

LAMPIRAN 1**Daftar Perusahaan Pertambangan Batu Bara yang dijadikan Sampel Penelitian**

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

No	Kode Perusahaan	Tahun	IPCG	CR	DER	SIZE	TA
1	ADRO	2014	0.48	1.64	0.97	15.67	1.00
2	ARII	2014	0.57	0.33	2.16	12.73	0.14
3	BRMS	2014	0.54	0.01	0.61	21.35	-0.15
4	BSSR	2014	0.59	0.67	0.86	18.93	-0.49
5	DEWA	2014	0.54	1.40	0.59	19.69	1.97
6	GEMS	2014	0.57	2.21	0.27	19.57	0.64
7	GTBO	2014	0.48	2.01	0.18	18.21	-0.25
8	HRUM	2014	0.48	3.58	0.23	19.91	1.20
9	ITMG	2014	0.65	1.56	0.45	14.08	0.16
10	KKGI	2014	0.48	1.72	0.44	18.48	0.46
11	MBAP	2014	0.48	1.40	0.73	18.20	-0.04
12	MYOH	2014	0.54	1.86	1.02	18.92	0.23
13	PTBA	2014	0.62	2.07	0.74	16.51	0.16
14	PTRO	2014	0.54	1.63	1.43	13.07	-0.20
15	TOBA	2014	0.60	1.23	1.12	19.52	0.01
16	ADRO	2015	0.43	2.40	0.78	15.60	1.20
17	ARII	2015	0.47	0.20	3.29	12.77	-0.01
18	BRMS	2015	0.46	0.01	0.82	21.41	-0.36
19	BSSR	2015	0.48	0.84	0.66	18.97	0.02
20	DEWA	2015	0.46	1.25	0.66	19.74	0.35
21	GEMS	2015	0.69	2.79	0.49	19.73	5.23
22	GTBO	2015	0.59	1.72	0.14	17.91	-0.20
23	HRUM	2015	0.43	6.91	0.11	19.76	-0.22
24	ITMG	2015	0.54	1.80	0.41	13.98	-0.01
25	KKGI	2015	0.49	2.22	0.28	18.41	0.37
26	MBAP	2015	0.43	2.07	0.48	18.51	-0.04
27	MYOH	2015	0.49	2.32	0.73	18.90	0.25
28	PTBA	2015	0.51	1.54	0.82	16.64	-0.01
29	PTRO	2015	0.67	1.55	1.38	12.96	0.07
30	TOBA	2015	0.44	1.40	0.94	19.46	0.11
31	ADRO	2016	0.43	2.47	0.72	15.69	0.66
32	ARII	2016	0.46	0.17	4.87	12.71	-0.48
33	BRMS	2016	0.54	0.01	0.69	20.80	-0.13
34	BSSR	2016	0.32	1.11	0.44	19.03	0.33
35	DEWA	2016	0.54	1.03	0.69	19.76	1.51
36	GEMS	2016	0.59	3.77	0.43	19.75	0.32
37	GTBO	2016	0.35	0.73	0.16	17.82	-0.23
38	HRUM	2016	0.45	5.07	0.16	19.84	0.05

39	ITMG	2016	0.52	2.26	0.33	14.01	0.02
40	DEWA	2018	0.52	0.80	0.80	19.84	0.18
41	MBAP	2016	0.52	3.45	0.27	18.57	0.13
42	PTBA	2016	0.61	1.66	0.76	16.74	-0.20
43	PTRO	2016	0.45	2.12	1.31	12.88	1.18
44	TOBA	2016	0.65	0.97	0.77	19.38	0.06
45	ADRO	2017	0.54	2.56	0.67	15.73	0.98
46	ARII	2017	0.44	0.23	0.72	12.70	-1.43
47	BRMS	2017	0.56	2.08	0.54	20.58	0.41
48	BSSR	2017	0.33	1.45	0.40	19.16	-0.04
49	DEWA	2017	0.56	0.84	0.77	19.81	-0.59
50	GEMS	2017	0.59	1.68	1.02	20.20	0.39
51	GTBO	2017	0.33	0.58	0.25	17.90	-0.20
52	HRUM	2017	0.54	5.69	0.16	19.95	0.43
53	ITMG	2017	0.52	2.43	0.42	14.12	-0.24
54	KKGI	2017	0.35	3.54	0.19	18.47	0.33
55	MBAP	2017	0.56	3.16	0.31	18.90	0.04
56	MYOH	2017	0.55	2.85	0.33	18.73	0.28
57	PTBA	2017	0.59	2.53	0.59	16.91	-0.17
58	PTRO	2017	0.60	1.72	1.53	13.03	0.47
59	TOBA	2017	0.48	1.53	1.18	19.67	0.53
60	ADRO	2018	0.54	1.96	0.64	15.77	0.91
61	ARII	2018	0.43	0.23	21.54	12.77	0.51
62	BRMS	2018	0.52	0.67	0.33	20.35	-0.10
63	BSSR	2018	0.35	1.21	0.43	19.32	0.16
64	MYOH	2016	0.45	4.30	0.37	18.81	-0.01
65	GEMS	2018	0.53	1.32	1.22	20.37	0.78
66	GTBO	2018	0.52	1.41	0.23	17.88	0.01
67	HRUM	2018	0.57	4.56	0.20	19.96	0.74
68	ITMG	2018	0.49	1.97	0.49	14.18	-0.24
69	KKGI	2018	0.41	1.48	0.35	18.58	4.36
70	MBAP	2018	0.58	2.64	0.40	18.97	0.11
71	MYOH	2018	0.59	3.48	0.33	18.83	0.26
72	PTBA	2018	0.55	2.38	0.49	17.00	-0.02
73	PTRO	2018	0.49	1.69	1.91	13.23	0.42
74	TOBA	2018	0.56	1.22	1.33	20.03	0.58
75	KKGI	2016	0.52	4.05	0.17	18.41	0.19

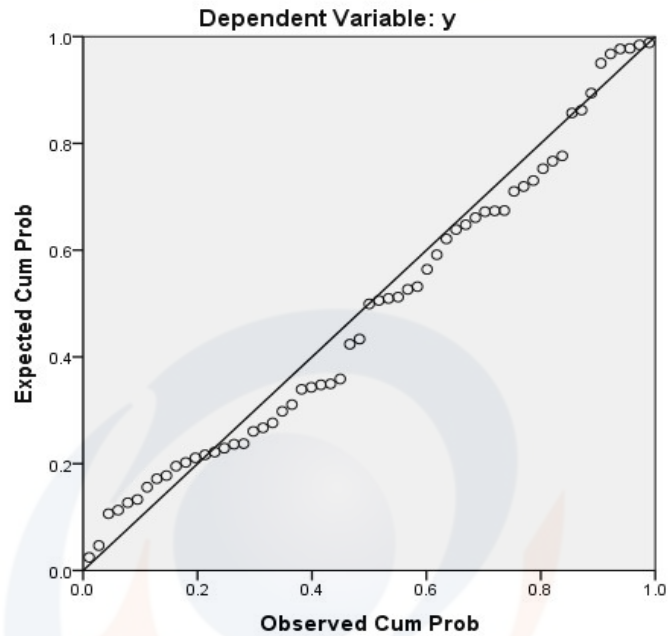
LAMPIRAN 3
Statistic Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
IPCG	75	.32	.69	.5111	.07971
CR	75	.01	6.91	1.9387	1.31561
DER	75	.11	21.54	1.0093	2.50413
SIZE	75	12.70	21.41	17.6897	2.56777
TAX_Avd	75	-1.43	5.23	.3312	.89990
Valid N (listwise)	75				

LAMPIRAN 4

Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		59
Normal	Mean	.0000000
Parameters ^{a,b}	Std. Deviation	.32201791
Most Extreme	Absolute	.104
Differences	Positive	.104
	Negative	-.064
Test Statistic		.104
Asymp. Sig. (2-tailed)		.180 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

LAMPIRAN 5
Hasil Uji Multikolinearitas

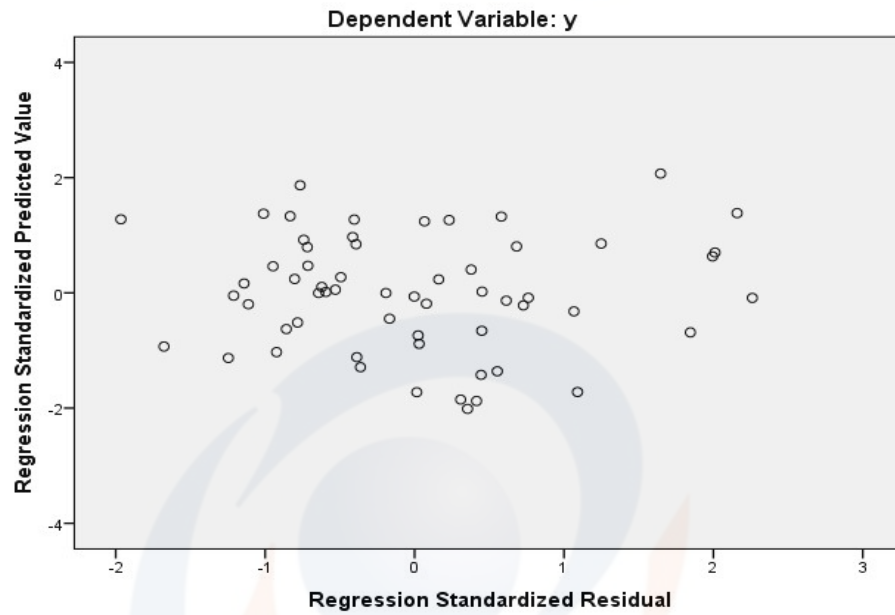
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
	1 (Constant)	-.082	.520				-.157
IPCG	-1.347	.576	-.281	-2.337	.023	.874	1.144
CR	.239	.057	.544	4.178	.000	.745	1.342
DER	.516	.134	.534	3.856	.000	.657	1.522
SIZE	.010	.021	.064	.510	.612	.801	1.248

a. Dependent Variable: y

LAMPIRAN 6

Scatterplot



LAMPIRAN 7
Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.564 ^a	.319	.268	.33373	1.429

a. Predictors: (Constant), SIZE, IPCG, CR, DER

b. Dependent Variable: Tax Avoidance

Runs Test

	Unstandardized Residual
Test Value ^a	-.00066
Cases < Test Value	29
Cases >= Test Value	30
Total Cases	59
Number of Runs	25
Z	-1.443
Asymp. Sig. (2-tailed)	.149

a. Median

LAMPIRAN 8**Hasi Uji Analisis Regresi Linier Berganda****Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.082	.520		-.157	.876
IPCG	-1.347	.576	-.281	-2.337	.023
CR	.239	.057	.544	4.178	.000
DER	.516	.134	.534	3.856	.000
SIZE	.010	.021	.064	.510	.612

a. Dependent Variable: Tax_Avd

LAMPIRAN 9

Hasil uji simultan (Uji F)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.811	4	.703	6.310	.000 ^b
	Residual	6.014	54	.111		
	Total	8.825	58			

a. Dependent Variable: Tax_Avd

b. Predictors: (Constant), SIZE, IPCG, CR, DER

LAMPIRAN 10

Hasil Uji Parsial (Uji t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.082	.520		-.157	.876
	IPCG	-1.347	.576	-.281	-2.337	.023
	CR	.239	.057	.544	4.178	.000
	DER	.516	.134	.534	3.856	.000
	SIZE	.010	.021	.064	.510	.612

a. Dependent Variable: Tax_Avd

LAMPIRAN 11

Hasil Uji Koefisien Determinasi (R^2)Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.564 ^a	.319	.268	.33373

a. Predictors: (Constant), SIZE, IPCG, CR, DER

b. Dependent Variable: Tax_Avd