

## LAMPIRAN

No	Kode Perusahaan	Nama Perusahaan	2021	2022	2023
1	AMFG	PT Asahimas Flat Glass Tbk	✓	✓	✓
2	AMIN	PT Ateliers Mecaniques D'Indonesia Tbk	✓	✓	✓
3	APII	PT Arita Prima Indonesia Tbk.	✓	✓	✓
4	ARNA	PT Arwana Citramulia Tbk.	✓	✓	✓
5	ASGR	PT Astra Graphia Tbk.	✓	✓	✓
6	ASII	PT Astra International Tbk.	✓	✓	✓
7	BHIT	PT MNC Asia Holding Tbk.	✓	✓	✓
8	BNBR	PT Bakrie & Brothers Tbk	✓	✓	✓
9	CTTH	PT Citatah Tbk.	✓	✓	✓
10	DYAN	PT Dyandra Media International Tbk	✓	✓	✓
11	HEXA	PT Hexindo Adiperkasa Tbk.	✓	✓	✓
12	IBFN	PT Intan Baru Prana Tbk.	✓	✓	✓
13	ICON	PT Island Concepts Indonesia Tbk.	✓	✓	✓
14	IKAI	PT Intikeramik Alamasri Industri	✓	✓	✓
15	IKBI	PT Sumi Indo Kabel Tbk.	✓	✓	✓
16	IMPC	PT Impack Pratama Industri Tbk.	✓	✓	✓
17	INDX	PT Tanah Laut Tbk	✓	✓	✓
18	INTA	PT Intraco Penta Tbk.	✓	✓	✓
19	JECC	PT Jembo Cable Company Tbk.	✓	✓	✓
20	JTPE	PT Jasuindo Tiga Perkasa Tbk.	✓	✓	✓
21	KBLI	PT KMI Wire & Cable Tbk.	✓	✓	✓
22	KBLM	PT Kabelindo Murni Tbk.	✓	✓	✓
23	KIAS	PT Keramik Indonesia Asosiasi Tbk	✓	✓	✓
24	KOBX	PT Kobexindo Tractors Tbk.	✓	✓	✓
25	KOIN	PT Kokoh Inti Arebama Tbk	✓	✓	✓
26	KONI	PT Perdana Bangun Pusaka Tbk	✓	✓	✓
27	KRAH	Grand Kartech Tbk.	✗	✗	✗
28	LION	PT Lion Metal Works Tbk.	✓	✓	✓
29	MDRN	PT Modern Internasional Tbk.	✓	✓	✓
30	MFMI	PT Multifiling Mitra Indonesia Tbk	✓	✓	✓
31	MLIA	PT Mulia Industrindo Tbk	✓	✓	✓
32	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk	✓	✓	✓
33	TIRA	PT Tira Austenite Tbk	✓	✓	✓
34	TOTO	PT Surya Toto Indonesia Tbk.	✓	✓	✓
35	TRIL	PT Triwira Insanlestari Tbk.	✗	✗	✗
36	UNTR	PT United Tractors Tbk.	✓	✓	✓
37	VOKS	PT Voksel Electric Tbk.	✓	✓	✓
38	ZBRA	PT Dosni Roha Indonesia Tbk.	✓	✓	✓
39	MARK	PT Mark Dynamics Indonesia Tbk.	✓	✓	✓
40	SPTO	PT Surya Pertiwi Tbk.	✓	✓	✓
41	KPAL	PT Steadfast Marine Tbk.	✗	✗	✗
42	SKRN	PT Superkrane Mitra Utama Tbk	✓	✓	✗
43	CAKK	Cahayaputra Asa Keramik Tbk.	✓	✓	✓
44	CCSI	PT Communication Cable Systems Indonesia Tbk	✗	✗	✗
45	BLUE	PT Berkah Prima Perkasa Tbk.	✓	✓	✓
46	ARKA	PT Arkha Jayanti Persada Tbk.	✓	✓	✓
47	SINI	PT Singaraja Putra Tbk.	✓	✓	✓
48	HOPE	PT Harapan Duta Pertiwi Tbk	✓	✓	✓
49	LABA	PT Green Power Group Tbk.	✓	✓	✓
50	GPSO	PT Geoprima Solusi Tbk.	✓	✓	✓
51	KUAS	PT Ace Oldfields Tbk.	✓	✓	✓
52	BINO	PT Perma Plasindo Tbk.	✗	✓	✓
53	NTBK	PT Nusatama Berkah Tbk.	✓	✓	✓
54	PADA	PT Personel Alih Daya Tbk.	✗	✓	✓
55	KING	PT Hoffmen Cleanindo Tbk.	✓	✓	✓
56	PTMP	PT Mitra Pack Tbk.	✓	✓	✓
57	PIPA	PT Multi Makmur Lemindo Tbk.	✓	✓	✓
58	SMIL	PT Sarana Mitra Luas Tbk.	✗	✓	✓
59	CRSN	PT Carsurin Tbk.	✗	✓	✓
60	WIDI	PT Widian Jaya Krenindo Tbk.	✗	✓	✓
61	FOLK	PT Multi Garam Utama Tbk.	✗	✓	✓
62	MUTU	PT Mutuagung Lestari Tbk.	✓	✓	✓
63	HYGN	PT Ecocare Indo Pasifik Tbk.	✓	✓	✓
64	VISI	PT Satu Visi Putra Tbk.	✗	✓	✓
65	MHKI	PT Multi Hanna Kreasindo Tbk.	✗	✓	✓
66	NAIK	PT Adiwarna Anugerah Abadi Tbk.	✗	✗	✓
67	SOSS	PT Shield On Service Tbk.	✓	✓	✓

No	Kode Perusahaan	Tahun	Beban Pajak Kini	Laba Sebelum Pajak	ETR
1	AMFG	2021	- 87.000.000	378.799.000.000	- 0,0002
3	APII		- 8.087.315.091	28.665.324.729	- 0,2821
5	ASGR		22.569.000.000	111.886.000.000	0,2017
6	ASII		7.216.000.000	32.350.000.000	0,2231
7	BHIT		688.132.000.000	3.206.274.000.000	0,2146
10	DYAN		2.485.819.304	- 86.101.354.398	- 0,0289
16	IMPC		- 24.856.663.040	254.899.864.963	- 0,0975
21	KBLI		1.360.920.038	108.753.123.504	0,0125
24	KOBX		4.493.236.755	196.570.229.146	0,0229
27	LION		3.657.531.900	- 3.693.250.636	- 0,9903
29	MFMI		5.035.702.100	27.568.960.527	0,1827
30	MLIA		298.676	828.830.394	0,0004
31	SCCO		- 32.293.991.840	175.817.309.688	- 0,1837
32	TIRA		- 19.835.204	- 5.802.795.261	0,0034
34	UNTR		4.295.008.000.000	14.462.250.000.000	0,2970
35	VOKS		- 6.677.238.164	- 252.197.581.617	0,0265
37	MARK		114.423.788.703	505.578.068.397	0,2263
38	SPTO		41.483.783.950	259.219.406.591	0,1600
44	HOPE		1.209.645.128	731.322.766.012	0,0017
47	KUAS		- 1.723.015.810	7.791.405.884	- 0,2211

No	Kode Perusahaan	Tahun	Beban Pajak Kini	Laba Sebelum Pajak	ETR
1	AMFG	2022	- 23.160.000.000	565.840.000.000	- 0,0409
3	APII		- 11.427.652.742	26.841.604.043	- 0,4257
5	ASGR		36.195.000.000	129.273.000.000	0,2800
6	ASII		- 11.045.000.000	50.390.000.000	- 0,2192
7	BHIT		700.752.000.000	3.513.980.000.000	0,1994
10	DYAN		- 13.272.794.116	43.288.845.605	- 0,3066
16	IMPC		- 37.918.550.120	414.206.408.712	- 0,0915
21	KBLI		7.609.199.630	86.733.179.889	0,0877
24	KOBX		- 9.718.099.837	76.492.290.322	- 0,1270
27	LION		10.076.623.480	7.494.043.687	1,3446
29	MFMI		10.484.791.460	30.055.102.609	0,3489
30	MLIA		12.770.836	1.092.813.462	0,0117
31	SCCO		- 32.439.361.460	150.684.715.596	- 0,2153
32	TIRA		- 229.533.119	3.711.388.443	- 0,0618
34	UNTR		7.469.856.000.000	29.446.041.000.000	0,2537
35	VOKS		- 6.944.922.820	- 224.346.964.002	0,0310
37	MARK		- 74.969.514.788	317.066.207.437	- 0,2364
38	SPTO		41.815.838.780	272.136.995.683	0,1537
44	HOPE		1.657.904.530	848.355.149.032	0,0020
47	KUAS		- 3.219.548.640	10.905.821.180	- 0,2952



No	Kode Perusahaan	Tahun	Net In Come	CFO	CONACC
1	AMFG	2021	318.672.000.000	1.015.935.000.000	- 697.263.000.000
	AMFG	2022	437.370.000.000	815.751.000.000	- 378.381.000.000
	AMFG	2023	583.297.000.000	850.090.000.000	- 266.793.000.000
2	APII	2021	20.672.232.124	22.626.179.241	- 1.953.947.117
	APII	2022	14.054.281.418	26.320.107.916	- 12.265.826.498
	APII	2023	30.651.441.707	30.696.987.207	- 45.545.500
3	ASGR	2021	87.311.000.000	463.449.000.000	- 376.138.000.000
	ASGR	2022	97.071.000.000	147.174.000.000	- 50.103.000.000
	ASGR	2023	141.073.000.000	74.113.000.000	66.960.000.000
4	ASII	2021	25.586.000.000	38.252.000.000	- 12.666.000.000
	ASII	2022	40.420.000.000	37.342.000.000	3.078.000.000
	ASII	2023	44.501.000.000	33.746.000.000	10.755.000.000
5	BHIT	2021	2.537.845.000.000	5.750.676.000.000	- 3.212.831.000.000
	BHIT	2022	2.682.220.000.000	4.162.541.000.000	- 1.480.321.000.000
	BHIT	2023	1.233.473.000.000	740.044.000.000	493.429.000.000
6	DYAN	2021	- 87.787.279.769	- 13.200.688.553	- 74.586.591.216
	DYAN	2022	30.662.044.291	98.571.837.285	- 67.909.792.994
	DYAN	2023	70.093.758.644	177.427.182.958	- 107.333.424.314
7	IMPC	2021	188.611.979.146	245.457.033.236	- 56.845.054.090
	IMPC	2022	312.502.049.594	228.972.246.510	83.529.803.084
	IMPC	2023	440.542.975.412	579.069.868.368	- 138.526.892.956
8	KBLI	2021	93.371.439.103	164.097.703.741	- 70.726.264.638
	KBLI	2022	59.961.666.687	- 176.261.580.673	236.223.247.360
	KBLI	2023	114.573.714.867	165.431.885.694	- 50.858.170.827
9	KOBX	2021	193.277.914.238	683.531.388.636	- 490.253.474.398
	KOBX	2022	62.524.433.345	645.439.966.261	- 582.915.532.916
	KOBX	2023	- 84.833.097.153	- 1.085.389.325.128	1.000.556.227.975
10	LION	2021	- 4.303.093.348	- 13.200.688.553	8.897.595.205
	LION	2022	2.314.362.759	98.571.837.285	- 96.257.474.526
	LION	2023	6.626.324.372	177.427.182.958	- 170.800.858.586
11	MFMI	2021	25.160.193.681	35.859.253.111	- 10.699.059.430
	MFMI	2022	24.044.260.651	88.112.920.926	- 64.068.660.275
	MFMI	2023	28.145.515.198	84.175.310.435	- 56.029.795.237
12	MLIA	2021	652.406.101	873.062.045	- 220.655.944
	MLIA	2022	853.707.145	796.189.896	57.517.249
	MLIA	2023	562.628.681	467.768.657	94.860.024
13	SCCO	2021	141.762.816.916	51.530.388.796	90.232.428.120
	SCCO	2022	106.708.261.439	- 293.619.328.630	400.327.590.069
	SCCO	2023	237.535.948.534	297.483.912.496	- 59.947.963.962
14	TIRA	2021	- 3.391.380.034	- 7.056.399.585	3.665.019.551
	TIRA	2022	2.222.723.545	11.298.232.612	- 9.075.509.067
	TIRA	2023	1.256.279.784	28.888.738.018	- 27.632.458.234
15	UNTR	2021	10.608.267.000.000	23.284.854.000.000	- 12.676.587.000.000
	UNTR	2022	22.993.673.000.000	32.891.585.000.000	- 9.897.912.000.000
	UNTR	2023	22.130.096.000.000	26.346.848.000.000	- 4.216.752.000.000
16	VOKS	2021	- 210.822.267.539	58.257.180.300	- 269.079.447.839
	VOKS	2022	- 191.040.268.841	80.734.911.790	- 271.775.180.631
	VOKS	2023	18.018.052.302	- 53.573.744.295	71.591.796.597
17	MARK	2021	392.149.133.254	331.696.205.583	60.452.927.671
	MARK	2022	243.093.147.629	205.457.685.653	37.635.461.976
	MARK	2023	156.038.746.839	234.322.148.589	- 78.283.401.750
18	SPTO	2021	223.780.364.408	404.626.899.810	- 180.846.535.402
	SPTO	2022	225.044.549.724	184.995.491.620	40.049.058.104
	SPTO	2023	274.951.561.683	243.478.306.312	31.473.255.371
19	HOPE	2021	730.113.120.884	970.669.842.620	- 240.556.721.736
	HOPE	2022	846.697.244.502	1.156.735.614.511	- 310.038.370.009
	HOPE	2023	1.285.261.384.857	178.769.057.440	1.106.492.327.417
20	KUAS	2021	6.178.640.735	- 4.560.384.501	10.739.025.236
	KUAS	2022	7.864.937.767	- 14.257.143.095	22.122.080.862
	KUAS	2023	9.505.923.347	6.666.933.345	2.838.990.002

No	Kode Perusahaan	Tahun	Total Aset	Ukuran Perusahaan
1.	AMFG	2021	7.403.476.000.000	29,632970736
	AMFG	2022	7.466.520.000.000	29,641450143
	AMFG	2023	7.500.664.000.000	29,646012666
2.	APII	2021	542.329.085.650	27,019138823
	APII	2022	564.389.039.479	27,059009637
	APII	2023	600.737.338.506	27,121423635
3.	ASGR	2021	2.655.278.000.000	28,607570473
	ASGR	2022	2.677.651.000.000	28,615961034
	ASGR	2023	2.682.813.000.000	28,617886987
4.	ASII	2021	367.311.000.000	26,629474738
	ASII	2022	413.297.000.000	26,747432300
	ASII	2023	445.679.000.000	26,822864799
5.	BHIT	2021	63.451.383.000.000	31,781295107
	BHIT	2022	69.099.804.000.000	31,866573010
	BHIT	2023	70.408.946.000.000	31,885341445
6	DYAN	2021	959.596.413.102	27,589778630
	DYAN	2022	1.088.333.283.166	27,715668544
	DYAN	2023	1.203.642.535.212	27,816373521
7	IMPC	2021	2.858.166.022.131	28,681201284
	IMPC	2022	3.435.475.875.401	28,865176569
	IMPC	2023	3.597.041.437.692	28,911132801
8	KBLI	2021	2.725.242.711.423	28,633578608
	KBLI	2022	2.797.005.026.270	28,659570327
	KBLI	2023	2.976.407.140.255	28,721738031
9	KOBX	2021	1.662.806.118.937	28,139527724
	KOBX	2022	2.904.929.971.947	28,697430400
	KOBX	2023	3.504.469.145.665	28,885060169
10	LION	2021	692.582.711.193	27,263693506
	LION	2022	684.497.878.481	27,251951382
	LION	2023	742.886.859.560	27,333809595
11	MFMI	2021	340.216.666.768	26,552848507
	MFMI	2022	363.417.648.503	26,618818557
	MFMI	2023	354.412.830.081	26,593728257
12	MLIA	2021	6.121.601.356	22,535089559
	MLIA	2022	6.806.945.264	22,641209290
	MLIA	2023	7.017.221.425	22,671633168
13	SCCO	2021	4.698.864.127.234	29,178341920
	SCCO	2022	5.128.133.329.237	29,265762835
	SCCO	2023	5.329.800.918.271	29,304335002
14	TIRA	2021	350.928.680.760	26,583848851
	TIRA	2022	351.091.425.626	26,584312498
	TIRA	2023	345.923.104.863	26,569482347
15	UNTR	2021	112.561.356.000.000	32,354519576
	UNTR	2022	140.478.220.000.000	32,576073575
	UNTR	2023	153.753.903.000.000	32,666374408
16	VOKS	2021	2.893.167.569.270	28,693373063
	VOKS	2022	2.665.946.796.991	28,611580381
	VOKS	2023	2.623.144.891.155	28,595395054
17	MARK	2021	1.078.458.868.349	27,706554164
	MARK	2022	1.005.368.365.991	27,636375124
	MARK	2023	951.550.724.256	27,581358832
18	SPTO	2021	3.143.458.650.849	28,776344791
	SPTO	2022	3.116.150.805.162	28,767619640
	SPTO	2023	3.237.655.784.669	28,805870661
19	HOPE	2021	15.308.923.447.779	30,359457006
	HOPE	2022	15.586.178.093.961	30,377405618
	HOPE	2023	15.131.488.996.266	30,347799052
20	KUAS	2021	262.419.785.855	26,293211295
	KUAS	2022	269.542.435.102	26,319991674
	KUAS	2023	264.359.355.793	26,300575211

No	Kode Perusahaan	Tahun	Total Debt	Total Aset	Leverage	Dummy Tahun
1.	AMFG	2021	4.110.107.000.000	7.403.476.000.000	0,56	1
	AMFG	2022	3.746.348.000.000	7.466.520.000.000	0,50	2
	AMFG	2023	3.259.927.000.000	7.500.664.000.000	0,43	3
2.	APII	2021	180.861.359.755	542.329.085.650	0,33	1
	APII	2022	186.711.833.365	564.389.039.479	0,33	2
	APII	2023	190.290.049.422	600.737.338.506	0,32	3
3.	ASGR	2021	1.027.625.000.000	2.655.278.000.000	0,39	1
	ASGR	2022	984.429.000.000	2.677.651.000.000	0,37	2
	ASGR	2023	890.911.000.000	2.682.813.000.000	0,33	3
4.	ASII	2021	151.696.000.000	367.311.000.000	0,41	1
	ASII	2022	169.577.000.000	413.297.000.000	0,41	2
	ASII	2023	195.261.000.000	445.679.000.000	0,44	3
5.	BHIT	2021	27.157.783.000.000	63.451.383.000.000	0,43	1
	BHIT	2022	29.667.556.000.000	69.099.804.000.000	0,43	2
	BHIT	2023	29.025.687.000.000	70.408.946.000.000	0,41	3
6	DYAN	2021	478.290.525.186	959.596.413.102	0,50	1
	DYAN	2022	577.622.763.324	1.088.333.283.166	0,53	2
	DYAN	2023	611.350.297.949	1.203.642.535.212	0,51	3
7	IMPC	2021	1.169.803.527.245	2.858.166.022.131	0,41	1
	IMPC	2022	1.210.746.099.447	3.435.475.875.401	0,35	2
	IMPC	2023	1.109.391.606.073	3.597.041.437.692	0,31	3
8	KBLI	2021	272.257.917.579	2.725.242.711.423	0,10	1
	KBLI	2022	301.997.266.597	2.797.005.026.270	0,11	2
	KBLI	2023	381.355.701.983	2.976.407.140.255	0,13	3
9	KOBX	2021	1.157.130.126.647	1.662.806.118.937	0,70	1
	KOBX	2022	2.323.686.700.198	2.904.929.971.947	0,80	2
	KOBX	2023	3.024.437.352.869	3.504.469.145.665	0,86	3
10	LION	2021	247.239.109.698	692.582.711.193	0,36	1
	LION	2022	209.683.140.222	684.497.878.481	0,31	2
	LION	2023	251.503.203.972	742.886.859.560	0,34	3
11	MFMI	2021	225.158.531.500	340.216.666.768	0,66	1
	MFMI	2022	241.667.639.524	363.417.648.503	0,66	2
	MFMI	2023	225.210.541.084	354.412.830.081	0,64	3
12	MLIA	2021	2.644.583.432	6.121.601.356	0,43	1
	MLIA	2022	2.323.807.207	6.806.945.264	0,34	2
	MLIA	2023	2.059.037.171	7.017.221.425	0,29	3
13	SCCO	2021	296.166.762.993	4.698.864.127.234	0,06	1
	SCCO	2022	397.471.639.920	5.128.133.329.237	0,08	2
	SCCO	2023	392.506.174.822	5.329.800.918.271	0,07	3
14	TIRA	2021	185.613.898.339	350.928.680.760	0,53	1
	TIRA	2022	183.686.914.070	351.091.425.626	0,52	2
	TIRA	2023	178.077.417.083	345.923.104.863	0,51	3
15	UNTR	2021	40.738.599.000.000	112.561.356.000.000	0,36	1
	UNTR	2022	50.964.395.000.000	140.478.220.000.000	0,36	2
	UNTR	2023	69.992.685.000.000	153.753.903.000.000	0,46	3
16	VOKS	2021	1.987.396.259.911	2.893.167.569.270	0,69	1
	VOKS	2022	1.946.850.733.366	2.665.946.796.991	0,73	2
	VOKS	2023	1.887.266.483.419	2.623.144.891.155	0,72	3
17	MARK	2021	334.818.456.747	1.078.458.868.349	0,31	1
	MARK	2022	161.587.275.147	1.005.368.365.991	0,16	2
	MARK	2023	111.449.183.332	951.550.724.256	0,12	3
18	SPTO	2021	1.090.591.747.487	3.143.458.650.849	0,35	1
	SPTO	2022	1.008.510.478.795	3.116.150.805.162	0,32	2
	SPTO	2023	1.008.062.728.819	3.237.655.784.669	0,31	3
19	HOPE	2021	4.347.434.120.813	15.308.923.447.779	0,28	1
	HOPE	2022	4.659.937.738.573	15.586.178.093.961	0,30	2
	HOPE	2023	3.670.601.789.706	15.131.488.996.266	0,24	3
20	KUAS	2021	122.407.148.085	262.419.785.855	0,47	1
	KUAS	2022	120.390.575.988	269.542.435.102	0,45	2
	KUAS	2023	107.904.478.062	264.359.355.793	0,41	3

No	Kode Perusahaan	Tahun	Laba Bersih Setelah Pajak	Total Aset	ROA	Dummy Tahun
1.	AMFG	2021	318.672.000.000	7.403.476.000.000	0,04	1
	AMFG	2022	437.370.000.000	7.466.520.000.000	0,06	2
	AMFG	2023	583.297.000.000	7.500.664.000.000	0,08	3
2.	APII	2021	20.672.232.124	542.329.085.650	0,04	1
	APII	2022	14.054.281.418	564.389.039.479	0,02	2
	APII	2023	30.651.441.707	600.737.338.506	0,05	3
3.	ASGR	2021	87.311.000.000	2.655.278.000.000	0,03	1
	ASGR	2022	97.071.000.000	2.677.651.000.000	0,04	2
	ASGR	2023	141.073.000.000	2.682.813.000.000	0,05	3
4.	ASII	2021	25.586.000.000	367.311.000.000	0,07	1
	ASII	2022	40.420.000.000	413.297.000.000	0,10	2
	ASII	2023	44.501.000.000	445.679.000.000	0,10	3
5.	BHIT	2021	2.537.845.000.000	63.451.383.000.000	0,04	1
	BHIT	2022	2.682.220.000.000	69.099.804.000.000	0,04	2
	BHIT	2023	1.233.473.000.000	70.408.946.000.000	0,02	3
6	DYAN	2021	87.787.279.769	959.596.413.102	0,09	1
	DYAN	2022	30.662.044.291	1.088.333.283.166	0,03	2
	DYAN	2023	70.093.758.644	1.203.642.535.212	0,06	3
7	IMPC	2021	188.611.979.146	2.858.166.022.131	0,07	1
	IMPC	2022	312.502.049.594	3.435.475.875.401	0,09	2
	IMPC	2023	440.542.975.412	3.597.041.437.692	0,12	3
8	KBLI	2021	93.371.439.103	2.725.242.711.423	0,03	1
	KBLI	2022	59.961.666.687	2.797.005.026.270	0,02	2
	KBLI	2023	114.573.714.867	2.976.407.140.255	0,04	3
9	KOBX	2021	193.277.914.238	1.662.806.118.937	0,12	1
	KOBX	2022	62.524.433.345	2.904.929.971.947	0,02	2
	KOBX	2023	84.833.097.153	3.504.469.145.665	0,02	3
10	LION	2021	4.303.093.348	692.582.711.193	0,01	1
	LION	2022	2.314.362.759	684.497.878.481	0,00	2
	LION	2023	6.626.324.372	742.886.859.560	0,01	3
11	MFMI	2021	25.160.193.681	340.216.666.768	0,07	1
	MFMI	2022	24.044.260.651	363.417.648.503	0,07	2
	MFMI	2023	28.145.515.198	354.412.830.081	0,08	3
12	MLIA	2021	652.406.101	6.121.601.356	0,11	1
	MLIA	2022	853.707.145	6.806.945.264	0,13	2
	MLIA	2023	562.628.681	7.017.221.425	0,08	3
13	SCCO	2021	141.762.816.916	4.698.864.127.234	0,03	1
	SCCO	2022	106.708.261.439	5.128.133.329.237	0,02	2
	SCCO	2023	237.535.948.534	5.329.800.918.271	0,04	3
14	TIRA	2021	3.391.380.034	350.928.680.760	0,01	1
	TIRA	2022	2.222.723.545	351.091.425.626	0,01	2
	TIRA	2023	1.256.279.784	345.923.104.863	0,00	3
15	UNTR	2021	10.608.267.000.000	112.561.356.000.000	0,09	1
	UNTR	2022	22.993.673.000.000	140.478.220.000.000	0,16	2
	UNTR	2023	22.130.096.000.000	153.753.903.000.000	0,14	3
16	VOKS	2021	210.822.267.539	2.893.167.569.270	0,07	1
	VOKS	2022	191.040.268.841	2.665.946.796.991	0,07	2
	VOKS	2023	18.018.052.302	2.623.144.891.155	0,01	3
17	MARK	2021	392.149.133.254	1.078.458.868.349	0,36	1
	MARK	2022	243.093.147.629	1.005.368.365.991	0,24	2
	MARK	2023	156.038.746.839	951.550.724.256	0,16	3
18	SPTO	2021	223.780.364.408	3.143.458.650.849	0,07	1
	SPTO	2022	225.044.549.724	3.116.150.805.162	0,07	2
	SPTO	2023	274.951.561.683	3.237.655.784.669	0,08	3
19	HOPE	2021	730.113.120.884	15.308.923.447.779	0,05	1
	HOPE	2022	846.697.244.502	15.586.178.093.961	0,05	2
	HOPE	2023	1.285.261.384.857	15.131.488.996.266	0,08	3
20	KUAS	2021	6.178.640.735	262.419.785.855	0,02	1
	KUAS	2022	7.864.937.767	269.542.435.102	0,03	2
	KUAS	2023	9.505.923.347	264.359.355.793	0,04	3

No	Kode	Dummy Tahun	CONACC	Tax Avoidance	Financial Distress (Z)	Ukuran Perusahaan	Leverage	ROA
1	AMFG	1	- 697.263.000.000	- 0,0002	1,6780	29,6330	0,5552	0,0430
	AMFG	2	- 378.381.000.000	- 0,0409	2,1841	29,6415	0,5018	0,0586
	AMFG	3	- 266.793.000.000	- 0,2375	2,4891	29,6460	0,4346	0,0778
2	APII	1	- 1.953.947.117	- 0,2821	2,2895	27,0191	0,3335	0,0381
	APII	2	- 12.265.826.498	- 0,4257	2,2929	27,0590	0,3308	0,0249
	APII	3	- 45.545.500	- 0,2566	2,2758	27,1214	0,3168	0,0510
3	ASGR	1	- 376.138.000.000	0,2017	3,3265	28,6076	0,3870	0,0329
	ASGR	2	- 50.103.000.000	0,2800	3,3846	28,6160	0,3676	0,0363
	ASGR	3	- 66.960.000.000	0,2029	3,5856	28,6179	0,3321	0,0526
4	ASII	1	- 12.666.000.000	0,2231	878,3611	26,6295	0,4130	0,0697
	ASII	2	- 3.078.000.000	- 0,2192	861,3038	26,7474	0,4103	0,0978
	ASII	3	- 10.755.000.000	0,1993	639,2908	26,8229	0,4381	0,0998
5	BHIT	1	- 3.212.831.000.000	0,2146	0,7108	31,7813	0,4280	0,0400
	BHIT	2	- 1.480.321.000.000	0,1994	0,7109	31,8666	0,4293	0,0388
	BHIT	3	- 493.429.000.000	0,2338	0,5755	31,8853	0,4122	0,0175
6	DYAN	1	- 74.586.591.216	- 0,0289	0,2862	27,5898	0,4984	0,0915
	DYAN	2	- 67.909.792.994	- 0,3066	1,6150	27,7157	0,5307	0,0282
	DYAN	3	- 107.333.424.314	- 0,2108	1,5963	27,8164	0,5079	0,0582
7	IMPC	1	- 56.845.054.090	- 0,0975	2,6327	28,6812	0,4093	0,0660
	IMPC	2	- 83.529.803.084	- 0,0915	2,9542	28,8652	0,3524	0,0910
	IMPC	3	- 138.526.892.956	- 0,0574	8,4875	28,9111	0,3084	0,1225
8	KBLI	1	- 70.726.264.638	0,0125	4,7855	28,6336	0,0999	0,0343
	KBLI	2	- 236.223.247.360	0,0877	4,8850	28,6596	0,1080	0,0214
	KBLI	3	- 50.858.170.827	0,2306	4,8233	28,7217	0,1281	0,0385
9	KOBX	1	- 490.253.474.398	0,0229	1,7704	28,1395	0,6959	0,1162
	KOBX	2	- 582.915.532.916	- 0,1270	1,1619	28,6974	0,7999	0,0215
	KOBX	3	- 1.000.556.227.975	0,0583	0,4735	28,8851	0,8630	0,0242
10	LION	1	- 8.897.595.205	- 0,9903	2,1481	27,2637	0,3570	0,0062
	LION	2	- 96.257.474.526	1,3446	3,2470	27,2520	0,3063	0,0034
	LION	3	- 170.800.858.586	0,5595	2,7270	27,3338	0,3385	0,0089
11	MFMI	1	- 10.699.059.430	0,1827	3,0976	26,5528	0,6618	0,0740
	MFMI	2	- 64.068.660.275	0,3489	2,6493	26,6188	0,6650	0,0662
	MFMI	3	- 56.029.795.237	0,2641	2,4648	26,5937	0,6354	0,0794
12	MLIA	1	- 220.655.944	0,0004	115,0336	22,5351	0,4320	0,1066
	MLIA	2	- 57.517.249	0,0117	983,6761	22,6412	0,3414	0,1254
	MLIA	3	- 94.860.024	0,0147	811,0294	22,6716	0,2934	0,0802
13	SCCO	1	- 90.232.428.120	- 0,1837	6,2890	29,1783	0,0630	0,0302
	SCCO	2	- 400.327.590.069	- 0,2153	4,7216	29,2658	0,0775	0,0208
	SCCO	3	- 59.947.963.962	- 0,2256	5,3443	29,3043	0,0736	0,0446
14	TIRA	1	- 3.665.019.551	0,0034	1,5316	26,5838	0,5289	0,0097
	TIRA	2	- 9.075.509.067	- 0,0618	1,8831	26,5843	0,5232	0,0063
	TIRA	3	- 27.632.458.234	- 0,1795	1,7084	26,5695	0,5148	0,0036
15	UNTR	1	- 12.676.587.000.000	0,2970	1.272,6001	32,3545	0,3619	0,0942
	UNTR	2	- 9.897.912.000.000	0,2537	1.071,5255	32,5761	0,3628	0,1637
	UNTR	3	- 4.216.752.000.000	0,2579	719,6139	32,6664	0,4552	0,1439
16	VOKS	1	- 269.079.447.839	0,0265	0,4783	28,6934	0,6869	0,0729
	VOKS	2	- 271.775.180.631	0,0310	0,2110	28,6116	0,7303	0,0717
	VOKS	3	- 71.591.796.597	- 0,1397	0,9451	28,5954	0,7195	0,0069
17	MARK	1	- 60.452.927.671	0,2263	13,0680	27,7066	0,3105	0,3636
	MARK	2	- 37.635.461.976	- 0,2364	11,5775	27,6364	0,1607	0,2418
	MARK	3	- 78.283.401.750	- 0,2442	19,1900	27,5814	0,1171	0,1640
18	SPTO	1	- 180.846.535.402	0,1600	2,2223	28,7763	0,3469	0,0712
	SPTO	2	- 40.049.058.104	0,1537	2,3189	28,7676	0,3236	0,0722
	SPTO	3	- 31.473.255.371	0,1470	2,4523	28,8059	0,3114	0,0849
19	HOPE	1	- 240.556.721.736	0,0017	1,4349	30,3595	0,2840	0,0477
	HOPE	2	- 310.038.370.009	0,0020	1,4835	30,3774	0,2990	0,0543
	HOPE	3	- 1.106.492.327.417	0,0017	1,7325	30,3478	0,2426	0,0849
20	KUAS	1	- 10.739.025.236	- 0,2211	1,5253	26,2932	0,4665	0,0235
	KUAS	2	- 22.122.080.862	- 0,2952	1,5499	26,3200	0,4466	0,0292
	KUAS	3	- 2.838.990.002	- 0,2598	1,6987	26,3006	0,4082	0,0360

N		60
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,28825902
Most Extreme Differences	Absolute	,134
	Positive	,134
	Negative	-,113
Test Statistic		,134
Asymp. Sig. (2-tailed) <sup>c</sup>		,009
Monte Carlo Sig. (2-tailed) <sup>d</sup>	Sig.	,010
	99% Confidence Interval	
	Lower Bound	,007
	Upper Bound	,012

### Casewise Diagnostics<sup>a</sup>

Case Number	Std. Residual	Tax Avoidance	Predicted Value	Residual
28	-3,142	-,99	-,0436	-,94672
29	4,621	1,34	-,0479	1,39248

a. Dependent Variable: Tax Avoidance

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		57	
Normal Parameters <sup>a,b</sup>	Mean	,0000000	
	Std. Deviation	,17134741	
Most Extreme Differences	Absolute	,077	
	Positive	,059	
	Negative	-,077	
Test Statistic		,077	
Asymp. Sig. (2-tailed) <sup>c</sup>		,200 <sup>d</sup>	
Monte Carlo Sig. (2-tailed) <sup>e</sup>	Sig.	,526	
	99% Confidence Interval	Lower Bound	,513
		Upper Bound	,539

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 299883525.

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1,074	,444		-2,418	,019		
	Konservatisme Akuntansi	4,160E-15	,000	,047	,222	,825	,333	2,999
	Financial Distress	,000	,000	,291	1,549	,128	,426	2,345
	Ukuran Perusahaan	,033	,015	,357	2,160	,036	,553	1,808
	Leverage	,254	,140	,240	1,818	,075	,864	1,158
	ROA	,466	,382	,166	1,219	,228	,813	1,231

a. Dependent Variable: Tax Avoidance

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,475	,225		2,111	,040
	Konservatisme Akuntansi	-2,156E-16	,000	-,005	-,023	,982
	Financial Distress	-7,687E-5	,000	-,267	-1,337	,187
	Ukuran Perusahaan	-,011	,008	-,258	-1,470	,148
	Leverage	-,037	,071	-,074	-,528	,600
	ROA	,170	,194	,127	,878	,384

a. Dependent Variable: ABS\_RES

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,481 <sup>a</sup>	,231	,156	,17955	1,076

a. Predictors: (Constant), ROA, Ukuran Perusahaan, Financial Distress, Leverage, Konservatisme Akuntansi

b. Dependent Variable: Tax Avoidance

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,447 <sup>a</sup>	,200	,120	,16071	1,800

a. Predictors: (Constant), LAG\_C3, LAG\_C1, LAG\_Z, LAG\_C2, LAG\_X

b. Dependent Variable: LAG\_Y

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,521	,248		-2,100	,041
	LAG_X	-2,794E-15	,000	-,030	-,157	,876
	LAG_Z	,000	,000	,211	1,191	,239
	LAG_C1	,029	,016	,297	1,877	,066
	LAG_C2	,210	,167	,172	1,254	,216
	LAG_C3	,525	,380	,195	1,382	,173

a. Dependent Variable: LAG\_Y

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,323	5	,065	2,500	,043 <sup>b</sup>
	Residual	1,291	50	,026		
	Total	1,614	55			

a. Dependent Variable: LAG\_Y

b. Predictors: (Constant), LAG\_C3, LAG\_C1, LAG\_Z, LAG\_C2, LAG\_X

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,447 <sup>a</sup>	,200	,120	,16071	1,800

a. Predictors: (Constant), LAG\_C3, LAG\_C1, LAG\_Z, LAG\_C2, LAG\_X

b. Dependent Variable: LAG\_Y