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DAFTAR LAMPIRAN

Lampiran 1

STATISTIK DESKRIPTIF

Date: 06/12/21

Time: 17:13

Sample: 2015 2019

	CETR	C	FD	KINST	KMANJ	UDK	UDD	KA
Mean	0.250587	1.000000	3.873044	0.605323	0.132800	0.382896	5.000000	4.177778
Median	0.252029	1.000000	2.969687	0.581256	0.007007	0.333333	4.000000	4.000000
Maximum	0.532239	1.000000	11.37311	0.930583	0.875033	0.600000	11.00000	8.000000
Minimum	0.056914	1.000000	1.362828	0.062484	0.000326	0.300000	3.000000	3.000000
Std. Dev.	0.082241	0.000000	2.550262	0.235987	0.261303	0.082165	2.306118	1.570884
Skewness	0.893842	NA	1.807957	-0.754583	2.200103	1.028709	1.270610	0.769839
Kurtosis	5.884924	NA	5.295170	3.514608	6.304497	2.421404	3.693294	3.011807
Jarque-Bera	21.59738	NA	34.39245	4.767009	56.77783	8.564518	13.00960	4.445155
Probability	0.000020	NA	0.000000	0.092227	0.000000	0.013811	0.001496	0.108330
Sum	11.27644	45.00000	174.2870	27.23953	5.976017	17.23030	225.0000	188.0000
Sum Sq. Dev.	0.297594	0.000000	286.1687	2.450355	3.004293	0.297046	234.0000	108.5778
Observations	45	45	45	45	45	45	45	45

FIXED EFFECT MODEL

Dependent Variable: CETR
 Method: Panel Least Squares
 Date: 06/12/21 Time: 17:15
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 9
 Total panel (balanced) observations: 45

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.260424	0.310525	0.838656	0.4083
FD	-0.011349	0.016131	-0.703529	0.4872
KINST	0.036774	0.330440	0.111289	0.9121
KMANJ	-0.086724	0.643554	-0.134758	0.8937
UDK	0.166405	0.221435	0.751483	0.4582
UDD	0.020359	0.021411	0.950898	0.3493
KA	-0.034022	0.031860	-1.067879	0.2941

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.571668	Mean dependent var	0.250587
Adjusted R-squared	0.371780	S.D. dependent var	0.082241
S.E. of regression	0.065184	Akaike info criterion	-2.362000
Sum squared resid	0.127469	Schwarz criterion	-1.759779
Log likelihood	68.14500	Hannan-Quinn criter.	-2.137498
F-statistic	2.859938	Durbin-Watson stat	2.756027
Prob(F-statistic)	0.007689		

LIKELIHOOD

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.651255	(8,30)	0.1521
Cross-section Chi-square	16.419394	8	0.0368

Cross-section fixed effects test equation:

Dependent Variable: CETR

Method: Panel Least Squares

Date: 06/12/21 Time: 17:16

Sample: 2015 2019

Periods included: 5

Cross-sections included: 9

Total panel (balanced) observations: 45

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.383066	0.149628	2.560123	0.0146
FD	0.012409	0.007431	1.669856	0.1032
KINST	0.084533	0.112259	0.753019	0.4561
KMANJ	0.038735	0.108301	0.357658	0.7226
UDK	-0.191017	0.164825	-1.158909	0.2537
UDD	-0.006739	0.007773	-0.866967	0.3914
KA	-0.031121	0.013062	-2.382542	0.0223
R-squared	0.383059	Mean dependent var		0.250587
Adjusted R-squared	0.285647	S.D. dependent var		0.082241
S.E. of regression	0.069509	Akaike info criterion		-2.352680
Sum squared resid	0.183598	Schwarz criterion		-2.071644
Log likelihood	59.93530	Hannan-Quinn criter.		-2.247912
F-statistic	3.932365	Durbin-Watson stat		1.911377
Prob(F-statistic)	0.003740			

RANDOM EFFECT MODEL

Dependent Variable: CETR
 Method: Panel EGLS (Cross-section random effects)
 Date: 06/12/21 Time: 17:26
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 9
 Total panel (balanced) observations: 45
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.383066	0.140318	2.729992	0.0095
FD	0.012409	0.006969	2.180654	0.0030
KINST	0.084533	0.105274	2.102983	0.0270
KMANJ	0.038735	0.101562	2.381389	0.0050
UDK	-0.191017	0.154569	-1.235804	0.2241
UDD	-0.006739	0.007290	-0.924491	0.3611
KA	0.031121	0.012249	2.540628	0.0153

Effects Specification		S.D.	Rho
Cross-section random		0.000000	0.0000
Idiosyncratic random		0.065184	1.0000

Weighted Statistics			
R-squared	0.883059	Mean dependent var	0.250587
Adjusted R-squared	0.785647	S.D. dependent var	0.082241
S.E. of regression	0.069509	Sum squared resid	0.183598
F-statistic	3.932365	Durbin-Watson stat	1.911377
Prob(F-statistic)	0.003740		

Unweighted Statistics			
R-squared	0.383059	Mean dependent var	0.250587
Sum squared resid	0.183598	Durbin-Watson stat	1.911377

HAUSMANT

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	11.272932	6	0.0803

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
FD	-0.011349	0.012409	0.000212	0.1025
KINST	0.036774	0.084533	0.098108	0.8788
KMANJ	-0.086724	0.038735	0.403847	0.8435
UDK	0.166405	-0.191017	0.025142	0.0242
UDD	0.020359	-0.006739	0.000405	0.1783
KA	-0.034022	-0.031121	0.000865	0.9214

Cross-section random effects test equation:

Dependent Variable: CETR

Method: Panel Least Squares

Date: 06/12/21 Time: 17:27

Sample: 2015 2019

Periods included: 5

Cross-sections included: 9

Total panel (balanced) observations: 45

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.260424	0.310525	0.838656	0.4083
FD	-0.011349	0.016131	-0.703529	0.4872
KINST	0.036774	0.330440	0.111289	0.9121
KMANJ	-0.086724	0.643554	-0.134758	0.8937
UDK	0.166405	0.221435	0.751483	0.4582
UDD	0.020359	0.021411	0.950898	0.3493
KA	-0.034022	0.031860	-1.067879	0.2941

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.571668	Mean dependent var	0.250587
Adjusted R-squared	0.371780	S.D. dependent var	0.082241
S.E. of regression	0.065184	Akaike info criterion	-2.362000
Sum squared resid	0.127469	Schwarz criterion	-1.759779
Log likelihood	68.14500	Hannan-Quinn criter.	-2.137498
F-statistic	2.859938	Durbin-Watson stat	2.756027
Prob(F-statistic)	0.007689		

COMMON EFFECT MODEL

Dependent Variable: CETR
 Method: Panel Least Squares
 Date: 06/12/21 Time: 17:18
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 9
 Total panel (balanced) observations: 45

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.383066	0.149628	2.560123	0.0146
FD	0.012409	0.007431	1.669856	0.1032
KINST	0.084533	0.112259	0.753019	0.4561
KMANJ	0.038735	0.108301	0.357658	0.7226
UDK	-0.191017	0.164825	-1.158909	0.2537
UDD	-0.006739	0.007773	-0.866967	0.3914
KA	-0.031121	0.013062	-2.382542	0.0223
R-squared	0.383059	Mean dependent var		0.250587
Adjusted R-squared	0.285647	S.D. dependent var		0.082241
S.E. of regression	0.069509	Akaike info criterion		-2.352680
Sum squared resid	0.183598	Schwarz criterion		-2.071644
Log likelihood	59.93530	Hannan-Quinn criter.		-2.247912
F-statistic	3.932365	Durbin-Watson stat		1.911377
Prob(F-statistic)	0.003740			

LAGRANGE MULTIPLIER

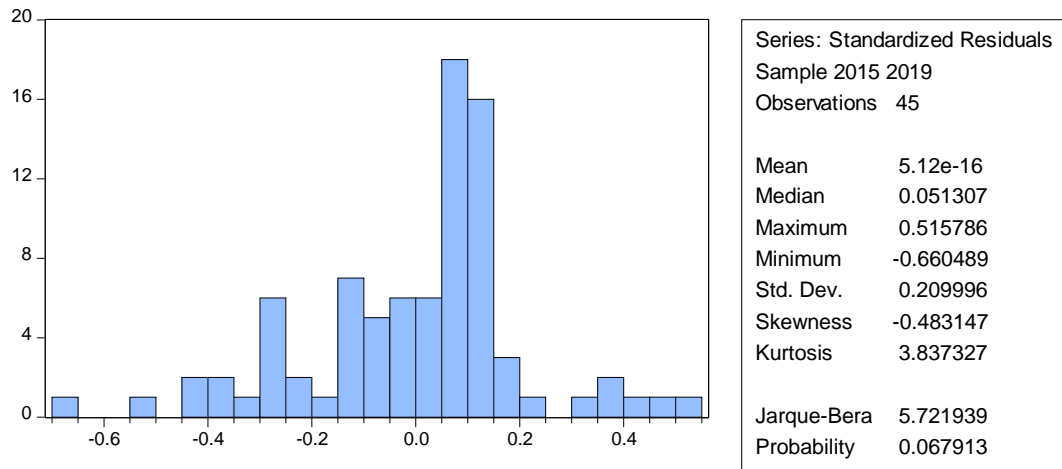
Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided
 (all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	1.482049 (0.0235)	1.844723 (0.1744)	3.326772 (0.0682)
Honda	-1.217394 (0.8883)	-1.358206 (0.9128)	-1.821224 (0.9657)
King-Wu	-1.217394 (0.8883)	-1.358206 (0.9128)	-1.811833 (0.9650)
Standardized Honda	0.182475 (0.4276)	-1.222606 (0.8893)	-4.435531 (1.0000)
Standardized King-Wu	0.182475 (0.4276)	-1.222606 (0.8893)	-4.169547 (1.0000)
Gourieroux, et al.*	--	--	0.000000 (1.0000)

NORMALITAS



MULTIKOLINEARITAS

	FD	KINST	KMANJ	UDK	UDD	KA
FD	1.000000	0.045424	-0.093837	0.323766	-0.157229	0.723470
KINST	0.045424	1.000000	-0.822775	-0.060031	-0.005569	0.221339
KMANJ	-0.093837	-0.822775	1.000000	-0.152983	-0.339015	-0.383217
UDK	0.323766	-0.060031	-0.152983	1.000000	-0.149749	0.288219
UDD	-0.157229	-0.005569	-0.339015	-0.149749	1.000000	0.288589
KA	0.723470	0.221339	-0.383217	0.288219	0.288589	1.000000

HETEROSKEDASTISITAS

Heteroskedasticity Test: Breusch-Pagan-Godfrey

F-statistic	0.862793	Prob. F(6,38)	0.5308
Obs*R-squared	5.395358	Prob. Chi-Square(6)	0.4942
Scaled explained SS	12.40889	Prob. Chi-Square(6)	0.0534

Test Equation:

Dependent Variable: RESID²

Method: Least Squares

Date: 06/12/21 Time: 17:31

Sample: 1 45

Included observations: 45

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.012131	0.022772	0.532693	0.5973
FD	-0.000622	0.001131	-0.549757	0.5857
KINST	0.007797	0.017085	0.456353	0.6507
KMANJ	-0.002545	0.016483	-0.154416	0.8781
UDK	-0.013306	0.025085	-0.530420	0.5989
UDD	-0.000464	0.001183	-0.392599	0.6968
KA	-0.000624	0.001988	-0.313908	0.7553

R-squared	0.119897	Mean dependent var	0.004080
Adjusted R-squared	-0.019067	S.D. dependent var	0.010479
S.E. of regression	0.010579	Akaike info criterion	-6.117890
Sum squared resid	0.004253	Schwarz criterion	-5.836853
Log likelihood	144.6525	Hannan-Quinn criter.	-6.013122
F-statistic	0.862793	Durbin-Watson stat	1.912482
Prob(F-statistic)	0.530841		

AUTOKORELASI

Breusch-Godfrey Serial Correlation LM Test:

F-statistic	0.187114	Prob. F(2,36)	0.8302
Obs*R-squared	0.462972	Prob. Chi-Square(2)	0.7934

Test Equation:

Dependent Variable: RESID

Method: Least Squares

Date: 06/12/21 Time: 17:32

Sample: 1 45

Included observations: 45

Presample missing value lagged residuals set to zero.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.006028	0.153282	0.039329	0.9688
FD	0.000588	0.007656	0.076805	0.9392
KINST	0.005438	0.115470	0.047094	0.9627
KMANJ	-0.002249	0.110783	-0.020299	0.9839
UDK	-0.012054	0.170203	-0.070822	0.9439
UDD	-0.000142	0.007949	-0.017912	0.9858
KA	-0.001416	0.013578	-0.104325	0.9175
RESID(-1)	0.027581	0.168027	0.164148	0.8705
RESID(-2)	-0.105408	0.179480	-0.587300	0.5607
R-squared	0.010288	Mean dependent var		2.10E-17
Adjusted R-squared	-0.209648	S.D. dependent var		0.064596
S.E. of regression	0.071046	Akaike info criterion		-2.274133
Sum squared resid	0.181709	Schwarz criterion		-1.912800
Log likelihood	60.16798	Hannan-Quinn criter.		-2.139431
F-statistic	0.046778	Durbin-Watson stat		1.983522
Prob(F-statistic)	0.999942			

Lampiran 2

DATA TABULASI PENELITIAN

No	Kode	Tahun	CETR	FD	KINST	KMANJ	UDK	UDD	KA
1	AMIN	2015	0,259324422	2,969687277	0,567777778	0,038888889	0,5	3	3
		2016	0,254898093	3,902695766	0,567777778	0,038888889	0,5	3	3
		2017	0,237916373	3,248760939	0,567777778	0,038888889	0,5	3	3
		2018	0,275533689	3,117608711	0,583924352	0,038888889	0,5	3	3
		2019	0,301030161	2,241734149	0,583924352	0,038888889	0,5	3	3
2	ASII	2015	0,204635762	2,909538032	0,501148083	0,000368421	0,363636364	10	4
		2016	0,177549095	3,25909596	0,501148083	0,000399915	0,333333333	11	4
		2017	0,20647287	3,096527545	0,501148083	0,000399915	0,333333333	9	4
		2018	0,217831119	2,77847302	0,501148083	0,000496792	0,3	10	4
		2019	0,218270981	2,667721883	0,501148083	0,000605799	0,3	11	4
3	BOLT	2015	0,265180549	7,579882497	0,576	0,224	0,5	4	5
		2016	0,263743825	6,556510666	0,576	0,224	0,5	4	5
		2017	0,2629333	4,78600408	0,576	0,224	0,333333333	5	5
		2018	0,263540117	3,993858037	0,576	0,224	0,333333333	6	5
		2019	0,256572981	3,976749013	0,576	0,224	0,333333333	6	6
4	INDS	2015	0,532239353	1,362827741	0,88108261	0,004352663	0,333333333	5	3
		2016	0,175984837	2,106376061	0,88108261	0,004352663	0,333333333	4	4
		2017	0,291262728	3,470100285	0,88108261	0,004352663	0,333333333	3	4
		2018	0,252028569	4,982903228	0,88108261	0,004352663	0,333333333	4	4
		2019	0,219920963	4,994784399	0,88108261	0,004088892	0,333333333	3	3
5	SMSM	2015	0,209707786	8,466907279	0,581255836	0,079962453	0,333333333	5	7
		2016	0,237031455	8,485485709	0,581255836	0,079962453	0,333333333	5	8
		2017	0,229310694	10,73522673	0,581255836	0,079962453	0,5	5	7
		2018	0,23510258	11,22237489	0,581255836	0,07984884	0,5	3	7
		2019	0,223061595	11,37310932	0,581255836	0,07980475	0,5	4	8
6	SRIL	2015	0,138125158	2,284987792	0,642733136	0,000358201	0,333333333	7	6
		2016	0,100898438	1,807687413	0,560713	0,000358201	0,333333333	7	5
		2017	0,056913737	2,011441591	0,600648182	0,000325638	0,5	7	5
		2018	0,149449849	2,048526884	0,590296141	0,010677678	0,5	7	5
		2019	0,136843893	2,05714694	0,590296141	0,010677678	0,6	8	6
7	IKBI	2015	0,271176173	3,174501955	0,93058268	0,00095098	0,333333333	5	4
		2016	0,25186044	3,704302233	0,93058268	0,00095098	0,333333333	5	4
		2017	0,279449245	3,130390395	0,921965686	0,00095098	0,333333333	5	4
		2018	0,26228409	2,852279339	0,921965686	0,00095098	0,333333333	5	4
		2019	0,253967693	2,617548142	0,921965686	0,00095098	0,333333333	4	4
8	TRIS	2015	0,248714087	3,225637386	0,669570482	0,007006577	0,333333333	3	3
		2016	0,474151414	2,821927685	0,669515919	0,007006006	0,333333333	4	3
		2017	0,349688674	1,796869905	0,668201748	0,006992254	0,333333333	4	3
		2018	0,199871703	2,03847225	0,752334457	0,006992254	0,333333333	4	3

		2019	0,351279915	2,96339957	0,889872053	0,002399661	0,333333333	3	3
9	PTSN	2015	0,219771748	2,068927312	0,06248366	0,87503268	0,333333333	3	3
		2016	0,31089485	1,969847453	0,06248366	0,87503268	0,333333333	3	3
		2017	0,351477533	2,28916454	0,06248366	0,87503268	0,333333333	3	3
		2018	0,267909048	2,263744557	0,111111104	0,777806833	0,333333333	3	3
		2019	0,330623729	2,875251449	0,111111104	0,777806833	0,333333333	3	3

Lampiran 3

Tabel Chi Square

df	Pr	0.25	0.10	0.05	0.010	0.005	0.001
1		1.32330	2.70554	3.84146	6.63490	7.87944	10.82757
2		2.77259	4.60517	5.99146	9.21034	10.59663	13.81551
3		4.10834	6.25139	7.81473	11.34487	12.83816	16.26624
4		5.38527	7.77944	9.48773	13.27670	14.86026	18.46683
5		6.62568	9.23636	11.07050	15.08627	16.74960	20.51501
6		7.84080	10.64464	12.59159	16.81189	18.54758	22.45774
7		9.03715	12.01704	14.06714	18.47531	20.27774	24.32189
8		10.21885	13.36157	15.50731	20.09024	21.95495	26.12448
9		11.38875	14.68366	16.91898	21.66599	23.58935	27.87716
10		12.54886	15.98718	18.30704	23.20925	25.18818	29.58830
11		13.70069	17.27501	19.67514	24.72497	26.75685	31.26413
12		14.84540	18.54935	21.02607	26.21697	28.29952	32.90949
13		15.98391	19.81193	22.36203	27.68825	29.81947	34.52818
14		17.11693	21.06414	23.68479	29.14124	31.31935	36.12327
15		18.24509	22.30713	24.99579	30.57791	32.80132	37.69730
16		19.36886	23.54183	26.29623	31.99993	34.26719	39.25235
17		20.48868	24.76904	27.58711	33.40866	35.71847	40.79022
18		21.60489	25.98942	28.86930	34.80531	37.15645	42.31240
19		22.71781	27.20357	30.14353	36.19087	38.58226	43.82020
20		23.82769	28.41198	31.41043	37.56623	39.99685	45.31475
21		24.93478	29.61509	32.67057	38.93217	41.40106	46.79704
22		26.03927	30.81328	33.92444	40.28936	42.79565	48.26794
23		27.14134	32.00690	35.17246	41.63840	44.18128	49.72823
24		28.24115	33.19624	36.41503	42.97982	45.55851	51.17860
25		29.33885	34.38159	37.65248	44.31410	46.92789	52.61966
26		30.43457	35.56317	38.88514	45.64168	48.28988	54.05196
27		31.52841	36.74122	40.11327	46.96294	49.64492	55.47602
28		32.62049	37.91592	41.33714	48.27824	50.99338	56.89229
29		33.71091	39.08747	42.55697	49.58788	52.33562	58.30117
30		34.79974	40.25602	43.77297	50.89218	53.67196	59.70306
31		35.88708	41.42174	44.98534	52.19139	55.00270	61.09831
32		36.97298	42.58475	46.19426	53.48577	56.32811	62.48722
33		38.05753	43.74518	47.39988	54.77554	57.64845	63.87010
34		39.14078	44.90316	48.60237	56.06091	58.96393	65.24722
35		40.22279	46.05879	49.80185	57.34207	60.27477	66.61883
36		41.30362	47.21217	50.99846	58.61921	61.58118	67.98517
37		42.38331	48.36341	52.19232	59.89250	62.88334	69.34645
38		43.46191	49.51258	53.38354	61.16209	64.18141	70.70289
39		44.53946	50.65977	54.57223	62.42812	65.47557	72.05466
40		45.61601	51.80506	55.75848	63.69074	66.76596	73.40196

Lampiran 4

Tabel t

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

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Pendidikan Formal

SDN 16 Pagi Utan Kayu Selatan : 2005 - 2011
SMPN 118, Jakarta : 2011 - 2014
SMAN 22, Jakarta : 2014 - 2017
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Pengalaman Organisasi

2015 – 2016 : Anggota OSIS SMAN 22, Jakarta
Ketua Tenis Meja SMAN 22, Jakarta
2017 – 2018 : Anggota UKMJ Akuntansi STEI
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