


## LAMPIRAN

### LAMPIRAN 1




**UNIVERSITAS PUTRA BANGSA**  
**PROGRAM STUDI AKUNTANSI (S1)**  
**KARTU TANDA PESERTA SEMINAR PROPOSAL SKRIPSI**

Nama : Hardian Daldiyono  
 NIM : 22.05.00009

NO	PEMAKALAH			TANGGAL	PARAF MODERATOR
	NAMA MAHASISWA	NIM	NAMA MODERATOR		
1	Anggraeni Budi Iestari	220500002	Mispiyanti	26/09/2024	YH
2	Chottul Ismail Saleh	220500022	Mispiyanti	26/09/2024	YH
3	Putri Rizqi Pangestuti	220500013	Mispiyanti	18/05/2024	YH
4	Santi Novi Hasanah	22.05.00017	Arya Samudra Mahardika	08/06/2024	YH
5	Zulvina Moor Fatimah	220500069	Arya Samudra Mahardika	08/06/2024	YH
6	Nurul Adlia D	220500083	Mispiyanti	07/07/2024	YH

Catatan :






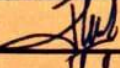






1. Kartu ini dibawa pada waktu mengikuti kegiatan seminar
2. Kartu ini diisi kemudian diserahkan kepada moderator untuk diparat sebagai tanda bukti
3. Sebelum Mahasiswa membawakan seminar diharuskan mengikuti kegiatan seminar minimal 6 kali
4. Mahasiswa yang dapat mengikuti kegiatan seminar ialah semester V keatas
5. Kartu ini sebagai salah satu syarat ujian skripsi

Kebumaha, .....  
 Ketua Prodi Akuntansi  
  
**MISPIYANTI, S.E., Ak., M.Ak., CA**  
 NIDN. 067018802

## LAMPIRAN 2

**KARTU KONSULTASI SKRIPSI**

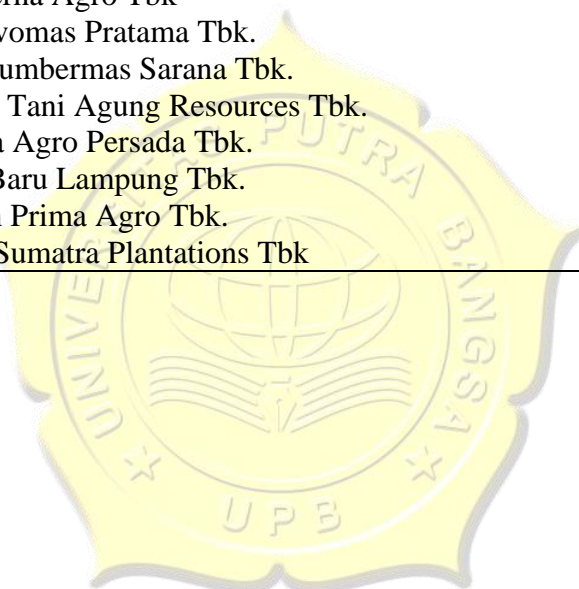
NAMA : Hardian Daldiyano  
 NIM : 220500004  
 Pembimbing : Arya Samudra Mahardika

No	TANGGAL	MATERI KONSULTASI	TANDA TANGAN
1	28/03/2024	Pengajuan Judul	
2	30/03/2024	ACC Judul	
3	24/04/2024	Bimbingan Bab 1-3	
4	04/05/2024	Bimbingan revisi Bab 1-3	
5	10/05/2024	Pengajuan revisi Bab 1-3	
6	22/05/2024	ACC Seminar Proposal	
7	23/07/2024	Bab 1-3 Setelah Seminar	
8	23/07/2024	Revisi Bab 1-3	
9	24/07/2024	ACC Bab 1-3	
10	25/07/2024	Pengajuan Bab 4	
11	27/7/2024	Revisi Bab 4 & Pengajuan Bab 5	
12	29/7/2024	Revisi Bab 5 & Acc Sidang	
13			
14			
15			

## LAMPIRAN 3

## DAFTAR POPULASI

No	Nama Perusahaan	Kode Perusahaan
1	Astra Agro Lestari Tbk.	AALI
2	Austindo Nusantara Jaya Tbk.	ANJT
3	BISI International Tbk.	BISI
4	Central Proteina Prima Tbk.	CPRO
5	Cisadane Sawit Raya Tbk.	CSRA
6	Dharma Satya Nusantara Tbk.	DSNG
7	FAP Agri Tbk.	FAPA
8	PP London Sumatra Indonesia Tbk.	LSIP
9	Indo Oil Perkasa Tbk.	OILS
10	Pinago Utama Tbk.	PNGO
11	Sampoerna Agro Tbk	SGRO
12	Salim Ivomas Pratama Tbk.	SIMP
13	Sawit Sumbermas Sarana Tbk.	SSMS
14	Sumber Tani Agung Resources Tbk.	STAA
15	Triputra Agro Persada Tbk.	TAPG
16	Tunas Baru Lampung Tbk.	TBLA
17	Teladan Prima Agro Tbk.	TLDN
18	Bakrie Sumatra Plantations Tbk	UNSP



## LAMPIRAN 4

## TABULASI DATA

KODE	Tahun	PEMBAYARAN PAJAK	LABA SEBELUM PAJAK	CETR
AALI	2021	845.807	2.913.169	0,29
	2022	637.128	2.429.178	0,26
	2023	410.232	1.498.402	0,27
ANJT	2021	18.721.752	55.308.706	0,34
	2022	13.352.523	34.507.811	0,39
	2023	7.666.071	9.567.725	0,80
BISI	2021	380.992	477.367	0,80
	2022	121.652	644.894	0,19
	2023	138.155	733.895	0,19
CPRO	2021	73.637	2.282.950	0,03
	2022	102.701	476.679	0,22
	2023	120.789	522.563	0,23
CSRA	2021	77.475.426.606	337.125.715.403	0,23
	2022	77.292.697.704	329.699.366.435	0,23
	2023	47.747.712.287	177.266.193.756	0,27
DSNG	2021	226.235	965.884	0,23
	2022	403.641	1.610.228	0,25
	2023	298.978	1.140.643	0,26
FAPA	2021	103.875.069.017	511.391.100.023	0,20
	2022	244.386.026.423	993.696.965.685	0,25
	2023	88.172.686.286	249.851.687.118	0,35
LSIP	2021	256.752	1.248.382	0,21
	2022	248.240	1.283.525	0,19
	2023	150.753	911.426	0,17
OILS	2021	1.772.771.249	7.799.736.907	0,23
	2022	2.623.953.418	9.441.746.348	0,28
	2023	905.126.364	4.035.572.982	0,22
PNGO	2021	59.610.576.593	247.664.851.374	0,24
	2022	52.669.730.447	226.061.301.712	0,23
	2023	58.727.225.307	250.391.489.101	0,23
SGRO	2021	385.153	1.199.868	0,32
	2022	364.596	1.404.039	0,26
	2023	303.526	744.305	0,41
SIMP	2021	944.970	2.285.365	0,41
	2022	887.381	2.396.986	0,37
	2023	560.911	1.487.689	0,38



SSMS	2021	347.081.310	1.873.952.184	0,19
	2022	427.447.333	2.275.566.311	0,19
	2023	208.119.522	734.769.808	0,28
STAA	2021	310.727	1.550.040	0,20
	2022	356.816	1.637.677	0,22
	2023	225.008	1.007.260	0,22
TAPG	2021	222.517	1.421.264	0,16
	2022	600.536	3.689.281	0,16
	2023	279.840	1.941.098	0,14
TBLA	2021	230.954	1.022.870	0,23
	2022	218.878	1.020.318	0,21
	2023	173.655	785.873	0,22
TLDN	2021	142.948.855	667.211.490	0,21
	2022	131.861.839	705.841.000	0,19
	2023	169.355.280	621.149.013	0,27
UNSP	2021	200.868	318.377	0,63
	2022	16.510	946.717	0,02
	2023	68.858	94.995	0,72

KODE	Tahun	Total Persediaan	Total Aset	INV
AALI	2021	3.023.478	30.399.906	0,10
	2022	3.273.597	29.249.340	0,11
	2023	2.876.100	28.846.243	0,10
ANJT	2021	18.562.882	645.207.106	0,03
	2022	16.661.133	602.590.474	0,03
	2023	13.004.641	614.072.260	0,02
BISI	2021	788.289	3.132.202	0,25
	2022	752.573	3.410.481	0,22
	2023	857.539	3.901.820	0,22
CPRO	2021	1.082.599	6.444.438	0,17
	2022	1.339.589	6.833.737	0,20
	2023	1.438.004	6.856.338	0,21
CSRA	2021	24.918.628.687	1.753.240.850.009	0,01
	2022	36.773.035.909	1.835.253.997.038	0,02
	2023	68.979.274.760	1.821.549.287.769	0,04
DSNG	2021	773.069	13.712.160	0,06
	2022	1.290.995	15.357.229	0,08
	2023	1.111.082	16.178.278	0,07
FAPA	2021	505.522.786.837	7.934.144.926.261	0,06

	2022	802.154.860.044	8.624.008.934.687	0,09
	2023	694.195.559.439	8.634.035.445.735	0,08
LSIP	2021	367.649	11.851.269	0,03
	2022	652.810	12.417.013	0,05
	2023	431.429	12.514.203	0,03
OILS	2021	94.324.734.159	131.669.356.688	0,72
	2022	45.147.600.523	157.982.373.781	0,29
	2023	86.560.578.840	199.907.912.568	0,43
PNGO	2021	234.273.485.043	1.498.624.511.203	0,16
	2022	300.413.515.952	1.550.623.971.085	0,19
	2023	160.415.519.389	1.489.149.097.101	0,11
SGRO	2021	456.434	9.751.365	0,05
	2022	689.547	10.243.238	0,07
	2023	419.597	10.067.533	0,04
SIMP	2021	2.655.342	35.964.101	0,07
	2022	3.268.036	36.113.081	0,09
	2023	2.471.178	35.012.351	0,07
SSMS	2021	352.610.739	13.850.610.076	0,03
	2022	448.135.065	13.969.704.123	0,03
	2023	791.630.056	11.810.444.633	0,07
STAA	2021	296.602	5.858.580	0,05
	2022	439.620	7.012.183	0,06
	2023	245.155	6.681.163	0,04
TAPG	2021	673.274	12.446.326	0,05
	2022	1.088.161	14.526.124	0,07
	2023	1.019.810	13.867.387	0,07
TBLA	2021	2.568.577	21.084.017	0,12
	2022	4.821.670	23.673.644	0,20
	2023	5.127.727	25.883.325	0,20
TLDN	2021	351.974.951	4.572.240.917	0,08
	2022	467.880.147	5.224.551.902	0,09
	2023	304.228.782	5.423.799.394	0,06
UNSP	2021	318.600	8.258.457	0,04
	2022	215.281	4.540.302	0,05
	2023	130.493	4.559.725	0,03

KODE	Tahun	Total Aset Tetap	Total Aset	CAP
AALI	2021	9.172.225	30.399.906	0,30
	2022	9.104.799	29.249.340	0,31
	2023	8.982.236	28.846.243	0,31

ANJT	2021	208.224.768	645.207.106	0,32
	2022	223.432.564	602.590.474	0,37
	2023	215.461.233	614.072.260	0,35
BISI	2021	497.760	3.132.202	0,16
	2022	515.181	3.410.481	0,15
	2023	721.419	3.901.820	0,18
CPRO	2021	3.973.981	6.444.438	0,62
	2022	3.971.104	6.833.737	0,58
	2023	3.793.774	6.856.338	0,55
CSRA	2021	422.834.602.004	1.753.240.850.009	0,24
	2022	542.534.101.779	1.835.253.997.038	0,30
	2023	700.714.410.556	1.821.549.287.769	0,38
DSNG	2021	5.921.799	13.712.160	0,43
	2022	6.678.723	15.357.229	0,43
	2023	7.500.672	16.178.278	0,46
FAPA	2021	2.457.601.078.945	7.934.144.926.261	0,31
	2022	2.525.142.550.444	8.624.008.934.687	0,29
	2023	2.602.375.729.615	8.634.035.445.735	0,30
LSIP	2021	3.014.644	11.851.269	0,25
	2022	2.896.871	12.417.013	0,23
	2023	2.797.637	12.514.203	0,22
OILS	2021	21.484.316.224	131.669.356.688	0,16
	2022	38.296.374.133	157.982.373.781	0,24
	2023	49.569.754.575	199.907.912.568	0,25
PNGO	2021	603.670.846.405	1.498.624.511.203	0,40
	2022	604.547.045.446	1.550.623.971.085	0,39
	2023	618.011.500.030	1.489.149.097.101	0,42
SGRO	2021	1.968.087	9.751.365	0,20
	2022	1.951.514	10.243.238	0,19
	2023	2.021.960	10.067.533	0,20
SIMP	2021	19.510.043	35.964.101	0,54
	2022	19.211.553	36.113.081	0,53
	2023	18.737.957	35.012.351	0,54
SSMS	2021	2.494.835.261	13.850.610.076	0,18
	2022	2.647.203.371	13.969.704.123	0,19
	2023	3.190.917.157	11.810.444.633	0,27
STAA	2021	3.882.392	5.858.580	0,66
	2022	4.092.517	7.012.183	0,58
	2023	4.380.972	6.681.163	0,66
TAPG	2021	2.674.853	12.446.326	0,21
	2022	2.974.927	14.526.124	0,20

	2023	3.299.976	13.867.387	0,24
TBLA	2021	6.647.127	21.084.017	0,32
	2022	6.910.144	23.673.644	0,29
	2023	7.589.557	25.883.325	0,29
TLDN	2021	2.972.870.696	4.572.240.917	0,65
	2022	2.815.613.459	5.224.551.902	0,54
	2023	3.458.299.778	5.423.799.394	0,64
UNSP	2021	6.086.165	8.258.457	0,74
	2022	2.735.644	4.540.302	0,60
	2023	2.794.044	4.559.725	0,61

KODE	Tahun	Laba Setelah Pajak	Total Aset	ROA
AAI	2021	2.067.362	30.399.906	0,07
	2022	1.792.050	29.249.340	0,06
	2023	1.088.170	28.846.243	0,04
ANJT	2021	36.586.954	645.207.106	0,06
	2022	21.155.288	602.590.474	0,04
	2023	1.901.654	614.072.260	0,00
BISI	2021	380.992	3.132.202	0,12
	2022	523.242	3.410.481	0,15
	2023	595.740	3.901.820	0,15
CPRO	2021	2.209.313	6.444.438	0,34
	2022	373.978	6.833.737	0,05
	2023	401.774	6.856.338	0,06
CSRA	2021	259.650.288.797	1.753.240.850.009	0,15
	2022	252.406.668.731	1.835.253.997.038	0,14
	2023	129.518.481.469	1.821.549.287.769	0,07
DSNG	2021	739.649	13.712.160	0,05
	2022	1.206.587	15.357.229	0,08
	2023	841.665	16.178.278	0,05
FAPA	2021	407.516.031.006	7.934.144.926.261	0,05
	2022	749.310.939.262	8.624.008.934.687	0,09
	2023	161.679.000.832	8.634.035.445.735	0,02
LSIP	2021	991.630	11.851.269	0,08
	2022	1.035.285	12.417.013	0,08
	2023	760.673	12.514.203	0,06
OILS	2021	6.026.965.658	131.669.356.688	0,05
	2022	6.817.792.930	157.982.373.781	0,04
	2023	3.130.446.618	199.907.912.568	0,02
PNGO	2021	188.054.274.781	1.498.624.511.203	0,13



	2022	173.391.571.265	1.550.623.971.085	0,11
	2023	191.664.263.794	1.489.149.097.101	0,13
SGRO	2021	814.715	9.751.365	0,08
	2022	1.039.443	10.243.238	0,10
	2023	440.779	10.067.533	0,04
SIMP	2021	1.340.395	35.964.101	0,04
	2022	1.509.605	36.113.081	0,04
	2023	926.778	35.012.351	0,03
SSMS	2021	1.526.870.874	13.850.610.076	0,11
	2022	1.848.118.978	13.969.704.123	0,13
	2023	526.650.286	11.810.444.633	0,04
STAA	2021	1.239.313	5.858.580	0,21
	2022	1.280.861	7.012.183	0,18
	2023	782.252	6.681.163	0,12
TAPG	2021	1.198.747	12.446.326	0,10
	2022	3.088.745	14.526.124	0,21
	2023	1.661.258	13.867.387	0,12
TBLA	2021	791.916	21.084.017	0,04
	2022	801.440	23.673.644	0,03
	2023	612.218	25.883.325	0,02
TLDN	2021	524.262.635	4.572.240.917	0,11
	2022	573.979.161	5.224.551.902	0,11
	2023	451.793.733	5.423.799.394	0,08
UNSP	2021	117.509	8.258.457	0,01
	2022	930.207	4.540.302	0,20
	2023	26.137	4.559.725	0,01

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## Output SPSS

## Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
INV	54	.01	.72	.1095	.11714
CAP	54	.15	.74	.3708	.16473
ROA	54	.00	.34	.0876	.06339
CETR	54	.02	.80	.2761	.15317
Valid N (listwise)	54				

## One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		54
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.13002525
Most Extreme Differences	Absolute	.229
	Positive	.229
	Negative	-.144
Test Statistic		.229
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

## Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
INV	48	.01	.29	.0895	.06475
CAP	48	.15	.74	.3724	.16083
ROA	48	.01	.21	.0874	.05176
CETR	48	.02	.63	.2521	.09245
Valid N (listwise)	48				

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		48
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.06729224
Most Extreme Differences	Absolute	.120
	Positive	.107
	Negative	-.120
Test Statistic		.120
Asymp. Sig. (2-tailed)		.083 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.686 <sup>a</sup>	.470	.434	.06955	1.723

a. Predictors: (Constant), ROA, CAP, INV

b. Dependent Variable: CETR

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.189	3	.063	13.014	.000 <sup>b</sup>
	Residual	.213	44	.005		
	Total	.402	47			

a. Dependent Variable: CETR

b. Predictors: (Constant), ROA, CAP, INV

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

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	.326	.036		9.186	.000		
	INV	-.262	.158	-.184	-1.657	.105	.981	1.020
	CAP	.132	.063	.229	2.078	.044	.993	1.007
	ROA	-1.139	.197	-.638	-5.775	.000	.987	1.013

a. Dependent Variable: CETR

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	.044	.020		2.208	.032		
	INV	-.037	.089	-.061	-.415	.680	.981	1.020
	CAP	.051	.035	.211	1.438	.158	.993	1.007
	ROA	-.059	.110	-.078	-.531	.598	.987	1.013

a. Dependent Variable: ABSRESID

