

LAMPIRAN

Lampiran 1. Daftar Sampel Perusahaan.

No	Nama Perusahaan	Kode
1	Adaro Energy Tbk	ADRO
2	Atlas Resources Tbk	ARII
3	Bara Jaya International Tbk	ATPK
4	Baramulti Suksessarana Tbk	BSSR
5	Bumi Resources Tbk	BUMI
6	Bayan Resources Tbk	BYAN
7	Darma Henwa Tbk	DEWA
8	Delta Dunia Makmur Tbk	DOID
9	Dian Swastatika Sentosa Tbk	DSSA
10	Golden Energy Mines Tbk	GEMS
11	Garda Tujuh Buana Tbk	GTBO
12	Harum Energy Tbk	HRUM
13	Indika Energy Tbk	INDY
14	Indo Tambangraya Megah Tbk	ITMG
15	Resource Alam Indonesia Tbk	KKGI
16	Mitrabara Adiperdana Tbk	MBAP
17	Samindo Resources Tbk	MYOH
18	Perdana Karya Perkasa Tbk	PKPK
19	Tambang Batu Bara Bukit Asam (Persero) Tbk	PTBA

20	Petrosea Tbk	PTRO
21	Golden Eagle Energy Tbk	SMMT
22	Toba Bara Sejahtera Tbk	TOBA
23	Apexindo Pratama Duta Tbk	APEX
24	Ratu Prabu Energi Tbk	ARTI
25	Benakat Integra Tbk	BIPI
26	Elnusa Tbk	ELSA
27	Energy Mega Persada Tbk	ENGR
28	Surya Esa Perkasa Tbk	ESSA
29	Medco Energi International Tbk	MEDC
30	Mitra Investindo Tbk	MITI
31	Radiant Utama Interinsco Tbk	RUIS
32	Aneka Tambang (Persero) Tbk	ANTM
33	Cita Mineral Investindo Tbk	CITA
34	Vale Indonesia Tbk	INCO
35	J Resources Asia Pasific Tbk	PSAB
36	SMR Utama Tbk	SMRU
37	Timah (Persero) Tbk	TINS
38	Citatah Tbk	CTTH
39	Sekawan Intipratama Tbk	SIAP

Lampiran 2 Tabulasi

NO	KODE	Pembayaran pajak	Laba sebelum pajak	CETR	Sales (2016)	Sales (2015)	GS	Laba bersih	Total Asset	ROA	Aset tetap bersih	Total Aset	Intensitas modal	Total Aset	Ukuran Perusahaan
1	ADRO	205834000	546520000	0.376626656	2524239000	2684476000	-0.059690234	340686000	6522257000	0.052234372	4929542000	6522257000	0.755803091	6522257000	22.59848632
2	ARII	6,104	19,378	0.314996388	11,641	28342	-0.589266813	25,482	330,115	0.077191282	293,669	330,115	0.88959605	330,115	12.70719636
3	ATPK	4347452	292369443	0.014869721	10202426	246706960	-0.958645569	288021991	1585848621	0.181620104	1427168139	1585848621	0.899939704	1585848621	21.18438551
6	BSSR	8,170,678	35,592,255	0.22956337	2,424,598,535	259020747	8.360634478	27,421,577	183,981,910	0.149044963	129799416	183,981,910	0.70550097	183,981,910	19.030348
7	BUMI	129639742	9384032	13.81492966	23372429	40506538	-0.422996135	120255710	3102193700	0.038764733	2573046480	3102193700	0.829428053	3102193700	21.85537534
8	BYAN	11487276	29502709	0.389363431	555483921	465007423	0.194570008	18015433	824686661	0.021845185	600676738	824686661	0.728369654	824686661	20.53051407
9	DEWA	2214985	2764875	0.801115783	259095490	240123973	0.079007176	54989	381339706	0.0001442	252291033	381339706	0.661591303	381339706	19.75920115
10	DOID	23620558	60709743	0.389073596	611231812	565615288	0.080649383	37089185	882275704	0.042038089	582987670	882275704	0.660777201	882275704	20.59801515
11	DSSA	32871204	97648030	0.336629464	712054904	760258711	-0.063404478	64776826	2232507010	0.029015284	1811191000	2232507010	0.811281215	2232507010	21.52639101
13	GEMS	13,928,488	48,916,736	0.284738704	384,339,836	353,186,003	0.088208006	34,988,248	377,670,000	0.092642381	174,258,301	377,670,000	0.461403609	377,670,000	19.74953136
14	GTBO	1559512	6759980	0.230697724	251000	1459552	-0.828029423	5200467	55106906	0.094370513	54131231	55106906	0.982294869	55106906	17.8247856
15	HRUM	11,411,985	29,391,728	0.388272	217,121,593	249,328,849	-0.12917581	17,979,743	413,365,853	0.043495956	145,191,834	413,365,853	0.351242932	413,365,853	19.8398436
16	INDY	10,776,257	115,006,983	0.093700893	775,232,931	1,097,296,489	-0.293506414	104,230,726	1,822,333,069	0.057196309	1,154,896,836	1,822,333,069	0.633746298	1,822,333,069	21.32338342
17	ITMG	61282	191991	0.319192045	1367498	1589409	-0.139618563	130709	1209792	0.10804254	670788	1209792	0.554465561	1209792	14.005959
18	KKGI	5,217,011	14,689,875	0.355143322	92,636,624	111,011,540	-0.165522575	9,472,864	98,708,750	0.095967825	59,178,163	98,708,750	0.59952297	98,708,750	18.40768415
19	MBAP	9,059,580	36,173,315	0.250449261	187,155,820	219,113,608	-0.145850312	27,113,735	116,375,759	0.232984388	39,830,031	116,375,759	0.342253673	116,375,759	18.57233482
20	MYOH	8,194,069	29,452,922	0.278209035	190,106,455	226,332,334	-0.160056137	21,258,853	147,254,262	0.144368338	63,195,993	147,254,262	0.429162403	147,254,262	18.80767132
21	PKPK	8,382,627	22,052,905	0.380114411	8,402,374	19,798,817	-0.575612321	13,670,278	157,702,767	0.086683818	96,269,309	157,702,767	0.610447812	157,702,767	18.8762226
22	PTBA	672511	2696916	0.249362976	14,058,869	13,845,199	0.015432786	2,024,405	18,576,774	0.108975057	10,226,847	18,576,774	0.550517921	18,576,774	16.73742265
23	PTRO	972	8,797	0.110492213	209,370	206,834	0.01226104	7,825	393,425	0.019889433	245,689	393,425	0.624487514	393,425	12.88264573
24	SMMT	205,260,325	18,281,061,731	0.011228031	56,064,913,975	28,770,043,945	0.948725351	18,281,061,731	636,742,340,559	0.028710297	615,072,305,782	636,742,340,559	0.965967341	636,742,340,559	27.17963092
25	TOBA	11,397,421	25,984,193	0.438629016	258,271,601	348,662,183	-0.259249745	14,586,772	261588159	0.055762356	190,964,439	261588159	0.730019431	261588159	19.38228191
26	APEX	5,901,520	25,478,331	0.231628987	105,176,356	246,286,442	-0.572951092	246,286,442	682,374,240	0.360925761	583,799,032	682,374,240	0.855540842	682,374,240	20.3410888
27	ARTI	7,190,501,695	2,038,622,270	3.527137813	210,140,743,548	225,794,233,032	-0.069326348	9,229,123,965	2,616,795,546,996	0.00352688	1,782,046,268,743	2,616,795,546,996	0.681003249	2,616,795,546,996	28.59297161
28	BIPI	70869	172642217	0.000410496	2302609	9670791	-0.761900655	172571348	1278633011	0.134965503	1252102799	1278633011	0.979251113	1278633011	20.96905738
29	ELSA	102,252	418318	0.244436051	3620570	3775323	-0.040990665	316066	4190956	0.075416206	2325840	4190956	0.554966456	4190956	15.24843943
30	ENGR	33783894	407930934	0.082817681	524,569,898	624,183,079	-0.159589685	441714828	1061976819	0.415936412	617250690	1061976819	0.581228026	1061976819	20.78339793
31	ESSA	90,391	244,885	0.369116116	29,081,280	40,500,314	-0.281949271	154,494	669,217,508	0.000230858	534,441,290	669,217,508	0.798606258	669,217,508	20.32161969
32	MEDC	62,781,870	260,298,173	0.241192127	600,351,828	575,275,962	0.043589282	197,516,303	3,597,130,603	0.054909406	2,462,869,818	3,597,130,603	0.684676229	3,597,130,603	22.00340231
33	MITI	1,217,185,526	20,053,291,626	0.060697543	23,847,470,324	31,375,452,390	-0.239932224	21,270,477,152	229,448,521,647	0.092702611	24,309,656,934	229,448,521,647	0.105948196	229,448,521,647	26.15894453
34	RUIS	28781971381	54852288151	0.524717789	1.31563E+12	1.59827E+12	-0.176836378	26070316770	9.79132E+11	0.026625935	5.26847E+11	9.79132E+11	0.538075802	9.79132E+11	27.60993276
36	ANTM	172485407	237291595	0.726892189	9106260754	10531504802	-0.135331472	64806188	29981535812	0.002161537	19351314244	29981535812	0.64544106	29981535812	24.12384756
37	CITA	900,013,595	266,147,360,146	0.003381636	486,325,886,446	13,903,396,540	33.97892656	265,247,346,551	2,726,213,720,854	0.09729514	1,911,585,773,325	2,726,213,720,854	0.701187056	2,726,213,720,854	28.63393485
40	INCO	3259	5165	0.630977735	584143	789745	-0.26033973	1906	2225492	0.00085644	1626338	2225492	0.730776835	2225492	14.61548857
42	PSAB	18283932	40504896	0.451400542	235129200	286591579	-0.179566961	22220964	852939392	0.026052219	764215910	852939392	0.895979148	852939392	20.56419905
43	SMRU	1,280,138	18,076,060	0.070819526	43,022,629	39,304,278	0.094604231	16,795,922	180,425,172	0.093090791	131,753,829	180,425,172	0.730240839	180,425,172	19.01082669
44	TINS	131921	41497	3.179049088	6968294	6874192	0.013689172	251969	9548631	0.026387971	4310724	9548631	0.451449428	9548631	16.07190835
46	CTTH	5822928709	26764367473	0.217562725	2.76138E+11	2.20748E+11	0.250916949	20881438764	6.15962E+11	0.033900531	2.84562E+11	6.15962E+11	0.461979183	6.15962E+11	27.14645111
47	SIAP	262904459	24982843235	0.0105234	24836291703	2.43495E+11	-0.898000895	25245747695	2.28709E+11	0.110383695	2.18215E+11	2.28709E+11	0.954115995	2.28709E+11	26.15571641

NO	KODE	Pembayaran pajak	Laba sebelum pajak	CETR	Sales(2017)	Sales (2016)	GS	Laba bersih	Total Asset	ROA	Aset tetap bersih	Total aset	Intensitas modal	Total aset	Ukuran Perusahaan
1	ADRO	393093000	929531000	0.422893911	3258333000	2524239000	0.290817946	536438000	6814147000	0.07872416	4834985000	6814147000	0.709551027	6814147000	22.64226673
2	ARII	9,581	7,136	1.342628924	28,731	11,641	1.468086934	16,717	327,055	0.051113727	286,049	327,055	0.874620477	327,055	12.69788363
3	ATPK	1,895,259	311,025,122	0.006093588	16,707,474	10202426	0.637598156	309,129,863	1,004,852,063	0.307637188	962,343,426	1,004,852,063	0.957696622	1,004,852,063	20.72810617
6	BSSR	28,871,637	111,688,566	0.258501278	392,574,134	2,424,598,535	-0.838086954	82,618,929	210,137,454	0.393166127	131,264,465	210,137,454	0.624660014	210,137,454	19.16327242
7	BUMI	66978827	309725010	0.216252562	17366667	23372429	-0.256959257	242746183	3696498624	0.06566922	2938414939	3696498624	0.794918445	3696498624	22.03065189
8	BYAN	82065574	420082773	0.195355723	1067376037	555483921	0.921524632	338017199	888813140	0.380301757	578865846	888813140	0.651279577	888813140	20.60539758
9	DEWA	66978827	309725010	0.216252562	17366667	259095490	-0.932971944	242746183	3696498624	0.06566922	2938414939	3696498624	0.794918445	3696498624	22.03065189
10	DOID	39955404	86702705	0.460832266	764608154	611231812	0.250929907	46747301	945581412	0.049437627	598567889	945581412	0.63301571	945581412	20.66731055
11	DSSA	64,528,407	191,736,107	0.336548019	1,321,743,514	712054904	0.856238201	127,207,700	2,737,228,605	0.046473174	2,050,915,300	2,737,228,605	0.749267086	2,737,228,605	21.73021179
13	GEMS	47201636	167,307,676	0.282124748	759,448,383	384,339,836	0.975981441	120,106,040	590469384	0.203407735	175686631	590469384	0.29753724	590469384	20.19642834
14	GTBO	8359	41797	0.19999043	9314108	251000	36.108	33438	59464951	0.000562314	56140526	59464951	0.944094379	59464951	17.90089764
15	HRUM	17,282,967	73,030,968	0.23665258	325,599,861	217,121,593	0.499619897	55,748,001	459,443,071	0.121338213	144,643,281	459,443,071	0.314823076	459,443,071	19.9455256
16	INDY	21,517,112	300,116,045	0.071695973	1,098,760,230	775,232,931	0.417329149	321,633,157	3,635,705,403	0.088465132	2,281,919,082	3,635,705,403	0.62764136	3,635,705,403	22.01406899
17	ITMG	109352	362055	0.302031459	1689525	1367498	0.235486268	252703	1358663	0.185993878	561667	1358663	0.413396847	1358663	14.12201169
18	KKGI	6,197,032	19,637,007	0.315579253	83,764,246	92,636,624	-0.095776137	13,439,975	105,053,598	0.127934457	64,842,550	105,053,598	0.617233024	105,053,598	18.46998124
19	MBAP	20087158	78722858	0.255162967	258586097	187,155,820	0.381662066	58635700	160778962	0.36469759	52224410	160778962	0.324821167	160778962	18.89554107
20	MYOH	4710316	17016672	0.276805947	188070083	190,106,455	-0.010711746	12306356	136067975	0.090442707	50104700	136067975	0.368232863	136067975	18.72866514
21	PKPK	9,077,866	19517958	0.465103265	11,148,530	8,402,374	0.326830965	10,440,092	137363302	0.076003502	95377320	137363302	0.69434353	137363302	18.73813981
22	PTBA	1,520,551	6,067,783	0.250594163	19,471,030	14,058,869	0.384964182	4,547,232	21,987,482	0.206810039	10,869,737	21,987,482	0.494360246	21,987,482	16.90598385
23	PTRO	3,865	15,752	0.245365668	313,476	209,370	0.497234561	11,887	454,201	0.026171233	275,885	454,201	0.607407293	454,201	13.02629511
24	SMMT	202,204,544	40,078,001,432	0.005045275	57,637,418,578	56,064,913,975	0.028047927	40,078,001,432	725,663,914,382	0.055229426	699,875,279,350	725,663,914,382	0.964462013	725,663,914,382	27.31035282
25	TOBA	18,825,616	60,195,507	0.312741215	310,709,476	258,271,601	0.20303384	41,369,891	348338028	0.118763637	247986848	348338028	0.711914371	348338028	19.66868391
26	APEX	4,802,788	107,325,657	0.044749672	74,475,065	105,176,356	-0.291902973	102,522,869	577,634,595	0.177487411	493,193,058	577,634,595	0.853814959	577,634,595	20.17445204
27	ARTI	3987607797	32871461999	0.12130911	2,49769E+11	210,140,743,548	0.188577899	28883854202	2,69246E+12	0.010727699	2,09814E+12	2,69246E+12	0.77926678	2,69246E+12	28.6214748
28	BIPI	599325	65011651	0.009218732	3266629	2302609	0.41866422	65610976	1343474737	0.048836777	1204284546	1343474737	0.896395379	1343474737	21.01852518
29	ELSA	75612	326366	0.231678545	4978986	3620570	0.375193961	250754	4855369	0.051644684	2475904	4855369	0.509931171	4855369	15.39559566
30	ENGR	77187843	91689946	0.841835407	316971601	524,569,898	-0.395749542	14781099	731445655	0.020208062	514388893	731445655	0.703249639	731445655	20.41053348
31	ESSA	2,061,215	4,252,472	0.484709835	33,704,104	29,081,280	0.158962191	2,191,257	820,794,309	0.002669679	734,000,212	820,794,309	0.894255971	820,794,309	20.5257831
32	MEDC	138,093,462	293503583	0.470500089	905113452	600,351,828	0.507638371	115410121	5160785857	0.022362897	3185735749	5160785857	0.617296636	5160785857	22.3643547
33	MITI	3575346317	19,165,121,524	0.186554847	28,672,612,639	23,847,470,324	0.202333507	22,740,467,841	233,726,526,183	0.097295195	76,430,065,902	233,726,526,183	0.327006383	233,726,526,183	26.17741758
34	RUIS	16,952,556,431	37,874,919,864	0.447593196	1,125,128,522,648	1,31563E+12	-0.144801087	20,922,363,433	959,347,737,750	0.021808946	486,164,591,132	959,347,737,750	0.506765766	959,347,737,750	27.58951945
36	ANTM	317893255	454396524	0.699594381	12653619205	9106260754	0.3895516	136503269	30014273452	0.004547945	21012334697	30014273452	0.700078072	42872751831	24.48150231
37	CITA	665,585,119	46,827,759,377	0.014213474	724,494,516,292	486,325,886,446	0.489730521	47,493,344,496	2,678,250,712,668	0.017732972	1,908,089,727,841	2,678,250,712,668	0.712438801	2,678,250,712,668	28.61618498
40	INCO	7749	23020	0.33662033	629334	584143	0.077362906	15271	2184559	0.006990427	1587503	2184559	0.726692664	2184559	14.59692454
42	PSAB	12,081,152	27,979,164	0.431791028	219,406,054	235129200	-0.06687024	15,898,012	921,249,943	0.017257002	771,799,718	921,249,943	0.837774508	921,249,943	20.64124194
43	SMRU	45,756,731,838	13,056,664,801	3.504473197	739,646,328,862	43,022,629	17191.03001	32,700,067,037	2,030,778,881,089	0.016102229	1,588,104,024,948	2,030,778,881,089	0.782017205	2,030,778,881,089	28.33944052
44	TINS	6497	716.211	9.071349086	9217160	6968294	0.322728346	502417	11876309	0.042304137	4879343	11876309	0.410846754	11876309	16.29005613
46	CTTH	2,230,868,889	6,947,634,696	0.321097609	233,012,869,771	2,76138E+11	-0.156171236	4,716,765,807	700,251,764,864	0.006735814	282,831,951,288	700,251,764,864	0.403900376	700,251,764,864	27.27470577
47	SIAP	964,420,448	11,548,784,584	0.083508394	920,847,295	24836291703	-0.962923318	10,584,364,135	227,225,262,812	0.04658093	219,403,833,303	227,225,262,812	0.965578521	227,225,262,812	26.14920771

NO	KODE	Pembayaran pajak	Laba sebelum pajak	CETR	Sales (2018)	Sales (2017)	GS	Laba bersih	Total Asset	ROA	Aset tetap bersih	Total aset	Intensitas modal	Total Aset	Ukuran perusahaan
1	ADRO	343457000	820998000	0.418340849	3619751000	3258333000	0.110921137	477541000	7060755000	0.067633136	5460461000	7060755000	0.773353699	7060755000	22.67781782
2	ARII	509	28,767	0.017693885	38,161	28,731	0.328216909	28,258	350,065	0.080722152	296,548	350,065	0.847122677	350,065	12.76587413
3	ATPK	1,951,966	135,062,520	0.014452314	41,979,199	16,707,474	1.51259999	133,110,554	885,506,109	0.150321441	830,715,929	885,506,109	0.938125577	885,506,109	20.60166991
6	BSSR	24,291,684	93,354,875	0.260207986	443,432,403	392,574,134	0.129550739	69,063,191	245,100,202	0.281775333	154,641,063	245,100,202	0.63092997	245,100,202	19.31717767
7	BUMI	8611227	166829576	0.051616909	1111820412	17366667	63.02036798	158218349	3906773939	0.040498465	3445870195	3906773939	0.882024465	3906773939	22.08597779
8	BYAN	172422999	696732272	0.247473823	1676717292	1067376037	0.570877773	524309273	1150863891	0.455578872	659403225	1150863891	0.572963693	1150863891	20.86377871
9	DEWA	8611227	166829576	0.051616909	1111820412	17366667	63.02036798	158218349	3906773939	0.040498465	3445870195	3906773939	0.882024465	3906773939	22.08597779
10	DOID	32259059	107902359	0.29896528	892458605	764608154	0.167210421	75643300	1184094711	0.063882812	742345515	1184094711	0.62693086	1184094711	20.89224436
11	DSSA	73,569,474	194,314,521	0.378610274	1,768,840,742	1,321,743,514	0.338263228	120,745,047	3,386,790,883	0.035651757	2,593,203,070	3,386,790,883	0.765681484	3,386,790,883	21.94314867
13	GEMS	34,982,119	135,530,697	0.258112146	1,045,058,516	759,448,383	0.376075767	100,548,578	701,046,630	0.143426377	373,470,067	701,046,630	0.532732134	701,046,630	20.36808496
14	GTBO	18596	2303784	0.008071937	33886859	9314108	2.638229125	2322380	58219033	0.039890391	51738358	58219033	0.888684599	58219033	17.87972289
15	HRUM	7,986,047	48,191,469	0.165714953	336,707,790	325,599,861	0.034115276	40,205,422	467,989,195	0.085911005	157,227,846	467,989,195	0.335964693	467,989,195	19.96395577
16	INDY	167,214,229	265,076,418	0.630815183	2,962,860,901	1,098,760,230	1.696549092	9786218	3,669,952,693	0.002666579	2,210,129,501	3,669,952,693	0.602222886	3,669,952,693	22.02344461
17	ITMG	108607	367363	0.295639463	2007630	1689525	0.18828073	258756	1442728	0.179351894	676278	1442728	0.46874948	1442728	14.18204632
18	KKGI	644,243	1,119,843	0.575297609	56,942,510	83,764,246	-0.320205067	475,600	117,265,221	0.004055763	88,101,717	117,265,221	0.75130304	117,265,221	18.57994877
19	MBAP	17310612	67621314	0.255993428	258138029	258586097	-0.001732761	50310702	173509262	0.289959749	6653364	173509262	0.378385357	173509262	18.97174154
20	MYOH	10518865	41447529	0.253787506	241114622	188070083	0.282046661	30928664	151326098	0.204384203	48671537	151326098	0.321633463	151326098	18.83494766
21	PKPK	3,660,202	169,647	21.57540068	6,825,414	11,148,530	-0.387774532	3,829,849	127894510	0.029945375	91161800	127894510	0.712789001	127894510	18.66671634
22	PTBA	1,677,944	6,799,056	0.246790731	21,166,993	19,471,030	0.087101864	5,121,112	24,172,933	0.21185315	12,433,589	24,172,933	0.514359966	24,172,933	17.00074409
23	PTRO	11,354	34,520	0.328910776	465,742	313,476	0.485734155	23,166	555,591	0.04169614	305,417	555,591	0.549715528	555,591	13.22778769
24	SMMT	271,642,770	84,584,567,691	0.003211493	190,410,914,134	57,637,418,578	2.303598926	84,584,567,691	831,965,937,268	0.101668306	774,215,004,587	831,965,937,268	0.930584979	831,965,937,268	27.44705734
25	TOBA	29,191,826	97,281,622	0.300075445	438444391	310,709,476	0.41110724	68,089,796	501,883,194	0.135668611	359,941,050	501,883,194	0.717180918	501,883,194	20.03387797
26	APEX	6,048,239	109,852,174	0.055057982	91,610,151	74,475,065	0.230078161	103,803,935	514,675,498	0.201688123	441,335,610	514,675,498	0.857502663	514,675,498	20.05904716
27	ARTI	12988988430	45792570511	0.28364838	3.0532E+11	2.49769E+11	0.222413146	32803582081	2.50605E+12	0.013089757	1.90453E+12	2.50605E+12	0.759972915	2.50605E+12	28.54972885
28	BIPI	4111703	25999772	0.15814381	27160117	3266629	7.314417401	2188069	1232960574	0.017752448	950571783	1232960574	0.770966893	1232960574	20.93268408
29	ELSA	75491	351807	0.214580722	6624744	4978986	0.330540797	276316	5657327	0.048842148	2498820	5657327	0.441696229	5657327	15.54846208
30	ENGR	21813085	13190187	1.653735842	273462779	316971601	-0.137264101	8622898	731445655	0.011788843	571080435	731445655	0.780755797	731445655	20.41053348
31	ESSA	27,689,771	24,423,351	1.13374168	148,041,610	33,704,104	3.392391206	52,113,122	924,523,765	0.056367531	754,356,988	924,523,765	0.815941154	924,523,765	20.64478931
32	MEDC	196480990	198836390	0.98815408	1218251548	905113452	0.345965575	2355400	5252393746	0.000448443	3425278385	5252393746	0.652136635	5252393746	22.38194976
33	MITI	1,939,794,085	11,007,673,676	0.17621983	34,975,091,118	28,672,612,639	0.219808308	9,067,879,591	148,265,325,310	0.061159813	64,417,977,364	148,265,325,310	0.434477699	148,265,325,310	25.72226924
34	RUIS	17,524,863,414	44,579,949,867	0.393110882	1,298,117,469,650	1,125,128,522,648	0.153750388	27,055,086,453	990,372,318,692	0.027318096	466,246,153,243	990,372,318,692	0.47077866	990,372,318,692	27.62134679
36	ANTM	391075213	1265501806	0.309027779	25241268367	12653619205	0.994786468	874426593	33306390807	0.026254018	24807948171	33306390807	0.744840482	33306390807	24.22901513
37	CITA	63,663,122,428	724,987,180,923	0.087812756	2,002,672,812,898	724,494,516,292	1.764234605	661,324,058,495	3,268,567,743,522	0.202328393	2,630,435,127,619	3,268,567,743,522	0.804766899	3,268,567,743,522	28.81537301
40	INCO	22105	82617	0.267559945	776900	629334	0.234479624	60512	2202452	0.027474833	1571454	2202452	0.713502042	2202452	14.60508184
42	PSAB	10,009,183	29,156,544	0.343291132	222,600,886	219,406,054	0.014561276	19,147,361	916,355,026	0.020895134	795,085,539	916,355,026	0.867661023	916,355,026	20.63591443
43	SMRU	13,502,140,242	83,064,213,010	0.162550631	850,640,883,028	739,646,328,862	0.150064362	69,562,072,768	1,908,386,848,248	0.036450719	1,405,481,184,711	1,908,386,848,248	0.736476038	1,908,386,848,248	28.27727942
44	TINS	43464	766482	0.056705833	11049946	9217160	0.19884498	531349	15117948	0.0351469	5913661	15117948	0.391168233	15117948	16.53139321
46	CTTH	4,135,779,715	9,340,812,634	0.442764444	281,313,199,366	233,012,869,771	0.207286102	5,205,032,919	735,774,891,577	0.007074219	284,085,887,155	735,774,891,577	0.386104351	735,774,891,577	27.32419006
47	SIAP	1,015,407,991	16,322,896,136	0.062207588	1,008,255,277	920,847,295	0.094921256	15,307,488,145	226,077,049,188	0.067709165	221,173,964,769	226,077,049,188	0.97831233	226,077,049,188	26.1441417

Lampiran 3. Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pertumbuhan Penjualan	117	-.963	17191.030	148.91289	1589.153993
Profitabilitas	117	.000	.456	.09042	.097904
Intensitas Modal	117	.106	.982	.66800	.191817
Ukuran perusahaan	117	12.698	28.815	20.83299	4.180935
Tax Avoidance	117	.000	21.575	.75244	2.499888
Valid N (listwise)	117				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pertumbuhan Penjualan	97	-.963	17191.030	178.22803	1745.389451
Profitabilitas	97	.000	.456	.10130	.103822
Intensitas Modal	97	.106	.982	.66035	.195799
Ukuran perusahaan	97	12.707	28.815	21.30515	4.052997
Tax Avoidance	97	.000	3.504	.31001	.368673
Valid N (listwise)	97				

Lampiran 4. Hasil Uji Asumsi Klasik

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		117
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	2.45589459
	Absolute	.356
Most Extreme Differences	Positive	.356
	Negative	-.312
Kolmogorov-Smirnov Z		3.848
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

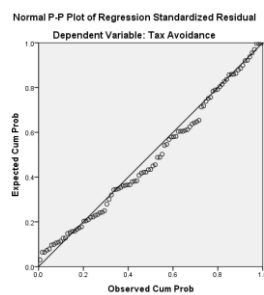
b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		97
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.14276008
	Absolute	.072
Most Extreme Differences	Positive	.072
	Negative	-.050
Kolmogorov-Smirnov Z		.711
Asymp. Sig. (2-tailed)		.693

a. Test distribution is Normal.

b. Calculated from data.

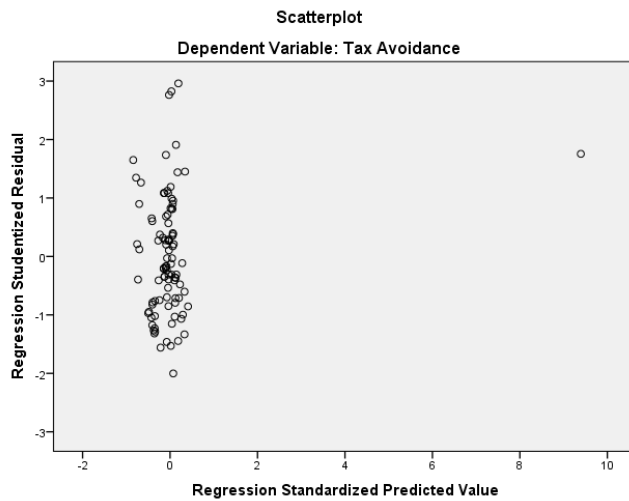


UJI HETEROSKEDASTISITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.050	.057		.873	.385
1					
Pertumbuhan Penjualan	-8.633E-006	.000	-.176	-1.721	.089
Profitabilitas	-.125	.087	-.151	-1.444	.152
Intensitas Modal	.021	.045	.049	.479	.633
Ukuran perusahaan	.003	.002	.141	1.340	.184

a. Dependent Variable: ABS_res



UJI MULTIKOLINEARITAS

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1		
Pertumbuhan Penjualan	.965	1.036
Profitabilitas	.917	1.090
Intensitas Modal	.956	1.046
Ukuran perusahaan	.910	1.099

UJI AUTOKORELASI

Runs Test

	Unstandardized Residual
Test Value ^a	-.02409
Cases < Test Value	48
Cases >= Test Value	49
Total Cases	97
Number of Runs	56
Z	1.328
Asymp. Sig. (2-tailed)	.184

a. Median

Lampiran 5. REGRESI LINEAR BERGANDA

REGRESI LINEAR BERGANDA dan Uji t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.767	.099		7.743	.000		
Pertumbuhan Penjualan	.000	.000	.902	21.960	.000	.965	1.036
Profitabilitas	-.779	.150	-.219	-5.204	.000	.917	1.090
Intensitas Modal	-.207	.078	-.110	-2.664	.009	.956	1.046
Ukuran perusahaan	-.013	.004	-.142	-3.353	.001	.910	1.099

a. Dependent Variable: Tax Avoidance

KOEFISIEN DETERMINASI

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.922 ^a	.850	.844	.145831

a. Predictors: (Constant), Ukuran perusahaan, Intensitas Modal, Pertumbuhan Penjualan, Profitabilitas

b. Dependent Variable: Tax Avoidance

UJI F

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	11.092	4	2.773	130.390	.000 ^b
	Residual	1.957	92	.021		
	Total	13.048	96			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Ukuran perusahaan, Intensitas Modal, Pertumbuhan Penjualan, Profitabilitas