

**LAMPIRAN**

**Lampiran 1 Daftar Populasi Perusahaan Sektor Energy yang Terdaftar di Bursa  
Efek Indonesia**

No	Kode	Nama Perusahaan	Tanggal Pencatatan	Papan Pencatatan
1	HILL	Hillcon Tbk.	01 Mar 2023	Utama
2	CUAN	Petrindo Jaya Kreasi Tbk.	08 Mar 2023	Utama
3	TPMA	Trans Power Marine Tbk.	20 Feb 2013	Pengembangan
4	TRAM	Trada Alam Minera Tbk.	10 Sep 2008	Pengembangan
5	ADRO	Adaro Energy Indonesia Tbk.	16 Jul 2008	Utama
6	AIMS	Akbar Indo Makmur Stimec Tbk	20 Jul 2001	Pengembangan
7	AKRA	AKR Corporindo Tbk.	03 Okt 1994	Utama
8	APEX	Apexindo Pratama Duta Tbk.	05 Jun 2013	Utama
9	ARII	Atlas Resources Tbk.	08 Nov 2011	Pengembangan
10	ARTI	Ratu Prabu Energi Tbk	30 Apr 2003	Pengembangan
11	BBRM	Pelayaran Nasional Bina Buana	09 Jan 2013	Utama
12	BIPI	Astrindo Nusantara Infrastrukt	11 Feb 2010	Pengembangan
13	BSSR	Baramulti Suksessarana Tbk.	08 Nov 2012	Pengembangan
14	BULL	Buana Lintas Lautan Tbk.	23 Mei 2011	Pengembangan
15	BUMI	Bumi Resources Tbk.	30 Jul 1990	Utama
16	BYAN	Bayan Resources Tbk.	12 Agt 2008	Utama
17	CANI	Capitol Nusantara Indonesia Tb	16 Jan 2014	Pengembangan
18	CNKO	Exploitasi Energi Indonesia Tb	20 Nov 2001	Pengembangan
19	DEWA	Darma Henwa Tbk	26 Sep 2007	Utama
20	DOID	Delta Dunia Makmur Tbk.	15 Jun 2001	Utama
21	DSSA	Dian Swastatika Sentosa Tbk	10 Des 2009	Utama
22	ELSA	Elnusa Tbk.	06 Feb 2008	Utama
23	ENRG	Energi Mega Persada Tbk.	07 Jun 2004	Utama
24	ETWA	Eterindo Wahanatama Tbk	16 Mei 1997	Pengembangan
25	GEMS	Golden Energy Mines Tbk.	17 Nov 2011	Utama
26	GTBO	Garda Tujuh Buana Tbk	09 Jul 2009	Pengembangan
27	HITS	Humpuss Intermoda Transportasi	15 Des 1997	Utama

No	Kode	Nama Perusahaan	Tanggal Pencatatan	Papan Pencatatan
28	HRUM	Harum Energy Tbk.	06 Okt 2010	Utama
29	IATA	MNC Energy Investments Tbk.	13 Sep 2006	Pengembangan
30	INDY	Indika Energy Tbk.	11 Jun 2008	Utama
31	ITMA	Sumber Energi Andalan Tbk.	10 Des 1990	Pengembangan
32	ITMG	Indo Tambangraya Megah Tbk.	18 Des 2007	Utama
33	KKGI	Resource Alam Indonesia Tbk.	01 Jul 1991	Utama
34	KOPI	Mitra Energi Persada Tbk.	04 Mei 2015	Pengembangan
35	LEAD	Logindo Samudramakmur Tbk.	11 Des 2013	Utama
36	MBAP	Mitrabara Adiperdana Tbk.	10 Jul 2014	Pengembangan
37	MBSS	Mitrabahtera Segara Sejati Tbk	06 Apr 2011	Utama
38	MEDC	Medco Energi Internasional Tbk	12 Okt 1994	Utama
39	MITI	Mitra Investindo Tbk.	16 Jul 1997	Pengembangan
40	MTFN	Capitalinc Investment Tbk.	16 Apr 1990	Pengembangan
41	MYOH	Samindo Resources Tbk.	27 Jul 2000	Utama
42	PGAS	Perusahaan Gas Negara Tbk.	15 Des 2003	Utama
43	PKPK	Perdana Karya Perkasa Tbk	11 Jul 2007	Pengembangan
44	PTBA	Bukit Asam Tbk.	23 Des 2002	Utama
45	PTIS	Indo Straits Tbk.	12 Jul 2011	Utama
46	PTRO	Petrosea Tbk.	21 Mei 1990	Utama
47	RAJA	Rukun Raharja Tbk.	19 Apr 2006	Utama
48	RIGS	Rig Tenders Indonesia Tbk.	05 Mar 1990	Pengembangan
49	RUIS	Radiant Utama Interinsco Tbk.	12 Jul 2006	Pengembangan
50	SMMT	Golden Eagle Energy Tbk.	01 Des 1997	Pengembangan
51	SMRU	SMR Utama Tbk.	10 Okt 2011	Pengembangan
52	SOCI	Soechi Lines Tbk.	03 Des 2014	Utama
53	SUGI	Sugih Energy Tbk.	19 Jun 2002	PENGEMBANGAN
54	TOBA	TBS Energi Utama Tbk.	06 Jul 2012	Utama
55	WINS	Wintermar Offshore Marine Tbk.	29 Nov 2010	Utama
56	SHIP	Sillo Maritime Perdana Tbk.	16 Jun 2016	Utama

No	Kode	Nama Perusahaan	Tanggal Pencatatan	Papan Pencatatan
57	TAMU	Pelayaran Tamarin Samudra Tbk.	10 Mei 2017	Pengembangan
58	FIRE	Alfa Energi Investama Tbk.	09 Jun 2017	Pengembangan
59	PSSI	IMC Pelita Logistik Tbk.	05 Des 2017	Utama
60	DWGL	Dwi Guna Laksana Tbk.	13 Des 2017	Pengembangan
61	BOSS	Borneo Olah Sarana Sukses Tbk.	15 Feb 2018	Pengembangan
62	JSKY	Sky Energy Indonesia Tbk.	28 Mar 2018	Pengembangan
63	INPS	Indah Prakasa Sentosa Tbk.	06 Apr 2018	Pengembangan
64	TCPI	Transcoal Pacific Tbk.	06 Jul 2018	Pengembangan
65	SURE	Super Energy Tbk.	05 Okt 2018	Pengembangan
66	WOWS	Ginting Jaya Energi Tbk.	08 Nov 2019	Pengembangan
67	TEBE	Dana Brata Luhur Tbk.	18 Nov 2019	Utama
68	BESS	Batulicin Nusantara Maritim Tb	09 Mar 2020	Pengembangan
69	SGER	Sumber Global Energy Tbk.	10 Agt 2020	Pengembangan
70	UNIQ	Ulima Nitra Tbk.	08 Mar 2021	Utama
71	MCOL	Prima Andalan Mandiri Tbk.	07 Sep 2021	Utama
72	GTSI	GTS Internasional Tbk.	08 Sep 2021	Utama
73	RMKE	RMK Energy Tbk.	07 Des 2021	Utama
74	BSML	Bintang Samudera Mandiri Lines	16 Des 2021	Pengembangan
75	ADMIR	Adaro Minerals Indonesia Tbk.	03 Jan 2022	Pengembangan
76	SEMA	Semacom Integrated Tbk.	10 Jan 2022	Pengembangan
77	SICO	Sigma Energy Compressindo Tbk.	08 Apr 2022	Pengembangan
78	COAL	Black Diamond Resources Tbk.	07 Sep 2022	Pengembangan
79	SUNI	Sunindo Pratama Tbk.	09 Jan 2023	Utama
80	CBRE	Cakra Buana Resources Energi Tbk	09 Jan 2023	Pengembangan

**Lampiran 2 Daftar Sampel Perusahaan Sektor Energy yang terdaftar di Bursa  
Efek Indonesia**

No	Kode Saham	Nama Perusahaan
1	ADRO	Adaro Energy Indonesia Tbk.
2	AKRA	AKR Corporindo Tbk.
3	APEX	Apexindo Pratama Duta Tbk.
4	BSSR	Baramulti Suksessarana Tbk.
5	BYAN	Bayan Resources Tbk.
6	DEWA	Darma Henwa Tbk
7	ELSA	Elnusa Tbk.
8	ENRG	Energi Mega Persada Tbk.
9	GEMS	Golden Energy Mines Tbk.
10	HRUM	Harum Energy Tbk.
11	ITMG	Indo Tambangraya Megah Tbk.
12	MBAP	Mitrabara Adiperdana Tbk.
13	MYOH	Samindo Resources Tbk.
14	PTBA	Bukit Asam Tbk.
15	PTIS	Indo Straits Tbk.
16	PTRO	Petrosea Tbk.
17	RAJA	Rukun Raharja Tbk.
18	RUIS	Radiant Utama Interinsco Tbk.
19	SOCI	Soechi Lines Tbk.
20	TOBA	TBS Energi Utama Tbk.
21	SHIP	Sillo Maritime Perdana Tbk.
22	PSSI	IMC Pelita Logistik Tbk.

**Lampiran 3 Data Perhitungan Rasio Cash Tax Effective Ratio Persusahaan Sektor  
Energy yang terdaftar di Bursa Efek Indonesia Tahun 2019-2021**

Kode	Tahun Laporan	CETR		
		Pembayaran Pajak	Penerimaan Sebelum Pajak	CERT
ADRO	2019	299.861	659.103	45,50
ADRO	2020	176.003	222.165	79,22
ADRO	2021	296.336	1.486.251	19,94
AKRA	2019	559.713.916	899.083.233	62,25
AKRA	2020	318.997.263	1.226.718.840	26,00
AKRA	2021	858.268.037	1.436.743.040	59,74
APEX	2019	5.271.591	27.902.052	18,89
APEX	2020	2.284.378	43.915.354	5,20
APEX	2021	328.408	7.082.621	4,64
BSSR	2019	25.000.537	41.316.129	60,51
BSSR	2020	7.089.163	40.839.013	17,36
BSSR	2021	16.450.560	264.208.458	6,23
BYAN	2019	178.271.347	311.625.370	57,21
BYAN	2020	23.836.407	426.635.647	5,59
BYAN	2021	7.356.973	1.627.573.741	0,45
DEWA	2019	13.464.353	4.007.587	335,97
DEWA	2020	33.954.720	230.281	14.744,91
DEWA	2021	22.121.587	9.623.301	229,88
ELSA	2019	290.737	494.579	58,78
ELSA	2020	170.555	381.009	44,76
ELSA	2021	404.764	230.752	175,41
ENRG	2019	46.104.777	88.571.182	52,05
ENRG	2020	61.713.634	108.753.590	56,75
ENRG	2021	105.571.089	130.122.762	81,13
GEMS	2019	42.201.776	100.340.160	42,06
GEMS	2020	21.314.582	127.132.647	16,77

Kode	Tahun Laporan	CETR		
		Pembayaran Pajak	Penerimaan Sebelum Pajak	CERT
GEMS	2021	42.138.482	460.840.753	9,14
HRUM	2019	14.698.166	25.627.895	57,35
HRUM	2020	279.596	64.309.373	0,43
HRUM	2021	366.038	127.541.480	0,29
ITMG	2019	106.727	185.908	57,41
ITMG	2020	49.921	72.553	68,81
ITMG	2021	17.945	621.089	2,89
MBAP	2019	10.297.736	48.438.664	21,26
MBAP	2020	2.436.902	37.373.592	6,52
MBAP	2021	19.101.571	128.896.809	14,82
MYOH	2019	9.124.416	34.925.112	26,13
MYOH	2020	6.671.316	29.009.788	23,00
MYOH	2021	6.363.976	34.596.651	18,39
PTBA	2019	842.928	5.455.162	15,45
PTBA	2020	595.840	3.231.685	18,44
PTBA	2021	1.264.114	10.358.675	12,20
PTIS	2019	50.241	270.474	18,58
PTIS	2020	354.394	16.740	2.117,05
PTIS	2021	49.369	42.256	116,83
PTRO	2019	3.720	40.581	9,17
PTRO	2020	4.032	35.536	11,35
PTRO	2021	6.805	41.334	16,46
RAJA	2019	4.995.941	9.048.309	55,21
RAJA	2020	1.602.641	4.484.253	35,74
RAJA	2021	1.698.052	4.651.666	36,50
RUIS	2019	18.859.559.919	50.653.045.141	37,23
RUIS	2020	20.355.500.678	48.080.574.358	42,34
RUIS	2021	14.077.239.707	32.613.860.050	43,16
SOCI	2019	1.867.952	13.037.222	14,33
SOCI	2020	2.260.501	31.192.873	7,25

Kode	Tahun Laporan	CETR		
		Pembayaran Pajak	Penerimaan Sebelum Pajak	CERT
SOCI	2021	737.414	7.727.293	9,54
TOBA	2019	6.190.584	62.869.168	9,85
TOBA	2020	6.190.584	42.082.914	14,71
TOBA	2021	3.959.496	86.472.233	4,58
SHIP	2019	4.196.465	22.013.838	19,06
SHIP	2020	4.021.772	26.085.242	15,42
SHIP	2021	4.316.154	24.092.798	17,91
PSSI	2019	3.165.386	12.585.035	25,15
PSSI	2020	1.665.904	7.066.046	23,58
PSSI	2021	1.698.280	27.725.203	6,13



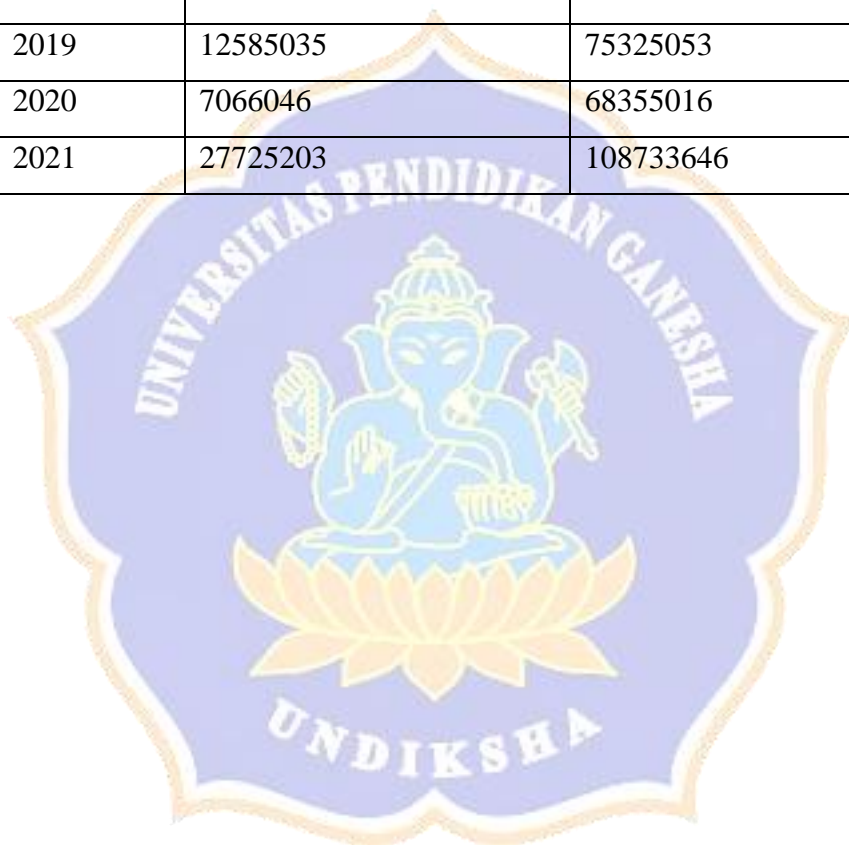


**Lampiran 4 Data Perhitungan Rasio Profitabilitas Perusahaan Sektor Energy  
yang terdaftar di Bursa Efek Indonesia Tahun 2019-2021**

Kode	Tahun Laporan	ROS		
		Penerimaan Sebelum Pajak	Penjualan	ROS
ADRO	2019	659103	3457154	19,06
ADRO	2020	222165	2534842	8,76
ADRO	2021	1486251	3992718	37,22
AKRA	2019	899083233	21702637573	4,14
AKRA	2020	1226718840	17715928111	6,92
AKRA	2021	1436743040	25707068900	5,59
APEX	2019	27902052	93918906	29,71
APEX	2020	43915354	54767506	80,19
APEX	2021	7082621	65155633	10,87
BSSR	2019	41316129	418087491	9,88
BSSR	2020	40839013	331463965	12,32
BSSR	2021	264208458	691372585	38,22
BYAN	2019	311625370	1391589834	22,39
BYAN	2020	426635647	1395113268	30,58
BYAN	2021	1627573741	1395113268	116,66
DEWA	2019	4007587	344647459	1,16
DEWA	2020	230281	303195141	0,08
DEWA	2021	9623301	322738740	2,98
ELSA	2019	494579	8385122	5,90
ELSA	2020	381009	7726945	4,93
ELSA	2021	230752	8136563	2,84
ENRG	2019	88571182	334341403	26,49
ENRG	2020	108753590	324881670	33,47
ENRG	2021	130122762	406096363	32,04
GEMS	2019	100340160	1107464101	9,06
GEMS	2020	127132647	1061409877	11,98

Kode	Tahun Laporan	ROS		
		Penerimaan Sebelum Pajak	Penjualan	ROS
GEMS	2021	460840753	1585953591	29,06
HRUM	2019	25627895	262590669	9,76
HRUM	2020	64309373	157819047	40,75
HRUM	2021	127541480	336175517	37,94
ITMG	2019	185908	1715592	10,84
ITMG	2020	72553	1185336	6,12
ITMG	2021	621089	2076813	29,91
MBAP	2019	48438664	260849803	18,57
MBAP	2020	37373592	201207287	18,57
MBAP	2021	128896809	309840126	41,60
MYOH	2019	34925112	254454591	13,73
MYOH	2020	29009788	173471808	16,72
MYOH	2021	34596651	160661605	21,53
PTBA	2019	5455162	21787564	25,04
PTBA	2020	3231685	17325192	18,65
PTBA	2021	10358675	29261468	35,40
PTIS	2019	270474	13084288	2,07
PTIS	2020	16740	12237363	0,14
PTIS	2021	42256	12604643	0,34
PTRO	2019	40581	476441	8,52
PTRO	2020	35536	340688	10,43
PTRO	2021	41334	415737	9,94
RAJA	2019	9048309	122131956	7,41
RAJA	2020	4484253	98764724	4,54
RAJA	2021	4651666	98146630	4,74
RUIS	2019	50653045141	1,5964E+12	3,17
RUIS	2020	48080574358	1,61639E+12	2,97
RUIS	2021	32613860050	1,64564E+12	1,98
SOCI	2019	13037222	157273513	8,29
SOCI	2020	31192873	129966580	24,00

Kode	Tahun Laporan	ROS		
		Penerimaan Sebelum Pajak	Penjualan	ROS
SOCI	2021	7727293	128761127	6,00
TOBA	2019	62869168	525524499	11,96
TOBA	2020	42082914	331932404	12,68
TOBA	2021	86472233	462666313	18,69
SHIP	2019	22013838	90636945	24,29
SHIP	2020	26085242	85717534	30,43
SHIP	2021	24092798	101413948	23,76
PSSI	2019	12585035	75325053	16,71
PSSI	2020	7066046	68355016	10,34
PSSI	2021	27725203	108733646	25,50

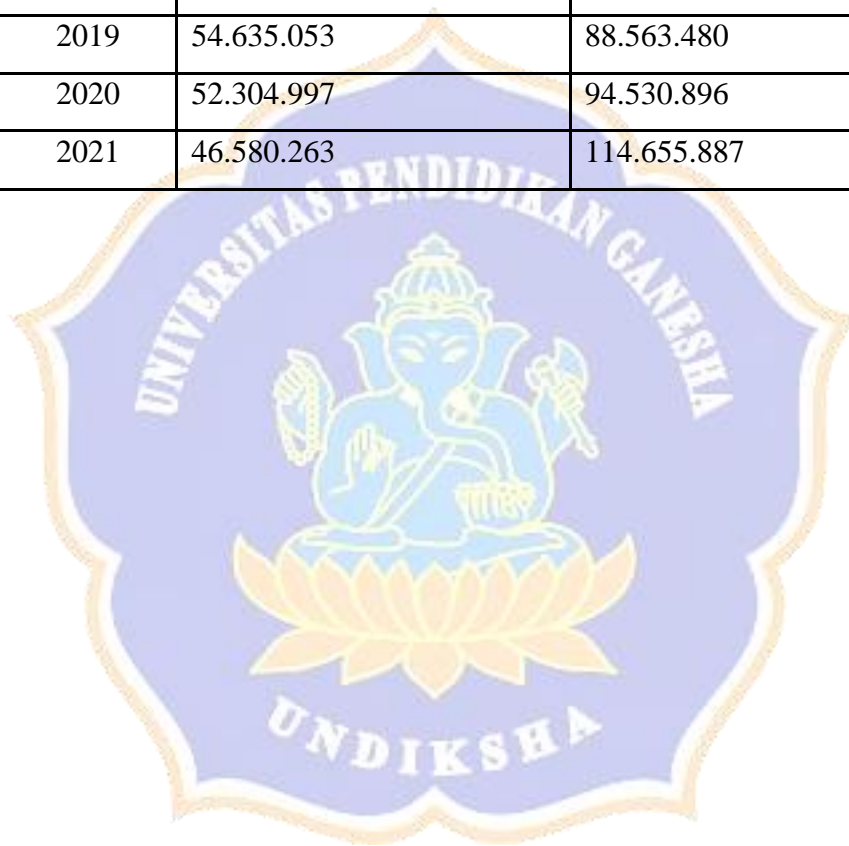


**Lampiran 5 Data Perhitungan Rasio Kebijakan Hutang Perusahaan Sektor  
Energy yang terdaftar di Bursa Efek Indonesia Tahun 2019-2021**

Kode	Tahun Laporan	DER		
		Total Hutang	Modal Sendiri	DER
ADRO	2019	3.233.710	3.983.395	81,18
ADRO	2020	2.429.852	3.951.714	61,49
ADRO	2021	3.128.621	4.458.315	70,17
AKRA	2019	11.342.184.833	10.066.861.340	112,67
AKRA	2020	8.127.216.543	10.556.356.272	76,99
AKRA	2021	12.209.620.623	11.298.965.113	108,06
APEX	2019	444.431.013	56.295.236	789,46
APEX	2020	209.555.165	126.706.348	165,39
APEX	2021	226.529.655	131.220.300	172,63
BSSR	2019	80.362.658	170.317.658	47,18
BSSR	2020	72.967.723	190.376.045	38,33
BSSR	2021	182.704.693	252.612.693	72,33
BYAN	2019	658.959.960	619.080.163	106,44
BYAN	2020	758.171.248	861.553.774	88,00
BYAN	2021	570.805.817	1.862.906.374	30,64
DEWA	2019	315.255.563	234.263.034	134,57
DEWA	2020	281.239.286	269.400.278	104,39
DEWA	2021	292.643.885	270.852.713	108,05
ELSA	2019	3.228.339	3.576.698	90,26
ELSA	2020	3.821.876	3.740.946	102,16
ELSA	2021	3.456.723	3.778.134	91,49
ENRG	2019	573.267.780	106.101.992	540,30
ENRG	2020	632.443.542	448.966.978	140,87
ENRG	2021	614.608.871	212.174.466	289,67
GEMS	2019	422.379.157	358.267.010	117,90
GEMS	2020	464.283.221	349.434.544	132,87

Kode	Tahun Laporan	DER		
		Total Hutang	Modal Sendiri	DER
GEMS	2021	512.702.894	316.324.043	162,08
HRUM	2019	47.418.441	399.583.513	11,87
HRUM	2020	43.905.598	454.796.618	9,65
HRUM	2021	223.950.846	650.670.753	34,42
ITMG	2019	324.576	884.465	36,70
ITMG	2020	312.339	84.629	369,07
ITMG	2021	464.680	1.201.559	38,67
MBAP	2019	46.886.899	145.640.390	32,19
MBAP	2020	43.752.926	138.220.176	31,65
MBAP	2021	57.736.778	199.983.661	28,87
MYOH	2019	37.882.793	122.298.955	30,98
MYOH	2020	22.061.137	129.047.722	17,10
MYOH	2021	23.359.014	140.610.562	16,61
PTBA	2019	7.675.226	18.422.826	41,66
PTBA	2020	7.117.559	16.939.196	42,02
PTBA	2021	11.869.979	24.253.724	48,94
PTIS	2019	19.496.349	16.618.581	117,32
PTIS	2020	18.702.305	16.638.925	112,40
PTIS	2021	20.034.045	16.820.875	119,10
PTRO	2019	338.481	212.563	159,24
PTRO	2020	298.248	231.440	128,87
PTRO	2021	272.513	260.223	104,72
RAJA	2019	57.738.790	122.701.295	47,06
RAJA	2020	43.397.453	123.246.585	35,21
RAJA	2021	120.468.896	125.117.256	96,28
RUIS	2019	818.355.397.777	433.002.009.239	189,00
RUIS	2020	888.702.914.518	456.448.592.739	194,70
RUIS	2021	813.265.050.471	484.312.312.632	167,92
SOCI	2019	352.710.184	335.505.606	105,13
SOCI	2020	298.634.397	360.922.889	82,74

Kode	Tahun Laporan	DER		
		Total Hutang	Modal Sendiri	DER
SOCI	2021	261.762.446	367.447.563	71,24
TOBA	2019	370.500.569	264.139.887	140,27
TOBA	2020	480.957.627	290.914.160	165,33
TOBA	2021	503.876.557	354.225.327	142,25
SHIP	2019	125.501.305	114.322.694	109,78
SHIP	2020	159.651.191	134.912.701	118,34
SHIP	2021	174.609.148	150.857.182	115,74
PSSI	2019	54.635.053	88.563.480	61,69
PSSI	2020	52.304.997	94.530.896	55,33
PSSI	2021	46.580.263	114.655.887	40,63



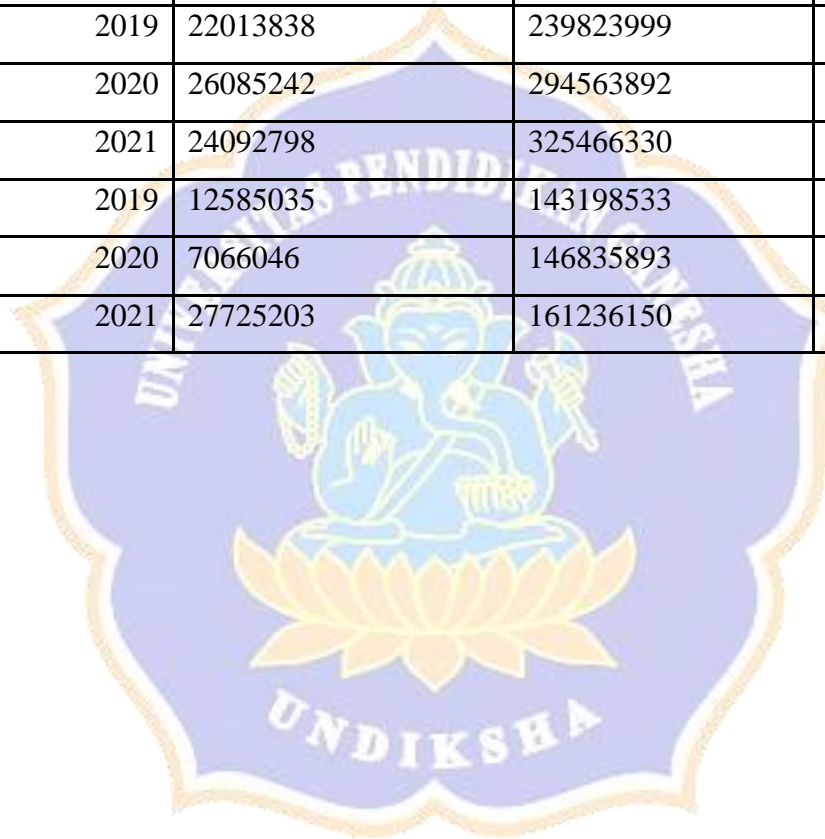
**Lampiran 6 Data Perhitungan Rasio Preferensi Risiko Eksekutif Perusahaan  
Sektor Energy yang terdaftar di Bursa Efek Indonesia Tahun 2019-2021**

Kode	Tahun Laporan	Risk		
		Penerimaan Sebelum Pajak dan Amortisasi	Total Aset	Risk
ADRO	2019	659103	7217105	9,13
ADRO	2020	222165	6381566	3,48
ADRO	2021	1486251	7586936	19,59
AKRA	2019	899083233	21409046173	4,20
AKRA	2020	1226718840	18683572815	6,57
AKRA	2021	1436743040	23508585736	6,11
APEX	2019	27902052	500726249	5,57
APEX	2020	43915354	336261513	13,06
APEX	2021	7082621	357749955	1,98
BSSR	2019	41316129	250680316	16,48
BSSR	2020	40839013	263343768	15,51
BSSR	2021	264208458	435317386	60,69
BYAN	2019	311625370	1278040123	24,38
BYAN	2020	426635647	1619725022	26,34
BYAN	2021	1627573741	2433712191	66,88
DEWA	2019	4007587	549518597	0,73
DEWA	2020	230281	550639564	0,04
DEWA	2021	9623301	563496598	1,71
ELSA	2019	494579	6805037	7,27
ELSA	2020	381009	7562822	5,04
ELSA	2021	230752	7234857	3,19
ENRG	2019	88571182	679369772	13,04
ENRG	2020	108753590	844618008	12,88
ENRG	2021	130122762	1063575849	12,23
GEMS	2019	100340160	780646167	12,85

Kode	Tahun Laporan	Risk		
		Penerimaan Sebelum Pajak dan Amortisasi	Total Aset	Risk
GEMS	2020	127132647	813717765	15,62
GEMS	2021	460840753	829026937	55,59
HRUM	2019	25627895	447001954	5,73
HRUM	2020	64309373	498702216	12,90
HRUM	2021	127541480	874621599	14,58
ITMG	2019	185908	1209041	15,38
ITMG	2020	72553	1158629	6,26
ITMG	2021	621089	1666239	37,27
MBAP	2019	48438664	192527289	25,16
MBAP	2020	37373592	181973102	20,54
MBAP	2021	128896809	257720439	50,01
MYOH	2019	34925112	160181748	21,80
MYOH	2020	29009788	151108859	19,20
MYOH	2021	34596651	163969576	21,10
PTBA	2019	5455162	26098052	20,90
PTBA	2020	3231685	24056755	13,43
PTBA	2021	10358675	36123703	28,68
PTIS	2019	270474	36114930	0,75
PTIS	2020	16740	35341230	0,05
PTIS	2021	42256	36854920	0,11
PTRO	2019	40581	551044	7,36
PTRO	2020	35536	529688	6,71
PTRO	2021	41334	532736	7,76
RAJA	2019	9048309	180440085	5,01
RAJA	2020	4484253	166644038	2,69
RAJA	2021	4651666	245586152	1,89
RUIS	2019	50653045141	1,25136E+12	4,05
RUIS	2020	48080574358	1,34515E+12	3,57
RUIS	2021	32613860050	1,29758E+12	2,51



Kode	Tahun Laporan	Risk		
		Penerimaan Sebelum Pajak dan Amortisasi	Total Aset	Risk
SOCI	2019	13037222	688215790	1,89
SOCI	2020	31192873	659557286	4,73
SOCI	2021	7727293	629210009	1,23
TOBA	2019	62869168	634640456	9,91
TOBA	2020	42082914	771871787	5,45
TOBA	2021	86472233	858101884	10,08
SHIP	2019	22013838	239823999	9,18
SHIP	2020	26085242	294563892	8,86
SHIP	2021	24092798	325466330	7,40
PSSI	2019	12585035	143198533	8,79
PSSI	2020	7066046	146835893	4,81
PSSI	2021	27725203	161236150	17,20



**Lampiran 7 Data Perhitungan Rasio Transaksi Pihak Berelasi Perusahaan Sektor  
Energy yang terdaftar di Bursa Efek Indonesia Tahun 2019-2021**

Kode	Tahun Laporan	Transaksi Pihak Berelasi		
		Transaksi Piutang Pihak Berelasi	Total Aset	RPT
ADRO	2019	1220	7217105	0,02
ADRO	2020	14536	6381566	0,23
ADRO	2021	26456	7586936	0,35
AKRA	2019	8066853	21409046173	0,04
AKRA	2020	7649402	18683572815	0,04
AKRA	2021	7846976	23508585736	0,03
APEX	2019	245343	500726249	0,05
APEX	2020	983711	336261513	0,29
APEX	2021	1172128	357749955	0,33
BSSR	2019	7347248	250680316	2,93
BSSR	2020	137079	263343768	0,05
BSSR	2021	21199685	435317386	4,87
BYAN	2019	8650574	1278040123	0,68
BYAN	2020	7023124	1619725022	0,43
BYAN	2021	39461820	2433712191	1,62
DEWA	2019	76668520	549518597	13,95
DEWA	2020	79414157	550639564	14,42
DEWA	2021	78474231	563496598	13,93
ELSA	2019	1835665	6805037	26,98
ELSA	2020	1906509	7562822	25,21
ELSA	2021	2068541	7234857	28,59
ENRG	2019	125956716	679369772	18,54
ENRG	2020	125670541	844618008	14,88
ENRG	2021	126008011	1063575849	11,85
GEMS	2019	10818096	780646167	1,39

Kode	Tahun Laporan	Transaksi Pihak Berelasi		
		Transaksi Piutang Pihak Berelasi	Total Aset	RPT
GEMS	2020	10853661	813717765	1,33
GEMS	2021	11143086	829026937	1,34
HRUM	2019	7565181	447001954	1,69
HRUM	2020	3808966	498702216	0,76
HRUM	2021	28578426	874621599	3,27
ITMG	2019	3405	1209041	0,28
ITMG	2020	8560	1158629	0,74
ITMG	2021	12427	1666239	0,75
MBAP	2019	4003756	192527289	2,08
MBAP	2020	3786714	181973102	2,08
MBAP	2021	1315606	257720439	0,51
MYOH	2019	35131141	160181748	21,93
MYOH	2020	213	151108859	0,00
MYOH	2021	105	163969576	0,00
PTBA	2019	2010261	26098052	7,70
PTBA	2020	1454027	24056755	6,04
PTBA	2021	2055250	36123703	5,69
PTIS	2019	1053509	36114930	2,92
PTIS	2020	1776787	35341230	5,03
PTIS	2021	3185572	36854920	8,64
PTRO	2019	20216	551044	3,67
PTRO	2020	36138	529688	6,82
PTRO	2021	32114	532736	6,03
RAJA	2019	18632963	180440085	10,33
RAJA	2020	1540673	166644038	0,92
RAJA	2021	395109	245586152	0,16
RUIS	2019	4953748033	1,25136E+12	0,40
RUIS	2020	4047414292	1,34515E+12	0,30
RUIS	2021	5818760302	1,29758E+12	0,45

Kode	Tahun Laporan	Transaksi Pihak Berelasi		
		Transaksi Piutang Pihak Berelasi	Total Aset	RPT
SOCI	2019	4795835	688215790	0,70
SOCI	2020	6677591	659557286	1,01
SOCI	2021	5649427	629210009	0,90
TOBA	2019	29817021	634640456	4,70
TOBA	2020	31672933	771871787	4,10
TOBA	2021	33361896	858101884	3,89
SHIP	2019	395477	239823999	0,16
SHIP	2020	594803	294563892	0,20
SHIP	2021	103313	325466330	0,03
PSSI	2019	559907	143198533	0,39
PSSI	2020	189018	146835893	0,13
PSSI	2021	885391	161236150	0,55



**Lampiran 8 Tabulasi Data Analisis Regresi Linier Berganada**

Kode	Tahun Laporan	X1	X2	X3	Z	Y
ADRO	2019	19,0649	81,1797	9,13	0,0169	45,4953
ADRO	2020	8,76445	61,4886	3,48	0,22778	79,2217
ADRO	2021	37,224	70,175	19,59	0,3487	19,9385
AKRA	2019	4,14274	112,669	4,20	0,03768	62,2538
AKRA	2020	6,92438	76,9888	6,57	0,04094	26,0041
AKRA	2021	5,5889	108,06	6,11	0,03338	59,7371
APEX	2019	29,7087	789,465	5,57	0,049	18,8932
APEX	2020	80,1851	165,386	13,06	0,29254	5,20178
APEX	2021	10,8703	172,633	1,98	0,32764	4,63681
BSSR	2019	9,88217	47,184	16,48	2,93092	60,5104
BSSR	2020	12,3208	38,3282	15,51	0,05205	17,3588
BSSR	2021	38,2151	72,326	60,69	4,86994	6,22636
BYAN	2019	22,3935	106,442	24,38	0,67686	57,2069
BYAN	2020	30,5807	88,0005	26,34	0,4336	5,58706
BYAN	2021	116,662	30,6406	66,88	1,62147	0,45202
DEWA	2019	1,16281	134,573	0,73	13,9519	335,972
DEWA	2020	0,07595	104,395	0,04	14,4222	14744,9
DEWA	2021	2,98176	108,045	1,71	13,9263	229,875
ELSA	2019	5,89829	90,2603	7,27	26,9751	58,7847
ELSA	2020	4,93091	102,163	5,04	25,209	44,764
ELSA	2021	2,83599	91,4929	3,19	28,5913	175,411
ENRG	2019	26,4912	540,299	13,04	18,5402	52,0539
ENRG	2020	33,4748	140,866	12,88	14,879	56,7463
ENRG	2021	32,0423	289,671	12,23	11,8476	81,1319
GEMS	2019	9,06035	117,895	12,85	1,38579	42,0587
GEMS	2020	11,9777	132,867	15,62	1,33384	16,7656
GEMS	2021	29,0576	162,082	55,59	1,34412	9,14383

Kode	Tahun Laporan	X1	X2	X3	Z	Y
HRUM	2019	9,75964	11,867	5,73	1,69243	57,3522
HRUM	2020	40,7488	9,6539	12,90	0,76378	0,43477
HRUM	2021	37,939	34,4185	14,58	3,26752	0,287
ITMG	2019	10,8364	36,6974	15,38	0,28163	57,4085
ITMG	2020	6,12088	369,069	6,26	0,7388	68,8063
ITMG	2021	29,9059	38,6731	37,27	0,74581	2,88928
MBAP	2019	18,5696	32,1936	25,16	2,07958	21,2593
MBAP	2020	18,5747	31,6545	20,54	2,08092	6,52038
MBAP	2021	41,6011	28,8707	50,01	0,51048	14,8193
MYOH	2019	13,7255	30,9756	21,80	21,932	26,1257
MYOH	2020	16,7231	17,0953	19,20	0,00014	22,9968
MYOH	2021	21,5339	16,6126	21,10	6,4E-05	18,3948
PTBA	2019	25,038	41,6615	20,90	7,70272	15,4519
PTBA	2020	18,6531	42,0183	13,43	6,04415	18,4374
PTBA	2021	35,4004	48,9409	28,68	5,68948	12,2034
PTIS	2019	2,06717	117,317	0,75	2,9171	18,5752
PTIS	2020	0,13679	112,401	0,05	5,02752	2117,05
PTIS	2021	0,33524	119,102	0,11	8,64355	116,833
PTRO	2019	8,51753	159,238	7,36	3,66867	9,16685
PTRO	2020	10,4307	128,866	6,71	6,82251	11,3462
PTRO	2021	9,94234	104,723	7,76	6,02813	16,4634
RAJA	2019	7,40863	47,0564	5,01	10,3264	55,2141
RAJA	2020	4,54034	35,2119	2,69	0,92453	35,7393
RAJA	2021	4,73951	96,2848	1,89	0,16088	36,5042
RUIS	2019	3,17296	188,996	4,05	0,39587	37,2328
RUIS	2020	2,97456	194,699	3,57	0,30089	42,3362
RUIS	2021	1,98184	167,922	2,51	0,44843	43,1634
SOCI	2019	8,28952	105,128	1,89	0,69685	14,3278
SOCI	2020	24,0007	82,7419	4,73	1,01244	7,24685
SOCI	2021	6,00126	71,238	1,23	0,89786	9,54298

Kode	Tahun Laporan	X1	X2	X3	Z	Y
TOBA	2019	11,9631	140,267	9,91	4,69825	9,84677
TOBA	2020	12,6782	165,326	5,45	4,10339	14,7104
TOBA	2021	18,69	142,247	10,08	3,88787	4,57892
SHIP	2019	24,2879	109,778	9,18	0,1649	19,0629
SHIP	2020	30,4316	118,337	8,86	0,20193	15,4178
SHIP	2021	23,7569	115,745	7,40	0,03174	17,9147
PSSI	2019	16,7076	61,6903	8,79	0,391	25,152
PSSI	2020	10,3373	55,3311	4,81	0,12873	23,5762
PSSI	2021	25,4983	40,6261	17,20	0,54913	6,1254



## Lampiran 9 Hasil Uji Statistik Deskriptif

### 1. Uji Statistik Deskriptif Sebelum Transformasi Data dan Outlier

<b>Descriptive Statistics</b>	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
Profitabilitas	66	,08	116,66	18,2808	18,69992
Kebijakan Hutang	66	9,65	789,46	113,7312	118,93097
Preferensi Risiko	66	,04	66,88	13,1074	14,10973
Transaksi Pihak Berelasi	66	,00	28,59	4,5504	6,97329
Penghindaran Pajak	66	,29	14744,91	293,4373	1825,01764
Valid N (listwise)	66				

### 2. Uji Statistik Deskriptif Setelah Transformasi Data dan Outlier

<b>Descriptive Statistics</b>	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
Profitabilitas	61	-,85	2,07	1,1148	,45520
Kebijakan Hutang	61	,98	2,90	1,8991	,36909
Preferensi Risiko	61	-1,30	1,83	,9364	,50511
Transaksi Pihak Berelasi	61	-1,52	1,98	,9534	,82514
Penghindaran Pajak	61	-,54	3,33	1,2804	,59766
Valid N (listwise)	61				



## Lampiran 10 Hasil Uji Asumsi Klasik

### 1. Uji Normalitas Sebelum Transformasi data dan Outlier

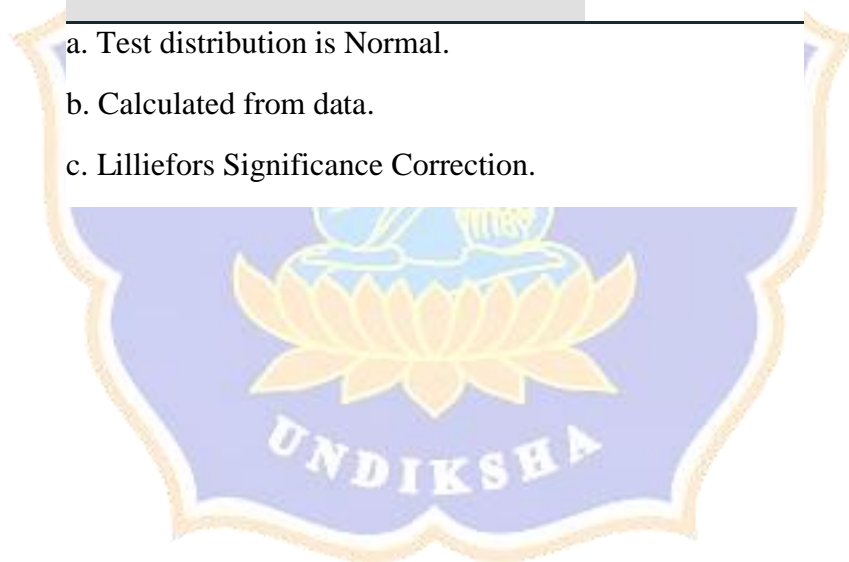
#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1733,92210164
Most Extreme Differences	Absolute	,348
	Positive	,348
	Negative	-,217
Test Statistic		,348
Asymp. Sig. (2-tailed)		,000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



## 2. Uji Normalitas Setelah Transformasi data dan Outlier

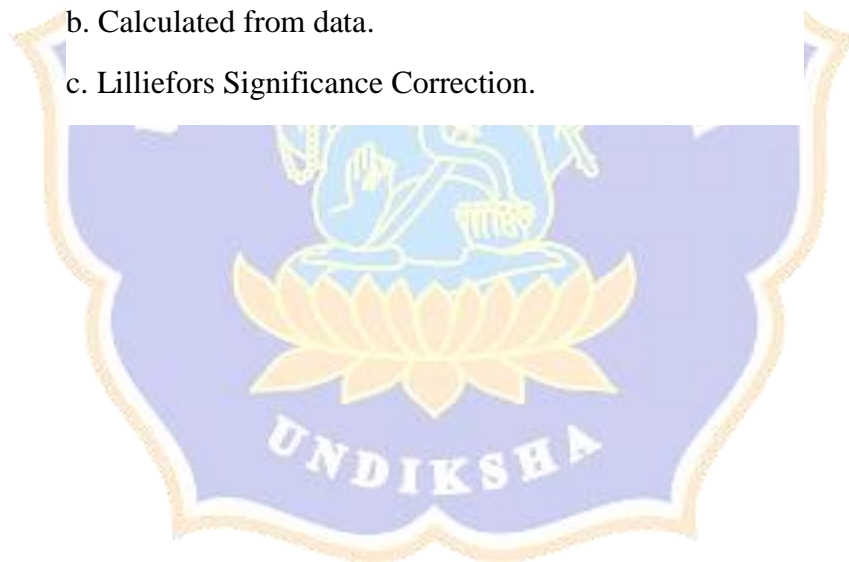
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		61
Normal Parameters <sup>a,b</sup>		
	Mean	,0000000
	Std. Deviation	,40599557
Most Extreme Differences	Absolute	,106
	Positive	,047
	Negative	-,106
Test Statistic		,106
Asymp. Sig. (2-tailed)		,088 <sup>c</sup>

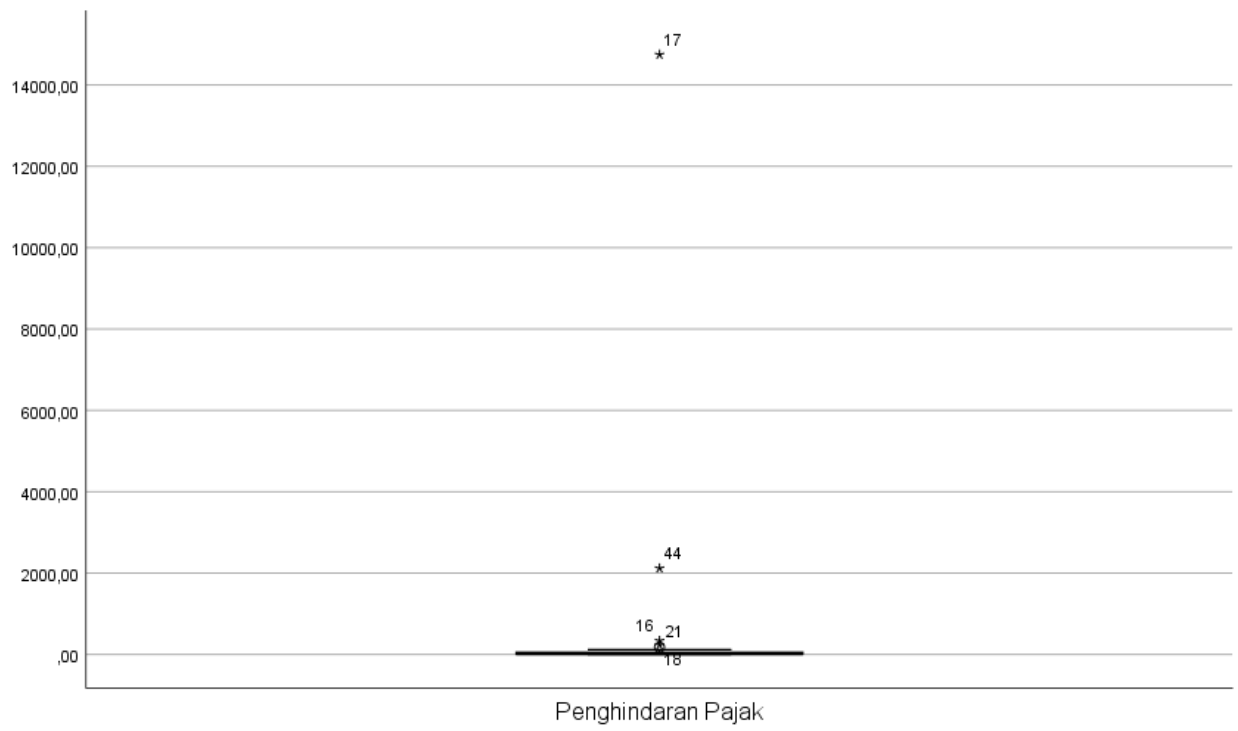
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



## 3. Uji Outlier



## 4. Uji Multikolonieritas

		<b>Coefficients<sup>a</sup></b>					<b>Collinearity Statistics</b>	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
Model		B	Std. Error	Beta				
1	(Constant)	1,304	,356		3,661	,001		
	Profitabilitas	-,988	,225	-,787	-4,399	,000	,324	3,083
	Kebijakan Hutang	,342	,157	,237	2,178	,034	,875	1,143
	Preferensi Risiko	,386	,205	,347	1,886	,064	,306	3,266
	Transaksi Pihak Berelasi	,012	,009	,134	1,287	,203	,956	1,046

a. Dependent Variable: Penghindaran Pajak



## 5. Uji Heteroskedisitas

		<b>Coefficients<sup>a</sup></b>				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	13,085	9,835		1,330	,189
	Profitabilitas	-2,298	6,202	-,081	-,371	,712
	Kebijakan Hutang	4,628	4,336	,142	1,068	,290
	Preferensi Risiko	-5,290	5,656	-,211	-,935	,354
	Transaksi Pihak Berelasi	,141	,250	,072	,564	,575

a. Dependent Variable: Abs\_Res

## 6. Uji Autokorelasi

**Runs Test**Unstandardize  
d Residual

Test Value <sup>a</sup>	-3,79165
Cases < Test Value	30
Cases >= Test Value	31
Total Cases	61
Number of Runs	32
Z	,131
Asymp. Sig. (2-tailed)	,896

a. Median



## Lampiran 11 Hasil Uji Hipotesis

### 1. Hasil Uji Regresi Linier Berganda Tahap 1

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,305	,358		3,643	,001
	Profitabilitas	-1,036	,223	-,825	-4,650	,000
	Kebijakan Hutang	,372	,156	,258	2,381	,021
	Preferensi Risiko	,427	,203	,384	2,102	,040

a. Dependent Variable: Penghindaran Pajak

### 2. Hasil Uji Regresi Linier Berganda Tahap 2

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	56,379	16,694		3,377	,001
	Profitabilitas	-45,258	10,952	-,784	-4,132	,000
	Kebijakan Hutang	,997	7,213	,015	,138	,891
	Preferensi Risiko	15,685	10,075	,307	1,557	,125
	Transaksi Pihak Berelasi	-4,263	2,874	-,187	-1,483	,144
	X1*Z	5,229	2,125	1,409	2,461	,017
	X2*Z	,592	,576	,305	1,029	,308
	X3*Z	-5,349	1,847	-1,395	-2,896	,005

a. Dependent Variable: Penghindaran Pajak

## 3. Hasil Uji Koefisien Determinasi Tahap 1

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	,634 <sup>a</sup>	,402	,370	,42266

a. Predictors: (Constant), Preferensi Risiko, Kebijakan Hutang, Profitabilitas

b. Dependent Variable: Penghindaran Pajak

## 4. Hasil Uji Koefisien Determinasi Tahap 2

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	,701 <sup>a</sup>	,491	,424	18,60095

a. Predictors: (Constant), X3\*Z, Kebijakan Hutang, Profitabilitas, Transaksi Pihak Berelasi, Preferensi Risiko, X2\*Z, X1\*Z

b. Dependent Variable: Penghindaran Pajak



## Lampiran 12 Hasil Uji Regresi Moderasi

### 1. Hasil Uji Regresi Moderasi Tahap 1

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,564 <sup>a</sup>	,318	,294	20,58420

a. Predictors: (Constant), Transaksi Pihak Berelasi, Profitabilitas

b. Dependent Variable: Penghindaran Pajak

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,625 <sup>a</sup>	,391	,359	19,61600

a. Predictors: (Constant), X1\*Z, Profitabilitas, Transaksi Pihak Berelasi

b. Dependent Variable: Penghindaran Pajak

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	65,271	7,524		8,675	,000
	Profitabilitas	-32,154	6,272	-,557	-5,127	,000
	Transaksi Pihak Berelasi	1,467	2,471	,064	,593	,555

a. Dependent Variable: Penghindaran Pajak



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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	64,346	7,179		8,963	,000
	Profitabilitas	-36,390	6,192	-,630	-5,877	,000
	Transaksi Pihak Berelasi	-3,390	2,997	-,149	-1,131	,263
	X1*Z	1,300	,496	,350	2,620	,011

a. Dependent Variable: Penghindaran Pajak



## 2. Hasil Uji Regresi Moderasi Tahap 2

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,218 <sup>a</sup>	,047	,015	24,32108

a. Predictors: (Constant), Transaksi Pihak Berelasi,  
Kebijakan Hutang

b. Dependent Variable: Penghindaran Pajak

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,377 <sup>a</sup>	,142	,097	23,28711

a. Predictors: (Constant), X2\*Z, Kebijakan Hutang,  
Transaksi Pihak Berelasi

b. Dependent Variable: Penghindaran Pajak

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,703	16,836		,220	,827
	Kebijakan Hutang	13,346	8,666	,201	1,540	,129
	Transaksi Pihak Berelasi	1,204	2,974	,053	,405	,687

a. Dependent Variable: Penghindaran Pajak

		<b>Coefficients<sup>a</sup></b>				
		Unstandardized Coefficients		Standardized Coefficients		
	Model	B	Std. Error	Beta	t	Sig.
1	(Constant)	2,892	16,123		,179	,858
	Kebijakan Hutang	10,523	8,374	,159	1,257	,214
	Transaksi Pihak Berelasi	-4,004	3,527	-,176	-1,135	,261
	X2*Z	,759	,303	,390	2,503	,015

a. Dependent Variable: Penghindaran Pajak



## 3. Hasil Uji Regresi Moderasi Tahap 3

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,434 <sup>a</sup>	,188	,160	22,45453

a. Predictors: (Constant), Transaksi Pihak Berelasi,  
Preferensi Risiko

b. Dependent Variable: Penghindaran Pajak

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,492 <sup>a</sup>	,243	,203	,47558

a. Predictors: (Constant), X3\*Z, Preferensi Risiko, Transaksi  
Pihak Berelasi

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	49,646	6,407		7,749	,000
	Preferensi Risiko	-21,691	6,057	-,424	-3,581	,001
	Transaksi Pihak Berelasi	1,824	2,694	,080	,677	,501

a. Dependent Variable: Penghindaran Pajak

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

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	1,635	,136		12,049	,000
	Preferensi Risiko	-,555	,138	-,499	-4,017	,000
	Transaksi Pihak Berelasi	-,142	,071	-,288	-2,003	,050
	X3*Z	,035	,013	,422	2,812	,007

a. Dependent Variable: Penghindaran Pajak



### Riwayat Hidup



**Ni Kadek Budastri Sapta Reni** lahir di Candikuning pada tanggal 07 Februari 2001. Penulis lahir dari pasangan suami istri Bapak I ketut Muliarta dan Ibu Ni Komang Sukantiasih. Penulis Berkebangsaan Indonesia dan Beragama Hindu. Kini Penulis tinggal di Banjar Candikuning, Desa Candikuning, Kecamatan Baturiti, Tabanan. Penulis menyelesaikan pendidikan dasar di SD N1 Candikuning dan lulus pada tahun 2013, kemudian melanjutkan ke jenjang sekolah menengah pertama di SMP N1 Baturiti dan lulus pada tahun 2016. Penulis melanjutkan pendidikan ke jenjang sekolah menengah atas di SMA N1 Baturiti dan lulus pada tahun 2019. Pendidikan selanjutnya yang ditempuh penulis adalah di Perguruan Tinggi Universitas Pendidikan Ganesha dengan mengambil program studi S1 Akuntansi. Pada tahun 2023 penulis berhasil menyelesaikan studinya dengan menyelesaikan tugas akhir skripsi dengan judul **“PENGARUH PROFITABILITAS, KEBIJAKAN HUTANG DAN PREFERENSI RISIKO EKSEKUTIF TERHADAP PENGHINADRAN PAJAK DENGAN TRANSAKSI PIHAK BERELASI SEBAGAI VARIABEL MODERASI (Studi Pada Perusahaan Sektor Energi Yang Terdaftar Di BEI Periode 2019-2021)”**

