

Lampiran 1 Data Variabel Leverage

No	Perusahaan	Tahun	Total Kewajiban	Total Aset	Leverage
1	PTBA	2019	7675226	26098052	0,294092
2	PTBA	2020	7117559	24056755	0,295865
3	PTBA	2021	11869979	36123703	0,328593
4	PTBA	2022	16443161	45359207	0,36251
5	ADRO	2019	3233710	7217105	0,448062
6	ADRO	2020	2429852	6381566	0,380761
7	ADRO	2021	3128621	7586936	0,412369
8	ADRO	2022	4254969	10782307	0,394625
9	INDY	2019	2570388847	3616163065	0,710806
10	INDY	2020	2626405463	3493702857	0,751754
11	INDY	2021	2807763436	3691477101	0,760607
12	INDY	2022	2253698079	3593872042	0,627095
13	BYAN	2019	658959960	1278040123	0,515602
14	BYAN	2020	758171248	1619725022	0,468086
15	BYAN	2021	570805817	2433712191	0,234541
16	BYAN	2022	1950168318	3945458865	0,494282
17	BUMI	2019	3192870099	3702805778	0,862284
18	BUMI	2020	3295912298	3428550326	0,961314
19	BUMI	2021	3577340599	4223787285	0,846951
20	BUMI	2022	1669538707	4488046968	0,371997
21	TOBA	2019	370500569	634640456	0,583796
22	TOBA	2020	480957627	771871787	0,623106
23	TOBA	2021	503876557	858101884	0,587199
24	TOBA	2022	475619264	899329557	0,52886
25	GEMS	2019	422379157	780646167	0,541064
26	GEMS	2020	464283221	813717765	0,57057
27	GEMS	2021	512702894	829026937	0,618439
28	GEMS	2022	570842165	1129086804	0,505579
29	HRUM	2019	47418441	447001954	0,106081
30	HRUM	2020	43905598	498702216	0,08804
31	HRUM	2021	223185399	874657582	0,255169
32	HRUM	2022	286533351	1278805856	0,224063
33	DEWA	2019	315255563	549518597	0,573694
34	DEWA	2020	281239286	550639564	0,51075
35	DEWA	2021	292643885	563496598	0,519336
36	DEWA	2022	293863030	547971275	0,536275
37	IATA	2019	212003666	101640920	2,08581
38	IATA	2020	104932829	180289993	0,582022
39	IATA	2021	212003666	101640920	2,08581

No	Perusahaan	Tahun	Total Kewajiban	Total Aset	Leverage
40	IATA	2022	104932829	180289993	0,582022
41	APEX	2019	444431013	500726249	0,887573
42	APEX	2020	209555165	336261513	0,623191
43	APEX	2021	226529655	357749955	0,633207
44	APEX	2022	196568504	262966788	0,747503
45	ARII	2019	317894	363952	0,87345
46	ARII	2020	332588	360802	0,921802
47	ARII	2021	330387	369470	0,894219
48	ARII	2022	378492	448725	0,843483
49	BIPI	2019	890079906	1253551407	0,710047
50	BIPI	2020	958118148	1343685482	0,713052
51	BIPI	2021	547722014	953299704	0,574554
52	BIPI	2022	594071261	1130280124	0,525596
53	BSSR	2019	80362658	250680316	0,320578
54	BSSR	2020	72967723	263343768	0,277082
55	BSSR	2021	182704693	435317386	0,419705
56	BSSR	2022	184353401	404831175	0,455383
57	DOID	2019	901340212	1181911191	0,762612
58	DOID	2020	710718334	974449753	0,729353
59	DOID	2021	1370302118	1635958307	0,837614
60	DOID	2022	1314859176	1571087407	0,83691
61	DSSA	2019	2080864382	3718973064	0,559527
62	DSSA	2020	1311320300	2900230622	0,452143
63	DSSA	2021	1259863437	3010072696	0,418549
64	DSSA	2022	3439195930	6431179918	0,534769
65	ELSA	2019	3228339	6805037	0,474404
66	ELSA	2020	3821876	7562822	0,505351
67	ELSA	2021	3456723	7234857	0,477787
68	ELSA	2022	4718878	8836089	0,534046
69	ITMG	2019	324576	1209041	0,268457
70	ITMG	2020	312339	1158629	0,269576
71	ITMG	2021	464680	1666239	0,27888
72	ITMG	2022	689897	2640177	0,261307
73	KKGI	2019	32971463	126354537	0,260944
74	KKGI	2020	24437727	108688283	0,224842
75	KKGI	2021	33261651	132182307	0,251635
76	KKGI	2022	47245546	170184690	0,277613
77	MEDC	2019	4652695011	5997523421	0,775769
78	MEDC	2020	4687437992	5900822955	0,79437
79	MEDC	2021	1006176448	4454547678	0,225876
80	MEDC	2022	1379314476	5184386501	0,266052

No	Perusahaan	Tahun	Total Kewajiban	Total Aset	Leverage
81	MITI	2019	68801967457	57163867424	1,203592
82	MITI	2020	36588443043	27606076935	1,325376
83	MITI	2021	21079626913	78091681970	0,269934
84	MITI	2022	81035237770	4,75033E+11	0,170589
85	PTRO	2019	338481	551044	0,614254
86	PTRO	2020	298248	529688	0,563064
87	PTRO	2021	272513	532736	0,511535
88	PTRO	2022	298429	596420	0,500367
89	RUIS	2019	8,18355E+11	1,25136E+12	0,653974
90	RUIS	2020	8,88703E+11	1,34515E+12	0,660671
91	RUIS	2021	8,09598E+11	1,29677E+12	0,624319
92	RUIS	2022	7,44435E+11	1,26755E+12	0,587303
93	SMRU	2019	9,0177E+11	1,67557E+12	0,538187
94	SMRU	2020	8,41406E+11	1,28862E+12	0,652952
95	SMRU	2021	8,17496E+11	1,02946E+12	0,794101
96	SMRU	2022	7,4088E+11	9,3603E+11	0,791513



Lampiran 2 Data Variabel Return on Asset

No	Perusahaan	Tahun	Laba Bersih	Total Aset	RoA
1	PTBA	2.019	4.040.394	26.098.052	0,15
2	PTBA	2.020	2.407.927	24.056.755	0,10
3	PTBA	2.021	8.036.888	36.123.703	0,22
4	PTBA	2.022	12.779.427	45.359.207	0,28
5	ADRO	2.019	435.002	7.217.105	0,06
6	ADRO	2.020	158.505	6.381.566	0,02
7	ADRO	2.021	1.028.593	7.586.936	0,14
8	ADRO	2.022	2.831.123	10.782.307	0,26
9	INDY	2.019	4.992.434	3.616.163.065	0,00
10	INDY	2.020	103.447.774	3.493.702.857	0,03
11	INDY	2.021	63.316.596	3.691.477.101	0,02
12	INDY	2.022	510.776.097	3.593.872.042	0,14
13	BYAN	2.019	234.211.277	1.278.040.123	0,18
14	BYAN	2.020	344.459.870	1.619.725.022	0,21
15	BYAN	2.021	1.265.957.342	2.433.712.191	0,52
16	BYAN	2.022	2.301.605.547	3.945.458.865	0,58
17	BUMI	2.019	9.470.482	3.702.805.778	0,00
18	BUMI	2.020	337.350.970	3.428.550.326	0,10
19	BUMI	2.021	223.377.014	4.223.787.285	0,05
20	BUMI	2.022	556.664.506	4.488.046.968	0,12
21	TOBA	2.019	43.745.700	634.640.456	0,07
22	TOBA	2.020	35.803.866	771.871.787	0,05
23	TOBA	2.021	65.607.407	858.101.884	0,08
24	TOBA	2.022	93.885.354	899.329.557	0,10
25	GEMS	2.019	66.765.857	780.646.167	0,09
26	GEMS	2.020	95.856.553	813.717.765	0,12
27	GEMS	2.021	354.024.370	829.026.937	0,43
28	GEMS	2.022	695.908.034	1.129.086.804	0,62
29	HRUM	2.019	20.122.589	447.001.954	0,05
30	HRUM	2.020	60.292.315	498.702.216	0,12
31	HRUM	2.021	98.313.145	874.657.582	0,11
32	HRUM	2.022	379.772.107	1.278.805.856	0,30
33	DEWA	2.019	3.773.979	549.518.597	0,01
34	DEWA	2.020	1.647.892	550.639.564	0,00
35	DEWA	2.021	1.092.252	563.496.598	0,00
36	DEWA	2.022	16.724.646	547.971.275	0,03
37	IATA	2.019	460.261	101.640.920	0,00
38	IATA	2.020	38.961.386	180.289.993	0,22
39	IATA	2.021	460.261	101.640.920	0,00

No	Perusahaan	Tahun	Laba Bersih	Total Aset	RoA
40	IATA	2.022	38.961.386	180.289.993	0,22
41	APEX	2.019	20.356.327	500.726.249	0,04
42	APEX	2.020	44.509.502	336.261.513	0,13
43	APEX	2.021	3.656.487	357.749.955	0,01
44	APEX	2.022	64.740.314	262.966.788	0,25
45	ARII	2.019	5.537	363.952	0,02
46	ARII	2.020	16.405	360.802	0,05
47	ARII	2.021	918	369.470	0,00
48	ARII	2.022	26.075	448.725	0,06
49	BIPI	2.019	27.436.566	1.253.551.407	0,02
50	BIPI	2.020	27.045.536	1.343.685.482	0,02
51	BIPI	2.021	21.892.727	953.299.704	0,02
52	BIPI	2.022	14.370.041	1.130.280.124	0,01
53	BSSR	2.019	30.467.457	250.680.316	0,12
54	BSSR	2.020	30.520.269	263.343.768	0,12
55	BSSR	2.021	205.164.329	435.317.386	0,47
56	BSSR	2.022	239.896.019	404.831.175	0,59
57	DOID	2.019	20.480.591	1.181.911.191	0,02
58	DOID	2.020	23.436.370	974.449.753	0,02
59	DOID	2.021	280.546	1.635.958.307	0,00
60	DOID	2.022	28.638.710	1.571.087.407	0,02
61	DSSA	2.019	71.654.412	3.718.973.064	0,02
62	DSSA	2.020	57.897.543	2.900.230.622	0,02
63	DSSA	2.021	265.337.533	3.010.072.696	0,09
64	DSSA	2.022	1.303.531.094	6.431.179.918	0,20
65	ELSA	2.019	356.477	6.805.037	0,05
66	ELSA	2.020	249.085	7.562.822	0,03
67	ELSA	2.021	108.852	7.234.857	0,02
68	ELSA	2.022	378.058	8.836.089	0,04
69	ITMG	2.019	126.502	1.209.041	0,10
70	ITMG	2.020	37.828	1.158.629	0,03
71	ITMG	2.021	475.390	1.666.239	0,29
72	ITMG	2.022	1.199.345	2.640.177	0,45
73	KKGI	2.019	5.414.352	126.354.537	0,04
74	KKGI	2.020	8.668.015	108.688.283	0,08
75	KKGI	2.021	23.003.525	132.182.307	0,17
76	KKGI	2.022	39.055.906	170.184.690	0,23
77	MEDC	2.019	24.950.936	5.997.523.421	0,00
78	MEDC	2.020	177.303.520	5.900.822.955	0,03
79	MEDC	2.021	5.683.884.139	4.454.547.678	1,28
80	MEDC	2.022	6.931.905.826	5.184.386.501	1,34

No	Perusahaan	Tahun	Laba Bersih	Total Aset	RoA
81	MITI	2.019	87.934.380.048	57.163.867.424	1,54
82	MITI	2.020	4.039.170.019	27.606.076.935	0,15
83	MITI	2.021	5.223.088.063	78.091.681.970	0,07
84	MITI	2.022	15.345.893.870	475.033.060.324	0,03
85	PTRO	2.019	31.324	551.044	0,06
86	PTRO	2.020	32.498	529.688	0,06
87	PTRO	2.021	33.953	532.736	0,06
88	PTRO	2.022	41.166	596.420	0,07
89	RUIS	2.019	33.086.271.543	1.251.357.407.016	0,03
90	RUIS	2.020	27.542.197.663	1.345.151.507.257	0,02
91	RUIS	2.021	18.158.667.578	1.296.770.655.592	0,01
92	RUIS	2.022	20.111.351.869	1.267.549.300.138	0,02
93	SMRU	2.019	187.289.498.478	1.675.570.667.301	0,11
94	SMRU	2.020	322.104.973.315	1.288.617.641.905	0,25
95	SMRU	2.021	236.630.325.152	1.029.461.271.703	0,23
96	SMRU	2.022	18.089.439.932	936.030.494.471	0,02



Lampiran 3 Data Variabel Agresivitas Pajak

No	Perusahaan	Tahun	Beban Pajak	Laba sebelum Pajak	ETR
1	PTBA	2019	1414768	5455162	0,25934
2	PTBA	2020	823758	3231685	0,2549
3	PTBA	2021	2321787	10358675	0,22414
4	PTBA	2022	3422887	16202314	0,21126
5	ADRO	2019	224101	659103	0,34001
6	ADRO	2020	63660	222165	0,28654
7	ADRO	2021	457658	1486251	0,30793
8	ADRO	2022	1645096	4476219	0,36752
9	INDY	2019	49142265	54134699	0,90778
10	INDY	2020	4270588	99177186	0,04306
11	INDY	2021	294689659	502107483	0,58691
12	INDY	2022	499561131	1010337228	0,49445
13	BYAN	2019	77414093	311625370	0,24842
14	BYAN	2020	82175777	426635647	0,19261
15	BYAN	2021	361616399	1627573741	0,22218
16	BYAN	2022	643704514	2945310061	0,21855
17	BUMI	2019	28486579	19016097	1,49802
18	BUMI	2020	14911551	322439419	0,04625
19	BUMI	2021	67684665	291061679	0,23254
20	BUMI	2022	115590243	672254749	0,17194
21	TOBA	2019	19123468	62869168	0,30418
22	TOBA	2020	6279048	42082914	0,14921
23	TOBA	2021	20864826	86472233	0,24129
24	TOBA	2022	20800288	114685642	0,18137
25	GEMS	2019	33574303	100340160	0,3346
26	GEMS	2020	31276094	127132647	0,24601
27	GEMS	2021	106816383	460840753	0,23179
28	GEMS	2022	202784670	898692704	0,22564
29	HRUM	2019	5505306	25627895	0,21482
30	HRUM	2020	3879082	64171397	0,06045
31	HRUM	2021	29089637	127569867	0,22803
32	HRUM	2022	97775087	477547194	0,20474
33	DEWA	2019	233608	4007587	0,05829
34	DEWA	2020	1417611	230281	6,15601
35	DEWA	2021	8531049	9623301	0,8865
36	DEWA	2022	27508	16752154	0,00164
37	IATA	2019	978762	518501	1,88768
38	IATA	2020	14888931	53850317	0,27649
39	IATA	2021	978762	518501	1,88768
40	IATA	2022	14888931	53850317	0,27649

No	Perusahaan	Tahun	Beban Pajak	Laba sebelum Pajak	ETR
41	APEX	2019	7545725	27902052	0,27044
42	APEX	2020	594148	43915354	0,01353
43	APEX	2021	3426134	7082621	0,48374
44	APEX	2022	17245604	81985918	0,21035
45	ARII	2019	159	5696	0,02791
46	ARII	2020	1513	17918	0,08444
47	ARII	2021	4467	5385	0,82953
48	ARII	2022	9756	35831	0,27228
49	BIPI	2019	8874719	36311285	0,24441
50	BIPI	2020	8289170	35334706	0,23459
51	BIPI	2021	6749334	28642061	0,23564
52	BIPI	2022	3851462	18221503	0,21137
53	BSSR	2019	10848672	41316129	0,26258
54	BSSR	2020	10318744	40839013	0,25267
55	BSSR	2021	59044129	264208458	0,22348
56	BSSR	2022	68885156	308781175	0,22309
57	DOID	2019	14397084	34877675	0,41279
58	DOID	2020	926114	24362484	0,03801
59	DOID	2021	7737712	8018258	0,96501
60	DOID	2022	11783854	40422564	0,29152
61	DSSA	2019	61337431	132991843	0,46121
62	DSSA	2020	52479136	5418407	9,68534
63	DSSA	2021	114037498	379375031	0,30059
64	DSSA	2022	302184619	1605715713	0,18819
65	ELSA	2019	138102	494579	0,27923
66	ELSA	2020	131924	381009	0,34625
67	ELSA	2021	121900	230752	0,52827
68	ELSA	2022	108829	486887	0,22352
69	ITMG	2019	59406	185908	0,31955
70	ITMG	2020	34725	72553	0,47862
71	ITMG	2021	145699	621089	0,23459
72	ITMG	2022	345447	1544792	0,22362
73	KKGI	2019	2615158	8029510	0,32569
74	KKGI	2020	686607	9354622	0,0734
75	KKGI	2021	10954593	33958118	0,32259
76	KKGI	2022	19002911	58058817	0,3273
77	MEDC	2019	195358203	156861514	1,24542
78	MEDC	2020	72353410	98283621	0,73617
79	MEDC	2021	222831712	269379241	0,8272
80	MEDC	2022	507971978	1045601581	0,48582
81	MITI	2019	0	87934380048	0

No	Perusahaan	Tahun	Beban Pajak	Laba sebelum Pajak	ETR
82	MITI	2020	7273893571	3234723552	2,24869
83	MITI	2021	485763148	5708851211	0,08509
84	MITI	2022	3502590963	18848484833	0,18583
85	PTRO	2019	9257	40581	0,22811
86	PTRO	2020	3038	35536	0,08549
87	PTRO	2021	7381	41334	0,17857
88	PTRO	2022	8989	50155	0,17922
89	RUIS	2019	17566773598	50653045141	0,34681
90	RUIS	2020	20538376695	48080574358	0,42717
91	RUIS	2021	14229850790	32388518368	0,43935
92	RUIS	2022	18685145002	38796496871	0,48162
93	SMRU	2019	2447376299	1,84842E+11	0,01324
94	SMRU	2020	20507121095	3,42612E+11	0,05986
95	SMRU	2021	10376687877	2,47007E+11	0,04201
96	SMRU	2022	5506938580	23596378512	0,23338



Lampiran 4 Input Data SPSS

No	Perusahaan	Tahun	ETR	Likuiditas	Leverage	RoA
1	PTBA	2019	0,259345	2,48721	0,294092	0,154816
2	PTBA	2020	0,2549	2,159961	0,295865	0,100094
3	PTBA	2021	0,224139	2,427991	0,328593	0,222482
4	PTBA	2022	0,211259	2,282999	0,36251	0,281738
5	ADRO	2019	0,340009	1,711766	0,448062	0,060274
6	ADRO	2020	0,286544	1,512433	0,380761	0,024838
7	ADRO	2021	0,307928	2,084474	0,412369	0,135574
8	ADRO	2022	0,367519	2,173354	0,394625	0,262571
9	INDY	2019	0,907778	2,012095	0,710806	0,001381
10	INDY	2020	0,04306	1,969885	0,751754	0,02961
11	INDY	2021	0,586906	1,841888	0,760607	0,017152
12	INDY	2022	0,49445	1,698865	0,627095	0,142124
13	BYAN	2019	0,24842	0,894374	0,515602	0,183258
14	BYAN	2020	0,192613	3,250062	0,468086	0,212666
15	BYAN	2021	0,222181	3,131324	0,234541	0,520175
16	BYAN	2022	0,218552	1,310618	0,494282	0,583356
17	BUMI	2019	1,498024	0,387093	0,862284	0,002558
18	BUMI	2020	0,046246	0,305989	0,961314	0,098395
19	BUMI	2021	0,232544	0,269563	0,846951	0,052885
20	BUMI	2022	0,171944	0,837412	0,371997	0,124033
21	TOBA	2019	0,304179	0,919601	0,583796	0,06893
22	TOBA	2020	0,149207	0,731987	0,623106	0,046386
23	TOBA	2021	0,241289	1,740463	0,587199	0,076456
24	TOBA	2022	0,181368	1,980774	0,52886	0,104395
25	GEMS	2019	0,334605	1,322903	0,541064	0,085526
26	GEMS	2020	0,246012	1,2336	0,57057	0,117801
27	GEMS	2021	0,231786	1,021021	0,618439	0,427036
28	GEMS	2022	0,225644	1,530493	0,505579	0,616346
29	HRUM	2019	0,214817	9,222406	0,106081	0,045017
30	HRUM	2020	0,060449	10,07431	0,08804	0,120898
31	HRUM	2021	0,228029	3,072964	0,255169	0,112402
32	HRUM	2022	0,204744	2,300612	0,224063	0,296974
33	DEWA	2019	0,058291	1,011638	0,573694	0,006868
34	DEWA	2020	6,156005	1,115326	0,51075	0,002993
35	DEWA	2021	0,886499	0,814959	0,519336	0,001938
36	DEWA	2022	0,001642	0,712103	0,536275	0,030521
37	IATA	2019	1,887676	0,122126	2,08581	0,004528
38	IATA	2020	0,276487	0,32046	0,582022	0,216104
39	IATA	2021	1,887676	0,122126	2,08581	0,004528
40	IATA	2022	0,276487	0,32046	0,582022	0,216104

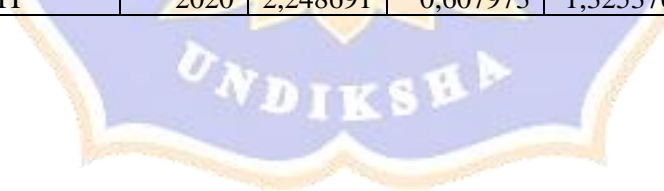
No	Perusahaan	Tahun	ETR	Likuiditas	Leverage	RoA
41	APEX	2019	0,270436	3,630454	0,887573	0,040654
42	APEX	2020	0,013529	8,28253	0,623191	0,132366
43	APEX	2021	0,483738	3,778649	0,633207	0,010221
44	APEX	2022	0,210348	4,640242	0,747503	0,246192
45	ARII	2019	0,027914	0,240779	0,87345	0,015214
46	ARII	2020	0,08444	0,208132	0,921802	0,045468
47	ARII	2021	0,829526	0,444009	0,894219	0,002485
48	ARII	2022	0,272278	0,721401	0,843483	0,058109
49	BIPI	2019	0,244407	1,16705	0,710047	0,021887
50	BIPI	2020	0,23459	0,380186	0,713052	0,020128
51	BIPI	2021	0,235644	0,483212	0,574554	0,022965
52	BIPI	2022	0,211369	0,717506	0,525596	0,012714
53	BSSR	2019	0,262577	1,206532	0,320578	0,121539
54	BSSR	2020	0,252669	1,577025	0,277082	0,115895
55	BSSR	2021	0,223476	1,601681	0,419705	0,471298
56	BSSR	2022	0,223087	1,245232	0,455383	0,592583
57	DOID	2019	0,412788	1,832177	0,762612	0,017328
58	DOID	2020	0,038014	1,66836	0,729353	0,024051
59	DOID	2021	0,965012	1,42174	0,837614	0,000171
60	DOID	2022	0,291517	1,554803	0,83691	0,018229
61	DSSA	2019	0,461212	1,296522	0,559527	0,019267
62	DSSA	2020	9,685344	1,55267	0,452143	0,019963
63	DSSA	2021	0,300593	1,701828	0,418549	0,08815
64	DSSA	2022	0,188193	1,359534	0,534769	0,202689
65	ELSA	2019	0,279231	1,476787	0,474404	0,052384
66	ELSA	2020	0,346249	1,638772	0,505351	0,032935
67	ELSA	2021	0,528273	1,736188	0,477787	0,015045
68	ELSA	2022	0,22352	1,496991	0,534046	0,042786
69	ITMG	2019	0,319545	2,012058	0,268457	0,10463
70	ITMG	2020	0,478616	2,025726	0,269576	0,032649
71	ITMG	2021	0,234586	2,708822	0,27888	0,285307
72	ITMG	2022	0,22362	3,259055	0,261307	0,454267
73	KKGI	2019	0,325693	2,173588	0,260944	0,04285
74	KKGI	2020	0,073398	3,050986	0,224842	0,079751
75	KKGI	2021	0,322591	2,418832	0,251635	0,174029
76	KKGI	2022	0,327304	2,583722	0,277613	0,229491
77	MEDC	2019	1,245418	2,401826	0,775769	0,00416
78	MEDC	2020	0,73617	1,472826	0,79437	0,030047
79	MEDC	2021	0,827204	0,03679	0,225876	1,275973
80	MEDC	2022	0,485818	0,31484	0,266052	1,337074
81	MITI	2019	0	1,134494	1,203592	1,538286

No	Perusahaan	Tahun	ETR	Likuiditas	Leverage	RoA
82	MITI	2020	2,248691	0,607973	1,325376	0,146315
83	MITI	2021	0,085089	2,507909	0,269934	0,066884
84	MITI	2022	0,185829	2,933581	0,170589	0,032305
85	PTRO	2019	0,228112	1,514028	0,614254	0,056845
86	PTRO	2020	0,085491	1,637537	0,563064	0,061353
87	PTRO	2021	0,17857	1,384887	0,511535	0,063733
88	PTRO	2022	0,179224	1,161033	0,500367	0,069022
89	RUIS	2019	0,346806	1,034415	0,653974	0,02644
90	RUIS	2020	0,427166	1,073093	0,660671	0,020475
91	RUIS	2021	0,439349	1,147257	0,624319	0,014003
92	RUIS	2022	0,481619	1,258654	0,587303	0,015866
93	SMRU	2019	0,01324	1,141485	0,538187	0,111777
94	SMRU	2020	0,059855	0,473952	0,652952	0,249962
95	SMRU	2021	0,04201	0,232754	0,794101	0,229858
96	SMRU	2022	0,233381	0,189623	0,791513	0,019326



Lampiran 5 Data Outlier

No	Perusahaan	Tahun	ETR	Likuiditas	Leverage	RoA
1	BYAN	2021	0,222181	3,131324	0,234541	0,520175
2	BYAN	2022	0,218552	1,310618	0,494282	0,583356
3	BUMI	2019	1,498024	0,387093	0,862284	0,002558
4	GEMS	2021	0,231786	1,021021	0,618439	0,427036
5	GEMS	2022	0,225644	1,530493	0,505579	0,616346
6	HRUM	2019	0,214817	9,222406	0,106081	0,045017
7	HRUM	2020	0,060449	10,07431	0,08804	0,120898
8	DEWA	2020	6,156005	1,115326	0,51075	0,002993
9	DEWA	2021	0,886499	0,814959	0,519336	0,001938
10	IATA	2019	1,887676	0,122126	2,08581	0,004528
11	IATA	2021	1,887676	0,122126	2,08581	0,004528
12	APEX	2020	0,013529	8,28253	0,623191	0,132366
13	APEX	2022	0,210348	4,640242	0,747503	0,246192
14	ARII	2021	0,829526	0,444009	0,894219	0,002485
15	BSSR	2021	0,223476	1,601681	0,419705	0,471298
16	BSSR	2022	0,223087	1,245232	0,455383	0,592583
17	DOID	2021	0,965012	1,42174	0,837614	0,000171
18	DSSA	2020	9,685344	1,55267	0,452143	0,019963
19	ITMG	2022	0,22362	3,259055	0,261307	0,454267
20	MEDC	2019	1,245418	2,401826	0,775769	0,00416
21	MEDC	2020	0,73617	1,472826	0,79437	0,030047
22	MEDC	2021	0,827204	0,03679	0,225876	1,275973
23	MEDC	2022	0,485818	0,31484	0,266052	1,337074
24	MITI	2019	0	1,134494	1,203592	1,538286
25	MITI	2020	2,248691	0,607973	1,325376	0,146315



Lampiran 6 Hasil Uji Statistik Deskriptif sebelum outlier

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Agresivitas Pajak	96	,0000	9,6853	,518767	1,1812662
Likuiditas	96	,0368	10,0743	1,743671	1,6316739
Leverage	96	,0880	2,0858	,576984	,3189691
Return on Asset	96	,0002	1,5383	,156741	,2624928
Valid N (listwise)	96				

Lampiran 7 Hasil Uji Statistik Deskriptif setelah outlier

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Agresivitas Pajak	71	,0016	,9078	,259086	,1529569
Likuiditas	71	,1896	3,7786	1,551052	,8557225
Leverage	71	,1706	,9613	,535174	,1961544
Return on Asset	71	,0014	,2970	,091078	,0813056
Valid N (listwise)	71				

Lampiran 8 Hasil uji normalitas sebelum outlier

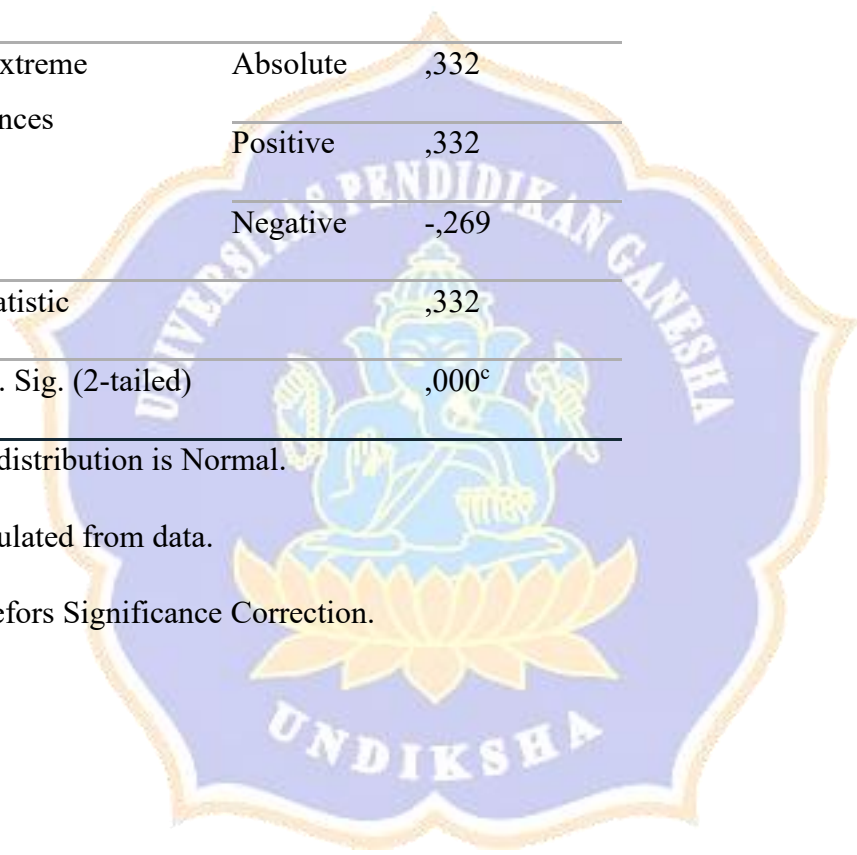
One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual
N		96
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,16116325
Most Extreme Differences	Absolute	,332
	Positive	,332
	Negative	-,269
Test Statistic		,332
Asymp. Sig. (2-tailed)		,000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



Lampiran 9 Hasil uji normalitas setelah outlier

One-Sample Kolmogorov-Smirnov Test

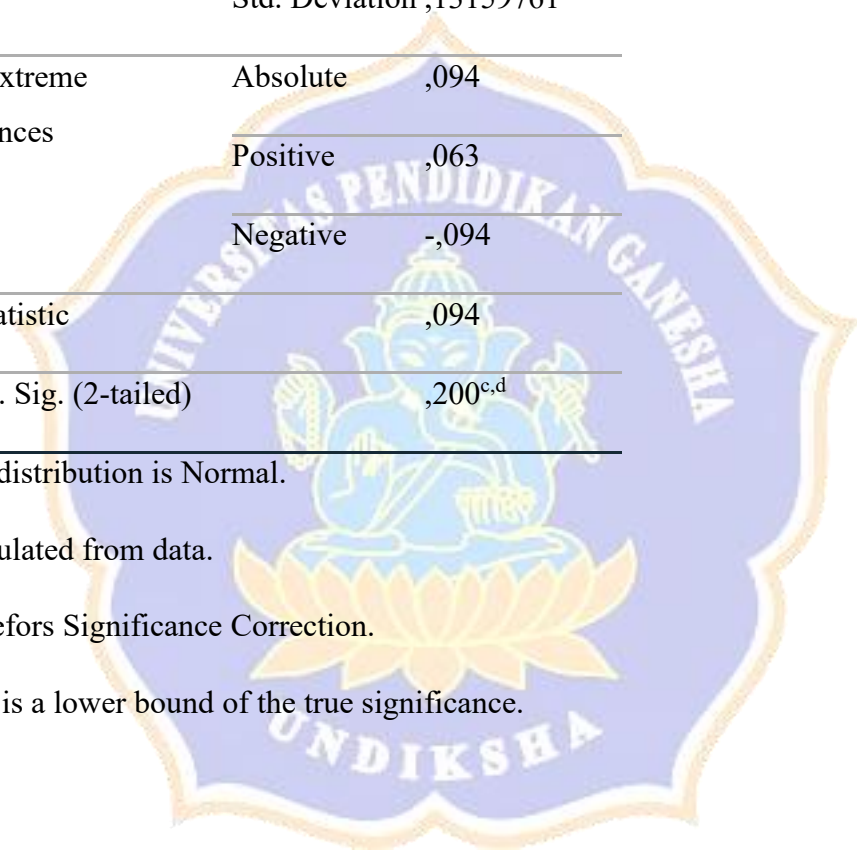
		Unstandardize d Residual
N		71
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,13159761
Most Extreme Differences	Absolute	,094
	Positive	,063
	Negative	-,094
Test Statistic		,094
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.



Lampiran 10 Hasil uji autokorelasi

Runs Test

	Unstandardize d Residual
Test Value ^a	,00384
Cases < Test Value	35
Cases >= Test Value	36
Total Cases	71
Number of Runs	35
Z	-,357
Asymp. Sig. (2- tailed)	,721
a. Median	



Lampiran 11 Hasil uji multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	,096	,073		1,322	,191		
	Likuiditas	,076	,027	,367	2,768	,007	,629	1,589
	Leverage	,018	,054	,049	,337	,738	,525	1,905
	Return on Asset	-,055	,017	-,388	-3,276	,002	,789	1,268

a. Dependent Variable: Agresivitas Pajak



Lampiran 12 Hasil uji hetesoskedisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,143	,022		6,455	,000
	Likuiditas	,019	,017	,159	1,098	,276
	Leverage	,040	,033	,188	1,206	,232
	Return on Asset	-,235	,137	-,219	-1,719	,090

a. Dependent Variable: Abs_Res

Lampiran 13 Hasil uji koefisien determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,510 ^a	,260	,227	,1345116	1,946

a. Predictors: (Constant), Return on Asset, Likuiditas, Leverage

b. Dependent Variable: Agresivitas Pajak

Lampiran 14 Hasil uji simultan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,425	3	,142	7,838	,000 ^b
	Residual	1,212	67	,018		
	Total	1,638	70			

a. Dependent Variable: Agresivitas Pajak

b. Predictors: (Constant), Return on Asset, Likuiditas, Leverage

Lampiran 15 Hasil Uji parsial

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,096	,073		1,322	,191
	Likuiditas	,076	,027	,367	2,768	,007
	Leverage	,018	,054	,049	,337	,738
	Return on Asset	-,055	,017	-,388	-3,276	,002

a. Dependent Variable: Agresivitas Pajak

Lampiran 16 Hasil uji regresi linier berganda

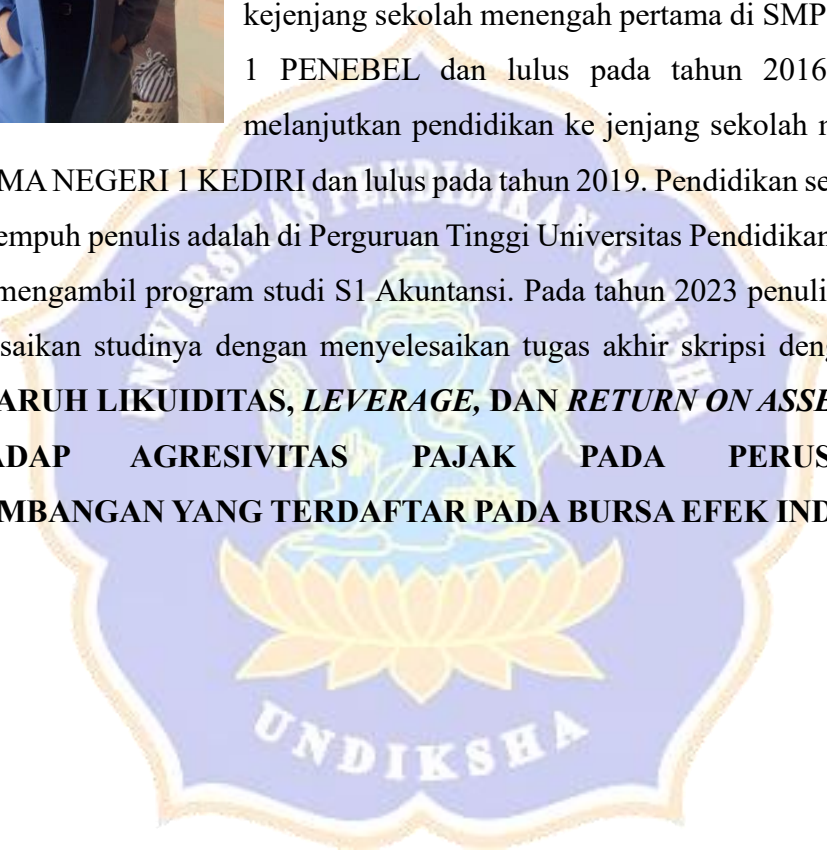
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,096	,073		1,322	,191
	Likuiditas	,076	,027	,367	2,768	,007
	Leverage	,018	,054	,049	,337	,738
	Return on Asset	-,055	,017	-,388	-3,276	,002

a. Dependent Variable: Agresivitas Pajak



Riwayat Hidup

NI LUH WAYAN INTAN PRATIWI lahir di Jegu, 9 April 2001. Penulis lahir dari pasangan suami istri Bapak I Nyoman Suartana dan Ibu Ni Ketut Sukawati. Penulis Berkebangsaan Indonesia dan Beragama Hindu. Kini Penulis tinggal di Tabanan. Penulis menyelesaikan pendidikan dasar di SD NO 2 JEGU dan lulus pada tahun 2013, kemudian melanjutkan ke jenjang sekolah menengah pertama di SMP NEGERI 1 PENEDEL dan lulus pada tahun 2016. Penulis melanjutkan pendidikan ke jenjang sekolah menengah atas di SMA NEGERI 1 KEDIRI 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 LIKUIDITAS, LEVERAGE, DAN RETURN ON ASSET (ROA) TERHADAP AGRESIVITAS PAJAK PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR PADA BURSA EFEK INDONESIA”**



PERNYATAAN

Dengan ini saya menyatakan bahwa karya tulis yang berjudul “**PENGARUH LIKUIDITAS, *LEVERAGE*, DAN *RETURN ON ASSET (ROA)* TERHADAP AGRESIVITAS PAJAK PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR PADA BURSA EFEK INDONESIA**” beserta seluruh isinya adalah benar-benar karya sendiri dan saya tidak melakukan penjiplakan dan pengutipan dengan cara-cara yang tidak sesuai dengan etika yang berlaku dalam masyarakat keilmuan. Atas pernyataan ini, saya siap menanggung risiko/sanksi yang dijatuhkan kepada saya apabila kemudian ditemukan adanya pelanggaran atas etika keilmuan dalam karya saya ini atau ada klaim terhadap keaslian karya saya ini.



Singaraja,

Yang membuat pernyataan,

NI LUH WAYAN INTAN
PRATIWI