

LAMPIRAN

1. Lampiran Data *Leverage*

Data *Leverage* (X1)

Perusahaan Pertambangan yang Terdaftar di Bursa Efek

Indonesia Periode 2019-2022

No	Kode	Tahun	Total Utang	Total Aset	DAR
1	ADRO	2019	44,912,638,889	100,237,569,444	0,45
		2020	34,223,267,606	89,881,211,268	0,38
		2021	44,694,585,714	108,384,800,000	0,41
		2022	66,483,890,625	168,473,546,875	0,39
2	ANTM	2019	12,061,488,555,000	30,194,907,730,000	0,40
		2020	12,690,064,000,000	31,729,512,995,000	0,40
		2021	12,079,056,000,000	32,916,154,000,000	0,37
		2022	9,925,211,000,000	33,637,271,000,000	0,30
3	BAJA	2019	762,683,580,285	836,870,774,001	0,91
		2020	632,586,391,148	760,425,479,634	0,83
		2021	512,088,665,876	726,173,017,525	0,71
		2022	621,151,862,369	731,341,359,270	0,85
4	BRMS	2019	2,713,838,573,659	8,762,667,593,344	0,31
		2020	1,408,885,097,222	8,168,657,944,444	0,17
		2021	1,440,220,971,429	14,006,341,800,000	0,10
		2022	1,968,211,027,934	16,993,165,002,481	0,12
5	BSSR	2019	1,117,234,227,721	3,485,059,307,660	0,32
		2020	1,029,163,935,120	3,714,298,561,354	0,28
		2021	2,607,087,514,269	6,211,720,690,639	0,42
		2022	2,900,063,351,131	6,368,399,213,925	0,46
6	BYAN	2019	9,161,128,319,199	17,767,831,544,557	0,52
		2020	10,693,529,590,973	22,845,204,823,695	0,47
		2021	8,145,060,174,087	34,727,628,296,233	0,23
		2022	30,678,097,810,458	62,066,013,405,315	0,49
7	ENRG	2019	7,969,227,649,779	9,444,194,424,194	0,84
		2020	8,920,851,653,697	11,913,651,500,942	0,75
		2021	8,770,103,752,854	15,176,596,018,836	0,58
		2022	10,687,706,243,182	18,788,011,648,248	0,57
8	GEMS	2019	5,874,536,258,693	10,857,387,579,972	0,54
		2020	6,548,423,427,362	11,476,978,349,788	0,57

		2021	7,313,878,659,058	11,826,347,175,464	0,62
		2022	8,975,505,738,994	17,752,937,169,811	0,51
9	IFSH	2019	676,354,599,940	1,195,198,550,046	0,57
		2020	591,543,836,198	1,134,528,730,678	0,52
		2021	333,286,713,847	1,009,751,983,088	0,33
		2022	313,203,600,417	1,091,201,798,908	0,29
10	INAI	2019	893,625,998,063	1,212,894,403,676	0,74
		2020	1,074,565,554,861	1,395,969,637,457	0,77
		2021	1,162,189,008,725	1,543,478,061,330	0,75
		2022	1,257,313,269,665	1,554,795,974,228	0,81
11	INCO	2019	3,904,988	30,888,695,136	0,00
		2020	4,132,728	32,507,056,952	0,00
		2021	4,543,415	35,289,728,388	0,00
		2022	4,723,852	41,394,840,468	0,00
12	ISSP	2019	3,325,841,000,000	6,424,507,000,000	0,52
		2020	2,741,264,000,000	6,076,604,000,000	0,45
		2021	3,310,209,000,000	7,097,322,000,000	0,47
		2022	3,261,396,000,000	7,405,931,000,000	0,44
13	ITMG	2019	4,511,931	16,806,878,941	0,00
		2020	4,405,542	16,342,462,045	0,00
		2021	6,630,519	23,775,564,291	0,00
		2022	10,852,770	41,532,624,387	0,00
14	MBAP	2019	651,774,782,999	2,676,321,844,389	0,24
		2020	617,135,021,230	2,566,730,603,710	0,24
		2021	824,365,716,284	3,679,732,428,042	0,22
		2022	877,549,115,512	4,779,692,845,432	0,18
15	MDKA	2019	5,930,678,430,556	13,211,849,486,111	0,45
		2020	5,228,010,814,286	13,280,094,828,571	0,39
		2021	7,131,176,600,000	18,265,609,414,286	0,39
		2022	28,934,882,296,875	60,572,902,109,375	0,48
16	PSSI	2019	759,481,871,753	1,990,602,807,233	0,38
		2020	737,761,982,685	2,071,120,270,765	0,36
		2021	664,653,772,747	2,300,678,624,350	0,29
		2022	526,663,450,347	2,821,424,805,757	0,19
17	PTBA	2019	7,675,226,000,000	26,098,052,000,000	0,29
		2020	7,117,559,000,000	24,056,755,000,000	0,30
		2021	11,869,979,000,000	36,123,703,000,000	0,33

		2022	16,443,161,000,000	45,359,207,000,000	0,36
18	PTIS	2019	277,335,564,525	513,734,879,250	0,54
		2020	266,096,395,540	502,835,020,440	0,53
		2021	286,366,639,230	526,804,226,480	0,54
		2022	345,607,105,104	650,826,053,874	0,53
19	TBMS	2019	1,475,164,931,439	2,140,621,815,391	0,69
		2020	1,486,848,855,765	2,212,132,934,830	0,67
		2021	1,281,299,038,386	2,100,911,882,362	0,61
		2022	1,153,532,222,331	2,121,985,218,257	0,54
20	TCPI	2019	1,638,619,000,000	3,077,535,000,000	0,53
		2020	1,320,653,000,000	2,752,211,000,000	0,48
		2021	1,307,023,000,000	2,847,296,000,000	0,46
		2022	1,161,845,000,000	2,809,869,000,000	0,41
21	TOBA	2019	5,150,328,409,669	8,822,136,978,856	0,58
		2020	6,783,907,328,835	10,887,251,555,635	0,62
		2021	7,189,814,591,833	12,244,255,782,796	0,59
		2022	7,478,290,314,465	14,140,401,839,623	0,53

2. Lampiran Data Profitabilitas

Data Profitabilitas (X2)

Perusahaan Pertambangan yang Terdaftar di Bursa Efek

Indonesia Periode 2019-2022

No	Kode	Tahun	Laba Setelah Pajak	Total Aset	ROA
1	ADRO	2019	6,041,694,444	100,237,569,444	0,06
		2020	2,232,464,789	89,881,211,268	0,02
		2021	14,694,185,714	108,384,800,000	0,14
		2022	44,236,296,875	168,473,546,875	0,26
2	ANTM	2019	193,852,031,000	30,194,907,730,000	0,01
		2020	1,149,353,693,000	31,729,512,995,000	0,04
		2021	1,861,740,000,000	32,916,154,000,000	0,06
		2022	3,820,964,000,000	33,637,271,000,000	0,11
3	BAJA	2019	1,112,983,748	836,870,774,001	0,00
		2020	55,118,520,227	760,425,479,634	0,07
		2021	88,527,078,771	726,173,017,525	0,12
		2022	103,341,187,716	731,341,359,270	0,14
4	BRMS	2019	17,813,028,144	8,762,667,593,344	0,00
		2020	56,086,236,111	8,168,657,944,444	0,01
		2021	996,892,071,429	14,006,341,800,000	0,07
		2022	215,259,637,566	16,993,165,002,481	0,01
5	BSSR	2019	423,570,930,071	3,485,059,307,660	0,12
		2020	430,469,238,364	3,714,298,561,354	0,12
		2021	2,927,573,187,785	6,211,720,690,639	0,47
		2022	3,773,804,274,889	6,368,399,213,925	0,59
6	BYAN	2019	3,256,100,055,610	17,767,831,544,557	0,18
		2020	4,858,390,267,983	22,845,204,823,695	0,21
		2021	18,064,459,788,813	34,727,628,296,233	0,52
		2022	36,206,556,859,857	62,066,013,405,315	0,58
7	ENRG	2019	340,960,416,648	9,444,194,424,194	0,04
		2020	826,473,980,721	11,913,651,500,942	0,07
		2021	566,700,684,932	15,176,596,018,836	0,04
		2022	1,049,832,243,313	18,788,011,648,248	0,06
8	GEMS	2019	928,593,282,337	10,857,387,579,972	0,09
		2020	1,351,996,516,220	11,476,978,349,788	0,12

		2021	5,050,276,319,544	11,826,347,175,464	0,43
		2022	10,941,950,220,126	17,752,937,169,811	0,62
9	IFSH	2019	97,724,305,744	1,195,198,550,046	0,08
		2020	23,481,357,082	1,134,528,730,678	0,02
		2021	159,076,942,627	1,009,751,983,088	0,16
		2022	197,694,385,018	1,091,201,798,908	0,18
10	INAI	2019	33,558,115,185	1,212,894,403,676	0,03
		2020	3,991,581,552	1,395,969,637,457	0,00
		2021	4,319,665,242	1,543,478,061,330	0,00
		2022	113,952,927,004	1,554,795,974,228	0,07
11	INCO	2019	797,688	30,888,695,136	0,00
		2020	1,163,110	32,507,056,952	0,00
		2021	2,366,089	35,289,728,388	0,00
		2022	3,120,845	41,394,840,468	0,00
12	ISSP	2019	185,694,000,000	6,424,507,000,000	0,03
		2020	175,835,000,000	6,076,604,000,000	0,03
		2021	486,061,000,000	7,097,322,000,000	0,07
		2022	305,849,000,000	7,405,931,000,000	0,04
13	ITMG	2019	1,758,504	16,806,878,941	0,00
		2020	533,564	16,342,462,045	0,00
		2021	6,783,340	23,775,564,291	0,00
		2022	18,866,896,195	41,532,624,387	0,45
14	MBAP	2019	490,532,329,857	2,676,321,844,389	0,18
		2020	387,428,890,030	2,566,730,603,710	0,15
		2021	1,435,886,759,362	3,679,732,428,042	0,39
		2022	2,797,074,871,864	4,779,692,845,432	0,59
15	MDKA	2019	961,856,291,667	13,211,849,486,111	0,07
		2020	412,738,328,571	13,280,094,828,571	0,03
		2021	476,954,285,714	18,265,609,414,286	0,03
		2022	1,013,200,156,250	60,572,902,109,375	0,02
16	PSSI	2019	184,725,078,818	1,990,602,807,233	0,09
		2020	118,908,253,100	2,071,120,270,765	0,06
		2021	357,321,529,814	2,300,678,624,350	0,16
		2022	665,929,773,113	2,821,424,805,757	0,24
17	PTBA	2019	4,040,394,000,000	26,098,052,000,000	0,15
		2020	2,407,927,000,000	24,056,755,000,000	0,10
		2021	8,036,888,000,000	36,123,703,000,000	0,22

		2022	12,779,427,000,000	45,359,207,000,000	0,28
18	PTIS	2019	3,132,814	513,734,879,250	0,00
		2020	56,741	502,835,020,440	0,00
		2021	1,770,812	526,804,226,480	0,00
		2022	8,365,066	650,826,053,874	0,00
19	TBMS	2019	82,447,553,852	2,140,621,815,391	0,04
		2020	63,532,939,925	2,212,132,934,830	0,03
		2021	99,523,920,615	2,100,911,882,362	0,05
		2022	82,198,596,522	2,121,985,218,257	0,04
20	TCPI	2019	269,489,000,000	3,077,535,000,000	0,09
		2020	57,730,000,000	2,752,211,000,000	0,02
		2021	84,578,000,000	2,847,296,000,000	0,03
		2022	115,667,000,000	2,809,869,000,000	0,04
21	TOBA	2019	608,108,975,700	8,822,136,978,856	0,07
		2020	505,013,529,930	10,887,251,555,635	0,05
		2021	936,152,090,483	12,244,255,782,796	0,08
		2022	1,476,184,811,321	14,140,401,839,623	0,10

3. Lampiran Data Intensitas Modal

Data Intensitas Modal (X3)

Perusahaan Pertambangan yang Terdaftar di Bursa Efek

Indonesia Periode 2019-2022

No	Kode	Tahun	Total Aset Tetap	Total Aset	CAP
1	ADRO	2019	23,922,402,778	100,237,569,444	0,24
		2020	21,682,183,099	89,881,211,268	0,24
		2021	19,958,642,857	108,384,800,000	0,18
		2022	22,687,390,625	168,473,546,875	0,13
2	ANTM	2019	18,865,691,270,000	30,194,907,730,000	0,62
		2020	18,248,068,000,000	31,729,512,995,000	0,58
		2021	16,863,748,000,000	32,916,154,000,000	0,51
		2022	16,471,563,000,000	33,637,271,000,000	0,49
3	BAJA	2019	191,224,692,945	836,870,774,001	0,23
		2020	182,079,832,722	760,425,479,634	0,24
		2021	174,541,022,309	726,173,017,525	0,24
		2022	157,027,484,181	731,341,359,270	0,21
4	BRMS	2019	166,424,675,823	8,762,667,593,344	0,02
		2020	207,537,347,222	8,168,657,944,444	0,03
		2021	1,983,181,671,429	14,006,341,800,000	0,14
		2022	2,744,680,241,321	16,993,165,002,481	0,16
5	BSSR	2019	850,374,794,940	3,485,059,307,660	0,24
		2020	804,889,534,556	3,714,298,561,354	0,22
		2021	871,461,986,301	6,211,720,690,639	0,14
		2022	1,118,146,061,457	6,368,399,213,925	0,18
6	BYAN	2019	4,600,394,675,379	17,767,831,544,557	0,26
		2020	4,608,007,404,795	22,845,204,823,695	0,20
		2021	6,058,025,642,123	34,727,628,296,233	0,17
		2022	8,883,186,967,328	62,066,013,405,315	0,14
7	ENRG	2019	3,822,886	9,444,194,424,194	0,00
		2020	11,947,250	11,913,651,500,942	0,00
		2021	23,108,005,137	15,176,596,018,836	0,00
		2022	72,503,518,298	18,788,011,648,248	0,00
8	GEMS	2019	1,180,197,148,818	10,857,387,579,972	0,11
		2020	1,148,416,981,664	11,476,978,349,788	0,10

		2021	1,128,148,487,874	11,826,347,175,464	0,10
		2022	1,241,655,597,484	17,752,937,169,811	0,07
9	IFSH	2019	423,071,110,206	1,195,198,550,046	0,35
		2020	352,063,885,674	1,134,528,730,678	0,31
		2021	360,523,165,294	1,009,751,983,088	0,36
		2022	372,018,456,839	1,091,201,798,908	0,34
10	INAI	2019	222,336,962,991	1,212,894,403,676	0,18
		2020	261,608,342,068	1,395,969,637,457	0,19
		2021	303,896,709,523	1,543,478,061,330	0,20
		2022	287,678,804,531	1,554,795,974,228	0,19
11	INCO	2019	20,393,319,414	30,888,695,136	0,66
		2020	20,773,126,424	32,507,056,952	0,64
		2021	21,677,120,973	35,289,728,388	0,61
		2022	24,135,923,061	41,394,840,468	0,58
12	ISSP	2019	2,128,844,000,000	6,424,507,000,000	0,33
		2020	2,197,790,000,000	6,076,604,000,000	0,36
		2021	2,214,814,000,000	7,097,322,000,000	0,31
		2022	2,471,517,000,000	7,405,931,000,000	0,33
13	ITMG	2019	3,097,212	16,806,878,941	0,00
		2020	2,762,450	16,342,462,045	0,00
		2021	2,365,300,785	23,775,564,291	0,10
		2022	2,380,824	41,532,624,387	0,00
14	MBAP	2019	414,860,776,752	2,676,321,844,389	0,16
		2020	330,367,563,890	2,566,730,603,710	0,13
		2021	271,251,673,528	3,679,732,428,042	0,07
		2022	241,077,298,384	4,779,692,845,432	0,05
15	MDKA	2019	4,449,116,097,222	13,211,849,486,111	0,34
		2020	4,237,763,300,000	13,280,094,828,571	0,32
		2021	4,260,233,500,000	18,265,609,414,286	0,23
		2022	18,841,846,218,750	60,572,902,109,375	0,31
16	PSSI	2019	1,561,839,765,490	1,990,602,807,233	0,78
		2020	1,523,902,422,770	2,071,120,270,765	0,74
		2021	1,434,280,183,642	2,300,678,624,350	0,62
		2022	1,745,217,291,411	2,821,424,805,757	0,62
17	PTBA	2019	7,272,751,000,000	26,098,052,000,000	0,28
		2020	7,863,615,000,000	24,056,755,000,000	0,33
		2021	8,321,231,000,000	36,123,703,000,000	0,23

		2022	8,410,051,000,000	45,359,207,000,000	0,19
18	PTIS	2019	429,682,967,400	513,734,879,250	0,84
		2020	395,811,435,320	502,835,020,440	0,79
		2021	399,442,327,970	526,804,226,480	0,76
		2022	486,697,033,998	650,826,053,874	0,75
19	TBMS	2019	129,996,925,224	2,140,621,815,391	0,06
		2020	128,013,284,490	2,212,132,934,830	0,06
		2021	118,484,924,540	2,100,911,882,362	0,06
		2022	117,710,306,507	2,121,985,218,257	0,06
20	TCPI	2019	1,994,065,000,000	3,077,535,000,000	0,65
		2020	1,864,670,000,000	2,752,211,000,000	0,68
		2021	1,970,557,000,000	2,847,296,000,000	0,69
		2022	1,958,848,000,000	2,809,869,000,000	0,70
21	TOBA	2019	520,111,100,073	8,822,136,978,856	0,06
		2020	452,795,353,010	10,887,251,555,635	0,04
		2021	380,528,988,139	12,244,255,782,796	0,03
		2022	399,504,261,006	14,140,401,839,623	0,03

4. Lampiran Data Intensitas Persediaan

Data Intensitas Persediaan (X4)

Perusahaan Pertambangan yang Terdaftar di Bursa Efek

Indonesia Periode 2019-2022

No	Kode	Tahun	Total Persediaan	Total Aset	INV
1	ADRO	2019	1,680,972,222	100,237,569,444	0,02
		2020	1,480,760,563	89,881,211,268	0,02
		2021	1,796,257,143	108,384,800,000	0,02
		2022	3,112,500	168,473,546,875	0,00
2	ANTM	2019	1,796,301,441,000	30,194,907,730,000	0,06
		2020	2,626,022,280,000	31,729,512,995,000	0,08
		2021	3,107,312,000,000	32,916,154,000,000	0,09
		2022	2,906,069,000,000	33,637,271,000,000	0,09
3	BAJA	2019	378,782,534,249	836,870,774,001	0,45
		2020	299,112,438,900	760,425,479,634	0,39
		2021	325,438,867,548	726,173,017,525	0,45
		2022	337,649,506,924	731,341,359,270	0,46
4	BRMS	2019	25,359,999,964	8,762,667,593,344	0,00
		2020	118,897,916,667	8,168,657,944,444	0,01
		2021	100,499,328,571	14,006,341,800,000	0,01
		2022	148,011,846,368	16,993,165,002,481	0,01
5	BSSR	2019	171,927,276,519	3,485,059,307,660	0,05
		2020	107,021,918,195	3,714,298,561,354	0,03
		2021	288,810,102,740	6,211,720,690,639	0,05
		2022	597,372,911,019	6,368,399,213,925	0,09
6	BYAN	2019	2,912,934,547,477	17,767,831,544,557	0,16
		2020	1,238,313,878,702	22,845,204,823,695	0,05
		2021	1,282,482,876,712	34,727,628,296,233	0,04
		2022	1,859,323,264,005	62,066,013,405,315	0,03
7	ENRG	2019	449,448,553,033	9,444,194,424,194	0,05
		2020	459,429,595,226	11,913,651,500,942	0,04
		2021	542,453,695,776	15,176,596,018,836	0,04
		2022	576,544,013,042	18,788,011,648,248	0,03
8	GEMS	2019	313,658,915,160	10,857,387,579,972	0,03
		2020	272,673,131,171	11,476,978,349,788	0,02

		2021	429,092,282,454	11,826,347,175,464	0,04
		2022	671,187,924,528	17,752,937,169,811	0,04
9	IFSH	2019	453,300,233,387	1,195,198,550,046	0,38
		2020	429,756,631,129	1,134,528,730,678	0,38
		2021	269,105,625,780	1,009,751,983,088	0,27
		2022	258,960,002,437	1,091,201,798,908	0,24
10	INAI	2019	224,390,311,685	1,212,894,403,676	0,19
		2020	350,292,682,835	1,395,969,637,457	0,25
		2021	485,167,456,347	1,543,478,061,330	0,31
		2022	546,614,177,557	1,554,795,974,228	0,35
11	INCO	2019	2,056,214	30,888,695,136	0,00
		2020	2,029,175	32,507,056,952	0,00
		2021	2,312,230	35,289,728,388	0,00
		2022	2,425,541	41,394,840,468	0,00
12	ISSP	2019	2,453,314,000,000	6,424,507,000,000	0,38
		2020	2,103,313,000,000	6,076,604,000,000	0,35
		2021	3,243,760,000,000	7,097,322,000,000	0,46
		2022	3,095,377,000,000	7,405,931,000,000	0,42
13	ITMG	2019	1,425,853	16,806,878,941	0,00
		2020	849,445	16,342,462,045	0,00
		2021	891,056	23,775,564,291	0,00
		2022	1,511,592	41,532,624,387	0,00
14	MBAP	2019	158,334,933,883	2,676,321,844,389	0,06
		2020	184,642,687,320	2,566,730,603,710	0,07
		2021	165,922,567,690	3,679,732,428,042	0,05
		2022	466,788,696,360	4,779,692,845,432	0,10
15	MDKA	2019	1,336,620,361,111	13,211,849,486,111	0,10
		2020	1,442,661,842,857	13,280,094,828,571	0,11
		2021	1,877,391,857,143	18,265,609,414,286	0,10
		2022	3,917,228,125,000	60,572,902,109,375	0,06
16	PSSI	2019	36,309,412,000	1,990,602,807,233	0,02
		2020	38,476,987,185	2,071,120,270,765	0,02
		2021	53,636,828,544	2,300,678,624,350	0,02
		2022	62,605,053,975	2,821,424,805,757	0,02
17	PTBA	2019	1,383,064,000,000	26,098,052,000,000	0,05
		2020	805,436,000,000	24,056,755,000,000	0,03
		2021	1,207,585,000,000	36,123,703,000,000	0,03

		2022	3,837,187,000,000	45,359,207,000,000	0,08
18	PTIS	2019	1,981,073	513,734,879,250	0,00
		2020	1,880,586	502,835,020,440	0,00
		2021	3,277,214	526,804,226,480	0,00
		2022	2,266,693	650,826,053,874	0,00
19	TBMS	2019	425,210,613,391	2,140,621,815,391	0,20
		2020	264,495,817,495	2,212,132,934,830	0,12
		2021	401,770,549,258	2,100,911,882,362	0,19
		2022	431,066,462,236	2,121,985,218,257	0,20
20	TCPI	2019	33,066,000,000	3,077,535,000,000	0,01
		2020	21,022,000,000	2,752,211,000,000	0,01
		2021	34,941,000,000	2,847,296,000,000	0,01
		2022	45,553,000,000	2,809,869,000,000	0,02
21	TOBA	2019	602,876,764,409	8,822,136,978,856	0,07
		2020	337,053,037,685	10,887,251,555,635	0,03
		2021	202,232,296,767	12,244,255,782,796	0,02
		2022	368,330,581,761	14,140,401,839,623	0,03

5. Lampiran Data Tax Avoidance

Data Tax Avoidance (Y)

Perusahaan Pertambangan yang Terdaftar di Bursa Efek

Indonesia Periode 2019-2022

No	Kode	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	CETR
1	ADRO	2019	4,263,097,222	9,154,208,333	0,47
		2020	2,538,507,042	3,129,084,507	0,81
		2021	4,282,757,143	21,232,157,143	0,20
		2022	13,281,453	69,940,921,875	0,00
2	ANTM	2019	734,464,694,000	687,034,053,000	1,07
		2020	335,391,000,000	1,641,178,000,000	0,20
		2021	1,092,873,000,000	3,043,509,000,000	0,36
		2022	1,590,785,000,000	5,214,771,000,000	0,31
3	BAJA	2019	14,266,217,423	5,026,701,131	2,84
		2020	6,335,078,118	48,827,525,559	0,13
		2021	22,050,649,490	130,605,249,884	0,17
		2022	32,767,294,422	131,805,282,660	0,25
4	BRMS	2019	4,768,915,486	17,318,774,624	0,28
		2020	6,615,222,222	192,238,069,444	0,03
		2021	1,197,771,429	1,732,746,771,429	0,00
		2022	4,738,067	511,932,674,520	0,00
5	BSSR	2019	347,567,593,494	574,393,563,186	0,61
		2020	99,988,194,640	576,008,645,980	0,17
		2021	234,739,726,027	3,770,097,859,589	0,06
		2022	1,358,396,381,941	4,857,341,120,025	0,28
6	BYAN	2019	2,957,870,304,463	4,332,342,138,190	0,68
		2020	850,749,012,694	6,017,428,025,388	0,14
		2021	1,708,062,585,616	23,224,511,144,406	0,07
		2022	9,288,922,022,967	46,331,761,223,848	0,20
7	ENRG	2019	640,921,182,864	1,231,263,882,593	0,52
		2020	870,493,786,977	1,534,009,881,940	0,57
		2021	1,506,436,772,260	1,856,774,571,918	0,81
		2022	1,031,383,498,506	2,207,945,839,232	0,47
8	GEMS	2019	586,950,987,483	1,395,551,599,444	0,42
		2020	300,628,801,128	1,793,126,191,819	0,17

		2021	715,522,753,210	6,574,047,831,669	0,11
		2022	2,435,536,194,969	14,130,388,427,673	0,17
9	IFSH	2019	30,256,712,809	131,557,551,953	0,23
		2020	21,362,238,116	43,709,603,309	0,49
		2021	33,692,426,453	204,988,955,836	0,16
		2022	10,240,730,451	243,411,687,527	0,04
10	INAI	2019	15,884,967,201	48,116,436,880	0,33
		2020	11,432,741,653	26,221,826,142	0,44
		2021	15,614,449,134	32,725,079,210	0,48
		2022	22,398,819,325	98,071,759,028	0,23
11	INCO	2019	981,351	1,238,723	0,79
		2020	592,558	1,469,634	0,40
		2021	966,575	3,148,825	0,31
		2022	1,248,659	4,295,329	0,29
12	ISSP	2019	76,306,000,000	233,293,000,000	0,33
		2020	19,793,000,000	155,068,000,000	0,13
		2021	47,798,000,000	659,402,000,000	0,07
		2022	105,393,000,000	393,231,000,000	0,27
13	ITMG	2019	1,547,001	2,584,307	0,60
		2020	884,680	1,023,360	0,86
		2021	868,854	8,862,319	0,10
		2022	3,359,402	24,301,122,952	0,00
14	MBAP	2019	143,148,828,136	673,345,868,264	0,21
		2020	34,372,502,710	527,154,515,160	0,07
		2021	272,732,230,738	1,840,388,638,902	0,15
		2022	905,155,702,624	3,596,374,724,592	0,25
15	MDKA	2019	714,133,486,111	1,506,546,305,556	0,47
		2020	512,082,014,286	802,920,700,000	0,64
		2021	357,302,785,714	810,262,142,857	0,44
		2022	191,666,859,375	1,405,313,375,000	0,14
16	PSSI	2019	44,002,030,786	174,944,571,535	0,25
		2020	23,497,575,920	99,666,578,830	0,24
		2021	24,232,757,320	395,610,921,607	0,06
		2022	49,976,395,947	736,655,279,405	0,07
17	PTBA	2019	1,532,563,000,000	5,455,162,000,000	0,28
		2020	661,821,000,000	3,231,685,000,000	0,20
		2021	1,307,229,000,000	10,358,675,000,000	0,13

		2022	3,957,385,000,000	16,202,314,000,000	0,24
18	PTIS	2019	714,678	3,847,493	0,19
		2020	5,042,318	238,177	21,17
		2021	705,680	604,007	1,17
		2022	2,887,110	8,969,829	0,32
19	TBMS	2019	17,685,644,557	110,611,299,575	0,16
		2020	123,726,380,050	81,663,253,035	1,52
		2021	99,142,624,397	130,520,740,426	0,76
		2022	109,321,152,979	105,954,530,207	1,03
20	TCPI	2019	34,112,000,000	269,950,000,000	0,13
		2020	24,847,000,000	57,886,000,000	0,43
		2021	25,730,000,000	85,411,000,000	0,30
		2022	28,423,000,000	116,698,000,000	0,24
21	TOBA	2019	244,606,263,607	873,944,304,368	0,28
		2020	87,318,187,320	593,579,501,970	0,15
		2021	73,412,563,831	1,233,872,292,677	0,06
		2022	197,957,531,447	1,803,233,364,780	0,11

6. Lampiran Data Tabulasi

No	Tahun	Kode	X1_DAR	X2_ROA	X3_CAP	X4_INV	Y_CETR
1	2019	ADRO	0,45	0,06	0,24	0,02	0,47
2	2019	ANTM	0,40	0,01	0,62	0,06	1,07
3	2019	BAJA	0,91	0,00	0,23	0,45	2,84
4	2019	BRMS	0,31	0,00	0,02	0,00	0,28
5	2019	BSSR	0,32	0,12	0,24	0,05	0,61
6	2019	BYAN	0,52	0,18	0,26	0,16	0,68
7	2019	ENRG	0,84	0,04	0,00	0,05	0,52
8	2019	GEMS	0,54	0,09	0,11	0,03	0,42
9	2019	IFSH	0,57	0,08	0,35	0,38	0,23
10	2019	INAI	0,74	0,03	0,18	0,19	0,33
11	2019	INCO	0,00	0,00	0,66	0,00	0,79
12	2019	ISSP	0,52	0,03	0,33	0,38	0,33
13	2019	ITMG	0,00	0,00	0,00	0,00	0,60
14	2019	MBAP	0,24	0,18	0,16	0,06	0,21
15	2019	MDKA	0,45	0,07	0,34	0,10	0,47
16	2019	PSSI	0,38	0,09	0,78	0,02	0,25
17	2019	PTBA	0,29	0,15	0,28	0,05	0,28
18	2019	PTIS	0,54	0,00	0,84	0,00	0,19
19	2019	TBMS	0,69	0,04	0,06	0,20	0,16
20	2019	TCPI	0,53	0,09	0,65	0,01	0,13
21	2019	TOBA	0,58	0,07	0,06	0,07	0,28
22	2020	ADRO	0,38	0,02	0,24	0,02	0,81
23	2020	ANTM	0,40	0,04	0,58	0,08	0,20
24	2020	BAJA	0,83	0,07	0,24	0,39	0,13
25	2020	BRMS	0,17	0,01	0,03	0,01	0,03
26	2020	BSSR	0,28	0,12	0,22	0,03	0,17
27	2020	BYAN	0,47	0,21	0,20	0,05	0,14
28	2020	ENRG	0,75	0,07	0,00	0,04	0,57
29	2020	GEMS	0,57	0,12	0,10	0,02	0,17
30	2020	IFSH	0,52	0,02	0,31	0,38	0,49
31	2020	INAI	0,77	0,00	0,19	0,25	0,44
32	2020	INCO	0,00	0,00	0,64	0,00	0,40
33	2020	ISSP	0,45	0,03	0,36	0,35	0,13
34	2020	ITMG	0,00	0,00	0,00	0,00	0,86
35	2020	MBAP	0,24	0,15	0,13	0,07	0,07

36	2020	MDKA	0,39	0,03	0,32	0,11	0,64
37	2020	PSSI	0,36	0,06	0,74	0,02	0,24
38	2020	PTBA	0,30	0,10	0,33	0,03	0,20
39	2020	PTIS	0,53	0,00	0,79	0,00	21,17
40	2020	TBMS	0,67	0,03	0,06	0,12	1,52
41	2020	TCPI	0,48	0,02	0,68	0,01	0,43
42	2020	TOBA	0,62	0,05	0,04	0,03	0,15
43	2021	ADRO	0,41	0,14	0,18	0,02	0,20
44	2021	ANTM	0,37	0,06	0,51	0,09	0,36
45	2021	BAJA	0,71	0,12	0,24	0,45	0,17
46	2021	BRMS	0,10	0,07	0,14	0,01	0,00
47	2021	BSSR	0,42	0,47	0,14	0,05	0,06
48	2021	BYAN	0,23	0,52	0,17	0,04	0,07
49	2021	ENRG	0,58	0,04	0,00	0,04	0,81
50	2021	GEMS	0,62	0,43	0,10	0,04	0,11
51	2021	IFSH	0,33	0,16	0,36	0,27	0,16
52	2021	INAI	0,75	0,00	0,20	0,31	0,48
53	2021	INCO	0,00	0,00	0,61	0,00	0,31
54	2021	ISSP	0,47	0,07	0,31	0,46	0,07
55	2021	ITMG	0,00	0,00	0,10	0,00	0,10
56	2021	MBAP	0,22	0,39	0,07	0,05	0,15
57	2021	MDKA	0,39	0,03	0,23	0,10	0,44
58	2021	PSSI	0,29	0,16	0,62	0,02	0,06
59	2021	PTBA	0,33	0,22	0,23	0,03	0,13
60	2021	PTIS	0,54	0,00	0,76	0,00	1,17
61	2021	TBMS	0,61	0,05	0,06	0,19	0,76
62	2021	TCPI	0,46	0,03	0,69	0,01	0,30
63	2021	TOBA	0,59	0,08	0,03	0,02	0,06
64	2022	ADRO	0,39	0,26	0,13	0,00	0,00
65	2022	ANTM	0,30	0,11	0,49	0,09	0,31
66	2022	BAJA	0,85	0,14	0,21	0,46	0,25
67	2022	BRMS	0,12	0,01	0,16	0,01	0,00
68	2022	BSSR	0,46	0,59	0,18	0,09	0,28
69	2022	BYAN	0,49	0,58	0,14	0,03	0,20
70	2022	ENRG	0,57	0,06	0,00	0,03	0,47
71	2022	GEMS	0,51	0,62	0,07	0,04	0,17
72	2022	IFSH	0,29	0,18	0,34	0,24	0,04

73	2022	INAI	0,81	0,07	0,19	0,35	0,23
74	2022	INCO	0,00	0,00	0,58	0,00	0,29
75	2022	ISSP	0,44	0,04	0,33	0,42	0,27
76	2022	ITMG	0,00	0,45	0,00	0,00	0,00
77	2022	MBAP	0,18	0,59	0,05	0,10	0,25
78	2022	MDKA	0,48	0,02	0,31	0,06	0,14
79	2022	PSSI	0,19	0,24	0,62	0,02	0,07
80	2022	PTBA	0,36	0,28	0,19	0,08	0,24
81	2022	PTIS	0,53	0,00	0,75	0,00	0,32
82	2022	TBMS	0,54	0,04	0,06	0,20	1,03
83	2022	TCPI	0,41	0,04	0,70	0,02	0,24
84	2022	TOBA	0,53	0,10	0,03	0,03	0,11

7. Lampiran Data Setelah Outlier

No	Tahun	Kode	X1_DAR	X2_ROA	X3_CAP	X4_INV	Y_CETR
1	2019	ADRO	0.45	0.06	0.24	0.02	0.47
2	2019	BRMS	0.31	0.00	0.02	0.00	0.28
3	2019	BSSR	0.32	0.12	0.24	0.05	0.61
4	2019	BYAN	0.52	0.18	0.26	0.16	0.68
5	2019	ENRG	0.84	0.04	0.00	0.05	0.52
6	2019	GEMS	0.54	0.09	0.11	0.03	0.42
7	2019	INAI	0.74	0.03	0.18	0.19	0.33
8	2019	INCO	0.00	0.00	0.66	0.00	0.79
9	2019	ITMG	0.00	0.00	0.00	0.00	0.60
10	2019	MBAP	0.24	0.18	0.16	0.06	0.21
11	2019	MDKA	0.45	0.07	0.34	0.10	0.47
12	2019	PTBA	0.29	0.15	0.28	0.05	0.28
13	2019	TBMS	0.69	0.04	0.06	0.20	0.16
14	2019	TCPI	0.53	0.09	0.65	0.01	0.13
15	2019	TOBA	0.58	0.07	0.06	0.07	0.28
16	2020	ADRO	0.38	0.02	0.24	0.02	0.81
17	2020	ANTM	0.40	0.04	0.58	0.08	0.20
18	2020	BRMS	0.17	0.01	0.03	0.01	0.03
19	2020	BSSR	0.28	0.12	0.22	0.03	0.17
20	2020	BYAN	0.47	0.21	0.20	0.05	0.14
21	2020	ENRG	0.75	0.07	0.00	0.04	0.57
22	2020	GEMS	0.57	0.12	0.10	0.02	0.17
23	2020	INAI	0.77	0.00	0.19	0.25	0.44
24	2020	INCO	0.00	0.00	0.64	0.00	0.40
25	2020	ITMG	0.00	0.00	0.00	0.00	0.86
26	2020	MBAP	0.24	0.15	0.13	0.07	0.07
27	2020	MDKA	0.39	0.03	0.32	0.11	0.64
28	2020	PSSI	0.36	0.06	0.74	0.02	0.24
29	2020	PTBA	0.30	0.10	0.33	0.03	0.20
30	2020	TCPI	0.48	0.02	0.68	0.01	0.43
31	2020	TOBA	0.62	0.05	0.04	0.03	0.15
32	2021	ADRO	0.41	0.14	0.18	0.02	0.20
33	2021	ANTM	0.37	0.06	0.51	0.09	0.36
34	2021	BRMS	0.10	0.07	0.14	0.01	0.00
35	2021	ENRG	0.58	0.04	0.00	0.04	0.81

36	2021	INCO	0.00	0.00	0.61	0.00	0.31
37	2021	ITMG	0.00	0.00	0.10	0.00	0.10
38	2021	MDKA	0.39	0.03	0.23	0.10	0.44
39	2021	PSSI	0.29	0.16	0.62	0.02	0.06
40	2021	PTBA	0.33	0.22	0.23	0.03	0.13
41	2021	TBMS	0.61	0.05	0.06	0.19	0.76
42	2021	TCPI	0.46	0.03	0.69	0.01	0.30
43	2021	TOBA	0.59	0.08	0.03	0.02	0.06
44	2022	ADRO	0.39	0.26	0.13	0.00	0.00
45	2022	ANTM	0.30	0.11	0.49	0.09	0.31
46	2022	BRMS	0.12	0.01	0.16	0.01	0.00
47	2022	ENRG	0.57	0.06	0.00	0.03	0.47
48	2022	IFSH	0.29	0.18	0.34	0.24	0.04
49	2022	INCO	0.00	0.00	0.58	0.00	0.29
50	2022	MDKA	0.48	0.02	0.31	0.06	0.14
51	2022	PSSI	0.19	0.24	0.62	0.02	0.07
52	2022	PTBA	0.36	0.28	0.19	0.08	0.24
53	2022	PTIS	0.53	0.00	0.75	0.00	0.32
54	2022	TCPI	0.41	0.04	0.70	0.02	0.24
55	2022	TOBA	0.53	0.10	0.03	0.03	0.11

8. Lampiran Output Statistik

A. Uji Statistik Deskriptif

1) Hasil Uji Statistik Deskriptif Sebelum Outlier

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1_DAR	84	0.00	0.91	0.4270	0.22167
X2_ROA	84	0.00	0.62	0.1182	0.15542
X3_CAP	84	0.00	0.84	0.2843	0.23981
X4_INV	84	0.00	0.46	0.1042	0.13619
Y_CETR	84	0.00	21.17	0.6067	2.30499
Valid N (listwise)	84				

2) Hasil Uji Statistik Deskriptif Sesudah Outlier

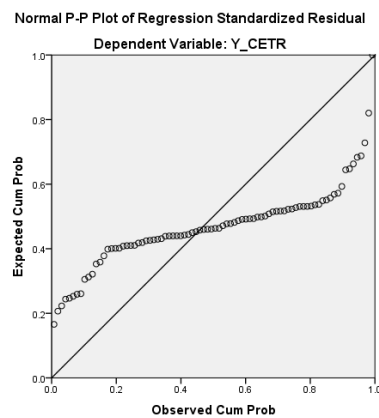
Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
<i>Leverage (X1)</i>	55	0.00	0.84	0.3813	0.21638
<i>Profitabilitas (X2)</i>	55	0.00	0.28	0.0778	0.07469
<i>Intensitas Modal (X3)</i>	55	0.00	0.75	0.2798	0.24123
<i>Intensitas Persediaan (X4)</i>	55	0.00	0.25	0.0523	0.06237
<i>Tax Avoidance (Y)</i>	55	0.00	0.86	0.3183	0.23389
Valid N (listwise)	55				

B. Uji Asumsi Klasik

1. Uji Normalitas

a. Uji Normalitas Sebelum Outlier

1) Grafik *Normal P-P Plot of Regression Standardized*

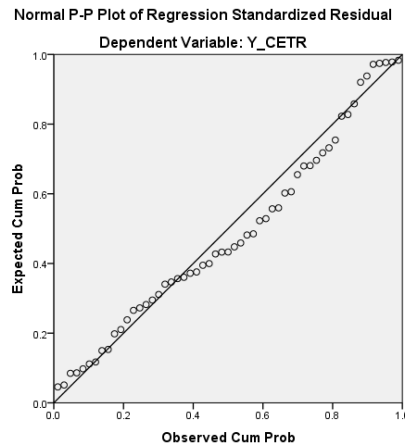


2) *One Sample Kolmogorov-Smirnov Test*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		84
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	2.20358717
Most Extreme Differences	Absolute	0.319
	Positive	0.319
	Negative	-0.229
Test Statistic		0.319
Asymp. Sig. (2-tailed)		0.000 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

b. Uji Normalitas Sesudah Outlier

1) Grafik *Normal P-P Plot of Regression Standardized*



2) *One-Sample Kolmogorov-Smirnov Test*

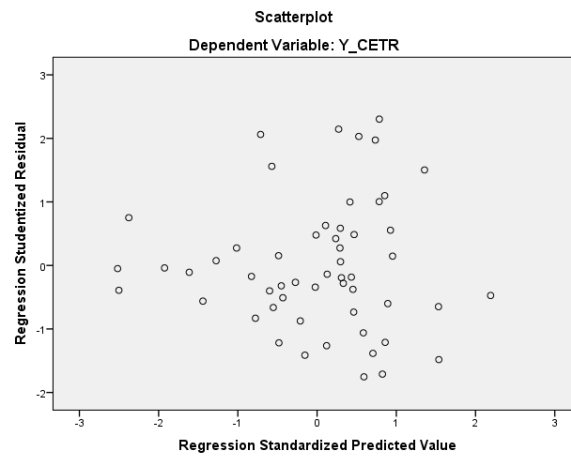
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	0.21354331
	Most Extreme Differences	
	Absolute	0.097
	Positive	0.097
	Negative	-0.067
Test Statistic		0.097
Asymp. Sig. (2-tailed)		0.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

2. Uji Multikolinearitas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Leverage (X1)	0.762	1.311
	Profitabilitas (X2)	0.984	1.017
	Intensitas Modal (X3)	0.922	1.085
	Intensitas Persediaan (X4)	0.794	1.259
a. Dependent Variable: Tax Avoidance (Y)			

3. Uji Heteroskedastisitas

a. Uji Heteroskedastisitas (Scatterplot)



b. Uji Heteroskedastisitas (Uji Glejser)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.323	0.045		7.176	0.000
	Leverage (X1)	-0.168	0.084	-0.274	-2.009	0.050
	Profitabilitas (X2)	-0.542	0.213	-0.306	-2.540	0.014
	Intensitas Modal (X3)	-0.244	0.068	-0.445	-3.579	0.001
	Intensitas Persediaan (X4)	0.344	0.284	0.162	1.209	0.232

a. Dependent Variable: ABRESID

4. Uji Autokorelasi Durbin-Watson

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.408 ^a	0.166	0.100	0.22192	2.076

a. Predictors: (Constant), Intensitas Persediaan, Profitabilitas, Intensitas Modal, Leverage
b. Dependent Variable: Tax Avoidance

C. Analisis Regresi Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.393	0.086		4.578	0.000
	Leverage (X1)	0.041	0.160	0.038	0.257	0.798
	Profitabilitas (X2)	-1.218	0.408	-0.389	-2.988	0.004
	Intensitas Modal (X3)	-0.074	0.130	-0.076	-0.569	0.572
	Intensitas Persediaan (X4)	0.478	0.543	0.127	0.879	0.384

a. Dependent Variable: Tax Avoidance (Y)

D. Uji T

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.393	0.086		4.578	0.000
	Leverage (X1)	0.041	0.160	0.038	0.257	0.798
	Profitabilitas (X2)	-1.218	0.408	-0.389	-2.988	0.004
	Intensitas Modal (X3)	-0.074	0.130	-0.076	-0.569	0.572
	Intensitas Persediaan (X4)	0.478	0.543	0.127	0.879	0.384

a. Dependent Variable: Tax Avoidance (Y)

E. Uji Determinasi

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.408 ^a	0.166	0.100	0.22192
a. Predictors: (Constant), Intensitas Persediaan, Profitabilitas, Intensitas Modal, Leverage				
b. Dependent Variable: Tax Avoidance				