LAMPIRAN

Lampiran 1. Tabulasi Data

No.	Nama Perusahaan	Kode Perusahaan	Tahun	X1	X2	Z	Y
1	PT Acset Indonusa	ACST	2019	1	0	0	0,451
			2020	1	0	0	-0,157
			2021	1	0	0,055	0,598
			2022	1	0	0,055	0,265
			2023	1	0	0	1,753
2	PT Adhi Karya	ADHI	2019	0	1	6,88E-06	0,473
			2020	1	1	6,88E-06	0,151
			2021	0	1	1,4E-07	0,294
			2022	0	1	0	0,361
			2023	0	1	0	0,634
3	PT Bali Towerindo Sentra	BALI	2019	1	1	1,27E-05	0,230
			2020	0	1	1,27E-05	0,226
			2021	1	1	1,27E-05	0,235
			2022	1	1	1,27E-05	0,197
			2023	1	1	1,27E-05	0,174
4	PT Bukaka Teknik Utama	BUKK	2019	0	0	0,471	3,350
			2020	0	1	0,471	0,797
			2021	0	0	0,471	0,815
			2022	0	1	0,471	0,744
			2023	0	1	0,471	0,929
5	PT Centratama Telekomunikasi Indo	CENT	2019	0	1	0	0,159
			2020	0	1	0,001	0,227
			2021	0	1	0,001	0,154
			2022	0	0	0	0,429
			2023	0	1	0	0,109
6	PT Indonesia Pondasi Raya	IDPR	2019	0	1	0,838	0,526
			2020	0	0	0,866	0,602
			2021	0	0	0,873	0,780
			2022	0	1	0,874	0,891
			2023	0	1	0,877	1,040
7	PT Jaya Konstruksi Manggala Pratama	JKON	2019	1	1	0,033	1,205
			2020	1	1	0,008	0,130
			2021	1	1	0,009	0,864
			2022	1	1	0,006	1,314
			2023	0	1	0,006	1,081
8	PT Nusantara	META	2019	1	1	0,001	0,544

No.	Nama Perusahaan	Kode Perusahaan	Tahun	X1	X2	Z	Y
	Infrastructure		2020	1	1	0,001	0,304
			2021	1	1	0,003	0,016
			2022	1	1	0,000	0,283
			2023	1	1	1,71E-05	0,156
9	PT Nusa Raya Cipta	NRCA	2019	0	1	0,068	1,265
			2020	1	1	0,068	0,667
			2021	0	1	0,069	0,605
			2022	0	1	0,069	1,545
			2023	0	1	0,069	1,380
10	PT Surya Semesta Internusa	SSIA	2019	1	1	0	0,572
			2020	1	1	0	0,224
			2021	1	1	0	0,221
			2022	1	1	0	0,611
			2023	1	1	0,001	0,642
11	PT Solusi Tunas Pratama	SUPR	2019	0	1	0,000	0,120
			2020	1	1	0,000	0,166
			2021	0	1	0,000	0,179
			2022	0	0	0	0,126
			2023	0	0	0	0,180
12	PT Telkom Indonesia	TLKM	2019	1	0	1,86E-05	0,652
			2020	1	0	1,56E-05	0,593
			2021	1	0	1,6E-05	0,578
			2022	1	0	1,66E-05	0,517
			2023	1	0	0,000	0,520
13	PT Wijaya Karya Bangunan Gedung	WEGE	2019	0	1	0	0,565
			2020	1	1	0	0,172
			2021	0	1	0	0,571
			2022	0	1	0	0,259
			2023	0	1	0	1,018
14	PT Wijaya Karya	WIKA	2019	0	1	9,63E-05	0,368
			2020	0	1	5,48E-05	0,071
			2021	0	1	5,18E-05	0,250
			2022	0	1	8,03E-07	0,332
			2023	0	1	2,05E-05	0,284
15	PT Waskita Karya	WSKT	2019	0	1	0,000	0,087
			2020	0	0	2,14E-05	-0,018
			2021	0	1	7,73E-06	0,052
			2022	1	1	4,89E-05	0,145
			2023	0	1	3,21E-05	0,038

Lampiran 2. Hasil Pengujian *Eviews*

Uji *Common Effect Model*

Dependent Variable: Y
Method: Panel Least Squares
Date: 03/19/25 Time: 23:11
Sample: 2019 2023
Periods included: 5
Cross-sections included: 15
Total panel (balanced) observations: 75

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.374632	0.290038	1.291666	0.2007
X1	0.005677	0.023194	0.244743	0.8074
X2	0.012416	0.007208	1.722361	0.0894
X1Z	0.076333	0.022577	3.381032	0.0012
X2Z	0.023014	0.021034	1.094141	0.2776

R-squared	0.198417	Mean dependent var	0.518938
Adjusted R-squared	0.152613	S.D. dependent var	0.513412
S.E. of regression	0.472615	Akaike info criterion	1.403268
Sum squared resid	15.63553	Schwarz criterion	1.557768
Log likelihood	-47.62256	Hannan-Quinn criter.	1.464958
F-statistic	4.331810	Durbin-Watson stat	1.196146
Prob(F-statistic)	0.003454		

Uji *Fixed Effect Model*

Dependent Variable: Y
Method: Panel Least Squares
Date: 03/19/25 Time: 23:13
Sample: 2019 2023
Periods included: 5
Cross-sections included: 15
Total panel (balanced) observations: 75

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.407398	0.418535	3.362675	0.0014
X1	-0.067013	0.035246	-1.901274	0.0624
X2	0.030515	0.011251	2.712082	0.0089
X1Z	-0.079644	0.095462	-0.834301	0.4077
X2Z	-0.017095	0.023436	-0.729427	0.4688

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.584417	Mean dependent var	0.518938
Adjusted R-squared	0.450837	S.D. dependent var	0.513412
S.E. of regression	0.380467	Akaike info criterion	1.119696
Sum squared resid	8.106292	Schwarz criterion	1.706793
Log likelihood	-22.98860	Hannan-Quinn criter.	1.354117
F-statistic	4.375024	Durbin-Watson stat	2.015636
Prob(F-statistic)	0.000011		

Uji *Random Effect Model*

Dependent Variable: Y
Method: Panel EGLS (Cross-section random effects)
Date: 03/19/25 Time: 23:15
Sample: 2019 2023
Periods included: 5
Cross-sections included: 15
Total panel (balanced) observations: 75
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.720878	0.314974	2.288688	0.0251
X1	-0.021413	0.024987	-0.856946	0.3944
X2	0.017120	0.007926	2.159836	0.0342
X1Z	0.054448	0.028737	1.894724	0.0623
X2Z	0.001354	0.019887	0.068101	0.9459

Effects Specification

	S.D.	Rho
Cross-section random	0.232323	0.2716
Idiosyncratic random	0.380467	0.7284

Weighted Statistics

R-squared	0.130854	Mean dependent var	0.306623
Adjusted R-squared	0.081188	S.D. dependent var	0.424550
S.E. of regression	0.406951	Sum squared resid	11.59261
F-statistic	2.634702	Durbin-Watson stat	1.456213
Prob(F-statistic)	0.041198		

Unweighted Statistics

R-squared	0.161556	Mean dependent var	0.518938
Sum squared resid	16.35453	Durbin-Watson stat	1.032210

Uji Chow

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

Effects Test	Statistic	d.f.	Prob.
Cross-section F	3.715258	(14,56)	0.0002
Cross-section Chi-square	49.267917	14	0.0000

Uji Hausman

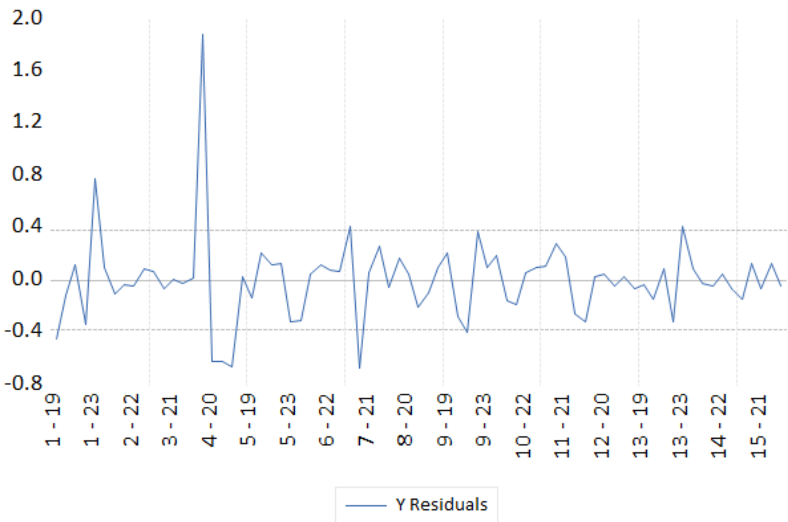
Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	14.084250	4	0.0070

Uji Multikolinearitas

	X1	X2	X1Z	X2Z
X1	1.000000	-0.283516	-0.232870	-0.033680
X2	-0.283516	1.000000	-0.057792	0.456117
X1Z	-0.232870	-0.057792	1.000000	-0.220311
X2Z	-0.033680	0.456117	-0.220311	1.000000

Uji Heteroskedastisitas



Moderated Regression Analysis – Perusahaan Strategi Bisnis *Defender*

Dependent Variable: Y
Method: Least Squares
Date: 03/14/25 Time: 21:26
Sample: 1 42
Included observations: 42

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.064061	0.495503	2.147438	0.0384
X1A	-0.064748	0.047873	-1.352494	0.1844
X2	0.041893	0.019691	2.127513	0.0401
X1AZ	0.074020	0.025535	2.898705	0.0063
X2Z	-0.015905	0.032825	-0.484529	0.6309

R-squared	0.303414	Mean dependent var	0.569429
Adjusted R-squared	0.228107	S.D. dependent var	0.591143
S.E. of regression	0.519363	Akaike info criterion	1.638916
Sum squared resid	9.980306	Schwarz criterion	1.845782
Log likelihood	-29.41724	Hannan-Quinn criter.	1.714741
F-statistic	4.029047	Durbin-Watson stat	1.707095
Prob(F-statistic)	0.008231		

Moderated Regression Analysis – Perusahaan Strategi Bisnis *Prospector*

Dependent Variable: Y
Method: Least Squares
Date: 03/14/25 Time: 21:48
Sample: 1 33
Included observations: 33

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1.224597	0.862067	-1.420535	0.1665
X1B	0.116774	0.061026	1.913532	0.0660
X2	0.019090	0.008615	2.215961	0.0350
X1BZ	0.444202	0.328355	1.352811	0.1869
X2Z	0.132422	0.294563	0.449554	0.6565

R-squared	0.223831	Mean dependent var	0.454677
Adjusted R-squared	0.112949	S.D. dependent var	0.392708
S.E. of regression	0.369866	Akaike info criterion	0.987374
Sum squared resid	3.830420	Schwarz criterion	1.214118
Log likelihood	-11.29168	Hannan-Quinn criter.	1.063667
F-statistic	2.018650	Durbin-Watson stat	2.210249
Prob(F-statistic)	0.119048		

RIWAYAT HIDUP PENULIS

	A. IDENTITAS DIRI		
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B. RIWAYAT PENDIDIKAN

Program	S1	S2
Nama Perguruan Tinggi	Universitas Warmadewa	Universitas Pendidikan Ganesha
Program Studi	Akuntansi	Akuntansi
Tahun Masuk	2018	2023
Tahun Lulus	2022	2025
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Judul Skripsi/Tesis	Pengaruh Komitmen Profesional, Pengalaman Kerja dan Tekanan Klien Terhadap Pengambilan Keputusan Etis Konsultan Pajak di Provinsi Bali	Pengaruh Strategi Bisnis dan Kualitas Audit Terhadap Manajemen Laba Riil Dimoderasi oleh Kepemilikan Manajerial
Nama Pembimbing	Dr. I Wayan Kartana, S.E.,M.Sc.	Dr. Lucy Sri Musmini, S.E., M.Si., Ak.

C. PENGALAMAN KERJA

Tahun	Nama Institusi Tempat Kerja	Posisi
2018-2022	CV. Sancita Consulting	Accounting
2022-2023	PT. Bali Fire Club	Finance & Accounting
2023-2024	PT. Ayu Sari Pertiwi	Finance & Accounting
2024-sekarang	Universitas Primakara	Accounting