 28.2027721 |
| | 2019 | 1820383352811.00 | 28.23006823 |
| | 2020 | 1768660546754.00 | 28.20124362 |
| | 2021 | 1970428120056.00 | 28.30927195 |
| SKLT (Sekar Laut Tbk) | 2017 | 636284210210.00 | 27.17891117 |
| | 2018 | 747293725435.00 | 27.33972415 |
| | 2019 | 790845543826.00 | 27.39636852 |
| | 2020 | 773863042440.00 | 27.37466075 |
| | 2021 | 889125250792.00 | 27.51350395 |
| STTP (Siantar Top Tbk) | 2017 | 2342432443196.00 | 28.48221101 |
| | 2018 | 2631189810030.00 | 28.59845726 |
| | 2019 | 2881563083954.00 | 28.689354 |
| | 2020 | 3448995059882.00 | 28.86910402 |
| | 2021 | 3919243683748.00 | 28.99691981 |
| TBLA (Tunas Baru Lampung Tbk) | 2017 | 14024486.00 | 16.45631536 |
| | 2018 | 16339916.00 | 16.60912151 |
| | 2019 | 17363003.00 | 16.66985224 |
| | 2020 | 19431293.00 | 16.78239537 |
| | 2021 | 21084017.00 | 16.86402582 |
| ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) | 2017 | 5186940.00 | 15.46165449 |
| | 2018 | 5555871.00 | 15.53036576 |
| | 2019 | 6608422.00 | 15.70385545 |
| | 2020 | 8754116.00 | 15.98503455 |
| | 2021 | 7406856.00 | 15.81791662 |
| GGRM (Gudang Garam Tbk) | 2017 | 66759930.00 | 18.01661361 |
| | 2018 | 69097219.00 | 18.05102504 |
| | 2019 | 78647274.00 | 18.18048353 |
| | 2020 | 78191409.00 | 18.17467034 |
| | 2021 | 89964369.00 | 18.31492425 |

| | | | |
|------------------------------------|------|-------------------|-------------|
| HMSP (H.M. Sampoerna Tbk) | 2017 | 43141063.00 | 17.57998584 |
| | 2018 | 46602420.00 | 17.65716303 |
| | 2019 | 50902806.00 | 17.74542861 |
| | 2020 | 49674030.00 | 17.72099282 |
| | 2021 | 53090428.00 | 17.78750721 |
| WIIM (Wismilak Inti Makmur Tbk) | 2017 | 1225712093041.00 | 27.83454309 |
| | 2018 | 1255573914558.00 | 27.85861389 |
| | 2019 | 1299521608556.00 | 27.89301732 |
| | 2020 | 1614442007528.00 | 28.11001051 |
| | 2021 | 1891169731202.00 | 28.26821666 |
| DVLA (Darya-Varia Laboratoria Tbk) | 2017 | 1640886147.00 | 21.21850227 |
| | 2018 | 1682821739.00 | 21.24373783 |
| | 2019 | 1829960714.00 | 21.32756034 |
| | 2020 | 1986711872.00 | 21.40974678 |
| | 2021 | 2085904980.00 | 21.45846864 |
| KAEF (Kimia Farma Tbk) | 2017 | 6096148972534.00 | 29.43867837 |
| | 2018 | 9460427317681.00 | 29.87813867 |
| | 2019 | 18352877132.00 | 23.63305219 |
| | 2020 | 17562816674.00 | 23.58904982 |
| | 2021 | 17760195040.00 | 23.60022556 |
| KLBF (Kalbe Farma Tbk) | 2017 | 16616239416335.00 | 30.44140161 |
| | 2018 | 18146206145369.00 | 30.52948263 |
| | 2019 | 20264726862584.00 | 30.6399029 |
| | 2020 | 22564300317374.00 | 30.74739014 |
| | 2021 | 25666635156271.00 | 30.87621302 |
| MERK (Merck Tbk) | 2017 | 847006544.00 | 20.55721898 |
| | 2018 | 1263113689.00 | 20.95684569 |
| | 2019 | 901060986.00 | 20.6190835 |
| | 2020 | 929901046.00 | 20.65058874 |
| | 2021 | 1026266866.00 | 20.74919365 |
| PEHA (Phapros Tbk) | 2017 | 1175940000.00 | 20.88533366 |
| | 2018 | 1868663546.00 | 21.34848933 |
| | 2019 | 2096719180.00 | 21.46363966 |
| | 2020 | 1915989375.00 | 21.37349997 |
| | 2021 | 1838539299.00 | 21.33223723 |
| PYFA (Pyridam Farma Tbk) | 2017 | 159563931041.00 | 25.7957105 |
| | 2018 | 187057163854.00 | 25.9546801 |
| | 2019 | 190786208250.00 | 25.97441931 |
| | 2020 | 228575380866.00 | 26.15513189 |
| | 2021 | 806221575272.00 | 27.41562445 |
| | 2017 | 3158198.00 | 14.96551217 |

| | | | |
|--|------|------------------|-------------|
| SIDO (Industri Jamu Dan Farmasi Sido Muncul Tbk) | 2018 | 3337628.00 | 15.02077093 |
| | 2019 | 3529557.00 | 15.07668293 |
| | 2020 | 3849516.00 | 15.16345798 |
| | 2021 | 4068970.00 | 15.21890045 |
| TSPC (Tempo Scan Pacific Tbk) | 2017 | 7434900309021.00 | 29.63720629 |
| | 2018 | 7869975060326.00 | 29.69407601 |
| | 2019 | 8372769580743.00 | 29.75600584 |
| | 2020 | 9104657533366.00 | 29.83980722 |
| UNVR (Unilever Indonesia Tbk) | 2017 | 18906413.00 | 16.75501173 |
| | 2018 | 20326869.00 | 16.82745416 |
| | 2019 | 20649371.00 | 16.84319542 |
| | 2020 | 20534632.00 | 16.83762338 |
| WOOD (Integra Indocabinet Tbk) | 2017 | 3843002133341.00 | 28.97727498 |
| | 2018 | 4588497407410.00 | 29.15457372 |
| | 2019 | 5515384761490.00 | 29.33856253 |
| | 2020 | 5949006786510.00 | 29.41424539 |
| | 2021 | 6801034778630.00 | 29.54809589 |
| SRSN (Indo Acidatama Tbk) | 2017 | 652726454.00 | 20.29666869 |
| | 2018 | 686777211.00 | 20.34752051 |
| | 2019 | 779246858.00 | 20.47383844 |
| | 2020 | 906846895.00 | 20.62548419 |
| | 2021 | 860162908.00 | 20.57263236 |
| EKAD (Ekadharna International Tbk) | 2017 | 796767646172.00 | 27.40382894 |
| | 2018 | 853267454400.00 | 27.47233888 |
| | 2019 | 968234349565.00 | 27.59873999 |
| | 2020 | 1081979820386.00 | 27.70981365 |
| | 2021 | 1165564745263.00 | 27.78422685 |

Sumber: Data diolah Peneliti (2023)

Lampiran 5 Data Tabulasi Profitabilitas (Y)

Y (Profitabilitas)

ROA = Earning after tax/Total assets

| Corp | Tahun | Earning After Tax | Total Assets | ROA |
|---|-------|-------------------|-------------------|-------------|
| ADES (Akasha Wira International Tbk) | 2017 | 38,242 | 840,236 | 0.045513403 |
| | 2018 | 52,958 | 881,275 | 0.06009248 |
| | 2019 | 83,885 | 822,375 | 0.102003344 |
| | 2020 | 135,789 | 958,791 | 0.141625234 |
| | 2021 | 265,758 | 1,304,108 | 0.203785269 |
| BUDI (Budi Starch & Sweetener Tbk) | 2017 | 45,691 | 2,939,456 | 0.015544033 |
| | 2018 | 50,467 | 3,392,980 | 0.014873946 |
| | 2019 | 64,021 | 2,999,767 | 0.021341991 |
| | 2020 | 67,093 | 2,963,007 | 0.022643551 |
| | 2021 | 91,723 | 2,993,218 | 0.030643608 |
| CLEO (Sariguna Primatirta Tbk) | 2017 | 50,173,730,829 | 660,917,775,322 | 0.075915239 |
| | 2018 | 63,261,752,474 | 833,933,861,594 | 0.075859436 |
| | 2019 | 130,756,461,708 | 1,245,144,303,719 | 0.105013099 |
| | 2020 | 132,772,234,495 | 1,310,940,121,622 | 0.101280167 |
| | 2021 | 180,711,667,020 | 1,348,181,576,913 | 0.134041045 |
| DLTA (Delta Djakarta Tbk) | 2017 | 279,772,635 | 1,340,842,765 | 0.20865432 |
| | 2018 | 338,129,985 | 1,523,517,170 | 0.221940384 |
| | 2019 | 317,815,177 | 1,425,983,722 | 0.222874337 |
| | 2020 | 123,465,762 | 1,225,580,913 | 0.100740604 |
| | 2021 | 187,992,998 | 1,308,722,065 | 0.143646236 |
| ICBP (Indofood CBP Sukses Makmur Tbk) | 2017 | 3,543,173 | 31,619,514 | 0.112056529 |
| | 2018 | 4,658,781 | 34,367,153 | 0.135559119 |
| | 2019 | 5,360,029 | 38,709,314 | 0.138468716 |
| | 2020 | 7,418,574 | 103,588,325 | 0.071615928 |
| | 2021 | 7,900,282 | 118,066,628 | 0.06691376 |
| INDF (Indofood Sukses Makmur Tbk) | 2017 | 5,097,264 | 88,400,877 | 0.057660785 |
| | 2018 | 4,961,851 | 96,537,796 | 0.051398014 |
| | 2019 | 5,902,729 | 96,198,559 | 0.061359848 |
| | 2020 | 8,752,066 | 163,136,516 | 0.053648724 |
| | 2021 | 11,203,585 | 179,356,193 | 0.06246556 |
| MLBI (Multi Bintang) | 2017 | 1,322,067 | 2,510,078 | 0.526703553 |
| | 2018 | 1,224,807 | 2,889,501 | 0.42388184 |
| | 2019 | 1,206,059 | 2,896,950 | 0.416320268 |
| | 2020 | 285,617 | 2,907,425 | 0.0982371 |

| | | | | |
|---|------|-------------------|--------------------|-------------|
| Indonesia Tbk) | 2021 | 665,850 | 2,922,017 | 0.227873418 |
| MYOR (Mayora Indah Tbk) | 2017 | 1,630,953,830,893 | 14,915,849,800,251 | 0.109343675 |
| | 2018 | 1,760,434,280,304 | 17,591,706,426,634 | 0.100071831 |
| | 2019 | 2,051,404,206,764 | 19,037,918,806,473 | 0.107753596 |
| | 2020 | 2,098,168,514,645 | 19,777,500,514,550 | 0.106088659 |
| | 2021 | 1,211,052,647,953 | 19,917,653,265,528 | 0.060802979 |
| ROTI (Nippon Indosari Corpindo Tbk) | 2017 | 135,364,021,139 | 4,559,573,709,411 | 0.029687868 |
| | 2018 | 127,171,436,363 | 4,393,810,380,883 | 0.028943315 |
| | 2019 | 236,518,557,420 | 4,682,083,844,951 | 0.05051566 |
| | 2020 | 168,610,282,478 | 4,452,166,671,985 | 0.037871512 |
| | 2021 | 281,340,682,456 | 4,191,284,422,677 | 0.067125171 |
| SKBM (Sekar Bumi Tbk) | 2017 | 25,880,464,791 | 1,623,027,475,045 | 0.015945796 |
| | 2018 | 15,954,632,472 | 1,771,365,972,009 | 0.009006966 |
| | 2019 | 957,169,058 | 1,820,383,352,811 | 0.000525806 |
| | 2020 | 5,415,741,808 | 1,768,660,546,754 | 0.003062058 |
| | 2021 | 29,707,421,605 | 1,970,428,120,056 | 0.015076633 |
| SKLT (Sekar Laut Tbk) | 2017 | 22,970,715,348 | 636,284,210,210 | 0.036101344 |
| | 2018 | 31,954,131,252 | 747,293,725,435 | 0.042759801 |
| | 2019 | 44,943,627,900 | 790,845,543,826 | 0.056829843 |
| | 2020 | 42,520,246,722 | 773,863,042,440 | 0.054945442 |
| | 2021 | 84,524,160,228 | 889,125,250,792 | 0.095064402 |
| STTP (Siantar Top Tbk) | 2017 | 216,024,079,834 | 2,342,432,443,196 | 0.092222117 |
| | 2018 | 255,088,886,019 | 2,631,189,810,030 | 0.096948113 |
| | 2019 | 482,590,522,840 | 2,881,563,083,954 | 0.167475259 |
| | 2020 | 628,628,879,549 | 3,448,995,059,882 | 0.182264361 |
| | 2021 | 617,573,766,863 | 3,919,243,683,748 | 0.15757473 |
| TBLA (Tunas Baru Lampung Tbk) | 2017 | 954,357 | 14,024,486 | 0.068049339 |
| | 2018 | 764,380 | 16,339,916 | 0.046779922 |
| | 2019 | 661,034 | 17,363,003 | 0.03807141 |
| | 2020 | 680,730 | 19,431,293 | 0.035032666 |
| | 2021 | 791,916 | 21,084,017 | 0.037560015 |
| ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) | 2017 | 711,681 | 5,186,940 | 0.13720633 |
| | 2018 | 701,607 | 5,555,871 | 0.12628209 |
| | 2019 | 1,035,865 | 6,608,422 | 0.156749221 |
| | 2020 | 1,109,666 | 8,754,116 | 0.126759344 |
| | 2021 | 1,276,793 | 7,406,856 | 0.172379887 |
| GGRM (Gudang Garam Tbk) | 2017 | 7,755,347 | 66,759,930 | 0.116167692 |
| | 2018 | 7,793,068 | 69,097,219 | 0.112784105 |
| | 2019 | 10,880,704 | 78,647,274 | 0.138348139 |
| | 2020 | 7,647,729 | 78,191,409 | 0.097807791 |
| | 2021 | 5,605,321 | 89,964,369 | 0.062306011 |

| | | | | |
|---|------|-------------------|--------------------|-------------|
| HMSP (H.M. Sampoerna Tbk) | 2017 | 12,670,534 | 43,141,063 | 0.293700088 |
| | 2018 | 13,538,418 | 46,602,420 | 0.290508905 |
| | 2019 | 13,721,513 | 50,902,806 | 0.269562998 |
| | 2020 | 8,581,378 | 49,674,030 | 0.172753811 |
| | 2021 | 7,137,097 | 53,090,428 | 0.13443284 |
| WIIM (Wismilak Inti Makmur Tbk) | 2017 | 40,589,790,851 | 1,225,712,093,041 | 0.033115273 |
| | 2018 | 51,142,850,919 | 1,255,573,914,558 | 0.040732648 |
| | 2019 | 27,328,091,481 | 1,299,521,608,556 | 0.021029347 |
| | 2020 | 172,506,562,986 | 1,614,442,007,528 | 0.106852127 |
| | 2021 | 176,877,010,231 | 1,891,169,731,202 | 0.093527835 |
| DVLA (Darya- Varia Laboratoria Tbk) | 2017 | 162,249,293 | 1,640,886,147 | 0.098879068 |
| | 2018 | 200,651,968 | 1,682,821,739 | 0.119235427 |
| | 2019 | 221,783,249 | 1,829,960,714 | 0.121195634 |
| | 2020 | 162,072,984 | 1,986,711,872 | 0.081578505 |
| | 2021 | 146,725,628 | 2,085,904,980 | 0.070341473 |
| KAEF (Kimia Farma Tbk) | 2017 | 331,707,917,461 | 6,096,148,972,534 | 0.054412699 |
| | 2018 | 401,792,808,948 | 9,460,427,317,681 | 0.042470894 |
| | 2019 | 15,890,439 | 18,352,877,132 | 0.000865828 |
| | 2020 | 20,425,757 | 17,562,816,674 | 0.001163011 |
| | 2021 | 289,888,789 | 17,760,195,040 | 0.016322388 |
| KLBF (Kalbe Farma Tbk) | 2017 | 2,453,251,410,604 | 16,616,239,416,335 | 0.147641795 |
| | 2018 | 2,497,261,964,757 | 18,146,206,145,369 | 0.137618957 |
| | 2019 | 2,537,601,823,645 | 20,264,726,862,584 | 0.125222602 |
| | 2020 | 2,799,622,515,814 | 22,564,300,317,374 | 0.124073092 |
| | 2021 | 3,232,007,683,281 | 25,666,635,156,271 | 0.125922532 |
| MERK (Merck Tbk) | 2017 | 144,677,294 | 847,006,544 | 0.170810125 |
| | 2018 | 1,163,324,165 | 1,263,113,689 | 0.920997195 |
| | 2019 | 78,256,797 | 901,060,986 | 0.086849612 |
| | 2020 | 71,902,263 | 929,901,046 | 0.077322489 |
| | 2021 | 131,660,834 | 1,026,266,866 | 0.128291031 |
| PEHA (Phapros Tbk) | 2017 | 125,270,000 | 1,175,940,000 | 0.106527544 |
| | 2018 | 133,292,514 | 1,868,663,546 | 0.071330398 |
| | 2019 | 102,310,124 | 2,096,719,180 | 0.048795339 |
| | 2020 | 48,665,150 | 1,915,989,375 | 0.025399488 |
| | 2021 | 11,296,951 | 1,838,539,299 | 0.006144525 |
| PYFA (Pyridam Farma Tbk) | 2017 | 7,127,402,168 | 159,563,931,041 | 0.044668003 |
| | 2018 | 8,447,447,988 | 187,057,163,854 | 0.045159714 |
| | 2019 | 9,342,718,039 | 190,786,208,250 | 0.048969567 |
| | 2020 | 22,104,363,267 | 228,575,380,866 | 0.096704917 |
| | 2021 | 5,478,952,440 | 806,221,575,272 | 0.00679584 |
| | 2017 | 533,799 | 3,158,198 | 0.169020118 |

| | | | | |
|---|------|-----------------|-------------------|-------------|
| SIDO (Industri Jamu Dan Farmasi Sido Muncul Tbk) | 2018 | 663,849 | 3,337,628 | 0.198898439 |
| | 2019 | 807,689 | 3,529,557 | 0.2288358 |
| | 2020 | 934,016 | 3,849,516 | 0.242632061 |
| | 2021 | 1,260,898 | 4,068,970 | 0.30988137 |
| TSPC (Tempo Scan Pacific Tbk) | 2017 | 557,339,581,996 | 7,434,900,309,021 | 0.074962617 |
| | 2018 | 540,378,145,887 | 7,869,975,060,326 | 0.06866326 |
| | 2019 | 595,154,912,874 | 8,372,769,580,743 | 0.071082204 |
| | 2020 | 834,369,751,682 | 9,104,657,533,366 | 0.09164208 |
| | 2021 | 877,817,637,643 | 9,644,326,662,784 | 0.091019069 |
| UNVR (Unilever Indonesia Tbk) | 2017 | 7,004,562 | 18,906,413 | 0.370486036 |
| | 2018 | 9,081,187 | 20,326,869 | 0.446757786 |
| | 2019 | 7,392,837 | 20,649,371 | 0.35801754 |
| | 2020 | 7,163,536 | 20,534,632 | 0.348851443 |
| | 2021 | 5,758,148 | 19,068,532 | 0.301971227 |
| WOOD (Integra Indocabinet Tbk) | 2017 | 171,431,807,795 | 3,843,002,133,341 | 0.044608825 |
| | 2018 | 242,010,106,249 | 4,588,497,407,410 | 0.052742779 |
| | 2019 | 218,064,313,042 | 5,515,384,761,490 | 0.039537462 |
| | 2020 | 314,373,402,229 | 5,949,006,786,510 | 0.052844687 |
| | 2021 | 535,295,612,635 | 6,801,034,778,630 | 0.078707966 |
| SRSN (Indo Acidatama Tbk) | 2017 | 17,698,567 | 652,726,454 | 0.02711483 |
| | 2018 | 38,735,092 | 686,777,211 | 0.056401248 |
| | 2019 | 42,829,128 | 779,246,858 | 0.054962208 |
| | 2020 | 44,152,245 | 906,846,895 | 0.048687651 |
| | 2021 | 26,542,985 | 860,162,908 | 0.030858091 |
| EKAD (Ekadharna International Tbk) | 2017 | 76,195,665,729 | 796,767,646,172 | 0.095630974 |
| | 2018 | 74,045,187,763 | 853,267,454,400 | 0.086778404 |
| | 2019 | 77,402,572,552 | 968,234,349,565 | 0.079941982 |
| | 2020 | 95,929,070,814 | 1,081,979,820,386 | 0.088660684 |
| | 2021 | 108,490,477,354 | 1,165,564,745,263 | 0.093079752 |

Sumber: Data diolah Peneliti (2023)

Lampiran 6 Data Tabulasi Good Corporate Governance (Z)

GCG (Z)

Komisaris Independen = Jml Komisaris Independen / Jml Dewan Komisaris

| Corp | Tahun | Jml Kom Indp | Jml Dewan Komisaris | KI |
|---------------------------------------|--------------|---------------------|----------------------------|-----------|
| ADES (Akasha Wira International Tbk) | 2017 | 1 | 3 | 0.333 |
| | 2018 | 1 | 3 | 0.333 |
| | 2019 | 1 | 3 | 0.333 |
| | 2020 | 1 | 3 | 0.333 |
| | 2021 | 1 | 3 | 0.333 |
| BUDI (Budi Starch & Sweetener Tbk) | 2017 | 1 | 3 | 0.333 |
| | 2018 | 1 | 3 | 0.333 |
| | 2019 | 1 | 3 | 0.333 |
| | 2020 | 1 | 3 | 0.333 |
| | 2021 | 1 | 3 | 0.333 |
| CLEO (Sariguna Primatirta Tbk) | 2017 | 1 | 3 | 0.333 |
| | 2018 | 1 | 3 | 0.333 |
| | 2019 | 1 | 3 | 0.333 |
| | 2020 | 1 | 3 | 0.333 |
| | 2021 | 1 | 3 | 0.333 |
| DLTA (Delta Djakarta Tbk) | 2017 | 2 | 5 | 0.400 |
| | 2018 | 2 | 5 | 0.400 |
| | 2019 | 2 | 5 | 0.400 |
| | 2020 | 2 | 5 | 0.400 |
| | 2021 | 2 | 5 | 0.400 |
| ICBP (Indofood CBP Sukses Makmur Tbk) | 2017 | 3 | 6 | 0.500 |
| | 2018 | 3 | 6 | 0.500 |
| | 2019 | 3 | 6 | 0.500 |
| | 2020 | 3 | 6 | 0.500 |
| | 2021 | 3 | 6 | 0.500 |
| INDF (Indofood Sukses Makmur Tbk) | 2017 | 3 | 8 | 0.375 |
| | 2018 | 3 | 8 | 0.375 |
| | 2019 | 3 | 8 | 0.375 |
| | 2020 | 3 | 8 | 0.375 |
| | 2021 | 3 | 8 | 0.375 |
| MLBI (Multi Bintang Indonesia Tbk) | 2017 | 3 | 6 | 0.500 |
| | 2018 | 3 | 6 | 0.500 |
| | 2019 | 4 | 8 | 0.500 |
| | 2020 | 3 | 6 | 0.500 |

| | | | | |
|---|------|---|---|-------|
| | 2021 | 3 | 6 | 0.500 |
| MYOR (Mayora Indah Tbk) | 2017 | 2 | 5 | 0.400 |
| | 2018 | 2 | 5 | 0.400 |
| | 2019 | 2 | 5 | 0.400 |
| | 2020 | 2 | 5 | 0.400 |
| | 2021 | 2 | 5 | 0.400 |
| ROTI (Nippon Indosari Corpindo Tbk) | 2017 | 1 | 3 | 0.333 |
| | 2018 | 1 | 3 | 0.333 |
| | 2019 | 1 | 3 | 0.333 |
| | 2020 | 1 | 3 | 0.333 |
| | 2021 | 1 | 3 | 0.333 |
| SKBM (Sekar Bumi Tbk) | 2017 | 1 | 3 | 0.333 |
| | 2018 | 1 | 3 | 0.333 |
| | 2019 | 1 | 3 | 0.333 |
| | 2020 | 1 | 3 | 0.333 |
| | 2021 | 1 | 3 | 0.333 |
| SKLT (Sekar Laut Tbk) | 2017 | 1 | 3 | 0.333 |
| | 2018 | 1 | 3 | 0.333 |
| | 2019 | 1 | 3 | 0.333 |
| | 2020 | 1 | 3 | 0.333 |
| | 2021 | 1 | 3 | 0.333 |
| STTP (Siantar Top Tbk) | 2017 | 1 | 2 | 0.500 |
| | 2018 | 1 | 2 | 0.500 |
| | 2019 | 1 | 2 | 0.500 |
| | 2020 | 1 | 2 | 0.500 |
| | 2021 | 1 | 2 | 0.500 |
| TBLA (Tunas Baru Lampung Tbk) | 2017 | 1 | 3 | 0.333 |
| | 2018 | 1 | 3 | 0.333 |
| | 2019 | 1 | 3 | 0.333 |
| | 2020 | 1 | 3 | 0.333 |
| | 2021 | 1 | 3 | 0.333 |
| ULTJ (Ultra Jaya Milk Industry & Trading Company Tbk) | 2017 | 1 | 3 | 0.333 |
| | 2018 | 1 | 3 | 0.333 |
| | 2019 | 2 | 4 | 0.500 |
| | 2020 | 2 | 4 | 0.500 |
| | 2021 | 2 | 4 | 0.500 |
| GGRM (Gudang Garam Tbk) | 2017 | 2 | 4 | 0.500 |
| | 2018 | 2 | 4 | 0.500 |
| | 2019 | 2 | 4 | 0.500 |
| | 2020 | 2 | 4 | 0.500 |
| | 2021 | 2 | 4 | 0.500 |

| | | | | |
|------------------------------------|------|---|---|-------|
| HMSP (H.M. Sampoerna Tbk) | 2017 | 2 | 5 | 0.400 |
| | 2018 | 2 | 6 | 0.333 |
| | 2019 | 3 | 7 | 0.429 |
| | 2020 | 2 | 4 | 0.500 |
| | 2021 | 2 | 4 | 0.500 |
| WIIM (Wismilak Inti Makmur Tbk) | 2017 | 1 | 3 | 0.333 |
| | 2018 | 1 | 3 | 0.333 |
| | 2019 | 1 | 3 | 0.333 |
| | 2020 | 1 | 3 | 0.333 |
| | 2021 | 1 | 3 | 0.333 |
| DVLA (Darya-Varia Laboratoria Tbk) | 2017 | 3 | 7 | 0.429 |
| | 2018 | 3 | 7 | 0.429 |
| | 2019 | 3 | 7 | 0.429 |
| | 2020 | 3 | 7 | 0.429 |
| | 2021 | 2 | 6 | 0.333 |
| KAEF (Kimia Farma Tbk) | 2017 | 1 | 5 | 0.200 |
| | 2018 | 2 | 5 | 0.400 |
| | 2019 | 2 | 5 | 0.400 |
| | 2020 | 1 | 4 | 0.250 |
| | 2021 | 2 | 5 | 0.400 |
| KLBF (Kalbe Farma Tbk) | 2017 | 3 | 7 | 0.429 |
| | 2018 | 3 | 7 | 0.429 |
| | 2019 | 3 | 7 | 0.429 |
| | 2020 | 3 | 7 | 0.429 |
| | 2021 | 3 | 7 | 0.429 |
| MERK (Merck Tbk) | 2017 | 1 | 3 | 0.333 |
| | 2018 | 1 | 2 | 0.500 |
| | 2019 | 1 | 2 | 0.500 |
| | 2020 | 1 | 2 | 0.500 |
| | 2021 | 1 | 2 | 0.500 |
| PEHA (Phapros Tbk) | 2017 | 2 | 4 | 0.500 |
| | 2018 | 2 | 4 | 0.500 |
| | 2019 | 2 | 4 | 0.500 |
| | 2020 | 2 | 4 | 0.500 |
| | 2021 | 2 | 4 | 0.500 |
| PYFA (Pyridam Farma Tbk) | 2017 | 2 | 4 | 0.500 |
| | 2018 | 2 | 4 | 0.500 |
| | 2019 | 2 | 4 | 0.500 |
| | 2020 | 2 | 4 | 0.500 |
| | 2021 | 2 | 4 | 0.500 |
| | 2017 | 1 | 3 | 0.333 |

| | | | | |
|--|------|---|---|-------|
| SIDO (Industri Jamu Dan Farmasi Sido Muncul Tbk) | 2018 | 2 | 5 | 0.400 |
| | 2019 | 2 | 5 | 0.400 |
| | 2020 | 3 | 6 | 0.500 |
| | 2021 | 3 | 6 | 0.500 |
| TSPC (Tempo Scan Pacific Tbk) | 2017 | 3 | 5 | 0.600 |
| | 2018 | 3 | 5 | 0.600 |
| | 2019 | 3 | 5 | 0.600 |
| | 2020 | 2 | 5 | 0.400 |
| | 2021 | 3 | 5 | 0.600 |
| UNVR (Unilever Indonesia Tbk) | 2017 | 4 | 5 | 0.800 |
| | 2018 | 4 | 5 | 0.800 |
| | 2019 | 4 | 5 | 0.800 |
| | 2020 | 5 | 6 | 0.833 |
| | 2021 | 5 | 6 | 0.833 |
| WOOD (Integra Indocabinet Tbk) | 2017 | 2 | 4 | 0.500 |
| | 2018 | 2 | 4 | 0.500 |
| | 2019 | 2 | 4 | 0.500 |
| | 2020 | 2 | 4 | 0.500 |
| | 2021 | 2 | 4 | 0.500 |
| SRSN (Indo Acidatama Tbk) | 2017 | 3 | 8 | 0.375 |
| | 2018 | 3 | 8 | 0.375 |
| | 2019 | 2 | 6 | 0.333 |
| | 2020 | 2 | 6 | 0.333 |
| | 2021 | 2 | 6 | 0.333 |
| EKAD (Ekadharma International Tbk) | 2017 | 1 | 2 | 0.500 |
| | 2018 | 1 | 2 | 0.500 |
| | 2019 | 1 | 2 | 0.500 |
| | 2020 | 1 | 2 | 0.500 |
| | 2021 | 1 | 2 | 0.500 |

Sumber: Data diolah Peneliti (2023)

Lampiran 7 Hasil Output SPSS

1. Uji Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|-------------------------------|-----|---------|---------|---------|----------------|
| Profitabilitas (Y) | 115 | 0.01 | 0.21 | 0.083 | 0.04508 |
| Perencanaan Pajak (X1) | 115 | 0.62 | 0.84 | 0.7512 | 0.04111 |
| Penggunaan Aset (X2) | 115 | 0.9 | 9.83 | 3.0729 | 1.68056 |
| Ukuran Perusahaan (X3) | 115 | 13.62 | 30.88 | 23.5216 | 5.66657 |
| Good Corporate Governance (Z) | 115 | 0.2 | 0.6 | 0.4154 | 0.08268 |
| Valid N (listwise) | 115 | | | | |

Sumber: Output SPSS ver.26, 2023

2. Uji Asumsi Klasik

a. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 115 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .03992688 |
| Most Extreme Differences | Absolute | .071 |
| | Positive | .071 |
| | Negative | -.040 |
| Test Statistic | | .071 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |

a. Test distribution is Normal.

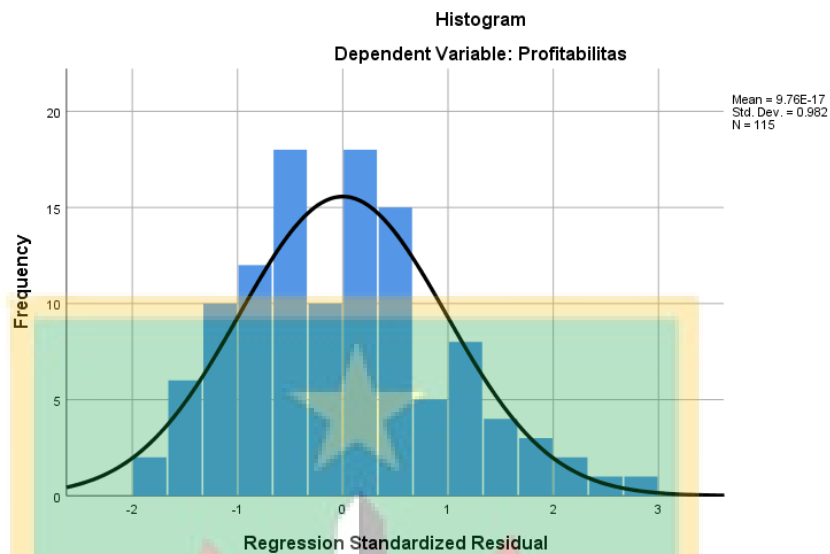
b. Calculated from data.

c. Lilliefors Significance Correction.

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

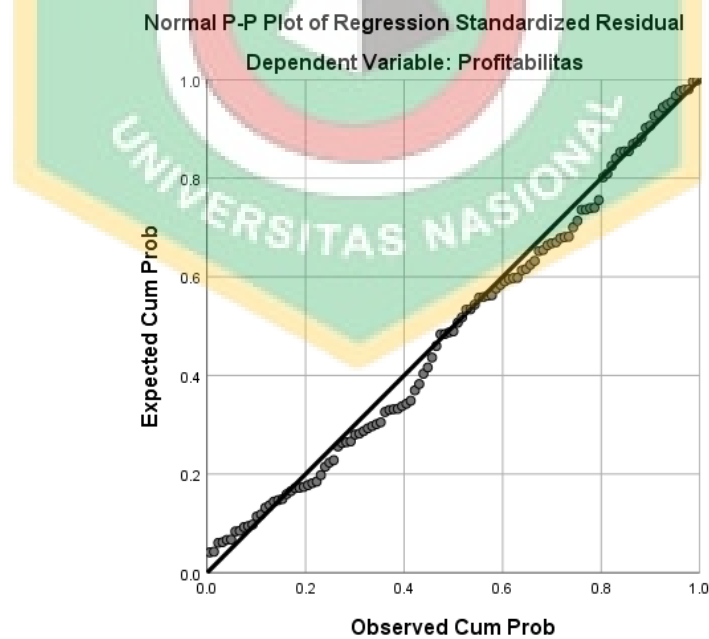
Sumber: Output SPSS ver.26, 2023

Hasil Uji Normalitas dengan Grafik Histogram Normal



Sumber: Output SPSS ver.26, 2023

Hasil Uji Normalitas dengan Grafik Normal Probability



Sumber: Output SPSS ver.26, 2023

b. Uji Multikolinearitas

Hasil Uji Multikolinieritas

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---------------------------|-----------------------------|------------|---------------------------|--------|-------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | -0.163 | 0.073 | | -2.236 | 0.027 | | |
| Perencanaan Pajak | 0.269 | 0.093 | 0.245 | 2.88 | 0.005 | 0.986 | 1.014 |
| Penggunaan Aset | 0.007 | 0.002 | 0.277 | 3.253 | 0.002 | 0.982 | 1.018 |
| Ukuran Perusahaan | -0.002 | 0.001 | -0.191 | -2.21 | 0.029 | 0.958 | 1.044 |
| Good Corporate Governance | 0.137 | 0.047 | 0.252 | 2.943 | 0.004 | 0.976 | 1.024 |

a. Dependent Variable: Profitabilitas

Sumber: Output SPSS ver.26, 2023

c. Uji Autokorelasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .464 ^a | 0.215 | 0.187 | 0.04065 | 2.109 |

a. Predictors: (Constant), Good Corporate Governance, Perencanaan Pajak, Penggunaan Aset, Ukuran Perusahaan

b. Dependent Variable: Profitabilitas

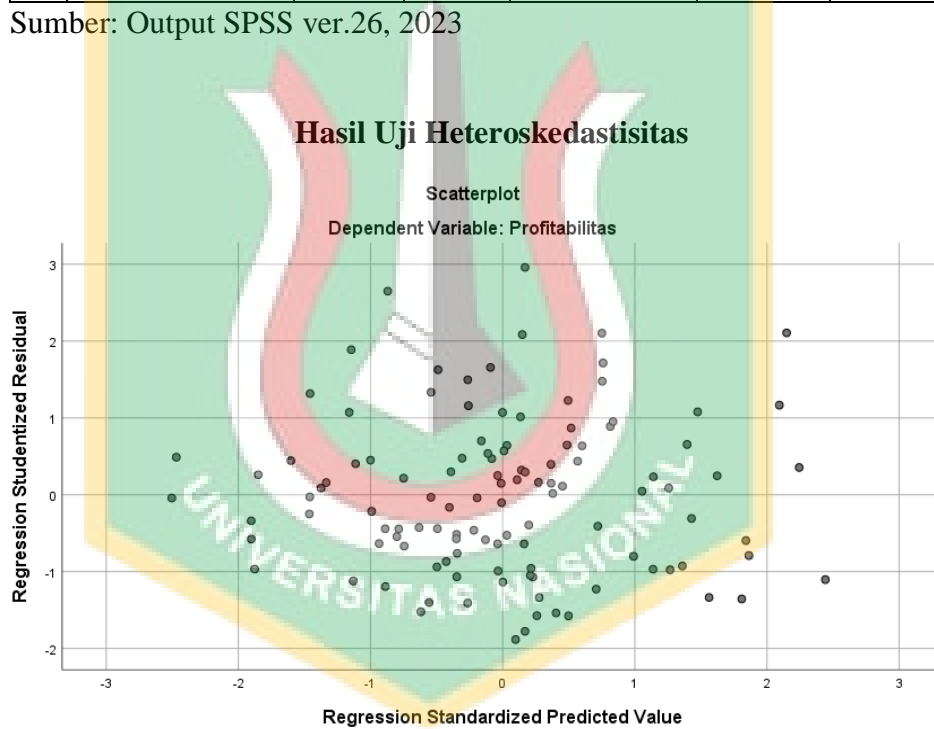
Sumber: Output SPSS ver.26, 2023

d. Uji Heteroskedastisitas

Hasil Uji Heteroskedastisitas dengan metode *Weight Least Square*

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------------|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 0.062 | 0.059 | | 1.056 | 0.293 |
| | Perencanaan Pajak (X1) | 0.033 | 0.075 | 0.05 | 0.444 | 0.658 |
| | Penggunaan Aset (X2) | 0.002 | 0.001 | 0.127 | 1.343 | 0.182 |
| | Ukuran Perusahaan (X3) | 0.000 | 0.000 | -0.077 | -0.758 | 0.45 |
| | Good Corporate Governance (Z) | -0.029 | 0.026 | -0.12 | -1.104 | 0.272 |

Sumber: Output SPSS ver.26, 2023



Sumber: Output SPSS ver.26, 2023

3. Uji Korelasi Regresi Linear Berganda

Hasil Uji Korelasi Regresi Linear Berganda Persamaan I

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------------|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -0.163 | 0.073 | | -2.236 | 0.027 |
| | Perencanaan Pajak (X1) | 0.269 | 0.093 | 0.245 | 2.88 | 0.005 |
| | Penggunaan Aset (X2) | 0.007 | 0.002 | 0.277 | 3.253 | 0.002 |
| | Ukuran Perusahaan (X3) | -0.002 | 0.001 | -0.191 | -2.21 | 0.029 |
| | Good Corporate Governance (Z) | 0.137 | 0.047 | 0.252 | 2.943 | 0.004 |

a. Dependent Variable: Profitabilitas (Y)

Sumber: Output SPSS ver.26, 2023

Hasil Uji Korelasi Regresi Linear Berganda Persamaan II

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------------|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 0.119 | 0.373 | | 0.318 | 0.751 |
| | Perencanaan Pajak (X1) | -0.12 | 0.488 | -0.109 | -0.245 | 0.807 |
| | Penggunaan Aset (X2) | -0.008 | 0.014 | -0.298 | -0.59 | 0.556 |
| | Ukuran Perusahaan (X3) | 0.001 | 0.004 | 0.12 | 0.266 | 0.791 |
| | Good Corporate Governance (Z) | -0.577 | 0.914 | -1.058 | -0.631 | 0.53 |
| | Moderasi 1 (X1Z) | 0.968 | 1.199 | 1.379 | 0.807 | 0.421 |
| | Moderasi 2 (X2Z) | 0.039 | 0.034 | 0.621 | 1.134 | 0.259 |
| | Moderasi 3 (X3Z) | -0.006 | 0.009 | -0.414 | -0.657 | 0.513 |

a. Dependent Variable: Profitabilitas (Y)

Sumber: Output SPSS ver.26, 2023

4. Uji Koefisien Determinasi (R²)

Hasil Uji Koefisien Determinasi (R²) Persamaan I

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .464 ^a | 0.215 | 0.187 | 0.04065 |

a. Predictors: (Constant), Good Corporate Governance, Perencanaan Pajak, Penggunaan Aset, Ukuran Perusahaan

b. Dependent Variable: Profitabilitas

Sumber: Output SPSS ver.26, 2023

Hasil Uji Koefisien Determinasi (R²) Persamaan II

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .481 ^a | 0.231 | 0.181 | 0.04079 |

a. Predictors: (Constant), Moderasi 3 (X3Z), Perencanaan Pajak (X1), Penggunaan Aset (X2), Good Corporate Governance (Z), Ukuran Perusahaan (X3), Moderasi 2 (X2Z), Moderasi 1 (X1Z)

Sumber: Output SPSS ver.26, 2023

5. Uji Signifikansi Parsial (Uji T)

Hasil Uji T Persamaan I

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------------|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -0.163 | 0.073 | | -2.236 | 0.027 |
| | Perencanaan Pajak (X1) | 0.269 | 0.093 | 0.245 | 2.88 | 0.005 |
| | Penggunaan Aset (X2) | 0.007 | 0.002 | 0.277 | 3.253 | 0.002 |
| | Ukuran Perusahaan (X3) | -0.002 | 0.001 | -0.191 | -2.21 | 0.029 |
| | Good Corporate Governance (Z) | 0.137 | 0.047 | 0.252 | 2.943 | 0.004 |

a. Dependent Variable: Profitabilitas (Y)

Sumber: Output SPSS ver.26, 2023

Hasil Uji T Persamaan II

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------------------|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 0.119 | 0.373 | | 0.318 | 0.751 |
| | Perencanaan Pajak (X1) | -0.12 | 0.488 | -0.109 | -0.245 | 0.807 |
| | Penggunaan Aset (X2) | -0.008 | 0.014 | -0.298 | -0.59 | 0.556 |
| | Ukuran Perusahaan (X3) | 0.001 | 0.004 | 0.12 | 0.266 | 0.791 |
| | Good Corporate Governance (Z) | -0.577 | 0.914 | -1.058 | -0.631 | 0.53 |
| | Moderasi 1 (X1Z) | 0.968 | 1.199 | 1.379 | 0.807 | 0.421 |
| | Moderasi 2 (X2Z) | 0.039 | 0.034 | 0.621 | 1.134 | 0.259 |
| | Moderasi 3 (X3Z) | -0.006 | 0.009 | -0.414 | -0.657 | 0.513 |

a. Dependent Variable: Profitabilitas (Y)

Sumber: Output SPSS ver.26, 2023

6. Uji F (Uji Signifikan Simultan)

Hasil Uji F Persamaan I

ANOVA^a

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|------------|----------------|-----|-------------|-------------|-------------------|
| Regression | 0.0498901 | 4 | 0.01247253 | 7.549386107 | .000 ^b |
| Residual | 0.1817338 | 110 | 0.001652125 | | |
| Total | 0.2316239 | 114 | | | |

a. Dependent Variable: Profitabilitas (Y)

b. Predictors: (Constant), Good Corporate Governance (Z), Perencanaan Pajak (X1), Penggunaan Aset (X2), Ukuran Perusahaan (X3)

Sumber: Output SPSS ver.26, 2023

Hasil Uji F Persamaan II

ANOVA^a

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|------------|----------------|-----|-------------|-------|-------------------|
| Regression | 0.054 | 7 | 0.008 | 4.597 | .000 ^b |
| Residual | 0.178 | 107 | 0.002 | | |
| Total | 0.232 | 114 | | | |

a. Dependent Variable: Profitabilitas (Y)

b. Predictors: (Constant), Moderasi 3 (X3Z), Perencanaan Pajak (X1), Penggunaan Aset (X2), Good Corporate Governance (Z), Ukuran Perusahaan (X3), Moderasi 2 (X2Z), Moderasi 1 (X1Z)

Sumber: Output SPSS ver.26, 2023

Lampiran 8 Data Tabulasi SPSS

| Y | X1 | X2 | X3 | Z | X1Z | X2Z | X3Z |
|------|------|------|-------|------|------|------|-------|
| 0.05 | 0.75 | 1.7 | 13.64 | 0.33 | 0.25 | 0.57 | 4.55 |
| 0.02 | 0.75 | 1.35 | 14.89 | 0.33 | 0.25 | 0.45 | 4.96 |
| 0.08 | 0.8 | 1.45 | 27.22 | 0.33 | 0.27 | 0.48 | 9.07 |
| 0.21 | 0.76 | 8.64 | 21.02 | 0.4 | 0.3 | 3.46 | 8.41 |
| 0.11 | 0.68 | 4.38 | 17.27 | 0.5 | 0.34 | 2.19 | 8.63 |
| 0.06 | 0.67 | 1.78 | 18.3 | 0.38 | 0.25 | 0.67 | 6.86 |
| 0.11 | 0.75 | 5.03 | 30.33 | 0.4 | 0.3 | 2.01 | 12.13 |
| 0.03 | 0.73 | 1.25 | 29.15 | 0.33 | 0.24 | 0.42 | 9.72 |
| 0.02 | 0.81 | 3.7 | 28.12 | 0.33 | 0.27 | 1.23 | 9.37 |
| 0.04 | 0.84 | 2.93 | 27.18 | 0.33 | 0.28 | 0.98 | 9.06 |
| 0.09 | 0.75 | 2.51 | 28.48 | 0.5 | 0.37 | 1.25 | 14.24 |
| 0.07 | 0.77 | 1.45 | 16.46 | 0.33 | 0.26 | 0.48 | 5.49 |
| 0.14 | 0.69 | 3.65 | 15.46 | 0.33 | 0.23 | 1.22 | 5.15 |
| 0.12 | 0.74 | 3.89 | 18.02 | 0.5 | 0.37 | 1.95 | 9.01 |
| 0.03 | 0.74 | 4.72 | 27.83 | 0.33 | 0.25 | 1.57 | 9.28 |
| 0.1 | 0.72 | 3.98 | 21.22 | 0.43 | 0.31 | 1.71 | 9.09 |
| 0.05 | 0.74 | 3.54 | 29.44 | 0.2 | 0.15 | 0.71 | 5.89 |
| 0.15 | 0.76 | 3.78 | 30.44 | 0.43 | 0.32 | 1.62 | 13.05 |
| 0.17 | 0.7 | 3.27 | 20.56 | 0.33 | 0.23 | 1.09 | 6.85 |
| 0.11 | 0.73 | 2.73 | 20.89 | 0.5 | 0.37 | 1.37 | 10.44 |
| 0.04 | 0.74 | 2.94 | 25.8 | 0.5 | 0.37 | 1.47 | 12.9 |
| 0.17 | 0.78 | 2.12 | 14.97 | 0.33 | 0.26 | 0.71 | 4.99 |
| 0.07 | 0.75 | 4.82 | 29.64 | 0.6 | 0.45 | 2.89 | 17.78 |
| 0.04 | 0.73 | 1.03 | 28.98 | 0.5 | 0.37 | 0.52 | 14.49 |
| 0.1 | 0.74 | 1.76 | 27.4 | 0.5 | 0.37 | 0.88 | 13.7 |
| 0.06 | 0.76 | 1.8 | 13.69 | 0.33 | 0.25 | 0.6 | 4.56 |
| 0.01 | 0.7 | 1.41 | 15.04 | 0.33 | 0.23 | 0.47 | 5.01 |
| 0.08 | 0.77 | 1.47 | 27.45 | 0.33 | 0.26 | 0.49 | 9.15 |
| 0.14 | 0.72 | 3.58 | 17.35 | 0.5 | 0.36 | 1.79 | 8.68 |
| 0.05 | 0.67 | 1.73 | 18.39 | 0.38 | 0.25 | 0.65 | 6.89 |
| 0.1 | 0.74 | 4.99 | 30.5 | 0.4 | 0.3 | 1.99 | 12.2 |
| 0.03 | 0.68 | 1.24 | 29.11 | 0.33 | 0.23 | 0.41 | 9.7 |
| 0.01 | 0.76 | 3.35 | 28.2 | 0.33 | 0.25 | 1.12 | 9.4 |
| 0.04 | 0.81 | 3.23 | 27.34 | 0.33 | 0.27 | 1.08 | 9.11 |
| 0.1 | 0.79 | 2.58 | 28.6 | 0.5 | 0.39 | 1.29 | 14.3 |
| 0.05 | 0.73 | 1.34 | 16.61 | 0.33 | 0.24 | 0.45 | 5.54 |
| 0.13 | 0.74 | 3.77 | 15.53 | 0.33 | 0.25 | 1.26 | 5.18 |
| 0.11 | 0.74 | 4.21 | 18.05 | 0.5 | 0.37 | 2.1 | 9.03 |
| 0.04 | 0.72 | 4.39 | 27.86 | 0.33 | 0.24 | 1.46 | 9.29 |

| | | | | | | | |
|------|------|------|-------|------|------|------|-------|
| 0.12 | 0.74 | 4.31 | 21.24 | 0.43 | 0.32 | 1.85 | 9.1 |
| 0.04 | 0.7 | 2.55 | 29.88 | 0.4 | 0.28 | 1.02 | 11.95 |
| 0.14 | 0.76 | 3.37 | 30.53 | 0.43 | 0.32 | 1.44 | 13.08 |
| 0.07 | 0.75 | 1.65 | 21.35 | 0.5 | 0.38 | 0.82 | 10.67 |
| 0.05 | 0.75 | 2.77 | 25.95 | 0.5 | 0.37 | 1.39 | 12.98 |
| 0.07 | 0.74 | 4.44 | 29.69 | 0.6 | 0.45 | 2.66 | 17.82 |
| 0.05 | 0.75 | 1.09 | 29.15 | 0.5 | 0.37 | 0.54 | 14.58 |
| 0.06 | 0.76 | 2.68 | 20.35 | 0.38 | 0.29 | 1 | 7.63 |
| 0.09 | 0.73 | 1.99 | 27.47 | 0.5 | 0.36 | 1 | 13.74 |
| 0.1 | 0.76 | 1.89 | 13.62 | 0.33 | 0.25 | 0.63 | 4.54 |
| 0.02 | 0.76 | 1.66 | 14.91 | 0.33 | 0.25 | 0.55 | 4.97 |
| 0.11 | 0.76 | 1.15 | 27.85 | 0.33 | 0.25 | 0.38 | 9.28 |
| 0.14 | 0.72 | 3.73 | 17.47 | 0.5 | 0.36 | 1.86 | 8.74 |
| 0.06 | 0.67 | 1.78 | 18.38 | 0.38 | 0.25 | 0.67 | 6.89 |
| 0.11 | 0.76 | 4.08 | 30.58 | 0.4 | 0.3 | 1.63 | 12.23 |
| 0.05 | 0.68 | 1.31 | 29.17 | 0.33 | 0.23 | 0.44 | 9.72 |
| 0.06 | 0.79 | 3.56 | 27.4 | 0.33 | 0.26 | 1.19 | 9.13 |
| 0.17 | 0.79 | 3.12 | 28.69 | 0.5 | 0.4 | 1.56 | 14.34 |
| 0.04 | 0.73 | 1.31 | 16.67 | 0.33 | 0.24 | 0.44 | 5.56 |
| 0.16 | 0.75 | 4 | 15.7 | 0.5 | 0.38 | 2 | 7.85 |
| 0.14 | 0.75 | 4.36 | 18.18 | 0.5 | 0.38 | 2.18 | 9.09 |
| 0.02 | 0.64 | 4.23 | 27.89 | 0.33 | 0.21 | 1.41 | 9.3 |
| 0.12 | 0.74 | 4.61 | 21.33 | 0.43 | 0.32 | 1.98 | 9.14 |
| 0.13 | 0.75 | 2.95 | 30.64 | 0.43 | 0.32 | 1.27 | 13.13 |
| 0.05 | 0.79 | 1.72 | 21.46 | 0.5 | 0.39 | 0.86 | 10.73 |
| 0.05 | 0.75 | 2.8 | 25.97 | 0.5 | 0.37 | 1.4 | 12.99 |
| 0.07 | 0.75 | 4.64 | 29.76 | 0.6 | 0.45 | 2.78 | 17.85 |
| 0.04 | 0.77 | 0.9 | 29.34 | 0.5 | 0.38 | 0.45 | 14.67 |
| 0.05 | 0.75 | 2.99 | 20.47 | 0.33 | 0.25 | 1 | 6.82 |
| 0.08 | 0.69 | 1.66 | 27.6 | 0.5 | 0.35 | 0.83 | 13.8 |
| 0.14 | 0.81 | 1.92 | 13.77 | 0.33 | 0.27 | 0.64 | 4.59 |
| 0.1 | 0.79 | 0.97 | 27.9 | 0.33 | 0.26 | 0.32 | 9.3 |
| 0.1 | 0.75 | 6.91 | 20.93 | 0.4 | 0.3 | 2.76 | 8.37 |
| 0.07 | 0.74 | 3.49 | 18.46 | 0.5 | 0.37 | 1.75 | 9.23 |
| 0.05 | 0.7 | 1.78 | 18.91 | 0.38 | 0.26 | 0.67 | 7.09 |
| 0.1 | 0.72 | 1.34 | 14.88 | 0.5 | 0.36 | 0.67 | 7.44 |
| 0.11 | 0.78 | 3.73 | 30.62 | 0.4 | 0.31 | 1.49 | 12.25 |
| 0.05 | 0.76 | 3.53 | 27.37 | 0.33 | 0.25 | 1.18 | 9.12 |
| 0.18 | 0.81 | 2.5 | 28.87 | 0.5 | 0.41 | 1.25 | 14.43 |
| 0.04 | 0.76 | 1.67 | 16.78 | 0.33 | 0.25 | 0.56 | 5.59 |
| 0.13 | 0.78 | 3.48 | 15.99 | 0.5 | 0.39 | 1.74 | 7.99 |
| 0.1 | 0.79 | 4.15 | 18.17 | 0.5 | 0.4 | 2.07 | 9.09 |
| 0.11 | 0.8 | 6.67 | 28.11 | 0.33 | 0.27 | 2.22 | 9.37 |

| | | | | | | | |
|------|------|------|-------|------|------|------|-------|
| 0.08 | 0.76 | 4.21 | 21.41 | 0.43 | 0.32 | 1.8 | 9.18 |
| 0.12 | 0.77 | 2.83 | 30.75 | 0.43 | 0.33 | 1.21 | 13.18 |
| 0.08 | 0.68 | 3.01 | 20.65 | 0.5 | 0.34 | 1.51 | 10.33 |
| 0.03 | 0.76 | 1.51 | 21.37 | 0.5 | 0.38 | 0.75 | 10.69 |
| 0.1 | 0.75 | 3.28 | 26.16 | 0.5 | 0.37 | 1.64 | 13.08 |
| 0.09 | 0.78 | 4.53 | 29.84 | 0.4 | 0.31 | 1.81 | 11.94 |
| 0.05 | 0.76 | 1.33 | 29.41 | 0.5 | 0.38 | 0.67 | 14.71 |
| 0.05 | 0.72 | 2.79 | 20.63 | 0.33 | 0.24 | 0.93 | 6.88 |
| 0.09 | 0.78 | 1.42 | 27.71 | 0.5 | 0.39 | 0.71 | 13.85 |
| 0.2 | 0.79 | 1.86 | 14.08 | 0.33 | 0.26 | 0.62 | 4.69 |
| 0.03 | 0.8 | 2.03 | 14.91 | 0.33 | 0.27 | 0.68 | 4.97 |
| 0.13 | 0.78 | 1.06 | 27.93 | 0.33 | 0.26 | 0.35 | 9.31 |
| 0.14 | 0.78 | 8.1 | 20.99 | 0.4 | 0.31 | 3.24 | 8.4 |
| 0.07 | 0.8 | 4.01 | 18.59 | 0.5 | 0.4 | 2 | 9.29 |
| 0.06 | 0.78 | 2.12 | 19 | 0.38 | 0.29 | 0.8 | 7.13 |
| 0.06 | 0.78 | 4.17 | 30.62 | 0.4 | 0.31 | 1.67 | 12.25 |
| 0.07 | 0.75 | 1.32 | 29.06 | 0.33 | 0.25 | 0.44 | 9.69 |
| 0.02 | 0.67 | 8.67 | 28.31 | 0.33 | 0.22 | 2.89 | 9.44 |
| 0.1 | 0.83 | 3.29 | 27.51 | 0.33 | 0.28 | 1.1 | 9.17 |
| 0.16 | 0.81 | 2.73 | 29 | 0.5 | 0.4 | 1.37 | 14.5 |
| 0.04 | 0.77 | 2.4 | 16.86 | 0.33 | 0.26 | 0.8 | 5.62 |
| 0.17 | 0.83 | 3.06 | 15.82 | 0.5 | 0.41 | 1.53 | 7.91 |
| 0.06 | 0.77 | 4.19 | 18.31 | 0.5 | 0.38 | 2.1 | 9.16 |
| 0.09 | 0.82 | 9.83 | 28.27 | 0.33 | 0.27 | 3.28 | 9.42 |
| 0.07 | 0.69 | 4.75 | 21.46 | 0.33 | 0.23 | 1.58 | 7.15 |
| 0.02 | 0.74 | 1.36 | 23.6 | 0.4 | 0.3 | 0.54 | 9.44 |
| 0.13 | 0.78 | 3.29 | 30.88 | 0.43 | 0.33 | 1.41 | 13.23 |
| 0.13 | 0.69 | 4.57 | 20.75 | 0.5 | 0.35 | 2.29 | 10.37 |
| 0.01 | 0.62 | 1.7 | 27.42 | 0.5 | 0.31 | 0.85 | 13.71 |
| 0.09 | 0.8 | 4.48 | 29.9 | 0.6 | 0.48 | 2.69 | 17.94 |
| 0.08 | 0.76 | 2.41 | 29.55 | 0.5 | 0.38 | 1.2 | 14.77 |
| 0.03 | 0.82 | 2.8 | 20.57 | 0.33 | 0.27 | 0.93 | 6.86 |
| 0.09 | 0.79 | 1.37 | 27.78 | 0.5 | 0.39 | 0.69 | 13.89 |

Sumber: Data diolah Peneliti (2023)



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KONSULTASI BIMBINGAN

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Nama : ISNAINI
Program Studi : Akuntansi
Konsentrasi : Perpajakan

KONSULTASI PEMBIMBING PROPOSAL

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| 22 November, 2022 | kepada yth ibu dr. heni suryanti, s.e., m.si. berikut terlampir 15 studi empiris yang akan digunakan untuk penentuan judul penelitian. mohon arahan dan bimbingannya. | Sudah Ditanggapi |
| 22 November, 2022 | kepada yth ibu dr. heni suryanti, s.e., m.si. berikut terlampir file proposal untuk disetujui. mohon arahan dan bimbingannya. catatan : perbaiki penulisan judul, tanda baca, dan perbaiki bahasa | Sudah Ditanggapi |
| 22 November, 2022 | kepada yth ibu dr. heni suryanti, s.e., m.si. berikut terlampir file proposal yang telah disetujui dengan perbaikan penulisan huruf, tanda baca, dan penulisan bahasa mohon arahan dan bimbingannya. catatan : perbaiki kata, penambahan tabel untuk sampel perusahaan | Sudah Ditanggapi |
| 22 November, 2022 | kepada yth ibu dr. heni suryanti, s.e., m.si. berikut terlampir file proposal yang telah direvisi penulisan kata dan penambahan tabel daftar perusahaan yang akan menjadi sampel penelitian. mohon arahan dan bimbingannya. | Sudah Ditanggapi |

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|------------------|-------------------|------------------|
| 5 February, 2023 | bimbingan bab 4 | Sudah Ditanggapi |

| Tanggal | Materi Konsultasi | Status |
|-------------------|--------------------------|------------------|
| 5 February, 2023 | bimbingan bab 5 | Sudah Ditanggapi |
| 5 February, 2023 | bimbingan abstrak | Sudah Ditanggapi |
| 15 February, 2023 | bimbingan setelah revisi | Sudah Ditanggapi |



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