LAMPIRAN 1

Daftar perusahaan yang termasuk dalam sampel

NO	Kode Perusahaan	Nama Perusahaan
1	ADRO	Adaro Energy Tbk
2	ARII	Atlas Resources Tbk
3	BRMS	Bumi Resources Minerals Tbk
4	BSSR	Baramulti Suksessarana Tbk
5	DEWA	Darma Henwa Tbk
6	GEMS	Golden Energy Mines Tbk
7	GTBO	Garda Tujuh Buana Tbk
8	HRUM	Harum Energy Tbk
9	ITMG	Indo Tambangraya Megah Tbk
10	KKGI	Resource Alam Indonesia Tbk
11	MBAP	Mitrabara Adiperdana Tbk
12	MYOH	Samindo Resources Tbk
13	PTBA	Tambang Batu Bara Bukit Asam Tbk
14	PTRO	Petrosea Tbk
15	TOBA	Toba Bara Sejahtera Tbk

LAMPIRAN 2

Hasil perhitungan sampel perusahaan pertambangan batu bara tahun 2015-2018

No	Kode	Tahun	ROA (X1)	DER (X2)	Size (X3)	TA (Y)
1.	ADRO	2015	0,03	0,78	14,80	1,20
2.	ARII	2015	-0,07	3,29	10,25	-0,01
3.	BRMS	2015	-0,03	0,82	16,34	-0,36
4.	BSSR	2015	0,15	0,66	19,37	0,02
5.	DEWA	2015	0,00	0,66	19,30	0,35
6.	GEMS	2015	0,01	0,49	19,68	5,23
7.	GTBO	2015	-0,27	0,14	14,19	-0,20
8.	HRUM	2015	-0,05	0,11	19,33	-0,22
9.	ITMG	2015	0,05	0,41	14,28	-0,01
10.	KKGI	2015	0,06	0,28	18,53	0,37
11.	MBAP	2015	0,32	0,48	19,21	-0,04
12.	MYOH	2015	0,15	0,73	19,24	0,25
13.	PTBA	2015	0,12	0,82	16,44	-0,01
14.	PTRO	2015	-0,03	1,38	12,24	0,07
15.	TOBA	2015	0,09	0,94	19,67	0,11
16.	ADRO	2016	0,05	0,72	14,74	0,66
17.	ARII	2016	-0,08	4,87	9,36	-0,48
18.	BRMS	2016	-0,43	0,69	14,59	-0,13
19.	BSSR	2016	0,15	0,44	19,31	0,33
20.	DEWA	2016	0,00	0,69	19,37	1,51
21.	GEMS	2016	0,09	0,43	19,77	0,32
22.	GTBO	2016	-0,09	0,16	12,43	-0,23
23.	HRUM	2016	0,04	0,16	19,20	0,05
24.	ITMG	2016	0,19	0,33	14,13	0,02
25.	KKGI	2016	0,10	0,17	18,34	0,19
26.	MBAP	2016	0,23	0,27	19,05	0,13
27.	MYOH	2016	0,14	0,37	19,06	-0,01
28.	PTBA	2016	0,11	0,76	16,46	-0,20
29.	PTRO	2016	-0,02	1,31	12,25	1,18
30.	TOBA	2016	0,06	0,77	19,37	0,06
31.	ADRO	2017	0,08	0,67	15,00	0,98
32.	ARII	2017	-0,05	0,72	10,27	-1,43
33.	BRMS	2017	-0,29	0,54	15,42	0,41
34.	BSSR	2017	0,39	0,40	19,79	-0,04
35.	DEWA	2017	0,01	0,77	19,31	-0,59
36.	GEMS	2017	0,20	1,02	20,45	0,39
37.	GTBO	2017	0,00	0,25	16,05	-0,20
38.	HRUM	2017	0,12	0,16	19,60	0,43
39.	ITMG	2017	0,19	0,42	14,34	-0,24
40.	KKGI	2017	0,13	0,19	18,24	0,33
41.	MBAP	2017	0,36	0,31	19,37	0,04
42.	MYOH	2017	0,09	0,33	19,05	0,28

43.	PTBA	2017	0,21	0,59	16,78	-0,17
44.	PTRO	2017	0,03	1,53	12,66	0,47
45.	TOBA	2017	0,12	1,18	19,55	0,53
46.	ADRO	2018	0,07	0,64	15,10	0,91
47.	ARII	2018	-0,08	34,06	10,55	0,51
48.	BRMS	2018	-0,15	0,33	13,98	-0,10
49.	BSSR	2018	0,28	0,43	19,91	0,16
50.	DEWA	2018	0,01	0,80	19,44	0,18
51.	GEMS	2018	0,14	1,22	20,77	0,78
52.	GTBO	2018	0,04	0,23	17,34	0,01
53.	HRUM	2018	0,09	0,20	19,63	0,74
54.	ITMG	2018	0,18	0,49	14,51	-0,24
55.	KKGI	2018	0,00	0,35	17,86	4,36
56.	MBAP	2018	0,29	0,40	19,37	0,11
57.	MYOH	2018	0,20	0,33	19,30	0,26
58.	PTBA	2018	0,21	0,49	16,87	-0,02
59.	PTRO	2018	0,04	1,91	13,05	0,42
60.	TOBA	2018	0,14	1,33	19,90	0,58

LAMPIRAN 3

Hasil olah data menggunakan SPSS 22

Uji Statistik Deskriptif

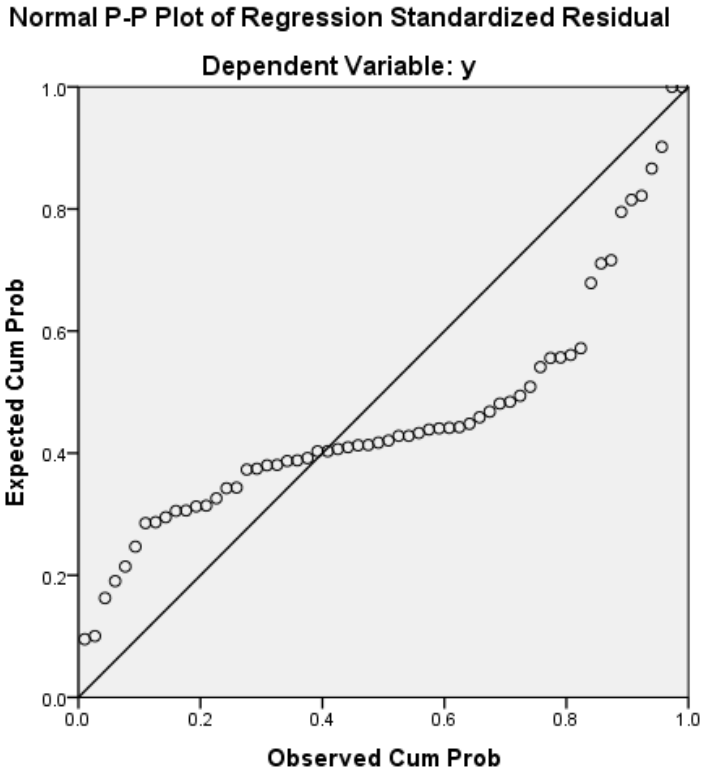
Tabel Hasil Uji Statistik Deskriptif

Descriptive Statistics

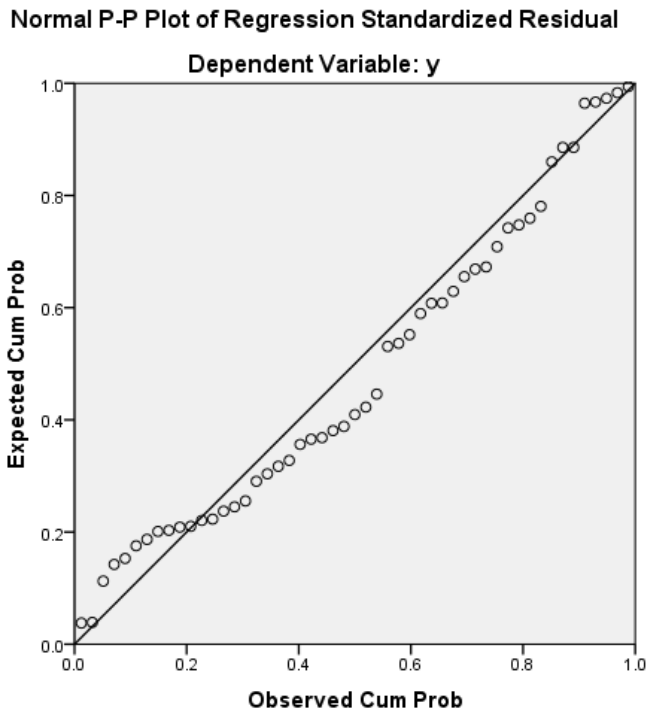
	N	Minimum	Maximum	Mean	Std. Deviation

ROA	60	-.43	.39	.0687	.14603
DER	60	.11	34.06	1.2737	4.36894
SIZE	60	9.36	20.77	16.8960	3.05902
TA	60	-1.43	5.23	.3333	.95717
Valid N (listwise)	60				

Uji Normalitas



Gambar Hasil uji normalitas sebeelum outlier



Gambar Hasil uji normalitas setelah outlier

Tabel hasil uji Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		51
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.25332521
Most Extreme Differences	Absolute	.109
	Positive	.109
	Negative	-.076
Test Statistic		.109
Asymp. Sig. (2-tailed)		.182[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolinearitas

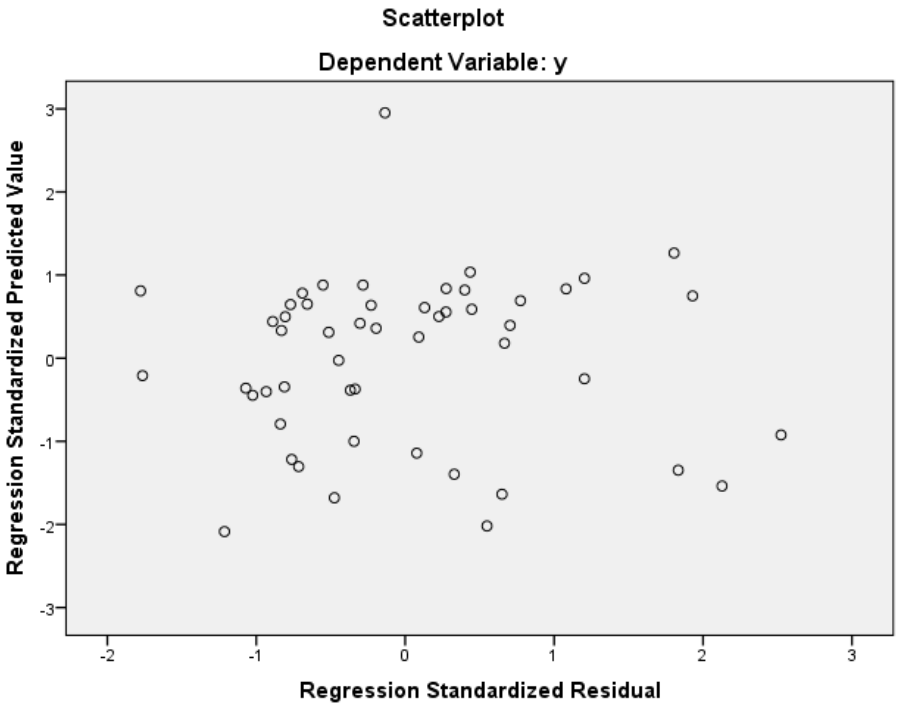
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.772	.261		-2.957	.005		
	ROA	-.187	.281	-.101	-.667	.508	.715	1.399
	DER	.022	.008	.362	2.613	.012	.847	1.181
	SIZE	.052	.016	.540	3.351	.002	.626	1.598

a. Dependent Variable: Tax Avoidance

Tabel hasil uji multikolinearitas

Uji Heterokedastisitas



Gambar hasil uji heterokedastisitas

Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.485[a]	.236	.187	.26128	.236	4.827	3	47	.005	1.386

a. Predictors: (Constant), SIZE, DER, ROA

b. Dependent Variable: Tax Avoidance

Tabel hasil uji autokorelasi

Tabel hasil run test

Runs Test

	Unstandardized Residual
Test Value[a]	-.05988
Cases < Test Value	25
Cases >= Test Value	26
Total Cases	51
Number of Runs	25
Z	-.422
Asymp. Sig. (2-tailed)	.673

a. Median

Uji Analisis Regresi Linier Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.772	.261		-2.957	.005
	ROA	-.187	.281	-.101	-.667	.508
	DER	.022	.008	.362	2.613	.012
	SIZE	.052	.016	.540	3.351	.002

a. Dependent Variable: Tax Avoidance

Tabel hasil uji Analisis Regresi Linier Berganda

Uji simultan (Uji F)

Tabel hasil uji simultan (Uji F)

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.989	3	.330	4.827	.005[b]
	Residual	3.209	47	.068		
	Total	4.197	50			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), SIZE, DER, ROA

Uji Parsial (Uji t)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.772	.261		-2.957	.005
	ROA	-.187	.281	-.101	-.667	.508
	DER	.022	.008	.362	2.613	.012
	SIZE	.052	.016	.540	3.351	.002

a. Dependent Variable: Tax Avoidance

Tabel hasil uji Parsial (Uji t)

Uji Koefisien Determinasi (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.485[a]	.236	.187	.26128

a. Predictors: (Constant), SIZE, DER, ROA

b. Dependent Variable: Tax Avoidance

Tabel Uji Koefisien Determinasi (R^2)