

LAMPIRAN

Lampiran 1 Perusahaan sektor properti dan real estate hingga tahun 2021

| No. | Kode | Nama Perusahaan |
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| 1 | ADCP | Adhi Commuter Properti Tbk. |
| 2 | AMAN | Makmur Berkah Amanda Tbk. |
| 3 | APLN | Agung Podomoro Land Tbk. |
| 4 | ARMY | Armidian Karyatama Tbk. |
| 5 | ASPI | Andalan Sakti Primaindo Tbk. |
| 6 | ASRI | Alam Sutera Realty Tbk. |
| 7 | ATAP | Trimitra Prawara Goldland Tbk. |
| 8 | BAPA | Bekasi Asri Pemula Tbk. |
| 9 | BAPI | Bhakti Agung Propertindo Tbk. |
| 10 | BBSS | Bumi Benowo Sukses Sejahtera T |
| 11 | BCIP | Bumi Citra Permai Tbk. |
| 12 | BEST | Bekasi Fajar Industrial Estate |
| 13 | BIKA | Binakarya Jaya Abadi Tbk. |
| 14 | BIPP | Bhuwanatala Indah Permai Tbk. |
| 15 | BKDP | Bukit Darmo Property Tbk |
| 16 | BKSL | Sentul City Tbk. |
| 17 | BSBK | Wulandari Bangun Laksana Tbk. |
| 18 | BSDE | Bumi Serpong Damai Tbk. |
| 19 | CITY | Natura City Developments Tbk. |
| 20 | COWL | Cowell Development Tbk. |
| 21 | CPRI | Capri Nusa Satu Properti Tbk. |
| 22 | CSIS | Cahayasakti Investindo Sukses |
| 23 | CTRA | Ciputra Development Tbk. |
| 24 | DADA | Diamond Citra Propertindo Tbk. |
| 25 | DART | Duta Anggada Realty Tbk. |
| 26 | DILD | Intiland Development Tbk. |
| 27 | DMAS | Puradelta Lestari Tbk. |
| 28 | DUTI | Duta Pertiwi Tbk |
| 29 | ELTY | Bakrieland Development Tbk. |
| 30 | EMDE | Megapolitan Developments Tbk. |
| 31 | FMII | Fortune Mate Indonesia Tbk |
| 32 | FORZ | Forza Land Indonesia Tbk. |
| 33 | GAMA | Aksara Global Development Tbk. |
| 34 | GMTD | Gowa Makassar Tourism Developm |

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| 35 | GPRA | Perdana Gapuraprima Tbk. |
| 36 | GWSA | Greenwood Sejahtera Tbk. |
| 37 | HOMI | Grand House Mulia Tbk. |
| 38 | INDO | Royalindo Investa Wijaya Tbk. |
| 39 | INPP | Indonesian Paradise Property T |
| 40 | JRPT | Jaya Real Property Tbk. |
| 41 | KBAG | Karya Bersama Anugerah Tbk. |
| 42 | KIJA | Kawasan Industri Jababeka Tbk. |
| 43 | KOTA | DMS Propertindo Tbk. |
| 44 | LAND | Trimitra Propertindo Tbk. |
| 45 | LCGP | Eureka Prima Jakarta Tbk. |
| 46 | LPCK | Lippo Cikarang Tbk |
| 47 | LPKR | Lippo Karawaci Tbk. |
| 48 | LPLI | Star Pacific Tbk |
| 49 | MDLN | Modernland Realty Tbk. |
| 50 | MKPI | Metropolitan Kentjana Tbk. |
| 51 | MMLP | Mega Manunggal Property Tbk. |
| 52 | MPRO | Maha Properti Indonesia Tbk. |
| 53 | MTLA | Metropolitan Land Tbk. |
| 54 | MTSM | Metro Realty Tbk. |
| 55 | MYRX | Hanson International Tbk. |
| 56 | NIRO | City Retail Developments Tbk. |
| 57 | NZIA | Nusantara Almazia Tbk. |
| 58 | OMRE | Indonesia Prima Property Tbk |
| 59 | PAMG | Bima Sakti Pertiwi Tbk. |
| 60 | PLIN | Plaza Indonesia Realty Tbk. |
| 61 | POLI | Pollux Hotels Group Tbk. |
| 62 | POLL | Pollux Properties Indonesia Tb |
| 63 | POSA | Bliss Properti Indonesia Tbk. |
| 64 | PPRO | PP Properti Tbk. |
| 65 | PUDP | Pudjadi Prestige Tbk. |
| 66 | PURI | Puri Global Sukses Tbk. |
| 67 | PWON | Pakuwon Jati Tbk. |
| 68 | RBMS | Ristia Bintang Mahkotasejati T |
| 69 | RDTX | Roda Vivatex Tbk |
| 70 | REAL | Repower Asia Indonesia Tbk. |
| 71 | RIMO | Rimo International Lestari Tbk |
| 72 | RISE | Jaya Sukses Makmur Sentosa Tbk |
| 73 | ROCK | Rockfields Properti Indonesia |

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| 74 | RODA | Pikko Land Development Tbk. |
| 75 | SATU | Kota Satu Properti Tbk. |
| 76 | SMDM | Suryamas Dutamakmur Tbk. |
| 77 | SMRA | Summarecon Agung Tbk. |
| 78 | SWID | Saraswanti Indoland Developmen |
| 79 | TARA | Agung Semesta Sejahtera Tbk. |
| 80 | TRIN | Perintis Triniti Properti Tbk. |
| 81 | TRUE | Triniti Dinamik Tbk. |
| 82 | URBN | Urban Jakarta Propertindo Tbk. |
| 83 | WINR | Winner Nusantara Jaya Tbk. |

Lampiran 2
Perusahaan Sampel

| No. | Kode | Nama Perusahaan |
|------------|-------------|--------------------------------|
| 1 | APLN | Agung Podomoro Land Tbk. |
| 2 | BAPA | Bekasi Asri Pemula Tbk. |
| 3 | BEST | Bekasi Fajar Industrial Estate |
| 4 | BIKA | Binakarya Jaya Abadi Tbk. |
| 5 | BIPP | Bhuwanatala Indah Permai Tbk. |
| 6 | BSDE | Bumi Serpong Damai Tbk. |
| 7 | CITY | Natura City Developments Tbk. |
| 8 | CSIS | Cahayasakti Investindo Sukses |
| 9 | CTRA | Ciputra Development Tbk. |
| 10 | DART | Duta Anggada Realty Tbk. |
| 11 | DILD | Intiland Development Tbk. |
| 12 | DUTI | Duta Pertiwi Tbk |
| 13 | GPRA | Perdana Gapuraprima Tbk. |
| 14 | GWSA | Greenwood Sejahtera Tbk. |
| 15 | JRPT | Jaya Real Property Tbk. |
| 16 | KIJA | Kawasan Industri Jababeka Tbk. |
| 17 | LAND | Trimitra Propertindo Tbk. |
| 18 | LPCK | Lippo Cikarang Tbk |
| 19 | LPKR | Lippo Karawaci Tbk. |
| 20 | MDLN | Modernland Realty Tbk. |
| 21 | MKPI | Metropolitan Kentjana Tbk. |
| 22 | MTLA | Metropolitan Land Tbk. |
| 23 | MTSM | Metro Realty Tbk. |
| 24 | NIRO | City Retail Developments Tbk. |
| 25 | OMRE | Indonesia Prima Property Tbk |
| 26 | PLIN | Plaza Indonesia Realty Tbk. |
| 27 | POLI | Pollux Hotels Group Tbk. |
| 28 | POLL | Pollux Properties Indonesia Tb |
| 29 | PPRO | PP Properti Tbk. |
| 30 | PUDP | Pudjadi Prestige Tbk. |
| 31 | PWON | Pakuwon Jati Tbk. |
| 32 | RBMS | Ristia Bintang Mahkotasejati T |
| 33 | RDTX | Roda Vivatex Tbk |
| 34 | RISE | Jaya Sukses Makmur Sentosa Tbk |
| 35 | RODA | Pikko Land Development Tbk. |
| 36 | SATU | Kota Satu Properti Tbk. |

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| 37 | SMDM | Suryamas Dutamakmur Tbk. |
| 38 | SMRA | Summarecon Agung Tbk. |

Lampiran 3
Hasil Perhitungan Intensitas Modal

| Kode | Tahun | Total Aset Tetap | Total Aset | Intensitas Modal (X1) |
|-------------|--------------|-------------------------|--------------------|------------------------------|
| APLN | 2018 | 4.433.790.374.000 | 29.583.829.904.000 | 0,149872089 |
| | 2019 | 3.911.456.238.000 | 30.391.359.956.000 | 0,128702903 |
| | 2020 | 3.658.026.494.000 | 29.460.345.080.000 | 0,124167809 |
| | 2021 | 3.835.220.367.000 | 29.611.111.193.000 | 0,129519637 |
| BAPA | 2018 | 1.277.381.264 | 166.313.437.729 | 0,007680566 |
| | 2019 | 1.394.649.669 | 143.136.436.717 | 0,009743499 |
| | 2020 | 925.167.363 | 142.306.771.029 | 0,006501218 |
| | 2021 | 435.606.877 | 139.570.998.335 | 0,003121041 |
| BEST | 2018 | 180.889.635.342 | 6.290.126.551.391 | 0,02875771 |
| | 2019 | 185.394.346.501 | 6.399.477.523.890 | 0,028970232 |
| | 2020 | 162.736.426.651 | 6.282.180.229.732 | 0,02590445 |
| | 2021 | 155.684.144.026 | 6.046.212.385.412 | 0,025749037 |
| BIKA | 2018 | 170.131.803.263 | 2.333.636.785.839 | 0,072904149 |
| | 2019 | 185.416.900.268 | 2.358.913.545.648 | 0,078602669 |
| | 2020 | 171.954.713.824 | 3.192.672.527.435 | 0,053859177 |
| | 2021 | 158.959.579.033 | 3.064.221.042.583 | 0,051876016 |
| BIPP | 2018 | 151.719.638.798 | 2.063.247.282.902 | 0,073534394 |
| | 2019 | 158.020.943.564 | 2.165.031.833.086 | 0,072987815 |
| | 2020 | 178.028.051.322 | 2.126.525.330.314 | 0,083717814 |
| | 2021 | 175.367.937.126 | 2.044.686.725.854 | 0,085767631 |
| BSDE | 2018 | 676.536.086.022 | 52.101.492.204.552 | 0,012984966 |
| | 2019 | 631.541.383.154 | 54.540.978.397.964 | 0,011579209 |
| | 2020 | 584.619.322.260 | 60.862.926.585.750 | 0,009605508 |
| | 2021 | 530.203.479.403 | 61.469.712.165.656 | 0,008625443 |
| CITY | 2018 | 5.700.537.523 | 924.946.714.627 | 0,006163098 |
| | 2019 | 5.075.294.745 | 918.879.892.813 | 0,005523349 |
| | 2020 | 4.515.404.521 | 952.922.512.425 | 0,00473848 |
| | 2021 | 4.394.288.662 | 951.332.974.900 | 0,004619086 |
| CSIS | 2018 | 11.874.626.582 | 404.491.423.668 | 0,02935693 |
| | 2019 | 10.446.754.671 | 472.484.542.685 | 0,022110257 |
| | 2020 | 26.214.874.887 | 538.263.035.994 | 0,048702722 |
| | 2021 | 30.015.217.562 | 526.136.140.616 | 0,057048386 |
| CTRA | 2018 | 3.113.950.000.000 | 34.289.017.000.000 | 0,090814794 |
| | 2019 | 3.089.106.000.000 | 36.196.024.000.000 | 0,085343794 |
| | 2020 | 259.498.000.000 | 39.255.187.000.000 | 0,00661054 |
| | 2021 | 2.503.919.000.000 | 40.668.411.000.000 | 0,061569138 |
| DART | 2018 | 920.824.720.000 | 6.905.286.394.000 | 0,133350692 |

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| | 2019 | 872.618.184.000 | 6.880.951.291.000 | 0,126816504 |
| | 2020 | 809.951.582.000 | 6.656.120.982.000 | 0,121685225 |
| | 2021 | 759.682.221.000 | 6.604.034.590.000 | 0,115033047 |
| DILD | 2018 | 236.880.836.401 | 14.215.535.191.206 | 0,016663519 |
| | 2019 | 232.819.760.071 | 14.777.496.292.639 | 0,015755021 |
| | 2020 | 213.381.623.567 | 15.701.872.562.921 | 0,013589565 |
| | 2021 | 238.104.394.639 | 16.461.784.737.635 | 0,014464069 |
| DUTI | 2018 | 317.166.296.444 | 12.642.895.738.823 | 0,025086523 |
| | 2019 | 304.735.856.152 | 13.788.227.459.960 | 0,022101163 |
| | 2020 | 272.344.777.548 | 13.753.624.738.885 | 0,019801673 |
| | 2021 | 244.177.290.719 | 15.308.923.447.779 | 0,015949997 |
| GPRA | 2018 | 42.494.242.460 | 1.536.453.590.418 | 0,027657355 |
| | 2019 | 41.145.419.704 | 1.705.918.986.765 | 0,024119211 |
| | 2020 | 38.405.471.214 | 1.727.361.676.947 | 0,022233602 |
| | 2021 | 36.808.190.227 | 1.760.551.462.449 | 0,020907194 |
| GWSA | 2018 | 222.749.848.702 | 7.491.033.825.272 | 0,029735528 |
| | 2019 | 206.892.381.780 | 7.601.642.820.703 | 0,027216799 |
| | 2020 | 194.020.652.230 | 7.543.459.452.387 | 0,025720381 |
| | 2021 | 181.194.501.253 | 7.558.387.262.329 | 0,023972641 |
| JRPT | 2018 | 133.633.966.000 | 10.541.248.267.000 | 0,012677243 |
| | 2019 | 150.078.346.000 | 11.164.935.100.000 | 0,013441936 |
| | 2020 | 160.171.913.000 | 11.481.521.265.000 | 0,013950409 |
| | 2021 | 164.334.238.000 | 11.748.147.834.000 | 0,013988098 |
| KIJA | 2018 | 2.247.379.289.162 | 11.783.772.244.027 | 0,190718154 |
| | 2019 | 2.140.893.989.406 | 12.184.611.579.312 | 0,175704738 |
| | 2020 | 2.033.797.383.048 | 12.200.175.979.870 | 0,166702299 |
| | 2021 | 1.948.427.461.045 | 12.292.090.330.026 | 0,158510669 |
| LAND | 2018 | 13.311.919.988 | 686.389.440.336 | 0,019394121 |
| | 2019 | 60.777.927.933 | 732.960.439.427 | 0,082921157 |
| | 2020 | 41.953.147.235 | 755.728.123.635 | 0,055513545 |
| | 2021 | 37.850.365.314 | 763.357.981.904 | 0,04958403 |
| LPCK | 2018 | 94.116.000.000 | 9.225.622.000.000 | 0,010201589 |
| | 2019 | 94.457.000.000 | 12.219.228.000.000 | 0,007730194 |
| | 2020 | 77.482.000.000 | 9.719.570.000.000 | 0,007971752 |
| | 2021 | 65.953.000.000 | 9.134.537.000.000 | 0,00722018 |
| LPKR | 2018 | 5.397.911.000.000 | 49.083.460.000.000 | 0,109974134 |
| | 2019 | 5.369.030.000.000 | 55.079.585.000.000 | 0,097477677 |
| | 2020 | 8.787.101.000.000 | 51.865.480.000.000 | 0,169420991 |
| | 2021 | 11.109.411.000.000 | 52.080.936.000.000 | 0,21331051 |
| MDLN | 2018 | 1.367.323.295.972 | 15.227.479.982.230 | 0,089793144 |
| | 2019 | 1.409.327.415.633 | 15.814.662.723.217 | 0,089115237 |

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| | 2020 | 1.380.376.024.025 | 14.850.039.389.857 | 0,092954368 |
| | 2021 | 1.318.241.843.307 | 14.539.539.040.795 | 0,090666 |
| MKPI | 2018 | 3.868.965.026.508 | 7.008.254.843.361 | 0,552058267 |
| | 2019 | 4.436.070.364.083 | 7.275.234.517.578 | 0,609749466 |
| | 2020 | 4.954.987.397.846 | 7.622.918.065.733 | 0,650011892 |
| | 2021 | 5.140.640.532.540 | 7.994.282.432.092 | 0,643039644 |
| MTLA | 2018 | 366.198.000.000 | 5.193.963.000.000 | 0,070504545 |
| | 2019 | 385.178.000.000 | 6.107.364.000.000 | 0,063067798 |
| | 2020 | 492.362.000.000 | 5.932.483.000.000 | 0,082994254 |
| | 2021 | 604.416.000.000 | 6.409.548.000.000 | 0,094299317 |
| MTSM | 2018 | 29.088.710.321 | 75.129.492.493 | 0,387180977 |
| | 2019 | 30.043.299.125 | 76.461.609.634 | 0,392920045 |
| | 2020 | 33.494.835.394 | 72.921.362.051 | 0,459328165 |
| | 2021 | 32.813.585.101 | 69.927.105.928 | 0,469254156 |
| NIRO | 2018 | 232.694.093.339 | 7.555.705.400.512 | 0,030797137 |
| | 2019 | 249.590.436.602 | 8.238.835.052.515 | 0,030294384 |
| | 2020 | 255.790.949.831 | 10.608.390.520.541 | 0,024112136 |
| | 2021 | 238.581.013.938 | 11.691.071.599.377 | 0,020407113 |
| OMRE | 2018 | 67.798.231.830 | 4.252.706.473.038 | 0,015942373 |
| | 2019 | 63.414.797.707 | 4.234.319.812.443 | 0,014976384 |
| | 2020 | 63.259.304.924 | 4.133.988.674.027 | 0,015302244 |
| | 2021 | 57.223.465.079 | 4.109.123.842.700 | 0,013925953 |
| PLIN | 2018 | 823.976.367.000 | 15.143.755.490.000 | 0,054410306 |
| | 2019 | 398.030.725.000 | 12.548.031.316.000 | 0,031720572 |
| | 2020 | 397.108.716.000 | 11.815.911.491.000 | 0,033607963 |
| | 2021 | 473.956.766.000 | 11.971.692.555.000 | 0,039589788 |
| POLI | 2018 | 590.134.995.579 | 1.674.842.023.217 | 0,352352632 |
| | 2019 | 557.692.350.959 | 2.325.578.782.725 | 0,23980798 |
| | 2020 | 527.234.567.365 | 2.473.039.414.917 | 0,21319295 |
| | 2021 | 501.332.446.435 | 2.440.573.927.925 | 0,2054158 |
| POLL | 2018 | 16.961.119.860 | 4.924.226.692.249 | 0,003444423 |
| | 2019 | 14.947.927.596 | 5.834.505.485.314 | 0,002561987 |
| | 2020 | 10.595.920.923 | 7.017.159.595.518 | 0,001510001 |
| | 2021 | 23.963.630.884 | 6.895.354.778.172 | 0,00347533 |
| PPRO | 2018 | 2.169.718.612.941 | 16.475.720.486.284 | 0,13169188 |
| | 2019 | 2.481.947.878.357 | 18.006.178.568.569 | 0,13783868 |
| | 2020 | 1.530.468.924.000 | 18.496.821.048.659 | 0,082742268 |
| | 2021 | 1.393.557.773.191 | 21.086.427.083.575 | 0,066087904 |
| PUDP | 2018 | 171.340.866.078 | 489.530.579.233 | 0,350010548 |
| | 2019 | 109.376.665.349 | 539.915.871.769 | 0,202580941 |
| | 2020 | 105.514.307.391 | 521.632.597.211 | 0,202277059 |

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| | 2021 | 98.781.452.465 | 492.003.943.529 | 0,200773701 |
| PWON | 2018 | 1.732.817.498 | 25.018.080.224 | 0,069262609 |
| | 2019 | 2.075.840.106 | 26.095.153.343 | 0,079548876 |
| | 2020 | 2.355.148.670 | 26.458.805.377 | 0,089011905 |
| | 2021 | 2.318.296.002 | 28.866.081.129 | 0,080312114 |
| RBMS | 2018 | 239.536.360.317 | 897.968.027.638 | 0,266753774 |
| | 2019 | 229.534.488.728 | 806.591.455.280 | 0,28457342 |
| | 2020 | 322.752.787.801 | 760.445.865.842 | 0,424425725 |
| | 2021 | 322.752.787.801 | 760.445.865.842 | 0,424425725 |
| RDTX | 2018 | 15.750.523.665 | 2.526.489.781.165 | 0,006234153 |
| | 2019 | 16.032.629.400 | 2.795.788.452.762 | 0,005734565 |
| | 2020 | 13.550.657.547 | 2.971.061.771.714 | 0,00456088 |
| | 2021 | 11.440.792.848 | 3.161.105.356.526 | 0,003619238 |
| RISE | 2018 | 507.859.278.429 | 2.363.397.916.157 | 0,214885219 |
| | 2019 | 546.342.524.101 | 2.361.421.980.191 | 0,231361666 |
| | 2020 | 507.764.208.287 | 2.362.014.962.050 | 0,214970784 |
| | 2021 | 466.637.434.299 | 2.646.552.344.998 | 0,176318989 |
| RODA | 2018 | 8.406.053.186 | 3.988.656.612.638 | 0,00210749 |
| | 2019 | 5.338.188.026 | 3.911.163.391.136 | 0,001364859 |
| | 2020 | 4.315.243.543 | 3.936.147.888.286 | 0,001096311 |
| | 2021 | 4.114.025.373 | 3.650.686.851.644 | 0,001126918 |
| SATU | 2018 | 87.264.651.096 | 313.061.203.474 | 0,278746297 |
| | 2019 | 82.315.865.998 | 282.277.251.510 | 0,291613531 |
| | 2020 | 79.115.621.520 | 260.603.289.007 | 0,303586428 |
| | 2021 | 76.124.938.808 | 259.460.426.771 | 0,293397108 |
| SMDM | 2018 | 301.243.965.690 | 3.158.642.385.060 | 0,095371343 |
| | 2019 | 290.637.988.164 | 3.213.173.105.916 | 0,090452017 |
| | 2020 | 263.174.344.891 | 3.303.511.723.151 | 0,079665025 |
| | 2021 | 273.672.474.446 | 3.201.910.904.021 | 0,085471608 |
| SMRA | 2018 | 376.728.691.000 | 23.299.242.068.000 | 0,016169139 |
| | 2019 | 338.338.677.000 | 24.441.657.276.000 | 0,013842706 |
| | 2020 | 331.695.551.000 | 24.922.534.224.000 | 0,013309062 |
| | 2021 | 317.846.663.000 | 26.049.716.678.000 | 0,01220154 |

Lampiran 4
Hasil Perhitungan Intensitas Persediaan

| Kode | Tahun | Total Persediaan | Total Aset | Intensitas Persediaan (X2) |
|-------------|--------------|-------------------------|--------------------|-----------------------------------|
| APLN | 2018 | 3.692.388.100.000 | 29.583.829.904.000 | 0,12481102 |
| | 2019 | 3.679.072.490.000 | 30.391.359.956.000 | 0,12105653 |
| | 2020 | 7.362.262.748.000 | 29.460.345.080.000 | 0,24990416 |
| | 2021 | 7.773.970.438.000 | 29.611.111.193.000 | 0,26253559 |
| BAPA | 2018 | 108.408.555.597 | 166.313.437.729 | 0,65183281 |
| | 2019 | 103.801.759.332 | 143.136.436.717 | 0,72519452 |
| | 2020 | 104.987.709.591 | 142.306.771.029 | 0,73775625 |
| | 2021 | 104.128.519.144 | 139.570.998.335 | 0,74606129 |
| BEST | 2018 | 1.248.314.477.904 | 6.290.126.551.391 | 0,19845618 |
| | 2019 | 1.143.529.793.010 | 6.399.477.523.890 | 0,17869112 |
| | 2020 | 1.577.388.250.740 | 6.282.180.229.732 | 0,25108930 |
| | 2021 | 1.685.144.686.269 | 6.046.212.385.412 | 0,27871080 |
| BIKA | 2018 | 1.687.018.661.384 | 2.333.636.785.839 | 0,72291398 |
| | 2019 | 1.695.577.647.975 | 2.358.913.545.648 | 0,71879601 |
| | 2020 | 2.598.429.083.156 | 3.192.672.527.435 | 0,81387272 |
| | 2021 | 2.510.571.107.067 | 3.064.221.042.583 | 0,81931789 |
| BIPP | 2018 | 693.822.566.805 | 2.063.247.282.902 | 0,33627698 |
| | 2019 | 746.512.975.315 | 2.165.031.833.086 | 0,34480462 |
| | 2020 | 614.716.473.487 | 2.126.525.330.314 | 0,28907084 |
| | 2021 | 586.077.395.037 | 2.044.686.725.854 | 0,28663432 |
| BSDE | 2018 | 9.044.390.118.830 | 52.101.492.204.552 | 0,17359177 |
| | 2019 | 10.176.880.621.363 | 54.540.978.397.964 | 0,18659146 |
| | 2020 | 10.697.402.657.252 | 60.862.926.585.750 | 0,17576221 |
| | 2021 | 11.857.045.406.862 | 61.469.712.165.656 | 0,19289248 |
| CITY | 2018 | 250.125.456.807 | 924.946.714.627 | 0,27042148 |
| | 2019 | 270.683.706.987 | 918.879.892.813 | 0,29458007 |
| | 2020 | 266.602.115.487 | 952.922.512.425 | 0,27977313 |
| | 2021 | 258.123.807.639 | 951.332.974.900 | 0,27132856 |
| CSIS | 2018 | 4.131.517.919 | 404.491.423.668 | 0,01021411 |
| | 2019 | 3.452.400.229 | 472.484.542.685 | 0,00730691 |
| | 2020 | 398.406.833.658 | 538.263.035.994 | 0,74017127 |
| | 2021 | 387.991.483.844 | 526.136.140.616 | 0,73743553 |
| CTRA | 2018 | 9.786.242.000.000 | 34.289.017.000.000 | 0,28540457 |
| | 2019 | 10.660.623.000.000 | 36.196.024.000.000 | 0,29452470 |
| | 2020 | 12.240.106.000.000 | 39.255.187.000.000 | 0,31180863 |
| | 2021 | 11.577.775.000.000 | 40.668.411.000.000 | 0,28468717 |

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|------|------|--------------------|--------------------|------------|
| DART | 2018 | 14.717.351.000 | 6.905.286.394.000 | 0,00213132 |
| | 2019 | 13.391.987.000 | 6.880.951.291.000 | 0,00194624 |
| | 2020 | 6.826.496.000 | 6.656.120.982.000 | 0,00102560 |
| | 2021 | 5.823.290.000 | 6.604.034.590.000 | 0,00088178 |
| DILD | 2018 | 5.420.907.724.290 | 14.215.535.191.206 | 0,38133687 |
| | 2019 | 2.020.707.918.863 | 14.777.496.292.639 | 0,13674224 |
| | 2020 | 2.427.979.005.560 | 15.701.872.562.921 | 0,15462990 |
| | 2021 | 3.964.701.874.899 | 16.461.784.737.635 | 0,24084277 |
| DUTI | 2018 | 2.435.895.164.487 | 12.642.895.738.823 | 0,19266909 |
| | 2019 | 2.816.499.046.776 | 13.788.227.459.960 | 0,20426839 |
| | 2020 | 2.946.715.231.110 | 13.753.624.738.885 | 0,21425008 |
| | 2021 | 3.749.273.098.787 | 15.308.923.447.779 | 0,24490769 |
| GPRA | 2018 | 1.069.193.031.876 | 1.536.453.590.418 | 0,69588371 |
| | 2019 | 1.213.296.057.530 | 1.705.918.986.765 | 0,71122724 |
| | 2020 | 1.367.513.679.351 | 1.727.361.676.947 | 0,79167768 |
| | 2021 | 1.275.058.310.833 | 1.760.551.462.449 | 0,72423802 |
| GWSA | 2018 | 1.043.273.981.923 | 7.491.033.825.272 | 0,13926969 |
| | 2019 | 1.131.254.773.273 | 7.601.642.820.703 | 0,14881714 |
| | 2020 | 1.367.513.679.351 | 7.543.459.452.387 | 0,18128469 |
| | 2021 | 1.099.686.033.632 | 7.558.387.262.329 | 0,14549215 |
| JRPT | 2018 | 2.743.458.817.000 | 10.541.248.267.000 | 0,26025939 |
| | 2019 | 2.850.655.652.000 | 11.164.935.100.000 | 0,25532219 |
| | 2020 | 982.755.888.222 | 11.481.521.265.000 | 0,08559457 |
| | 2021 | 2.681.835.373.000 | 11.748.147.834.000 | 0,22827729 |
| KIJA | 2018 | 1.281.882.400.412 | 11.783.772.244.027 | 0,10878370 |
| | 2019 | 1.398.737.903.587 | 12.184.611.579.312 | 0,11479544 |
| | 2020 | 2.880.962.046.000 | 12.200.175.979.870 | 0,23614102 |
| | 2021 | 1.507.923.295.920 | 12.292.090.330.026 | 0,12267428 |
| LAND | 2018 | 99.476.340.684 | 686.389.440.336 | 0,14492697 |
| | 2019 | 96.048.197.606 | 732.960.439.427 | 0,13104145 |
| | 2020 | 1.513.173.854.925 | 755.728.123.635 | 2,00227279 |
| | 2021 | 214.277.845.961 | 763.357.981.904 | 0,28070427 |
| LPCK | 2018 | 3.967.168.000.000 | 9.225.622.000.000 | 0,43001632 |
| | 2019 | 5.078.166.000.000 | 12.219.228.000.000 | 0,41558812 |
| | 2020 | 226.246.188.436 | 9.719.570.000.000 | 0,02327739 |
| | 2021 | 5.531.275.000.000 | 9.134.537.000.000 | 0,60553425 |
| LPKR | 2018 | 25.403.046.000.000 | 49.083.460.000.000 | 0,51754799 |
| | 2019 | 27.501.173.000.000 | 55.079.585.000.000 | 0,49929884 |
| | 2020 | 5.724.998.000.000 | 51.865.480.000.000 | 0,11038166 |
| | 2021 | 23.409.584.000.000 | 52.080.936.000.000 | 0,44948470 |
| MDLN | 2018 | 1.237.785.306.803 | 15.227.479.982.230 | 0,08128629 |

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|------|------|--------------------|--------------------|------------|
| | 2019 | 2.016.651.310.039 | 15.814.662.723.217 | 0,12751782 |
| | 2020 | 26.607.446.000.000 | 14.850.039.389.857 | 1,79174245 |
| | 2021 | 2.028.923.216.963 | 14.539.539.040.795 | 0,13954522 |
| MKPI | 2018 | 7.520.149.647 | 7.008.254.843.361 | 0,00107304 |
| | 2019 | 9.360.465.206 | 7.275.234.517.578 | 0,00128662 |
| | 2020 | 1.911.180.743.984 | 7.622.918.065.733 | 0,25071511 |
| | 2021 | 16.124.757.898 | 7.994.282.432.092 | 0,00201704 |
| MTLA | 2018 | 1.964.565.000.000 | 5.193.963.000.000 | 0,37824008 |
| | 2019 | 2.312.005.000.000 | 6.107.364.000.000 | 0,37856021 |
| | 2020 | 2.332.400.000.000 | 5.932.483.000.000 | 0,39315747 |
| | 2021 | 2.307.073.000.000 | 6.409.548.000.000 | 0,35994317 |
| MTSM | 2018 | 11.883.757.787 | 75.129.492.493 | 0,15817700 |
| | 2019 | 11.883.757.787 | 76.461.609.634 | 0,15542123 |
| | 2020 | 11.883.757.787 | 72.921.362.051 | 0,16296676 |
| | 2021 | 10.156.246.494 | 69.927.105.928 | 0,14524048 |
| NIRO | 2018 | 48.745.054.636 | 7.555.705.400.512 | 0,00645142 |
| | 2019 | 45.717.884.332 | 8.238.835.052.515 | 0,00554907 |
| | 2020 | 55.429.555.708 | 10.608.390.520.541 | 0,00522507 |
| | 2021 | 57.820.371.272 | 11.691.071.599.377 | 0,00494569 |
| OMRE | 2018 | 12.987.673.082 | 4.252.706.473.038 | 0,00305398 |
| | 2019 | 11.062.141.749 | 4.234.319.812.443 | 0,00261250 |
| | 2020 | 10.867.902.074 | 4.133.988.674.027 | 0,00262891 |
| | 2021 | 9.460.736.571 | 4.109.123.842.700 | 0,00230237 |
| PLIN | 2018 | 13.487.193.000 | 15.143.755.490.000 | 0,00089061 |
| | 2019 | 10.370.868.000 | 12.548.031.316.000 | 0,00082649 |
| | 2020 | 6.561.117.000 | 11.815.911.491.000 | 0,00055528 |
| | 2021 | 6.561.117.000 | 11.971.692.555.000 | 0,00054805 |
| POLI | 2018 | 260.573.845.470 | 1.674.842.023.217 | 0,15558115 |
| | 2019 | 262.101.872.319 | 2.325.578.782.725 | 0,11270393 |
| | 2020 | 261.695.815.317 | 2.473.039.414.917 | 0,10581951 |
| | 2021 | 261.373.706.104 | 2.440.573.927.925 | 0,10709518 |
| POLL | 2018 | 822.715.906.001 | 4.924.226.692.249 | 0,16707515 |
| | 2019 | 1.035.447.113.490 | 5.834.505.485.314 | 0,17746956 |
| | 2020 | 2.593.535.052.897 | 7.017.159.595.518 | 0,36959898 |
| | 2021 | 2.578.921.637.527 | 6.895.354.778.172 | 0,37400855 |
| PPRO | 2018 | 3.512.838.197.303 | 16.475.720.486.284 | 0,21321302 |
| | 2019 | 7.947.605.808.494 | 18.006.178.568.569 | 0,44138215 |
| | 2020 | 6.720.248.059.021 | 18.496.821.048.659 | 0,36331908 |
| | 2021 | 9.449.749.873.735 | 21.086.427.083.575 | 0,44814372 |
| PUDP | 2018 | 104.773.770.354 | 489.530.579.233 | 0,21402906 |
| | 2019 | 204.744.184.693 | 539.915.871.769 | 0,37921498 |

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|------|------|-------------------|--------------------|------------|
| | 2020 | 200.815.633.953 | 521.632.597.211 | 0,38497524 |
| | 2021 | 210.003.410.070 | 492.003.943.529 | 0,42683278 |
| PWON | 2018 | 3.576.277.383 | 25.018.080.224 | 0,14294771 |
| | 2019 | 3.531.077.075 | 26.095.153.343 | 0,13531544 |
| | 2020 | 4.511.998.623 | 26.458.805.377 | 0,17052919 |
| | 2021 | 3.980.700.094 | 28.866.081.129 | 0,13790234 |
| RBMS | 2018 | 53.530.398.111 | 897.968.027.638 | 0,05961281 |
| | 2019 | 50.359.083.951 | 806.591.455.280 | 0,06243444 |
| | 2020 | 39.651.705.131 | 760.445.865.842 | 0,05214271 |
| | 2021 | 39.651.705.131 | 760.445.865.842 | 0,05214271 |
| RDTX | 2018 | 1.570.186.376 | 2.526.489.781.165 | 0,00062149 |
| | 2019 | 1.072.800.646 | 2.795.788.452.762 | 0,00038372 |
| | 2020 | 1.289.683.839 | 2.971.061.771.714 | 0,00043408 |
| | 2021 | 1.655.877.291 | 3.161.105.356.526 | 0,00052383 |
| RISE | 2018 | 763.641.522.279 | 2.363.397.916.157 | 0,32311170 |
| | 2019 | 789.093.451.174 | 2.361.421.980.191 | 0,33416029 |
| | 2020 | 954.312.999.321 | 2.362.014.962.050 | 0,40402496 |
| | 2021 | 927.183.798.165 | 2.646.552.344.998 | 0,35033647 |
| RODA | 2018 | 1.539.713.977.899 | 3.988.656.612.638 | 0,38602320 |
| | 2019 | 1.625.362.587.260 | 3.911.163.391.136 | 0,41557011 |
| | 2020 | 1.752.189.039.312 | 3.936.147.888.286 | 0,44515325 |
| | 2021 | 1.439.445.077.393 | 3.650.686.851.644 | 0,39429432 |
| SATU | 2018 | 146.230.786.543 | 313.061.203.474 | 0,46709968 |
| | 2019 | 164.287.177.823 | 282.277.251.510 | 0,58200644 |
| | 2020 | 152.296.735.130 | 260.603.289.007 | 0,58440066 |
| | 2021 | 146.637.043.404 | 259.460.426.771 | 0,56516150 |
| SMDM | 2018 | 3.058.266.718 | 3.158.642.385.060 | 0,00096822 |
| | 2019 | 2.877.641.342 | 3.213.173.105.916 | 0,00089558 |
| | 2020 | 1.934.988.346 | 3.303.511.723.151 | 0,00058574 |
| | 2021 | 2.058.879.158 | 3.201.910.904.021 | 0,00064302 |
| SMRA | 2018 | 7.890.253.215.000 | 23.299.242.068.000 | 0,33864849 |
| | 2019 | 8.514.331.945.000 | 24.441.657.276.000 | 0,34835330 |
| | 2020 | 9.186.988.462.000 | 24.922.534.224.000 | 0,36862176 |
| | 2021 | 9.253.912.596.000 | 26.049.716.678.000 | 0,35524043 |

Lampiran 5
Hasil Perhitungan Ukuran Perusahaan

| Kode | Tahun | Total Aset | Ukuran Perusahaan (X3) |
|-------------|--------------|--------------------|-------------------------------|
| APLN | 2018 | 29.583.829.904.000 | 31,0182490 |
| | 2019 | 30.391.359.956.000 | 31,0451795 |
| | 2020 | 29.460.345.080.000 | 31,0140662 |
| | 2021 | 29.611.111.193.000 | 31,0191708 |
| BAPA | 2018 | 166.313.437.729 | 25,8371400 |
| | 2019 | 143.136.436.717 | 25,6870641 |
| | 2020 | 142.306.771.029 | 25,6812509 |
| | 2021 | 139.570.998.335 | 25,6618393 |
| BEST | 2018 | 6.290.126.551.391 | 29,4700023 |
| | 2019 | 6.399.477.523.890 | 29,4872375 |
| | 2020 | 6.282.180.229.732 | 29,4687382 |
| | 2021 | 6.046.212.385.412 | 29,4304531 |
| BIKA | 2018 | 2.333.636.785.839 | 28,4784490 |
| | 2019 | 2.358.913.545.648 | 28,4892223 |
| | 2020 | 3.192.672.527.435 | 28,7918795 |
| | 2021 | 3.064.221.042.583 | 28,7508145 |
| BIPP | 2018 | 2.063.247.282.902 | 28,3553022 |
| | 2019 | 2.165.031.833.086 | 28,4034562 |
| | 2020 | 2.126.525.330.314 | 28,3855105 |
| | 2021 | 2.044.686.725.854 | 28,3462657 |
| BSDE | 2018 | 52.101.492.204.552 | 31,5842147 |
| | 2019 | 54.540.978.397.964 | 31,6299734 |
| | 2020 | 60.862.926.585.750 | 31,7396453 |
| | 2021 | 61.469.712.165.656 | 31,7495657 |
| CITY | 2018 | 924.946.714.627 | 27,5530020 |
| | 2019 | 918.879.892.813 | 27,5464213 |
| | 2020 | 952.922.512.425 | 27,5827994 |
| | 2021 | 951.332.974.900 | 27,5811300 |
| CSIS | 2018 | 404.491.423.668 | 26,7258964 |
| | 2019 | 472.484.542.685 | 26,8812709 |
| | 2020 | 538.263.035.994 | 27,0116132 |
| | 2021 | 526.136.140.616 | 26,9888258 |
| CTRA | 2018 | 34.289.017.000.000 | 31,1658462 |
| | 2019 | 36.196.024.000.000 | 31,2199704 |
| | 2020 | 39.255.187.000.000 | 31,3011047 |
| | 2021 | 40.668.411.000.000 | 31,3364728 |
| DART | 2018 | 6.905.286.394.000 | 29,5633084 |

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|------|------|--------------------|------------|
| | 2019 | 6.880.951.291.000 | 29,5597780 |
| | 2020 | 6.656.120.982.000 | 29,5265580 |
| | 2021 | 6.604.034.590.000 | 29,5187019 |
| DILD | 2018 | 14.215.535.191.206 | 30,2853565 |
| | 2019 | 14.777.496.292.639 | 30,3241266 |
| | 2020 | 15.701.872.562.921 | 30,3848011 |
| | 2021 | 16.461.784.737.635 | 30,4320627 |
| DUTI | 2018 | 12.642.895.738.823 | 30,1681166 |
| | 2019 | 13.788.227.459.960 | 30,2548363 |
| | 2020 | 13.753.624.738.885 | 30,2523235 |
| | 2021 | 15.308.923.447.779 | 30,3594570 |
| GPRA | 2018 | 1.536.453.590.418 | 28,0604980 |
| | 2019 | 1.705.918.986.765 | 28,1651251 |
| | 2020 | 1.727.361.676.947 | 28,1776163 |
| | 2021 | 1.760.551.462.449 | 28,1966482 |
| GWSA | 2018 | 7.491.033.825.272 | 29,6447279 |
| | 2019 | 7.601.642.820.703 | 29,6593855 |
| | 2020 | 7.543.459.452.387 | 29,6517020 |
| | 2021 | 7.558.387.262.329 | 29,6536790 |
| JRPT | 2018 | 10.541.248.267.000 | 29,9863171 |
| | 2019 | 11.164.935.100.000 | 30,0437992 |
| | 2020 | 11.481.521.265.000 | 30,0717600 |
| | 2021 | 11.748.147.834.000 | 30,0947167 |
| KIJA | 2018 | 11.783.772.244.027 | 30,0977445 |
| | 2019 | 12.184.611.579.312 | 30,1311949 |
| | 2020 | 12.200.175.979.870 | 30,1324715 |
| | 2021 | 12.292.090.330.026 | 30,1399771 |
| LAND | 2018 | 686.389.440.336 | 27,2547110 |
| | 2019 | 732.960.439.427 | 27,3203576 |
| | 2020 | 755.728.123.635 | 27,3509475 |
| | 2021 | 763.357.981.904 | 27,3609929 |
| LPCK | 2018 | 9.225.622.000.000 | 29,8530057 |
| | 2019 | 12.219.228.000.000 | 30,1340319 |
| | 2020 | 9.719.570.000.000 | 29,9051625 |
| | 2021 | 9.134.537.000.000 | 29,8430836 |
| LPKR | 2018 | 49.083.460.000.000 | 31,5245432 |
| | 2019 | 55.079.585.000.000 | 31,6398003 |
| | 2020 | 51.865.480.000.000 | 31,5796746 |
| | 2021 | 52.080.936.000.000 | 31,5838201 |
| MDLN | 2018 | 15.227.479.982.230 | 30,3541228 |
| | 2019 | 15.814.662.723.217 | 30,3919586 |

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|------|------|--------------------|------------|
| | 2020 | 14.850.039.389.857 | 30,3290236 |
| | 2021 | 14.539.539.040.795 | 30,3078929 |
| MKPI | 2018 | 7.008.254.843.361 | 29,5781098 |
| | 2019 | 7.275.234.517.578 | 29,6154972 |
| | 2020 | 7.622.918.065.733 | 29,6621804 |
| | 2021 | 7.994.282.432.092 | 29,7097477 |
| MTLA | 2018 | 5.193.963.000.000 | 29,2785181 |
| | 2019 | 6.107.364.000.000 | 29,4405164 |
| | 2020 | 5.932.483.000.000 | 29,4114640 |
| | 2021 | 6.409.548.000.000 | 29,4888099 |
| MTSM | 2018 | 75.129.492.493 | 25,0424790 |
| | 2019 | 76.461.609.634 | 25,0600546 |
| | 2020 | 72.921.362.051 | 25,0126475 |
| | 2021 | 69.927.105.928 | 24,9707192 |
| NIRO | 2018 | 7.555.705.400.512 | 29,6533241 |
| | 2019 | 8.238.835.052.515 | 29,7398801 |
| | 2020 | 10.608.390.520.541 | 29,9926664 |
| | 2021 | 11.691.071.599.377 | 30,0898466 |
| OMRE | 2018 | 4.252.706.473.038 | 29,0785767 |
| | 2019 | 4.234.319.812.443 | 29,0742438 |
| | 2020 | 4.133.988.674.027 | 29,0502638 |
| | 2021 | 4.109.123.842.700 | 29,0442309 |
| PLIN | 2018 | 15.143.755.490.000 | 30,3486094 |
| | 2019 | 12.548.031.316.000 | 30,1605849 |
| | 2020 | 11.815.911.491.000 | 30,1004682 |
| | 2021 | 11.971.692.555.000 | 30,1135660 |
| POLI | 2018 | 1.674.842.023.217 | 28,1467400 |
| | 2019 | 2.325.578.782.725 | 28,4749901 |
| | 2020 | 2.473.039.414.917 | 28,5364690 |
| | 2021 | 2.440.573.927.925 | 28,5232543 |
| POLL | 2018 | 4.924.226.692.249 | 29,2251884 |
| | 2019 | 5.834.505.485.314 | 29,3948106 |
| | 2020 | 7.017.159.595.518 | 29,5793796 |
| | 2021 | 6.895.354.778.172 | 29,5618691 |
| PPRO | 2018 | 16.475.720.486.284 | 30,4329089 |
| | 2019 | 18.006.178.568.569 | 30,5217361 |
| | 2020 | 18.496.821.048.659 | 30,5486200 |
| | 2021 | 21.086.427.083.575 | 30,6796507 |
| PUDP | 2018 | 489.530.579.233 | 26,9167128 |
| | 2019 | 539.915.871.769 | 27,0146792 |
| | 2020 | 521.632.597.211 | 26,9802293 |

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|------|------|--------------------|------------|
| | 2021 | 492.003.943.529 | 26,9217526 |
| PWON | 2018 | 25.018.080.224 | 23,9428646 |
| | 2019 | 26.095.153.343 | 23,9850154 |
| | 2020 | 26.458.805.377 | 23,9988548 |
| | 2021 | 28.866.081.129 | 24,0859331 |
| RBMS | 2018 | 897.968.027.638 | 27,5234003 |
| | 2019 | 806.591.455.280 | 27,4160831 |
| | 2020 | 760.445.865.842 | 27,3571708 |
| | 2021 | 760.445.865.842 | 27,3571708 |
| RDTX | 2018 | 2.526.489.781.165 | 28,5578520 |
| | 2019 | 2.795.788.452.762 | 28,6591353 |
| | 2020 | 2.971.061.771.714 | 28,7199405 |
| | 2021 | 3.161.105.356.526 | 28,7819429 |
| RISE | 2018 | 2.363.397.916.157 | 28,4911215 |
| | 2019 | 2.361.421.980.191 | 28,4902851 |
| | 2020 | 2.362.014.962.050 | 28,4905362 |
| | 2021 | 2.646.552.344.998 | 28,6042789 |
| RODA | 2018 | 3.988.656.612.638 | 29,0144756 |
| | 2019 | 3.911.163.391.136 | 28,9948560 |
| | 2020 | 3.936.147.888.286 | 29,0012237 |
| | 2021 | 3.650.686.851.644 | 28,9259364 |
| SATU | 2018 | 313.061.203.474 | 26,4696645 |
| | 2019 | 282.277.251.510 | 26,3661556 |
| | 2020 | 260.603.289.007 | 26,2862651 |
| | 2021 | 259.460.426.771 | 26,2818700 |
| SMDM | 2018 | 3.158.642.385.060 | 28,7811634 |
| | 2019 | 3.213.173.105.916 | 28,7982801 |
| | 2020 | 3.303.511.723.151 | 28,8260072 |
| | 2021 | 3.201.910.904.021 | 28,7947689 |
| SMRA | 2018 | 23.299.242.068.000 | 30,7794419 |
| | 2019 | 24.441.657.276.000 | 30,8273101 |
| | 2020 | 24.922.534.224.000 | 30,8467935 |
| | 2021 | 26.049.716.678.000 | 30,8910280 |

Lampiran 6
Hasil Perhitunagn Agresivitas Pajak

| Kode | Tahun | Total Beban Pajak | Laba Sebelum Pajak | Agresivitas Pajak (Y) |
|-------------|--------------|--------------------------|---------------------------|------------------------------|
| APLN | 2018 | 27.600.998.000 | 457.626.634.000 | 0,0603134 |
| | 2019 | 10.409.652.000 | 13.122.134.900 | 0,7932895 |
| | 2020 | 26.867.553.000 | 207.012.241.000 | 0,1297873 |
| | 2021 | 27.600.998.000 | 457.626.634.000 | 0,0603134 |
| BAPA | 2018 | 75.444.675 | 4.950.263.483 | 0,0152405 |
| | 2019 | 32.198.925 | 4.988.429.740 | 0,0064547 |
| | 2020 | 35.904.555 | 3.701.922.025 | 0,0096989 |
| | 2021 | 36.956.942 | 2.015.298.510 | 0,0183382 |
| BEST | 2018 | 4.597.880.811 | 427.134.829.498 | 0,0107645 |
| | 2019 | 6.873.125.000 | 387.026.062.259 | 0,0177588 |
| | 2020 | 1.416.320.036 | 113.803.315.040 | 0,0124453 |
| | 2021 | 1.755.433.281 | 69.339.589.982 | 0,0253165 |
| BIKA | 2018 | 193.245.339 | 45.489.350.270 | 0,0042481 |
| | 2019 | 536.649.186 | 82.016.986.285 | 0,0065431 |
| | 2020 | 402.726.975 | 103.932.079.098 | 0,0038749 |
| | 2021 | 578.716.343 | 195.142.751.303 | 0,0029656 |
| BIPP | 2018 | 723.313.947 | 78.479.755.323 | 0,0092166 |
| | 2019 | 1.315.619.152 | 6.138.023.768 | 0,2143392 |
| | 2020 | 377.823.095 | 93.685.271.321 | 0,0040329 |
| | 2021 | 234.089.740 | 19.790.732.809 | 0,0118283 |
| BSDE | 2018 | 58.602.950.500 | 1.760.420.645.427 | 0,0332892 |
| | 2019 | 36.395.934.426 | 3.173.276.901.015 | 0,0114695 |
| | 2020 | 15.890.462.660 | 496.216.734.944 | 0,0320232 |
| | 2021 | 8.165.533.697 | 1.547.006.489.870 | 0,0052783 |
| CITY | 2018 | 495.143.000 | 88.652.021.848 | 0,0055852 |
| | 2019 | 152.183.250 | 31.855.971.233 | 0,0047772 |
| | 2020 | 209.822.140 | 65.812.343.520 | 0,0031882 |
| | 2021 | 180.345.220 | 1.442.150.553 | 0,1250530 |
| CSIS | 2018 | 2.171.424.493 | 34.349.341.905 | 0,0632159 |
| | 2019 | 242.880.259 | 9.501.092.892 | 0,0255634 |
| | 2020 | 311.289.401 | 12.757.692.000 | 0,0244001 |
| | 2021 | 126.060.196 | 19.684.446.134 | 0,0064041 |
| CTRA | 2018 | 47.812.000.000 | 1.345.277.000.000 | 0,0355406 |
| | 2019 | 33.577.000.000 | 1.316.858.000.000 | 0,0254978 |
| | 2020 | 56.939.000.000 | 1.427.625.000.000 | 0,0398837 |
| | 2021 | 49.149.000.000 | 2.136.865.000.000 | 0,0230005 |
| DART | 2018 | 5.952.908.000 | 7.168.113.000 | 0,8304707 |

| | | | | |
|------|------|-----------------|-------------------|-----------|
| | 2019 | 20.803.591 | 281.580.509.000 | 0,0000739 |
| | 2020 | 19.950.907.000 | 420.123.986.000 | 0,0474881 |
| | 2021 | 18.325.063.000 | 429.547.204.000 | 0,0426613 |
| DILD | 2018 | 103.756.227.015 | 90.350.432.325 | 1,1483755 |
| | 2019 | 8.608.508.433 | 428.100.705.381 | 0,0201086 |
| | 2020 | 37.070.946.947 | 31.891.294.122 | 1,1624159 |
| | 2021 | 1.181.863.900 | 31.231.046.858 | 0,0378426 |
| DUTI | 2018 | 6.525.357.822 | 1.133.182.587.932 | 0,0057584 |
| | 2019 | 8.510.594.250 | 1.298.473.559.565 | 0,0065543 |
| | 2020 | 2.399.578.545 | 640.826.951.818 | 0,0037445 |
| | 2021 | 1.209.645.128 | 731.322.766.012 | 0,0016541 |
| GPRA | 2018 | 1.197.812.073 | 51.623.011.989 | 0,0232031 |
| | 2019 | 1.782.808.311 | 57.005.465.945 | 0,0312743 |
| | 2020 | 798.248.778 | 35.550.675.229 | 0,0224538 |
| | 2021 | 1.590.612.267 | 51.128.043.950 | 0,0311104 |
| GWSA | 2018 | 2.244.292.428 | 212.814.731.605 | 0,0105458 |
| | 2019 | 801.212.115 | 127.343.295.030 | 0,0062917 |
| | 2020 | 681.190.872 | 56.533.160.183 | 0,0120494 |
| | 2021 | 84.761.944 | 19.903.021.826 | 0,0042587 |
| JRPT | 2018 | 31.671.597.000 | 1.081.417.358.000 | 0,0292871 |
| | 2019 | 18.504.977.000 | 1.055.706.814.000 | 0,0175285 |
| | 2020 | 53.660.442.000 | 1.067.078.595.000 | 0,0502872 |
| | 2021 | 11.090.735.000 | 797.817.044.000 | 0,0139014 |
| KIJA | 2018 | 18.328.876.392 | 85.429.279.335 | 0,2145503 |
| | 2019 | 32.133.564.088 | 173.273.871.156 | 0,1854496 |
| | 2020 | 7.764.814.793 | 37.485.058.742 | 0,2071443 |
| | 2021 | 12.694.532.635 | 100.330.430.110 | 0,1265272 |
| LAND | 2018 | 1.687.315.054 | 25.692.050.604 | 0,0656746 |
| | 2019 | 3.395.138.166 | 32.160.805.472 | 0,1055676 |
| | 2020 | 499.239.072 | 17.449.088.159 | 0,0286112 |
| | 2021 | 696.745.240 | 10.905.197.962 | 0,0638911 |
| LPCK | 2018 | 27.338.000.000 | 2.054.699.000.000 | 0,0133051 |
| | 2019 | 38.261.000.000 | 422.293.000.000 | 0,0906030 |
| | 2020 | 41.980.000.000 | 3.604.406.000.000 | 0,0116469 |
| | 2021 | 35.603.000.000 | 175.972.000.000 | 0,2023220 |
| LPKR | 2018 | 397.480.000.000 | 2.060.165.000.000 | 0,1929360 |
| | 2019 | 396.253.000.000 | 1.665.165.000.000 | 0,2379662 |
| | 2020 | 326.447.000.000 | 9.310.773.000.000 | 0,0350612 |
| | 2021 | 514.932.000.000 | 1.108.251.000.000 | 0,4646348 |
| MDLN | 2018 | 53.298.606.456 | 78.564.470.317 | 0,6784060 |
| | 2019 | 58.588.639.689 | 45.060.740.411 | 1,3002148 |

| | | | | |
|------|------|----------------|-------------------|-----------|
| | 2020 | 33.740.159.695 | 1.730.139.904.433 | 0,0195014 |
| | 2021 | 8.423.933.085 | 33.570.173.699 | 0,2509350 |
| MKPI | 2018 | 8.623.010.625 | 1.009.936.526.194 | 0,0085382 |
| | 2019 | 45.316.297.135 | 569.323.095.024 | 0,0795968 |
| | 2020 | 35.992.762.582 | 195.121.154.261 | 0,1844637 |
| | 2021 | 22.737.480.733 | 301.932.238.477 | 0,0753066 |
| MTLA | 2018 | 1.072.000.000 | 508.300.000.000 | 0,0021090 |
| | 2019 | 2.840.000.000 | 490.462.000.000 | 0,0057905 |
| | 2020 | 141.000.000 | 286.448.000.000 | 0,0004922 |
| | 2021 | 2.112.000.000 | 382.778.000.000 | 0,0055176 |
| MTSM | 2018 | 2.174.909.162 | 4.768.220.253 | 0,4561260 |
| | 2019 | 2.550.449.897 | 5.517.994.954 | 0,4622059 |
| | 2020 | 1.538.262.206 | 71.178.722.126 | 0,0216113 |
| | 2021 | 1.538.262.206 | 7.178.722.126 | 0,2142808 |
| NIRO | 2018 | 7.528.529.555 | 27.524.543.903 | 0,2735206 |
| | 2019 | 4.371.550.211 | 37.907.450.473 | 0,1153217 |
| | 2020 | 673.749.271 | 158.450.548.559 | 0,0042521 |
| | 2021 | 2.517.981.191 | 161.611.928.565 | 0,0155804 |
| OMRE | 2018 | 1.644.292.973 | 132.321.724.644 | 0,0124265 |
| | 2019 | 886.437.666 | 61.329.484.354 | 0,0144537 |
| | 2020 | 8.836.056.109 | 214.150.769.854 | 0,0412609 |
| | 2021 | 903.748.643 | 169.608.815.600 | 0,0053284 |
| PLIN | 2018 | 33.571.353.000 | 441.935.053.000 | 0,0759644 |
| | 2019 | 5.199.915.000 | 623.206.426.000 | 0,0083438 |
| | 2020 | 5.704.175.000 | 569.472.722.000 | 0,0100166 |
| | 2021 | 55.877.230.000 | 503.634.642.000 | 0,1109479 |
| POLI | 2018 | 10.070.132.576 | 78.432.891.195 | 0,1283917 |
| | 2019 | 10.817.004.481 | 59.964.489.672 | 0,1803902 |
| | 2020 | 7.475.555.497 | 9.962.906.798 | 0,7503388 |
| | 2021 | 184.074.389 | 32.640.595.727 | 0,0056394 |
| POLL | 2018 | 23.150.300.866 | 252.221.057.589 | 0,0917858 |
| | 2019 | 16.874.494.766 | 199.266.328.966 | 0,0846831 |
| | 2020 | 7.164.375.128 | 93.725.065.789 | 0,0764403 |
| | 2021 | 6.076.601.103 | 130.439.909.483 | 0,0465854 |
| PPRO | 2018 | 4.440.755.770 | 501.224.252.591 | 0,0088598 |
| | 2019 | 807.144.161 | 248.086.007.236 | 0,0032535 |
| | 2020 | 1.155.868.090 | 127.650.713.946 | 0,0090549 |
| | 2021 | 1.705.522.592 | 22.725.420.519 | 0,0750491 |
| PUDP | 2018 | 1.351.998.010 | 7.078.797.960 | 0,1909926 |
| | 2019 | 671.021.010 | 5.014.715.656 | 0,1338104 |
| | 2020 | 4.247.923.676 | 19.197.564.905 | 0,2212741 |

| | | | | |
|------|------|----------------|-----------------|-----------|
| | 2021 | 3.119.606.584 | 14.614.332.242 | 0,2134621 |
| PWON | 2018 | 26.946.121 | 2.853.882.334 | 0,0094419 |
| | 2019 | 30.901.674 | 3.270.697.901 | 0,0094480 |
| | 2020 | 29.866.411 | 1.148.979.421 | 0,0259939 |
| | 2021 | 13.811.705 | 1.564.246.044 | 0,0088296 |
| RBMS | 2018 | 651.692.811 | 9.016.924.645 | 0,0722744 |
| | 2019 | 5.692.744.314 | 17.987.504.451 | 0,3164833 |
| | 2020 | 1.432.174.064 | 43.989.247.732 | 0,0325574 |
| | 2021 | 1.335.912.731 | 22.364.117.769 | 0,0597346 |
| RDTX | 2018 | 420.126.022 | 268.959.868.154 | 0,0015620 |
| | 2019 | 85.803.601 | 233.356.814.398 | 0,0003677 |
| | 2020 | 137.729.358 | 236.955.002.130 | 0,0005812 |
| | 2021 | 14.336.288 | 196.384.936.622 | 0,0000730 |
| RISE | 2018 | 308.847.352 | 91.837.925.217 | 0,0033630 |
| | 2019 | 151.758.628 | 6.869.990.303 | 0,0220901 |
| | 2020 | 155.650.030 | 38.991.108.117 | 0,0039919 |
| | 2021 | 133.196.669 | 41.098.676.994 | 0,0032409 |
| RODA | 2018 | 15.547.271.363 | 17.034.957.117 | 0,9126687 |
| | 2019 | 1.794.093.570 | 274.314.718.694 | 0,0065403 |
| | 2020 | 10.342.118.373 | 178.365.303.264 | 0,0579828 |
| | 2021 | 2.906.451.518 | 29.854.508.586 | 0,0973539 |
| SATU | 2018 | 1.970.441.539 | 5.535.929.379 | 0,3559369 |
| | 2019 | 2.114.297.052 | 18.844.842.912 | 0,1121950 |
| | 2020 | 764.267.031 | 18.338.594.245 | 0,0416753 |
| | 2021 | 1.037.044.067 | 18.044.948.925 | 0,0574700 |
| SMDM | 2018 | 100.795.663 | 85.289.325.740 | 0,0011818 |
| | 2019 | 36.978.431 | 73.331.309.607 | 0,0005043 |
| | 2020 | 204.245.671 | 18.502.546.881 | 0,0110388 |
| | 2021 | 1.642.604.044 | 119.289.897.200 | 0,0137699 |
| SMRA | 2018 | 10.456.830.000 | 701.080.460.000 | 0,0149153 |
| | 2019 | 40.014.289 | 653.034.715.000 | 0,0000613 |
| | 2020 | 2.620.981.000 | 243.288.162.000 | 0,0107732 |
| | 2021 | 2.734.331.000 | 546.961.720.000 | 0,0049991 |

Lampiran 7
Hasil Perhitungan Komisaris Independen

| Kode | Tahun | Total Komisaris Independen | Total Seluruh Komisaris | Komisaris Independen (Z) |
|-------------|--------------|-----------------------------------|--------------------------------|---------------------------------|
| APLN | 2018 | 1 | 2 | 0,5 |
| | 2019 | 1 | 2 | 0,5 |
| | 2020 | 1 | 2 | 0,5 |
| | 2021 | 1 | 2 | 0,5 |
| BAPA | 2018 | 1 | 2 | 0,5 |
| | 2019 | 1 | 2 | 0,5 |
| | 2020 | 1 | 2 | 0,5 |
| | 2021 | 1 | 2 | 0,5 |
| BEST | 2018 | 3 | 4 | 0,75 |
| | 2019 | 3 | 4 | 0,75 |
| | 2020 | 3 | 4 | 0,75 |
| | 2021 | 3 | 4 | 0,75 |
| BIKA | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| BIPP | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| BSDE | 2018 | 2 | 5 | 0,4 |
| | 2019 | 2 | 5 | 0,4 |
| | 2020 | 2 | 5 | 0,4 |
| | 2021 | 2 | 5 | 0,4 |
| CITY | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| CSIS | 2018 | 1 | 2 | 0,5 |
| | 2019 | 1 | 2 | 0,5 |
| | 2020 | 1 | 2 | 0,5 |
| | 2021 | 1 | 2 | 0,5 |
| CTRA | 2018 | 3 | 7 | 0,428571429 |
| | 2019 | 3 | 7 | 0,428571429 |
| | 2020 | 3 | 7 | 0,428571429 |
| | 2021 | 3 | 7 | 0,428571429 |
| DART | 2018 | 1 | 3 | 0,333333333 |

| | | | | |
|------|------|---|---|-------------|
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| DILD | 2018 | 2 | 5 | 0,4 |
| | 2019 | 2 | 5 | 0,4 |
| | 2020 | 2 | 5 | 0,4 |
| | 2021 | 2 | 5 | 0,4 |
| DUTI | 2018 | 2 | 4 | 0,5 |
| | 2019 | 2 | 4 | 0,5 |
| | 2020 | 2 | 4 | 0,5 |
| | 2021 | 2 | 4 | 0,5 |
| GPRA | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| GWSA | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| JRPT | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| KIJA | 2018 | 2 | 4 | 0,5 |
| | 2019 | 2 | 4 | 0,5 |
| | 2020 | 2 | 4 | 0,5 |
| | 2021 | 2 | 4 | 0,5 |
| LAND | 2018 | 1 | 2 | 0,5 |
| | 2019 | 1 | 2 | 0,5 |
| | 2020 | 1 | 2 | 0,5 |
| | 2021 | 1 | 2 | 0,5 |
| LPCK | 2018 | 2 | 6 | 0,333333333 |
| | 2019 | 2 | 6 | 0,333333333 |
| | 2020 | 2 | 6 | 0,333333333 |
| | 2021 | 2 | 6 | 0,333333333 |
| LPKR | 2018 | 2 | 5 | 0,4 |
| | 2019 | 2 | 5 | 0,4 |
| | 2020 | 2 | 5 | 0,4 |
| | 2021 | 2 | 5 | 0,4 |
| MDLN | 2018 | 2 | 5 | 0,4 |
| | 2019 | 2 | 5 | 0,4 |

| | | | | |
|------|------|---|---|-------------|
| | 2020 | 2 | 5 | 0,4 |
| | 2021 | 2 | 5 | 0,4 |
| MKPI | 2018 | 2 | 5 | 0,4 |
| | 2019 | 2 | 5 | 0,4 |
| | 2020 | 2 | 5 | 0,4 |
| | 2021 | 2 | 5 | 0,4 |
| MTLA | 2018 | 2 | 5 | 0,4 |
| | 2019 | 2 | 5 | 0,4 |
| | 2020 | 2 | 5 | 0,4 |
| | 2021 | 2 | 5 | 0,4 |
| MTSM | 2018 | 1 | 2 | 0,5 |
| | 2019 | 1 | 2 | 0,5 |
| | 2020 | 1 | 2 | 0,5 |
| | 2021 | 1 | 2 | 0,5 |
| NIRO | 2018 | 1 | 2 | 0,5 |
| | 2019 | 1 | 2 | 0,5 |
| | 2020 | 1 | 2 | 0,5 |
| | 2021 | 1 | 2 | 0,5 |
| OMRE | 2018 | 2 | 3 | 0,666666667 |
| | 2019 | 2 | 3 | 0,666666667 |
| | 2020 | 2 | 3 | 0,666666667 |
| | 2021 | 2 | 3 | 0,666666667 |
| PLIN | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| POLI | 2018 | 2 | 5 | 0,4 |
| | 2019 | 2 | 5 | 0,4 |
| | 2020 | 2 | 5 | 0,4 |
| | 2021 | 2 | 5 | 0,4 |
| POLL | 2018 | 2 | 4 | 0,5 |
| | 2019 | 2 | 4 | 0,5 |
| | 2020 | 2 | 4 | 0,5 |
| | 2021 | 2 | 4 | 0,5 |
| PPRO | 2018 | 2 | 3 | 0,666666667 |
| | 2019 | 2 | 3 | 0,666666667 |
| | 2020 | 2 | 3 | 0,666666667 |
| | 2021 | 2 | 3 | 0,666666667 |
| PUDP | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |

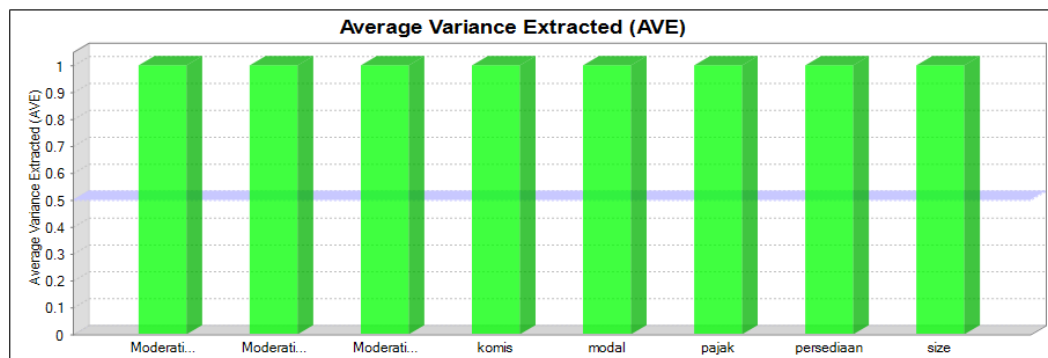
| | | | | |
|------|------|---|---|-------------|
| | 2021 | 1 | 3 | 0,333333333 |
| PWON | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| RBMS | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| RDTX | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| RISE | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| RODA | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| SATU | 2018 | 1 | 2 | 0,5 |
| | 2019 | 1 | 2 | 0,5 |
| | 2020 | 1 | 2 | 0,5 |
| | 2021 | 1 | 2 | 0,5 |
| SMDM | 2018 | 1 | 3 | 0,333333333 |
| | 2019 | 1 | 3 | 0,333333333 |
| | 2020 | 1 | 3 | 0,333333333 |
| | 2021 | 1 | 3 | 0,333333333 |
| SMRA | 2018 | 3 | 5 | 0,6 |
| | 2019 | 3 | 5 | 0,6 |
| | 2020 | 3 | 5 | 0,6 |
| | 2021 | 3 | 5 | 0,6 |

Lampiran 9 Average Variance Extracted

| | Average Variance Extracted (AVE) |
|-----------|----------------------------------|
| ETR | 1,000 |
| INTM | 1,000 |
| INTM*KIND | 1,000 |
| INTP | 1,000 |
| INTP*KIND | 1,000 |
| KIND | 1,000 |
| SIZE | 1,000 |
| SIZE*KIND | 1,000 |

Construct Reliability and Validity

| Matrix | Cronbach's Alpha | rho_A | Composite Reliability | Average Variance Extracted ... |
|-----------|------------------|-------|-----------------------|----------------------------------|
| | Cronbach's Al... | rho_A | Composite Rel... | Average Variance Extracted (AVE) |
| ETR | 1,000 | 1,000 | 1,000 | 1,000 |
| INTM | 1,000 | 1,000 | 1,000 | 1,000 |
| INTM*KIND | 1,000 | 1,000 | 1,000 | 1,000 |
| INTP | 1,000 | 1,000 | 1,000 | 1,000 |
| INTP*KIND | 1,000 | 1,000 | 1,000 | 1,000 |
| KIND | 1,000 | 1,000 | 1,000 | 1,000 |
| SIZE | 1,000 | 1,000 | 1,000 | 1,000 |
| SIZE*KIND | 1,000 | 1,000 | 1,000 | 1,000 |



Lampiran 10 Discriminant Validity

Cross Loadings

| | ETR | INTM | INTM*KIND | INTP | INTP*KIND | KIND | SIZE | SIZE*KIND |
|----------------|--------|-------|-----------|-------|-----------|-------|-------|-----------|
| INTM | 0,125 | 1,000 | -0,100 | 0,191 | 0,137 | 0,065 | 0,256 | -0,102 |
| INTP | -0,094 | 0,191 | 0,174 | 1,000 | -0,172 | 0,025 | 0,150 | -0,090 |
| SIZE | 0,075 | 0,256 | -0,115 | 0,150 | -0,079 | 0,117 | 1,000 | 0,062 |
| ETR | 1,000 | 0,125 | 0,105 | 0,094 | -0,002 | 0,059 | 0,075 | -0,127 |
| KIND | -0,059 | 0,065 | -0,411 | 0,025 | -0,082 | 1,000 | 0,117 | 0,170 |
| INTM * KIND | 0,105 | 0,100 | 1,000 | 0,174 | 0,043 | 0,411 | 0,115 | -0,365 |
| INTP * KIND | -0,002 | 0,137 | 0,043 | 0,172 | 1,000 | 0,082 | 0,079 | -0,019 |
| SIZE * KIND | -0,127 | 0,102 | -0,365 | 0,090 | -0,019 | 0,170 | 0,062 | 1,000 |

Discriminant Validity

Fornell-Larcker Criteri...
 Cross Loadings
 Heterotrait-Monotrait R...
 Heterotrait-Monotrait R...
 Copy to Clipboard:

| | Moderating Eff... | Moderating Eff... | Moderating Eff... | komis | modal | pajak | persediaan | size |
|--------------------|-------------------|-------------------|-------------------|--------|--------|--------|------------|--------|
| (X1) | -0,100 | 0,137 | -0,102 | -0,065 | 1,000 | 0,125 | -0,191 | -0,256 |
| (X2) | 0,174 | -0,172 | -0,090 | -0,025 | -0,191 | -0,094 | 1,000 | -0,150 |
| (X3) | -0,115 | -0,079 | 0,062 | 0,117 | -0,256 | 0,075 | -0,150 | 1,000 |
| (Y) | 0,105 | -0,002 | -0,127 | -0,059 | 0,125 | 1,000 | -0,094 | 0,075 |
| (Z) | -0,411 | -0,082 | 0,170 | 1,000 | -0,065 | -0,059 | -0,025 | 0,117 |
| modal * komis | 1,000 | 0,043 | -0,365 | -0,411 | -0,100 | 0,105 | 0,174 | -0,115 |
| persediaan * ko... | 0,043 | 1,000 | -0,019 | -0,082 | 0,137 | -0,002 | -0,172 | -0,079 |
| size * komis | -0,365 | -0,019 | 1,000 | 0,170 | -0,102 | -0,127 | -0,090 | 0,062 |

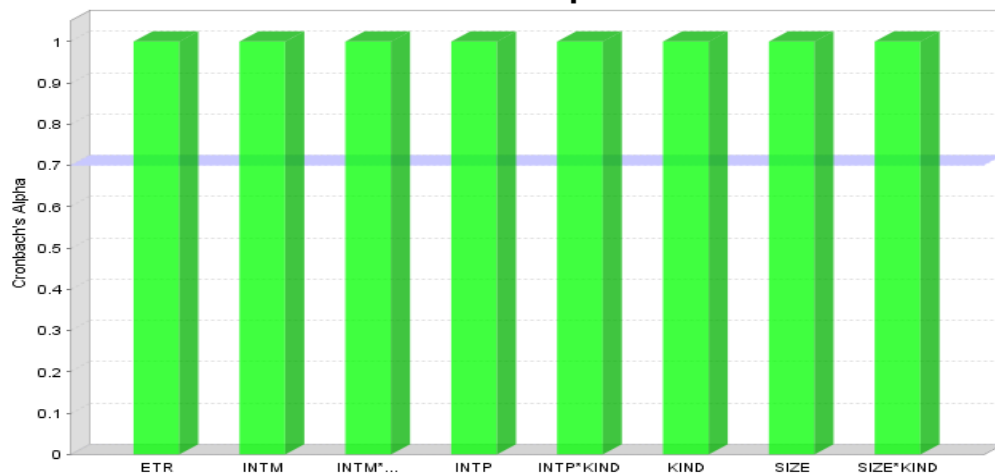
Lampiran 11 Cronchbach Alpha

| | Cronchbach Alpha |
|-----------|------------------|
| ETR | 1,000 |
| INTM | 1,000 |
| INTM*KIND | 1,000 |
| INTP | 1,000 |
| INTP*KIND | 1,000 |
| KIND | 1,000 |
| SIZE | 1,000 |
| SIZE*KIND | 1,000 |

Construct Reliability and Validity

| Matrix | Cronbach's Alpha | rho_A | Composite Reliability | Average Variance Extracted ... |
|-------------------|------------------|-------|-----------------------|--------------------------------|
| | Cronbach's Al... | rho_A | Composite Rel... | Average Varian... |
| Moderating Eff... | 1,000 | 1,000 | 1,000 | 1,000 |
| Moderating Eff... | 1,000 | 1,000 | 1,000 | 1,000 |
| Moderating Eff... | 1,000 | 1,000 | 1,000 | 1,000 |
| komis | 1,000 | 1,000 | 1,000 | 1,000 |
| modal | 1,000 | 1,000 | 1,000 | 1,000 |
| pajak | 1,000 | 1,000 | 1,000 | 1,000 |
| persediaan | 1,000 | 1,000 | 1,000 | 1,000 |
| size | 1,000 | 1,000 | 1,000 | 1,000 |

Cronbach's Alpha



Lampiran 12
R-Squared

R Square

| | R Square | R Square Adjusted |
|-----|----------|-------------------|
| ETR | 0,058 | 0,012 |

R Square

| Matrix | R Square | R Square Adjusted |
|--------|----------|-------------------|
| pajak | 0,058 | 0,012 |

Lampiran 13
Q-Squared

| | SSO | SSE | Q ² (=1-SSE/SSO) |
|------------------|---------|---------|-----------------------------|
| ETR | 152,000 | 148,596 | 0,022 |
| INTM | 152,000 | 152,000 | |
| INTM*KIND | 152,000 | 152,000 | |
| INTP | 152,000 | 152,000 | |
| INTP*KIND | 152,000 | 152,000 | |
| KIND | 152,000 | 152,000 | |
| SIZE | 152,000 | 152,000 | |
| SIZE*KIND | 152,000 | 152,000 | |

Construct Crossvalidated Redundancy

| | Total | Case1 | Case2 | Case3 | Case4 | Case5 |
|-----------|-------|-------|---------|---------|-----------------------------|-------|
| | | | SSO | SSE | Q ² (=1-SSE/SSO) | |
| ETR | | | 152,000 | 148,596 | 0,022 | |
| INTM | | | 152,000 | 152,000 | | |
| INTM*KIND | | | 152,000 | 152,000 | | |
| INTP | | | 152,000 | 152,000 | | |
| INTP*KIND | | | 152,000 | 152,000 | | |
| KIND | | | 152,000 | 152,000 | | |
| SIZE | | | 152,000 | 152,000 | | |
| SIZE*KIND | | | 152,000 | 152,000 | | |

Lampiran 14 Nilai Signifikansi

Mean, STDEV,
T-Values, P-
Values

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (O/STDEV) | P Values |
|------------------|---------------------|-----------------|----------------------------|--------------------------|--------------|
| INTM -> ETR | 0,146 | 0,159 | 0,073 | 1,996 | 0,046 |
| INTM*KIND -> ETR | 0,163 | 0,165 | 0,098 | 1,656 | 0,098 |
| INTP -> ETR | -0,082 | -0,082 | 0,053 | 1,532 | 0,126 |
| INTP*KIND -> ETR | -0,038 | -0,041 | 0,050 | 0,756 | 0,450 |
| KIND -> ETR | -0,007 | -0,003 | 0,065 | 0,107 | 0,915 |
| SIZE -> ETR | 0,116 | 0,115 | 0,056 | 2,075 | 0,039 |
| SIZE*KIND -> ETR | -0,106 | -0,106 | 0,060 | 1,767 | 0,078 |

Path Coefficients

| | Mean, STDEV, T-Values, P-Val... | Confidence Intervals | Confidence Intervals Bias Co... | Samples | |
|-------------------|---------------------------------|----------------------|---------------------------------|----------------------|--------------|
| | Original Sampl... | Sample Mean (...) | Standard Devia... | T Statistics (O/... | P Values |
| Moderating Eff... | 0,163 | 0,158 | 0,092 | 1,774 | 0,077 |
| Moderating Eff... | -0,038 | -0,042 | 0,049 | 0,772 | 0,441 |
| Moderating Eff... | -0,106 | -0,107 | 0,061 | 1,724 | 0,085 |
| komis -> pajak | -0,007 | -0,001 | 0,060 | 0,116 | 0,908 |
| modal -> pajak | 0,146 | 0,159 | 0,074 | 1,969 | 0,049 |
| persediaan -> ... | -0,082 | -0,084 | 0,056 | 1,460 | 0,145 |
| size -> pajak | 0,116 | 0,111 | 0,058 | 2,004 | 0,046 |