

LAMPIRAN

Lampiran 1.

Daftar Perusahaan Subsektor Pertambangan Batu Bara yang Terdaftar di BEI Periode 2014-2018

No.	Kode Saham	Nama Emiten
1.	ADRO	Adaro Energy Tbk
2.	ARII	Atlas Resources Tbk
3.	BOSS	Borneo Olah Sarana Sukses Tbk
4.	BRMS	Bumi Resources Minerals Tbk
5.	BSSR	Baramulti Suksessarana Tbk
6.	BUMI	Bumi Resources Tbk
7.	BYAN	Bayan Resources Tbk
8.	DEWA	Darma Henwa Tbk
9.	DOID	Delta Dunia Properindo Tbk
10.	FIRE	Alfa Energi Investama Tbk
11.	GEMS	Golden Energy Mines Tbk
12.	GTBO	Garda Tujuh Buana Tbk
13.	HRUM	Harus Energy Tbk
14.	ITMG	Indo Tambangraya Megah Tbk
15.	KKGI	Resource Alam Indonesia Tbk
16.	MBAP	Mitrabara Adiperdana Tbk
17.	MYOH	Myoh Technology Tbk
18.	PKPK	Perdana Karya Perkasa Tbk
19.	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk
20.	PTRO	Petrosea Tbk
21.	SMMT	Setiamandiri Mitratama Tbk
22.	TOBA	Toba Bara Sejahtera Tbk

Lampiran 2.

Purposive Sampling

No.	Kriteria Pemilihan Sampel	Jumlah
1	Perusahaan pertambangan batu bara yang terdaftar di Bursa Efek Indonesia (BEI) atau web resmi perusahaan periode 2014-2018.	22
2	Perusahaan pertambangan batu bara yang menerbitkan laporan keuangan tahunan tidak diaudit.	0
3	Perusahaan pertambangan batu bara yang menerbitkan laporan keuangan tahunan secara tidak konsisten.	-16
	Total Perusahaan yang Memenuhi Kriteria	6
	Tahun Pengujian	5
	Total Data	30

Sumber: Data diolah, 2020

Lampiran 3.

Sampel Perusahaan

No.	Kode Saham	Nama Perusahaan	Tanggal Pencatatan
1	ADRO	Adaro Energy Tbk	16 Juli 2008
2	DOID	Delta Dunia Properindo Tbk	15 Juni 2001
3	HRUM	Harum Energy Tbk	06 Oktober 2010
4	ITMG	Indo Tambangraya Megah Tbk	18 Desember 2007
5	PTBA	Bukit Asam Tbk	23 Desember 2002
6	PTRO	Petrosea Tbk	21 Mei 1990

Sampel: Data diolah, 2020

Lampiran 4.

Data Hasil Perhitungan Variabel *Tax Avoidance*

NO.	KODE	NAMA PERUSAHAAN	TAHUN	LABA SEBELUM PAJAK (X1)	BEBAN PAJAK PENGHASILAN (X2)	ETR (X2/X1)
1	ADRO	Adaro Energy Tbk	2014	3,981,344	1,713,095	0.430281
			2015	3,889,377	1,791,647	0.460652
			2016	7,546,009	2,842,028	0.376627
			2017	12,905,729	5,457,754	0.422894
			2018	12,106,790	5,064,765	0.418341
2	DOID	Delta Dunia Properindo Tbk	2014	349,300	147,460	0.422159
			2015	-80,417	34,978	-0.434962
			2016	838,242	326,138	0.389074
			2017	1,203,792	554,746	0.460832
			2018	1,591,175	475,706	0.298965
3	HRUM	Harum Energy Tbk	2014	91,125	58,868	0.646010
			2015	-245,752	18,152	-0.073862
			2016	405,823	157,570	0.388272
			2017	1,013,971	239,959	0.236653
			2018	710,652	117,766	0.165715
4	ITMG	Indo Tambangraya Megah Tbk	2014	3,253,723	766,043	0.235436
			2015	1,937,180	1,060,499	0.547445
			2016	2,650,893	846,144	0.319192
			2017	5,026,819	1,518,257	0.302031
			2018	5,417,293	1,601,566	0.295639
5	PTBA	Bukit Asam Tbk	2014	2,413,952	550,171	0.227913
			2015	2,663,796	671,837	0.252210
			2016	2,696,916	631,183	0.234039
			2017	6,067,783	1,520,551	0.250594
			2018	6,799,056	1,677,944	0.246791
6	PTRO	Petrosea Tbk	2014	260,303	231,140	0.887964
			2015	-133,099	43,204	-0.324601
			2016	-121,464	13,421	-0.110492
			2017	218,703	53,662	0.245366
			2018	509,047	167,431	0.328911

Sumber: Data diolah, 2020

Lampiran 5.

Data Hasil Perhitungan Variabel Kepemilikan Manajerial

NO.	KODE	NAMA PERUSAHAAN	TAHUN	JUMLAH SAHAM MANAJERIAL (X1)	JUMLAH SAHAM BEREDAR (X2)	MNJR (X1/X2)
1	ADRO	Adaro Energy Tbk	2014	4,837,793,450	31,985,962,000	0.151247
			2015	4,219,255,248	31,985,962,000	0.131910
			2016	4,263,235,248	31,985,962,000	0.133285
			2017	3,915,354,855	31,985,962,000	0.122409
			2018	3,966,286,105	31,985,962,000	0.124001
2	DOID	Delta Dunia Properindo Tbk	2014	6,300,500	8,245,228,732	0.000764
			2015	6,700,500	8,276,878,732	0.000810
			2016	518,279,700	8,325,016,732	0.062256
			2017	799,958,800	8,553,342,132	0.093526
			2018	984,019,000	8,611,686,432	0.114266
3	HRUM	Harum Energy Tbk	2014	270,000	2,703,545,000	0.000100
			2015	375,000	2,703,620,000	0.000139
			2016	380,000	2,703,620,000	0.000141
			2017	300,000	2,703,620,000	0.000111
			2018	300,000	2,703,620,000	0.000111
4	ITMG	Indo Tambangraya Megah Tbk	2014	153,000	1,129,925,000	0.000135
			2015	173,000	1,129,925,000	0.000153
			2016	108,500	1,096,555,900	0.000099
			2017	1,023,380	1,096,555,900	0.000933
			2018	1,075,980	1,096,555,900	0.000981
5	PTBA	Bukit Asam Tbk	2014	60,000	2,174,134,350	0.000028
			2015	130,000	2,108,075,150	0.000062
			2016	56,000	2,108,075,150	0.000027
			2017	198,000	10,540,375,745	0.000019
			2018	126,000	10,540,375,745	0.000012
6	PTRO	Petrosea Tbk	2014	102,973,200	1,008,605,000	0.102095
			2015	106,916,200	1,008,605,000	0.106004
			2016	115,351,900	1,008,605,000	0.114368
			2017	117,983,600	1,008,605,000	0.116977
			2018	135,503,000	1,008,605,000	0.134347

Sumber: Data diolah, 2020

Lampiran 6.

Data Hasil Perhitungan Variabel Kepemilikan Institusional

NO.	KODE	NAMA PERUSAHAAN	TAHUN	JUMLAH SAHAM INSTITUSIONAL (X1)	JUMLAH SAHAM BEREDAR (X2)	INST (X1/X2)
1	ADRO	Adaro Energy Tbk	2014	14,045,425,500	31,985,962,000	0.439112
			2015	14,045,425,500	31,985,962,000	0.439112
			2016	14,045,425,500	31,985,962,000	0.439112
			2017	14,045,425,500	31,985,962,000	0.439112
			2018	14,045,425,500	31,985,962,000	0.439112
2	DOID	Delta Dunia Properindo Tbk	2014	3,264,000,000	8,245,228,732	0.395865
			2015	3,834,332,200	8,276,878,732	0.463258
			2016	3,264,000,000	8,325,016,732	0.392071
			2017	3,264,000,000	8,553,342,132	0.381605
			2018	3,264,000,000	8,611,686,432	0.379020
3	HRUM	Harum Energy Tbk	2014	1,905,483,500	2,703,545,000	0.704809
			2015	1,923,222,600	2,703,620,000	0.711351
			2016	1,992,488,700	2,703,620,000	0.736971
			2017	2,004,594,700	2,703,620,000	0.741448
			2018	2,004,594,700	2,703,620,000	0.741448
4	ITMG	Indo Tambangraya Megah Tbk	2014	735,092,000	1,129,925,000	0.650567
			2015	793,069,556	1,129,925,000	0.701878
			2016	736,071,000	1,096,555,900	0.671257
			2017	736,071,000	1,096,555,900	0.671257
			2018	736,071,000	1,096,555,900	0.671257
5	PTBA	Bukit Asam Tbk	2014	1,498,087,500	2,174,134,350	0.689050
			2015	1,498,087,500	2,108,075,150	0.710642
			2016	1,498,087,500	2,108,075,150	0.710642
			2017	7,490,437,500	10,540,375,745	0.710642
			2018	7,490,437,500	10,540,375,745	0.710642
6	PTRO	Petrosea Tbk	2014	704,014,200	1,008,605,000	0.698008
			2015	704,014,200	1,008,605,000	0.698008
			2016	704,014,200	1,008,605,000	0.698008
			2017	704,014,200	1,008,605,000	0.698008
			2018	704,014,200	1,008,605,000	0.698008

Sumber: Data diolah, 2020

Lampiran 7.

Data Hasil Perhitungan Variabel *Leverage*

NO.	KODE	NAMA PERUSAHAAN	TAHUN	TOTAL LIABILITAS (X1)	TOTAL EKUITAS (X2)	DER (X1/X2*100)
1	ADRO	Adaro Energy Tbk	2014	39,046,010	40,346,722	96.776165
			2015	36,196,723	46,580,373	77.708100
			2016	37,782,169	52,273,111	72.278402
			2017	37,799,822	56,808,681	66.538812
			2018	40,671,583	63,449,346	64.100870
2	DOID	Delta Dunia Properindo Tbk	2014	10,184,130	1,051,008	968.987025
			2015	10,374,467	1,180,819	878.582577
			2016	10,435,713	1,746,203	597.623294
			2017	10,668,752	2,459,823	433.720277
			2018	13,604,816	3,856,354	352.789623
3	HRUM	Harum Energy Tbk	2014	1,016,731	4,480,557	22.692066
			2015	517,119	4,770,915	10.839000
			2016	799,938	4,907,562	16.300110
			2017	882,786	5,496,182	16.061798
			2018	1,172,377	5,728,793	20.464635
4	ITMG	Indo Tambangraya Megah Tbk	2014	5,271,596	10,950,092	48.142027
			2015	4,776,143	11,593,641	41.196227
			2016	4,174,827	12,529,231	33.320697
			2017	5,560,927	13,302,926	41.802285
			2018	6,974,250	14,300,837	48.768126
5	PTBA	Bukit Asam Tbk	2014	6,335,533	8,525,078	74.316423
			2015	7,606,496	10,552,405	72.083056
			2016	8,024,369	9,287,547	86.399229
			2017	8,187,497	13,799,985	59.329753
			2018	7,903,237	16,269,696	48.576427
6	PTRO	Petrosea Tbk	2014	3,410,073	2,379,654	143.301221
			2015	3,432,581	2,476,619	138.599483
			2016	3,078,714	2,353,454	130.816843
			2017	3,684,473	2,621,712	140.536891
			2018	5,374,469	2,818,515	190.684448

Sumber: Data diolah, 2020

Lampiran 8.

Data Hasil Perhitungan Variabel *Firm Size*

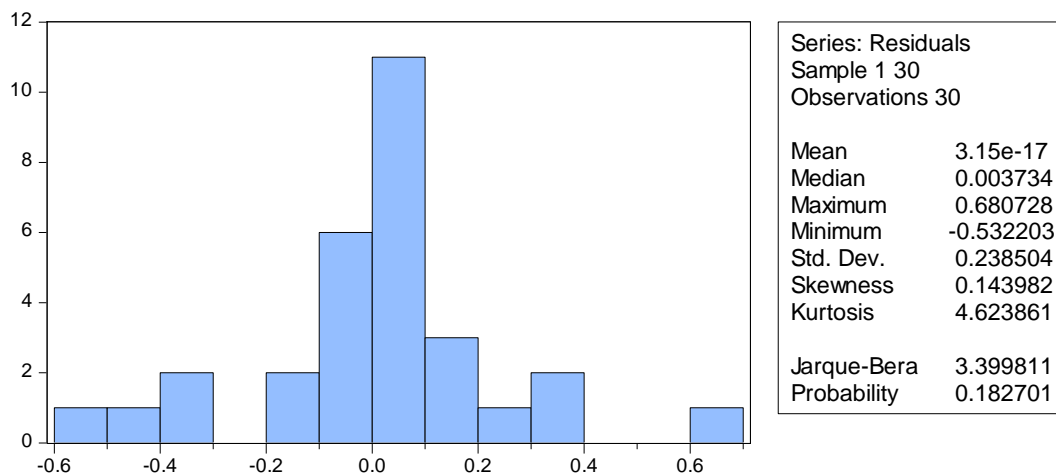
NO.	KODE	NAMA PERUSAHAAN	TAHUN	TOTAL ASET (X)	SIZE (LN(X))
1	ADRO	Adaro Energy Tbk	2014	79,392,733	18.189917
			2015	82,777,095	18.231662
			2016	90,055,281	18.315934
			2017	94,608,503	18.365258
			2018	104,120,929	18.461064
2	DOID	Delta Dunia Properindo Tbk	2014	11,235,140	16.234557
			2015	11,555,286	16.262654
			2016	12,181,916	16.315463
			2017	13,128,575	16.390302
			2018	17,461,170	16.675490
3	HRUM	Harum Energy Tbk	2014	5,497,288	15.519765
			2015	5,288,034	15.480957
			2016	5,707,499	15.557292
			2017	6,378,967	15.668517
			2018	6,901,170	15.747202
4	ITMG	Indo Tambangraya Megah Tbk	2014	16,221,688	16.601860
			2015	16,369,783	16.610948
			2016	16,704,058	16.631162
			2017	18,863,854	16.752758
			2018	21,275,087	16.873047
5	PTBA	Bukit Asam Tbk	2014	14,860,611	16.514225
			2015	16,894,043	16.642472
			2016	18,576,774	16.737423
			2017	21,987,482	16.905984
			2018	24,172,933	17.000744
6	PTRO	Petrosea Tbk	2014	5,789,727	15.571596
			2015	5,909,199	15.592021
			2016	5,432,168	15.507849
			2017	6,306,186	15.657042
			2018	8,192,984	15.918789

Sumber: Data diolah, 2020

Lampiran 9.**Analisis Statistik Deskriptif**

	Y	X ₁	X ₂	X ₃	X ₄
Mean	0.284870	0.050377	0.607709	166.4445	16.56447
Median	0.300498	0.000871	0.693529	72.18073	16.55804
Maximum	0.887964	0.151247	0.741448	968.9870	18.46106
Minimum	-0.434962	0.000012	0.379020	10.83900	15.48096
Std. Dev.	0.258655	0.060006	0.136840	243.9955	0.931380
Skewness	-0.811748	0.417990	-0.695215	2.290281	0.792319
Kurtosis	4.825343	1.324709	1.635904	7.221043	2.669400
Jarque-Bera	7.459519	4.381826	4.742568	48.49843	3.275469
Probability	0.023999	0.111815	0.093361	0.000000	0.194420
Sum	8.546088	1.511312	18.23128	4993.336	496.9340
Sum Sq. Dev.	1.940165	0.104421	0.543027	1726480.	25.15662
Observations	30	30	30	30	30

Sumber: data sekunder diolah menggunakan *Eviews 9*, 2020

Lampiran 10.**Hasil Uji Normalitas**

Sumber: data sekunder diolah menggunakan *Eviews 9*, 2020

Lampiran 11.**Hasil Uji Multikolinieritas dengan *Variance Inflation Factors***

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	4.299590	1954.783	NA
X ₁	1.114810	3.050449	1.764162
X ₂	0.842186	148.3380	6.930749
X ₃	1.54E-07	5.957451	4.021523
X ₄	0.008506	1064.393	3.243045

Sumber: data sekunder diolah menggunakan *Eviews 9*, 2020

Lampiran 12.**Hasil Uji Heteroskedastisitas dengan *White Heterocedasticity***

Heteroskedasticity Test: White

F-statistic	3.089531	Prob. F(4,25)	0.0339
Obs*R-squared	9.924045	Prob. Chi-Square(4)	0.0417
Scaled explained SS	12.48728	Prob. Chi-Square(4)	0.0141

Sumber: data sekunder diolah menggunakan *Eviews 9*, 2020

Lampiran 13.**Hasil Uji Autokorelasi**

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.724466	2.073545	0.831651	0.4135
X ₁	-0.447058	1.055846	-0.423412	0.6756
X ₂	-1.163718	0.917707	-1.268071	0.2165
X ₃	-0.000609	0.000392	-1.553608	0.1328
X ₄	-0.036735	0.092231	-0.398293	0.6938
R-squared	0.149741	Mean dependent var		0.284870
Adjusted R-squared	0.013700	S.D. dependent var		0.258655
S.E. of regression	0.256877	Akaike info criterion		0.270571
Sum squared resid	1.649642	Schwarz criterion		0.504104
Log likelihood	0.941431	Hannan-Quinn criter.		0.345280
F-statistic	1.100706	Durbin-Watson stat		2.760012
Prob(F-statistic)	0.378039			

Sumber: data sekunder diolah menggunakan *Eviews 9*, 2020

Lampiran 14.**Hasil Fixed Effect Test dengan Chow Test**

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	0.411793	(5,20)	0.8349
Cross-section Chi-square	2.939604	5	0.7093

Sumber: data sekunder diolah menggunakan *Eviews 9*, 2020**Lampiran 15.****Hasil Lagrange Multiplier Test**

Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided
(all others) alternatives

	Cross-section	Test Hypothesis Time	Both
Breusch-Pagan	3.487101 (0.0618)	1.373631 (0.2412)	4.860732 (0.0275)
Honda	-1.867378 --	1.172020 (0.1206)	-0.491692 --
King-Wu	-1.867378 --	1.172020 (0.1206)	-0.371347 --
Standardized Honda	-1.011239 --	1.254971 (0.1047)	-2.669656 --
Standardized King-Wu	-1.011239 --	1.254971 (0.1047)	-2.490348 --
Gourieriou, et al.*	--	--	1.373631 (>= 0.10)

*Mixed chi-square asymptotic critical values:

1%	7.289
5%	4.321
10%	2.952

Sumber: data sekunder diolah menggunakan *Eviews 9*, 2020

Lampiran 16.**Hasil Hausman Test**

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	1.939709	4	0.7468

Sumber: data sekunder diolah menggunakan *Eviews 9*, 2020**Lampiran 17.****Hasil Analisis Regresi Data Panel dengan *Random Effect Model***

Dependent Variable: Y

Method: Panel EGLS (Cross-section random effects)

Date: 08/07/20 Time: 00:44

Sample: 2014 2018

Periods included: 5

Cross-sections included: 6

Total panel (balanced) observations: 30

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.724466	2.207451	0.781202	0.4420
X1	-0.447058	1.124030	-0.397728	0.6942
X2	-1.163718	0.976971	-1.191149	0.2448
X3	-0.000609	0.000417	-1.459365	0.1569
X4	-0.036735	0.098187	-0.374132	0.7115
Effects Specification				
		S.D.		Rho
Cross-section random		0.000000		0.0000
Idiosyncratic random		0.273465		1.0000
Weighted Statistics				
R-squared	0.149741	Mean dependent var		0.284870
Adjusted R-squared	0.013700	S.D. dependent var		0.258655
S.E. of regression	0.256877	Sum squared resid		1.649642
F-statistic	1.100706	Durbin-Watson stat		2.742826
Prob(F-statistic)	0.378039			
Unweighted Statistics				
R-squared	0.149741	Mean dependent var		0.284870
Sum squared resid	1.649642	Durbin-Watson stat		2.742826

Sumber: data sekunder diolah menggunakan *Eviews 9*, 2020

DAFTAR RIWAYAT HIDUP PENELITI

Data Pribadi:

Nama : Tara Pertiwi
 NPM : 11160000363
 Tempat, Tanggal Lahir : Jakarta, 02 Februari 1998
 Agama : Islam
 Kewarganegaraan : Indonesia
 Alamat : Jalan Cipinang Muara 3 No. 1 Jatinegara, Jakarta Timur 13420
 No. Handphone : 0812-8589-0370
 E-mail : pertiwitara@gmail.com

Pendidikan Formal:

2004 – 2010 : SDN Cipinang Muara 15 Pagi
 2010 – 2013 : SMP Negeri 148 Jakarta
 2013 – 2016 : SMA Negeri 100 Jakarta
 Jurusan MIPA
 2016 – sekarang : Sekolah Tinggi Ilmu Ekonomi Indonesia (STEI)
 Jurusan S-1 Akuntansi

Pendidikan Non-Formal:

2016 : Super Great Memory for Collegers Training Program, Basic Level at STEI
 2019 : Kursus Aplikasi Komputer Akuntansi Accurate 5.0 di STEI
 2019 : Kursus Brevet Pajak AB di STEI
 2020 : Kursus TOEFL Preparation di STEI

Pengalaman Kerja:

July 2019 – Sept 2019: Accounting Staff (Magang) di PT Bintang Mahameru Utama
 Okt 2019 – Feb 2020 : Administrative Support di PT Bukitmas Mulia Internusa
 Jun 2020 – Now : Administrative and Finance di PT Sannur Indah Abadi