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# 

# LAMPIRAN

**Lampiran 1: Daftar Data Sampel**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | DER | DA | TTR | Beban Pajak |
|
|  | HERO | 2020 | 1.609 | -0.058 | 1.183 | 0.013 |
| 1 | 2021 | 6.179 | -0.098 | 1.291 | 0.038 |
|  | 2022 | 6.366 | -0.079 | -0.061 | 0.013 |
|  | OPMS | 2020 | 0.059 | -0.001 | 0.846 | 0.002 |
| 2 | 2021 | 0.007 | -0.037 | 0.462 | 0.004 |
|  | 2022 | 0.026 | -0.082 | 0.731 | 0.003 |
|  | DAYA | 2020 | 4.897 | -0.024 | 1.062 | 0.004 |
| 3 | 2021 | 8.579 | -0.023 | 1.091 | 0.006 |
|  | 2022 | 19.198 | -0.023 | 1.028 | 0.002 |
|  | SONA | 2020 | 0.214 | 0.004 | 0.774 | 0.035 |
| 4 | 2021 | 0.142 | -0.001 | 0.613 | 0.042 |
|  | 2022 | 0.625 | -0.005 | 0.764 | 0.020 |
|  | RANC | 2020 | 1.423 | -0.053 | 0.806 | 0.019 |
| 5 | 2021 | 1.982 | -0.042 | 1.155 | 0.001 |
|  | 2022 | 2.178 | -0.035 | 0.972 | 0.002 |
|  | MKNT | 2020 | 10.666 | 0.006 | 1.143 | 0.011 |
| 6 | 2021 | 21.741 | 0.019 | 1.142 | 0.009 |
|  | 2022 | -13.644 | -0.002 | 1.082 | 0.007 |
|  | MPPA | 2020 | 23.416 | -0.025 | 0.994 | 0.001 |
| 7 | 2021 | 6.958 | -0.019 | 1.072 | 0.004 |
|  | 2022 | 21.798 | -0.016 | 1.082 | 0.006 |
|  | KOIN | 2020 | 4.339 | -0.006 | 0.779 | 0.018 |
| 8 | 2021 | 9.849 | -0.019 | 1.107 | 0.004 |
|  | 2022 | 41.480 | -0.012 | 1.029 | 0.002 |
|  | ERAA | 2020 | 0.971 | -0.011 | 0.732 | 0.025 |
| 9 | 2021 | 0.760 | -0.017 | 0.748 | 0.034 |
|  | 2022 | 1.368 | -0.023 | 0.719 | 0.037 |
|  | LPPF | 2020 | 9.874 | -0.017 | 0.934 | 0.013 |
| 10 | 2021 | 4.816 | -0.015 | 0.828 | 0.030 |
|  | 2022 | 8.911 | -0.017 | 0.845 | 0.043 |
|  | MAPA | 2020 | 0.801 | -0.020 | -0.478 | 0.003 |
| 11 | 2021 | 0.646 | -0.019 | 0.670 | 0.021 |
|  | 2022 | 0.657 | -0.028 | 0.763 | 0.068 |

Dilanjutkan

Lanjutan

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | MAPI | 2020 | 1.716 | -0.030 | 0.809 | 0.010 |
| 12 | 2021 | 1.365 | -0.025 | 0.709 | 0.011 |
|  | 2022 | 1.156 | -0.031 | 0.790 | 0.040 |
|  | RALS | 2020 | 0.421 | -0.021 | 0.765 | 0.008 |
| 13 | 2021 | 0.414 | -0.023 | 0.890 | 0.004 |
|  | 2022 | 0.404 | -0.024 | 0.828 | 0.014 |
|  | CSAP | 2020 | 2.709 | -0.061 | 0.530 | 0.008 |
| 14 | 2021 | 2.755 | -0.063 | 0.782 | 0.008 |
|  | 2022 | 2.864 | -0.061 | 0.777 | 0.009 |
|  | TRIO | 2020 | -1.028 | 0.007 | 0.995 | 0.010 |
| 15 | 2021 | -1.024 | -0.008 | 1.005 | 0.006 |
|  | 2022 | -1.023 | -0.015 | 0.943 | 0.252 |
|  | ACES | 2020 | 0.388 | -0.010 | 0.792 | 0.030 |
| 16 | 2021 | 0.304 | -0.008 | 0.837 | 0.020 |
|  | 2022 | 0.222 | -0.009 | 0.821 | 0.021 |
|  | MIDI | 2020 | 3.235 | -0.053 | 1.236 | 0.012 |
| 17 | 2021 | 2.925 | -0.048 | 1.374 | 0.008 |
|  | 2022 | 2.476 | -0.050 | 0.806 | 0.015 |
|  | DIVA | 2020 | 0.309 | -0.010 | 0.947 | 0.003 |
| 18 | 2021 | 0.099 | -0.016 | 1.000 | 0.000 |
|  | 2022 | 0.088 | -0.005 | 0.648 | 0.002 |
|  | UFOE | 2020 | 1.535 | -0.070 | 0.796 | 0.008 |
| 19 | 2021 | 1.359 | -0.083 | 0.764 | 0.012 |
|  | 2022 | 1.184 | -0.064 | 0.731 | 0.011 |
|  | AMRT | 2020 | 2.401 | -0.036 | 0.805 | 0.011 |
| 20 | 2021 | 2.058 | -0.037 | 0.821 | 0.017 |
|  | 2022 | 1.680 | -0.040 | 0.815 | 0.024 |
|  | UVCR | 2020 | 0.617 | -0.043 | 0.731 | 0.015 |
| 21 | 2021 | 0.230 | -0.128 | 0.752 | 0.038 |
|  | 2022 | 0.219 | -0.047 | 0.781 | 0.035 |
|  | NFCX | 2020 | 0.412 | -0.027 | 0.814 | 0.009 |
| 22 | 2021 | 0.389 | -0.029 | 0.971 | 0.007 |
|  | 2022 | 0.354 | -0.021 | 0.750 | 0.004 |
|  | MCAS | 2020 | 0.378 | -0.020 | 0.759 | 0.010 |
| 23 | 2021 | 0.407 | -0.031 | 0.894 | 0.009 |
|  | 2022 | 0.477 | -0.021 | 1.003 | 0.007 |

Dilanjutkan

Lanjutan

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | DEPO | 2020 | 1.080 | -0.056 | 0.758 | 0.028 |
| 24 | 2021 | 0.537 | -0.056 | 0.786 | 0.020 |
|  | 2022 | 0.521 | -0.043 | 0.807 | 0.015 |
|  | WIRG | 2020 | 0.626 | -0.015 | 0.733 | 0.019 |
| 25 | 2021 | 0.731 | -0.024 | 0.750 | 0.042 |
|  | 2022 | 0.413 | -0.037 | 0.699 | 0.080 |
|  | KIOS | 2020 | 2.780 | 0.142 | 1.024 | 0.010 |
| 26 | 2021 | 0.285 | 0.046 | 1.209 | 0.006 |
|  | 2022 | 0.669 | -0.007 | 0.187 | 0.044 |
|  | ASLC | 2020 | 0.706 | -0.012 | 0.770 | 0.004 |
| 27 | 2021 | 5.310 | -0.050 | 0.674 | 0.028 |
|  | 2022 | 0.120 | -0.059 | 0.649 | 0.005 |
|  | TELE | 2020 | -1.079 | 0.011 | 2.413 | 0.001 |
| 28 | 2021 | -1.053 | 0.013 | 0.998 | 0.001 |
|  | 2022 | -1.030 | 0.010 | 1.003 | 0.004 |
|  | TOOL | 2020 | 1.466 | -0.057 | 0.774 | 0.027 |
| 29 | 2021 | 0.319 | -0.058 | 0.749 | 0.028 |
|  | 2022 | 0.217 | -0.109 | 0.799 | 0.026 |
|  | GLOB | 2020 | -1.013 | 0.062 | 0.999 | 0.007 |
| 30 | 2021 | -1.016 | -0.004 | 1.000 | 0.001 |
|  | 2022 | -1.010 | -0.005 | -1.001 | 0.014 |
|  | BUAH | 2020 | 5.086 | -0.018 | 0.777 | 0.008 |
| 31 | 2021 | 3.473 | -0.016 | 0.784 | 0.051 |
|  | 2022 | 1.246 | -0.023 | 0.760 | 0.034 |
|  | ECII | 2020 | 0.382 | -0.053 | 1.234 | 0.002 |
| 32 | 2021 | 0.354 | -0.058 | 0.617 | 0.003 |
|  | 2022 | 0.419 | -0.052 | 1.047 | 0.0003 |

**Lampiran 2: Contoh Perhitungan Beban Pajak**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | PPh Badan | | |
| Beban Pajak Penghasilan | Total Aset t-1 | Hasil |
|  | HERO | 2020 | 80084 | 6054384 | 0.0132 |
| 1 | 2021 | 185594 | 4838417 | 0.0384 |
|  | 2022 | 81031 | 6273516 | 0.0129 |
|  | OPMS | 2020 | 187581168 | 116186694297 | 0.0016 |
| 2 | 2021 | 419795549 | 99117797294 | 0.0042 |
|  | 2022 | 317367698 | 93904738720 | 0.0034 |
|  | DAYA | 2020 | 2833521 | 730497952 | 0.0039 |
| 3 | 2021 | 4292339 | 708530092 | 0.0061 |
|  | 2022 | 1086086 | 689124704 | 0.0016 |
|  | SONA | 2020 | 38510530050 | 1110366038014 | 0.0347 |
| 4 | 2021 | 36221306083 | 853905287718 | 0.0424 |
|  | 2022 | 14895432063 | 739965067428 | 0.0201 |
|  | RANC | 2020 | 18281679641 | 952496300846 | 0.0192 |
| 5 | 2021 | 1323071460 | 1319134443995 | 0.0010 |
|  | 2022 | 2368732660 | 1512036014160 | 0.0016 |
|  | MKNT | 2020 | 7945314499 | 741824867681 | 0.0107 |
| 6 | 2021 | 4313634377 | 500766702549 | 0.0086 |
|  | 2022 | 3352035329 | 490142330310 | 0.0068 |
|  | MPPA | 2020 | 5537 | 3820809 | 0.0014 |
| 7 | 2021 | 19438 | 4510511 | 0.0043 |
|  | 2022 | 28564 | 4650488 | 0.0061 |
|  | KOIN | 2020 | 11639337668 | 652346214673 | 0.0178 |
| 8 | 2021 | 2681025325 | 675863759206 | 0.0040 |
|  | 2022 | 2091825623 | 1066509702250 | 0.0020 |
|  | ERAA | 2020 | 246144605 | 9747703198 | 0.0253 |
| 9 | 2021 | 377147615 | 11211369042 | 0.0336 |
|  | 2022 | 420784223 | 11372225256 | 0.0370 |
|  | LPPF | 2020 | 61233 | 4832910 | 0.0127 |
| 10 | 2021 | 190045 | 6319074 | 0.0301 |
|  | 2022 | 253664 | 5851229 | 0.0434 |
|  | MAPA | 2020 | 13412 | 4108278 | 0.0033 |
| 11 | 2021 | 113619 | 5382042 | 0.0211 |
|  | 2022 | 363608 | 5319197 | 0.0684 |

**Lampiran 3: Contoh Perhitungan DER**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | DER | | |
| Total liabilities | Total Equity | Hasil |
|  | HERO | 2020 | 2983729 | 1854688 | 1.609 |
| 1 | 2021 | 5399696 | 873820 | 6.179 |
|  | 2022 | 5972429 | 938138 | 6.366 |
|  | OPMS | 2020 | 5492485549 | 93625311745 | 0.059 |
| 2 | 2021 | 692375584 | 93212363136 | 0.007 |
|  | 2022 | 2412879896 | 91899538606 | 0.026 |
|  | DAYA | 2020 | 588386520 | 120143572 | 4.897 |
| 3 | 2021 | 617180992 | 71943712 | 8.579 |
|  | 2022 | 653464291 | 34038783 | 19.198 |
|  | SONA | 2020 | 150391014535 | 703514273183 | 0.214 |
| 4 | 2021 | 92020129964 | 647944937464 | 0.142 |
|  | 2022 | 375187129697 | 599925297671 | 0.625 |
|  | RANC | 2020 | 774629825055 | 544504618940 | 1.423 |
| 5 | 2021 | 1004972007389 | 507064006771 | 1.982 |
|  | 2022 | 928180973526 | 426237663973 | 2.178 |
|  | MKNT | 2020 | 457842864872 | 42923837677 | 10.666 |
| 6 | 2021 | 468589358123 | 21552972187 | 21.741 |
|  | 2022 | 466741373062 | -34208391156 | -13.644 |
|  | MPPA | 2020 | 4325777 | 184734 | 23.416 |
| 7 | 2021 | 4066083 | 584405 | 6.958 |
|  | 2022 | 3618854 | 166017 | 21.798 |
|  | KOIN | 2020 | 549267273182 | 126596486024 | 4.339 |
| 8 | 2021 | 968203343973 | 98306358277 | 9.849 |
|  | 2022 | 1071886158666 | 25841330528 | 41.480 |
|  | ERAA | 2020 | 5523372852 | 5687996190 | 0.971 |
| 9 | 2021 | 4909863586 | 6462361670 | 0.760 |
|  | 2022 | 9855354942 | 7202862872 | 1.368 |
|  | LPPF | 2020 | 5737956 | 581118 | 9.874 |
| 10 | 2021 | 4845257 | 1005972 | 4.816 |
|  | 2022 | 5170053 | 580164 | 8.911 |
|  | MAPA | 2020 | 2392915 | 2989127 | 0.801 |
| 11 | 2021 | 2088282 | 3230915 | 0.646 |
|  | 2022 | 2948813 | 4485474 | 0.657 |

**Lampiran 4: Contoh Perhitungan DA**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | **(TAC/Ait-1)** | **NDA** | **Hasil** |
|
|  | HERO | 2020 | 0.0000007421592364444 | 0.0578735242099 | -0.058 |
| 1 | 2021 | 0.0000003009614165520 | 0.0978463960423 | -0.098 |
|  | 2022 | -0.0000000136067318063 | 0.0790497295297 | -0.079 |
|  | OPMS | 2020 | 0.0000000000003673574 | 0.0010686867429 | -0.001 |
| 2 | 2021 | 0.0000000000015896570 | 0.0365009061797 | -0.037 |
|  | 2022 | -0.0000000000523561176 | 0.0818805663677 | -0.082 |
|  | DAYA | 2020 | -0.0000000018830223467 | 0.0240138374022 | -0.024 |
| 3 | 2021 | 0.0000000029127437599 | 0.0229893268556 | -0.023 |
|  | 2022 | -0.0000000004319383182 | 0.0230063353570 | -0.023 |
|  | SONA | 2020 | -0.0000000000118807925 | -0.0039648765832 | 0.004 |
| 4 | 2021 | 0.0000000000015422309 | 0.0014375798558 | -0.001 |
|  | 2022 | -0.0000000000008008297 | 0.0053116127095 | -0.005 |
|  | RANC | 2020 | 0.0000000000002940723 | 0.0527874678240 | -0.053 |
| 5 | 2021 | 0.0000000000000753247 | 0.0418402045783 | -0.042 |
|  | 2022 | -0.0000000000006240467 | 0.0348447018056 | -0.035 |
|  | MKNT | 2020 | 0.0000000000147595118 | -0.0059112158213 | 0.006 |
| 6 | 2021 | -0.0000000000028976710 | -0.0187986630501 | 0.019 |
|  | 2022 | -0.0000000000128647606 | 0.0016265642459 | -0.002 |
|  | MPPA | 2020 | -0.0000002230332335587 | 0.0254295297148 | -0.025 |
| 7 | 2021 | -0.0000001817657480210 | 0.0192136372132 | -0.019 |
|  | 2022 | -0.0000004262742503169 | 0.0162132288052 | -0.016 |
|  | KOIN | 2020 | 0.0000000000011251635 | 0.0058140054305 | -0.006 |
| 8 | 2021 | 0.0000000000005177561 | 0.0193051931831 | -0.019 |
|  | 2022 | 0.0000000000009608294 | 0.0122502879553 | -0.012 |
|  | ERAA | 2020 | 0.0000000000241365228 | 0.0111486216124 | -0.011 |
| 9 | 2021 | 0.0000000045867871704 | 0.0165756288125 | -0.017 |
|  | 2022 | 0.0000000002215478557 | 0.0226183820851 | -0.023 |
|  | LPPF | 2020 | -0.0000020063738198567 | 0.0171317589196 | -0.017 |
| 10 | 2021 | 0.0000000599811952455 | 0.0152073928870 | -0.015 |
|  | 2022 | 0.0000001013962405223 | 0.0173971539996 | -0.017 |
|  | MAPA | 2020 | 0.0000000177006882790 | 0.0201361200484 | -0.020 |
| 11 | 2021 | 0.0000000484197576986 | 0.0185802619155 | -0.019 |
|  | 2022 | 0.0000001340416453349 | 0.0279473559637 | -0.028 |

**Lampiran 5: Contoh Perhitungan TTR**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | Perencanaan Pajak | | |
| Laba Bersih | Laba Sebelum Pajak | Hasil |
|  | HERO | 2020 | -1214602 | -1027133 | 1.183 |
| 1 | 2021 | -963526000 | -746485000 | 1.291 |
|  | 2022 | 59111000 | -963526000 | -0.061 |
|  | OPMS | 2020 | 1031801421 | 1219382589 | 0.846 |
| 2 | 2021 | -357609290 | -773605409 | 0.462 |
|  | 2022 | -860859913 | -1178227611 | 0.731 |
|  | DAYA | 2020 | -48816999 | -45983478 | 1.062 |
| 3 | 2021 | -51708764 | -47416425 | 1.091 |
|  | 2022 | -40023559 | -38937473 | 1.028 |
|  | SONA | 2020 | -131555433792 | -170065963842 | 0.774 |
| 4 | 2021 | -57300993143 | -93522299226 | 0.613 |
|  | 2022 | -48290136664 | -63185568727 | 0.764 |
|  | RANC | 2020 | 76002689458 | 94284369099 | 0.806 |
| 5 | 2021 | 9838767784 | 8515696324 | 1.155 |
|  | 2022 | -83668234859 | -86036967519 | 0.972 |
|  | MKNT | 2020 | -63440559860 | -55495245361 | 1.143 |
| 6 | 2021 | -34676018586 | -30362384209 | 1.142 |
|  | 2022 | -44239084134 | -40887048805 | 1.082 |
|  | MPPA | 2020 | -405307 | -407687 | 0.994 |
| 7 | 2021 | -337548 | -314915 | 1.072 |
|  | 2022 | -429634 | -397032 | 1.082 |
|  | KOIN | 2020 | 41124681020 | 52764018688 | 0.779 |
| 8 | 2021 | -27840100544 | -25159075219 | 1.107 |
|  | 2022 | -73270055868 | -71178230245 | 1.029 |
|  | ERAA | 2020 | 671172137 | 917316742 | 0.732 |
| 9 | 2021 | 1117917248 | 1495064863 | 0.748 |
|  | 2022 | 1076555292 | 1497339515 | 0.719 |
|  | LPPF | 2020 | -873181 | -934404 | 0.934 |
| 10 | 2021 | 912854 | 1102899 | 0.828 |
|  | 2022 | 1383222 | 1636886 | 0.845 |
|  | MAPA | 2020 | 4338 | -9074 | -0.478 |
| 11 | 2021 | 230395 | 344014 | 0.670 |
|  | 2022 | 1173424 | 1537032 | 0.763 |

**Lampiran 6: Hasil Olah Data SPSS**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | | | | |
|  | N | Range | Minimum | Maximum | Sum | Mean | Std. Deviation | Variance |
| Beban Pajak | 96 | .25 | .00 | .25 | 1.76 | .0183 | .02850 | .001 |
| DER | 96 | 55.12 | -13.64 | 41.48 | 263.91 | 2.7490 | 6.39556 | 40.903 |
| DA | 96 | .27 | -.13 | .14 | -2.59 | -.0269 | .03410 | .001 |
| TRR | 96 | 3.41 | -1.00 | 2.41 | 80.38 | .8373 | .35088 | .123 |
| Valid N (listwise) | 96 |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 96 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 1.15381730 |
| Most Extreme Differences | Absolute | .086 |
| Positive | .053 |
| Negative | -.086 |
| Test Statistic | | .086 |
| Asymp. Sig. (2-tailed) | | .076c |

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| DER | .995 | 1.005 |
| DA | .165 | 6.067 |
| TRR | .165 | 6.078 |

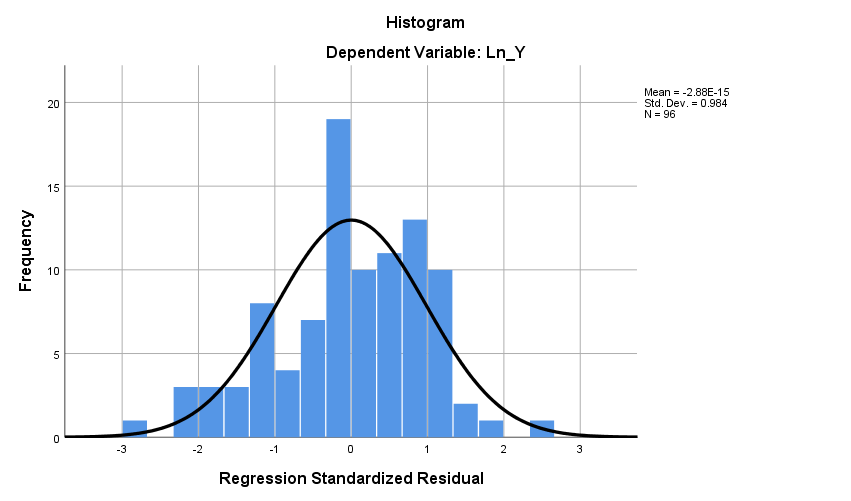
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .805a | .649 | .637 | .29312 | 2.201 |

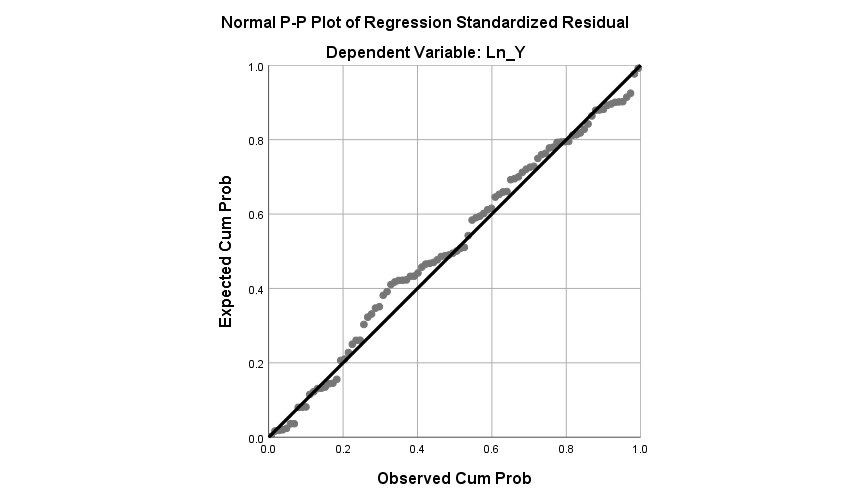
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| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 14.603 | 3 | 4.868 | 3.541 | .018b |
| Residual | 126.473 | 92 | 1.375 |  |  |
| Total | 141.076 | 95 |  |  |  |

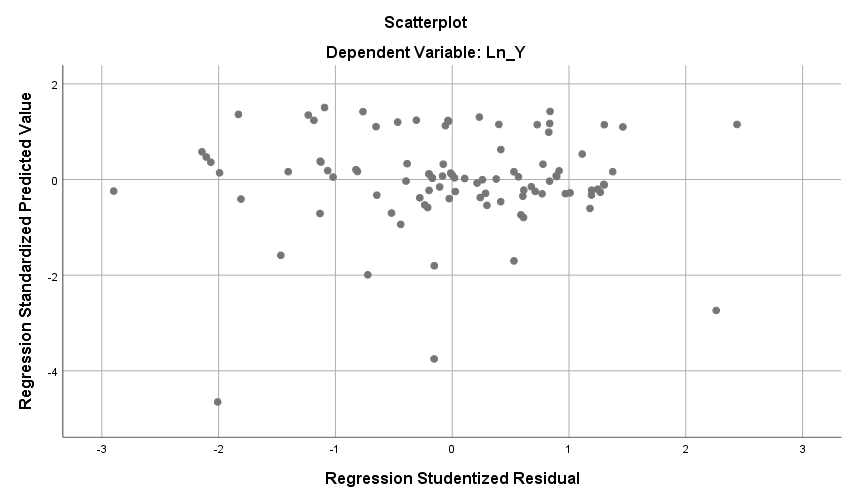
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| --- | --- | --- | --- | --- | --- | --- |
| **Coefficients** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -9.003 | 1.385 |  | -6.500 | .000 |
| DER | .287 | .156 | .182 | 1.842 | .069 |
| DA | -23.690 | 8.690 | -.663 | -2.726 | .008 |
| TRR | 2.331 | .845 | .671 | 2.757 | .007 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .805a | .649 | .637 | .29312 |

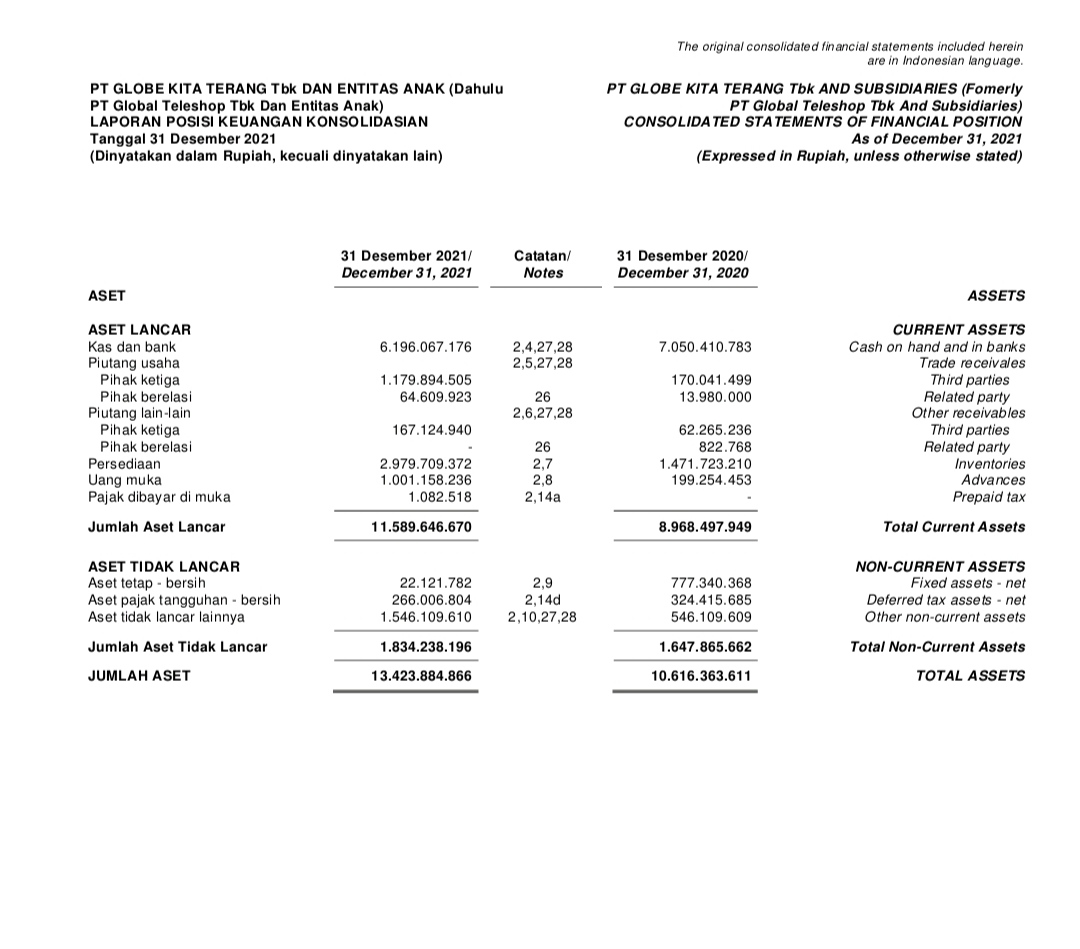
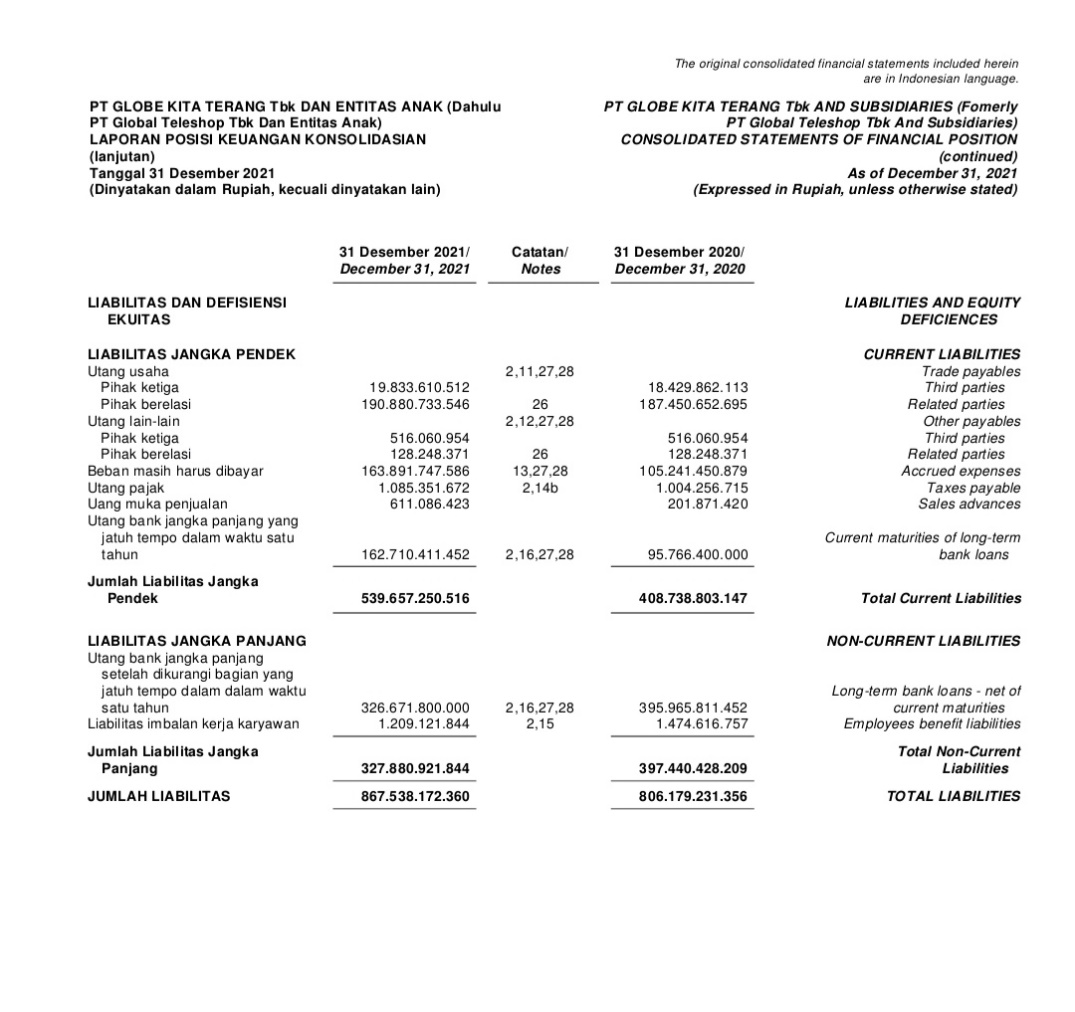
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Residuals Statisticsa** | | | | | |
|  | Minimum | Maximum | Mean | Std. Deviation | N |
| Predicted Value | -6.4658 | -4.0519 | -4.6422 | .39207 | 96 |
| Std. Predicted Value | -4.651 | 1.506 | .000 | 1.000 | 96 |
| Standard Error of Predicted Value | .125 | .971 | .200 | .133 | 96 |
| Adjusted Predicted Value | -6.3911 | -3.9811 | -4.6291 | .36500 | 96 |
| Residual | -3.37462 | 2.81218 | .00000 | 1.15382 | 96 |
| Std. Residual | -2.878 | 2.398 | .000 | .984 | 96 |
| Stud. Residual | -2.899 | 2.439 | -.004 | 1.013 | 96 |
| Deleted Residual | -3.42253 | 3.00973 | -.01310 | 1.23518 | 96 |
| Stud. Deleted Residual | -3.024 | 2.508 | -.007 | 1.025 | 96 |
| Mahal. Distance | .094 | 64.138 | 2.969 | 8.625 | 96 |
| Cook's Distance | .000 | 1.054 | .021 | .113 | 96 |
| Centered Leverage Value | .001 | .675 | .031 | .091 | 96 |
|  | | | | | |

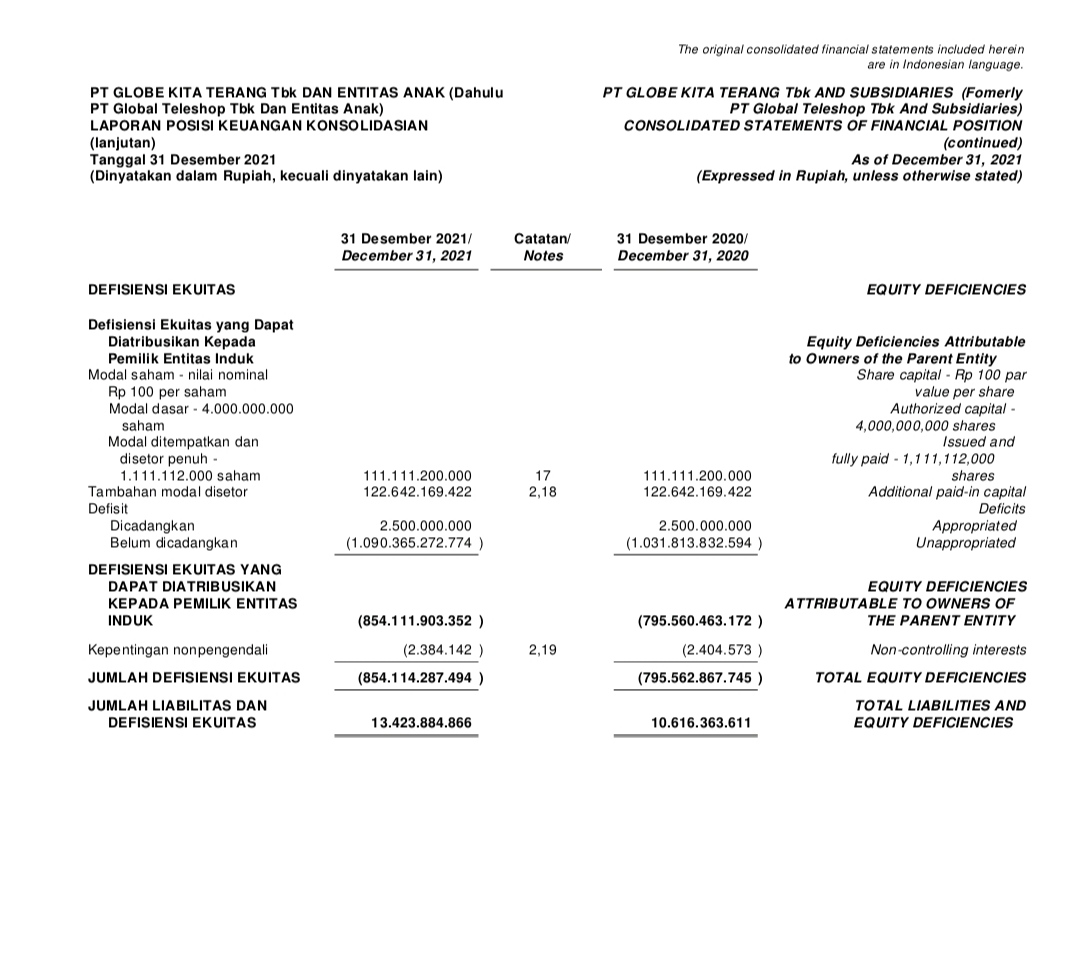
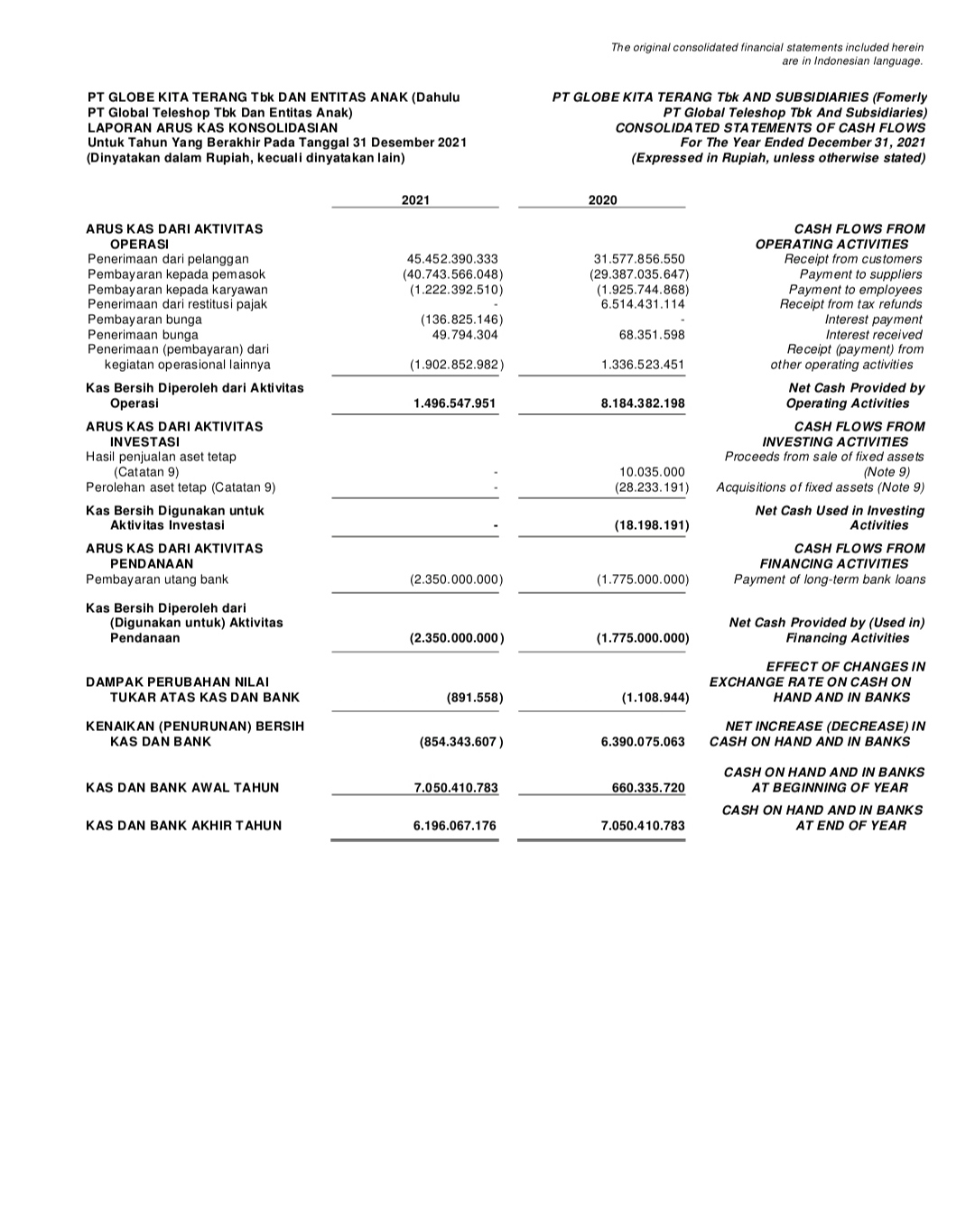


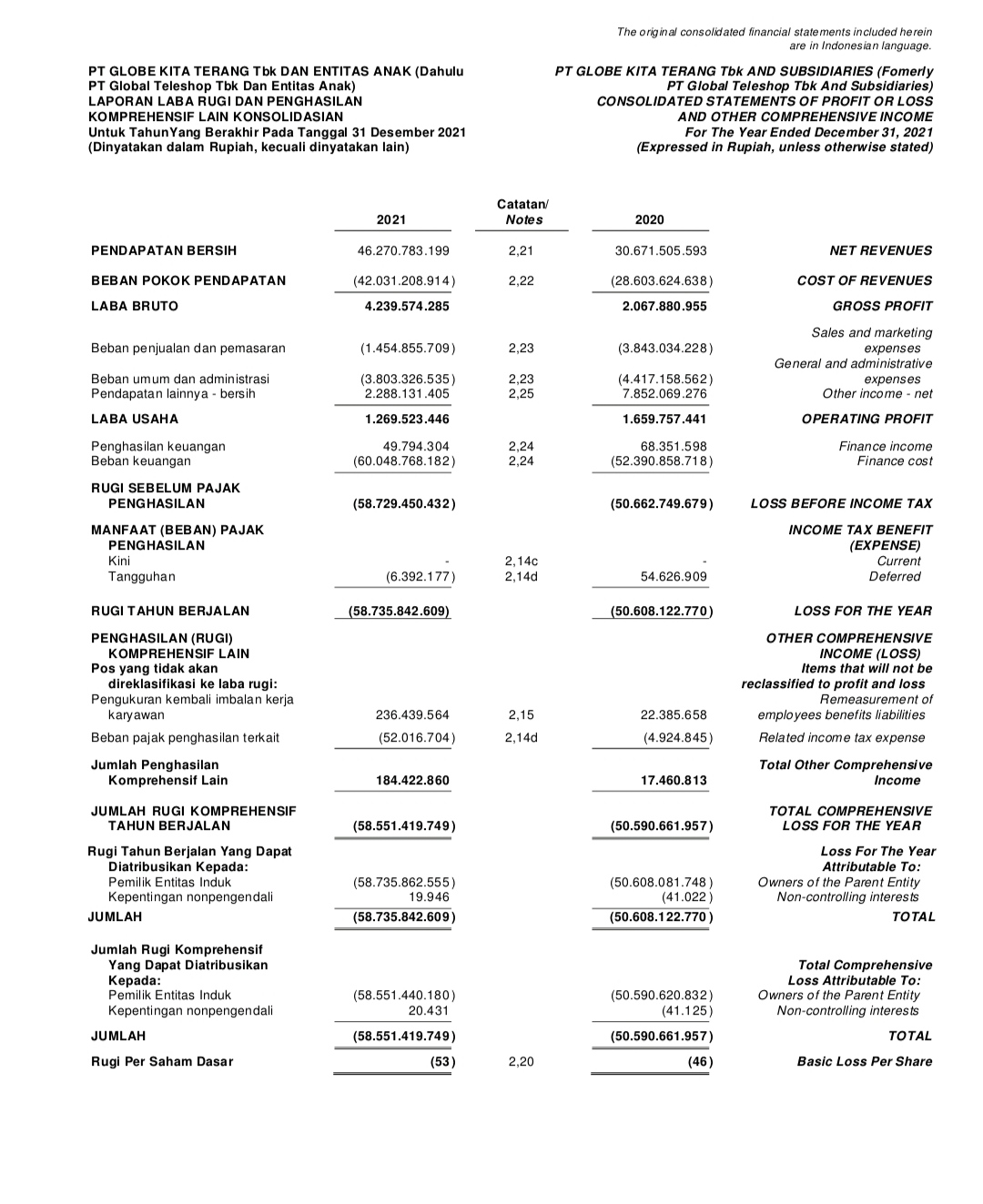




**Lampiran 7: Contoh Laporan Keuangan Perusahaan**

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