

LAMPIRAN

Lampiran 1. Daftar Sampel Perusahaan Pertambangan 2015-2019

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1	ADRO	Adaro Energy Tbk
2	BSSR	Baramulti Suksessarana Tbk
3	DEWA	Darma Henwa Tbk
4	ELSA	Elnusa Tbk
5	ESSA	Surya Esa Perkasa Tbk
6	GEMS	Golden Energy Mines Tbk
7	ITMG	Indo Tambangraya Megah Tbk
8	KKGI	Resource Alam Indonesia Tbk
9	MBAP	Mitrabara Adiperdana Tbk
10	MYOH	Samindo Resources Tbk
12	PSAB	J Resources Asia Pasifik Tbk
11	PTBA	Bukit Asam Tbk
13	RUIS	Radiant Utama Interinsco Tbk
14	TOBA	Toba Bara Sejahtera Tbk

NO	KODE	TAHUN	LIQ	LEV	CAPT	ROA	ETR
1	ADRO	2015	2,40392	0,43728	0,24622	0,02534	0,46065
2		2016	2,47103	0,41954	0,23676	0,05223	0,37663
3		2017	2,55936	0,39954	0,22109	0,07872	0,42289
4		2018	1,96008	0,39062	0,22798	0,06763	0,41834
5		2019	1,71177	0,44806	0,23866	0,06027	0,34001
6	BSSR	2015	0,83523	0,39641	0,38214	0,15169	0,27702
7		2016	1,10813	0,30784	0,37411	0,14904	0,22956
8		2017	1,44906	0,28670	0,30377	0,39411	0,25850
9		2018	1,21496	0,38687	0,25058	0,28178	0,26021
10		2019	1,20653	0,32058	0,24401	0,12154	0,26258
11	DEWA	2015	1,25334	0,39740	0,41285	0,00125	0,91427
12		2016	1,11373	0,40963	0,44626	0,00144	0,80112
13		2017	0,83523	0,43367	0,42835	0,00689	0,74425
14		2018	0,79513	0,44398	0,40613	0,00618	0,62343

15		2019	1,03956	0,57369	0,32219	0,00687	0,05829
16	ELSA	2015	1,43541	0,40211	0,33592	0,08616	0,25208
17		2016	1,48712	0,31334	0,37994	0,07542	0,24444
18		2017	1,35368	0,37143	0,32316	0,05164	0,25550
19		2018	1,49204	0,41665	0,30683	0,04884	0,26671
20		2019	1,47679	0,47440	0,26735	0,05238	0,27923
21	ESSA	2015	1,59989	0,34104	0,31191	0,01753	0,28567
22		2016	2,34290	0,68580	0,16514	0,00023	0,36912
23		2017	0,67516	0,74208	0,19430	0,00267	0,48471
24		2018	1,47906	0,64985	0,74377	0,05637	1,13374
25		2019	2,32034	0,65550	0,71809	0,00066	1,05116
26	GEMS	2015	2,79432	0,33045	0,14330	0,00565	0,24929
27		2016	3,77427	0,29854	0,13332	0,09264	0,28474
28		2017	1,68232	0,50511	0,09375	0,20341	0,28212
29		2018	1,31969	0,54951	0,10225	0,14343	0,25811
30		2019	1,32290	0,54106	0,10870	0,08553	0,33460
31	ITMG	2015	1,80175	0,29177	0,21606	0,05355	0,54744
32		2016	2,25680	0,24993	0,18499	0,10804	0,31919
33		2017	2,43352	0,29479	0,16379	0,18599	0,30203
34		2018	1,96578	0,32781	0,15754	0,17935	0,29564
35		2019	2,01206	0,26846	0,18428	0,10463	0,31955
36	KKG1	2015	2,21949	0,22103	0,16483	0,05756	0,37565
37		2016	4,05092	0,14486	0,15356	0,09597	0,35514
38		2017	3,54049	0,15643	0,14406	0,12793	0,31558
39		2018	1,47822	0,26059	0,24311	0,00406	0,57530
40		2019	2,17359	0,26094	0,19573	0,04285	0,32569
41	MBAP	2015	2,07306	0,32353	0,29476	0,31753	0,26844
42		2016	3,44879	0,21263	0,27165	0,23298	0,25045
43		2017	3,16250	0,23930	0,20304	0,36470	0,25516
44		2018	2,63789	0,28430	0,19240	0,28996	0,25599
45		2019	3,60362	0,24353	0,15501	0,18329	0,27150
46	MYOH	2015	2,32962	0,42104	0,42564	0,15340	0,26145
47		2016	4,29844	0,27010	0,38212	0,14437	0,27821
48		2017	2,84509	0,24640	0,32527	0,09044	0,27681
49		2018	3,47521	0,24674	0,28224	0,20438	0,25379
50		2019	3,28483	0,23650	0,26773	0,16293	0,25273
51	PSAB	2015	0,29282	0,61747	0,32037	0,03770	0,45867
52		2016	0,48973	0,59893	0,32313	0,02605	0,45140
53		2017	0,76541	0,62005	0,31614	0,01726	0,43179
54		2018	0,70873	0,59637	0,32871	0,02090	0,34329

55		2019	0,54671	0,64307	0,30947	0,00422	0,65348
56	PTBA	2015	1,80969	0,45025	0,33112	0,12090	0,23526
57		2016	1,65583	0,43196	0,32771	0,10898	0,25949
58		2017	2,46337	0,37237	0,28195	0,20681	0,25475
59		2018	2,37846	0,32695	0,27086	0,21185	0,25327
60		2019	2,48972	0,29409	0,27867	0,15482	0,25934
61	RUIS	2015	0,86509	0,69003	0,43447	0,03781	0,41053
62		2016	0,89648	0,63261	0,45293	0,02663	0,52472
63		2017	1,00453	0,60360	0,42345	0,02181	0,46234
64		2018	1,10758	0,59010	0,37668	0,02732	0,39311
65		2019	1,03442	0,65397	0,38875	0,02644	0,34681
66	TOBA	2015	1,39954	0,45066	0,17299	0,09110	0,34234
67		2016	0,96783	0,43520	0,18116	0,05576	0,43863
68		2017	1,52561	0,49819	0,13365	0,11876	0,31274
69		2018	1,22407	0,57037	0,09616	0,13567	0,30008
70		2019	0,91960	0,58380	0,05896	0,06893	0,30418

Lampiran 2. Hasil Output Aplikasi SPSS 21

Hasil Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
LIKUIDITAS	68	,29282	4,29844	1,8414959	,94238991
LEVERAGE	68	,14486	,74208	,4154831	,14738576
CAPT	68	,05896	,71809	,2711240	,11468930
ROA	68	,00023	,36470	,0955984	,08449030
ETR	68	,05829	1,05116	,3658631	,16709558
Valid N (listwise)	68				

Hasil Uji Normalitas

		Unstandardized Residual
N		68
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,04419627
Most Extreme Differences	Absolute	,160
	Positive	,160
	Negative	-,111
Kolmogorov-Smirnov Z		1,322
Asymp. Sig. (2-tailed)		,061

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,288	,116		2,483	,016		
LIKUIDITAS	,001	,025	,008	,058	,954	,486	2,056
LEVERAGE	,016	,163	,014	,100	,921	,466	2,144
CAPT	,535	,152	,367	3,522	,001	,886	1,128
ROA	-,804	,232	-,406	-3,470	,001	,702	1,425

a. Dependent Variable: ETR

Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,095	,056		1,693	,095
LIKUIDITAS	-,014	,012	-,154	-1,158	,251
LEVERAGE	-,123	,081	-,214	-1,514	,135
CAPT	,390	,069	,575	5,651	,000
ROA	-,189	,106	-,200	-1,792	,078

a. Dependent Variable: abs_res3

Hasil Uji Heteroskedastisitas Setelah Dilakukan Pengurangan Data Oulier

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,060	,039		1,511	,136
LIKUIDITAS	-,011	,008	-,231	-1,333	,187
LEVERAGE	,008	,055	,027	,151	,880
CAPT	,022	,052	,056	,434	,666
ROA	-,011	,079	-,020	-,140	,889

a. Dependent Variable: abs_res4

Hasil Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	-,00989
Cases < Test Value	34
Cases >= Test Value	34
Total Cases	68
Number of Runs	29
Z	-1,466
Asymp. Sig. (2-tailed)	,143

a. Median

Hasil Uji Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,288	,116		2,483	,016		
LIKUIDITAS	,001	,025	,008	,058	,954	,486	2,056
LEVERAGE	,016	,163	,014	,100	,921	,466	2,144
CAPT	,535	,152	,367	3,522	,001	,886	1,128
ROA	-,804	,232	-,406	-3,470	,001	,702	1,425

a. Dependent Variable: ETR

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,627 ^a	,393	,355	,13421043

a. Predictors: (Constant), ROA, CAPT, LIKUIDITAS, LEVERAGE

b. Dependent Variable: ETR

Hasil Uji Signifikansi Model (Uji f)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,736	4	,184	10,214	,000 ^b
Residual	1,135	63	,018		
Total	1,871	67			

a. Dependent Variable: ETR

b. Predictors: (Constant), ROA, CAPT, LIKUIDITAS, LEVERAGE

Hasil Uji T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,288	,116		2,483	,016		
LIKUIDITAS	,001	,025	,008	,058	,954	,486	2,056
LEVERAGE	,016	,163	,014	,100	,921	,466	2,144
CAPT	,535	,152	,367	3,522	,001	,886	1,128
ROA	-,804	,232	-,406	-3,470	,001	,702	1,425

a. Dependent Variable: ETR