

LAMPIRAN

LAMPIRAN 1

Daftar Sampel Perusahaan Industri Sektor Pertambangan Periode 2014-2015

No	Nama Perusahaan	Kode
1	Golden Energy Mines	GEMS
2	Toba Bara Sejahtera	TOBA
3	Adaro Energy	ADRO
4	Samindo Resources	MYOH
5	Citatah	CTTH
6	Mitrainvestindo	MITI
7	J Resources Asia Pasifik	PSAB
8	Elnusa	ELSA

LAMPIRAN 2

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std.Deviation
ROA	40	.00	.20	.0730	.05219
DER	40	.27	3.38	1.0035	.58661
GROWTH_SALES	40	-.90	2.60	.1070	.52905
PENG_PAJAK	40	-.18	32.47	1.2813	5.11810
Valid N (listwise)	40				

LAMPIRAN 3

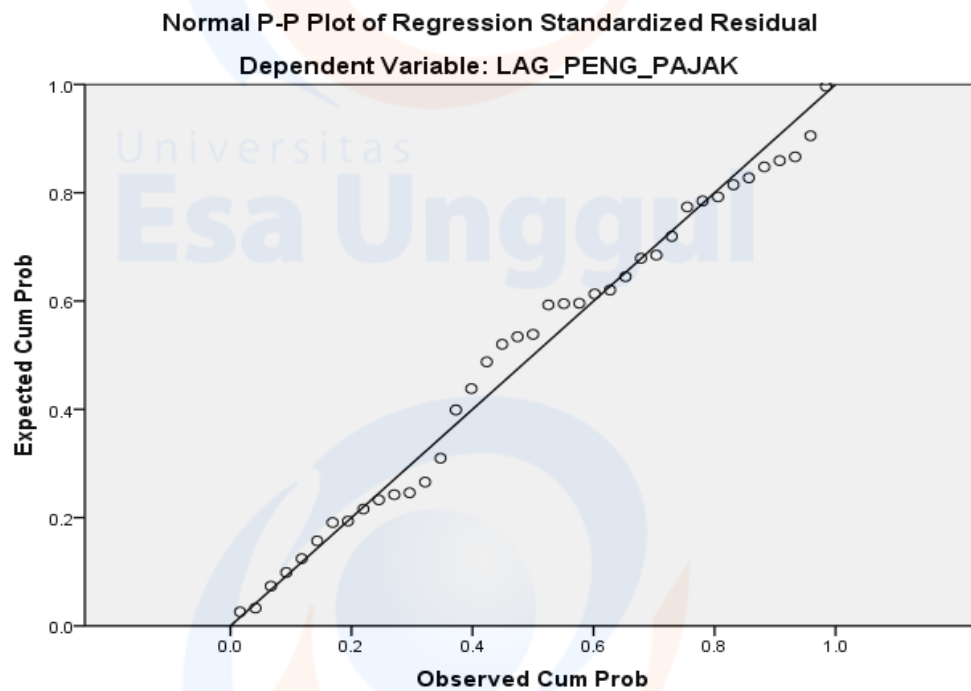
Hasil Uji Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		39
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.09651871
Most Extreme Differences	Absolute	.085
	Positive	.076
	Negative	-.085
Kolmogorov-Smirnov Z		.532
Asymp. Sig. (2-tailed)		.940

a. Test distribution is Normal.
b. Calculated from data.

LAMPIRAN 4

Hasil Uji Normalitas Data Probability Plot



LAMPIRAN 5

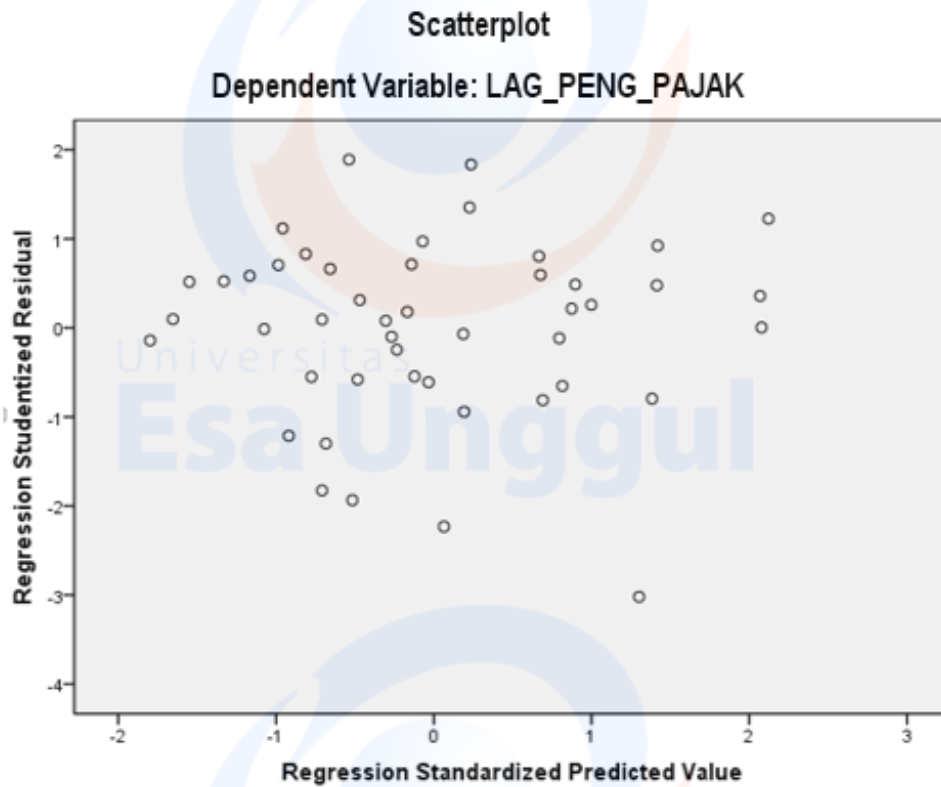
Hasil Deteksi Multikolinieritas

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3.408	1.066		-3.198	.003		
	LAG_ROA	-10.912	12.015	-.091	-.908	.370	.854	1.171
	LAG_DER	7.892	.997	.809	7.914	.000	.822	1.216
	LAG_SALES_GROWTH	-2.471	.930	-.255	-2.657	.012	.934	1.071

a. Dependent Variable: LAG_PENG_PAJAK

LAMPIRAN 6

Hasil Uji Heterokedastisitas



LAMPIRAN 7

Hasil Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	.31246
Cases < Test Value	19
Cases >= Test Value	20
Total Cases	39
Number of Runs	13
Z	-2.269
Asymp. Sig. (2-tailed)	.083

a. Median

LAMPIRAN 8

Hasil Uji Regresi Berganda

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3.408	1.066		-3.198	.003		
	LAG_ROA	-10.912	12.015	-.091	-.908	.370	.854	1.171
	LAG_DER	7.892	.997	.809	7.914	.000	.822	1.216
	LAG_SALES_GROWTH	-2.471	.930	-.255	-2.657	.012	.934	1.071

a. Dependent Variable: LAG_PENG_PAJAK

LAMPIRAN 9

Hasil Uji Statistik F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	846.329	3	282.110	27.099	.000 ^a
	Residual	364.360	35	10.410		
	Total	1210.689	38			

a. Predictors: (Constant), LAG_SALES_GROWTH, LAG_ROA, LAG_DER

b. Dependent Variable: LAG_PENG_PAJAK

LAMPIRAN 10

Hasil Uji Statistik t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3.408	1.066		-3.198	.003		
	LAG_ROA	-10.912	12.015	-.091	-.908	.370	.854	1.171
	LAG_DER	7.892	.997	.809	7.914	.000	.822	1.216
	LAG_SALES_GROWTH	-2.471	.930	-.255	-2.657	.012	.934	1.071

a. Dependent Variable: LAG_PENG_PAJAK

LAMPIRAN 11

Hasil Uji Koefisien Determinasi R²

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.836 ^a	.699	.673	3.22650	1.823

a. Predictors: (Constant), LAG_SALES_GROWTH, LAG_ROA, LAG_DER

b. Dependent Variable: LAG_PENG_PAJAK

Lampiran 12

Data Olah SPSS

NO	Nama Perusahaan	Tahun	ROA	DER	Sales Growth	PENGHINDARAN PAJAK
1	GEMS	2014	0,03	0,27	0,17	0,64
		2015	0,01	0,49	-0,19	3,83
		2016	0,09	0,43	0,09	-0,18
		2017	0,20	1,02	0,98	-0,17
		2018	0,14	1,22	0,38	0,26

2	TOBA	2014	0,12	1,12	0,19	0,01
		2015	0,09	0,82	-0,30	0,11
		2016	0,06	0,77	-0,26	0,06
		2017	0,12	0,99	0,29	1,43
		2018	0,14	1,33	0,41	-0,02
3	ADRO	2014	0,03	0,97	0,01	0,14
		2015	0,03	0,78	-0,19	0,28
		2016	0,05	0,72	-0,06	2,47
		2017	0,08	0,67	0,29	0,13
		2018	0,07	0,64	0,11	0,08
4	MYOH	2014	0,14	1,02	-0,90	0,01
		2015	0,15	0,73	-0,11	-0,03
		2016	0,14	0,37	-0,16	0,05
		2017	0,09	0,33	-0,01	0,16
		2018	0,20	0,33	0,28	-0,05
5	CTTH	2014	0,00	3,38	-0,14	32,47
		2015	0,00	1,10	0,07	1,06
		2016	0,03	0,96	0,25	0,46
		2017	0,01	1,18	-0,16	1,32
		2018	0,01	1,25	0,21	0,85
6	MITI	2014	0,06	0,32	-0,87	0,08
		2015	0,06	1,24	0,75	0,01
		2016	0,10	1,63	-0,24	0,06
		2017	0,10	1,82	0,20	0,19
		2018	0,05	0,96	0,22	-0,18
7	PSAB	2014	0,03	1,98	2,60	0,53
		2015	0,04	1,60	0,02	0,65
		2016	0,04	1,49	-0,18	0,85
		2017	0,02	1,63	-0,07	1,71
		2018	0,02	1,48	0,01	0,96
8	ELSA	2014	0,10	0,67	0,03	0,02
		2015	0,09	0,67	-0,11	0,28
		2016	0,08	0,46	-0,04	0,12
		2017	0,05	0,59	0,38	0,20
		2018	0,05	0,71	0,33	0,40