

## LAMPIRAN-LAMPIRAN

### Lampiran 1 Tahapan Seleksi Sampel

**Daftar perusahaan pertambangan di Bursa Efek Indonesia (BEI) periode  
2018-2022**

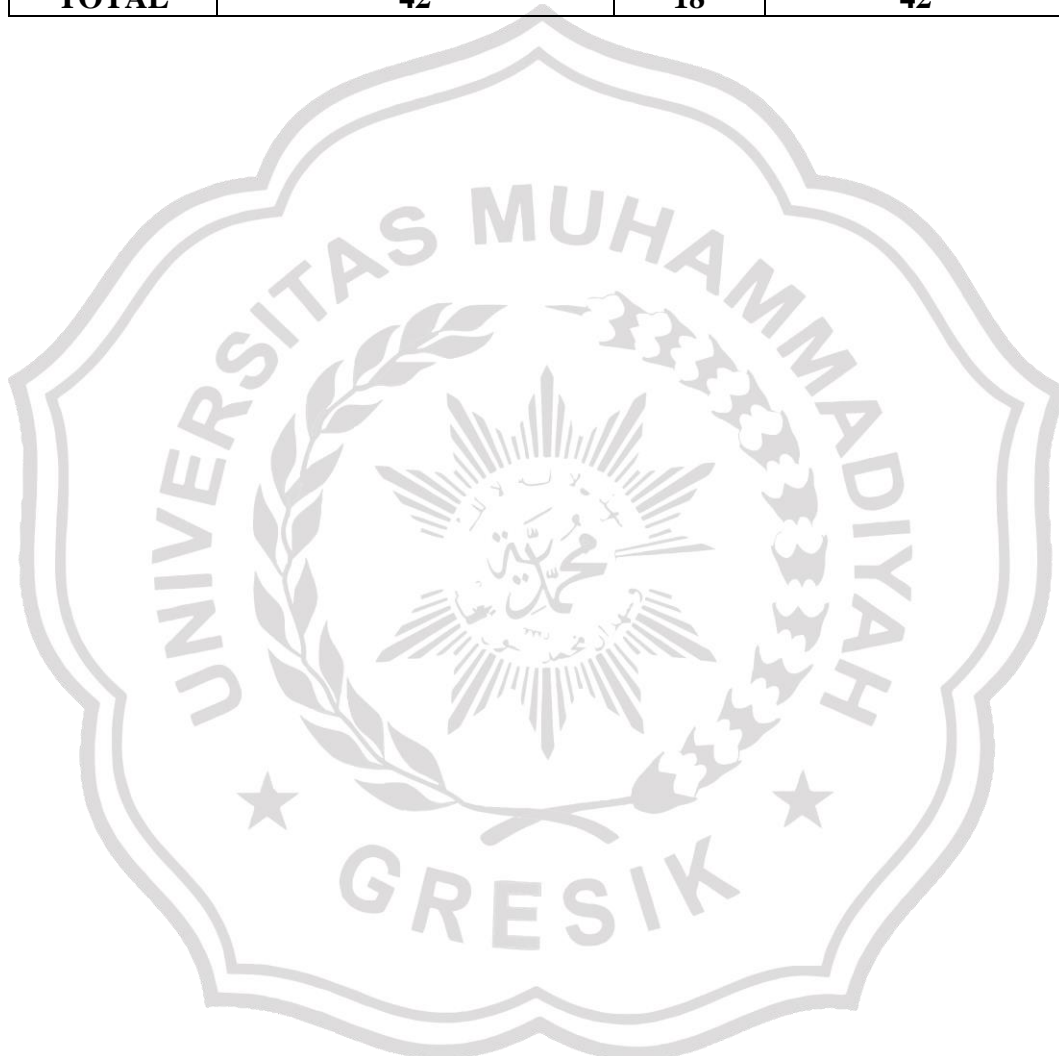
NO	KODE PERUSAHAAN	TAHUN				
		2018	2019	2020	2021	2022
1	ADMR	X	X	X	X	✓
2	ADRO	✓	✓	✓	✓	✓
3	AIMS	X	X	X	✓	✓
4	ARII	✓	✓	✓	✓	✓
5	ATPK	✓	✓	X	X	X
6	BORN	✓	✓	✓	X	X
7	BOSS	✓	✓	✓	✓	✓
8	BRMS	X	✓	✓	✓	✓
9	BSSR	✓	✓	✓	✓	✓
10	BUMI	✓	✓	✓	✓	✓
11	BYAN	✓	✓	✓	✓	✓
12	DEWA	✓	✓	✓	✓	✓
13	DOID	✓	✓	✓	✓	✓
14	DSSA	X	X	X	✓	✓
15	FIRE	✓	✓	✓	✓	✓
16	GEMS	✓	✓	✓	✓	✓
17	GTBO	✓	✓	✓	✓	✓
18	HRUM	✓	✓	✓	✓	✓
19	IATA	X	X	X	X	✓
20	INDY	X	X	X	✓	✓
21	ITMG	✓	✓	✓	✓	✓
22	KKGI	✓	✓	✓	✓	✓
23	MBAP	✓	✓	✓	✓	✓
24	MCOL	X	X	X	✓	✓
25	MYOH	✓	✓	✓	✓	✓
26	PKPK	✓	✓	✓	✓	✓
27	PTBA	✓	✓	✓	✓	✓
28	PTRO	✓	✓	✓	✓	✓
29	SMMT	✓	✓	✓	✓	✓
30	TOBA	✓	✓	✓	✓	✓
31	TRAM	X	X	X	✓	✓
32	APEX	✓	✓	✓	✓	✓
33	ARTI	✓	✓	✓	X	X
34	BIPI	✓	✓	✓	✓	✓

NO	KODE PERUSAHAAN	TAHUN				
		2018	2019	2020	2021	2022
35	ELSA	✓	✓	✓	✓	✓
36	ENRG	✓	✓	✓	✓	✓
37	ESSA	✓	✓	✓	X	X
38	MEDC	✓	✓	✓	✓	✓
39	MITI	X	X	X	✓	X
40	RUIS	✓	✓	✓	✓	✓
41	SUGI	X	X	X	✓	✓
42	SURE	✓	✓	✓	✓	✓
43	MTFN	✓	✓	✓	✓	✓
44	WOWS	✓	✓	✓	✓	✓
45	ANTM	✓	✓	✓	✓	✓
46	CITA	✓	✓	✓	✓	✓
47	CKRA	✓	✓	✓	✓	✓
48	DKFT	✓	✓	✓	✓	✓
49	IFSH	✓	✓	✓	✓	✓
50	INCO	✓	✓	✓	✓	✓
51	MDKA	✓	✓	✓	✓	✓
52	PSAB	✓	✓	✓	✓	✓
53	SMRU	✓	✓	✓	✓	✓
54	TINS	✓	✓	✓	✓	✓
55	ZINC	✓	✓	✓	✓	✓
56	CTTH	✓	✓	✓	✓	✓
<b>TOTAL PERUSAHAAN TERDAFTAR</b>		<b>46</b>	<b>47</b>	<b>46</b>	<b>50</b>	<b>51</b>

**Seleksi sampel perusahaan pertambangan yang terdaftar selama 2018-2022**

NO	KODE	KRITERIA		
		TERDAFTAR & KONSISTEN PUBLISH	LABA	DATA VARIABEL LENGKAP
1	ADRO	✓	✓	✓
2	ARII	✓	X	✓
3	BOSS	✓	X	✓
4	BSSR	✓	✓	✓
5	BUMI	✓	X	✓
6	BYAN	✓	✓	✓
7	DEWA	✓	X	✓
8	DOID	✓	X	✓
9	FIRE	✓	X	✓
10	GEMS	✓	✓	✓
11	GTBO	✓	X	✓
12	HRUM	✓	✓	✓
13	ITMG	✓	✓	✓
14	KKGI	✓	X	✓
15	MBAP	✓	✓	✓
16	MYOH	✓	✓	✓
17	PKPK	✓	X	✓
18	PTBA	✓	✓	✓
19	PTRO	✓	✓	✓
20	SMMT	✓	X	✓
21	TOBA	✓	✓	✓
22	APEX	✓	X	✓
23	BIPI	✓	✓	✓
24	ELSA	✓	✓	✓
25	ENRG	✓	X	✓
26	MEDC	✓	X	✓
27	RUIS	✓	✓	✓
28	SURE	✓	X	✓
29	MTFN	✓	X	✓
30	WOWS	✓	X	✓
31	ANTM	✓	X	✓
32	CITA	✓	✓	✓
33	CKRA	✓	X	✓
34	DKFT	✓	X	✓
35	IFSH	✓	✓	✓
36	INCO	✓	✓	✓
37	MDKA	✓	✓	✓

NO	KODE	KRITERIA		
		TERDAFTAR & KONSISTEN PUBLISH	LABA	DATA VARIABEL LENGKAP
38	PSAB	✓	X	✓
39	SMRU	✓	X	✓
40	TINS	✓	X	✓
41	ZINC	✓	X	✓
42	CTTH	✓	X	✓
<b>TOTAL</b>		<b>42</b>	<b>18</b>	<b>42</b>



**Lampiran 2 Perhitungan Pengukuran Variabel**

*Profitabilitas*

(Dalam ribuan rupiah)

NO	KODE	TAHUN	LABA SETELAH PAJAK	TOTAL ASSET	ROA
1	ADRO	2018	Rp 6.785.955.891	Rp 102.246.793.155	0,07
2	BSSR	2018	Rp 1.004.820.357	Rp 3.549.296.025	0,28
3	BYAN	2018	Rp 7.180.351.530	Rp 16.665.660.006	0,43
4	GEMS	2018	Rp 1.455.160.675	Rp 10.151.856.249	0,14
5	HRUM	2018	Rp 604.075.842	Rp 6.776.951.533	0,09
6	ITMG	2018	Rp 3.747.045.636	Rp 20.892.144.168	0,18
7	MBAP	2018	Rp 730.514.014	Rp 2.512.587.623	0,29
8	MYOH	2018	Rp 427.760.196	Rp 2.191.353.225	0,20
9	PTBA	2018	Rp 5.861.571.000	Rp 24.172.933.000	0,24
10	PTRO	2018	Rp 338.840.919	Rp 8.045.513.271	0,04
11	TOBA	2018	Rp 962.630.876	Rp 7.267.770.532	0,13
12	BIPI	2018	Rp 315.018.067	Rp 17.854.502.072	0,02
13	ELSA	2018	Rp 288.075.000	Rp 5.657.327.000	0,05
14	RUIS	2018	Rp 29.518.095	Rp 990.372.319	0,03
15	CITA	2018	Rp 585.200.544	Rp 3.268.567.744	0,18
16	IFSH	2018	Rp 31.019.379	Rp 655.726.399	0,05
17	INCO	2018	Rp 931.997.160	Rp 31.893.707.412	0,03
18	MDKA	2018	Rp 1.248.464.369	Rp 11.553.077.603	0,11
19	ADRO	2019	Rp 5.378.611.040	Rp 100.173.417.400	0,05
20	BSSR	2019	Rp 416.932.326	Rp 3.479.442.786	0,12
21	BYAN	2019	Rp 3.570.605.988	Rp 17.739.196.907	0,20
22	GEMS	2019	Rp 910.963.360	Rp 10.835.368.798	0,08
23	HRUM	2019	Rp 284.196.873	Rp 6.204.387.122	0,05
24	ITMG	2019	Rp 1.781.164.880	Rp 16.781.489.080	0,11
25	MBAP	2019	Rp 492.172.808	Rp 2.672.278.771	0,18
26	MYOH	2019	Rp 379.785.032	Rp 2.223.322.662	0,17
27	PTBA	2019	Rp 3.843.338.000	Rp 26.098.052.000	0,15
28	PTRO	2019	Rp 419.925.520	Rp 7.648.490.720	0,05
29	TOBA	2019	Rp 616.580.788	Rp 8.808.809.529	0,07
30	BIPI	2019	Rp 405.667.873	Rp 17.399.293.529	0,02
31	ELSA	2019	Rp 345.625.000	Rp 6.805.037.000	0,05
32	RUIS	2019	Rp 31.665.049	Rp 1.251.357.407	0,03
33	CITA	2019	Rp 514.489.652	Rp 3.861.308.057	0,13
34	IFSH	2019	Rp 97.321.641	Rp 1.195.198.550	0,08

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>LABA SETELAH PAJAK</b>	<b>TOTAL ASSET</b>	<b>ROA</b>
35	INCO	2019	Rp 804.568.080	Rp 30.850.909.440	0,03
36	MDKA	2019	Rp 856.681.789	Rp 13.203.393.902	0,06
37	ADRO	2020	Rp 1.396.423.210	Rp 90.011.988.430	0,02
38	BSSR	2020	Rp 424.220.950	Rp 3.714.463.848	0,11
39	BYAN	2020	Rp 4.488.502.720	Rp 22.846.221.435	0,20
40	GEMS	2020	Rp 1.348.973.877	Rp 11.477.489.075	0,12
41	HRUM	2020	Rp 849.793.696	Rp 7.034.194.757	0,12
42	ITMG	2020	Rp 446.437.355	Rp 16.342.462.045	0,03
43	MBAP	2020	Rp 384.994.832	Rp 2.566.730.604	0,15
44	MYOH	2020	Rp 307.167.293	Rp 2.131.390.456	0,14
45	PTBA	2020	Rp 2.249.530.000	Rp 24.056.755.000	0,09
46	PTRO	2020	Rp 416.421.915	Rp 7.471.249.240	0,06
47	TOBA	2020	Rp 480.641.289	Rp 10.887.251.556	0,04
48	BIPI	2020	Rp 367.741.766	Rp 18.952.683.724	0,02
49	ELSA	2020	Rp 253.048.000	Rp 7.562.822.000	0,03
50	RUIS	2020	Rp 31.217.871	Rp 1.345.151.507	0,02
51	CITA	2020	Rp 623.783.219	Rp 4.134.800.443	0,15
52	IFSH	2020	Rp 24.140.944	Rp 1.134.528.731	0,02
53	INCO	2020	Rp 1.109.851.925	Rp 32.648.251.090	0,03
54	MDKA	2020	Rp 583.036.988	Rp 13.112.101.629	0,04
55	ADRO	2021	Rp 15.797.281.245	Rp 108.257.989.784	0,15
56	BSSR	2021	Rp 2.928.525.098	Rp 6.211.543.781	0,47
57	BYAN	2021	Rp 18.862.630.557	Rp 34.726.639.253	0,54
58	GEMS	2021	Rp 5.059.259.718	Rp 11.829.385.364	0,43
59	HRUM	2021	Rp 1.410.732.866	Rp 12.480.489.038	0,11
60	ITMG	2021	Rp 6.588.425.370	Rp 23.775.564.291	0,28
61	MBAP	2021	Rp 1.436.896.533	Rp 3.677.412.944	0,39
62	MYOH	2021	Rp 379.927.321	Rp 2.339.681.880	0,16
63	PTBA	2021	Rp 7.575.939.000	Rp 36.123.703.000	0,21
64	PTRO	2021	Rp 527.353.702	Rp 7.601.609.984	0,07
65	TOBA	2021	Rp 1.000.472.062	Rp 12.244.255.783	0,08
66	BIPI	2021	Rp 305.492.612	Rp 13.602.633.476	0,02
67	ELSA	2021	Rp 111.924.000	Rp 7.234.857.000	0,02
68	RUIS	2021	Rp 31.083.455	Rp 1.296.770.656	0,02
69	CITA	2021	Rp 577.007.884	Rp 4.305.752.390	0,13
70	IFSH	2021	Rp 158.946.163	Rp 1.008.502.142	0,16
71	INCO	2021	Rp 2.385.791.069	Rp 35.284.782.732	0,07
72	MDKA	2021	Rp 435.986.470	Rp 18.244.238.651	0,02
73	ADRO	2022	Rp 45.980.580.368	Rp 169.616.471.417	0,27



<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>LABA SETELAH PAJAK</b>	<b>TOTAL ASSET</b>	<b>ROA</b>
74	BSSR	2022	Rp 3.773.326.603	Rp 6.368.399.214	0,59
75	BYAN	2022	Rp 34.883.477.508	Rp 62.066.013.405	0,56
76	GEMS	2022	Rp 10.969.545.529	Rp 17.761.664.514	0,62
77	HRUM	2022	Rp 5.966.658.545	Rp 20.116.894.921	0,30
78	ITMG	2022	Rp 19.190.655.906	Rp 41.532.624.387	0,46
79	MBAP	2022	Rp 2.818.533.306	Rp 4.822.302.986	0,58
80	MYOH	2022	Rp 205.628.396	Rp 2.666.219.425	0,08
81	PTBA	2022	Rp 12.766.366.000	Rp 45.359.207.000	0,28
82	PTRO	2022	Rp 597.133.029	Rp 9.382.283.020	0,06
83	TOBA	2022	Rp 1.386.528.437	Rp 14.147.353.261	0,10
84	BIPI	2022	Rp 180.127.737	Rp 17.780.436.631	0,01
85	ELSA	2022	Rp 393.467.000	Rp 8.836.089.000	0,04
86	RUIS	2022	Rp 40.041.520	Rp 1.267.549.300	0,03
87	CITA	2022	Rp 828.408.837	Rp 5.213.814.774	0,16
88	IFSH	2022	Rp 197.853.333	Rp 1.091.201.799	0,18
89	INCO	2022	Rp 3.151.218.189	Rp 41.814.822.796	0,08
90	MDKA	2022	Rp 897.853.479	Rp 60.983.828.677	0,01



### Leverage

(Dalam ribuan rupiah)

NO	KODE	TAHUN	UTANG	MODAL	DER
1	ADRO	2018	Rp 37.747.796.472	Rp 62.307.282.852	0,61
2	BSSR	2018	Rp 1.373.100.946	Rp 2.176.195.079	0,63
3	BYAN	2018	Rp 6.846.523.499	Rp 9.819.136.507	0,70
4	GEMS	2018	Rp 5.578.569.412	Rp 4.573.286.837	1,22
5	HRUM	2018	Rp 1.151.274.312	Rp 5.625.677.220	0,20
6	ITMG	2018	Rp 6.848.716.545	Rp 14.043.427.623	0,49
7	MBAP	2018	Rp 714.318.884	Rp 1.798.268.739	0,40
8	MYOH	2018	Rp 540.696.835	Rp 1.650.656.391	0,33
9	PTBA	2018	Rp 7.903.237.000	Rp 16.269.696.000	0,49
10	PTRO	2018	Rp 5.277.730.779	Rp 2.767.782.492	1,91
11	TOBA	2018	Rp 4.145.321.242	Rp 3.122.449.290	1,33
12	BIPI	2018	Rp 12.325.092.310	Rp 5.529.409.763	2,23
13	ELSA	2018	Rp 2.357.127.000	Rp 3.300.200.000	0,71
14	RUIS	2018	Rp 584.415.359	Rp 405.956.960	1,44
15	CITA	2018	Rp 1.768.872.308	Rp 1.499.695.435	1,18
16	IFSH	2018	Rp 390.593.243	Rp 265.133.156	1,47
17	INCO	2018	Rp 4.615.456.725	Rp 27.278.250.687	0,17
18	MDKA	2018	Rp 5.439.878.084	Rp 6.113.199.519	0,89
19	ADRO	2019	Rp 44.883.894.800	Rp 55.289.522.600	0,81
20	BSSR	2019	Rp 1.115.433.693	Rp 2.364.009.093	0,47
21	BYAN	2019	Rp 9.146.364.245	Rp 8.592.832.662	1,06
22	GEMS	2019	Rp 5.862.622.699	Rp 4.972.746.099	1,18
23	HRUM	2019	Rp 658.167.961	Rp 5.546.219.160	0,12
24	ITMG	2019	Rp 4.505.114.880	Rp 12.276.374.200	0,37
25	MBAP	2019	Rp 650.790.158	Rp 2.021.488.613	0,32
26	MYOH	2019	Rp 525.813.167	Rp 1.697.509.495	0,31
27	PTBA	2019	Rp 7.675.226.000	Rp 18.422.826.000	0,42
28	PTRO	2019	Rp 4.698.116.280	Rp 2.950.374.440	1,59
29	TOBA	2019	Rp 5.142.547.898	Rp 3.666.261.632	1,40
30	BIPI	2019	Rp 13.298.679.894	Rp 5.351.674.596	2,48
31	ELSA	2019	Rp 3.228.339.000	Rp 3.576.698.000	0,90
32	RUIS	2019	Rp 818.355.398	Rp 433.002.009	1,89
33	CITA	2019	Rp 1.847.122.970	Rp 2.014.185.088	0,92
34	IFSH	2019	Rp 676.354.600	Rp 518.843.950	1,30
35	INCO	2019	Rp 3.900.210.600	Rp 26.950.698.840	0,14
36	MDKA	2019	Rp 5.926.882.796	Rp 7.276.511.106	0,81
37	ADRO	2020	Rp 34.273.062.460	Rp 55.738.925.970	0,61



<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>UTANG</b>	<b>MODAL</b>	<b>DER</b>
38	BSSR	2020	Rp 1.029.209.733	Rp 2.685.254.115	0,38
39	BYAN	2020	Rp 10.694.005.453	Rp 12.152.215.982	0,88
40	GEMS	2020	Rp 6.548.714.832	Rp 4.928.774.243	1,33
41	HRUM	2020	Rp 619.288.460	Rp 6.414.906.297	0,10
42	ITMG	2020	Rp 4.405.541.595	Rp 11.936.920.450	0,37
43	MBAP	2020	Rp 617.135.021	Rp 1.949.595.582	0,32
44	MYOH	2020	Rp 311.172.337	Rp 1.820.218.119	0,17
45	PTBA	2020	Rp 7.117.559.000	Rp 16.939.196.000	0,42
46	PTRO	2020	Rp 4.206.788.040	Rp 3.264.461.200	1,29
47	TOBA	2020	Rp 6.783.907.329	Rp 4.103.344.227	1,65
48	BIPI	2020	Rp 13.514.256.478	Rp 5.438.427.246	2,48
49	ELSA	2020	Rp 3.821.876.000	Rp 3.740.946.000	1,02
50	RUIS	2020	Rp 888.702.915	Rp 456.448.593	1,95
51	CITA	2020	Rp 680.906.529	Rp 3.453.893.914	0,20
52	IFSH	2020	Rp 591.543.836	Rp 542.984.894	1,09
53	INCO	2020	Rp 4.150.678.350	Rp 28.497.572.740	0,15
54	MDKA	2020	Rp 5.161.876.477	Rp 7.950.225.152	0,65
55	ADRO	2021	Rp 44.642.293.049	Rp 63.615.696.735	0,70
56	BSSR	2021	Rp 2.607.013.264	Rp 3.604.530.516	0,72
57	BYAN	2021	Rp 8.144.828.203	Rp 26.581.811.051	0,31
58	GEMS	2021	Rp 7.315.757.594	Rp 4.513.627.770	1,62
59	HRUM	2021	Rp 3.184.632.458	Rp 9.295.856.579	0,34
60	ITMG	2021	Rp 6.630.518.920	Rp 17.145.045.371	0,39
61	MBAP	2021	Rp 823.846.085	Rp 2.853.566.859	0,29
62	MYOH	2021	Rp 333.309.771	Rp 2.006.372.109	0,17
63	PTBA	2021	Rp 11.869.979.000	Rp 24.253.724.000	0,49
64	PTRO	2021	Rp 3.888.487.997	Rp 3.713.121.987	1,05
65	TOBA	2021	Rp 7.189.814.592	Rp 5.054.441.191	1,42
66	BIPI	2021	Rp 7.815.445.418	Rp 5.787.188.059	1,35
67	ELSA	2021	Rp 3.456.723.000	Rp 3.778.134.000	0,91
68	RUIS	2021	Rp 809.598.198	Rp 487.172.457	1,66
69	CITA	2021	Rp 635.243.465	Rp 3.670.508.924	0,17
70	IFSH	2021	Rp 370.806.076	Rp 637.696.067	0,58
71	INCO	2021	Rp 4.542.778.723	Rp 30.742.004.009	0,15
72	MDKA	2021	Rp 7.122.833.123	Rp 11.121.405.528	0,64
73	ADRO	2022	Rp 66.934.917.339	Rp 102.681.554.078	0,65
74	BSSR	2022	Rp 2.900.063.351	Rp 3.468.335.863	0,84
75	BYAN	2022	Rp 30.678.097.810	Rp 31.387.915.595	0,98
76	GEMS	2022	Rp 8.979.918.098	Rp 8.781.746.416	1,02
77	HRUM	2022	Rp 4.507.456.145	Rp 15.609.438.776	0,29

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>UTANG</b>	<b>MODAL</b>	<b>DER</b>
78	ITMG	2022	Rp 10.852.769.707	Rp 30.679.854.680	0,35
79	MBAP	2022	Rp 885.372.315	Rp 3.936.930.671	0,22
80	MYOH	2022	Rp 327.927.325	Rp 2.338.292.100	0,14
81	PTBA	2022	Rp 16.443.161.000	Rp 28.916.046.000	0,57
82	PTRO	2022	Rp 4.694.586.599	Rp 4.687.696.421	1,00
83	TOBA	2022	Rp 7.481.966.642	Rp 6.665.386.619	1,12
84	BIPI	2022	Rp 9.345.335.007	Rp 8.435.101.624	1,11
85	ELSA	2022	Rp 4.718.878.000	Rp 4.117.211.000	1,15
86	RUIS	2022	Rp 744.435.466	Rp 523.113.834	1,42
87	CITA	2022	Rp 932.716.882	Rp 4.281.097.892	0,22
88	IFSH	2022	Rp 313.203.600	Rp 777.998.198	0,40
89	INCO	2022	Rp 4.771.778.616	Rp 37.043.044.180	0,13
90	MDKA	2022	Rp 29.131.176.538	Rp 31.852.652.139	0,91



*Thin Capitalization*

**Perhitungan SHDA**

(Dalam ribuan rupiah)

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>AVERAGE TOTAL ASSETS</b>	<b>NON-IBL</b>	<b>SHDA</b>
1	ADRO	2018	Rp 98.348.565.879	Rp 7.154.526.303	Rp 72.955.231.661
2	BSSR	2018	Rp 3.296.148.248	Rp 362.312.375	Rp 2.347.068.698
3	BYAN	2018	Rp 14.768.281.543	Rp 2.200.924.703	Rp 10.053.885.472
4	GEMS	2018	Rp 9.351.221.699	Rp 2.533.879.703	Rp 5.453.873.597
5	HRUM	2018	Rp 6.715.073.322	Rp 601.116.186	Rp 4.891.165.709
6	ITMG	2018	Rp 20.283.471.536	Rp 2.812.615.668	Rp 13.976.684.694
7	MBAP	2018	Rp 2.420.413.886	Rp 502.572.373	Rp 1.534.273.210
8	MYOH	2018	Rp 2.080.876.786	Rp 294.832.059	Rp 1.428.835.781
9	PTBA	2018	Rp 23.080.207.500	Rp 1.047.997.000	Rp 17.625.768.400
10	PTRO	2018	Rp 7.311.398.976	Rp 1.346.718.519	Rp 4.771.744.366
11	TOBA	2018	Rp 6.156.026.758	Rp 979.590.357	Rp 4.141.149.121
12	BIPI	2018	Rp 18.654.679.869	Rp 627.474.763	Rp 14.421.764.085
13	ELSA	2018	Rp 5.256.348.000	Rp 1.424.580.000	Rp 3.065.414.400
14	RUIS	2018	Rp 974.860.028	Rp 124.641.150	Rp 680.175.103
15	CITA	2018	Rp 2.973.409.228	Rp 241.024.940	Rp 2.185.907.430
16	IFSH	2018	Rp 575.650.783	Rp 44.330.071	Rp 425.056.570
17	INCO	2018	Rp 31.764.153.146	Rp 1.920.224.043	Rp 23.875.143.282
18	MDKA	2018	Rp 8.461.833.709	Rp 727.317.435	Rp 6.187.613.019
19	ADRO	2019	Rp 97.063.367.440	Rp 6.702.582.600	Rp 72.288.627.872
20	BSSR	2019	Rp 3.440.716.795	Rp 832.249.020	Rp 2.086.774.220
21	BYAN	2019	Rp 16.856.593.857	Rp 2.500.684.704	Rp 11.484.727.323
22	GEMS	2019	Rp 10.282.948.011	Rp 3.025.861.181	Rp 5.805.669.464
23	HRUM	2019	Rp 6.350.038.574	Rp 471.924.553	Rp 4.702.491.217
24	ITMG	2019	Rp 18.403.276.860	Rp 3.333.934.360	Rp 12.055.474.000
25	MBAP	2019	Rp 2.540.293.664	Rp 418.932.253	Rp 1.697.089.128
26	MYOH	2019	Rp 2.161.864.451	Rp 402.326.249	Rp 1.407.630.562
27	PTBA	2019	Rp 25.135.492.500	Rp 4.507.249.000	Rp 16.502.594.800
28	PTRO	2019	Rp 7.680.046.900	Rp 1.366.902.400	Rp 5.050.515.600
29	TOBA	2019	Rp 7.887.474.131	Rp 1.045.034.291	Rp 5.473.951.872
30	BIPI	2019	Rp 17.256.393.148	Rp 868.161.091	Rp 13.110.585.646
31	ELSA	2019	Rp 6.231.182.000	Rp 1.816.252.000	Rp 3.531.944.000
32	RUIS	2019	Rp 1.120.864.863	Rp 183.009.846	Rp 750.284.014
33	CITA	2019	Rp 3.564.937.900	Rp 620.770.253	Rp 2.355.334.118
34	IFSH	2019	Rp 925.462.475	Rp 230.641.649	Rp 555.856.660

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>AVERAGE TOTAL ASSETS</b>	<b>NON-IBL</b>	<b>SHDA</b>
35	INCO	2019	Rp 30.710.471.600	Rp 2.064.191.960	Rp 22.917.023.712
36	MDKA	2019	Rp 12.138.494.035	Rp 880.005.589	Rp 9.006.790.757
37	ADRO	2020	Rp 95.904.627.228	Rp 6.436.887.275	Rp 71.574.191.962
38	BSSR	2020	Rp 3.625.154.852	Rp 752.552.514	Rp 2.298.081.871
39	BYAN	2020	Rp 20.436.488.685	Rp 2.438.652.380	Rp 14.398.269.044
40	GEMS	2020	Rp 11.244.251.630	Rp 2.991.353.363	Rp 6.602.318.614
41	HRUM	2020	Rp 6.669.578.659	Rp 397.493.612	Rp 5.017.668.038
42	ITMG	2020	Rp 16.697.992.675	Rp 2.549.097.915	Rp 11.319.115.808
43	MBAP	2020	Rp 2.641.164.008	Rp 351.647.961	Rp 1.831.612.837
44	MYOH	2020	Rp 2.195.377.006	Rp 250.667.685	Rp 1.555.767.457
45	PTBA	2020	Rp 25.077.403.500	Rp 4.105.767.000	Rp 16.777.309.200
46	PTRO	2020	Rp 7.621.862.430	Rp 1.063.305.425	Rp 5.246.845.604
47	TOBA	2020	Rp 9.919.427.594	Rp 676.415.684	Rp 7.394.409.527
48	BIPI	2020	Rp 18.317.013.160	Rp 1.185.150.226	Rp 13.705.490.347
49	ELSA	2020	Rp 7.183.929.500	Rp 1.792.799.000	Rp 4.312.904.400
50	RUIS	2020	Rp 1.298.254.457	Rp 177.771.965	Rp 896.385.994
51	CITA	2020	Rp 3.998.054.250	Rp 547.304.960	Rp 2.760.599.432
52	IFSH	2020	Rp 1.164.863.640	Rp 193.217.094	Rp 777.317.237
53	INCO	2020	Rp 31.999.632.665	Rp 2.573.471.355	Rp 23.540.929.048
54	MDKA	2020	Rp 13.264.763.747	Rp 746.013.140	Rp 10.015.000.485
55	ADRO	2021	Rp 99.658.277.519	Rp 5.763.035.065	Rp 75.116.193.963
56	BSSR	2021	Rp 4.984.598.003	Rp 861.677.628	Rp 3.298.336.300
57	BYAN	2021	Rp 28.919.247.796	Rp 2.578.705.466	Rp 21.072.433.864
58	GEMS	2021	Rp 11.720.162.076	Rp 2.633.208.609	Rp 7.269.562.774
59	HRUM	2021	Rp 9.798.235.479	Rp 617.200.744	Rp 7.344.827.788
60	ITMG	2021	Rp 20.154.020.746	Rp 3.144.288.302	Rp 13.607.785.955
61	MBAP	2021	Rp 3.136.993.568	Rp 508.284.239	Rp 2.102.967.463
62	MYOH	2021	Rp 2.247.927.095	Rp 284.060.974	Rp 1.571.092.897
63	PTBA	2021	Rp 30.090.229.000	Rp 7.325.361.000	Rp 18.211.894.400
64	PTRO	2021	Rp 7.579.864.028	Rp 1.573.100.174	Rp 4.805.411.083
65	TOBA	2021	Rp 11.629.047.156	Rp 952.918.151	Rp 8.540.903.204
66	BIPI	2021	Rp 16.387.840.810	Rp 918.330.823	Rp 12.375.607.989
67	ELSA	2021	Rp 7.398.839.500	Rp 2.122.104.000	Rp 4.221.388.400
68	RUIS	2021	Rp 1.320.961.081	Rp 164.241.273	Rp 925.375.846
69	CITA	2021	Rp 4.220.276.416	Rp 595.354.868	Rp 2.899.937.239
70	IFSH	2021	Rp 1.071.515.436	Rp 134.393.242	Rp 749.697.756
71	INCO	2021	Rp 34.156.318.867	Rp 2.711.866.257	Rp 25.155.562.088
72	MDKA	2021	Rp 15.754.397.884	Rp 1.100.168.181	Rp 11.723.383.763
73	ADRO	2022	Rp 144.483.280.817	Rp 8.777.677.766	Rp 108.564.482.440



<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>AVERAGE TOTAL ASSETS</b>	<b>NON-IBL</b>	<b>SHDA</b>
74	BSSR	2022	Rp 6.608.188.507	Rp 2.271.145.821	Rp 3.469.634.149
75	BYAN	2022	Rp 50.175.369.941	Rp 4.828.468.279	Rp 36.277.521.329
76	GEMS	2022	Rp 15.401.543.630	Rp 4.466.525.844	Rp 8.748.014.228
77	HRUM	2022	Rp 16.938.066.672	Rp 1.446.770.883	Rp 12.393.036.631
78	ITMG	2022	Rp 33.872.115.048	Rp 5.067.804.574	Rp 23.043.448.379
79	MBAP	2022	Rp 4.438.251.606	Rp 662.948.638	Rp 3.020.242.374
80	MYOH	2022	Rp 2.622.812.412	Rp 299.636.742	Rp 1.858.540.537
81	PTBA	2022	Rp 40.741.455.000	Rp 11.444.415.000	Rp 23.437.632.000
82	PTRO	2022	Rp 8.881.376.518	Rp 2.523.692.868	Rp 5.086.146.920
83	TOBA	2022	Rp 13.823.076.999	Rp 910.057.510	Rp 10.330.415.591
84	BIPI	2022	Rp 16.388.397.137	Rp 1.166.221.586	Rp 12.177.740.441
85	ELSA	2022	Rp 8.035.473.000	Rp 3.138.397.000	Rp 3.917.660.800
86	RUIS	2022	Rp 1.282.159.978	Rp 123.564.711	Rp 926.876.214
87	CITA	2022	Rp 4.759.783.582	Rp 757.093.428	Rp 3.202.152.123
88	IFSH	2022	Rp 1.049.851.971	Rp 89.245.023	Rp 768.485.558
89	INCO	2022	Rp 40.357.440.032	Rp 3.115.791.977	Rp 29.793.318.444
90	MDKA	2022	Rp 40.548.684.898	Rp 3.073.002.477	Rp 29.980.545.937





**Perhitungan MAD Ratio**

(Dalam ribuan rupiah)

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>AVERAGE DEBT</b>	<b>SHDA</b>	<b>MAD</b>
1	ADRO	2018	Rp 38.586.304.296	Rp 72.955.231.661	0,53
2	BSSR	2018	Rp 1.122.767.276	Rp 2.347.068.698	0,48
3	BYAN	2018	Rp 6.125.483.838	Rp 10.053.885.472	0,61
4	GEMS	2018	Rp 4.948.773.048	Rp 5.453.873.597	0,91
5	HRUM	2018	Rp 1.036.005.154	Rp 4.891.165.709	0,21
6	ITMG	2018	Rp 6.324.352.295	Rp 13.976.684.694	0,45
7	MBAP	2018	Rp 635.734.935	Rp 1.534.273.210	0,41
8	MYOH	2018	Rp 513.097.996	Rp 1.428.835.781	0,36
9	PTBA	2018	Rp 8.045.367.000	Rp 17.625.768.400	0,46
10	PTRO	2018	Rp 4.560.298.596	Rp 4.771.744.366	0,96
11	TOBA	2018	Rp 3.329.166.890	Rp 4.141.149.121	0,80
12	BIPI	2018	Rp 14.296.694.238	Rp 14.421.764.085	0,99
13	ELSA	2018	Rp 2.080.288.000	Rp 3.065.414.400	0,68
14	RUIS	2018	Rp 581.737.115	Rp 680.175.103	0,86
15	CITA	2018	Rp 1.766.314.065	Rp 2.185.907.430	0,81
16	IFSH	2018	Rp 323.777.317	Rp 425.056.570	0,76
17	INCO	2018	Rp 4.951.901.039	Rp 23.875.143.282	0,21
18	MDKA	2018	Rp 4.033.078.403	Rp 6.187.613.019	0,65
19	ADRO	2019	Rp 40.532.528.680	Rp 72.288.627.872	0,56
20	BSSR	2019	Rp 1.215.773.650	Rp 2.086.774.220	0,58
21	BYAN	2019	Rp 7.854.369.408	Rp 11.484.727.323	0,68
22	GEMS	2019	Rp 5.604.833.325	Rp 5.805.669.464	0,97
23	HRUM	2019	Rp 880.830.664	Rp 4.702.491.217	0,19
24	ITMG	2019	Rp 5.534.795.740	Rp 12.055.474.000	0,46
25	MBAP	2019	Rp 667.731.455	Rp 1.697.089.128	0,39
26	MYOH	2019	Rp 522.034.823	Rp 1.407.630.562	0,37
27	PTBA	2019	Rp 7.789.231.500	Rp 16.502.594.800	0,47
28	PTRO	2019	Rp 4.878.403.600	Rp 5.050.515.600	0,97
29	TOBA	2019	Rp 4.557.913.644	Rp 5.473.951.872	0,83
30	BIPI	2019	Rp 12.083.938.653	Rp 13.110.585.646	0,92
31	ELSA	2019	Rp 2.792.733.000	Rp 3.531.944.000	0,79
32	RUIS	2019	Rp 701.385.378	Rp 750.284.014	0,93
33	CITA	2019	Rp 1.807.997.639	Rp 2.355.334.118	0,77
34	IFSH	2019	Rp 533.473.921	Rp 555.856.660	0,96
35	INCO	2019	Rp 4.162.056.800	Rp 22.917.023.712	0,18
36	MDKA	2019	Rp 5.570.495.738	Rp 9.006.790.757	0,62
37	ADRO	2020	Rp 39.942.271.005	Rp 71.574.191.962	0,56

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>AVERAGE DEBT</b>	<b>SHDA</b>	<b>MAD</b>
38	BSSR	2020	Rp 1.081.362.512	Rp 2.298.081.871	0,47
39	BYAN	2020	Rp 9.994.317.844	Rp 14.398.269.044	0,69
40	GEMS	2020	Rp 6.253.186.421	Rp 6.602.318.614	0,95
41	HRUM	2020	Rp 644.062.785	Rp 5.017.668.038	0,13
42	ITMG	2020	Rp 4.491.843.038	Rp 11.319.115.808	0,40
43	MBAP	2020	Rp 639.237.366	Rp 1.831.612.837	0,35
44	MYOH	2020	Rp 422.754.566	Rp 1.555.767.457	0,27
45	PTBA	2020	Rp 7.396.392.500	Rp 16.777.309.200	0,44
46	PTRO	2020	Rp 4.490.531.273	Rp 5.246.845.604	0,86
47	TOBA	2020	Rp 6.004.908.927	Rp 7.394.409.527	0,81
48	BIPI	2020	Rp 13.034.416.776	Rp 13.705.490.347	0,95
49	ELSA	2020	Rp 3.525.107.500	Rp 4.312.904.400	0,82
50	RUIS	2020	Rp 853.529.156	Rp 896.385.994	0,95
51	CITA	2020	Rp 1.264.014.749	Rp 2.760.599.432	0,46
52	IFSH	2020	Rp 633.949.218	Rp 777.317.237	0,82
53	INCO	2020	Rp 4.057.056.413	Rp 23.540.929.048	0,17
54	MDKA	2020	Rp 5.592.418.132	Rp 10.015.000.485	0,56
55	ADRO	2021	Rp 39.656.925.619	Rp 75.116.193.963	0,53
56	BSSR	2021	Rp 1.824.094.852	Rp 3.298.336.300	0,55
57	BYAN	2021	Rp 9.481.586.870	Rp 21.072.433.864	0,45
58	GEMS	2021	Rp 6.970.307.437	Rp 7.269.562.774	0,96
59	HRUM	2021	Rp 1.905.560.718	Rp 7.344.827.788	0,26
60	ITMG	2021	Rp 5.543.642.056	Rp 13.607.785.955	0,41
61	MBAP	2021	Rp 724.078.293	Rp 2.102.967.463	0,34
62	MYOH	2021	Rp 324.050.067	Rp 1.571.092.897	0,21
63	PTBA	2021	Rp 9.493.769.000	Rp 18.211.894.400	0,52
64	PTRO	2021	Rp 4.072.094.355	Rp 4.805.411.083	0,85
65	TOBA	2021	Rp 7.026.299.486	Rp 8.540.903.204	0,82
66	BIPI	2021	Rp 10.743.416.636	Rp 12.375.607.989	0,87
67	ELSA	2021	Rp 3.639.299.500	Rp 4.221.388.400	0,86
68	RUIS	2021	Rp 849.150.556	Rp 925.375.846	0,92
69	CITA	2021	Rp 658.074.997	Rp 2.899.937.239	0,23
70	IFSH	2021	Rp 481.174.956	Rp 749.697.756	0,64
71	INCO	2021	Rp 4.370.858.677	Rp 25.155.562.088	0,17
72	MDKA	2021	Rp 6.172.363.583	Rp 11.723.383.763	0,53
73	ADRO	2022	Rp 58.075.627.145	Rp 108.564.482.440	0,53
74	BSSR	2022	Rp 2.887.095.438	Rp 3.469.634.149	0,83
75	BYAN	2022	Rp 19.828.722.059	Rp 36.277.521.329	0,55
76	GEMS	2022	Rp 8.522.623.662	Rp 8.748.014.228	0,97
77	HRUM	2022	Rp 4.009.192.828	Rp 12.393.036.631	0,32

<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>AVERAGE DEBT</b>	<b>SHDA</b>	<b>MAD</b>
78	ITMG	2022	Rp 9.081.325.394	Rp 23.043.448.379	0,39
79	MBAP	2022	Rp 896.814.785	Rp 3.020.242.374	0,30
80	MYOH	2022	Rp 347.693.987	Rp 1.858.540.537	0,19
81	PTBA	2022	Rp 14.156.570.000	Rp 23.437.632.000	0,60
82	PTRO	2022	Rp 4.490.744.301	Rp 5.086.146.920	0,88
83	TOBA	2022	Rp 7.704.224.380	Rp 10.330.415.591	0,75
84	BIPI	2022	Rp 8.980.775.005	Rp 12.177.740.441	0,74
85	ELSA	2022	Rp 4.087.800.500	Rp 3.917.660.800	1,04
86	RUIS	2022	Rp 777.016.832	Rp 926.876.214	0,84
87	CITA	2022	Rp 783.980.174	Rp 3.202.152.123	0,24
88	IFSH	2022	Rp 342.004.838	Rp 768.485.558	0,45
89	INCO	2022	Rp 4.890.004.947	Rp 29.793.318.444	0,16
90	MDKA	2022	Rp 18.491.907.137	Rp 29.980.545.937	0,62



## Penghindaran Pajak

(Dalam ribuan rupiah)

NO	KODE	TAHUN	TOTAL BEBAN PAJAK	LABA SEBELUM PAJAK	ETR
1	ADRO	2018	Rp 4.973.600.817	Rp 11.888.872.038	0,42
2	BSSR	2018	Rp 351.767.876	Rp 1.351.871.945	0,26
3	BYAN	2018	Rp 2.496.857.449	Rp 10.089.380.031	0,25
4	GEMS	2018	Rp 506.576.065	Rp 1.962.620.023	0,26
5	HRUM	2018	Rp 115.645.947	Rp 697.860.663	0,17
6	ITMG	2018	Rp 1.572.737.967	Rp 5.319.783.603	0,30
7	MBAP	2018	Rp 250.674.972	Rp 979.224.248	0,26
8	MYOH	2018	Rp 152.323.684	Rp 600.201.667	0,25
9	PTBA	2018	Rp 1.677.944.000	Rp 6.799.056.000	0,25
10	PTRO	2018	Rp 164.417.274	Rp 499.884.120	0,33
11	TOBA	2018	Rp 422.726.832	Rp 1.408.735.168	0,30
12	BIPI	2018	Rp 59.541.571	Rp 376.502.698	0,16
13	ELSA	2018	Rp 75.491.000	Rp 351.807.000	0,21
14	RUIS	2018	Rp 17.524.863	Rp 44.579.950	0,39
15	CITA	2018	Rp 63.663.122	Rp 724.987.181	0,09
16	IFSH	2018	Rp 5.694.037	Rp 37.813.462	0,15
17	INCO	2018	Rp 320.102.505	Rp 1.196.376.777	0,27
18	MDKA	2018	Rp 418.543.836	Rp 1.256.523.017	0,33
19	ADRO	2019	Rp 3.110.521.880	Rp 6.037.827.760	0,52
20	BSSR	2019	Rp 150.579.567	Rp 573.467.871	0,26
21	BYAN	2019	Rp 1.074.507.611	Rp 4.325.360.136	0,25
22	GEMS	2019	Rp 466.011.326	Rp 1.392.721.421	0,33
23	HRUM	2019	Rp 76.413.647	Rp 355.715.183	0,21
24	ITMG	2019	Rp 824.555.280	Rp 2.580.403.040	0,32
25	MBAP	2019	Rp 182.537.365	Rp 672.328.656	0,27
26	MYOH	2019	Rp 122.514.360	Rp 484.760.555	0,25
27	PTBA	2019	Rp 1.414.768.000	Rp 5.455.162.000	0,26
28	PTRO	2019	Rp 128.487.160	Rp 563.264.280	0,23
29	TOBA	2019	Rp 265.433.736	Rp 872.624.052	0,30
30	BIPI	2019	Rp 123.181.100	Rp 504.000.636	0,24
31	ELSA	2019	Rp 138.102.000	Rp 494.579.000	0,28
32	RUIS	2019	Rp 17.566.774	Rp 50.653.045	0,35
33	CITA	2019	Rp 190.537.780	Rp 848.256.706	0,22
34	IFSH	2019	Rp 33.833.246	Rp 131.557.552	0,26
35	INCO	2019	Rp 440.495.680	Rp 1.237.207.680	0,36
36	MDKA	2019	Rp 544.341.412	Rp 1.505.582.116	0,36



<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>TOTAL BEBAN PAJAK</b>	<b>LABA SEBELUM PAJAK</b>	<b>ETR</b>
37	ADRO	2020	Rp 897.924.300	Rp 2.235.713.025	0,40
38	BSSR	2020	Rp 145.545.884	Rp 576.034.278	0,25
39	BYAN	2020	Rp 1.159.089.335	Rp 6.017.695.801	0,19
40	GEMS	2020	Rp 441.149.306	Rp 1.793.205.986	0,25
41	HRUM	2020	Rp 54.714.452	Rp 905.137.555	0,06
42	ITMG	2020	Rp 489.796.125	Rp 1.023.360.065	0,48
43	MBAP	2020	Rp 139.725.625	Rp 527.154.515	0,27
44	MYOH	2020	Rp 91.345.757	Rp 409.183.060	0,22
45	PTBA	2020	Rp 823.758.000	Rp 3.231.685.000	0,25
46	PTRO	2020	Rp 42.850.990	Rp 501.235.280	0,09
47	TOBA	2020	Rp 88.565.972	Rp 593.579.502	0,15
48	BIPI	2020	Rp 116.918.743	Rp 498.396.028	0,23
49	ELSA	2020	Rp 131.924.000	Rp 381.009.000	0,35
50	RUIS	2020	Rp 20.538.377	Rp 48.080.574	0,43
51	CITA	2020	Rp 191.960.583	Rp 841.881.871	0,23
52	IFSH	2020	Rp 20.228.246	Rp 43.709.603	0,46
53	INCO	2020	Rp 307.855.730	Rp 1.476.017.725	0,21
54	MDKA	2020	Rp 385.246.564	Rp 792.763.753	0,49
55	ADRO	2021	Rp 6.530.322.002	Rp 21.207.315.519	0,31
56	BSSR	2021	Rp 842.500.677	Rp 3.769.990.487	0,22
57	BYAN	2021	Rp 5.159.904.397	Rp 23.223.849.710	0,22
58	GEMS	2021	Rp 1.524.162.969	Rp 6.575.736.705	0,23
59	HRUM	2021	Rp 415.080.030	Rp 1.820.294.432	0,23
60	ITMG	2021	Rp 2.078.979.031	Rp 8.862.318.941	0,23
61	MBAP	2021	Rp 404.246.906	Rp 1.839.228.568	0,22
62	MYOH	2021	Rp 109.017.529	Rp 493.659.613	0,22
63	PTBA	2021	Rp 2.321.787.000	Rp 10.358.675.000	0,22
64	PTRO	2021	Rp 105.319.489	Rp 589.794.846	0,18
65	TOBA	2021	Rp 297.720.202	Rp 1.233.872.293	0,24
66	BIPI	2021	Rp 96.306.247	Rp 408.693.568	0,24
67	ELSA	2021	Rp 121.900.000	Rp 230.752.000	0,53
68	RUIS	2021	Rp 14.229.851	Rp 32.388.518	0,44
69	CITA	2021	Rp 100.967.323	Rp 669.312.473	0,15
70	IFSH	2021	Rp 43.026.530	Rp 195.036.016	0,22
71	INCO	2021	Rp 782.626.112	Rp 3.148.383.505	0,25
72	MDKA	2021	Rp 332.917.887	Rp 809.314.136	0,41
73	ADRO	2022	Rp 25.879.005.176	Rp 70.415.401.089	0,37
74	BSSR	2022	Rp 1.083.632.389	Rp 4.857.436.664	0,22
75	BYAN	2022	Rp 10.126.115.710	Rp 46.332.672.570	0,22



<b>NO</b>	<b>KODE</b>	<b>TAHUN</b>	<b>TOTAL BEBAN PAJAK</b>	<b>LABA SEBELUM PAJAK</b>	<b>ETR</b>
76	GEMS	2022	Rp 3.190.005.644	Rp 14.137.334.927	0,23
77	HRUM	2022	Rp 1.538.099.894	Rp 7.512.294.909	0,20
78	ITMG	2022	Rp 5.434.226.757	Rp 24.301.122.952	0,22
79	MBAP	2022	Rp 806.425.474	Rp 3.628.435.787	0,22
80	MYOH	2022	Rp 72.309.256	Rp 294.131.741	0,25
81	PTBA	2022	Rp 3.422.887.000	Rp 16.202.314.000	0,21
82	PTRO	2022	Rp 141.405.959	Rp 788.988.305	0,18
83	TOBA	2022	Rp 327.209.331	Rp 1.804.119.834	0,18
84	BIPI	2022	Rp 60.587.349	Rp 286.642.464	0,21
85	ELSA	2022	Rp 108.829.000	Rp 486.887.000	0,22
86	RUIS	2022	Rp 18.685.145	Rp 38.796.497	0,48
87	CITA	2022	Rp 90.171.951	Rp 834.992.882	0,11
88	IFSH	2022	Rp 53.643.258	Rp 243.411.688	0,22
89	INCO	2022	Rp 1.186.400.558	Rp 4.338.908.689	0,27
90	MDKA	2022	Rp 394.773.315	Rp 1.414.847.021	0,28



### Lampiran 3 Hasil Output SPSS

#### Hasil Uji Normalitas Data

##### One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			90
Normal Parameters <sup>a,b</sup>	Mean		.0000000
	Std. Deviation		.08882627
Most Extreme Differences	Absolute		.101
	Positive		.101
	Negative		-.053
Test Statistic			.101
Asymp. Sig. (2-tailed)			.025 <sup>c</sup>
Monte Carlo Sig. (2-tailed)	Sig.		.297 <sup>d</sup>
	99% Confidence Interval	Lower Bound	.285
		Upper Bound	.308

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

#### Hasil Uji Multikolinieritas

##### Coefficients<sup>a</sup>

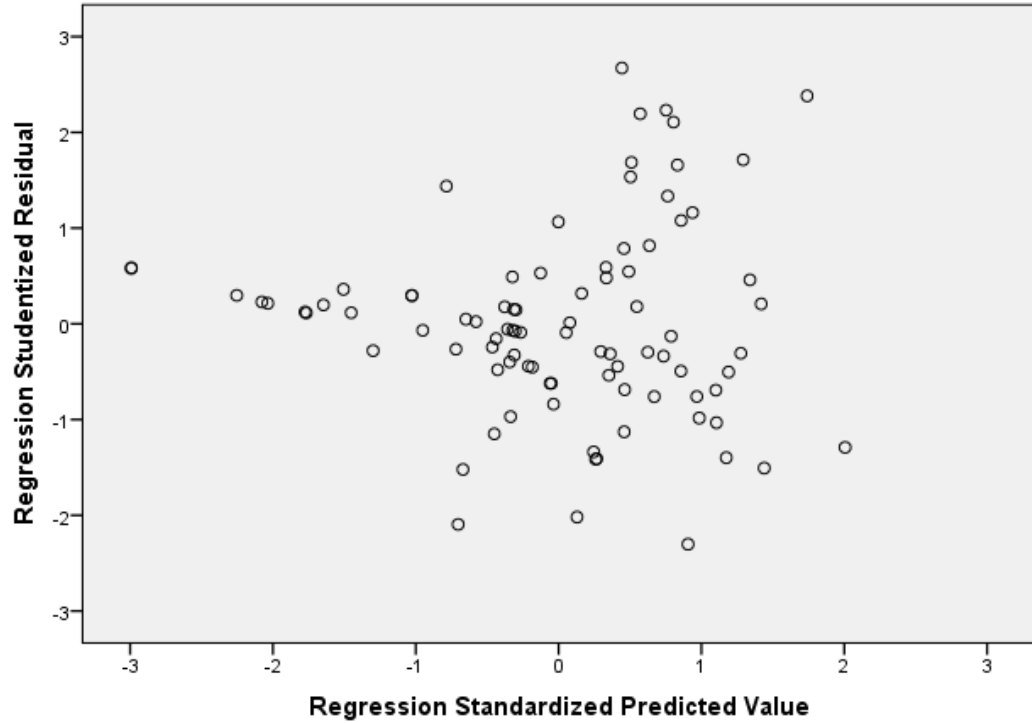
Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
1 (Constant)	.255	.029			
Profitabilitas	-.196	.067	-.311	.903	1.107
Leverage	-.050	.038	-.299	.195	5.128
Thin Capitalization	.135	.081	.372	.204	4.895

a. Dependent Variable: Penghindaran Pajak

## Hasil Uji Heteroskedastisitas

### Scatterplot

Dependent Variable: Penghindaran Pajak



## Hasil Uji Autokorelasi

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.339 <sup>a</sup>	.115	.084	.09036	1.834

a. Predictors: (Constant), Thin Capitalization, Profitabilitas, Leverage

b. Dependent Variable: Penghindaran Pajak

## Hasil Analisis Regresi Linier Berganda

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.255	.029		8.757	.000
Profitabilitas	-.196	.067	-.311	-2.911	.005
Leverage	-.050	.038	-.299	-1.302	.196
Thin Capitalization	.135	.081	.372	1.659	.101

a. Dependent Variable: Penghindaran Pajak

## Hasil Uji Signifikan Parsial (Uji T)

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.255	.029		8.757	.000
Profitabilitas	-.196	.067	-.311	-2.911	.005
Leverage	-.050	.038	-.299	-1.302	.196
Thin Capitalization	.135	.081	.372	1.659	.101

a. Dependent Variable: Penghindaran Pajak

## Hasil Uji Signifikan Simultan (Uji F)

ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.091	3	.030	3.717	.014 <sup>b</sup>
Residual	.702	86	.008		
Total	.793	89			

a. Dependent Variable: Penghindaran Pajak

b. Predictors: (Constant), Thin Capitalization, Profitabilitas, Leverage