# DAFTAR PUSTAKA

Anggraini, F., Astri, N. D., & Minovia, A. F. (2020). Pengaruh Strategi Bisnis, Capital Intensity dan Multinationality Terhadap Tax Avoidance. *Akuntansi*, *14*(2), 37.

Aulia, I., & Mahpudin, E. (2020). Pengaruh Profitabilitas, Leverage, dan Ukuran Perusahaan Terhadap Tax Avoidance. *Akuntabel*, *17*(2), 289–300.

Bisiranawati, N. (2014). *Rasio Profitabilitas* (pp. 1–12). Academia.

Brigham, E. F., & F. Houston, J. (2006). *Dasar-Dasar Manajemen Keuangan Buku 1* (10th ed.). Salemba Empat.

Brigham, E. F., & F. Houston, J. (2006). *Dasar-Dasar Manajemen Keuangan Buku 2* (10th ed.). Salemba Empat.

Cendani, D. I., & Sofianty, D. (2022). Pengaruh Beban Pajak Tangguhan dan Gender Diversity terhadap Penghindaran Pajak. *Jurnal Bandung Conference Series Accountancy*, *2*(1), 253–259.

Chrisandy, M. H., & Simbolon, R. (2022). Pengaruh Transfer Pricing, Beban Pajak Tangguhan Terhadap Penghindaran Pajak Pada Perusahaan Sektor Kimia. *Syntax Idea*, *4*(5), 2003–2005.

Christian, & Iskak, J. (2021). Faktor Yang Mempengaruhi Tax Avoidance Perusahaan Property Dan Real Estate. *Jurnal Paradigma Akuntansi*, *3*(2), 568.

Ekaputra, T., & Widyasari. (2019). Faktor-Faktor Yang Mempengaruhi Penghindaran Pajak Perusahaan Properti Dan Real Estate. *Jurnal Paradigma Akuntansi*, *I*(3), 937–945.

Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Badan Penerbit Universitas Diponegoro.

Gumanti, T. ary, & Paramu, H. (2020). *Manajemen Keuangan Internasional (Edisi 3)* (3rd ed., p. 668). Universitas Terbuka.

Hidayat, I., & Prawesty, P. (2022). The Effect Of Size, Roa, and Leverage on Tax Avoidance On Property & Real Estate Companies Listed in The Indonesia Stock Exchange For The 2018-2020 Period. *Jurnal Riset Perpajakan*, *4*(1), 12–19.

Ikatan Akuntansi Indonesia. (2014). *PSAK 46 Tentang Pajak Penghasilan*. Dewan Standar Akuntansi Keuangan.

Jensen, M. C., & Meckling, william H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, *3*, 305–360.

Kalbuana, N., Hastomo, W., & Maharani, Y. (2020). Pengaruh Pengungkapan Islamic Social Reporting , Tingkat Pajak Efektif Dan Beban Pajak Tangguhan Terhadap Penghindaran Pajak Di Indonesia Pada Perusahaan Di Jakarta Islamic Index. *Seminar Nasional Akuntansi (SENA) III*, 95–102.

Komite Nasional Kebijakan Governance. (2006). Pedoman Umum Good Corporate Governance Indonesia. In *KNKG*. KNKG.

Madia, E., Khaddafi, M., Yunina, & Arliansyah. (2023). Pengaruh Konservatisme Akuntansi, Corporate Governance (Kepemilikan Institusional Dan Komisaris Independen) Dan Capital Intensity Terhadap Penghindaran Pajak (Tax Avoidance) Pada Perusahaan Jasa Non Keuangan Yang Terdaftar Di BEI Tahun 2017-2021. *Jurnal Akuntansi Malikussaleh (JAM)*, *2*(1), 29.

Mappadang, A. (2021). Efek Tax Avoidance dan Manajemen Laba Terhadap Nilai Perusahaan. In *CV. Pena Prasada* (Vol. 2). CV. Pena Persada.

Mardiasmo. (2019). *Perpajakan - Edisi 2019*. CV. Andi Offset.

Masrurroch, L. R., Nurlaela, S., & Fajri, R. N. (2021). Pengaruh Profitabilitas, Komisaris Independen, Leverage, Ukuran Perusahaan dan Intensitas Modal Terhadap Tax Avoidance. *Journal FEB UNMUL*, *17*(1), 82–93.

Otoritas Jasa Keuangan Republik Indonesia. (2014). *Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 Tentang Direksi Dan Dewan Komisaris Emiten Atau Perusahaan Publik*.

Pangestu, J. C., & Hati, D. P. (2024). Analisis Prediksi Potensi Kebangkrutan Dengan Model Grover, Springate Dan Zmijewski Pada Perusahaan Real Estate & Property BEI Periode 2020 -2022. *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (JEBMA)*, *4*(1), 371–382.

Pohan, C. A. (2015). *Manajemen Perpajakan Strategi Perencanaan Pajak dan Bisnis* (Edisi Revi). PT Gramedia Pustaka Utama.

Pramudya, T. A., Lie, C., Firmansyah, A., & Trisnawati, E. (2021). Peran Komisaris Independen Di Indonesia : Multinationality, Tax Haven, Penghindaran Pajak. *Jurnalku*, *1*(3), 200–209.

Purnomo, R. A. (2016). Analisis Statistik Ekonomi dan Bisnis Dengan SPSS. In P. C. Ambarwati (Ed.), *CV. Wade Group*. CV. Wade Group.

Putri, Z. I., & Finatariani, E. (2023a). Pengaruh Intensitas Modal, Ukuran Perusahaan, Dan Beban Pajak Tangguhan Terhadap Tax Avoidance. *Jurnal Pundi*, *7*(2), 201.

Sahrir, Sultan, & Syamsuddin, S. (2021). Pengaruh Koneksi Politik, Intensitas Aset Tetap, Komisaris Independen, Profitabilitas Dan Leverage Terhadap Tax Avoidance. *Jurnal Penelitian Ekonomi Akuntansi (JENSI)*, *5*(1), 14–30.

Sariningsih, N., & Sastri, E. T. (2024). Pengaruh Intensitas Aset Tetap, Beban Pajak Tangguhan, dan Pertumbuhan Penjualan Terhadap Penghindaran Pajak. *Perwira Journal of Economy & Business*, *4*(1), 112–128.

Setiawan, E. (2022). Profitabilitas, Ukuran Perusahaan dan Pertumbuhan Asset Serta Pengaruhnya Terhadap Leverage pada Perusahaan (Teori Hingga Empirik). In E. Setiawan (Ed.), *Perkumpulan Rumah Cemerlang Indonesia*. Perkumpulan Rumah Cemerlang Indonesia.

Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. CV. Alfabeta.

Suryanto, F., & Yanti, L. D. (2024). Korelasi antara Kinerja Keuangan dan Kebijakan Pajak Agresif. *Jurnal Komunitas Dosen Indonesia*, *1*(2).

Sutomo, H. (2022). Pengaruh Return On Aset dan Ukuran Perusahaan Terhadap Tax Avoidance. *Jurnal Riset Akuntansi Dan Keuangan*, *4*(1), 1–8.

Triyanti, N. W., Titisari, K. H., & Dewi, R. R. (2020). Pengaruh Profitabilitas, Size, Leverage, Komite Audit, Komisaris Independen dan Umur Perusahaan terhadap Tax Avoidance. *Jurnal Ilmiah Universitas Batanghari Jambi*, *20*(1), 113.

Undang-Undang Republik Indonesia. (2007). *Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas*.

Undang-Undang Republik Indonesia. (2021). *Undang-Undang Republik Indonesia Nomor 7 Tahun 2021 Tentang Harmonisasi Peraturan Perpajakan*.

Yanti, I. A. P. W., & Yasa, I. N. P. (2022). Pengaruh Intensitas Aset Tetap, Financial Distress, dan Profitabilitas Terhadap Tax Avoidance. *Jurnal Akuntansi Profesi*, *13*(3), 818–826.

# LAMPIRAN

Lampiran 1

Populasi Penelitian

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Kode Perusahaan | Nama Perusahaan | Tanggal Pencatatan |
| SEKTOR *PROPERTY* DAN *REAL ESTATE* | | | |
| 1 | PWON | Pakuwon Jati Tbk. | 09 Okt 1989 |
| 2 | LPLI | Star Pacific Tbk | 23 Okt 1989 |
| 3 | SMRA | Summarecon Agung Tbk. | 07 Mei 1990 |
| 4 | DART | Duta Anggada Realty Tbk. | 08 Mei 1990 |
| 5 | RDTX | Roda Vivatex Tbk | 14 Mei 1990 |
| 6 | MYRX | Hanson International Tbk. | 31 Okt 1990 |
| 7 | DILD | Intiland Development Tbk. | 04 Sep 1991 |
| 8 | MTSM | Metro Realty Tbk. | 08 Jan 1992 |
| 9 | PLIN | Plaza Indonesia Realty Tbk. | 15 Jun 1992 |
| 10 | MDLN | Modernland Realty Tbk. | 18 Jan 1993 |
| 11 | CTRA | Ciputra Development Tbk. | 28 Mar 1994 |
| 12 | JRPT | Jaya Real Property Tbk. | 29 Jun 1994 |
| 13 | OMRE | Indonesia Prima Property Tbk | 22 Agt 1994 |
| 14 | DUTI | Duta Pertiwi Tbk | 02 Nov 1994 |
| 15 | PUDP | Pudjiadi Prestige Tbk. | 18 Nov 1994 |
| 16 | KIJA | Kawasan Industri Jababeka Tbk. | 10 Jan 1995 |
| 17 | SMDM | Suryamas Dutamakmur Tbk. | 12 Okt 1995 |
| 18 | BIPP | Bhuwanatala Indah Permai Tbk. | 23 Okt 1995 |
| 19 | ELTY | Bakrieland Development Tbk. | 30 Okt 1995 |
| 20 | LPKR | Lippo Karawaci Tbk. | 28 Jun 1996 |
| 21 | LPCK | Lippo Cikarang Tbk | 24 Jul 1997 |
| 22 | BKSL | Sentul City Tbk. | 28 Jul 1997 |
| 23 | RBMS | Ristia Bintang Mahkotasejati Tbk. | 19 Des 1997 |
| 24 | FMII | Fortune Mate Indonesia Tbk | 30 Jun 2000 |
| 25 | RIMO | Rimo International Lestari Tbk | 10 Nov 2000 |
| 26 | GMTD | Gowa Makassar Tourism Development Tbk. | 11 Des 2000 |
| 27 | RODA | Pikko Land Development Tbk. | 22 Okt 2001 |
| 28 | INPP | Indonesian Paradise Property T | 12 Jan 2004 |
| 29 | BKDP | Bukit Darmo Property Tbk | 15 Jun 2007 |
| 30 | LCGP | Eureka Prima Jakarta Tbk. | 13 Jul 2007 |
| 31 | GPRA | Perdana Gapuraprima Tbk. | 10 Okt 2007 |
| 32 | ASRI | Alam Sutera Realty Tbk. | 18 Des 2007 |
| 33 | COWL | Cowell Development Tbk. | 19 Des 2007 |
| 34 | BAPA | Bekasi Asri Pemula Tbk. | 14 Jan 2008 |
| 35 | BSDE | Bumi Serpong Damai Tbk. | 06 Jun 2008 |
| 36 | MKPI | Metropolitan Kentjana Tbk. | 10 Jul 2009 |
| 37 | BCIP | Bumi Citra Permai Tbk. | 11 Des 2009 |
| 38 | APLN | Agung Podomoro Land Tbk. | 11 Nov 2010 |
| 39 | EMDE | Megapolitan Developments Tbk. | 12 Jan 2011 |
| 40 | MTLA | Metropolitan Land Tbk. | 20 Jun 2011 |
| 41 | BEST | Bekasi Fajar Industrial Estate | 10 Apr 2012 |
| 42 | GAMA | Aksara Global Development Tbk. | 11 Jul 2012 |
| 43 | NIRO | City Retail Developments Tbk. | 13 Sep 2012 |
| 44 | TARA | Agung Semesta Sejahtera Tbk. | 11 Jul 2014 |
| 45 | PPRO | PP Properti Tbk. | 19 Mei 2015 |
| 46 | DMAS | Puradelta Lestari Tbk. | 29 Mei 2015 |
| 47 | MMLP | Mega Manunggal Property Tbk. | 12 Jun 2015 |
| 48 | BIKA | Binakarya Jaya Abadi Tbk. | 14 Jul 2015 |
| 49 | FORZ | Forza Land Indonesia Tbk. | 28 Apr 2017 |
| 50 | CSIS | Cahayasakti Investindo Sukses | 10 Mei 2017 |
| 51 | ARMY | Armidian Karyatama Tbk. | 21 Jun 2017 |
| 52 | NASA | Andalan Perkasa Abadi Tbk. | 07 Agt 2017 |
| 53 | RISE | Jaya Sukses Makmur Sentosa Tbk | 09 Jul 2018 |
| 54 | POLL | Pollux Properties Indonesia Tb | 11 Jul 2018 |
| 55 | LAND | Trimitra Propertindo Tbk. | 23 Agt 2018 |
| 56 | CITY | Natura City Developments Tbk. | 28 Sep 2018 |
| 57 | MPRO | Maha Properti Indonesia Tbk. | 09 Okt 2018 |
| 58 | SATU | Kota Satu Properti Tbk. | 05 Nov 2018 |
| 59 | URBN | Urban Jakarta Propertindo Tbk. | 10 Des 2018 |
| 60 | POLI | Pollux Hotels Group Tbk. | 10 Jan 2019 |
| 61 | CPRI | Capri Nusa Satu Properti Tbk. | 11 Apr 2019 |
| 62 | POSA | Bliss Properti Indonesia Tbk. | 10 Mei 2019 |
| 63 | PAMG | Bima Sakti Pertiwi Tbk. | 05 Jul 2019 |
| 64 | BAPI | Bhakti Agung Propertindo Tbk. | 16 Sep 2019 |
| 65 | NZIA | Nusantara Almazia Tbk. | 25 Sep 2019 |
| 66 | REAL | Repower Asia Indonesia Tbk. | 06 Des 2019 |
| 67 | INDO | Royalindo Investa Wijaya Tbk. | 13 Jan 2020 |
| 68 | TRIN | Perintis Triniti Properti Tbk. | 15 Jan 2020 |
| 69 | DADA | Diamond Citra Propertindo Tbk. | 14 Feb 2020 |
| 70 | ASPI | Andalan Sakti Primaindo Tbk. | 17 Feb 2020 |
| 71 | AMAN | Makmur Berkah Amanda Tbk. | 13 Mar 2020 |
| 72 | KBAG | Karya Bersama Anugerah Tbk. | 08 Apr 2020 |
| 73 | BBSS | Bumi Benowo Sukses Sejahtera T | 15 Apr 2020 |
| 74 | UANG | Pakuan Tbk. | 06 Jul 2020 |
| 75 | PURI | Puri Global Sukses Tbk. | 08 Sep 2020 |
| 76 | HOMI | Grand House Mulia Tbk. | 10 Sep 2020 |
| 77 | ROCK | Rockfields Properti Indonesia | 10 Sep 2020 |
| 78 | ATAP | Trimitra Prawara Goldland Tbk. | 11 Des 2020 |
| 79 | ADCP | Adhi Commuter Properti Tbk. | 21 Mei 2021 |
| 80 | TRUE | Triniti Dinamik Tbk. | 10 Jun 2021 |
| 81 | IPAC | Era Graharealty Tbk. | 30 Jun 2021 |
| 82 | WINR | Winner Nusantara Jaya Tbk. | 25 Apr 2022 |
| 83 | SWID | Saraswanti Indoland Developmen | 07 Jul 2022 |
| 84 | BSBK | Wulandari Bangun Laksana Tbk. | 08 Nov 2022 |
| 85 | CBPE | Citra Buana Prasida Tbk. | 06 Jan 2023 |
| 86 | VAST | Vastland Indonesia Tbk. | 08 Feb 2023 |
| 87 | SAGE | Saptausaha Gemilangindah Tbk. | 08 Mar 2023 |
| 88 | RELF | Graha Mitra Asia Tbk. | 22 Jun 2023 |
| 89 | HBAT | Minahasa Membangun Hebat Tbk. | 07 Agt 2023 |
| 90 | GRIA | Ingria Pratama Capitalindo Tbk | 08 Agt 2023 |
| 91 | MSIE | Multisarana Intan Eduka Tbk. | 10 Agt 2023 |
| 92 | KOCI | Kokoh Exa Nusantara Tbk. | 07 Okt 2023 |
| SEKTOR KONSTRUKSI BANGUNAN | | | |
| 93 | SSIA | Surya Semesta Internusa Tbk. | 27 Mar 1997 |
| 94 | ADHI | Adhi Karya (Persero) Tbk. | 18 Mar 2004 |
| 95 | TOTL | Total Bangun Persada Tbk. | 25 Jul 2006 |
| 96 | WIKA | Wijaya Karya (Persero) Tbk. | 29 Okt 2007 |
| 97 | JKON | Jaya Konstruksi Manggala Prata | 04 Des 2007 |
| 98 | DGIK | Nusa Konstruksi Enjiniring Tbk | 19 Des 2007 |
| 99 | PTPP | PP (Persero) Tbk. | 09 Feb 2010 |
| 100 | WSKT | Waskita Karya (Persero) Tbk. | 19 Des 2012 |
| 101 | ACST | Acset Indonusa Tbk. | 24 Jun 2013 |
| 102 | NRCA | Nusa Raya Cipta Tbk. | 27 Jun 2013 |
| 103 | IDPR | Indonesia Pondasi Raya Tbk. | 10 Des 2015 |
| 104 | MTRA | Mitra Pemuda Tbk. | 10 Feb 2016 |
| 105 | PBSA | Paramita Bangun Sarana Tbk. | 28 Sep 2016 |
| 106 | TOPS | Totalindo Eka Persada Tbk. | 16 Jun 2017 |
| 107 | WEGE | Wijaya Karya Bangunan Gedung Tbk. | 30 Nov 2017 |
| 108 | TAMA | Lancartama Sejati Tbk. | 10 Feb 2020 |
| 109 | PTDU | Djasa Ubersakti Tbk. | 08 Des 2020 |
| 110 | KOKA | Koka Indonesia Tbk. | 11 Okt 2023 |
| 111 | ASLI | Asri Karya Lestari Tbk. | 05 Jan 2024 |
| 112 | BDKR | Berdikari Pondasi Perkasa Tbk. | 03 Mar 2023 |
| 113 | SMKM | Sumber Mas Konstruksi Tbk. | 09 Mar 2022 |
| 114 | RONY | Aesler Grup Internasional Tbk. | 09 Apr 2020 |
| 115 | PTPW | Pratama Widya Tbk. | 07 Feb 2020 |
| 116 | PPRE | PP Presisi Tbk. | 24 Nov 2017 |
| 117 | MTPS | Meta Epsi Tbk. | 10 Apr 2019 |
| 118 | MANG | Manggung Polahraya Tbk. | 11 Jan 2024 |
| 119 | KRYA | Bangun Karya Perkasa Jaya Tbk. | 25 Jul 2022 |
| 120 | FIMP | Fimperkasa Utama Tbk. | 09 Apr 2021 |
| 121 | BUKK | Bukaka Teknik Utama Tbk. | 29 Jun 2015 |

Lampiran 2

Tabulasi Data

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | Ukuran Perusahaan | DTE | ROA | KI | Multinationality | CETR |
| 1 | PWON | 2019 | 30,893 | 0,023 | 0,124 | 0,333 | 1 | 0,011 |
| 2020 | 30,907 | 0,022 | 0,042 | 0,333 | 1 | 0,024 |
| 2021 | 30,994 | 0,020 | 0,054 | 0,333 | 1 | 0,011 |
| 2022 | 31,052 | 0,018 | 0,060 | 0,333 | 1 | 0,011 |
| 2023 | 31,119 | 0,018 | 0,073 | 0,333 | 1 | 0,010 |
| 2 | SMRA | 2019 | 30,827 | 0,014 | 0,025 | 0,600 | 0 | 0,019 |
| 2020 | 30,847 | 0,010 | 0,010 | 0,600 | 0 | 0,024 |
| 2021 | 30,891 | 0,010 | 0,021 | 0,600 | 0 | 0,025 |
| 2022 | 30,979 | 0,011 | 0,027 | 0,600 | 0 | 0,023 |
| 2023 | 31,070 | 0,011 | 0,034 | 0,600 | 0 | 0,019 |
| 3 | RDTX | 2019 | 28,659 | 0,020 | 0,083 | 0,333 | 0 | 0,013 |
| 2020 | 28,720 | 0,018 | 0,079 | 0,333 | 0 | 0,035 |
| 2021 | 28,782 | 0,017 | 0,062 | 0,333 | 0 | 0,019 |
| 2022 | 28,851 | 0,018 | 0,080 | 0,333 | 0 | 0,013 |
| 2023 | 28,867 | 0,018 | 0,088 | 0,333 | 0 | 0,017 |
| 4 | CTRA | 2019 | 31,220 | 0,010 | 0,035 | 0,375 | 1 | 0,022 |
| 2020 | 31,301 | 0,011 | 0,035 | 0,429 | 1 | 0,040 |
| 2021 | 31,336 | 0,010 | 0,051 | 0,429 | 1 | 0,023 |
| 2022 | 31,366 | 0,011 | 0,048 | 0,500 | 1 | 0,028 |
| 2023 | 31,418 | 0,010 | 0,043 | 0,500 | 1 | 0,030 |
| 5 | JRPT | 2019 | 30,044 | 0,060 | 0,093 | 0,400 | 0 | 0,133 |
| 2020 | 30,072 | 0,059 | 0,088 | 0,333 | 0 | 0,077 |
| 2021 | 30,095 | 0,049 | 0,067 | 0,333 | 0 | 0,223 |
| 2022 | 30,137 | 0,044 | 0,072 | 0,333 | 0 | 0,111 |
| 2023 | 30,212 | 0,043 | 0,078 | 0,333 | 0 | 0,110 |
| 6 | DUTI | 2019 | 30,255 | 0,021 | 0,094 | 0,333 | 0 | 0,011 |
| 2020 | 30,252 | 0,018 | 0,046 | 0,500 | 0 | 0,023 |
| 2021 | 30,359 | 0,017 | 0,048 | 0,500 | 0 | 0,021 |
| 2022 | 30,377 | 0,017 | 0,054 | 0,500 | 0 | 0,015 |
| 2023 | 30,348 | 0,015 | 0,085 | 0,500 | 0 | 0,010 |
| 7 | KIJA | 2019 | 30,131 | 0,060 | 0,012 | 0,500 | 1 | 0,418 |
| 2020 | 30,132 | 0,047 | 0,004 | 0,500 | 1 | 2,810 |
| 2021 | 30,140 | 0,052 | 0,007 | 0,500 | 1 | 0,330 |
| 2022 | 30,204 | 0,043 | 0,003 | 0,500 | 1 | 1,238 |
| 2023 | 30,192 | 0,042 | 0,041 | 0,500 | 1 | 0,148 |
| 8 | SMDM | 2019 | 28,798 | 0,015 | 0,023 | 0,333 | 0 | 0,143 |
| 2020 | 28,795 | 0,017 | 0,006 | 0,500 | 0 | 0,509 |
| 2021 | 28,826 | 0,015 | 0,036 | 0,500 | 0 | 0,111 |
| 2022 | 28,862 | 0,013 | 0,053 | 0,500 | 0 | 0,095 |
| 2023 | 28,894 | 0,012 | 0,028 | 0,500 | 0 | 0,091 |
| 9 | GPRA | 2019 | 28,165 | 0,030 | 0,032 | 0,250 | 0 | 0,216 |
| 2020 | 28,178 | 0,036 | 0,020 | 0,400 | 0 | 0,103 |
| 2021 | 28,197 | 0,036 | 0,028 | 0,333 | 0 | 0,106 |
| 2022 | 28,208 | 0,037 | 0,043 | 0,333 | 0 | 0,120 |
| 2023 | 28,301 | 0,038 | 0,049 | 0,333 | 0 | 0,074 |
| 10 | BSDE | 2019 | 31,628 | 0,016 | 0,057 | 0,400 | 1 | 0,011 |
| 2020 | 31,740 | 0,017 | 0,008 | 0,400 | 1 | 0,049 |
| 2021 | 31,750 | 0,015 | 0,025 | 0,400 | 1 | 0,017 |
| 2022 | 31,805 | 0,015 | 0,041 | 0,400 | 1 | 0,011 |
| 2023 | 31,833 | 0,014 | 0,034 | 0,400 | 1 | 0,012 |
| 11 | MKPI | 2019 | 29,615 | 0,011 | 0,084 | 0,333 | 0 | 0,262 |
| 2020 | 29,662 | 0,013 | 0,030 | 0,250 | 0 | 0,510 |
| 2021 | 29,710 | 0,015 | 0,041 | 0,313 | 0 | 0,405 |
| 2022 | 29,730 | 0,015 | 0,086 | 0,313 | 0 | 0,244 |
| 2023 | 29,758 | 0,014 | 0,101 | 0,313 | 0 | 0,226 |
| 12 | BCIP | 2019 | 27,488 | 0,031 | 0,027 | 0,500 | 0 | 0,235 |
| 2020 | 27,536 | 0,032 | 0,014 | 0,500 | 0 | 0,065 |
| 2021 | 27,511 | 0,029 | 0,000 | 0,500 | 0 | 1,365 |
| 2022 | 27,508 | 0,031 | 0,019 | 0,500 | 0 | 0,336 |
| 2023 | 27,537 | 0,033 | 0,019 | 0,500 | 0 | 0,065 |
| 13 | MTLA | 2019 | 29,441 | 0,051 | 0,080 | 0,500 | 0 | 0,056 |
| 2020 | 29,411 | 0,052 | 0,048 | 0,400 | 0 | 0,044 |
| 2021 | 29,489 | 0,060 | 0,059 | 0,400 | 0 | 0,034 |
| 2022 | 29,538 | 0,061 | 0,062 | 0,400 | 0 | 0,032 |
| 2023 | 29,608 | 0,060 | 0,068 | 0,400 | 0 | 0,027 |
| 14 | DMAS | 2019 | 29,661 | 0,093 | 0,175 | 0,333 | 0 | 0,014 |
| 2020 | 29,541 | 0,092 | 0,200 | 0,333 | 0 | 0,013 |
| 2021 | 29,442 | 0,112 | 0,117 | 0,333 | 0 | 0,017 |
| 2022 | 29,522 | 0,117 | 0,184 | 0,333 | 0 | 0,017 |
| 2023 | 29,536 | 0,104 | 0,180 | 0,333 | 0 | 0,018 |
| 15 | POLI | 2019 | 28,475 | 0,012 | 0,023 | 0,333 | 0 | 0,363 |
| 2020 | 28,536 | 0,012 | 0,007 | 0,400 | 0 | 1,120 |
| 2021 | 28,523 | 0,012 | 0,015 | 0,400 | 0 | 0,332 |
| 2022 | 28,580 | 0,014 | 0,060 | 0,500 | 0 | 0,211 |
| 2023 | 28,808 | 0,013 | 0,028 | 0,500 | 0 | 0,195 |
| 16 | REAL | 2019 | 26,589 | 0,026 | 0,004 | 0,500 | 0 | 0,127 |
| 2020 | 26,589 | 0,061 | 0,003 | 0,500 | 0 | 0,272 |
| 2021 | 26,592 | 0,062 | 0,004 | 0,333 | 0 | 0,564 |
| 2022 | 26,588 | 0,076 | 0,000 | 0,333 | 0 | 1,328 |
| 2023 | 26,590 | 0,072 | 0,001 | 0,333 | 0 | 1,121 |
| 17 | INDO | 2019 | 27,580 | 0,010 | 0,443 | 0,500 | 0 | 1,274 |
| 2020 | 27,599 | 0,010 | 0,049 | 0,500 | 0 | 2,615 |
| 2021 | 27,612 | 0,010 | 0,009 | 0,500 | 0 | 0,039 |
| 2022 | 27,611 | 0,010 | 0,033 | 0,500 | 0 | 0,016 |
| 2023 | 27,635 | 0,010 | 0,012 | 0,500 | 0 | 0,059 |
| 18 | DADA | 2019 | 26,234 | 0,053 | 0,022 | 0,333 | 0 | 0,280 |
| 2020 | 27,099 | 0,031 | 0,019 | 0,333 | 0 | 0,184 |
| 2021 | 27,171 | 0,016 | 0,008 | 0,333 | 0 | 0,274 |
| 2022 | 27,216 | 0,015 | 0,001 | 0,333 | 0 | 0,457 |
| 2023 | 27,196 | 0,014 | 0,002 | 0,333 | 0 | 0,320 |
| 19 | AMAN | 2019 | 27,314 | 0,014 | 0,016 | 0,333 | 0 | 0,652 |
| 2020 | 27,407 | 0,017 | 0,020 | 0,333 | 0 | 0,407 |
| 2021 | 27,482 | 0,023 | 0,035 | 0,333 | 0 | 0,145 |
| 2022 | 27,597 | 0,023 | 0,036 | 0,333 | 0 | 0,177 |
| 2023 | 27,713 | 0,017 | 0,053 | 0,333 | 0 | 0,076 |
| 20 | ADCP | 2019 | 29,105 | 0,066 | 0,034 | 0,250 | 0 | 0,036 |
| 2020 | 29,174 | 0,033 | 0,028 | 0,250 | 0 | 0,047 |
| 2021 | 29,419 | 0,031 | 0,022 | 0,400 | 0 | 0,036 |
| 2022 | 29,475 | 0,024 | 0,017 | 0,400 | 0 | 0,224 |
| 2023 | 29,525 | 0,021 | 0,017 | 0,333 | 0 | 0,225 |
| 21 | ADHI | 2019 | 31,229 | 0,027 | 0,018 | 0,286 | 0 | 0,724 |
| 2020 | 31,271 | 0,023 | 0,001 | 0,333 | 0 | 8,257 |
| 2021 | 31,317 | 0,022 | 0,002 | 0,333 | 0 | 3,465 |
| 2022 | 31,320 | 0,021 | 0,004 | 0,333 | 0 | 2,008 |
| 2023 | 31,332 | 0,021 | 0,007 | 0,600 | 0 | 1,656 |
| 22 | TOTL | 2019 | 28,456 | 0,012 | 0,077 | 0,286 | 0 | 0,425 |
| 2020 | 28,692 | 0,013 | 0,038 | 0,286 | 0 | 0,637 |
| 2021 | 28,634 | 0,010 | 0,037 | 0,286 | 0 | 0,585 |
| 2022 | 28,726 | 0,012 | 0,031 | 0,286 | 0 | 0,684 |
| 2023 | 28,773 | 0,011 | 0,055 | 0,286 | 0 | 0,469 |
| 23 | PTPP | 2019 | 31,711 | 0,010 | 0,020 | 0,333 | 0 | 1,544 |
| 2020 | 31,609 | 0,010 | 0,006 | 0,333 | 0 | 6,041 |
| 2021 | 31,649 | 0,010 | 0,007 | 0,333 | 0 | 4,205 |
| 2022 | 31,685 | 0,010 | 0,006 | 0,333 | 0 | 4,057 |
| 2023 | 31,666 | 0,010 | 0,002 | 0,500 | 0 | 2,664 |
| 24 | NRCA | 2019 | 28,532 | 0,018 | 0,041 | 0,333 | 0 | 0,656 |
| 2020 | 28,429 | 0,015 | 0,025 | 0,333 | 0 | 1,053 |
| 2021 | 28,393 | 0,017 | 0,024 | 0,333 | 0 | 0,881 |
| 2022 | 28,529 | 0,016 | 0,030 | 0,500 | 0 | 0,930 |
| 2023 | 28,480 | 0,013 | 0,043 | 0,500 | 0 | 0,767 |
| 25 | PBSA | 2019 | 27,307 | 0,013 | 0,018 | 1,000 | 1 | 0,916 |
| 2020 | 27,278 | 0,013 | 0,061 | 1,000 | 1 | 0,210 |
| 2021 | 27,379 | 0,014 | 0,107 | 0,500 | 1 | 0,110 |
| 2022 | 27,478 | 0,013 | 0,156 | 0,500 | 1 | 0,136 |
| 2023 | 27,402 | 0,011 | 0,242 | 0,500 | 1 | 0,054 |
| 26 | WEGE | 2019 | 29,455 | 0,080 | 0,074 | 0,400 | 0 | 0,062 |
| 2020 | 29,436 | 0,064 | 0,026 | 0,200 | 0 | 1,897 |
| 2021 | 29,418 | 0,049 | 0,036 | 0,400 | 0 | 0,459 |
| 2022 | 29,322 | 0,050 | 0,042 | 0,400 | 0 | 0,120 |
| 2023 | 29,347 | 0,035 | 0,008 | 0,400 | 0 | 1,976 |
| 27 | PTPW | 2019 | 26,570 | 0,040 | 0,135 | 0,500 | 0 | 0,077 |
| 2020 | 26,801 | 0,050 | 0,071 | 0,500 | 0 | 0,076 |
| 2021 | 27,016 | 0,057 | 0,096 | 0,500 | 0 | 0,077 |
| 2022 | 27,094 | 0,052 | 0,137 | 0,500 | 0 | 0,078 |
| 2023 | 27,275 | 0,055 | 0,147 | 0,500 | 0 | 0,107 |
| 28 | PPRE | 2019 | 29,680 | 0,091 | 0,057 | 0,250 | 0 | 0,392 |
| 2020 | 29,543 | 0,078 | 0,017 | 0,333 | 0 | 0,625 |
| 2021 | 29,581 | 0,089 | 0,021 | 0,667 | 0 | 0,705 |
| 2022 | 29,658 | 0,084 | 0,024 | 0,500 | 0 | 0,391 |
| 2023 | 29,600 | 0,074 | 0,024 | 0,250 | 0 | 0,935 |
| 29 | BUKK | 2019 | 29,187 | 0,013 | 0,104 | 0,333 | 1 | 0,194 |
| 2020 | 29,236 | 0,012 | 0,085 | 0,333 | 1 | 0,312 |
| 2021 | 29,285 | 0,010 | 0,092 | 0,333 | 1 | 0,123 |
| 2022 | 29,465 | 0,011 | 0,074 | 0,333 | 1 | 0,304 |
| 2023 | 29,757 | 0,010 | 0,085 | 0,333 | 1 | 0,323 |

Lampiran 3

Perhitungan Variabel Ukuran Perusahaan (X1)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | Total Aset | Ukuran Perusahaan |
| 1 | PWON | 2019 | Rp 26.095.153.343.000 | 30,893 |
| 2020 | Rp 26.458.805.377.000 | 30,907 |
| 2021 | Rp 28.866.081.129.000 | 30,994 |
| 2022 | Rp 30.602.179.916.000 | 31,052 |
| 2023 | Rp 32.710.786.983.000 | 31,119 |
| 2 | SMRA | 2019 | Rp 24.441.657.276.000 | 30,827 |
| 2020 | Rp 24.922.534.224.000 | 30,847 |
| 2021 | Rp 26.049.716.678.000 | 30,891 |
| 2022 | Rp 28.433.574.878.000 | 30,979 |
| 2023 | Rp 31.168.375.086.000 | 31,070 |
| 3 | RDTX | 2019 | Rp 2.795.788.452.762 | 28,659 |
| 2020 | Rp 2.971.061.771.714 | 28,720 |
| 2021 | Rp 3.161.105.356.526 | 28,782 |
| 2022 | Rp 3.387.321.004.206 | 28,851 |
| 2023 | Rp 3.440.333.041.238 | 28,867 |
| 4 | CTRA | 2019 | Rp 36.196.024.000.000 | 31,220 |
| 2020 | Rp 39.255.187.000.000 | 31,301 |
| 2021 | Rp 40.668.411.000.000 | 31,336 |
| 2022 | Rp 41.902.382.000.000 | 31,366 |
| 2023 | Rp 44.115.215.000.000 | 31,418 |
| 5 | JRPT | 2019 | Rp 11.164.935.100.000 | 30,044 |
| 2020 | Rp 11.481.521.265.000 | 30,072 |
| 2021 | Rp 11.748.147.834.000 | 30,095 |
| 2022 | Rp 12.251.800.500.000 | 30,137 |
| 2023 | Rp 13.206.898.387.000 | 30,212 |
| 6 | DUTI | 2019 | Rp 13.788.227.459.960 | 30,255 |
| 2020 | Rp 13.753.624.738.885 | 30,252 |
| 2021 | Rp 15.308.923.447.779 | 30,359 |
| 2022 | Rp 15.586.178.093.961 | 30,377 |
| 2023 | Rp 15.131.488.996.266 | 30,348 |
| 7 | KIJA | 2019 | Rp 12.184.611.579.312 | 30,131 |
| 2020 | Rp 12.200.175.979.870 | 30,132 |
| 2021 | Rp 12.292.090.330.026 | 30,140 |
| 2022 | Rp 13.110.459.383.600 | 30,204 |
| 2023 | Rp 12.947.435.320.238 | 30,192 |
| 8 | SMDM | 2019 | Rp 3.213.173.105.916 | 28,798 |
| 2020 | Rp 3.201.910.904.021 | 28,795 |
| 2021 | Rp 3.303.511.723.151 | 28,826 |
| 2022 | Rp 3.423.278.470.836 | 28,862 |
| 2023 | Rp 3.534.588.823.995 | 28,894 |
| 9 | GPRA | 2019 | Rp 1.705.918.986.765 | 28,165 |
| 2020 | Rp 1.727.361.676.947 | 28,178 |
| 2021 | Rp 1.760.551.462.449 | 28,197 |
| 2022 | Rp 1.781.355.644.223 | 28,208 |
| 2023 | Rp 1.954.231.417.989 | 28,301 |
| 10 | BSDE | 2019 | Rp 54.444.849.052.447 | 31,628 |
| 2020 | Rp 60.862.926.586.750 | 31,740 |
| 2021 | Rp 61.469.712.165.656 | 31,750 |
| 2022 | Rp 64.999.403.480.787 | 31,805 |
| 2023 | Rp 66.827.648.486.393 | 31,833 |
| 11 | MKPI | 2019 | Rp 7.275.234.517.578 | 29,615 |
| 2020 | Rp 7.622.918.065.733 | 29,662 |
| 2021 | Rp 7.994.282.432.092 | 29,710 |
| 2022 | Rp 8.155.939.004.812 | 29,730 |
| 2023 | Rp 8.388.738.314.302 | 29,758 |
| 12 | BCIP | 2019 | Rp 867.065.425.451 | 27,488 |
| 2020 | Rp 909.264.462.663 | 27,536 |
| 2021 | Rp 887.073.065.396 | 27,511 |
| 2022 | Rp 884.034.513.122 | 27,508 |
| 2023 | Rp 910.632.554.632 | 27,537 |
| 13 | MTLA | 2019 | Rp 6.107.364.000.000 | 29,441 |
| 2020 | Rp 5.932.483.000.000 | 29,411 |
| 2021 | Rp 6.409.548.000.000 | 29,489 |
| 2022 | Rp 6.735.895.000.000 | 29,538 |
| 2023 | Rp 7.220.711.000.000 | 29,608 |
| 14 | DMAS | 2019 | Rp 7.616.971.029.620 | 29,661 |
| 2020 | Rp 6.752.233.240.104 | 29,541 |
| 2021 | Rp 6.113.941.603.354 | 29,442 |
| 2022 | Rp 6.623.414.189.145 | 29,522 |
| 2023 | Rp 6.718.508.462.422 | 29,536 |
| 15 | POLI | 2019 | Rp 2.325.578.782.725 | 28,475 |
| 2020 | Rp 2.473.039.414.917 | 28,536 |
| 2021 | Rp 2.440.573.927.925 | 28,523 |
| 2022 | Rp 2.583.234.248.023 | 28,580 |
| 2023 | Rp 3.245.188.408.916 | 28,808 |
| 16 | REAL | 2019 | Rp 352.565.515.823 | 26,589 |
| 2020 | Rp 352.590.228.523 | 26,589 |
| 2021 | Rp 353.731.723.320 | 26,592 |
| 2022 | Rp 352.269.524.066 | 26,588 |
| 2023 | Rp 352.934.080.004 | 26,590 |
| 17 | INDO | 2019 | Rp 950.642.771.308 | 27,580 |
| 2020 | Rp 968.396.392.751 | 27,599 |
| 2021 | Rp 980.668.268.510 | 27,612 |
| 2022 | Rp 980.544.177.714 | 27,611 |
| 2023 | Rp 1.004.282.254.206 | 27,635 |
| 18 | DADA | 2019 | Rp 247.235.954.017 | 26,234 |
| 2020 | Rp 587.156.156.898 | 27,099 |
| 2021 | Rp 631.233.385.628 | 27,171 |
| 2022 | Rp 660.425.520.304 | 27,216 |
| 2023 | Rp 647.574.400.138 | 27,196 |
| 19 | AMAN | 2019 | Rp 728.120.841.000 | 27,314 |
| 2020 | Rp 799.397.510.000 | 27,407 |
| 2021 | Rp 861.888.870.000 | 27,482 |
| 2022 | Rp 966.109.133.000 | 27,597 |
| 2023 | Rp 1.085.440.454.000 | 27,713 |
| 20 | ADCP | 2019 | Rp 4.366.315.260.012 | 29,105 |
| 2020 | Rp 4.676.206.827.347 | 29,174 |
| 2021 | Rp 5.978.673.938.137 | 29,419 |
| 2022 | Rp 6.321.024.480.878 | 29,475 |
| 2023 | Rp 6.643.815.019.188 | 29,525 |
| 21 | ADHI | 2019 | Rp 36.515.833.214.549 | 31,229 |
| 2020 | Rp 38.093.888.626.551 | 31,271 |
| 2021 | Rp 39.900.337.834.619 | 31,317 |
| 2022 | Rp 39.986.417.216.654 | 31,320 |
| 2023 | Rp 40.492.030.620.079 | 31,332 |
| 22 | TOTL | 2019 | Rp 2.282.904.040.000 | 28,456 |
| 2020 | Rp 2.889.059.738.000 | 28,692 |
| 2021 | Rp 2.727.306.841.000 | 28,634 |
| 2022 | Rp 2.990.427.306.000 | 28,726 |
| 2023 | Rp 3.132.571.723.000 | 28,773 |
| 23 | PTPP | 2019 | Rp 59.165.548.433.821 | 31,711 |
| 2020 | Rp 53.408.823.346.707 | 31,609 |
| 2021 | Rp 55.573.843.735.084 | 31,649 |
| 2022 | Rp 57.612.383.140.536 | 31,685 |
| 2023 | Rp 56.525.042.574.560 | 31,666 |
| 24 | NRCA | 2019 | Rp 2.462.813.011.754 | 28,532 |
| 2020 | Rp 2.221.459.173.567 | 28,429 |
| 2021 | Rp 2.142.945.408.364 | 28,393 |
| 2022 | Rp 2.454.852.311.196 | 28,529 |
| 2023 | Rp 2.336.265.865.936 | 28,480 |
| 25 | PBSA | 2019 | Rp 722.903.663.896 | 27,307 |
| 2020 | Rp 702.230.672.680 | 27,278 |
| 2021 | Rp 776.987.707.840 | 27,379 |
| 2022 | Rp 857.819.112.060 | 27,478 |
| 2023 | Rp 795.622.503.779 | 27,402 |
| 26 | WEGE | 2019 | Rp 6.197.314.112.122 | 29,455 |
| 2020 | Rp 6.081.882.876.649 | 29,436 |
| 2021 | Rp 5.973.999.226.008 | 29,418 |
| 2022 | Rp 5.424.428.338.683 | 29,322 |
| 2023 | Rp 5.561.533.835.483 | 29,347 |
| 27 | PTPW | 2019 | Rp 345.981.911.383 | 26,570 |
| 2020 | Rp 435.830.715.625 | 26,801 |
| 2021 | Rp 540.852.700.018 | 27,016 |
| 2022 | Rp 584.467.532.735 | 27,094 |
| 2023 | Rp 700.196.420.981 | 27,275 |
| 28 | PPRE | 2019 | Rp 7.760.863.409.420 | 29,680 |
| 2020 | Rp 6.767.233.104.600 | 29,543 |
| 2021 | Rp 7.029.648.280.015 | 29,581 |
| 2022 | Rp 7.588.440.332.245 | 29,658 |
| 2023 | Rp 7.164.990.158.071 | 29,600 |
| 29 | BUKK | 2019 | Rp 4.739.164.617.000 | 29,187 |
| 2020 | Rp 4.976.221.593.000 | 29,236 |
| 2021 | Rp 5.226.470.342.000 | 29,285 |
| 2022 | Rp 6.259.364.267.000 | 29,465 |
| 2023 | Rp 8.379.688.530.000 | 29,757 |

Lampiran 4

Perhitungan Variabel Beban Pajak Tangguhan (X2)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | DTEit | Total Asetit-1 | DTE |
| 1 | PWON | 2019 | Rp 578.496.132.000 | Rp 25.018.080.224.000 | 0,023 |
| 2020 | Rp 582.293.219.000 | Rp 26.095.153.343.000 | 0,022 |
| 2021 | Rp 535.476.433.000 | Rp 26.458.805.377.000 | 0,020 |
| 2022 | Rp 531.585.776.000 | Rp 28.866.081.129.000 | 0,018 |
| 2023 | Rp 541.223.972.000 | Rp 30.602.179.916.000 | 0,018 |
| 2 | SMRA | 2019 | Rp 320.598.761.000 | Rp 23.299.242.068.000 | 0,014 |
| 2020 | Rp 232.788.755.000 | Rp 24.441.657.276.000 | 0,010 |
| 2021 | Rp 257.326.669.000 | Rp 24.922.534.224.000 | 0,010 |
| 2022 | Rp 294.882.031.000 | Rp 26.049.716.678.000 | 0,011 |
| 2023 | Rp 316.792.296.000 | Rp 28.433.574.878.000 | 0,011 |
| 3 | RDTX | 2019 | Rp 51.742.075.695 | Rp 2.526.489.781.165 | 0,020 |
| 2020 | Rp 50.393.884.434 | Rp 2.795.788.452.762 | 0,018 |
| 2021 | Rp 50.278.793.304 | Rp 2.971.061.771.714 | 0,017 |
| 2022 | Rp 58.326.103.965 | Rp 3.161.105.356.526 | 0,018 |
| 2023 | Rp 60.319.559.105 | Rp 3.387.321.004.206 | 0,018 |
| 4 | CTRA | 2019 | Rp 344.533.000.000 | Rp 34.289.017.000.000 | 0,010 |
| 2020 | Rp 380.628.000.000 | Rp 36.196.024.000.000 | 0,011 |
| 2021 | Rp 396.037.000.000 | Rp 39.255.187.000.000 | 0,010 |
| 2022 | Rp 432.677.000.000 | Rp 40.668.411.000.000 | 0,011 |
| 2023 | Rp 439.789.000.000 | Rp 41.902.382.000.000 | 0,010 |
| 5 | JRPT | 2019 | Rp 631.808.216.000 | Rp 10.541.248.267.000 | 0,060 |
| 2020 | Rp 656.870.160.000 | Rp 11.164.935.100.000 | 0,059 |
| 2021 | Rp 559.047.168.000 | Rp 11.481.521.265.000 | 0,049 |
| 2022 | Rp 519.705.416.000 | Rp 11.748.147.834.000 | 0,044 |
| 2023 | Rp 530.415.039.000 | Rp 12.251.800.500.000 | 0,043 |
| 6 | DUTI | 2019 | Rp 267.008.173.197 | Rp 12.642.895.738.823 | 0,021 |
| 2020 | Rp 248.891.733.192 | Rp 13.788.227.459.960 | 0,018 |
| 2021 | Rp 236.716.902.664 | Rp 13.753.624.738.885 | 0,017 |
| 2022 | Rp 253.413.687.700 | Rp 15.308.923.447.779 | 0,017 |
| 2023 | Rp 229.948.057.569 | Rp 15.586.178.093.961 | 0,015 |
| 7 | KIJA | 2019 | Rp 707.065.370.131 | Rp 11.783.772.244.027 | 0,060 |
| 2020 | Rp 574.692.088.121 | Rp 12.184.611.579.312 | 0,047 |
| 2021 | Rp 631.082.160.509 | Rp 12.200.175.979.870 | 0,052 |
| 2022 | Rp 525.184.042.314 | Rp 12.292.090.330.026 | 0,043 |
| 2023 | Rp 556.701.606.271 | Rp 13.110.459.383.600 | 0,042 |
| 8 | SMDM | 2019 | Rp 48.793.049.329 | Rp 3.158.642.385.060 | 0,015 |
| 2020 | Rp 54.686.901.516 | Rp 3.213.173.105.916 | 0,017 |
| 2021 | Rp 48.535.848.874 | Rp 3.201.910.904.021 | 0,015 |
| 2022 | Rp 42.762.669.245 | Rp 3.303.511.723.151 | 0,013 |
| 2023 | Rp 39.807.622.647 | Rp 3.423.278.470.836 | 0,012 |
| 9 | GPRA | 2019 | Rp 45.473.598.039 | Rp 1.536.453.590.418 | 0,030 |
| 2020 | Rp 61.964.170.210 | Rp 1.705.918.986.765 | 0,036 |
| 2021 | Rp 62.177.341.836 | Rp 1.727.361.676.947 | 0,036 |
| 2022 | Rp 65.566.059.458 | Rp 1.760.551.462.449 | 0,037 |
| 2023 | Rp 67.265.254.331 | Rp 1.781.355.644.223 | 0,038 |
| 10 | BSDE | 2019 | Rp 820.440.682.777 | Rp 52.101.492.204.552 | 0,016 |
| 2020 | Rp 921.143.824.480 | Rp 54.444.849.052.447 | 0,017 |
| 2021 | Rp 919.712.513.065 | Rp 60.862.926.586.750 | 0,015 |
| 2022 | Rp 917.443.904.538 | Rp 61.469.712.165.656 | 0,015 |
| 2023 | Rp 920.138.761.033 | Rp 64.999.403.480.787 | 0,014 |
| 11 | MKPI | 2019 | Rp 75.409.747.694 | Rp 7.008.254.843.361 | 0,011 |
| 2020 | Rp 93.488.376.716 | Rp 7.275.234.517.578 | 0,013 |
| 2021 | Rp 116.924.677.329 | Rp 7.622.918.065.733 | 0,015 |
| 2022 | Rp 123.776.368.744 | Rp 7.994.282.432.092 | 0,015 |
| 2023 | Rp 111.687.514.097 | Rp 8.155.939.004.812 | 0,014 |
| 12 | BCIP | 2019 | Rp 26.142.967.496 | Rp 849.799.701.091 | 0,031 |
| 2020 | Rp 27.332.998.595 | Rp 867.065.425.451 | 0,032 |
| 2021 | Rp 26.467.227.697 | Rp 909.264.462.663 | 0,029 |
| 2022 | Rp 27.401.275.842 | Rp 887.073.065.396 | 0,031 |
| 2023 | Rp 28.782.569.651 | Rp 884.034.513.122 | 0,033 |
| 13 | MTLA | 2019 | Rp 264.632.000.000 | Rp 5.193.963.000.000 | 0,051 |
| 2020 | Rp 315.527.000.000 | Rp 6.107.364.000.000 | 0,052 |
| 2021 | Rp 355.718.000.000 | Rp 5.932.483.000.000 | 0,060 |
| 2022 | Rp 392.056.000.000 | Rp 6.409.548.000.000 | 0,061 |
| 2023 | Rp 407.237.000.000 | Rp 6.735.895.000.000 | 0,060 |
| 14 | DMAS | 2019 | Rp 695.759.028.147 | Rp 7.500.033.435.372 | 0,093 |
| 2020 | Rp 697.039.636.177 | Rp 7.616.971.029.620 | 0,092 |
| 2021 | Rp 757.323.551.304 | Rp 6.752.233.240.104 | 0,112 |
| 2022 | Rp 714.471.013.208 | Rp 6.113.941.603.354 | 0,117 |
| 2023 | Rp 687.956.336.895 | Rp 6.623.414.189.145 | 0,104 |
| 15 | POLI | 2019 | Rp 19.648.820.525 | Rp 1.674.842.023.217 | 0,012 |
| 2020 | Rp 27.246.968.534 | Rp 2.325.578.782.725 | 0,012 |
| 2021 | Rp 29.723.890.591 | Rp 2.473.039.414.917 | 0,012 |
| 2022 | Rp 35.062.382.146 | Rp 2.440.573.927.925 | 0,014 |
| 2023 | Rp 33.294.690.708 | Rp 2.583.234.248.023 | 0,013 |
| 16 | REAL | 2019 | Rp 1.370.671.359 | Rp 52.026.100.743 | 0,026 |
| 2020 | Rp 21.504.615.551 | Rp 352.565.515.823 | 0,061 |
| 2021 | Rp 21.936.296.342 | Rp 352.590.228.523 | 0,062 |
| 2022 | Rp 27.057.256.116 | Rp 353.731.723.320 | 0,076 |
| 2023 | Rp 25.200.511.341 | Rp 352.269.524.066 | 0,072 |
| 17 | INDO | 2019 | Rp 9.565.752.458 | Rp 970.293.669.186 | 0,010 |
| 2020 | Rp 9.950.151.037 | Rp 950.642.771.308 | 0,010 |
| 2021 | Rp 9.796.142.125 | Rp 968.396.392.751 | 0,010 |
| 2022 | Rp 9.873.287.428 | Rp 980.668.268.510 | 0,010 |
| 2023 | Rp 9.837.490.792 | Rp 980.544.177.714 | 0,010 |
| 18 | DADA | 2019 | Rp 7.619.366.037 | Rp 143.802.635.156 | 0,053 |
| 2020 | Rp 7.690.254.887 | Rp 247.235.954.017 | 0,031 |
| 2021 | Rp 9.187.013.271 | Rp 587.156.156.898 | 0,016 |
| 2022 | Rp 9.728.061.536 | Rp 631.233.385.628 | 0,015 |
| 2023 | Rp 9.286.199.725 | Rp 660.425.520.304 | 0,014 |
| 19 | AMAN | 2019 | Rp 9.730.325.000 | Rp 684.815.446.000 | 0,014 |
| 2020 | Rp 12.164.868.000 | Rp 728.120.841.000 | 0,017 |
| 2021 | Rp 18.682.433.000 | Rp 799.397.510.000 | 0,023 |
| 2022 | Rp 20.015.757.000 | Rp 861.888.870.000 | 0,023 |
| 2023 | Rp 16.045.918.000 | Rp 966.109.133.000 | 0,017 |
| 20 | ADCP | 2019 | Rp 166.573.319.454 | Rp 2.529.280.406.222 | 0,066 |
| 2020 | Rp 145.913.626.173 | Rp 4.366.315.260.012 | 0,033 |
| 2021 | Rp 146.213.791.347 | Rp 4.676.206.827.347 | 0,031 |
| 2022 | Rp 146.280.437.479 | Rp 5.978.673.938.137 | 0,024 |
| 2023 | Rp 134.655.326.377 | Rp 6.321.024.480.878 | 0,021 |
| 21 | ADHI | 2019 | Rp 810.767.655.702 | Rp 30.091.600.973.297 | 0,027 |
| 2020 | Rp 824.138.250.449 | Rp 36.515.833.214.549 | 0,023 |
| 2021 | Rp 822.853.932.013 | Rp 38.093.888.626.551 | 0,022 |
| 2022 | Rp 822.954.364.300 | Rp 39.900.337.834.619 | 0,021 |
| 2023 | Rp 823.127.635.858 | Rp 39.986.417.216.654 | 0,021 |
| 22 | TOTL | 2019 | Rp 38.788.931.575 | Rp 3.228.718.157.000 | 0,012 |
| 2020 | Rp 29.217.322.036 | Rp 2.282.904.040.000 | 0,013 |
| 2021 | Rp 29.599.836.104 | Rp 2.889.059.738.000 | 0,010 |
| 2022 | Rp 32.450.389.733 | Rp 2.727.306.841.000 | 0,012 |
| 2023 | Rp 32.790.490.884 | Rp 2.990.427.306.000 | 0,011 |
| 23 | PTPP | 2019 | Rp 540.480.682.770 | Rp 52.549.150.902.972 | 0,010 |
| 2020 | Rp 593.060.873.578 | Rp 59.165.548.433.821 | 0,010 |
| 2021 | Rp 531.171.846.542 | Rp 53.408.823.346.707 | 0,010 |
| 2022 | Rp 563.227.073.312 | Rp 55.573.843.735.084 | 0,010 |
| 2023 | Rp 583.353.310.112 | Rp 57.612.383.140.536 | 0,010 |
| 24 | NRCA | 2019 | Rp 41.374.205.342 | Rp 2.254.711.765.640 | 0,018 |
| 2020 | Rp 37.615.316.753 | Rp 2.462.813.011.754 | 0,015 |
| 2021 | Rp 36.824.227.251 | Rp 2.221.459.173.567 | 0,017 |
| 2022 | Rp 34.134.250.749 | Rp 2.142.945.408.364 | 0,016 |
| 2023 | Rp 32.416.092.325 | Rp 2.454.852.311.196 | 0,013 |
| 25 | PBSA | 2019 | Rp 8.634.702.096 | Rp 664.737.875.477 | 0,013 |
| 2020 | Rp 9.231.973.476 | Rp 722.903.663.896 | 0,013 |
| 2021 | Rp 9.491.302.852 | Rp 702.230.672.680 | 0,014 |
| 2022 | Rp 9.716.245.763 | Rp 776.987.707.840 | 0,013 |
| 2023 | Rp 9.286.476.307 | Rp 857.819.112.060 | 0,011 |
| 26 | WEGE | 2019 | Rp 474.112.518.238 | Rp 5.890.299.960.562 | 0,080 |
| 2020 | Rp 398.027.348.289 | Rp 6.197.314.112.122 | 0,064 |
| 2021 | Rp 299.182.702.138 | Rp 6.081.882.876.649 | 0,049 |
| 2022 | Rp 298.827.490.836 | Rp 5.973.999.226.008 | 0,050 |
| 2023 | Rp 189.092.870.734 | Rp 5.424.428.338.683 | 0,035 |
| 27 | PTPW | 2019 | Rp 10.495.027.581 | Rp 263.981.180.202 | 0,040 |
| 2020 | Rp 17.325.111.378 | Rp 345.981.911.383 | 0,050 |
| 2021 | Rp 24.693.066.413 | Rp 435.830.715.625 | 0,057 |
| 2022 | Rp 27.877.348.471 | Rp 540.852.700.018 | 0,052 |
| 2023 | Rp 32.028.876.103 | Rp 584.467.532.735 | 0,055 |
| 28 | PPRE | 2019 | Rp 572.147.159.371 | Rp 6.255.996.193.627 | 0,091 |
| 2020 | Rp 607.434.211.043 | Rp 7.760.863.409.420 | 0,078 |
| 2021 | Rp 600.317.285.193 | Rp 6.767.233.104.600 | 0,089 |
| 2022 | Rp 589.743.681.428 | Rp 7.029.648.280.015 | 0,084 |
| 2023 | Rp 562.151.756.242 | Rp 7.588.440.332.245 | 0,074 |
| 29 | BUKK | 2019 | Rp 55.782.083.000 | Rp 4.414.296.408.000 | 0,013 |
| 2020 | Rp 57.204.594.000 | Rp 4.739.164.617.000 | 0,012 |
| 2021 | Rp 51.115.037.000 | Rp 4.976.221.593.000 | 0,010 |
| 2022 | Rp 59.124.351.000 | Rp 5.226.470.342.000 | 0,011 |
| 2023 | Rp 60.087.828.000 | Rp 6.259.364.267.000 | 0,010 |

Lampiran 5

Perhitungan Variabel Profitability (X3)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | Laba Bersih  Setelah Pajak | Total Aset | ROA |
| 1 | PWON | 2019 | Rp 3.239.796.227.000 | Rp 26.095.153.343.000 | 0,124 |
| 2020 | Rp 1.119.113.010.000 | Rp26.458.805.377.000 | 0,042 |
| 2021 | Rp 1.550.434.339.000 | Rp 28.866.081.129.000 | 0,054 |
| 2022 | Rp 1.831.130.001.000 | Rp 30.602.179.916.000 | 0,060 |
| 2023 | Rp 2.381.869.254.000 | Rp 32.710.786.983.000 | 0,073 |
| 2 | SMRA | 2019 | Rp 613.020.426.000 | Rp 24.441.657.276.000 | 0,025 |
| 2020 | Rp 245.909.143.000 | Rp 24.922.534.224.000 | 0,010 |
| 2021 | Rp 549.696.051.000 | Rp 26.049.716.678.000 | 0,021 |
| 2022 | Rp 771.743.500.000 | Rp 28.433.574.878.000 | 0,027 |
| 2023 | Rp 1.057.692.007.000 | Rp 31.168.375.086.000 | 0,034 |
| 3 | RDTX | 2019 | Rp 232.773.280.699 | Rp 2.795.788.452.762 | 0,083 |
| 2020 | Rp 236.087.887.526 | Rp 2.971.061.771.714 | 0,079 |
| 2021 | Rp 195.806.481.653 | Rp 3.161.105.356.526 | 0,062 |
| 2022 | Rp 270.816.725.275 | Rp 3.387.321.004.206 | 0,080 |
| 2023 | Rp 302.802.252.723 | Rp 3.440.333.041.238 | 0,088 |
| 4 | CTRA | 2019 | Rp 1.283.281.000.000 | Rp 36.196.024.000.000 | 0,035 |
| 2020 | Rp 1.370.686.000.000 | Rp 39.255.187.000.000 | 0,035 |
| 2021 | Rp 2.087.716.000.000 | Rp 40.668.411.000.000 | 0,051 |
| 2022 | Rp 2.003.028.000.000 | Rp 41.902.382.000.000 | 0,048 |
| 2023 | Rp 1.909.025.000.000 | Rp 44.115.215.000.000 | 0,043 |
| 5 | JRPT | 2019 | Rp 1.037.201.837.000 | Rp 11.164.935.100.000 | 0,093 |
| 2020 | Rp 1.013.418.153.000 | Rp 11.481.521.265.000 | 0,088 |
| 2021 | Rp 786.726.309.000 | Rp 11.748.147.834.000 | 0,067 |
| 2022 | Rp 879.772.894.000 | Rp 12.251.800.500.000 | 0,072 |
| 2023 | Rp 1.024.337.528.000 | Rp 13.206.898.387.000 | 0,078 |
| 6 | DUTI | 2019 | Rp 1.289.962.965.315 | Rp 13.788.227.459.960 | 0,094 |
| 2020 | Rp 638.427.373.273 | Rp 13.753.624.738.885 | 0,046 |
| 2021 | Rp 730.113.120.884 | Rp 15.308.923.447.779 | 0,048 |
| 2022 | Rp 846.697.244.502 | Rp 15.586.178.093.961 | 0,054 |
| 2023 | Rp 1.285.261.384.857 | Rp 15.131.488.996.266 | 0,085 |
| 7 | KIJA | 2019 | Rp 141.140.307.068 | Rp 12.184.611.579.312 | 0,012 |
| 2020 | Rp 45.249.873.535 | Rp 12.200.175.979.870 | 0,004 |
| 2021 | Rp 87.635.897.475 | Rp 12.292.090.330.026 | 0,007 |
| 2022 | Rp 40.980.837.130 | Rp 13.110.459.383.600 | 0,003 |
| 2023 | Rp 528.623.322.076 | Rp 12.947.435.320.238 | 0,041 |
| 8 | SMDM | 2019 | Rp 73.368.288.038 | Rp 3.213.173.105.916 | 0,023 |
| 2020 | Rp 18.706.792.552 | Rp 3.201.910.904.021 | 0,006 |
| 2021 | Rp 117.647.293.156 | Rp 3.303.511.723.151 | 0,036 |
| 2022 | Rp 179.796.943.605 | Rp 3.423.278.470.836 | 0,053 |
| 2023 | Rp 97.309.514.650 | Rp 3.534.588.823.995 | 0,028 |
| 9 | GPRA | 2019 | Rp 55.222.657.634 | Rp 1.705.918.986.765 | 0,032 |
| 2020 | Rp 34.752.426.451 | Rp 1.727.361.676.947 | 0,020 |
| 2021 | Rp 49.537.431.683 | Rp 1.760.551.462.449 | 0,028 |
| 2022 | Rp 76.356.236.772 | Rp 1.781.355.644.223 | 0,043 |
| 2023 | Rp 96.478.579.108 | Rp 1.954.231.417.989 | 0,049 |
| 10 | BSDE | 2019 | Rp 3.130.076.103.452 | Rp 54.444.849.052.447 | 0,057 |
| 2020 | Rp 486.257.814.158 | Rp 60.862.926.586.750 | 0,008 |
| 2021 | Rp 1.538.840.956.173 | Rp 61.469.712.165.656 | 0,025 |
| 2022 | Rp 2.656.885.590.302 | Rp 64.999.403.480.787 | 0,041 |
| 2023 | Rp 2.259.456.837.723 | Rp 66.827.648.486.393 | 0,034 |
| 11 | MKPI | 2019 | Rp 614.639.392.159 | Rp 7.275.234.517.578 | 0,084 |
| 2020 | Rp 231.113.916.843 | Rp 7.622.918.065.733 | 0,030 |
| 2021 | Rp 324.669.719.210 | Rp 7.994.282.432.092 | 0,041 |
| 2022 | Rp 701.335.731.285 | Rp 8.155.939.004.812 | 0,086 |
| 2023 | Rp 844.447.264.297 | Rp 8.388.738.314.302 | 0,101 |
| 12 | BCIP | 2019 | Rp 23.201.520.208 | Rp 867.065.425.451 | 0,027 |
| 2020 | Rp 12.990.816.748 | Rp 909.264.462.663 | 0,014 |
| 2021 | Rp 124.179.366 | Rp 887.073.065.396 | 0,000 |
| 2022 | Rp 17.063.851.989 | Rp 884.034.513.122 | 0,019 |
| 2023 | Rp 17.290.964.462 | Rp 910.632.554.632 | 0,019 |
| 13 | MTLA | 2019 | Rp 487.622.000.000 | Rp 6.107.364.000.000 | 0,080 |
| 2020 | Rp 286.307.000.000 | Rp 5.932.483.000.000 | 0,048 |
| 2021 | Rp 380.666.000.000 | Rp 6.409.548.000.000 | 0,059 |
| 2022 | Rp 417.934.000.000 | Rp 6.735.895.000.000 | 0,062 |
| 2023 | Rp 492.910.000.000 | Rp 7.220.711.000.000 | 0,068 |
| 14 | DMAS | 2019 | Rp 1.335.420.919.293 | Rp 7.616.971.029.620 | 0,175 |
| 2020 | Rp 1.348.575.384.650 | Rp 6.752.233.240.104 | 0,200 |
| 2021 | Rp 714.858.418.799 | Rp 6.113.941.603.354 | 0,117 |
| 2022 | Rp 1.218.496.386.998 | Rp 6.623.414.189.145 | 0,184 |
| 2023 | Rp 1.210.892.246.433 | Rp 6.718.508.462.422 | 0,180 |
| 15 | POLI | 2019 | Rp 54.643.639.689 | Rp 2.325.578.782.725 | 0,023 |
| 2020 | Rp 17.438.462.295 | Rp 2.473.039.414.917 | 0,007 |
| 2021 | Rp 35.847.355.212 | Rp 2.440.573.927.925 | 0,015 |
| 2022 | Rp 155.049.779.830 | Rp 2.583.234.248.023 | 0,060 |
| 2023 | Rp 92.392.176.458 | Rp 3.245.188.408.916 | 0,028 |
| 16 | REAL | 2019 | Rp 1.382.879.694 | Rp 352.565.515.823 | 0,004 |
| 2020 | Rp 1.022.961.976 | Rp 352.590.228.523 | 0,003 |
| 2021 | Rp 1.266.587.627 | Rp 353.731.723.320 | 0,004 |
| 2022 | Rp 167.069.190 | Rp 352.269.524.066 | 0,000 |
| 2023 | Rp 177.770.573 | Rp 352.934.080.004 | 0,001 |
| 17 | INDO | 2019 | Rp 421.142.772.693 | Rp 950.642.771.308 | 0,443 |
| 2020 | Rp 47.639.834.935 | Rp 968.396.392.751 | 0,049 |
| 2021 | Rp 8.598.932.859 | Rp 980.668.268.510 | 0,009 |
| 2022 | Rp 32.223.070.988 | Rp 980.544.177.714 | 0,033 |
| 2023 | Rp 12.348.183.560 | Rp 1.004.282.254.206 | 0,012 |
| 18 | DADA | 2019 | Rp 5.362.021.327 | Rp 247.235.954.017 | 0,022 |
| 2020 | Rp 11.165.515.298 | Rp 587.156.156.898 | 0,019 |
| 2021 | Rp 5.087.365.030 | Rp 631.233.385.628 | 0,008 |
| 2022 | Rp 890.204.967 | Rp 660.425.520.304 | 0,001 |
| 2023 | Rp 1.251.931.326 | Rp 647.574.400.138 | 0,002 |
| 19 | AMAN | 2019 | Rp 11.961.112.000 | Rp 728.120.841.000 | 0,016 |
| 2020 | Rp 16.231.256.000 | Rp 799.397.510.000 | 0,020 |
| 2021 | Rp 30.282.784.000 | Rp 861.888.870.000 | 0,035 |
| 2022 | Rp 34.531.399.000 | Rp 966.109.133.000 | 0,036 |
| 2023 | Rp 57.009.157.000 | Rp 1.085.440.454.000 | 0,053 |
| 20 | ADCP | 2019 | Rp 150.311.804.322 | Rp 4.366.315.260.012 | 0,034 |
| 2020 | Rp 133.251.182.454 | Rp 4.676.206.827.347 | 0,028 |
| 2021 | Rp 130.360.626.634 | Rp 5.978.673.938.137 | 0,022 |
| 2022 | Rp 105.019.195.202 | Rp 6.321.024.480.878 | 0,017 |
| 2023 | Rp 116.165.351.465 | Rp 6.643.815.019.188 | 0,017 |
| 21 | ADHI | 2019 | Rp 665.048.421.529 | Rp 36.515.833.214.549 | 0,018 |
| 2020 | Rp 23.702.652.447 | Rp 38.093.888.626.551 | 0,001 |
| 2021 | Rp 86.499.800.385 | Rp 39.900.337.834.619 | 0,002 |
| 2022 | Rp 175.209.867.105 | Rp 39.986.417.216.654 | 0,004 |
| 2023 | Rp 289.882.510.819 | Rp 40.492.030.620.079 | 0,007 |
| 22 | TOTL | 2019 | Rp 175.502.010.000 | Rp 2.282.904.040.000 | 0,077 |
| 2020 | Rp 108.580.758.000 | Rp 2.889.059.738.000 | 0,038 |
| 2021 | Rp 101.633.430.000 | Rp 2.727.306.841.000 | 0,037 |
| 2022 | Rp 91.646.670.000 | Rp 2.990.427.306.000 | 0,031 |
| 2023 | Rp 172.704.944.000 | Rp 3.132.571.723.000 | 0,055 |
| 23 | PTPP | 2019 | Rp 1.208.270.555.330 | Rp 59.165.548.433.821 | 0,020 |
| 2020 | Rp 311.959.334.548 | Rp 53.408.823.346.707 | 0,006 |
| 2021 | Rp 361.421.984.159 | Rp 55.573.843.735.084 | 0,007 |
| 2022 | Rp 365.741.731.064 | Rp 57.612.383.140.536 | 0,006 |
| 2023 | Rp 127.089.519.355 | Rp 56.525.042.574.560 | 0,002 |
| 24 | NRCA | 2019 | Rp 101.155.011.546 | Rp 2.462.813.011.754 | 0,041 |
| 2020 | Rp 55.122.851.471 | Rp 2.221.459.173.567 | 0,025 |
| 2021 | Rp 51.648.101.245 | Rp 2.142.945.408.364 | 0,024 |
| 2022 | Rp 74.670.162.517 | Rp 2.454.852.311.196 | 0,030 |
| 2023 | Rp 99.508.842.135 | Rp 2.336.265.865.936 | 0,043 |
| 25 | PBSA | 2019 | Rp 13.287.142.235 | Rp 722.903.663.896 | 0,018 |
| 2020 | Rp 43.151.541.644 | Rp 702.230.672.680 | 0,061 |
| 2021 | Rp 83.315.829.281 | Rp 776.987.707.840 | 0,107 |
| 2022 | Rp 133.988.085.819 | Rp 857.819.112.060 | 0,156 |
| 2023 | Rp 192.742.530.687 | Rp 795.622.503.779 | 0,242 |
| 26 | WEGE | 2019 | Rp 456.366.738.475 | Rp 6.197.314.112.122 | 0,074 |
| 2020 | Rp 156.349.499.437 | Rp 6.081.882.876.649 | 0,026 |
| 2021 | Rp 216.387.979.386 | Rp 5.973.999.226.008 | 0,036 |
| 2022 | Rp 230.257.330.260 | Rp 5.424.428.338.683 | 0,042 |
| 2023 | Rp 46.500.150.448 | Rp 5.561.533.835.483 | 0,008 |
| 27 | PTPW | 2019 | Rp 46.778.858.688 | Rp 345.981.911.383 | 0,135 |
| 2020 | Rp 31.041.539.323 | Rp 435.830.715.625 | 0,071 |
| 2021 | Rp 52.047.642.440 | Rp 540.852.700.018 | 0,096 |
| 2022 | Rp 80.231.582.186 | Rp 584.467.532.735 | 0,137 |
| 2023 | Rp 102.826.550.595 | Rp 700.196.420.981 | 0,147 |
| 28 | PPRE | 2019 | Rp 439.253.263.108 | Rp 7.760.863.409.420 | 0,057 |
| 2020 | Rp 115.881.928.744 | Rp 6.767.233.104.600 | 0,017 |
| 2021 | Rp 146.813.185.337 | Rp 7.029.648.280.015 | 0,021 |
| 2022 | Rp 181.661.615.624 | Rp 7.588.440.332.245 | 0,024 |
| 2023 | Rp 172.781.270.069 | Rp 7.164.990.158.071 | 0,024 |
| 29 | BUKK | 2019 | Rp 491.956.774.000 | Rp 4.739.164.617.000 | 0,104 |
| 2020 | Rp 423.714.832.000 | Rp 4.976.221.593.000 | 0,085 |
| 2021 | Rp 482.094.181.000 | Rp 5.226.470.342.000 | 0,092 |
| 2022 | Rp 462.277.988.000 | Rp 6.259.364.267.000 | 0,074 |
| 2023 | Rp 711.020.516.000 | Rp 8.379.688.530.000 | 0,085 |

Lampiran 6

Perhitungan Variabel Komisaris Independen (X4)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | Jumlah KI | Total Komisaris | KI |
| 1 | PWON | 2019 | 1 | 3 | 0,333 |
| 2020 | 1 | 3 | 0,333 |
| 2021 | 1 | 3 | 0,333 |
| 2022 | 1 | 3 | 0,333 |
| 2023 | 1 | 3 | 0,333 |
| 2 | SMRA | 2019 | 3 | 5 | 0,600 |
| 2020 | 3 | 5 | 0,600 |
| 2021 | 3 | 5 | 0,600 |
| 2022 | 3 | 5 | 0,600 |
| 2023 | 3 | 5 | 0,600 |
| 3 | RDTX | 2019 | 1 | 3 | 0,333 |
| 2020 | 1 | 3 | 0,333 |
| 2021 | 1 | 3 | 0,333 |
| 2022 | 1 | 3 | 0,333 |
| 2023 | 1 | 3 | 0,333 |
| 4 | CTRA | 2019 | 3 | 8 | 0,375 |
| 2020 | 3 | 7 | 0,429 |
| 2021 | 3 | 7 | 0,429 |
| 2022 | 3 | 6 | 0,500 |
| 2023 | 3 | 6 | 0,500 |
| 5 | JRPT | 2019 | 2 | 5 | 0,400 |
| 2020 | 1 | 3 | 0,333 |
| 2021 | 1 | 3 | 0,333 |
| 2022 | 1 | 3 | 0,333 |
| 2023 | 1 | 3 | 0,333 |
| 6 | DUTI | 2019 | 1 | 3 | 0,333 |
| 2020 | 2 | 4 | 0,500 |
| 2021 | 2 | 4 | 0,500 |
| 2022 | 2 | 4 | 0,500 |
| 2023 | 2 | 4 | 0,500 |
| 7 | KIJA | 2019 | 2 | 4 | 0,500 |
| 2020 | 2 | 4 | 0,500 |
| 2021 | 2 | 4 | 0,500 |
| 2022 | 2 | 4 | 0,500 |
| 2023 | 2 | 4 | 0,500 |
| 8 | SMDM | 2019 | 1 | 3 | 0,333 |
| 2020 | 1 | 2 | 0,500 |
| 2021 | 1 | 2 | 0,500 |
| 2022 | 1 | 2 | 0,500 |
| 2023 | 1 | 2 | 0,500 |
| 9 | GPRA | 2019 | 1 | 4 | 0,250 |
| 2020 | 2 | 5 | 0,400 |
| 2021 | 1 | 3 | 0,333 |
| 2022 | 1 | 3 | 0,333 |
| 2023 | 1 | 3 | 0,333 |
| 10 | BSDE | 2019 | 2 | 5 | 0,400 |
| 2020 | 2 | 5 | 0,400 |
| 2021 | 2 | 5 | 0,400 |
| 2022 | 2 | 5 | 0,400 |
| 2023 | 2 | 5 | 0,400 |
| 11 | MKPI | 2019 | 5 | 15 | 0,333 |
| 2020 | 4 | 16 | 0,250 |
| 2021 | 5 | 16 | 0,313 |
| 2022 | 5 | 16 | 0,313 |
| 2023 | 5 | 16 | 0,313 |
| 12 | BCIP | 2019 | 2 | 4 | 0,500 |
| 2020 | 2 | 4 | 0,500 |
| 2021 | 2 | 4 | 0,500 |
| 2022 | 1 | 2 | 0,500 |
| 2023 | 1 | 2 | 0,500 |
| 13 | MTLA | 2019 | 2 | 4 | 0,500 |
| 2020 | 2 | 5 | 0,400 |
| 2021 | 2 | 5 | 0,400 |
| 2022 | 2 | 5 | 0,400 |
| 2023 | 2 | 5 | 0,400 |
| 14 | DMAS | 2019 | 2 | 6 | 0,333 |
| 2020 | 2 | 6 | 0,333 |
| 2021 | 2 | 6 | 0,333 |
| 2022 | 2 | 6 | 0,333 |
| 2023 | 2 | 6 | 0,333 |
| 15 | POLI | 2019 | 1 | 3 | 0,333 |
| 2020 | 2 | 5 | 0,400 |
| 2021 | 2 | 5 | 0,400 |
| 2022 | 1 | 2 | 0,500 |
| 2023 | 1 | 2 | 0,500 |
| 16 | REAL | 2019 | 2 | 4 | 0,500 |
| 2020 | 2 | 4 | 0,500 |
| 2021 | 1 | 3 | 0,333 |
| 2022 | 1 | 3 | 0,333 |
| 2023 | 1 | 3 | 0,333 |
| 17 | INDO | 2019 | 1 | 2 | 0,500 |
| 2020 | 1 | 2 | 0,500 |
| 2021 | 1 | 2 | 0,500 |
| 2022 | 1 | 2 | 0,500 |
| 2023 | 1 | 2 | 0,500 |
| 18 | DADA | 2019 | 1 | 3 | 0,333 |
| 2020 | 1 | 3 | 0,333 |
| 2021 | 1 | 3 | 0,333 |
| 2022 | 1 | 3 | 0,333 |
| 2023 | 1 | 3 | 0,333 |
| 19 | AMAN | 2019 | 1 | 3 | 0,333 |
| 2020 | 1 | 3 | 0,333 |
| 2021 | 1 | 3 | 0,333 |
| 2022 | 1 | 3 | 0,333 |
| 2023 | 1 | 3 | 0,333 |
| 20 | ADCP | 2019 | 1 | 4 | 0,250 |
| 2020 | 1 | 4 | 0,250 |
| 2021 | 2 | 5 | 0,400 |
| 2022 | 2 | 5 | 0,400 |
| 2023 | 1 | 3 | 0,333 |
| 21 | ADHI | 2019 | 2 | 7 | 0,286 |
| 2020 | 2 | 6 | 0,333 |
| 2021 | 2 | 6 | 0,333 |
| 2022 | 2 | 6 | 0,333 |
| 2023 | 3 | 5 | 0,600 |
| 22 | TOTL | 2019 | 2 | 7 | 0,286 |
| 2020 | 2 | 7 | 0,286 |
| 2021 | 2 | 7 | 0,286 |
| 2022 | 2 | 7 | 0,286 |
| 2023 | 2 | 7 | 0,286 |
| 23 | PTPP | 2019 | 2 | 6 | 0,333 |
| 2020 | 2 | 6 | 0,333 |
| 2021 | 2 | 6 | 0,333 |
| 2022 | 2 | 6 | 0,333 |
| 2023 | 3 | 6 | 0,500 |
| 24 | NRCA | 2019 | 1 | 3 | 0,333 |
| 2020 | 1 | 3 | 0,333 |
| 2021 | 1 | 3 | 0,333 |
| 2022 | 1 | 2 | 0,500 |
| 2023 | 1 | 2 | 0,500 |
| 25 | PBSA | 2019 | 2 | 2 | 1,000 |
| 2020 | 2 | 2 | 1,000 |
| 2021 | 1 | 2 | 0,500 |
| 2022 | 1 | 2 | 0,500 |
| 2023 | 1 | 2 | 0,500 |
| 26 | WEGE | 2019 | 2 | 5 | 0,400 |
| 2020 | 1 | 5 | 0,200 |
| 2021 | 2 | 5 | 0,400 |
| 2022 | 2 | 5 | 0,400 |
| 2023 | 2 | 5 | 0,400 |
| 27 | PTPW | 2019 | 1 | 2 | 0,500 |
| 2020 | 1 | 2 | 0,500 |
| 2021 | 1 | 2 | 0,500 |
| 2022 | 1 | 2 | 0,500 |
| 2023 | 1 | 2 | 0,500 |
| 28 | PPRE | 2019 | 1 | 4 | 0,250 |
| 2020 | 1 | 3 | 0,333 |
| 2021 | 2 | 3 | 0,667 |
| 2022 | 2 | 4 | 0,500 |
| 2023 | 1 | 4 | 0,250 |
| 29 | BUKK | 2019 | 1 | 3 | 0,333 |
| 2020 | 1 | 3 | 0,333 |
| 2021 | 1 | 3 | 0,333 |
| 2022 | 1 | 3 | 0,333 |
| 2023 | 1 | 3 | 0,333 |

Lampiran 7

Perhituangan Variabel Multinationality (X5)

|  |  |  |  |
| --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | *Multinationality* |
| 1 | PWON | 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 2022 | 1 |
| 2023 | 1 |
| 2 | SMRA | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 3 | RDTX | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 4 | CTRA | 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 2022 | 1 |
| 2023 | 1 |
| 5 | JRPT | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 6 | DUTI | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 7 | KIJA | 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 2022 | 1 |
| 2023 | 1 |
| 8 | SMDM | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 9 | GPRA | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 10 | BSDE | 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 2022 | 1 |
| 2023 | 1 |
| 11 | MKPI | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 12 | BCIP | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 13 | MTLA | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 14 | DMAS | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 15 | POLI | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 16 | REAL | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 17 | INDO | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 18 | DADA | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 19 | AMAN | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 20 | ADCP | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 21 | ADHI | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 22 | TOTL | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 23 | PTPP | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 24 | NRCA | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 25 | PBSA | 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 2022 | 1 |
| 2023 | 1 |
| 26 | WEGE | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 27 | PTPW | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 28 | PPRE | 2019 | 0 |
| 2020 | 0 |
| 2021 | 0 |
| 2022 | 0 |
| 2023 | 0 |
| 29 | BUKK | 2019 | 1 |
| 2020 | 1 |
| 2021 | 1 |
| 2022 | 1 |
| 2023 | 1 |

Lampiran 8

Perhitungan Variabel Tax Avoidance (Y)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Tahun | Pembayaran Pajak | Laba Sebelum Pajak | CETR |
| 1 | PWON | 2019 | Rp 36.258.433.000 | Rp 3.270.697.901.000 | 0,011 |
| 2020 | Rp 27.299.391.000 | Rp 1.148.979.421.000 | 0,024 |
| 2021 | Rp 17.166.740.000 | Rp 1.564.246.044.000 | 0,011 |
| 2022 | Rp 19.864.586.000 | Rp 1.840.056.301.000 | 0,011 |
| 2023 | Rp 24.624.776.000 | Rp 2.401.827.599.000 | 0,010 |
| 2 | SMRA | 2019 | Rp 17.711.142.000 | Rp 922.919.835.000 | 0,019 |
| 2020 | Rp 10.383.364.000 | Rp 439.767.516.000 | 0,024 |
| 2021 | Rp 18.795.353.000 | Rp 755.916.681.000 | 0,025 |
| 2022 | Rp 23.283.952.000 | Rp 1.017.856.287.000 | 0,023 |
| 2023 | Rp 25.101.685.000 | Rp 1.345.404.400.000 | 0,019 |
| 3 | RDTX | 2019 | Rp 3.653.370.000 | Rp 273.298.706.103 | 0,013 |
| 2020 | Rp 8.318.100.000 | Rp 236.955.002.130 | 0,035 |
| 2021 | Rp 3.775.600.000 | Rp 196.384.936.622 | 0,019 |
| 2022 | Rp 3.495.930.000 | Rp 272.103.914.200 | 0,013 |
| 2023 | Rp 5.285.500.000 | Rp 303.752.187.096 | 0,017 |
| 4 | CTRA | 2019 | Rp 33.577.000.000 | Rp 1.555.103.000.000 | 0,022 |
| 2020 | Rp 56.939.000.000 | Rp 1.427.625.000.000 | 0,040 |
| 2021 | Rp 49.149.000.000 | Rp 2.136.865.000.000 | 0,023 |
| 2022 | Rp 56.914.000.000 | Rp 2.059.942.000.000 | 0,028 |
| 2023 | Rp 58.618.000.000 | Rp 1.967.643.000.000 | 0,030 |
| 5 | JRPT | 2019 | Rp 140.440.402.000 | Rp 1.055.706.814.000 | 0,133 |
| 2020 | Rp 82.182.094.000 | Rp 1.067.078.595.000 | 0,077 |
| 2021 | Rp 177.629.728.000 | Rp 797.817.044.000 | 0,223 |
| 2022 | Rp 99.073.785.000 | Rp 892.861.723.000 | 0,111 |
| 2023 | Rp 114.971.949.000 | Rp 1.041.176.195.000 | 0,110 |
| 6 | DUTI | 2019 | Rp 14.255.944.196 | Rp 1.298.473.559.565 | 0,011 |
| 2020 | Rp 14.980.639.046 | Rp 640.826.951.818 | 0,023 |
| 2021 | Rp 15.165.773.514 | Rp 731.322.766.012 | 0,021 |
| 2022 | Rp 12.588.454.393 | Rp 848.355.149.032 | 0,015 |
| 2023 | Rp 12.674.732.293 | Rp 1.287.487.828.549 | 0,010 |
| 7 | KIJA | 2019 | Rp 72.444.403.757 | Rp 173.273.871.156 | 0,418 |
| 2020 | Rp 105.323.987.666 | Rp 37.485.058.742 | 2,810 |
| 2021 | Rp 33.154.889.120 | Rp 100.330.430.110 | 0,330 |
| 2022 | Rp 60.534.003.588 | Rp 48.892.233.242 | 1,238 |
| 2023 | Rp 84.045.709.045 | Rp 567.306.401.270 | 0,148 |
| 8 | SMDM | 2019 | Rp 10.493.204.057 | Rp 73.331.309.607 | 0,143 |
| 2020 | Rp 9.426.909.920 | Rp 18.502.546.881 | 0,509 |
| 2021 | Rp 13.228.859.105 | Rp 119.289.897.200 | 0,111 |
| 2022 | Rp 17.271.147.087 | Rp 181.421.560.158 | 0,095 |
| 2023 | Rp 8.994.992.727 | Rp 98.746.542.568 | 0,091 |
| 9 | GPRA | 2019 | Rp 12.329.939.647 | Rp 57.005.465.945 | 0,216 |
| 2020 | Rp 3.646.776.900 | Rp 35.550.675.229 | 0,103 |
| 2021 | Rp 5.431.471.359 | Rp 51.128.043.950 | 0,106 |
| 2022 | Rp 9.284.780.401 | Rp 77.391.754.171 | 0,120 |
| 2023 | Rp 7.303.807.459 | Rp 98.128.197.935 | 0,074 |
| 10 | BSDE | 2019 | Rp 34.624.692.928 | Rp 3.165.097.516.458 | 0,011 |
| 2020 | Rp 24.374.610.259 | Rp 496.216.734.944 | 0,049 |
| 2021 | Rp 26.913.553.386 | Rp 1.547.006.489.870 | 0,017 |
| 2022 | Rp 29.114.370.155 | Rp 2.661.691.654.486 | 0,011 |
| 2023 | Rp 26.205.708.439 | Rp 2.269.737.255.284 | 0,012 |
| 11 | MKPI | 2019 | Rp 149.242.898.758 | Rp 569.323.095.024 | 0,262 |
| 2020 | Rp 99.524.819.413 | Rp 195.121.154.261 | 0,510 |
| 2021 | Rp 122.412.684.245 | Rp 301.932.238.477 | 0,405 |
| 2022 | Rp 169.619.592.837 | Rp 695.741.419.620 | 0,244 |
| 2023 | Rp 194.209.491.939 | Rp 858.919.213.769 | 0,226 |
| 12 | BCIP | 2019 | Rp 6.193.403.035 | Rp 26.401.633.960 | 0,235 |
| 2020 | Rp 859.536.472 | Rp 13.141.300.201 | 0,065 |
| 2021 | Rp 3.356.933.551 | Rp 2.458.745.163 | 1,365 |
| 2022 | Rp 6.482.471.754 | Rp 19.307.624.416 | 0,336 |
| 2023 | Rp 1.239.519.504 | Rp 19.208.966.578 | 0,065 |
| 13 | MTLA | 2019 | Rp 27.246.000.000 | Rp 490.462.000.000 | 0,056 |
| 2020 | Rp 12.642.000.000 | Rp 286.448.000.000 | 0,044 |
| 2021 | Rp 12.910.000.000 | Rp 382.778.000.000 | 0,034 |
| 2022 | Rp 13.429.000.000 | Rp 419.425.000.000 | 0,032 |
| 2023 | Rp 13.617.000.000 | Rp 499.557.000.000 | 0,027 |
| 14 | DMAS | 2019 | Rp 18.649.405.078 | Rp 1.350.343.016.543 | 0,014 |
| 2020 | Rp 17.244.070.915 | Rp 1.361.300.006.890 | 0,013 |
| 2021 | Rp 12.433.936.773 | Rp 730.898.148.439 | 0,017 |
| 2022 | Rp 21.478.182.200 | Rp 1.238.832.140.678 | 0,017 |
| 2023 | Rp 21.887.659.783 | Rp 1.243.107.683.313 | 0,018 |
| 15 | POLI | 2019 | Rp 21.749.811.531 | Rp 59.964.489.672 | 0,363 |
| 2020 | Rp 11.156.282.946 | Rp 9.962.906.798 | 1,120 |
| 2021 | Rp 10.834.035.413 | Rp 32.640.595.727 | 0,332 |
| 2022 | Rp 37.872.216.835 | Rp 179.671.945.180 | 0,211 |
| 2023 | Rp 22.316.031.207 | Rp 114.561.287.169 | 0,195 |
| 16 | REAL | 2019 | Rp 175.719.560 | Rp 1.382.879.694 | 0,127 |
| 2020 | Rp 278.500.872 | Rp 1.022.961.976 | 0,272 |
| 2021 | Rp 714.903.694 | Rp 1.266.587.627 | 0,564 |
| 2022 | Rp 221.854.548 | Rp 167.069.190 | 1,328 |
| 2023 | Rp 199.301.174 | Rp 177.770.573 | 1,121 |
| 17 | INDO | 2019 | Rp 721.166.296.501 | Rp 566.034.096.101 | 1,274 |
| 2020 | Rp 124.823.858.945 | Rp 47.726.834.541 | 2,615 |
| 2021 | Rp 345.000.000 | Rp 8.943.932.859 | 0,039 |
| 2022 | Rp 512.609.008 | Rp 32.735.679.996 | 0,016 |
| 2023 | Rp 780.481.076 | Rp 13.128.664.636 | 0,059 |
| 18 | DADA | 2019 | Rp 2.812.073.929 | Rp 10.049.762.653 | 0,280 |
| 2020 | Rp 2.353.473.891 | Rp 12.795.193.152 | 0,184 |
| 2021 | Rp 1.916.793.459 | Rp 7.004.158.489 | 0,274 |
| 2022 | Rp 750.179.255 | Rp 1.640.384.222 | 0,457 |
| 2023 | Rp 589.746.657 | Rp 1.841.677.983 | 0,320 |
| 19 | AMAN | 2019 | Rp 5.669.898.000 | Rp 8.690.622.000 | 0,652 |
| 2020 | Rp 5.623.295.000 | Rp 13.812.113.000 | 0,407 |
| 2021 | Rp 3.459.634.000 | Rp 23.812.115.000 | 0,145 |
| 2022 | Rp 6.877.407.000 | Rp 38.962.387.000 | 0,177 |
| 2023 | Rp 4.634.723.000 | Rp 61.139.969.000 | 0,076 |
| 20 | ADCP | 2019 | Rp 5.420.659.175 | Rp 152.425.135.776 | 0,036 |
| 2020 | Rp 6.203.262.716 | Rp 133.044.579.273 | 0,047 |
| 2021 | Rp 4.681.525.215 | Rp 130.363.628.274 | 0,036 |
| 2022 | Rp 23.529.177.029 | Rp 105.019.861.668 | 0,224 |
| 2023 | Rp 26.405.893.599 | Rp 117.239.277.901 | 0,225 |
| 21 | ADHI | 2019 | Rp 497.083.535.297 | Rp 686.491.539.347 | 0,724 |
| 2020 | Rp 328.092.808.463 | Rp 39.735.297.098 | 8,257 |
| 2021 | Rp 343.846.526.313 | Rp 99.232.995.537 | 3,465 |
| 2022 | Rp 368.065.065.638 | Rp 183.299.716.266 | 2,008 |
| 2023 | Rp 523.362.860.099 | Rp 316.103.850.145 | 1,656 |
| 22 | TOTL | 2019 | Rp 75.809.998.000 | Rp 178.313.130.000 | 0,425 |
| 2020 | Rp 71.509.704.000 | Rp 112.230.137.000 | 0,637 |
| 2021 | Rp 60.368.200.000 | Rp 103.107.715.000 | 0,585 |
| 2022 | Rp 63.802.900.000 | Rp 93.219.255.000 | 0,684 |
| 2023 | Rp 82.471.334.000 | Rp 175.666.230.000 | 0,469 |
| 23 | PTPP | 2019 | Rp1.914.800.715.566 | Rp 1.239.763.092.293 | 1,544 |
| 2020 | Rp1.749.161.619.701 | Rp 289.566.658.260 | 6,041 |
| 2021 | Rp1.585.322.942.429 | Rp 377.030.362.730 | 4,205 |
| 2022 | Rp1.542.506.835.573 | Rp 380.217.951.667 | 4,057 |
| 2023 | Rp 397.453.838.833 | Rp 149.204.119.482 | 2,664 |
| 24 | NRCA | 2019 | Rp 66.389.084.056 | Rp 101.155.011.546 | 0,656 |
| 2020 | Rp 58.068.079.674 | Rp 55.122.851.471 | 1,053 |
| 2021 | Rp 45.499.277.616 | Rp 51.648.101.245 | 0,881 |
| 2022 | Rp 69.779.441.088 | Rp 75.005.776.153 | 0,930 |
| 2023 | Rp 76.385.565.019 | Rp 99.607.122.515 | 0,767 |
| 25 | PBSA | 2019 | Rp 12.449.557.130 | Rp 13.586.662.498 | 0,916 |
| 2020 | Rp 9.106.022.717 | Rp 43.450.921.164 | 0,210 |
| 2021 | Rp 9.233.622.441 | Rp 83.608.569.641 | 0,110 |
| 2022 | Rp 18.217.271.369 | Rp 134.084.503.617 | 0,136 |
| 2023 | Rp 12.486.402.464 | Rp 231.615.372.607 | 0,054 |
| 26 | WEGE | 2019 | Rp 28.521.967.088 | Rp 456.801.924.801 | 0,062 |
| 2020 | Rp 296.391.191.431 | Rp 156.254.284.506 | 1,897 |
| 2021 | Rp 99.432.168.572 | Rp 216.476.724.117 | 0,459 |
| 2022 | Rp 27.644.373.116 | Rp 230.257.330.260 | 0,120 |
| 2023 | Rp 91.861.198.820 | Rp 46.500.150.448 | 1,976 |
| 27 | PTPW | 2019 | Rp 3.620.782.000 | Rp 46.778.858.688 | 0,077 |
| 2020 | Rp 2.361.712.000 | Rp 31.079.906.443 | 0,076 |
| 2021 | Rp 4.009.486.800 | Rp 52.144.452.340 | 0,077 |
| 2022 | Rp 6.232.041.600 | Rp 80.242.703.846 | 0,078 |
| 2023 | Rp 10.974.179.900 | Rp 102.859.965.955 | 0,107 |
| 28 | PPRE | 2019 | Rp 177.818.252.602 | Rp 453.810.431.280 | 0,392 |
| 2020 | Rp 79.572.435.044 | Rp 127.342.712.236 | 0,625 |
| 2021 | Rp 110.469.036.569 | Rp 156.800.353.770 | 0,705 |
| 2022 | Rp 75.503.277.924 | Rp 192.941.358.059 | 0,391 |
| 2023 | Rp 169.976.360.176 | Rp 181.788.066.851 | 0,935 |
| 29 | BUKK | 2019 | Rp 122.837.075.000 | Rp 631.882.853.000 | 0,194 |
| 2020 | Rp 165.932.246.000 | Rp 532.683.282.000 | 0,312 |
| 2021 | Rp 69.789.195.000 | Rp 567.147.611.000 | 0,123 |
| 2022 | Rp 170.097.752.000 | Rp 559.957.902.000 | 0,304 |
| 2023 | Rp 270.894.431.000 | Rp 838.409.820.000 | 0,323 |

Lampiran 9

Hasil Ouput SPSS Ver.22

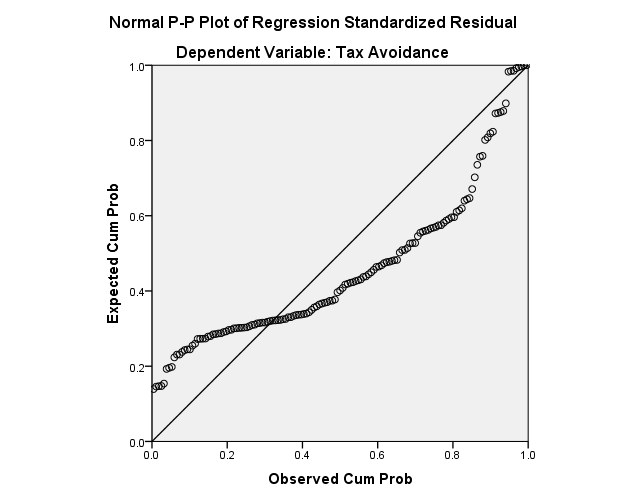
1. Hasil Pengujian Analisis Statistik Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Ukuran Perusahaan | 145 | 26.234 | 31.833 | 29.20903 | 1.475115 |
| Beban Pajak Tangguhan | 145 | .010 | .117 | .03046 | .024631 |
| Profitabillity | 145 | .000 | .443 | .05088 | .054805 |
| Komisaris Independen | 145 | .200 | 1.000 | .40761 | .117031 |
| Multinationality | 145 | 0 | 1 | .21 | .406 |
| Tax Avoidance | 145 | .010 | 8.257 | .53304 | 1.088153 |
| Valid N (listwise) | 145 |  |  |  |  |

1. Hasil Uji Asumsi Klasik
2. Hasil Uji Normalitas

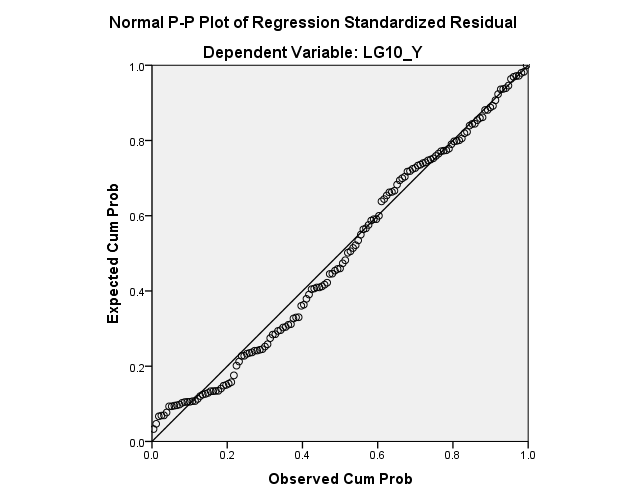
Hasil Uji Normalitas Sebelum Transformasi Data

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 145 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 1.00944053 |
| Most Extreme Differences | Absolute | .209 |
| Positive | .209 |
| Negative | -.165 |
| Test Statistic | | .209 |
| Asymp. Sig. (2-tailed) | | .000c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |



Hasil Uji Normalitas Setelah Transformasi Data

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 145 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .61518125 |
| Most Extreme Differences | Absolute | .066 |
| Positive | .066 |
| Negative | -.050 |
| Test Statistic | | .066 |
| Asymp. Sig. (2-tailed) | | .200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

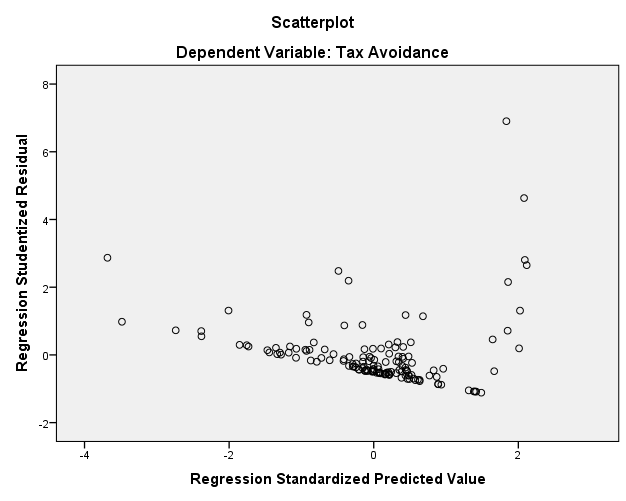


1. Hasil Uji Multikolinearitas

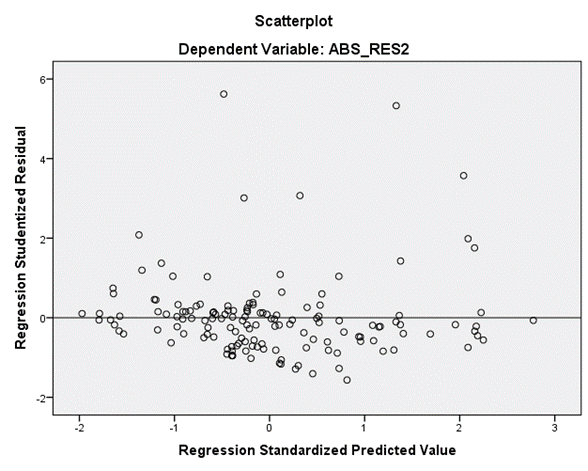
|  |  |  |  |
| --- | --- | --- | --- |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| Ukuran Perusahaan | .842 | 1.188 |
| Beban Pajak Tangguhan | .899 | 1.112 |
| Profitabillity | .928 | 1.077 |
| Komisaris Independen | .920 | 1.087 |
| Multinationality | .788 | 1.268 |

1. Hasil Uji Heterokedasitas

Hasil Uji Heterokedasitas Sebelum Transformasi Data



Hasil Uji Heterokedasitas Setelah Transformasi Data



1. Hasil Uji Autokorelasi

Hasil Uji Autokorelasi Sebelum Transformasi Data

|  |  |
| --- | --- |
| Model | Durbin-Watson |
| 1 | 1.029 |
| a. Predictors: (Constant), Multinationality, Profitabillity, Komisaris Independen, Beban Pajak Tangguhan, Ukuran Perusahaan | | | |
| b. Dependent Variable: Tax Avoidance | | | |

Hasil Uji Autokorelasi Setelah Transformasi Data

|  |  |
| --- | --- |
| Model | Durbin-Watson |
| 1 | 2.066 |
| a. Predictors: (Constant), Lag\_X5, Lag\_X3, Lag\_X4, Lag\_X2, Lag\_X1 | |
| b. Dependent Variable: Lag\_Y | |

1. Hasil Analisis Regresi Linier Berganda

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -4.704 | 1.936 |  | -2.430 | .016 |
| Ukuran Perusahaan | .197 | .063 | .267 | 3.118 | .002 |
| Beban Pajak Tangguhan | -3.828 | 3.666 | -.087 | -1.044 | .298 |
| Profitabillity | -3.429 | 1.621 | -.173 | -2.115 | .036 |
| Komisaris Independen | -.286 | .763 | -.031 | -.374 | .709 |
| Multinationality | -.569 | .237 | -.213 | -2.399 | .018 |
| a. Dependent Variable: Tax Avoidance | | | | | | |

1. Hasil Uji Hipotesis
2. Hasil Uji Simultan (Uji F)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 23.775 | 5 | 4.755 | 4.504 | .001b |
| Residual | 146.732 | 139 | 1.056 |  |  |
| Total | 170.507 | 144 |  |  |  |
| a. Dependent Variable: Tax Avoidance | | | | | | |
| b. Predictors: (Constant), Multinationality, Profitabillity, Komisaris Independen, Beban Pajak Tangguhan, Ukuran Perusahaan | | | | | | |

1. Hasil Uji Parsial (Uji t)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -4.704 | 1.936 |  | -2.430 | .016 |
| Ukuran Perusahaan | .197 | .063 | .267 | 3.118 | .002 |
| Beban Pajak Tangguhan | -3.828 | 3.666 | -.087 | -1.044 | .298 |
| Profitabillity | -3.429 | 1.621 | -.173 | -2.115 | .036 |
| Komisaris Independen | -.286 | .763 | -.031 | -.374 | .709 |
| Multinationality | -.569 | .237 | -.213 | -2.399 | .018 |
| a. Dependent Variable: Tax Avoidance | | | | | | |

1. Hasil Koefisien Determinasi (R2)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .373a | .139 | .108 | 1.027436 | 1.029 |
| a. Predictors: (Constant), Multinationality, Profitabillity, Komisaris Independen, Beban Pajak Tangguhan, Ukuran Perusahaan | | | | | |
| b. Dependent Variable: Tax Avoidance | | | | | |