

BAB V

SIMPULAN, KELEMAHAN, DAN SARAN

5.1. Kesimpulan

Berdasarkan hasil analisis bab sebelumnya, dapat disimpulkan bahwa:

1. Profitabilitas berpengaruh positif secara marginal terhadap manajemen laba.
2. *Tax avoidance* tidak berpengaruh terhadap manajemen laba.

5.2. Kelemahan Penelitian

Penelitian ini memiliki beberapa keterbatasan yaitu:

1. Ada beberapa perusahaan yang tidak mempublikasikan laporan keuangan lengkap dari tahun 2018-2022.
2. Ada beberapa perusahaan yang harus di-*trimming* untuk memenuhi uji asumsi klasik model regresi.

5.3. Saran

Beberapa saran yang dapat penulis berikan bagi peneliti selanjutnya antara lain:

1. Variabel dependen penelitian ini menggunakan *discretionary accrual* dengan *Modified Jones Model*, peneliti lain dapat menggunakan proksi lain dalam penelitian selanjutnya.
2. Peneliti dapat menggunakan sampel perusahaan yang lebih banyak dengan jangka waktu yang lebih panjang.

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LAMPIRAN

Lampiran 1. Sampel Perusahaan

NO	KODE	PERUSAHAAN
1	AALI	PT. Astra Agro Lestari Tbk
2	ADES	PT. Akasha Wira International Tbk
3	AGII	PT. Samator Indo Gas Tbk
4	AISA	PT. FKS Food Sejahtera Tbk
5	AKKU	PT. Anugerah Kagum Karya Utama Tbk
6	AKPI	PT. Argha Karya Prima Ind. Tbk
7	ALDO	PT. Alkindo Naratama Tbk
8	ALKA	PT. Alakasa Industrindo Tbk
9	AMFG	PT. Asahimas Flat Glass Tbk
10	APLI	PT. Asiaplast Industries Tbk
11	ARNA	PT. Arwana Citramulia Tbk
12	ASII	PT. Astra International Tbk
13	AUTO	PT. Astra Otoparts Tbk
14	BAJA	PT. Saranacentral Bajatama Tbk
15	BATA	PT. Sepatu Bata Tbk
16	BIMA	PT. Primarindo Asia Infrastructure Tbk
17	BOLT	PT. Garuda Metalindo Tbk
18	BRNA	PT. Berlina Tbk
19	BTEK	PT. Bumi Teknokultura Unggul Tbk
20	BTON	PT. Betonjaya Manunggal Tbk
21	BUDI	PT. Budi Starch & Sweetener Tbk
22	CEKA	PT. Wilmar Cahaya Indonesia Tbk
23	CINT	PT. Chitose Internasional Tbk
24	CPIN	PT. Charoen Pokphand Indonesia Tbk
25	CPRO	PT. Central Proteina Prima Tbk
26	DLTA	PT. Delta Djakarta Tbk
27	DPNS	PT. Duta Pertiwi Nusantara Tbk
28	DVLA	PT. Darya-Varia Laboratoria Tbk
29	EKAD	PT. Ekadharna International Tbk
30	ETWA	PT. Eterindo Wahanatama Tbk
31	FASW	PT. Fajar Surya Wisesa Tbk
32	GDST	PT. Gunawan Dianjaya Steel Tbk
33	GGRM	PT. Gudang Garam Tbk
34	GJTL	PT. Gajah Tunggal Tbk
35	HMSP	PT. HM Sampoerna Tbk
36	ICBP	PT. Indofood CBP Sukses Makmur Tbk

NO	KODE	PERUSAHAAN
37	IGAR	PT. Champion Pacific Indonesia Tbk
38	IIKP	PT. Inti Agri Resources Tbk
39	IMAS	PT. Indomobil Sukses Internasional Tbk
40	IMPC	PT. Impack Pratama Industri Tbk
41	INAF	PT. Indofarma Tbk
42	INAI	PT. Indal Aluminium Industry Tbk
43	INCF	PT. Indo Komoditi Korpora Tbk
44	INCI	PT. Intanwijaya Internasional Tbk
45	INDF	PT. Indofood Sukses Makmur Tbk
46	INDS	PT. Indospring Tbk
47	INTP	PT. Indocement Tunggul Prakarsa Tbk
48	ISSP	PT. Steel Pipe Industry of Indonesia Tbk
49	JECC	PT. Jembo Cable Company Tbk
50	JPFA	PT. JAPFA Comfeed Indonesia Tbk
51	KAEF	PT. Kimia Farma Tbk
52	KBLI	PT. KMI Wire and Cable Tbk
53	KDSI	PT. Kedawung Setia Industrial Tbk
54	KIAS	PT. Keramik Indonesia Assosiasi Tbk
55	KICI	PT. Kedaung Indah Can Tbk
56	KINO	PT. Kino Indonesia Tbk
57	KLBF	PT. Kalbe Farma Tbk
58	LION	PT. Lion Metal Works Tbk
59	LMPI	PT. Langgeng Makmur Industri Tbk
60	LMSH	PT. Lionmesh Prima Tbk
61	LPIN	PT. Multi Prima Sejahtera Tbk
62	MAIN	PT. Malindo Feedmill Tbk
63	MBTO	PT. Martina Berto Tbk
64	MERK	PT. Merck Tbk
65	MLBI	PT. Multi Bintang Indonesia Tbk
66	MLIA	PT. Mulia Industrindo Tbk
67	MRAT	PT. Mustika Ratu Tbk
68	MYOR	PT. Mayora Indah Tbk
69	PICO	PT. Pelangi Indah Canindo Tbk
70	PRAS	PT. Prima Alloy Steel Universal Tbk
71	PSDN	PT. Prasadha Aneka Niaga Tbk
72	PYFA	PT. Pyridam Farma Tbk
73	RICY	PT. Ricky Putra Globalindo Tbk
74	RMBA	PT. Bentoel International Investama Tbk
75	ROTI	PT. Nippon Indosari Corpindo Tbk
76	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk

NO	KODE	PERUSAHAAN
77	SCPI	PT. Organon Pharma Indonesia Tbk
78	SIDO	PT. Industri Jamu Dan Farmasi Sido Muncul Tbk
79	SIPD	PT. Sreeya Sewu Indonesia Tbk
80	SKBM	PT. Sekar Bumi Tbk
81	SKLT	PT. Sekar Laut Tbk
82	SMBR	PT. Semen Baturaja Tbk
83	SMCB	PT. Solusi Bangun Indonesia Tbk
84	SMGR	PT. Semen Indonesia (Persero) Tbk
85	SMSM	PT. Selamat Sempurna Tbk
86	SPMA	PT. Suparma Tbk
87	SRSN	PT. Indo Acidatama Tbk
88	STAR	PT. Buana Artha Anugerah Tbk
89	STTP	PT. Siantar Top Tbk
90	TALF	PT. Tunas Alfin Tbk
91	TBLA	PT. Tunas Baru Lampung Tbk
92	TCID	PT. Mandom Indonesia Tbk
93	TIRT	PT. Tirta Mahakam Resources Tbk
94	TOTO	PT. Surya Toto Indonesia Tbk
95	TRIS	PT. Trisula International Tbk
96	TRST	PT. Trias Sentosa Tbk
97	TSPC	PT. Tempo Scan Pacific Tbk
98	ULTJ	PT. Ultra Jaya Milk Industry Tbk
99	UNVR	PT. Unilever Indonesia Tbk
100	VOKS	PT. Voksel Electric Tbk
101	WIIM	PT. Wismilak Inti Makmur Tbk
102	WSBP	PT. Waskita Beton Precast Tbk
103	WTON	PT. Wijaya Karya Beton
104	YPAS	PT. Yanaprima Hastapersada Tbk

Lampiran 2. Data Perusahaan yang di *Trimming*

No	Kode	Perusahaan	Tahun				
			2018	2019	2020	2021	2022
1	AALI	PT. Astra Agro Lestari Tbk					
2	ADES	PT. Akasha Wira International Tbk					
3	AGII	PT. Samator Indo Gas Tbk			✓		
4	AISA	PT. FKS Food Sejahtera Tbk		✓			
5	AKKU	PT. Anugerah Kagum Karya Utama Tbk					✓
6	AKPI	PT. Argha Karya Prima Ind. Tbk					
7	ALDO	PT. Alkindo Naratama Tbk					
8	ALKA	PT. Alakasa Industrindo Tbk				✓	
9	AMFG	PT. Asahimas Flat Glass Tbk					
10	APLI	PT. Asioplast Industries Tbk					
11	ARNA	PT. Arwana Citramulia Tbk					
12	ASII	PT. Astra International Tbk					
13	AUTO	PT. Astra Otoparts Tbk					
14	BAJA	PT. Saranacental Bajatama Tbk					
15	BATA	PT. Sepatu Bata Tbk					
16	BIMA	PT. Primarindo Asia Infrastructure Tbk					
17	BOLT	PT. Garuda Metalindo Tbk					
18	BRNA	PT. Berlina Tbk					
19	BTEK	PT. Bumi Teknokultura Unggul Tbk					
20	BTON	PT. Betonjaya Manunggal Tbk					
21	BUDI	PT. Budi Starch & Sweetener Tbk		✓	✓		

No	Kode	Perusahaan	Tahun				
			2018	2019	2020	2021	2022
22	CEKA	PT. Wilmar Cahaya Indonesia Tbk					
23	CINT	PT. Chitose Internasional Tbk					
24	CPIN	PT. Charoen Pokphand Indonesia Tbk					
25	CPRO	PT. Central Proteina Prima Tbk					
26	DLTA	PT. Delta Djakarta Tbk					
27	DPNS	PT. Duta Pertiwi Nusantara Tbk					
28	DVLA	PT. Darya-Varia Laboratoria Tbk					
29	EKAD	PT. Ekadharma International Tbk					
30	ETWA	PT. Eterindo Wahanatama Tbk					✓
31	FASW	PT. Fajar Surya Wisesa Tbk					
32	GDST	PT. Gunawan Dianjaya Steel Tbk					
33	GGRM	PT. Gudang Garam Tbk					
34	GJTL	PT. Gajah Tunggal Tbk					
35	HMSP	PT. HM Sampoerna Tbk					
36	ICBP	PT. Indofood CBP Sukses Makmur Tbk					
37	IGAR	PT. Champion Pacific Indonesia Tbk					
38	IIKP	PT. Inti Agri Resources Tbk					
39	IMAS	PT. Indomobil Sukses Internasional Tbk					
40	IMPC	PT. Impack Pratama Industri Tbk					
41	INAF	PT. Indofarma Tbk					
42	INAI	PT. Indal Aluminium Industry Tbk					
43	INCF	PT. Indo Komoditi Korpora Tbk					
44	INCI	PT. Intanwijaya Internasional Tbk					

No	Kode	Perusahaan	Tahun				
			2018	2019	2020	2021	2022
45	INDF	PT. Indofood Sukses Makmur Tbk					
46	INDS	PT. Indospring Tbk					
47	INTP	PT. Indocement Tungal Prakarsa Tbk					
48	ISSP	PT. Steel Pipe Industry of Indonesia Tbk					
49	JECC	PT. Jembo Cable Company Tbk			✓	✓	
50	JPFA	PT. JAPFA Comfeed Indonesia Tbk					
51	KAEF	PT. Kimia Farma Tbk					
52	KBLI	PT. KMI Wire and Cable Tbk					
53	KDSI	PT. Kedawung Setia Industrial Tbk					✓
54	KIAS	PT. Keramika Indonesia Assosiasi Tbk				✓	
55	KICI	PT. Kedaung Indah Can Tbk					
56	KINO	PT. Kino Indonesia Tbk					
57	KLBF	PT. Kalbe Farma Tbk					
58	LION	PT. Lion Metal Works Tbk					
59	LMPI	PT. Langgeng Makmur Industri Tbk					
60	LMSH	PT. Lionmesh Prima Tbk					
61	LPIN	PT. Multi Prima Sejahtera Tbk					
62	MAIN	PT. Malindo Feedmill Tbk					
63	MBTO	PT. Martina Berto Tbk			✓		
64	MERK	PT. Merck Tbk	✓				
65	MLBI	PT. Multi Bintang Indonesia Tbk	✓				
66	MLIA	PT. Mulia Industrindo Tbk					
67	MRAT	PT. Mustika Ratu Tbk					

No	Kode	Perusahaan	Tahun				
			2018	2019	2020	2021	2022
68	MYOR	PT. Mayora Indah Tbk					
69	PICO	PT. Pelangi Indah Canindo Tbk					
70	PRAS	PT. Prima Alloy Steel Universal Tbk				✓	
71	PSDN	PT. Prasadha Aneka Niaga Tbk					
72	PYFA	PT. Pyridam Farma Tbk					
73	RICY	PT. Ricky Putra Globalindo Tbk					
74	RMBA	PT. Bentoel International Investama Tbk					✓
75	ROTI	PT. Nippon Indosari Corpindo Tbk					
76	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk					
77	SCPI	PT. Organon Pharma Indonesia Tbk			✓		✓
78	SIDO	PT. Industri Jamu Dan Farmasi Sido Muncul Tbk					
79	SIPD	PT. Sreeya Sewu Indonesia Tbk					
80	SKBM	PT. Sekar Bumi Tbk					
81	SKLT	PT. Sekar Laut Tbk					
82	SMBR	PT. Semen Baturaja Tbk					
83	SMCB	PT. Solusi Bangun Indonesia Tbk					
84	SMGR	PT. Semen Indonesia (Persero) Tbk					
85	SMSM	PT. Selamat Sempurna Tbk					✓
86	SPMA	PT. Suparma Tbk					
87	SRSN	PT. Indo Acidatama Tbk					
88	STAR	PT. Buana Artha Anugerah Tbk					
89	STTP	PT. Siantar Top Tbk					
90	TALF	PT. Tunas Alfin Tbk					

No	Kode	Perusahaan	Tahun				
			2018	2019	2020	2021	2022
91	TBLA	PT. Tunas Baru Lampung Tbk					
92	TCID	PT. Mandom Indonesia Tbk					
93	TIRT	PT. Tirta Mahakam Resources Tbk			✓	✓	✓
94	TOTO	PT. Surya Toto Indonesia Tbk					✓
95	TRIS	PT. Trisula International Tbk					
96	TRST	PT. Trias Sentosa Tbk					
97	TSPC	PT. Tempo Scan Pacific Tbk					
98	ULTJ	PT. Ultra Jaya Milk Industry Tbk				✓	
99	UNVR	PT. Unilever Indonesia Tbk				✓	
100	VOKS	PT. Voksel Electric Tbk					
101	WIIM	PT. Wismilak Inti Makmur Tbk					
102	WSBP	PT. Waskita Beton Precast Tbk					
103	WTON	PT. Wijaya Karya Beton					
104	YPAS	PT. Yanaprima Hastapersada Tbk					

Lampiran 3. Data Perusahaan

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
1	AALI	2018	0.0143	0.0566	0.4942	30.9215
		2019	-0.2310	0.0090	0.3531	30.9259
		2020	-0.1355	0.3217	-0.3831	28.6528
		2021	0.0073	0.6801	-0.0135	28.7429
		2022	-0.0538	0.0613	0.6997	31.0069
2	ADES	2018	0.1069	0.0601	0.0873	27.5046
		2019	-0.0723	0.1020	0.1442	27.4355
		2020	0.0590	0.1416	0.1137	27.5889
		2021	0.2481	0.2038	0.1713	27.8965
		2022	0.1395	0.2218	0.1767	28.1291
3	AGII	2018	-0.1132	0.0172	0.1294	29.5253
		2019	-0.3426	0.1473	0.1594	27.2773
		2020	-3.3421	0.0140	0.1905	29.5941
		2021	-0.3653	0.0259	0.0682	29.7308
		2022	-0.2456	0.0129	0.2844	29.7157
4	AISA	2018	0.0033	-0.6800	-0.2966	25.9253
		2019	3.8894	0.6072	-0.0213	28.2564
		2020	0.2997	0.5990	0.0276	28.3299
		2021	-0.2596	0.0033	0.1213	28.1973
		2022	-0.3308	-0.0341	-0.0770	28.2333
5	AKKU	2018	0.0196	-0.0090	-0.0955	27.7028
		2019	-0.1678	-0.1748	-0.0062	27.5656
		2020	0.1080	-0.0120	-0.5996	27.3116
		2021	-0.1963	-0.1668	0.0049	27.3174
		2022				
6	AKPI	2018	-0.2365	0.0209	0.1675	28.7528
		2019	-0.4054	0.0196	0.4282	28.6523
		2020	-0.4545	0.0250	0.2359	28.6034
		2021	0.1013	0.0443	0.2489	28.8357
		2022	-0.4062	0.0001	0.2666	28.9093
7	ALDO	2018	0.0823	0.0808	0.1395	26.9888
		2019	0.1174	0.0848	0.1849	27.5532
		2020	-0.0717	0.0685	0.2973	27.5835
		2021	-0.0382	0.0832	0.2305	27.8223
		2022	-0.2261	0.0419	0.4947	28.0813
8	ALKA	2018	-0.1110	0.0354	0.0345	27.1986
		2019	-0.4096	0.0122	-0.0045	27.1282

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
		2020	-0.2041	0.0160	-0.0164	26.7603
		2021	1.2486	0.0349	-0.0407	26.9367
		2022	-0.0181	0.0752	-0.0001	27.1831
9	AMFG	2018	-0.2418	0.0008	6.5109	29.7631
		2019	-0.5060	-0.0151	0.0453	29.7987
		2020	-0.4670	-0.0541	0.1395	29.7057
		2021	-0.5007	0.0430	-0.0872	29.6330
		2022	-0.5050	0.0586	-0.0141	29.6415
10	APLI	2018	-0.2153	-0.0467	-0.2791	26.9442
		2019	-0.3895	0.0229	0.3517	26.7618
		2020	-0.5057	-0.0158	-3.1728	26.7307
		2021	-0.3037	0.0539	0.2173	26.7900
		2022	-0.2064	0.0995	0.2085	26.8729
11	ARNA	2018	0.1343	0.0957	0.2602	28.1336
		2019	-0.0244	0.1210	0.2280	28.2183
		2020	0.0161	0.1656	0.1391	28.3092
		2021	0.1187	0.2122	0.1891	28.4391
		2022	0.1632	0.2255	0.2197	28.5784
12	ASII	2018	1.0364	0.0794	-0.2289	33.4737
		2019	-0.0165	0.0756	0.3214	33.4945
		2020	-0.0628	0.0549	0.2784	33.4547
		2021	0.0434	0.0697	0.1712	33.5372
		2022	0.0206	-0.0978	0.2086	33.6552
13	AUTO	2018	-0.0037	0.0428	0.3216	30.3967
		2019	-0.0677	0.0510	0.1997	30.4046
		2020	-0.2204	-0.0025	1.2464	30.3510
		2021	-0.0713	0.0375	0.2395	30.4611
		2022	-0.0877	0.0796	0.1557	30.5499
14	BAJA	2018	-0.1830	-0.1073	-0.1524	27.5270
		2019	-0.2639	0.0013	2.8381	27.4529
		2020	0.1406	0.0725	0.1297	27.3568
		2021	0.0365	0.1219	0.0596	27.3111
		2022	-0.4333	-0.1413	-0.2006	27.3181
15	BATA	2018	0.0627	0.0775	0.3664	27.4996
		2019	-0.1832	0.0272	0.7106	27.4839
		2020	-0.4713	-0.2293	-0.0285	27.3765
		2021	-0.3093	-0.0785	-0.1015	27.2044
		2022	-0.0711	-0.1466	-0.4166	27.3082
16	BIMA	2018	0.1387	0.0239	1.5115	25.3102

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
		2019	-1.2563	0.0124	0.3153	26.2308
		2020	-0.6088	-0.1409	-0.0216	26.1339
		2021	-0.5507	-0.0927	-0.0179	26.1108
		2022	-0.6114	-0.0076	-1.1431	26.4613
17	BOLT	2018	-0.0598	0.0577	0.4765	27.9029
		2019	-0.2769	0.0407	0.5231	27.8668
		2020	-0.4923	-0.0513	-0.2170	27.7435
		2021	-0.3444	0.0605	-0.0169	27.9447
		2022	-0.3064	0.0409	0.1755	27.9713
18	BRNA	2018	-0.1160	-0.0096	-0.6611	28.5317
		2019	-0.3108	-0.0721	-0.0859	28.4478
		2020	-0.3060	-0.0952	-0.0269	28.3069
		2021	-0.4752	-0.0956	-0.0231	28.3344
		2022	-0.3439	-0.0729	-0.0340	28.2569
19	BTEK	2018	0.1571	0.0147	0.0008	29.2730
		2019	-0.1675	-0.0169	-0.0047	29.2355
		2020	-0.2225	-0.1206	-0.0026	29.0717
		2021	-0.2906	-0.0255	-0.0109	29.0597
		2022	-0.1943	-0.0322	-0.0009	29.0522
20	BTON	2018	0.4326	0.1280	0.0999	26.1048
		2019	0.1025	0.0059	1.9854	26.1638
		2020	0.1576	0.0191	0.0160	26.1824
		2021	0.1803	-0.0356	0.0735	26.3242
		2022	0.3612	0.1158	0.0715	26.5655
21	BUDI	2018	-0.1289	0.1487	0.3594	26.5501
		2019	-1.9386	0.2134	0.1841	26.4270
		2020	-3.5618	0.0226	0.0657	28.7172
		2021	-0.3116	0.0306	0.1088	28.7274
		2022	-0.3010	0.0293	0.0070	28.7859
22	CEKA	2018	0.2938	0.0793	0.1126	27.7871
		2019	0.2054	0.1547	0.1790	27.9625
		2020	0.2664	0.1161	0.2940	28.0800
		2021	0.2184	0.1102	0.2840	28.1601
		2022	-0.0726	0.1284	0.2419	28.1723
23	CINT	2018	-0.0331	0.0276	0.4614	26.9205
		2019	-0.2000	0.0138	0.4178	26.9800
		2020	-0.2310	0.0005	0.8854	26.9339
		2021	-0.4999	-0.1993	0.0380	26.9232
		2022	-0.4220	-0.0153	-4.3503	26.9219

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
24	CPIN	2018	0.2415	0.1646	0.1554	30.9505
		2019	0.0177	0.1237	0.4243	31.0104
		2020	-0.2307	1.2342	0.2446	28.7675
		2021	-0.9417	0.1021	0.0441	31.1990
		2022	-0.1716	0.0735	0.0735	31.3161
25	CPRO	2018	0.0617	0.2621	0.0307	29.5139
		2019	-0.8795	-0.0581	-0.1017	29.4228
		2020	0.2379	0.6029	0.1238	27.1732
		2021	-0.8034	0.3428	0.0226	29.4942
		2022	-0.2348	0.0547	0.2265	29.5529
26	DLTA	2018	0.4588	0.2219	0.2138	28.0520
		2019	0.2300	0.2229	0.2125	27.9859
		2020	0.0804	0.1007	0.3639	27.8344
		2021	0.2984	0.1436	0.2179	27.9001
		2022	0.1950	0.1760	0.2396	27.8989
27	DPNS	2018	0.0624	0.0291	-0.0886	26.4984
		2019	-0.0513	0.0124	-0.4175	26.4858
		2020	0.0341	0.0076	-1.5525	26.4831
		2021	0.1622	0.0627	-0.0346	26.6156
		2022	0.0753	0.0676	0.1142	26.7288
28	DVLA	2018	0.0786	0.1192	0.2798	28.1515
		2019	0.1467	0.1212	0.2652	28.2353
		2020	-0.0559	0.0816	0.2707	28.3175
		2021	0.1665	0.0703	0.3945	28.3648
		2022	0.2768	0.0743	0.3064	28.3287
29	EKAD	2018	0.0915	0.0893	0.2870	27.4723
		2019	-0.0365	0.0799	0.2726	27.5987
		2020	0.0711	0.0887	0.1842	27.7098
		2021	-0.0986	0.0931	0.2731	27.7842
		2022	-0.0127	0.0639	0.2954	27.8309
30	ETWA	2018	-0.1223	-0.1169	-0.0026	27.7178
		2019	-0.1626	-0.0799	-0.0253	27.7474
		2020	-0.1019	0.0688	0.0082	27.6852
		2021	-0.2519	-0.1183	-0.0059	27.6832
		2022				
31	FASW	2018	0.2956	0.1282	0.1111	30.0257
		2019	0.0860	0.0901	0.4336	30.0061
		2020	-0.0040	0.0307	0.0000	30.0745
		2021	0.0802	0.0464	0.2512	30.2190

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
		2022	0.0867	0.0093	0.8266	30.1865
32	GDST	2018	-0.2524	-0.0649	-0.0763	27.9325
		2019	-0.4683	0.0152	0.4265	28.1955
		2020	-0.5493	-0.0490	-0.1128	28.0936
		2021	-0.4694	-0.0402	-0.0375	28.0910
		2022	-0.2762	0.1299	0.0074	28.3760
33	GGRM	2018	0.3020	0.1128	0.2765	31.8665
		2019	0.0469	0.1383	0.2212	31.9960
		2020	0.6009	0.0978	0.2330	31.9902
		2021	-0.1544	0.0623	0.1680	32.1304
		2022	-0.0876	0.0314	0.3234	32.1147
34	GJTL	2018	-0.1974	-0.0038	-1.9027	30.6122
		2019	-0.3562	0.0143	0.5058	30.5679
		2020	-0.3582	0.0179	0.1302	30.5092
		2021	-0.4998	0.0040	2.2453	30.5434
		2022	-0.4029	-0.0100	-0.1223	30.5763
35	HMSP	2018	0.4589	0.2905	0.2457	31.4727
		2019	-0.3374	0.2696	0.2536	31.5609
		2020	0.9619	0.1728	0.2641	31.5365
		2021	0.2599	0.1344	0.6912	31.6030
		2022	0.0782	0.1154	0.2308	31.6345
36	ICBP	2018	0.1886	0.1356	0.3111	31.1681
		2019	0.1973	0.1385	0.2173	31.2871
		2020	0.2359	0.0716	0.1692	32.2714
		2021	0.0739	0.0669	0.2836	32.4023
		2022	0.0305	0.0496	0.2965	32.3786
37	IGAR	2018	0.0606	0.0783	0.4400	27.0692
		2019	0.0600	0.0985	0.2606	27.1491
		2020	0.0503	0.0913	0.2271	27.2244
		2021	0.1596	0.1285	0.2097	27.4195
		2022	-0.0027	0.1185	0.3797	27.4844
38	IHKP	2018	-0.0366	-0.0506	-0.1015	26.4207
		2019	0.0602	0.2225	0.0041	26.6752
		2020	-0.2273	-0.1210	-0.0044	26.5614
		2021	-0.2492	-0.1462	-0.0143	26.4247
		2022	-0.2864	-0.1911	-0.0045	26.2514
39	IMAS	2018	-0.1316	-0.0007	0.0028	31.3435
		2019	-0.1494	0.0027	0.0015	31.4310
		2020	-0.1517	-0.0140	-0.0015	31.5107

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
		2021	-0.1327	-0.0050	-0.0379	31.5633
		2022	-0.1363	0.0098	0.0010	31.6819
40	IMPC	2018	-0.0189	0.0445	0.2868	28.4940
		2019	-0.1118	0.0372	0.3542	28.5478
		2020	-0.0440	0.0429	0.2313	28.6232
		2021	-0.0585	0.0415	0.2477	28.6812
		2022	-0.0620	0.0910	0.2216	28.8652
		2018	-0.1243	-0.0227	5.8697	27.9973
41	INAF	2019	-0.2604	0.0058	-9.4988	27.9560
		2020	-0.1418	0.0000	-8.9444	28.1695
		2021	0.0776	-0.0187	-7.2535	28.3301
		2022	-0.1116	-0.2793	-0.1527	28.0589
		2018	0.0844	0.0289	0.2301	27.9680
42	INAI	2019	-0.1199	0.0277	0.3301	27.8240
		2020	-0.3614	0.0029	0.4360	27.9646
		2021	-0.2153	0.0028	0.4771	28.0685
		2022	-0.2777	-0.0733	0.3240	28.0724
		2018	0.0485	0.0084	0.0006	27.0049
43	INCF	2019	-0.2330	-0.0090	-0.0022	26.8712
		2020	-0.4022	-0.0140	-0.0001	26.9096
		2021	-0.1889	0.0014	0.0002	27.0149
		2022	0.0247	-0.0024	6.8652	26.8640
		2018	-0.0022	0.0426	0.3585	26.6929
44	INCI	2019	-0.2511	0.0341	0.1749	26.7283
		2020	-0.0257	0.0676	0.1539	26.8210
		2021	-0.1883	0.0216	0.8545	26.9590
		2022	-0.0854	0.0494	0.1163	26.9299
		2018	-0.0207	0.0514	0.4647	32.2010
45	INDF	2019	-0.0941	0.0614	0.2699	32.1974
		2020	-0.0800	0.0536	0.2241	32.7256
		2021	-0.0423	0.0626	0.2469	32.8199
		2022	-0.0519	0.0509	0.3065	32.8264
		2018	-0.0177	0.0446	0.3217	28.5402
46	INDS	2019	-0.2301	0.0358	0.2854	28.6729
		2020	-0.4175	0.0208	0.2058	28.6700
		2021	-0.0823	0.0478	0.1920	28.8948
		2022	-0.1169	0.0579	0.2654	28.9875
		2018	-0.0728	0.0412	0.1126	30.9556
47	INTP	2019	-0.2340	0.0662	0.0322	30.9527

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
		2020	-0.2913	0.0661	0.1399	30.9395
		2021	-0.3703	0.0684	0.1845	30.8943
		2022	-0.2812	0.0717	0.1443	30.8778
48	ISSP	2018	-0.1295	0.0075	0.1686	29.5019
		2019	-0.0302	0.0289	0.3271	29.4911
		2020	-0.1397	0.0289	0.1276	29.4355
		2021	-0.0495	0.0685	0.7249	29.5907
		2022	-0.1166	0.0413	0.2680	29.6333
49	JECC	2018	0.0030	0.0421	-0.0406	28.3740
		2019	-0.2532	0.0543	0.0443	28.2669
		2020	-1.2980	0.0079	1.6291	28.0457
		2021	-1.5204	-0.0272	-0.0772	28.1832
		2022	-1.3864	0.0262	0.8026	28.4194
50	JPFA	2018	0.0618	0.0978	0.2552	30.7682
		2019	-0.0904	0.0748	0.4750	30.8573
		2020	-0.1114	0.0386	0.2298	30.8873
		2021	-0.1787	0.0745	0.2852	30.9841
		2022	-0.2109	0.0456	0.3925	31.1181
51	KAEF	2018	0.1037	0.0472	0.2211	30.0584
		2019	-0.5439	0.0009	0.0057	30.5408
		2020	-0.1595	0.0012	0.0007	30.4968
		2021	-0.2459	0.0163	0.0004	30.5080
		2022	-0.1634	-5.3937	0.0055	23.7365
52	KBLI	2018	-0.0549	0.0726	0.1608	28.8081
		2019	-0.0854	0.1111	0.1959	28.8998
		2020	-0.2965	-0.0245	-0.8371	28.7329
		2021	-0.0875	0.0343	0.0201	28.6336
		2022	-0.2135	0.0214	0.1321	28.6596
53	KDSI	2018	0.0080	0.0552	0.3229	27.9613
		2019	-0.1031	0.0511	0.3248	27.8571
		2020	-0.3033	0.0483	0.2407	27.8507
		2021	-0.2936	0.0539	0.2399	27.9302
		2022				
54	KIAS	2018	-0.3434	-0.0465	-0.0195	28.1642
		2019	-0.8273	-0.4014	-0.0181	27.8394
		2020	-0.7782	-0.0507	0.0152	27.6522
		2021	-0.9009	-0.0056	0.1520	27.6310
		2022	-0.6838	0.0061	1.4260	27.6948
55	KICI	2018	-0.1087	-0.0057	-0.8945	25.7608

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
		2019	-0.6936	-0.0208	-0.1128	25.7525
		2020	-0.6041	-0.0001	0.0539	25.7797
		2021	-0.4698	0.1169	0.0137	25.9474
		2022	-0.3480	0.0024	2.4502	25.9254
56	KINO	2018	-0.0112	0.0418	0.1725	28.9098
		2019	-0.0980	0.1098	0.1710	29.1777
		2020	-0.3194	0.0216	0.5571	29.2903
		2021	-0.1617	0.0183	0.0152	29.3074
		2022	-0.3598	-0.2032	-0.0974	29.1735
57	KLBF	2018	0.2096	0.1376	0.2535	30.5295
		2019	0.0446	0.1252	0.2467	30.6399
		2020	0.1054	0.1241	0.1661	30.7474
		2021	0.0522	0.1259	0.2335	30.8762
		2022	-0.0079	0.1266	0.2613	30.9358
58	LION	2018	0.0171	0.0211	0.3338	27.2689
		2019	-0.1600	0.0013	1.2376	27.2571
		2020	-0.1416	-0.0148	-0.6369	27.1969
		2021	-0.1360	-0.0127	-0.3939	27.2553
		2022	-0.1966	0.0034	-0.6830	27.2520
59	LMPI	2018	-0.1341	-0.0590	-0.2019	27.3911
		2019	-0.2943	-0.0565	-0.3292	27.3267
		2020	-0.3213	-0.0592	-0.3774	27.2718
		2021	-0.3760	-0.0204	-1.8378	27.2801
		2022	-0.2734	-0.0354	-0.8695	27.2662
60	LMSH	2018	0.1165	0.0180	0.9142	25.7986
		2019	-0.4943	-0.1240	-0.0453	25.7143
		2020	-0.2181	-0.0562	0.0108	25.6895
		2021	0.1077	0.0448	-0.0049	25.7032
		2022	-0.0470	-0.0358	0.0061	25.6091
61	LPIN	2018	0.1957	0.1086	0.3874	26.4324
		2019	0.1521	0.0921	0.3264	26.5068
		2020	0.1642	0.0199	0.2513	26.5457
		2021	0.1852	0.0753	0.1135	26.4627
		2022	0.0275	0.0790	0.1516	26.5447
62	MAIN	2018	-0.0316	0.0656	0.1490	29.0979
		2019	-0.2116	0.0328	0.6897	29.1676
		2020	-0.3746	-0.0083	2.7293	29.1731
		2021	-0.3781	0.0111	0.8148	29.3242
		2022	-0.3777	0.0046	0.0032	29.3797

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
63	MBTO	2018	-0.1536	-0.1761	-0.0133	27.1972
		2019	-0.2558	-0.1133	-0.1276	27.1052
		2020	-0.9674	-0.2068	-0.0189	27.6138
		2021	-0.5480	-0.2099	-0.0677	27.2935
		2022	-0.4193	-0.0588	-0.0215	27.3049
64	MERK	2018	1.5365	0.9210	1.3643	27.8646
		2019	-0.1948	0.0868	2.9240	27.5268
		2020	0.0103	0.0773	0.0939	27.5583
		2021	0.2640	0.1283	0.1427	27.6569
		2022	0.1137	0.1733	0.3128	27.6680
65	MLBI	2018	0.8649	0.4239	0.0299	28.6921
		2019	-0.0065	0.4163	0.2809	28.6947
		2020	0.2945	0.0982	0.6222	28.6983
		2021	0.2249	0.2279	0.1990	28.7033
		2022	0.4270	0.2741	0.0000	28.8473
66	MLIA	2018	-0.1779	0.0359	0.3026	29.2919
		2019	-0.7203	0.0220	0.8748	29.3816
		2020	-0.5580	0.0096	0.2860	29.3794
		2021	-0.4170	0.1066	0.0667	29.4428
		2022	-0.2601	0.1254	0.2652	29.5490
67	MRAT	2018	-0.0054	-0.0044	2.2607	26.9614
		2019	-0.1544	0.0002	0.6120	27.0013
		2020	-0.1214	-0.0121	0.3371	27.0508
		2021	-0.0813	0.0006	0.3227	27.0833
		2022	-0.0841	0.0976	0.1503	27.2669
68	MYOR	2018	0.0167	0.1001	0.3038	30.4984
		2019	0.0890	0.1071	0.2024	30.5775
		2020	0.0447	0.1061	0.2291	30.6156
		2021	-0.1456	0.0608	0.2626	30.6226
		2022	-0.0934	0.0884	0.1525	30.7345
69	PICO	2018	0.0599	0.0184	0.3621	27.4719
		2019	-0.4303	0.0066	-0.1074	27.7519
		2020	-0.3344	-0.0589	-0.0425	27.7198
		2021	-0.1557	-0.0450	-0.0026	27.7023
		2022	-0.1333	0.0088	0.0309	27.6458
70	PRAS	2018	-0.1209	0.0039	1.3388	28.1230
		2019	-0.4223	-0.0263	-0.2509	28.1361
		2020	-0.8354	-0.0030	6.4553	28.1432
		2021	-0.8953	-0.0004	1.2400	28.1244

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
		2022	-0.7181	-0.0575	-0.0149	28.0865
71	PSDN	2018	-0.2302	-0.0668	-1.2214	27.2710
		2019	-0.4591	-0.0337	7.6278	27.3612
		2020	-0.6835	-0.0683	-0.6189	27.3636
		2021	-0.4743	-0.1166	-0.2027	27.2849
		2022	-0.2744	-0.0366	-0.3797	27.2823
72	PYFA	2018	0.0900	0.0452	0.2617	25.9547
		2019	-0.2152	0.0490	0.2506	25.9744
		2020	-0.0628	0.0967	0.1452	26.1551
		2021	-0.2880	0.0068	0.6447	27.4156
		2022	-0.1490	0.1812	0.0181	28.0501
73	RICY	2018	0.0237	0.0120	0.4090	28.0625
		2019	-0.2739	0.0106	0.5588	28.1134
		2020	-0.5705	-0.0447	-0.0534	28.1831
		2021	-0.1696	-0.0390	-0.0548	28.1583
		2022	-0.0697	-0.0423	-0.0067	28.1256
74	RMBA	2018	0.0253	-0.0409	-0.8779	30.3310
		2019	-0.2734	0.0030	0.5049	30.4643
		2020	0.0406	-0.2140	-0.0447	30.1539
		2021	-0.1452	0.0008	1.5013	29.8709
		2022				
75	ROTI	2018	-0.0260	0.0289	0.1087	29.1112
		2019	-0.1185	0.0505	0.1590	29.1748
		2020	-0.1641	0.0379	0.2019	29.1244
		2021	-0.1310	0.1031	0.1340	29.0640
		2022	-0.1057	0.0687	0.1433	29.0494
76	SCCO	2018	-0.0629	0.0610	0.1449	29.0578
		2019	0.0170	0.0690	0.2365	29.1128
		2020	0.0737	0.0636	0.1571	28.9511
		2021	-0.2507	0.0299	0.0125	29.1783
		2022	-0.2654	0.0208	0.0760	29.2658
77	SCPI	2018	-0.0520	0.0777	0.2963	28.1231
		2019	-0.3449	0.0795	0.4440	27.9801
		2020	1.0482	0.1366	0.1573	28.1000
		2021	0.1699	0.0979	0.2983	27.8234
		2022	0.8114	0.1284	0.2432	27.9396
78	SIDO	2018	0.2723	0.1989	0.2186	28.8363
		2019	0.2394	0.2288	0.2073	28.8922
		2020	0.3122	0.2426	0.2037	28.9790

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
		2021	0.4120	0.3099	0.1956	29.0344
		2022	0.3589	0.2707	0.2369	29.0375
79	SIPD	2018	0.0148	0.0119	1.7555	28.4140
		2019	-0.3184	0.0323	0.6605	28.5356
		2020	0.2649	0.0055	0.2337	28.5936
		2021	-0.2545	-0.0042	-1.4173	28.6562
		2022	-0.4138	-0.0726	-0.0205	28.7304
		2018	-0.0943	0.0090	0.5198	28.2028
80	SKBM	2019	-0.2083	0.0005	2.2950	28.2301
		2020	0.1006	0.0031	0.8536	28.2012
		2021	-0.0808	0.0151	0.3266	28.3093
		2022	-0.0121	0.0424	0.0620	28.3450
		2018	-0.0226	0.0428	0.1703	27.3397
81	SKLT	2019	-0.0266	0.0568	0.3074	27.3964
		2020	-0.0751	0.0549	0.1666	27.3747
		2021	-0.0167	0.0951	0.1069	27.5135
		2022	-0.1964	0.0725	0.2902	27.6638
		2018	-0.1634	0.0137	0.3916	29.3427
82	SMBR	2019	-0.3962	0.0054	0.0031	29.3486
		2020	-0.3730	0.0019	0.0100	29.3780
		2021	-0.3832	0.0089	0.0091	29.2934
		2022	-0.2508	0.0182	0.0046	29.2818
		2018	-0.2829	-0.0444	0.7098	30.5578
83	SMCB	2019	-0.5773	0.0255	1.2276	30.6049
		2020	-0.5572	0.0314	0.1528	30.6630
		2021	-0.5190	0.0332	-0.0271	30.6987
		2022	-0.2965	0.0393	-0.4398	30.6934
		2018	-0.0400	0.0608	0.1323	31.5586
84	SMGR	2019	-0.4978	0.0297	0.1930	32.0106
		2020	-0.3158	0.0343	0.3426	31.9878
		2021	-0.3587	0.0259	0.3471	32.0349
		2022	-0.2551	0.0301	0.3140	32.0494
		2018	0.2953	0.2262	0.2330	28.6611
85	SMSM	2019	0.0641	0.2056	0.2455	28.7647
		2020	0.0588	0.1597	0.2014	28.8476
		2021	0.0565	1.8824	0.1821	26.6814
		2022	1.9123	0.2137	0.2200	29.1080
		2018	-0.0889	0.0360	0.1580	28.4564
86	SPMA	2019	-0.4026	0.0552	0.0922	28.4948

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
		2020	-0.2428	0.0702	0.1208	28.4709
		2021	-0.1105	0.1072	0.1214	28.6412
		2022	-0.0109	0.1038	0.1237	28.8064
87	SRSN	2018	0.0212	0.0564	0.1640	27.2553
		2019	-0.1682	0.0550	0.3264	27.3816
		2020	-0.1145	0.0487	0.1343	27.5332
		2021	-0.1348	0.0309	0.3711	27.4804
		2022	-0.1623	0.0384	0.2429	27.4993
88	STAR	2018	-0.0397	0.0003	0.9738	27.1464
		2019	0.1359	0.0034	0.8275	27.0860
		2020	0.1573	0.0117	0.0017	26.9330
		2021	0.3503	0.0207	0.0070	26.9546
		2022	0.0450	0.0034	0.0497	26.9565
89	STTP	2018	0.0873	0.0969	0.2766	28.5985
		2019	0.1616	0.1675	0.1529	28.6894
		2020	0.2621	0.1823	0.1499	28.8691
		2021	0.0667	0.1576	0.2070	28.9969
		2022	0.0557	0.1360	0.1772	29.1551
90	TALF	2018	-0.0390	0.0447	0.1877	27.6155
		2019	-0.3361	0.0207	0.5128	27.9155
		2020	-0.2802	0.0125	0.2330	28.0193
		2021	-0.3525	0.0143	0.3360	28.0821
		2022	-0.3223	0.0247	0.2366	28.2173
91	TBLA	2018	-0.0646	0.0468	0.1852	30.4246
		2019	-0.3411	0.0381	0.1470	30.4854
		2020	-0.1095	0.0035	0.1151	30.5979
		2021	-0.0737	0.0376	0.1201	30.6795
		2022	-0.1069	0.0339	0.2040	30.7954
92	TCID	2018	0.0196	0.0708	0.3333	28.5251
		2019	-0.2201	0.0569	0.2502	28.5676
		2020	-0.3783	-0.0430	-0.2227	28.4786
		2021	-0.3760	-0.0333	-0.0340	28.4643
		2022	-0.2838	0.0076	0.2485	28.4984
93	TIRT	2018	-0.1528	-0.0395	-0.1885	27.5513
		2019	-0.5162	-0.0578	-0.9207	27.5209
		2020	-0.9767	-1.0498	-0.0050	26.7015
		2021	-1.2409	-0.4476	-0.0078	26.3675
		2022	-1.0306	-0.3425	-0.0053	26.2531
94	TOTO	2018	0.1459	0.1197	0.2183	28.6947

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
		2019	-0.1540	0.0482	0.4211	28.7021
		2020	-0.1890	-0.0099	-9.6159	28.7648
		2021	-0.1518	0.0484	0.1039	28.8055
		2022	0.7516	0.0948	0.2424	28.8264
95	TRIS	2018	0.0300	0.0311	0.4738	27.1738
		2019	0.0268	0.0203	0.3534	27.7684
		2020	-0.2655	-0.0037	0.9224	27.6977
		2021	-0.1837	0.0170	0.1203	27.6900
		2022	-0.2030	0.0548	0.1354	27.7947
96	TRST	2018	-0.2657	14.7480	0.5613	22.1784
		2019	-0.5609	0.0089	1.0515	29.1010
		2020	-0.4638	0.0174	0.2039	29.0666
		2021	-0.6008	0.0434	0.1187	29.1633
		2022	-0.5097	0.0288	0.3446	29.3849
97	TSPC	2018	0.0355	0.0687	0.7075	29.6941
		2019	0.0383	0.0711	0.7636	29.7560
		2020	0.0175	0.0916	0.4895	29.8398
		2021	-0.0269	0.0910	0.4744	29.8974
		2022	-0.0344	0.0916	0.4951	30.0584
98	ULTJ	2018	0.1317	0.1263	0.3076	29.3459
		2019	0.1903	0.1567	0.2028	29.5194
		2020	0.1162	1.2676	0.2259	27.4980
		2021	1.0953	1.7238	0.2151	27.3308
		2022	-0.8123	0.1309	0.3319	29.6293
99	UNVR	2018	0.3353	0.0447	0.1921	30.6430
		2019	0.1588	0.0358	0.3151	30.6587
		2020	0.4318	3.4885	0.1839	28.3505
		2021	2.6020	0.3020	0.2465	30.5791
		2022	0.3810	0.2929	0.2516	30.5389
100	VOKS	2018	-0.0057	0.0424	1.0249	28.5414
		2019	-0.0622	0.0688	0.4183	28.7389
		2020	-0.3275	0.0010	8.4450	28.7011
		2021	-0.2295	-0.0729	-0.2822	28.6934
		2022	-0.2849	-0.0717	-0.5487	28.6116
101	WIIM	2018	0.0875	0.0407	0.2554	27.8586
		2019	-0.0759	0.0210	0.3493	27.8930
		2020	0.2500	0.1069	0.0656	28.1100
		2021	0.1388	0.0935	0.2788	28.2682
		2022	-0.0276	0.1151	0.1255	28.4052

No	Kode Perusahaan	Tahun	DA	ROA	CETR	Ln Total Aset
102	WSBP	2018	0.1548	0.0725	0.3482	30.3538
		2019	0.0826	0.0499	0.4269	30.4129
		2020	-0.3458	-0.4992	-0.0117	29.7815
		2021	-0.2528	-0.2824	-0.0119	29.5599
		2022	-0.2426	0.1133	0.0413	29.4167
103	WTON	2018	0.1566	0.0548	0.8972	29.8150
		2019	0.2055	0.0494	0.8935	29.9668
		2020	0.0227	0.0145	3.5071	29.7721
		2021	-0.0131	0.0090	0.2927	29.8374
		2022	-0.0450	0.0181	0.0407	29.8768
104	YPAS	2018	-0.2090	-0.0273	0.3135	26.5252
		2019	-0.1393	0.0125	-1.0419	26.3517
		2020	-0.4035	0.0302	-0.0483	26.3429
		2021	-0.2004	-0.0367	0.1311	26.2769
		2022	-0.3682	-0.0049	-0.9875	26.3949

Lampiran 4. Statistik Deskriptif

Sebelum di-*trimming*

Descriptives

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
DA	516	-3.56	3.89	-.1226	.45297
ROA	516	-5.39	14.75	.0768	.73047
CETR	516	-9.62	8.45	.2084	1.21872
LN (TA)	516	22.18	33.66	28.5790	1.63663
Valid N (listwise)	516				

Sesudah di-*trimming*

Descriptives

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
DA	495	-1.39	1.04	-.1239	.26374
ROA	495	-5.39	14.75	.0745	.73797
CETR	495	-9.62	8.45	.2050	1.24040
LN (TA)	495	22.18	33.66	28.6049	1.65145
Valid N (listwise)	495				

Lampiran 5. Uji Normalitas Kolmogorov-Smirnov

Sebelum di-trimming

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		516
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.44907155
Most Extreme Differences	Absolute	.136
	Positive	.133
	Negative	-.136
Test Statistic		.136
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sesudah di-trimming

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		495
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.26148641
Most Extreme Differences	Absolute	.038
	Positive	.025
	Negative	-.038
Test Statistic		.038
Asymp. Sig. (2-tailed)		.078 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 6. Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.637	.206		-3.092	.002		
	ROA	.028	.016	.079	1.758	.079	.990	1.010
	CETR	-.002	.010	-.008	-.180	.857	.998	1.002
	LN (TA)	.018	.007	.112	2.487	.013	.989	1.011

a. Dependent Variable: DA

Lampiran 7. Uji Heteroskedastisitas Glejser

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.241	.134		1.801	.072
	ROA	.020	.010	.085	1.885	.060
	CETR	.006	.006	.044	.987	.324
	LN (TA)	-.002	.005	-.015	-.339	.735

a. Dependent Variable: AbsoluteResidual

Lampiran 8. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.131 ^a	.017	.011	.26228	1.925

a. Predictors: (Constant), LN (TA), CETR, ROA

b. Dependent Variable: DA

Lampiran 9. Nilai F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.586	3	.195	2.837	.038 ^b
	Residual	33.777	491	.069		
	Total	34.363	494			

a. Dependent Variable: DA

b. Predictors: (Constant), LN (TA), CETR, ROA

Lampiran 10. Uji Hipotesis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.637	.206		-3.092	.002
	ROA	.028	.016	.079	1.758	.079
	CETR	-.002	.010	-.008	-.180	.857
	LN (TA)	.018	.007	.112	2.487	.013

a. Dependent Variable: DA

Lampiran 11. Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.131 ^a	.017	.011	.26228

a. Predictors: (Constant), LN (TA), CETR, ROA

b. Dependent Variable: DA