

LAMPIRAN

Lampiran 1. Tabulasi Data Penelitian

Lampiran 1.1 Ringkasan Tabulasi Data dari Seluruh Variabel

No.	Kode	Nama Perusahaan	Periode	ETR (Y)	DAR (X1)	ROA (X2)	SIZE (X3)	CAP (X4)
1	CEKA	Wilmar Cahaya Indonesia Tbk	2018	0.24916	0.16451	0.07926	27.78713	0.30779
			2019	0.24435	0.18792	0.15466	27.96254	0.23360
			2020	0.21924	0.19529	0.11605	28.07998	0.19154
			2021	0.20847	0.18265	0.11021	28.16011	0.19990
			2022	0.22054	0.09791	0.12844	28.17235	0.19455
2	BISI	BISI International Tbk	2018	0.20105	0.16459	0.14606	28.64807	0.21589
			2019	0.24167	0.21233	0.10437	28.70979	0.21118
			2020	0.24462	0.15664	0.09457	28.70088	0.22908
			2021	0.20189	0.12903	0.12164	28.77276	0.21194
			2022	0.18864	0.10562	0.15342	28.85787	0.20850
3	BUDI	Budi Starch dan Sweetener Tbk	2018	0.29693	0.63852	0.01487	28.85273	0.56612
			2019	0.23698	0.57153	0.02134	28.72956	0.61963
			2020	0.03201	0.55378	0.02264	28.71723	0.58099
			2021	0.19517	0.53639	0.03064	28.72737	0.55891
			2022	0.19793	0.54468	0.02932	28.78590	0.50142
4	CPIN	Charoen Pokphand Indonesia Tbk.	2018	0.22952	0.29857	0.16464	30.95047	0.12737
			2019	0.20970	0.28216	0.12512	31.00208	0.55356
			2020	0.19336	0.25063	0.12342	31.07013	0.56572
			2021	0.21895	0.29047	0.10210	31.19903	0.55665
			2022	0.17156	0.33930	0.07354	31.31608	0.54749
5	DLTA	Delta Djakarta Tbk.	2018	0.23370	0.15711	0.22194	28.05204	0.03088
			2019	0.22942	0.14896	0.22287	27.98588	0.09339
			2020	0.25038	0.16782	0.10074	27.83444	0.09934
			2021	0.21951	0.22812	0.14365	27.90007	0.10264
			2022	0.21803	0.23440	0.17600	27.89890	0.10846
6	DSNG	Dharma Satya	2018	0.29259	0.07836	0.00414	32.26690	0.05585
			2019	0.36389	0.67889	0.01533	30.08382	0.83370
			2020	0.31228	0.55971	0.03379	30.28083	0.81535

		Nusantara Tbk.	2021	0.23423	0.48765	0.05394	30.24930	0.83069
			2022	0.25067	0.46865	0.07857	30.36261	0.78970
7	GGRM	Gudang Garam Tbk.	2018	0.25633	0.34681	0.11278	31.86654	0.02837
			2019	0.24897	0.35242	0.13835	31.99599	0.33779
			2020	0.20857	0.25155	0.09781	31.99018	0.36645
			2021	0.23076	0.34098	0.06231	32.13043	0.34071
			2022	0.23770	0.34672	0.03139	32.11473	0.37394
8	HMSP	H. M. Sampoerna Tbk.	2018	0.24624	0.24128	0.29051	31.47267	0.18821
			2019	0.24852	0.29906	0.26956	31.56094	0.18085
			2020	0.23116	0.39120	0.17275	31.53650	0.17277
			2021	0.22017	0.45016	0.13443	31.60302	0.22165
			2022	0.23562	0.48582	0.11542	31.63447	0.24502
9	ICBP	Indofood CBP Sukses Makmur Tbk	2018	0.27735	0.33928	0.13556	31.16812	0.58910
			2019	0.27927	0.31099	0.13847	31.28710	0.57052
			2020	0.25506	0.51425	0.07162	32.27145	0.80001
			2021	0.20484	0.53446	0.06704	32.40184	0.71192
			2022	0.23961	0.50156	0.04963	32.37861	0.73054
10	INDF	Indofood Sukses Makmur Tbk.	2018	0.33371	0.48293	0.05140	32.20096	0.65534
			2019	0.32536	0.43656	0.06136	32.19744	0.67356
			2020	0.29568	0.51490	0.05365	32.72561	0.76450
			2021	0.22493	0.51478	0.06264	32.81992	0.69776
			2022	0.25378	0.48112	0.05095	32.82638	0.69586
11	LSIP	PP London Sumatra Indonesia Tbk	2018	0.21011	0.16988	0.03282	29.93733	0.11760
			2019	0.28381	0.16888	0.02471	29.95589	0.78558
			2020	0.19170	0.14982	0.06367	30.02187	0.73264
			2021	0.20567	0.14006	0.08367	30.10346	0.63651
			2022	0.19340	0.11930	0.08338	30.15009	0.58867
12	MIDI	Midi Utama Indonesia Tbk.	2018	0.19251	0.78210	0.03209	29.23246	0.56160
			2019	0.24920	0.75533	0.04069	29.23852	0.54805
			2020	0.23274	0.76388	0.03381	29.40998	0.62768
			2021	0.16053	0.73653	0.04261	29.47625	0.59936
			2022	0.19373	0.71228	0.05780	29.56329	0.58381
13	MLBI	Multi Bintang	2018	0.26742	0.59594	0.42388	28.69210	0.57468
			2019	0.25855	0.60441	0.41632	28.69468	0.59861

		Indonesia Tbk.	2020	0.27960	0.50698	0.09824	28.69829	0.59096
			2021	0.24144	0.62384	0.22787	28.70330	0.57526
			2022	0.25799	0.68195	0.27409	28.84727	0.51126
14	MYOR	Mayora Indah Tbk.	2018	0.10007	0.51440	0.10007	30.49845	0.28103
			2019	0.24148	0.47936	0.10775	30.57745	0.32891
			2020	0.21824	0.43009	0.10609	30.61557	0.35312
			2021	0.14369	0.42965	0.06080	30.62263	0.34883
			2022	0.02910	0.42384	0.08844	30.73454	0.33684
15	SKBM	Sekar Bumi Tbk.	2018	0.23616	0.41256	0.00901	28.20277	0.51935
			2019	0.95934	0.43099	0.00053	28.23007	0.51123
			2020	0.46352	0.45610	0.00306	28.20124	0.46073
			2021	0.32716	0.49631	0.01508	28.30927	0.41224
			2022	0.26071	0.47411	0.04242	28.34505	0.38142
16	SKLT	Sekar Laut Tbk.	2018	0.19242	0.54605	0.04276	27.33972	0.52263
			2019	0.20849	0.51902	0.05683	27.39637	0.52159
			2020	0.23626	0.47413	0.05882	27.37466	0.50931
			2021	0.16909	0.39060	0.09506	27.51350	0.51257
			2022	0.19012	0.42828	0.07245	27.66377	0.47372
17	SMAR	Smart Tbk.	2018	0.14787	0.58209	0.02039	31.00896	0.57004
			2019	0.22928	0.60655	0.03234	30.95561	0.58695
			2020	0.26247	0.64245	0.04396	31.18712	0.46863
			2021	0.21268	0.64264	0.07013	31.32849	0.44434
			2022	0.19116	0.54818	0.12922	31.38289	0.44347
18	UNVR	Unilever Indonesia Tbk.	2018	0.25245	0.57358	0.46660	30.60261	0.57358
			2019	0.25338	0.74421	0.35802	30.65871	0.58690
			2020	0.22194	0.75956	0.34885	30.65313	0.57007
			2021	0.23190	0.77338	0.30197	30.57906	0.59922
			2022	0.23293	0.78179	0.29287	30.53891	0.58687
19	WIIM	Wismilak Inti Makmur Tbk.	2018	0.27693	0.19938	0.04073	27.85861	0.29197
			2019	0.36260	0.20496	0.02103	27.89302	0.27017
			2020	0.19844	0.26547	0.10685	28.11001	0.20176
			2021	0.17687	0.30287	0.09353	28.26822	0.15873
			2022	0.21857	0.30794	0.11511	28.40519	0.13495

20	COCO	Wahana Interfood Nusantara Tbk.	2018	0.26322	0.69145	0.01899	25.81548	0.45029
			2019	0.26074	0.56333	0.03177	26.24650	0.41738
			2020	0.26296	0.57510	0.01038	26.29828	0.38584
			2021	0.20626	0.40965	0.02302	26.63862	0.26124
			2022	0.34556	0.57882	0.01365	26.90753	0.41414
21	KEJU	Mulia Boga Raya Tbk.	2018	0.27628	0.30139	0.12578	27.00828	0.39819
			2019	0.28236	0.34611	0.14715	27.22503	0.25128
			2020	0.23032	0.34663	0.17931	27.23769	0.25822
			2021	0.21002	0.23693	0.18848	27.36670	0.35175
			2022	0.21956	0.18207	0.13646	27.48031	0.25463
22	UCID	Uni-Charm Indonesia Tbk.	2018	0.42587	0.61033	0.01240	29.60227	0.42265
			2019	0.27426	0.47792	0.04794	29.74921	0.33122
			2020	0.33409	0.41204	0.04077	29.66500	0.40347
			2021	0.22378	0.36478	0.06172	29.68231	0.38081
			2022	0.27242	0.38399	0.03742	29.75717	0.30947
23	ROTI	Nippon Indosari Corpindo Tbk.	2018	0.74544	0.63977	0.00768	30.05548	0.45975
			2019	0.92185	0.65652	0.00102	30.10294	0.72281
			2020	0.35428	0.61875	0.04546	30.17858	0.73265
			2021	0.18521	0.55904	0.11024	30.25935	0.74726
			2022	0.18784	0.53872	0.13229	30.26791	0.79371
24	TGKA	Tigaraksa Satria Tbk.	2018	0.25261	0.64199	0.09141	28.87964	0.05511
			2019	0.22535	0.53536	0.14300	28.72826	0.07837
			2020	0.23465	0.52448	0.14235	28.84354	0.08770
			2021	0.20892	0.48278	0.14134	28.85596	0.09756
			2022	0.20936	0.51090	0.11437	29.06175	0.11125
25	ULTJ	Ultra Jaya Milk Industry & Trading Company	2018	0.26070	0.14056	0.12628	29.34588	0.49719
			2019	0.24684	0.14425	0.15675	29.51937	0.43759
			2020	0.21938	0.45377	0.12676	29.80055	0.36105
			2021	0.17195	0.30630	0.17238	29.63343	0.34590
			2022	0.25098	0.21063	0.13089	29.62930	0.37389

Lampiran 1.2 Tabulasi Data Agresivitas Pajak (Y)

Effective Tax Rate (ETR)

No.	Kode	Nama Perusahaan	Periode	Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
1	CEKA	Wilmar Cahaya Indonesia Tbk	2018	Rp 30,745,155,584	Rp 123,394,812,359	0.24916
			2019	Rp 69,673,049,453	Rp 285,132,249,695	0.24435
			2020	Rp 51,052,197,134	Rp 232,864,791,126	0.21924
			2021	Rp 49,267,827,129	Rp 236,334,817,214	0.20847
			2022	Rp 62,444,562,911	Rp 283,149,105,983	0.22054
2	BISI	BISI International Tbk	2018	Rp 101,629,000,000	Rp 505,499,000,000	0.20105
			2019	Rp 97,819,000,000	Rp 404,771,000,000	0.24167
			2020	Rp 89,271,000,000	Rp 364,938,000,000	0.24462
			2021	Rp 96,375,000,000	Rp 477,367,000,000	0.20189
			2022	Rp 121,652,000,000	Rp 644,894,000,000	0.18864
3	BUDI	Budi Starch dan Sweetener Tbk	2018	Rp 21,314,000,000	Rp 71,781,000,000	0.29693
			2019	Rp 19,884,000,000	Rp 83,905,000,000	0.23698
			2020	Rp 2,219,000,000	Rp 69,312,000,000	0.03201
			2021	Rp 22,242,000,000	Rp 113,965,000,000	0.19517
			2022	Rp 22,966,000,000	Rp 116,031,000,000	0.19793
4	CPIN	Charoen Pokphand Indonesia Tbk	2018	Rp 1,355,866,000,000	Rp 5,907,351,000,000	0.22952
			2019	Rp 966,415,000,000	Rp 4,608,641,000,000	0.20970
			2020	Rp 921,865,000,000	Rp 4,767,698,000,000	0.19336
			2021	Rp 1,014,536,000,000	Rp 4,633,546,000,000	0.21895
			2022	Rp 606,823,000,000	Rp 3,537,180,000,000	0.17156
5	DLTA	Delta Djakarta Tbk.	2018	Rp 103,118,133,000	Rp 441,248,118,000	0.23370
			2019	Rp 94,622,038,000	Rp 412,437,215,000	0.22942
			2020	Rp 41,238,718,000	Rp 164,704,480,000	0.25038
			2021	Rp 52,872,873,000	Rp 240,865,871,000	0.21951
			2022	Rp 64,145,853,000	Rp 294,211,660,000	0.21803
6	DSNG	Dharma Satya Nusantara Tbk.	2018	Rp 178,847,000,000	Rp 611,264,000,000	0.29259
			2019	Rp 101,920,000,000	Rp 280,084,000,000	0.36389
			2020	Rp 217,125,000,000	Rp 695,296,000,000	0.31228
			2021	Rp 226,235,000,000	Rp 965,884,000,000	0.23423
			2022	Rp 403,641,000,000	Rp 1,610,228,000,000	0.25067

7	GGRM	Gudang Garam Tbk.	2018	Rp 2,686,174,000,000	Rp 10,479,242,000,000	0.25633
			2019	Rp 3,607,032,000,000	Rp 14,487,736,000,000	0.24897
			2020	Rp 2,015,404,000,000	Rp 9,663,133,000,000	0.20857
			2021	Rp 1,681,525,000,000	Rp 7,286,846,000,000	0.23076
			2022	Rp 866,779,000,000	Rp 3,646,521,000,000	0.23770
8	HMSP	H. M. Sampoerna Tbk.	2018	Rp 4,422,851,000,000	Rp 17,961,269,000,000	0.24624
			2019	Rp 4,537,910,000,000	Rp 18,259,423,000,000	0.24852
			2020	Rp 2,580,088,000,000	Rp 11,161,466,000,000	0.23116
			2021	Rp 2,015,069,000,000	Rp 9,152,166,000,000	0.22017
			2022	Rp 1,949,315,000,000	Rp 8,273,059,000,000	0.23562
9	ICBP	Indofood CBP Sukses Makmur Tbk.	2018	Rp 1,788,004,000,000	Rp 6,446,785,000,000	0.27735
			2019	Rp 2,076,943,000,000	Rp 7,436,972,000,000	0.27927
			2020	Rp 2,540,073,000,000	Rp 9,958,647,000,000	0.25506
			2021	Rp 2,038,227,000,000	Rp 9,950,170,000,000	0.20484
			2022	Rp 1,803,191,000,000	Rp 7,525,385,000,000	0.23961
10	INDF	Indofood Sukses Makmur Tbk.	2018	Rp 2,485,115,000,000	Rp 7,446,966,000,000	0.33371
			2019	Rp 2,846,668,000,000	Rp 8,749,397,000,000	0.32536
			2020	Rp 3,674,268,000,000	Rp 12,426,334,000,000	0.29568
			2021	Rp 3,258,958,000,000	Rp 14,488,653,000,000	0.22493
			2022	Rp 3,126,196,000,000	Rp 12,318,765,000,000	0.25378
11	LSIP	PP London Sumatra Indonesia Tbk	2018	Rp 87,626,000,000	Rp 417,052,000,000	0.21011
			2019	Rp 100,113,000,000	Rp 352,743,000,000	0.28381
			2020	Rp 164,949,000,000	Rp 860,439,000,000	0.19170
			2021	Rp 256,752,000,000	Rp 1,248,382,000,000	0.20567
			2022	Rp 248,240,000,000	Rp 1,283,525,000,000	0.19340
12	MIDI	Midi Utama Indonesia Tbk.	2018	Rp 37,944,000,000	Rp 197,098,000,000	0.19251
			2019	Rp 67,403,000,000	Rp 270,473,000,000	0.24920
			2020	Rp 60,751,000,000	Rp 261,024,000,000	0.23274
			2021	Rp 51,574,000,000	Rp 321,268,000,000	0.16053
			2022	Rp 95,900,000,000	Rp 495,021,000,000	0.19373
13	MLBI	Multi Bintang Indonesia Tbk.	2018	Rp 447,105,000,000	Rp 1,671,912,000,000	0.26742
			2019	Rp 420,553,000,000	Rp 1,626,612,000,000	0.25855
			2020	Rp 110,853,000,000	Rp 396,470,000,000	0.27960
			2021	Rp 211,931,000,000	Rp 877,781,000,000	0.24144
			2022	Rp 321,581,000,000	Rp 1,246,487,000,000	0.25799

14	MYOR	Mayora Indah Tbk.	2018	Rp 644,824,290,250	Rp 2,381,942,198,855	0.27071
			2019	Rp 653,062,374,247	Rp 2,704,466,581,011	0.24148
			2020	Rp 585,721,765,291	Rp 2,683,890,279,936	0.21824
			2021	Rp 222,667,357,469	Rp 1,549,648,556,686	0.14369
			2022	Rp 72,942,876,233	Rp 2,506,507,517,934	0.02910
15	SKBM	Sekar Bumi Tbk.	2018	Rp 4,932,821,175	Rp 20,887,453,647	0.23616
			2019	Rp 4,953,244,000	Rp 5,163,201,735	0.95934
			2020	Rp 6,289,417,640	Rp 13,568,762,041	0.46352
			2021	Rp 14,445,119,241	Rp 44,152,540,846	0.32716
			2022	Rp 30,551,909,967	Rp 117,187,513,903	0.26071
16	SKLT	Sekar Laut Tbk.	2018	Rp 7,613,548,091	Rp 39,567,679,343	0.19242
			2019	Rp 11,838,578,730	Rp 56,782,206,578	0.20849
			2020	Rp 13,153,736,835	Rp 55,673,983,557	0.23626
			2021	Rp 17,201,239,321	Rp 101,725,399,549	0.16909
			2022	Rp 17,574,233,946	Rp 92,439,536,022	0.19012
17	SMAR	Smart Tbk.	2018	Rp 103,731,000,000	Rp 701,504,000,000	0.14787
			2019	Rp 267,355,000,000	Rp 1,166,053,000,000	0.22928
			2020	Rp 547,982,000,000	Rp 2,087,780,000,000	0.26247
			2021	Rp 764,322,000,000	Rp 3,593,740,000,000	0.21268
			2022	Rp 1,301,015,000,000	Rp 6,805,971,000,000	0.19116
18	UNVR	Unilever Indonesia Tbk.	2018	Rp 3,076,319,000,000	Rp 12,185,764,000,000	0.25245
			2019	Rp 2,508,935,000,000	Rp 9,901,772,000,000	0.25338
			2020	Rp 2,043,333,000,000	Rp 9,206,869,000,000	0.22194
			2021	Rp 1,738,444,000,000	Rp 7,496,592,000,000	0.23190
			2022	Rp 1,629,042,000,000	Rp 6,993,803,000,000	0.23293
19	WIIM	Wismilak Inti Makmur Tbk.	2018	Rp 19,587,786,800	Rp 70,730,637,719	0.27693
			2019	Rp 15,546,076,147	Rp 42,874,167,628	0.36260
			2020	Rp 42,707,905,600	Rp 215,214,468,586	0.19844
			2021	Rp 38,007,115,891	Rp 214,884,126,122	0.17687
			2022	Rp 69,826,921,963	Rp 319,471,051,042	0.21857
20	COCO	Wahana Interfood Nusantara Tbk.	2018	Rp 1,104,260,720	Rp 4,195,216,992	0.26322
			2019	Rp 2,806,484,715	Rp 10,763,692,936	0.26074
			2020	Rp 976,914,774	Rp 3,715,043,422	0.26296

			2021	Rp 2,217,229,983	Rp 10,749,861,691	0.20626
			2022	Rp 3,585,734,134	Rp 10,376,623,131	0.34556
21	KEJU	Mulia Boga Raya Tbk.	2018	Rp 25,759,996,627	Rp 93,239,157,599	0.27628
			2019	Rp 38,578,081,614	Rp 136,625,747,757	0.28236
			2020	Rp 36,207,240,010	Rp 157,207,256,439	0.23032
			2021	Rp 38,470,328,811	Rp 183,170,597,779	0.21002
			2022	Rp 33,019,161,585	Rp 150,389,911,968	0.21956
22	UCID	Uni-Charm Indonesia Tbk.	2018	Rp 66,016,000,000	Rp 155,014,000,000	0.42587
			2019	Rp 150,670,000,000	Rp 549,374,000,000	0.27426
			2020	Rp 156,373,000,000	Rp 468,055,000,000	0.33409
			2021	Rp 138,402,000,000	Rp 618,462,000,000	0.22378
			2022	Rp 117,435,000,000	Rp 431,083,000,000	0.27242
23	ROTI	Nippon Indosari Corpindo Tbk.	2018	Rp 254,097,843,000	Rp 340,868,812,000	0.74544
			2019	Rp 142,510,662,000	Rp 154,592,621,000	0.92185
			2020	Rp 318,690,994,000	Rp 899,545,934,000	0.35428
			2021	Rp 347,081,310,000	Rp 1,873,952,184,000	0.18521
			2022	Rp 427,447,333,000	Rp 2,275,566,311,000	0.18784
24	TGKA	Tigaraksa Satria Tbk.	2018	Rp 107,684,389,040	Rp 426,291,444,535	0.25261
			2019	Rp 124,628,450,914	Rp 553,046,935,019	0.22535
			2020	Rp 146,723,611,085	Rp 625,284,763,496	0.23465
			2021	Rp 127,061,757,162	Rp 608,171,241,151	0.20892
			2022	Rp 126,640,962,325	Rp 604,907,275,214	0.20936
25	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk.	2018	Rp 247,411,000,000	Rp 949,018,000,000	0.26070
			2019	Rp 339,494,000,000	Rp 1,375,359,000,000	0.24684
			2020	Rp 311,851,000,000	Rp 1,421,517,000,000	0.21938
			2021	Rp 265,139,000,000	Rp 1,541,932,000,000	0.17195
			2022	Rp 323,512,000,000	Rp 1,288,998,000,000	0.25098

Lampiran 1.3 Tabulasi Data *Leverage* (X1)*Debt to Assets Ratio* (DAR)

No.	Kode	Nama Perusahaan	Periode	Total Utang	Total Aset	DAR
1	CEKA	Wilmar Cahaya Indonesia Tbk.	2018	Rp 192,308,466,864	Rp 1,168,956,042,706	0.16451
			2019	Rp 261,784,845,240	Rp 1,393,079,542,074	0.18792
			2020	Rp 305,958,833,204	Rp 1,566,673,828,068	0.19529
			2021	Rp 310,020,233,374	Rp 1,697,387,196,209	0.18265
			2022	Rp 168,244,583,827	Rp 1,718,287,453,575	0.09791
2	BISI	BISI International Tbk.	2018	Rp 455,080,000,000	Rp 2,765,010,000,000	0.16459
			2019	Rp 624,470,000,000	Rp 2,941,056,000,000	0.21233
			2020	Rp 456,592,000,000	Rp 2,914,979,000,000	0.15664
			2021	Rp 404,157,000,000	Rp 3,132,202,000,000	0.12903
			2022	Rp 360,231,000,000	Rp 3,410,481,000,000	0.10562
3	BUDI	Budi Starch dan Sweetener Tbk.	2018	Rp 2,166,496,000,000	Rp 3,392,980,000,000	0.63852
			2019	Rp 1,714,449,000,000	Rp 2,999,767,000,000	0.57153
			2020	Rp 1,640,851,000,000	Rp 2,963,007,000,000	0.55378
			2021	Rp 1,605,521,000,000	Rp 2,993,218,000,000	0.53639
			2022	Rp 1,728,614,000,000	Rp 3,173,651,000,000	0.54468
4	CPIN	Charoen Pokphand Indonesia Tbk.	2018	Rp 8,253,944,000,000	Rp 27,645,118,000,000	0.29857
			2019	Rp 8,213,550,000,000	Rp 29,109,408,000,000	0.28216
			2020	Rp 7,809,608,000,000	Rp 31,159,291,000,000	0.25063
			2021	Rp 10,296,052,000,000	Rp 35,446,051,000,000	0.29047
			2022	Rp 13,520,331,000,000	Rp 39,847,545,000,000	0.33930
5	DLTA	Delta Djakarta Tbk.	2018	Rp 239,353,356,000	Rp 1,523,517,170,000	0.15711
			2019	Rp 212,420,390,000	Rp 1,425,983,722,000	0.14896
			2020	Rp 205,681,950,000	Rp 1,225,580,913,000	0.16782
			2021	Rp 298,548,048,000	Rp 1,308,722,065,000	0.22812
			2022	Rp 306,410,502,000	Rp 1,307,186,367,000	0.23440
6	DSNG	Dharma Satya Nusantara Tbk.	2018	Rp 8,079,930,000,000	Rp 103,118,133,000,000	0.07836
			2019	Rp 7,889,229,000,000	Rp 11,620,821,000,000	0.67889
			2020	Rp 7,920,634,000,000	Rp 14,151,383,000,000	0.55971
			2021	Rp 6,686,697,000,000	Rp 13,712,160,000,000	0.48765
			2022	Rp 7,197,089,000,000	Rp 15,357,229,000,000	0.46865

7	GGR M	Gudang Garam Tbk.	2018	Rp 23,963,934,000,000	Rp 69,097,219,000,000	0.34681
			2019	Rp 27,716,516,000,000	Rp 78,647,274,000,000	0.35242
			2020	Rp 19,668,941,000,000	Rp 78,191,409,000,000	0.25155
			2021	Rp 30,676,095,000,000	Rp 89,964,369,000,000	0.34098
			2022	Rp 30,706,651,000,000	Rp 88,562,617,000,000	0.34672
8	HMSP	H. M. Sampoerna Tbk.	2018	Rp 11,244,167,000,000	Rp 46,602,420,000,000	0.24128
			2019	Rp 15,223,076,000,000	Rp 50,902,806,000,000	0.29906
			2020	Rp 19,432,604,000,000	Rp 49,674,030,000,000	0.39120
			2021	Rp 23,899,022,000,000	Rp 53,090,428,000,000	0.45016
			2022	Rp 26,616,824,000,000	Rp 54,786,992,000,000	0.48582
9	ICBP	Indofood CBP Sukses Makmur Tbk.	2018	Rp 11,660,003,000,000	Rp 34,367,153,000,000	0.33928
			2019	Rp 12,038,210,000,000	Rp 38,709,314,000,000	0.31099
			2020	Rp 53,270,272,000,000	Rp 103,588,325,000,000	0.51425
			2021	Rp 63,074,704,000,000	Rp 118,015,311,000,000	0.53446
			2022	Rp 57,832,529,000,000	Rp 115,305,536,000,000	0.50156
10	INDF	Indofood Sukses Makmur Tbk.	2018	Rp 46,620,996,000,000	Rp 96,537,796,000,000	0.48293
			2019	Rp 41,996,071,000,000	Rp 96,198,559,000,000	0.43656
			2020	Rp 83,998,472,000,000	Rp 163,136,516,000,000	0.51490
			2021	Rp 92,285,331,000,000	Rp 179,271,840,000,000	0.51478
			2022	Rp 86,810,262,000,000	Rp 180,433,300,000,000	0.48112
11	LSIP	PP London Sumatra Indonesia Tbk.	2018	Rp 1,705,175,000,000	Rp 10,037,294,000,000	0.16988
			2019	Rp 1,726,822,000,000	Rp 10,225,322,000,000	0.16888
			2020	Rp 1,636,456,000,000	Rp 10,922,788,000,000	0.14982
			2021	Rp 1,659,873,000,000	Rp 11,851,269,000,000	0.14006
			2022	Rp 1,481,306,000,000	Rp 12,417,013,000,000	0.11930
12	MIDI	Midi Utama Indonesia Tbk.	2018	Rp 3,879,324,000,000	Rp 4,960,145,000,000	0.78210
			2019	Rp 3,769,310,000,000	Rp 4,990,309,000,000	0.75533
			2020	Rp 4,524,990,000,000	Rp 5,923,693,000,000	0.76388
			2021	Rp 4,661,895,000,000	Rp 6,329,539,000,000	0.73653
			2022	Rp 4,918,421,000,000	Rp 6,905,148,000,000	0.71228
13	MLBI	Multi Bintang Indonesia Tbk.	2018	Rp 1,721,965,000,000	Rp 2,889,501,000,000	0.59594
			2019	Rp 1,750,943,000,000	Rp 2,896,950,000,000	0.60441
			2020	Rp 1,474,019,000,000	Rp 2,907,425,000,000	0.50698
			2021	Rp 1,822,860,000,000	Rp 2,922,017,000,000	0.62384
			2022	Rp 2,301,227,000,000	Rp 3,374,502,000,000	0.68195

14	MYOR	Mayora Indah Tbk.	2018	Rp 9,049,161,944,940	Rp 17,591,706,426,634	0.51440
			2019	Rp 9,125,978,611,155	Rp 19,037,918,806,473	0.47936
			2020	Rp 8,506,032,464,592	Rp 19,777,500,514,550	0.43009
			2021	Rp 8,557,621,869,393	Rp 19,917,653,265,528	0.42965
			2022	Rp 9,441,466,604,896	Rp 22,276,160,695,411	0.42384
15	SKBM	Sekar Bumi Tbk.	2018	Rp 730,789,419,438	Rp 1,771,365,972,009	0.41256
			2019	Rp 784,562,971,811	Rp 1,820,383,352,811	0.43099
			2020	Rp 806,678,887,419	Rp 1,768,660,546,754	0.45610
			2021	Rp 977,942,627,046	Rp 1,970,428,120,056	0.49631
			2022	Rp 968,233,866,594	Rp 2,042,199,577,083	0.47411
16	SKLT	Sekar Laut Tbk.	2018	Rp 408,057,718,435	Rp 747,293,725,435	0.54605
			2019	Rp 410,463,595,860	Rp 790,845,543,826	0.51902
			2020	Rp 366,908,471,713	Rp 773,863,042,440	0.47413
			2021	Rp 347,288,021,564	Rp 889,125,250,792	0.39060
			2022	Rp 442,535,947,408	Rp 1,033,289,474,829	0.42828
17	SMAR	Smart Tbk.	2018	Rp 17,061,105,000,000	Rp 29,310,310,000,000	0.58209
			2019	Rp 16,854,470,000,000	Rp 27,787,527,000,000	0.60655
			2020	Rp 22,502,490,000,000	Rp 35,026,171,000,000	0.64245
			2021	Rp 25,927,174,000,000	Rp 40,345,003,000,000	0.64264
			2022	Rp 23,353,011,000,000	Rp 42,600,814,000,000	0.54818
18	UNVR	Unilever Indonesia Tbk.	2018	Rp 11,197,941,000,000	Rp 19,522,970,000,000	0.57358
			2019	Rp 15,367,509,000,000	Rp 20,649,371,000,000	0.74421
			2020	Rp 15,597,264,000,000	Rp 20,534,632,000,000	0.75956
			2021	Rp 14,747,263,000,000	Rp 19,068,532,000,000	0.77338
			2022	Rp 14,320,858,000,000	Rp 18,318,114,000,000	0.78179
19	WIIM	Wismilak Inti Makmur Tbk.	2018	Rp 250,337,111,893	Rp 1,255,573,914,558	0.19938
			2019	Rp 266,351,031,079	Rp 1,299,521,608,556	0.20496
			2020	Rp 428,590,166,019	Rp 1,614,442,007,528	0.26547
			2021	Rp 572,784,572,607	Rp 1,891,169,731,202	0.30287
			2022	Rp 667,866,337,031	Rp 2,168,793,843,296	0.30794
20	COCO	Wahana Interfood Nusantara Tbk.	2018	Rp 112,533,274,136	Rp 162,749,739,566	0.69145
			2019	Rp 141,081,394,549	Rp 250,442,587,742	0.56333
			2020	Rp 151,685,431,882	Rp 263,754,414,443	0.57510

			2021	Rp 151,852,174,493	Rp 370,684,311,428	0.40965
			2022	Rp 280,761,324,746	Rp 485,054,412,584	0.57882
21	KEJU	Mulia Boga Raya Tbk.	2018	Rp 161,689,303,541	Rp 536,474,210,503	0.30139
			2019	Rp 230,619,409,786	Rp 666,313,386,673	0.34611
			2020	Rp 233,905,945,919	Rp 674,806,910,037	0.34663
			2021	Rp 181,900,755,126	Rp 767,726,284,113	0.23693
			2022	Rp 156,594,539,652	Rp 860,100,358,989	0.18207
22	UCID	Uni-Charm Indonesia Tbk.	2018	Rp 4,381,943,000,000	Rp 7,179,647,000,000	0.61033
			2019	Rp 3,974,444,000,000	Rp 8,316,053,000,000	0.47792
			2020	Rp 3,149,811,000,000	Rp 7,644,451,000,000	0.41204
			2021	Rp 2,837,256,000,000	Rp 7,777,887,000,000	0.36478
			2022	Rp 3,218,785,000,000	Rp 8,382,538,000,000	0.38399
23	ROTI	Nippon Indosari Corpindo Tbk.	2018	Rp 7,226,929,956,000	Rp 11,296,112,298,000	0.63977
			2019	Rp 7,776,637,385,000	Rp 11,845,204,657,000	0.65652
			2020	Rp 7,905,143,639,000	Rp 12,775,930,059,000	0.61875
			2021	Rp 7,743,102,311,000	Rp 13,850,610,076,000	0.55904
			2022	Rp 7,525,735,291,000	Rp 13,969,704,123,000	0.53872
24	TGKA	Tigaraksa Satria Tbk.	2018	Rp 2,237,657,909,077	Rp 3,485,510,411,961	0.64199
			2019	Rp 1,603,873,392,263	Rp 2,995,872,438,975	0.53536
			2020	Rp 1,763,283,969,693	Rp 3,361,956,197,960	0.52448
			2021	Rp 1,643,370,252,313	Rp 3,403,961,007,490	0.48278
			2022	Rp 2,136,471,733,079	Rp 4,181,760,862,637	0.51090
25	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk.	2018	Rp 780,915,000,000	Rp 5,555,871,000,000	0.14056
			2019	Rp 953,283,000,000	Rp 6,608,422,000,000	0.14425
			2020	Rp 3,972,379,000,000	Rp 8,754,116,000,000	0.45377
			2021	Rp 2,268,730,000,000	Rp 7,406,856,000,000	0.30630
			2022	Rp 1,553,696,000,000	Rp 7,376,375,000,000	0.21063

Lampiran 1.4 Tabulasi Data Profitabilitas (X2)

Return On Asset (ROA)

No.	Kode	Nama Perusahaan	Periode	Laba Bersih Setelah Pajak	Total Aset	ROA
1	CEKA	Wilmar Cahaya Indonesia Tbk.	2018	Rp 92,649,656,775	Rp 1,168,956,042,706	0.07926
			2019	Rp 215,459,200,242	Rp 1,393,079,542,074	0.15466
			2020	Rp 181,812,593,992	Rp 1,566,673,828,068	0.11605
			2021	Rp 187,066,990,085	Rp 1,697,387,196,209	0.11021
			2022	Rp 220,704,543,072	Rp 1,718,287,453,575	0.12844
2	BISI	BISI International Tbk.	2018	Rp 403,870,000,000	Rp 2,765,010,000,000	0.14606
			2019	Rp 306,952,000,000	Rp 2,941,056,000,000	0.10437
			2020	Rp 275,667,000,000	Rp 2,914,979,000,000	0.09457
			2021	Rp 380,992,000,000	Rp 3,132,202,000,000	0.12164
			2022	Rp 523,242,000,000	Rp 3,410,481,000,000	0.15342
3	BUDI	Budi Starch dan Sweetener Tbk.	2018	Rp 50,457,000,000	Rp 3,392,980,000,000	0.01487
			2019	Rp 64,021,000,000	Rp 2,999,767,000,000	0.02134
			2020	Rp 67,093,000,000	Rp 2,963,007,000,000	0.02264
			2021	Rp 91,723,000,000	Rp 2,993,218,000,000	0.03064
			2022	Rp 93,065,000,000	Rp 3,173,651,000,000	0.02932
4	CPIN	Charoen Pokphand Indonesia Tbk.	2018	Rp 4,551,485,000,000	Rp 27,645,118,000,000	0.16464
			2019	Rp 3,642,226,000,000	Rp 29,109,408,000,000	0.12512
			2020	Rp 3,845,833,000,000	Rp 31,159,291,000,000	0.12342
			2021	Rp 3,619,010,000,000	Rp 35,446,051,000,000	0.10210
			2022	Rp 2,930,357,000,000	Rp 39,847,545,000,000	0.07354
5	DLTA	Delta Djakarta Tbk.	2018	Rp 338,129,985,000	Rp 1,523,517,170,000	0.22194
			2019	Rp 317,815,177,000	Rp 1,425,983,722,000	0.22287
			2020	Rp 123,465,762,000	Rp 1,225,580,913,000	0.10074
			2021	Rp 187,992,998,000	Rp 1,308,722,065,000	0.14365
			2022	Rp 230,065,807,000	Rp 1,307,186,367,000	0.17600
6	DSNG	Dharma Satya Nusantara Tbk.	2018	Rp 427,245,000,000	Rp 103,118,133,000,000	0.00414
			2019	Rp 178,164,000,000	Rp 11,620,821,000,000	0.01533
			2020	Rp 478,171,000,000	Rp 14,151,383,000,000	0.03379
			2021	Rp 739,649,000,000	Rp 13,712,160,000,000	0.05394
			2022	Rp 1,206,587,000,000	Rp 15,357,229,000,000	0.07857

7	GGRM	Gudang Garam Tbk.	2018	Rp 7,793,068,000,000	Rp 69,097,219,000,000	0.11278
			2019	Rp 10,880,704,000,000	Rp 78,647,274,000,000	0.13835
			2020	Rp 7,647,729,000,000	Rp 78,191,409,000,000	0.09781
			2021	Rp 5,605,321,000,000	Rp 89,964,369,000,000	0.06231
			2022	Rp 2,779,742,000,000	Rp 88,562,617,000,000	0.03139
8	HMSP	H. M. Sampoerna Tbk.	2018	Rp 13,538,418,000,000	Rp 46,602,420,000,000	0.29051
			2019	Rp 13,721,513,000,000	Rp 50,902,806,000,000	0.26956
			2020	Rp 8,581,378,000,000	Rp 49,674,030,000,000	0.17275
			2021	Rp 7,137,097,000,000	Rp 53,090,428,000,000	0.13443
			2022	Rp 6,323,744,000,000	Rp 54,786,992,000,000	0.11542
9	ICBP	Indofood CBP Sukses Makmur Tbk.	2018	Rp 4,658,781,000,000	Rp 34,367,153,000,000	0.13556
			2019	Rp 5,360,029,000,000	Rp 38,709,314,000,000	0.13847
			2020	Rp 7,418,574,000,000	Rp 103,588,325,000,000	0.07162
			2021	Rp 7,911,943,000,000	Rp 118,015,311,000,000	0.06704
			2022	Rp 5,722,194,000,000	Rp 115,305,536,000,000	0.04963
10	INDF	Indofood Sukses Makmur Tbk.	2018	Rp 4,961,851,000,000	Rp 96,537,796,000,000	0.05140
			2019	Rp 5,902,729,000,000	Rp 96,198,559,000,000	0.06136
			2020	Rp 8,752,066,000,000	Rp 163,136,516,000,000	0.05365
			2021	Rp 11,229,695,000,000	Rp 179,271,840,000,000	0.06264
			2022	Rp 9,192,569,000,000	Rp 180,433,300,000,000	0.05095
11	LSIP	PP London Sumatra Indonesia Tbk.	2018	Rp 329,426,000,000	Rp 10,037,294,000,000	0.03282
			2019	Rp 252,630,000,000	Rp 10,225,322,000,000	0.02471
			2020	Rp 695,490,000,000	Rp 10,922,788,000,000	0.06367
			2021	Rp 991,630,000,000	Rp 11,851,269,000,000	0.08367
			2022	Rp 1,035,285,000,000	Rp 12,417,013,000,000	0.08338
12	MIDI	Midi Utama Indonesia Tbk.	2018	Rp 159,154,000,000	Rp 4,960,145,000,000	0.03209
			2019	Rp 203,070,000,000	Rp 4,990,309,000,000	0.04069
			2020	Rp 200,273,000,000	Rp 5,923,693,000,000	0.03381
			2021	Rp 269,694,000,000	Rp 6,329,539,000,000	0.04261
			2022	Rp 399,121,000,000	Rp 6,905,148,000,000	0.05780
13	MLBI	Multi Bintang Indonesia Tbk.	2018	Rp 1,224,807,000,000	Rp 2,889,501,000,000	0.42388
			2019	Rp 1,206,059,000,000	Rp 2,896,950,000,000	0.41632
			2020	Rp 285,617,000,000	Rp 2,907,425,000,000	0.09824
			2021	Rp 665,850,000,000	Rp 2,922,017,000,000	0.22787
			2022	Rp 924,906,000,000	Rp 3,374,502,000,000	0.27409

14	MYOR	Mayora Indah Tbk.	2018	Rp 1,760,434,280,304	Rp 17,591,706,426,634	0.10007
			2019	Rp 2,051,404,206,764	Rp 19,037,918,806,473	0.10775
			2020	Rp 2,098,168,514,645	Rp 19,777,500,514,550	0.10609
			2021	Rp 1,211,052,647,953	Rp 19,917,653,265,528	0.06080
			2022	Rp 1,970,064,538,149	Rp 22,276,160,695,411	0.08844
15	SKBM	Sekar Bumi Tbk.	2018	Rp 15,954,632,472	Rp 1,771,365,972,009	0.00901
			2019	Rp 957,169,058	Rp 1,820,383,352,811	0.00053
			2020	Rp 5,415,741,808	Rp 1,768,660,546,754	0.00306
			2021	Rp 29,707,421,605	Rp 1,970,428,120,056	0.01508
			2022	Rp 86,635,603,936	Rp 2,042,199,577,083	0.04242
16	SKLT	Sekar Laut Tbk.	2018	Rp 31,954,131,252	Rp 747,293,725,435	0.04276
			2019	Rp 44,943,627,900	Rp 790,845,543,826	0.05683
			2020	Rp 45,520,246,722	Rp 773,863,042,440	0.05882
			2021	Rp 84,524,160,228	Rp 889,125,250,792	0.09506
			2022	Rp 74,865,302,076	Rp 1,033,289,474,829	0.07245
17	SMAR	Smart Tbk.	2018	Rp 597,773,000,000	Rp 29,310,310,000,000	0.02039
			2019	Rp 898,698,000,000	Rp 27,787,527,000,000	0.03234
			2020	Rp 1,539,798,000,000	Rp 35,026,171,000,000	0.04396
			2021	Rp 2,829,418,000,000	Rp 40,345,003,000,000	0.07013
			2022	Rp 5,504,956,000,000	Rp 42,600,814,000,000	0.12922
18	UNVR	Unilever Indonesia Tbk.	2018	Rp 9,109,445,000,000	Rp 19,522,970,000,000	0.46660
			2019	Rp 7,392,837,000,000	Rp 20,649,371,000,000	0.35802
			2020	Rp 7,163,536,000,000	Rp 20,534,632,000,000	0.34885
			2021	Rp 5,758,148,000,000	Rp 19,068,532,000,000	0.30197
			2022	Rp 5,364,761,000,000	Rp 18,318,114,000,000	0.29287
19	WIIM	Wismilak Inti Makmur Tbk.	2018	Rp 51,142,850,919	Rp 1,255,573,914,558	0.04073
			2019	Rp 27,328,091,481	Rp 1,299,521,608,556	0.02103
			2020	Rp 172,506,562,986	Rp 1,614,442,007,528	0.10685
			2021	Rp 176,877,010,231	Rp 1,891,169,731,202	0.09353
			2022	Rp 249,644,129,079	Rp 2,168,793,843,296	0.11511
20	COCO	Wahana Interfood Nusantara Tbk.	2018	Rp 3,090,956,272	Rp 162,749,739,566	0.01899
			2019	Rp 7,957,208,221	Rp 250,442,587,742	0.03177
			2020	Rp 2,738,128,648	Rp 263,754,414,443	0.01038

			2021	Rp 8,532,631,708	Rp 370,684,311,428	0.02302
			2022	Rp 6,620,432,696	Rp 485,054,412,584	0.01365
21	KEJU	Mulia Boga Raya Tbk.	2018	Rp 67,479,160,972	Rp 536,474,210,503	0.12578
			2019	Rp 98,047,666,143	Rp 666,313,386,673	0.14715
			2020	Rp 121,000,016,429	Rp 674,806,910,037	0.17931
			2021	Rp 144,700,268,968	Rp 767,726,284,113	0.18848
			2022	Rp 117,370,750,383	Rp 860,100,358,989	0.13646
22	UCID	Uni-Charm Indonesia Tbk.	2018	Rp 88,998,000,000	Rp 7,179,647,000,000	0.01240
			2019	Rp 398,704,000,000	Rp 8,316,053,000,000	0.04794
			2020	Rp 311,682,000,000	Rp 7,644,451,000,000	0.04077
			2021	Rp 480,060,000,000	Rp 7,777,887,000,000	0.06172
			2022	Rp 313,648,000,000	Rp 8,382,538,000,000	0.03742
23	ROTI	Nippon Indosari Corpindo Tbk.	2018	Rp 86,770,969,000	Rp 11,296,112,298,000	0.00768
			2019	Rp 12,081,959,000	Rp 11,845,204,657,000	0.00102
			2020	Rp 580,854,940,000	Rp 12,775,930,059,000	0.04546
			2021	Rp 1,526,870,874,000	Rp 13,850,610,076,000	0.11024
			2022	Rp 1,848,118,978,000	Rp 13,969,704,123,000	0.13229
24	TGKA	Tigaraksa Satria Tbk.	2018	Rp 318,607,055,495	Rp 3,485,510,411,961	0.09141
			2019	Rp 428,418,484,105	Rp 2,995,872,438,975	0.14300
			2020	Rp 478,561,152,411	Rp 3,361,956,197,960	0.14235
			2021	Rp 481,109,483,989	Rp 3,403,961,007,490	0.14134
			2022	Rp 478,266,312,889	Rp 4,181,760,862,637	0.11437
25	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk.	2018	Rp 701,607,000,000	Rp 5,555,871,000,000	0.12628
			2019	Rp 1,035,865,000,000	Rp 6,608,422,000,000	0.15675
			2020	Rp 1,109,666,000,000	Rp 8,754,116,000,000	0.12676
			2021	Rp 1,276,793,000,000	Rp 7,406,856,000,000	0.17238
			2022	Rp 965,486,000,000	Rp 7,376,375,000,000	0.13089

Lampiran 1.5 Tabulasi Ukuran Perusahaan/ *Size* (X3)

No.	Kode	Nama Perusahaan	Periode	Total Aset	Size
1	CEKA	Wilmar Cahaya Indonesia Tbk.	2018	Rp 1,168,956,042,706	27.79
			2019	Rp 1,393,079,542,074	27.96
			2020	Rp 1,566,673,828,068	28.08
			2021	Rp 1,697,387,196,209	28.16
			2022	Rp 1,718,287,453,575	28.17
2	BISI	BISI International Tbk.	2018	Rp 2,765,010,000,000	28.65
			2019	Rp 2,941,056,000,000	28.71
			2020	Rp 2,914,979,000,000	28.70
			2021	Rp 3,132,202,000,000	28.77
			2022	Rp 3,410,481,000,000	28.86
3	BUDI	Budi Starch dan Sweetener Tbk.	2018	Rp 3,392,980,000,000	28.85
			2019	Rp 2,999,767,000,000	28.73
			2020	Rp 2,963,007,000,000	28.72
			2021	Rp 2,993,218,000,000	28.73
			2022	Rp 3,173,651,000,000	28.79
4	CPIN	Charoen Pokphand Indonesia Tbk.	2018	Rp 27,645,118,000,000	30.95
			2019	Rp 29,109,408,000,000	31.00
			2020	Rp 31,159,291,000,000	31.07
			2021	Rp 35,446,051,000,000	31.20
			2022	Rp 39,847,545,000,000	31.32
5	DLTA	Delta Djakarta Tbk.	2018	Rp 1,523,517,170,000	28.05
			2019	Rp 1,425,983,722,000	27.99
			2020	Rp 1,225,580,913,000	27.83
			2021	Rp 1,308,722,065,000	27.90
			2022	Rp 1,307,186,367,000	27.90
6	DSNG	Dharma Satya Nusantara Tbk.	2018	Rp 103,118,133,000,000	32.27
			2019	Rp 11,620,821,000,000	30.08
			2020	Rp 14,151,383,000,000	30.28
			2021	Rp 13,712,160,000,000	30.25
			2022	Rp 15,357,229,000,000	30.36
7	GGRM	Gudang Garam Tbk.	2018	Rp 69,097,219,000,000	31.87
			2019	Rp 78,647,274,000,000	32.00

			2020	Rp 78,191,409,000,000	31.99
			2021	Rp 89,964,369,000,000	32.13
			2022	Rp 88,562,617,000,000	32.11
8	HMSP	H. M. Sampoerna Tbk.	2018	Rp 46,602,420,000,000	31.47
			2019	Rp 50,902,806,000,000	31.56
			2020	Rp 49,674,030,000,000	31.54
			2021	Rp 53,090,428,000,000	31.60
			2022	Rp 54,786,992,000,000	31.63
9	ICBP	Indofood CBP Sukses Makmur Tbk.	2018	Rp 34,367,153,000,000	31.17
			2019	Rp 38,709,314,000,000	31.29
			2020	Rp 103,588,325,000,000	32.27
			2021	Rp 118,015,311,000,000	32.40
			2022	Rp 115,305,536,000,000	32.38
10	INDF	Indofood Sukses Makmur Tbk.	2018	Rp 96,537,796,000,000	32.20
			2019	Rp 96,198,559,000,000	32.20
			2020	Rp 163,136,516,000,000	32.73
			2021	Rp 179,271,840,000,000	32.82
			2022	Rp 180,433,300,000,000	32.83
11	LSIP	PP London Sumatra Indonesia Tbk.	2018	Rp 10,037,294,000,000	29.94
			2019	Rp 10,225,322,000,000	29.96
			2020	Rp 10,922,788,000,000	30.02
			2021	Rp 11,851,269,000,000	30.10
			2022	Rp 12,417,013,000,000	30.15
12	MIDI	Midi Utama Indonesia Tbk.	2018	Rp 4,960,145,000,000	29.23
			2019	Rp 4,990,309,000,000	29.24
			2020	Rp 5,923,693,000,000	29.41
			2021	Rp 6,329,539,000,000	29.48
			2022	Rp 6,905,148,000,000	29.56
13	MLBI	Multi Bintang Indonesia Tbk.	2018	Rp 2,889,501,000,000	28.69
			2019	Rp 2,896,950,000,000	28.69
			2020	Rp 2,907,425,000,000	28.70
			2021	Rp 2,922,017,000,000	28.70
			2022	Rp 3,374,502,000,000	28.85

14	MYOR	Mayora Indah Tbk.	2018	Rp 17,591,706,426,634	30.50
			2019	Rp 19,037,918,806,473	30.58
			2020	Rp 19,777,500,514,550	30.62
			2021	Rp 19,917,653,265,528	30.62
			2022	Rp 22,276,160,695,411	30.73
15	SKBM	Sekar Bumi Tbk.	2018	Rp 1,771,365,972,009	28.20
			2019	Rp 1,820,383,352,811	28.23
			2020	Rp 1,768,660,546,754	28.20
			2021	Rp 1,970,428,120,056	28.31
			2022	Rp 2,042,199,577,083	28.35
16	SKLT	Sekar Laut Tbk.	2018	Rp 747,293,725,435	27.34
			2019	Rp 790,845,543,826	27.40
			2020	Rp 773,863,042,440	27.37
			2021	Rp 889,125,250,792	27.51
			2022	Rp 1,033,289,474,829	27.66
17	SMAR	Smart Tbk.	2018	Rp 29,310,310,000,000	31.01
			2019	Rp 27,787,527,000,000	30.96
			2020	Rp 35,026,171,000,000	31.19
			2021	Rp 40,345,003,000,000	31.33
			2022	Rp 42,600,814,000,000	31.38
18	UNVR	Unilever Indonesia Tbk.	2018	Rp 19,522,970,000,000	30.60
			2019	Rp 20,649,371,000,000	30.66
			2020	Rp 20,534,632,000,000	30.65
			2021	Rp 19,068,532,000,000	30.58
			2022	Rp 18,318,114,000,000	30.54
19	WIIM	Wismilak Inti Makmur Tbk.	2018	Rp 1,255,573,914,558	27.86
			2019	Rp 1,299,521,608,556	27.89
			2020	Rp 1,614,442,007,528	28.11
			2021	Rp 1,891,169,731,202	28.27
			2022	Rp 2,168,793,843,296	28.41
20	COCO	Wahana Interfood Nusantara Tbk.	2018	Rp 162,749,739,566	25.82
			2019	Rp 250,442,587,742	26.25
			2020	Rp 263,754,414,443	26.30
			2021	Rp 370,684,311,428	26.64
			2022	Rp 485,054,412,584	26.91

21	KEJU	Mulia Boga Raya Tbk.	2018	Rp 536,474,210,503	27.01
			2019	Rp 666,313,386,673	27.23
			2020	Rp 674,806,910,037	27.24
			2021	Rp 767,726,284,113	27.37
			2022	Rp 860,100,358,989	27.48
22	UCID	Uni-Charm Indonesia Tbk.	2018	Rp 7,179,647,000,000	29.60
			2019	Rp 8,316,053,000,000	29.75
			2020	Rp 7,644,451,000,000	29.67
			2021	Rp 7,777,887,000,000	29.68
			2022	Rp 8,382,538,000,000	29.76
23	ROTI	Nippon Indosari Corpindo Tbk.	2018	Rp 11,296,112,298,000	30.06
			2019	Rp 11,845,204,657,000	30.10
			2020	Rp 12,775,930,059,000	30.18
			2021	Rp 13,850,610,076,000	30.26
			2022	Rp 13,969,704,123,000	30.27
24	TGKA	Tigaraksa Satria Tbk.	2018	Rp 3,485,510,411,961	28.88
			2019	Rp 2,995,872,438,975	28.73
			2020	Rp 3,361,956,197,960	28.84
			2021	Rp 3,403,961,007,490	28.86
			2022	Rp 4,181,760,862,637	29.06
25	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk.	2018	Rp 5,555,871,000,000	29.35
			2019	Rp 6,608,422,000,000	29.52
			2020	Rp 8,754,116,000,000	29.80
			2021	Rp 7,406,856,000,000	29.63
			2022	Rp 7,376,375,000,000	29.63

Lampiran 1.6 Tabulasi Data *Capital Intensity/ CAP* (X4)

No.	Kode	Nama Perusahaan	Periode	Total Aset Tetap	Total Aset	CAP
1	CEKA	Wilmar Cahaya Indonesia Tbk.	2018	Rp 359,789,592,034	Rp 1,168,956,042,706	0.30779
			2019	Rp 325,427,463,953	Rp 1,393,079,542,074	0.23360
			2020	Rp 300,087,362,074	Rp 1,566,673,828,068	0.19154
			2021	Rp 339,301,840,171	Rp 1,697,387,196,209	0.19990
			2022	Rp 334,289,113,146	Rp 1,718,287,453,575	0.19455
2	BISI	BISI International Tbk.	2018	Rp 596,926,000,000	Rp 2,765,010,000,000	0.21589
			2019	Rp 621,084,000,000	Rp 2,941,056,000,000	0.21118
			2020	Rp 667,751,000,000	Rp 2,914,979,000,000	0.22908
			2021	Rp 663,828,000,000	Rp 3,132,202,000,000	0.21194
			2022	Rp 711,078,000,000	Rp 3,410,481,000,000	0.20850
3	BUDI	Budi Starch dan Sweetener Tbk.	2018	Rp 1,920,840,000,000	Rp 3,392,980,000,000	0.56612
			2019	Rp 1,858,758,000,000	Rp 2,999,767,000,000	0.61963
			2020	Rp 1,721,467,000,000	Rp 2,963,007,000,000	0.58099
			2021	Rp 1,672,941,000,000	Rp 2,993,218,000,000	0.55891
			2022	Rp 1,591,329,000,000	Rp 3,173,651,000,000	0.50142
4	CPIN	Charoen Pokphand Indonesia Tbk.	2018	Rp 3,521,076,000,000	Rp 27,645,118,000,000	0.12737
			2019	Rp 16,113,904,000,000	Rp 29,109,408,000,000	0.55356
			2020	Rp 17,627,474,000,000	Rp 31,159,291,000,000	0.56572
			2021	Rp 19,730,991,000,000	Rp 35,446,051,000,000	0.55665
			2022	Rp 21,816,109,000,000	Rp 39,847,545,000,000	0.54749
5	DLTA	Delta Djakarta Tbk.	2018	Rp 47,053,513,000	Rp 1,523,517,170,000	0.03088
			2019	Rp 133,178,639,000	Rp 1,425,983,722,000	0.09339
			2020	Rp 121,749,057,000	Rp 1,225,580,913,000	0.09934
			2021	Rp 134,328,633,000	Rp 1,308,722,065,000	0.10264
			2022	Rp 141,773,547,000	Rp 1,307,186,367,000	0.10846
6	DSNG	Dharma Satya Nusantara Tbk.	2018	Rp 5,758,902,000,000	Rp 103,118,133,000,000	0.05585
			2019	Rp 9,688,290,000,000	Rp 11,620,821,000,000	0.83370
			2020	Rp 11,538,274,000,000	Rp 14,151,383,000,000	0.81535
			2021	Rp 11,390,525,000,000	Rp 13,712,160,000,000	0.83069
			2022	Rp 12,127,647,000,000	Rp 15,357,229,000,000	0.78970

7	GGRM	Gudang Garam Tbk.	2018	Rp 1,960,367,000,000	Rp 69,097,219,000,000	0.02837
			2019	Rp 26,566,141,000,000	Rp 78,647,274,000,000	0.33779
			2020	Rp 28,653,480,000,000	Rp 78,191,409,000,000	0.36645
			2021	Rp 30,651,791,000,000	Rp 89,964,369,000,000	0.34071
			2022	Rp 33,117,490,000,000	Rp 88,562,617,000,000	0.37394
8	HMSP	H. M. Sampoerna Tbk.	2018	Rp 8,770,937,000,000	Rp 46,602,420,000,000	0.18821
			2019	Rp 9,205,791,000,000	Rp 50,902,806,000,000	0.18085
			2020	Rp 8,582,392,000,000	Rp 49,674,030,000,000	0.17277
			2021	Rp 11,767,323,000,000	Rp 53,090,428,000,000	0.22165
			2022	Rp 13,423,994,000,000	Rp 54,786,992,000,000	0.24502
9	ICBP	Indofood CBP Sukses Makmur Tbk.	2018	Rp 20,245,585,000,000	Rp 34,367,153,000,000	0.58910
			2019	Rp 22,084,389,000,000	Rp 38,709,314,000,000	0.57052
			2020	Rp 82,872,102,000,000	Rp 103,588,325,000,000	0.80001
			2021	Rp 84,017,674,000,000	Rp 118,015,311,000,000	0.71192
			2022	Rp 84,235,171,000,000	Rp 115,305,536,000,000	0.73054
10	INDF	Indofood Sukses Makmur Tbk.	2018	Rp 63,265,178,000,000	Rp 96,537,796,000,000	0.65534
			2019	Rp 64,795,114,000,000	Rp 96,198,559,000,000	0.67356
			2020	Rp 124,718,278,000,000	Rp 163,136,516,000,000	0.76450
			2021	Rp 125,088,441,000,000	Rp 179,271,840,000,000	0.69776
			2022	Rp 125,556,632,000,000	Rp 180,433,300,000,000	0.69586
11	LSIP	PP London Sumatra Indonesia Tbk.	2018	Rp 1,180,361,000,000	Rp 10,037,294,000,000	0.11760
			2019	Rp 8,032,828,000,000	Rp 10,225,322,000,000	0.78558
			2020	Rp 8,002,513,000,000	Rp 10,922,788,000,000	0.73264
			2021	Rp 7,543,497,000,000	Rp 11,851,269,000,000	0.63651
			2022	Rp 7,309,524,000,000	Rp 12,417,013,000,000	0.58867
12	MIDI	Midi Utama Indonesia Tbk.	2018	Rp 2,785,619,000,000	Rp 4,960,145,000,000	0.56160
			2019	Rp 2,734,927,000,000	Rp 4,990,309,000,000	0.54805
			2020	Rp 3,718,174,000,000	Rp 5,923,693,000,000	0.62768
			2021	Rp 3,793,681,000,000	Rp 6,329,539,000,000	0.59936
			2022	Rp 4,031,290,000,000	Rp 6,905,148,000,000	0.58381
13	MLBI	Multi Bintang Indonesia Tbk.	2018	Rp 1,660,540,000,000	Rp 2,889,501,000,000	0.57468
			2019	Rp 1,734,148,000,000	Rp 2,896,950,000,000	0.59861
			2020	Rp 1,718,164,000,000	Rp 2,907,425,000,000	0.59096
			2021	Rp 1,680,905,000,000	Rp 2,922,017,000,000	0.57526
			2022	Rp 1,725,245,000,000	Rp 3,374,502,000,000	0.51126

14	MYOR	Mayora Indah Tbk.	2018	Rp 4,943,847,698,762	Rp 17,591,706,426,634	0.28103
			2019	Rp 6,261,816,024,960	Rp 19,037,918,806,473	0.32891
			2020	Rp 6,983,771,352,456	Rp 19,777,500,514,550	0.35312
			2021	Rp 6,947,869,390,885	Rp 19,917,653,265,528	0.34883
			2022	Rp 7,503,536,719,283	Rp 22,276,160,695,411	0.33684
15	SKBM	Sekar Bumi Tbk.	2018	Rp 919,955,755,373	Rp 1,771,365,972,009	0.51935
			2019	Rp 930,639,701,683	Rp 1,820,383,352,811	0.51123
			2020	Rp 814,868,063,063	Rp 1,768,660,546,754	0.46073
			2021	Rp 812,296,009,908	Rp 1,970,428,120,056	0.41224
			2022	Rp 778,944,339,391	Rp 2,042,199,577,083	0.38142
16	SKLT	Sekar Laut Tbk.	2018	Rp 390,558,055,405	Rp 747,293,725,435	0.52263
			2019	Rp 412,493,296,488	Rp 790,845,543,826	0.52159
			2020	Rp 394,139,821,773	Rp 773,863,042,440	0.50931
			2021	Rp 455,741,809,250	Rp 889,125,250,792	0.51257
			2022	Rp 489,490,279,342	Rp 1,033,289,474,829	0.47372
17	SMAR	Smart Tbk.	2018	Rp 16,708,106,000,000	Rp 29,310,310,000,000	0.57004
			2019	Rp 16,309,903,000,000	Rp 27,787,527,000,000	0.58695
			2020	Rp 16,414,424,000,000	Rp 35,026,171,000,000	0.46863
			2021	Rp 17,926,971,000,000	Rp 40,345,003,000,000	0.44434
			2022	Rp 18,891,994,000,000	Rp 42,600,814,000,000	0.44347
18	UNVR	Unilever Indonesia Tbk.	2018	Rp 11,197,941,000,000	Rp 19,522,970,000,000	0.57358
			2019	Rp 12,119,037,000,000	Rp 20,649,371,000,000	0.58690
			2020	Rp 11,706,272,000,000	Rp 20,534,632,000,000	0.57007
			2021	Rp 11,426,324,000,000	Rp 19,068,532,000,000	0.59922
			2022	Rp 10,750,346,000,000	Rp 18,318,114,000,000	0.58687
19	WIIM	Wismilak Inti Makmur Tbk.	2018	Rp 366,594,172,814	Rp 1,255,573,914,558	0.29197
			2019	Rp 351,091,444,573	Rp 1,299,521,608,556	0.27017
			2020	Rp 325,723,467,989	Rp 1,614,442,007,528	0.20176
			2021	Rp 300,185,524,658	Rp 1,891,169,731,202	0.15873
			2022	Rp 292,669,888,809	Rp 2,168,793,843,296	0.13495
20	COCO	Wahana Interfood Nusantara Tbk.	2018	Rp 73,285,218,049	Rp 162,749,739,566	0.45029
			2019	Rp 104,528,890,508	Rp 250,442,587,742	0.41738
			2020	Rp 101,768,242,670	Rp 263,754,414,443	0.38584

			2021	Rp 96,836,164,235	Rp 370,684,311,428	0.26124
			2022	Rp 200,880,536,275	Rp 485,054,412,584	0.41414
21	KEJU	Mulia Boga Raya Tbk.	2018	Rp 213,618,119,576	Rp 536,474,210,503	0.39819
			2019	Rp 167,429,811,097	Rp 666,313,386,673	0.25128
			2020	Rp 174,246,175,711	Rp 674,806,910,037	0.25822
			2021	Rp 270,045,009,819	Rp 767,726,284,113	0.35175
			2022	Rp 219,006,377,744	Rp 860,100,358,989	0.25463
22	UCID	Uni-Charm Indonesia Tbk.	2018	Rp 3,034,451,000,000	Rp 7,179,647,000,000	0.42265
			2019	Rp 2,754,412,000,000	Rp 8,316,053,000,000	0.33122
			2020	Rp 3,084,303,000,000	Rp 7,644,451,000,000	0.40347
			2021	Rp 2,961,897,000,000	Rp 7,777,887,000,000	0.38081
			2022	Rp 2,594,145,000,000	Rp 8,382,538,000,000	0.30947
23	ROTI	Nippon Indosari Corpindo Tbk.	2018	Rp 5,193,357,059,000	Rp 11,296,112,298,000	0.45975
			2019	Rp 8,561,870,620,000	Rp 11,845,204,657,000	0.72281
			2020	Rp 9,360,285,393,000	Rp 12,775,930,059,000	0.73265
			2021	Rp 10,350,062,291,000	Rp 13,850,610,076,000	0.74726
			2022	Rp 11,087,891,334,000	Rp 13,969,704,123,000	0.79371
24	TGKA	Tigaraksa Satria Tbk.	2018	Rp 192,071,433,424	Rp 3,485,510,411,961	0.05511
			2019	Rp 234,776,721,357	Rp 2,995,872,438,975	0.07837
			2020	Rp 294,839,547,115	Rp 3,361,956,197,960	0.08770
			2021	Rp 332,093,300,960	Rp 3,403,961,007,490	0.09756
			2022	Rp 465,234,171,852	Rp 4,181,760,862,637	0.11125
25	ULTJ	Ultra Jaya Milk Industry & Trading Company	2018	Rp 2,762,350,000,000	Rp 5,555,871,000,000	0.49719
			2019	Rp 2,891,781,000,000	Rp 6,608,422,000,000	0.43759
			2020	Rp 3,160,695,000,000	Rp 8,754,116,000,000	0.36105
			2021	Rp 2,562,035,000,000	Rp 7,406,856,000,000	0.34590
			2022	Rp 2,757,985,000,000	Rp 7,376,375,000,000	0.37389

Lampiran 2. Hasil Output Penelitian pada Aplikasi SPSS 25

A. Analisis Statistik Deskriptif

Hasil Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DAR	125	.08	.78	.4244	.18631
ROA	125	.00	.47	.1047	.09001
SIZE	125	21.78	32.27	27.3729	2.42828
CAP	125	.03	.83	.4262	.21095
ETR	125	.03	.96	.2532	.11378
Valid N (listwise)	125				

B. Pengujian Asumsi Klasik**1. Pengujian Normalitas**

Hasil Pengujian Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		125	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	.12654984	
Most Extreme Differences	Absolute	.112	
	Positive	.112	
	Negative	-.063	
Test Statistic		.112	
Asymp. Sig. (2-tailed)		.031 ^c	
Monte Carlo Sig. (2-tailed)	Sig.	.325 ^d	
	99% Confidence Interval	Lower Bound	.312
		Upper Bound	.337

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

2. Pengujian Multikolinearitas

Hasil Pengujian Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
1		
	(Constant)	
	DAR	,594 1,684
	ROA	,657 1,522
	SIZE	,776 1,289
	CAP	,853 1,173

a. Dependent Variable: ETR

3. Pengujian Heteroskedastisitas

Hasil Pengujian Heteroskedastisitas pada Uji Gletser

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.153	.121		-1.268	.207
	DAR	.092	.050	.183	1.851	.067
	ROA	-.162	.105	-.156	-1.550	.124
	SIZE	.006	.004	.158	1.558	.122
	CAP	.051	.044	.116	1.164	.247

a. Dependent Variable: ABS_RES

4. Pengujian Auto Korelasi

Hasil Pengujian Auto Korelasi

Model	Durbin-Watson
1	1,007

a. Predictors: (Constant), CAP, SIZE, ROA, DAR

b. Dependent Variable: ETR

C. Analisis Data

1. Analisis Regresi Linear Berganda

Hasil Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.069	.177		.388	.699
	DAR	-.119	.073	-.167	-1.628	.002
	ROA	-.182	.154	-.124	-1.184	.239
	SIZE	.006	.006	.106	1.006	.317
	CAP	.002	.065	.003	.030	.976

a. Dependent Variable: ETR

2. Pengujian Koefisien Determinasi (R²)

Hasil Pengujian Koefisien Determinasi (R²)

Model	R	R Square	Adjusted R Square
1	.470 ^a	.221	.173

a. Predictors: (Constant), CAP, SIZE, ROA, DAR

b. Dependent Variable: ETR

3. Pengujian Hipotesis

1) Pengujian Statistik F

Hasil Pengujian Statistik F

Model		F	Sig.
1	Regression	4,610	.002 ^b
	Residual		
	Total		

2) Pengujian Statistik T

Hasil Pengujian Statistik T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.069	.177		.388	.699
	DAR	-.119	.073	-.167	-1.628	.002
	ROA	-.182	.154	-.124	-1.184	.239
	SIZE	.006	.006	.106	1.006	.317
	CAP	.002	.065	.003	.030	.976

a. Dependent Variable: ETR

