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LAMPIRAN 1
Daftar Populasi dan Perhitungan Sampel Perusahaan *Food and Beverage*

No	Kriteria Penentuan Sampel perusahaan food and beverage yang terdaftar di BEI periode 2022-2024													Sampel/Tidak
	KODE	Perusahaan <i>Food & Beverage</i>			Mempublikasikan Laporan Tahunan			Laporan Keuangan Tidak Menyajikan Dollar			Memperoleh Laba			
		2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	
1	AALI	C	C	C	C	C	C	C	C	C	C	C	C	IYA
2	ADES	C	C	C	C	C	C	C	C	C	C	C	C	IYA
3	AGAR	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK
4	AISA	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK
5	ALTO	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
6	AMMS	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
7	ANDI	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
8	ANJT	C	C	C	C	C	C	X	X	X	C	C	C	TIDAK
9	ASHA	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
10	AYAM	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
11	BEEF	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK
12	BEER	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
13	BISI	C	C	C	C	C	C	C	C	C	C	C	C	IYA
14	BOBA	C	C	C	C	C	C	C	C	C	C	C	C	IYA
15	BTEK	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK
16	BUDI	C	C	C	C	C	C	C	C	C	C	C	C	IYA
17	BWPT	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK
18	CAMP	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
19	CBUT	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK

20	CEKA	C	C	C	C	C	C	C	C	C	C	C	C	IYA
21	CLEO	C	C	C	C	C	C	C	C	C	C	C	C	IYA
22	CMRY	C	C	C	C	C	C	C	C	C	C	C	C	IYA
23	COCO	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
24	CPIN	C	C	C	C	C	C	C	C	C	C	C	C	IYA
25	CPRO	C	C	C	C	C	C	C	C	C	C	C	C	IYA
26	CRAB	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
27	CSRA	C	C	C	C	C	C	C	C	C	C	C	C	IYA
28	DEWI	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
29	DLTA	C	C	C	C	C	C	C	C	C	C	C	C	IYA
30	DPUM	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
31	DSFI	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
32	DSNG	C	C	C	C	C	C	C	C	C	C	C	C	IYA
33	ENZO	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
34	FAPA	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK
35	FISH	C	C	C	C	C	C	X	X	X	C	C	C	TIDAK
36	FOOD	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
37	GOLL	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
38	GOOD	C	C	C	C	C	C	C	C	C	C	C	C	IYA
39	GRPM	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
40	GULA	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
41	GZCO	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
42	HOKI	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
43	IBOS	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
44	ICBP	C	C	C	C	C	C	C	C	C	C	C	C	IYA
45	IKAN	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK

46	INDF	C	C	C	C	C	C	C	C	C	C	C	C	IYA
47	IPPE	C	C	C	C	C	C	C	C	C	C	C	C	IYA
48	JARR	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
49	JAWA	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
50	JPFA	C	C	C	C	C	C	C	C	C	C	C	C	IYA
51	KEJU	C	C	C	C	C	C	C	C	C	C	C	C	IYA
52	LSIP	C	C	C	C	C	C	C	C	C	C	C	C	IYA
53	MAGP	C	C	C	X	C	C	C	C	C	C	C	C	TIDAK
54	MAIN	C	C	C	C	C	C	C	C	C	C	C	C	IYA
55	MAXI	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
56	MGRO	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
57	MKTR	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
58	MLBI	C	C	C	C	C	C	C	C	C	C	C	C	IYA
59	MYOR	C	C	C	C	C	C	C	C	C	C	C	C	IYA
60	NASI	C	C	C	C	C	C	C	C	C	C	C	C	IYA
61	NAYZ	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
62	NSSS	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
63	OILS	C	C	C	C	C	C	C	C	C	C	C	C	IYA
64	PANI	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK
65	PGUN	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK
66	PMMP	C	C	C	C	C	C	X	X	X	C	C	C	TIDAK
67	PSDN	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK
68	PSGO	C	C	C	C	C	C	C	C	C	C	C	C	IYA
69	PTPS	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
70	ROTI	C	C	C	C	C	C	C	C	C	C	C	C	IYA
71	SGRO	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK

72	SIMP	C	C	C	C	C	C	C	C	C	C	C	C	IYA
73	SIPD	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
74	SKBM	C	C	C	C	C	C	C	C	C	C	C	C	IYA
75	SKLT	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
76	SMAR	C	C	C	C	C	C	C	C	C	C	C	C	IYA
77	SOUL	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
78	SSMS	C	C	C	C	C	C	C	C	C	C	C	C	IYA
79	STAA	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
80	STRK	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
81	STTP	C	C	C	C	C	C	C	C	C	C	C	C	IYA
82	TAPG	C	C	C	C	C	C	C	C	C	C	C	C	IYA
83	TAYS	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
84	TBLA	C	C	C	C	C	C	C	C	C	C	C	C	IYA
85	TGKA	C	C	C	C	C	C	C	C	C	C	C	C	IYA
86	TGUK	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
87	TLDN	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
88	TRGU	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
89	UDNG	C	C	C	C	C	X	C	C	C	C	C	C	TIDAK
90	ULTJ	C	C	C	C	C	C	C	C	C	C	C	C	IYA
91	UNSP	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK
92	WAPO	C	C	C	C	C	C	C	C	C	X	C	C	TIDAK
93	WINE	C	C	C	X	X	X	C	C	C	C	C	C	TIDAK
94	WMPP	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK
95	WMUU	C	C	C	C	C	C	C	C	C	C	X	C	TIDAK

LAMPIRAN 2
Data Item Variabel Profitabilitas (X1)

$$ROA = \frac{\text{Laba Bersih Setelah Pajak}}{\text{Total Aset}}$$

Sampel berjumlah 108 sampel.

KODE PERUSAHAAN	TAHUN	LABA SETELAH PAJAK	TOTAL ASET	X1
1	2021	265.758.000.000	1.304.108.000.000	0.203785
2	2022	364.972.000.000	1.645.582.000.000	0.221789
3	2023	395.798.000.000	2.085.182.000.000	0.189815
4	2021	187.066.990.085	1.697.387.196.209	0.110209
5	2022	220.704.543.072	1.718.287.453.575	0.128444
6	2023	153.574.779.624	1.893.560.797.758	0.081104
7	2021	187.992.998.000	1.308.722.065.000	0.143646
8	2022	230.065.807.000	1.307.186.367.000	0.176001
9	2023	199.611.841.000	1.208.050.010.000	0.165235
10	2021	7.900.282.000.000	118.066.628.000.000	0.062466
11	2022	5.722.194.000.000	115.305.536.000.000	0.049626
12	2023	8.465.123.000.000	119.267.076.000.000	0.070976
13	2021	11.203.585.000.000	179.356.193.000.000	0.062611
14	2022	9.192.569.000.000	180.433.300.000.000	0.050947
15	2023	11.493.733.000.000	186.587.957.000.000	0.0616
16	2021	1.066.467.000.000	2.922.017.000.000	0.312982
17	2022	924.906.000.000	3.374.502.000.000	0.274087
18	2023	203.943.000.000	3.407.442.000.000	0.059852
19	2021	1.211.052.647.953	19.917.653.265.528	0.060803
20	2022	1.970.064.538.149	22.276.160.695.411	0.088438
21	2023	3.244.872.091.221	23.870.404.962.472	0.135937
22	2021	281.340.682.456	4.191.284.422.677	0.067125
23	2022	432.247.722.254	4.130.321.616.083	0.104652
24	2023	333.300.420.963	3.943.518.425.042	0.084519
25	2021	29.707.421.605	1.970.428.120.056	0.015077
26	2022	86.635.603.936	2.042.199.577.083	0.042423
27	2023	2.306.736.526	1.839.622.473.747	0.001254
28	2021	2.067.362.000.000	30.399.906.000.000	0.068006
29	2022	1.792.050.000.000	29.249.340.000.000	0.061268
30	2023	1.088.170.000.000	28.846.243.000.000	0.037723
31	2021	380.992.000.000	3.132.202.000.000	0.121637
32	2022	523.242.000.000	3.410.481.000.000	0.153422
33	2023	595.740.000.000	3.901.820.000.000	0.152683
34	2021	17.466.099.848	147.435.386.311	0.118466

35	2022	10.738.669.242	164.088.907.388	0.065444
36	2023	14.958.484.781	175.625.458.035	0.085173
37	2021	91.723.000.000	2.993.218.000.000	0.030644
38	2022	93.065.000.000	3.173.651.000.000	0.029324
39	2023	102.542.000.000	3.327.846.000.000	0.030813
40	2021	180.711.667.020	1.348.181.576.913	0.134041
41	2022	195.465.706.676	1.790.304.606.780	0.10918
42	2023	324.092.143.202	2.296.227.711.688	0.141141
43	2021	790.229.000.000	5.603.779.000.000	0.141017
44	2022	1.060.582.000.000	6.223.251.000.000	0.170423
45	2023	1.241.780.000.000	7.046.857.000.000	0.176218
46	2021	3.619.010.000.000	35.446.051.000.000	0.102099
47	2022	2.930.357.000.000	39.847.545.000.000	0.073539
48	2023	2.318.088.000.000	40.970.800.000.000	0.056579
49	2021	2.212.293.000.000	6.448.014.000.000	0.343097
50	2022	373.978.000.000	6.833.737.000.000	0.054725
51	2023	401.774.000.000	6.856.338.000.000	0.058599
52	2021	259.650.288.797	1.753.240.850.009	0.148097
53	2022	252.406.668.731	1.835.253.997.038	0.137532
54	2023	146.138.989.067	1.842.857.630.843	0.0793
55	2021	739.649.000.000	13.712.160.000.000	0.053941
56	2022	1.206.587.000.000	15.357.229.000.000	0.078568
57	2023	841.665.000.000	16.178.278.000.000	0.052024
58	2021	492.637.672.186	6.766.602.280.143	0.072804
59	2022	521.714.035.585	7.327.371.934.290	0.071201
60	2023	601.467.293.291	7.427.707.902.688	0.080976
61	2021	2.915.091.000	284.301.347.000	0.010254
62	2022	3.564.619.000	290.584.130.000	0.012267
63	2023	3.861.987.000	301.272.376.000	0.012819
64	2021	2.130.896.000.000	28.589.656.000.000	0.074534
65	2022	1.490.931.000.000	32.690.887.000.000	0.045607
66	2023	945.922.000.000	34.109.431.000.000	0.027732
67	2021	144.700.268.968	767.726.284.113	0.188479
68	2022	117.370.750.383	860.100.358.989	0.136462
69	2023	80.342.415.257	828.378.354.007	0.096988
70	2021	990.445.000.000	11.851.182.000.000	0.083574
71	2022	1.035.285.000.000	12.417.013.000.000	0.083376
72	2023	760.673.000.000	12.514.203.000.000	0.060785
73	2021	60.376.485.000	5.436.745.210.000	0.011105
74	2022	26.217.657.000	5.746.998.087.000	0.004562
75	2023	63.162.746.000	5.517.296.880.000	0.011448
76	2021	532.665.673	67.761.107.871	0.007861

77	2022	1.032.151.379	70.220.263.356	0.014699
78	2023	362.120.418	74.151.160.334	0.004884
79	2021	6.026.965.659	131.669.356.688	0.045773
80	2022	6.817.792.930	157.982.373.781	0.043155
81	2023	6.345.794.481	219.173.546.119	0.028953
82	2021	224.944.834.030	3.731.907.652.769	0.060276
83	2022	257.682.130.697	4.140.857.067.187	0.062229
84	2023	549.244.004.886	4.181.183.763.101	0.131361
85	2021	1.333.747.000.000	35.979.302.000.000	0.03707
86	2022	1.509.605.000.000	36.113.081.000.000	0.041802
87	2023	926.778.000.000	35.012.351.000.000	0.02647
88	2021	2.829.418.000.000	40.345.003.000.000	0.070131
89	2022	5.504.956.000.000	42.600.814.000.000	0.129222
90	2023	917.870.000.000	39.716.363.000.000	0.023111
91	2021	1.526.870.874.000	13.850.610.076.000	0.110239
92	2022	1.474.921.840.000	11.136.909.800.000	0.132435
93	2023	344.015.625.000	11.810.444.633.000	0.029128
94	2021	617.573.766.863	3.919.243.683.748	0.157575
95	2022	624.524.005.786	4.590.737.849.889	0.13604
96	2023	917.794.022.711	5.482.234.635.262	0.167412
97	2021	1.198.747.000.000	12.446.326.000.000	0.096313
98	2022	3.088.745.000.000	14.526.124.000.000	0.212634
99	2023	1.661.258.000.000	13.867.387.000.000	0.119796
100	2021	791.916.000.000	21.084.017.000.000	0.03756
101	2022	801.440.000.000	23.673.644.000.000	0.033854
102	2023	612.218.000.000	25.883.325.000.000	0.023653
103	2021	481.109.483.989	3.403.961.007.490	0.141338
104	2022	478.266.000.000	4.178.952.000.000	0.114446
105	2023	441.099.000.000	4.566.006.000.000	0.096605
106	2021	1.276.793.000.000	7.406.856.000.000	0.17238
107	2022	965.486.000.000	7.376.375.000.000	0.130889
108	2023	1.186.161.000.000	7.523.956.000.000	0.157651

Sampel berjumlah 92 sampel.

KODE PERUSAHAAN	TAHUN	LABA SETELAH PAJAK	TOTAL ASET	X1
1	2021	265.758.000.000	1.304.108.000.000	0.203785
2	2022	364.972.000.000	1.645.582.000.000	0.221789
3	2023	395.798.000.000	2.085.182.000.000	0.189815
4	2021	187.066.990.085	1.697.387.196.209	0.110209
5	2022	220.704.543.072	1.718.287.453.575	0.128444
6	2023	153.574.779.624	1.893.560.797.758	0.081104
7	2021	187.992.998.000	1.308.722.065.000	0.143646
8	2022	230.065.807.000	1.307.186.367.000	0.176001
9	2023	199.611.841.000	1.208.050.010.000	0.165235
10	2021	7.900.282.000.000	118.066.628.000.000	0.062466
11	2022	5.722.194.000.000	115.305.536.000.000	0.049626
12	2023	8.465.123.000.000	119.267.076.000.000	0.070976
13	2021	11.203.585.000.000	179.356.193.000.000	0.062611
14	2022	9.192.569.000.000	180.433.300.000.000	0.050947
15	2023	11.493.733.000.000	186.587.957.000.000	0.0616
16	2021	1.066.467.000.000	2.922.017.000.000	0.312982
17	2022	924.906.000.000	3.374.502.000.000	0.274087
18	2023	203.943.000.000	3.407.442.000.000	0.059852
19	2021	1.211.052.647.953	19.917.653.265.528	0.060803
20	2022	1.970.064.538.149	22.276.160.695.411	0.088438
21	2023	3.244.872.091.221	23.870.404.962.472	0.135937
22	2021	281.340.682.456	4.191.284.422.677	0.067125
23	2022	432.247.722.254	4.130.321.616.083	0.104652
24	2023	333.300.420.963	3.943.518.425.042	0.084519
25	2022	86.635.603.936	2.042.199.577.083	0.042423
26	2021	2.067.362.000.000	30.399.906.000.000	0.068006
27	2022	1.792.050.000.000	29.249.340.000.000	0.061268
28	2023	1.088.170.000.000	28.846.243.000.000	0.037723
29	2021	380.992.000.000	3.132.202.000.000	0.121637
30	2022	523.242.000.000	3.410.481.000.000	0.153422
31	2023	595.740.000.000	3.901.820.000.000	0.152683
32	2021	17.466.099.848	147.435.386.311	0.118466
33	2022	10.738.669.242	164.088.907.388	0.065444
34	2023	14.958.484.781	175.625.458.035	0.085173
35	2021	91.723.000.000	2.993.218.000.000	0.030644
36	2022	93.065.000.000	3.173.651.000.000	0.029324
37	2023	102.542.000.000	3.327.846.000.000	0.030813
38	2021	180.711.667.020	1.348.181.576.913	0.134041
39	2022	195.465.706.676	1.790.304.606.780	0.10918

40	2023	324.092.143.202	2.296.227.711.688	0.141141
41	2021	790.229.000.000	5.603.779.000.000	0.141017
42	2022	1.060.582.000.000	6.223.251.000.000	0.170423
43	2023	1.241.780.000.000	7.046.857.000.000	0.176218
44	2021	3.619.010.000.000	35.446.051.000.000	0.102099
45	2022	2.930.357.000.000	39.847.545.000.000	0.073539
46	2023	2.318.088.000.000	40.970.800.000.000	0.056579
47	2022	373.978.000.000	6.833.737.000.000	0.054725
48	2023	401.774.000.000	6.856.338.000.000	0.058599
49	2021	259.650.288.797	1.753.240.850.009	0.148097
50	2021	739.649.000.000	13.712.160.000.000	0.053941
51	2022	1.206.587.000.000	15.357.229.000.000	0.078568
52	2023	841.665.000.000	16.178.278.000.000	0.052024
53	2021	492.637.672.186	6.766.602.280.143	0.072804
54	2022	521.714.035.585	7.327.371.934.290	0.071201
55	2023	601.467.293.291	7.427.707.902.688	0.080976
56	2021	2.915.091.000	284.301.347.000	0.010254
57	2022	3.564.619.000	290.584.130.000	0.012267
58	2023	3.861.987.000	301.272.376.000	0.012819
59	2021	2.130.896.000.000	28.589.656.000.000	0.074534
60	2022	1.490.931.000.000	32.690.887.000.000	0.045607
61	2023	945.922.000.000	34.109.431.000.000	0.027732
62	2021	144.700.268.968	767.726.284.113	0.188479
63	2022	117.370.750.383	860.100.358.989	0.136462
64	2023	80.342.415.257	828.378.354.007	0.096988
65	2021	990.445.000.000	11.851.182.000.000	0.083574
66	2022	1.035.285.000.000	12.417.013.000.000	0.083376
67	2023	760.673.000.000	12.514.203.000.000	0.060785
68	2021	60.376.485.000	5.436.745.210.000	0.011105
69	2022	26.217.657.000	5.746.998.087.000	0.004562
70	2022	1.032.151.379	70.220.263.356	0.014699
71	2021	6.026.965.659	131.669.356.688	0.045773
72	2022	6.817.792.930	157.982.373.781	0.043155
73	2023	6.345.794.481	219.173.546.119	0.028953
74	2021	2.829.418.000.000	40.345.003.000.000	0.070131
75	2022	5.504.956.000.000	42.600.814.000.000	0.129222
76	2023	917.870.000.000	39.716.363.000.000	0.023111
77	2021	1.526.870.874.000	13.850.610.076.000	0.110239
78	2022	1.474.921.840.000	11.136.909.800.000	0.132435
79	2021	617.573.766.863	3.919.243.683.748	0.157575
80	2022	624.524.005.786	4.590.737.849.889	0.13604
81	2023	917.794.022.711	5.482.234.635.262	0.167412

82	2021	1.198.747.000.000	12.446.326.000.000	0.096313
83	2023	1.661.258.000.000	13.867.387.000.000	0.119796
84	2021	791.916.000.000	21.084.017.000.000	0.03756
85	2022	801.440.000.000	23.673.644.000.000	0.033854
86	2023	612.218.000.000	25.883.325.000.000	0.023653
87	2021	481.109.483.989	3.403.961.007.490	0.141338
88	2022	478.266.000.000	4.178.952.000.000	0.114446
89	2023	441.099.000.000	4.566.006.000.000	0.096605
90	2021	1.276.793.000.000	7.406.856.000.000	0.17238
91	2022	965.486.000.000	7.376.375.000.000	0.130889
92	2023	1.186.161.000.000	7.523.956.000.000	0.157651

LAMPIRAN 3
Data Perhitungan Variabel *Leverage* (X2)

$$\text{DAR} = \frac{\text{Total Hutang}}{\text{Total Aset}}$$

Sampel berjumlah 108 sampel.

KODE PERUSAHAAN	TAHUN	TOTAL UTANG	TOTAL ASET	X2
1	2021	334.291.000.000	1.304.108.000.000	0.256337
2	2022	310.746.000.000	1.645.582.000.000	0.188837
3	2023	355.374.000.000	2.085.182.000.000	0.170428
4	2021	310.020.233.374	1.697.387.196.209	0.182646
5	2022	168.244.583.827	1.718.287.453.575	0.097914
6	2023	251.275.135.465	1.893.560.797.758	0.1327
7	2021	298.548.048.000	1.308.722.065.000	0.228122
8	2022	306.410.502.000	1.307.186.367.000	0.234405
9	2023	273.635.750.000	1.208.050.010.000	0.22651
10	2021	63.342.765.000.000	118.066.628.000.000	0.5365
11	2022	57.832.529.000.000	115.305.536.000.000	0.501559
12	2023	57.163.043.000.000	119.267.076.000.000	0.479286
13	2021	92.724.082.000.000	179.356.193.000.000	0.516983
14	2022	86.810.262.000.000	180.433.300.000.000	0.481121
15	2023	86.123.066.000.000	186.587.957.000.000	0.461568
16	2021	1.822.860.000.000	2.922.017.000.000	0.623836
17	2022	2.301.227.000.000	3.374.502.000.000	0.681946
18	2023	2.015.987.000.000	3.407.442.000.000	0.591642
19	2021	8.557.621.869.393	19.917.653.265.528	0.42965
20	2022	9.441.466.604.896	22.276.160.695.411	0.423837
21	2023	8.588.315.775.736	23.870.404.962.472	0.359789
22	2021	1.321.693.219.911	4.191.284.422.677	0.315343
23	2022	1.449.163.077.319	4.130.321.616.083	0.35086
24	2023	1.550.086.849.761	3.943.518.425.042	0.393072
25	2021	977.942.627.046	1.970.428.120.056	0.49631
26	2022	968.233.866.594	2.042.199.577.083	0.474113
27	2023	772.343.255.862	1.839.622.473.747	0.419838
28	2021	9.228.733.000.000	30.399.906.000.000	0.303578
29	2022	7.006.119.000.000	29.249.340.000.000	0.239531
30	2023	6.280.237.000.000	28.846.243.000.000	0.217714
31	2021	404.157.000.000	3.132.202.000.000	0.129033

32	2022	360.231.000.000	3.410.481.000.000	0.105625
33	2023	360.231.000.000	3.901.820.000.000	0.092324
34	2021	8.851.215.507	147.435.386.311	0.060035
35	2022	25.732.479.292	164.088.907.388	0.15682
36	2023	24.574.399.638	175.625.458.035	0.139925
37	2021	1.605.521.000.000	2.993.218.000.000	0.536386
38	2022	1.728.614.000.000	3.173.651.000.000	0.544677
39	2023	1.736.519.000.000	3.327.846.000.000	0.521815
40	2021	346.601.683.606	1.348.181.576.913	0.257088
41	2022	581.132.890.435	1.790.304.606.780	0.3246
42	2023	781.642.680.910	2.296.227.711.688	0.340403
43	2021	906.840.000.000	5.603.779.000.000	0.161827
44	2022	964.919.000.000	6.223.251.000.000	0.155051
45	2023	1.105.529.000.000	7.046.857.000.000	0.156883
46	2021	10.296.052.000.000	35.446.051.000.000	0.290471
47	2022	13.520.331.000.000	39.847.545.000.000	0.339301
48	2023	13.942.042.000.000	40.970.800.000.000	0.340292
49	2021	3.586.807.000.000	6.448.014.000.000	0.556265
50	2022	3.651.905.000.000	6.833.737.000.000	0.534394
51	2023	3.436.635.000.000	6.856.338.000.000	0.501235
52	2021	971.947.990.544	1.753.240.850.009	0.554372
53	2022	872.142.115.999	1.835.253.997.038	0.475216
54	2023	727.686.075.761	1.842.857.630.843	0.394868
55	2021	6.686.697.000.000	13.712.160.000.000	0.487647
56	2022	7.197.089.000.000	15.357.229.000.000	0.468645
57	2023	7.288.850.000.000	16.178.278.000.000	0.450533
58	2021	3.735.944.249.731	6.766.602.280.143	0.552115
59	2022	3.975.927.432.106	7.327.371.934.290	0.542613
60	2023	3.518.496.516.469	7.427.707.902.688	0.473699
61	2021	5.378.251.000	284.301.347.000	0.018917
62	2022	8.128.023.000	290.584.130.000	0.027971
63	2023	14.996.191.000	301.272.376.000	0.049776
64	2021	15.486.946.000.000	28.589.656.000.000	0.541698
65	2022	19.036.110.000.000	32.690.887.000.000	0.582306
66	2023	19.942.219.000.000	34.109.431.000.000	0.584654
67	2021	181.900.755.126	767.726.284.113	0.236934
68	2022	156.594.539.652	860.100.358.989	0.182065
69	2023	157.605.395.595	828.378.354.007	0.190258
70	2021	1.678.676.000.000	11.851.182.000.000	0.141646
71	2022	1.481.306.000.000	12.417.013.000.000	0.119296
72	2023	1.166.762.000.000	12.514.203.000.000	0.093235

73	2021	3.048.242.414.000	5.436.745.210.000	0.560674
74	2022	3.352.507.765.000	5.746.998.087.000	0.583349
75	2023	3.021.300.745.000	5.517.296.880.000	0.547605
76	2021	9.211.941.535	67.761.107.871	0.135947
77	2022	10.633.558.502	70.220.263.356	0.151431
78	2023	14.149.071.995	74.151.160.334	0.190814
79	2021	54.607.833.589	131.669.356.688	0.414735
80	2022	75.193.658.157	157.982.373.781	0.475962
81	2023	128.359.964.260	219.173.546.119	0.585654
82	2021	2.307.095.621.382	3.731.907.652.769	0.618208
83	2022	2.454.764.947.737	4.140.857.067.187	0.592816
84	2023	1.944.063.067.826	4.181.183.763.101	0.464955
85	2021	16.193.066.000.000	35.979.302.000.000	0.450066
86	2022	14.945.799.000.000	36.113.081.000.000	0.413861
87	2023	13.291.426.000.000	35.012.351.000.000	0.379621
88	2021	25.927.174.000.000	40.345.003.000.000	0.642637
89	2022	23.353.011.000.000	42.600.814.000.000	0.548182
90	2023	20.644.500.000.000	39.716.363.000.000	0.519798
91	2021	7.743.102.311.000	13.850.610.076.000	0.559044
92	2022	9.092.405.909.000	11.136.909.800.000	0.816421
93	2023	9.820.482.573.000	11.810.444.633.000	0.831508
94	2021	618.395.061.219	3.919.243.683.748	0.157784
95	2022	662.339.075.974	4.590.737.849.889	0.144277
96	2023	634.723.259.687	5.482.234.635.262	0.115778
97	2021	4.650.315.000.000	12.446.326.000.000	0.37363
98	2022	4.113.380.000.000	14.526.124.000.000	0.283171
99	2023	2.527.847.000.000	13.867.387.000.000	0.182287
100	2021	14.591.663.000.000	21.084.017.000.000	0.692072
101	2022	16.841.410.000.000	23.673.644.000.000	0.711399
102	2023	17.680.467.000.000	25.883.325.000.000	0.683083
103	2021	1.643.370.252.313	3.403.961.007.490	0.482782
104	2022	2.133.663.000.000	4.178.952.000.000	0.510574
105	2023	2.365.654.000.000	4.566.006.000.000	0.518101
106	2021	2.268.730.000.000	7.406.856.000.000	0.306301
107	2022	1.553.696.000.000	7.376.375.000.000	0.210631
108	2023	836.988.000.000	7.523.956.000.000	0.111243

Sampel berjumlah 92 sampel.

KODE PERUSAHAAN	TAHUN	TOTAL UTANG	TOTAL ASET	X2
1	2021	334.291.000.000	1.304.108.000.000	0.256337
2	2022	310.746.000.000	1.645.582.000.000	0.188837
3	2023	355.374.000.000	2.085.182.000.000	0.170428
4	2021	310.020.233.374	1.697.387.196.209	0.182646
5	2022	168.244.583.827	1.718.287.453.575	0.097914
6	2023	251.275.135.465	1.893.560.797.758	0.1327
7	2021	298.548.048.000	1.308.722.065.000	0.228122
8	2022	306.410.502.000	1.307.186.367.000	0.234405
9	2023	273.635.750.000	1.208.050.010.000	0.22651
10	2021	63.342.765.000.000	118.066.628.000.000	0.5365
11	2022	57.832.529.000.000	115.305.536.000.000	0.501559
12	2023	57.163.043.000.000	119.267.076.000.000	0.479286
13	2021	92.724.082.000.000	179.356.193.000.000	0.516983
14	2022	86.810.262.000.000	180.433.300.000.000	0.481121
15	2023	86.123.066.000.000	186.587.957.000.000	0.461568
16	2021	1.822.860.000.000	2.922.017.000.000	0.623836
17	2022	2.301.227.000.000	3.374.502.000.000	0.681946
18	2023	2.015.987.000.000	3.407.442.000.000	0.591642
19	2021	8.557.621.869.393	19.917.653.265.528	0.42965
20	2022	9.441.466.604.896	22.276.160.695.411	0.423837
21	2023	8.588.315.775.736	23.870.404.962.472	0.359789
22	2021	1.321.693.219.911	4.191.284.422.677	0.315343
23	2022	1.449.163.077.319	4.130.321.616.083	0.35086
24	2023	1.550.086.849.761	3.943.518.425.042	0.393072
25	2022	968.233.866.594	2.042.199.577.083	0.474113
26	2021	9.228.733.000.000	30.399.906.000.000	0.303578
27	2022	7.006.119.000.000	29.249.340.000.000	0.239531
28	2023	6.280.237.000.000	28.846.243.000.000	0.217714
29	2021	404.157.000.000	3.132.202.000.000	0.129033
30	2022	360.231.000.000	3.410.481.000.000	0.105625
31	2023	360.231.000.000	3.901.820.000.000	0.092324
32	2021	8.851.215.507	147.435.386.311	0.060035
33	2022	25.732.479.292	164.088.907.388	0.15682
34	2023	24.574.399.638	175.625.458.035	0.139925
35	2021	1.605.521.000.000	2.993.218.000.000	0.536386
36	2022	1.728.614.000.000	3.173.651.000.000	0.544677
37	2023	1.736.519.000.000	3.327.846.000.000	0.521815

38	2021	346.601.683.606	1.348.181.576.913	0.257088
39	2022	581.132.890.435	1.790.304.606.780	0.3246
40	2023	781.642.680.910	2.296.227.711.688	0.340403
41	2021	906.840.000.000	5.603.779.000.000	0.161827
42	2022	964.919.000.000	6.223.251.000.000	0.155051
43	2023	1.105.529.000.000	7.046.857.000.000	0.156883
44	2021	10.296.052.000.000	35.446.051.000.000	0.290471
45	2022	13.520.331.000.000	39.847.545.000.000	0.339301
46	2023	13.942.042.000.000	40.970.800.000.000	0.340292
47	2022	3.651.905.000.000	6.833.737.000.000	0.534394
48	2023	3.436.635.000.000	6.856.338.000.000	0.501235
49	2021	971.947.990.544	1.753.240.850.009	0.554372
50	2021	6.686.697.000.000	13.712.160.000.000	0.487647
51	2022	7.197.089.000.000	15.357.229.000.000	0.468645
52	2023	7.288.850.000.000	16.178.278.000.000	0.450533
53	2021	3.735.944.249.731	6.766.602.280.143	0.552115
54	2022	3.975.927.432.106	7.327.371.934.290	0.542613
55	2023	3.518.496.516.469	7.427.707.902.688	0.473699
56	2021	5.378.251.000	284.301.347.000	0.018917
57	2022	8.128.023.000	290.584.130.000	0.027971
58	2023	14.996.191.000	301.272.376.000	0.049776
59	2021	15.486.946.000.000	28.589.656.000.000	0.541698
60	2022	19.036.110.000.000	32.690.887.000.000	0.582306
61	2023	19.942.219.000.000	34.109.431.000.000	0.584654
62	2021	181.900.755.126	767.726.284.113	0.236934
63	2022	156.594.539.652	860.100.358.989	0.182065
64	2023	157.605.395.595	828.378.354.007	0.190258
65	2021	1.678.676.000.000	11.851.182.000.000	0.141646
66	2022	1.481.306.000.000	12.417.013.000.000	0.119296
67	2023	1.166.762.000.000	12.514.203.000.000	0.093235
68	2021	3.048.242.414.000	5.436.745.210.000	0.560674
69	2022	3.352.507.765.000	5.746.998.087.000	0.583349
70	2022	10.633.558.502	70.220.263.356	0.151431
71	2021	54.607.833.589	131.669.356.688	0.414735
72	2022	75.193.658.157	157.982.373.781	0.475962
73	2023	128.359.964.260	219.173.546.119	0.585654
74	2021	25.927.174.000.000	40.345.003.000.000	0.642637
75	2022	23.353.011.000.000	42.600.814.000.000	0.548182
76	2023	20.644.500.000.000	39.716.363.000.000	0.519798
77	2021	7.743.102.311.000	13.850.610.076.000	0.559044
78	2022	9.092.405.909.000	11.136.909.800.000	0.816421

79	2021	618.395.061.219	3.919.243.683.748	0.157784
80	2022	662.339.075.974	4.590.737.849.889	0.144277
81	2023	634.723.259.687	5.482.234.635.262	0.115778
82	2021	4.650.315.000.000	12.446.326.000.000	0.37363
83	2023	2.527.847.000.000	13.867.387.000.000	0.182287
84	2021	14.591.663.000.000	21.084.017.000.000	0.692072
85	2022	16.841.410.000.000	23.673.644.000.000	0.711399
86	2023	17.680.467.000.000	25.883.325.000.000	0.683083
87	2021	1.643.370.252.313	3.403.961.007.490	0.482782
88	2022	2.133.663.000.000	4.178.952.000.000	0.510574
89	2023	2.365.654.000.000	4.566.006.000.000	0.518101
90	2021	2.268.730.000.000	7.406.856.000.000	0.306301
91	2022	1.553.696.000.000	7.376.375.000.000	0.210631
92	2023	836.988.000.000	7.523.956.000.000	0.111243

LAMPIRAN 4
Data Perhitungan Variabel Ukuran Perusahaan (X3)

Size = Ln Total Aset

Sampel berjumlah 108 sampel.

KODE PERUSAHAAN	TAHUN	TOTAL ASET	X3
1	2021	1.304.108.000.000	27.896.540
2	2022	1.645.582.000.000	28.129.115
3	2023	2.085.182.000.000	28.365.877
4	2021	1.697.387.196.209	28.160.111
5	2022	1.718.287.453.575	28.172.349
6	2023	1.893.560.797.758	28.269.480
7	2021	1.308.722.065.000	27.900.072
8	2022	1.307.186.367.000	27.898.898
9	2023	1.208.050.010.000	27.820.029
10	2021	118.066.628.000.000	32.402.270
11	2022	115.305.536.000.000	32.378.607
12	2023	119.267.076.000.000	32.412.386
13	2021	179.356.193.000.000	32.820.395
14	2022	180.433.300.000.000	32.826.382
15	2023	186.587.957.000.000	32.859.924
16	2021	2.922.017.000.000	28.703.295
17	2022	3.374.502.000.000	28.847.269
18	2023	3.407.442.000.000	28.856.983
19	2021	19.917.653.265.528	30.622.628
20	2022	22.276.160.695.411	30.734.538
21	2023	23.870.404.962.472	30.803.661
22	2021	4.191.284.422.677	29.064.028
23	2022	4.130.321.616.083	29.049.376
24	2023	3.943.518.425.042	29.003.094
25	2021	1.970.428.120.056	28.309.272
26	2022	2.042.199.577.083	28.345.049
27	2023	1.839.622.473.747	28.240.581
28	2021	30.399.906.000.000	31.045.461
29	2022	29.249.340.000.000	31.006.878
30	2023	28.846.243.000.000	30.993.001
31	2021	3.132.202.000.000	28.772.757
32	2022	3.410.481.000.000	28.857.874
33	2023	3.901.820.000.000	28.992.464

34	2021	147.435.386.311	25.716.656
35	2022	164.088.907.388	25.823.674
36	2023	175.625.458.035	25.891.619
37	2021	2.993.218.000.000	28.727.370
38	2022	3.173.651.000.000	28.785.904
39	2023	3.327.846.000.000	28.833.346
40	2021	1.348.181.576.913	27.929.778
41	2022	1.790.304.606.780	28.213.407
42	2023	2.296.227.711.688	28.462.289
43	2021	5.603.779.000.000	29.354.462
44	2022	6.223.251.000.000	29.459.314
45	2023	7.046.857.000.000	29.583.603
46	2021	35.446.051.000.000	31.199.033
47	2022	39.847.545.000.000	31.316.082
48	2023	40.970.800.000.000	31.343.881
49	2021	6.448.014.000.000	29.494.793
50	2022	6.833.737.000.000	29.552.893
51	2023	6.856.338.000.000	29.556.195
52	2021	1.753.240.850.009	28.192.487
53	2022	1.835.253.997.038	28.238.204
54	2023	1.842.857.630.843	28.242.339
55	2021	13.712.160.000.000	30.249.304
56	2022	15.357.229.000.000	30.362.607
57	2023	16.178.278.000.000	30.414.691
58	2021	6.766.602.280.143	29.543.020
59	2022	7.327.371.934.290	29.622.638
60	2023	7.427.707.902.688	29.636.238
61	2021	284.301.347.000	26.373.301
62	2022	290.584.130.000	26.395.159
63	2023	301.272.376.000	26.431.281
64	2021	28.589.656.000.000	30.984.066
65	2022	32.690.887.000.000	31.118.117
66	2023	34.109.431.000.000	31.160.595
67	2021	767.726.284.113	27.366.699
68	2022	860.100.358.989	27.480.315
69	2023	828.378.354.007	27.442.736
70	2021	11.851.182.000.000	30.103.449
71	2022	12.417.013.000.000	30.150.089
72	2023	12.514.203.000.000	30.157.885
73	2021	5.436.745.210.000	29.324.202
74	2022	5.746.998.087.000	29.379.699

75	2023	5.517.296.880.000	29.338.909
76	2021	67.761.107.871	24.939.254
77	2022	70.220.263.356	24.974.903
78	2023	74.151.160.334	25.029.372
79	2021	131.669.356.688	25.603.560
80	2022	157.982.373.781	25.785.749
81	2023	219.173.546.119	26.113.130
82	2021	3.731.907.652.769	28.947.941
83	2022	4.140.857.067.187	29.051.924
84	2023	4.181.183.763.101	29.061.616
85	2021	35.979.302.000.000	31.213.965
86	2022	36.113.081.000.000	31.217.676
87	2023	35.012.351.000.000	31.186.722
88	2021	40.345.003.000.000	31.328.489
89	2022	42.600.814.000.000	31.382.894
90	2023	39.716.363.000.000	31.312.784
91	2021	13.850.610.076.000	30.259.350
92	2022	11.136.909.800.000	30.041.286
93	2023	11.810.444.633.000	30.100.005
94	2021	3.919.243.683.748	28.996.920
95	2022	4.590.737.849.889	29.155.062
96	2023	5.482.234.635.262	29.332.534
97	2021	12.446.326.000.000	30.152.447
98	2022	14.526.124.000.000	30.306.970
99	2023	13.867.387.000.000	30.260.561
100	2021	21.084.017.000.000	30.679.536
101	2022	23.673.644.000.000	30.795.383
102	2023	25.883.325.000.000	30.884.620
103	2021	3.403.961.007.490	28.855.961
104	2022	4.178.952.000.000	29.061.082
105	2023	4.566.006.000.000	29.149.660
106	2021	7.406.856.000.000	29.633.427
107	2022	7.376.375.000.000	29.629.303
108	2023	7.523.956.000.000	29.649.113

Sampel berjumlah 92 sampel.

KODE PERUSAHAAN	TAHUN	TOTAL ASET	X3
1	2021	1.304.108.000.000	27.896.540
2	2022	1.645.582.000.000	28.129.115
3	2023	2.085.182.000.000	28.365.877
4	2021	1.697.387.196.209	28.160.111
5	2022	1.718.287.453.575	28.172.349
6	2023	1.893.560.797.758	28.269.480
7	2021	1.308.722.065.000	27.900.072
8	2022	1.307.186.367.000	27.898.898
9	2023	1.208.050.010.000	27.820.029
10	2021	118.066.628.000.000	32.402.270
11	2022	115.305.536.000.000	32.378.607
12	2023	119.267.076.000.000	32.412.386
13	2021	179.356.193.000.000	32.820.395
14	2022	180.433.300.000.000	32.826.382
15	2023	186.587.957.000.000	32.859.924
16	2021	2.922.017.000.000	28.703.295
17	2022	3.374.502.000.000	28.847.269
18	2023	3.407.442.000.000	28.856.983
19	2021	19.917.653.265.528	30.622.628
20	2022	22.276.160.695.411	30.734.538
21	2023	23.870.404.962.472	30.803.661
22	2021	4.191.284.422.677	29.064.028
23	2022	4.130.321.616.083	29.049.376
24	2023	3.943.518.425.042	29.003.094
25	2022	2.042.199.577.083	28.345.049
26	2021	30.399.906.000.000	31.045.461
27	2022	29.249.340.000.000	31.006.878
28	2023	28.846.243.000.000	30.993.001
29	2021	3.132.202.000.000	28.772.757
30	2022	3.410.481.000.000	28.857.874
31	2023	3.901.820.000.000	28.992.464
32	2021	147.435.386.311	25.716.656
33	2022	164.088.907.388	25.823.674
34	2023	175.625.458.035	25.891.619
35	2021	2.993.218.000.000	28.727.370
36	2022	3.173.651.000.000	28.785.904
37	2023	3.327.846.000.000	28.833.346

38	2021	1.348.181.576.913	27.929.778
39	2022	1.790.304.606.780	28.213.407
40	2023	2.296.227.711.688	28.462.289
41	2021	5.603.779.000.000	29.354.462
42	2022	6.223.251.000.000	29.459.314
43	2023	7.046.857.000.000	29.583.603
44	2021	35.446.051.000.000	31.199.033
45	2022	39.847.545.000.000	31.316.082
46	2023	40.970.800.000.000	31.343.881
47	2022	6.833.737.000.000	29.552.893
48	2023	6.856.338.000.000	29.556.195
49	2021	1.753.240.850.009	28.192.487
50	2021	13.712.160.000.000	30.249.304
51	2022	15.357.229.000.000	30.362.607
52	2023	16.178.278.000.000	30.414.691
53	2021	6.766.602.280.143	29.543.020
54	2022	7.327.371.934.290	29.622.638
55	2023	7.427.707.902.688	29.636.238
56	2021	284.301.347.000	26.373.301
57	2022	290.584.130.000	26.395.159
58	2023	301.272.376.000	26.431.281
59	2021	28.589.656.000.000	30.984.066
60	2022	32.690.887.000.000	31.118.117
61	2023	34.109.431.000.000	31.160.595
62	2021	767.726.284.113	27.366.699
63	2022	860.100.358.989	27.480.315
64	2023	828.378.354.007	27.442.736
65	2021	11.851.182.000.000	30.103.449
66	2022	12.417.013.000.000	30.150.089
67	2023	12.514.203.000.000	30.157.885
68	2021	5.436.745.210.000	29.324.202
69	2022	5.746.998.087.000	29.379.699
70	2022	70.220.263.356	24.974.903
71	2021	131.669.356.688	25.603.560
72	2022	157.982.373.781	25.785.749
73	2023	219.173.546.119	26.113.130
74	2021	40.345.003.000.000	31.328.489
75	2022	42.600.814.000.000	31.382.894
76	2023	39.716.363.000.000	31.312.784
77	2021	13.850.610.076.000	30.259.350
78	2022	11.136.909.800.000	30.041.286

79	2021	3.919.243.683.748	28.996.920
80	2022	4.590.737.849.889	29.155.062
81	2023	5.482.234.635.262	29.332.534
82	2021	12.446.326.000.000	30.152.447
83	2023	13.867.387.000.000	30.260.561
84	2021	21.084.017.000.000	30.679.536
85	2022	23.673.644.000.000	30.795.383
86	2023	25.883.325.000.000	30.884.620
87	2021	3.403.961.007.490	28.855.961
88	2022	4.178.952.000.000	29.061.082
89	2023	4.566.006.000.000	29.149.660
90	2021	7.406.856.000.000	29.633.427
91	2022	7.376.375.000.000	29.629.303
92	2023	7.523.956.000.000	29.649.113

LAMPIRAN 5
Data Perhitungan Variabel *Tax Avoidance* (Y)

$$ETR = \frac{\text{Beban Pajak}}{\text{Laba Sebelum Pajak}}$$

Sampel berjumlah 108 sampel.

KODE PERUSAHAAN	TAHUN	BEBAN PAJAK	LABA SEBELUM PAJAK	Y
1	2021	72.070.000.000	337.828.000.000	0.213333
2	2022	99.330.000.000	464.308.000.000	0.213931
3	2023	107.886.000.000	503.664.000.000	0.214202
4	2021	49.267.827.129	236.334.817.214	0.208466
5	2022	62.444.562.911	283.149.105.983	0.220536
6	2023	42.232.841.486	195.807.621.110	0.215685
7	2021	52.872.873.000	240.865.871.000	0.219512
8	2022	64.145.853.000	294.211.660.000	0.218026
9	2023	51.518.611.000	251.130.452.000	0.205147
10	2021	2.034.950.000.000	9.935.232.000.000	4.882.298
11	2022	1.803.191.000.000	7.525.385.000.000	0.239614
12	2023	2.979.570.000.000	11.444.693.000.000	0.260345
13	2021	3.252.500.000.000	14.456.085.000.000	4.444.607
14	2022	3.126.196.000.000	12.318.765.000.000	0.253775
15	2023	4.121.651.000.000	15.615.384.000.000	0.263948
16	2021	211.931.000.000	877.781.000.000	0.241439
17	2022	321.581.000.000	1.246.487.000.000	0.25799
18	2023	331.253.000.000	1.397.720.000.000	4.219.494
19	2021	338.595.908.733	1.549.648.556.686	0.218499
20	2022	535.992.979.785	2.506.057.517.934	0.213879
21	2023	848.843.741.591	4.093.715.832.812	0.207353
22	2021	94.705.210.879	376.045.893.335	3.970.699
23	2022	140.534.997.731	572.782.719.985	0.245355
24	2023	94.690.264.300	427.990.685.263	0.221244
25	2021	14.445.119.241	44.152.540.846	0.327164
26	2022	30.551.909.967	117.187.513.903	0.26071
27	2023	10.373.191.840	11.946.009.923	0.868339
28	2021	845.807.000.000	2.913.169.000.000	0.290339
29	2022	637.128.000.000	2.429.178.000.000	0.262281
30	2023	410.232.000.000	1.498.402.000.000	0.27378

31	2021	96.375.000.000	477.367.000.000	0.201889
32	2022	121.652.000.000	644.894.000.000	0.188639
33	2023	138.155.000.000	733.895.000.000	0.188249
34	2021	4.864.838.450	22.330.938.298	0.217852
35	2022	2.985.133.196	13.723.802.438	0.217515
36	2023	4.110.345.942	19.068.830.723	0.215553
37	2021	22.242.000.000	113.965.000.000	0.195165
38	2022	22.966.000.000	116.031.000.000	0.19793
39	2023	24.769.000.000	127.311.000.000	0.194555
40	2021	49.269.953.667	229.981.620.687	0.214234
41	2022	55.025.684.971	250.859.107.721	0.219349
42	2023	88.115.971.123	412.208.114.325	4.678.018
43	2021	225.901.000.000	1.016.130.000.000	0.222315
44	2022	282.128.000.000	1.342.710.000.000	0.210118
45	2023	319.378.000.000	1.561.158.000.000	0.204578
46	2021	1.014.536.000.000	4.633.546.000.000	0.218955
47	2022	606.823.000.000	3.537.180.000.000	0.171556
48	2023	678.797.000.000	2.996.885.000.000	0.226501
49	2021	74.465.000.000	2.286.758.000.000	0.032564
50	2022	102.701.000.000	476.679.000.000	0.215451
51	2023	120.789.000.000	522.563.000.000	0.231147
52	2021	77.475.426.606	337.125.715.403	0.229812
53	2022	-77.733.481.954	330.140.150.685	-0.23546
54	2023	-52.435.547.763	198.574.536.830	-0.26406
55	2021	226.235.000.000	965.884.000.000	0.234226
56	2022	403.641.000.000	1.610.228.000.000	0.250673
57	2023	298.978.000.000	1.140.643.000.000	0.262114
58	2021	140.016.834.125	632.654.506.311	0.221316
59	2022	152.537.429.078	674.251.464.663	0.226232
60	2023	181.549.335.257	783.016.628.548	0.231859
61	2021	718.326.000	3.633.417.000	0.1977
62	2022	972.252.000	4.536.871.000	0.2143
63	2023	1.184.338.000	5.046.325.000	0.234693
64	2021	662.951.000.000	2.793.847.000.000	0.23729
65	2022	463.598.000.000	1.954.529.000.000	0.237192
66	2023	315.315.000.000	1.261.237.000.000	0.250005
67	2021	38.470.328.811	183.170.597.779	0.210025
68	2022	33.019.161.585	150.389.911.968	0.219557
69	2023	22.638.254.124	102.980.669.381	0.21983
70	2021	256.441.000.000	1.246.886.000.000	0.205665
71	2022	248.240.000.000	1.283.525.000.000	0.193405

72	2023	150.753.000.000	911.426.000.000	0.165403
73	2021	15.880.531.000	76.257.016.000	0.20825
74	2022	5.611.557.000	31.829.214.000	0.176302
75	2023	48.232.867.000	111.395.613.000	0.432987
76	2021	242.355.304	775.011.678	0.312712
77	2022	369.504.945	1.399.581.459	0.264011
78	2023	440.674.740	807.249.679	0.545896
79	2021	1.831.617.700	7.799.736.908	0.234831
80	2022	2.717.742.520	9.441.746.350	0.287843
81	2023	905.126.364	4.035.572.982	0.224287
82	2021	-166.929.583	225.111.763.613	-0.00074
83	2022	-60.851.959.498	318.534.090.195	-0.19104
84	2023	-110.383.707.164	659.627.712.050	-0.16734
85	2021	943.979.000.000	2.277.726.000.000	0.414439
86	2022	887.381.000.000	2.396.986.000.000	0.370207
87	2023	560.911.000.000	1.487.689.000.000	0.377035
88	2021	764.322.000.000	3.593.740.000.000	0.212681
89	2022	1.301.015.000.000	6.805.971.000.000	0.191158
90	2023	191.016.000.000	1.108.886.000.000	0.172259
91	2021	347.081.310.000	1.873.952.184.000	0.185214
92	2022	489.764.327.000	1.964.686.167.000	0.249284
93	2023	208.119.522.000	552.135.147.000	0.376936
94	2021	147.614.953.252	765.188.720.115	0.192913
95	2022	132.199.514.819	756.723.520.605	0.1747
96	2023	184.846.323.957	1.102.640.346.668	0.16764
97	2021	222.517.000.000	1.421.264.000.000	0.156563
98	2022	600.536.000.000	3.689.281.000.000	0.162779
99	2023	279.840.000.000	1.941.098.000.000	0.144166
100	2021	230.954.000.000	1.022.870.000.000	0.22579
101	2022	218.878.000.000	1.020.318.000.000	0.214519
102	2023	173.655.000.000	785.873.000.000	0.220971
103	2021	127.061.757.162	608.171.241.151	0.208924
104	2022	126.641.000.000	604.907.000.000	0.209356
105	2023	146.416.000.000	587.515.000.000	0.249212
106	2021	265.139.000.000	1.541.932.000.000	0.171952
107	2022	323.512.000.000	1.288.998.000.000	0.250979
108	2023	321.124.000.000	1.507.285.000.000	0.213048

Sampel berjumlah 92 sampel.

KODE PERUSAHAAN	TAHUN	BEBAN PAJAK	LABA SEBELUM PAJAK	Y
1	2021	72.070.000.000	337.828.000.000	0.213333
2	2022	99.330.000.000	464.308.000.000	0.213931
3	2023	107.886.000.000	503.664.000.000	0.214202
4	2021	49.267.827.129	236.334.817.214	0.208466
5	2022	62.444.562.911	283.149.105.983	0.220536
6	2023	42.232.841.486	195.807.621.110	0.215685
7	2021	52.872.873.000	240.865.871.000	0.219512
8	2022	64.145.853.000	294.211.660.000	0.218026
9	2023	51.518.611.000	251.130.452.000	0.205147
10	2021	2.034.950.000.000	9.935.232.000.000	4.882.298
11	2022	1.803.191.000.000	7.525.385.000.000	0.239614
12	2023	2.979.570.000.000	11.444.693.000.000	0.260345
13	2021	3.252.500.000.000	14.456.085.000.000	4.444.607
14	2022	3.126.196.000.000	12.318.765.000.000	0.253775
15	2023	4.121.651.000.000	15.615.384.000.000	0.263948
16	2021	211.931.000.000	877.781.000.000	0.241439
17	2022	321.581.000.000	1.246.487.000.000	0.25799
18	2023	331.253.000.000	1.397.720.000.000	4.219.494
19	2021	338.595.908.733	1.549.648.556.686	0.218499
20	2022	535.992.979.785	2.506.057.517.934	0.213879
21	2023	848.843.741.591	4.093.715.832.812	0.207353
22	2021	94.705.210.879	376.045.893.335	3.970.699
23	2022	140.534.997.731	572.782.719.985	0.245355
24	2023	94.690.264.300	427.990.685.263	0.221244
25	2022	30.551.909.967	117.187.513.903	0.26071
26	2021	845.807.000.000	2.913.169.000.000	0.290339
27	2022	637.128.000.000	2.429.178.000.000	0.262281
28	2023	410.232.000.000	1.498.402.000.000	0.27378
29	2021	96.375.000.000	477.367.000.000	0.201889
30	2022	121.652.000.000	644.894.000.000	0.188639
31	2023	138.155.000.000	733.895.000.000	0.188249
32	2021	4.864.838.450	22.330.938.298	0.217852
33	2022	2.985.133.196	13.723.802.438	0.217515
34	2023	4.110.345.942	19.068.830.723	0.215553
35	2021	22.242.000.000	113.965.000.000	0.195165
36	2022	22.966.000.000	116.031.000.000	0.19793

37	2023	24.769.000.000	127.311.000.000	0.194555
38	2021	49.269.953.667	229.981.620.687	0.214234
39	2022	55.025.684.971	250.859.107.721	0.219349
40	2023	88.115.971.123	412.208.114.325	4.678.018
41	2021	225.901.000.000	1.016.130.000.000	0.222315
42	2022	282.128.000.000	1.342.710.000.000	0.210118
43	2023	319.378.000.000	1.561.158.000.000	0.204578
44	2021	1.014.536.000.000	4.633.546.000.000	0.218955
45	2022	606.823.000.000	3.537.180.000.000	0.171556
46	2023	678.797.000.000	2.996.885.000.000	0.226501
47	2022	102.701.000.000	476.679.000.000	0.215451
48	2023	120.789.000.000	522.563.000.000	0.231147
49	2021	77.475.426.606	337.125.715.403	0.229812
50	2021	226.235.000.000	965.884.000.000	0.234226
51	2022	403.641.000.000	1.610.228.000.000	0.250673
52	2023	298.978.000.000	1.140.643.000.000	0.262114
53	2021	140.016.834.125	632.654.506.311	0.221316
54	2022	152.537.429.078	674.251.464.663	0.226232
55	2023	181.549.335.257	783.016.628.548	0.231859
56	2021	718.326.000	3.633.417.000	0.1977
57	2022	972.252.000	4.536.871.000	0.2143
58	2023	1.184.338.000	5.046.325.000	0.234693
59	2021	662.951.000.000	2.793.847.000.000	0.23729
60	2022	463.598.000.000	1.954.529.000.000	0.237192
61	2023	315.315.000.000	1.261.237.000.000	0.250005
62	2021	38.470.328.811	183.170.597.779	0.210025
63	2022	33.019.161.585	150.389.911.968	0.219557
64	2023	22.638.254.124	102.980.669.381	0.21983
65	2021	256.441.000.000	1.246.886.000.000	0.205665
66	2022	248.240.000.000	1.283.525.000.000	0.193405
67	2023	150.753.000.000	911.426.000.000	0.165403
68	2021	15.880.531.000	76.257.016.000	0.20825
69	2022	5.611.557.000	31.829.214.000	0.176302
70	2022	369.504.945	1.399.581.459	0.264011
71	2021	1.831.617.700	7.799.736.908	0.234831
72	2022	2.717.742.520	9.441.746.350	0.287843
73	2023	905.126.364	4.035.572.982	0.224287
74	2021	764.322.000.000	3.593.740.000.000	0.212681
75	2022	1.301.015.000.000	6.805.971.000.000	0.191158
76	2023	191.016.000.000	1.108.886.000.000	0.172259
77	2021	347.081.310.000	1.873.952.184.000	0.185214

78	2022	489.764.327.000	1.964.686.167.000	0.249284
79	2021	147.614.953.252	765.188.720.115	0.192913
80	2022	132.199.514.819	756.723.520.605	0.1747
81	2023	184.846.323.957	1.102.640.346.668	0.16764
82	2021	222.517.000.000	1.421.264.000.000	0.156563
83	2023	279.840.000.000	1.941.098.000.000	0.144166
84	2021	230.954.000.000	1.022.870.000.000	0.22579
85	2022	218.878.000.000	1.020.318.000.000	0.214519
86	2023	173.655.000.000	785.873.000.000	0.220971
87	2021	127.061.757.162	608.171.241.151	0.208924
88	2022	126.641.000.000	604.907.000.000	0.209356
89	2023	146.416.000.000	587.515.000.000	0.249212
90	2021	265.139.000.000	1.541.932.000.000	0.171952
91	2022	323.512.000.000	1.288.998.000.000	0.250979
92	2023	321.124.000.000	1.507.285.000.000	0.213048

LAMPIRAN 6
Data Variabel Penelitian

Sampel berjumlah 108 sampel.

KODE PERUSAHAAN	TAHUN	X1	X2	X3	Y
1	2021	0,203785	0,256337	27,896540	0,213333
2	2022	0,221789	0,188837	28,129115	0,213931
3	2023	0,189815	0,170428	28,365877	0,214202
4	2021	0,110209	0,182646	28,160111	0,208466
5	2022	0,128444	0,097914	28,172349	0,220536
6	2023	0,081104	0,132700	28,269480	0,215685
7	2021	0,143646	0,228122	27,900072	0,219512
8	2022	0,176001	0,234405	27,898898	0,218026
9	2023	0,165235	0,226510	27,820029	0,205147
10	2021	0,670070	0,536500	32,402270	0,204843
11	2022	0,049626	0,501559	32,378607	0,239614
12	2023	0,070976	0,479286	32,412386	0,260345
13	2021	0,062611	0,516983	32,820395	0,224932
14	2022	0,050947	0,481121	32,826382	0,253775
15	2023	0,061600	0,461568	32,859924	0,263948
16	2021	0,227873	0,623836	28,703295	0,241439
17	2022	0,274087	0,681946	28,847269	0,257990
18	2023	0,059852	0,591642	28,856983	0,232096
19	2021	0,060803	0,429650	30,622628	0,218499
20	2022	0,088438	0,423837	30,734538	0,213879
21	2023	0,135937	0,359789	30,803661	0,207353
22	2021	0,067665	0,315343	29,064028	0,251601
23	2022	0,104652	0,350860	29,049376	0,245355
24	2023	0,084519	0,393072	29,003094	0,221244
25	2021	0,015077	0,496310	28,309272	0,327164
26	2022	0,042423	0,474113	28,345049	0,260710
27	2023	0,001254	0,419838	28,240581	0,868339
28	2021	0,068006	0,303578	31,045461	0,290339
29	2022	0,061268	0,239531	31,006878	0,262281
30	2023	0,037723	0,217714	30,993001	0,273780
31	2021	0,121637	0,129033	28,772757	0,201889
32	2022	0,153422	0,105625	28,857874	0,188639
33	2023	0,152683	0,092324	28,992464	0,188249
34	2021	0,118466	0,060035	25,716656	0,217852
35	2022	0,065444	0,156820	25,823674	0,217515

36	2023	0,085173	0,139925	25,891619	0,215553
37	2021	0,030644	0,536386	28,727370	0,195165
38	2022	0,029324	0,544677	28,785904	0,197930
39	2023	0,030813	0,521815	28,833346	0,194555
40	2021	0,134041	0,257088	27,929778	0,214234
41	2022	0,109180	0,324600	28,213407	0,219349
42	2023	0,141141	0,340403	28,462289	0,213568
43	2021	0,141017	0,161827	29,354462	0,222315
44	2022	0,170423	0,155051	29,459314	0,210118
45	2023	0,176218	0,156883	29,583603	0,204578
46	2021	0,102099	0,290471	31,199033	0,218955
47	2022	0,073539	0,339301	31,316082	0,171556
48	2023	0,056579	0,340292	31,343881	0,226501
49	2021	0,343097	0,556265	29,494793	0,032564
50	2022	0,054725	0,534394	29,552893	0,215451
51	2023	0,058599	0,501235	29,556195	0,231147
52	2021	0,148097	0,554372	28,192487	0,229812
53	2022	0,137532	0,475216	28,238204	-0,235456
54	2023	0,079300	0,394868	28,242339	-0,264060
55	2021	0,053941	0,487647	30,249304	0,234226
56	2022	0,078568	0,468645	30,362607	0,250673
57	2023	0,052024	0,450533	30,414691	0,262114
58	2021	0,072804	0,552115	29,543020	0,221316
59	2022	0,071201	0,542613	29,622638	0,226232
60	2023	0,080976	0,473699	29,636238	0,231859
61	2021	0,010254	0,018917	26,373301	0,197700
62	2022	0,012267	0,027971	26,395159	0,214300
63	2023	0,012819	0,049776	26,431281	0,234693
64	2021	0,074534	0,541698	30,984066	0,237290
65	2022	0,045607	0,582306	31,118117	0,237192
66	2023	0,027732	0,584654	31,160595	0,250005
67	2021	0,188479	0,236934	27,366699	0,210025
68	2022	0,136462	0,182065	27,480315	0,219557
69	2023	0,096988	0,190258	27,442736	0,219830
70	2021	0,083574	0,141646	30,103449	0,205665
71	2022	0,083376	0,119296	30,150089	0,193405
72	2023	0,060785	0,093235	30,157885	0,165403
73	2021	0,011105	0,560674	29,324202	0,208250
74	2022	0,004562	0,583349	29,379699	0,176302
75	2023	0,011448	0,547605	29,338909	0,432987
76	2021	0,007861	0,135947	24,939254	0,312712

77	2022	0,014699	0,151431	24,974903	0,264011
78	2023	0,004884	0,190814	25,029372	0,545896
79	2021	0,045773	0,414735	25,603560	0,234831
80	2022	0,043155	0,475962	25,785749	0,287843
81	2023	0,028953	0,585654	26,113130	0,224287
82	2021	0,060276	0,618208	28,947941	-0,000742
83	2022	0,062229	0,592816	29,051924	-0,191038
84	2023	0,131361	0,464955	29,061616	-0,167342
85	2021	0,037070	0,450066	31,213965	0,414439
86	2022	0,041802	0,413861	31,217676	0,370207
87	2023	0,026470	0,379621	31,186722	0,377035
88	2021	0,070131	0,642637	31,328489	0,212681
89	2022	0,129222	0,548182	31,382894	0,191158
90	2023	0,023111	0,519798	31,312784	0,172259
91	2021	0,110239	0,559044	30,259350	0,185214
92	2022	0,132435	0,816421	30,041286	0,249284
93	2023	0,029128	0,831508	30,100005	0,376936
94	2021	0,157575	0,157784	28,996920	0,192913
95	2022	0,136040	0,144277	29,155062	0,174700
96	2023	0,167412	0,115778	29,332534	0,167640
97	2021	0,096313	0,373630	30,152447	0,156563
98	2022	0,212634	0,283171	30,306970	0,162779
99	2023	0,119796	0,182287	30,260561	0,144166
100	2021	0,037560	0,692072	30,679536	0,225790
101	2022	0,033854	0,711399	30,795383	0,214519
102	2023	0,023653	0,683083	30,884620	0,220971
103	2021	0,141338	0,482782	28,855961	0,208924
104	2022	0,114446	0,510574	29,061082	0,209356
105	2023	0,096605	0,518101	29,149660	0,249212
106	2021	0,172380	0,306301	29,633427	0,171952
107	2022	0,130889	0,210631	29,629303	0,250979
108	2023	0,157651	0,111243	29,649113	0,213048

Sampel berjumlah 92 sampel.

KODE PERUSAHAAN	TAHUN	X1	X2	X3	Y
1	2021	0,203785	0,256337	27,896540	0,213333
2	2022	0,221789	0,188837	28,129115	0,213931
3	2023	0,189815	0,170428	28,365877	0,214202
4	2021	0,110209	0,182646	28,160111	0,208466
5	2022	0,128444	0,097914	28,172349	0,220536
6	2023	0,081104	0,132700	28,269480	0,215685
7	2021	0,143646	0,228122	27,900072	0,219512
8	2022	0,176001	0,234405	27,898898	0,218026
9	2023	0,165235	0,226510	27,820029	0,205147
10	2021	0,670070	0,536500	32,402270	0,204843
11	2022	0,049626	0,501559	32,378607	0,239614
12	2023	0,070976	0,479286	32,412386	0,260345
13	2021	0,062611	0,516983	32,820395	0,224932
14	2022	0,050947	0,481121	32,826382	0,253775
15	2023	0,061600	0,461568	32,859924	0,263948
16	2021	0,227873	0,623836	28,703295	0,241439
17	2022	0,274087	0,681946	28,847269	0,257990
18	2023	0,059852	0,591642	28,856983	0,232096
19	2021	0,060803	0,429650	30,622628	0,218499
20	2022	0,088438	0,423837	30,734538	0,213879
21	2023	0,135937	0,359789	30,803661	0,207353
22	2021	0,067665	0,315343	29,064028	0,251601
23	2022	0,104652	0,350860	29,049376	0,245355
24	2023	0,084519	0,393072	29,003094	0,221244
25	2022	0,042423	0,474113	28,345049	0,260710
26	2021	0,068006	0,303578	31,045461	0,290339
27	2022	0,061268	0,239531	31,006878	0,262281
28	2023	0,037723	0,217714	30,993001	0,273780
29	2021	0,121637	0,129033	28,772757	0,201889
30	2022	0,153422	0,105625	28,857874	0,188639
31	2023	0,152683	0,092324	28,992464	0,188249
32	2021	0,118466	0,060035	25,716656	0,217852
33	2022	0,065444	0,156820	25,823674	0,217515
34	2023	0,085173	0,139925	25,891619	0,215553
35	2021	0,030644	0,536386	28,727370	0,195165
36	2022	0,029324	0,544677	28,785904	0,197930
37	2023	0,030813	0,521815	28,833346	0,194555

38	2021	0,134041	0,257088	27,929778	0,214234
39	2022	0,109180	0,324600	28,213407	0,219349
40	2023	0,141141	0,340403	28,462289	0,213568
41	2021	0,141017	0,161827	29,354462	0,222315
42	2022	0,170423	0,155051	29,459314	0,210118
43	2023	0,176218	0,156883	29,583603	0,204578
44	2021	0,102099	0,290471	31,199033	0,218955
45	2022	0,073539	0,339301	31,316082	0,171556
46	2023	0,056579	0,340292	31,343881	0,226501
47	2022	0,054725	0,534394	29,552893	0,215451
48	2023	0,058599	0,501235	29,556195	0,231147
49	2021	0,148097	0,554372	28,192487	0,229812
50	2021	0,053941	0,487647	30,249304	0,234226
51	2022	0,078568	0,468645	30,362607	0,250673
52	2023	0,052024	0,450533	30,414691	0,262114
53	2021	0,072804	0,552115	29,543020	0,221316
54	2022	0,071201	0,542613	29,622638	0,226232
55	2023	0,080976	0,473699	29,636238	0,231859
56	2021	0,010254	0,018917	26,373301	0,197700
57	2022	0,012267	0,027971	26,395159	0,214300
58	2023	0,012819	0,049776	26,431281	0,234693
59	2021	0,074534	0,541698	30,984066	0,237290
60	2022	0,045607	0,582306	31,118117	0,237192
61	2023	0,027732	0,584654	31,160595	0,250005
62	2021	0,188479	0,236934	27,366699	0,210025
63	2022	0,136462	0,182065	27,480315	0,219557
64	2023	0,096988	0,190258	27,442736	0,219830
65	2021	0,083574	0,141646	30,103449	0,205665
66	2022	0,083376	0,119296	30,150089	0,193405
67	2023	0,060785	0,093235	30,157885	0,165403
68	2021	0,011105	0,560674	29,324202	0,208250
69	2022	0,004562	0,583349	29,379699	0,176302
70	2022	0,014699	0,151431	24,974903	0,264011
71	2021	0,045773	0,414735	25,603560	0,234831
72	2022	0,043155	0,475962	25,785749	0,287843
73	2023	0,028953	0,585654	26,113130	0,224287
74	2021	0,070131	0,642637	31,328489	0,212681
75	2022	0,129222	0,548182	31,382894	0,191158
76	2023	0,023111	0,519798	31,312784	0,172259
77	2021	0,110239	0,559044	30,259350	0,185214
78	2022	0,132435	0,816421	30,041286	0,249284

79	2021	0,157575	0,157784	28,996920	0,192913
80	2022	0,136040	0,144277	29,155062	0,174700
81	2023	0,167412	0,115778	29,332534	0,167640
82	2021	0,096313	0,373630	30,152447	0,156563
83	2023	0,119796	0,182287	30,260561	0,144166
84	2021	0,037560	0,692072	30,679536	0,225790
85	2022	0,033854	0,711399	30,795383	0,214519
86	2023	0,023653	0,683083	30,884620	0,220971
87	2021	0,141338	0,482782	28,855961	0,208924
88	2022	0,114446	0,510574	29,061082	0,209356
89	2023	0,096605	0,518101	29,149660	0,249212
90	2021	0,172380	0,306301	29,633427	0,171952
91	2022	0,130889	0,210631	29,629303	0,250979
92	2023	0,157651	0,111243	29,649113	0,213048

LAMPIRAN 7
Hasil Olah Data

Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
X1	108	.00125	.67007	.0971767	.08404573
X2	108	.01892	.83151	.3740305	.19326941
X3	108	24.93925	32.85992	29.2556127	1.76973317
Y	108	-.26406	.86834	.2178569	.12305870
Valid N (listwise)	108				

Uji Normalitas Sebelum
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		108
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.11951582
Most Extreme Differences	Absolute	.247
	Positive	.234
	Negative	-.247
Test Statistic		.247
Asymp. Sig. (2-tailed)		.000 ^c

Uji Normalitas Sesudah
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		92
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.02336127
Most Extreme Differences	Absolute	.058
	Positive	.058
	Negative	-.042
Test Statistic		.058
Asymp. Sig. (2-tailed)		.200 ^{c,d}

**Uji Autokorelasi Sebelum
Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.409 ^a	.167	.141	.04896877	1.327

**Uji Autokorelasi Sesudah
Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.328 ^a	.107	.077	.02376	2.009

Uji Multikolinearitas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	LAGX1	.991	1.009
	LAGX2	.850	1.176
	LAGX3	.849	1.178

**Uji Heteroskedastisitas
Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.016	.021		-.758	.451
	LAGX1	-.031	.019	-.170	-1.635	.106
	LAGX2	-.004	.011	-.039	-.346	.730
	LAGX3	.002	.001	.190	1.690	.094

a. Dependent Variable: ABRES

**Uji F
ANOVA^a**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.006	3	.002	3.526	.018 ^b
	Residual	.050	88	.001		
	Total	.056	91			

**Uji Koefisien Determinasi
Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.328 ^a	.107	.077	.02376	2.009

**Uji Parsial (Uji t)
Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.134	.034		3.959	.000
	LAGX1	-.047	.031	-.155	-1.532	.129
	LAGX2	.046	.017	.291	2.666	.009
	LAGX3	-.001	.002	-.033	-.303	.763

LAMPIRAN 8

Hasil Olah Data Secara Keseluruhan

DESCRIPTIVES VARIABLES=X1 X2 X3 Y
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

[DataSet0]

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	108	.00125	.67007	.0971767	.08404573
X2	108	.01892	.83151	.3740305	.19326941
X3	108	24.93925	32.85992	29.2556127	1.76973317
Y	108	-.26406	.86834	.2178569	.12305870
Valid N (listwise)	108				

REGRESSION

/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2 X3
/RESIDUALS DURBIN
/CASEWISE PLOT(ZRESID) OUTLIERS(3)
/SAVE RESID.

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2 ^b		Enter

- a. Dependent Variable: Y
b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.238 ^a	.057	.030	.12122735	1.307

- a. Predictors: (Constant), X3, X1, X2
b. Dependent Variable: Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.092	3	.031	2.086	.107 ^b
	Residual	1.528	104	.015		
	Total	1.620	107			

a. Dependent Variable: Y

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

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
		B	Std. Error	Beta			Tolerance
1	(Constant)	.200	.204		.976	.331	
	X1	-.353	.142	-.241	-2.494	.014	.970
	X2	-.036	.067	-.056	-.528	.598	.810
	X3	.002	.007	.032	.306	.760	.812

Coefficients^a

Model		Collinearity Statistics	
		VIF	
1	(Constant)		
	X1		1.031
	X2		1.235
	X3		1.231

a. Dependent Variable: Y

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	X1	X2	X3
1	1	3.487	1.000	.00	.02	.01	.00
	2	.389	2.995	.00	.79	.09	.00
	3	.123	5.320	.01	.17	.76	.00
	4	.002	47.438	.99	.01	.14	1.00

a. Dependent Variable: Y

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
27	5.119	.86834	.2478080	.62053102
53	-3.573	-.23546	.1977173	-.43317333
54	-4.002	-.26406	.2211463	-.48520631
83	-3.407	-.19104	.2219479	-.41298591
84	-3.048	-.16734	.2021143	-.36945633

a. Dependent Variable: Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0168905	.2547019	.2178569	.02931575	108
Residual	-.48520631	.62053102	.00000000	.11951582	108
Std. Predicted Value	-6.855	1.257	.000	1.000	108
Std. Residual	-4.002	5.119	.000	.986	108

a. Dependent Variable: Y

COMPUTE ABRES=ABS(RES_1).

EXECUTE.

REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT ABRES

/METHOD=ENTER X1 X2 X3.

Regression**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2 ^b	.	Enter

a. Dependent Variable: ABRES

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.241 ^a	.058	.031	.10273

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

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.068	3	.023	2.145	.099 ^b
	Residual	1.098	104	.011		
	Total	1.165	107			

a. Dependent Variable: ABRES

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

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.333	.173		1.924	.057

X1	.032	.120	.026	.265	.791
X2	.136	.057	.251	2.374	.019
X3	-.011	.006	-.191	-1.807	.074

a. Dependent Variable: ABRES

NPAR TESTS

/K-S(NORMAL)=RES_1
/MISSING ANALYSIS.

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		108
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.11951582
Most Extreme Differences	Absolute	.247
	Positive	.234
	Negative	-.247
Test Statistic		.247
Asymp. Sig. (2-tailed)		.000 ^c

- a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

REGRESSION

/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2 X3
/RESIDUALS DURBIN
/CASEWISE PLOT(ZRESID) OUTLIERS(3)
/SAVE RESID.

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2 ^b	.	Enter

- a. Dependent Variable: Y
b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.341 ^a	.116	.089	.06214871	1.762

- a. Predictors: (Constant), X3, X1, X2
b. Dependent Variable: Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.050	3	.017	4.335	.006 ^b
	Residual	.382	99	.004		
	Total	.433	102			

- a. Dependent Variable: Y
b. Predictors: (Constant), X3, X1, X2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
		B	Std. Error	Beta			Tolerance
1	(Constant)	.318	.106		3.000	.003	
	X1	-.242	.073	-.316	-3.300	.001	.971
	X2	.028	.035	.083	.788	.433	.800
	X3	-.003	.004	-.072	-.683	.496	.802

Coefficients^a

Model		Collinearity Statistics	
		VIF	
1	(Constant)		
	X1		1.030
	X2		1.250
	X3		1.246

- a. Dependent Variable: Y

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	X1	X2	X3
1	1	3.477	1.000	.00	.02	.01	.00
	2	.394	2.972	.00	.79	.09	.00
	3	.128	5.205	.01	.18	.74	.00
	4	.002	46.811	.99	.01	.15	1.00

- a. Dependent Variable: Y

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
75	4.649	.54590	.2569511	.28894491
79	-3.957	-.00074	.2451825	-.24592445

- a. Dependent Variable: Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0866342	.2592275	.2283311	.02219078	103
Residual	-.24592446	.28894490	.00000000	.06122794	103
Std. Predicted Value	-6.385	1.392	.000	1.000	103
Std. Residual	-3.957	4.649	.000	.985	103

a. Dependent Variable: Y

REGRESSION

/MISSING LISTWISE
 /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
 /CRITERIA=PIN(.05) POUT(.10)
 /NOORIGIN
 /DEPENDENT Y
 /METHOD=ENTER X1 X2 X3
 /RESIDUALS DURBIN
 /CASEWISE PLOT(ZRESID) OUTLIERS(3)
 /SAVE RESID.

Regression**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.409 ^a	.167	.141	.04896877	1.327

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

b. Dependent Variable: Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.047	3	.016	6.479	.000 ^b
	Residual	.233	97	.002		
	Total	.279	100			

a. Dependent Variable: Y

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

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
		B	Std. Error	Beta			Tolerance
1	(Constant)	.230	.086		2.678	.009	
	X1	-.216	.058	-.349	-3.720	.000	.976
	X2	.048	.028	.178	1.725	.088	.802
	X3	2.709E-5	.003	.001	.009	.993	.809

Coefficients^a

Model		Collinearity Statistics	
		VIF	
1	(Constant)		
	X1		1.025
	X2		1.246
	X3		1.236

a. Dependent Variable: Y

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	X1	X2	X3
1	1	3.480	1.000	.00	.02	.01	.00
	2	.391	2.983	.00	.78	.10	.00
	3	.128	5.222	.01	.19	.74	.00
	4	.002	47.671	.99	.01	.15	1.00

a. Dependent Variable: Y

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
48	-3.091	.03256	.1839299	-.15136589
72	3.635	.43299	.2549819	.17800511
78	3.464	.41444	.2448127	.16962632

a. Dependent Variable: Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.1125910	.2648672	.2274550	.02158981	101
Residual	-.15136589	.17800511	.00000000	.04822865	101
Std. Predicted Value	-5.320	1.733	.000	1.000	101
Std. Residual	-3.091	3.635	.000	.985	101

a. Dependent Variable: Y

REGRESSION

/MISSING LISTWISE
 /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
 /CRITERIA=PIN(.05) POUT(.10)
 /NOORIGIN
 /DEPENDENT Y

/METHOD=ENTER X1 X2 X3
 /RESIDUALS DURBIN
 /CASEWISE PLOT(ZRESID) OUTLIERS(3)
 /SAVE RESID.

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2 ^b	.	Enter

- a. Dependent Variable: Y
 b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.362 ^a	.131	.103	.03889834	1.364

- a. Predictors: (Constant), X3, X1, X2
 b. Dependent Variable: Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.021	3	.007	4.713	.004 ^b
	Residual	.142	94	.002		
	Total	.164	97			

- a. Dependent Variable: Y
 b. Predictors: (Constant), X3, X1, X2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
		B	Std. Error	Beta			Tolerance
1	(Constant)	.262	.069		3.816	.000	
	X1	-.116	.049	-.233	-2.383	.019	.966
	X2	.055	.023	.263	2.434	.017	.794
	X3	-.002	.002	-.068	-.630	.530	.804

Coefficients^a

Model		Collinearity Statistics	
		VIF	
1	(Constant)		
	X1		1.036
	X2		1.260
	X3		1.244

- a. Dependent Variable: Y

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	X1	X2	X3
1	1	3.484	1.000	.00	.02	.01	.00
	2	.388	2.998	.00	.74	.11	.00
	3	.127	5.232	.01	.23	.72	.00
	4	.002	47.332	.99	.01	.15	1.00

a. Dependent Variable: Y

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
76	3.559	.37021	.2317556	.13845144
77	3.736	.37704	.2317052	.14532977
83	3.061	.37694	.2578663	.11906972

a. Dependent Variable: Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.1637311	.2578663	.2254384	.01485156	98
Residual	-.07192569	.14532977	.00000000	.03829209	98
Std. Predicted Value	-4.155	2.183	.000	1.000	98
Std. Residual	-1.849	3.736	.000	.984	98

a. Dependent Variable: Y

REGRESSION

```

/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2 X3
/RESIDUALS DURBIN
/CASEWISE PLOT(ZRESID) OUTLIERS(3)
/SAVE RESID.

```

Regression**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.350 ^a	.123	.094	.03020257	1.223

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

b. Dependent Variable: Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.012	3	.004	4.243	.007 ^b
	Residual	.083	91	.001		
	Total	.095	94			

a. Dependent Variable: Y

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

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
		B	Std. Error	Beta			Tolerance
1	(Constant)	.313	.054		5.774	.000	
	X1	-.073	.038	-.190	-1.901	.060	.965
	X2	.045	.018	.277	2.517	.014	.794
	X3	-.003	.002	-.195	-1.769	.080	.797

Coefficients^a

Model		Collinearity Statistics	
		VIF	
1	(Constant)		
	X1		1.036
	X2		1.260
	X3		1.255

a. Dependent Variable: Y

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	X1	X2	X3
1	1	3.493	1.000	.00	.02	.01	.00
	2	.376	3.046	.00	.75	.11	.00
	3	.129	5.210	.01	.22	.72	.00
	4	.002	47.360	.99	.01	.16	1.00

a. Dependent Variable: Y

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
25	3.003	.32716	.2364656	.09069839

a. Dependent Variable: Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.1766054	.2470773	.2207241	.01111478	95
Residual	-.06371516	.09069839	.00000000	.02971671	95
Std. Predicted Value	-3.969	2.371	.000	1.000	95
Std. Residual	-2.110	3.003	.000	.984	95

a. Dependent Variable: Y

REGRESSION

/MISSING LISTWISE
 /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
 /CRITERIA=PIN(.05) POUT(.10)
 /NOORIGIN
 /DEPENDENT Y
 /METHOD=ENTER X1 X2 X3
 /RESIDUALS DURBIN
 /CASEWISE PLOT(ZRESID) OUTLIERS(3)
 /SAVE RESID.

Regression**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.323 ^a	.104	.074	.02877288	1.197

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

b. Dependent Variable: Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.009	3	.003	3.488	.019 ^b
	Residual	.075	90	.001		
	Total	.083	93			

a. Dependent Variable: Y

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

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
		B	Std. Error	Beta			Tolerance
1	(Constant)	.298	.052		5.755	.000	
	X1	-.063	.037	-.174	-1.713	.090	.969
	X2	.040	.017	.262	2.332	.022	.791
	X3	-.003	.002	-.177	-1.585	.117	.794

Coefficients^a

Model		Collinearity Statistics	
		VIF	
1	(Constant)		
	X1		1.032
	X2		1.264
	X3		1.260

a. Dependent Variable: Y

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	X1	X2	X3
1	1	3.496	1.000	.00	.02	.01	.00
	2	.372	3.067	.00	.75	.12	.00
	3	.130	5.180	.01	.22	.71	.00
	4	.002	47.314	.99	.01	.16	1.00

a. Dependent Variable: Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.1819910	.2426454	.2195917	.00965163	94
Residual	-.06432322	.08338568	.00000000	.02830500	94
Std. Predicted Value	-3.896	2.389	.000	1.000	94
Std. Residual	-2.236	2.898	.000	.984	94

a. Dependent Variable: Y

```

COMPUTE LAGRES=LAG(RES_2).
EXECUTE.
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /ORIGIN
  /DEPENDENT RES_2
  /METHOD=ENTER LAGRES.

```

Regression

Variables Entered/Removed^{a,b}

Model	Variables Entered	Variables Removed	Method
1	LAGRES ^c	.	Enter

- a. Dependent Variable: Unstandardized Residual
 b. Linear Regression through the Origin
 c. All requested variables entered.

Model Summary

Model	R	R Square ^b	Adjusted R Square	Std. Error of the Estimate
1	.401 ^a	.161	.152	.02606911

- a. Predictors: LAGRES
 b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.

ANOVA^{a,b}

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.012	1	.012	17.637	.000 ^c
	Residual	.063	92	.001		
	Total	.075 ^d	93			

- a. Dependent Variable: Unstandardized Residual
 b. Linear Regression through the Origin
 c. Predictors: LAGRES
 d. This total sum of squares is not corrected for the constant because the constant is zero for regression through the origin.

Coefficients^{a,b}

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	LAGRES	.401	.096	.401	4.200	.000

- a. Dependent Variable: Unstandardized Residual
 b. Linear Regression through the Origin

COMPUTE LAGX1=X1-(0.401*LAG(X1)).

EXECUTE.

COMPUTE LAGX2=X2-(0.401*LAG(X2)).

EXECUTE.

COMPUTE LAGX3=X3-(0.401*LAG(X3)).

EXECUTE.

COMPUTE LAGY=Y-(0.401*LAG(Y)).

EXECUTE.

REGRESSION

/MISSING LISTWISE

```

/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT LAGY
/METHOD=ENTER LAGX1 LAGX2 LAGX3.

```

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	LAGX3, LAGX1, LAGX2 ^b		Enter

- a. Dependent Variable: LAGY
b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.284 ^a	.081	.050	.02650

- a. Predictors: (Constant), LAGX3, LAGX1, LAGX2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.005	3	.002	2.602	.057 ^b
	Residual	.062	89	.001		
	Total	.068	92			

- a. Dependent Variable: LAGY
b. Predictors: (Constant), LAGX3, LAGX1, LAGX2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.181	.036		5.007	.000
	LAGX1	-.055	.035	-.164	-1.603	.112
	LAGX2	.039	.019	.228	2.035	.045
	LAGX3	-.003	.002	-.162	-1.438	.154

- a. Dependent Variable: LAGY

REGRESSION

```

/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT LAGY
/METHOD=ENTER LAGX1 LAGX2 LAGX3

```

/RESIDUALS DURBIN
 /CASEWISE PLOT(ZRESID) OUTLIERS(3)
 /SAVE RESID.

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	LAGX3, LAGX1, LAGX2 ^b		Enter

- a. Dependent Variable: LAGY
 b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.284 ^a	.081	.050	.02650	2.178

- a. Predictors: (Constant), LAGX3, LAGX1, LAGX2
 b. Dependent Variable: LAGY

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.005	3	.002	2.602	.057 ^b
	Residual	.062	89	.001		
	Total	.068	92			

- a. Dependent Variable: LAGY
 b. Predictors: (Constant), LAGX3, LAGX1, LAGX2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
		B	Std. Error	Beta			Tolerance
1	(Constant)	.181	.036		5.007	.000	
	LAGX1	-.055	.035	-.164	-1.603	.112	.989
	LAGX2	.039	.019	.228	2.035	.045	.820
	LAGX3	-.003	.002	-.162	-1.438	.154	.816

Coefficients^a

Model		Collinearity Statistics
		VIF
1	(Constant)	
	LAGX1	1.011
	LAGX2	1.219
	LAGX3	1.225

- a. Dependent Variable: LAGY

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	LAGX1	LAGX2	LAGX3
1	1	3.179	1.000	.00	.03	.02	.00
	2	.586	2.329	.00	.87	.07	.00
	3	.232	3.701	.01	.09	.76	.00
	4	.003	33.844	.99	.01	.14	1.00

a. Dependent Variable: LAGY

Casewise Diagnostics^a

Case Number	Std. Residual	LAGY	Predicted Value	Residual
70	4.003	.24	.1360	.10606

a. Dependent Variable: LAGY

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0991	.1487	.1316	.00772	93
Residual	-.04976	.10606	.00000	.02606	93
Std. Predicted Value	-4.208	2.215	.000	1.000	93
Std. Residual	-1.878	4.003	.000	.984	93

a. Dependent Variable: LAGY

REGRESSION

/MISSING LISTWISE
 /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
 /CRITERIA=PIN(.05) POUT(.10)
 /NOORIGIN
 /DEPENDENT LAGY
 /METHOD=ENTER LAGX1 LAGX2 LAGX3
 /RESIDUALS DURBIN
 /CASEWISE PLOT(ZRESID) OUTLIERS(3)
 /SAVE RESID.

Regression**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	LAGX3, ^b LAGX1, LAGX2 ^b		Enter

a. Dependent Variable: LAGY

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.328 ^a	.107	.077	.02376	2.009

- a. Predictors: (Constant), LAGX3, LAGX1, LAGX2
 b. Dependent Variable: LAGY

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.006	3	.002	3.526	.018 ^b
	Residual	.050	88	.001		
	Total	.056	91			

- a. Dependent Variable: LAGY
 b. Predictors: (Constant), LAGX3, LAGX1, LAGX2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
		B	Std. Error	Beta			Tolerance
1	(Constant)	.134	.034		3.959	.000	
	LAGX1	-.047	.031	-.155	-1.532	.129	.991
	LAGX2	.046	.017	.291	2.666	.009	.850
	LAGX3	-.001	.002	-.033	-.303	.763	.849

Coefficients^a

Model		Collinearity Statistics	
		VIF	
1	(Constant)		
	LAGX1		1.009
	LAGX2		1.176
	LAGX3		1.178

- a. Dependent Variable: LAGY

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	LAGX1	LAGX2	LAGX3
1	1	3.189	1.000	.00	.03	.02	.00
	2	.587	2.332	.00	.86	.07	.00
	3	.222	3.792	.00	.10	.79	.00
	4	.003	35.115	.99	.00	.12	1.00

- a. Dependent Variable: LAGY

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.1109	.1516	.1304	.00810	92
Residual	-.04921	.06100	.00000	.02336	92
Std. Predicted Value	-2.405	2.624	.000	1.000	92
Std. Residual	-2.072	2.568	.000	.983	92

- a. Dependent Variable: LAGY

NPART TESTS

/K-S(NORMAL)=RES_3

/MISSING ANALYSIS.

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		92
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.02336127
Most Extreme Differences	Absolute	.058
	Positive	.058
	Negative	-.042
Test Statistic		.058
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

COMPUTE ABRES1=ABS(RES_3).

EXECUTE.

REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT ABRES1

/METHOD=ENTER LAGX1 LAGX2 LAGX3.

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	LAGX3, LAGX1, LAGX2 ^b		Enter

- a. Dependent Variable: ABRES1
- b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.238 ^a	.056	.024	.01458

- a. Predictors: (Constant), LAGX3, LAGX1, LAGX2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.001	3	.000	1.755	.162 ^b
	Residual	.019	88	.000		
	Total	.020	91			

a. Dependent Variable: ABRES1

b. Predictors: (Constant), LAGX3, LAGX1, LAGX2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.016	.021		-.758	.451
	LAGX1	-.031	.019	-.170	-1.635	.106
	LAGX2	-.004	.011	-.039	-.346	.730
	LAGX3	.002	.001	.190	1.690	.094

a. Dependent Variable: ABRES1