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L A M P I R A N



Daftar populasi beserta perhitungan sampel perusahaan *property* dan *real estate* yang Terdaftar di Bursa Efek Indonesia Tahun 2023-2025

No	Kriteria Penentuan Sampel Perusahaan Property and Real Estate yang Terdaftar di Bursa Efek Indonesia Tahun 2023-2025													Sampel/Tidak
	KODE	Perusahaan Property and Real Estate			Mempublikasikan Laporan Tahunan			Memperoleh Laba			Kelengkapan Item Rasio Variabel			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	
1	APLN	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
2	ASRI	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
3	BAPA	☐	☐	☐	☐	☐	☐	☐	☐	X	☐	☐	☐	TIDAK
4	BCIP	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
5	BEST	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
6	BIKA	☐	☐	☐	☐	☐	☐	X	☐	☐	☐	☐	☐	TIDAK
7	BIPP	☐	☐	☐	☐	☐	☐	☐	☐	X	☐	☐	☐	TIDAK
8	BKDP	☐	☐	☐	☐	☐	☐	☐	☐	X	☐	☐	☐	TIDAK
9	BKSL	☐	☐	☐	☐	☐	☐	X	☐	☐	☐	☐	☐	TIDAK
10	BSDE	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
11	COWL	☐	☐	☐	X	X	X	X	X	X	X	X	X	TIDAK
12	CTRA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
13	DART	☐	☐	☐	☐	☐	☐	☐	☐	X	☐	☐	☐	TIDAK
14	DILD	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
15	DMAS	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
16	DUTI	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
17	ELTY	☐	☐	☐	☐	☐	☐	☐	☐	X	☐	☐	☐	TIDAK
18	EMDE	☐	☐	☐	☐	☐	☐	☐	☐	X	☐	☐	☐	TIDAK
19	FMII	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
20	GAMA	☐	☐	☐	X	X	X	X	X	X	X	X	X	TIDAK
21	GMTD	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
22	GPRA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
23	INPP	☐	☐	☐	☐	☐	☐	☐	☐	☐	X	X	X	TIDAK
24	JRPT	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
25	KIJA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
26	LCGP	☐	☐	☐	X	X	X	X	X	X	X	X	X	TIDAK
27	LPCK	☐	☐	☐	☐	☐	☐	☐	X	☐	☐	☐	☐	TIDAK
28	LPKR	☐	☐	☐	☐	☐	☐	X	☐	☐	☐	☐	☐	TIDAK
29	LPLI	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
30	MDLN	☐	☐	☐	☐	☐	☐	☐	X	☐	☐	☐	☐	TIDAK
31	MKPI	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
32	MMLP	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
33	MTLA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA

34	MTSM	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
35	NIRO	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
36	OMRE	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
37	PLIN	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
38	PUDP	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	TIDAK
39	PWON	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
40	RBMS	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	TIDAK
41	RDTX	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
42	RIMO	☐	☐	☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	TIDAK
43	RODA	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
44	SMDM	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
45	SMRA	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
46	TARA	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
47	CSIS	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
48	ARMY	☐	☐	☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	TIDAK
49	NASA	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	☐	TIDAK
50	RISE	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
51	POLL	☐	☐	☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	TIDAK
52	LAND	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	☐	TIDAK
53	PANI	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
54	CITY	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	☐	TIDAK
55	MPRO	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
56	SATU	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
57	URBN	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
58	POLI	☐	☐	☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	TIDAK
59	CPRI	☐	☐	☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	TIDAK
60	POSA	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
61	PAMG	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	☐	TIDAK
62	BAPI	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
63	NZIA	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
64	REAL	☐	☐	☐	☐	☐	☐	☐	☐	☐	☒	☒	☒	TIDAK
65	INDO	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
66	TRIN	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	☐	TIDAK
67	KBAG	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	☐	TIDAK
68	BBSS	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	☐	TIDAK
69	UANG	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	☐	TIDAK
70	PURI	☐	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	TIDAK
71	HOMI	☐	☐	☐	☐	☐	☐	☐	☐	☐	☒	☒	☒	TIDAK
72	ROCK	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	IYA
73	ATAP	☐	☐	☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	TIDAK

74	ADCP									X				TIDAK
75	TRUE							X						TIDAK
76	IPAC				X	X	X	X	X	X	X	X	X	TIDAK
77	WINR													IYA
78	BSBK													IYA
79	CBPE													IYA
80	VAST													IYA
81	SAGE									X				TIDAK
82	RELF													IYA
83	HBAT										X	X	X	TIDAK
84	GRIA													IYA
85	MSIE								X					TIDAK
86	KOCI									X				TIDAK
87	KSIX				X	X	X	X	X	X	X	X	X	TIDAK
88	CBDK													IYA
89	DADA							X						TIDAK
90	ASPI									X				TIDAK
91	AMAN													IYA
92	PPRO							X						TIDAK

LAMPIRAN 2
Data Item Variabel Tingkat Utang (X1)

No	Kode	Tahun	Total Utang	Total Aset	X1
1	APLN	2023	14.876.147.126.000	28.327.551.612.000	0.525147649
		2024	12.335.995.789.000	26.119.677.426.000	0.472287448
		2025	11.281.914.413.000	24.954.769.076.000	0.452094523
2	ASRI	2023	10.965.051.102.000	22.236.236.864.000	0.493116311
		2024	10.683.291.993.000	22.019.031.433.000	0.485184465
		2025	11.502.922.902.000	23.157.770.142.000	0.496719798
3	BCIP	2023	429.633.626.606	910.632.554.632	0.471796911
		2024	421.739.606.444	915.499.008.121	0.460666372
		2025	399.663.722.016	913.243.486.766	0.437631068
4	BEST	2023	1.572.306.529.495	5.940.104.349.120	0.264693419
		2024	1.401.047.153.697	5.827.208.430.098	0.240431962
		2025	1.348.644.118.159	5.804.555.153.538	0.232342373
5	BSDE	2023	25.626.062.282.715	66.827.648.486.393	0.383464971
		2024	28.704.020.732.842	76.023.348.886.846	0.377568486
		2025	26.599.497.516.671	79.268.402.201.018	0.335562428
6	CTRA	2023	21.490.499.000.000	44.115.215.000.000	0.487144832
		2024	22.407.372.000.000	47.022.702.000.000	0.476522425
		2025	21.069.686.000.000	47.988.422.000.000	0.439057696
7	DILD	2023	8.064.726.715.168	14.603.908.143.192	0.55223072
		2024	6.956.640.610.515	13.703.553.080.897	0.507652327
		2025	6.330.130.612.128	13.117.009.420.246	0.482589469
8	DMAS	2023	838.114.431.026	6.718.508.462.422	0.124747098
		2024	1.040.176.477.070	8.254.678.433.726	0.126010539
		2025	508.539.806.236	7.121.947.515.022	0.071404599
9	DUTI	2023	3.670.601.789.706	15.131.488.996.266	0.242580343
		2024	4.659.937.738.573	14.362.397.220.551	0.324454036
		2025	14.362.397.220.551	16.145.693.575.912	0.889549721
10	FMII	2023	113.016.805.012	782.335.410.889	0.144460807
		2024	97.645.102.677	777.309.735.361	0.125619297
		2025	63.869.487.247	758.606.210.966	0.084193204
11	GMTD	2023	507.651.355.382	1.203.935.508.128	0.421659924
		2024	463.193.359.356	1.294.082.959.247	0.357931735
		2025	545.291.881.238	1.404.536.041.458	0.388236304
12	GPRA	2023	685.872.382.107	1.954.231.417.989	0.350967841
		2024	604.841.454.899	1.972.695.546.750	0.30660659
		2025	545.112.992.264	1.976.165.193.557	0.275843838
13	JRPT	2023	3.936.063.377.000	13.206.898.387.000	0.298030867
		2024	3.982.977.608.000	14.102.617.675.000	0.282428248
		2025	4.197.036.518.000	15.231.288.677.000	0.275553606
14	KIJA	2023	6.016.058.083.818	12.947.435.320.238	0.464652492
		2024	6.478.399.000.000	14.017.356.000.000	0.462169827

		2025	6.911.851.000.000	15.056.220.000.000	0.459069474
15	LPLI	2023	67.563.000.000	1.683.667.000.000	0.040128481
		2024	16.260.000.000	1.768.186.000.000	0.009195865
		2025	22.478.000.000	3.005.009.000.000	0.007480177
16	MKPI	2023	1.537.407.569.930	9.463.752.772.943	0.162452212
		2024	1.606.773.141.100	8.939.524.775.773	0.179738094
		2025	1.701.545.104.260	9.463.752.772.943	0.179796022
17	MMLP	2023	2.163.000.359.000	6.711.972.112.000	0.322260034
		2024	1.702.537.573.000	6.496.086.707.000	0.262086645
		2025	1.830.076.051.000	6.618.882.861.000	0.276493192
18	MTLA	2023	2.071.569.000.000	7.220.711.000.000	0.286892662
		2024	1.845.588.000.000	7.435.493.000.000	0.248213266
		2025	1.975.077.000.000	7.977.874.000.000	0.24756934
19	PLIN	2023	1.353.259.439.000	12.242.514.110.000	0.110537707
		2024	1.417.912.848.000	12.767.559.604.000	0.111055902
		2025	1.497.098.505.000	12.877.358.692.000	0.116258197
20	PWON	2023	9.915.452.617.000	32.710.786.983.000	0.303124857
		2024	10.629.087.811.000	35.371.085.149.000	0.300502169
		2025	9.843.194.672.000	36.466.038.279.000	0.269927723
21	RDTX	2023	555.135.931.061	3.440.333.041.238	0.161361102
		2024	408.175.686.698	3.447.072.687.973	0.118412266
		2025	412.730.980.220	3.711.788.648.447	0.111194634
22	SMDM	2023	476.254.570.089	3.534.588.823.995	0.134741152
		2024	251.618.246.015	3.462.272.048.915	0.072674314
		2025	269.512.795.595	3.531.805.943.674	0.076310194
23	SMRA	2023	18.865.313.214.000	31.168.375.086.000	0.605270989
		2024	19.701.573.132.000	33.534.100.462.000	0.587508621
		2025	22.337.631.471.000	38.342.511.906.000	0.582581327
24	CSIS	2023	232.668.850.115	548.709.679.878	0.424029061
		2024	192.024.230.649	522.017.040.540	0.367850502
		2025	167.950.336.267	549.261.570.477	0.305774781
25	RISE	2023	772.706.002.001	3.210.704.543.066	0.240665558
		2024	814.070.686.819	3.422.065.512.536	0.237888691
		2025	747.451.572.762	3.522.544.970.018	0.212190782
26	PANI	2023	14.622.970.033	33.712.005.494.000	0.000433761
		2024	19.981.515.729.000	46.571.244.989.000	0.429052643
		2025	18.920.032.517.000	50.584.512.772.000	0.374028166
27	INDO	2023	4.571.969.528	1.004.282.254.206	0.004552475
		2024	3.829.382.515	1.043.040.444.612	0.003671365
		2025	7.312.373.384	1.144.056.274.572	0.00639162
28	ROCK	2023	187.476.255.817	979.580.354.552	0.191384254
		2024	154.353.499.257	954.083.286.108	0.161781997
		2025	114.174.711.815	934.575.214.283	0.122167494
29	WINR	2023	96.003.388.817	454.815.233.099	0.211082175
		2024	103.912.762.595	470.536.996.620	0.220838666

		2025	122.495.686.152	506.764.491.210	0.241721131
30	BSBK	2023	808697580121	2494630511563	0.324175294
		2024	775.586.606.180	2.866.621.350.778	0.270557744
		2025	746.569.899.821	2.907.218.104.658	0.256798724
31	CBPE	2023	74.408.696.725	300.951.114.643	0.247245128
		2024	53.606.378.820	334.747.720.751	0.160139638
		2025	49.126.756.542	375.039.901.315	0.130990746
32	VAST	2023	156.716.120.703	521.460.041.997	0.300533326
		2024	136.279.771.544	515.835.972.173	0.264192067
		2025	109.388.857.509	505.917.786.039	0.216218644
33	RELF	2023	67.478.279.965	296.536.888.828	0.227554421
		2024	58.720.905.764	296121799769	0.198299841
		2025	42.925.278.242	287638824021	0.149233256
34	GRIA	2023	91.515.439.005	475.982.523.359	0.192266385
		2024	78.855.676.607	469.157.564.567	0.168079303
		2025	65.842.760.879	463.924.851.212	0.141925488
35	CBDK	2023	9.415.756.116.000	17.097.635.359.000	0.550705166
		2024	11.946.859.461.000	20.269.688.934.000	0.589395303
		2025	10.593.825.878.000	22.576.275.771.000	0.469245946
36	AMAN	2023	375900801000	1.085.440.454.000	0.346311766
		2024	568562205000	1334801136000	0.425952743
		2025	652696355000	1478055896000	0.441591118



LAMPIRAN 3
Data Item Variabel Volatilitas Penjualan (X2)

No	Kode	Tahun	Penjualan	Total Aset	X2
1	APLN	2023	4.676.651.899.000	28.327.551.612.000	0.165092
		2024	5.576.757.087.000	26.119.677.426.000	0.213508
		2025	3.566.297.529.000	24.954.769.076.000	0.14291
2	ASRI	2023	3.956.015.546.000	22.236.236.864.000	0.177908
		2024	3.433.337.156.000	22.019.031.433.000	0.155926
		2025	2.933.946.681.000	23.157.770.142.000	0.126694
3	BCIP	2023	94.302.986.070	910.632.554.632	0.103558
		2024	100.002.191.228	915.499.008.121	0.109232
		2025	112.062.348.954	913.243.486.766	0.122708
4	BEST	2023	544.314.875.513	5.940.104.349.120	0.091634
		2024	457.589.770.772	5.827.208.430.098	0.078526
		2025	427.125.502.526	5.804.555.153.538	0.073585
5	BSDE	2023	11.539.141.250.155	66.827.648.486.393	0.17267
		2024	13.796.572.148.837	76.023.348.886.846	0.181478
		2025	12.788.452.336.734	79.268.402.201.018	0.161331
6	CTRA	2023	9.245.032.000.000	44.115.215.000.000	0.209566
		2024	11.187.565.000.000	47.022.702.000.000	0.237918
		2025	12.616.695.000.000	47.988.422.000.000	0.262911
7	DILD	2023	3.906.826.399.192	14.603.908.143.192	0.267519
		2024	2.553.285.289.717	13.703.553.080.897	0.186323
		2025	2.462.390.177.632	13.117.009.420.246	0.187725
8	DMAS	2023	1.921.421.675.246	6.718.508.462.422	0.285989
		2024	2.032.677.883.645	8.254.678.433.726	0.246246
		2025	1.309.090.934.782	7.121.947.515.022	0.183811
9	DUTI	2023	3.862.424.155.689	15.131.488.996.266	0.255257
		2024	4.422.682.660.248	14.362.397.220.551	0.307935
		2025	2.733.020.950.417	16.145.693.575.912	0.169272
10	FMII	2023	42.580.151.783	782.335.410.889	0.054427
		2024	35.317.779.779	777.309.735.361	0.045436
		2025	32.025.615.338	758.606.210.966	0.042216
11	GMTD	2023	429.119.067.755	1.203.935.508.128	0.35643
		2024	409.300.989.431	1.294.082.959.247	0.316287
		2025	295.331.650.433	1.404.536.041.458	0.21027
12	GPRA	2023	459.530.105.155	1.954.231.417.989	0.235146
		2024	517.063.735.554	1.972.695.546.750	0.26211
		2025	454.284.713.454	1.976.165.193.557	0.229882

13	JRPT	2023	2.503.645.371.000	13.206.898.387.000	0.189571
		2024	2.948.078.235.000	14.102.617.675.000	0.209045
		2025	3.275.283.177.000	15.231.288.677.000	0.215037
14	KIJA	2023	3.291.891.181.655	12.947.435.320.238	0.25425
		2024	4.602.648.000.000	14.017.356.000.000	0.328354
		2025	5.149.425.000.000	15.056.220.000.000	0.342013
15	LPLI	2023	21.040.000.000	1.683.667.000.000	0.012497
		2024	20.611.000.000	1.768.186.000.000	0.011657
		2025	16.602.000.000	3.005.009.000.000	0.005525
16	MKPI	2023	2.327.212.740.306	9.463.752.772.943	0.245908
		2024	2.482.562.025.881	8.939.524.775.773	0.277706
		2025	2.603.313.036.403	9.463.752.772.943	0.275083
17	MMLP	2023	348.348.965.000	6.711.972.112.000	0.0519
		2024	343.324.859.000	6.496.086.707.000	0.052851
		2025	355.657.358.000	6.618.882.861.000	0.053734
18	MTLA	2023	1.704.996.000.000	7.220.711.000.000	0.236126
		2024	2.020.780.000.000	7.435.493.000.000	0.271775
		2025	1.780.476.000.000	7.977.874.000.000	0.223177
19	PLIN	2023	1.299.256.143.000	12.242.514.110.000	0.106127
		2024	1.386.217.604.000	12.767.559.604.000	0.108573
		2025	1.401.311.465.000	12.877.358.692.000	0.10882
20	PWON	2023	6.200.438.405.000	32.710.786.983.000	0.189553
		2024	6.670.808.930.000	35.371.085.149.000	0.188595
		2025	7.111.105.136.000	36.466.038.279.000	0.195006
21	RDTX	2023	533.305.976.033	3.440.333.041.238	0.155016
		2024	530.656.527.387	3.447.072.687.973	0.153944
		2025	570.192.530.095	3.711.788.648.447	0.153617
22	SMDM	2023	496.497.903.464	3.534.588.823.995	0.140468
		2024	694.045.208.919	3.462.272.048.915	0.200459
		2025	386.084.674.964	3.531.805.943.674	0.109317
23	SMRA	2023	6.658.782.663.000	31.168.375.086.000	0.213639
		2024	10.623.354.592.000	33.534.100.462.000	0.316793
		2025	8.766.927.470.000	38.342.511.906.000	0.228648
24	CSIS	2023	55.985.137.786	548.709.679.878	0.102031
		2024	83.395.780.765	522.017.040.540	0.159757
		2025	105.507.020.436	549.261.570.477	0.192089
25	RISE	2023	279.072.020.902	3.210.704.543.066	0.086919
		2024	365.587.667.602	3.422.065.512.536	0.106832
		2025	410.719.479.745	3.522.544.970.018	0.116597
26	PANI	2023	2.158.892.494	33.712.005.494.000	6.4E-05

		2024	2.832.586.999.000	46.571.244.989.000	0.060823
		2025	4.316.006.452.000	50.584.512.772.000	0.085323
27	INDO	2023	17.560.629.819	1.004.282.254.206	0.017486
		2024	26.930.021.106	1.043.040.444.612	0.025819
		2025	28.853.529.153	1.144.056.274.572	0.02522
28	ROCK	2023	106.928.671.183	979.580.354.552	0.109158
		2024	119.352.824.644	954.083.286.108	0.125097
		2025	136.119.436.347	934.575.214.283	0.145648
29	WINR	2023	35.649.396.624	454.815.233.099	0.078382
		2024	31.500.116.825	470.536.996.620	0.066945
		2025	51.278.005.500	506.764.491.210	0.101187
30	BSBK	2023	347099264125	2494630511563	0.139139
		2024	361.493.173.122	2.866.621.350.778	0.126104
		2025	374.203.822.036	2.907.218.104.658	0.128715
31	CBPE	2023	84.828.483.715	300.951.114.643	0.281868
		2024	101.318.696.572	334.747.720.751	0.302672
		2025	94.144.836.216	375.039.901.315	0.251026
32	VAST	2023	25.685.236.163	521.460.041.997	0.049256
		2024	38.112.417.791	515.835.972.173	0.073885
		2025	39.632.731.330	505.917.786.039	0.078338
33	RELF	2023	45.420.658.133	296.536.888.828	0.15317
		2024	48.056.299.137	296121799769	0.162286
		2025	39.557.972.996	287638824021	0.137527
34	GRIA	2023	47.963.695.000	475.982.523.359	0.100768
		2024	65.018.425.000	469.157.564.567	0.138585
		2025	69.056.071.600	463.924.851.212	0.148852
35	CBDK	2023	1.953.493.186.000	17.097.635.359.000	0.114255
		2024	2.248.978.321.000	20.269.688.934.000	0.110953
		2025	2.503.637.505.000	22.576.275.771.000	0.110897
36	AMAN	2023	178268259000	1.085.440.454.000	0.164236
		2024	204508061000	1334801136000	0.153212
		2025	234766510000	1478055896000	0.158835

LAMPIRAN 4
Data Item Variabel Tax Avoidance (Z)

No	Kode	Tahun	Beban Pajak	Laba Sebelum Pajak T	Z
1	APLN	2023	60.291.200.000	1.224.809.967.000	0.049225
		2024	38.929.481.000	809.455.821.000	0.048093
		2025	9.356.960.000	248.665.907.000	0.037629
2	ASRI	2023	30.305.003.000	667.944.857.000	0.045371
		2024	14.660.833.000	79.797.390.000	0.183726
		2025	17.906.218.000	336.430.032.000	0.053224
3	BCIP	2023	1.918.002.116	19.208.966.578	0.099849
		2024	1.947.670.254	17.219.353.896	0.113109
		2025	2.257.954.891	19.769.121.208	0.114216
4	BEST	2023	3.139.364.140	42.667.544.045	0.073577
		2024	3.478.885.811	62.061.163.278	0.056056
		2025	4.244.290.115	34.326.398.730	0.123645
5	BSDE	2023	4.806.064.184	2.269.737.255.284	0.002117
		2024	27.731.890.354	4.945.402.426.567	0.005608
		2025	17.088.515.523	2.874.827.008.467	0.005944
6	CTRA	2023	58.618.000.000	1.967.643.000.000	0.029791
		2024	65.863.000.000	2.393.831.000.000	0.027514
		2025	49.563.000.000	2.867.152.000.000	0.017286
7	DILD	2023	8.160.234.964	749.868.136.382	0.010882
		2024	62.722.358.966	326.574.090.021	0.192062
		2025	99.612.108.100	78.944.995.844	1.261791
8	DMAS	2023	32.215.436.880	1.243.107.683.313	0.025915
		2024	39.152.674.220	1.373.783.484.718	0.0285
		2025	41.102.360.717	842.051.524.829	0.048812
9	DUTI	2023	2.226.443.692	1.287.487.828.549	0.001729
		2024	1.541.078.976	1.377.072.345.311	0.001119
		2025	795.636.475	624.388.890.092	0.001274
10	FMII	2023	1.068.128.541	18.430.893.510	0.057953
		2024	651.446.679	11.015.570.801	0.059139
		2025	859.363.154	15.394.786.729	0.055822
11	GMTD	2023	376.576.321	129.390.889.680	0.00291
		2024	378.165.920	137.232.285.558	0.002756
		2025	641.056.242	32.816.279.357	0.019535
12	GPRA	2023	1.649.618.827	98.128.197.935	0.016811
		2024	1.779.110.123	125.616.935.112	0.014163

		2025	2.740.479.098	86.623.985.184	0.031636
13	JRPT	2023	16.838.667.000	1.041.176.195.000	0.016173
		2024	32.092.770.000	1.183.441.978.000	0.027118
		2025	30.731.348.000	1.357.898.755.000	0.022632
14	KIJA	2023	38.683.079.194	567.306.401.270	0.068187
		2024	51.050.000.000	821.108.000.000	0.062172
		2025	104.406.000.000	961.530.000.000	0.108583
15	LPLI	2023	19.231.000.000	337.387.000.000	0.057
		2024	2.011.000.000	42.787.000.000	0.047
		2025	1.791.000.000	857.176.000.000	0.002089
16	MKPI	2023	14.471.949.472	858.919.213.769	0.016849
		2024	55.607.872.215	1.041.270.207.516	0.053404
		2025	53.980.204.793	1.176.166.404.803	0.045895
17	MMLP	2023	851.604.000	114.205.173.000	0.007457
		2024	1.905.126.000	252.396.486.000	0.007548
		2025	1.136.115.000	69.588.946.000	0.016326
18	MTLA	2023	6.647.000.000	499.557.000.000	0.013306
		2024	5.407.000.000	535.424.000.000	0.010099
		2025	986.000.000	502.621.000.000	0.001962
19	PLIN	2023	33.351.831.000	646.618.826.000	0.051579
		2024	997.540.171.000	1.031.997.232.000	0.966611
		2025	639.343.126.000	667.503.319.000	0.957813
20	PWON	2023	19.958.345.000	2.401.827.599.000	0.00831
		2024	31.030.763.000	2.452.738.616.000	0.012651
		2025	53.708.640.000	2.812.194.007.000	0.019098
21	RDTX	2023	16.082.520	303.752.187.096	5.29E-05
		2024	68.098.199	288.949.240.741	0.000236
		2025	243.655.922	352.374.197.831	0.000691
22	SMDM	2023	1.437.027.918	98.746.542.568	0.014553
		2024	1.303.487.801	163.906.737.873	0.007953
		2025	2.299.219.208	28.851.533.606	0.079691
23	SMRA	2023	499.537.000	1.058.191.544.000	0.000472
		2024	21.819.879.000	1.864.039.349.000	0.011706
		2025	37.303.138.000	1.241.313.311.000	0.030051
24	CSIS	2023	326.654.579	5.732.913.253	0.056979
		2024	577.369.791	14.327.532.254	0.040298
		2025	791.632.108	34.054.037.264	0.023246
25	RISE	2023	955.878.859	15.746.602.377	0.060704
		2024	2.482.334.971	37.289.045.250	0.06657
		2025	3.434.092.658	95.647.375.233	0.035904

26	PANI	2023	12.669.659.000	736.090.125.000	0.017212
		2024	13.350.223.000	1.267.779.608.000	0.01053
		2025	80.517.109.000	2.129.413.568.000	0.037812
27	INDO	2023	780.481.076	13.128.664.636	0.059449
		2024	18.901.080	22.198.820.459	0.000851
		2025	20.430.259	30.853.172.687	0.000662
28	ROCK	2023	10.761.160.410	22.478.672.449	0.478728
		2024	12.193.340.072	23.012.158.514	0.529865
		2025	13.162.395.941	39.279.709.654	0.335094
29	WINR	2023	846.790.002	31.801.835.171	0.026627
		2024	19.515.594	7.662.639.781	0.002547
		2025	23.231.460	17.658.636.350	0.001316
30	BSBK	2023	24.503.391.461	64.396.316.021	0.380509
		2024	350.039.719.225	376.976.952.975	0.928544
		2025	70.291.888.161	102.817.034.965	0.68366
31	CBPE	2023	4.669.154.225	46.052.334.517	0.101388
		2024	5.588.280.715	61.417.404.140	0.090989
		2025	5.388.692.684	52.801.227.477	0.102056
32	VAST	2023	28.494.917	98.823.785.765	0.000288
		2024	23.827.119	14.810.251.549	0.001609
		2025	23.235.444	17.016.106.168	0.001365
33	RELF	2023	1.113.273.505	11.556.337.002	0.096334
		2024	1.178.192.788	11.713.629.137	0.100583
		2025	988.949.325	9.541.116.898	0.103651
34	GRIA	2023	247.646.503	3.680.671.076	0.067283
		2024	67.723.209	5.854.095.835	0.011569
		2025	64.571.980	7.714.795.153	0.00837
35	CBDK	2023	21.907.021.000	826.442.651.000	0.026508
		2024	14.045.764.000	1.096.530.691.000	0.012809
		2025	49.099.171.000	1.516.447.494.000	0.032378
36	AMAN	2023	57.009.157.000	61.139.969.000	0.932437
		2024	60.249.045.000	63.171.370.000	0.95374
		2025	58.862.874.000	61.754.746.000	0.953172

LAMPIRAN 5
Data Item Variabel Persistensi Laba (Y)

No	Kode	Tahun	Total Aset	Laba Sebelum Pajak T	Laba Sebelum Pajak T-1	Y
1	APLN	2023	28.327.551.612.000	1.224.809.967.000	2.324.692.325.000	0.038827
		2024	26.119.677.426.000	809.455.821.000	1.224.809.967.000	0.015902
		2025	24.954.769.076.000	248.665.907.000	809.455.821.000	0.022472
2	ASRI	2023	22.236.236.864.000	667.944.857.000	1.106.143.111.000	0.019706
		2024	22.019.031.433.000	79.797.390.000	667.944.857.000	0.026711
		2025	23.157.770.142.000	336.430.032.000	79.797.390.000	-0.01108
3	BCIP	2023	910.632.554.632	19.208.966.578	19.307.624.416	0.000108
		2024	915.499.008.121	17.219.353.896	19.208.966.578	0.002173
		2025	913.243.486.766	19.769.121.208	17.219.353.896	-0.00279
4	BEST	2023	5.940.104.349.120	42.667.544.045	35.795.636.679	-0.00116
		2024	5.827.208.430.098	62.061.163.278	42.667.544.045	-0.00333
		2025	5.804.555.153.538	34.326.398.730	62.061.163.278	0.004778
5	BSDE	2023	66.827.648.486.393	2.269.737.255.284	2.661.691.654.486	0.005865
		2024	76.023.348.886.846	4.945.402.426.567	2.269.737.255.284	-0.0352
		2025	79.268.402.201.018	2.874.827.008.467	4.945.402.426.567	0.026121
6	CTRA	2023	44.115.215.000.000	1.967.643.000.000	2.058.990.000.000	0.002071
		2024	47.022.702.000.000	2.393.831.000.000	1.967.643.000.000	-0.00906
		2025	47.988.422.000.000	2.867.152.000.000	2.393.831.000.000	-0.00986
7	DILD	2023	14.603.908.143.192	749.868.136.382	169.019.638.211	-0.03977
		2024	13.703.553.080.897	326.574.090.021	749.868.136.382	0.030889
		2025	13.117.009.420.246	78.944.995.844	326.574.090.021	0.018878
8	DMAS	2023	6.718.508.462.422	1.243.107.683.313	1.238.832.140.678	-0.00064
		2024	8.254.678.433.726	1.373.783.484.718	1.243.107.683.313	-0.01583
		2025	7.121.947.515.022	842.051.524.829	1.373.783.484.718	0.074661
9	DUTI	2023	15.131.488.996.266	1.287.487.828.549	848.355.149.032	-0.02902
		2024	14.362.397.220.551	1.377.072.345.311	1.287.487.828.549	-0.00624
		2025	16.145.693.575.912	624.388.890.092	1.377.072.345.311	0.046618
10	FMII	2023	782.335.410.889	18.430.893.510	18.621.524.594	0.000244
		2024	777.309.735.361	11.015.570.801	18.430.893.510	0.00954
		2025	758.606.210.966	15.394.786.729	11.015.570.801	-0.00577
11	GMTD	2023	1.203.935.508.128	129.390.889.680	9.388.244.967	-0.09968
		2024	1.294.082.959.247	137.232.285.558	129.390.889.680	-0.00606
		2025	1.404.536.041.458	32.816.279.357	137.232.285.558	0.074342
12	GPRA	2023	1.954.231.417.989	98.128.197.935	1.035.517.399	-0.04968
		2024	1.972.695.546.750	125.616.935.112	98.128.197.935	-0.01393

		2025	1.976.165.193.557	86.623.985.184	125.616.935.112	0.019732
13	JRPT	2023	13.206.898.387.000	1.041.176.195.000	892.861.723.000	-0.01123
		2024	14.102.617.675.000	1.183.441.978.000	1.041.176.195.000	-0.01009
		2025	15.231.288.677.000	1.357.898.755.000	1.183.441.978.000	-0.01145
14	KIJA	2023	12.947.435.320.238	567.306.401.270	48.892.233.242	-0.04004
		2024	14.017.356.000.000	821.108.000.000	567.306.401.270	-0.01811
		2025	15.056.220.000.000	961.530.000.000	821.108.000.000	-0.00933
15	LPLI	2023	1.683.667.000.000	337.387.000.000	43.685.000.000	-0.17444
		2024	1.768.186.000.000	42.787.000.000	337.387.000.000	0.166611
		2025	3.005.009.000.000	857.176.000.000	42.787.000.000	-0.27101
16	MKPI	2023	9.463.752.772.943	858.919.213.769	695.741.419.620	-0.01724
		2024	8.939.524.775.773	1.041.270.207.516	858.919.213.769	-0.0204
		2025	9.463.752.772.943	1.176.166.404.803	1.041.270.207.516	-0.01425
17	MMLP	2023	6.711.972.112.000	114.205.173.000	194.459.968.000	0.011957
		2024	6.496.086.707.000	252.396.486.000	114.205.173.000	-0.02127
		2025	6.618.882.861.000	69.588.946.000	252.396.486.000	0.027619
18	MTLA	2023	7.220.711.000.000	499.557.000.000	419.425.000.000	-0.0111
		2024	7.435.493.000.000	535.424.000.000	499.557.000.000	-0.00482
		2025	7.977.874.000.000	502.621.000.000	535.424.000.000	0.004112
19	PLIN	2023	12.242.514.110.000	646.618.826.000	579.356.012.000	-0.00549
		2024	12.767.559.604.000	1.031.997.232.000	646.618.826.000	-0.03018
		2025	12.877.358.692.000	667.503.319.000	1.031.997.232.000	0.028305
20	PWON	2023	32.710.786.983.000	2.401.827.599.000	1.840.056.301.000	-0.01717
		2024	35.371.085.149.000	2.452.738.616.000	2.401.827.599.000	-0.00144
		2025	36.466.038.279.000	2.812.194.007.000	2.452.738.616.000	-0.00986
21	RDTX	2023	3.440.333.041.238	303.752.187.096	272.103.914.200	-0.0092
		2024	3.447.072.687.973	288.949.240.741	303.752.187.096	0.004294
		2025	3.711.788.648.447	352.374.197.831	288.949.240.741	-0.01709
22	SMDM	2023	3.534.588.823.995	98.746.542.568	181.421.560.158	0.02339
		2024	3.462.272.048.915	163.906.737.873	98.746.542.568	-0.01882
		2025	3.531.805.943.674	28.851.533.606	163.906.737.873	0.03824
23	SMRA	2023	31.168.375.086.000	1.058.191.544.000	774.649.362.000	-0.0091
		2024	33.534.100.462.000	1.864.039.349.000	1.058.191.544.000	-0.02403
		2025	38.342.511.906.000	1.241.313.311.000	1.864.039.349.000	0.016241
24	CSIS	2023	548.709.679.878	5.732.913.253	26.692.517.807	0.038198
		2024	522.017.040.540	14.327.532.254	5.732.913.253	-0.01646
		2025	549.261.570.477	34.054.037.264	14.327.532.254	-0.03591
25	RISE	2023	3.210.704.543.066	15.746.602.377	35.980.065.485	0.006302
		2024	3.422.065.512.536	37.289.045.250	15.746.602.377	-0.0063
		2025	3.522.544.970.018	95.647.375.233	37.289.045.250	-0.01657

26	PANI	2023	33.712.005.494.000	736.090.125.000	160.013.658.000	-0.01709
		2024	46.571.244.989.000	1.267.779.608.000	736.090.125.000	-0.01142
		2025	50.584.512.772.000	2.129.413.568.000	1.267.779.608.000	-0.01703
27	INDO	2023	1.004.282.254.206	13.128.664.636	32.735.679.996	0.019523
		2024	1.043.040.444.612	22.198.820.459	13.128.664.636	-0.0087
		2025	1.144.056.274.572	30.853.172.687	22.198.820.459	-0.00756
28	ROCK	2023	979.580.354.552	22.478.672.449	15.346.295.086	-0.00728
		2024	954.083.286.108	23.012.158.514	22.478.672.449	-0.00056
		2025	934.575.214.283	39.279.709.654	23.012.158.514	-0.01741
29	WINR	2023	454.815.233.099	31.801.835.171	5.772.244.914	-0.05723
		2024	470.536.996.620	7.662.639.781	31.801.835.171	0.051301
		2025	506.764.491.210	17.658.636.350	7.662.639.781	-0.01973
30	BSBK	2023	2494630511563	64.396.316.021	23.431.732.793	-0.01642
		2024	2.866.621.350.778	376.976.952.975	64.396.316.021	-0.10904
		2025	2.907.218.104.658	102.817.034.965	376.976.952.975	0.094303
31	CBPE	2023	300.951.114.643	46.052.334.517	23.829.099.200	-0.07384
		2024	334.747.720.751	61.417.404.140	46.052.334.517	-0.0459
		2025	375.039.901.315	52.801.227.477	61.417.404.140	0.022974
32	VAST	2023	521.460.041.997	98.823.785.765	16.609.560.203	-0.15766
		2024	515.835.972.173	14.810.251.549	98.823.785.765	0.162869
		2025	505.917.786.039	17.016.106.168	14.810.251.549	-0.00436
33	RELF	2023	296.536.888.828	11.556.337.002	4.911.024.449	-0.02241
		2024	296121799769	11.713.629.137	11.556.337.002	-0.00053
		2025	287638824021	9.541.116.898	11.713.629.137	0.007553
34	GRIA	2023	475.982.523.359	3.680.671.076	1.740.648.719	-0.00408
		2024	469.157.564.567	5.854.095.835	3.680.671.076	-0.00463
		2025	463.924.851.212	7.714.795.153	5.854.095.835	-0.00401
35	CBDK	2023	17.097.635.359.000	826.442.651.000	257.594.898.000	-0.03327
		2024	20.269.688.934.000	1.096.530.691.000	826.442.651.000	-0.01332
		2025	22.576.275.771.000	1.516.447.494.000	1.096.530.691.000	-0.0186
36	AMAN	2023	1.085.440.454.000	61.139.969.000	33.318.748.000	-0.02563
		2024	1334801136000	63.171.370.000	61.139.969.000	-0.00152
		2025	1478055896000	61.754.746.000	63.171.370.000	0.000958

LAMPIRAN 6

Hasil Olah Data

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	108	.000434	.889550	.28945148	.165447573
X2	108	.000064	.356430	.15874235	.083436669
Z	108	.000053	1.261791	.12071939	.254751481
Y	108	-.271011	.166611	-.00672558	.050066254
Valid N (listwise)	108				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		105
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.03516956
Most Extreme Differences	Absolute	.136
	Positive	.136
	Negative	-.104
Test Statistic		.136
Asymp. Sig. (2-tailed)		.000 ^c

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.317 ^a	.100	.074	.035843294	2.077

Uji Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
X1	.889	1.125
X2	.882	1.134

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.032	.007		4.724	.000
	X1	-.002	.017	-.010	-.099	.922
	X2	-.056	.034	-.172	-1.651	.102
	Z	.007	.010	.065	.663	.509

Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.014	3	.005	3.751	.013 ^b
	Residual	.130	101	.001		
	Total	.144	104			

Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.317 ^a	.100	.074	.035843294	2.077

Uji Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.021	.009		2.325	.022
	X1	.011	.023	.046	.463	.645
	X2	-.151	.046	-.329	-3.270	.001
	Z	-.009	.014	-.063	-.667	.506

Uji Moderasi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.025	.010		2.490	.014
	X1	.010	.026	.044	.386	.700
	X2	-.174	.058	-.380	-2.996	.003
	Z	-.079	.083	-.547	-.952	.344
	X1M	-.048	.191	-.118	-.251	.803
	X2M	.581	.881	.601	.660	.511