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**LAMPIRAN**

**Lampiran 1**

**Data Ceklis**

**Populasi Perusahaan manufaktur sektor Industri makanan dan minuman yang terdaftar di BEI periode 2019-2021**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NO** | **KODE** | **NAMA PERUSAHAAN** | **TAHUN** | | |
| **2019** | **2020** | **2021** |
| 1 | ADES | Akasha Wira International, Tbk | √ | √ | √ |
| 2 | AISA | Tiga Pilar Sejahtera Food, Tbk | **√** | x | √ |
| 3 | ALTO | Tri Banyan Tirta, Tbk | **√** | √ | x |
| 4 | BEEF | Estika Tata Tiara Tbk. | × | × | × |
| 5 | BUDI | Budi Starch & Sweetener, Tbk | × | × | × |
| 6 | CAMP | Campina Ice Cream Industry, Tbk | √ | √ | √ |
| 7 | CEKA | Wilmar Cahaya Indonesia, Tbk | **√** | √ | √ |
| 8 | CLEO | Sariguna Primatirta, Tbk | **√** | √ | √ |
| 9 | COCO | Wahana Intrefood Nusantara, Tbk | **√** | √ | √ |
| 10 | DLTA | Delta Djakarta, Tbk | **√** | √ | √ |
| 11 | DMND | Diamond Food Indonesia, Tbk | √ | √ | √ |
| 12 | FOOD | Sentra Food Indonesia, Tbk | √ | √ | √ |
| 13 | GOOD | Garudafood Putra Putri Jaya, Tbk | √ | √ | √ |
| 14 | HOKI | Buyung Poetra Sembada, Tbk | √ | √ | √ |
| 15 | ICBP | Indofood CBP Sukses Makmur, Tbk | √ | √ | √ |
| 16 | INDF | Indofood Sukses Makmur, Tbk | √ | √ | √ |
| 17 | KEJU | Mulia Boga Raya, Tbk | √ | √ | √ |
| 18 | KMDS | Kurniamitra Duta Sentosa Tbk | × | × | × |
| 19 | MLBI | Multi Bintang Indonesia, Tbk | √ | √ | √ |
| 20 | MYOR | Mayora Indah, Tbk | √ | √ | √ |
| 21 | PCAR | Prima Cakrawala Abadi, Tbk | √ | √ | √ |
| 22 | PMMP | Panca Mitra Multiperdana Tbk. | × | × | × |
| 23 | PSDN | Prasidha Aneka Niaga, Tbks | √ | x | x |
| 24 | ROTI | Nippon Indosari Corpindo, Tbk | √ | √ | √ |
| 25 | SKBM | Sekar Bumi, Tbk | √ | √ | √ |
| 26 | SKLT | Sekar Laut, Tbk | √ | √ | √ |
| 27 | STTP | Siantar Top, Tbk | √ | √ | √ |
| 28 | TBLA | Tunas Baru Lampung, Tbk | × | × | × |
| 29 | TGKA | Tigaraksa Satria Tbk. | × | × | × |
| 30 | ULTJ | Ultra Jaya Milk Industry & Trading Company,Tbk | √ | √ | √ |
| 31 | WICO | Wicaksana Overseas International Tbk. | × | × | × |

Ket :

: perusahaan yang memenuhi kriteria

: Perusahaan yang laporan keuangannya tidak terdaftar di Bursa Efek Indonesia (BEI) maupun website perusahaan

: perusahaan yang mengalami kerugian

: perusahaan yang laporan keuangannya tidak lengkap

**Lampiran 2**

Tabel Olah Komisaris Independen

Daftar Perusahaan Sektor Industri Makanan dan Minuman di Bursa Efek Indonesia

Periode tahun 2019-2021

(Dinyatakan dalam jutaan rupiah, kecuali dinyatakan lain).

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **KODE** | **NAMA PERUSAHAAN** | **KOMISARIS INDEPENDEN** | | | | | | | | |
| **2019** | | | **2020** | | | **2021** | | |
| ADES | Akasha Wira International, Tbk | 1 | 3 | 0.33333333 | 1 | 3 | 0.33333333 | 1 | 3 | 0.33333333 |
| CAMP | Campina Ice Cream Industry, Tbk | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 |
| CEKA | Wilmar Cahaya Indonesia, Tbk | 1 | 3 | 0.33333333 | 1 | 3 | 0.33333333 | 1 | 3 | 0.33333333 |
| CLEO | Sariguna Primatirta, Tbk | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 |
| COCO | Wahana Intrefood Nusantara, Tbk | 2 | 2 | 1 | 1 | 2 | 0.5 | 1 | 2 | 0.5 |
| DLTA | Delta Djakarta, Tbk | 3 | 5 | 0.6 | 3 | 5 | 0.6 | 3 | 5 | 0.6 |
| DMND | Diamond Food Indonesia, Tbk | 3 | 4 | 0.75 | 4 | 5 | 0.8 | 4 | 5 | 0.8 |
| FOOD | Sentra Food Indonesia, Tbk | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 |
| GOOD | Garudafood Putra Putri Jaya, Tbk | 3 | 5 | 0.6 | 3 | 5 | 0.6 | 3 | 5 | 0.6 |
| HOKI | Buyung Poetra Sembada, Tbk | 1 | 3 | 0.33333333 | 1 | 3 | 0.33333333 | 1 | 3 | 0.33333333 |
| ICBP | Indofood CBP Sukses Makmur, Tbk | 4 | 6 | 0.66666667 | 4 | 6 | 0.66666667 | 4 | 6 | 0.66666667 |
| INDF | Indofood Sukses Makmur, Tbk | 4 | 8 | 0.5 | 4 | 8 | 0.5 | 4 | 8 | 0.5 |
| KEJU | Mulia Boga Raya, Tbk | 1 | 2 | 0.5 | 1 | 2 | 0.5 | 2 | 3 | 0.66666667 |
| MLBI | Multi Bintang Indonesia, Tbk | 4 | 8 | 0.5 | 3 | 6 | 0.5 | 3 | 6 | 0.5 |
| MYOR | Mayora Indah, Tbk | 1 | 5 | 0.2 | 1 | 5 | 0.2 | 1 | 5 | 0.2 |
| PCAR | Prima Cakrawala Abadi, Tbk | 0 | 0 | 0 | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 |
| ROTI | Nippon Indosari Corpindo, Tbk | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 |
| SKBM | Sekar Bumi, Tbk | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 | 3 | 3 | 1 |
| SKLT | Sekar Laut, Tbk | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 | 2 | 3 | 0.66666667 |
| STTP | Siantar Top, Tbk | 1 | 2 | 0.5 | 1 | 2 | 0.5 | 1 | 2 | 0.5 |
| ULTJ | Ultra Jaya Milk Industry & Trading Company,Tbk | 3 | 4 | 0.75 | 3 | 4 | 0.75 | 3 | 4 | 0.75 |

Tabel Olah Data Likuiditas

Daftar Perusahaan Sektor Industri Makanan dan Minuman di Bursa Efek Indonesia

Periode tahun 2019-2021

(Dinyatakan dalam jutaan rupiah, kecuali dinyatakan lain).

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **KODE** | **LIKUIDITAS** | | | | | | | | |
| **2019** | | | **2020** | | | **2021** | | |
| **TA** | **Liabilitas Jangka Pendek** |  | **TA** | **Liabilitas Jangka Pendek** |  | **TA** | **Liabilitas Jangka Pendek** |  |
| ADES | 351.120 | 175.191 | 2.00 | 545.239 | 183.559 | 2.97 | 673.394 | 268.367 | 2.51 |
| CAMP | 723.916.345.285 | 57.300.411.135 | 12.63 | 751.789.918.087 | 56.665.064.940 | 13.27 | 856.198.582.426 | 64.332.022.572 | 13.31 |
| CEKA | 1.067.652.078.121 | 222.440.530.626 | 4.80 | 1.266.586.465.994 | 271.641.005.590 | 4.66 | 1.358.085.356.038 | 283.104.828.760 | 4.80 |
| CLEO | 240.755.729.131 | 204.953.165.337 | 1.17 | 254.187.665.140 | 147.545.013.406 | 1.72 | 279.804.122.714 | 182.882.815.706 | 1.53 |
| COCO | 145.913.697.234 | 124.836.918.044 | 1.17 | 161.986.171.773 | 135.290.031.399 | 1.20 | 273.848.147.193 | 140.133.633.808 | 1.95 |
| DLTA | 1.292.805.083 | 160.587.363 | 8.05 | 1.103.831.856 | 147.207.676 | 7.50 | 1.174.393.432 | 244.206.806 | 4.81 |
| DMND | 3.736.573 | 2.112.483 | 1.77 | 3.584.233 | 822.493 | 4.36 | 3.965.274 | 1.106.492 | 3.58 |
| FOOD | 39.436.012.770 | 34.921.473.609 | 1.13 | 30.018.199.981 | 40.180.201.199 | 0.75 | 28.220.720.064 | 50.340.517.198 | 0.56 |
| GOOD | 1.999.886.108.743 | 1.303.881.731.637 | 1.53 | 2.314.323.530.275 | 1.321.529.767.664 | 1.75 | 2.613.436.417.820 | 1.771.339.531.925 | 1.48 |
| HOKI | 483.422.211.591 | 161.901.915.986 | 2.99 | 423.486.192.138 | 188.719.266.211 | 2.24 | 450.325.961.390 | 280.958.063.589 | 1.60 |
| ICBP | 16.624.925 | 6.556.359 | 2.54 | 20.716.223 | 9.176.164 | 2.26 | 33.997.637 | 18.896.133 | 1.80 |
| INDF | 31.403.445 | 24.686.862 | 1.27 | 38.418.238 | 27.975.875 | 1.37 | 54.183.399 | 40.403.404 | 1.34 |
| KEJU | 498.883.575.576 | 201.269.847.299 | 2.48 | 500.560.734.326 | 197.366.118.342 | 2.54 | 497.681.274.294 | 176.772.189.231 | 2.82 |
| MLBI | 1.162.802 | 1.588.693 | 0.73 | 1.189.261 | 1.338.441 | 0.89 | 1.241.112 | 1.682.700 | 0.74 |
| MYOR | 12.776.102.781.513 | 3.726.359.539.201 | 3.43 | 12.838.729.162.094 | 3.745.323.711.943 | 3.43 | 12.969.783.874.643 | 5.570.773.468.770 | 2.33 |
| PCAR | 81.197.082.570 | 33.133.870.056 | 2.45 | 64.192.318.245 | 21.624.939.963 | 2.97 | 64.337.480.157 | 28.202.878.644 | 2.28 |
| ROTI | 1.874.411.044.438 | 1.106.938.318.565 | 1.69 | 1.549.617.329.468 | 404.567.270.700 | 3.83 | 1.282.057.210.341 | 483.213.195.704 | 2.65 |
| SKBM | 889.743.651.128 | 668.931.501.885 | 1.33 | 953.792.483.691 | 701.020.837.232 | 1.36 | 1.158.132.110.148 | 883.202.660.221 | 1.31 |
| SKLT | 878.352.247.338 | 293.281.364.781 | 2.99 | 379.723.220.668 | 247.102.759.160 | 1.54 | 433.383.441.542 | 241.664.687.612 | 1.79 |
| STTP | 1.165.406.301.686 | 408.490.550.651 | 2.85 | 1.505.872.822.478 | 626.131.203.549 | 2.41 | 1.979.855.044.312 | 475.372.154.415 | 4.16 |
| ULTJ | 3.716.641 | 836.314 | 4.44 | 5.593.421 | 2.327.339 | 2.40 | 4.844.281 | 1.556.539 | 3.11 |

Tabel Olah Data Leverage

Daftar Perusahaan Sektor Industri Makanan dan Minuman di Bursa Efek Indonesia

Periode tahun 2019-2021

(Dinyatakan dalam jutaan rupiah, kecuali dinyatakan lain).

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **KODE** | **LEVERAGE** | | | | | | | | |
| **2019** | | | **2020** | | | **2021** | | |
| **TOTAL HUTANG** | **TOTAL ASET** | **JUMLAH** | **TOTAL HUTANG** | **TOTAL ASET** | **JUMLAH** | **TOTAL HUTANG** | **TOTAL ASET** | **JUMLAH** |
| ADES | 254.438 | 822.375 | 0.309 | 258.283 | 958.791 | 0.269 | 334.291 | 1.304.108 | 0.256 |
| CAMP | 64.836.341.000 | 1.057.529.235.986 | 0.061 | 68.496.672.000 | 1.086.873.666.641 | 0.063 | 60.113.618.000 | 1.147.260.611.703 | 0.052 |
| CEKA | 261.784.845.240 | 1.393.079.542.074 | 0.188 | 305.958.833.204 | 1.566.673.828.068 | 0.195 | 310.020.233.374 | 1.697.387.196.209 | 0.183 |
| CLEO | 478.844.867.693 | 1.245.144.303.719 | 0.385 | 416.194.010.942 | 1.310.940.121.622 | 0.317 | 346.601.683.606 | 1.348.181.576.913 | 0.257 |
| COCO | 141.081.394.549 | 250.442.587.742 | 0.563 | 151.685.431.882 | 263.754.414.443 | 0.575 | 151.852.174.493 | 370.684.311.428 | 0.410 |
| DLTA | 212.420.390 | 1.425.983.722 | 0.149 | 205.681.950 | 1.225.580.913 | 0.168 | 298.548.048 | 1.308.722.065 | 0.228 |
| DMND | 2.287.060 | 5.570.651 | 0.411 | 1.025.042 | 5.680.638 | 0.180 | 1.277.906 | 6.297.287 | 0.203 |
| FOOD | 44.535.029.072 | 118.586.648.946 | 0.376 | 56.950.719.933 | 113.192.236.191 | 0.503 | 62.754.664.235 | 106.495.352.963 | 0.589 |
| GOOD | 2.297.546.907.499 | 5.063.067.672.414 | 0.454 | 3.676.532.851.880 | 6.570.969.641.033 | 0.560 | 3.735.944.249.731 | 6.766.602.280.143 | 0.552 |
| HOKI | 207.108.590.481 | 848.676.035.300 | 0.244 | 244.363.297.557 | 906.924.214.166 | 0.269 | 320.458.715.888 | 989.119.315.334 | 0.324 |
| ICBP | 12.038.210 | 38.709.314 | 0.311 | 53.270.272 | 103.588.325 | 0.514 | 63.342.765 | 118.066.628 | 0.537 |
| INDF | 41.996.071 | 96.198.559 | 0.437 | 83.998.472 | 163.136.516 | 0.515 | 92.724.082 | 179.356.193 | 0.517 |
| KEJU | 230.619.409.786 | 666.313.386.673 | 0.346 | 233.905.945.919 | 674.806.910.037 | 0.347 | 181.900.755.126 | 767.726.284.113 | 0.237 |
| MLBI | 1.750.943 | 2.896.950 | 0.604 | 1.474.019 | 2.907.425 | 0.507 | 1.822.860 | 2.922.017 | 0.624 |
| MYOR | 9.125.978.611.155 | 19.037.918.806.473 | 0.479 | 8.506.032.464.592 | 19.777.500.514.550 | 0.430 | 8.557.621.869.393 | 19.917.653.265.528 | 0.430 |
| PCAR | 40.503.414.153 | 124.735.506.556 | 0.325 | 39.680.888.888 | 103.351.122.210 | 0.384 | 43.973.622.627 | 108.995.625.626 | 0.403 |
| ROTI | 1.589.486.465.854 | 4.682.083.844.951 | 0.339 | 1.224.495.624.254 | 4.452.166.671.985 | 0.275 | 1.341.864.891.951 | 4.191.284.422.677 | 0.320 |
| SKBM | 784.562.971.811 | 1.820.383.352.811 | 0.431 | 806.678.887.419 | 1.768.660.546.754 | 0.456 | 977.942.627.046 | 1.970.428.120.056 | 0.496 |
| SKLT | 410.463.595.860 | 790.845.543.826 | 0.519 | 366.908.471.713 | 773.863.042.440 | 0.474 | 347.288.021.564 | 889.125.250.792 | 0.391 |
| STTP | 733.556.075.974 | 2.881.563.083.954 | 0.255 | 775.696.860.738 | 3.448.995.059.882 | 0.225 | 618.395.061.219 | 3.919.243.683.748 | 0.158 |
| ULTJ | 953.283 | 6.608.422 | 0.144 | 3.972.379 | 8.754.116 | 0.454 | 2.268.730 | 7.406.856 | 0.306 |

Tabel Olah Data Agresivitas Pajak

Daftar Perusahaan Sektor Industri Makanan dan Minuman di Bursa Efek Indonesia

Periode tahun 2019-2021

(Dinyatakan dalam jutaan rupiah, kecuali dinyatakan lain).

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **KODE** | **AGRESIVITAS PAJAK** | | | | | | | | |
| **2019** | | **JUMLAH** | **2020** | | **JUMLAH** | **2021** | | **JUMLAH** |
| **ARUS KAS (Pembayaran Pajak Penghasilan)** | **LABA RUGI (Laba Sebelum Pajak Penghasilan** | **ARUS KAS (Pembayaran Pajak Penghasilan)** | **LABA RUGI (Laba Sebelum Pajak Penghasilan** | **ARUS KAS (Pembayaran Pajak Penghasilan)** | **LABA RUGI (Laba Sebelum Pajak Penghasilan** |
| ADES | 26.294 | 110.179 | 0.239 | 32.130 | 167.919 | 0.191 | 72.070 | 337.828 | 0.213 |
| CAMP | 22.776.643.675 | 99.535.473.132 | 0.229 | 12.770.532.085 | 56.816.360.398 | 0.225 | 26.090.326.740 | 126.156.941.830 | 0.207 |
| CEKA | 69.673.049.453 | 285.132.249.695 | 0.244 | 51.052.197.134 | 232.864.791.126 | 0.219 | 49.267.827.129 | 236.334.817.214 | 0.208 |
| CLEO | 41.586.377.844 | 172.342.839.552 | 0.241 | 35.841.322.490 | 168.613.556.985 | 0.213 | 49.269.953.667 | 229.981.620.687 | 0.214 |
| COCO | 2.806.484.715 | 10.763.692.936 | 0.261 | 976.914.774 | 3.715.043.422 | 0.263 | 2.217.229.983 | 10.749.861.691 | 0.206 |
| DLTA | 94.622.038 | 412.437.215 | 0.229 | 41.238.718 | 164.704.480 | 0.250 | 52.872.873 | 240.865.871 | 0.220 |
| DMND | 124.953 | 491.816 | 0.254 | 61.657 | 267.246 | 0.231 | 98.452 | 449.922 | 0.219 |
| FOOD | 1.242.615.397 | 3.070.282.568 | 0.405 | 1.842.352.938 | 19.240.916.997 | 0.096 | 328.560.175 | 14.330.211.086 | 0.023 |
| GOOD | 144.800.646.365 | 580.567.005.845 | 0.249 | 94.881.135.256 | 339.984.897.163 | 0.279 | 140.016.834.125 | 140.016.834.125 | 1.000 |
| HOKI | 38.455.949.448 | 142.179.083.420 | 0.270 | 12.836.262.144 | 50.874.681.549 | 0.252 | 5.464.655.429 | 17.997.743.133 | 0.304 |
| ICBP | 2.076.943 | 7.436.972 | 0.279 | 2.540.074 | 9.958.647 | 0.255 | 2.034.950 | 9.935.232 | 0.205 |
| INDF | 2.846.668 | 8.749.397 | 0.325 | 3.674.268 | 12.426.334 | 0.296 | 3.252.500 | 14.456.085 | 0.225 |
| KEJU | 38.578.081.614 | 136.625.747.757 | 0.282 | 36.207.240.010 | 157.207.256.439 | 0.230 | 38.470.328.811 | 183.170.597.779 | 0.210 |
| MLBI | 420.553 | 1.626.612 | 0.259 | 1.108.530 | 3.964.700 | 0.280 | 2.119.310 | 8.777.810 | 0.241 |
| MYOR | 653.062.374.247 | 2.704.466.581.011 | 0.241 | 585.721.765.291 | 2.683.890.279.936 | 0.218 | 338.595.908.733 | 1.549.648.556.686 | 0.218 |
| PCAR | 368.456.215 | 9.889.142.889 | 0.037 | 50.567.723 | 16.008.559.329 | 0.003 | 81.097.815 | 1.360.041.342 | 0.060 |
| ROTI | 110.580.263.193 | 347.098.820.613 | 0.319 | 8.252.744.699 | 160.357.537.779 | 0.051 | 94.705.210.879 | 376.045.893.335 | 0.252 |
| SKBM | 4.953.244.000 | 5.163.201.735 | 0.959 | 6.289.417.640 | 13.568.762.041 | 0.464 | 6.202.755.020 | 44.152.540.846 | 0.140 |
| SKLT | 14.364.651.250 | 56.782.206.578 | 0.253 | 11.470.877.440 | 55.673.983.557 | 0.206 | 17.057.454.482 | 101.725.399.549 | 0.168 |
| STTP | 124.452.770.582 | 607.043.293.422 | 0.205 | 144.978.315.572 | 773.607.195.121 | 0.187 | 147.614.953.252 | 765.188.720.115 | 0.193 |
| ULTJ | 339.494 | 1.375.359 | 0.247 | 311.851 | 1.421.517 | 0.219 | 265.139 | 1.541.932 | 0.172 |

**Lampiran 3**

**Hasil Perhitungan SPSS**

**Hasil Statistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Komisaris Independen | 63 | .00 | 100.00 | 56.5683 | 18.53790 |
| Likuiditas | 63 | .00 | 887.30 | 171.3968 | 183.35226 |
| Leverage | 63 | .00 | 103.60 | 43.4651 | 19.84161 |
| Agresivitas | 63 | .00 | 48.90 | 10.6079 | 7.87997 |
| Valid N (listwise) | 63 |  |  |  |  |

**Hasil Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 63 |
| Normal Parametersa,b | Mean | 32.2968 |
| Std. Deviation | 155.6427 |
| Most Extreme Differences | Absolute | .270 |
| Positive | .270 |
| Negative | -.083 |
| Kolmogorov-Smirnov Z | | 1.012 |
| Asymp. Sig. (2-tailed) | | .157 |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |

**Hasil Uji Multikolinearitas**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 1.271 | 2.892 |  | .440 | .662 |  |  |
| Komisaris Independen | .040 | .065 | .095 | .624 | .535 | .559 | 1.790 |
| Likuiditas | -.003 | .005 | -.071 | -.565 | .574 | .830 | 1.205 |
| Leverage | .174 | .063 | .438 | 2.744 | .008 | .510 | 1.962 |
| a. Dependent Variable: Agresivitas | | | | | | | | |

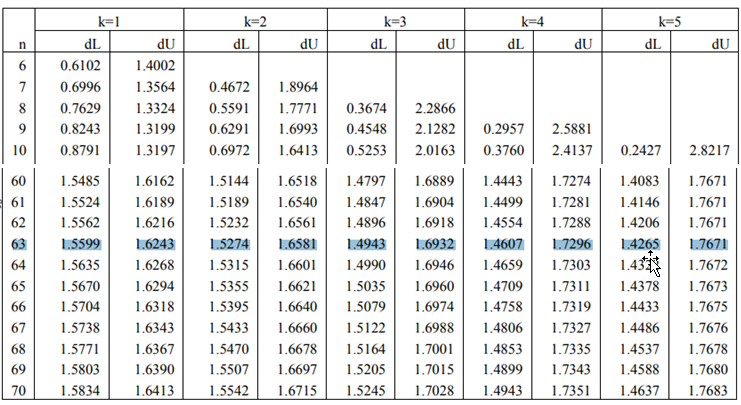
**Hasil Uji Heteroskedastisitas**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | | K\_Ind | R\_Lan | Leverage | Unstandardized Residual |
| Spearman's rho | Komisaris Independen | Correlation Coefficient | 1.000 | .496\*\* | .684\*\* | .017 |
| Sig. (2-tailed) | . | .000 | .000 | .896 |
| N | 63 | 63 | 63 | 63 |
| Likuiditas | Correlation Coefficient | .496\*\* | 1.000 | .756\*\* | .133 |
| Sig. (2-tailed) | .000 | . | .000 | .299 |
| N | 63 | 63 | 63 | 63 |
| Leverage | Correlation Coefficient | .684\*\* | .756\*\* | 1.000 | .235 |
| Sig. (2-tailed) | .000 | .000 | . | .064 |
| N | 63 | 63 | 63 | 63 |
| Unstandardized Residual | Correlation Coefficient | .017 | .133 | .235 | 1.000 |
| Sig. (2-tailed) | .896 | .299 | .064 | . |
| N | 63 | 63 | 63 | 63 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | |

**Hasil Uji Autokorelasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .482a | .232 | .193 | 7.07824 | 1.976 |
| a. Predictors: (Constant), Leverage, R\_Lan, K\_Ind | | | | | |
| b. Dependent Variable: Agresivitas | | | | | |

**Durbin Watson**



**Hasil Analisis Regresi Linear Berganda**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Correlations | | | Collinearity Statistics | | |
| B | Std. Error | Beta | Zero-order | Partial | Part | Tolerance | | VIF |
| 1 | (Constant) | 1.271 | 2.892 |  | .440 | .662 |  |  |  |  | |  |
| Komisaris Independen | .040 | .065 | .095 | .624 | .535 | .365 | .081 | .071 | .559 | | 1.790 |
| Likuiditas | -.003 | .005 | -.071 | -.565 | .574 | .138 | -.073 | -.064 | .830 | | 1.205 |
| Leverage | .174 | .063 | .438 | 2.744 | .008 | .473 | .336 | .313 | .510 | | 1.962 |
| a. Dependent Variable: Agresivitas | | | | | | | | | | | | |
| *Sumber : Data diolah SPSS, 2022* | | | | | | | | | | |

**Hasil Uji Signifikan Parsial**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.271 | 2.892 |  | .440 | .662 |
| Komisaris Independen | .040 | .065 | .095 | .624 | .535 |
| Likuiditas | -.003 | .005 | -.071 | -.565 | .574 |
| Leverage | .174 | .063 | .438 | 2.744 | .008 |
| a. Dependent Variable: Agresivitas | | | | | | |

**Hasil Analisis Koefisien Determinasi**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | |
| 1 | .482a | .232 | .193 | 7.07824 | |
| a. Predictors: (Constant), Leverage, R\_Lan, K\_Ind | | | | | | |
| b. Dependent Variable: Agresivitas | | | | | | |
|  | | | | |