

DAFTAR LAMPIRAN

Lampiran 01. Daftar Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2021

NO	KODE	NAMA PERUSAHAAN
1	ADRO	Adaro Energy Indonesia Tbk.
2	AKRA	AKR Corporindo Tbk.
3	ANTM	Aneka Tambang Tbk.
4	APEX	Apexindo Pratama Duta Tbk.
5	BESS	Batulicin Nusantara Maritim Tbk.
6	BRMS	Bumi Resources Minerals Tbk.
7	BSSR	Baramuti Suksessarana Tbk
8	BYAN	Bayan Resources Tbk.
9	CITA	Cita Mineral Investindo Tbk.
10	DEWA	Darma Henwa Tbk.
11	ENRG	Energi Mega Persada Tbk.
12	GEMS	Golden Energy Mines Tbk.
13	HRUM	Harum Energy Tbk.
14	IFSH	Ifishdeco Tbk.
15	ITMG	Indo Tambangraya Megah Tbk.
16	KOPI	Mitra Energi Persada Tbk.
17	MBAP	Mitrabara Adiperdan Tbk.
18	MDKA	Merdeka Copper Gold Tbk.
19	MYOH	Samindo Resoures Tbk.
20	PSAB	J Resources Asia Pasifik Tbk.
21	PTBA	Bukit Asam Tbk.
22	PTRO	Petrosea Tbk.
23	RUIS	Radiant Utama Interinsco Tbk.
24	SGER	Sumber Energy Global Tbk.
25	TOBA	TBS Energi Utama Tbk.
26	ZINC	Kapuas Prima Coal Tbk.

**Lampiran 02. Data Perhitungan Profitabilitas Perusahaan Sektor
Pertambangan yang Terdaftar di Bursa Efek Indonesia
2019-2021**

NO	KODE	TAHUN	LABA BERSIH	TOTAL ASET	ROA (%)
1	ADRO	2019	6,041,694,444,928	100,237,569,452,463	6.03
		2020	2,232,464,788,375	89,881,211,253,225	2.48
		2021	14,694,185,718,694	108,384,800,032,515	13.56
2	AKRA	2019	703,077,279,000	21,409,046,173,000	3.28
		2020	961,997,313,000	18,683,572,815,000	5.15
		2021	1,135,001,756,000	23,508,585,736,000	4.83
3	ANTM	2019	193,852,031,000	30,194,907,730,000	0.64
		2020	1,149,354,000,000	31,729,513,000,000	3.62
		2021	1,861,740,000,000	32,916,154,000,000	5.66
4	APEX	2019	283,115,795,916	6,964,100,671,092	4.07
		2020	627,762,016,208	4,742,632,379,352	13.24
		2021	52,159,787,055	5,103,303,108,075	1.02
5	BESS	2019	9,946,844,577	568,979,239,113	1.75
		2020	51,194,844,074	620,407,533,334	8.25
		2021	112,465,300,664	667,408,015,354	16.85
6	BRMS	2019	17,565,625,000	8,640,963,888,889	0.20
		2020	56,876,183,099	8,283,709,464,789	0.69
		2021	996,892,071,429	14,006,341,800,000	7.12
7	BSSR	2019	423,558,587,214	3,484,442,934,168	12.16
		2020	430,457,873,976	3,714,200,503,872	11.59
		2021	2,927,489,810,501	6,211,543,780,834	47.13
8	BYAN	2019	3,255,770,961,577	17,766,035,749,823	18.33
		2020	4,858,606,466,350	22,846,221,435,310	21.27
		2021	18,063,945,312,998	34,726,639,253,379	52.02
9	CITA	2019	657,718,925,237	3,861,308,057,131	17.03
		2020	649,921,288,710	4,140,022,660,450	15.70
		2021	568,345,150,593	4,305,752,389,646	13.20
10	DEWA	2019	52,416,375,000	7,632,202,736,111	0.69
		2020	23,209,746,479	7,755,486,816,901	0.30
		2021	15,603,600,000	8,049,951,400,000	0.19
11	ENRG	2019	340,950,480,347	9,443,919,200,572	3.61
		2020	826,452,163,355	11,913,337,002,840	6.94
		2021	578,718,003,648	15,498,427,271,628	3.73
12	GEMS	2019	928,593,282,337	10,857,387,579,972	8.55
		2020	1,351,996,516,220	11,476,978,349,788	11.78
		2021	5,050,276,319,544	11,826,347,175,464	42.70
13	HRUM	2019	287,451,183,865	6,385,422,912,890	4.50
		2020	861,275,719,775	7,123,961,155,560	12.09

NO	KODE	TAHUN	LABA BERSIH	TOTAL ASET	ROA (%)
		2021	1,404,023,881,010	12,493,969,541,715	11.24
14	IFSH	2019	97,724,305,744	1,195,198,550,046	8.18
		2020	23,481,357,082	1,134,528,730,678	2.07
		2021	159,076,942,627	1,009,751,983,088	15.75
15	ITMG	2019	1,758,504,302,000	16,806,878,941,000	10.46
		2020	533,563,940,000	16,342,462,045,000	3.26
		2021	6,783,339,910,000	23,775,564,291,000	28.53
16	KOPI	2019	6,803,937,948	148,795,491,227	4.57
		2020	922,972,928	185,404,119,807	0.50
		2021	1,845,557,734	139,180,731,720	1.33
17	MBAP	2019	490,532,329,857	2,676,321,844,389	18.33
		2020	387,428,890,030	2,566,730,603,710	15.09
		2021	1,435,886,759,362	3,679,732,428,042	39.02
18	MDKA	2019	961,856,291,667	13,211,849,486,111	7.28
		2020	412,738,328,571	13,280,094,828,571	3.11
		2021	476,954,285,714	18,265,609,414,286	2.61
19	MYOH	2019	362,794,261,529	2,226,686,478,948	16.29
		2020	317,837,302,510	2,131,390,456,195	14.91
		2021	384,884,692,830	2,341,157,606,128	16.44
20	PSAB	2019	58,095,555,556	13,766,091,166,667	0.42
		2020	27,418,507,042	13,525,546,492,958	0.20
		2021	118,514,057,143	12,012,054,857,143	0.99
21	PTBA	2019	4,040,394,000,000	26,098,052,000,000	15.48
		2020	2,407,927,000,000	24,056,755,000,000	10.01
		2021	8,036,888,000,000	36,123,703,000,000	22.25
22	PTRO	2019	435,660,639,777	7,664,033,379,694	5.68
		2020	458,363,892,807	7,470,916,784,203	6.14
		2021	490,650,289,017	7,698,497,109,827	6.37
23	RUIS	2019	33,086,271,543	1,251,357,407,016	2.64
		2020	27,542,197,663	1,345,151,507,257	2.05
		2021	18,335,466,460	1,297,577,363,103	1.41
24	SGER	2019	20,366,271,334	638,097,839,897	3.19
		2020	27,725,217,682	685,999,877,295	4.04
		2021	202,567,973,376	1,237,084,547,855	16.37
25	TOBA	2019	608,424,200,278	8,826,710,097,357	6.89
		2020	504,991,057,828	10,886,767,094,499	4.64
		2021	935,911,654,779	12,241,111,041,369	7.65
26	ZINC	2019	178,831,833,292	1,429,301,171,225	12.51
		2020	29,122,291,312	1,390,448,759,495	2.09
		2021	77,195,656,470	2,058,393,395,416	3.75

**Lampiran 03. Data Perhitungan *Leverage* Perusahaan Sektor Pertambangan
yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2021**

NO	KODE	TAHUN	TOTAL UTANG	TOTAL EKUITAS	DER
1	ADRO	2019	44,912,638,892,482	55,324,930,559,982	0.81
		2020	34,223,267,600,158	55,657,943,653,067	0.61
		2021	44,694,585,727,694	63,690,214,304,821	0.70
2	AKRA	2019	11,342,184,833,000	10,066,861,340,000	1.13
		2020	8,127,216,543,000	10,556,356,272,000	0.77
		2021	12,209,620,623,000	11,298,965,113,000	1.08
3	ANTM	2019	12,061,488,555,000	18,133,419,175,000	0.67
		2020	12,690,064,000,000	19,039,449,000,000	0.67
		2021	12,079,056,000,000	20,837,098,000,000	0.58
4	APEX	2019	6,181,146,528,804	782,954,142,288	7.89
		2020	2,955,566,047,160	1,787,066,332,192	1.65
		2021	3,231,445,528,575	1,871,857,579,500	1.73
5	BESS	2019	369,620,928,732	199,358,310,381	1.85
		2020	303,511,534,873	316,895,998,461	0.96
		2021	236,216,688,731	431,191,326,623	0.55
6	BRMS	2019	2,676,146,375,000	5,964,817,513,889	0.45
		2020	1,428,728,549,296	6,854,980,915,493	0.21
		2021	1,440,220,971,429	12,566,120,828,571	0.11
7	BSSR	2019	1,116,701,199,516	2,367,741,734,652	0.47
		2020	1,029,136,765,192	2,685,063,738,680	0.38
		2021	2,607,013,264,417	3,604,530,516,417	0.72
8	BYAN	2019	9,160,202,403,960	8,605,833,345,863	1.06
		2020	10,694,005,453,040	12,152,215,982,270	0.88
		2021	8,144,828,202,773	26,581,811,050,606	0.31
9	CITA	2019	1,847,122,969,502	2,014,185,087,629	0.92
		2020	686,128,746,815	3,453,893,913,635	0.20
		2021	635,243,465,372	3,670,508,924,274	0.17
10	DEWA	2019	4,378,549,486,111	3,253,653,250,000	1.35
		2020	3,961,116,704,225	3,794,370,112,676	1.04
		2021	4,180,626,928,571	3,869,324,471,429	1.08
11	ENRG	2019	7,968,995,409,780	1,474,923,790,792	5.40
		2020	8,920,616,159,910	2,992,720,842,930	2.98
		2021	8,956,080,468,212	6,542,346,803,416	1.37
12	GEMS	2019	5,874,536,258,693	4,982,851,321,280	1.18

NO	KODE	TAHUN	TOTAL UTANG	TOTAL EKUITAS	DER
		2020	6,548,423,427,362	4,928,554,922,426	1.33
		2021	7,313,878,659,058	4,512,468,516,405	1.62
13	HRUM	2019	677,372,429,685	5,708,050,483,205	0.12
		2020	627,191,467,430	6,496,769,688,130	0.10
		2021	3,199,137,835,110	9,294,831,706,605	0.34
14	IFSH	2019	676,354,599,940	518,843,950,106	1.30
		2020	591,543,836,198	542,984,894,480	1.09
		2021	333,286,713,847	676,465,269,241	0.49
15	ITMG	2019	4,511,930,976,000	12,294,947,965,000	0.37
		2020	4,405,541,595,000	11,936,920,450,000	0.37
		2021	6,630,518,920,000	17,145,045,371,000	0.39
16	KOPI	2019	62,163,489,779	86,632,001,447	2.39
		2020	98,039,065,744	87,365,054,062	1.89
		2021	49,549,776,710	89,630,955,010	0.55
17	MBAP	2019	651,774,782,999	2,024,547,061,390	0.32
		2020	617,135,021,230	1,949,595,582,480	0.32
		2021	824,365,716,284	2,855,366,711,758	0.29
18	MDKA	2019	5,930,678,430,556	7,281,171,055,556	0.81
		2020	5,228,010,814,286	8,052,084,014,286	0.65
		2021	7,131,176,600,000	11,134,432,814,286	0.64
19	MYOH	2019	526,608,705,493	1,700,077,773,455	0.31
		2020	311,172,337,385	1,820,218,118,810	0.23
		2021	333,520,001,892	2,007,637,604,236	0.20
20	PSAB	2019	8,852,621,208,333	4,913,469,958,333	1.80
		2020	8,260,005,352,113	5,265,541,140,845	1.57
		2021	6,315,790,457,143	5,696,264,400,000	1.11
21	PTBA	2019	7,675,226,000,000	18,422,826,000,000	0.42
		2020	7,117,559,000,000	16,939,196,000,000	0.42
		2021	11,869,979,000,000	24,253,724,000,000	0.49
22	PTRO	2019	4,707,663,421,419	2,956,369,958,275	1.59
		2020	4,206,600,846,262	3,264,315,937,941	1.29
		2021	3,938,049,132,948	3,760,447,976,879	1.05
23	RUIS	2019	818,355,397,777	433,002,009,239	1.89
		2020	888,702,914,518	456,448,592,739	1.95
		2021	813,265,050,471	484,312,312,632	1.68
24	SGER	2019	480,533,417,770	157,564,422,127	3.05
		2020	450,307,372,275	235,692,505,020	1.91
		2021	802,902,534,546	434,182,013,309	1.85
25	TOBA	2019	5,152,998,178,025	3,673,711,919,332	1.40

NO	KODE	TAHUN	TOTAL UTANG	TOTAL EKUITAS	DER
		2020	6,783,605,458,392	4,103,161,636,107	1.65
		2021	7,187,968,002,853	5,053,143,038,516	1.42
26	ZINC	2019	648,343,183,551	780,957,987,674	0.83
		2020	580,686,358,449	809,762,401,046	0.72
		2021	1,171,122,620,364	887,270,775,052	0.65



**Lampiran 04. Data Perhitungan Ukuran Perusahaan Perusahaan Sektor
Pertambangan yang Terdaftar di Bursa Efek Indonesia
Tahun 2019-2021**

NO	KODE	TAHUN	TOTAL ASET	SIZE FIRM
1	ADRO	2019	100,237,569,452,463	32.24
		2020	89,881,211,253,225	32.13
		2021	108,384,800,032,515	32.32
2	AKRA	2019	21,409,046,173,000	30.69
		2020	18,683,572,815,000	30.56
		2021	23,508,585,736,000	30.79
3	ANTM	2019	30,194,907,730,000	31.04
		2020	31,729,513,000,000	31.09
		2021	32,916,154,000,000	31.12
4	APEX	2019	6,964,100,671,092	29.57
		2020	4,742,632,379,352	29.19
		2021	5,103,303,108,075	29.26
5	BESS	2019	568,979,239,113	27.07
		2020	620,407,533,334	27.15
		2021	667,408,015,354	27.23
6	BRMS	2019	8,640,963,888,889	29.79
		2020	8,283,709,464,789	29.75
		2021	14,006,341,800,000	30.27
7	BSSR	2019	3,484,442,934,168	28.88
		2020	3,714,200,503,872	28.94
		2021	6,211,543,780,834	29.46
8	BYAN	2019	17,766,035,749,823	30.51
		2020	22,846,221,435,310	30.76
		2021	34,726,639,253,379	31.18
9	CITA	2019	3,861,308,057,131	28.98
		2020	4,140,022,660,450	29.05
		2021	4,305,752,389,646	29.09
10	DEWA	2019	7,632,202,736,111	29.66
		2020	7,755,486,816,901	29.68
		2021	8,049,951,400,000	29.72
11	ENRG	2019	9,443,919,200,572	29.88

NO	KODE	TAHUN	TOTAL ASET	SIZE FIRM
		2020	11,913,337,002,840	30.11
		2021	15,498,427,271,628	30.37
12	GEMS	2019	10,857,387,579,972	30.02
		2020	11,476,978,349,788	30.07
		2021	11,826,347,175,464	30.10
13	HRUM	2019	6,385,422,912,890	29.49
		2020	7,123,961,155,560	29.59
		2021	12,493,969,541,715	30.16
14	IFSH	2019	1,195,198,550,046	27.81
		2020	1,134,528,730,678	27.76
		2021	1,009,751,983,088	27.64
15	ITMG	2019	16,806,878,941,000	30.45
		2020	16,342,462,045,000	30.42
		2021	23,775,564,291,000	30.80
16	KOPI	2019	148,795,491,227	25.73
		2020	185,404,119,807	25.95
		2021	139,180,731,720	25.66
17	MBAP	2019	2,676,321,844,389	28.62
		2020	2,566,730,603,710	28.57
		2021	3,679,732,428,042	28.93
18	MDKA	2019	13,211,849,486,111	30.21
		2020	13,280,094,828,571	30.22
		2021	18,265,609,414,286	30.54
19	MYOH	2019	2,226,686,478,948	28.43
		2020	2,131,390,456,195	28.39
		2021	2,341,157,606,128	28.48
20	PSAB	2019	13,766,091,166,667	30.25
		2020	13,525,546,492,958	30.24
		2021	12,012,054,857,143	30.12
21	PTBA	2019	26,098,052,000,000	29.03
		2020	24,056,755,000,000	30.81
		2021	36,123,703,000,000	31.22
22	PTRO	2019	7,664,033,379,694	29.67
		2020	7,470,916,784,203	29.64
		2021	7,698,497,109,827	29.67
23	RUIS	2019	1,251,357,407,016	27.86
		2020	1,345,151,507,257	27.93
		2021	1,297,577,363,103	27.89
24	SGER	2019	638,097,839,897	27.18

NO	KODE	TAHUN	TOTAL ASET	SIZE FIRM
		2020	685,999,877,295	27.25
		2021	1,237,084,547,855	27.84
25	TOBA	2019	8,826,710,097,357	29.27
		2020	10,886,767,094,499	30.02
		2021	12,241,111,041,369	30.14
26	ZINC	2019	1,429,301,171,225	27.99
		2020	1,390,448,759,495	27.96
		2021	2,058,393,395,416	28.35



Lampiran 05. Data Perhitungan Penghindaran Pajak Perusahaan Sektor

Pertambangan yang Terdaftar di Bursa Efek Indonesia

NO	KODE	TAHUN	PEMBAYARAN PAJAK	LABA SEBELUM PAJAK	CETR
1	ADRO	2019	4,263,097,222,563	9,154,208,334,066	0.47
		2020	2,538,507,041,847	3,129,084,506,542	0.81
		2021	4,282,757,144,142	21,232,157,149,227	0.20
2	AKRA	2019	1,132,647,919	865,379,704,000	0.00
		2020	672,041,964	191,716,906,000	0.00
		2021	1,266,735,679	1,395,063,019,000	0.00
3	ANTM	2019	1,048,071,561,000	687,034,053,000	1.53
		2020	1,193,925,000,000	1,641,178,000,000	0.73
		2021	2,156,376,000,000	3,043,509,000,000	0.71
4	APEX	2019	9,754,973,844	388,061,739,216	0.03
		2020	5,453,085,936	619,382,152,816	0.01
		2021	3,092,694,795	101,033,588,565	0.03
5	BESS	2019	4,851,604,185	13,038,181,894	0.37
		2020	3,537,043,694	51,194,844,074	0.07
		2021	5,544,857,213	115,531,892,914	0.05
6	BRMS	2019	4,702,666,667	17,078,236,111	0.28
		2020	6,708,394,366	194,945,647,887	0.03
		2021	1,197,771,429	1,732,746,771,429	0.00
7	BSSR	2019	347,557,465,374	574,376,825,358	0.61
		2020	102,546,587,480	575,993,439,352	0.18
		2021	342,747,315,904	3,769,990,487,202	0.09
8	BYAN	2019	2,957,571,352,511	4,331,904,268,370	0.68
		2020	850,786,871,025	6,017,695,800,935	0.14
		2021	1,708,013,939,994	23,223,849,710,329	0.07
9	CITA	2019	462,981,316,253	848,256,705,676	0.55
		2020	604,705,676,876	841,881,871,416	0.72
		2021	694,558,653,582	669,312,473,099	1.04
10	DEWA	2019	82,698,847,222	55,660,930,556	1.49
		2020	97,510,014,085	3,243,394,366	30.06
		2021	78,011,800,000	137,475,728,571	0.57
11	ENRG	2019	640,902,505,077	1,231,228,000,982	0.52
		2020	870,470,807,570	1,533,969,386,950	0.57
		2021	1,538,381,908,908	1,896,148,887,864	0.81

NO	KODE	TAHUN	PEMBAYARAN PAJAK	LABA SEBELUM PAJAK	CETR
12	GEMS	2019	586,950,987,483	1,395,551,599,444	0.42
		2020	300,628,801,128	1,793,126,191,819	0.17
		2021	715,522,753,210	6,574,047,831,669	0.11
13	HRUM	2019	209,963,301,310	366,094,480,075	0.57
		2020	54,381,795,060	916,688,406,145	0.06
		2021	122,232,788,055	1,821,930,041,800	0.07
14	IFSH	2019	30,256,712,809	131,557,551,953	0.23
		2020	21,362,238,116	43,709,603,309	0.49
		2021	33,692,426,453	204,988,955,836	0.16
15	ITMG	2019	1,547,000,587,000	2,584,307,108,000	0.60
		2020	884,679,705,000	1,023,360,065,000	0.86
		2021	868,853,679,000	8,862,318,941,000	0.10
16	KOPI	2019	595,786,928	11,760,253,041	0.05
		2020	4,558,988,407	4,106,440,713	1.11
		2021	3,946,884,962	4,438,038,016	0.89
17	MBAP	2019	143,148,828,136	673,345,868,264	0.21
		2020	34,372,502,710	527,154,515,160	0.07
		2021	272,732,230,738	1,840,388,638,902	0.15
18	MDKA	2019	714,133,486,111	1,506,546,305,556	0.47
		2020	512,082,014,286	802,920,700,000	0.64
		2021	357,302,785,714	810,262,142,857	0.44
19	MYOH	2019	141,860,316,644	485,493,981,912	0.29
		2020	94,098,912,180	409,183,059,740	0.23
		2021	98,187,507,242	493,970,982,978	0.20
20	PSAB	2019	198,914,430,556	167,656,250,000	1.19
		2020	161,516,788,732	52,094,605,634	3.10
		2021	49,372,085,714	254,299,014,286	0.19
21	PTBA	2019	1,532,563,000,000	5,455,162,000,000	0.28
		2020	661,821,000,000	3,231,685,000,000	0.20
		2021	1,307,229,000,000	10,358,675,000,000	0.13
22	PTRO	2019	179,986,091,794	564,408,901,252	0.32
		2020	212,863,187,588	501,212,976,023	0.42
		2021	98,338,150,289	597,312,138,728	0.16
23	RUIS	2019	20,031,687,650	50,653,045,141	0.40
		2020	20,355,500,678	48,080,574,358	0.42
		2021	17,694,097,425	32,613,860,050	0.54
24	SGER	2019	9,469,170,836	27,730,565,179	0.34
		2020	11,682,968,637	40,597,365,323	0.29

NO	KODE	TAHUN	PEMBAYARAN PAJAK	LABA SEBELUM PAJAK	CETR
		2021	241,817,806,689	270,778,171,010	0.89
25	TOBA	2019	244,733,059,805	874,397,329,624	0.28
		2020	87,314,301,834	593,553,088,858	0.15
		2021	73,393,708,987	1,233,555,392,297	0.06
26	ZINC	2019	17,861,043,986	244,113,427,371	0.07
		2020	63,890,153,634	55,420,022,905	1.15
		2021	70,665,110,486	113,118,604,985	0.62



**Lampiran 06. Data Hasil Analisis Perusahaan Sektor Pertambangan yang
Terdaftar di Bursa Efek Indonesia Tahun 2019-2021**

NO	KODE	TAHUN	ROA (%)	DER	SIZE FIRM	CETR
1	ADRO	2019	6.03	0.81	32.24	0.47
		2020	2.48	0.61	32.13	0.81
		2021	13.56	0.70	32.32	0.20
2	AKRA	2019	3.28	1.13	30.69	0.00
		2020	5.15	0.77	30.56	0.00
		2021	4.83	1.08	30.79	0.00
3	ANTM	2019	0.64	0.67	31.04	1.53
		2020	3.62	0.67	31.09	0.73
		2021	5.66	0.58	31.12	0.71
4	APEX	2019	4.07	7.89	29.57	0.03
		2020	13.24	1.65	29.19	0.01
		2021	1.02	1.73	29.26	0.03
5	BESS	2019	1.75	1.85	27.07	0.37
		2020	8.25	0.96	27.15	0.07
		2021	16.85	0.55	27.23	0.05
6	BRMS	2019	0.20	0.45	29.79	0.28
		2020	0.69	0.21	29.75	0.03
		2021	7.12	0.11	30.27	0.00
7	BSSR	2019	12.16	0.47	28.88	0.61
		2020	11.59	0.38	28.94	0.18
		2021	47.13	0.72	29.46	0.09
8	BYAN	2019	18.33	1.06	30.51	0.68
		2020	21.27	0.88	30.76	0.14
		2021	52.02	0.31	31.18	0.07
9	CITA	2019	17.03	0.92	28.98	0.55
		2020	15.70	0.20	29.05	0.72
		2021	13.20	0.17	29.09	1.04
10	DEWA	2019	0.69	1.35	29.66	1.49
		2020	0.30	1.04	29.68	30.06
		2021	0.19	1.08	29.72	0.57
11	ENRG	2019	3.61	5.40	29.88	0.52
		2020	6.94	2.98	30.11	0.57
		2021	3.73	1.37	30.37	0.81

NO	KODE	TAHUN	ROA (%)	DER	SIZE FIRM	CETR
12	GEMS	2019	8.55	1.18	30.02	0.42
		2020	11.78	1.33	30.07	0.17
		2021	42.70	1.62	30.10	0.11
13	HRUM	2019	4.50	0.12	29.49	0.57
		2020	12.09	0.10	29.59	0.06
		2021	11.24	0.34	30.16	0.07
14	IFSH	2019	8.18	1.30	27.81	0.23
		2020	2.07	1.09	27.76	0.49
		2021	15.75	0.49	27.64	0.16
15	ITMG	2019	10.46	0.37	30.45	0.60
		2020	3.26	0.37	30.42	0.86
		2021	28.53	0.39	30.80	0.10
16	KOPI	2019	4.57	2.39	25.73	0.05
		2020	0.50	1.89	25.95	1.11
		2021	1.33	0.55	25.66	0.89
17	MBAP	2019	18.33	0.32	28.62	0.21
		2020	15.09	0.32	28.57	0.07
		2021	39.02	0.29	28.93	0.15
18	MDKA	2019	7.28	0.81	30.21	0.47
		2020	3.11	0.65	30.22	0.64
		2021	2.61	0.64	30.54	0.44
19	MYOH	2019	16.29	0.31	28.43	0.29
		2020	14.91	0.23	28.39	0.23
		2021	16.44	0.20	28.48	0.20
20	PSAB	2019	0.42	1.80	30.25	1.19
		2020	0.20	1.57	30.24	3.10
		2021	0.99	1.11	30.12	0.19
21	PTBA	2019	15.48	0.42	29.03	0.28
		2020	10.01	0.42	30.81	0.20
		2021	22.25	0.49	31.22	0.13
22	PTRO	2019	5.68	1.59	29.67	0.32
		2020	6.14	1.29	29.64	0.42
		2021	6.37	1.05	29.67	0.16
23	RUIS	2019	2.64	1.89	27.86	0.40
		2020	2.05	1.95	27.93	0.42
		2021	1.41	1.68	27.89	0.54
24	SGER	2019	3.19	3.05	27.18	0.34

NO	KODE	TAHUN	ROA (%)	DER	SIZE FIRM	CETR
		2020	4.04	1.91	27.25	0.29
		2021	16.37	1.85	27.84	0.89
25	TOBA	2019	6.89	1.40	29.27	0.28
		2020	4.64	1.65	30.02	0.15
		2021	7.65	1.42	30.14	0.06
26	ZINC	2019	12.51	0.83	27.99	0.07
		2020	2.09	0.72	27.96	1.15
		2021	3.75	0.65	28.35	0.62



Lampiran 07. Data Penerimaan Pajak Indonesia Tahun 2019-2021

Tahun	Target (Triliun)	Realisasi (Triliun)
2019	1.557,6	1.332,1
2020	1.198,8	1.070
2021	1.265	1.277



Lampiran 08. Data Kontribusi Pajak Sektor Usaha Tahun 2019-2021

No	Sektor Usaha	Tahun	Kontribusi (%)
1	Industri Pengolahan	2019	29.3
		2020	29.5
		2021	29.6
2	Perdagangan	2019	20.8
		2020	20.2
		2021	22
3	Jasa Keuangan dan Asuransi	2019	15.2
		2020	15.8
		2021	12.9
4	Kontruksi dan <i>Real Estate</i>	2019	6.6
		2020	22.5
		2021	5.9
5	Pertambangan	2019	6.1
		2020	4.5
		2021	5
6	Transportasi dan Pergudangan	2019	4.5
		2020	4.6
		2021	4.1



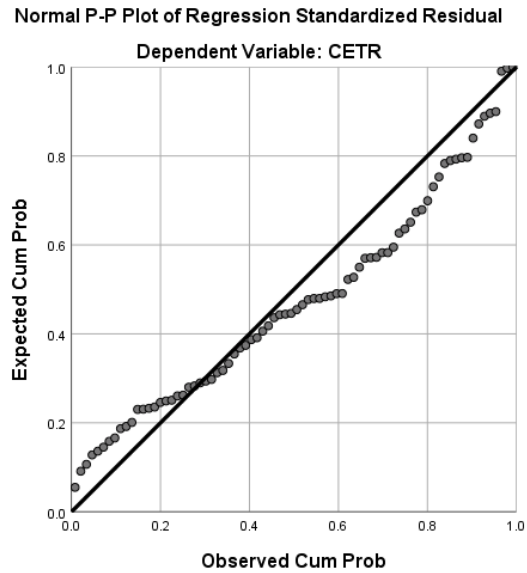
Lampiran 09. Deskripsi Data

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	78	1.02	29.30	10.0277	7.28658
DER	78	1.08	5.40	1.7737	.84528
SIZE	78	25.73	32.68	29.0704	1.47392
CETR	78	.03	2.68	.5162	.50786
Valid N (listwise)	78				



Lampiran 10. Uji Asumsi Klasik

(1). Uji Normalitas



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.31319456
	Most Extreme Differences	
	Absolute	.134
	Positive	.134
	Negative	-.085
Kolmogorov-Smirnov Z		1.183
Asymp. Sig. (2-tailed)		.121

a. Test distribution is Normal.

b. Calculated from data.

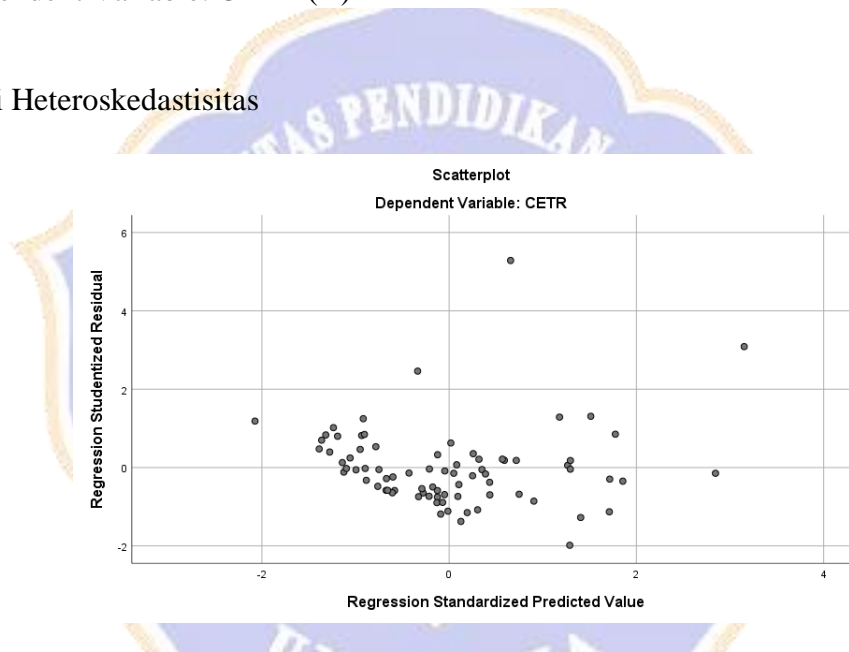
(2). Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.758	.759		7.583	.000		
	ROA	.014	.005	.206	2.663	.009	.860	1.162
	DER	.122	.049	.203	2.482	.015	.768	1.302
	SIZE	.203	.027	.590	7.473	.000	.823	1.215

a. Dependent Variable: CETR (Y)

(3). Uji Heteroskedastisitas



Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.080	.539		.149	.882
	X1	.003	.004	.107	.893	.375
	X2	.063	.035	.228	1.794	.077
	X3	-.001	.019	-.004	-.029	.977

a. Dependent Variable: abs_res

(4). Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.787 ^a	.620	.604	.31948	1.745

a. Predictors: (Constant), SIZE (X3), ROA (X1), DER (X2)

b. Dependent Variable: CETR (Y)



Lampiran 11. Hasil Analisis Regresi Linear Berganda

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2 ^b	.	Enter

a. Dependent Variable: CETR (Y)

b. All request variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.787 ^a	.620	.604	.31948	1.745

a. Predictors: (Constant), SIZE (X3), ROA (X1), DER (X2)

b. Dependent Variable: CETR (Y)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12.307	3	4.102	40.192	.000 ^b
	Residual	7.553	74	.102		
	Total	19.860	77			

a. Dependent Variable: CETR (Y)

b. Predictors: (Constant), SIZE (X3), ROA (X1), DER (X2)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
(Constant)	5.758	.759		7.583	.000					
X1	.014	.005	.206	2.663	.009	.426	.296	.191	.860	1.162
X2	.122	.049	.203	2.482	.015	.515	.277	.178	.768	1.302
X3	.203	.027	.590	7.473	.000	.724	.656	.536	.823	1.215

a. Dependent Variable: CETR (Y)

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	X1	X2	X3
1	1	3.635	1.000	.00	.02	.01	.00
	2	.246	3.841	.00	.89	.01	.00
	3	.117	5.570	.00	.08	.89	.00
	4	.001	57.771	1.00	.01	.10	1.00

a. Dependent Variable: CETR (Y)

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.3129	1.7758	.5162	.39979	78
Std. Predicted Value	-2.074	3.151	.000	1.000	78
Standard Error of Predicted Value	.041	.189	.067	.028	78
Adjusted Predicted Value	-.3450	1.6604	.5197	.40340	78
Residual	-.51105	1.66153	.00000	.31319	78
Std. Residual	-1.600	5.201	.000	.980	78
Stud. Residual	-1.984	5.285	-.005	1.022	78
Deleted Residual	-.78623	1.71603	-.00359	.34194	78
Stud. Deleted Residual	-2.025	6.653	.016	1.131	78
Mahal. Distance	.301	25.963	2.962	4.437	78
Cook's Distance	.000	.530	.025	.085	78
Centered Leverage Value	.004	.337	.038	.058	78

a. Dependent Variable: CETR (Y)

Lampiran 12. Ringkasan Output SPSS Analisis Regresi Linear Berganda
Pengaruh Profitabilitas, Leverage, dan Ukuran Perusahaan
Terhadap Penghindaran Pajak

Parameter	Koefisien	(<i>a</i>)	<i>p-value</i>	Keputusan	Simpulan
$R_{yX_1X_2X_3X_4}$	0,787	0,05	0,000	Menolak Ho	Terdapat pengaruh secara simultan profitabilitas, <i>leverage</i> , dan ukuran perusahaan terhadap penghindaran pajak.
$R^2_{yX_1X_2X_3X_4}$	0,620	-	-	-	Besar sumbangan pengaruh profitabilitas, <i>leverage</i> , dan ukuran perusahaan terhadap penghindaran pajak adalah 62%.
ε	0,380	-	-	-	Besar sumbangan pengaruh variabel lain terhadap penghindaran pajak sebesar 38%
P_{yX_1}	0,296	0,05	0,009	Menolak Ho	Terdapat pengaruh positif dan signifikan secara parsial dari profitabilitas terhadap penghindaran pajak
$P^2_{yX_1}$	0,087	-	-	-	Besar sumbangan pengaruh secara parsial dari profitabilitas terhadap penghindaran pajak adalah 8,7%
P_{yX_2}	0,277	0,05	0,015	Menolak Ho	Terdapat pengaruh positif dan signifikan secara parsial dari <i>leverage</i> terhadap

Parameter	Koefisien	(<i>a</i>)	<i>p-value</i>	Keputusan	Simpulan
					penghindaran pajak
$p^2_{yx_2}$	0,076	-	-	-	Besar sumbangan pengaruh secara parsial dari <i>leverage</i> terhadap penghindaran pajak adalah 7,6%
p_{yx_3}	0,656	0,05	0,000	Menolak H_0	Terdapat pengaruh positif dan signifikan secara parsial dari ukuran perusahaan terhadap penghindaran pajak
$p^2_{yx_3}$	0,430	-	-	-	Besar sumbangan pengaruh secara parsial dari ukuran perusahaan terhadap penghindaran pajak adalah 43%
α	5,758	0,05	0,000	Signifikan	Bisa memprediksi penghindaran pajak
B_1	0,014	0,05	0,009	Signifikan	Bisa memprediksi penghindaran pajak
B_2	0,122	0,05	0,015	Signifikan	Bisa memprediksi penghindaran pajak
B_3	0,203	0,05	0,000	Signifikan	Bisa memprediksi penghindaran pajak

Lampiran 13. Tabel Durbin Watson (DW)

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818

