



LAMPIRAN

Lampiran 1. Daftar Perusahaan yang Termasuk dalam Indeks KOMPAS100 Tahun 2020 – 2023

NO	INDEKS KOMPAS 100 TAHUN 2020		INDEKS KOMPAS 100 TAHUN 2021		INDEKS KOMPAS 100 TAHUN 2022		INDEKS KOMPAS 100 TAHUN 2023	
	Feb 20 - Jul 20	Ags 20 - Jan 21	Feb 21 - Jul 21	Ags 21 - Jan 22	Feb 22 - Jul 22	Ags 22 - Jan 23	Feb 23 - Jul 23	Ags 23 - Jan 24
1	ACES	AALI	AALI	AALI	AALI	AALI	AALI	AALI
2	ADMR	ACES	ACES	ACES	ACES	ACES	ABMM	ABMM
3	ADRO	ADHI	ADRO	ADHI	ADHI	ADHI	ACES	ACES
4	AKRA	ADRO	AKRA	ADRO	ADRO	ADRO	ADHI	ADHI
5	AMMN	AKRA	ANTM	AGII	AGII	AGII	ADMR	ADMR
6	AMRT	ANTM	APIC	AKRA	AKRA	AKRA	ADRO	ADRO
7	ANTM	APLN	APLN	AMRT	AMRT	AMAR	AGII	AGII
8	ARTO	ASII	ASII	ANTM	ANTM	AMRT	AGRO	AGRO
9	ASII	ASSA	ASSA	APLN	ARCI	AMRT	AKRA	AKRA
10	AUTO	BBCA	BBCA	ASII	ARTO	ANTM	AMRT	AMRT
11	AVIA	BBKP	BBNI	ASRI	ASII	ARTO	ANTM	ANTM
12	BBCA	BBNI	BBRI	ASSA	ASRI	ASII	APIC	ARTO
13	BBNI	BBRI	BBTN	BBCA	ASSA	ASSA	ARTO	ASII
14	BBRI	BBTN	BDMN	BBNI	BBCA	AVIA	ASII	ASSA
15	BBTN	BDMN	BEST	BBRI	BBNI	BACA	ASSA	AVIA
16	BBYB	BEST	BFIN	BBTN	BBRI	BBCA	AVIA	BBCA
17	BDKR	BJBR	BJBR	BDMN	BBTN	BBHI	BABP	BBKP
18	BFIN	BJTM	BJTM	BEST	BDMN	BBNI	BBCA	BBNI
19	BMRI	BMRI	BMRI	BFIN	BFIN	BBRI	BBHI	BBRI
20	BMTR	BMTR	BNGA	BJBR	BJBR	BBTN	BBKP	BBTN
21	BNGA	BNLI	BRIS	BJTM	BJTM	BFIN	BBNI	BDMN
22	BRIS	BRIS	BRPT	BMRI	BMRI	BMRI	BBRI	BELI
23	BRMS	BRPT	BSDE	BMTR	BMTR	BNBA	BBTN	BFIN
24	BRPT	BSDE	BTPS	BNGA	BRPT	BRIS	BFIN	BMRI

NO	INDEKS KOMPAS 100 TAHUN 2020		INDEKS KOMPAS 100 TAHUN 2021		INDEKS KOMPAS 100 TAHUN 2022		INDEKS KOMPAS 100 TAHUN 2023	
	Feb 20 - Jul 20	Ags 20 - Jan 21	Feb 21 - Jul 21	Ags 21 - Jan 22	Feb 22 - Jul 22	Ags 22 - Jan 23	Feb 23 - Jul 23	Ags 23 - Jan 24
25	BSDE	BTPS	BULL	BRIS	BSDE	BRMS	BMRI	BMTR
26	BTPS	BULL	BUMI	BRPT	BTPS	BRPT	BMTR	BRIS
27	CMRY	CLEO	CLEO	BSDE	BUKA	BSDE	BRIS	BRMS
28	CPIN	CPIN	CPIN	BTPS	CPIN	BTPS	BRMS	BRPT
29	CTRA	CTRA	CTRA	CPIN	CTRA	BUKA	BRPT	BSDE
30	DEWA	DMAS	DMAS	CTRA	DGNS	CENT	BSDE	BSSR
31	DSNG	ELSA	DOID	DMAS	DMAS	CPIN	BSSR	BTPS
32	ELSA	ERAA	ELSA	DOID	DOID	CTRA	BTPS	BUKA
33	EMTK	EXCL	ERAA	DSNG	DSNG	DMMX	BUKA	CPIN
34	ENRG	GGRM	EXCL	ELSA	ELSA	DOID	CPIN	CTRA
35	ERAA	GIAA	GGRM	ERAA	EMTK	DSNG	CTRA	DOID
36	ESSA	HKMU	HMSP	ESSA	ERAA	ELSA	DOID	DSNG
37	EXCL	HMSP	HOKI	EXCL	ESSA	EMTK	DSNG	ELSA
38	FILM	HOKI	ICBP	GGRM	EXCL	ENRG	ELSA	EMTK
39	GGRM	ICBP	INCO	GJTL	GGRM	ERAA	EMTK	ENRG
40	GJTL	INAF	INDF	HMSP	GJTL	ESSA	ENRG	ERAA
41	GOTO	INCO	INDY	HOKI	HEAL	EXCL	ERAA	ESSA
42	HEAL	INDF	INKP	HRUM	HMSP	GGRM	ESSA	EXCL
43	HMSP	INDY	INTP	ICBP	HOKI	GOTO	EXCL	GGRM
44	HRUM	INKP	IPTV	IMAS	HRUM	HEAL	GGRM	GOTO
45	ICBP	INTP	ITMG	INCO	ICBP	HMSP	GOTO	HEAL
46	INCO	ISAT	JPFA	INDF	INCO	HRUM	HEAL	HMSP
47	INDF	ITMG	JSMR	INDY	INDF	ICBP	HMSP	HRUM
48	INDY	JPFA	KAEF	INKP	INDY	INCO	HRUM	ICBP
49	INET	JRPT	KLBF	INTP	INKP	INDF	ICBP	INCO

NO	INDEKS KOMPAS 100 TAHUN 2020		INDEKS KOMPAS 100 TAHUN 2021		INDEKS KOMPAS 100 TAHUN 2022		INDEKS KOMPAS 100 TAHUN 2023	
	Feb 20 - Jul 20	Ags 20 - Jan 21	Feb 21 - Jul 21	Ags 21 - Jan 22	Feb 22 - Jul 22	Ags 22 - Jan 23	Feb 23 - Jul 23	Ags 23 - Jan 24
50	INKP	JSMR	LINK	IPTV	INTP	INDY	INCO	INDF
51	INTP	KAEF	LPKR	ISAT	ISAT	INKP	INDF	INDY
52	ISAT	KBLI	LPPF	ITMG	ISSP	INTP	INDY	INKP
53	ITMG	KINO	LSIP	JPFA	ITMG	IPPE	INKP	INTP
54	JPFA	KLBF	MAIN	JSMR	JPFA	IPTV	INTP	ISAT
55	JSMR	LINK	MAPI	KAEF	JSMR	IRRA	IPPE	ITMG
56	KIJA	LPKR	MDKA	KLBF	KAEF	ISAT	ISAT	JKON
57	KLBF	LPPF	MEDC	LINK	KLBF	ITMG	ITMG	JPFA
58	KPIG	LSIP	MIKA	LPKR	LINK	JPFA	JPFA	JSMR
59	LSIP	MAIN	MNCN	LPPF	LPKR	JSMR	JSMR	KLBF
60	MAPA	MAPI	MPMX	LSIP	LPPF	KLBF	KLBF	LPPF
61	MAPI	MDKA	MTDL	MAPI	LSIP	LINK	LPPF	LSIP
62	MARK	MEDC	MYOR	MCOR	MAPI	LPKR	LSIP	MAPI
63	MBMA	MIKA	PGAS	MDKA	MDKA	LPPF	MAPI	MDKA
64	MDKA	MNCN	PNBN	MEDC	MEDC	LSIP	MDKA	MEDC
65	MEDC	MTDL	PNLF	MIKA	MIKA	MAPI	MEDC	MIKA
66	MIDI	MYOR	POWR	MNCN	MMLP	MARI	MIKA	MMIX
67	MIKA	PGAS	PPRE	MPMX	MNCN	MDKA	MLPL	MNCN
68	MNCN	PNBN	PSAB	MYOR	MPMX	MEDC	MNCN	MPMX
69	MTEL	PNLF	PTBA	PGAS	MTDL	MIKA	MPMX	MSIN
70	MYOR	PSAB	PTPP	PNBN	MYOR	MLPL	MTEL	MTEL
71	NCKL	PTBA	PWON	PNLF	PGAS	MMLP	MTMH	MTMH
72	NISP	PTPP	RAJA	POWR	PMMP	MNCN	MYOR	MYOR
73	PANI	PWON	RALS	PSAB	PRDA	MPMX	PGAS	OMED
74	PGAS	RALS	SCMA	PTBA	PTBA	MTDL	PNBN	PGAS

NO	INDEKS KOMPAS 100 TAHUN 2020		INDEKS KOMPAS 100 TAHUN 2021		INDEKS KOMPAS 100 TAHUN 2022		INDEKS KOMPAS 100 TAHUN 2023	
	Feb 20 - Jul 20	Ags 20 - Jan 21	Feb 21 - Jul 21	Ags 21 - Jan 22	Feb 22 - Jul 22	Ags 22 - Jan 23	Feb 23 - Jul 23	Ags 23 - Jan 24
75	PGEO	SCMA	SIDO	PTPP	PTPP	MTEL	PNLF	PNBN
76	PNLF	SIDO	SIMP	PWON	PWON	PGAS	PTBA	PNIN
77	PTBA	SILO	SMBR	RAJA	RALS	PMMP	PTPP	PNLF
78	PTPP	SIMP	SMGR	RALS	SCMA	PNLF	PWON	PTBA
79	PTRO	SMBR	SMRA	SCMA	SIDO	PRDA	RAJA	PTPP
80	PWON	SMGR	SMSM	SIDO	SMBR	PTBA	RMKE	PWON
81	RAJA	SMRA	SOCI	SMBR	SMGR	PTPP	SCMA	RAJA
82	SCMA	SMSM	SRIL	SMGR	SMRA	PWON	SGER	RMKE
83	SIDO	SPTO	SSIA	SMRA	SRTG	SAME	SIDO	SCMA
84	SMGR	SRIL	SSMS	SRIL	SSIA	SCMA	SMDR	SIDO
85	SMIL	SSIA	TBIG	SRTG	SSMS	SIDO	SMGR	SMDR
86	SMRA	SSMS	TBLA	SSIA	TAPG	SMDR	SMRA	SMGR
87	SRTG	TBIG	TINS	SSMS	TBIG	SMGR	SRTG	SMRA
88	SSIA	TINS	TKIM	TBIG	TINS	SMRA	TAPG	SRTG
89	SSMS	TKIM	TLKM	TINS	TKIM	SRTG	TBIG	SSMS
90	SURI	TLKM	TOWR	TKIM	TLKM	TAPG	TINS	TAPG
91	TINS	TOWR	TPIA	TLKM	TOWR	TBIG	TKIM	TBIG
92	TKIM	TPIA	UNTR	TOWR	TPIA	TINS	TLKM	TINS
93	TLKM	UNTR	UNVR	TPIA	UNTR	TKIM	TOBA	TKIM
94	TOBA	UNVR	WEGE	UNTR	UNVR	TLKM	TOWR	TLKM
95	TOWR	WEGE	WIIM	UNVR	WIIM	TOWR	TPIA	TOWR
96	TPIA	WIKI	WIKI	WEGE	WIKI	TPIA	UNTR	TPIA
97	UNIQ	WOOD	WOOD	WIIM	WMUU	UNTR	UNVR	UNTR
98	UNTR	WSBP	WSBP	WIKI	WOOD	UNVR	WIFI	UNVR
99	UNVR	WSKT	WSKT	WOOD	WSKT	WIKI	WIKI	WIFI

NO	INDEKS KOMPAS 100 TAHUN 2020		INDEKS KOMPAS 100 TAHUN 2021		INDEKS KOMPAS 100 TAHUN 2022		INDEKS KOMPAS 100 TAHUN 2023	
	Feb 20 - Jul 20	Ags 20 - Jan 21	Feb 21 - Jul 21	Ags 21 - Jan 22	Feb 22 - Jul 22	Ags 22 - Jan 23	Feb 23 - Jul 23	Ags 23 - Jan 24
100	WIFI	WTON	WTON	WSKT	ZYRX	WSKT	WSKT	WIKA

Keterangan:



Konsisten masuk indeks selama periode pengamatan



Lampiran 2. Daftar Perusahaan Yang Konsisten Masuk Dalam Indeks KOMPAS100 Periode 2020 - 2023

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1	ACES	Ace Hardware Indonesia Tbk
2	ADRO	ADARO ENERGY Tbk
3	AKRA	AKR Corporindo Tbk
4	ANTM	Aneka Tambang (Persero) Tbk
5	ASII	Astra International Tbk
6	BBCA	Bank Central Asia Tbk
7	BBNI	Bank Negara Indonesia Tbk
8	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk
9	BBTN	Bank Tabungan Negara (Persero) Tbk
10	BMRI	Bank Mandiri (Persero) Tbk
11	BSDE	PT Bumi Serpong Damai Tbk
12	CTRA	Ciputra Development Tbk
13	ELSA	Elnusa Tbk
14	ERAA	Erajaya Swasembada Tbk
15	EXCL	PT XL Axiata Tbk
16	GGRM	Gudang Garam Tbk
17	ICBP	Indofood CBP Sukses Makmur Tbk
18	INCO	Vale Indonesia Tbk
19	INDF	Indofood Sukses Makmur Tbk
20	INDY	Indika Energy Tbk
21	INKP	Indah Kiat Pulp & Paper Tbk
22	INTP	Indocement Tunggul Prakarsa Tbk
23	ITMG	Indo Tambangraya Megah Tbk
24	JPFA	JAPFA Comfeed Indonesia Tbk
25	JSMR	Jasa Marga Tbk
26	KLBF	Kalbe Farma Tbk
27	LSIP	PP London Sumatra Indonesia Tbk
28	MAPI	Mitra Adiperkasa Tbk
29	MDKA	PT Merdeka Copper Gold Tbk.
30	MEDC	Medco Energi Internasional Tbk
31	MIKA	PT Mitra Keluarga Karyasehat Tbk.
32	MNCN	Media Nusantara Citra Tbk
33	PTBA	Tambang Batubara Bukit Asam Tbk
34	PTPP	PP (Persero) Tbk
35	PWON	Pakuwon Jati Tbk
36	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
37	SMGR	Semen Indonesia (Persero) Tbk

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
38	TINS	Timah (Persero) Tbk
39	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
40	TLKM	PT Telkom Indonesia (Persero) Tbk.
41	TOWR	Sarana Menara Nusantara Tbk
42	TPIA	Chandra Asri Petrochemical Tbk
43	UNTR	United Tractors Tbk
44	UNVR	Unilever Indonesia Tbk



N O	KODE PERUSAHA AN	NAMA PERUSAHA AN	KETERANG AN	PUBLIKASI LAPORAN KEUANGAN TAHUNAN				DATA SESUAI VARIABEL PENELITI AN	DENG A N MATA UANG RUPIA H	MEMPEROLEH LABA DALAM TAHUN PENELITIAN			
				2020	2021	2022	2023			2020	2021	2022	2023
17	ICBP	Indofood CBP Sukses Makmur Tbk	Tetap	v	v	v	v	v	v	v	v	v	v
18	INCO	Vale Indonesia Tbk	Tetap	v	v	v	v	v	x	v	v	v	v
19	INDF	Indofood Sukses Makmur Tbk	Tetap	v	v	v	v	v	v	v	v	v	v
20	INDY	Indika Energy Tbk	Tetap	v	v	v	v	v	x	v	v	v	x
21	INKP	Indah Kiat Pulp & Paper Tbk	Tetap	v	v	v	v	v	x	v	x	v	v
22	INTP	Indocement Tungal Prakarsa Tbk	Tetap	v	v	v	v	v	v	v	v	v	v
23	ITMG	Indo Tambangraya Megah Tbk	Tetap	v	v	v	v	x	x	v	v	x	v
24	JPFA	JAPFA Comfeed Indonesia Tbk	Tetap	v	v	v	v	x	v	v	v	v	v

N O	KODE PERUSAHA AN	NAMA PERUSAHA AN	KETERANG AN	PUBLIKASI LAPORAN KEUANGAN TAHUNAN				DATA SESUAI VARIABEL PENELITI AN	DENG AN MATA UANG RUPIA H	MEMPEROLEH LABA DALAM TAHUN PENELITIAN			
				2020	202 1	202 2	2023			202 0	202 1	202 2	202 3
25	JSMR	Jasa Marga Tbk	Tetap	v	v	v	v	v	v	x	v	v	v
26	KLBF	Kalbe Farma Tbk	Tetap	v	v	v	v	v	v	v	x	v	v
27	LSIP	PP London Sumatra Indonesia Tbk	Baru	v	v	v	v	v	v	v	v	v	v
28	MAPI	Mitra Adiperkasa Tbk	Tetap	v	v	v	v	v	v	x	v	v	v
29	MDKA	PT Merdeka Copper Gold Tbk.	Tetap	v	v	v	v	v	x	v	v	v	v
30	MEDC	Medco Energi Internasional Tbk	Tetap	v	v	v	v	x	x	v	x	v	v
31	MIKA	PT Mitra Keluarga Karyasehat Tbk.	Tetap	v	v	v	v	x	v	v	v	x	v

N O	KODE PERUSAHA AN	NAMA PERUSAHA AN	KETERANG AN	PUBLIKASI LAPORAN KEUANGAN TAHUNAN				DATA SESUAI VARIABEL PENELITI AN	DENG A N MATA UANG RUPIA H	MEMPEROLEH LABA DALAM TAHUN PENELITIAN			
				2020	2021	2022	2023			2020	2021	2022	2023
32	MNCN	Media Nusantara Citra Tbk	Tetap	v	v	v	v	v	v	x	v	v	v
33	PTBA	Tambang Batubara Bukit Asam Tbk	Tetap	v	v	v	v	x	v	v	v	v	v
34	PTPP	PP (Persero) Tbk	Tetap	v	v	v	v	v	v	v	v	v	v
35	PWON	Pakuwon Jati Tbk	Tetap	v	v	v	v	x	v	v	v	v	v
36	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk	Tetap	v	v	v	v	v	v	v	v	v	v
37	SMGR	Semen Indonesia (Persero) Tbk	Tetap	v	v	v	v	x	v	v	v	v	v
38	TINS	Timah (Persero) Tbk	Tetap	v	v	v	v	x	v	x	v	v	v

N O	KODE PERUSAHA AN	NAMA PERUSAHA AN	KETERANG AN	PUBLIKASI LAPORAN KEUANGAN TAHUNAN				DATA SESUAI VARIABEL PENELITI AN	DENG A N MATA UANG RUPIA H	MEMPEROLEH LABA DALAM TAHUN PENELITIAN			
				2020	2021	2022	2023			2020	2021	2022	2023
39	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	Tetap	v	v	v	v	v	x	v	v	v	v
40	TLKM	PT Telkom Indonesia (Persero) Tbk.	Tetap	v	v	v	v	v	v	v	v	v	v
41	TOWR	Sarana Menara Nusantara Tbk	Tetap	v	v	v	v	v	v	v	v	v	v
42	TPIA	Chandra Asri Petrochemical Tbk	Tetap	v	v	v	v	v	x	v	v	v	v
43	UNTR	United Tractors Tbk	Tetap	v	v	v	v	x	v	v	v	v	v
44	UNVR	Unilever Indonesia Tbk	Tetap	v	v	v	v	v	v	v	v	v	v

Keterangan:

V : memenuhi syarat

X : tidak memenuhi syarat

Lampiran 4. Daftar Perusahaan Yang Masuk Kriteria Sampel

NO	KODE	NAMA PERUSAHAAN
1	ACES	Ace Hardware Indonesia Tbk
2	ANTM	Aneka Tambang (Persero) Tbk
3	ASII	Astra International Tbk
4	BBCA	Bank Central Asia Tbk
5	BBNI	Bank Negara Indonesia Tbk
6	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk
7	BBTN	Bank Tabungan Negara (Persero) Tbk
8	BMRI	Bank Mandiri (Persero) Tbk
9	BSDE	PT Bumi Serpong Damai Tbk
10	CTRA	Ciputra Development Tbk
11	ELSA	Elnusa Tbk
12	EXCL	PT XL Axiata Tbk
13	GGRM	Gudang Garam Tbk
14	ICBP	Indofood CBP Sukses Makmur Tbk
15	INTP	Indocement Tunggal Prakarsa Tbk
16	LSIP	PP London Sumatra Indonesia Tbk
17	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
18	TLKM	PT Telkom Indonesia (Persero) Tbk.
19	UNVR	Unilever Indonesia Tbk



Lampiran 5. Rekapitulasi Perhitungan Variabel Persistensi Laba

NO	KODE	LABA SBLM. PAJAK (EBIT)					TOTAL ASET				PERSISTENSI LABA			
		2019	2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023
1	ACES	1,3E+12	9,2E+11	8,4E+11	8,2E+11	9,5E+11	7,2E+12	7,2E+12	7,2E+12	7,8E+12	0,0468	0,0109	0,0033	- 0,0171
2	ANTM	6,9E+11	1,6E+12	3,0E+12	5,2E+12	3,9E+12	3,2E+13	3,3E+13	3,4E+13	4,3E+13	- 0,0301	- 0,0426	- 0,0645	0,0319
3	ASII	3,4E+13	2,2E+13	3,2E+13	5,0E+13	5,5E+13	3,4E+14	3,7E+14	4,1E+14	4,5E+14	0,0364	- 0,0289	- 0,0436	- 0,0097
4	BBCA	3,6E+13	3,4E+13	3,9E+13	5,0E+13	6,0E+13	1,1E+15	1,2E+15	1,3E+15	1,4E+15	0,0025	- 0,0043	- 0,0088	- 0,0069
5	BBNI	1,9E+13	5,1E+12	1,3E+13	2,3E+13	2,6E+13	8,9E+14	9,6E+14	1,0E+15	1,1E+15	0,0160	- 0,0077	- 0,0098	- 0,0027
6	BBRI	4,3E+13	2,7E+13	4,1E+13	6,5E+13	7,6E+13	1,5E+16	1,7E+15	1,9E+15	2,0E+15	0,0011	- 0,0085	- 0,0127	- 0,0060
7	BBTN	4,1E+11	2,3E+12	3,0E+12	3,9E+12	4,4E+12	3,6E+14	3,7E+14	4,0E+15	4,4E+14	- 0,0051	- 0,0019	- 0,0002	- 0,0011
8	BMRI	3,6E+13	2,3E+13	3,8E+13	5,6E+13	7,5E+13	1,4E+15	1,7E+15	2,0E+15	2,2E+15	0,0092	- 0,0087	- 0,0090	- 0,0084
9	BSDE	3,2E+12	5,0E+11	1,5E+12	2,7E+12	2,3E+12	6,1E+13	6,1E+13	6,5E+13	6,7E+13	0,0440	- 0,0171	- 0,0171	0,0059
10	CTRA	1,3E+12	1,4E+12	2,1E+12	2,1E+12	2,0E+12	3,9E+13	4,1E+13	4,2E+13	4,4E+13	- 0,0028	- 0,0174	0,0018	0,0021
11	ELSA	4,7E+11	3,4E+11	2,0E+11	4,6E+11	6,2E+11	7,6E+12	7,2E+12	8,8E+12	9,6E+12	0,0161	0,0196	- 0,0288	- 0,0167
12	EXCL	1,1E+12	1,5E+11	1,7E+12	1,4E+12	1,7E+12	6,8E+13	7,3E+13	8,7E+13	8,8E+13	0,0147	- 0,0215	0,0041	- 0,0040
13	GGRM	1,4E+13	9,7E+12	7,3E+12	3,6E+12	6,9E+12	7,8E+13	9,0E+13	8,9E+13	9,2E+13	0,0617	0,0264	0,0411	0,0348
14	ICBP	7,4E+12	1,0E+13	9,9E+12	7,5E+12	1,1E+13	1,0E+14	1,2E+14	1,2E+14	1,2E+14	- 0,0243	0,0002	0,0209	- 0,0329
15	INTP	2,3E+12	2,1E+12	2,2E+12	2,3E+12	2,4E+12	2,7E+13	2,6E+13	2,6E+13	3,0E+13	0,0046	- 0,0033	- 0,0022	- 0,0036
16	LSIP	3,5E+11	8,6E+11	1,2E+12	1,3E+13	9,1E+11	1,1E+13	1,2E+13	1,2E+13	1,3E+13	- 0,0465	- 0,0326	- 0,9333	0,9528
17	SIDO	1,1E+12	1,2E+12	1,6E+12	1,4E+12	1,2E+12	3,8E+12	4,1E+12	4,1E+12	3,9E+12	- 0,0327	- 0,1017	0,0474	0,0515
18	TLKM	3,8E+13	3,9E+13	4,4E+13	3,6E+13	4,1E+13	2,5E+14	2,8E+14	2,8E+14	2,9E+14	- 0,0035	- 0,0177	0,0267	- 0,0155
19	UNVR	9,9E+12	9,2E+12	7,5E+12	7,0E+12	6,2E+12	2,1E+13	1,9E+13	1,8E+13	1,7E+13	0,0338	0,0897	0,0274	0,0476

Lampiran 6. Rekapitulasi Perhitungan Variabel *Book Tax Differences*

NO	KODE	LABA SEBELUM PAJAK (EBIT)				LABA SETELAH PAJAK				TOTAL ASET				BTD			
		2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023
1	ACES	9,2,E+11	8,4,E+11	8,2,E+11	9,5,E+11	7,3,E+11	7,2,E+11	6,7,E+11	7,6,E+11	7,2,E+12	7,2,E+12	7,2,E+12	7,8,E+12	0,0265	0,0175	0,0203	0,0244
2	ANTM	1,6,E+12	3,0,E+12	5,2,E+12	3,9,E+12	1,1,E+12	1,9,E+12	3,8,E+12	3,1,E+12	3,2,E+13	3,3,E+13	3,4,E+13	4,3,E+13	0,0155	0,0359	0,0414	0,0182
3	ASII	2,2,E+13	3,2,E+13	5,0,E+13	5,5,E+13	1,9,E+13	2,6,E+13	4,0,E+13	4,5,E+13	3,4,E+14	3,7,E+14	4,1,E+14	4,5,E+14	0,0094	0,0184	0,0241	0,0229
4	BBCA	3,4,E+13	3,9,E+13	5,0,E+13	6,0,E+13	2,7,E+13	3,1,E+13	4,1,E+13	4,9,E+13	1,1,E+15	1,2,E+15	1,3,E+15	1,4,E+15	0,0060	0,0060	0,0074	0,0082
5	BBNI	5,1,E+12	1,3,E+13	2,3,E+13	2,6,E+13	3,3,E+12	1,1,E+13	1,8,E+13	2,1,E+13	8,9,E+14	9,6,E+14	1,0,E+15	1,1,E+15	0,0020	0,0016	0,0041	0,0042
6	BBRI	2,7,E+13	4,1,E+13	6,5,E+13	7,6,E+13	1,9,E+13	3,1,E+13	5,1,E+13	6,0,E+13	1,5,E+15	1,7,E+15	1,9,E+15	2,0,E+15	0,0053	0,0061	0,0071	0,0081
7	BBTN	2,3,E+12	3,0,E+12	3,9,E+12	4,4,E+12	1,6,E+12	2,4,E+12	3,0,E+12	3,5,E+12	3,6,E+14	3,7,E+14	4,0,E+14	4,4,E+14	0,0019	0,0017	0,0021	0,0020
8	BMRI	2,3,E+13	3,8,E+13	5,6,E+13	7,5,E+13	1,8,E+13	3,1,E+13	4,5,E+13	6,0,E+13	1,4,E+15	1,7,E+15	2,0,E+15	2,2,E+15	0,0040	0,0045	0,0057	0,0067
9	BSDE	5,0,E+11	1,5,E+12	2,7,E+12	2,3,E+12	4,9,E+11	1,5,E+12	2,7,E+12	2,3,E+12	6,1,E+13	6,1,E+13	6,5,E+13	6,7,E+13	0,0002	0,0001	0,0001	0,0002
10	CTRA	1,4,E+12	2,1,E+12	2,1,E+12	2,0,E+12	1,4,E+12	2,1,E+12	2,0,E+12	1,9,E+12	3,9,E+13	4,1,E+13	4,2,E+13	4,4,E+13	0,0015	0,0012	0,0014	0,0013
11	ELSA	3,4,E+11	2,0,E+11	4,6,E+11	6,2,E+11	2,5,E+11	1,1,E+11	3,8,E+11	5,0,E+11	7,6,E+12	7,2,E+12	8,8,E+12	9,6,E+12	0,0127	0,0130	0,0090	0,0119
12	EXCL	1,5,E+11	1,7,E+12	1,4,E+12	1,7,E+12	3,7,E+11	1,3,E+12	1,1,E+12	1,3,E+12	6,8,E+13	7,3,E+13	8,7,E+13	8,8,E+13	-0,0033	0,0058	0,0027	0,0048
13	GGRM	9,7,E+12	7,3,E+12	3,6,E+12	6,9,E+12	7,6,E+12	5,6,E+12	2,8,E+12	5,3,E+12	7,8,E+13	9,0,E+13	8,9,E+13	9,2,E+13	0,0258	0,0187	0,0098	0,0166
14	ICBP	1,0,E+13	9,9,E+12	7,5,E+12	1,1,E+13	7,4,E+12	7,9,E+12	5,7,E+12	8,4,E+12	1,0,E+14	1,2,E+14	1,2,E+14	1,2,E+14	0,0245	0,0172	0,0156	0,0251
15	INTP	2,1,E+12	2,2,E+12	2,3,E+12	2,4,E+12	1,8,E+12	1,8,E+12	1,8,E+12	2,0,E+12	2,7,E+13	2,6,E+13	2,6,E+13	3,0,E+13	0,0125	0,0170	0,0174	0,0141
16	LSIP	8,6,E+11	1,2,E+12	1,3,E+12	9,1,E+11	7,0,E+11	9,9,E+11	1,0,E+12	7,6,E+11	1,1,E+13	1,2,E+13	1,2,E+13	1,3,E+13	0,0151	0,0216	0,0200	0,0120
17	SIDO	1,2,E+12	1,6,E+12	1,4,E+12	1,2,E+12	9,3,E+11	1,3,E+12	1,1,E+12	9,5,E+11	3,8,E+12	4,1,E+12	4,1,E+12	3,9,E+12	0,0690	0,0866	0,0772	0,0691
18	TLKM	3,9,E+13	4,4,E+13	3,6,E+13	4,1,E+13	3,0,E+13	3,4,E+13	2,8,E+13	3,2,E+13	2,5,E+14	2,8,E+14	2,8,E+14	2,9,E+14	0,0373	0,0351	0,0315	0,0299
19	UNVR	9,2,E+12	7,5,E+12	7,0,E+12	6,2,E+12	7,2,E+12	5,8,E+12	5,4,E+12	4,8,E+12	2,1,E+13	1,9,E+13	1,8,E+13	1,7,E+13	0,0995	0,0912	0,0889	0,0842



Lampiran 7. Rekapitulasi Perhitungan Variabel Fee Audit

NO	KODE	BESARAN FEE AUDIT				FEE AUDIT (LN)			
		2020	2021	2022	2023	2020	2021	2022	2023
1	ACES	286.000.000	286.500.000	302.000.000	278.000.000	19,4715	19,4732	19,5259	19,4431
2	ANTM	2.970.000.000	3.435.400.000	7.877.500.000	10.915.000.000	21,8118	21,9574	22,7873	23,1134
3	ASII	104.000.000.000	100.000.000	126.000.000.000	144.000.000.000	25,3677	18,4207	25,5595	25,6931
4	BBCA	8.892.000.000	8.992.000.000	10.270.000.000	10.972.700.000	22,9084	22,9196	23,0525	23,1187
5	BBNI	14.500.000.000	39.725.000.000	26.320.000.000	34.426.986.128	23,3974	24,4052	23,9936	24,2621
6	BBRI	36.953.800.000	14.215.296.000	14.800.000.000	16.872.000.000	24,3329	23,3776	23,4179	23,5489
7	BBTN	3.249.000.000	4.050.000.000	4.390.000.000	4.800.000.000	21,9016	22,122	22,2026	22,2919
8	BMRI	28.685.827.089	15.150.000.000	15.943.636.364	16.380.000.000	24,0797	23,4413	23,4923	23,5193
9	BSDE	585.000.000	600.000.000	2.650.000.000	710.000.000	20,1871	20,2124	21,6978	20,3808
10	CTRA	975.000.000	990.000.000	1.090.000.000	1.500.000.000	20,6979	20,7132	20,8094	21,1287
11	ELSA	2.250.000.000	2.797.000.000	2.250.000.000	2.900.000.000	21,5342	21,7518	21,5342	21,788
12	EXCL	11.800.000.000	10.800.000.000	18.200.000.000	12.920.000.000	23,1914	23,1028	23,6247	23,282
13	GGRM	7.100.000.000	8.900.000.000	7.310.000.000	15.446.000.000	22,6834	22,9093	22,7125	23,4606
14	ICBP	6.600.000.000	7.890.500.000	7.154.800.000	7.439.200.000	22,6103	22,7889	22,691	22,73
15	INTP	5.030.000.000	5.030.000.000	5.030.000.000	7.130.000.000	22,3387	22,3387	22,3387	22,6876
16	LSIP	3.900.000.000	4.000.000.000	4.100.000.000	4.800.000.000	22,0842	22,1096	22,1343	22,2919
17	SIDO	1.250.000.000	1.350.000.000	1.500.000.000	1.550.000.000	20,9464	21,0234	21,1287	21,1615
18	TLKM	65.400.000.000	70.600.000.000	65.100.000.000	73.000.000.000	24,9038	24,9803	24,8992	25,0137
19	UNVR	5.900.000.000	6.861.300.000	7.700.000.000	7.600.000.000	22,4982	22,6492	22,7645	22,7514

Lampiran 8. Rekapitulasi Perhitungan Variabel Keandalan Akrua

NO	KODE	KOMPONEN AKRUAL												TOTAL AKRUAL			
		ΔFIN				ΔWC				ΔNCO							
		2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023
1	ACES	- 0,2819	- 0,2211	- 0,1713	- 0,1983	0,5031	0,4476	0,5188	0,5305	0,4309	0,3674	0,3444	0,3711	0,6520	0,5939	0,6920	0,7033
2	ANTM	- 0,3891	- 0,3533	- 0,2841	- 0,2598	0,3809	0,3568	0,3555	0,4596	0,9606	0,8464	0,8264	0,0513	0,9524	0,8500	0,8978	0,2511
3	ASII	- 0,3618	- 0,3799	- 0,3819	- 0,4004	0,4272	0,4763	0,4940	0,4707	0,8123	0,8509	0,8698	0,9048	0,8776	0,9473	0,9819	0,9751
4	BBCA	- 0,6470	- 0,6149	- 0,6345	- 0,6173	0,1301	0,1110	0,0923	- 0,0265	0,8851	0,8836	0,8535	0,8488	0,3682	0,3797	0,3113	0,2050
5	BBNI	- 0,6391	- 0,6314	- 0,6728	- 0,6703	0,1009	0,1046	0,0944	- 0,0038	0,7092	0,7637	0,7467	0,7439	0,1709	0,2370	0,1683	0,0699
6	BBRI	- 0,5711	- 0,5942	- 0,3998	- 0,6325	0,8426	0,8723	0,6862	0,8572	1,4678	1,4448	1,4567	1,4667	1,7393	1,7229	1,7431	1,6914
7	BBTN	- 0,7165	- 0,6817	- 0,7320	- 0,7359	0,0620	0,0585	0,0986	0,0771	1,4084	1,3900	1,4240	1,4903	0,7539	0,7668	0,7906	0,8314
8	BMRI	- 0,5423	- 0,5434	- 0,5468	- 0,5534	0,0252	0,1180	0,1161	0,0910	0,6943	1,2593	1,2458	1,2593	0,1773	0,8339	0,8150	0,7970
9	BSDE	- 0,3831	- 0,3488	- 0,3884	- 0,3563	0,4647	0,4482	0,4440	0,4466	0,7398	0,7173	0,7363	0,7459	0,8214	0,8166	0,7919	0,8361
10	CTRA	- 0,5627	- 0,5081	- 0,4822	- 0,4718	0,8298	0,6192	0,5919	0,5798	0,7879	0,7200	0,6789	0,6741	1,0550	0,8311	0,7886	0,7821
11	ELSA	- 0,4602	- 0,3963	- 0,5232	- 0,5170	0,6718	0,6930	0,7939	0,7830	0,7588	0,6649	0,8301	0,7973	0,9703	0,9616	1,1008	1,0632
12	EXCL	- 0,7385	- 0,7407	- 0,7606	- 0,6920	0,2437	0,2161	0,2507	0,1918	1,2077	1,2178	1,2842	1,1453	0,7129	0,6932	0,7743	0,6452
13	GGRM	- 0,2373	- 0,3540	- 0,3363	- 0,3429	0,7700	0,9786	0,8813	0,8655	0,5722	0,6939	0,3156	0,7455	1,1049	1,3185	0,8606	1,2681
14	ICBP	- 0,5984	- 0,4691	- 0,3986	- 0,3961	0,2350	0,2585	0,1843	0,1857	1,1441	0,8292	0,7122	0,7212	0,7808	0,6186	0,4979	0,5108
15	INTP	- 0,1821	- 0,2002	- 0,2304	- 0,3054	0,1444	0,2880	0,3361	0,4179	0,6960	0,7202	0,7758	0,9993	0,6582	0,8080	0,8816	1,1118
16	LSIP	- 0,1200	- 0,1149	- 0,0976	- 0,0703	0,1278	0,3715	0,3935	0,3883	0,7826	0,6949	0,6396	0,5976	0,7904	0,9515	0,9355	0,9157
17	SIDO	- 0,1392	- 0,1231	- 0,1167	- 0,1049	1,7283	0,3738	0,3846	0,3707	0,6189	0,5796	0,5800	0,5603	2,2080	0,8302	0,8479	0,8260
18	TLKM	- 0,5123	- 0,4799	- 0,4197	- 0,4292	0,3277	0,2840	0,2717	0,2771	1,1308	1,0666	1,0206	1,0488	0,9462	0,8707	0,8725	0,8967
19	UNVR	- 0,7551	- 0,7413	- 0,7619	- 0,7550	0,8284	0,7672	0,5500	0,7059	1,2148	1,2021	1,2365	1,2368	1,2882	1,2279	1,0246	1,1877

Lampiran 9. Hasil Rekapitulasi Seluruh Variabel

KODE	TAHUN	BTD (X1)	FA (X2)	ACCR (X3)	PRST (Y)
ACES	2020	0,0265	19,4715	0,6520	0,0468
ANTM		0,0155	21,8118	0,9524	- 0,0301
ASII		0,0094	25,3677	0,8776	0,0364
BBCA		0,0060	22,9084	0,3682	0,0025
BBNI		0,0020	23,3974	0,1709	0,0160
BBRI		0,0053	24,3329	1,7393	0,0011
BBTN		0,0019	21,9016	0,7539	- 0,0051
BMRI		0,0040	24,0797	0,1773	0,0092
BSDE		0,0002	20,1871	0,8214	0,0440
CTRA		0,0015	20,6979	1,0550	- 0,0028
ELSA		0,0127	21,5342	0,9703	0,0161
EXCL		- 0,0033	23,1914	0,7129	0,0147
GGRM		0,0258	22,6834	1,1049	0,0617
ICBP		0,0245	22,6103	0,7808	- 0,0243
INTP		0,0125	22,3387	0,6582	0,0046
LSIP		0,0151	22,0842	0,7904	- 0,0465
SIDO		0,0690	20,9464	2,2080	- 0,0327
TLKM		0,0373	24,9038	0,9462	- 0,0035
UNVR		0,0995	22,4982	1,2882	0,0338
ACES	2021	0,0175	19,4732	0,5939	0,0109
ANTM		0,0359	21,9574	0,8500	- 0,0426
ASII		0,0184	18,4207	0,9473	- 0,0289
BBCA		0,0060	22,9196	0,3797	- 0,0043
BBNI		0,0016	24,4052	0,2370	- 0,0077
BBRI		0,0061	23,3776	1,7229	- 0,0085
BBTN		0,0017	22,1220	0,7668	- 0,0019
BMRI		0,0045	23,4413	0,8339	- 0,0087
BSDE		0,0001	20,2124	0,8166	- 0,0171
CTRA		0,0012	20,7132	0,8311	- 0,0174
ELSA		0,0130	21,7518	0,9616	0,0196
EXCL		0,0058	23,1028	0,6932	- 0,0215
GGRM		0,0187	22,9093	1,3185	0,0264
ICBP		0,0172	22,7889	0,6186	0,0002
INTP		0,0170	22,3387	0,8080	- 0,0033
LSIP		0,0216	22,1096	0,9515	- 0,0326
SIDO		0,0866	21,0234	0,8302	- 0,1017
TLKM		0,0351	24,9803	0,8707	- 0,0177
UNVR		0,0912	22,6492	1,2279	0,0897
ACES		0,0203	19,5259	0,6920	0,0033
ANTM		0,0414	22,7873	0,8978	- 0,0645
ASII		0,0241	25,5595	0,9819	- 0,0436
BBCA		0,0074	23,0525	0,3113	- 0,0088

KODE	TAHUN	BTD (X1)	FA (X2)	ACCR (X3)	PRST (Y)
BBNI	2022	0,0041	23,9936	0,1683	- 0,0098
BBRI		0,0071	23,4179	1,7431	- 0,0127
BBTN		0,0021	22,2026	0,7906	- 0,0002
BMRI		0,0057	23,4923	0,8150	- 0,0090
BSDE		0,0001	21,6978	0,7919	- 0,0171
CTRA		0,0014	20,8094	0,7886	0,0018
ELSA		0,0090	21,5342	1,1008	- 0,0288
EXCL		0,0027	23,6247	0,7743	0,0041
GGRM		0,0098	22,7125	0,8606	0,0411
ICBP		0,0156	22,6910	0,4979	0,0209
INTP		0,0174	22,3387	0,8816	- 0,0022
LSIP		0,0200	22,1343	0,9355	- 0,9333
SIDO		0,0772	21,1287	0,8479	0,0474
TLKM		0,0315	24,8992	0,8725	0,0267
UNVR		0,0889	22,7645	1,0246	0,0274
ACES	2023	0,0244	19,4431	0,7033	- 0,0171
ANTM		0,0182	23,1134	0,2511	0,0319
ASII		0,0229	25,6931	0,9751	- 0,0097
BBCA		0,0082	23,1187	0,2050	- 0,0069
BBNI		0,0042	24,2621	0,0699	- 0,0027
BBRI		0,0081	23,5489	1,6914	- 0,0060
BBTN		0,0020	22,2919	0,8314	- 0,0011
BMRI		0,0067	23,5193	0,7970	- 0,0084
BSDE		0,0002	20,3808	0,8361	0,0059
CTRA		0,0013	21,1287	0,7821	0,0021
ELSA		0,0119	21,7880	1,0632	- 0,0167
EXCL		0,0048	23,2820	0,6452	- 0,0040
GGRM		0,0166	23,4606	1,2681	0,0348
ICBP		0,0251	22,7300	0,5108	- 0,0329
INTP		0,0141	22,6876	1,1118	- 0,0036
LSIP		0,0120	22,2919	0,9157	0,9528
SIDO		0,0691	21,1615	0,8260	0,0515
TLKM		0,0299	25,0137	0,8967	- 0,0155
UNVR		0,0842	22,7514	1,1877	0,0476

Lampiran 10. Data Outlier

KODE	TAHUN	BTD (X1)	FA (X2)	ACCR (X3)	PRST (Y)
ACES	2020	0,0265	19,4715	0,6520	0,0468
SIDO	2021	0,0866	21,0234	0,8302	- 0,1017
UNVR	2021	0,0912	22,6492	1,2279	0,0897
LSIP	2022	0,0200	22,1343	0,9355	- 0,9333
LSIP	2023	0,0120	22,2919	0,9157	0,9528



Lampiran 11. Input Data SPSS

X1	X2	X3	Y
0,0155	21,8118	0,9524	- 0,0301
0,0094	25,3677	0,8776	0,0364
0,0060	22,9084	0,3682	0,0025
0,0020	23,3974	0,1709	0,0160
0,0053	24,3329	1,7393	0,0011
0,0019	21,9016	0,7539	- 0,0051
0,0040	24,0797	0,1773	0,0092
0,0002	20,1871	0,8214	0,0440
0,0015	20,6979	1,0550	- 0,0028
0,0127	21,5342	0,9703	0,0161
- 0,0033	23,1914	0,7129	0,0147
0,0358	22,6834	1,1049	0,0617
0,0245	22,6103	0,7808	- 0,0243
0,0125	22,3387	0,6582	0,0046
0,0151	22,0842	0,7904	- 0,0465
0,0690	20,9464	2,2080	- 0,0327
0,0373	24,9038	0,9462	- 0,0035
0,0995	22,4982	1,2882	0,0338
0,0175	19,4732	0,5939	0,0109
0,0359	21,9574	0,8500	- 0,0426
0,0184	18,4207	0,9473	- 0,0289
0,0060	22,9196	0,3797	- 0,0043
0,0016	24,4052	0,2370	- 0,0077
0,0061	23,3776	1,7229	- 0,0085
0,0017	22,1220	0,7668	- 0,0019
0,0045	23,4413	0,8339	- 0,0087
0,0001	20,2124	0,8166	- 0,0171
0,0012	20,7132	0,8311	- 0,0174
0,0130	21,7518	0,9616	0,0196
0,0058	23,1028	0,6932	- 0,0215
0,0187	22,9093	1,3185	0,0264
0,0172	22,7889	0,6186	0,0002
0,0170	22,3387	0,8080	- 0,0033
0,0216	22,1096	0,9515	- 0,0326
0,0351	24,9803	0,8707	- 0,0177
0,0203	19,5259	0,6920	0,0033
0,0414	22,7873	0,8978	- 0,0645
0,0241	25,5595	0,9819	- 0,0436
0,0074	23,0525	0,3113	- 0,0088
0,0041	23,9936	0,1683	- 0,0098

X1	X2	X3	Y
0,0071	23,4179	1,7431	- 0,0127
0,0021	22,2026	0,7906	- 0,0002
0,0057	23,4923	0,8150	- 0,0090
0,0001	21,6978	0,7919	- 0,0171
0,0014	20,8094	0,7886	0,0018
0,0090	21,5342	1,1008	- 0,0288
0,0027	23,6247	0,7743	0,0041
0,0098	22,7125	0,8606	0,0411
0,0156	22,6910	0,4979	0,0209
0,0174	22,3387	0,8816	- 0,0022
0,0772	21,1287	0,8479	0,0474
0,0315	24,8992	0,8725	0,0267
0,0889	22,7645	1,0246	0,0274
0,0244	19,4431	0,7033	- 0,0171
0,0182	23,1134	0,2511	0,0319
0,0229	25,6931	0,9751	- 0,0097
0,0082	23,1187	0,2050	- 0,0069
0,0042	24,2621	0,0699	- 0,0027
0,0081	23,5489	1,6914	- 0,0060
0,0020	22,2919	0,8314	- 0,0011
0,0067	23,5193	0,7970	- 0,0084
0,0002	20,3808	0,8361	0,0059
0,0013	21,1287	0,7821	0,0021
0,0119	21,7880	1,0632	- 0,0167
0,0048	23,2820	0,6452	- 0,0040
0,0166	23,4606	1,2681	0,0348
0,0251	22,7300	0,5108	- 0,0329
0,0141	22,6876	1,1118	- 0,0036
0,0691	21,1615	0,8260	0,0515
0,0299	25,0137	0,8967	- 0,0155
0,0842	22,7514	1,1877	0,0476

Lampiran 12. Hasil Uji SPSS

Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Y	71	-.064549293	.0617041701	-.000802602	.0252722900
X1	71	-.003327001	.0995066773	.0181176508	.0220053258
X2	71	18.42068074	25.69307914	22.52191924	1.545597588
X3	71	.0698573137	2.208019354	.8433568193	.3849833161
Valid N (listwise)	71				

Uji Asumsi Klasik

1. Uji Normalitas

Sebelum Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		76
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.15672490
Most Extreme Differences	Absolute	.346
	Positive	.336
	Negative	-.346
Test Statistic		.346
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Setelah Penghapusan Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		71
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.02352757
Most Extreme Differences	Absolute	.093
	Positive	.072
	Negative	-.093
Test Statistic		.093
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.
 d. This is a lower bound of the true significance.

2. Uji Multikolinearitas

Coefficients^a

		Collinearity Statistics	
Model		Tolerance	VIF
1	X1	.900	1.112
	X2	.997	1.003
	X3	.898	1.113

a. Dependent Variable: Y

3. Uji Heteroskedastisitas

Sebelum Dilakukan Transformasi Data (Ln)

Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	.010	.024		.418	.677
	X1	.185	.091	.250	2.040	.045
	X2	6.513E-5	.001	.006	.054	.957
	X3	.005	.005	.116	.944	.348

a. Dependent Variable: ABS_RES

Setelah dilakukan Transformasi Data (Ln)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.197	1.663		-.720	.479
	X1	-8.240	5.089	-.339	-1.619	.118
	X2	.082	.083	.186	.989	.332
	X3	.912	.520	.369	1.755	.092

a. Dependent Variable: ABS_RES2

4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.305 ^a	.093	.053	.02405	1.922

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: LN_Y

Uji Hipotesis

1. Analisis Regresi Linear Berganda & Uji Parsial (Uji-t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.911	1.346		-4.392	.000
	X1	-1.635	.162	-.879	-10.076	.000
	X2	.049	.067	.064	.726	.475
	X3	.974	.376	.227	2.590	.016

a. Dependent Variable: LN_Y

2. Uji Koefisien Determinasi R²

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.904 ^a	.817	.795	.55683

a. Predictors: (Constant), X3, X2, X1