

# **LAMPIRAN**

**Lampiran 1 : Daftar Perusahaan Sampel Penelitian**

| <b>No</b> | <b>Kode<br/>Perusahaan</b> | <b>Nama Perusahaan</b>                              |
|-----------|----------------------------|-----------------------------------------------------|
| 1         | ADES                       | Akasha Wira International Tbk                       |
| 2         | BUDI                       | PT Budi Starch & Sweetener Tbk                      |
| 3         | CAMP                       | PT Campina Ice Cream Industry Tbk                   |
| 4         | CEKA                       | PT Wilmar Cahaya Indonesia Tbk                      |
| 5         | CLEO                       | PT Sariguna Primatirta Tbk                          |
| 6         | DLTA                       | Delta Djakarta Tbk                                  |
| 7         | GOOD                       | PT Garudafood Putra Putri Jaya Tbk                  |
| 8         | ICBP                       | Indofood CBP Sukses Makmur Tbk                      |
| 9         | IKAN                       | PT Era Mandiri Cemerlang Tbk                        |
| 10        | INDF                       | Indofood Sukses Makmur Tbk                          |
| 11        | KEJU                       | PT Mulia Boga Raya Tbk                              |
| 12        | MLBI                       | Multi Bintang Indonesia Tbk                         |
| 13        | MYOR                       | Mayora Indah Tbk                                    |
| 14        | TBLA                       | Tunas Baru Lampung Tbk.                             |
| 15        | ROTI                       | PT Nippon Indosari Corpindo Tbk                     |
| 16        | SKLT                       | Sekar Laut Tbk                                      |
| 17        | STTP                       | PT Siantar Top Tbk                                  |
| 18        | ULTJ                       | PT Ultrajaya Milk Industry & Trading<br>Company Tbk |

**Lampiran 2 : Data Hasil Perhitungan Variabel Penelitian**

| No | Kode<br>Perusahaan | Tahun | EARNt   | EARNt-1 | CI      | CI*EARNt-1 |
|----|--------------------|-------|---------|---------|---------|------------|
| 1  | ADES               | 2025  | 0,20780 | 0,11091 | 0,41977 | 0,04655    |
| 1  | ADES               | 2024  | 0,14676 | 0,18675 | 0,33751 | 0,04953    |
| 1  | ADES               | 2023  | 0,18981 | 0,17503 | 0,35748 | 0,06257    |
| 1  | ADES               | 2022  | 0,22179 | 0,16150 | 0,43046 | 0,06952    |
| 2  | BUDI               | 2025  | 0,02756 | 0,01656 | 0,37146 | 0,00615    |
| 2  | BUDI               | 2024  | 0,01778 | 0,02686 | 0,40480 | 0,01087    |
| 2  | BUDI               | 2023  | 0,03081 | 0,02797 | 0,48359 | 0,01352    |
| 2  | BUDI               | 2022  | 0,02932 | 0,02890 | 0,49875 | 0,01441    |
| 3  | CAMP               | 2025  | 0,06366 | 0,08268 | 0,31864 | 0,02635    |
| 3  | CAMP               | 2024  | 0,08965 | 0,11764 | 0,32158 | 0,03783    |
| 3  | CAMP               | 2023  | 0,11704 | 0,11138 | 0,30143 | 0,03357    |
| 3  | CAMP               | 2022  | 0,11282 | 0,09237 | 0,20811 | 0,01922    |
| 4  | CEKA               | 2025  | 0,07826 | 0,13068 | 0,10000 | 0,01307    |
| 4  | CEKA               | 2024  | 0,13623 | 0,06438 | 0,10671 | 0,00687    |
| 4  | CEKA               | 2023  | 0,08110 | 0,11656 | 0,13640 | 0,01590    |
| 4  | CEKA               | 2022  | 0,12844 | 0,10887 | 0,15678 | 0,01707    |
| 5  | CLEO               | 2025  | 0,12903 | 0,15702 | 0,78275 | 0,12291    |
| 5  | CLEO               | 2024  | 0,17798 | 0,12168 | 0,76286 | 0,09283    |
| 5  | CLEO               | 2023  | 0,14114 | 0,08512 | 0,70121 | 0,05969    |
| 5  | CLEO               | 2022  | 0,10918 | 0,10094 | 0,76671 | 0,07739    |
| 6  | DLTA               | 2025  | 0,12228 | 0,11608 | 0,18689 | 0,02169    |

|    |      |      |         |         |         |         |
|----|------|------|---------|---------|---------|---------|
| 6  | DLTA | 2024 | 0,12732 | 0,17852 | 0,07930 | 0,01416 |
| 6  | DLTA | 2023 | 0,16523 | 0,19044 | 0,06967 | 0,01327 |
| 6  | DLTA | 2022 | 0,17600 | 0,14381 | 0,06392 | 0,00919 |
| 7  | GOOD | 2025 | 0,08103 | 0,07363 | 0,40913 | 0,03012 |
| 7  | GOOD | 2024 | 0,08150 | 0,07133 | 0,42854 | 0,03057 |
| 7  | GOOD | 2023 | 0,08098 | 0,07024 | 0,41906 | 0,02943 |
| 7  | GOOD | 2022 | 0,07120 | 0,06723 | 0,43356 | 0,02915 |
| 8  | ICBP | 2025 | 0,07935 | 0,06502 | 0,12784 | 0,00831 |
| 8  | ICBP | 2024 | 0,06992 | 0,06716 | 0,12112 | 0,00813 |
| 8  | ICBP | 2023 | 0,07098 | 0,04798 | 0,12334 | 0,00592 |
| 8  | ICBP | 2022 | 0,04963 | 0,06862 | 0,12593 | 0,00864 |
| 9  | IKAN | 2025 | 0,00438 | 0,00340 | 0,14434 | 0,00049 |
| 9  | IKAN | 2024 | 0,00312 | 0,00675 | 0,14044 | 0,00095 |
| 9  | IKAN | 2023 | 0,00662 | 0,01442 | 0,15874 | 0,00229 |
| 9  | IKAN | 2022 | 0,01621 | 0,01273 | 0,19385 | 0,00247 |
| 10 | INDF | 2025 | 0,07137 | 0,05999 | 0,22843 | 0,01370 |
| 10 | INDF | 2024 | 0,06483 | 0,05698 | 0,23704 | 0,01351 |
| 10 | INDF | 2023 | 0,06160 | 0,04927 | 0,25347 | 0,01249 |
| 10 | INDF | 2022 | 0,05095 | 0,06224 | 0,26276 | 0,01635 |
| 11 | KEJU | 2025 | 0,14339 | 0,11737 | 0,35109 | 0,04121 |
| 11 | KEJU | 2024 | 0,15079 | 0,08248 | 0,25764 | 0,02125 |
| 11 | KEJU | 2023 | 0,09699 | 0,14169 | 0,22074 | 0,03128 |
| 11 | KEJU | 2022 | 0,13646 | 0,16824 | 0,23316 | 0,03923 |
| 12 | MLBI | 2025 | 0,34233 | 0,33045 | 0,37778 | 0,12484 |

|    |      |      |         |         |         |         |
|----|------|------|---------|---------|---------|---------|
| 12 | MLBI | 2024 | 0,33194 | 0,30992 | 0,39945 | 0,12380 |
| 12 | MLBI | 2023 | 0,31298 | 0,27144 | 0,42381 | 0,11504 |
| 12 | MLBI | 2022 | 0,27409 | 0,19732 | 0,43512 | 0,08586 |
| 13 | MYOR | 2025 | 0,09273 | 0,09776 | 0,30682 | 0,02999 |
| 13 | MYOR | 2024 | 0,10319 | 0,10915 | 0,31948 | 0,03487 |
| 13 | MYOR | 2023 | 0,13594 | 0,08253 | 0,34184 | 0,02821 |
| 13 | MYOR | 2022 | 0,08844 | 0,05437 | 0,29828 | 0,01622 |
| 14 | TBLA | 2025 | 0,04050 | 0,02506 | 0,00948 | 0,00024 |
| 14 | TBLA | 2024 | 0,02793 | 0,01720 | 0,00387 | 0,00007 |
| 14 | TBLA | 2023 | 0,02316 | 0,00855 | 0,00083 | 0,00001 |
| 14 | TBLA | 2022 | 0,01809 | 0,00011 | 0,00247 | 0,00000 |
| 15 | ROTI | 2025 | 0,07256 | 0,10238 | 0,67271 | 0,06887 |
| 15 | ROTI | 2024 | 0,09668 | 0,08897 | 0,67223 | 0,05981 |
| 15 | ROTI | 2023 | 0,08452 | 0,10961 | 0,64282 | 0,07046 |
| 15 | ROTI | 2022 | 0,10465 | 0,06866 | 0,60375 | 0,04146 |
| 16 | SKLT | 2025 | 0,06990 | 0,06614 | 0,40352 | 0,02669 |
| 16 | SKLT | 2024 | 0,07822 | 0,05131 | 0,37055 | 0,01901 |
| 16 | SKLT | 2023 | 0,06088 | 0,05836 | 0,36459 | 0,02128 |
| 16 | SKLT | 2022 | 0,07245 | 0,08180 | 0,42463 | 0,03474 |
| 17 | STTP | 2025 | 0,14741 | 0,16415 | 0,20476 | 0,03361 |
| 17 | STTP | 2024 | 0,19438 | 0,13573 | 0,24707 | 0,03353 |
| 17 | STTP | 2023 | 0,16741 | 0,11392 | 0,29836 | 0,03399 |
| 17 | STTP | 2022 | 0,13604 | 0,13453 | 0,34532 | 0,04645 |
| 18 | ULTJ | 2025 | 0,14886 | 0,12470 | 0,34959 | 0,04359 |

|    |      |      |         |         |         |         |
|----|------|------|---------|---------|---------|---------|
| 18 | ULTJ | 2024 | 0,13637 | 0,14019 | 0,29080 | 0,04077 |
| 18 | ULTJ | 2023 | 0,15765 | 0,12832 | 0,31182 | 0,04001 |
| 18 | ULTJ | 2022 | 0,37684 | 0,49835 | 0,88218 | 0,43964 |

### Lampiran 3 : Hasil Pengelolaan Data Menggunakan SPSS 27

#### 1. Uji Statistik Deskriptif

| Descriptive Statistics |    |         |         |          |                |
|------------------------|----|---------|---------|----------|----------------|
|                        | N  | Minimum | Maximum | Mean     | Std. Deviation |
| EARNt                  | 72 | .00312  | .37684  | .1127004 | .07878418      |
| EARNt_1                | 72 | .00011  | .49835  | .1040335 | .08035292      |
| CI                     | 72 | .00083  | .88218  | .3227907 | .19825146      |
| CIxEARNt_1             | 72 | .00000  | .43964  | .0390650 | .05671118      |
| Valid N (listwise)     | 72 |         |         |          |                |

#### 2. Uji Normalitas

| One-Sample Kolmogorov-Smirnov Test       |                         |             |  | Unstandardized Residual |
|------------------------------------------|-------------------------|-------------|--|-------------------------|
| N                                        |                         |             |  | 72                      |
| Normal Parameters <sup>a,b</sup>         | Mean                    |             |  | .0000000                |
|                                          | Std. Deviation          |             |  | .03111206               |
| Most Extreme Differences                 | Absolute                |             |  | .103                    |
|                                          | Positive                |             |  | .103                    |
|                                          | Negative                |             |  | -.045                   |
| Test Statistic                           |                         |             |  | .103                    |
| Asymp. Sig. (2-tailed) <sup>c</sup>      |                         |             |  | .057                    |
| Monte Carlo Sig. (2-tailed) <sup>d</sup> | Sig.                    |             |  | .056                    |
|                                          | 99% Confidence Interval | Lower Bound |  | .050                    |
|                                          |                         | Upper Bound |  | .062                    |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

#### 3. Uji Autokorelasi

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .919 <sup>a</sup> | .844     | .837              | .03179094                  | 1.924         |

a. Predictors: (Constant), ClxEARNt\_1, CI, EARNt\_1

b. Dependent Variable: EARNt

## 4. Uji Multikoloneritas

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

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|--------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|              | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1 (Constant) | -.002                       | .011       |                           | -.149  | .882 |                         |       |
| EARNt_1      | 1.077                       | .092       | 1.099                     | 11.752 | .000 | .262                    | 3.813 |
| CI           | .055                        | .027       | .138                      | 2.041  | .045 | .499                    | 2.003 |
| ClxEARNt_1   | -.397                       | .157       | -.286                     | -2.523 | .014 | .179                    | 5.599 |

a. Dependent Variable: EARNt

## 5. Uji Heteroskedasitas

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | .010                        | .006       |                           | 1.534  | .130 |
|       | EARNt_1    | .153                        | .052       | .638                      | 2.909  | .055 |
|       | CI         | .015                        | .015       | .152                      | .954   | .343 |
|       | ClxEARNt_1 | -.150                       | .090       | -.442                     | -1.662 | .101 |

a. Dependent Variable: ABRES

## 6. Uji R<sup>2</sup>

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .919 <sup>a</sup> | .844     | .837              | .03179094                  |

a. Predictors: (Constant), ClxEARnt\_1, CI, EARnt\_1

## 7. Uji F

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df | Mean Square | F       | Sig.              |
|-------|------------|----------------|----|-------------|---------|-------------------|
| 1     | Regression | .372           | 3  | .124        | 122.681 | .000 <sup>b</sup> |
|       | Residual   | .069           | 68 | .001        |         |                   |
|       | Total      | .441           | 71 |             |         |                   |

a. Dependent Variable: EARnt

b. Predictors: (Constant), ClxEARnt\_1, CI, EARnt\_1

## 8. Uji t

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

| Model |            | Unstandardized Coefficients |      | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------|---------------------------|--------|------|
|       | B          | Std. Error                  | Beta |                           |        |      |
| 1     | (Constant) | -.002                       | .011 |                           | -.149  | .882 |
|       | EARnt_1    | 1.077                       | .092 | 1.099                     | 11.752 | .000 |
|       | CI         | .055                        | .027 | .138                      | 2.041  | .045 |
|       | ClxEARnt_1 | -.397                       | .157 | -.286                     | -2.523 | .014 |

a. Dependent Variable: EARnt