

LAMPIRAN

Lampiran 1: Data Mentah

No.	Emiten	Tahun	ttl aset/aktiva	ttl liabilitas	ttl equitas	penjualan/pendapatan	laba sblm pajak	beban pajak	laba stlh pajak
1	ADRO	2017	0	0	0	45,294,087,033,000	0	0	0
		2018	98,151,555,255,000	38,339,833,763,000	59,811,721,492,000	50,318,158,651,000	11,412,693,198,000	4,774,395,757,000	6,638,297,441,000
		2019	100,324,976,605,000	44,951,802,710,000	55,373,173,895,000	48,057,897,754,000	9,162,190,803,000	3,115,228,001,000	6,046,962,802,000
		2020	90,011,988,430,000	34,273,062,460,000	55,738,925,970,000	35,753,946,410,000	3,133,637,325,000	897,924,300,000	2,235,713,025,000
2	AKRA	2017	0	0	0	18,287,935,534,000	0	0	0
		2018	19,940,850,599,000	10,014,019,260,000	9,926,831,339,000	23,548,144,117,000	868,080,622,000	204,739,828,000	1,596,652,821,000
		2019	21,409,046,173,000	11,342,184,833,000	10,066,861,340,000	21,702,637,573,000	865,379,704,000	165,884,121,000	703,077,279,000
		2020	18,683,572,815,000	8,127,216,543,000	10,556,356,272,000	17,715,928,111,000	1,226,718,840,000	264,721,527,000	961,997,313,000
3	ANTM	2017	0	0	0	12,653,619,205,000	0	0	0
		2018	32,195,350,845,000	13,746,984,554,000	18,448,366,291,000	25,275,245,970,000	2,013,152,801,000	377,150,210,000	1,636,002,591,000
		2019	30,194,907,730,000	12,061,488,555,000	18,133,419,175,000	32,718,542,699,000	687,034,053,000	493,182,022,000	193,852,031,000
		2020	31,729,512,995,000	12,690,063,970,000	19,039,449,025,000	27,372,461,091,000	1,641,178,012,000	491,824,319,000	1,149,353,693,000
4	BRPT	2017	0	0	0	39,645,248,871,000	0	0	0
		2018	97,897,667,391,000	60,336,581,549,000	37,561,085,842,000	42,753,373,461,000	6,336,200,909,000	2,747,435,343,000	3,364,959,466,000
		2019	99,843,028,935,000	61,534,555,828,000	38,308,473,107,000	33,396,679,866,000	3,845,975,769,000	1,936,256,389,000	1,909,719,380,000
		2020	108,370,957,695,000	66,747,652,790,000	41,623,304,905,000	32,923,467,850,000	3,448,277,560,000	1,454,070,345,000	1,994,207,215,000
5	CPIN	2017	0	0	0	49,367,386,000,000	0	0	0
		2018	27,645,118,000,000	8,253,944,000,000	19,391,174,000,000	53,957,604,000,000	5,907,351,000,000	1,355,866,000,000	4,551,485,000,000
		2019	29,353,041,000,000	8,281,441,000,000	21,071,600,000,000	58,634,502,000,000	4,595,238,000,000	963,064,000,000	3,632,174,000,000
		2020	31,159,291,000,000	7,809,608,000,000	23,349,683,000,000	42,518,782,000,000	4,767,698,000,000	921,865,000,000	3,845,833,000,000
6	EXCL	2017	0	0	0	22,875,662,000,000	0	0	0
		2018	57,613,954,000,000	39,270,856,000,000	18,343,098,000,000	22,938,812,000,000	-4,396,280,000,000	1,099,390,000,000	-3,296,890,000,000
		2019	62,725,242,000,000	43,603,276,000,000	19,121,966,000,000	25,132,628,000,000	1,144,117,000,000	431,538,000,000	712,579,000,000
		2020	67,744,797,000,000	48,607,431,000,000	19,137,366,000,000	26,009,095,000,000	146,211,000,000	225,387,000,000	371,598,000,000
7	ICBP	2017	0	0	0	35,606,593,000,000	0	0	0
		2018	34,367,153,000,000	11,660,003,000,000	22,707,150,000,000	38,413,407,000,000	6,446,785,000,000	1,788,004,000,000	4,658,781,000,000
		2019	38,709,314,000,000	12,038,210,000,000	26,671,104,000,000	42,296,703,000,000	7,436,972,000,000	2,076,943,000,000	5,360,029,000,000
		2020	103,588,325,000,000	53,270,272,000,000	50,318,053,000,000	46,641,048,000,000	9,958,647,000,000	2,540,073,000,000	7,418,574,000,000
8	INCO	2017	0	0	0	8,748,371,934,000	0	0	0
		2018	30,616,285,252,000	4,430,596,225,000	26,185,689,027,000	10,799,686,900,000	1,148,458,917,000	307,281,605,000	841,177,312,000
		2019	30,897,585,888,000	3,906,111,495,000	26,991,474,393,000	10,870,748,812,000	1,239,079,536,000	441,162,136,000	797,917,400,000
		2020	32,507,056,952,000	4,132,727,880,000	28,374,329,072,000	10,740,064,736,000	1,469,634,380,000	306,524,344,000	1,163,110,036,000
9	INDF	2017	0	0	0	70,186,618,000,000	0	0	0
		2018	96,537,796,000,000	46,620,996,000,000	49,916,800,000,000	73,394,728,000,000	7,446,966,000,000	2,485,115,000,000	4,961,851,000,000
		2019	96,198,559,000,000	41,996,071,000,000	54,202,488,000,000	76,592,955,000,000	8,749,397,000,000	2,846,668,000,000	5,902,729,000,000
		2020	163,136,516,000,000	83,998,472,000,000	79,138,044,000,000	81,731,469,000,000	12,426,334,000,000	3,674,268,000,000	8,752,066,000,000
10	INTP	2017	0	0	0	14,431,211,000,000	0	0	0
		2018	27,788,562,000,000	4,566,973,000,000	23,221,589,000,000	15,190,283,000,000	1,400,228,000,000	254,291,000,000	1,145,937,000,000
		2019	27,707,749,000,000	4,627,488,000,000	23,080,261,000,000	15,939,348,000,000	2,274,427,000,000	439,122,000,000	1,835,305,000,000
		2020	27,344,672,000,000	5,168,424,000,000	22,176,248,000,000	14,184,322,000,000	2,148,328,000,000	341,991,000,000	1,806,337,000,000

11	KLBF	2017	0	0	0	20,182,120,166,616	0	0	0
		2018	18,146,206,145,369	2,851,611,349,015	15,294,594,796,354	21,074,306,186,027	3,306,399,669,021	809,137,704,264	2,497,261,964,757
		2019	20,264,726,862,584	3,559,144,386,553	16,705,582,476,031	22,633,476,361,038	3,402,616,824,533	865,015,000,888	2,537,601,823,645
		2020	22,564,300,317,374	4,288,218,173,294	18,276,082,144,080	23,112,654,991,224	3,627,632,574,744	828,010,058,930	2,799,622,515,814
12	PGAS	2017	0	0	0	49,634,879,475,661	0	0	0
		2018	110,363,836,294,467	65,854,353,520,856	44,509,482,773,611	53,800,577,924,938	8,130,754,465,785	3,061,912,453,125	5,068,842,012,660
		2019	102,501,986,581,556	57,541,970,034,775	44,960,016,546,781	53,501,024,525,284	3,890,924,527,391	2,320,372,935,696	1,570,551,591,695
		2020	106,266,878,101,475	64,580,413,051,700	41,686,465,049,775	40,700,486,761,025	-2,473,389,962,225	570,015,054,245	-3,043,405,016,470
13	PTBA	2017	0	0	0	19,471,030,000,000	0	0	0
		2018	24,172,933,000,000	7,903,237,000,000	16,269,696,000,000	21,166,993,000,000	6,799,056,000,000	1,677,944,000,000	5,121,112,000,000
		2019	26,098,052,000,000	7,675,226,000,000	18,422,826,000,000	21,787,564,000,000	5,455,162,000,000	1,414,768,000,000	4,040,394,000,000
		2020	24,056,755,000,000	7,117,559,000,000	16,939,196,000,000	17,325,192,000,000	3,231,685,000,000	823,758,000,000	2,407,927,000,000
14	PTPP	2017	0	0	0	21,502,259,604,154	0	0	0
		2018	52,549,150,902,972	36,233,538,927,553	16,315,611,975,419	25,119,560,112,231	2,003,090,738,328	44,097,678,968	1,958,993,059,360
		2019	59,165,548,433,821	41,839,415,194,726	17,326,133,239,095	24,659,998,995,266	1,239,763,092,293	31,492,536,963	1,208,270,555,330
		2020	53,472,450,650,976	39,465,460,560,026	14,006,990,090,950	15,831,388,462,166	755,672,426,745	489,402,555,894	266,269,870,851
15	SCMA	2017	0	0	0	4,453,848,569,000	0	0	0
		2018	6,589,842,943,000	1,138,592,812,000	5,451,250,131,000	5,001,848,767,000	1,940,875,413,000	465,833,213,000	1,475,042,200,000
		2019	6,716,724,073,000	1,228,125,546,000	5,488,598,527,000	5,523,362,497,000	1,452,611,689,000	401,447,087,000	1,051,164,602,000
		2020	6,766,903,494,000	2,870,316,946,000	3,896,586,548,000	5,101,113,259,000	1,488,100,052,000	338,036,813,000	1,150,063,239,000
16	TLKM	2017	0	0	0	128,256,000,000,000	0	0	0
		2018	206,196,000,000,000	88,893,000,000,000	117,303,000,000,000	130,784,000,000,000	36,405,000,000,000	9,426,000,000,000	26,979,000,000,000
		2019	221,208,000,000,000	103,958,000,000,000	117,250,000,000,000	135,567,000,000,000	37,908,000,000,000	10,316,000,000,000	27,592,000,000,000
		2020	246,943,000,000,000	126,054,000,000,000	120,889,000,000,000	136,462,000,000,000	38,775,000,000,000	9,212,000,000,000	29,563,000,000,000
17	TPIA	2017	0	0	0	33,619,693,609,000	0	0	0
		2018	44,114,628,886,000	19,508,788,509,000	24,605,840,377,000	35,353,287,319,000	3,532,202,397,000	997,827,681,000	2,534,374,716,000
		2019	47,975,284,111,000	23,495,734,319,000	24,479,549,792,000	26,147,628,089,000	539,011,275,000	210,294,328,000	328,716,947,000
		2020	50,689,801,435,000	25,139,609,495,000	25,550,191,940,000	25,479,892,620,000	406,774,095,000	320,225,815,000	726,999,910,000
18	UNTR	2017	0	0	0	64,559,204,000,000	0	0	0
		2018	116,281,017,000,000	59,230,338,000,000	57,050,679,000,000	84,624,733,000,000	15,801,719,000,000	4,303,310,000,000	11,498,409,000,000
		2019	111,713,375,000,000	50,603,301,000,000	61,110,074,000,000	84,430,478,000,000	15,476,885,000,000	4,342,244,000,000	11,134,641,000,000
		2020	99,800,963,000,000	36,653,823,000,000	63,147,140,000,000	60,346,784,000,000	7,011,186,000,000	1,378,761,000,000	5,632,425,000,000
19	UNVR	2017	0	0	0	41,204,510,000,000	0	0	0
		2018	20,326,869,000,000	12,943,202,000,000	7,383,667,000,000	41,802,073,000,000	12,148,087,000,000	3,066,900,000,000	9,081,187,000,000
		2019	20,649,371,000,000	15,367,509,000,000	5,281,862,000,000	42,922,563,000,000	9,901,772,000,000	2,508,935,000,000	7,392,837,000,000
		2020	20,534,632,000,000	15,597,264,000,000	4,937,368,000,000	42,972,474,000,000	9,206,869,000,000	2,043,333,000,000	7,163,536,000,000
20	WIKA	2017	0	0	0	26,176,403,026,000	0	0	0
		2018	59,230,001,239,000	42,014,686,674,000	17,215,314,565,000	31,158,193,498,000	2,358,628,934,000	285,329,070,000	2,073,299,864,000
		2019	62,110,847,154,000	42,895,114,167,000	19,215,732,987,000	27,212,914,210,000	2,789,255,688,000	168,240,548,000	2,621,015,140,000
		2020	68,109,185,213,000	51,451,760,142,000	16,657,425,071,000	16,536,381,639,000	310,275,688,000	12,066,825,000	322,342,513,000

Lampiran 2: Data Penelitian

No.	Emiten	Tahun	CETR	ROA	DER	Size	Sales Gr
			Y	X1	X2	X3	X4
1	ADRO	2018	0.418	0.068	0.641	32.218	0.111
		2019	0.340	0.060	0.812	32.239	-0.045
		2020	0.287	0.025	0.615	32.131	-0.256
2	AKRA	2018	0.236	0.080	1.009	30.624	0.288
		2019	0.192	0.033	1.127	30.695	-0.078
		2020	0.216	0.051	0.770	30.559	-0.184
3	ANTM	2018	0.187	0.051	0.745	31.103	0.997
		2019	0.718	0.006	0.665	31.039	0.294
		2020	0.300	0.036	0.667	31.088	-0.163
4	BRPT	2018	0.434	0.034	1.606	32.215	0.078
		2019	0.503	0.019	1.606	32.235	-0.219
		2020	0.422	0.018	1.604	32.317	-0.014
5	CPIN	2018	0.230	0.165	0.426	30.950	0.093
		2019	0.210	0.124	0.393	31.010	0.087
		2020	0.193	0.123	0.334	31.070	-0.275
6	EXCL	2018	-0.250	-0.057	2.141	31.685	0.003
		2019	0.377	0.011	2.280	31.770	0.096
		2020	1.542	0.005	2.540	31.847	0.035
7	ICBP	2018	0.277	0.136	0.513	31.168	0.079
		2019	0.279	0.138	0.451	31.287	0.101
		2020	0.255	0.072	1.059	32.271	0.103
8	INCO	2018	0.268	0.027	0.169	31.053	0.234
		2019	0.356	0.026	0.145	31.062	0.007
		2020	0.209	0.036	0.146	31.112	-0.012
9	INDF	2018	0.334	0.051	0.934	32.201	0.046
		2019	0.325	0.061	0.775	32.197	0.044
		2020	0.296	0.054	1.061	32.726	0.067
10	INTP	2018	0.182	0.041	0.197	30.956	0.053
		2019	0.193	0.066	0.200	30.953	0.049
		2020	0.159	0.066	0.233	30.940	-0.110
11	KLBF	2018	0.245	0.138	0.186	30.529	0.044
		2019	0.254	0.125	0.213	30.640	0.074
		2020	0.228	0.124	0.235	30.747	0.021
12	PGAS	2018	0.377	0.046	1.480	32.335	0.084
		2019	0.596	0.015	1.280	32.261	-0.006
		2020	-0.230	-0.029	1.549	32.297	-0.239
13	PTBA	2018	0.247	0.212	0.486	30.816	0.087
		2019	0.259	0.155	0.417	30.893	0.029
		2020	0.255	0.100	0.420	30.811	-0.205
14	PTPP	2018	0.022	0.037	2.221	31.593	0.168
		2019	0.025	0.020	2.415	31.711	-0.018
		2020	0.648	0.005	2.818	31.610	-0.358
15	SCMA	2018	0.240	0.224	0.209	29.517	0.123
		2019	0.276	0.156	0.224	29.536	0.104
		2020	0.227	0.170	0.737	29.543	-0.076
16	TLKM	2018	0.259	0.131	0.758	32.960	0.020
		2019	0.272	0.125	0.887	33.030	0.037
		2020	0.238	0.120	1.043	33.140	0.007
17	TPIA	2018	0.282	0.057	0.793	31.418	0.052
		2019	0.390	0.007	0.960	31.502	-0.260
		2020	0.787	0.014	0.984	31.557	-0.026
18	UNTR	2018	0.272	0.099	1.038	32.387	0.311
		2019	0.281	0.100	0.828	32.347	-0.002
		2020	0.197	0.056	0.580	32.234	-0.285
19	UNVR	2018	0.252	0.447	1.753	30.643	0.015
		2019	0.253	0.358	2.909	30.659	0.027
		2020	0.222	0.349	3.159	30.653	0.001
20	WIKA	2018	0.121	0.035	2.441	31.712	0.190
		2019	0.060	0.042	2.232	31.760	-0.127
		2020	0.039	0.005	3.089	31.852	-0.392

Lampiran 3: Daftar Emiten JII Pertahun

2020		2019		2018	
ADRO	Adaro Energy Tbk.	ADRO	Adaro Energy Tbk.	ADRO	Adaro Energy Tbk.
AKRA	AKR Corporindo Tbk.	AKRA	AKR Corporindo Tbk.	AKRA	AKR Corporindo Tbk.
ANTM	Aneka Tambang Tbk.	ANTM	Aneka Tambang (Persero) Tbk	ANTM	Aneka Tambang (Persero) Tbk
BRPT	Barito Pacific Tbk.	ASII	Astra International Tbk.	ASII	Astra International Tbk.
BTPS	Bank BTPN Syariah Tbk.	BRPT	Barito Pacific Tbk.	BRPT	Barito Pacific Tbk.
CPIN	Charoen Pokphand Indonesia Tbk.	BSDE	Bumi Serpong Damai Tbk.	BSDE	Bumi Serpong Damai Tbk.
EXCL	XL Axiata Tbk.	BTPS	Bank Tabungan Pensiunan N Syariah Tbk	CPIN	Charoen Pokphand Indonesia Tbk
ICBP	Indofood CBP Sukses Makmur Tbk.	CPIN	Charoen Pokphand Indonesia Tbk	CTRA	Ciputra Development Tbk.
INCO	Vale Indonesia Tbk.	CTRA	Ciputra Development Tbk.	EXCL	XL Axiata Tbk.
INDF	Indofood Sukses Makmur Tbk.	ERAA	Erajaya Swasembada Tbk.	ICBP	Indofood CBP Sukses Makmur Tbk
INKP	Indah Kiat Pulp & Paper Tbk.	EXCL	XL Axiata Tbk.	INCO	Vale Indonesia Tbk
INTP	Indocement Tunggul Prakarsa Tbk.	ICBP	Indofood CBP Sukses Makmur Tbk	INDF	Indofood Sukses Makmur Tbk.
JPFA	Japfa Comfeed Indonesia Tbk.	INCO	Vale Indonesia Tbk	INTP	Indocement Tunggul Prakarsa Tbk.
KAEF	Kimia Farma Tbk.	INDF	Indofood Sukses Makmur Tbk.	ITMG	Indo Tambangraya Megah Tbk.
KLBF	Kalbe Farma Tbk.	INTP	Indocement Tunggul Prakarsa Tbk.	JSMR	Jasa Marga (Persero) Tbk.
MDKA	Merdeka Copper Gold Tbk.	ITMG	Indo Tambangraya Megah Tbk.	KLBF	Kalbe Farma Tbk.
MIKA	Mitra Keluarga Karyasehat Tbk.	JPFA	JAPFA Comfeed Indonesia Tbk	LPPF	Matahari Department Store Tbk.
MNCN	Media Nusantara Citra Tbk.	JSMR	Jasa Marga (Persero) Tbk.	PGAS	Perusahaan Gas Negara (Persero) Tbk.
PGAS	Perusahaan Gas Negara Tbk.	KLBF	Kalbe Farma Tbk.	PTBA	Tambang Batubara Bukit Asam Tbk
PTBA	Bukit Asam Tbk.	LPPF	Matahari Department Store Tbk.	PTPP	PP (Persero) Tbk.
PTPP	PP (Persero) Tbk.	MNCN	Media Nusantara Citra Tbk.	SCMA	Surya Citra Media Tbk.
PWON	Pakuwon Jati Tbk.	PGAS	Perusahaan Gas Negara (Persero) Tbk.	SMGR	Semen Indonesia (Persero) Tbk.
SCMA	Surya Citra Media Tbk.	PTBA	Tambang Batubara Bukit Asam Tbk	SMRA	Summarecon Agung Tbk.
SMGR	Semen Indonesia (Persero) Tbk.	PTPP	PP (Persero) Tbk.	TLKM	Telekomunikasi Indonesia (Persero) Tbk.
TKIM	Pabrik Kertas Tjiwi Kimia Tbk.	SCMA	Surya Citra Media Tbk.	TPIA	Chandra Asri Petrochemical Tbk
TLKM	Telekomunikasi Indonesia (Persero) Tbk.	TLKM	Telekomunikasi Indonesia (Persero) Tbk.	UNTR	United Tractors Tbk.
TPIA	Chandra Asri Petrochemical Tbk.	TPIA	Chandra Asri Petrochemical Tbk	UNVR	Unilever Indonesia Tbk.
UNTR	United Tractors Tbk.	UNTR	United Tractors Tbk.	WIKA	Wijaya Karya (Persero) Tbk.
UNVR	Unilever Indonesia Tbk.	UNVR	Unilever Indonesia Tbk.	WSBP	Waskita Beton Precast Tbk.
WIKA	Wijaya Karya (Persero) Tbk.	WIKA	Wijaya Karya (Persero) Tbk.		

Lampiran 4: Output Statistik Deskriptif

	Y	X1	X2	X3	X4
Mean	0.288033	0.084483	1.070133	31.45690	0.015150
Median	0.255000	0.056500	0.802500	31.46000	0.028000
Maximum	1.542000	0.447000	3.159000	33.14000	0.997000
Minimum	-0.250000	-0.057000	0.145000	29.51700	-0.392000
Std. Dev.	0.237794	0.090802	0.835861	0.826589	0.198679
Skewness	2.412016	1.911678	0.994853	-0.179479	1.676382
Kurtosis	14.94257	7.498663	2.951469	2.756488	11.49494
Jarque-Bera	414.7407	87.14002	9.903209	0.470374	208.5124
Probability	0.000000	0.000000	0.007072	0.790423	0.000000
Sum	17.28200	5.069000	64.20800	1887.414	0.909000
Sum Sq. Dev.	3.336206	0.486455	41.22118	40.31167	2.328924
Observations	60	60	60	60	60

Lampiran 5: Output Uji Chow

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	0.829925	(19,36)	0.6607
Cross-section Chi-square	21.795856	19	0.2945

Cross-section fixed effects test equation:
Dependent Variable: Y
Method: Panel Least Squares
Date: 02/16/22 Time: 11:57
Sample: 2018 2020
Periods included: 3
Cross-sections included: 20
Total panel (balanced) observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.293146	1.395750	-0.210028	0.8344
X1	-0.212933	0.390112	-0.545825	0.5874
X2	0.016445	0.040117	0.409918	0.6835
X3	0.018453	0.044256	0.416957	0.6783
X4	0.072668	0.163123	0.445479	0.6577
R-squared	0.021125	Mean dependent var		0.288033
Adjusted R-squared	-0.050066	S.D. dependent var		0.237794
S.E. of regression	0.243674	Akaike info criterion		0.093682
Sum squared resid	3.265729	Schwarz criterion		0.268211
Log likelihood	2.189536	Hannan-Quinn criter.		0.161950
F-statistic	0.296736	Durbin-Watson stat		1.613429
Prob(F-statistic)	0.878849			

Lampiran 6: Output Uji Hausman

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	6.653369	4	0.1554

** WARNING: estimated cross-section random effects variance is zero.

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
X1	3.564752	-0.212933	2.874848	0.0259
X2	0.320351	0.016445	0.033263	0.0956
X3	0.049664	0.018453	0.072096	0.9075
X4	-0.217249	0.072668	0.018177	0.0315

Cross-section random effects test equation:

Dependent Variable: Y
Method: Panel Least Squares
Date: 02/16/22 Time: 11:58
Sample: 2018 2020
Periods included: 3
Cross-sections included: 20
Total panel (balanced) observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.914943	8.522035	-0.224705	0.8235
X1	3.564752	1.742566	2.045692	0.0481
X2	0.320351	0.187010	1.713016	0.0953
X3	0.049664	0.272354	0.182352	0.8563
X4	-0.217249	0.215516	-1.008042	0.3202

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.319288	Mean dependent var	0.288033
Adjusted R-squared	-0.115612	S.D. dependent var	0.237794
S.E. of regression	0.251164	Akaike info criterion	0.363751
Sum squared resid	2.270996	Schwarz criterion	1.201489
Log likelihood	13.08746	Hannan-Quinn criter.	0.691437
F-statistic	0.734164	Durbin-Watson stat	2.378610
Prob(F-statistic)	0.780280		

Lampiran 7: Output Uji Regresi Data Panel

Dependent Variable: Y
Method: Panel Least Squares
Date: 02/16/22 Time: 11:59
Sample: 2018 2020
Periods included: 3
Cross-sections included: 20
Total panel (balanced) observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.914943	8.522035	-0.224705	0.8235
X1	3.564752	1.742566	2.045692	0.0481
X2	0.320351	0.187010	1.713016	0.0953
X3	0.049664	0.272354	0.182352	0.8563
X4	-0.217249	0.215516	-1.008042	0.3202

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.319288	Mean dependent var	0.288033
Adjusted R-squared	-0.115612	S.D. dependent var	0.237794
S.E. of regression	0.251164	Akaike info criterion	0.363751
Sum squared resid	2.270996	Schwarz criterion	1.201489
Log likelihood	13.08746	Hannan-Quinn criter.	0.691437
F-statistic	0.734164	Durbin-Watson stat	2.378610
Prob(F-statistic)	0.780280		

Lampiran 8 : t-Tabel

df	Pr	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
1		1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2		0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3		0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4		0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5		0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6		0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7		0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8		0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9		0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10		0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11		0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12		0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13		0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14		0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15		0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16		0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17		0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18		0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19		0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20		0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21		0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22		0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23		0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24		0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25		0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26		0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27		0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28		0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29		0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30		0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31		0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32		0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33		0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34		0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35		0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36		0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37		0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38		0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39		0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40		0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688
41		0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42		0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43		0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44		0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45		0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46		0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47		0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48		0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49		0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50		0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51		0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52		0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53		0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54		0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55		0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56		0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57		0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58		0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59		0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60		0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61		0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62		0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63		0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64		0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65		0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66		0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67		0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68		0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69		0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70		0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079



INSTITUT INFORMATIKA & BISNIS DARMAJAYA

Yayasan Afilian Muslim

Jl. Zainal Abidin Pagar Alam No. 93 Bandar Lampung 35142 Telp 787214 Faks. 700261 <http://darmajaya.ac.id>

FORMULIR

INSTITUT INFORMATIKA & BISNIS DARMAJAYA (IAIB) **ACADEMIC KEMAHASISWAAN (BAK)**

FORM KONSULTASI/BIMBINGAN SKRIPSI/TUGAS AKHIR *)

NAMA : FERRI FEBRYAN MANUK
 NPM : 1712120112
 PEMBIMBING I : LAKA DARMAWAN, S.E., AL., M.A.
 PEMBIMBING II :
 JUDUL LAPORAN : FAKTOR YANG MEMPENGARUHI TAX AVOIDANCE TERJADINYA TAX AVOIDANCE PADA PERUSAHAAN YANG TERDAFTAR DI JAKARTA ISLAMIC INDEX
 TANGGAL SK : s.d (5+2 bulan)

No	HARI/TANGGAL	HASIL KONSULTASI	PARAF
1	10/11'21	Perbaikan format Pembaca	
2	17/11'21	Revisi Utama → Jurnal.	
3	18/11'22	Daftar pustaka	
4	22/11'21	Acc proposal	
5	17/1'22	Acc. bab 1, 2, 3	
6	27/1'22	Perbaikan Bab 4.	
7	07/2'22	Sempurnaan Pembahasan di bab 4. daftar pustaka	
8	11/2'22	Acc Ujian Skripsi	
9			
10			

*) Coret yang tidak perlu

Bandar Lampung, 27 NOVEMBER 2021
Ketua Jurusan

(TONI NURHADIANTO, S.E., M.Sc.)
NIK. 14900319



SURAT KEPUTUSAN
REKTOR IIB DARMAJAYA
NOMOR : SK.0010/DMJ/DFEB/BAAK/I-22
Tentang
Dosen Pembimbing Skripsi
Program Studi S1 Akuntansi
REKTOR IIB DARMAJAYA

- Memperhatikan :** 1. Bahwa dalam rangka usaha peningkatan mutu dan peranan IIB Darmajaya dalam melaksanakan Pendidikan Nasional perlu ditingkatkan kemampuan mahasiswa dalam Skripsi.
2. Laporan dan usulan Ketua Program Studi S1 Akuntansi.
- Menimbang :** 1. Bahwa untuk mengefektifkan tenaga pengajar dalam Skripsi mahasiswa perlu ditetapkan **Dosen Pembimbing Skripsi**.
2. Bahwa untuk maksud tersebut dipandang perlu menerbitkan Surat Keputusan Rektor.
- Mengingat :** 1. UU No.20 Tahun 2003 Tentang Sistem Pendidikan Nasional.
2. Peraturan Pemerintah No.60 Tahun 2010 tentang Pendidikan Sekolah Tinggi
3. Surat Keputusan Menteri Pendidikan Nasional Republik Indonesia No.165/D/0/2008 tertanggal 20 Agustus 2008 tentang Perubahan Status STMIK-STIE Darmajaya menjadi Informatics and Business Institute (IBI) Darmajaya
4. STATUTA IBI Darmajaya
5. Surat Ketua Yayasan Pendidikan Alfian Husin No. IM.003/YP-AH/X-08 tentang Persetujuan Perubahan Struktur Organisasi
6. Surat Keputusan Rektor 0383/DMJ/REK/X-08 tentang Struktur Organisasi.
- Menetapkan**
- Pertama :** Mengangkat nama-nama seperti tersebut dalam lampiran Surat Keputusan ini sebagai Dosen Pembimbing Skripsi mahasiswa Program Studi S1 Akuntansi.
- Kedua :** Pembimbing Skripsi berkewajiban melaksanakan tugasnya sesuai dengan jadwal yang telah ditetapkan.
- Ketiga :** Pembimbing Skripsi yang ditunjuk akan diberikan honorarium yang besarnya sesuai dengan ketentuan peraturan dan norma penggajian dan honorarium IBI Darmajaya.
- Keempat :** Surat Keputusan ini berlaku sejak tanggal ditetapkan dan apabila dikemudian hari terdapat kekeliruan dalam keputusan ini, maka keputusan ini akan ditinjau kembali.

Ditetapkan di : Bandar Lampung
Pada tanggal : 10 Januari 2022

Rektor IIB Darmajaya,
Dekan Fakultas Ekonomi & Bisnis



Dr. Paturani SANTI Singagerda, SE., M.Sc

NIK. 30040419

1. Kepala Program Studi S1 Akuntansi
2. Yang bersangkutan
3. Arsip

No	NPM	Nama	Judul Skripsi	Dosen Pembimbing
24	1812120140	Arga Meylando	PENGARUH SUMBER DAYA MANUSIA, TEKNOLOGI INFORMASI, PENERAPAN E-GOVERNMENT, PEMAHAMAN STANDAR AKUNTANSI PEMERINTAH, DAN PENGENDALIAN INTERNAL AKUNTANSI TERHADAP KEANDALAN LAPORAN KEUANGAN (Studi Kasus pada Badan Pengelolaan Keuangan dan Aset Daerah)	Delli Maria, S.E., M.Sc
25	1812120023	Netta Oksa Diviya	ANALISIS PENGARUH KINERJA KEUANGAN TERHADAP RETRUTN SAHAM	
26	1712120096	Ahmad Agus Supriyono	Pengaruh Partisipasi Anggaran, Tekanan Ketatatan dan Tanggung Jawab Persepsian Terhadap Budgetary Slack	Dr. Faurani I Santi S, SE, M.Sc
27	1812120104	Nurhariza Aulia Putri	Pengaruh green accounting dan material flow cost accounting terhadap keberlangsungan perusahaan	
28	1812120082	Shyfa Andini	Faktor faktor yang mendorong pengadaban barang/jasa, kesesuaian kompensasi terhadap kecurangan pada pemerintahan kabupaten Lampung Barat	
29	1912129002P	Resti Rezalita	Pengaruh Enterprise Risk Management Disclosure, Dewan Komisaris Independen, dan Komite Audit Terhadap Nilai Perusahaan	Dr. R.Z Abdul Aziz, S.T., M.
30	1812120006	Mega Purnamasari	Pengaruh Risk Disclosure Terhadap Investment Efficiency Dengan Komite Peninjau Risiko Sebagai Pemoderasi	
31	1812120030	Aqshal Ilham Patulloh	Pengaruh Akuntabilitas, Transparansi Laporan Keuangan dan Intellectual Capital Terhadap Kualitas Laporan Keuangan Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia (BEI)	Fitri Agustina, S.E., M.Acc
	1812120097	Ni Putu Bunga Mellynia	Pengaruh Family Ownership, Direktur Independen dan Kepemilikan Manajerial terhadap Kinerja Keuangan	
33	1812120068	Dewi Ayu Wulandari	Analisis Faktor Yang Mempengaruhi Pertahanan UMKM Di Masa Pandemi	Indra Caniago, S.E., M.Sc
34	1812120122	Berlian Puspita Ayu	Faktor Faktor Yang Berpengaruh Terhadap Niat UMKM Untuk Menerapkan Standar Akuntansi Keuangan Entitas Mikro Kecil Dan Menengah (SAK EMKM) (studi kasus pada umkm di Kelurahan kaliawi tanjung karang pusat Bandar Lampung	
35	1812120116	Ilham Novrialdy Putra	PENGARUH MANAJEMEN ASET TERHADAP OPTIMALISASI PEMANFAATAN ASET TETAP PEMERINTAH DAERAH KOTA BANDAR LAMPUNG (Studi Kasus Badan Pengelolaan Keuangan Dan Aset Daerah)	
36	1812120017	Ni Made Padma Jurita	pengaruh pelaksanaan kebijakan dana desa manajemen kebijakan dana desa terhadap peningkatan efektivitas program pembangunan desa wirata agung seputih mataram	Jaka Darmawan, S.E., M.Ak., CA, CPA, CMA
37	1812120016	Priska Imanuela	Pengaruh penerapan e-government terhadap akuntabilitas keuangan pemerintah daerah (studi empiris pada kabupaten pesawaran)	
38	1812120127	Intan Sari Arum Kusuma	ANALISIS RASIO KEUANGAN UNTUK MEMPREDIKSI FINANCIAL DISTRESS PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA	Jaka Darmawan, S.E., M.Ak., CA, CPA, CMA
39	1812120124	MELISA EFRIYANTI SIAHAAN	PENGARUH KUALITAS SISTEM INFORMASI, PENGGUNAAN TEKNOLOGI INFORMASI, DAN SISTEM PENGUPAHAN TERHADAP KUALITAS INFORMASI AKUNTANSI (Studi Empiris PT.Keong Nusantara Abadi Lampung)	
40	1812120153	Nadira Uily Aprilia	Pengaruh Kompensasi Finansial, Non Finansial, Motivasi, Gaya Kepemimpinan terhadap Kepuasan Kerja Karyawan Perum Badan Urusan Logistik	
41	1912129012P	Annisa Puspita	Pengaruh kualitas sistem informasi manajemen daerah (simda) dan kompetensi karyawan terhadap efektivitas pengendalian internal (studi empiris pada opd di kota bandar Lampung)	Jaka Darmawan, S.E., M.Ak., CA, CPA, CMA
42	1912128032P	Diana	Kompleksitas perusahaan, konsentrasi kepemilikan, client importance dan volatilitas idiosinkrati	
43	1912128003P	Rizka Alfina	PENGARUH EFEKTIVITAS SISTEM INFORMASI AKUNTANSI DAN PENGGUNAAN TEKNOLOGI INFORMASI AKUNTANSI TERHADAP KINERJA INDIVIDUAL PADA BADAN PENGELOLAAN KEUANGAN DAN ASET DAERAH (BPKAD) PROVINSI LAMPUNG	
44	1712120112	Ferdo Febryan Manik	Faktor Yang Mempengaruhi Terjadinya Tax Avoidance Pada Perusahaan Sektor Pertambangan Di Bursa Efek Indonesia	Jaka Darmawan, S.E., M.Ak., CA, CPA, CMA
45	1712120114	Alvindo parawira	ANALISIS PREDIKSI KEBANGKRUTAN TERHADAP PERUSAHAAN YANG MEMILIKI EKUITAS NEGATIF DAN PERUSAHAAN YANG MEMILIKI EKUITAS POSITIF YANG TERDAFTAR DI BEI DENGAN MODEL GOS AZMI (GROVER, SPRINGATE, ALTMAN, DAN ZMIJEWSKI)	