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**LAMPIRAN**

**Lampiran 1**

Data Variabel (Y)Nilai Perusahaanpada Perusahaan yangTerdaftar di Bursa Efek Indonesia Tahun 2018-2020.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Kode | Tahun | Total Ekuitas | Jumlah Saham Beredar | Nilai Buku Per Saham | Harga Saham | PBV |
| 1 | ADES | 2018 | 481914000000 | 5898970000 | 81.69 | 920 | 11.26 |
| 2019 | 567937000000 | 5898970000 | 96.28 | 1045 | 10.85 |
| 2020 | 700508000000 | 5898970000 | 118.75 | 1460 | 12.29 |
| 2 | AGII | 2018 | 3147792000000 | 153333000000 | 20.53 | 680 | 33.12 |
| 2019 | 3299564000000 | 153333000000 | 21.52 | 695 | 32.30 |
| 2020 | 3382141000000 | 153333000000 | 22.06 | 894 | 40.53 |
| 3 | ALDO | 2018 | 445406568767 | 55000000000 | 8.10 | 409 | 50.50 |
| 2019 | 419406306270 | 11000000000 | 38.13 | 428 | 11.23 |
| 2020 | 590123647820 | 11000000000 | 53.65 | 570 | 10.62 |
| 4 | BATA | 2018 | 636807359000 | 13000000000 | 48.99 | 600 | 12.25 |
| 2019 | 653251326000 | 13000000000 | 50.25 | 660 | 13.13 |
| 2020 | 477944179000 | 13000000000 | 36.76 | 635 | 17.27 |
| 5 | CCSI | 2018 | 223190728000 | 80000000000 | 2.79 | 181 | 64.88 |
| 2019 | 326938801000 | 100000000000 | 3.27 | 215 | 65.76 |
| 2020 | 339182495000 | 100000000000 | 3.39 | 201 | 59.26 |
| 6 | CPIN | 2018 | 19391174000000 | 163980000000 | 118.25 | 7225 | 61.10 |
| 2019 | 21071600000000 | 163980000000 | 128.50 | 6500 | 50.58 |
| 2020 | 23349683000000 | 163980000000 | 142.39 | 6525 | 45.82 |
| 7 | DPNS | 2018 | 277708599001 | 82782488000 | 3.35 | 316 | 94.20 |
| 2019 | 282101635876 | 82782488000 | 3.41 | 254 | 74.54 |
| 2020 | 284823663685 | 82782488000 | 3.44 | 274 | 79.64 |
| 8 | EKAD | 2018 | 724582501247 | 349387500000 | 2.07 | 171 | 82.45 |
| 2019 | 852543550822 | 349387500000 | 2.44 | 214 | 87.70 |
| 2020 | 952362557662 | 349387500000 | 2.73 | 252 | 92.45 |
| 9 | FASW | 2018 | 4288337297565 | 12389443935 | 346.13 | 7775 | 22.46 |
| 2019 | 4692597823392 | 12389443935 | 378.76 | 7700 | 20.33 |
| 2020 | 4582994996488 | 12389443935 | 369.91 | 7475 | 20.21 |
| 10 | INDS | 2018 | 2194231835853 | 65624971000 | 33.44 | 2220 | 66.40 |
| 2019 | 2572287128060 | 65624971000 | 39.20 | 2300 | 58.68 |
| 2020 | 2563740312761 | 65624971000 | 39.07 | 2000 | 51.19 |
| 11 | JKSW | 2018 | 4943598422130 | 75000000000 | 65.91 | 1660 | 25.18 |
| 2019 | 4957289712680 | 75000000000 | 66.10 | 2139 | 32.36 |
| 2020 | 4968615547540 | 75000000000 | 66.25 | 1430 | 21.59 |
| 12 | KMTR | 2018 | 1457822944202 | 76829500000 | 18.97 | 270 | 14.23 |
| 2019 | 1823129158500 | 82153663790 | 22.19 | 316 | 14.24 |
| 2020 | 2071029142148 | 82153663790 | 25.21 | 334 | 13.25 |
| 13 | LION | 2018 | 475170562075 | 52016000000 | 9.14 | 680 | 74.44 |
| 2019 | 468699629730 | 52016000000 | 9.01 | 468 | 51.94 |
| 2020 | 443141451746 | 52016000000 | 8.52 | 346 | 40.61 |
| 14 | LPIN | 2018 | 273570407671 | 106250000000 | 2.57 | 246 | 95.54 |
| 2019 | 303298783362 | 106250000000 | 2.85 | 284 | 99.49 |
| 2020 | 309963828867 | 106250000000 | 2.92 | 244 | 83.64 |
| 15 | MDKI | 2018 | 831452000000 | 253015000000 | 3.29 | 270 | 82.16 |
| 2019 | 834398000000 | 253015000000 | 3.30 | 199 | 60.34 |
| 2020 | 889980000000 | 253015000000 | 3.52 | 232 | 65.96 |
| 16 | SCCO | 2018 | 2910749138067 | 20558340000 | 141.58 | 8700 | 61.45 |
| 2019 | 3141020945591 | 20558340000 | 152.79 | 9175 | 60.05 |
| 2020 | 3273954601054 | 20558340000 | 159.25 | 10500 | 65.93 |
| 17 | TALF | 2018 | 881167255509 | 135343500000 | 6.51 | 324 | 49.77 |
| 2019 | 1008291258921 | 135343500000 | 7.45 | 272 | 36.51 |
| 2020 | 1020185316228 | 135343500000 | 7.54 | 260 | 34.49 |
| 18 | TRST | 2018 | 2237384616122 | 280800000000 | 7.97 | 400 | 50.20 |
| 2019 | 2174460936275 | 280800000000 | 7.74 | 380 | 49.07 |
| 2020 | 2266810434281 | 280800000000 | 8.07 | 418 | 51.78 |
| 19 | UCID | 2018 | 2797704000000 | 33252600000 | 84.13 | 1740 | 20.68 |
| 2019 | 4341609000000 | 41565700000 | 104.45 | 1870 | 17.90 |
| 2020 | 4494640000000 | 41565700000 | 108.13 | 1470 | 13.59 |

**Lampiran 2**

Data Variabel (X1) Tax Avoidance pada Perusahaan yangTerdaftar di Bursa Efek Indonesia Tahun 2018-2020.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode | Tahun | Pembayaran Pajak | Laba Sebelum Pajak | CETR |
| 1 | ADES | 2018 | 6113000000 | 70060000000 | 0.09 |
| 2019 | 15885000000 | 110179000000 | 0.14 |
| 2020 | 19093000000 | 167919000000 | 0.11 |
| 2 | AGII | 2018 | 19101000000 | 147639000000 | 0.13 |
| 2019 | 22018000000 | 138137000000 | 0.16 |
| 2020 | 17776000000 | 96179000000 | 0.18 |
| 3 | ALDO | 2018 | 12120461559 | 117027542698 | 0.10 |
| 2019 | 22545291220 | 121937309241 | 0.18 |
| 2020 | 24962387219 | 83963236519 | 0.30 |
| 4 | BATA | 2018 | 34031709000 | 92878105000 | 0.37 |
| 2019 | 25482096000 | 35857813000 | 0.71 |
| 2020 | 64092730000 | 22504179200 | 2.85 |
| 5 | CCSI | 2018 | 7106804000 | 47023057000 | 0.15 |
| 2019 | 23277962000 | 74377352000 | 0.31 |
| 2020 | 12180268000 | 35178487000 | 0.35 |
| 6 | CPIN | 2018 | 898788000000 | 5907351000000 | 0.15 |
| 2019 | 1803459000000 | 4595238000000 | 0.39 |
| 2020 | 1121251000000 | 4767698000000 | 0.24 |
| 7 | DPNS | 2018 | 1094008767 | 12347569714 | 0.09 |
| 2019 | 2213581973 | 5302563264 | 0.42 |
| 2020 | 6925727543 | 4461029495 | 1.55 |
| 8 | EKAD | 2018 | 101455415901 | 29115691717 | 3.48 |
| 2019 | 111834501956 | 30483889023 | 3.67 |
| 2020 | 123522654770 | 22754445504 | 5.43 |
| 9 | FASW | 2018 | 220967658625 | 1988090191158 | 0.11 |
| 2019 | 529197976136 | 1220595729710 | 0.43 |
| 2020 | 77673147327 | 362806757676 | 0.21 |
| 10 | INDS | 2018 | 17099545369 | 147982768771 | 0.12 |
| 2019 | 6801316605 | 130070871745 | 0.05 |
| 2020 | 45880773844 | 75316440467 | 0.61 |
| 11 | JKSW | 2018 | 1529497188 | 4858814702 | 0.31 |
| 2019 | 2694696787 | 1391297992 | 1.94 |
| 2020 | 2970980306 | 1067011759 | 2.78 |
| 12 | KMTR | 2018 | 28410322369 | 39218133343 | 0.72 |
| 2019 | 55059276145 | 41632442032 | 1.32 |
| 2020 | 10724331892 | 30050646557 | 0.36 |
| 13 | LION | 2018 | 7979956206 | 2390862517 | 3.34 |
| 2019 | 7132482607 | 5763388287 | 1.24 |
| 2020 | 4528356534 | 7110199333 | 0.64 |
| 14 | LPIN | 2018 | 13609385146 | 35132528263 | 0.39 |
| 2019 | 10242175215 | 31375178612 | 0.33 |
| 2020 | 2109694854 | 8395696968 | 0.25 |
| 15 | MDKI | 2018 | 1099000000 | 44033000000 | 0.02 |
| 2019 | 1551000000 | 42486000000 | 0.04 |
| 2020 | 2994000000 | 50096000000 | 0.06 |
| 16 | SCCO | 2018 | 115579250392 | 343024583828 | 0.34 |
| 2019 | 149375539166 | 413405348304 | 0.36 |
| 2020 | 42160381029 | 304057871487 | 0.14 |
| 17 | TALF | 2018 | 14155089100 | 70378904432 | 0.20 |
| 2019 | 20270528875 | 39529863107 | 0.51 |
| 2020 | 6667758094 | 28621059866 | 0.23 |
| 18 | TRST | 2018 | 20328919188 | 36216675439 | 0.56 |
| 2019 | 18416717612 | 17514074859 | 1.05 |
| 2020 | 9445689085 | 46317333298 | 0.20 |
| 19 | UCID | 2018 | 9200000000 | 289880000000 | 0.03 |
| 2019 | 310736000000 | 549374000000 | 0.57 |
| 2020 | 142379000000 | 468055000000 | 0.30 |

**Lampiran 3**

Data Variabel (X3)Kebijakan Dividen pada Perusahaan yangTerdaftar di Bursa Efek Indonesia Tahun 2018-2020.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode | Tahun | DPS | EPS | DPR |
| 1 | ADES | 2018 | 3.3 | 9 | 0.37 |
| 2019 | 3.3 | 14.2 | 0.23 |
| 2020 | 3.2 | 23 | 0.14 |
| 2 | AGII | 2018 | 3.3 | 33 | 0.10 |
| 2019 | 3.3 | 33 | 0.10 |
| 2020 | 3.3 | 32 | 0.10 |
| 3 | ALDO | 2018 | 0.93 | 4.35 | 0.21 |
| 2019 | 1.05 | 5.56 | 0.19 |
| 2020 | 2.15 | 4.59 | 0.47 |
| 4 | BATA | 2018 | 429 | 522.7 | 0.82 |
| 2019 | 429 | 180.3 | 2.38 |
| 2020 | 422 | 177.7 | 2.37 |
| 5 | CCSI | 2018 | 5.55 | 23 | 0.24 |
| 2019 | 5.55 | 60 | 0.09 |
| 2020 | 3.22 | 30 | 0.11 |
| 6 | CPIN | 2018 | 56 | 278 | 0.20 |
| 2019 | 118 | 222 | 0.53 |
| 2020 | 81 | 234 | 0.35 |
| 7 | DPNS | 2018 | 3 | 31.46 | 0.10 |
| 2019 | 6 | 15.59 | 0.38 |
| 2020 | 3 | 11.52 | 0.26 |
| 8 | EKAD | 2018 | 3.6 | 10.35 | 0.35 |
| 2019 | 6 | 10.56 | 0.57 |
| 2020 | 7 | 13.4 | 0.52 |
| 9 | FASW | 2018 | 162 | 567.16 | 0.29 |
| 2019 | 230 | 390.99 | 0.59 |
| 2020 | 184 | 242.58 | 0.76 |
| 10 | INDS | 2018 | 100 | 169.24 | 0.59 |
| 2019 | 100 | 153.35 | 0.65 |
| 2020 | 100 | 189.79 | 0.53 |
| 11 | JKSW | 2018 | 20 | 32.3 | 0.62 |
| 2019 | 40 | 92.8 | 0.43 |
| 2020 | 80 | 91.1 | 0.88 |
| 12 | KMTR | 2018 | 17 | 20.1 | 0.85 |
| 2019 | 17 | 20.1 | 0.85 |
| 2020 | 17 | 23.7 | 0.72 |
| 13 | LION | 2018 | 15 | 28 | 0.54 |
| 2019 | 10 | 20 | 0.50 |
| 2020 | 10 | 18 | 0.56 |
| 14 | LPIN | 2018 | 15 | 308 | 0.05 |
| 2019 | 15 | 70 | 0.21 |
| 2020 | 15 | 11 | 1.36 |
| 15 | MDKI | 2018 | 12 | 13 | 0.92 |
| 2019 | 12 | 13 | 0.92 |
| 2020 | 9 | 16 | 0.56 |
| 16 | SCCO | 2018 | 350 | 1,280 | 0.27 |
| 2019 | 350 | 1,533 | 0.23 |
| 2020 | 500 | 1,157 | 0.43 |
| 17 | TALF | 2018 | 3 | 37.23 | 0.08 |
| 2019 | 6 | 19.77 | 0.30 |
| 2020 | 6 | 13.04 | 0.46 |
| 18 | TRST | 2018 | 5 | 23 | 0.22 |
| 2019 | 5 | 14 | 0.36 |
| 2020 | 5 | 26 | 0.19 |
| 19 | UCID | 2018 | 15 | 55 | 0.27 |
| 2019 | 19 | 96 | 0.20 |
| 2020 | 22 | 75 | 0.29 |

**Lampiran 4**

Data Variabel Transparansipada Perusahaan yangTerdaftar di Bursa Efek Indonesia Tahun 2018-2020.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode | Tahun | n | k | Trans |
| 1 | ADES | 2018 | 28 | 31 | 0.90 |
| 2019 | 28 | 31 | 0.90 |
| 2020 | 27 | 31 | 0.87 |
| 2 | AGII | 2018 | 26 | 31 | 0.84 |
| 2019 | 25 | 31 | 0.81 |
| 2020 | 26 | 31 | 0.84 |
| 3 | ALDO | 2018 | 28 | 31 | 0.90 |
| 2019 | 28 | 31 | 0.90 |
| 2020 | 28 | 31 | 0.90 |
| 4 | BATA | 2018 | 28 | 31 | 0.90 |
| 2019 | 28 | 31 | 0.90 |
| 2020 | 28 | 31 | 0.90 |
| 5 | CCSI | 2018 | 27 | 31 | 0.87 |
| 2019 | 27 | 31 | 0.87 |
| 2020 | 29 | 31 | 0.94 |
| 6 | CPIN | 2018 | 26 | 31 | 0.84 |
| 2019 | 25 | 31 | 0.81 |
| 2020 | 25 | 31 | 0.81 |
| 7 | DPNS | 2018 | 28 | 31 | 0.90 |
| 2019 | 29 | 31 | 0.94 |
| 2020 | 29 | 31 | 0.94 |
| 8 | EKAD | 2018 | 30 | 31 | 0.97 |
| 2019 | 30 | 31 | 0.97 |
| 2020 | 28 | 31 | 0.90 |
| 9 | FASW | 2018 | 29 | 31 | 0.94 |
| 2019 | 29 | 31 | 0.94 |
| 2020 | 29 | 31 | 0.94 |
| 10 | INDS | 2018 | 27 | 31 | 0.87 |
| 2019 | 27 | 31 | 0.87 |
| 2020 | 25 | 31 | 0.81 |
| 11 | JKSW | 2018 | 28 | 31 | 0.90 |
| 2019 | 29 | 31 | 0.94 |
| 2020 | 25 | 31 | 0.81 |
| 12 | KMTR | 2018 | 28 | 31 | 0.90 |
| 2019 | 28 | 31 | 0.90 |
| 2020 | 27 | 31 | 0.87 |
| 13 | LION | 2018 | 24 | 31 | 0.77 |
| 2019 | 25 | 31 | 0.81 |
| 2020 | 25 | 31 | 0.81 |
| 14 | LPIN | 2018 | 27 | 31 | 0.87 |
| 2019 | 27 | 31 | 0.87 |
| 2020 | 28 | 31 | 0.90 |
| 15 | MDKI | 2018 | 29 | 31 | 0.94 |
| 2019 | 29 | 31 | 0.94 |
| 2020 | 31 | 31 | 1.00 |
| 16 | SCCO | 2018 | 31 | 31 | 1.00 |
| 2019 | 30 | 31 | 0.97 |
| 2020 | 31 | 31 | 1.00 |
| 17 | TALF | 2018 | 27 | 31 | 0.87 |
| 2019 | 27 | 31 | 0.87 |
| 2020 | 28 | 31 | 0.90 |
| 18 | TRST | 2018 | 26 | 31 | 0.84 |
| 2019 | 27 | 31 | 0.87 |
| 2020 | 27 | 31 | 0.87 |
| 19 | UCID | 2018 | 30 | 31 | 0.97 |
| 2019 | 30 | 31 | 0.97 |
| 2020 | 30 | 31 | 0.97 |

**Lampiran 5**

Data Variabel (Moderasi) Transparansi pada Tax Avoidance dan Kebijakan Dividenpada Perusahaan yangTerdaftar di Bursa Efek Indonesia Tahun 2018-2020.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No | Kode | Tahun | TA\*M | KD\*M |
| 1 | ADES | 2018 | 0.08 | 0.33 |
| 2019 | 0.13 | 0.21 |
| 2020 | 0.10 | 0.12 |
| 2 | AGII | 2018 | 0.11 | 0.08 |
| 2019 | 0.13 | 0.08 |
| 2020 | 0.16 | 0.09 |
| 3 | ALDO | 2018 | 0.09 | 0.19 |
| 2019 | 0.17 | 0.17 |
| 2020 | 0.27 | 0.42 |
| 4 | BATA | 2018 | 0.33 | 0.74 |
| 2019 | 0.64 | 2.15 |
| 2020 | 2.57 | 2.14 |
| 5 | CCSI | 2018 | 0.13 | 0.21 |
| 2019 | 0.27 | 0.08 |
| 2020 | 0.32 | 0.10 |
| 6 | CPIN | 2018 | 0.13 | 0.17 |
| 2019 | 0.32 | 0.43 |
| 2020 | 0.19 | 0.28 |
| 7 | DPNS | 2018 | 0.08 | 0.09 |
| 2019 | 0.39 | 0.36 |
| 2020 | 1.45 | 0.24 |
| 8 | EKAD | 2018 | 3.37 | 0.34 |
| 2019 | 3.55 | 0.55 |
| 2020 | 4.90 | 0.47 |
| 9 | FASW | 2018 | 0.10 | 0.27 |
| 2019 | 0.41 | 0.55 |
| 2020 | 0.20 | 0.71 |
| 10 | INDS | 2018 | 0.10 | 0.51 |
| 2019 | 0.05 | 0.57 |
| 2020 | 0.49 | 0.42 |
| 11 | JKSW | 2018 | 0.28 | 0.56 |
| 2019 | 1.81 | 0.40 |
| 2020 | 2.25 | 0.71 |
| 12 | KMTR | 2018 | 0.65 | 0.76 |
| 2019 | 1.19 | 0.76 |
| 2020 | 0.31 | 0.62 |
| 13 | LION | 2018 | 2.58 | 0.41 |
| 2019 | 1.00 | 0.40 |
| 2020 | 0.51 | 0.45 |
| 14 | LPIN | 2018 | 0.34 | 0.04 |
| 2019 | 0.28 | 0.19 |
| 2020 | 0.23 | 1.23 |
| 15 | MDKI | 2018 | 0.02 | 0.86 |
| 2019 | 0.03 | 0.86 |
| 2020 | 0.06 | 0.56 |
| 16 | SCCO | 2018 | 0.34 | 0.27 |
| 2019 | 0.35 | 0.22 |
| 2020 | 0.14 | 0.43 |
| 17 | TALF | 2018 | 0.18 | 0.07 |
| 2019 | 0.45 | 0.26 |
| 2020 | 0.21 | 0.42 |
| 18 | TRST | 2018 | 0.47 | 0.18 |
| 2019 | 0.92 | 0.31 |
| 2020 | 0.18 | 0.17 |
| 19 | UCID | 2018 | 0.03 | 0.26 |
| 2019 | 0.55 | 0.19 |
| 2020 | 0.29 | 0.28 |

**Lampiran 4**

**Hasil Perhitungan SPSS**

Uji Statistik Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| NILAI PERUSAHAAN | 57 | 10.62 | 99.49 | 46.3051 | 26.74807 |
| TAX AVOIDANCE | 57 | .02 | 5.43 | .7247 | 1.09973 |
| KEBIJAKAN DIVIDEN | 57 | .05 | 2.38 | .4888 | .45305 |
| TRANSPARANSI | 57 | .77 | 1.00 | .8951 | .05530 |
| Valid N (listwise) | 57 |  |  |  |  |

Uji Normalitas

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 57 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 24.78573983 |
| Most Extreme Differences | Absolute | .106 |
| Positive | .106 |
| Negative | -.072 |
| Test Statistic | | .106 |
| Asymp. Sig. (2-tailed) | | .170c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

Uji Multikolinieritas

|  |  |  |
| --- | --- | --- |
| Model | Collinearity Statistics | |
| Tolerance | VIF |
| Constant |  |  |
| Tax Avoidance | .937 | 1.067 |
| Kebijakan Dividen | .936 | 1.068 |
| Transparansi | .997 | 1.003 |
| 1. Dependent Variabel : Nilai Perusahaan | | |

Uji Heteroskedastisitas

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -35.209 | 29.065 |  | -1.211 | .231 |
| TA | -2.252 | 1.679 | -.181 | -1.341 | .186 |
| KD | 1.128 | 4.077 | .037 | .277 | .783 |
| TRANS | 63.405 | 32.382 | .256 | 1.958 | .055 |
| a. Dependent Variable: ABS\_RES | | | | | | |

Uji Autokorelasi

|  |  |
| --- | --- |
| Model | Durbin-Watson |
| 1 | 1.865 |
| 1. Predictors: (Constant), TA, KD, TRANS | |
| 1. Dependent Variable: Nilai Perusahaan | |

Uji Regresi Moderasi

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 205.580 | 126.997 |  | 1.619 | .112 |
| TA | 7.703 | 3.198 | .317 | 2.409 | .020 |
| KD  TRANS  TA\*TRANS  KD\*TRANS | -17.338  27.867  37.028  268.409 | 7.766  61.676  52.749  312.391 | -.294  .058  1.373  4.097 | -2.233  .542  .702  .859 | .030  .653  .486  .394 |
| a. Dependent Variable: NILAI PERUSAHAAN | | | | | | |

Uji Kelayakan Model

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 5663.062 | 3 | 1887.687 | 2.908 | .043b |
| Residual | 34402.642 | 53 | 649.106 |  |  |
| Total | 40065.705 | 56 |  |  |  |
| a. Dependent Variable: NILAI PERUSAHAAN | | | | | | |
| b. Predictors: (Constant), TRANS, TA, KD | | | | | | |

Uji Parsial T

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 205.580 | 126.997 |  | 1.619 | .112 |
| TA | 7.703 | 3.198 | .317 | 2.409 | .020 |
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| a. Dependent Variable: NILAI PERUSAHAAN | | | | | | |

Uji Koefisien Determinasi (R2)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .427a | .182 | .102 | 25.34996 |
| a. Predictors: (Constant), X2M, TRANS, X1M, TA, KD | | | | |