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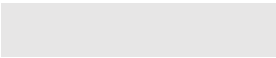
LAMPIRAN

Lampiran 1
Pemilihan Sampel

No	Kode>Nama Perusahaan	Nama Perusahaan	2018	2019	2020	2021
1	ADMR	Adaro Minerals Tbk.				
2	ADRO	Adaro Energy Tbk.				
3	AIMS	Akbar Indomakmur Stimec Tbk.				
4	ARII	Atlas Resources Tbk.				
5	ATPK	Bara Jaya Internasional Tbk.				
6	BESS	Batulicin Nusantara Maritim Tbk.				
7	BORN	Borneo Lumbang Energy & Metal Tbk.				
8	BOSS	Borneo Olah Sarana Sukses Tbk.				
9	BUMI	Bumi Resources Tbk.				
10	BSSR	Baramulti Sukses Sarana Tbk.				
11	BYAN	Bayan Resources Tbk.				
12	CNKO	Eksplorasi Energi Indonesia Tbk.				
13	DEWA	Darma Henwa Tbk.				
14	DOID	Delta Dunia Makmur Tbk.				
15	DSSA	Dian Swastatika Sentosa Tbk.				
16	DWGL	Dwi Guna Laksana Tbk.				
17	FIRE	Alfa Energi Investama Tbk.				
18	GEMS	Golden Energy Mines Tbk.				
19	GTBO	Garda Tujuh Buana Tbk.				
20	HRUM	Harum Energy Tbk.				
21	INDY	Indika Energy Tbk.				
22	ITMA	Sumber Energy Andalan Tbk.				
23	ITMG	Indo Tambangraya Megah Tbk.				
24	KKGI	Resource Alam Indonesia Tbk.				
25	MBAP	Mitrabara Adiperdana Tbk.				
26	MYOH	Samindo Resources Tbk.				
27	PKPK	Perdana Karya Perkasa Tbk.				
28	PTBA	Bukit Asam Tbk.				
29	PTRO	Petrosea Tbk.				
30	SMMT	Golden Eagle Energy Tbk.				
31	SMRU	SMR Utama Tbk.				
32	TOBA	Toba Bara Sejahtera Tbk.				
33	TRAM	Trada Alam Minera Tbk.				

Sumber: Data diolah, 2022

Keterangan:

1. Perusahaan Pertambangan Batubara yang Delisting dan tidak menyediakan laporan keuangan secara lengkap di BEI periode 2018-2021.	
2. Perusahaan Pertambangan Batubara yang mengalami kerugian selama periode 2018-2021.	
3. Perusahaan Pertambangan Batubara yang menjadi sampel penelitian	

Lampiran 2
Hasil Perhitungan Agresivitas Pajak

No	Kode>Nama Perusahaan	Tahun	Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
1	ADRO	2017	Rp 5.333.878.917.000	Rp 12.612.806.139.000	0,42289
		2018	Rp 4.980.126.500.000	Rp 11.904.471.000.000	0,41834
		2019	Rp 3.137.638.101.000	Rp 9.228.101.103.000	0,34001
		2020	Rp 905.754.480.000	Rp 3.160.963.620.000	0,28654
		2021	Rp 6.541.763.452.000	Rp 21.244.471.794.000	0,30793
2	BSSR	2017	Rp 391.759.242.453	Rp 1.515.502.152.054	0,2585
		2018	Rp 352.229.128.000	Rp 1.353.790.687.500	0,26018
		2019	Rp 149.092.056.672	Rp 578.495.124.129	0,25772
		2020	Rp 146.815.089.632	Rp 581.057.476.964	0,25267
		2021	Rp 843.976.779.926	Rp 3.776.595.698.652	0,22348
3	GEMS	2017	Rp 640.478.998.884	Rp 2.277.678.255.378	0,2812
		2018	Rp 507.240.725.500	Rp 1.974.080.851.500	0,25695
		2019	Rp 470.073.816.303	Rp 1.414.542.171.510	0,33232
		2020	Rp 444.996.265.432	Rp 1.808.843.301.516	0,24601
		2021	Rp 1.526.833.378.602	Rp 6.873.137.866.322	0,22215
4	HRUM	2017	Rp 234.512.579.223	Rp 990.957.204.792	0,23665
		2018	Rp 115.797.681.500	Rp 698.776.300.500	0,16571
		2019	Rp 77.079.789.306	Rp 358.816.157.895	0,21482
		2020	Rp 55.191.578.696	Rp 914.993.759.044	0,06032
		2021	Rp 415.781.141.846	Rp 1.823.077.915.120	0,22807
5	MBAP	2017	Rp 272.562.646.902	Rp 1.068.190.460.202	0,25516
		2018	Rp 251.003.874.000	Rp 980.509.053.000	0,25599
		2019	Rp 184.128.649.107	Rp 678.189.734.664	0,2715
		2020	Rp 140.944.076.168	Rp 531.751.466.976	0,26506
		2021	Rp 404.955.166.420	Rp 1.842.450.987.846	0,21979
6	MYOOH	2017	Rp 63.914.277.804	Rp 230.899.222.368	0,27681
		2018	Rp 152.523.542.500	Rp 600.989.170.500	0,25379
		2019	Rp 123.582.388.683	Rp 488.986.493.112	0,25273
		2020	Rp 92.142.320.728	Rp 412.751.263.664	0,22324
		2021	Rp 109.208.532.804	Rp 494.524.529.394	0,22084
7	PTBA	2017	Rp 1.520.551.000.000	Rp 6.067.783.000.000	0,25059
		2018	Rp 1.677.944.000.000	Rp 6.799.056.000.000	0,24679
		2019	Rp 1.414.768.000.000	Rp 5.455.162.000.000	0,25934
		2020	Rp 823.758.000.000	Rp 3.231.685.000.000	0,2549

		2021	Rp 2.321.787.000.000	Rp 10.358.675.000.000	0,22414
8	PTRO	2017	Rp 52.444.185.000	Rp 213.738.888.000	0,24537
		2018	Rp 164.633.000.000	Rp 500.540.000.000	0,32891
		2019	Rp 129.607.257.000	Rp 568.174.581.000	0,22811
		2020	Rp 43.224.664.000	Rp 505.606.208.000	0,08549
		2021	Rp 105.504.014.000	Rp 590.828.196.000	0,17857
9	TOBA	2017	Rp 255.444.783.504	Rp 816.792.834.483	0,31274
		2018	Rp 423.281.477.000	Rp 1.410.583.519.000	0,30008
		2019	Rp 267.747.675.468	Rp 880.231.221.168	0,30418
		2020	Rp 89.338.294.944	Rp 6.005.395.700.392	0,01488
		2021	Rp 298.241.822.844	Rp 1.236.034.098.502	0,24129

Lampiran 3
Hasil Perhitungan *Transfer Pricing*

No	Kode>Nama Perusahaan	Tahun	Piutang Pihak Berelasi	Total Piutang	Transfer Pricing
1	ADRO	2017	Rp 1.818.246.000	Rp 4.361.714.343.000	0,0004
		2018	Rp 49.517.500.000	Rp 5.465.485.000.000	0,0091
		2019	Rp 163.307.664.000	Rp 4.472.507.442.000	0,0365
		2020	Rp 189.460.048.000	Rp 3.532.001.404.000	0,0536
		2021	Rp 307.363.882.000	Rp 8.378.513.864.000	0,0367
2	BSSR	2017	Rp 349.705.084.995	Rp 698.724.406.299	0,5005
		2018	Rp 243.806.393.000	Rp 775.868.523.000	0,3142
		2019	Rp 101.910.926.832	Rp 707.816.438.706	0,1440
		2020	Rp -	Rp 794.934.579.920	0,0000
		2021	Rp 298.150.755.770	Rp 969.976.769.488	0,3074
3	GEMS	2017	Rp 412.699.927.359	Rp 1.789.433.802.504	0,2306
		2018	Rp 259.351.582.000	Rp 1.548.809.322.000	0,1675
		2019	Rp 151.464.162.096	Rp 1.785.228.755.232	0,0848
		2020	Rp 154.425.888.708	Rp 1.578.906.215.508	0,0978
		2021	Rp 159.279.271.284	Rp 2.001.582.348.624	0,0796
4	HRUM	2017	Rp 77.976.375.264	Rp 358.573.769.826	0,2175
		2018	Rp 89.070.237.500	Rp 437.690.663.500	0,2035
		2019	Rp 96.898.344.816	Rp 235.223.030.445	0,4119
		2020	Rp 46.002.752.140	Rp 137.859.260.804	0,3337
		2021	Rp 56.104.064.352	Rp 682.061.394.476	0,0823
5	MBAP	2017	Rp 53.599.992.420	Rp 227.901.436.767	0,2352
		2018	Rp 18.026.559.500	Rp 423.237.353.500	0,0426
		2019	Rp 54.886.664.196	Rp 398.059.140.765	0,1379
		2020	Rp 46.880.207.128	Rp 297.865.371.112	0,1574
		2021	Rp -	Rp 658.894.895.352	0,0000
6	MYOH	2017	Rp 208.980.470.373	Rp 259.408.532.646	0,8056
		2018	Rp 309.018.475.500	Rp 334.374.393.500	0,9242
		2019	Rp 491.871.105.141	Rp 513.592.648.569	0,9577
		2020	Rp -	Rp 424.583.538.796	0,0000
		2021	Rp -	Rp 213.153.936.400	0,0000
7	PTBA	2017	Rp 3.749.451.000.000	Rp 5.343.708.000.000	0,7017
		2018	Rp 2.070.793.000.000	Rp 2.521.257.000.000	0,8213
		2019	Rp 2.036.400.000.000	Rp 2.482.837.000.000	0,8202
		2020	Rp 1.471.353.000.000	Rp 1.578.867.000.000	0,9319

		2021	Rp 1.880.376.000.000	Rp 3.099.840.000.000	0,6066
8	PTRO	2017	Rp 101.998.173.000	Rp 1.084.936.533.000	0,0940
		2018	Rp 302.020.500.000	Rp 1.822.592.000.000	0,1657
		2019	Rp 293.132.000.000	Rp 1.483.097.928.000	0,1976
		2020	Rp 510.728.288.000	Rp 1.095.456.404.000	0,4662
		2021	Rp 438.840.094.000	Rp 1.315.962.816.000	0,3335
9	TOBA	2017	Rp -	Rp 166.637.700.285	0,0000
		2018	Rp -	Rp 466.296.684.000	0,0000
		2019	Rp -	Rp 238.013.149.725	0,0000
		2020	Rp -	Rp 21.712.539.804	0,0000
		2021	Rp -	Rp 1.053.452.616.224	0,0000

Lampiran 4
Hasil Perhitungan *Financial Distress*

No	KODE	Tahun	FINANCIAL DISTRESS				
			X1	X2	X3	X4	SGT
1	ADRO	2017	0,1770	0,1442	1,2020	0,4782	1,610
		2018	0,1110	0,1255	1,0056	0,5127	1,368
		2019	0,1216	0,1005	0,5347	0,4790	0,978
		2020	0,0920	0,0488	0,1940	0,3972	0,532
		2021	0,1946	0,2069	1,0916	0,5263	1,767
2	BSSR	2017	0,1163	0,5347	2,0519	1,8682	3,863
		2018	0,0653	0,3827	1,2526	1,8092	2,792
		2019	0,0529	0,1700	0,6429	1,6678	1,668
		2020	0,1333	0,1583	0,6711	1,2587	1,570
		2021	0,2345	0,6086	1,5570	1,5882	3,773
3	GEMS	2017	0,2849	0,3013	0,6835	1,2862	2,184
		2018	0,1132	0,2083	0,5485	1,4907	1,714
		2019	0,1150	0,1489	0,3609	1,4187	1,381
		2020	0,0949	0,1738	0,3845	1,3044	1,407
		2021	0,0108	0,5724	1,0838	1,9130	3,249
4	HRUM	2017	0,5647	0,1628	1,3228	0,7087	2,238
		2018	0,5184	0,1078	0,7097	0,7195	1,621
		2019	0,5752	0,0613	0,8250	0,5874	1,560
		2020	0,4506	0,1328	2,6018	0,3165	2,716
		2021	0,1910	0,1496	1,5849	0,3844	1,856
5	MBAP	2017	0,4617	0,4918	2,2990	1,6083	4,146
		2018	0,3860	0,3932	1,6582	1,4877	3,294
		2019	0,4957	0,2563	1,3308	1,3549	2,718
		2020	0,5061	0,2149	1,1293	1,1057	2,369
		2021	0,6087	0,5038	2,4518	1,2022	4,273
6	MYOH	2017	0,4097	0,1292	0,5632	1,3822	1,743
		2018	0,4832	0,2764	1,4031	1,5933	2,910
		2019	0,4946	0,2204	1,0072	1,5885	2,486
		2020	0,6445	0,1922	1,5811	1,1480	2,757
		2021	0,6977	0,2113	1,7289	0,9798	2,900
7	PTBA	2017	0,3057	0,2807	1,3801	0,8856	2,442
		2018	0,2685	0,2856	1,3775	0,8756	2,413
		2019	0,2678	0,2139	1,1628	0,8348	2,034
		2020	0,1867	0,1398	0,8345	0,7202	1,461

		2021	0,2965	0,2911	1,3810	0,8100	2,435
8	PTRO	2017	0,1644	0,0598	0,1837	0,6902	0,750
		2018	0,1841	0,0892	0,2543	0,8383	0,967
		2019	0,1368	0,1064	0,3059	0,8646	1,015
		2020	0,1632	0,0896	0,2784	0,6432	0,884
		2021	0,1209	0,0913	0,2572	0,7804	0,887
9	TOBA	2017	0,0993	0,1887	0,9151	0,8920	1,642
		2018	0,0518	0,2131	0,8389	0,8736	1,611
		2019	-0,0116	0,1339	0,6839	0,8281	1,182
		2020	-0,0334	0,0861	0,4378	0,4300	0,691
		2021	0,1036	0,1312	0,7200	0,5392	1,201

Lampiran 5
Hasil Perhitungan *Return On Assets*

No	Kode>Nama Perusahaan	Tahun	Laba Bersih Setelah Pajak	Total Aset	ROA
1	ADRO	2017	Rp 7.278.927.222.000	Rp 92.461.160.643.000	0,0787
		2018	Rp 6.924.344.500.000	Rp 102.380.947.500.000	0,0676
		2019	Rp 6.090.463.002.000	Rp 101.046.687.105.000	0,0603
		2020	Rp 2.255.209.140.000	Rp 90.796.921.048.000	0,0248
		2021	Rp 14.702.708.342.000	Rp 108.447.663.184.000	0,1356
2	BSSR	2017	Rp 1.123.742.909.601	Rp 2.851.355.113.326	0,3941
		2018	Rp 1.291.416.269.500	Rp 3.553.952.929.000	0,3634
		2019	Rp 426.574.865.457	Rp 3.509.775.104.316	0,1215
		2020	Rp 434.242.387.332	Rp 3.746.855.131.104	0,1159
		2021	Rp 2.932.618.918.726	Rp 6.222.426.715.484	0,4713
3	GEMS	2017	Rp 1.629.718.856.760	Rp 8.012.079.071.496	0,2034
		2018	Rp 1.457.954.381.000	Rp 10.165.176.135.000	0,1434
		2019	Rp 934.788.763.857	Rp 10.929.826.984.167	0,0855
		2020	Rp 1.235.967.337.164	Rp 11.577.576.360.420	0,1068
		2021	Rp 5.203.364.344.780	Rp 11.850.111.037.478	0,4391
4	HRUM	2017	Rp 756.444.625.569	Rp 6.234.183.030.399	0,1213
		2018	Rp 582.978.619.000	Rp 6.785.843.327.500	0,0859
		2019	Rp 281.736.368.589	Rp 6.258.474.357.954	0,0450
		2020	Rp 857.839.057.820	Rp 7.095.535.129.248	0,1209
		2021	Rp 1.407.296.773.274	Rp 12.501.841.136.106	0,1126
5	MBAP	2017	Rp 795.627.813.300	Rp 2.181.609.735.378	0,3647
		2018	Rp 729.505.179.000	Rp 2.515.884.299.000	0,2900
		2019	Rp 494.061.085.557	Rp 2.695.574.573.289	0,1833
		2020	Rp 390.807.390.808	Rp 2.589.113.295.256	0,1509
		2021	Rp 1.437.495.821.426	Rp 3.683.855.955.066	0,3902
6	MYOH	2017	Rp 166.984.944.564	Rp 1.846.306.352.775	0,0904
		2018	Rp 448.465.628.000	Rp 2.194.228.421.000	0,2044
		2019	Rp 365.404.104.429	Rp 2.242.704.653.748	0,1629
		2020	Rp 320.608.942.936	Rp 2.149.976.845.852	0,1491
		2021	Rp 385.315.996.590	Rp 2.343.781.119.344	0,1644
7	PTBA	2017	Rp 4.547.232.000.000	Rp 21.987.482.000.000	0,2068
		2018	Rp 6.121.112.000.000	Rp 24.172.933.000.000	0,2532
		2019	Rp 4.040.394.000.000	Rp 26.098.052.000.000	0,1548
		2020	Rp 2.407.927.000.000	Rp 24.056.755.000.000	0,1001

		2021	Rp 8.036.888.000.000	Rp 36.123.703.000.000	0,2225
8	PTRO	2017	Rp 161.294.703.000	Rp 6.163.053.369.000	0,0262
		2018	Rp 335.907.000.000	Rp 8.056.069.500.000	0,0417
		2019	Rp 438.567.324.000	Rp 7.715.167.044.000	0,0568
		2020	Rp 462.381.544.000	Rp 7.536.400.864.000	0,0614
		2021	Rp 485.324.182.000	Rp 7.614.928.384.000	0,0637
9	TOBA	2017	Rp 561.348.050.979	Rp 4.726.598.701.932	0,1188
		2018	Rp 987.302.042.000	Rp 7.277.306.313.000	0,1357
		2019	Rp 612.483.545.700	Rp 8.885.601.024.456	0,0689
		2020	Rp 509.417.405.448	Rp 10.982.191.785.436	0,0464
		2021	Rp 937.792.275.658	Rp 12.265.708.329.896	0,0765

Lampiran 6
Hasil Perhitungan *Earning Per Share*

No	KODE	EPS				
		2017	2018	2019	2020	2021
1	ADRO	191	190	184	67	457
2	BSSR	430	412	181	183	1.224
3	GEMS	272	262	173	250	924
4	HRUM	236	194	112	364	454
5	MBAP	651	640	453	343	1.280
6	MYOH	76	218	184	159	190
7	PTBA	425	477	371	213	702
8	PTRO	156	356	482	504	531
9	TOBA	145	73	51	48	94

Lampiran 7
Hasil Perhitungan *Net Profit Margin*

No	Kode>Nama Perusahaan	Tahun	Laba Bersih Setelah Pajak	Penjualan	NPM
1	ADRO	2017	Rp 7.278.927.222.000	Rp 44.212.320.477.000	0,1646
		2018	Rp 6.924.344.500.000	Rp 52.486.389.500.000	0,1319
		2019	Rp 6.090.463.002.000	Rp 48.403.613.154.000	0,1258
		2020	Rp 2.255.209.140.000	Rp 36.065.731.976.000	0,0625
		2021	Rp 14.702.708.342.000	Rp 57.071.911.092.000	0,2576
2	BSSR	2017	Rp 1.123.742.909.601	Rp 5.326.838.424.246	0,2110
		2018	Rp 1.291.416.269.500	Rp 6.429.769.843.500	0,2008
		2019	Rp 426.574.865.457	Rp 5.853.642.961.491	0,0729
		2020	Rp 434.242.387.332	Rp 4.716.069.294.020	0,0921
		2021	Rp 2.932.618.918.726	Rp 9.882.479.729.990	0,2967
3	GEMS	2017	Rp 1.629.718.856.760	Rp 10.304.955.108.927	0,1581
		2018	Rp 1.457.954.381.000	Rp 15.153.348.482.000	0,0962
		2019	Rp 934.788.763.857	Rp 15.505.604.878.101	0,0603
		2020	Rp 1.235.967.337.164	Rp 15.101.739.729.956	0,0818
		2021	Rp 5.203.364.344.780	Rp 22.669.620.629.754	0,2295
4	HRUM	2017	Rp 756.444.625.569	Rp 4.418.064.513.909	0,1712
		2018	Rp 582.978.619.000	Rp 4.882.262.955.000	0,1194
		2019	Rp 281.736.368.589	Rp 3.676.531.956.669	0,0766
		2020	Rp 857.839.057.820	Rp 2.245.449.400.716	0,3820
		2021	Rp 1.407.296.773.274	Rp 4.805.292.839.998	0,2929
5	MBAP	2017	Rp 795.627.813.300	Rp 3.508.754.750.193	0,2268
		2018	Rp 729.505.179.000	Rp 3.743.001.420.500	0,1949
		2019	Rp 494.061.085.557	Rp 3.652.158.091.803	0,1353
		2020	Rp 390.807.390.808	Rp 2.862.777.279.436	0,1365
		2021	Rp 1.437.495.821.426	Rp 4.428.854.761.044	0,3246
6	MYOH	2017	Rp 166.984.944.564	Rp 2.551.922.956.227	0,0654
		2018	Rp 448.465.628.000	Rp 3.496.162.019.000	0,1283
		2019	Rp 365.404.104.429	Rp 3.562.618.728.591	0,1026
		2020	Rp 320.608.942.936	Rp 2.468.156.884.224	0,1299
		2021	Rp 385.315.996.590	Rp 2.296.496.981.870	0,1678
7	PTBA	2017	Rp 4.547.232.000.000	Rp 19.471.030.000.000	0,2335
		2018	Rp 6.121.112.000.000	Rp 21.166.993.000.000	0,2892
		2019	Rp 4.040.394.000.000	Rp 21.787.564.000.000	0,1854
		2020	Rp 2.407.927.000.000	Rp 17.325.192.000.000	0,1390

		2021	Rp 8.036.888.000.000	Rp 29.261.468.000.000	0,2747
8	PTRO	2017	Rp 161.294.703.000	Rp 4.253.555.844.000	0,0379
		2018	Rp 335.907.000.000	Rp 6.753.259.000.000	0,0497
		2019	Rp 438.567.324.000	Rp 6.670.650.441.000	0,0657
		2020	Rp 462.381.544.000	Rp 4.847.308.864.000	0,0954
		2021	Rp 485.324.182.000	Rp 5.942.544.678.000	0,0817
9	TOBA	2017	Rp 561.348.050.979	Rp 4.216.016.879.844	0,1331
		2018	Rp 987.302.042.000	Rp 6.357.442.625.500	0,1553
		2019	Rp 612.483.545.700	Rp 7.357.868.510.499	0,0832
		2020	Rp 509.417.405.448	Rp 4.722.734.244.112	0,1079
		2021	Rp 937.792.275.658	Rp 6.613.352.278.022	0,1418

Lampiran 8
Hasil Perhitungan *Return On Equity*

No	Kode>Nama Perusahaan	Tahun	Laba Bersih Setelah Pajak	Modal Sendiri	ROE
1	ADRO	2017	Rp 7.278.927.222.000	Rp 55.519.286.763.000	0,13111
		2018	Rp 6.924.344.500.000	Rp 62.389.034.000.000	0,11099
		2019	Rp 6.090.463.002.000	Rp 55.771.513.395.000	0,10920
		2020	Rp 2.255.209.140.000	Rp 56.224.986.792.000	0,04011
		2021	Rp 14.702.708.342.000	Rp 4.596.021.290.000	3,19901
2	BSSR	2017	Rp 1.123.742.909.601	Rp 2.033.866.569.075	0,55252
		2018	Rp 1.291.416.269.500	Rp 2.179.050.386.500	0,59265
		2019	Rp 426.574.865.457	Rp 2.384.620.329.858	0,17889
		2020	Rp 434.242.387.332	Rp 2.708.670.368.260	0,16032
		2021	Rp 2.932.618.918.726	Rp 3.610.845.833.742	0,81217
3	GEMS	2017	Rp 1.629.718.856.760	Rp 3.965.107.548.159	0,41102
		2018	Rp 1.457.954.381.000	Rp 4.579.287.282.000	0,31838
		2019	Rp 934.788.763.857	Rp 5.016.096.407.010	0,18636
		2020	Rp 1.235.967.337.164	Rp 4.971.754.692.032	0,24860
		2021	Rp 5.203.364.344.780	Rp 4.521.535.870.642	1,15080
4	HRUM	2017	Rp 756.444.625.569	Rp 5.371.434.136.818	0,14083
		2018	Rp 582.978.619.000	Rp 5.633.058.469.500	0,10349
		2019	Rp 281.736.368.589	Rp 5.594.568.765.513	0,05036
		2020	Rp 857.839.057.820	Rp 6.470.846.280.904	0,13257
		2021	Rp 1.407.296.773.274	Rp 9.300.687.743.382	0,15131
5	MBAP	2017	Rp 795.627.813.300	Rp 1.659.547.603.029	0,47942
		2018	Rp 729.505.179.000	Rp 1.800.628.183.000	0,40514
		2019	Rp 494.061.085.557	Rp 2.039.111.100.390	0,24229
		2020	Rp 390.807.390.808	Rp 1.966.596.664.128	0,19872
		2021	Rp 1.437.495.821.426	Rp 2.858.566.450.334	0,50287
6	MYOH	2017	Rp 166.984.944.564	Rp 1.391.383.483.167	0,12001
		2018	Rp 448.465.628.000	Rp 1.652.822.157.500	0,27133
		2019	Rp 365.404.104.429	Rp 1.712.307.668.955	0,21340
		2020	Rp 320.608.942.936	Rp 1.836.090.988.616	0,17461
		2021	Rp 385.315.996.590	Rp 2.009.887.373.228	0,19171
7	PTBA	2017	Rp 4.547.232.000.000	Rp 13.799.985.000.000	0,32951
		2018	Rp 6.121.112.000.000	Rp 16.269.696.000.000	0,37623
		2019	Rp 4.040.394.000.000	Rp 18.422.826.000.000	0,21931
		2020	Rp 2.407.927.000.000	Rp 16.939.196.000.000	0,14215

		2021	Rp 8.036.888.000.000	Rp 24.253.724.000.000	0,33137
8	PTRO	2017	Rp 161.294.703.000	Rp 2.562.207.132.000	0,06295
		2018	Rp 335.907.000.000	Rp 2.771.414.000.000	0,12120
		2019	Rp 438.567.324.000	Rp 2.976.094.563.000	0,14736
		2020	Rp 462.381.544.000	Rp 3.292.928.320.000	0,14042
		2021	Rp 485.324.182.000	Rp 3.719.627.562.000	0,13048
9	TOBA	2017	Rp 561.348.050.979	Rp 2.371.853.370.687	0,23667
		2018	Rp 987.302.042.000	Rp 3.126.546.144.000	0,31578
		2019	Rp 612.483.545.700	Rp 3.698.222.557.887	0,16562
		2020	Rp 509.417.405.448	Rp 4.139.126.668.480	0,12307
		2021	Rp 937.792.275.658	Rp 5.063.296.824.138	0,18521

Lampiran 9 Data Output SPSS

Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TP	45	,00	,96	,2456	,30452
FD	45	,39	3,77	1,8645	,84699
ROA	45	,02	,47	,1497	,11437
EPS	45	1,00	690,00	216,6222	154,02513
NPM	45	,02	,38	,1569	,08917
ROE	45	,03	2,20	,3170	,43663
AP	45	,00	,42	,2257	,08973
Valid N (listwise)	45				

Hasil Uji Normalitas Data

One-Sample Kolmogorov-Smirnov Test

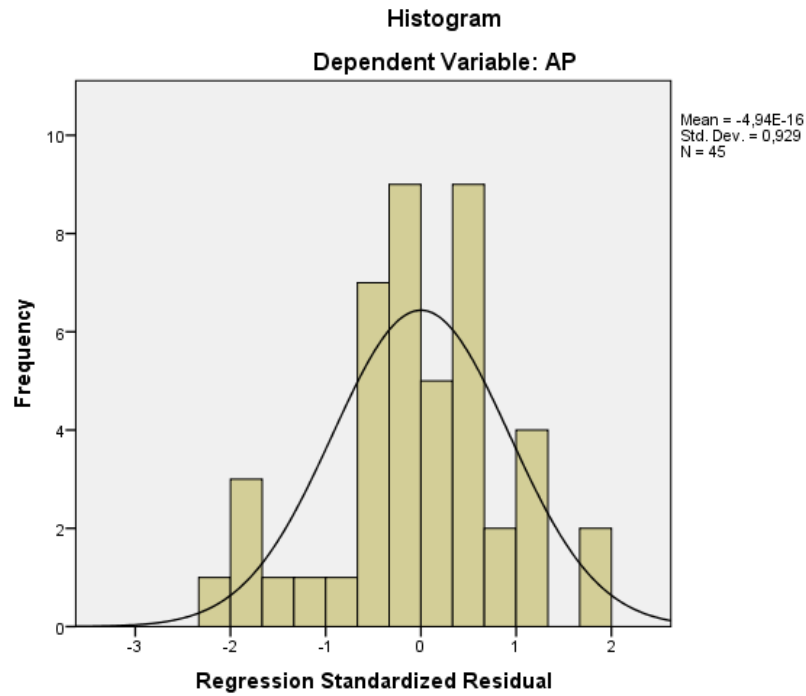
		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,08388532
Most Extreme Differences	Absolute	,117
	Positive	,071
	Negative	-,117
Test Statistic		,117
Asymp. Sig. (2-tailed)		,137 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Hasil Grafik Histogram



Hasil Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	TP	,897	1,114
	FD	,289	3,457
	ROA	,210	4,763
	EPS	,893	1,119
	NPM	,506	1,977
	ROE	,621	1,609

a. Dependent Variable: AP

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,355 ^a	,126	-,012	,09027	1,857

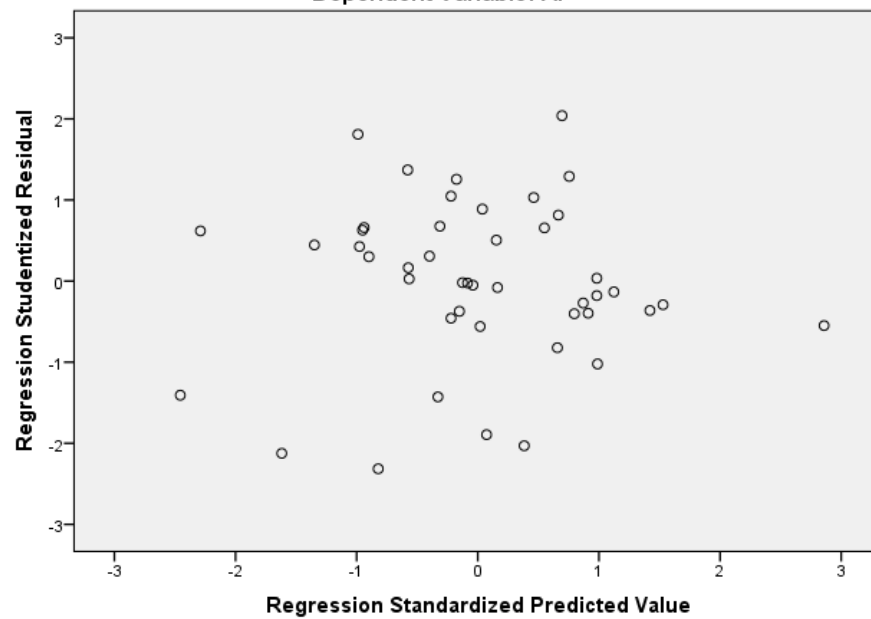
a. Predictors: (Constant), ROE, TP, EPS, FD, NPM, ROA

b. Dependent Variable: AP

Hasil Uji Heteroskedastisitas

Scatterplot

Dependent Variable: AP



Hasil Analisis Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,252	,041		6,150	,000
	TP	-,007	,047	-,025	-,157	,876
	FD	,003	,030	,031	,111	,912
	ROA	-,292	,260	-,372	-1,124	,268
	EPS	,000	,000	-,291	-1,814	,078
	NPM	,203	,215	,202	,947	,349
	ROE	,056	,040	,274	1,424	,162

a. Dependent Variable: AP

Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,572	6	,137	1,432	,032 ^b
	Residual	,425	38	,267		
	Total	,668	44			

a. Dependent Variable: AP

b. Predictors: (Constant), ROE, TP, EPS, FD, NPM, ROA

Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,252	,041		6,150	,000
	TP	-,007	,047	-,025	-,157	,876
	FD	,003	,030	,031	,111	,912
	ROA	-,292	,260	-,372	-1,124	,268
	EPS	,000	,000	-,291	-1,814	,078
	NPM	,203	,215	,202	,947	,349
	ROE	,056	,040	,274	1,424	,162

a. Dependent Variable: AP

Hasil Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,355 ^a	,126	,120	,19027

a. Predictors: (Constant), ROE, TP, EPS, FD, NPM, ROA

b. Dependent Variable: AP