

LAMPIRAN

Lampiran 1

Daftar Sampel Perusahaan Industri Sektor Pertambangan Periode 2014-2018

No	Nama Perusahaan	Kode
1	Adaro Energi	ADRO
2	Citatah	CTTH
3	Toba Bara Sejahtera	TOBA
4	Golden Energy Mines	GEMS
5	Mitrabara Adiperdana	MBAP
7	Indo Tambangraya	ITMG
8	J Resources Asia Pasifik	PSAB
9	Elnusa	ELSA

Lampiran 2

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	45	.01	.36	.0911	.07259
DER	45	.27	3.17	.8931	.60110
SIZE	45	15.10	30.34	25.1751	4.87092
PENG_PAJAK	45	.01	3.83	.4380	.72098
Valid N (listwise)	45				

Sumber : Hasil Pengolahan Data SPSS 18

Lampiran 3

Hasil Uji Kolmogrov-Smirnov Test (N=45)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		45
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	1.32816883
Most Extreme Differences	Absolute	.107
	Positive	.057
	Negative	-.107
Kolmogorov-Smirnov Z		.715
Asymp. Sig. (2-tailed)		.686

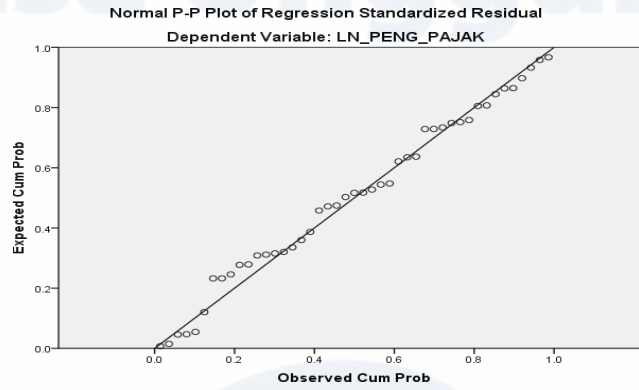
a. Test distribution is Normal.

b. Calculated from data.

Sumber : Hasil Pengolahan Data SPSS 18

Lampiran 4

Hasil Uji Normalitas Data Probability Plot (N=45)



Sumber : Hasil Pengolahan Data SPSS 18

Lampiran 5

Hasil Deteksi Multikolinieritas

Coefficients^a

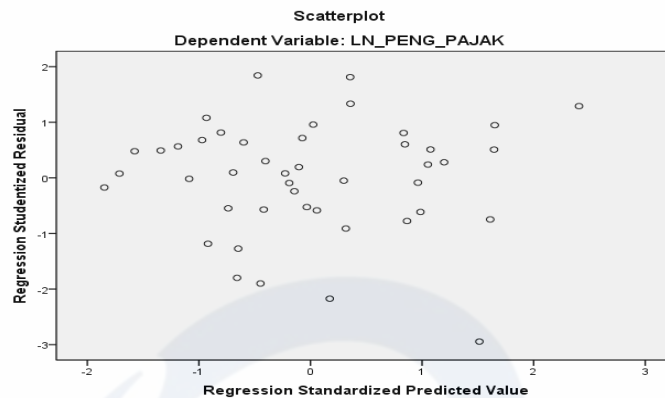
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-5.898	3.148		-1.873	.068		
LN_ROA	-.770	.284	-.409	-2.712	.010	.860	1.163
LN_DER	.045	.366	.019	.123	.903	.830	1.205
LN_SIZE	.643	.958	.097	2.671	.046	.937	1.067

a. Dependent Variable: LN_PENG_PAJAK

Sumber : Hasil Pengolahan Data SPSS 18

Lampiran 6

Hasil Uji Heterokedastisitas



Sumber : Hasil Pengolahan Data SPSS 18

Lampiran 7

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.443 ^a	.196	.137	1.37590	2.046

a. Predictors: (Constant), LN_SIZE, LN_ROA, LN_DER

b. Dependent Variable: LN_PENG_PAJAK

Sumber : Hasil Pengolahan Data SPSS 18

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)	-5.898	3.148		-1.873	.068		
LN_ROA	-.770	.284	-.409	-2.712	.010	.860	1.163
LN_DER	.045	.366	.019	.123	.903	.830	1.205
LN_SIZE	.643	.958	.097	2.671	.046	.937	1.067

a. Dependent Variable: LN_PENG_PAJAK

Sumber : Hasil Pengolahan Data SPSS 18

Lampiran 9

Hasil Uji F

ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	18.949	3	6.316	3.336	.018 ^a
Residual	77.617	41	1.893		
Total	96.566	44			

a. Predictors: (Constant), LN_SIZE, LN_ROA, LN_DER

b. Dependent Variable: LN_PENG_PAJAK

Sumber : Hasil Pengolahan Data SPSS 18

Lampiran 10

Hasil Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-5.898	3.148		-1.873	.068		
LN_ROA	-.770	.284	-.409	-2.712	.010	.860	1.163
LN_DER	.045	.366	.019	.123	.903	.830	1.205
LN_SIZE	.643	.958	.097	2.671	.046	.937	1.067

a. Dependent Variable: LN_PENG_PAJAK

Sumber : Hasil Pengolahan Data SPSS 18

Lampiran 11

Hasil Uji Determinasi R²

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.443 ^a	.196	.137	1.37590	2.046

a. Predictors: (Constant), LN_SIZE, LN_ROA, LN_DER

b. Dependent Variable: LN_PENG_PAJAK

Sumber : Hasil Pengolahan Data SPSS 18

Lampiran 12

Data Olah SPSS

NO	Nama Perusahaan	Tahun	ROA	DER	SIZE	PENGHINDARAN PAJAK
1	ADRO	2014	0,03	0,97	24,59	0,14
		2015	0,03	0,78	24,38	0,28
		2016	0,05	0,72	24,32	2,47
		2017	0,08	0,67	24,57	0,13
		2018	0,07	0,64	24,68	0,08
2	CTTH	2014	0,00	3,38	26,05	32,47
		2015	0,00	1,10	26,12	1,06
		2016	0,03	0,96	26,34	0,46
		2017	0,01	1,18	26,17	1,32
		2018	0,01	1,25	26,36	0,85

3	TOBA	2014	0,12	1,12	29,61	0,01
		2015	0,09	0,82	29,25	0,11
		2016	0,06	0,77	28,95	0,06
		2017	0,12	0,99	29,13	1,43
		2018	0,14	1,33	29,48	0,14
4	GEMS	2014	0,03	0,27	29,47	0,64
		2015	0,01	0,49	29,51	3,83
		2016	0,09	0,43	29,34	0,26
		2017	0,20	1,02	30,01	0,38
		2018	0,14	1,22	30,34	0,26
5	MBAP	2014	0,17	0,73	28,25	0,38
		2015	0,32	0,48	28,78	1,71
		2016	0,23	0,27	28,62	0,13
		2017	0,36	0,31	28,95	0,04
		2018	0,29	0,40	28,95	0,11
7	ITMG	2014	0,15	0,48	24,06	0,22
		2015	0,05	0,41	23,86	0,19
		2016	0,11	0,33	23,71	0,02
		2017	0,19	0,42	23,92	0,01
		2018	0,18	0,49	24,09	0,00
8	PSAB	2014	0,03	1,98	29,03	0,53
		2015	0,04	1,60	29,05	0,65
		2016	0,04	1,49	28,85	0,85
		2017	0,02	1,63	28,78	1,71
		2018	0,02	1,48	28,80	0,96
9	ELSA	2014	0,10	0,67	15,26	0,02
		2015	0,09	0,67	15,14	0,28
		2016	0,08	0,46	15,10	0,12
		2017	0,05	0,59	15,42	0,20
		2018	0,05	0,71	15,71	0,40

Sumber : Hasil Pengolahan Data SPSS 18