

LAMPIRAN

LAMPIRAN 1.**Perusahaan pertambangan batu bara yang terdaftar di Bursa Efek Indonesia
(BEI)**

No	Nama Perusahaan	Kode Saham	2019	2020	2021	2022	2023	Hasil
1	PT. Adaro Energy Tbk	ADRO	√	√	√	√	√	√
2	PT. Akbar Indo Makmur Stimec Tbk	AIMS	X	X	√	√	√	X
3	PT. Atlas Resources Tbk	ARII	√	√	√	√	√	√
4	PT. borneo lumbung energi & metal Tbk	BORN	√	√	X	X	X	X
5	PT. Borneo Olah Sarana Sukses Tbk	BOSS	√	√	√	√	√	√
6	PT. Baramulti Suksessarana Tbk	BSSR	√	√	√	√	√	√
7	PT. Bumi Resources Tbk	BUMI	√	√	√	√	√	√
8	PT. Bayan Resources Tbk	BYAN	√	√	√	√	√	√
9	PT. Darma Henwa Tbk	DEWA	√	√	√	√	√	√
10	PT. Delta Dunia Makmur Tbk	DOID	√	√	√	√	√	√

No	Nama Perusahaan	Kode Saham	2019	2020	2021	2022	2023	Hasil
11	PT. Dian Swastatika Sentosa Tbk	DSSA	√	√	√	√	√	√
12	PT. Alfa Energi Investama Tbk	FIRE	√	√	√	√	√	√
13	PT. Golden Energy Mines Tbk	GEMS	√	√	√	√	√	√
14	PT. Garda Tujuh Buana Tbk	GTBO	√	√	√	√	√	√
15	PT. Harum Energy Tbk	HRUM	√	√	√	√	√	√
16	PT. Indika Energy Tbk	INDY	√	√	√	√	√	√
17	PT. Indo Tambangraya Megah Tbk	ITMG	√	√	√	√	√	√
18	PT. Resource Alam Indonesia Tbk	KKGI	√	√	√	√	√	√
19	PT. Mitrabara Adiperdana Tbk	MBAP	√	√	√	√	√	√
20	PT. Sarrindo Resources Tbk	MYOH	√	√	X	√	√	X
21	PT. Bukit Asam Tbk	PTBA	√	√	√	√	√	√
22	PT. Petrosea Tbk	PTRO	√	√	√	√	√	√
23	PT. Golden Eagle Energy Tbk	SMMT	√	√	√	√	√	√

No	Nama Perusahaan	Kode Saham	2019	2020	2021	2022	2023	Hasil
24	PT. SMR Utama Tbk	SMRU	√	√	√	√	√	√
25	PT. TBS Energi Utama Tbk	TOBA	√	√	√	√	√	√
26	PT. Trada Alam Mineral Tbk	TRAM	√	√	√	√	√	√
27	PT. Pelayaran Nasional Bina Buana Raya Tbk	BBRM	X	X	√	√	√	X
28	PT. Batulicin Nusantara Maritim Tbk	BESS	X	X	√	√	√	X
29	PT. Capitol Nusantara Indonesia Tbk	CANI	X	X	√	√	√	X
30	PT. Eksploitasi Energi Indonesia Tbk	CNKO	X	X	√	√	√	X
31	PT. Dwi Guna Laksana Tbk	DWGL	X	X	√	√	√	X
32	PT. Mitrahahtera Segara Sejati Tbk	MBSS	X	X	√	√	√	X
33	PT. Pelita Samudera Shipping Tbk	PSSI	X	X	√	√	√	X
34	PT. Indo Straits Tbk	PTIS	X	X	√	√	√	X

No	Nama Perusahaan	Kode Saham	2019	2020	2021	2022	2023	Hasil
35	PT. Rig Tenders Indonesia Tbk	RIGS	X	X	√	√	√	X
36	PT. Sumber Global Energy Tbk	SGER	X	X	√	√	√	X
37	PT. Transcoal Pacific Tbk	TCPI	X	X	√	√	√	X
38	PT. Dana Brata Luhur Tbk	TEBE	X	X	√	√	√	X
39	PT. Trans Power Marine Tbk	TPMA	X	X	√	√	√	X
40	PT. Black Diamond Resources Tbk	COAL	X	X	X	√	√	X

LAMPIRAN 2.

Perusahaan Pertambangan batu bara yang memiliki annual report yang lengkap periode 2019 – 2023

No	Nama Perusahaan	Kode Saham	2019	2020	2021	2022	2023	Hasil
1	PT. Adaro Energy Tbk	ADRO	√	√	√	√	√	√
2	PT. Atlas Resources Tbk	ARII	√	√	√	√	√	√
3	PT. Borneo Olah Sarana Sukses Tbk	BOSS	√	√	X	X	X	X
4	PT. Baramulti Suksessarana Tbk	BSSR	√	√	√	√	√	√
5	PT. Bumi Resources Tbk	BUMI	√	√	√	√	√	√
6	PT. Bayan Resources Tbk	BYAN	√	√	√	√	√	√
7	PT. Darma Henwa Tbk	DEWA	√	√	√	√	√	√
8	PT. Delta Dunia Makmur Tbk	DOID	√	√	√	√	√	√
9	PT. Dian Swastatika Sentosa Tbk	DSSA	√	√	√	√	√	√

No	Nama Perusahaan	Kode Saham	2019	2020	2021	2022	2023	Hasil
10	PT. Alfa Energi Investama Tbk	FIRE	√	√	√	√	√	√
11	PT. Golden Energy Mines Tbk	GEMS	√	√	√	√	√	√
12	PT. Garda Tujuh Buana Tbk	GTBO	√	√	√	√	√	√
13	PT. Harum Energy Tbk	HRUM	√	√	√	√	√	√
14	PT. Indika Energy Tbk	INDY	√	√	√	√	√	√
15	PT. Indo Tambangraya Megah Tbk	ITMG	√	√	√	√	√	√
16	PT. Resource Alam Indonesia Tbk	KKGI	√	√	√	√	√	√
17	PT. Mitrabara Adiperdana Tbk	MBAP	√	√	√	√	√	√
18	PT. Bukit Asam Tbk	PTBA	√	√	√	√	√	√
19	PT. Petrosea Tbk	PTRO	√	√	√	√	√	√

No	Nama Perusahaan	Kode Saham	2019	2020	2021	2022	2023	Hasil
20	PT. Golden Eagle Energy Tbk	SMMT	√	√	√	√	√	√
21	PT. SMR Utama Tbk	SMRU	X	X	X	√	√	X
22	PT. TBS Energi Utama Tbk	TOBA	√	√	√	√	√	√
23	PT. Trada Alam Mineral Tbk	TRAM	X	X	X	√	√	X

Lampiran 3 Data Tabulasi Perhitungan CETR

NO	KODE	DALAM	2019		CETR
			Pembayaran Pajak	Laba Sebelum Pajak	
1	ADRO	ribuan dolar USD	Rp 4,266,814,643,000	Rp 9,162,190,803,000	0.4657
2	ARII	ribuan dolar USD	Rp 27,718,594,000	-Rp 79,166,195,000	-0.3501
3	BSSR	USD Penuh	Rp 347,532,464,837	Rp 574,335,509,229	0.6051
4	BUMI	USD Penuh	Rp 1,284,194,480,846	-Rp 4,482,230,363,519	-0.2865
5	BYAN	USD Penuh	Rp 2,957,571,352,511	Rp 4,331,904,268,370	0.6827
6	DEWA	USD Penuh	Rp 82,770,960,617	Rp 55,709,466,887	1.4858
7	DOID	USD Penuh	Rp 384,458,831,019	Rp 484,834,560,175	0.7930
8	DSSA	USD Penuh	Rp 747,271,386,264	Rp 1,848,719,609,543	0.4042
9	FIRE	rupiah	Rp 20,662,728,160	Rp 16,816,689,880	1.2287
10	GEMS	USD Penuh	Rp 586,646,888,176	Rp 1,394,828,564,160	0.4206
11	GTBO	USD Penuh	Rp -	-Rp 56,096,401,222	0.0000
12	HRUM	USD Penuh	Rp 204,319,205,566	Rp 356,253,368,395	0.5735
13	INDY	USD Penuh	Rp 3,208,736,789,067	Rp 752,526,450,799	4.2640
14	ITMG	ribuan dolar USD	Rp 1,547,000,587,000	Rp 2,584,307,108,000	0.5986

NO	KODE	DALAM	2019		CETR
			Pembayaran Pajak	Laba Sebelum Pajak	
15	KKGI	USD Penuh	Rp 6,963,511,336	Rp 111,618,218,510	0.0624
16	MBAP	USD Penuh	Rp 143,148,828,136	Rp 673,345,868,264	0.2126
17	PTBA	Jutaan rupiah	Rp 1,532,563,000,000	Rp 5,455,162,000,000	0.2809
18	PTRO	ribuan dolar USD	Rp 179,892,841,000	Rp 564,116,481,000	0.3189
19	SMMT	rupiah	Rp -	Rp 6,234,017,119	0.0000
20	TOBA	USD Penuh	Rp 244,606,263,607	Rp 873,944,304,368	0.2799

*** Data lengkap ada pada Peneliti

Lampiran 4. Perusahaan yang melakukan praktik Tax Avoidance

KODE	CETR					Rata-Rata	Desimal	%	Tidak melak ukan TA	Melak ukan TA
	2019	2020	2021	2022	2023					
ADRO	0.4657	0.8113	0.2017	0.1899	0.6667	0.4671	0,25	46.71	√	
ARII	-0.3501	-0.1478	0.3781	0.0721	1.9041	0.3713	0,25	37.13	√	
BSSR	0.6051	0.1736	0.0623	0.2797	0.1367	0.2515	0,25	25.15	√	
BUMI	-0.2865	-0.3842	0.4203	0.4897	4.5655	0.9609	0,25	96.09	√	
BYAN	0.6827	0.1414	0.0735	0.2005	0.5193	0.3235	0,25	32.35	√	
DEWA	1.4858	30.0642	1.3190	-0.7921	3.1885	7.0531	0,25	705.31	√	
DOID	0.7930	-0.7563	0.6165	0.2124	0.1815	0.2094	0,25	20.94		√
DSSA	0.4042	0.3707	0.4462	0.2026	0.2983	0.3444	0,25	34.44	√	
FIRE	1.2287	0.7379	-0.3056	-0.0315	1.5137	0.6286	0,25	62.86	√	
GEMS	0.4206	0.1677	0.1088	0.1724	0.3980	0.2535	0,25	25.35	√	
GTBO	0.0000	0.0000	0.0000	0.0833	0.6710	0.1509	0,25	15.09		√
HRUM	0.5735	0.0593	0.0671	0.0587	0.5313	0.2580	0,25	25.80	√	
INDY	4.2640	-1.2950	0.3326	0.3625	2.8366	1.3001	0,25	130.01	√	
ITMG	0.5986	0.8645	0.0980	0.1382	0.6197	0.4638	0,25	46.38	√	
KKGI	0.0624	-0.1750	0.0665	0.3017	0.5153	0.1542	0,25	15.42		√
MBAP	0.2126	0.0652	0.1482	0.2518	0.6912	0.2738	0,25	27.38	√	
PTBA	0.2809	0.2174	0.1262	0.2442	0.3093	0.2356	0,25	23.56		√
PTRO	0.3189	0.0425	0.1646	0.3733	0.9521	0.3703	0,25	37.03	√	
SMMT	0.0000	0.0000	0.0249	0.0491	0.2707	0.0689	0,25	6.89		√
TOBA	0.2799	0.1471	0.0595	0.1098	0.7863	0.2765	0,25	27.65	√	

Lampiran 5. Data Tabulasi Perhitungan Political Connections

NO	KODE	2019	2020	2021	2022	2023
1	ADRO	0	0	0	0	0
2	ARII	1	1	1	1	1
3	BSSR	4	3	2	2	2
4	BUMI	0	0	1	1	1
5	BYAN	5	4	5	5	7
6	DEWA	3	2	2	2	2
7	DOID	2	2	2	2	2
8	DSSA	3	3	3	4	5
9	FIRE	1	1	1	1	1
10	GEMS	1	1	1	1	1
11	GTBO	0	0	0	0	0
12	HRUM	2	2	2	1	1
13	INDY	1	1	1	1	1
14	ITMG	2	2	2	2	2
15	KKGI	1	1	1	1	1
16	MBAP	0	0	0	1	1
17	PTBA	6	6	6	6	6
18	PTRO	0	0	0	4	3
19	SMMT	1	1	1	1	1
20	TOBA	2	2	3	3	2

*** Data lengkap ada pada Peneliti

Lampiran 6. Data Tabulasi Perhitungan CAPBVA

NO	KODE	2019			CAPBVA
		nilai aset buku t	nilai aset buku tahun sblmnya 2018	Jumlah Asset	
1	ADRO	Rp 23,943,263,113,000	Rp 23,310,080,181,000	Rp 100,324,976,605,000	0.0063
2	ARII	Rp 1,051,541,145,000	Rp 1,178,232,084,000	Rp 5,059,296,752,000	-0.0250
3	BSSR	Rp 850,288,847,559	Rp 889,388,844,840	Rp 3,484,707,072,716	-0.0112
4	BUMI	Rp 365,881,923,847	Rp 350,682,047,181	Rp 50,209,700,880,444	0.0003
5	BYAN	Rp 4,599,929,713,489	Rp 4,334,444,998,893	Rp 17,766,035,749,823	0.0149
6	DEWA	Rp 2,461,141,509,503	Rp 2,441,288,421,144	Rp 7,638,858,016,897	0.0026
7	DOID	Rp 8,202,254,036,869	Rp 9,525,456,410,760	Rp 16,429,747,466,091	-0.0805
8	DSSA	Rp 6,008,976,734,786	Rp 6,225,513,445,404	Rp 51,697,444,562,664	-0.0042
9	FIRE	Rp 127,848,801,625	Rp 132,195,460,814	Rp 543,257,046,224	-0.0080
10	GEMS	Rp 1,179,585,688,675	Rp 1,038,032,602,704	Rp 10,851,762,367,467	0.0130
11	GTBO	Rp 803,797,523	Rp 996,683,787	Rp 765,258,724,224	-0.0003
12	HRUM	Rp 1,041,306,492,047	Rp 1,189,748,475,756	Rp 6,213,774,162,554	-0.0239
13	INDY	Rp 9,490,045,651,683	Rp 9,078,886,611,954	Rp 50,268,282,766,565	0.0082
14	ITMG	Rp 3,097,212,305,000	Rp 3,291,444,414,000	Rp 16,806,878,941,000	-0.0116
15	KKGI	Rp 343,788,174,883	Rp 412,831,574,019	Rp 1,756,454,418,837	-0.0393
16	MBAP	Rp 414,860,776,752	Rp 483,430,025,826	Rp 2,676,321,844,389	-0.0256
17	PTBA	Rp 7,272,751,000	Rp 6,547,586,000	Rp 26,098,052,000,000	0.0000
18	PTRO	Rp 4,344,590,738	Rp 4,322,013,741	Rp 7,660,062,644,000	0.0000
19	SMMT	Rp 32,811,327,002	Rp 49,223,079,535	Rp 871,513,339,763	-0.0188
20	TOBA	Rp 520,111,100,073	Rp 608,715,163,197	Rp 8,822,136,978,856	-0.0100

*** Data lengkap ada pada Peneliti

Lampiran 7.

Subsektor Pertambangan Batu Bara yang memiliki Political Connections

No	KODE	Nama Pemegang Saham/Direksi/ Komisaris/	Jabatan	Memiliki minimal 10% dari total saham					Anggota/mantan anggota parlemen/kabinet/partai politik/kabinet/kedudukan					Koneksi Politik
				2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	
1	ARII	Andre Abdi	Pres.Dir.	√	√	√	√	√	-	-	-	-	-	√
2	BSSR	Doddy Sumantawan H.S	Kom.Utm.						√	√	√			√
		Kuntoro Mangkusubroto	Kom.Ind						√	√	√	√	√	√
		Doddy Imam Hidayat	Dir.Utm.						√	√				√
		Slamet Singgih	Dir.Utm.						√					√
		Badrohin Haiti	Kom.Utm.									√	√	√
3	BUMI	Sharif Cicip Sutardjo	Kom.Ind								√	√	√	√
4	BYAN	DATO' DR. LOW T.K.	Dir.Utm.	√	√	√	√	√						√
		PURNOMO YUSGANTORO	Kom.Utm.						√	√	√	√	√	√
		LIFRANSYAH GUMAY	Komisaris						√	√	√	√	√	√
		DR. IR. ROZIK B. SOETJIPTO	Kom.Ind						√	√				√
		AMIR SAMBODO	Kom.Ind						√					√
		Budiman	Kom.Ind								√	√	√	√
		Prof, Dr. H. Moermahadi S. D.	Kom.Ind								√	√	√	√
		TIMUR PRADOPO	Kom.Ind										√	√
5	DEWA	Hendaran Soepandji	Kom.Ind										√	√
		Muhammad Lutfi	Pres.Kom.						√					√
		Suadi Atma	Kom.Ind						√	√	√	√	√	√
6	DOID	Gories Mere	Kom.Ind						√	√	√	√	√	√
		Hamid Awaludin	Kom.Utm.						√	√	√	√	√	√
7	DSSA	Nurdin Zainal	Kom.Ind						√	√	√	√	√	√
		Dr. -Ing. Evita H. Legowo	Kom.Ind						√	√	√	√	√	√
		Robert Arthur Simanjuntak, Ph.D	Kom.Ind						√	√	√	√	√	√
		Dr. Ir. Andy Noorsaman Sommeng, DE	Kom.Ind						√	√	√		√	√
		IR. F.X. SUTIJASTOTO, M.A.	Kom.Ind									√	√	√
8	FIRE	DR. HENDRIKUS PASSAGI	Kom.Ind									√	√	√
		ARIS MUNANDAR	Dir.Utm.	√	√	√	√	√						√
9	HRUM	YUN MULYANA	Komisaris						√	√	√	√	√	√
		BASRIEF ARIEF	Komisaris						√	√	√			√
10	INDY	MUHAMAD CHATIB BASRI	Kom.Ind						√					√
		EKO PUTRO SANDJOJO	Kom.Ind							√	√	√	√	√

*** Data lengkap ada pada Peneliti

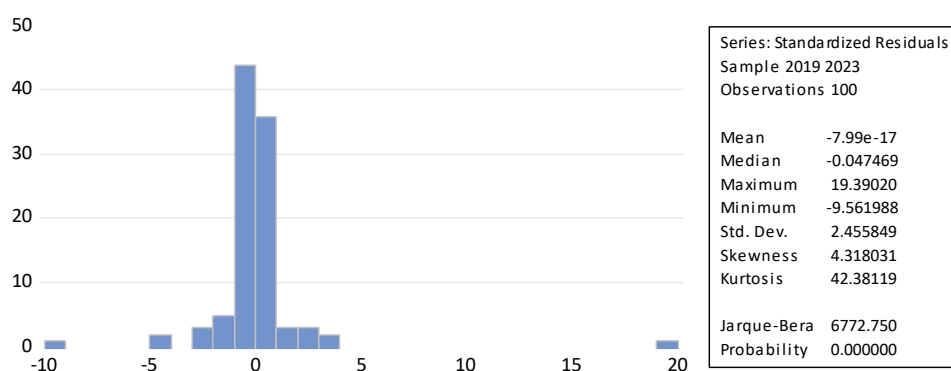
Lampiran 8.
Anak Perusahaan yang berada di negara Tax Haven

NO	KODE	Anak Perusahaan	Negara
1	ADRO	Arindo Holdings Ltd	Mauritius
		Vindoor Investment Ltd	
		Coaltrade Services Inter. pte. Ltd	Singapore
		Otchard Maritime Logistics pte. Ltd	
		Adaro Australia Pty.Ltd	Australia
2	ARII	Lotus Capital Resources Pte.Ltd	Singapore
3	BUMI	Forerunner Inter Pte.Ltd	Singapore
		Enercoal Resources Pte.Ltd	
		Eterna Capital Pte Ltd	
		Calipso Investment Pte.Ltd	
		Lemington Investment Pte.Ltd	
		Gain and Win Pte.Ltd	
		Sangatta holdings Limited	Republik of Seychelles
		Pendopo Coal Ltd	
		Zurich Assets Intern. Ltd	
		Bumi Netherlands B.V	Belanda
		Kalimantan Coal Limited	Mauritius
		Gallo Oil Ltd	Yaman
		Internasional Minerals Company LLC	Amerika Serikat
		Herald Resources Ltd.	Australia
		Indo Coal Resources Ltd.	Cayman Island
		Indo Coal KPC Resources Ltd.	
4	BYAN	Kangaro Resources Pty.Ltd	Australia
		Kangaro Minerals Pty.Ltd	

5	DEWA	Prove Energy Investment Ltd	British Virgin Islands
6	DOID	Buma Australia Pty. Ltd	Australia
		Delta Dunia Makmur Pte. Ltd	Singapore
7	DSSA	Golden Energy & Resources Ltd	Singapore
		Golden Multimedia Holdings Pte.Ltd	
		Celesta Prime Techonlogy Pte.Ltd	
		Sunshine Network Pte.Ltd	
		One Global Power Ltd	Hongkong
		Anrof Singapore Ltd	Mauritius
		Pacificwood Investment Ltd	
		Able Advance Ltd	British Virgin Islands
		Shining Spring Resources Ltd	
8	GEMS	Gems Trading Resources Pte Ltd	Singapore
9	GTBO	GTB Internasional Fze.	Uni Emirates Arab
10	HRUM	Harum Energy Australia Ltd	British Virgin Islands
		Harum Energy Capital Ltd	
		Harum Asia Capital Pte. Ltd	Singapore
11	INDY	Indika Power Investment Pte.Ltd	Singapore
		Indika Energy Capital Pte.Ltd	
		Indo Energy Finance II BV	Belanda
		Indika Capital Resources Ltd	British Virgin Islands

		Nusantara Resources Ltd	Australia
		Satu Siwa Pty Ltd	
12	PTBA	Antrakasa Pte. Ltd	Singapore
13	PTRO	PTP Investment Pte Ltd	Singapore
		PT. Mahaka Industri Perdana	Australia
14	TOBA	Adimitra Resources Pte. Ltd	Singapore
		Taonga Holdings Pte.Ltd	
		Azzuro Holdings Pte.Ltd	

Lampiran 9. Hasil Uji Normalitas sebelum dilakukan Outlier



Lampiran 10. Hasil Uji Fixed Effect Model

Dependent Variable: Y
Method: Panel Least Squares
Date: 01/15/25 Time: 13:07
Sample: 2019 2023
Periods included: 5
Cross-sections included: 20
Total panel (balanced) observations: 100

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.479687	1.330271	1.864047	0.0661
X1	-4.424454	1.554801	-2.845673	0.0057
X2	1.233692	1.336022	0.923407	0.3587
X3	-1.220668	0.594237	-2.054178	0.0434

Lampiran 11. Hasil Uji Random Effect Model

Dependent Variable: Y
 Method: Panel EGLS (Cross-section random effects)
 Date: 01/15/25 Time: 13:08
 Sample: 2019 2023
 Periods included: 5
 Cross-sections included: 20
 Total panel (balanced) observations: 100
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.855683	0.609376	1.404195	0.1635
X1	-0.656539	0.581291	-1.129448	0.2615
X2	0.332221	0.502322	0.661369	0.5100
X3	-0.288898	0.542237	-0.532789	0.5954

Lampiran 12. Hasil Uji Common Effect Model

Dependent Variable: Y
 Method: Panel Least Squares
 Date: 01/15/25 Time: 13:08
 Sample: 2019 2023
 Periods included: 5
 Cross-sections included: 20
 Total panel (balanced) observations: 100

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.855683	0.677697	1.262633	0.2098
X1	-0.656539	0.646464	-1.015585	0.3124
X2	0.332221	0.558641	0.594694	0.5534
X3	-0.288898	0.603031	-0.479077	0.6330