

LAMPIRAN

Lampiran 1 : Daftar Sampel Perusahaan Pertambangan Tahun 2017-2020

Tabel 3.2 Perusahaan Pertambangan Yang Dijadikan Sebagai Sampel Penelitian.

NO	Kode Perusahaan	Nama Perusahaan
1	ADRO	Adaro Energy Tbk
2	ANTM	Aneka Tambang Tbk
3	BIPI	Astrindo Nusantara Infrastruktur Tbk
4	BSSR	Baramulti Suksessarana Tbk
5	BYAN	Bayan Resources Tbk
6	CITA	Cita Mineral Investindo Tbk
7	ELSA	Elnusa Tbk
8	GEMS	Golden Energy Mines Tbk
9	HRUM	Harum Energy Tbk
10	ITMG	Indo Tambangraya Megah Tbk
11	MBAP	Mitrabara Adiperdana Tbk
12	MDKA	Merdeka Copper Gold Tbk
13	MYOH	Samindo Resources Tbk
14	PTBA	Bukit Asam Tbk
15	PTRO	Petrosea Tbk
16	RUIS	Radiant Utama Interinsco Tbk
17	TOBA	Toba Bara Sejahtera Tbk
18	ZINC	Kapuas Prima Coal Tbk

Lampiran 2 : Tax Avoidance

Tabel 4.2 Hasil Perhitungan *Tax Avoidance*

NO	KODE	ETR = Beban Pajak / Laba Sebelum Pajak				Rata - Rata
		2017	2018	2019	2020	
1	ADRO	0,422	0,418	0,340	0,286	0,366
2	ANTM	0,699	0,309	0,717	0,299	0,506
3	BIPI	0,015	0,158	0,244	0,234	0,163
4	BSSR	0,258	0,260	0,262	0,252	0,258
5	BYAN	0,195	0,247	0,248	0,192	0,221
6	CITA	0,014	0,087	0,224	0,228	0,138
7	ELSA	0,231	0,214	0,236	0,277	0,240
8	GEMS	0,282	0,258	0,334	0,246	0,280
9	HRUM	0,236	0,165	0,214	0,060	0,169
10	ITMG	0,302	0,295	0,319	0,478	0,349
11	MBAP	0,255	0,255	0,271	0,265	0,261
12	MDKA	0,316	0,333	0,361	0,485	0,374
13	MYOH	0,276	0,253	0,252	0,223	0,251
14	PTBA	0,250	0,246	0,259	0,254	0,252
15	PTRO	0,230	0,328	0,228	0,085	0,218
16	RUIS	0,435	0,393	0,346	0,427	0,400
17	TOBA	0,312	0,300	0,304	0,149	0,266
18	ZINC	0,312	0,232	0,267	0,474	0,321

Lampiran 3 : Komisaris Independen

Tabel 4.2 Hasil Perhitungan Komisaris Independen

NO	KODE	KI = Jumlah Komisaris Independen / Jumlah Dewan Komisaris x 100%				Rata – Rata
		2017	2018	2019	2020	
1	ADRO	0,400	0,250	0,250	0,400	0,325
2	ANTM	0,333	0,400	0,333	0,333	0,350
3	BIPI	0,333	0,250	0,333	0,333	0,312
4	BSSR	0,333	0,375	0,375	0,375	0,364
5	BYAN	0,400	0,333	0,400	0,400	0,383
6	CITA	0,333	0,333	0,400	0,500	0,391
7	ELSA	0,400	0,400	0,400	0,500	0,425
8	GEMS	0,500	0,500	0,500	0,400	0,475
9	HRUM	0,333	0,333	0,333	0,333	0,333
10	ITMG	0,286	0,400	0,500	0,429	0,403
11	MBAP	0,333	0,333	0,333	0,333	0,333
12	MDKA	0,500	0,333	0,333	0,333	0,375
13	MYOH	0,333	0,333	0,333	0,333	0,333
14	PTBA	0,333	0,333	0,333	0,333	0,333
15	PTRO	0,400	0,400	0,400	0,400	0,400
16	RUIS	0,333	0,333	0,333	0,333	0,333
17	TOBA	0,400	0,400	0,667	0,667	0,533
18	ZINC	0,333	0,333	0,333	0,333	0,333

Lampiran 4 : Komite Audit

Tabel 4.3 Hasil Perhitungan Komite Audit

NO	KODE	KA= \sum Komite Audit Perusahaan				Rata - Rata
		2017	2018	2019	2020	
1	ADRO	3	3	3	3	3
2	ANTM	4	4	4	4	4
3	BIPI	4	4	4	4	4
4	BSSR	3	3	3	3	3
5	BYAN	4	4	4	4	4
6	CITA	3	3	3	3	3
7	ELSA	3	3	3	3	3
8	GEMS	3	3	3	3	3
9	HRUM	3	3	3	3	3
10	ITMG	4	4	4	4	4
11	MBAP	3	3	3	3	3
12	MDKA	3	3	3	3	3
13	MYOH	3	3	3	3	3
14	PTBA	3	4	4	4	3.75
15	PTRO	3	3	3	5	3.5
16	RUIS	3	3	3	3	3
17	TOBA	3	3	3	3	3
18	ZINC	3	3	3	3	3

Lampiran 5 : Profitabilitas

Tabel 4.4 Hasil Perhitungan Profitabilitas

NO	KODE	ROA = Laba Bersih / Total Aset				Rata - Rata
		2017	2018	2019	2020	
1	ADRO	0,078	0,067	0,060	0,024	0,057
2	ANTM	0,004	0,026	0,006	0,036	0,018
3	BIPI	0,028	0,017	0,021	0,020	0,022
4	BSSR	0,394	0,281	0,121	0,115	0,228
5	BYAN	0,380	0,455	0,183	0,212	0,308
6	CITA	0,017	0,202	0,170	0,157	0,136
7	ELSA	0,051	0,048	0,052	0,032	0,046
8	GEMS	0,203	0,143	0,085	0,117	0,137
9	HRUM	0,121	0,085	0,045	0,120	0,093
10	ITMG	0,186	0,179	0,104	0,032	0,125
11	MBAP	0,364	0,290	0,183	0,150	0,247
12	MDKA	0,116	0,072	0,072	0,031	0,073
13	MYOH	0,090	0,204	0,162	0,149	0,151
14	PTBA	0,206	0,211	0,168	0,100	0,171
15	PTRO	0,019	0,041	0,056	0,061	0,044
16	RUIS	0,021	0,027	0,026	0,020	0,024
17	TOBA	0,118	0,135	0,068	0,046	0,092
18	ZINC	0,063	0,083	0,125	0,020	0,073

Lampiran 6 : Leverage

Tabel 4.5 Hasil Perhitungan Leverage

NO	KODE	DER = Total Hutang / Total Ekuitas				Rata – Rata
		2017	2018	2019	2020	
1	ADRO	0,665	0,641	0,811	0,614	0,683
2	ANTM	0,623	0,687	0,665	0,666	0,660
3	BIPI	2,808	2,229	2,448	2,485	2,492
4	BSSR	0,401	0,631	0,471	0,277	0,445
5	BYAN	0,723	0,697	1,064	0,880	0,841
6	CITA	1,928	1,179	0,917	0,197	1,055
7	ELSA	0599	0,714	0,902	1,021	0,809
8	GEMS	1,020	1,219	1,179	1,328	1,187
9	HRUM	0,160	0,204	0,118	0,096	0,145
10	ITMG	0,418	0,487	0,367	0,369	0,410
11	MBAP	0,314	0,397	0,321	0,316	0,337
12	MDKA	0,957	0,889	0,814	0,649	0,827
13	MYOH	0,327	0,327	0,309	0,171	0,283
14	PTBA	0,593	0,485	0,416	0,420	0,479
15	PTRO	1,446	1,906	1,592	1,288	1,558
16	RUIS	1,522	1,439	1,890	1,947	1,699
17	TOBA	0,992	1,327	1,402	1,653	1,344
18	ZINC	0,487	1,239	0,830	0,717	0,818

Lampiran 7 : Uji Statistika Deskriptif

Statistik Deskriptif

Date: 11/08/22
 Time: 08:29
 Sample: 2017 2020

	ETR	KI	K_AUDIT	ROA	LEV
Mean	0.280077	0.374388	3.291667	0.114044	0.893362
Median	0.258923	0.333333	3.000000	0.085719	0.705750
Maximum	0.717842	0.666667	5.000000	0.455579	2.808887
Minimum	0.014213	0.250000	3.000000	0.004548	0.096539
Std. Dev.	0.117838	0.076240	0.487520	0.098023	0.614358
Skewness	1.092380	1.768023	1.278881	1.443800	1.116714
Kurtosis	6.702299	7.288069	3.457942	5.042277	3.772321
Jarque-Bera Probability	55.44060 0.000000	92.67350 0.000000	20.25559 0.000040	37.52740 0.000000	16.75403 0.000230
Sum	20.16555	26.95595	237.0000	8.211193	64.32203
Sum Sq. Dev.	0.985892	0.412690	16.87500	0.682206	26.79794
Observations	72	72	72	72	72

Lampiran 8 : Uji Chow

Tabel 4.7 Hasil Chow Test

Redundant Fixed Effects Tests
 Equation: Untitled
 Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	4.657595	(17,50)	0.0000
Cross-section Chi-square	68.340742	17	0.0000

Lampiran 9 : Uji Hausmen

Tabel 4.8 Hasil Uji Hausmen

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	7.410246	4	0.1157

Lampiran 10 : Uji LMT

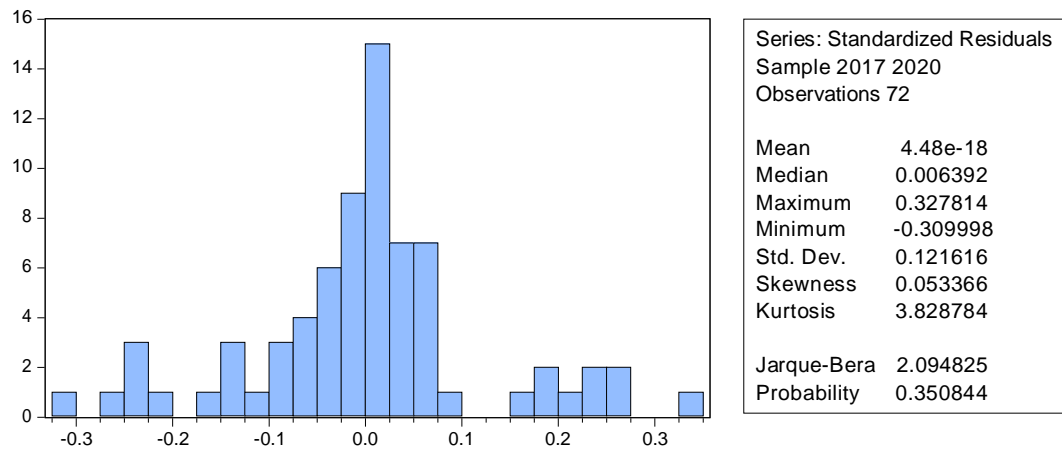
Tabel 4.9 Hasil Uji LM test

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	15.63320 (0.0001)	0.782574 (0.3764)	16.41577 (0.0001)
Honda	3.953884 (0.0000)	-0.884632 --	2.170288 (0.0150)
King-Wu	3.953884 (0.0000)	-0.884632 --	0.715742 (0.2371)
Standardized Honda	4.813572 (0.0000)	-0.613227 --	-0.801018 --
Standardized King-Wu	4.813572 (0.0000)	-0.613227 --	-1.697392 --
Gourieriou, et al.*	--	--	15.63320 (< 0.01)

Lampiran 11 : Uji Normalitas

Tabel 4. 10 Uji Normalitas



Lampiran 12 : Uji Multikolinearitas

Tabel 4. 11 Uji Multikolinearitas

	ETR	KI	K_AUDIT	ROA	LEV
ETR	1.000000	-0.074646	0.002289	-0.252866	-0.168272
KI	-0.074646	1.000000	-0.100241	-0.044674	0.104320
K_AUDIT	0.002289	-0.100241	1.000000	0.030729	0.129810
ROA	-0.252866	-0.044674	0.030729	1.000000	-0.401926
LEV	-0.168272	0.104320	0.129810	-0.401926	1.000000

Lampiran 13 : Uji Autororelasi

Tabel 4. 12 Uji Autokorelasi

Breusch-Godfrey Serial Correlation LM Test:

F-statistic	2.237251	Prob. F(2,65)	0.1149
Obs*R-squared	4.637156	Prob. Chi-Square(2)	0.0984

Lampiran 14 : Uji Heteroskedastisitas

Tabel 4. 13 Uji Heteroskedastisitas

Heteroskedasticity Test: White

F-statistic	0.821135	Prob. F(14,56)	0.6436
Obs*R-squared	12.09271	Prob. Chi-Square(14)	0.5989
Scaled explained SS	22.64170	Prob. Chi-Square(14)	0.0664

Lampiran 15 : Uji Regresi Data Panel

Tabel 4. 14 Hasil Uji Regresi Data Panel

Dependent Variable: ETR
 Method: Panel EGLS (Cross-section random effects)
 Date: 11/03/22 Time: 15:30
 Sample: 2017 2020
 Periods included: 4
 Cross-sections included: 18
 Total panel (balanced) observations: 72
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.541342	0.132125	4.097202	0.0001
KI	-0.129088	0.168682	-0.765274	0.4468
K_AUDIT	-0.032805	0.031889	-1.028724	0.3073
ROA	-0.337961	0.152660	-2.213823	0.0302
LEV	-0.074339	0.030185	-2.462760	0.0164
Effects Specification				
			S.D.	Rho
Cross-section random			0.080868	0.5040
Idiosyncratic random			0.080222	0.4960
Weighted Statistics				
R-squared	0.123500	Mean dependent var		0.124452
Adjusted R-squared	0.071172	S.D. dependent var		0.085331
S.E. of regression	0.082239	Sum squared resid		0.453134
F-statistic	2.360095	Durbin-Watson stat		2.011282
Prob(F-statistic)	0.062076			
Unweighted Statistics				
R-squared	0.099020	Mean dependent var		0.280077
Sum squared resid	0.888269	Durbin-Watson stat		1.026019