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**LAMPIRAN-LAMPIRAN**

**Lampiran 1 Hasil Perhitungan Data**

1. Hasil Perhitungan *Effective Tax Rate.*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **Tahun** | **Beban Pajak Penghasilan** | **Laba Sebelum Pajak** | **Effective Tax Rate** |
| 1 | ADRO | 2019 | 224,101 | 659,103 | 0.34 |
|  |  | 2020 | 63,660 | 222,165 | 0.29 |
|  |  | 2021 | 457,658 | 1,486,251 | 0.31 |
|  |  | 2022 | 1,645,096 | 4,476,219 | 0.37 |
| 2 | AKRA | 2019 | 11,933 | 62,253 | 0.19 |
|  |  | 2020 | 16,286 | 84,488 | 0.19 |
|  |  | 2021 | 18,226 | 97,769 | 0.19 |
|  |  | 2022 | 38,178 | 211,915 | 0.18 |
| 3 | BSSR | 2019 | 10,848,672 | 41,316,129 | 0.26 |
|  |  | 2020 | 10,318,744 | 40,839,013 | 0.25 |
|  |  | 2021 | 59,044,129 | 264,208,458 | 0.22 |
|  |  | 2022 | 68,885,156 | 308,781,175 | 0.22 |
| 4 | BYAN | 2019 | 77,414,093 | 311,625,370 | 0.25 |
|  |  | 2020 | 82,175,777 | 426,635,647 | 0.19 |
|  |  | 2021 | 361,616,399 | 1,627,573,741 | 0.22 |
|  |  | 2022 | 643,704,514 | 2,945,310,061 | 0.22 |
| 5 | ELSA | 2019 | 7,933 | 33,577 | 0.24 |
|  |  | 2020 | 6,891 | 24,809 | 0.28 |
|  |  | 2021 | 6,578 | 14,207 | 0.46 |
|  |  | 2022 | 5,028 | 29,061 | 0.17 |
| 6 | GEMS | 2019 | 33,574,303 | 100,340,160 | 0.33 |
|  |  | 2020 | 31,276,094 | 127,132,647 | 0.25 |
|  |  | 2021 | 106,816,383 | 460,840,753 | 0.23 |
|  |  | 2022 | 202,784,670 | 898,692,704 | 0.23 |
| 7 | HRUM | 2019 | 5,505,306 | 25,627,895 | 0.21 |
|  |  | 2020 | 3,879,082 | 64,309,373 | 0.06 |
|  |  | 2021 | 29,087,809 | 127,541,480 | 0.23 |
|  |  | 2022 | 97,775,087 | 477,547,194 | 0.20 |
| 8 | KOPI | 2019 | 356,544 | 846,000 | 0.42 |
|  |  | 2020 | 225,689 | 291,134 | 0.78 |
|  |  | 2021 | 181,686 | 311,027 | 0.58 |
|  |  | 2022 | 272,228 | 713,391 | 0.38 |
| 9 | MBAP | 2019 | 2,213,044 | 8,278,943 | 0.27 |
|  |  | 2020 | 5,139,493 | 20,045,339 | 0.26 |
|  |  | 2021 | 28,330,430 | 128,896,809 | 0.22 |
|  |  | 2022 | 51,263,459 | 230,655,126 | 0.22 |
| 10 | MYOH | 2019 | 8,826,683 | 34,925,112 | 0.25 |
|  |  | 2020 | 6,476,126 | 29,009,788 | 0.22 |
|  |  | 2021 | 7,640,166 | 34,596,651 | 0.22 |
|  |  | 2022 | 4,596,609 | 18,697,587 | 0.25 |
| 11 | PSSI | 2019 | 703,583 | 12,585,035 | 0.06 |
|  |  | 2020 | 1,364,174 | 7,066,046 | 0.19 |
|  |  | 2021 | 2,683,397 | 27,725,203 | 0.10 |
|  |  | 2022 | 4,495,932 | 46,828,255 | 0.10 |
| 12 | PTBA | 2019 | 101,774 | 392,429 | 0.26 |
|  |  | 2020 | 58,402 | 229,116 | 0.25 |
|  |  | 2021 | 162,715 | 725,957 | 0.22 |
|  |  | 2022 | 217,589 | 1,029,961 | 0.21 |
| 13 | PTRO | 2019 | 9,257 | 40,581 | 0.23 |
|  |  | 2020 | 3,038 | 35,536 | 0.09 |
|  |  | 2021 | 7,381 | 41,334 | 0.18 |
|  |  | 2022 | 8,989 | 50,155 | 0.18 |
| 14 | RAJA | 2019 | 2,710,907 | 9,048,309 | 0.30 |
|  |  | 2020 | 1,960,840 | 4,484,253 | 0.44 |
|  |  | 2021 | 1,254,935 | 4,651,666 | 0.27 |
|  |  | 2022 | 2,184,537 | 13,023,880 | 0.17 |
| 15 | RUIS | 2019 | 1,263,706 | 3,643,842 | 0.35 |
|  |  | 2020 | 1,456,106 | 3,408,761 | 0.43 |
|  |  | 2021 | 997,256 | 2,269,852 | 0.44 |
|  |  | 2022 | 1,187,791 | 2,466,245 | 0.48 |
| 16 | SOCI | 2019 | 3,688,588 | 13,037,222 | 0.28 |
|  |  | 2020 | 3,914,111 | 31,192,873 | 0.13 |
|  |  | 2021 | 2,294,916 | 7,727,293 | 0.30 |
|  |  | 2022 | 2,303,190 | 8,782,635 | 0.26 |
| 17 | TOBA | 2019 | 19,123,468 | 62,869,168 | 0.30 |
|  |  | 2020 | 6,279,048 | 42,082,914 | 0.15 |
|  |  | 2021 | 20,864,826 | 86,472,233 | 0.24 |
|  |  | 2022 | 20,800,288 | 114,685,642 | 0.18 |
| 18 | TPMA | 2019 | 572,264 | 8,811,513 | 0.06 |
|  |  | 2020 | 477,141 | 2,562,232 | 0.19 |
|  |  | 2021 | 508,245 | 4,467,565 | 0.11 |
|  |  | 2022 | 756,403 | 15,052,566 | 0.05 |

Sumber: Data Yang Diolah, 2023

1. Hasil Perhitungan *Capital Intensity*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **Tahun** | **Total Asset Tetap** | **Total Asset** | ***Capital Intensity*** |
| 1 | ADRO | 2019 | 1,722,413 | 7,217,105 | 0.24 |
|  |  | 2020 | 1,539,435 | 6,381,566 | 0.24 |
|  |  | 2021 | 1,397,105 | 7,586,936 | 0.18 |
|  |  | 2022 | 1,451,993 | 10,782,307 | 0.13 |
| 2 | AKRA | 2019 | 383,078 | 1,540,108 | 0.25 |
|  |  | 2020 | 363,426 | 1,324,606 | 0.27 |
|  |  | 2021 | 348,894 | 1,666,684 | 0.21 |
|  |  | 2022 | 317,634 | 1,728,282 | 0.18 |
| 3 | BSSR | 2019 | 61,167,459 | 250,680,316 | 0.24 |
|  |  | 2020 | 57,066,668 | 263,343,768 | 0.22 |
|  |  | 2021 | 61,072,056 | 435,317,386 | 0.14 |
|  |  | 2022 | 71,079,147 | 404,831,175 | 0.18 |
| 4 | BYAN | 2019 | 330,906,389 | 1,278,040,123 | 0.26 |
|  |  | 2020 | 326,707,725 | 1,619,725,022 | 0.20 |
|  |  | 2021 | 424,546,487 | 2,433,712,191 | 0.17 |
|  |  | 2022 | 564,693,088 | 3,945,458,865 | 0.14 |
| 5 | ELSA | 2019 | 130,877 | 489,536 | 0.27 |
|  |  | 2020 | 128,464 | 536,180 | 0.24 |
|  |  | 2021 | 126,955 | 507,033 | 0.25 |
|  |  | 2022 | 109,006 | 561,699 | 0.19 |
| 6 | GEMS | 2019 | 84,856,175 | 780,646,167 | 0.11 |
|  |  | 2020 | 81,422,764 | 813,717,765 | 0.10 |
|  |  | 2021 | 79,083,209 | 829,026,937 | 0.10 |
|  |  | 2022 | 78,969,296 | 1,129,086,804 | 0.07 |
| 7 | HRUM  | 2019 | 74,908,747 | 447,001,954 | 0.17 |
|  |  | 2020 | 67,423,251 | 498,702,216 | 0.14 |
|  |  | 2021 | 58,747,133 | 874,657,582 | 0.07 |
|  |  | 2022 | 51,857,249 | 1,278,805,856 | 0.04 |
| 8 | KOPI | 2019 | 4,342,344 | 10,703,941 | 0.41 |
|  |  | 2020 | 4,124,493 | 13,144,567 | 0.31 |
|  |  | 2021 | 3,872,571 | 9,754,063 | 0.40 |
|  |  | 2022 | 9,581,442 | 16,374,831 | 0.59 |
| 9 | MBAP | 2019 | 29,843,952 | 192,527,289 | 0.16 |
|  |  | 2020 | 23,422,018 | 181,973,102 | 0.13 |
|  |  | 2021 | 18,997,876 | 257,720,439 | 0.07 |
|  |  | 2022 | 15,461,602 | 306,547,771 | 0.05 |
| 10 | MYOH | 2019 | 42,885,181 | 160,181,748 | 0.27 |
|  |  | 2020 | 32,655,946 | 151,108,859 | 0.22 |
|  |  | 2021 | 26,704,302 | 163,969,576 | 0.16 |
|  |  | 2022 | 23,504,474 | 169,488,235 | 0.14 |
| 11 | PSSI | 2019 | 112,354,490 | 143,198,533 | 0.78 |
|  |  | 2020 | 108,039,874 | 146,835,893 | 0.74 |
|  |  | 2021 | 100,517,218 | 161,236,150 | 0.62 |
|  |  | 2022 | 110,941,281 | 179,354,447 | 0.62 |
| 12 | PTBA | 2019 | 523,182 | 1,877,423 | 0.28 |
|  |  | 2020 | 557,505 | 1,705,548 | 0.33 |
|  |  | 2021 | 583,168 | 2,531,621 | 0.23 |
|  |  | 2022 | 534,616 | 2,883,428 | 0.19 |
| 13 | PTRO | 2019 | 312,538 | 551,044 | 0.57 |
|  |  | 2020 | 231,400 | 529,688 | 0.44 |
|  |  | 2021 | 229,155 | 532,736 | 0.43 |
|  |  | 2022 | 232,812 | 596,420 | 0.39 |
| 14 | RAJA | 2019 | 57,798,834 | 180,440,085 | 0.32 |
|  |  | 2020 | 52,887,494 | 166,644,038 | 0.32 |
|  |  | 2021 | 124,912,926 | 245,586,152 | 0.51 |
|  |  | 2022 | 143,392,599 | 260,504,575 | 0.55 |
| 15 | RUIS | 2019 | 34,995,163 | 90,019,236 | 0.39 |
|  |  | 2020 | 37,470,839 | 95,366,998 | 0.39 |
|  |  | 2021 | 30,702,520 | 90,880,276 | 0.34 |
|  |  | 2022 | 22,000,908 | 80,576,524 | 0.27 |
| 16 | SOCI | 2019 | 563,331,601 | 688,215,790 | 0.82 |
|  |  | 2020 | 538,328,611 | 659,557,286 | 0.82 |
|  |  | 2021 | 505,075,711 | 629,210,009 | 0.80 |
|  |  | 2022 | 533,330,767 | 633,959,947 | 0.84 |
| 17 | TOBA | 2019 | 37,415,373 | 771,871,787 | 0.05 |
|  |  | 2020 | 32,101,762 | 634,640,456 | 0.05 |
|  |  | 2021 | 26,668,231 | 858,101,884 | 0.03 |
|  |  | 2022 | 25,408,471 | 899,329,557 | 0.03 |
| 18 | TPMA | 2019 | 91,235,913 | 111,635,784 | 0.82 |
|  |  | 2020 | 83,257,951 | 103,761,267 | 0.80 |
|  |  | 2021 | 77,641,712 | 99,256,380 | 0.78 |
|  |  | 2022 | 71,475,893 | 107,381,644 | 0.67 |

Sumber: Data Yang Diolah, 2023

1. Hasil Perhitungan *Inventory Intensity*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **Tahun** | **Total Persediaan** | **Total asset** | **Inventory Intensity** |
| 1 | ADRO | 2019 | 121,030 | 7,217,105 | 0.02 |
|  |  | 2020 | 105,134 | 6,381,566 | 0.02 |
|  |  | 2021 | 125,738 | 7,586,936 | 0.02 |
|  |  | 2022 | 199,200 | 10,782,307 | 0.02 |
| 2 | AKRA | 2019 | 116,635 | 1,540,108 | 0.08 |
|  |  | 2020 | 73,544 | 1,324,606 | 0.06 |
|  |  | 2021 | 166,856 | 1,647,529 | 0.10 |
|  |  | 2022 | 193,970 | 1,728,282 | 0.11 |
| 3 | BSSR | 2019 | 209,527,382 | 1,278,040,123 | 0.16 |
|  |  | 2020 | 87,796,454 | 1,619,725,022 | 0.05 |
|  |  | 2021 | 94,776,525 | 2,433,712,191 | 0.04 |
|  |  | 2022 | 118,194,855 | 3,945,458,865 | 0.03 |
| 4 | BYAN | 2019 | 209,527,382 | 1,278,040,123 | 0.16 |
|  |  | 2020 | 87,796,454 | 1,619,725,022 | 0.05 |
|  |  | 2021 | 94,776,525 | 2,433,712,191 | 0.04 |
|  |  | 2022 | 118,194,855 | 3,945,458,865 | 0.03 |
| 5 | ELSA | 2019 | 15,344 | 489,536 | 0.03 |
|  |  | 2020 | 19,389 | 536,180 | 0.04 |
|  |  | 2021 | 22,612 | 507,033 | 0.04 |
|  |  | 2022 | 27,322 | 561,699 | 0.05 |
| 6 | GEMS | 2019 | 22,552,076 | 780,646,167 | 0.03 |
|  |  | 2020 | 19,332,525 | 813,717,765 | 0.02 |
|  |  | 2021 | 30,079,969 | 829,026,937 | 0.04 |
|  |  | 2022 | 42,687,552 | 1,129,086,804 | 0.04 |
| 7 | HRUM | 2019 | 16,258,147 | 447,001,954 | 0.04 |
|  |  | 2020 | 11,943,160 | 498,702,216 | 0.02 |
|  |  | 2021 | 21,292,217 | 874,657,582 | 0.02 |
|  |  | 2022 | 43,199,206 | 1,278,805,856 | 0.03 |
| 8 | KOPI | 2019 | 2,314,636 | 10,703,941 | 0.22 |
|  |  | 2020 | 4,883,923 | 13,144,567 | 0.37 |
|  |  | 2021 | 2,014,378 | 9,754,063 | 0.21 |
|  |  | 2022 | 2,002,703 | 16,374,831 | 0.12 |
| 9 | MBAP | 2019 | 11,390,183 | 192,527,289 | 0.06 |
|  |  | 2020 | 15,270,932 | 221,215,973 | 0.07 |
|  |  | 2021 | 11,620,855 | 257,720,439 | 0.05 |
|  |  | 2022 | 29,937,705 | 306,547,771 | 0.10 |
| 10 | MYOH | 2019 | 21,203,142 | 160,181,748 | 0.13 |
|  |  | 2020 | 20,729,565 | 151,108,859 | 0.14 |
|  |  | 2021 | 18,809,852 | 163,969,576 | 0.11 |
|  |  | 2022 | 16,691,999 | 169,488,235 | 0.10 |
| 11 | PSSI | 2019 | 2,612,000 | 143,198,533 | 0.02 |
|  |  | 2020 | 2,727,897 | 146,835,893 | 0.02 |
|  |  | 2021 | 3,758,976 | 161,236,150 | 0.02 |
|  |  | 2022 | 3,979,725 | 179,354,447 | 0.02 |
| 12 | PTBA | 2019 | 1,383,064 | 26,098,052 | 0.05 |
|  |  | 2020 | 805,436 | 24,056,755 | 0.03 |
|  |  | 2021 | 1,207,585 | 36,123,703 | 0.03 |
|  |  | 2022 | 3,837,187 | 45,359,207 | 0.08 |
| 13 | PTRO | 2019 | 6,578 | 551,044 | 0.01 |
|  |  | 2020 | 4,217 | 529,688 | 0.01 |
|  |  | 2021 | 9,075 | 532,736 | 0.02 |
|  |  | 2022 | 18,517 | 596,420 | 0.03 |
| 14 | RAJA | 2019 | 158,894 | 180,440,085 | 0.00 |
|  |  | 2020 | 316,010 | 166,644,038 | 0.00 |
|  |  | 2021 | 492,821 | 245,586,152 | 0.00 |
|  |  | 2022 | 753,355 | 260,504,575 | 0.00 |
| 15 | RUIS | 2019 | 1,367,108 | 90,019,236 | 0.02 |
|  |  | 2020 | 1,157,568 | 95,366,998 | 0.01 |
|  |  | 2021 | 1,219,296 | 94,338,117 | 0.01 |
|  |  | 2022 | 751,497 | 80,576,524 | 0.01 |
| 16 | SOCI | 2019 | 10,886,931 | 688,215,790 | 0.02 |
|  |  | 2020 | 8,198,915 | 659,557,286 | 0.01 |
|  |  | 2021 | 7,008,257 | 629,210,009 | 0.01 |
|  |  | 2022 | 10,306,365 | 633,959,947 | 0.02 |
| 17 | TOBA | 2019 | 43,369,309 | 634,640,456 | 0.07 |
|  |  | 2020 | 23,895,997 | 771,871,787 | 0.03 |
|  |  | 2021 | 14,172,843 | 858,101,884 | 0.02 |
|  |  | 2022 | 23,425,825 | 899,329,557 | 0.03 |
| 18 | TPMA | 2019 | 415,014 | 111,635,784 | 0.00 |
|  |  | 2020 | 312,487 | 103,761,267 | 0.00 |
|  |  | 2021 | 712,099 | 99,256,380 | 0.01 |
|  |  | 2022 | 908,463 | 107,381,644 | 0.01 |

Sumber: Data Yang Diolah, 2023

1. Hasil Penelitian Komite Audit

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Kode** | **Tahun** | **Komite Audit** |
| 1 | ADRO | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 2 | AKRA | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 3 | BSSR | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 4 | BYAN | 2019 | 4 |
|  |  | 2020 | 4 |
|  |  | 2021 | 4 |
|  |  | 2022 | 4 |
| 5 | ELSA | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 6 | GEMS | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 7 | HRUM | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 8 | KOPI | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 9 | MBAP | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 10 | MYOH | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 11 | PSSI | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 12 | PTBA | 2019 | 4 |
|  |  | 2020 | 4 |
|  |  | 2021 | 4 |
|  |  | 2022 | 4 |
| 13 | PTRO | 2019 | 3 |
|  |  | 2020 | 5 |
|  |  | 2021 | 5 |
|  |  | 2022 | 6 |
| 14 | RAJA | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 15 | RUIS | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 16 | SOCI | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 17 | TOBA | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |
| 18 | TPMA | 2019 | 3 |
|  |  | 2020 | 3 |
|  |  | 2021 | 3 |
|  |  | 2022 | 3 |

 Sumber: Data Yang Diolah, 2023

1. Hasil Perhitungan Komisaris Independen

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **Tahun** | **Komisaris Independen** | **Dewan Komisaris** | **Rasio Komisaris Independen** |
| 1 | ADRO | 2019 | 2 | 5 | 0.40 |
|  |  | 2020 | 2 | 5 | 0.40 |
|  |  | 2021 | 2 | 5 | 0.40 |
|  |  | 2022 | 2 | 5 | 0.40 |
| 2 | AKRA | 2019 | 1 | 3 | 0.33 |
|  |  | 2020 | 1 | 3 | 0.33 |
|  |  | 2021 | 1 | 3 | 0.33 |
|  |  | 2022 | 1 | 3 | 0.33 |
| 3 | BSSR | 2019 | 3 | 9 | 0.33 |
|  |  | 2020 | 3 | 9 | 0.33 |
|  |  | 2021 | 3 | 9 | 0.33 |
|  |  | 2022 | 3 | 8 | 0.38 |
| 4 | BYAN | 2019 | 2 | 5 | 0.40 |
|  |  | 2020 | 2 | 5 | 0.40 |
|  |  | 2021 | 2 | 4 | 0.50 |
|  |  | 2022 | 2 | 4 | 0.50 |
| 5 | ELSA | 2019 | 2 | 4 | 0.50 |
|  |  | 2020 | 2 | 4 | 0.50 |
|  |  | 2021 | 2 | 4 | 0.50 |
|  |  | 2022 | 2 | 4 | 0.50 |
| 6 | GEMS | 2019 | 3 | 6 | 0.50 |
|  |  | 2020 | 2 | 5 | 0.40 |
|  |  | 2021 | 3 | 6 | 0.50 |
|  |  | 2022 | 2 | 6 | 0.33 |
| 7 | HRUM | 2019 | 2 | 6 | 0.33 |
|  |  | 2020 | 2 | 6 | 0.33 |
|  |  | 2021 | 2 | 5 | 0.40 |
|  |  | 2022 | 2 | 5 | 0.40 |
| 8 | KOPI | 2019 | 1 | 2 | 0.50 |
|  |  | 2020 | 1 | 2 | 0.50 |
|  |  | 2021 | 1 | 2 | 0.50 |
|  |  | 2022 | 1 | 2 | 0.50 |
| 9 | MBAP | 2019 | 2 | 4 | 0.50 |
|  |  | 2020 | 2 | 4 | 0.50 |
|  |  | 2021 | 1 | 3 | 0.33 |
|  |  | 2022 | 1 | 3 | 0.33 |
| 10 | MYOH | 2019 | 1 | 3 | 0.33 |
|  |  | 2020 | 1 | 3 | 0.33 |
|  |  | 2021 | 1 | 3 | 0.33 |
|  |  | 2022 | 1 | 3 | 0.33 |
| 11 | PSSI | 2019 | 1 | 4 | 0.25 |
|  |  | 2020 | 1 | 4 | 0.25 |
|  |  | 2021 | 1 | 5 | 0.20 |
|  |  | 2022 | 1 | 3 | 0.33 |
| 12 | PTBA | 2019 | 2 | 6 | 0.33 |
|  |  | 2020 | 2 | 6 | 0.33 |
|  |  | 2021 | 2 | 6 | 0.33 |
|  |  | 2022 | 2 | 6 | 0.33 |
| 13 | PTRO | 2019 | 2 | 5 | 0.40 |
|  |  | 2020 | 2 | 5 | 0.40 |
|  |  | 2021 | 2 | 5 | 0.40 |
|  |  | 2022 | 4 | 9 | 0.44 |
| 14 | RAJA | 2019 | 1 | 4 | 0.25 |
|  |  | 2020 | 1 | 4 | 0.25 |
|  |  | 2021 | 1 | 4 | 0.25 |
|  |  | 2022 | 1 | 3 | 0.33 |
| 15 | RUIS | 2019 | 1 | 3 | 0.33 |
|  |  | 2020 | 1 | 3 | 0.33 |
|  |  | 2021 | 1 | 3 | 0.33 |
|  |  | 2022 | 1 | 3 | 0.33 |
| 16 | SOCI | 2019 | 1 | 3 | 0.33 |
|  |  | 2020 | 1 | 3 | 0.33 |
|  |  | 2021 | 1 | 2 | 0.50 |
|  |  | 2022 | 1 | 2 | 0.50 |
| 17 | TOBA | 2019 | 2 | 3 | 0.67 |
|  |  | 2020 | 2 | 3 | 0.67 |
|  |  | 2021 | 4 | 5 | 0.80 |
|  |  | 2022 | 4 | 5 | 0.80 |
| 18 | TPMA | 2019 | 1 | 3 | 0.33 |
|  |  | 2020 | 1 | 3 | 0.33 |
|  |  | 2021 | 1 | 3 | 0.33 |
|  |  | 2022 | 1 | 2 | 0.50 |

Sumber: Data Yang Diolah, 2023

**Lampiran 2 Hasil Analisis**

1. Hasil Uji Statistik Deskriptif

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| ETR | 72 | .05 | .78 | .2507 | .12011 |
| CI | 72 | .03 | .84 | .3213 | .23597 |
| II | 72 | .00 | .37 | .0513 | .06125 |
| KA | 72 | 3.00 | 6.00 | 3.2083 | .55507 |
| KI | 72 | .20 | .80 | .3992 | .11519 |
| Valid N (listwise) | 72 |  |  |  |  |

Sumber: Data Yang Diolah, 2023

1. Hasil Uji Normalitas

|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 72 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .10105725 |
| Most Extreme Differences | Absolute | .121 |
| Positive | .121 |
| Negative | -.061 |
| Test Statistic | .121 |
| Asymp. Sig. (2-tailed) | .010c |
| Monte Carlo Sig. (2-tailed) | Sig. | .228d |
| 99% Confidence Interval | Lower Bound | .217 |
| Upper Bound | .239 |
| Sumber : Data Yang Diolah, 2023 |

1. Hasil Uji Multikoloniaritas

|  |
| --- |
| **Coefficientsa** |
| Model | Collinearity Statistics |
| Tolerance | VIF |
|  | CI | .879 | 1.137 |
| II | .951 | 1.052 |
| KA | .995 | 1.005 |
| KI | .900 | 1.111 |
| a. Dependent Variable: ETR |

1. Hasil Uji Autokorelasi

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .520a | .271 | .260 | .08679315 | 2.071 |
| a. Predictors: (Constant), LAG\_RES |
| b. Dependent Variable: Unstandardized Residual |

 Sumber: Data Yang Diolah, 2023

1. Hasil Uji Heterokedastisitas



1. Hasil Analisis Regresi Linier Berganda

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .284 | .091 |  | 3.125 | .003 |
| CI | -.023 | .056 | -.046 | -.416 | .679 |
| II | .942 | .207 | .481 | 4.559 | .000 |
| KA | -.033 | .022 | -.154 | -1.491 | .141 |
| KI | .081 | .113 | .078 | .721 | .474 |
| a. Dependent Variable: ETRSumber: Data Yang Diolah, 2023 |

1. Hasil Uji F

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | .299 | 4 | .075 | 6.911 | .000b |
| Residual | .725 | 67 | .011 |  |  |
| Total | 1.024 | 71 |  |  |  |
| a. Dependent Variable: ETR |
| b. Predictors: (Constant), KI, KA, II, CI |

Sumber: Data Yang Diolah, 2023

1. Hasil Uji t

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .284 | .091 |  | 3.125 | .003 |
| CI | -.023 | .056 | -.046 | -.416 | .679 |
| II | .942 | .207 | .481 | 4.559 | .000 |
| KA | -.033 | .022 | -.154 | -1.491 | .141 |
| KI | .081 | .113 | .078 | .721 | .474 |
| a. Dependent Variable: ETR |

1. Hasil Koefisien Determinasi (R2)

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .540a | .292 | .250 | .10403 |
| a. Predictors: (Constant), KI, KA, II, CI |
| b. Dependent Variable: ETR |

Sumber : Data Yang Diolah, 2023