

LAMPIRAN

Lampiran 1 Statistik Deskriptif

	ETR	ROA	CR	DAR
Mean	16.40983	4.667667	440.2980	45.29883
Median	17.97500	4.230000	114.1450	46.91000
Maximum	47.75000	13.11000	4717.080	78.01000
Minimum	0.060000	0.060000	18.22000	0.130000

Lampiran 2 Pemilihan Model Chow Test

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

Effects Test	Statistic	d.f.	Prob.
Cross-section F	5.796440	(19,37)	0.0000
Cross-section Chi-square	82.824879	19	0.0000

Lampiran 3 Pemilihan Model Hausman Test

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

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	10.910727	3	0.0122

Lampiran 4 Hasil Uji Multikolinearitas

ROA	CR	DAR
1.000000	-0.088792	-0.277666
-0.088792	1.000000	-0.572478
-0.277666	-0.572478	1.000000

Lampiran 5. Hasil Uji Heteroskedastisitas

Dependent Variable: ABS(RESID02)
Method: Panel Least Squares
Date: 09/16/26 Time: 19:51
Sample: 2022 2024
Periods included: 3
Cross-sections included: 20
Total panel (balanced) observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.079634	5.902610	0.352324	0.7266
ROA	-0.188764	0.261972	-0.720548	0.4757
CR	-0.000208	0.000758	-0.274327	0.7854
DER	0.049585	0.117010	0.423768	0.6742

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.731357	Mean dependent var	3.353197
Adjusted R-squared	0.571623	S.D. dependent var	4.463942
S.E. of regression	2.921672	Akaike info criterion	5.265429
Sum squared resid	315.8381	Schwarz criterion	6.068261
Log likelihood	-134.9629	Hannan-Quinn criter.	5.579461
F-statistic	4.578602	Durbin-Watson stat	3.989196
Prob(F-statistic)	0.000024		

Lampiran 6. Hasil Uji t (Parsial)

Dependent Variable: ETR
Method: Panel Least Squares
Date: 09/16/26 Time: 15:43
Sample: 2022 2024
Periods included: 3
Cross-sections included: 20
Total panel (balanced) observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.938327	14.28679	0.275662	0.7843
ROA	-1.477700	0.634082	-2.330455	0.0253
CR	0.000510	0.001833	0.278322	0.7823
DAR	0.422621	0.283213	1.492237	0.1441

Lampiran 7. Hasil Uji F dan Koefisien Determinasi

R-squared	0.765095	Mean dependent var	16.40983
Adjusted R-squared	0.625421	S.D. dependent var	11.55448
S.E. of regression	7.071670	Akaike info criterion	7.033311
Sum squared resid	1850.315	Schwarz criterion	7.836143
Log likelihood	-187.9993	Hannan-Quinn criter.	7.347342
F-statistic	5.477744	Durbin-Watson stat	1.699609
Prob(F-statistic)	0.000003		