

LAMPIRAN 1
Data Sampel Penelitian

No	Kode Perusahaan	Nama Perusahaan
1	ARMY	PT. Armidian Karyatama Tbk
2	APLN	PT. Agung Podomoro Land Tbk
3	ASRI	PT Alam Sutera Realty Tbk.
4	BAPA	PT. Bekasi Asri Pemula Tbk
5	BCIP	PT Bumi Citra Permai Tbk
6	BEST	PT. Bekasi Fajar Industrial Estate Tbk
7	BIKA	PT. Binakarya Jaya Abadi Tbk
8	BIPP	PT. Bhuwanatala Indah Permai Tbk
9	BKDP	PT Bukit Darmo Property Tbk
10	BKSL	PT. Sentul City Tbk
11	BSDE	PT. Bumi Serpong Damai Tbk
12	CTRA	PT Ciputra Development Tbk
13	DART	PT Duta Anggada Realty Tbk
14	DILD	PT Intiland Development Tbk
15	DMAS	PT Puradelta Lestari Tbk
16	DUTI	PT Duta Pertiwi Tbk
17	FMII	PT Fortune Mate Indonesia Tbk
18	GAMA	PT Aksara Global Development Tbk
19	GMTD	PT Gowa Makassar Pengembangan Pariwisata Tbk
20	GPRA	PT Perdana Gapuraprima Tbk
21	GWSA	PT Greenwood Sejahtera Tbk
22	JRPT	PT Jaya Real Property Tbk
23	KIJA	PT Kawasan Industri Jababeka Tbk
24	LPCK	PT Lippo Cikarang Tbk
25	LPKR	PT Lippo Karawaci Tbk
26	MDLN	PT Modernland Realty Tbk
27	MKPI	PT Metropolitan Kentjana Tbk
28	MMLP	PT Mega Manunggal Properti Tbk
29	MTLA	PT Metropolitan Tanah Tbk
30	NIRO	PT City Retail Developments Tbk
31	MORE	PT. Indonesia Prima Property Tbk
32	PLIN	PT Plaza Indonesia Realty Tbk
33	PPRO	PT PP Properti Tbk
34	PUDP	PT Pudjiadi Prestige Tbk
35	PWON	PT Pakuwon Jati Tbk
36	RDTX	PT Roda Vivatex Tbk
37	SMDM	PT Suryamas Dutamakmur Tbk
38	SMRA	PT Summarecon Agung Tbk

LAMPIRAN 2**Lampiran 2. Data Perusahaan yang memiliki nilai ETR rendah**

Kode Perusahaan	Tahun	ETR
ARMY	2018	0,077869381
ARMY	2019	0,001662369
ASRI	2017	0,090640308
ASRI	2019	0,08253804
ASRI	2020	0,038324337
BAPA	2019	0,066171051
BAPA	2020	0,092446146
BEST	2017	0,042613878
BEST	2018	0,047521555
BEST	2019	0,056168407
BEST	2020	0,038671086
BEST	2021	0,063273009
BIKA	2018	0,053550206
BIKA	2019	0,004248145
BIKA	2020	0,006543147
BIKA	2021	0,003874905
BIPP	2017	0,002965605
BIPP	2019	0,090723543
BKDP	2019	0,088946692
BKDP	2020	0,040723239
BKDP	2021	0,054973369
BKSL	2017	0,095964623
BKSL	2018	0,090549842
BKSL	2019	0,021886288
BSDE	2017	0,079015223
BSDE	2019	0,083223219
DART	2020	0,062129938
DART	2021	0,048440108
DMAS	2017	0,055342849
DMAS	2018	0,051001693
DMAS	2019	0,040511454
DMAS	2020	0,04660739
DMAS	2021	0,048290859
DUTI	2019	0,098681346
GAMA	2020	0,026049617

GAMA	2021	0,033549448
GMTD	2017	0,008331071
GMTD	2018	0,096532251
GMTD	2019	0,008626834
GMTD	2020	0,00427703
GMTD	2021	0,012364378
GPRA	2017	0,016969702
GPRA	2018	0,023203064
GPRA	2019	0,03127434
GPRA	2020	0,022453829
GPRA	2021	0,031110368
GWSA	2017	0,02346258
GWSA	2018	0,024687658
GWSA	2019	0,023300904
GWSA	2020	0,032841774
GWSA	2021	0,06458615
JRPT	2017	0,078353021
JRPT	2018	0,067063401
JRPT	2019	0,073512767
JRPT	2020	0,06016329
JRPT	2021	0,077571344
LPCK	2018	0,037894451
LPCK	2019	0,086136877
LPCK	2020	0,011601357
LPKR	2018	0,083717711
LPKR	2019	0,085922416
LPKR	2020	0,016684329
MDLN	2020	0,008830997
MMLP	2017	0,071465123
MMLP	2021	0,082871738
MORE	2018	0,051343435
MORE	2020	0,017526457
MORE	2021	0,020591399
RDTX	2017	0,000799934
SMDM	2020	0,09181439

LAMPIRAN 3

Hasil Olah Data Eviews

COMMON EFFECT MODEL :

Dependent Variable: ETR

Method: Panel Least Squares

Date: 01/18/23 Time: 14:40

Sample: 2017 2021

Periods included: 5

Cross-sections included: 34

Total panel (unbalanced) observations: 190

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.110849	0.058291	1.901627	0.0595
ROA	-0.049851	0.114356	-0.435926	0.6636
LEVERAGE	0.009500	0.028562	0.332626	0.7400
SIZE	-0.000742	0.002009	-0.369296	0.7125
CIR	0.216936	0.064241	3.376905	0.0010
R-squared	0.160286	Mean dependent var		0.090685
Adjusted R-squared	0.126426	S.D. dependent var		0.054293
S.E. of regression	0.050745	Akaike info criterion		-3.078964
Sum squared resid	0.319303	Schwarz criterion		-2.946616
Log likelihood	206.1327	Hannan-Quinn criter.		-3.025187
F-statistic	4.733852	Durbin-Watson stat		0.940858
Prob(F-statistic)	0.000542			

FIXED EFFECT MODEL :

Dependent Variable: ETR
 Method: Panel Least Squares
 Date: 01/18/23 Time: 14:46
 Sample: 2017 2021
 Periods included: 5
 Cross-sections included: 34
 Total panel (unbalanced) observations: 190

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.090617	0.093110	0.973218	0.3330
ROA	-0.334226	0.116283	-2.874252	0.0050
LEVERAGE	0.061178	0.066097	0.925587	0.3571
SIZE	-0.000145	0.003010	-0.048297	0.9616
CIR	0.112952	0.253009	0.446434	0.6563

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.679885	Mean dependent var	0.090685
Adjusted R-squared	0.546211	S.D. dependent var	0.054293
S.E. of regression	0.036574	Akaike info criterion	-3.535654
Sum squared resid	0.121724	Schwarz criterion	-2.675393
Log likelihood	268.8175	Hannan-Quinn criter.	-3.186101
F-statistic	5.086130	Durbin-Watson stat	2.335524
Prob(F-statistic)	0.000000		

RANDOM EFFECT MODEL :

Dependent Variable: ETR

Method: Panel EGLS (Cross-section random effects)

Date: 01/18/23 Time: 14:50

Sample: 2017 2021

Periods included: 5

Cross-sections included: 34

Total panel (unbalanced) observations: 190

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.108093	0.067641	1.598048	0.1126
ROA	-0.238648	0.103906	-2.296764	0.0233
LEVERAGE	0.008136	0.034801	0.233795	0.8155
SIZE	-0.000386	0.002284	-0.169201	0.8659
CIR	0.192482	0.073392	2.622648	0.0098

Effects Specification		S.D.	Rho
Cross-section random		0.035309	0.4824
Idiosyncratic random		0.036574	0.5176

Weighted Statistics			
R-squared	0.159913	Mean dependent var	0.042401
Adjusted R-squared	0.126038	S.D. dependent var	0.040241
S.E. of regression	0.036589	Sum squared resid	0.166005
F-statistic	4.720743	Durbin-Watson stat	1.722164
Prob(F-statistic)	0.000556		

Unweighted Statistics			
R-squared	0.136599	Mean dependent var	0.090685
Sum squared resid	0.328310	Durbin-Watson stat	0.870786

UJI CHOW (CFM VS FEM) :

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	4.476003	(33,91)	0.0000
Cross-section Chi-square	125.369647	33	0.0000

Cross-section fixed effects test equation:

Dependent Variable: ETR

Method: Panel Least Squares

Date: 12/19/22 Time: 14:48

Sample: 2017 2021

Periods included: 5

Cross-sections included: 34

Total panel (unbalanced) observations: 190

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.110849	0.058291	1.901627	0.0595
ROA	-0.049851	0.114356	-0.435926	0.6636
LEVERAGE	0.009500	0.028562	0.332626	0.7400
SIZE	-0.000742	0.002009	-0.369296	0.7125
CIR	0.216936	0.064241	3.376905	0.0010
R-squared	0.160286	Mean dependent var		0.090685
Adjusted R-squared	0.126426	S.D. dependent var		0.054293
S.E. of regression	0.050745	Akaike info criterion		-3.078964
Sum squared resid	0.319303	Schwarz criterion		-2.946616
Log likelihood	206.1327	Hannan-Quinn criter.		-3.025187
F-statistic	4.733852	Durbin-Watson stat		0.940858
Prob(F-statistic)	0.000542			

UJI HAUSSMAN (FEM VS REM) :

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	6.669612	5	0.2464

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
ROA	-0.334226	-0.238648	0.002725	0.0671
LEVERAGE	0.061178	0.008136	0.003158	0.3452
SIZE	-0.000145	-0.000386	0.000004	0.9021
CIR	0.112952	0.192482	0.058627	0.7426

Cross-section random effects test equation:

Dependent Variable: ETR

Method: Panel Least Squares

Date: 01/18/23 Time: 14:51

Sample: 2017 2021

Periods included: 5

Cross-sections included: 34

Total panel (unbalanced) observations: 190

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.090617	0.093110	0.973218	0.3330
ROA	-0.334226	0.116283	-2.874252	0.0050
LEVERAGE	0.061178	0.066097	0.925587	0.3571
SIZE	-0.000145	0.003010	-0.048297	0.9616
CIR	0.112952	0.253009	0.446434	0.6563

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.679885	Mean dependent var	0.090685
Adjusted R-squared	0.546211	S.D. dependent var	0.054293
S.E. of regression	0.036574	Akaike info criterion	-3.535654
Sum squared resid	0.121724	Schwarz criterion	-2.675393
Log likelihood	268.8175	Hannan-Quinn criter.	-3.186101
F-statistic	5.086130	Durbin-Watson stat	2.335524
Prob(F-statistic)	0.000000		

UJI LAGRANGE MULTIPLIER (CEM VS REM) :

Lagrange multiplier (LM) test for panel data

Date: 02/07/23 Time: 19:02

Sample: 2017 2021

Total panel observations: 190

Probability in ()

Null (no rand. effect) Alternative	Cross-section One-sided	Period One-sided	Both
Breusch-Pagan	48.30111 (0.0000)	0.207892 (0.6484)	48.50900 (0.0000)
Honda	6.949900 (0.0000)	-0.455952 (0.6758)	4.591915 (0.0000)
King-Wu	6.949900 (0.0000)	-0.455952 (0.6758)	1.854512 (0.0318)
GHM	-- --	-- --	48.30111 (0.0000)

LAMPIRAN 4
Uji Asumsi Klasik

STATISTIK DESKRIPTIF

	ROA	LEVERAGE	SIZE	CIR	ETR
Mean	0.054283	0.338826	28.77953	0.051822	0.090685
Median	0.041802	0.335797	29.29459	0.028596	0.091269
Maximum	0.375159	1.108043	36.47106	0.552058	0.209731
Minimum	0.000437	0.041537	17.67052	0.000171	0.000800
Std. Dev.	0.050698	0.196149	2.240469	0.072648	0.054293
Skewness	2.943996	0.875034	-1.305506	3.828634	0.051482
Kurtosis	16.13211	4.672285	8.083724	22.54544	1.961938
Jarque-Bera	1121.905	31.73776	176.9172	2386.897	5.894277
Probability	0.000000	0.000000	0.000000	0.000000	0.052490
Sum	7.056749	44.04738	3741.339	6.736889	11.78900
Sum Sq. Dev.	0.331564	4.963216	647.5414	0.680830	0.380252
Observations	130	130	130	130	130



SURAT KETERANGAN CEK PLAGIASI

No: 141/H5-05/24.03.2023

Yang bertanda tangan ini :

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Telah dilakukan cek plagiasi di UPT Perpustakaan Universitas Setia Budi Surakartamenggunakan aplikasi Turnitin dengan Prosentase **25%**

Demikian surat keterangan ini kami buat agar dapat digunakan sebagaimana mestinya.

Surakarta, 24 Maret 2023

Ka. UPT Perpustakaan



Rina Handayani, S.IP., MIP