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LAMPIRAN

Lampiran 1 Nama dan Kode Perusahaan Sampel

No.	Nama Perusahaan	Kode Perusahaan
1	PT. Adaro Energy Indonesia Tbk	ADRO
2	PT. Baramulti Suksessarana Tbk	BSSR
3	PT. Bayan Resources Tbk	BYAN
4	PT. Darma Henwa Tbk	DEWA
5	PT. Golden Energy Mines Tbk	GEMS
6	PT. Harum Energy Tbk	HRUM
7	PT. Indo Tambangraya Megah Tbk	ITMG
8	PT. Mitrabara Adiperdana Tbk	MBAP
9	PT. Samindo Resources Tbk	MYOH
10	PT. Bukir Asam Tbk	PTBA
11	PT. TBS Energi Utama Tbk	TOBA
12	PT. Radiant Utama Interinsco Tbk	RUIS
13	PT. Elnusa Tbk	ELSA
14	PT. Aneka Tambang Tbk	ATMN
15	PT. Delta Dunia Makmur Tbk	DOID
16	PT. Dian Swastatika Sentosa Tbk	DSSA
17	PT. Indika Energy Tbk	INDY
18	PT. Resource Alam Indonesia	KKGI
19	PT. Petrosea Tbk	PTRO
20	PT. Apexindo Pratama Duta Tbk	APEX
21	PT. Medco Energi Internasional Tbk	MEDC
22	PT. Merdeka Copper Gold Tbk	MDKA
23	PT. Cita Mineral Investindo Tbk	CITA
24	PT. Resources Asia Pasifik Tbk	PSAB

Sumber: Olahan Peneliti (2023)

Lampiran 2.1 Profitabilitas (X1)

Profitabilitas (X1)

ROE = Earning After Tax/Total Ekuitas

Kode Perusahaan	Tahun	Earning After Taxes	Equity	ROE
ADRO	2017	518,131,000	4,091,627,000	0.126632
	2018	468,611,000	4,302,692,000	0.108911
	2019	387,508,000	3,983,395,000	0.097281
	2020	99,002,000	3,951,714,000	0.025053
	2021	1,107,105,000	4,458,315,000	0.248324
BSSR	2017	82,545,467	149,890,675	0.550704
	2018	69,388,879	150,279,337	0.461733
	2019	30,038,352	170,317,658	0.176367
	2020	30,075,927	190,376,045	0.157982
	2021	205,236,884	252,612,693	0.812457
BYAN	2017	339,582,545	515,603,819	0.658611
	2018	495,846,387	678,070,334	0.731261
	2019	257,248,270	619,080,163	0.415533
	2020	318,220,682	861,553,774	0.369357
	2021	1,321,930,798	1,862,906,374	0.709607
DEWA	2017	2,422,863	227,552,534	0.010647
	2018	3,251,602	230,804,136	0.014088
	2019	3,458,898	234,263,034	0.014765
	2020	2,332,460	269,400,278	0.008658
	2021	1,132,558	271,015,918	0.004179
GEMS	2017	119,117,078	292,218,111	0.407631
	2018	100,487,582	315,812,916	0.318187
	2019	65,631,366	358,267,010	0.183191
	2020	95,637,992	349,434,544	0.273694
	2021	354,563,019	316,324,043	1.120885
HRUM	2017	54,979,076	395,860,722	0.138885
	2018	41,715,064	388,486,791	0.107378
	2019	20,475,279	399,583,513	0.051242
	2020	60,247,692	454,796,618	0.132472
	2021	99,095,660	650,670,753	0.152298

(Lanjutan)

Kode Perusahaan	Tahun	Earning After Taxes	Equity	ROE
ITMG	2017	249,703,000	958,139,000	0.260612
	2018	260,749,000	969,783,000	0.268874
	2019	128,326,000	884,465,000	0.145089
	2020	31,651,000	846,290,000	0.0374
	2021	461,730,000	1,201,559,000	0.384276
MBAP	2017	58,336,260	122,304,341	0.476976
	2018	50,446,379	124,181,254	0.406232
	2019	35,459,136	145,640,390	0.24347
	2020	27,294,919	138,220,176	0.197474
	2021	100,700,577	199,983,661	0.503544
MYOH	2017	12,114,486	102,541,343	0.118142
	2018	29,539,410	113,987,735	0.259146
	2019	27,362,034	122,298,955	0.223731
	2020	21,777,192	129,047,722	0.168753
	2021	26,626,065	140,610,562	0.18936
PTBA	2017	284,868,763	1,018,599,424	0.279667
	2018	404,776,673	1,123,520,199	0.360275
	2019	290,654,917	1,325,287,821	0.219315
	2020	159,495,888	1,200,935,555	0.13281
	2021	531,943,477	1,702,972,000	0.312362
TOBA	2017	51,394,071	174,799,423	0.294017
	2018	66,475,442	215,623,872	0.308294
	2019	44,422,247	264,139,887	0.168177
	2020	34,075,951	290,914,160	0.117134
	2021	70,115,079	354,225,327	0.197939
RUIS	2017	26,070,316,770	359,719,063,530	0.07
	2018	20,922,363,433	380,288,865,591	0.06
	2019	27,055,086,453	405,956,960,152	0.07
	2020	33,086,271,543	433,002,009,239	0.08
	2021	27,542,197,663	456,448,592,739	0.06

(Lanjutan)

Kode Perusahaan	Tahun	Earning After Taxes	Equity	ROE
ELSA	2017	250,754,000,000	3,051,920,000,000	0.082163
	2018	276,316,000,000	3,300,200,000,000	0.083727
	2019	356,477,000,000	3,576,698,000,000	0.099667
	2020	249,085,000,000	3,740,946,000,000	0.066583
	2021	249,085,000,000	3,740,946,000,000	0.066583
ANTM	2017	136,503,269	18,490,403,517	0.007382
	2018	874,426,593	19,739,230,723	0.044299
	2019	193,852,031	18,133,419,175	0.01069
	2020	1,149,353,693	19,039,449,025	0.060367
	2021	1,861,740,000	20,837,098,000	0.089347
DOID	2017	42,792,723	177,167,976	0.241538
	2018	80,949,248	261,511,009	0.309544
	2019	18,286,906	280,570,979	0.065177
	2020	(16,937,963)	263,731,419	-0.06422
	2021	1,904,916	266,656,189	0.007144
DSSA	2017	128,237,369	1,454,320,756	0.088177
	2018	120,659,000	1,513,323,000	0.079731
	2019	71,654,412	1,638,108,682	0.043742
	2020	(57,897,543)	1,588,910,322	-0.03644
	2021	265,337,533	1,750,209,259	0.151603
INDY	2017	321,633,157	1,115,022,320	0.288454
	2018	97,862,189	1,127,184,121	0.08682
	2019	4,992,434	1,045,774,218	0.004774
	2020	(103,447,774)	867,297,394	-0.11928
	2021	63,316,596	883,713,665	0.071648
KKGI	2017	13,439,975	88,619,899	0.151659
	2018	475,600	86,706,737	0.005485
	2019	5,414,352	93,383,074	0.05798
	2020	(8,668,015)	84,250,556	-0.10288
	2021	23,003,525	98,920,656	0.232545
PTRO	2017	8,311,000	178,535,000	0.046551
	2018	23,166,000	191,132,000	0.121204
	2019	31,324,000	212,563,000	0.147363
	2020	32,498,000	231,440,000	0.140417
	2021	33,953,000	260,223,000	0.130477

(Lanjutan)

Kode Perusahaan	Tahun	Earning After Taxes	Equity	ROE
APEX	2017	(102,522,869)	(46,995,509)	2.181546
	2018	(103,803,935)	(150,267,591)	0.690794
	2019	20,368,327	56,295,236	0.361813
	2020	84,609,602	126,706,348	0.667761
	2021	3,656,487	131,220,300	0.027865
MEDC	2017	131,808,773	1,402,672,048	0.09397
	2018	(28,372,936)	1,387,261,307	-0.02045
	2019	(13,533,049)	1,356,246,297	-0.00998
	2020	(181,153,195)	1,195,304,997	-0.15155
	2021	62,600,751	1,229,336,461	0.050922
MDKA	2017	43,100,000	189,400,000	0.227561
	2018	57,867,494	422,153,133	0.137077
	2019	69,253,653	524,244,316	0.132102
	2020	28,891,683	563,645,881	0.051259
	2021	33,386,800	779,410,297	0.042836
CITA	2017	38,197,029	67,500,361	0.565879
	2018	45,668,397	103,562,975	0.440972
	2019	47,314,504	144,894,978	0.326543
	2020	46,080,636	244,887,544	0.188171
	2021	39,906,274	257,724,261	0.154841
PSAB	2017	15,898,012	350,024,364	0.04542
	2018	19,147,361	369,864,743	0.051769
	2019	4,182,880	353,769,837	0.011824
	2020	1,946,714	373,853,421	0.005207
	2021	8,295,984	398,738,508	0.020806

Sumber: Data diolah Peneliti (2023)

Lampiran 2.2 Ukuran Perusahaan (X2)

Ukuran Perusahaan (X2)

Size = LN x Total Assets

Kode Perusahaan	Tahun	Total Assets (Rp)	Rupiah	SIZE
ADRO	2017	6,814,147,000		22.64
	2018	7,060,755,000		22.68
	2019	7,217,105,000		22.7
	2020	6,381,566,000		22.58
	2021	7,586,936,000		22.75
BSSR	2017	210,137,454		19.16
	2018	245,100,202		19.32
	2019	250,680,316		19.34
	2020	263,343,768		19.39
	2021	435,317,386		19.89
BYAN	2017	888,813,140		20.61
	2018	1,150,863,891		20.86
	2019	1,278,040,123		20.97
	2020	1,619,725,022		21.21
	2021	2,433,712,191		21.61
DEWA	2017	401,800,150		19.81
	2018	415,098,432		19.84
	2019	549,518,597		20.12
	2020	550,639,564		20.13
	2021	571,570,833		20.16
GEMS	2017	590,469,384		20.2
	2018	701,046,630		20.37
	2019	780,646,167		20.48
	2020	813,717,765		20.52
	2021	829,026,937		20.54
HRUM	2017	459,443,071		19.95
	2018	467,989,195		19.96
	2019	447,001,954		19.92
	2020	498,702,216		20.03
	2021	874,621,599		20.59
ITMG	2017	1,358,663,000		21.03
	2018	1,442,728,000		21.09
	2019	1,209,041,000		20.91
	2020	1,158,629,000		20.87
	2021	1,666,239,000		21.23

(Lanjutan)

Kode Perusahaan	Tahun	Total Assets (Rp)	Rupiah	SIZE
MBAP	2017	160,778,962		18.9
	2018	173,509,262		18.97
	2019	192,527,289		19.08
	2020	181,973,102		19.02
	2021	257,720,439		19.37
MYOH	2017	136,067,975		18.73
	2018	151,326,098		18.83
	2019	160,181,748		18.89
	2020	151,108,859		18.83
	2021	163,969,576		18.92
PTBA	2017	1,622,932	21,987,482,000	14.3
	2018	1,669,286	24,172,933,000	14.33
	2019	26,098,052,000	26,098,052,000	23.99
	2020	24,056,755,000	24,056,755,000	23.9
	2021	2,561,238	36,123,703,000	14.76
TOBA	2017	348,338,028		19.67
	2018	501,883,194		20.03
	2019	634,640,456		20.27
	2020	771,871,787		20.46
	2021	858,101,884		20.57
RUIS	2017	70,811,023	959,347,737,750	27.59
	2018	68,391,155	990,372,318,692	27.62
	2019	1,251,357,407,016	1,251,357,407,016	27.86
	2020	1,347,091,507,257	1,347,091,507,257	27.93
	2021	91,109,210	1,297,577,363,103	27.89
ELSA	2017	358,382,713	4,855,369,000,000	19.7
	2018	390,672,398	5,657,327,000,000	19.78
	2019	6,805,037,000,000	6,805,037,000,000	29.55
	2020	536,218,236	7,562,822,000,000	20.1
	2021	507,995,155	7,234,867,000,000	20.05
ANTM	2017	2,215,403	30,014,273,452	14.61
	2018	2,300,006	33,306,390,807	14.65
	2019	30,194,907,730	30,194,907,730	24.13
	2020	31,729,512,995	31,729,512,995	24.18
	2021	2,311,203	32,916,154,000	14.65

(Lanjutan)

Kode Perusahaan	Tahun	Total Assets (Rp)	Rupiah	SIZE
DOID	2017	945,581,412		20.67
	2018	1,184,094,711		20.89
	2019	1,181,911,191		20.89
	2020	974,449,753		20.7
	2021	1,635,968,307		21.22
DSSA	2017	2,736,992,648		21.73
	2018	3,386,876,000		21.94
	2019	3,718,973,064		22.04
	2020	2,900,230,622		21.79
	2021	3,010,072,696		21.83
INDY	2017	3,635,705,403		22.01
	2018	3,669,952,693		22.02
	2019	3,616,163,065		22.01
	2020	3,493,702,857		21.97
	2021	3,691,477,101		22.03
KGGI	2017	106,053,598		18.48
	2018	117,265,221		18.58
	2019	126,354,537		18.65
	2020	108,688,283		18.5
	2021	132,182,307		18.7
PTRO	2017	436,844,000		19.9
	2018	555,591,000		20.14
	2019	551,044,000		20.13
	2020	529,688,000		20.09
	2021	532,736,000		20.09
APEX	2017	577,634,595		20.17
	2018	514,675,498		20.06
	2019	500,726,249		20.03
	2020	336,261,513		19.63
	2021	357,749,955		19.7
MEDC	2017	5,160,785,857		22.36
	2018	5,252,393,746		22.38
	2019	6,006,538,390		22.52
	2020	5,882,742,988		22.5
	2021	5,683,884,139		22.46

(Lanjutan)

Kode Perusahaan	Tahun	Total Assets (Rp)	Rupiah	SIZE
MDKA	2017	370,870,000		19.73
	2018	797,809,378		20.5
	2019	951,253,163		20.67
	2020	929,606,638		20.65
	2021	1,278,592		14.06
CITA	2017	197,686,058	2,678,250,712,668	19.1
	2018	225,714,229	3,268,567,743,522	19.23
	2019	3,861,308,057,131	3,861,308,057,131	28.98
	2020	4,140,022,660,450	4,140,022,660,450	29.05
	2021	302,327,790	4,305,752,389,646	19.53
PSAB	2017	921,249,943		20.64
	2018	915,784,613		20.64
	2019	991,158,564		20.71
	2020	960,313,801		20.68
	2021	840,843,840		20.55

Sumber: Data diolah Peneliti (2023)



Lampiran 2.3 Data Tabulasi Beban Pajak Tangguhan (X3)

Beban Pajak Tangguhan (X3)

DTE = Beban Pajak Tangguhan / Total Asset-1

Kode Perusahaan	Tahun	Beban Pajak Tangguhan	Total Asset-1	DTE
ADRO	2017	(44,000,000)	4,929,542,000	-0.89%
	2018	(83,048,000)	6,814,147,000	-1.22%
	2019	(49,524,000)	7,060,755,000	-0.70%
	2020	(109,039,000)	7,217,105,000	-1.51%
	2021	(109,621,000)	7,586,936,000	-1.44%
BSSR	2017	(426,431)	183,981,910	-0.23%
	2018	(534,425)	210,137,454	-0.25%
	2019	(1,055,967)	245,100,202	-0.43%
	2020	57,000	250,680,316	0.02%
	2021	1,688,169	263,343,768	0.64%
BYAN	2017	1,887,759	824,686,661	0.23%
	2018	14,726,441	888,813,140	1.66%
	2019	2,966,463	1,150,863,891	0.26%
	2020	17,677,516	1,278,040,123	1.38%
	2021	895,113	1,619,725,022	0.06%
DEWA	2017	7,633,823	381,339,706	2.00%
	2018	3,786,493	401,800,150	0.94%
	2019	(184,598)	415,098,432	-0.04%
	2020	(1,847,904)	549,518,597	-0.34%
	2021	(3,054,651)	550,639,564	-0.55%
GEMS	2017	3,087,510	377,670,000	0.82%
	2018	1,670,473	590,469,384	0.28%
	2019	927,301	701,046,630	0.13%
	2020	430,901	780,646,167	0.06%
	2021	43,507	813,717,786	0.01%
HRUM	2017	2,923,363	413,365,853	0.71%
	2018	7,337,543	459,443,071	1.60%
	2019	5,917,591	467,989,195	1.26%
	2020	3,977,061	447,001,954	0.89%
	2021	4,069,388	498,702,216	0.82%

(Lanjutan)

Kode Perusahaan	Tahun	Beban Pajak Tangguhan	Total Asset-1	DTE
ITMG	2017	427,000	1,209,792,000	0.04%
	2018	(11,116,000)	1,358,663,000	-0.82%
	2019	(20,291,000)	1,442,728,000	-1.41%
	2020	9,056,000	1,209,041,000	0.75%
	2021	3,497,000	1,158,629,000	0.30%
MBAP	2017	(3,253,610)	116,375,759	-2.80%
	2018	1,210,071	160,778,962	0.75%
	2019	470,207	173,509,262	0.27%
	2020	(33,661)	192,527,289	-0.02%
	2021	966,065	181,973,102	0.53%
MYOH	2017	(185,159)	147,254,262	-0.13%
	2018	(123,527)	136,067,975	-0.09%
	2019	(117,909)	151,326,098	-0.08%
	2020	28,760	160,181,748	0.02%
	2021	57,841	151,108,859	0.04%
PTBA	2017	5,741,438	1,775,668,364	0.32%
	2018	5,946,205	1,802,227,194	0.33%
	2019	8,075,822	1,738,934,825	0.46%
	2020	9,637,904	1,558,953,630	0.62%
	2021	2,530,684	1,304,365,539	0.19%
TOBA	2017	(169,263)	261,588,159	-0.06%
	2018	730,734	348,338,028	0.21%
	2019	9,596,514	501,883,194	1.91%
	2020	14,511,541	634,640,456	2.29%
	2021	8,489,542	771,871,787	1.10%
RUIS	2017	(154,719)	72,271,365	-0.21%
	2018	(148,034)	66,248,722	-0.22%
	2019	(190,992)	71,244,682	-0.27%
	2020	168,239	88,723,582	0.19%
	2021	(239,833)	94,449,621	-0.25%

(Lanjutan)

Kode Perusahaan	Tahun	Beban Pajak Tangguhan	Total Asset-1	DTE
ELSA	2017	(839,017)	309,341,305	-0.27%
	2018	(941,095)	335,292,383	-0.28%
	2019	(1,028,487)	406,972,664	-0.25%
	2020	615,995	482,489,861	0.13%
	2021	288,232	531,022,469	0.05%
ANTM	2017	19,572,453	2,215,402,528	0.88%
	2018	6,064,200	2,300,006,271	0.26%
	2019	3,854,151	2,172,139,251	0.18%
	2020	1,088,932	2,249,681,863	0.05%
	2021	3,453,799	1,585,381,196	0.22%
DOID	2017	1,017,030	882,276,704	0.12%
	2018	780,344	945,581,412	0.08%
	2019	344,071	1,184,094,711	0.03%
	2020	926,114	1,181,911,191	0.08%
	2021	7,233,696	974,449,753	0.74%
DSSA	2017	18,206,393	2,232,507,010	0.82%
	2018	34,302,937	2,736,992,648	1.25%
	2019	24,740,435	3,386,876,000	0.73%
	2020	2,703,585	3,718,973,064	0.07%
	2021	860,761	2,900,230,622	0.03%
INDY	2017	31,735,099	1,882,333,069	1.69%
	2018	70,648,581	3,635,705,403	1.94%
	2019	58,595,031	3,669,952,693	1.60%
	2020	73,330,848	3,616,163,065	2.03%
	2021	79,550,421	3,493,702,857	2.28%
KKGI	2017	217,341	105,053,598	0.21%
	2018	205,075	106,053,598	0.19%
	2019	327,900	117,265,221	0.28%
	2020	943,395	126,354,537	0.75%
	2021	469,068	108,688,283	0.43%
PTRO	2017	160,000	393,425,000	0.04%
	2018	1,908,000	454,201,000	0.42%
	2019	437,000	555,591,000	0.08%
	2020	(2,429,000)	551,044,000	-0.44%
	2021	10,042,000	532,736,000	1.88%

(Lampiran)

Kode Perusahaan	Tahun	Beban Pajak Tangguhan	Total Asset-1	DTE
APEX	2017	46,153,853	682,374,240	6.76%
	2018	6,052,351	577,634,595	1.05%
	2019	7,542,182	514,675,498	1.47%
	2020	47,312,969	500,726,249	9.45%
	2021	50,980,952	336,261,513	15.16%
MEDC	2017	6,079,724	3,597,130,603	0.17%
	2018	49,150,396	5,160,785,857	0.95%
	2019	3,890,614	5,252,393,746	0.07%
	2020	88,914,394	6,006,538,390	1.48%
	2021	4,604,940	5,882,742,988	0.08%
MDKA	2017	5,013,696	304,177,558	1.65%
	2018	769,716	370,871,474	0.21%
	2019	(743,724)	797,809,378	-0.09%
	2020	(4,074,858)	951,253,163	-0.43%
	2021	4,347,140	929,606,638	0.47%
CITA	2017	(53,619)	201,226,286	-0.03%
	2018	239,540	197,686,058	0.12%
	2019	14,236	225,714,229	0.01%
	2020	168,908	277,771,963	0.06%
	2021	6,100	293,535,356	0.00%
PSAB	2017	1,250,601	852,939,392	0.15%
	2018	(5,048,859)	921,249,943	-0.55%
	2019	(992,207)	916,355,026	-0.11%
	2020	(10,837,612)	991,158,564	-1.09%
	2021	9,401,508	840,843,840	1.12%

Sumber: Olahan Peneliti (2023)

Lampiran 2.4 Penghindaran Pajak (Y)

Penghindaran Pajak (Y)

ETR = Beban Pajak Penghasilan / Laba Sebelum Pajak

Kode Perusahaan	Tahun	Total Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
ADRO	2017	393,093,000	929,531,000	0.423
	2018	343,457,000	820,998,000	0.418
	2019	224,101,000	659,103,000	0.34
	2020	63,660,000	222,165,000	0.287
	2021	457,658,000	1,486,251,000	0.308
BSSR	2017	28,871,637	111,688,566	0.259
	2018	24,291,684	93,354,875	0.26
	2019	10,848,672	41,316,129	0.263
	2020	10,318,744	40,839,013	0.253
	2021	59,004,129	264,440,020	0.223
BYAN	2017	82,065,574	420,082,773	0.195
	2018	172,422,999	696,732,272	0.247
	2019	77,414,093	311,625,370	0.248
	2020	82,175,777	426,635,647	0.193
	2021	361,616,399	1,627,573,741	0.222
DEWA	2017	8,058,563	10,827,703	0.744
	2018	4,247,046	6,812,382	0.623
	2019	233,608	4,007,587	0.058
	2020	1,417,611	230,281	6.156
	2021	3,390,285	4,140,274	0.819
GEMS	2017	47,201,636	167,307,676	0.282
	2018	34,982,119	135,530,697	0.258
	2019	33,574,303	100,340,160	0.335
	2020	31,276,094	127,132,647	0.246
	2021	106,816,383	460,840,753	0.232
HRUM	2017	17,282,967	73,030,968	0.237
	2018	7,986,047	48,191,469	0.166
	2019	5,505,306	25,627,895	0.215
	2020	3,879,082	64,171,397	0.06
	2021	29,087,809	127,541,480	0.228

(Lanjutan)

Kode Perusahaan	Tahun	Total Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
ITMG	2017	109,352,000	362,055,000	0.302
	2018	108,607,000	367,363,000	0.296
	2019	59,406,000	185,908,000	0.32
	2020	34,725,000	72,553,000	0.479
	2021	145,699,000	621,089,000	0.235
MBAP	2017	20,087,158	78,722,858	0.255
	2018	17,310,612	67,621,314	0.256
	2019	13,151,107	48,438,664	0.272
	2020	9,906,106	37,373,592	0.265
	2021	28,330,430	128,896,809	0.22
MYOH	2017	4,710,316	17,016,672	0.277
	2018	10,518,865	41,447,529	0.254
	2019	8,826,683	34,925,112	0.253
	2020	6,476,126	29,009,788	0.223
	2021	7,640,166	34,596,651	0.221
PTBA	2017	117,975,790	447,872,970	0.263
	2018	115,872,108	469,515,641	0.247
	2019	101,774,549	392,429,466	0.259
	2020	58,405,984	229,132,516	0.255
	2021	163,023,943	727,332,889	0.224
TOBA	2017	18,825,616	60,195,507	0.313
	2018	29,191,826	97,281,622	0.3
	2019	19,123,468	62,869,168	0.304
	2020	6,279,048	42,082,914	0.149
	2021	20,564,826	86,472,233	0.238
RUIS	2017	1,251,296	2,795,610	0.448
	2018	1,210,197	3,078,513	0.393
	2019	1,263,706	3,643,842	0.347
	2020	1,456,209	3,409,003	0.427
	2021	1,002,555	2,289,978	0.438

(Lanjutan)

Kode Perusahaan	Tahun	Total Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
ELSA	2017	5,581,045	24,089,607	0.232
	2018	5,213,107	24,294,386	0.215
	2019	7,932,667	33,576,649	0.236
	2020	6,791,832	24,452,425	0.278
	2021	6,590,928	14,233,956	0.463
ATMN	2017	23,464,220	33,539,749	0.7
	2018	26,044,487	139,020,289	0.187
	2019	35,478,169	49,423,355	0.718
	2020	34,871,265	116,362,593	0.3
	2021	82,977,742	213,699,551	0.388
DOID	2017	39,955,404	86,702,705	0.461
	2018	32,259,059	107,902,359	0.299
	2019	14,397,084	34,877,675	0.413
	2020	926,114	(24,362,484)	-0.038
	2021	7,737,712	8,018,258	0.965
DSSA	2017	64,528,407	191,736,107	0.337
	2018	73,569,474	194,314,521	0.379
	2019	61,337,431	132,911,843	0.461
	2020	52,479,136	(5,418,407)	-9.685
	2021	114,037,498	379,375,031	0.301
INDY	2017	21,517,112	300,116,045	0.072
	2018	49,142,265	54,134,699	0.908
	2019	167,214,229	265,076,418	0.631
	2020	1,232,649	119,737,447	0.01
	2021	294,689,659	502,107,483	0.587
KKGI	2017	6,197,032	19,637,007	0.316
	2018	644,243	1,119,843	0.575
	2019	2,615,158	8,029,510	0.326
	2020	686,607	9,354,622	0.073
	2021	10,954,593	33,958,118	0.323
PTRO	2017	2,483,000	10,794,000	0.23
	2018	11,354,000	34,520,000	0.329
	2019	9,257,000	40,581,000	0.228
	2020	3,038,000	35,536,000	0.085
	2021	7,381,000	41,334,000	0.179

(Lanjutan)

Kode Perusahaan	Tahun	Total Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
APEX	2017	4,802,788	107,325,657	0.045
	2018	6,048,239	109,852,174	0.055
	2019	7,545,725	27,902,052	0.27
	2020	594,148	43,915,354	0.014
	2021	3,426,134	7,082,621	0.484
MEDC	2017	139,833,439	295,482,625	0.473
	2018	196,480,990	202,189,789	0.972
	2019	199,373,250	179,146,124	1.113
	2020	72,358,640	111,701,631	0.648
	2021	231,900,688	286,700,738	0.809
MDKA	2017	19,957,921	63,091,039	0.316
	2018	28,902,965	86,770,459	0.333
	2019	39,217,681	108,471,334	0.362
	2020	27,312,766	56,204,449	0.486
	2021	23,331,550	56,718,350	0.411
CITA	2017	49,128	3,456,433	0.014
	2018	4,396,321	50,064,718	0.088
	2019	13,706,768	61,021,272	0.225
	2020	13,610,365	59,691,001	0.228
	2021	7,089,406	46,995,680	0.151
PSAB	2017	12,081,152	27,979,164	0.432
	2018	10,009,183	29,156,544	0.343
	2019	7,888,370	12,071,250	0.653
	2020	1,946,714	3,698,717	0.526
	2021	9,504,947	17,800,931	0.534

Sumber: Data diolah Peneliti (2023)

Lampiran 2.5 Komite Audit (M) dihitung dengan Jumlah Komite Audit

Kode Perusahaan	Komite Audit
ADRO	4
	4
	4
	3
	3
	4
	4
BSSR	4
	4
BYAN	4
	3
	3
	3
	3
DEWA	3
	4
	3
	4
	3
GEMS	4
	4
	4
	4
	4
HRUM	3
	3
	3
	3
	3
ITMG	4
	4
	4
	3
	3

(Lanjutan)

Kode Perusahaan	Komite Audit
MBAP	4
	4
	4
	3
	3
MYOH	4
	4
	4
PTBA	4
	4
	4
	4
	4
	4
	4
TOBA	4
	4
	4
	3
	3
RUIS	3
	3
	3
	3
ELSA	4
	4
	4
	4
ATMN	4
	4
	4
	4
	4

(Lanjutan)

Kode Perusahaan	Komite Audit
DOID	4
	4
	4
	3
	4
DSSA	4
	3
	3
INDY	3
	3
	4
	4
	4
	4
	4
KKGI	3
	3
	3
	3
	3
	4
PTRO	4
	4
	4
	4
APEX	4
	3
	3
MEDC	3
	3
	3
	3
	3

(Lanjutan)

Kode Perusahaan	Komite Audit
MDKA	4
	4
	4
	4
	4
CITA	4
	4
	4
PSAB	4
	4
	4
	4
	4
	4
	4

Sumber: Data diolah Peneliti (2023)



Lampiran 3.1 Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	120	-,15	2,18	,2021	,27471
Ukuran Perusahaan	120	14,06	27,93	20,4734	2,29659
Beban Pajak	120	-,03	,15	,0089	,01927
Tanggungan					
Penghindaran Pajak	120	-,64	,97	,3238	,21284
Komite Audit	120	3,00	4,00	3,6417	,48152
Valid N (listwise)	120				

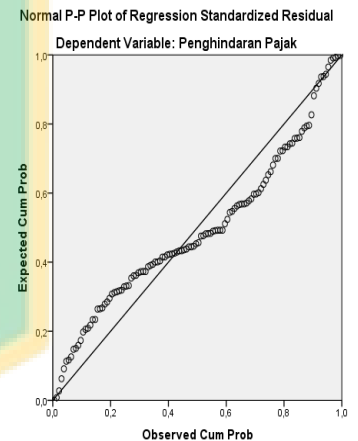
Sumber: Output SPSS V.26 (2023)

Lampiran 3.2 Hasil Uji Asumsi Klasik

1. Uji Normalitas One-Sample Kolmogorov-Smirnov dan grafik P-Plot

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		120
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,19274868
	Absolute	,114
Most Extreme Differences	Positive	,114
	Negative	-,111
Kolmogorov-Smirnov Z		1,244
Asymp. Sig. (2-tailed)		,091



a. Test distribution is Normal.

b. Calculated from data.

Sumber: Output SPSS V.26 (2023)

2. Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Profitabilitas	,928	1,078
	Ukuran Perusahaan	,870	1,149
	Beban Pajak Tangguhan	,939	1,065
	Komite Audit	,867	1,153

a. *Dependent Variable:* Penghindaran Pajak
Sumber: Output SPSS V.26 (2023)

3. Uji Autokorelasi dengan Uji Durbin-Watson

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,424 ^a	,180	,151	,19607	2,018

a. *Predictors:* (*Constant*), Komite Audit, Beban Pajak Tangguhan, Profitabilitas, Ukuran Perusahaan

b. *Dependent Variable:* Penghindaran Pajak

Sumber: Output SPSS V.26 (2023)

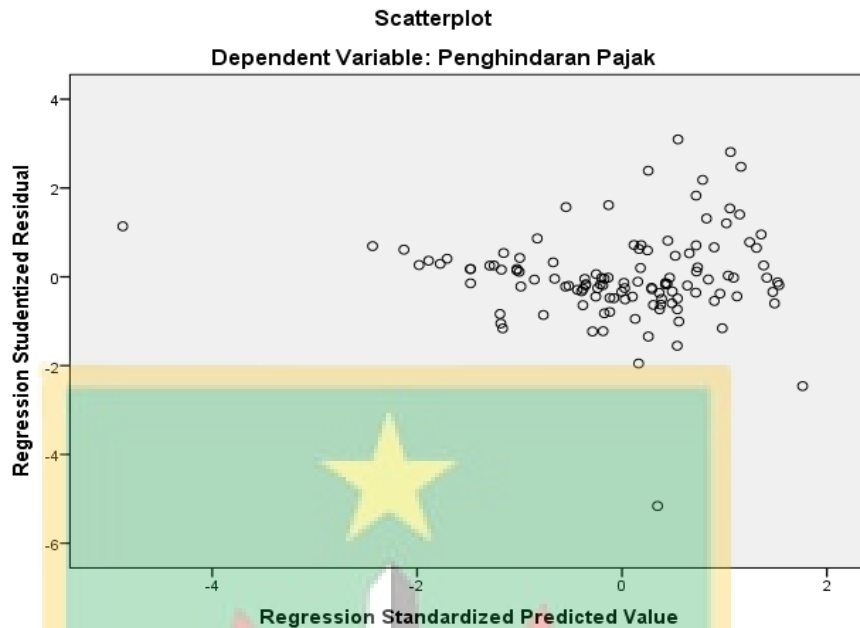
4. Uji Heterokedastisitas dengan Uji Park dan Grafik Scatterplot

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(<i>Constant</i>)	-2,613	3,087		-,846	,399
	Profitabilitas	-1,500	,802	-,177	-1,869	,064
	Ukuran Perusahaan	-,082	,099	-,081	-,831	,407
	Beban Pajak Tangguhan	12,224	11,365	,101	1,076	,284
	Komite Audit	-,205	,473	-,042	-,432	,666

a. *Dependent Variable:* LnRes

Sumber: Output SPSS V.26 (2023)



Sumber: Output SPSS V.26 (2023)

Lampiran 3.3 Hasil Uji Regresi Linear Berganda

1. Uji Koefisien Determinasi I

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,388 ^a	,150	,128	,19871

a. Predictors: (Constant), Beban Pajak Tangguhan, Ukuran Perusahaan, Profitabilitas

Sumber: Output SPSS V.26 (2023)

2. Uji Statistik F I

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,811	3	,270	6,844	,000 ^b
	Residual	4,580	116	,039		
	Total	5,391	119			

a. Dependent Variable: Penghindaran Pajak

b. Predictors: (Constant), Beban Pajak Tangguhan, Ukuran Perusahaan, Profitabilitas

Sumber: Output SPSS V.26 (2023)

3. Uji Statistik Parameter Individual I

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,029	,169		,171	,864
1 Profitabilitas	-,251	,069	-,324	-3,662	,000
1 Ukuran Perusahaan	,017	,008	,179	2,057	,042
1 Beban Pajak Tangguhan	,754	,965	,068	,781	,436

a. *Dependent Variable:* Penghindaran Pajak
Sumber: Output SPSS V.26 (2023)

Lampiran 3.4 Hasil Uji Regresi Moderasi dengan Pendekatan Selisih Mutlak

1. Uji Koefisien Determinasi II

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,465 ^a	,216	,167	,19426

a. *Predictors:* (Constant), X3_M, X2_M, Zscore: Profitabilitas, Zscore: Ukuran Perusahaan, Zscore: Komite Audit, X1_M, Zscore: Beban Pajak Tangguhan
Sumber: Output SPSS V.26 (2023)

2. Uji Statistik F II

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,164	7	,166	4,408	,000 ^b
	Residual	4,226	112	,038		
	Total	5,391	119			

a. *Dependent Variable:* Penghindaran Pajak
b. *Predictors:* (Constant), X3_M, X2_M, Zscore: Profitabilitas, Zscore: Ukuran Perusahaan, Zscore: Komite Audit, X1_M, Zscore: Beban Pajak Tangguhan
Sumber: Output SPSS V.26 (2023)

3. Uji Statistik Parameter Individual II

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	,246	,058		4,200	,000
	Zscore: Profitabilitas	-,107	,024	-,504	-4,464	,000
	Zscore: Ukuran Perusahaan	,041	,020	,194	2,077	,040
	Zscore: Beban Pajak Tangguhan	,020	,026	,092	,768	,444
	Zscore: Komite Audit	,048	,022	,226	2,198	,030
	X1_M	,069	,031	,257	2,258	,026
	X2_M	,010	,020	,045	,474	,636
	X3_M	-,006	,028	-,028	-,230	,819

a. *Dependent Variable:* Penghindaran Pajak

Sumber: Output SPSS V.26 (2023)



Lampiran 4 Data Tabulasi SPSS

Kode Perusahaan	Tahun	ROE	SIZE	DTE	ETR	KA
ADRO	2017	0.127	22.6423	0.00559	0.42289	4
	2018	0.109	22.6778	0.0048	0.41834	4
	2019	0.097	22.6997	0.00429	0.34001	4
	2020	0.025	22.5767	0.00111	0.28654	3
	2021	0.248	22.7497	0.01092	0.30793	3
BSSR	2017	0.551	19.1633	0.00815	0.2585	4
	2018	0.462	19.3172	0.04084	0.2602	4
	2019	0.176	19.3397	0.03196	0.2626	4
	2020	0.158	19.389	0.03505	0.2527	4
	2021	0.812	19.8916	0.01982	0.2231	4
BYAN	2017	0.659	20.6054	0.00054	0.1954	3
	2018	0.731	20.8638	0.00071	0.2475	3
	2019	0.416	20.9686	0.00073	0.2484	3
	2020	0.369	21.2055	0.00043	0.1926	3
	2021	0.71	21.6127	0.00021	0.2222	3
DEWA	2017	0.011	19.8115	0.00895	0.7443	4
	2018	0.014	19.844	0.01334	0.6234	3
	2019	0.015	20.1246	0.05458	0.5648	4
	2020	0.009	20.1266	0.00696	0.16	3
	2021	0.004	20.1639	0.00538	0.8189	4
GEMS	2017	0.408	20.1964	0.0074	0.2821	4
	2018	0.318	20.3681	0.01239	0.2581	4
	2019	0.183	20.4756	0.01275	0.3346	4
	2020	0.274	20.5171	0.00694	0.246	4
	2021	1.121	20.5358	0.00179	0.2318	4
HRUM	2017	0.139	19.9455	0.02141	0.2367	3
	2018	0.107	19.964	0.01276	0.1657	3
	2019	0.051	19.9181	0.01038	0.2148	3
	2020	0.132	20.0275	0.026	0.0604	3
	2021	0.152	20.5893	0.00631	0.2281	3
ITMG	2017	0.261	21.0298	0.00896	0.302	4
	2018	0.269	21.0898	0.01001	0.2956	4
	2019	0.145	20.9131	0.01956	0.3195	4
	2020	0.037	20.8705	0.02515	0.4786	3
	2021	0.384	21.2338	0.01518	0.2346	3

(Lanjutan)

Kode Perusahaan	Tahun	ROE	SIZE	DTE	ETR	KA
MBAP	2017	0.477	18.8955	-0.028	0.2552	4
	2018	0.406	18.9717	0.0075	0.256	4
	2019	0.243	19.0757	0.0027	0.2715	4
	2020	0.197	19.0194	-2E-04	0.2651	3
	2021	0.504	19.3674	0.0053	0.2198	3
MYOH	2017	0.118	18.7287	-0.0013	0.2768	4
	2018	0.259	18.8349	-9E-04	0.2538	4
	2019	0.224	18.8918	-8E-04	0.2527	4
	2020	0.169	18.8335	0.0002	0.2232	4
	2021	0.189	18.9152	0.0004	0.2208	4
PTBA	2017	0.28	14.2997	0.0032	0.1629	4
	2018	0.36	14.3279	0.0033	0.2468	4
	2019	0.219	14.4454	0.0046	0.2593	4
	2020	0.133	14.3495	0.0062	0.2549	4
	2021	0.312	14.756	0.0019	0.2241	4
TOBA	2017	0.294	19.6687	-6E-04	0.3127	4
	2018	0.308	20.0339	0.0021	0.3001	4
	2019	0.168	20.2686	0.0191	0.3042	4
	2020	0.117	20.4643	0.0229	0.1492	3
	2021	0.198	20.5702	0.011	0.2378	3
RUIS	2017	0.072	27.5895	-0.002	0.4476	3
	2018	0.055	27.6213	-0.002	0.3931	3
	2019	0.067	27.8553	-0.003	0.3468	3
	2020	0.076	27.929	0.0019	0.4272	3
	2021	0.06	27.8915	-0.003	0.4378	3
ELSA	2017	0.082	19.6971	-0.003	0.2317	3
	2018	0.084	19.7834	-0.003	0.2146	4
	2019	0.1	20.009	-0.003	0.2363	4
	2020	0.067	20.1001	0.0013	0.2778	4
	2021	0.067	20.046	0.0005	0.463	4
ATMN	2017	0.007	21.5187	0.0088	0.6996	4
	2018	0.044	21.5562	0.0026	0.1873	4
	2019	0.011	21.499	0.0018	0.7178	4
	2020	0.06	21.5341	0.0005	0.2997	4
	2021	0.089	21.561	0.0022	0.3883	4

(Lanjutan)

Kode Perusahaan	Tahun	ROE	SIZE	DTE	ETR	KA
DOID	2017	0.242	20.6673	0.0012	0.4608	4
	2018	0.31	20.8922	0.0008	0.299	4
	2019	0.065	20.8904	0.0003	0.4128	4
	2020	-0.06	20.6974	0.0008	-0.038	3
	2021	0.007	21.2155	0.0074	0.965	4
DSSA	2017	0.088	21.7301	0.0082	0.3365	4
	2018	0.08	21.9432	0.0125	0.3786	3
	2019	0.044	22.0367	0.0073	0.4615	3
	2020	-0.04	21.7881	0.0007	-0.642	3
	2021	0.152	21.8252	0.0003	0.3006	3
INDY	2017	0.288	22.0141	0.0169	0.0717	4
	2018	0.087	22.0234	0.0194	0.9078	4
	2019	0.005	22.0087	0.016	0.6308	4
	2020	-0.12	21.9742	0.0203	0.0103	4
	2021	0.072	22.0293	0.0228	0.5869	4
KKGI	2017	0.152	18.4795	0.0021	0.3156	3
	2018	0.005	18.5799	0.0019	0.5753	3
	2019	0.058	18.6546	0.0028	0.3257	3
	2020	-0.1	18.504	0.0075	0.0734	3
	2021	0.233	18.6997	0.0043	0.3226	3
PTRO	2017	0.047	19.8951	0.0004	0.23	4
	2018	-0.121	20.1355	0.0042	0.3289	4
	2019	0.147	20.1273	0.0008	0.2281	4
	2020	0.14	20.0878	-0.004	0.0855	4
	2021	0.13	20.0935	0.0188	0.1786	4
APEX	2017	2.182	20.1745	0.0676	0.0447	4
	2018	0.691	20.059	0.0105	0.0551	4
	2019	0.362	20.0316	0.0147	0.2704	4
	2020	0.668	19.6334	0.0945	0.0135	3
	2021	0.028	19.6953	0.1516	0.4837	3
MEDC	2017	0.094	22.3644	0.0017	0.4732	3
	2018	-0.02	22.3819	0.0095	0.9718	3
	2019	-0.01	22.5161	0.0007	0.5212	3
	2020	-0.15	22.4953	0.0148	0.6478	3
	2021	0.051	22.4609	0.0008	0.8089	3

(Lanjutan)

Kode Perusahaan	Tahun	ROE	SIZE	DTE	ETR	KA
MDKA	2017	0.228	19.7314	0.0165	0.3163	4
	2018	0.137	20.4974	0.0021	0.3331	4
	2019	0.132	20.6733	-9E-04	0.3615	4
	2020	0.051	20.6503	-0.004	0.486	4
	2021	0.043	14.0613	0.0047	0.4114	4
CITA	2017	0.566	19.1022	-3E-04	0.0142	4
	2018	0.441	19.2348	0.0012	0.0878	4
	2019	0.327	19.4423	6E-05	0.2246	4
	2020	0.188	19.4975	0.0006	0.228	4
	2021	0.155	19.527	2E-05	0.1509	4
PSAB	2017	0.045	20.6412	0.0015	0.4318	4
	2018	0.052	20.6353	-0.005	0.3433	4
	2019	0.012	20.7144	-0.001	0.6535	4
	2020	0.005	20.6828	-0.011	0.5263	4
	2021	0.021	20.5499	0.0112	0.534	4

Sumber: Output SPSS V.26 (2023)



Lampiran 5 Kartu Konsultasi Bimbingan



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KONSULTASI BIMBINGAN

Npm : 193403416125
Nama : DINA MURSALINA
Program Studi : Akuntansi
Konsentrasi : Perpajakan

KONSULTASI PEMBIMBING PROPOSAL

Tanggal	Materi Konsultasi	Status
25 November, 2022	kepada yth ibu dr. heni suryanti, s.e., m.si. berikut terlampir 15 studi empiris yang akan digunakan untuk penentuan judul penelitian. mohon arahan dan bimbingannya. terima kasih	Sudah Ditanggapi
25 November, 2022	kepada yth ibu dr. heni suryanti, s.e., m.si. berikut terlampir file proposal untuk disetujui. mohon arahan dan bimbingannya. terima kasih	Sudah Ditanggapi
25 November, 2022	kepada yth ibu dr. heni suryanti, s.e., m.si. berikut terlampir file proposal yang telah disetujui dengan revisi total jumlah perusahaan dan penulisan tabel yang tidak boleh dipisah. terima kasih	Sudah Ditanggapi
25 November, 2022	kepada yth ibu dr. heni suryanti, s.e., m.si. berikut terlampir file proposal yang sudah direvisi pada penulisan daftar tabel dan total jumlah perusahaan. terima kasih	Belum Ditanggapi

KONSULTASI PEMBIMBING TUGAS AKHIR

Tanggal	Materi Konsultasi	Status
28 February, 2023	assalamu'alaikum wr wb selamat sore bu heni mohon maaf mengganggu waktunya bu saya dina mursalina - 193403416125 berikut terlampir file skripsi untuk bimbingan bab 4	Sudah Ditanggapi
28 February, 2023	assalamu'alaikum wr wb selamat sore bu heni mohon maaf mengganggu waktunya bu saya dina mursalina - 193403416125 berikut terlampir file skripsi untuk bimbingan bab 5	Sudah Ditanggapi
28 February, 2023	assalamu'alaikum wr wb selamat sore bu heni mohon maaf mengganggu waktunya bu saya dina mursalina - 193403416125 berikut terlampir file skripsi untuk bimbingan abstrak dan lampiran	Sudah Ditanggapi
28 February, 2023	assalamu'alaikum wr wb selamat sore bu heni mohon maaf mengganggu waktunya bu saya dina mursalina - 193403416125 berikut terlampir file skripsi untuk bimbingan bab 4, bab 5, abstrak dan lampiran	Sudah Ditanggapi

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