



LAMPIRAN

Lampiran 1

Data Variabel CETR 2017

NO	KODE	PP	LBP	CETR
1	AISA	23,954,000,000	5,210,334,000,000	0.004597402
2	ARNA	12,853,000,000	51,095,000,000	0.251551032
3	CEKA	35,775,052,527	143,195,939,366	0.24983287
4	CPIN	758,918,000,000	3,255,705,000,000	0.233104044
5	DLTA	89,240,218,000	369,012,853,000	0.241834986
6	DVLA	63,898,628,000	226,147,921,000	0.282552357
7	HRTA	36,884,000,000	147,185,000,000	0.250596188
8	KLBF	788,000,000,000	3,241,000,000,000	0.243134835
9	MYOR	555,930,772,581	2,186,884,603,474	0.254211298
10	PBID	71,908,740,000	302,782,707,000	0.23749289
11	ROTI	50,783,313,391	186,147,334,530	0.272812466
12	TSPC	186,750,680,877	744,090,262,873	0.250978531
13	ULTJ	314,550,000,000	1,026,231,000,000	0.306509938
14	WOOD	62,445,782,633	233,877,590,428	0.267001992
15	SMPA	29,028,817,395	121,308,934,629	0.239296615
16	SMSM	166,250,000,000	720,638,000,000	0.230698353
17	INTP	427,456,000,000	22,687,274,000,000	0.018841223
18	TRST	25,686,000,465	12,513,681,277	2.052633425
19	WTON	106,275,869,000	1,462,391,358,000	0.072672659
20	UNVR	2,367,099,000,000	9,371,661,000,000	0.252580519
21	GGRM	2,681,165,000,000	10,436,512,000,000	0.256902402
22	TCID	63,956,663,719	243,083,045,787	0.26310623
23	ASII	6,031,000,000,000	29,196,000,000,000	0.206569393
24	TOTO	98,725,062,966	377,660,867,510	0.261411948
25	JPFA	632,785,000,000	1,740,595,000,000	0.363545224
26	GDST	11,620,978,441	21,905,675,755	0.530500797
27	ICBP	1,663,388,000,000	5,206,561,000,000	0.319479211
28	PRAS	381,023,906	4,006,380,783	0.095104267
29	SCCO	75,500,057,785	345,230,356,594	0.218694725
30	VOKS	64,037,702,240	230,242,661,579	0.27813135
31	IMPC	6,936,997,034	44,454,331,098	0.15604772
32	INAI	13,640,368,683	52,292,073,203	0.260849644
33	AGII	36,222,000,000	133,820,000,000	0.270677029
34	KINO	31,268,949,262	140,964,951,060	0.221820736
35	HMSP	4,224,272,000,000	16,894,806,000,000	0.250033768
36	STTP	72,521,739,769	288,545,819,603	0.251335264
37	JECC	28,268,246,000	111,623,616,000	0.253246105
38	SMBR	62,298,722,000	208,947,154,000	0.298155399

Lampiran 1 (lanjutan)

Data Variabel CETR 2018

NO	KODE	PP	LBP	CETR
1	AISA	37,940,000,000	85,573,000,000	0.443364145
2	ARNA	53,522,141,574	211,729,940,176	0.252784946
3	CEKA	13,691,467,050	54,828,163,050	0.249715954
4	CPIN	1,355,866,000,000	5,907,351,000,000	0.229521828
5	DLTA	103,118,133,000	441,248,118,000	0.233696482
6	DVLA	72,191,936,000	272,843,904,000	0.264590614
7	HRTA	423,902,066,324	165,784,070,062	2.556952946
8	KLBF	809,137,704,264	3,306,399,669,021	0.244718662
9	MYOR	621,507,918,551	2,381,942,198,855	0.260924853
10	PBID	87,383,350,000	385,012,265,000	0.22696251
11	ROTI	10,926,608,421	31,184,729,024	0.350383305
12	TSPC	187,322,033,018	727,700,178,905	0.2574165
13	ULTJ	247,411,000,000	949,018,000,000	0.260702115
14	WOOD	82,602,301,461	324,612,407,710	0.2544644
15	SPMA	27,440,595,513	109,673,317,782	0.250203022
16	SMSM	194,731,000,000	828,281,000,000	0.23510258
17	INTP	254,291,000,000	1,400,228,000,000	0.181606853
18	TRST	12,093,538,618	18,845,235,581	0.641729235
19	WTON	82,602,301,461	324,612,407,710	0.2544644
20	UNVR	3,066,900,000,000	12,148,087,000,000	0.252459502
21	GGRM	2,686,174,000,000	10,679,242,000,000	0.251532272
22	TCID	61,576,511,908	234,625,954,664	0.26244544
23	ASII	7,623,000,000,000	34,995,000,000,000	0.217831119
24	TOTO	105,305,767,799	451,998,563,901	0.232978103
25	JPFA	836,638,000,000	3,089,839,000,000	0.270770742
26	GDST	38,667,918,493	126,466,776,202	0.305755548
27	ICBP	2,485,115,000,000	7,446,966,000,000	0.333708385
28	PRAS	1,802,359,088	8,159,520,050	0.220890331
29	SCCO	89,029,251,172	343,024,583,828	0.259541897
30	VOKS	36,521,210,266	141,989,954,853	0.257209817
31	IMPC	11,936,029,955	117,459,959,119	0.101617862
32	INAI	24,293,955,742	64,757,097,094	0.375155108
33	AGII	33,265,000,000	147,639,000,000	0.225313095
34	KINO	50,269,328,831	200,385,373,873	0.250863263
35	HMSF	4,422,851,000,000	17,961,269,000,000	0.246243793
36	STTP	69,605,764,156	324,694,650,175	0.214372994
37	JECC	33,619,690,000	122,048,569,000	0.275461566
38	SMBR	31,362,595,000	7,250,654,000	4.325484984

Lampiran 1 (lanjutan)

Data Variabel CETR 2018

NO	KODE	PP	LBP	CETR
1	AISA	229,689,000,000	1,364,465,000,000	0.168336308
2	ARNA	73,932,125,865	291,607,365,374	0.253533122
3	CEKA	43,110,795,491	174,198,194,118	0.2474813
4	CPIN	963,064,000,000	4,595,238,000,000	0.209578699
5	DLTA	94,622,038,000	412,437,215,000	0.229421678
6	DVLA	79,466,786,000	301,250,035,000	0.26379013
7	HRTA	50,130,174,778	200,120,811,411	0.250499558
8	KLBF	865,015,000,888	3,402,616,824,533	0.254220515
9	MYOR	665,062,374,247	2,704,466,581,011	0.245912587
10	PBID	74,194,846,000	297,821,465,000	0.249125247
11	ROTI	34,386,486,091	113,095,303,506	0.304048754
12	TSPC	201,065,998,598	796,220,911,472	0.252525393
13	ULTJ	339,494,000,000	1,375,359,000,000	0.24684028
14	WOOD	65,639,976,343	283,704,289,385	0.231367585
15	SPMA	45,634,690,184	176,640,361,124	0.258348035
16	SMSM	183,366,000,000	822,042,000,000	0.223061595
17	INTP	439,122,000,000	2,274,427,000,000	0.193069287
18	TRST	11,998,102,659	32,276,066,971	0.371733727
19	WTON	168,240,548,000	2,789,255,688,000	0.060317363
20	UNVR	2,508,935,000,000	9,901,772,000,000	0.253382425
21	GGRM	3,607,032,000,000	14,487,736,000,000	0.248971406
22	TCID	55,843,013,533	200,992,358,094	0.277836501
23	ASII	74,333,000,000,000	34,054,000,000,000	2.182797909
24	TOTO	44,881,804,389	185,479,305,304	0.241977423
25	JPFA	688,851,000,000	2,572,708,000,000	0.267753278
26	GDST	4,500,747,982	31,308,164,703	0.143756366
27	ICBP	2,846,668,000,000	8,749,397,000,000	0.325355907
28	PRAS	10,153,603,317	53,777,720,146	0.188806876
29	SCCO	109,811,425,973	413,405,348,304	0.265626525
30	VOKS	50,697,996,282	258,947,121,683	0.195785132
31	IMPC	40,827,845,760	93,145,200,039	0.438324742
32	INAI	14,558,321,695	48,116,436,880	0.302564417
33	AGGI	34,706,000,000	138,137,000,000	0.251243331
34	KINO	120,493,436,530	363,096,776,179	0.33184937
35	HMSM	4,537,910,000,000	18,259,423,000,000	0.248524283
36	STTP	124,452,770,582	607,043,293,422	0.205014654
37	JECC	42,452,569,000	144,970,437,000	0.292836042
38	SMBR	44,160,776,000	66,883,791,000	0.660261258

Lampiran 1 (lanjutan)

Data Variabel CETR 2019

NO	KODE	PP	LBP	CETR
1	AISA	229,689,000,000	1,364,465,000,000	0.168336308
2	ARNA	73,932,125,865	291,607,365,374	0.253533122
3	CEKA	43,110,795,491	174,198,194,118	0.2474813
4	CPIN	963,064,000,000	4,595,238,000,000	0.209578699
5	DLTA	94,622,038,000	412,437,215,000	0.229421678
6	DVLA	79,466,786,000	301,250,035,000	0.26379013
7	HRTA	50,130,174,778	200,120,811,411	0.250499558
8	KLBF	865,015,000,888	3,402,616,824,533	0.254220515
9	MYOR	665,062,374,247	2,704,466,581,011	0.245912587
10	PBID	74,194,846,000	297,821,465,000	0.249125247
11	ROTI	34,386,486,091	113,095,303,506	0.304048754
12	TSPC	201,065,998,598	796,220,911,472	0.252525393
13	ULTJ	339,494,000,000	1,375,359,000,000	0.24684028
14	WOOD	65,639,976,343	283,704,289,385	0.231367585
15	SPMA	45,634,690,184	176,640,361,124	0.258348035
16	SMSM	183,366,000,000	822,042,000,000	0.223061595
17	INTP	439,122,000,000	2,274,427,000,000	0.193069287
18	TRST	11,998,102,659	32,276,066,971	0.371733727
19	WTON	168,240,548,000	2,789,255,688,000	0.060317363
20	UNVR	2,508,935,000,000	9,901,772,000,000	0.253382425
21	GGRM	3,607,032,000,000	14,487,736,000,000	0.248971406
22	TCID	55,843,013,533	200,992,358,094	0.277836501
23	ASII	74,333,000,000,000	34,054,000,000,000	2.182797909
24	TOTO	44,881,804,389	185,479,305,304	0.241977423
25	JPFA	688,851,000,000	2,572,708,000,000	0.267753278
26	GDST	4,500,747,982	31,308,164,703	0.143756366
27	ICBP	2,846,668,000,000	8,749,397,000,000	0.325355907
28	PRAS	10,153,603,317	53,777,720,146	0.188806876
29	SCCO	109,811,425,973	413,405,348,304	0.265626525
30	VOKS	50,697,996,282	258,947,121,683	0.195785132
31	IMPC	40,827,845,760	93,145,200,039	0.438324742
32	INAI	14,558,321,695	48,116,436,880	0.302564417
33	AGGI	34,706,000,000	138,137,000,000	0.251243331
34	KINO	120,493,436,530	363,096,776,179	0.33184937
35	HMSM	4,537,910,000,000	18,259,423,000,000	0.248524283
36	STTP	124,452,770,582	607,043,293,422	0.205014654
37	JECC	42,452,569,000	144,970,437,000	0.292836042
38	SMBR	44,160,776,000	66,883,791,000	0.660261258

Lampiran 2

Data Variabel *Leverage* 2017

NO	KODE	TK	TM	DEP
1	AISA	5,328,841,000,000	3,347,901,000,000	1.59169611
2	ARNA	172,337,000,000	423,011,000,000	0.407405481
3	CEKA	589,592,257,434	903,044,187,067	0.542157587
4	CPIN	8,819,768,000,000	15,702,825,000,000	0.561667598
5	DLTA	196,197,372,000	1,144,645,393,000	0.171404501
6	DVLA	524,586,078,000	1,116,300,069,000	0.469932855
7	HRTA	421,932,000,000	996,515,000,000	0.423407575
8	KLBF	2,722,000,000,000	13,894,000,000,000	0.195911904
9	MYOR	7,561,503,434,179	7,354,346,366,072	1.028167978
10	PBID	598,990,179,000	1,319,914,424,000	0.378047372
11	ROTI	1,739,467,993,982	2,820,105,715,429	0.616809499
12	TSPC	2,352,891,899,876	5,082,008,409,145	0.462984653
13	ULTJ	978,185,000,000	4,208,755,000,000	0.232416712
14	WOOD	1,930,378,027,661	1,912,624,105,680	1.009282494
15	SMPA	980,123,282,608	1,172,195,335,156	0.836143306
16	SMSM	615,157,000,000	1,828,184,000,000	0.336485277
17	INTP	4,307,169,000,000	24,556,507,000,000	0.175398276
18	TRST	1,357,336,438,524	1,975,569,497,486	0.68706084
19	WTON	31,051,949,689,000	14,631,824,613,000	2.122219922
20	UNVR	13,733,025,000,000	5,173,388,000,000	2.654551524
21	GGRM	24,572,266,000,000	42,187,664,000,000	0.582451448
22	TCID	503,480,853,006	1,858,326,336,424	0.270932421
23	ASII	139,317,000,000,000	156,329,000,000,000	0.89117822
24	TOTO	1,132,699,218,954	1,693,791,596,547	0.668735883
25	JPFA	11,293,242,000,000	9,795,628,000,000	1.152885961
26	GDST	541,675,308,289	1,286,954,720,465	0.343194132
27	ICBP	11,295,184,000,000	20,324,330,000,000	0.55574693
28	PRAS	865,838,417,894	676,405,303,408	1.280058588
29	SCCO	1,286,017,105,712	2,718,227,483,994	0.473108713
30	VOKS	1,296,044,190,202	814,122,306,393	1.591952683
31	IMPC	1,002,750,555,112	1,263,093,725,050	0.79388452
32	INAI	936,511,874,370	1,213,916,545,120	0.77147962
33	AGII	2,971,605,000,000	2,760,840,000,000	1.076340896
34	KINO	1,182,424,339,165	2,055,170,880,109	0.575341131
35	HMSM	9,028,078,000,000	34,112,985,000,000	0.264652243
36	STTP	957,660,374,836	1,384,772,068,360	0.691565346
37	JECC	1,380,623,870,000	547,361,482,000	2.522325584
38	SMBR	1,647,477,388,000	5,060,337,247,000	0.325566718

Lampiran 2 (lanjutan)
Data Variabel Leverage 2018

NO	KODE	TK	TM	DEP
1	AISA	5,267,348,000,000	3,450,942,000,000	1.526350776
2	ARNA	556,309,556,626	1,096,596,429,104	0.507305643
3	CEKA	692,308,466,864	976,647,575,842	0.196906716
4	CPIN	8,253,944,000,000	19,391,174,000,000	0.425654682
5	DLTA	539,353,356,000	1,523,517,170,000	0.157105782
6	DVLA	682,559,876,000	1,682,821,739,000	0.286756384
7	HRTA	544,308,333,455	1,092,723,219,024	0.406606472
8	KLBF	2,851,611,349,015	15,294,594,796,354	0.186445695
9	MYOR	9,049,161,944,940	8,542,544,481,694	1.059305218
10	PBID	751,597,581,000	1,544,137,386,000	0.486742687
11	ROTI	1,476,909,260,772	2,916,901,120,111	0.506328189
12	TSPC	2,437,126,989,832	5,432,848,075,494	0.448591044
13	ULTJ	780,915,000,000	4,774,957,000,000	0.163543881
14	WOOD	2,138,457,892,658	2,450,039,514,752	0.872825879
15	SPMA	1,013,266,115,558	1,254,609,679,208	0.807634544
16	SMSM	605,926,000,000	2,150,277,000,000	0.281789742
17	INTP	4,566,973,000,000	23,221,589,000,000	0.196669272
18	TRST	604,751,971,004	2,237,384,616,122	0.09151398
19	WTON	42,014,686,674,000	17,215,314,565,000	2.440541328
20	UNVR	12,943,202,000,000	7,383,667,000,000	1.752950397
21	GGRM	23,963,934,000,000	45,133,285,000,000	0.530959224
22	TCID	872,680,346,662	1,972,463,165,139	0.239639632
23	ASII	170,348,000,000,000	174,383,000,000,000	0.976861277
24	TOTO	967,642,637,307	1,929,477,152,737	0.501505103
25	JPFA	12,823,219,000,000	10,214,809,000,000	1.255355729
26	GDST	755,885,354,596	895,976,402,398	0.508814019
27	ICBP	46,620,996,000,000	49,916,800,000,000	0.933974053
28	PRAS	947,413,835,300	688,129,187,985	1.376796468
29	SCCO	1,254,447,340,790	2,910,749,138,067	0.430970613
30	VOKS	1,562,752,955,234	922,629,622,776	1.693803143
31	IMPC	997,975,486,781	1,372,223,331,022	0.727268998
32	INAI	1,096,799,666,849	303,883,931,247	3.609271679
33	AGII	3,499,963,000,000	3,147,792,000,000	1.111878739
34	KINO	1,405,264,079,012	2,186,900,126,936	0.64258265
35	HMSP	11,244,167,000,000	35,358,253,000,000	0.31800686
36	STTP	984,801,863,078	1,646,387,946,952	0.598159058
37	JECC	1,394,055,211,000	708,090,909,000	1.968751743
38	SMBR	2,064,408,447,000	5,538,079,503,000	0.372766127

Lampiran 2 (lanjutan)
Data Variabel Leverage 2019

NO	KODE	TK	TM	DEP
1	AISA	3,526,819,000,000	1,657,853,000,000	2.127341206
2	ARNA	622,355,306,743	1,176,781,762,600	0.528862128
3	CEKA	199,094,661,539	1,048,234,974,469	0.189933237
4	CPIN	8,281,441,000,000	21,071,600,000,000	0.393014342
5	DLTA	212,420,390,000	1,213,563,332,000	0.17503857
6	DVLA	523,881,726,000	1,306,078,988,000	0.401110293
7	HRTA	1,099,943,156,591	1,211,246,898,396	0.908108131
8	KLBF	3,559,144,386,553	16,705,582,476,031	0.2130512
9	MYOR	9,137,978,611,155	9,899,940,195,318	0.923033718
10	PBID	670,694,230,000	1,668,225,498,000	0.40204051
11	ROTI	1,500,357,024,523	2,907,900,688,977	0.515958826
12	TSPC	2,581,733,610,850	5,791,035,969,893	0.445815502
13	ULTJ	953,283,000,000	5,655,139,000,000	0.168569331
14	WOOD	2,811,776,373,408	2,703,608,388,082	1.040008747
15	SPMA	994,592,156,971	1,377,538,593,804	0.722006746
16	SMSM	664,678,000,000	2,442,303,000,000	0.272152145
17	INTP	4,627,488,000,000	23,080,261,000,000	0.20049548
18	TRST	2,330,507,941,663	2,219,868,330,136	1.049840619
19	WTON	6,829,449,147,200	3,508,445,940,007	1.946573857
20	UNVR	15,367,509,000,000	5,281,862,000,000	2.909487033
21	GGRM	27,716,516,000,000	50,930,758,000,000	0.544199951
22	TCID	532,048,803,777	2,019,143,817,162	0.263502183
23	ASII	165,195,000,000,000	186,763,000,000,000	0.88451674
24	TOTO	994,204,688,438	1,924,262,563,701	0.516667895
25	JPFA	13,736,841,000,000	11,448,168,000,000	1.199916091
26	GDST	841,187,548,585	917,390,621,410	0.916934977
27	ICBP	41,996,071,000,000	54,202,488,000,000	0.774799692
28	PRAS	1,011,402,296,454	645,724,973,344	1.566305065
29	SCCO	1,259,634,682,555	3,141,020,945,591	0.401027151
30	VOKS	1,918,323,973,420	1,109,618,181,937	1.728814474
31	IMPC	1,092,845,023,431	1,408,287,832,788	0.776009703
32	INAI	893,625,998,063	319,268,405,613	2.798980364
33	AGII	3,721,416,000,000	3,299,564,000,000	1.127850831
34	KINO	1,992,902,779,331	2,702,862,179,552	0.737330521
35	HMSF	15,223,075,000,000	35,679,730,000,000	0.426658918
36	STTP	733,556,075,974	2,148,007,007,980	0.341505439
37	JECC	1,132,622,125,000	756,131,725,000	1.497916418
38	SMBR	2,138,498,120,000	5,606,170,958,000	0.381454318

Lampiran 3

Data Variabel Profitabilitas 2017

NO	KODE	LSP	TA	ROA
1	AISA	5,245,415,000,000	3,628,715,000,000	1.445529616
2	ARNA	65,000,000,000	1,415,009,000,000	0.045936104
3	CEKA	107,420,886,839	1,392,636,444,501	0.07713491
4	CPIN	2,496,787,000,000	24,522,593,000,000	0.101815783
5	DLTA	279,772,635,000	1,340,842,765,000	0.20865432
6	DVLA	162,249,293,000	1,640,886,147,000	0.098879068
7	HRTA	110,301,000,000	1,418,447,000,000	0.077761806
8	KLBF	2,443,000,000,000	16,616,000,000,000	0.147026962
9	MYOR	1,630,953,830,893	14,915,849,800,251	0.109343675
10	PBID	230,873,967,000	1,818,904,603,000	0.126930223
11	ROTI	135,364,021,139	4,559,573,709,411	0.029687868
12	TSPC	557,339,581,996	7,434,900,309,021	0.074962617
13	ULTJ	711,681,000,000	5,186,940,000,000	0.13720633
14	WOOD	171,431,807,795	3,843,002,133,341	0.044608825
15	SMPA	92,280,117,234	2,443,341,000,000	0.037768006
16	SMSM	555,388,000,000	227,599,575,294	2.440197875
17	INTP	1,859,818,000,000	3,332,905,936,010	0.558016948
18	TRST	38,199,681,742	45,683,774,302,000	0.000836176
19	WTON	1,356,115,489,000	18,906,413,000,000	0.071727804
20	UNVR	7,004,562,000,000	66,759,930,000,000	0.10492165
21	GGRM	7,755,347,000,000	66,759,930,000,000	0.116167692
22	TCID	179,126,382,068	2,361,807,189,430	0.075842932
23	ASII	23,165,000,000,000	295,646,000,000,000	0.078353842
24	TOTO	278,935,804,544	2,826,490,815,501	0.098686259
25	JPFA	1,107,810,000,000	21,088,870,000,000	0.052530553
26	GDST	10,284,697,314	1,286,954,720,465	0.007991499
27	ICBP	3,543,173,000,000	31,619,514,000,000	0.112056529
28	PRAS	3,226,268,273	1,542,243,721,302	0.002091932
29	SCCO	269,730,298,809	4,014,244,589,706	0.067193289
30	VOKS	166,204,959,339	2,110,166,496,595	0.078763908
31	IMPC	37,517,334,064	2,265,844,280,162	0.016557772
32	INAI	38,651,704,520	1,213,916,545,120	0.031840496
33	AGII	97,598,000,000	6,403,543,000,000	0.01524125
34	KINO	109,696,001,798	3,237,595,219,274	0.033881938
35	HMSM	12,670,534,000,000	43,141,063,000,000	0.293700088
36	STTP	216,024,079,834	2,342,432,443,196	0.092222117
37	JECC	83,355,370,000	1,917,985,352,000	0.043459857
38	SMBR	146,648,432,000	5,060,337,247,000	0.028979972

Lampiran 3 (lanjutan)

Data Variabel Profitabilitas 2018

NO	KODE	LSP	TA	ROA
1	AISA	123,513,000,000	1,816,406,000,000	0.067998564
2	ARNA	158,207,798,602	1,652,905,985,730	0.095714941
3	CEKA	41,136,696,000	1,168,956,042,706	0.035190969
4	CPIN	4,551,485,000,000	27,645,118,000,000	0.164639739
5	DLTA	338,129,985,000	1,523,517,170,000	0.221940384
6	DVLA	200,651,968,000	1,682,821,739,000	0.119235427
7	HRTA	123,393,863,438	1,537,031,552,479	0.080280631
8	KLBF	2,497,261,964,757	18,146,206,145,369	0.137618957
9	MYOR	1,760,434,280,304	17,591,706,426,634	0.100071831
10	PBID	297,628,915,000	2,295,734,967,000	0.129644284
11	ROTI	20,258,120,603	4,393,810,380,883	0.004610604
12	TSPC	540,378,145,887	7,869,975,060,326	0.06866326
13	ULTJ	701,607,000,000	5,555,871,000,000	0.12628209
14	WOOD	242,010,106,249	4,588,497,407,410	0.052742779
15	SPMA	82,232,722,269	2,282,845,632,924	0.036022025
16	SMSM	633,550,000,000	2,801,203,000,000	0.226170685
17	INTP	1,145,937,000,000	27,788,562,000,000	0.041237722
18	TRST	30,938,774,199	4,284,901,587,126	0.007220417
19	WTON	2,073,299,864,000	8,881,778,299,672	0.233432967
20	UNVR	9,081,187,000,000	20,326,869,000,000	0.446757786
21	GGRM	7,793,068,000,000	69,097,219,000,000	0.112784105
22	TCID	173,049,442,756	2,445,143,511,801	0.070772714
23	ASII	27,372,000,000,000	344,711,000,000,000	0.079405647
24	TOTO	346,692,796,102	2,897,119,790,044	0.119668091
25	JPFA	2,253,201,000,000	23,038,028,000,000	0.097803553
26	GDST	87,798,857,709	1,351,861,756,994	0.064946624
27	ICBP	4,961,851,000,000	96,537,796,000,000	0.051398014
28	PRAS	6,357,160,962	2,635,543,021,515	0.002412088
29	SCCO	253,995,332,656	4,165,196,478,857	0.060980396
30	VOKS	105,468,744,587	2,485,382,578,010	0.042435618
31	IMPC	105,523,929,164	2,370,198,817,803	0.04452113
32	INAI	40,463,141,352	1,400,683,598,096	0.028888138
33	AGII	114,374,000,000	6,647,755,000,000	0.017204906
34	KINO	150,116,045,042	3,592,164,205,408	0.041789862
35	HMSM	13,538,418,000,000	46,602,420,000,000	0.290508905
36	STTP	255,088,886,019	2,631,189,810,030	0.096948113
37	JECC	88,428,879,000	2,102,146,140,000	0.042066
38	SMBR	40,888,059,000	5,538,079,503,000	0.007383075

Lampiran 3 (lanjutan)

Data Variabel Profitabilitas 2019

NO	KODE	LSP	TA	ROA
1	AISA	1,134,776,000,000	1,868,966,000,000	0.607167814
2	ARNA	217,675,239,509	1,799,137,069,343	0.120988691
3	CEKA	131,087,398,627	1,247,329,636,008	0.105094431
4	CPIN	3,632,174,000,000	29,353,041,000,000	0.123740978
5	DLTA	317,815,177,000	1,425,983,722,000	0.222874337
6	DVLA	221,783,249,000	1,829,960,714,000	0.121195634
7	HRTA	149,990,636,633	2,311,190,054,987	0.064897578
8	KLBF	2,537,601,823,645	20,264,726,862,584	0.125222602
9	MYOR	2,039,404,206,764	19,037,918,806,473	0.107123275
10	PBID	223,626,619,000	2,338,919,728,000	0.09561107
11	ROTI	78,708,817,415	4,408,227,713,500	0.01785498
12	TSPC	595,154,912,874	8,372,769,580,743	0.071082204
13	ULTJ	1,035,865,000,000	6,608,422,000,000	0.156749221
14	WOOD	218,064,313,042	5,515,384,761,490	0.039537462
15	SPMA	131,005,670,940	2,372,130,750,775	0.055227003
16	SMSM	638,676,000,000	3,106,981,000,000	0.205561605
17	INTP	1,835,305,000,000	27,707,749,000,000	0.066237968
18	TRST	44,274,169,630	4,550,376,271,799	0.009729782
19	WTON	2,621,015,140,000	62,110,847,154,000	0.042198992
20	UNVR	7,392,837,000,000	20,649,371,000,000	0.35801754
21	GGRM	10,880,704,000,000	78,647,274,000,000	0.138348139
22	TCID	145,149,344,561	2,551,192,620,939	0.056894702
23	ASII	26,621,000,000,000	351,958,000,000,000	0.075636866
24	TOTO	140,597,500,915	2,918,467,252,139	0.048175117
25	JPFA	1,883,857,000,000	25,185,009,000,000	0.074800728
26	GDST	26,807,416,721	1,758,578,169,995	0.015243802
27	ICBP	5,902,729,000,000	96,198,559,000,000	0.061359848
28	PRAS	43,624,116,829	1,657,127,269,798	0.026325146
29	SCCO	303,593,922,331	4,400,655,628,146	0.068988339
30	VOKS	208,249,125,401	3,027,942,155,357	0.068775794
31	IMPC	93,145,200,039	2,501,132,856,219	0.037241204
32	INAI	33,558,115,185	1,212,894,403,676	0.027667796
33	AGII	103,431,000,000	7,020,980,000,000	0.014731704
34	KINO	515,603,339,649	4,695,764,958,883	0.109801778
35	HMSM	13,721,513,000,000	50,902,306,000,000	0.269565646
36	STTP	482,590,522,840	2,881,563,083,954	0.167475259
37	JECC	102,517,686,000	1,888,753,850,000	0.054277949
38	SMBR	22,723,015,000	5,606,170,958,000	0.004053215

Lampiran 4

Data Variabel Intensitas Aset Tetap 2017

NO	KODE	TAT	TA	IAT
1	AISA	1,646,775,000,000	3,628,715,000,000	0.453817674
2	ARNA	574,773,000,000	1,415,009,000,000	0.406197416
3	CEKA	218,812,798,601	1,392,636,444,501	0.157121264
4	CPIN	11,009,361,000,000	24,522,593,000,000	0.44894767
5	DLTA	464,804,862,000	1,340,842,765,000	0.346651281
6	DVLA	395,989,095,000	1,640,886,147,000	0.241326369
7	HRTA	105,821,000,000	1,418,447,000,000	0.074603422
8	KLBF	5,343,000,000,000	16,616,000,000,000	0.321557535
9	MYOR	3,988,757,428,380	14,915,849,800,251	0.267417377
10	PBID	576,585,486,000	1,818,904,603,000	0.316996001
11	ROTI	1,984,179,208,981	7,434,900,309,021	0.26687368
12	TSPC	1,336,398,000,000	5,186,940,000,000	0.257646705
13	ULTJ	1,679,940,601,050	3,843,002,133,341	0.437142771
14	WOOD	1,393,421,919,181	2,175,660,855,114	0.640459158
15	SPMA	683,803,000,000	2,443,341,000,000	0.279863924
16	SMSM	89,201,366,653	1,227,599,575,294	0.391922377
17	INTP	1,992,196,958,293	3,332,905,936,010	0.597735729
18	TRST	3,932,108,696,000	45,683,774,302,000	0.086072326
19	WTON	10,422,133,000,000	18,906,413,000,000	0.551248563
20	UNVR	21,408,575,000,000	66,759,930,000,000	0.32068001
21	GGRM	21,408,575,000,000	66,759,930,000,000	0.32068001
22	TCID	964,642,806,296	2,361,807,189,430	0.40843419
23	ASII	48,402,000,000,000	295,646,000,000,000	0.163716066
24	TOTO	806,391,112,949	2,826,490,815,501	0.285297624
25	JPFA	8,346,028,000,000	21,088,870,000,000	0.395755107
26	GDST	803,665,227,329	1,286,954,720,465	0.624470476
27	ICBP	8,120,254,000,000	31,619,514,000,000	0.256811474
28	PRAS	863,440,136,518	1,542,243,721,302	0.559859719
29	SCCO	1,687,321,695,569	4,014,244,589,706	0.420333554
30	VOKS	305,671,637,987	2,110,166,496,595	0.144856644
31	IMPC	710,961,649,611	2,265,844,280,162	0.313773394
32	INAI	226,998,517,718	1,213,916,545,120	0.186996807
33	AGII	4,671,372,000,000	6,403,543,000,000	0.729498029
34	KINO	1,247,283,242,755	3,237,595,219,274	0.385249903
35	HMSP	6,890,750,000,000	43,141,063,000,000	0.159726013
36	STTP	1,125,768,977,479	2,342,432,443,196	0.480598269
37	JECC	567,615,030,000	1,917,985,352,000	0.29594336
38	SMBR	3,844,488,329,000	5,060,337,247,000	0.759729666

Lampiran 4 (lanjutan)

Data Variabel Intensitas Aset Tetap 2018

NO	KODE	TAT	TA	IAT
1	AISA	764,532,000,000	1,816,406,000,000	0.420903697
2	ARNA	795,547,807,911	1,652,905,985,730	0.481302515
3	CEKA	200,024,117,988	1,168,956,042,706	0.171113464
4	CPIN	11,685,261,000,000	27,645,118,000,000	0.422688049
5	DLTA	90,191,394,000	1,523,517,170,000	0.05919946
6	DVLA	394,751,573,000	1,682,821,739,000	0.234577177
7	HRTA	91,933,498,918	1,537,031,552,479	0.059812369
8	KLBF	6,252,801,150,479	18,146,206,145,369	0.344578977
9	MYOR	4,258,300,525,120	17,591,706,426,634	0.24206296
10	PBID	496,925,726,000	2,295,734,967,000	0.216456051
11	ROTI	2,222,133,112,899	4,393,810,380,883	0.505741696
12	TSPC	2,271,379,683,420	7,869,975,060,326	0.288613327
13	ULTJ	1,453,135,000,000	5,555,871,000,000	0.261549449
14	WOOD	1,932,994,555,038	4,588,497,407,410	0.421269619
15	SPMA	1,367,186,114,023	2,282,845,632,924	0.59889556
16	SMSM	749,122,000,000	2,801,203,000,000	0.267428673
17	INTP	14,637,185,000,000	27,788,562,000,000	0.526734165
18	TRST	2,535,444,929,013	4,284,901,587,126	0.591716024
19	WTON	2,947,961,042,010	8,881,778,299,672	0.331911127
20	UNVR	10,627,387,000,000	20,326,869,000,000	0.522824592
21	GGRM	22,758,558,000,000	69,097,219,000,000	0.329370101
22	TCID	998,708,967,039	2,445,143,511,801	0.408445951
23	ASII	57,733,000,000,000	344,711,000,000,000	0.167482326
24	TOTO	732,411,678,729	2,897,119,790,044	0.252806833
25	JPFA	7,935,353,000,000	23,038,028,000,000	0.344445844
26	GDST	928,656,308,043	1,351,861,756,994	0.686946208
27	ICBP	42,368,236,000,000	96,537,796,000,000	0.438877183
28	PRAS	965,431,762,828	2,635,543,021,515	0.366312276
29	SCCO	1,683,305,229,385	4,165,196,478,857	0.404135852
30	VOKS	432,718,446,687	2,485,382,578,010	0.174105367
31	IMPC	757,379,485,281	2,370,198,817,803	0.319542597
32	INAI	227,489,647,951	1,400,683,598,096	0.162413302
33	AGII	4,835,210,000,000	6,647,755,000,000	0.727344795
34	KINO	1,416,998,860,302	3,592,164,205,408	0.3944694
35	HMSM	7,288,435,000,000	46,602,420,000,000	0.156396063
36	STTP	1,096,143,561,950	2,631,189,810,030	0.416596157
37	JECC	588,760,580,000	2,102,146,140,000	0.280075951
38	SMBR	4,012,558,978,000	5,538,079,503,000	0.724539793

Lampiran 4 (lanjutan)

Data Variabel Intensitas Aset Tetap 2019

NO	KODE	TAT	TA	IAT
1	AISA	1,159,417,000,000	1,868,966,000,000	0.620352109
2	ARNA	799,758,119,934	1,799,137,069,343	0.444523174
3	CEKA	195,199,239,405	1,247,329,636,008	0.156493708
4	CPIN	13,521,979,000,000	29,353,041,000,000	0.460667057
5	DLTA	85,234,517,000	1,425,983,722,000	0.059772433
6	DVLA	392,923,654,000	1,829,960,714,000	0.214716989
7	HRTA	96,236,613,278	2,311,190,054,987	0.04163942
8	KLBF	7,666,314,692,908	20,264,726,862,584	0.378308316
9	MYOR	4,674,963,819,225	19,037,918,806,473	0.245560655
10	PBID	646,162,007,000	2,338,919,728,000	0.276265149
11	ROTI	2,310,195,754,104	4,408,227,713,500	0.524064523
12	TSPC	3,270,214,050,251	8,372,769,580,743	0.390577337
13	ULTJ	1,556,666,000,000	6,608,422,000,000	0.235557899
14	WOOD	2,363,095,389,331	5,515,384,761,490	0.42845522
15	SPMA	1,438,907,503,522	2,372,130,750,775	0.606588614
16	SMSM	750,504,000,000	3,106,981,000,000	0.2415541
17	INTP	14,080,158,000,000	27,707,749,000,000	0.508166795
18	TRST	2,778,673,448,954	4,550,376,271,799	0.610646963
19	WTON	5,154,533,876,000	62,110,847,154,000	0.08298927
20	UNVR	10,715,376,000,000	20,649,371,000,000	0.518920213
21	GGRM	25,375,983,000,000	78,647,274,000,000	0.322655595
22	TCID	938,300,134,590	2,551,192,620,939	0.367788824
23	ASII	62,337,000,000,000	351,958,000,000,000	0.177114883
24	TOTO	684,884,793,275	2,918,467,252,139	0.23467277
25	JPFA	10,062,592,000,000	25,185,009,000,000	0.399546889
26	GDST	1,063,118,620,711	1,758,578,169,995	0.604533048
27	ICBP	43,072,504,000,000	96,198,559,000,000	0.447745834
28	PRAS	1,061,349,902,349	1,657,127,269,798	0.640475793
29	SCCO	1,663,655,512,779	4,400,655,628,146	0.378047194
30	VOKS	565,275,159,039	3,027,942,155,357	0.186686248
31	IMPC	851,624,396,191	2,501,132,856,219	0.340495466
32	INAI	222,336,962,991	1,212,894,403,676	0.183311063
33	AGII	5,092,495,000,000	7,020,980,000,000	0.725325382
34	KINO	2,159,772,086,658	4,695,764,958,883	0.459940416
35	HMSF	7,297,912,000,000	50,902,306,000,000	0.143370951
36	STTP	1,124,520,287,704	2,881,563,083,954	0.390246632
37	JECC	569,087,841,000	1,888,753,850,000	0.301303339
38	SMBR	4,070,967,922,000	5,606,170,958,000	0.726158362

Lampiran 5

Hasil Uji SPSS

Hasil Pengujian Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	114	.04	14.00	4.3447	3.77031
X2	114	.17	13.00	3.3261	2.75837
X3	114	.00	10.26	2.2415	2.00344
Y	114	.06	5.89	1.6173	1.26045
Valid N (listwise)	114				

Hasil Pengujian Normalitas

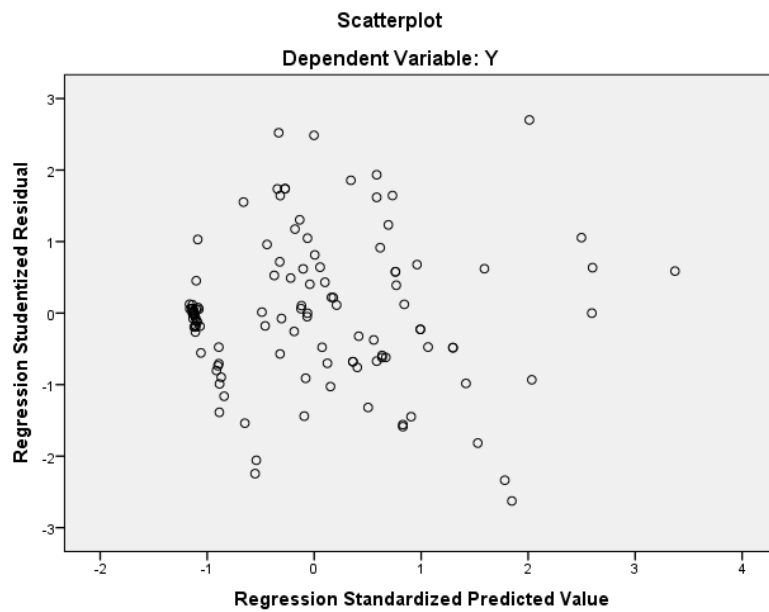
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		114
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.34924890
	Absolute	.117
Most Extreme Differences	Positive	.117
	Negative	-.053
Kolmogorov-Smirnov Z		1.250
Asymp. Sig. (2-tailed)		.088

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.163	.033		4.916	.000
	X1	-.003	.012	-.041	-.210	.834
	X2	.035	.018	.412	1.902	.060
	X3	-.005	.020	-.043	-.252	.802

a. Dependent Variable: absRes

Hasil Uji Multikolinieritas

Variabel	Collinearity Statistics		Keterangan
	Tolerance	VIF	
Leverage(X1)	0,215	4,645	Tidak terjadi multikolinieritas
Profitabilitas(X2)	0,171	5,838	Tidak terjadi multikolinieritas

Intensitas Aset Tetap (X3)	0,280	3,568	Tidak terjadi multikolinearitas
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Hasil Uji Analisis Linear Berganda

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin - Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.961 ^a	.923	.921	.35398	.923	440.922	3	110	.000	1.027

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

b. Dependent Variable: Y



ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	165.745	3	55.248	440.922	.000 ^b
	Residual	13.783	110	.125		
	Total	179.528	113			

a. Dependent Variable: Y

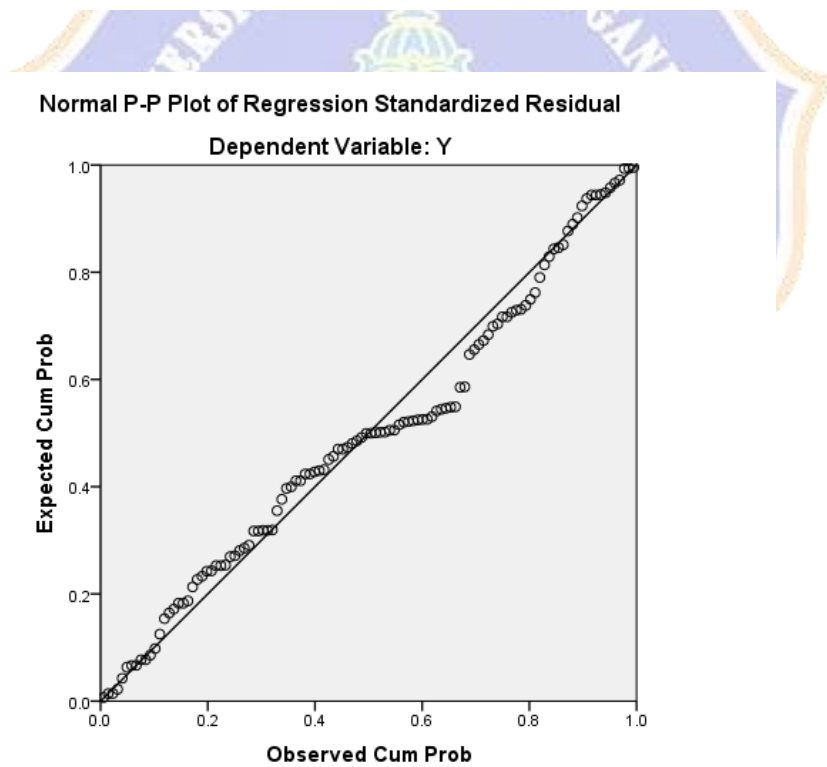
b. Predictors: (Constant), X3, X1, X2



Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	.140	.053		2.658	.009					
X1	.166	.019	.498	8.742	.000	.928	.640	.231	.215	4.645
X2	.099	.029	.217	3.402	.001	.908	.309	.090	.171	5.838
X3	.189	.031	.301	6.025	.000	.879	.498	.159	.280	3.568

a. Dependent Variable: Y



RIWAYAT HIDUP



Made Dinda Mariadi lahir di Kalisada pada tanggal 25 Agustus 1999. Penulis lahir dari pasangan suami istri Bapak Gede Darma Okadan Ibu Made Diani. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis bertempat tinggal di Desa Kalisada, Kecamatan Seririt, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Negeri 1 Seririt dan lulus pada tahun 2011. Kemudian penulis melanjutkan di SMP Negeri 2 Seririt dan lulus pada tahun 2014. Pada tahun 2017, penulis lulus dari SMK Negeri 2 Seririt jurusan Akuntansi dan melanjutkan ke S1 Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2021 penulis telah menyelesaikan Tugas Akhir yang berjudul **“Pengaruh Leverage, Profitabilitas, dan Intensitas Aset Tetap Terhadap *Tax Avoidance* (Studi Empiris : Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2017-2019)”**.

