

LAMPIRAN



Lampiran 1. Daftar Populasi

No	KODE	Nama Perusahaan	Kriteria Sampel				Hasil
			1	2	3	4	
1	APLN	Agung Podomoro Land Tbk	✓	✓	✓	✓	✓
2	ASRI	Alam Sutera Realty Tbk	✓	✓	✓	✓	✓
3	BAPA	Bekasi Asri Pemula Tbk	✓	✓	✗	✗	✗
4	BCIP	Bumi Citra Permai Tbk	✓	✓	✓	✓	✓
5	BEST	Bekasi Fajar Industrial Estate Tbk	✓	✓	✓	✓	✓
6	BIKA	Binakarya Jaya Abadi Tbk	✓	✓	✗	✗	✗
7	BIPP	Bhuwanatala Indah Permai Tbk	✓	✓	✗	✗	✗
8	BKDP	Bukit Darmo Properti Tbk	✓	✓	✗	✗	✗
9	BKSL	Sentul City Tbk	✓	✓	✗	✗	✗
10	BSDE	Bumi Serpong Damai Tbk	✓	✓	✓	✓	✓
11	COWL	Cowell Development Tbk	✓	✗	✗	✗	✗
12	CTRA	Ciputra Development Tbk	✓	✓	✓	✓	✓
13	DART	Duta Anggada Realty Tbk	✓	✓	✗	✗	✗
14	DILD	Intiland Development Tbk	✓	✓	✓	✓	✓
15	DMAS	Puradelta Lestari Tbk	✓	✓	✓	✓	✓
16	DUTI	Duta Pertiwi Tbk	✓	✓	✓	✓	✓
17	ELTY	Bakrieland Development Tbk	✓	✓	✗	✗	✗
18	EMDE	Megapolitan Developments Tbk	✓	✓	✗	✗	✗
19	FMII	Fortune Mate Indonesia Tbk	✓	✓	✓	✓	✓
20	GAMA	Aksara Global Development Tbk	✓	✗	✗	✗	✗
21	GMTD	Gowa Makassar Tourism Development Tbk	✓	✓	✓	✓	✓
22	GPRA	Perdana Gapuraprima Tbk	✓	✓	✓	✓	✓
23	INPP	Indonesian Paradise Properti Tbk	✓	✓	✓	✓	✓
24	JRPT	Jaya Real Properti Tbk	✓	✓	✓	✓	✓
25	KIJA	Kawasan Industri Jababeka Tbk	✓	✓	✓	✓	✓
26	LCGP	Eureka Prima Jakarta Tbk	✓	✗	✗	✗	✗
27	LPCK	Lippo Cikarang Tbk	✓	✗	✓	✗	✗
28	LPKR	Lippo Karawaci Tbk	✓	✓	✗	✗	✗
29	LPLI	Star Pacific Tbk	✓	✓	✓	✗	✗
30	MDLN	Modernland Realty Tbk	✓	✓	✗	✗	✗

31	MKPI	Metropolitan Kentjana Tbk	✓	✓	✓	✓	✓
32	MMLP	Mega Manunggal Properti Tbk	✓	✓	✓	✗	✗
33	MTLA	Metropolitan Land Tbk	✓	✓	✓	✓	✓
34	MTSM	Metro Realty Tbk	✓	✓	✗	✗	✗
35	MYRX	Hanson International Tbk	✓	✗	✗	✗	✗
36	NIRO	City Retail Developments Tbk	✓	✓	✗	✗	✗
37	OMRE	Indonesia Prima Properti Tbk	✓	✓	✗	✗	✗
38	PLIN	Plaza Indonesia Realty Tbk	✓	✓	✓	✓	✓
39	PPRO	PP Properti Tbk	✓	✓	✗	✗	✗
40	PUDP	Pudjiadi Prestige Tbk	✓	✓	✓	✗	✗
41	PWON	Pakuwon Jati Tbk	✓	✓	✓	✓	✓
42	RBMS	Ristia Bintang Mahkotasejati Tbk	✓	✓	✗	✗	✗
43	RDTX	Roda Vivatex Tbk	✓	✓	✓	✓	✓
44	RIMO	Rimo International Lestari Tbk	✓	✗	✗	✗	✗
45	RODA	Pikko Land Development Tbk	✓	✓	✗	✗	✗
46	SMDM	Suryamas Dutamakmur Tbk	✓	✓	✓	✓	✓
47	SMRA	Summarecon Agung Tbk	✓	✓	✓	✓	✓
48	TARA	Agung Semesta Sejahtera Tbk	✓	✓	✗	✗	✗
49	FORZ	Forza Land Indonesia Tbk	✓	✗	✗	✗	✗
50	CSIS	Cahayasakti Investindo Sukses Tbk	✓	✓	✓	✓	✓
51	ARMY	Armidian Karyatama Tbk	✓	✗	✗	✗	✗
52	NASA	Andalan Perkasa Abadi Tbk	✓	✓	✗	✗	✗
53	RISE	Jaya Sukses Makmur Sentosa Tbk	✓	✓	✓	✓	✓
54	POLL	Pollux Properties Indonesia Tbk	✓	✓	✓	✗	✗
55	LAND	Trimitra Propertindo Tbk	✓	✓	✗	✗	✗
56	PANI	Pantai Indah Kapuk Dua Tbk	✓	✓	✓	✓	✓
57	CITY	Natura City Developments Tbk	✓	✓	✗	✗	✗
58	MPRO	Maha Properti Indonesia Tbk	✓	✓	✗	✗	✗
59	SATU	Kota Satu Properti Tbk	✓	✓	✗	✗	✗
60	POLI	Pollux Hotels Group Tbk	✓	✓	✓	✗	✗
61	CPRI	Capri Nusa Satu Properti Tbk	✓	✗	✗	✗	✗
62	POSA	Bliss Properti Indonesia Tbk	✓	✓	✗	✗	✗
63	PAMG	Bima Sakti Pertiwi Tbk	✓	✓	✗	✗	✗
64	BAPI	Bhakti Agung Propertindo Tbk	✓	✓	✗	✗	✗

65	NZIA	Nusantara Almazia Tbk	✓	✓	✗	✗	✗
66	REAL	Repower Asia Indonesia Tbk	✓	✓	✓	✓	✓
67	INDO	Royalindo Investa Wijaya Tbk	✓	✓	✓	✓	✓
68	TRIN	Perintis Trinita Properti Tbk	✓	✓	✗	✗	✗
69	DADA	Diamond Citra Propertindo Tbk	✓	✗	✓	✗	✗
70	ASPI	Andalan Sakti Primaindo Tbk	✓	✓	✗	✗	✗
71	BBSS	Bumi Benowo Sukses Sejahtera Tbk	✓	✓	✗	✗	✗
72	UANG	Pakuan Tbk	✓	✓	✗	✗	✗
73	PURI	Puri Global Sukses Tbk	✓	✓	✓	✗	✗
74	HOMI	Grand House Mulia Tbk	✓	✓	✓	✓	✓
75	ROCK	Rockfields Properti Indonesia Tbk	✓	✓	✓	✓	✓
76	ATAP	Trimitra Prawara Goldland Tbk	✓	✓	✗	✗	✗
77	ADCP	Adhi Commuter Properti Tbk	✓	✓	✓	✓	✓
78	TRUE	Trinita Dinamik Tbk	✓	✓	✗	✗	✗
79	IPAC	Era Graharealty Tbk	✓	✓	✓	✓	✓
80	WINR	Winner Nusantara Jaya Tbk	✓	✓	✓	✓	✓
81	BSBK	Wulandari Bangun Laksana Tbk	✓	✓	✓	✓	✓
82	CBPE	Citra Buana Prasida Tbk	✗	✗	✗	✗	✗
83	VAST	Vastland Indonesia Tbk	✗	✗	✗	✗	✗
84	SAGE	Saptausaha Gemilangindah Tbk	✗	✗	✗	✗	✗
85	RELF	Graha Mitra Asia Tbk	✗	✗	✗	✗	✗
86	HBAT	Minahasa Membangun Hebat Tbk	✗	✗	✗	✗	✗
87	GRIA	Ingria Pratama Capitalindo Tbk	✗	✗	✗	✗	✗
88	MSIE	Multisarana Intan Eduka Tbk	✗	✗	✗	✗	✗
89	KOCI	Kokoh Exa Nusantara Tbk	✗	✗	✗	✗	✗
90	KSIX	Kentanix Supra International Tbk	✗	✗	✗	✗	✗
91	CBDK	Bangun Kosambi Sukses Tbk	✗	✗	✗	✗	✗
92	URBN	Urban Jakarta Propertindo Tbk	✓	✗	✓	✗	✗
93	AMAN	Makmur Berkah Amanda Tbk	✓	✓	✓	✓	✓
94	KBAG	Karya Bersama Anugerah Tbk	✓	✓	✗	✗	✗

Lampiran 2. Daftar Sampel Perusahaan Properti dan Real Estate

No	KODE	NAMA PERUSAHAAN
1	APLN	Agung Podomoro Land Tbk
2	ASRI	Alam Sutera Realty Tbk
3	BCIP	Bumi Citra Permai Tbk
4	BEST	Bekasi Fajar Industrial Estate Tbk
5	BSDE	Bumi Serpong Damai Tbk
6	CTRA	Ciputra Development Tbk
7	DILD	Intiland Development Tbk
8	DMAS	Puradelta Lestari Tbk
9	DUTI	Duta Pertiwi Tbk
10	FMII	Fortune Mate Indonesia Tbk
11	GMTD	Gowa Makassar Tourism Development Tbk
12	GPRA	Perdana Gapuraprima Tbk
13	INPP	Indonesian Paradise Properti Tbk
14	JRPT	Jaya Real Properti Tbk
15	KIJA	Kawasan Industri Jababeka Tbk
16	MKPI	Metropolitan Kentjana Tbk
17	MTLA	Metropolitan Land Tbk
18	PLIN	Plaza Indonesia Realty Tbk
19	PWON	Pakuwon Jati Tbk
20	RDTX	Roda Vivatex Tbk
21	SMDM	Suryamas Dutamakmur Tbk
22	SMRA	Summarecon Agung Tbk
23	CSIS	Cahayasakti Investindo Sukses Tbk
24	RISE	Jaya Sukses Makmur Sentosa Tbk
25	PANI	Pantai Indah Kapuk Dua Tbk
26	REAL	Repower Asia Indonesia Tbk
27	INDO	Royalindo Investa Wijaya Tbk
28	HOMI	Grand House Mulia Tbk
29	ROCK	Rockfields Properti Indonesia Tbk
30	ADCP	Adhi Commuter Properti Tbk
31	IPAC	Era Graharealty Tbk
32	WINR	Winner Nusantara Jaya Tbk
33	BSBK	Wulandari Bangun Laksana Tbk
34	AMAN	Makmur Berkah Amanda Tbk

Lampiran 3. Data Oulier

No	Kode Perusahaan	Tahun	X1	X2	X3	Y
			ROA	DAR	SIZE	ETR
1	DMAS	2022	0.184	0.136	29.52	0.016
2	DMAS	2023	0.180	0.125	29.54	0.026
3	DMAS	2024	0.162	0.126	29.74	0.028
4	GPRA	2024	0.063	0.307	28.31	1.000
5	INPP	2022	0.008	0.374	29.85	0.758
6	MTLA	2023	0.068	0.287	29.61	1.299
7	RDTX	2023	0.088	0.161	28.87	0.000
8	RDTX	2024	0.084	0.118	28.87	0.000
9	SMRA	2024	0.055	0.588	31.14	0.000
10	PANI	2022	0.018	1.286	30.40	0.001
11	REAL	2022	0.000	0.002	26.59	0.575
12	REAL	2023	0.001	0.004	26.59	0.558
13	HOMI	2022	0.026	1.000	26.30	0.209
14	HOMI	2023	0.019	1.000	26.13	0.269
15	HOMI	2024	0.002	0.368	26.06	0.628
16	ROCK	2022	0.006	1.000	27.67	0.626
17	ROCK	2024	0.011	0.162	27.58	0.530
18	ADCP	2022	0.017	0.611	29.47	0.000
19	IPAC	2024	0.010	0.223	24.60	0.619

Lampiran 4. Tabulasi Data Profitabilitas

No	Kode Perusahaan	Tahun	Lab a Setelah Pajak	Total Aset	ROA
1	APLN	2022	2.268.910.393.000	28.617.781.741.000	0.079
2		2023	1.164.518.767.000	28.327.551.612.000	0.041
3		2024	770.526.340.000	26.119.677.426.000	0.029
4	ASRI	2022	1.098.364.937.000	22.298.925.271.000	0.049
5		2023	637.639.854.000	22.236.236.864.000	0.029
6		2024	65.136.557.000	22.019.031.433.000	0.003
7	BCIP	2022	17.063.851.989	884.034.513.122	0.019
8		2023	17.290.964.462	910.632.554.632	0.019
9		2024	15.271.683.641	915.499.008.121	0.017
10	BEST	2022	33.729.572.546	6.078.468.909.026	0.006
11		2023	39.528.179.905	5.940.104.349.120	0.007
12		2024	58.582.277.467	5.827.208.430.098	0.010
13	BSDE	2022	2.656.885.590.302	64.999.403.480.787	0.041
14		2023	2.259.456.837.723	66.827.648.486.393	0.034
15		2024	4.917.670.536.213	76.023.348.886.846	0.065
16	CTRA	2022	2.002.076.000.000	42.032.615.000.000	0.048
17		2023	1.909.025.000.000	44.115.215.000.000	0.043
18		2024	2.327.968.000.000	47.022.702.000.000	0.050
19	DILD	2022	191.967.902.267	16.351.848.378.006	0.012
20		2023	758.028.371.346	14.603.908.143.192	0.052
21		2024	263.851.731.055	13.703.553.080.897	0.019
22	DUTI	2022	846.697.244.502	15.586.178.093.961	0.054
23		2023	1.285.261.384.857	15.131.488.996.266	0.085
24		2024	1.375.531.266.335	14.362.397.220.551	0.096
25	FMII	2022	17.293.843.958	752.865.843.071	0.023
26		2023	17.362.764.969	782.335.410.889	0.022
27		2024	10.364.124.122	777.309.735.361	0.013
28	GMTD	2022	8.998.249.188	1.160.940.485.132	0.008
29		2023	129.014.313.359	1.203.935.508.128	0.107
30		2024	136.854.119.638	1.294.082.959.247	0.106
31	GPRA	2022	76.356.236.772	1.781.355.644.223	0.043
32		2023	96.478.579.108	1.954.231.417.989	0.049
33	INPP	2023	184.896.859.617	9.345.250.655.467	0.020
34		2024	418.069.422.049	9.714.910.991.638	0.043
35	JRPT	2022	879.772.894.000	12.251.800.500.000	0.072
36		2023	1.024.337.528.000	13.206.898.387.000	0.078
37		2024	1.151.349.208.000	14.102.617.675.000	0.082
38	KIJA	2022	40.980.837.130	13.110.459.383.600	0.003

39		2023	528.623.322.076	12.947.435.320.238	0.041
40		2024	770.058.000.000	14.017.356.000.000	0.055
41	MKPI	2022	701.335.731.285	8.155.939.004.812	0.086
42		2023	844.447.264.297	8.388.738.314.302	0.101
43		2024	985.662.335.301	8.939.524.775.773	0.110
44	MTLA	2022	417.934.000.000	6.735.895.000.000	0.062
45		2024	530.017.000.000	7.435.493.000.000	0.071
46	PLIN	2022	557.392.413.000	12.369.620.391.000	0.045
47		2023	613.266.995.000	12.242.514.110.000	0.050
48		2024	997.540.171.000	12.767.559.604.000	0.078
49	PWON	2022	1.831.130.001.000	30.602.179.916.000	0.060
50		2023	2.381.869.254.000	32.710.786.983.000	0.073
51		2024	2.421.707.853.000	35.371.085.149.000	0.068
52	RDTX	2022	270.816.725.275	3.387.321.004.206	0.080
53	SMDM	2022	179.796.943.605	3.423.278.470.836	0.053
54		2023	97.309.514.650	3.534.588.823.995	0.028
55		2024	162.603.250.072	3.462.272.048.915	0.047
56	SMRA	2022	771.743.500.000	28.433.574.878.000	0.027
57		2023	1.057.692.007.000	31.168.375.086.000	0.034
58	CSIS	2022	23.619.897.053	546.666.448.170	0.043
59		2023	5.406.258.674	548.709.679.878	0.010
60		2024	13.750.162.463	522.017.040.540	0.026
61	RISE	2022	35.845.759.726	2.712.160.950.002	0.013
62		2023	14.790.723.518	3.210.704.543.066	0.005
63		2024	34.806.710.279	3.422.065.512.536	0.010
64	PANI	2023	780.679.186.000	33.712.005.494.000	0.023
65		2024	1.267.553.482.000	45.383.156.480.000	0.028
66	REAL	2024	24.133.968.442	378.048.908.296	0.064
67	INDO	2022	32.223.070.988	980.544.177.714	0.033
68		2023	12.348.183.560	1.004.282.254.206	0.012
69		2024	21.034.450.383	1.043.040.444.612	0.020
70	ROCK	2023	11.717.512.039	979.580.354.552	0.012
71	ADCP	2023	116.165.351.465	6.643.815.019.188	0.017
72		2024	42.803.763.800	6.821.060.839.225	0.006
73	IPAC	2022	4.716.567.779	39.088.524.959	0.121
74		2023	2.852.895.634	44.556.390.018	0.064
75	WINR	2022	4.712.034.772	419.280.591.650	0.011
76		2023	30.801.873.331	454.815.233.099	0.068
77		2024	7.682.155.375	470.536.996.620	0.016
78	BSBK	2022	3.976.498.607	2.521.415.902.502	0.002
79		2023	39.598.551.760	2.494.630.511.563	0.016

80		2024	349.584.576.185	2.866.621.350.778	0.122
81	AMAN	2022	34.531.399.000	966.109.133.000	0.036
82		2023	57.009.157.000	1.085.440.454.000	0.053
83		2024	60.249.046.000	1.334.801.136.000	0.045

Lampiran 5. Tabulasi Data Leverage

No	Kode Perusahaan	Tahun	Total Utang	Total Aset	DAR
1	APLN	2022	14.876.147.126.000	28.617.781.741.000	0.520
2		2023	14.876.147.126.000	28.327.551.612.000	0.525
3		2024	12.335.995.789.000	26.119.677.426.000	0.472
4	ASRI	2022	11.656.300.706.000	22.298.925.271.000	0.523
5		2023	10.965.051.102.000	22.236.236.864.000	0.493
6		2024	10.683.291.993.000	22.019.031.433.000	0.485
7	BCIP	2022	420.288.826.354	884.034.513.122	0.475
8		2023	429.633.626.607	910.632.554.632	0.472
9		2024	421.739.606.446	915.499.008.121	0.461
10	BEST	2022	1.749.964.841.755	6.078.468.909.026	0.288
11		2023	1.572.306.529.495	5.940.104.349.120	0.265
12		2024	1.401.047.153.697	5.827.208.430.098	0.240
13	BSDE	2022	26.953.967.352.972	64.999.403.480.787	0.415
14		2023	25.626.062.282.715	66.827.648.486.393	0.383
15		2024	28.704.020.732.842	76.023.348.886.846	0.378
16	CTRA	2022	21.017.685.000.000	42.032.615.000.000	0.500
17		2023	21.490.499.000.000	44.115.215.000.000	0.487
18		2024	22.407.372.000.000	47.022.702.000.000	0.477
19	DILD	2022	10.136.195.422.586	16.351.848.378.006	0.620
20		2023	8.064.726.715.168	14.603.908.143.192	0.552
21		2024	6.956.640.610.515	13.703.553.080.897	0.508
22	DUTI	2022	4.659.937.738.573	15.586.178.093.961	0.299
23		2023	3.670.601.789.706	15.131.488.996.266	0.243
24		2024	2.494.632.246.246	14.362.397.220.551	0.174
25	FMII	2022	100.867.958.685	752.865.843.071	0.134
26		2023	113.016.805.012	782.335.410.889	0.144
27		2024	97.645.102.677	777.309.735.361	0.126
28	GMTD	2022	594.503.930.604	1.160.940.485.132	0.512
29		2023	507.651.355.382	1.203.935.508.128	0.422
30		2024	463.193.359.356	1.294.082.959.247	0.358
31	GPRA	2022	602.857.333.624	1.781.355.644.223	0.338
32		2023	685.872.382.107	1.954.231.417.989	0.351
33	INPP	2023	3.416.917.697.137	9.345.250.655.467	0.366

34		2024	3.419.601.506.601	9.714.910.991.638	0.352
35	JRPT	2022	3.619.754.827.000	12.251.800.500.000	0.295
36		2023	3.936.063.377.000	13.206.898.387.000	0.298
37		2024	3.982.977.608.000	14.102.617.675.000	0.282
38	KIJA	2022	6.605.083.823.533	13.110.459.383.600	0.504
39		2023	6.016.058.083.818	12.947.435.320.238	0.465
40		2024	6.478.399.000.000	14.017.356.000.000	0.462
41	MKPI	2022	1.726.321.957.737	8.155.939.004.812	0.212
42		2023	1.537.407.569.930	8.388.738.314.302	0.183
43		2024	1.606.773.141.100	8.939.524.775.773	0.180
44	MTLA	2022	1.981.223.000.000	6.735.895.000.000	0.294
45		2024	1.845.588.000.000	7.435.493.000.000	0.248
46	PLIN	2022	1.324.547.597.000	12.369.620.391.000	0.107
47		2023	1.353.259.439.000	12.242.514.110.000	0.111
48		2024	1.417.912.848.000	12.767.559.604.000	0.111
49	PWON	2022	9.883.903.905.000	30.602.179.916.000	0.323
50		2023	9.915.452.617.000	32.710.786.983.000	0.303
51		2024	10.629.087.811.000	35.371.085.149.000	0.301
52	RDTX	2022	414.789.785.669	3.387.321.004.206	0.122
53	SMDM	2022	463.973.692.434	3.423.278.470.836	0.136
54		2023	476.254.570.089	3.534.588.823.995	0.135
55		2024	251.618.246.015	3.462.272.048.915	0.073
56	SMRA	2022	16.683.534.371.000	28.433.574.878.000	0.587
57		2023	18.865.313.214.000	31.168.375.086.000	0.605
58	CSIS	2022	236.219.079.799	546.666.448.170	0.432
59		2023	232.668.850.115	548.709.679.878	0.424
60		2024	192.024.230.649	522.017.040.540	0.368
61	RISE	2022	410.744.836.206	2.712.160.950.002	0.151
62		2023	772.706.002.001	3.210.704.543.066	0.241
63		2024	814.070.686.819	3.422.065.512.536	0.238
64	PANI	2023	14.622.970.033.000	33.712.005.494.000	0.434
65		2024	18.787.220.377.000	45.383.156.480.000	0.414
66	REAL	2024	2.205.433.705	378.048.908.296	0.006
67	INDO	2022	2.235.949.447	980.544.177.714	0.002
68		2023	4.571.969.528	1.004.282.254.206	0.005
69		2024	3.829.382.515	1.043.040.444.612	0.004
70	ROCK	2023	979.580.354.552	979.580.354.552	1.000
71	ADCP	2023	4.069.652.222.545	6.643.815.019.188	0.613
72		2024	4.204.094.278.782	6.821.060.839.225	0.616
73	IPAC	2022	8.545.901.600	39.088.524.959	0.219
74		2023	9.825.138.628	44.556.390.018	0.221
75	WINR	2022	91.264.143.852	419.280.591.650	0.218

76		2023	96.003.388.817	454.815.233.099	0.211
77		2024	103.912.762.595	470.536.996.620	0.221
78	BSBK	2022	875.086.698.343	2.521.415.902.502	0.347
79		2023	808.697.580.121	2.494.630.511.563	0.324
80		2024	775.586.606.180	2.866.621.350.778	0.271
81	AMAN	2022	387.350.000.000	966.109.133.000	0.401
82		2023	375.900.801.000	1.085.440.454.000	0.346
83		2024	568.562.205.000	1.334.801.136.000	0.426

Lampiran 6. Tabulasi Data Ukuran Perusahaan

No	Kode Perusahaan	Tahun	Total Aset	SIZE
1	APLN	2022	28.617.781.741.000	30.99
2		2023	28.327.551.612.000	30.97
3		2024	26.119.677.426.000	30.89
4	ASRI	2022	22.298.925.271.000	30.74
5		2023	22.236.236.864.000	30.73
6		2024	22.019.031.433.000	30.72
7	BCIP	2022	884.034.513.122	27.51
8		2023	910.632.554.632	27.54
9		2024	915.499.008.121	27.54
10	BEST	2022	6.078.468.909.026	29.44
11		2023	5.940.104.349.120	29.41
12		2024	5.827.208.430.098	29.39
13	BSDE	2022	64.999.403.480.787	31.81
14		2023	66.827.648.486.393	31.83
15		2024	76.023.348.886.846	31.96
16	CTRA	2022	42.032.615.000.000	31.37
17		2023	44.115.215.000.000	31.42
18		2024	47.022.702.000.000	31.48
19	DILD	2022	16.351.848.378.006	30.43
20		2023	14.603.908.143.192	30.31
21		2024	13.703.553.080.897	30.25
22	DUTI	2022	15.586.178.093.961	30.38
23		2023	15.131.488.996.266	30.35
24		2024	14.362.397.220.551	30.30
25	FMII	2022	752.865.843.071	27.35
26		2023	782.335.410.889	27.39
27		2024	777.309.735.361	27.38
28	GMTD	2022	1.160.940.485.132	27.78
29		2023	1.203.935.508.128	27.82

30		2024	1.294.082.959.247	27.89
31	GPRA	2022	1.781.355.644.223	28.21
32		2023	1.954.231.417.989	28.30
33	INPP	2023	9.345.250.655.467	29.87
34		2024	9.714.910.991.638	29.90
35	JRPT	2022	12.251.800.500.000	30.14
36		2023	13.206.898.387.000	30.21
37		2024	14.102.617.675.000	30.28
38	KIJA	2022	13.110.459.383.600	30.20
39		2023	12.947.435.320.238	30.19
40		2024	14.017.356.000.000	30.27
41	MKPI	2022	8.155.939.004.812	29.73
42		2023	8.388.738.314.302	29.76
43		2024	8.939.524.775.773	29.82
44	MTLA	2022	6.735.895.000.000	29.54
45		2024	7.435.493.000.000	29.64
46	PLIN	2022	12.369.620.391.000	30.15
47		2023	12.242.514.110.000	30.14
48		2024	12.767.559.604.000	30.18
49	PWON	2022	30.602.179.916.000	31.05
50		2023	32.710.786.983.000	31.12
51		2024	35.371.085.149.000	31.20
52	RDTX	2022	3.387.321.004.206	28.85
53	SMDM	2022	3.423.278.470.836	28.86
54		2023	3.534.588.823.995	28.89
55		2024	3.462.272.048.915	28.87
56	SMRA	2022	28.433.574.878.000	30.98
57		2023	31.168.375.086.000	31.07
58	CSIS	2022	546.666.448.170	27.03
59		2023	548.709.679.878	27.03
60		2024	522.017.040.540	26.98
61	RISE	2022	2.712.160.950.002	28.63
62		2023	3.210.704.543.066	28.80
63		2024	3.422.065.512.536	28.86
64	PANI	2023	33.712.005.494.000	31.15
65		2024	45.383.156.480.000	31.45
66	REAL	2024	378.048.908.296	26.66
67	INDO	2022	980.544.177.714	27.61
68		2023	1.004.282.254.206	27.64
69		2024	1.043.040.444.612	27.67
70	ROCK	2023	979.580.354.552	27.61
71	ADCP	2023	6.643.815.019.188	29.52

72		2024	6.821.060.839.225	29.55
73	IPAC	2022	39.088.524.959	24.39
74		2023	44.556.390.018	24.52
75	WINR	2022	419.280.591.650	26.76
76		2023	454.815.233.099	26.84
77		2024	470.536.996.620	26.88
78	BSBK	2022	2.521.415.902.502	28.56
79		2023	2.494.630.511.563	28.55
80		2024	2.866.621.350.778	28.68
81	AMAN	2022	966.109.133.000	27.60
82		2023	1.085.440.454.000	27.71
83		2024	1.334.801.136.000	27.92

Lampiran 7. Tabulasi Data Tax Avoidance

No	Kode Perusahaan	Tahun	Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
1	APLN	2022	312.823.830.000	2.581.734.223.000	0.121
2		2023	200.314.247.000	1.364.833.014.000	0.147
3		2024	203.686.375.000	974.212.715.000	0.209
4	ASRI	2022	7.778.174.000	1.106.143.111.000	0.007
5		2023	30.305.003.000	667.944.857.000	0.045
6		2024	14.660.833.000	79.797.390.000	0.184
7	BCIP	2022	4.138.708.890	21.202.560.879	0.195
8		2023	3.855.153.561	21.146.118.023	0.182
9		2024	4.014.793.017	19.286.476.658	0.208
10	BEST	2022	13.683.944.142	47.413.516.688	0.289
11		2023	13.096.341.704	52.624.521.609	0.249
12		2024	13.403.550.695	71.985.828.162	0.186
13	BSDE	2022	4.806.064.184	2.661.691.654.486	0.002
14		2023	10.280.417.561	2.269.737.255.284	0.005
15		2024	27.731.890.354	4.945.402.426.567	0.006
16	CTRA	2022	306.545.000.000	2.308.621.000.000	0.133
17		2023	306.744.000.000	2.215.769.000.000	0.138
18		2024	377.753.000.000	2.705.721.000.000	0.140
19	DILD	2022	67.194.308.121	259.162.210.388	0.259
20		2023	95.867.126.460	853.895.497.806	0.112
21		2024	143.234.271.886	407.086.002.941	0.352
22	DUTI	2022	1.657.904.530	848.355.149.032	0.002
23		2023	2.226.443.692	1.287.487.828.549	0.002
24		2024	1.541.078.976	1.377.072.345.311	0.001
25	FMII	2022	1.327.680.636	18.621.524.594	0.071

26		2023	1.068.128.541	18.430.893.510	0.058
27		2024	651.446.679	11.015.570.801	0.059
28	GMTD	2022	389.995.779	9.388.244.967	0.042
29		2023	376.576.321	129.390.889.680	0.003
30		2024	378.165.920	137.232.285.558	0.003
31	GPRA	2022	1.035.517.399	77.391.754.171	0.013
32		2023	1.649.618.827	98.128.197.935	0.017
33	INPP	2023	50.922.350.212	168.201.971.867	0.303
34		2024	64.010.081.590	412.098.863.127	0.155
35	JRPT	2022	13.088.829.000	892.861.723.000	0.015
36		2023	16.838.667.000	1.041.176.195.000	0.016
37		2024	32.092.770.000	1.183.441.978.000	0.027
38	KIJA	2022	7.911.396.112	48.892.233.242	0.162
39		2023	38.683.079.194	567.306.401.270	0.068
40		2024	51.050.000.000	821.108.000.000	0.062
41	MKPI	2022	153.586.750.735	854.922.482.020	0.180
42		2023	198.100.046.863	1.042.547.311.160	0.190
43		2024	253.946.433.580	1.239.608.768.881	0.205
44	MTLA	2022	58.697.000.000	476.631.000.000	0.123
45		2024	82.954.000.000	612.971.000.000	0.135
46	PLIN	2022	21.963.599.000	579.356.012.000	0.038
47		2023	33.351.831.000	646.618.826.000	0.052
48		2024	34.457.061.000	1.031.997.232.000	0.033
49	PWON	2022	8.926.300.000	1.840.056.301.000	0.005
50		2023	19.958.345.000	2.401.827.599.000	0.008
51		2024	31.030.763.000	2.452.738.616.000	0.013
52	RDTX	2022	1.003.034.263	272.103.914.200	0.004
53	SMDM	2022	1.624.616.553	181.421.560.158	0.009
54		2023	1.437.027.918	98.746.542.568	0.015
55		2024	1.303.487.801	163.906.737.873	0.008
56	SMRA	2022	246.112.787.000	1.017.856.287.000	0.242
57		2023	287.712.393.000	1.345.404.400.000	0.214
58	CSIS	2022	3.072.620.754	26.692.517.807	0.115
59		2023	326.654.579	5.732.913.253	0.057
60		2024	577.369.791	14.327.532.254	0.040
61	RISE	2022	8.909.658.748	44.755.418.474	0.199
62		2023	6.902.059.791	21.692.783.309	0.318
63		2024	11.512.232.797	46.318.943.076	0.249
64	PANI	2023	12.669.659.000	736.090.125.000	0.017
65		2024	13.350.223.000	1.280.903.705.000	0.010
66	REAL	2024	291.577.140	24.425.545.582	0.012

67	INDO	2022	512.609.008	32.735.679.996	0.016
68		2023	780.481.076	13.128.664.636	0.059
69		2024	1.164.370.076	22.198.820.459	0.052
70	ROCK	2023	10.761.160.410	22.478.672.449	0.479
71	ADCP	2023	1.073.926.436	117.239.277.901	0.009
72		2024	1.846.123.735	44.649.887.535	0.041
73	IPAC	2022	1.411.260.574	6.127.828.353	0.230
74		2023	1.095.609.143	3.948.504.777	0.277
75	WINR	2022	1.060.210.142	5.772.244.915	0.184
76		2023	999.961.840	31.801.835.170	0.031
77		2024	767.987.327	8.450.142.702	0.091
78	BSBK	2022	247.682.405	4.224.181.012	0.059
79		2023	294.372.800	39.892.924.560	0.007
80		2024	455.143.040	350.039.719.225	0.001
81	AMAN	2022	4.430.988.000	38.962.387.000	0.114
82		2023	10.534.845.000	67.544.002.000	0.156
83		2024	9.999.364.000	70.248.410.000	0.142

Lampiran 8. Tabulasi Data Input SPSS

No	Kode Perusahaan	Tahun	X1	X2	X3	Y
			ROA	DAR	SIZE	ETR
1	APLN	2022	0.079	0.520	30.99	0.121
2		2023	0.041	0.525	30.97	0.147
3		2024	0.029	0.472	30.89	0.209
4	ASRI	2022	0.049	0.523	30.74	0.007
5		2023	0.029	0.493	30.73	0.045
6		2024	0.003	0.485	30.72	0.184
7	BCIP	2022	0.019	0.475	27.51	0.195
8		2023	0.019	0.472	27.54	0.182
9		2024	0.017	0.461	27.54	0.208
10	BEST	2022	0.006	0.288	29.44	0.289
11		2023	0.007	0.265	29.41	0.249
12		2024	0.010	0.240	29.39	0.186
13	BSDE	2022	0.041	0.415	31.81	0.002
14		2023	0.034	0.383	31.83	0.005
15		2024	0.065	0.378	31.96	0.006
16	CTRA	2022	0.048	0.500	31.37	0.133
17		2023	0.043	0.487	31.42	0.138
18		2024	0.050	0.477	31.48	0.140
19	DILD	2022	0.012	0.620	30.43	0.259
20		2023	0.052	0.552	30.31	0.112

21		2024	0.019	0.508	30.25	0.352
22	DUTI	2022	0.054	0.299	30.38	0.002
23		2023	0.085	0.243	30.35	0.002
24		2024	0.096	0.174	30.30	0.001
25	FMII	2022	0.023	0.134	27.35	0.071
26		2023	0.022	0.144	27.39	0.058
27		2024	0.013	0.126	27.38	0.059
28	GMTD	2022	0.008	0.512	27.78	0.042
29		2023	0.107	0.422	27.82	0.003
30		2024	0.106	0.358	27.89	0.003
31	GPRA	2022	0.043	0.338	28.21	0.013
32		2023	0.049	0.351	28.30	0.017
33	INPP	2023	0.020	0.366	29.87	0.303
34		2024	0.043	0.352	29.90	0.155
35	JRPT	2022	0.072	0.295	30.14	0.015
36		2023	0.078	0.298	30.21	0.016
37		2024	0.082	0.282	30.28	0.027
38	KIJA	2022	0.003	0.504	30.20	0.162
39		2023	0.041	0.465	30.19	0.068
40		2024	0.055	0.462	30.27	0.062
41	MKPI	2022	0.086	0.212	29.73	0.180
42		2023	0.101	0.183	29.76	0.190
43		2024	0.110	0.180	29.82	0.205
44	MTLA	2022	0.062	0.294	29.54	0.123
45		2024	0.071	0.248	29.64	0.135
46	PLIN	2022	0.045	0.107	30.15	0.038
47		2023	0.050	0.111	30.14	0.052
48		2024	0.078	0.111	30.18	0.033
49	PWON	2022	0.060	0.323	31.05	0.005
50		2023	0.073	0.303	31.12	0.008
51		2024	0.068	0.301	31.20	0.013
52	RDTX	2022	0.080	0.122	28.85	0.004
53	SMDM	2022	0.053	0.136	28.86	0.009
54		2023	0.028	0.135	28.89	0.015
55		2024	0.047	0.073	28.87	0.008
56	SMRA	2022	0.027	0.587	30.98	0.242
57		2023	0.034	0.605	31.07	0.214
58	CSIS	2022	0.043	0.432	27.03	0.115
59		2023	0.010	0.424	27.03	0.057
60		2024	0.026	0.368	26.98	0.040
61	RISE	2022	0.013	0.151	28.63	0.199

62		2023	0.005	0.241	28.80	0.318
63		2024	0.010	0.238	28.86	0.249
64	PANI	2023	0.023	0.434	31.15	0.017
65		2024	0.028	0.414	31.45	0.010
66	REAL	2024	0.064	0.006	26.66	0.012
67	INDO	2022	0.033	0.002	27.61	0.016
68		2023	0.012	0.005	27.64	0.059
69		2024	0.020	0.004	27.67	0.052
70	ROCK	2023	0.012	1.000	27.61	0.479
71	ADCP	2023	0.017	0.613	29.52	0.009
72		2024	0.006	0.616	29.55	0.041
73	IPAC	2022	0.121	0.219	24.39	0.230
74		2023	0.064	0.221	24.52	0.277
75	WINR	2022	0.011	0.218	26.76	0.184
76		2023	0.068	0.211	26.84	0.031
77		2024	0.016	0.221	26.88	0.091
78	BSBK	2022	0.002	0.347	28.56	0.059
79		2023	0.016	0.324	28.55	0.007
80		2024	0.122	0.271	28.68	0.001
81	AMAN	2022	0.036	0.401	27.60	0.114
82		2023	0.053	0.346	27.71	0.156
83		2024	0.045	0.426	27.92	0.142

Lampiran 9. Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	83	.045	.349	.19450	.076587
Leverage	83	.045	1.000	.55255	.174866
Ukuran Perusahaan	83	4.939	5.653	5.40351	.154649
Valid N (listwise)	83				

Lampiran 10. Uji Normalitas

1. Uji Normalitas Sebelum Outlier dan Transform

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual
N			102
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		.20398429
Most Extreme Differences	Absolute		.171
	Positive		.171
	Negative		-.156
Test Statistic			.171
Asymp. Sig. (2-tailed) ^c			<.001
Monte Carlo Sig. (2-tailed) ^d	Sig.		.000
	99% Confidence Interval	Lower Bound	.000
		Upper Bound	.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

2. Uji Normalitas Setelah Outlier dan Transform

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		83
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.14652618
Most Extreme Differences	Absolute	.074
	Positive	.074
	Negative	-.073
Test Statistic		.074
Asymp. Sig. (2-tailed) ^c		.200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.	.303
	99% Confidence Interval	Lower Bound .291
		Upper Bound .315

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 926214481.

Lampiran 11. Uji Multikolinearitas

Coefficients^a

		Collinearity Statistics	
Model		Tolerance	VIF
1	Profitabilitas	.944	1.060
	Leverage	.843	1.186
	Ukuran Perusahaan	.861	1.162

a. Dependent Variable: Tax Avoidance

Lampiran 12. Uji Heteroskedastisitas

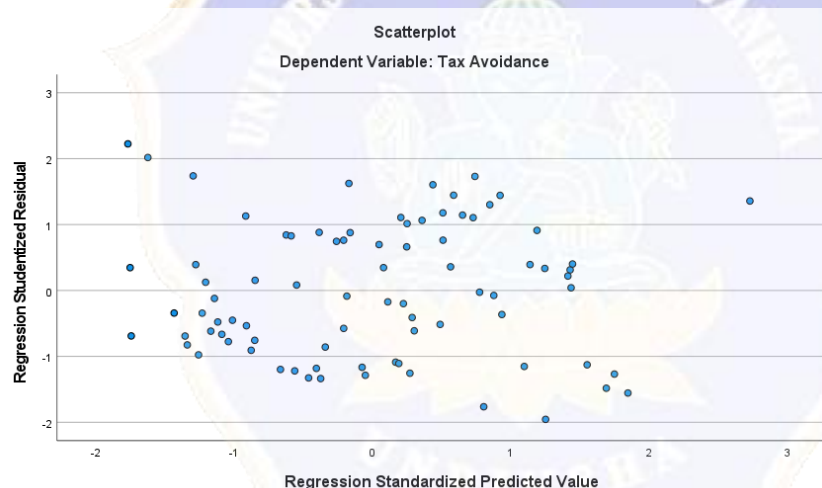
1. Uji *Spearman Rho*

Correlations						
Spearman's rho	Profitabilitas		Profitabilitas	Leverage	Ukuran Perusahaan	Unstandardized Residual
		Correlation Coefficient	1.000	-.241*	.199	-.039
		Sig. (2-tailed)	.	.028	.071	.727
		N	83	83	83	83
	Leverage	Correlation Coefficient	-.241*	1.000	.396**	-.039
		Sig. (2-tailed)	.028	.	<.001	.726
		N	83	83	83	83
	Ukuran Perusahaan	Correlation Coefficient	.199	.396**	1.000	.005
		Sig. (2-tailed)	.071	<.001	.	.963
		N	83	83	83	83
	Unstandardized Residual	Correlation Coefficient	-.039	-.039	.005	1.000
		Sig. (2-tailed)	.727	.726	.963	.
		N	83	83	83	83

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

2. Grafik *Scatterplot*



Lampiran 13. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.494 ^a	.244	.215	.14928	1.083

a. Predictors: (Constant), Ukuran Perusahaan, Profitabilitas, Leverage

b. Dependent Variable: Tax Avoidance

Lampiran 14. Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.609	.598		2.691	.009
	Profitabilitas	-.692	.222	-.315	-3.124	.002
	Leverage	.293	.103	.304	2.850	.006
	Ukuran Perusahaan	-.252	.115	-.231	-2.189	.032

a. Dependent Variable: Tax Avoidance

Lampiran 15. Uji Hipotesis (Uji t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.609	.598		2.691	.009
	Profitabilitas	-.692	.222	-.315	-3.124	.002
	Leverage	.293	.103	.304	2.850	.006
	Ukuran Perusahaan	-.252	.115	-.231	-2.189	.032

a. Dependent Variable: Tax Avoidance

Lampiran 16. Uji Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.568	3	.189	8.490	<.001 ^b
	Residual	1.761	79	.022		
	Total	2.328	82			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Ukuran Perusahaan, Profitabilitas, Leverage

Lampiran 17. Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.494 ^a	.244	.215	.14928	1.083

a. Predictors: (Constant), Ukuran Perusahaan, Profitabilitas, Leverage

b. Dependent Variable: Tax Avoidance



RIWAYAT HIDUP



Ni Ketut Irna Alfina Yanti lahir di Singaraja pada tanggal 15 September 2003. Penulis lahir dari pasangan suami istri Bapak Made Nasa dan Ibu Ni Luh Renasih. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Desa Bebetin, Kecamatan Sawan, Buleleng, Bali, Indonesia. Penulis menyelesaikan Pendidikan dasar di SD Negeri 2 Bebetin dan lulus pada tahun 2015. Kemudian penulis melanjutkan Pendidikan di SMP Negeri 1 Sawan dan lulus pada tahun 2018. Pada tahun 2021, penulis lulus dari SMK Negeri 1 Singaraja jurusan Akuntansi dan melanjutkan pendidikan ke Universitas Pendidikan Ganesha dengan mengambil jurusan Ekonomi dan Akuntansi, program studi S1 Akuntansi. Pada tahun 2025 penulis berhasil menyelesaikan skripsi yang berjudul “Pengaruh Profitabilitas, *Leverage*, dan Ukuran Perusahaan Terhadap *Tax Avoidance* (Studi Pada Perusahaan Sektor Property dan *Real Estate* yang Terdaftar di BEI).

