

Lampiran

1

Daftar Sampel Perusahaan

LAMPIRAN 1

Daftar Sampel Perusahaan

Tahun 2014

NO	KODE	NAMA PERUSAHAAN	TAHUN
1	ADRO	PT. Adaro Energy Tbk.	2014
2	ANTM	PT. Aneka Tambang Tbk.	2014
3	APEX	PT. Apexindo Pratama Duta Tbk.	2014
4	ARII	PT. Atlas Resources Tbk.	2014
5	ARTI	PT. Ratu Prabu Energi Tbk.	2014
6	ATPK	PT. Bara Jaya Internasional Tbk.	2014
7	BORN	PT. Borneo Lumbung Energi & Metal Tbk.	2014
8	BRMS	PT. Bumi Resources Minerals Tbk.	2014
9	BUMI	PT. Bumi Resources Tbk.	2014
10	BYAN	PT. Bayan Resources Tbk.	2014
11	CITA	PT. Cita Mineral Investindo Tbk.	2014
12	CKRA	PT. Cakra Mineral Tbk.	2014
13	CTTH	PT. Citatah Tbk.	2014
14	DEWA	PT. Darma Henwa Tbk.	2014
15	DKFT	PT. Central Omega Resources Tbk.	2014
16	DOID	PT. Delta Dunia Makmur Tbk.	2014
17	DSSA	PT. Dian Swastatika Sentosa Tbk.	2014
18	ELSA	PT. Elnusa Tbk.	2014
19	ENRG	PT. energi Mega Persada Tbk.	2014
20	ESSA	PT. Surya Esa Perkasa Tbk.	2014
21	FIRE	PT. Alfa Energi Investama Tbk.	2014
22	GEMS	PT. Golden Energy Mines Tbk.	2014
23	HRUM	PT. Harum Energy Tbk.	2014
24	INCO	PT. Vale Indonesia Tbk.	2014
25	ITMG	PT. Indo Tambangraya Megah Tbk.	2014
26	KKGI	PT. Resource Alam Indonesia Tbk.	2014
27	MBAP	PT. Mitrabara Adiperdana Tbk.	2014
28	MDKA	PT. Merdeka Copper Gold Tbk.	2014
29	MEDC	PT. Medco Energi InternasionalTbk.	2014
30	MITI	PT. Mitra Investindo Tbk.	2014
31	MYOH	PT. Samindo Resources Tbk.	2014
32	PKPK	PT. Perdana Karya Perkasa Tbk.	2014
33	PSAB	PT. Resources Asia Pasifik Tbk.	2014
34	PTBA	PT. Bukit Asam Tbk.	2014
35	PTRO	PT. Petrosea Tbk.	2014
36	RUIS	PT. Radiant Utama Interinsco Tbk.	2014

37	SMMT	PT. Golden Eagle Energy Tbk.	2014
38	SMRU	PT. SMR Utama Tbk.	2014
39	TINS	PT. Timah Tbk.	2014
40	TOBA	PT. Toba Bara Sejahtera Tbk.	2014
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66	ITMG	PT. Indo Tambangraya Megah Tbk.	2015
67	KKGI	PT. Resource Alam Indonesia Tbk.	2015
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Lampiran

2

Data Perusahaan Siap Diuji

Lampiran 2

Data Perusahaan Siap Diuji

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3

Uji Profitabilitas

Lampiran 3

Perhitungan Variabel Profitabilitas

Tahun 2018

No	TAHUN	KODE	PROFITABILITAS		ROA
			Laba Bersih	TOTAL ASET	
1	2	3	4	5	4/5
1	2018	ADRO	\$ 536.438.000,00	\$ 7.060.755.000,00	0,07597459
2	2018	ANTM	Rp 874.426.593.000	Rp 33.306.390.807.000	0,02625402
3	2018	ARTI	Rp 32.803.582.081	Rp 2.692.455.709.206	0,01218352
4	2018	BUMI	\$ 158.218.349,00	\$ 3.906.773.939,00	0,04049847
5	2018	BYAN	\$ 524.309.273,00	\$ 1.150.863.891,00	0,45557887
6	2018	CITA	Rp 661.324.058.495	Rp 3.268.567.743.522	0,20232839
7	2018	CTTH	Rp 5.205.032.919	Rp 735.774.891.577	0,00707422
8	2018	DEWA	\$ 3.251.602,00	\$ 415.098.432,00	0,00783333
9	2018	DOID	\$ 75.643.300,00	\$ 1.184.094.711,00	0,06388281
10	2018	DSSA	\$ 120.745.047,00	\$ 3.386.790.883,00	0,03565176
11	2018	ELSA	Rp 276.316.000.000	Rp 5.657.327.000.000	0,04884215
12	2018	GEMS	\$ 100.548.578,00	\$ 701.046.630,00	0,14342638
13	2018	HRUM	\$ 40.205.422,00	\$ 467.989.195,00	0,085911
14	2018	INCO	\$ 64.360.000,00	\$ 2.202.452.000,00	0,02922198
15	2018	ITMG	\$ 258.756.000,00	\$ 1.442.728.000,00	0,17935189
16	2018	KKGI	\$ 475.600,00	\$ 117.265.221,00	0,00405576
17	2018	MBAP	\$ 50.310.702,00	\$ 173.509.262,00	0,28995975
18	2018	MDKA	\$ 57.867.494,00	\$ 797.809.378,00	0,07253298
19	2018	MEDC	\$ 2.355.400,00	\$ 5.252.393.746,00	0,00044844
20	2018	MYOH	\$ 30.928.664,00	\$ 151.326.098,00	0,2043842
21	2018	PTBA	Rp 5.121.112.000.000	Rp 24.172.933.000.000	0,21185315
22	2018	PTRO	\$ 23.166.000,00	\$ 409.600.000,00	0,05655762
23	2018	RUIS	Rp 27.055.086.453	Rp 990.372.318.692	0,0273181
24	2018	TINS	Rp 531.349.000.000	Rp 15.117.948.000.000	0,0351469
25	2018	TOBA	\$ 68.089.796,00	\$ 501.883.194,00	0,13566861
26	2018	GTBO	\$ 2.322.380,00	\$ 58.219.033,00	0,03989039

Tahun 2017

			PROFITABILITAS		
NO	TAHUN	KODE	Laba Bersih	Total Aset	ROA
1	2	3	4	5	4/5
1	2017	ADRO	\$ 477.541.000,00	\$ 6.814.147.000,00	0,070080819
2	2017	ANTM	Rp 136.503.269.000	Rp 30.014.273.452.000	0,004547945
3	2017	ARTI	Rp 28.883.854.202	Rp 2.506.049.820.550	0,01152565
4	2017	BORN	\$ 34.323.560,00	\$ 989.080.017,00	0,034702511
5	2017	BYAN	\$ 338.017.199,00	\$ 888.813.140,00	0,380301757
6	2017	CTTH	Rp 4.716.765.807	Rp 700.251.764.864	0,006735814
7	2017	DEWA	\$ 2.422.863,00	\$ 401.800.150,00	0,00603002
8	2017	DOID	\$ 46.747.301,00	\$ 945.581.412,00	0,049437627
9	2017	DSSA	\$ 127.207.700,00	\$ 2.737.228.605,00	0,046473174
10	2017	ELSA	Rp 250.754.000.000	Rp 4.855.369.000.000	0,051644684
11	2017	ENRG	\$ 14.781.099,00	\$ 874.472.874,00	0,016902867
12	2017	ESSA	\$ 2.191.257,00	\$ 820.794.309,00	0,002669679
13	2017	GEMS	\$ 120.106.040,00	\$ 590.469.384,00	0,203407735
14	2017	HRUM	\$ 55.748.001,00	\$ 459.443.071,00	0,121338213
15	2017	ITMG	\$ 252.703.000,00	\$ 1.358.663.000,00	0,185993878
16	2017	KKGI	\$ 13.439.975,00	\$ 105.053.598,00	0,127934457
17	2017	MBAP	\$ 58.635.700,00	\$ 160.778.962,00	0,36469759
18	2017	MDKA	\$ 43.133.118,00	\$ 370.871.474,00	0,116302064
19	2017	MEDC	\$ 155.410.121,00	\$ 5.160.785.857,00	0,030113654
20	2017	MYOH	\$ 12.306.356,00	\$ 136.067.975,00	0,090442707
21	2017	PTBA	Rp 4.547.232.000.000	Rp 21.987.482.000.000	0,206810039
22	2017	PTRO	\$ 11.887.000,00	\$ 454.201.000,00	0,026171233
23	2017	RUIS	Rp 20.922.363.433	Rp 959.347.737.750	0,021808946
24	2017	TINS	Rp 502.417.000.000	Rp 11.876.309.000.000	0,042304137
25	2017	TOBA	\$ 41.369.891,00	\$ 348.338.028,00	0,118763637

Tahun 2016

			PROFITABILITAS		
NO	TAHUN	KODE	Laba Bersih	Total Aset	ROA
1	2	3	4	5	4/5
1	2016	ADRO	\$ 340.686.000,00	\$ 6.522.257.000,00	0,052234372
2	2016	ANTM	Rp 64.806.188.000	Rp 29.981.535.812.000	0,002161537
3	2016	BORN	\$ 158.935.174,00	\$ 931.197.513,00	0,170678263
4	2016	CTTH	Rp 20.881.438.764	Rp 615.962.000.265	0,033900531
5	2016	DEWA	\$ 549.890,00	\$ 381.339.706,00	0,001441995
6	2016	DOID	\$ 37.089.185,00	\$ 882.275.704,00	0,042038089
7	2016	DSSA	\$ 64.776.826,00	\$ 2.232.507.010,00	0,029015284
8	2016	ELSA	Rp 316.066.000.000	Rp 4.190.956.000.000	0,075416206
9	2016	ESSA	\$ 154.494,00	\$ 669.217.508,00	0,000230858
10	2016	FIRE	Rp 5.758.101.149	Rp 333.255.213.699	0,017278353
11	2016	GEMS	\$ 34.988.248,00	\$ 377.670.000,00	0,092642381
12	2016	HRUM	\$ 17.979.743,00	\$ 413.365.853,00	0,043495956
13	2016	INCO	\$ 1.906.000,00	\$ 2.225.492.000,00	0,00085644
14	2016	ITMG	\$ 130.709.000,00	\$ 1.209.792.000,00	0,10804254
15	2016	KKGI	\$ 9.472.864,00	\$ 98.708.750,00	0,095967825
16	2016	MBAP	\$ 27.113.735,00	\$ 116.375.759,00	0,232984388
17	2016	MEDC	\$ 197.516.303,00	\$ 3.597.130.603,00	0,054909406
18	2016	MYOH	\$ 21.258.853,00	\$ 147.254.262,00	0,144368338
19	2016	PTBA	Rp 2.024.405.000.000	Rp 18.576.774.000.000	0,108975057
20	2016	RUIS	Rp 26.070.316.770	Rp 979.132.450.762	0,026625935
21	2016	TINS	Rp 283.049.000.000	Rp 9.548.631.000.000	0,029642888
22	2016	TOBA	\$ 14.586.772,00	\$ 147.744.334,00	0,098729823

Tahun 2015

			PROFITABILITAS		
No	Tahun	KODE	Laba Bersih	Total Aset	ROA
1	2	3	4	5	4/5
1	2015	ADRO	\$ 151.003.000,00	\$ 5.958.629.000,00	0,0253419
2	2015	APEX	\$ 19.749.146,00	\$ 704.269.307,00	0,02804204
3	2015	CTTH	Rp 1.949.752.745	Rp 605.667.034.867	0,00321918
4	2015	DEWA	\$ 465.754,00	\$ 372.974.932,00	0,00124875
5	2015	DSSA	\$ 119.506.904,00	\$ 1.998.166.402,00	0,05980828
6	2015	ELSA	Rp 379.745.000.000	Rp 4.407.513.000.000	0,08615857
7	2015	ESSA	\$ 4.870.744,00	\$ 277.845.932,00	0,01753038
8	2015	INCO	\$ 50.501.000,00	\$ 2.289.161.000,00	0,02206092
9	2015	ITMG	\$ 63.107.000,00	\$ 1.178.363.000,00	0,0535548
10	2015	KKGI	\$ 5.672.213,00	\$ 98.541.575,00	0,05756162
11	2015	MBAP	\$ 34.663.066,00	\$ 109.163.029,00	0,31753485
12	2015	MYOH	\$ 24.732.565,00	\$ 161.232.709,00	0,1533967
13	2015	PTBA	Rp 2.037.111.000.000	Rp 16.894.043.000.000	0,12058162
14	2015	RUIS	Rp 41.281.106.302	Rp 1.091.753.891.437	0,03781173
15	2015	TINS	Rp 101.561.000.000	Rp 9.279.683.000.000	0,01094445
16	2015	TOBA	\$ 25.724.095,00	\$ 155.118.199,00	0,16583544

Tahun 2014

			PROFITABILITAS		
NO	TAHUN	KODE	Laba Bersih	Total Aset	ROA
1	2	3	4	5	4/5
1	2014	ADRO	\$ 183.244.000,00	\$ 6.413.864.000,00	0,028569985
2	2014	ATPK	Rp 52.011.645.000	Rp 1.796.306.676.000	0,028954769
3	2014	DEWA	\$ 83.066,00	\$ 355.813.230,00	0,000233454
4	2014	DOID	\$ 16.305.961,00	\$ 907.648.046,00	0,01796507
5	2014	DSSA	\$ 8.717.868,00	\$ 1.302.714.074,00	0,006692081
6	2014	ELSA	Rp 431.457.000.000	Rp 4.256.884.000.000	0,101355123
7	2014	ESSA	\$ 10.162.081,00	\$ 139.591.754,00	0,072798577
8	2014	GEMS	Rp 133.821.901.227	Rp 3.921.803.353.518	0,034122542
9	2014	HRUM	\$ 2.628.331,00	\$ 444.260.585,00	0,005916192
10	2014	INCO	\$ 172.271.000,00	\$ 2.334.190.000,00	0,073803332
11	2014	ITMG	\$ 200.218.000,00	\$ 1.307.348.000,00	0,153148205
12	2014	KKGI	\$ 8.002.278,00	\$ 99.568.691,00	0,080369421
13	2014	MBAP	\$ 13.927.059,00	\$ 80.406.792,00	0,173207495
14	2014	MITI	Rp 7.609.223.732	Rp 362.678.809.663	0,020980613
15	2014	MYOH	Rp 268.299.625.000	Rp 2.031.097.095.000	0,132095913

16	2014	PTBA	Rp 1.863.781.000.000	Rp 14.860.611.000.000	0,125417522
17	2014	PTRO	\$ 2.356.000,00	\$ 467.732.000,00	0,005037073
18	2014	RUIS	Rp 56.049.811.031	Rp 1.266.471.770.861	0,04425666
19	2014	TINS	Rp 672.991.000.000	Rp 9.843.818.000.000	0,068366867
20	2014	TOBA	\$ 35.548.674,00	\$ 300.740.758,00	0,118203712

Lampiran

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Perhitungan Tax Avoidance

Lampiran 4

Perhitungan Tax Avoidance

Tahun 2018

			TAX AVOIDANCE		
NO	TAHUN	KODE	BEBAN PAJAK	LABA SEBELUM PAJAK	ETR
1	2	3	4	5	4/5
1	2018	ADRO	\$ 343.457.000,00	\$ 820.998.000,00	0,418340849
2	2018	ANTM	Rp 391.075.213.000	Rp 1.265.501.806.000	0,309027779
3	2018	ARTI	Rp 32.803.582.081	Rp 45.792.570.545	0,71635162
4	2018	BUMI	\$ 8.611.227,00	\$ 166.829.576,00	0,051616909
5	2018	BYAN	\$ 172.422.999,00	\$ 696.732.272,00	0,247473823
6	2018	CITA	Rp 63.663.122.428	Rp 724.987.180.923	0,087812756
7	2018	CTTH	Rp 4.135.779.715	Rp 9.340.812.634	0,442764444
8	2018	DEWA	\$ 4.247.046,00	\$ 6.812.382,00	0,623430395
9	2018	DOID	\$ 32.259.059,00	\$ 107.902.359,00	0,29896528
10	2018	DSSA	\$ 73.569.474,00	\$ 194.314.521,00	0,378610274
11	2018	ELSA	Rp 75.491.000.000	Rp 351.807.000.000	0,214580722
12	2018	GEMS	\$ 34.982.119,00	\$ 135.530.697,00	0,258112146
13	2018	HRUM	\$ 7.986.047,00	\$ 48.191.469,00	0,165714953
14	2018	INCO	\$ 22.105.000,00	\$ 82.617.000,00	0,267559945
15	2018	ITMG	\$ 108.607.000,00	\$ 367.363.000,00	0,295639463
16	2018	KKGI	\$ 644.243,00	\$ 1.119.843,00	0,575297609
17	2018	MBAP	\$ 17.310.612,00	\$ 67.621.314,00	0,255993428
18	2018	MDKA	\$ 28.902.965,00	\$ 86.770.459,00	0,333096832
19	2018	MEDC	\$ 196.480.990,00	\$ 198.836.390,00	0,98815408
20	2018	MYOH	\$ 10.518.865,00	\$ 41.447.529,00	0,253787506
21	2018	PTBA	Rp 1.736.963.000.000	Rp 6.858.075.000.000	0,253272675
22	2018	PTRO	\$ 23.166.000,00	\$ 34.520.000,00	0,671089224
23	2018	RUIS	Rp 17.524.863.414	Rp 44.579.949.867	0,393110882
24	2018	TINS	Rp 191.669.000.000	Rp 766.482.000.000	0,250063276
25	2018	TOBA	\$ 29.191.826,00	\$ 97.281.622,00	0,300075445
26	2018	GTBO	\$ 18.596,00	\$ 2.303.784,00	0,008071937

Tahun 2017

			TAX AVOIDANCE		
NO	TAHUN	KODE	BEBAN PAJAK	LABA SEBELUM PAJAK	ETR
1	2	3	4	5	
1	2017	ADRO	\$ 393.093.000	\$ 929.531.000	0,422894
2	2017	ANTM	Rp 317.893.255.000	Rp 454.396.524.000	0,699594
3	2017	ARTI	Rp 3.987.607.797	Rp 32.871.461.999	0,121309
4	2017	BORN	\$ 19.268.635,00	\$ 53.592.195,00	0,359542
5	2017	BYAN	\$ 82.065.574,00	\$ 420.082.773,00	0,195356
6	2017	CTTH	Rp 2.230.868.889	Rp 6.947.634.696	0,321098
7	2017	DEWA	\$ 8.058.563,00	\$ 10.827.703,00	0,744254
8	2017	DOID	\$ 39.955.404,00	\$ 86.702.705,00	0,460832
9	2017	DSSA	\$ 63.123.849,00	\$ 191.361.218,00	0,329868
10	2017	ELSA	Rp 75.612.000.000	Rp 326.366.000.000	0,231679
11	2017	ENRG	\$ 77.187.847,00	\$ 91.968.946,00	0,839282
12	2017	ESSA	\$ 2.061.215,00	\$ 4.252.472,00	0,48471
13	2017	GEMS	\$ 47.201.636,00	\$ 167.307.676,00	0,282125
14	2017	HRUM	\$ 17.282.967,00	\$ 73.030.968,00	0,236653
15	2017	ITMG	\$ 109.352.000,00	\$ 362.055.000,00	0,302031
16	2017	KKGI	\$ 6.197.032,00	\$ 19.637.007,00	0,315579
17	2017	MBAP	\$ 20.087.158,00	\$ 78.722.858,00	0,255163
18	2017	MDKA	\$ 19.957.921,00	\$ 63.091.039,00	0,316335
19	2017	MEDC	\$ 139.833.439,00	\$ 295.482.625,00	0,473237
20	2017	MYOH	\$ 4.710.316,00	\$ 17.016.672,00	0,276806
21	2017	PTBA	Rp 1.554.397.000.000	Rp 6.101.629.000.000	0,254751
22	2017	PTRO	\$ 2.483.000,00	\$ 10.794.000,00	0,230035
23	2017	RUIS	Rp 16.952.556.431	Rp 37.874.919.864	0,447593
24	2017	TINS	Rp 207.297.000.000	Rp 716.211.000.000	0,289436
25	2017	TOBA	\$ 18.825.616,00	\$ 60.195.507,00	0,312741

Tahun 2016

			TAX AVOIDANCE		
NO	TAHUN	KODE	BEBAN PAJAK	LABA SEBELUM PAJAK	ETR
1	2	3	4	5	4/5
1	2016	ADRO	\$ 205.834.000,00	\$ 546.520.000,00	0,376627
2	2016	ANTM	Rp 172.485.407.000	Rp 237.291.595.000	0,726892
3	2016	BORN	\$ 25.126.139,00	\$ 184.061.313,00	0,13651
4	2016	CTTH	Rp 5.882.928.709	Rp 26.764.367.473	0,219805
5	2016	DEWA	\$ 2.214.985,00	\$ 2.764.875,00	0,801116
6	2016	DOID	\$ 23.620.558,00	\$ 60.709.743,00	0,389074
7	2016	DSSA	\$ 32.871.826,00	\$ 97.548.030,00	0,336981
8	2016	ELSA	Rp 102.252.000.000	Rp 418.318.000.000	0,244436
9	2016	ESSA	\$ 90.391,00	\$ 244.885,00	0,369116
10	2016	FIRE	Rp 2.495.067.952	Rp 8.253.169.101	0,302316
11	2016	GEMS	\$ 13.928.488,00	\$ 48.916.736,00	0,284739
12	2016	HRUM	\$ 11.411.985,00	\$ 29.391.728,00	0,388272
13	2016	INCO	\$ 3.259.000,00	\$ 5.165.000,00	0,630978
14	2016	ITMG	\$ 61.282.000,00	\$ 191.991.000,00	0,319192
15	2016	KKGI	\$ 5.217.011,00	\$ 14.689.875,00	0,355143
16	2016	MBAP	\$ 9.059.580,00	\$ 36.173.315,00	0,250449
17	2016	MEDC	\$ 62.781.870,00	\$ 260.298.173,00	0,241192
18	2016	MYOH	\$ 8.194.069,00	\$ 29.452.922,00	0,278209
19	2016	PTBA	Rp 36.883.000.000	Rp 2.733.799.000.000	0,013491
20	2016	RUIS	Rp 28.781.971.381	Rp 54.852.288.151	0,524718
21	2016	TINS	Rp 131.921.000.000	Rp 414.970.000.000	0,317905
22	2016	TOBA	\$ 11.397.421,00	\$ 25.984.193,00	0,438629

Tahun 2015

			TAX AVOIDANCE		
NO	TAHUN	KODE	Beban Pajak	Laba Sebelum Pajak	TA
1	2	3	4	5	4/5
1	2015	ADRO	\$ 128.970.000,00	\$ 279.973.000,00	0,460651563
2	2015	APEX	\$ 8.641.719,00	\$ 28.390.865,00	0,304383787
3	2015	CTTH	Rp 2.037.784.591	Rp 3.987.537.336	0,511038373
4	2015	DEWA	\$ 4.967.206,00	\$ 5.432.960,00	0,914272514
5	2015	DSSA	\$ 9.255.008,00	\$ 128.761.912,00	0,071876907
6	2015	ELSA	Rp 127.993.000.000	Rp 507.738.000.000	0,252084737
7	2015	ESSA	\$ 1.947.846,00	\$ 6.818.590,00	0,285666978
8	2015	INCO	\$ 19.327.000,00	\$ 69.828.000,00	0,276780088
9	2015	ITMG	\$ 76.339.000,00	\$ 139.446.000,00	0,547444889

10	2015	KKGI	\$	3.412.817,00	\$	9.085.030,00	0,375652805
11	2015	MBAP	\$	12.719.462,00	\$	47.382.528,00	0,26844203
12	2015	MYOH	\$	8.755.345,00	\$	33.487.910,00	0,261447937
13	2015	PTBA	Rp	54.562.000.000	Rp	2.718.358.000.000	0,020071676
14	2015	RUIS	Rp	28.749.752.714	Rp	70.030.859.016	0,410529774
15	2015	TINS	\$	66.602.000.000,00	\$	168.163.000.000,00	0,396056207
16	2015	TOBA	\$	13.390.302,00	\$	39.114.397,00	0,342336915

Tahun 2014

			TAX AVOIDANCE		
NO	TAHUN	KODE	BEBAN PAJAK	LABA SEBELUM PAJAK	TA
1	2	3	4	5	4/5
1	2014	ADRO	\$ 138.395.000,00	\$ 321.639.000,00	0,430281
2	2014	ATPK	Rp 23.715.326.000	Rp 75.726.971.000	0,313169
3	2014	DEWA	\$ 5.961.344,00	\$ 6.044.410,00	0,986257
4	2014	DOID	\$ 11.912.800,00	\$ 28.218.761,00	0,422159
5	2014	DSSA	\$ 2.646.964,00	\$ 11.364.832,00	0,232908
6	2014	ELSA	Rp 133.806.000.000	Rp 565.263.000.000	0,236715
7	2014	ESSA	\$ 3.268.805,00	\$ 13.430.886,00	0,24338
8	2014	GEMS	Rp 51.854.211.562	Rp 185.676.112.789	0,279272
9	2014	HRUM	\$ 4.454.489,00	\$ 7.082.820,00	0,628915
10	2014	INCO	\$ 64.660.000,00	\$ 236.931.000,00	0,272906
11	2014	ITMG	\$ 61.812.000,00	\$ 262.030.000,00	0,235897
12	2014	KKGI	\$ 4.768.230,00	\$ 12.770.508,00	0,373378
13	2014	MBAP	\$ 3.624.947,00	\$ 17.552.006,00	0,206526
14	2014	MITI	Rp 4.220.800.604	Rp 11.830.024.336	0,356787
15	2014	MYOH	Rp 92.668.214.000	Rp 360.967.839.000	0,256722
16	2014	PTBA	Rp 550.171.000.000,00	Rp 2.413.952.000.000,00	0,227913
17	2014	PTRO	\$ 18.673.000,00	\$ 21.029.000,00	0,887964
18	2014	RUIS	Rp 22.323.500.998	Rp 78.373.285.029	0,284836
19	2014	TINS	Rp 351.853.000.000	Rp 1.024.844.000.000	0,343323
20	2014	TOBA	\$ 18.015.704,00	\$ 53.564.378,00	0,336337

Lampiran

5

Perhitungan Karakteristik Ekskutf

Lampiran 5

Perhitungan Karakteristik Eksekutif

Tahun 2018

NO	Tahun	KODE	KARAKTERISTIK EKSEKUTIF		Risiko Perusahaan
			EBIT	Total Aset	
1	2	3	4	5	4/5
1	2018	ADRO	\$ 891.912.000	\$ 7.060.755.000	0,126319636
2	2018	ANTM	Rp 1.852.728.851.000	Rp 33.306.390.807.000	0,055626827
3	2018	ARTI	Rp 107.669.796.539	Rp 2.692.455.709.206	0,03998944
4	2018	BUMI	\$ 38.637.902,00	\$ 3.906.773.939,00	0,009889976
5	2018	BYAN	\$ 846.927.334,00	\$ 1.150.863.891,00	0,735905732
6	2018	CITA	Rp 923.638.416.404	Rp 3.268.567.743.522	0,282582002
7	2018	CTTH	Rp 33.005.380.125	Rp 735.774.891.577	0,044857986
8	2018	DEWA	\$ 23.811.569,00	\$ 415.098.432,00	0,057363669
9	2018	DOID	\$ 215.637.283,00	\$ 1.184.094.711,00	0,182111516
10	2018	DSSA	\$ 628.735.210,00	\$ 3.386.790.883,00	0,185643351
11	2018	ELSA	Rp 652.094.000.000	Rp 5.657.327.000.000	0,115265389
12	2018	GEMS	\$ 359.978.886,00	\$ 701.046.630,00	0,513487792
13	2018	HRUM	\$ 101.479.367,00	\$ 467.989.195,00	0,216841261
14	2018	INCO	\$ 84.854.000,00	\$ 2.202.452.000,00	0,03852706
15	2018	ITMG	\$ 583.959.000,00	\$ 1.442.728.000,00	0,404760287
16	2018	KKGI	\$ 1.016.144,00	\$ 117.265.221,00	0,008665348
17	2018	MBAP	\$ 67.366.485,00	\$ 173.509.262,00	0,388258726
18	2018	MDKA	\$ 123.215.769,00	\$ 797.809.378,00	0,154442618
19	2018	MEDC	\$ 198.836.390,00	\$ 5.252.393.746,00	0,037856337
20	2018	MYOH	\$ 50.203.652,00	\$ 151.326.098,00	0,331758055
21	2018	PTBA	Rp 8.545.793.000.000	Rp 24.172.933.000.000	0,353527352
22	2018	PTRO	\$ 73.119.000,00	\$ 409.600.000,00	0,178513184
23	2018	RUIS	Rp 212.627.230.858	Rp 831.965.937.268	0,255572039
24	2018	TINS	Rp 1.677.530.000.000	Rp 15.117.948.000.000	0,110962811
25	2018	TOBA	\$ 102.350.579,00	\$ 501.883.194,00	0,203933067
26	2018	GTBO	\$ 10.184.294,00	\$ 58.219.033,00	0,174930662

Tahun 2017

			KARAKTERISTIK EKSEKUTIF		
NO	TAHUN	KODE	EBIT	Total Aset	Risiko Perusahaan
1	2	3	4	5	4/5
1	2017	ADRO	\$ 951.825.000	\$ 6.814.147.000	0,139683661
2	2017	ANTM	Rp 600.606.318.000,00	Rp 30.014.273.452.000	0,061728259
3	2017	ARTI	Rp 98.206.281.803,00	Rp 2.506.049.820.650,00	0,039187681
4	2017	BORN	\$ 90.674.684,00	\$ 989.080.017,00	0,091675782
5	2017	BYAN	\$ 553.579.961,00	\$ 888.813.140,00	0,622830532
6	2017	CTTH	Rp 23.299.748.889	Rp 700.251.764.864	0,033273388
7	2017	DEWA	\$ 34.383.755,00	\$ 401.800.150,00	0,085574271
8	2017	DOID	\$ 225.143.757,00	\$ 945.581.412,00	0,23810087
9	2017	DSSA	\$ 517.669.714,00	\$ 2.737.228.605,00	0,189121841
10	2017	ELSA	Rp 578.502.000.000	Rp 4.855.369.000.000	0,119146866
11	2017	ENRG	\$ 120.509.455,00	\$ 874.472.874,00	0,137808111
12	2017	ESSA	\$ 16.197.292,00	\$ 820.794.309,00	0,01973368
13	2017	GEMS	\$ 314.478.917,00	\$ 590.469.384,00	0,532591402
14	2017	HRUM	\$ 111.886.648,00	\$ 459.443.071,00	0,243526685
15	2017	ITMG	\$ 505.448.000,00	\$ 1.358.663.000,00	0,372018668
16	2017	KKGI	\$ 19.223.493,00	\$ 105.053.598,00	0,182987478
17	2017	MBAP	\$ 78.586.491,00	\$ 160.778.962,00	0,488785908
18	2017	MDKA	\$ 74.513.888,00	\$ 370.871.474,00	0,200915663
19	2017	MEDC	\$ 293.503.583,00	\$ 5.160.785.857,00	0,056871878
20	2017	MYOH	\$ 27.397.717,00	\$ 136.067.975,00	0,201353162
21	2017	PTBA	Rp 8.545.793.000.000	Rp 21.987.482.000.000	0,388666287
22	2017	PTRO	\$ 45.707.000,00	\$ 454.201.000,00	0,100631659
23	2017	RUIS	Rp 196.131.898.998	Rp 725.663.914.382	0,270279251
24	2017	TINS	Rp 1.525.563.000.000	Rp 11.876.309.000.000	0,128454303
25	2017	TOBA	\$ 63.601.385,00	\$ 348.338.028,00	0,182585247

Tahun 2016

			KARAKTERISTIK EKSEKUTIF		
NO	TAHUN	KODE	EBIT	Total Aset	Risiko Perusahaan
1	2	3	4	5	4/5
1	2016	ADRO	\$ 587.618.000,00	\$ 6.522.257.000,00	0,090094273
2	2016	ANTM	Rp 8.156.059.000	Rp 29.981.535.812.000	0,000272036
3	2016	BORN	\$ 89.807.854,00	\$ 931.197.513,00	0,0964434
4	2016	CTTH	Rp 26.603.831.893	Rp 615.962.000.265	0,043190703
5	2016	DEWA	\$ 8.370.438,00	\$ 381.339.706,00	0,021950082
6	2016	DOID	\$ 163.875.841,00	\$ 882.275.704,00	0,185742212
7	2016	DSSA	\$ 137.067.527,00	\$ 2.232.507.010,00	0,061396236
8	2016	ELSA	Rp 425.473.000.000	Rp 4.190.956.000.000	0,061396236
9	2016	ESSA	\$ 9.860.646,00	\$ 669.217.508,00	0,101521705
10	2016	FIRE	Rp 11.939.923.040	Rp 333.255.213.699	0,014734591
11	2016	GEMS	\$ 138.201.818,00	\$ 377.670.000,00	0,36593274
12	2016	HRUM	\$ 67.988.401,00	\$ 413.365.853,00	0,164475127
13	2016	INCO	\$ 14.298.000,00	\$ 2.225.492.000,00	0,006424647
14	2016	ITMG	\$ 330.699.000,00	\$ 1.209.792.000,00	0,273351948
15	2016	KKGI	\$ 14.458.813,00	\$ 98.708.750,00	0,146479547
16	2016	MBAP	\$ 36.147.130,00	\$ 116.375.759,00	0,31060704
17	2016	MEDC	\$ 250.577.534,00	\$ 3.597.130.603,00	0,069660394
18	2016	MYOH	\$ 35.940.154,00	\$ 147.254.262,00	0,244068684
19	2016	PTBA	Rp 2.530.807.000.000	Rp 18.576.774.000.000	0,13623501
20	2016	RUIS	Rp 101.060.857.382	Rp 979.132.450.762	0,103214695
21	2016	TINS	Rp 1.094.888.000.000	Rp 9.548.631.000.000	0,114664395
22	2016	TOBA	\$ 30.066.622,00	\$ 147.744.334,00	0,2035044

Tahun 2015

			KARAKTERISTIK EKSEKUTIF		
NO	TAHUN	KODE	EBIT	Total Aset	Risiko Perusahaan
1	2	3	4	5	4/5
1	2015	ADRO	\$ 331.881.000,00	\$ 5.958.629.000,00	0,055697544
2	2015	APEX	Rp 71.683.864	Rp 704.269.307	0,101784734
3	2015	CTTH	\$ 10.384.011.785,00	\$ 605.667.034.867,00	0,017144753
4	2015	DEWA	\$ 7.990.818,00	\$ 372.974.932,00	0,021424544
5	2015	DSSA	Rp 168.717.615	Rp 1.998.166.402	0,084436219
6	2015	ELSA	Rp 513.021.000.000	Rp 4.407.513.000.000	0,116396934
7	2015	ESSA	\$ 17.081.179,00	\$ 277.845.932,00	0,061477161

8	2015	INCO	\$ 79.751.000,00	\$ 2.289.161.000,00	0,034838528
9	2015	ITMG	\$ 350.231.000,00	\$ 1.178.363.000,00	0,29721826
10	2015	KKGI	\$ 9.147.533,00	\$ 98.541.575,00	0,092829174
11	2015	MBAP	\$ 47.412.657,00	\$ 109.163.029,00	0,434328888
12	2015	MYOH	Rp 42.270.842	Rp 161.232.709	0,26217287
13	2015	PTBA	Rp 2.468.902.000.000	Rp 16.894.043.000.000	0,146140388
14	2015	RUIS	Rp 154.599.082.751	Rp 1.091.753.891.437	0,141606166
15	2015	TINS	\$ 686.009.000.000,00	\$ 9.279.683.000.000,00	0,073925909
16	2015	TOBA	\$ 42.312.571,00	\$ 155.118.199,00	0,272776317

Tahun 2014

NO	TAHUN	KODE	KARAKTERISTIK EKSEKUTIF		Risiko Perusahaan
			EBIT	Total Aset	
1	2	3	4	5	4/5
1	2014	ADRO	\$ 493.553.000,00	\$ 6.413.864.000,00	0,076950961
2	2014	ATPK	Rp 83.207.990.000	Rp 1.796.306.676.000	0,046321706
3	2014	DEWA	\$ 8.763.521,00	\$ 355.813.230,00	0,024629554
4	2014	DOID	\$ 79.365.135,00	\$ 907.648.046,00	0,08744043
5	2014	DSSA	\$ 7.975.342,00	\$ 1.302.714.074,00	0,006122097
6	2014	ELSA	Rp 759.813.000.000	Rp 4.256.884.000.000	0,178490417
7	2014	ESSA	\$ 25.302.413,00	\$ 139.591.754,00	0,181260084
8	2014	GEMS	Rp 1.748.336.369.542	Rp 3.921.803.353.518	0,445799091
9	2014	HRUM	\$ 86.901.831,00	\$ 444.260.585,00	0,19561004
10	2014	INCO	\$ 249.445.000,00	\$ 2.334.190.000,00	0,106865765
11	2014	ITMG	\$ 408.094.000,00	\$ 1.307.348.000,00	0,312154071
12	2014	KKGI	\$ 12.704.201,00	\$ 99.568.691,00	0,127592327
13	2014	MBAP	\$ 17.983.715,00	\$ 80.406.792,00	0,223659153
14	2014	MITI	Rp 7.778.885.889	Rp 362.678.809.663	0,021448416
15	2014	MYOH	Rp 449.941.276.000	Rp 2.031.097.095.000	0,221526227
16	2014	PTBA	Rp 2.310.198.000.000	Rp 14.860.611.000.000	0,155457807
17	2014	PTRO	\$ 66.591.000,00	\$ 467.732.000,00	0,14236999
18	2014	RUIS	Rp 150.106.946.237	Rp 1.266.471.770.861	0,118523721
19	2014	TINS	Rp 1.598.287.000.000	Rp 9.843.818.000.000	0,162364542
20	2014	TOBA	\$ 56.029.248,00	\$ 300.740.758,00	0,186304139

Lampiran

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Perhitungan Komite Audit

Lampiran 6

Perhitungan Komite Audit

Tahun 2018

Komite Audit			
NO	TAHUN	KODE	Jumlah
1	2018	ADRO	3
2	2018	ANTM	4
3	2018	ARTI	3
4	2018	BUMI	3
5	2018	BYAN	4
6	2018	CITA	3
7	2018	CTTH	3
8	2018	DEWA	3
9	2018	DOID	3
10	2018	DSSA	3
11	2018	ELSA	3
12	2018	GEMS	3
13	2018	HRUM	3
14	2018	INCO	3
15	2018	ITMG	4
16	2018	KKGI	3
17	2018	MBAP	3
18	2018	MDKA	3
19	2018	MEDC	3
20	2018	MYOH	3
21	2018	PTBA	4
22	2018	PTRO	3
23	2018	RUIS	3
24	2018	TINS	4
25	2018	TOBA	3
26	2018	GTBO	3

Tahun 2017

Komite Audit			
NO	TAHUN	KODE	Jumlah
1	2017	ADRO	3
2	2017	ANTM	4
3	2017	ARTI	3
4	2017	BORN	2
5	2017	BYAN	4
6	2017	CTTH	3
7	2017	DEWA	4
8	2017	DOID	3
9	2017	DSSA	3
10	2017	ELSA	3
11	2017	ENRG	3
12	2017	ESSA	3
13	2017	GEMS	3
14	2017	HRUM	3
15	2017	ITMG	4
16	2017	KKGI	3
17	2017	MBAP	3
18	2017	MDKA	3
19	2017	MEDC	3
20	2017	MYOH	3
21	2017	PTBA	4
22	2017	PTRO	3
23	2017	RUIS	3
24	2017	TINS	4
25	2017	TOBA	3

Tahun 2016

Komite Audit			
NO	TAHUN	KODE	Jumlah
1	2016	ADRO	3
2	2016	ANTM	4
3	2016	BORN	2
4	2016	CTTH	3
5	2016	DEWA	3
6	2016	DOID	3
7	2016	DSSA	3
8	2016	ELSA	3

9	2016	ESSA	3
10	2016	FIRE	3
11	2016	GEMS	3
12	2016	HRUM	3
13	2016	INCO	4
14	2016	ITMG	3
15	2016	KKGI	3
16	2016	MBAP	3
17	2016	MEDC	3
18	2016	MYOH	3
19	2016	PTBA	4
20	2016	RUIS	3
21	2016	TINS	4
22	2016	TOBA	3

Tahun 2015

Komite Audit			
NO	TAHUN	KODE	Jumlah
1	2015	ADRO	3
2	2015	APEX	3
3	2015	CTTH	3
4	2015	DEWA	3
5	2015	DSSA	3
6	2015	ELSA	4
7	2015	ESSA	3
8	2015	INCO	3
9	2015	ITMG	3
10	2015	KKGI	3
11	2015	MBAP	3
12	2015	MYOH	3
13	2015	PTBA	4
14	2015	RUIS	3
15	2015	TINS	4
16	2015	TOBA	3

Tahun 2014

Komite Audit			
NO	TAHUN	KODE	Jumlah
1	2014	ADRO	3
2	2014	ATPK	3
3	2014	DEWA	3
4	2014	DOID	3
5	2014	DSSA	3
6	2014	ELSA	4
7	2014	ESSA	3
8	2014	GEMS	3
9	2014	HRUM	3
10	2014	INCO	3
11	2014	ITMG	3
12	2014	KKGI	3
13	2014	MBAP	3
14	2014	MITI	3
15	2014	MYOH	3
16	2014	PTBA	4
17	2014	PTRO	3
18	2014	RUIS	3
19	2014	TINS	4
20	2014	TOBA	3

Lampiran

7

Data siap Olah SPSS

Lampiran 7

Data siap Olah SPSS

Tahun 2014

NO	TAHUN	KODE	ROA_Y	KE_X1	KA_X2	TA_Z
1	2014	ADRO	0,02857	0,076951	3	0,430281
2	2014	ATPK	0,028955	0,046322	3	0,313169
3	2014	DEWA	0,000233	0,02463	3	0,986257
4	2014	DOID	0,017965	0,08744	3	0,422159
5	2014	DSSA	0,006692	0,006122	3	0,232908
6	2014	ELSA	0,101355	0,17849	4	0,236715
7	2014	ESSA	0,072799	0,18126	3	0,24338
8	2014	GEMS	0,034123	0,445799	3	0,279272
9	2014	HRUM	0,005916	0,19561	3	0,628915
10	2014	INCO	0,073803	0,106866	3	0,272906
11	2014	ITMG	0,153148	0,312154	3	0,235897
12	2014	KKGI	0,080369	0,127592	3	0,373378
13	2014	MBAP	0,173207	0,223659	3	0,206526
14	2014	MITI	0,020981	0,021448	3	0,356787
15	2014	MYOH	0,132096	0,221526	3	0,256722
16	2014	PTBA	0,125418	0,155458	4	0,227913
17	2014	PTRO	0,005037	0,14237	3	0,887964
18	2014	RUIS	0,044257	0,118524	3	0,284836
19	2014	TINS	0,068367	0,162365	4	0,343323
20	2014	TOBA	0,118204	0,186304	3	0,336337

Tahun 2015

21	2015	ADRO	0,025342	0,055698	3	0,460652
22	2015	APEX	0,028042	0,101785	3	0,304384
23	2015	CTTH	0,003219	0,017145	3	0,511038
24	2015	DEWA	0,001249	0,021425	3	0,914273
25	2015	DSSA	0,059808	0,084436	3	0,071877
26	2015	ELSA	0,086159	0,116397	4	0,252085
27	2015	ESSA	0,01753	0,061477	3	0,285667
28	2015	INCO	0,022061	0,034839	3	0,27678
29	2015	ITMG	0,053555	0,297218	3	0,547445
30	2015	KKGI	0,057562	0,092829	3	0,375653
31	2015	MBAP	0,317535	0,434329	3	0,268442
32	2015	MYOH	0,153397	0,262173	3	0,261448
33	2015	PTBA	0,120582	0,14614	4	0,020072

34	2015	RUIS	0,037812	0,141606	3	0,41053
35	2015	TINS	0,010944	0,073926	4	0,396056
36	2015	TOBA	0,165835	0,272776	3	0,342337

Tahun 2016

37	2016	ADRO	0,052234	0,090094	3	0,376627
38	2016	ANTM	0,002162	0,000272	4	0,726892
39	2016	BORN	0,170678	0,096443	2	0,13651
40	2016	CTTH	0,033901	0,043191	3	0,219805
41	2016	DEWA	0,001442	0,02195	3	0,801116
42	2016	DOID	0,042038	0,185742	3	0,389074
43	2016	DSSA	0,029015	0,061396	3	0,336981
44	2016	ELSA	0,075416	0,061396	3	0,244436
45	2016	ESSA	0,000231	0,101522	3	0,369116
46	2016	FIRE	0,017278	0,014735	3	0,302316
47	2016	GEMS	0,092642	0,365933	3	0,284739
48	2016	HRUM	0,043496	0,164475	3	0,388272
49	2016	INCO	0,000856	0,006425	4	0,630978
50	2016	ITMG	0,108043	0,273352	3	0,319192
51	2016	KKGI	0,095968	0,14648	3	0,355143
52	2016	MBAP	0,232984	0,310607	3	0,250449
53	2016	MEDC	0,054909	0,06966	3	0,241192
54	2016	MYOH	0,144368	0,244069	3	0,278209
55	2016	PTBA	0,108975	0,136235	4	0,013491
56	2016	RUIS	0,026626	0,103215	3	0,524718
57	2016	TINS	0,029643	0,114664	4	0,317905
58	2016	TOBA	0,09873	0,203504	3	0,438629

Tahun 2017

59	2017	ADRO	0,070081	0,139684	3	0,422894
60	2017	ANTM	0,004548	0,061728	4	0,699594
61	2017	ARTI	0,011526	0,039188	3	0,121309
62	2017	BORN	0,034703	0,091676	2	0,359542
63	2017	BYAN	0,380302	0,622831	4	0,195356
64	2017	CTTH	0,006736	0,033273	3	0,321098
65	2017	DEWA	0,00603	0,085574	4	0,744254
66	2017	DOID	0,049438	0,238101	3	0,460832
67	2017	DSSA	0,046473	0,189122	3	0,329868
68	2017	ELSA	0,051645	0,119147	3	0,231679

69	2017	ENRG	0,016903	0,137808	3	0,839282
70	2017	ESSA	0,00267	0,019734	3	0,48471
71	2017	GEMS	0,203408	0,532591	3	0,282125
72	2017	HRUM	0,121338	0,243527	3	0,236653
73	2017	ITMG	0,185994	0,372019	4	0,302031
74	2017	KKGI	0,127934	0,182987	3	0,315579
75	2017	MBAP	0,364698	0,488786	3	0,255163
76	2017	MDKA	0,116302	0,200916	3	0,316335
77	2017	MEDC	0,030114	0,056872	3	0,473237
78	2017	MYOH	0,090443	0,201353	3	0,276806
79	2017	PTBA	0,20681	0,388666	4	0,254751
80	2017	PTRO	0,026171	0,100632	3	0,230035
81	2017	RUIS	0,021809	0,270279	3	0,447593
82	2017	TINS	0,042304	0,128454	4	0,289436
83	2017	TOBA	0,118764	0,182585	3	0,312741

Tahun 2018

84	2018	ADRO	0,075975	0,12632	3	0,418341
85	2018	ANTM	0,026254	0,055627	4	0,309028
86	2018	ARTI	0,012184	0,039989	3	0,716352
87	2018	BUMI	0,040498	0,00989	3	0,051617
88	2018	BYAN	0,455579	0,735906	4	0,247474
89	2018	CITA	0,202328	0,282582	3	0,087813
90	2018	CTTH	0,007074	0,044858	3	0,442764
91	2018	DEWA	0,007833	0,057364	3	0,62343
92	2018	DOID	0,063883	0,182112	3	0,298965
93	2018	DSSA	0,035652	0,185643	3	0,37861
94	2018	ELSA	0,048842	0,115265	3	0,214581
95	2018	GEMS	0,143426	0,513488	3	0,258112
96	2018	HRUM	0,085911	0,216841	3	0,165715
97	2018	INCO	0,029222	0,038527	3	0,26756
98	2018	ITMG	0,179352	0,40476	4	0,295639
99	2018	KKGI	0,004056	0,008665	3	0,575298
100	2018	MBAP	0,28996	0,388259	3	0,255993
101	2018	MDKA	0,072533	0,154443	3	0,333097
102	2018	MEDC	0,000448	0,037856	3	0,988154
103	2018	MYOH	0,204384	0,331758	3	0,253788
104	2018	PTBA	0,211853	0,353527	4	0,253273
105	2018	PTRO	0,056558	0,178513	3	0,671089
106	2018	RUIS	0,027318	0,255572	3	0,393111

107	2018	TINS	0,035147	0,110963	4	0,250063
108	2018	TOBA	0,135669	0,203933	3	0,300075
109	2018	GTBO	0,03989	0,174931	3	0,008072

Lampiran
8
Hasil Olah SPSS

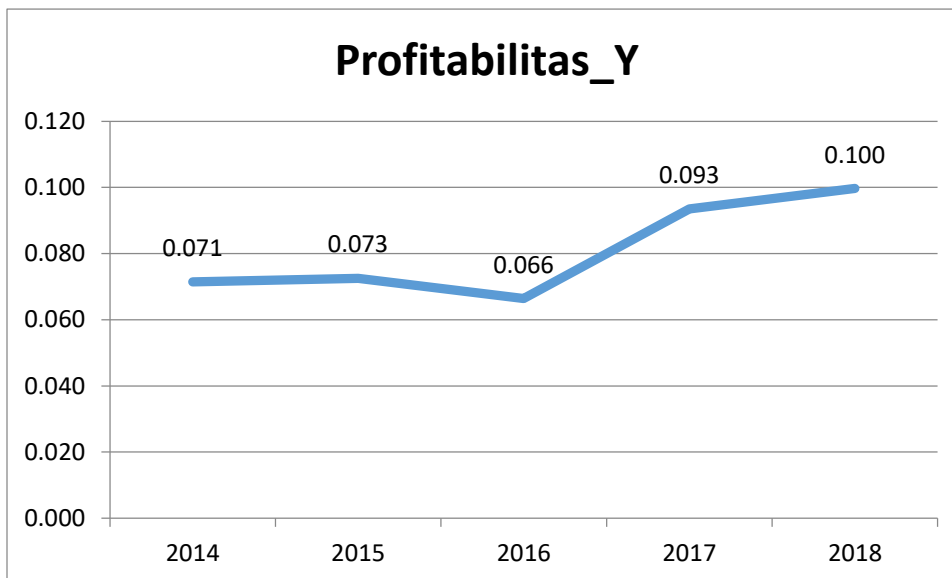
Lampiran 8

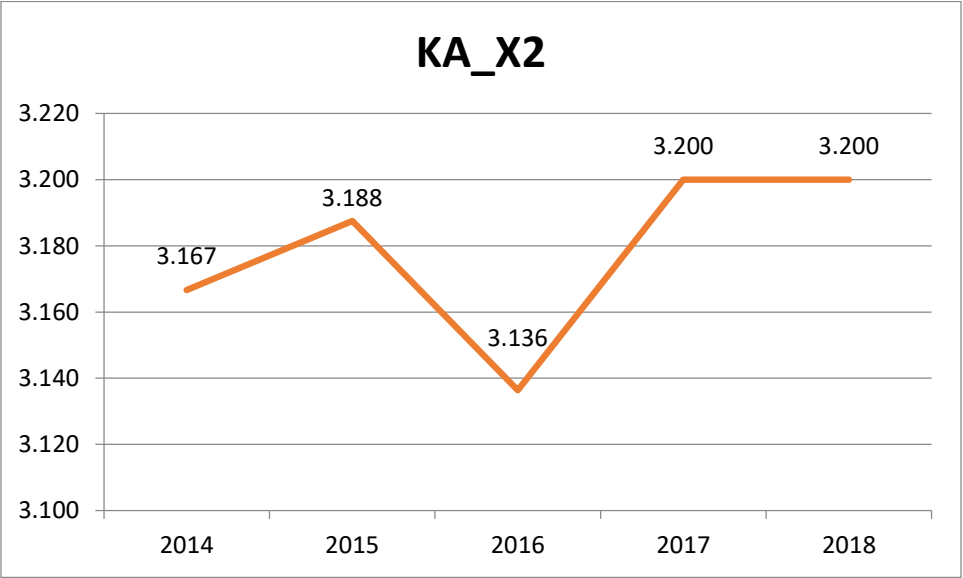
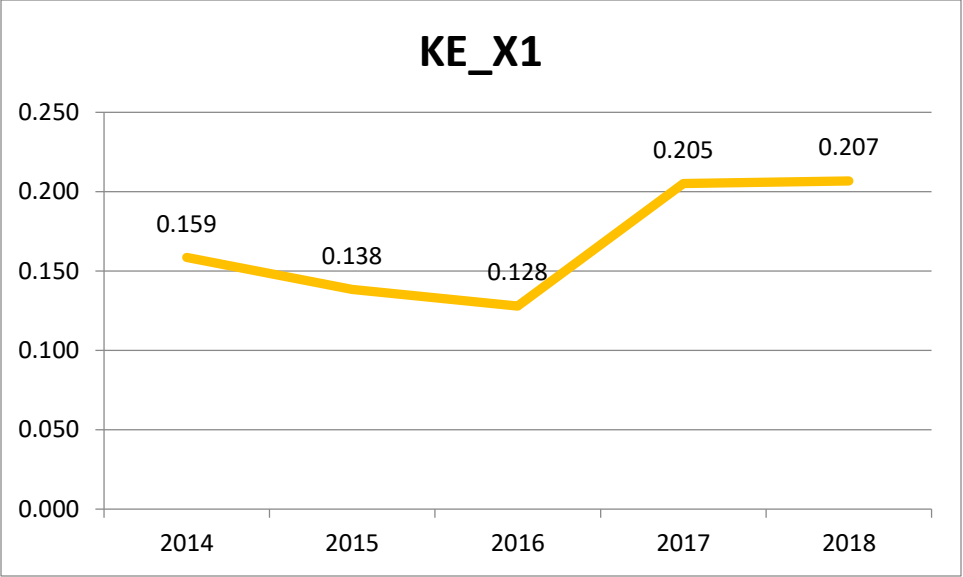
Hasil Olah SPSS

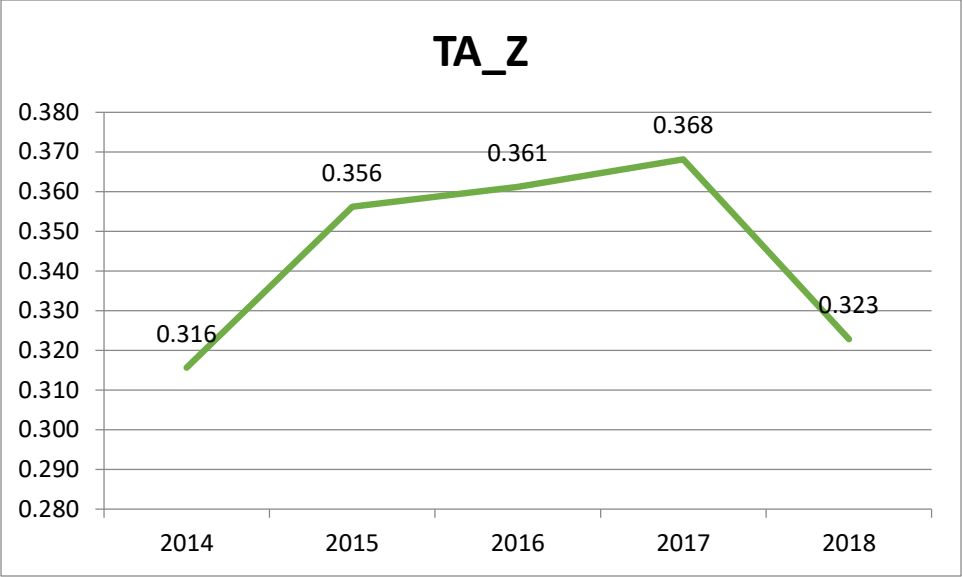
Hasil Analisis Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Return On Asset	106	,00	,46	,0824	,08661
Karakteristik Eksekutif	106	,00	,74	,1715	,14096
Komite Audit	106	2,00	4,00	3,1792	,43199
Current Effective Tax Rate	106	,01	,91	,3453	,16976
Valid N (listwise)	106				

Grafik Deskriptif







Lampiran

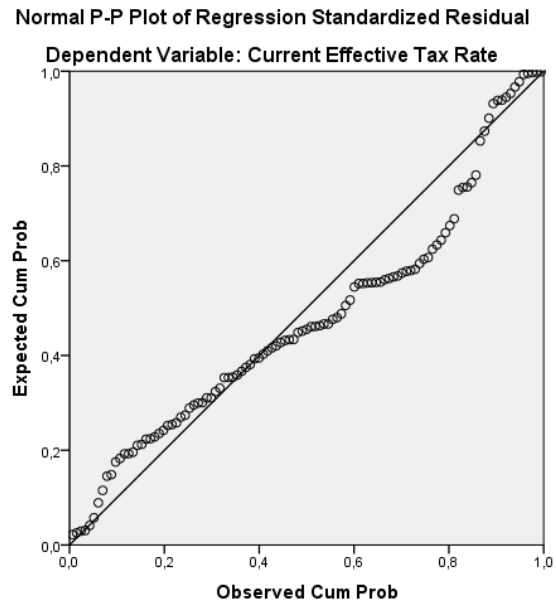
9

Uji Normalitas

Lampiran 9

Normalitas

Model CETR



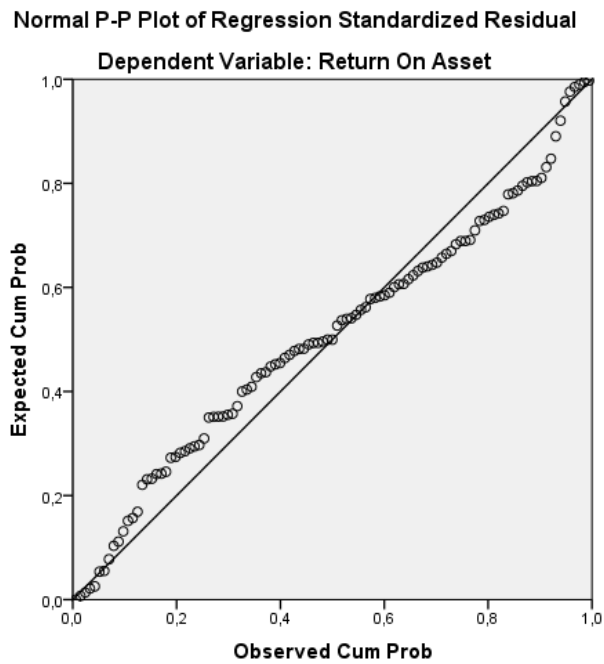
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		109
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,18573252
	Absolute	,154
Most Extreme Differences	Positive	,154
	Negative	-,081
Kolmogorov-Smirnov Z		1,605
Asymp. Sig. (2-tailed)		,012

a. Test distribution is Normal.

b. Calculated from data.

Model ROA



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		109
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,04401596
	Absolute	,094
Most Extreme Differences	Positive	,094
	Negative	-,091
Kolmogorov-Smirnov Z		,986
Asymp. Sig. (2-tailed)		,286

a. Test distribution is Normal.

b. Calculated from data.

Outlier 1

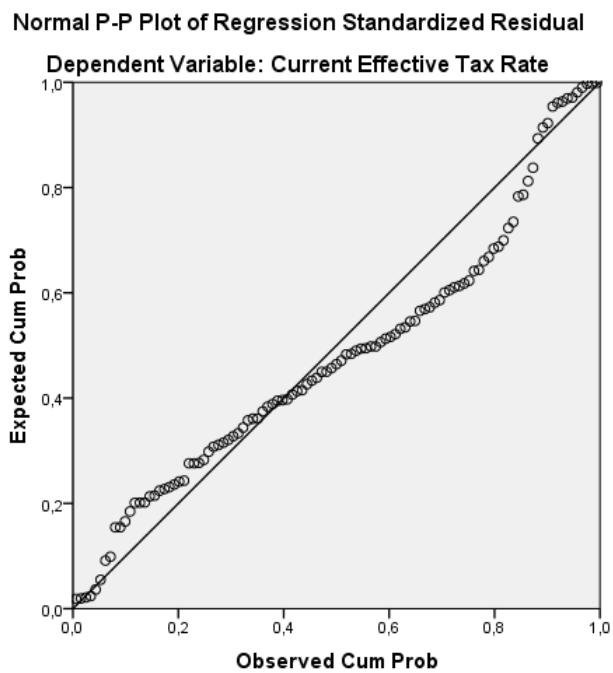
Casewise Diagnostics^a

Case Number	Std. Residual	Current Effective Tax Rate	Predicted Value	Residual
3	3,003	,99	,4232	,56304
102	3,044	,99	,4175	,57061

a. Dependent Variable: Current Effective Tax Rate

Normalitas Outlier 1

Model CETR



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		107
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,16985280
	Absolute	,133
Most Extreme Differences	Positive	,133
	Negative	-,087
Kolmogorov-Smirnov Z		1,373
Asymp. Sig. (2-tailed)		,046

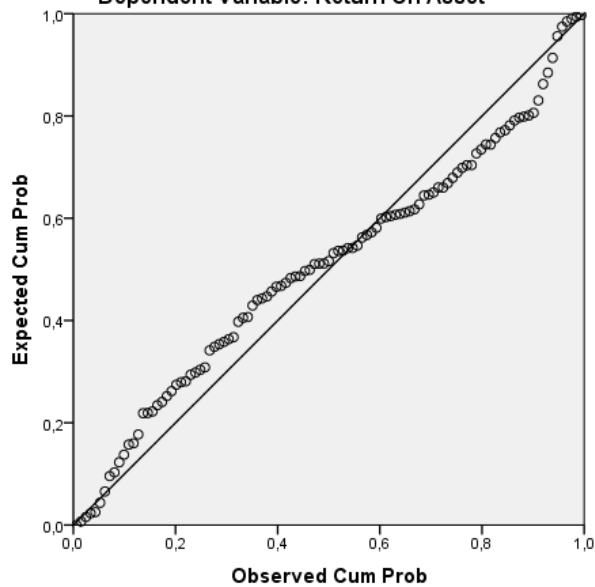
a. Test distribution is Normal.

b. Calculated from data.

Model ROA

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Return On Asset



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		107
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,04399951
	Absolute	,097
Most Extreme Differences	Positive	,097
	Negative	-,085
Kolmogorov-Smirnov Z		1,004
Asymp. Sig. (2-tailed)		,266

a. Test distribution is Normal.

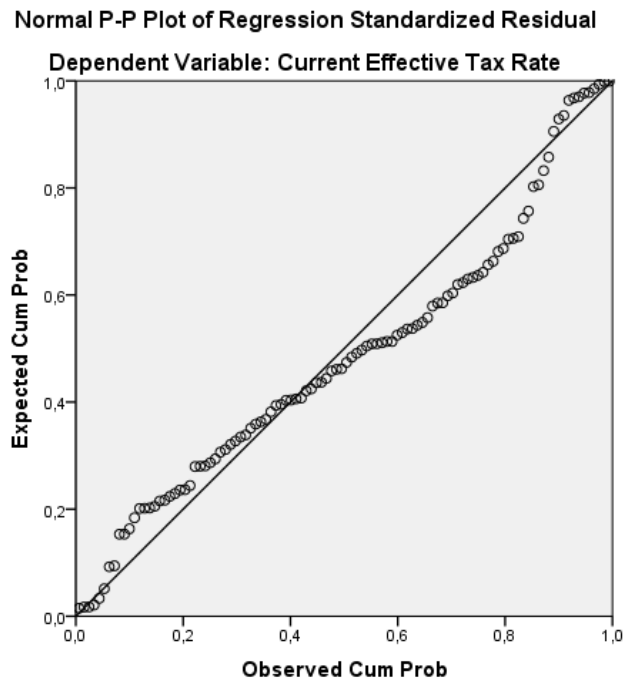
b. Calculated from data.

Outlier 2**Casewise Diagnostics^a**

Case Number	Std. Residual	Current Effective Tax Rate	Predicted Value	Residual
16	3,086	,89	,3588	,52914

a. Dependent Variable: Current Effective Tax Rate

Normalitas Outlier 2



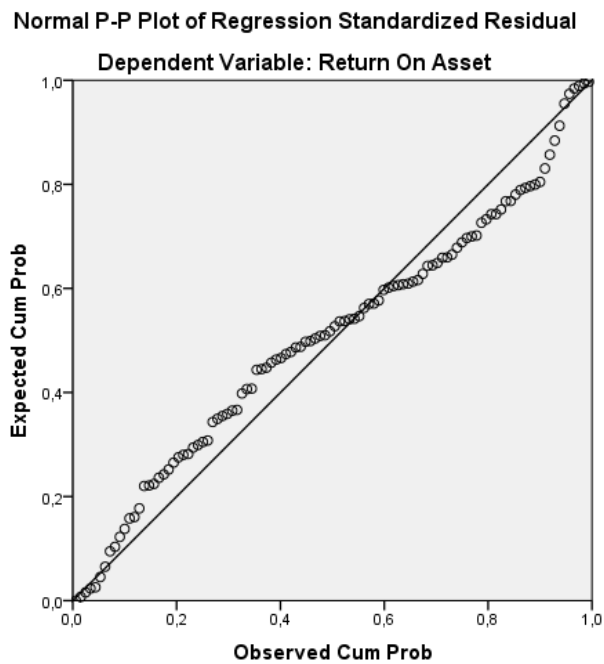
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		106
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,16256728
	Absolute	,121
Most Extreme Differences	Positive	,121
	Negative	-,086
Kolmogorov-Smirnov Z		1,241
Asymp. Sig. (2-tailed)		,092

a. Test distribution is Normal.

b. Calculated from data.

Model ROA



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		106
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,04420096
	Absolute	,098
Most Extreme Differences	Positive	,098
	Negative	-,094
Kolmogorov-Smirnov Z		1,005
Asymp. Sig. (2-tailed)		,265

a. Test distribution is Normal.

b. Calculated from data.

Lampiran

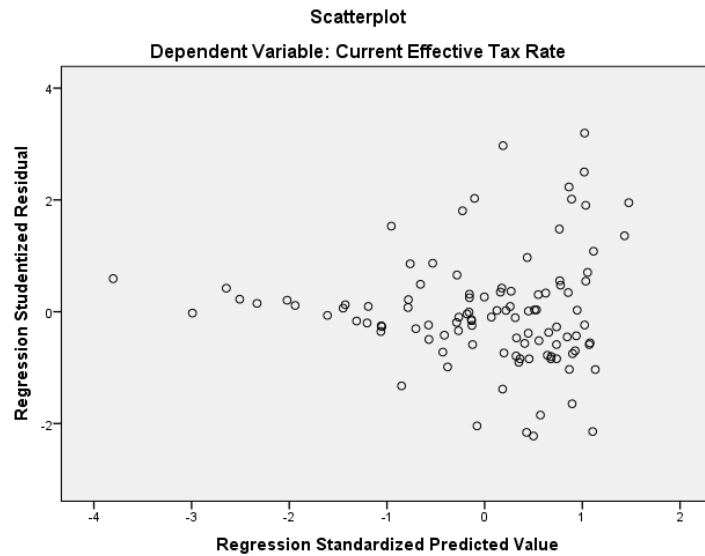
10

Uji Heteroskedastisitas

Lampiran 10

Heteroskedastisitas

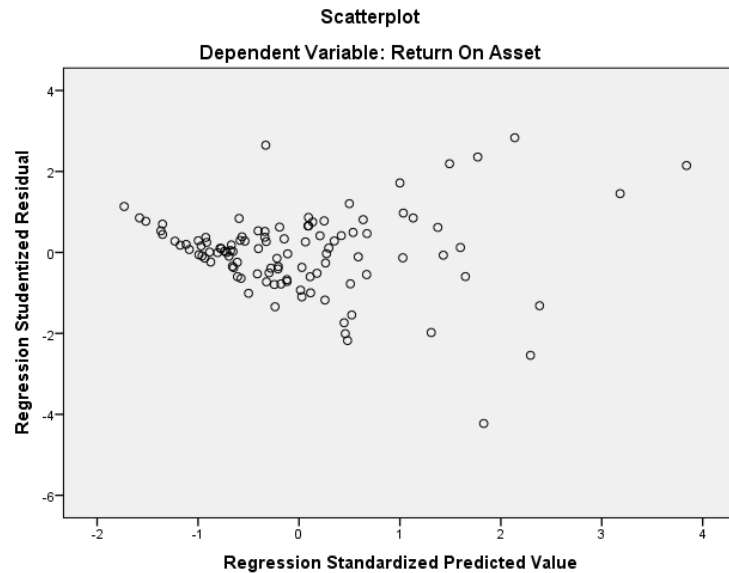
Model CETR



Correlations

		Karakteristik Eksekutif	Komite Audit	Unstandardized Residual
Karakteristik Eksekutif	Correlation	1,000	,065	,055
	Coefficient			
	Sig. (2-tailed)	.	,506	,575
	N	106	106	106
Spearman's rho Komite Audit	Correlation	,065	1,000	-,031
	Coefficient			
	Sig. (2-tailed)	,506	.	,749
	N	106	106	106
Unstandardized Residual	Correlation	,055	-,031	1,000
	Coefficient			
	Sig. (2-tailed)	,575	,749	.
	N	106	106	106

Model ROA



Correlations

			Karakteristik Eksekutif	Komite Audit	Current Effective Tax Rate	Unstandardized Residual
Spearman's rho	Karakteristik Eksekutif	Correlation	1,000	,065	-,291**	-,060
		Coefficient				
		Sig. (2-tailed)	.	,506	,002	,543
		N	106	106	106	106
	Komite Audit	Correlation	,065	1,000	-,080	-,007
		Coefficient				
		Sig. (2-tailed)	,506	.	,417	,943
		N	106	106	106	106
	Current Effective Tax Rate	Correlation	-,291**	-,080	1,000	-,053
		Coefficient				
		Sig. (2-tailed)	,002	,417	.	,588
		N	106	106	106	106
Unstandardized Residual		Correlation	-,060	-,007	-,053	1,000
		Coefficient				
		Sig. (2-tailed)	,543	,943	,588	.
		N	106	106	106	106

** . Correlation is significant at the 0.01 level (2-tailed).

Lampiran

11

Uji Multikolinieritas

Lampiran 11

Multikolinieritas

Model CETR

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Karakteristik Eksekutif	,977	1,023
	Komite Audit	,977	1,023

a. Dependent Variable: Current Effective Tax Rate

Model ROA

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Karakteristik Eksekutif	,896	1,116
	Komite Audit	,976	1,025
	Current Effective Tax Rate	,917	1,090

a. Dependent Variable: Return On Asset

Lampiran

12

Uji Autokorelasi

Lampiran 12

Autokorelasi

Model CETR

Runs Test	
	Unstandardized Residual
Test Value ^a	-,01307
Cases < Test Value	53
Cases >= Test Value	53
Total Cases	106
Number of Runs	56
Z	,390
Asymp. Sig. (2-tailed)	,696

a. Median

Model ROA

Runs Test	
	Unstandardized Residual
Test Value ^a	,00252
Cases < Test Value	53
Cases >= Test Value	53
Total Cases	106
Number of Runs	51
Z	-,586
Asymp. Sig. (2-tailed)	,558

a. Median

Lampiran

13

Uji Analisis Regresi

Lampiran 13

Hasil Analisis Regresi

Model CETR

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,288 ^a	,083	,065	,16414	2,269

a. Predictors: (Constant), Komite Audit, Karakteristik Eksekutif

b. Dependent Variable: Current Effective Tax Rate

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,251	2	,125	4,658	,012 ^b
Residual	2,775	103	,027		
Total	3,026	105			

a. Dependent Variable: Current Effective Tax Rate

b. Predictors: (Constant), Komite Audit, Karakteristik Eksekutif

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,359	,119		3,015	,003
	Karakteristik Eksekutif	-,351	,115	-,291	-3,052	,003
	Komite Audit	,015	,038	,037	,392	,696

a. Dependent Variable: Current Effective Tax Rate

Model ROA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,860 ^a	,740	,732	,04485	1,476

a. Predictors: (Constant), Current Effective Tax Rate , Komite Audit, Karakteristik Eksekutif

b. Dependent Variable: Return On Asset

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,583	3	,194	96,555	,000 ^b
	Residual	,205	102	,002		
	Total	,788	105			

a. Dependent Variable: Return On Asset

b. Predictors: (Constant), Current Effective Tax Rate , Komite Audit, Karakteristik Eksekutif

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,010	,034		,285	,776
	Karakteristik Eksekutif	,479	,033	,779	14,592	,000
	Komite Audit	,008	,010	,038	,752	,454
	Current Effective Tax Rate	-,098	,027	-,192	-3,642	,000

a. Dependent Variable: Return On Asset

Lampiran

14

Uji Sobeltes

Lampiran 14

Perhitungan Sobeltes

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error				Beta	Tolerance
1	(Constant)	,359	,119		3,015	,003		
	Karakteristik Eksekutif	-,351	,115	-,291	-3,052	,003	,977	1,023
	Komite Audit	,015	,038	,037	,392	,696	,977	1,023

a. Dependent Variable: Current Effective Tax Rate

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error				Beta	Tolerance
1	(Constant)	,010	,034		,285	,776		
	Karakteristik Eksekutif	,479	,033	,779	14,592	,000	,896	1,116
	Komite Audit	,008	,010	,038	,752	,454	,976	1,025
	Current Effective Tax Rate	-,098	,027	-,192	-3,642	,000	,917	1,090
a. Dependent Variable: Return On Asset								

Eksogen	Endogen	Intervening	Estimate (Indirect)	S.E. (Indirect)	C.R. (Indirect)	Sig.
Karakteristik Eksekutif	Return On Asset	Current Effective Tax Rate	0,056	0,023	2,388	0,019
Komite Audit	Return On Asset	Current Effective Tax Rate	-0,007	0,007	-0,988	0,326

Lampiran

15

Data Sortir Profitabilitas

Lampiran 15

Data Sortir Profitabilitas

NO	TAHUN	KODE	Profitabilitas_Y	Rata-rata
1	2018	ADRO	0,028569985	dibawah rata-rata
2	2018	ATPK	0,028954769	dibawah rata-rata
3	2018	DEWA	0,000233454	dibawah rata-rata
4	2018	DOID	0,01796507	dibawah rata-rata
5	2018	DSSA	0,006692081	dibawah rata-rata
6	2018	ELSA	0,101355123	diatas rata-rata
7	2018	ESSA	0,072798577	dibawah rata-rata
8	2018	GEMS	0,034122542	dibawah rata-rata
9	2018	HRUM	0,005916192	dibawah rata-rata
10	2018	INCO	0,073803332	dibawah rata-rata
11	2018	ITMG	0,153148205	diatas rata-rata
12	2018	KKGI	0,080369421	dibawah rata-rata
13	2018	MBAP	0,173207495	diatas rata-rata
14	2018	MITI	0,020980613	dibawah rata-rata
15	2018	MYOH	0,132095913	diatas rata-rata
16	2018	PTBA	0,125417522	diatas rata-rata
17	2018	PTRO	0,005037073	dibawah rata-rata
18	2018	RUIS	0,04425666	dibawah rata-rata
19	2018	TINS	0,068366867	dibawah rata-rata
20	2018	TOBA	0,118203712	diatas rata-rata
21	2018	ADRO	0,025341903	dibawah rata-rata
22	2018	APEX	0,028042037	dibawah rata-rata
23	2018	CTTH	0,003219183	dibawah rata-rata
24	2018	DEWA	0,001248754	dibawah rata-rata
25	2018	DSSA	0,059808284	dibawah rata-rata
26	2018	ELSA	0,086158566	diatas rata-rata
27	2018	ESSA	0,017530377	dibawah rata-rata
28	2017	INCO	0,022060921	dibawah rata-rata
29	2017	ITMG	0,053554804	dibawah rata-rata
30	2017	KKGI	0,057561623	dibawah rata-rata
31	2017	MBAP	0,31753485	diatas rata-rata
32	2017	MYOH	0,153396697	diatas rata-rata
33	2017	PTBA	0,120581616	diatas rata-rata
34	2017	RUIS	0,037811733	dibawah rata-rata
35	2017	TINS	0,010944447	dibawah rata-rata
36	2017	TOBA	0,165835441	diatas rata-rata
37	2017	ADRO	0,052234372	dibawah rata-rata

38	2017	ANTM	0,002161537	dibawah rata-rata
39	2017	BORN	0,170678263	diatas rata-rata
40	2017	CTTH	0,033900531	dibawah rata-rata
41	2017	DEWA	0,001441995	dibawah rata-rata
42	2017	DOID	0,042038089	dibawah rata-rata
43	2017	DSSA	0,029015284	dibawah rata-rata
44	2017	ELSA	0,075416206	dibawah rata-rata
45	2017	ESSA	0,000230858	dibawah rata-rata
46	2017	FIRE	0,017278353	dibawah rata-rata
47	2017	GEMS	0,092642381	diatas rata-rata
48	2017	HRUM	0,043495956	dibawah rata-rata
49	2017	INCO	0,00085644	dibawah rata-rata
50	2017	ITMG	0,10804254	diatas rata-rata
51	2017	KKGI	0,095967825	diatas rata-rata
52	2017	MBAP	0,232984388	diatas rata-rata
53	2017	MEDC	0,054909406	dibawah rata-rata
54	2016	MYOH	0,144368338	diatas rata-rata
55	2016	PTBA	0,108975057	diatas rata-rata
56	2016	RUIS	0,026625935	dibawah rata-rata
57	2016	TINS	0,029642888	dibawah rata-rata
58	2016	TOBA	0,098729823	diatas rata-rata
59	2016	ADRO	0,070080819	dibawah rata-rata
60	2016	ANTM	0,004547945	dibawah rata-rata
61	2016	ARTI	0,01152565	dibawah rata-rata
62	2016	BORN	0,034702511	dibawah rata-rata
63	2016	BYAN	0,380301757	diatas rata-rata
64	2016	CTTH	0,006735814	dibawah rata-rata
65	2016	DEWA	0,00603002	dibawah rata-rata
66	2016	DOID	0,049437627	dibawah rata-rata
67	2016	DSSA	0,046473174	dibawah rata-rata
68	2016	ELSA	0,051644684	dibawah rata-rata
69	2016	ENRG	0,016902867	dibawah rata-rata
70	2016	ESSA	0,002669679	dibawah rata-rata
71	2016	GEMS	0,203407735	diatas rata-rata
72	2016	HRUM	0,121338213	diatas rata-rata
73	2016	ITMG	0,185993878	diatas rata-rata
74	2016	KKGI	0,127934457	diatas rata-rata
75	2016	MBAP	0,36469759	diatas rata-rata
76	2015	MDKA	0,116302064	diatas rata-rata
77	2015	MEDC	0,030113654	dibawah rata-rata
78	2015	MYOH	0,090442707	diatas rata-rata

79	2015	PTBA	0,206810039	diatas rata-rata
80	2015	PTRO	0,026171233	dibawah rata-rata
81	2015	RUIS	0,021808946	dibawah rata-rata
82	2015	TINS	0,042304137	dibawah rata-rata
83	2015	TOBA	0,118763637	diatas rata-rata
84	2015	ADRO	0,075974595	dibawah rata-rata
85	2015	ANTM	0,026254018	dibawah rata-rata
86	2015	ARTI	0,012183518	dibawah rata-rata
87	2015	BUMI	0,040498465	dibawah rata-rata
88	2015	BYAN	0,455578872	diatas rata-rata
89	2015	CITA	0,202328393	diatas rata-rata
90	2015	CTTH	0,007074219	dibawah rata-rata
91	2015	DEWA	0,007833328	dibawah rata-rata
92	2014	DOID	0,063882812	dibawah rata-rata
93	2014	DSSA	0,035651757	dibawah rata-rata
94	2014	ELSA	0,048842148	dibawah rata-rata
95	2014	GEMS	0,143426377	diatas rata-rata
96	2014	HRUM	0,085911005	diatas rata-rata
97	2014	INCO	0,029221976	dibawah rata-rata
98	2014	ITMG	0,179351894	diatas rata-rata
99	2014	KKGI	0,004055763	dibawah rata-rata
100	2014	MBAP	0,289959749	diatas rata-rata
101	2014	MDKA	0,072532983	dibawah rata-rata
102	2014	MEDC	0,000448443	dibawah rata-rata
103	2014	MYOH	0,204384203	diatas rata-rata
104	2014	PTBA	0,21185315	diatas rata-rata
105	2014	PTRO	0,056557617	dibawah rata-rata
106	2014	RUIS	0,027318096	dibawah rata-rata
107	2014	TINS	0,0351469	dibawah rata-rata
108	2014	TOBA	0,135668611	diatas rata-rata
109	2014	GTBO	0,039890391	dibawah rata-rata

PROFITABILITAS

JUMLAH : 109

DIATAS RATA-RATA : 38

DIBAWAH RATA-RATA : 71

Lampiran

16

Data Sortir Karakteristik Eksekutif

Lampiran 16

Data Sortir Karakteristik Eksekutif

NO	TAHUN	KODE	KE_X1	Rata-rata
1	2018	ADRO	0,076950961	dibawah rata-rata
2	2018	ATPK	0,046321706	dibawah rata-rata
3	2018	DEWA	0,024629554	dibawah rata-rata
4	2018	DOID	0,08744043	dibawah rata-rata
5	2018	DSSA	0,006122097	dibawah rata-rata
6	2018	ELSA	0,178490417	diatas rata-rata
7	2018	ESSA	0,181260084	diatas rata-rata
8	2018	GEMS	0,445799091	diatas rata-rata
9	2018	HRUM	0,19561004	diatas rata-rata
10	2018	INCO	0,106865765	dibawah rata-rata
11	2018	ITMG	0,312154071	diatas rata-rata
12	2018	KKGI	0,127592327	dibawah rata-rata
13	2018	MBAP	0,223659153	diatas rata-rata
14	2018	MITI	0,021448416	dibawah rata-rata
15	2018	MYOH	0,221526227	diatas rata-rata
16	2018	PTBA	0,155457807	dibawah rata-rata
17	2018	PTRO	0,14236999	dibawah rata-rata
18	2018	RUIS	0,118523721	dibawah rata-rata
19	2018	TINS	0,162364542	dibawah rata-rata
20	2018	TOBA	0,186304139	diatas rata-rata
21	2018	ADRO	0,055697544	dibawah rata-rata
22	2018	APEX	0,101784734	dibawah rata-rata
23	2018	CTTH	0,017144753	dibawah rata-rata
24	2018	DEWA	0,021424544	dibawah rata-rata
25	2018	DSSA	0,084436219	dibawah rata-rata
26	2018	ELSA	0,116396934	dibawah rata-rata
27	2018	ESSA	0,061477161	dibawah rata-rata
28	2017	INCO	0,034838528	dibawah rata-rata
29	2017	ITMG	0,29721826	diatas rata-rata
30	2017	KKGI	0,092829174	dibawah rata-rata
31	2017	MBAP	0,434328888	diatas rata-rata
32	2017	MYOH	0,26217287	diatas rata-rata
33	2017	PTBA	0,146140388	diatas rata-rata
34	2017	RUIS	0,141606166	diatas rata-rata
35	2017	TINS	0,073925909	dibawah rata-rata
36	2017	TOBA	0,272776317	diatas rata-rata
37	2017	ADRO	0,090094273	dibawah rata-rata

38	2017	ANTM	0,000272036	dibawah rata-rata
39	2017	BORN	0,0964434	dibawah rata-rata
40	2017	CTTH	0,043190703	dibawah rata-rata
41	2017	DEWA	0,021950082	dibawah rata-rata
42	2017	DOID	0,185742212	diatas rata-rata
43	2017	DSSA	0,061396236	dibawah rata-rata
44	2017	ELSA	0,061396236	dibawah rata-rata
45	2017	ESSA	0,101521705	dibawah rata-rata
46	2017	FIRE	0,014734591	dibawah rata-rata
47	2017	GEMS	0,36593274	diatas rata-rata
48	2017	HRUM	0,164475127	dibawah rata-rata
49	2017	INCO	0,006424647	dibawah rata-rata
50	2017	ITMG	0,273351948	diatas rata-rata
51	2017	KKGI	0,146479547	dibawah rata-rata
52	2017	MBAP	0,31060704	diatas rata-rata
53	2017	MEDC	0,069660394	dibawah rata-rata
54	2016	MYOH	0,244068684	diatas rata-rata
55	2016	PTBA	0,13623501	dibawah rata-rata
56	2016	RUIS	0,103214695	dibawah rata-rata
57	2016	TINS	0,114664395	dibawah rata-rata
58	2016	TOBA	0,2035044	diatas rata-rata
59	2016	ADRO	0,139683661	dibawah rata-rata
60	2016	ANTM	0,061728259	dibawah rata-rata
61	2016	ARTI	0,039187681	dibawah rata-rata
62	2016	BORN	0,091675782	dibawah rata-rata
63	2016	BYAN	0,622830532	diatas rata-rata
64	2016	CTTH	0,033273388	dibawah rata-rata
65	2016	DEWA	0,085574271	dibawah rata-rata
66	2016	DOID	0,23810087	diatas rata-rata
67	2016	DSSA	0,189121841	diatas rata-rata
68	2016	ELSA	0,119146866	dibawah rata-rata
69	2016	ENRG	0,137808111	dibawah rata-rata
70	2016	ESSA	0,01973368	dibawah rata-rata
71	2016	GEMS	0,532591402	diatas rata-rata
72	2016	HRUM	0,243526685	diatas rata-rata
73	2016	ITMG	0,372018668	diatas rata-rata
74	2016	KKGI	0,182987478	diatas rata-rata
75	2016	MBAP	0,488785908	diatas rata-rata
76	2015	MDKA	0,200915663	diatas rata-rata
77	2015	MEDC	0,056871878	dibawah rata-rata
78	2015	MYOH	0,201353162	diatas rata-rata

79	2015	PTBA	0,388666287	diatas rata-rata
80	2015	PTRO	0,100631659	dibawah rata-rata
81	2015	RUIS	0,270279251	diatas rata-rata
82	2015	TINS	0,128454303	dibawah rata-rata
83	2015	TOBA	0,182585247	diatas rata-rata
84	2015	ADRO	0,126319636	dibawah rata-rata
85	2015	ANTM	0,055626827	dibawah rata-rata
86	2015	ARTI	0,03998944	dibawah rata-rata
87	2015	BUMI	0,009889976	dibawah rata-rata
88	2015	BYAN	0,735905732	diatas rata-rata
89	2015	CITA	0,282582002	diatas rata-rata
90	2015	CTTH	0,044857986	dibawah rata-rata
91	2015	DEWA	0,057363669	dibawah rata-rata
92	2014	DOID	0,182111516	diatas rata-rata
93	2014	DSSA	0,185643351	diatas rata-rata
94	2014	ELSA	0,115265389	dibawah rata-rata
95	2014	GEMS	0,513487792	diatas rata-rata
96	2014	HRUM	0,216841261	diatas rata-rata
97	2014	INCO	0,03852706	dibawah rata-rata
98	2014	ITMG	0,404760287	diatas rata-rata
99	2014	KKGI	0,008665348	dibawah rata-rata
100	2014	MBAP	0,388258726	diatas rata-rata
101	2014	MDKA	0,154442618	dibawah rata-rata
102	2014	MEDC	0,037856337	dibawah rata-rata
103	2014	MYOH	0,331758055	diatas rata-rata
104	2014	PTBA	0,353527352	diatas rata-rata
105	2014	PTRO	0,178513184	diatas rata-rata
106	2014	RUIS	0,255572039	diatas rata-rata
107	2014	TINS	0,110962811	dibawah rata-rata
108	2014	TOBA	0,203933067	diatas rata-rata
109	2014	GTBO	0,174930662	diatas rata-rata

KARAKTERISTIK EKSEKUTIF

JUMLAH : 109

DIATAS RATA-RATA : 47

DIBAWAH RATA-RATA : 62

Lampiran

17

Data Sortir Komite Audit

Lampiran 17

Data Sortir Komite Audit

NO	TAHUN	KODE	KA_X2	Rata-rata
1	2018	ADRO	3	dibawah rata-rata
2	2018	ATPK	3	dibawah rata-rata
3	2018	DEWA	3	dibawah rata-rata
4	2018	DOID	3	dibawah rata-rata
5	2018	DSSA	3	dibawah rata-rata
6	2018	ELSA	4	diatas rata-rata
7	2018	ESSA	3	dibawah rata-rata
8	2018	GEMS	3	dibawah rata-rata
9	2018	HRUM	3	dibawah rata-rata
10	2018	INCO	3	dibawah rata-rata
11	2018	ITMG	3	dibawah rata-rata
12	2018	KKGI	3	dibawah rata-rata
13	2018	MBAP	3	dibawah rata-rata
14	2018	MITI	3	dibawah rata-rata
15	2018	MYOH	3	dibawah rata-rata
16	2018	PTBA	4	diatas rata-rata
17	2018	PTRO	3	dibawah rata-rata
18	2018	RUIS	3	dibawah rata-rata
19	2018	TINS	4	diatas rata-rata
20	2018	TOBA	3	dibawah rata-rata
21	2018	ADRO	3	dibawah rata-rata
22	2018	APEX	3	dibawah rata-rata
23	2018	CTTH	3	dibawah rata-rata
24	2018	DEWA	3	dibawah rata-rata
25	2018	DSSA	3	dibawah rata-rata
26	2018	ELSA	4	diatas rata-rata
27	2018	ESSA	3	dibawah rata-rata
28	2017	INCO	3	dibawah rata-rata
29	2017	ITMG	3	dibawah rata-rata
30	2017	KKGI	3	dibawah rata-rata
31	2017	MBAP	3	dibawah rata-rata
32	2017	MYOH	3	dibawah rata-rata
33	2017	PTBA	4	diatas rata-rata
34	2017	RUIS	3	dibawah rata-rata
35	2017	TINS	4	diatas rata-rata
36	2017	TOBA	3	dibawah rata-rata
37	2017	ADRO	3	dibawah rata-rata

38	2017	ANTM	4	diatas rata-rata
39	2017	BORN	2	dibawah rata-rata
40	2017	CTTH	3	dibawah rata-rata
41	2017	DEWA	3	dibawah rata-rata
42	2017	DOID	3	dibawah rata-rata
43	2017	DSSA	3	dibawah rata-rata
44	2017	ELSA	3	dibawah rata-rata
45	2017	ESSA	3	dibawah rata-rata
46	2017	FIRE	3	dibawah rata-rata
47	2017	GEMS	3	dibawah rata-rata
48	2017	HRUM	3	dibawah rata-rata
49	2017	INCO	4	diatas rata-rata
50	2017	ITMG	3	dibawah rata-rata
51	2017	KKGI	3	dibawah rata-rata
52	2017	MBAP	3	dibawah rata-rata
53	2017	MEDC	3	dibawah rata-rata
54	2016	MYOH	3	dibawah rata-rata
55	2016	PTBA	4	diatas rata-rata
56	2016	RUIS	3	dibawah rata-rata
57	2016	TINS	4	dibawah rata-rata
58	2016	TOBA	3	dibawah rata-rata
59	2016	ADRO	3	dibawah rata-rata
60	2016	ANTM	4	diatas rata-rata
61	2016	ARTI	3	dibawah rata-rata
62	2016	BORN	2	dibawah rata-rata
63	2016	BYAN	4	diatas rata-rata
64	2016	CTTH	3	dibawah rata-rata
65	2016	DEWA	4	diatas rata-rata
66	2016	DOID	3	dibawah rata-rata
67	2016	DSSA	3	dibawah rata-rata
68	2016	ELSA	3	dibawah rata-rata
69	2016	ENRG	3	dibawah rata-rata
70	2016	ESSA	3	dibawah rata-rata
71	2016	GEMS	3	dibawah rata-rata
72	2016	HRUM	3	dibawah rata-rata
73	2016	ITMG	4	diatas rata-rata
74	2016	KKGI	3	dibawah rata-rata
75	2016	MBAP	3	dibawah rata-rata
76	2015	MDKA	3	dibawah rata-rata
77	2015	MEDC	3	dibawah rata-rata
78	2015	MYOH	3	dibawah rata-rata

79	2015	PTBA	4	diatas rata-rata
80	2015	PTRO	3	dibawah rata-rata
81	2015	RUIS	3	dibawah rata-rata
82	2015	TINS	4	diatas rata-rata
83	2015	TOBA	3	dibawah rata-rata
84	2015	ADRO	3	dibawah rata-rata
85	2015	ANTM	4	diatas rata-rata
86	2015	ARTI	3	dibawah rata-rata
87	2015	BUMI	3	dibawah rata-rata
88	2015	BYAN	4	diatas rata-rata
89	2015	CITA	3	dibawah rata-rata
90	2015	CTTH	3	dibawah rata-rata
91	2015	DEWA	3	dibawah rata-rata
92	2014	DOID	3	dibawah rata-rata
93	2014	DSSA	3	dibawah rata-rata
94	2014	ELSA	3	dibawah rata-rata
95	2014	GEMS	3	dibawah rata-rata
96	2014	HRUM	3	dibawah rata-rata
97	2014	INCO	3	dibawah rata-rata
98	2014	ITMG	4	diatas rata-rata
99	2014	KKGI	3	dibawah rata-rata
100	2014	MBAP	3	dibawah rata-rata
101	2014	MDKA	3	dibawah rata-rata
102	2014	MEDC	3	dibawah rata-rata
103	2014	MYOH	3	dibawah rata-rata
104	2014	PTBA	4	diatas rata-rata
105	2014	PTRO	3	dibawah rata-rata
106	2014	RUIS	3	dibawah rata-rata
107	2014	TINS	4	diatas rata-rata
108	2014	TOBA	3	dibawah rata-rata
109	2014	GTBO	3	dibawah rata-rata

JUMLAH : 109

DIATAS RATA-RATA : 20

DIBAWAH RATA-RATA : 89

Lampiran

18

Data Sortir Tax avoidance

Lampiran 18

Data Sortir Tax avoidance

NO	TAHUN	KODE	TA_Z	rata-rata
1	2018	ADRO	0,430281	diatas rata-rata
2	2018	ATPK	0,313169	dibawah rata-rata
3	2018	DEWA	0,986257	diatas rata-rata
4	2018	DOID	0,422159	diatas rata-rata
5	2018	DSSA	0,232908	dibawah rata-rata
6	2018	ELSA	0,236715	dibawah rata-rata
7	2018	ESSA	0,24338	dibawah rata-rata
8	2018	GEMS	0,279272	dibawah rata-rata
9	2018	HRUM	0,628915	diatas rata-rata
10	2018	INCO	0,272906	dibawah rata-rata
11	2018	ITMG	0,235897	dibawah rata-rata
12	2018	KKGI	0,373378	diatas rata-rata
13	2018	MBAP	0,206526	dibawah rata-rata
14	2018	MITI	0,356787	diatas rata-rata
15	2018	MYOH	0,256722	dibawah rata-rata
16	2018	PTBA	0,227913	dibawah rata-rata
17	2018	PTRO	0,887964	diatas rata-rata
18	2018	RUIS	0,284836	dibawah rata-rata
19	2018	TINS	0,343323	dibawah rata-rata
20	2018	TOBA	0,336337	dibawah rata-rata
21	2018	ADRO	0,460652	diatas rata-rata
22	2018	APEX	0,304384	dibawah rata-rata
23	2018	CTTH	0,511038	diatas rata-rata
24	2018	DEWA	0,914273	diatas rata-rata
25	2018	DSSA	0,071877	dibawah rata-rata
26	2018	ELSA	0,252085	dibawah rata-rata
27	2018	ESSA	0,285667	dibawah rata-rata
28	2017	INCO	0,27678	dibawah rata-rata
29	2017	ITMG	0,547445	diatas rata-rata
30	2017	KKGI	0,375653	diatas rata-rata
31	2017	MBAP	0,268442	dibawah rata-rata
32	2017	MYOH	0,261448	dibawah rata-rata
33	2017	PTBA	0,020072	dibawah rata-rata
34	2017	RUIS	0,41053	diatas rata-rata
35	2017	TINS	0,396056	diatas rata-rata
36	2017	TOBA	0,342337	dibawah rata-rata
37	2017	ADRO	0,376627	diatas rata-rata

38	2017	ANTM	0,726892	diatas rata-rata
39	2017	BORN	0,13651	dibawah rata-rata
40	2017	CTTH	0,219805	dibawah rata-rata
41	2017	DEWA	0,801116	diatas rata-rata
42	2017	DOID	0,389074	diatas rata-rata
43	2017	DSSA	0,336981	dibawah rata-rata
44	2017	ELSA	0,244436	dibawah rata-rata
45	2017	ESSA	0,369116	diatas rata-rata
46	2017	FIRE	0,302316	dibawah rata-rata
47	2017	GEMS	0,284739	dibawah rata-rata
48	2017	HRUM	0,388272	diatas rata-rata
49	2017	INCO	0,630978	diatas rata-rata
50	2017	ITMG	0,319192	dibawah rata-rata
51	2017	KKGI	0,355143	diatas rata-rata
52	2017	MBAP	0,250449	dibawah rata-rata
53	2017	MEDC	0,241192	dibawah rata-rata
54	2016	MYOH	0,278209	dibawah rata-rata
55	2016	PTBA	0,013491	dibawah rata-rata
56	2016	RUIS	0,524718	diatas rata-rata
57	2016	TINS	0,317905	dibawah rata-rata
58	2016	TOBA	0,438629	diatas rata-rata
59	2016	ADRO	0,422894	diatas rata-rata
60	2016	ANTM	0,699594	diatas rata-rata
61	2016	ARTI	0,121309	dibawah rata-rata
62	2016	BORN	0,359542	diatas rata-rata
63	2016	BYAN	0,195356	dibawah rata-rata
64	2016	CTTH	0,321098	dibawah rata-rata
65	2016	DEWA	0,744254	diatas rata-rata
66	2016	DOID	0,460832	diatas rata-rata
67	2016	DSSA	0,329868	dibawah rata-rata
68	2016	ELSA	0,231679	dibawah rata-rata
69	2016	ENRG	0,839282	diatas rata-rata
70	2016	ESSA	0,48471	diatas rata-rata
71	2016	GEMS	0,282125	dibawah rata-rata
72	2016	HRUM	0,236653	dibawah rata-rata
73	2016	ITMG	0,302031	dibawah rata-rata
74	2016	KKGI	0,315579	dibawah rata-rata
75	2016	MBAP	0,255163	dibawah rata-rata
76	2015	MDKA	0,316335	dibawah rata-rata
77	2015	MEDC	0,473237	diatas rata-rata
78	2015	MYOH	0,276806	dibawah rata-rata

79	2015	PTBA	0,254751	dibawah rata-rata
80	2015	PTRO	0,230035	dibawah rata-rata
81	2015	RUIS	0,447593	diatas rata-rata
82	2015	TINS	0,289436	dibawah rata-rata
83	2015	TOBA	0,312741	dibawah rata-rata
84	2015	ADRO	0,418341	diatas rata-rata
85	2015	ANTM	0,309028	dibawah rata-rata
86	2015	ARTI	0,716352	diatas rata-rata
87	2015	BUMI	0,051617	dibawah rata-rata
88	2015	BYAN	0,247474	dibawah rata-rata
89	2015	CITA	0,087813	dibawah rata-rata
90	2015	CTTH	0,442764	diatas rata-rata
91	2015	DEWA	0,62343	diatas rata-rata
92	2014	DOID	0,298965	dibawah rata-rata
93	2014	DSSA	0,37861	diatas rata-rata
94	2014	ELSA	0,214581	dibawah rata-rata
95	2014	GEMS	0,258112	dibawah rata-rata
96	2014	HRUM	0,165715	dibawah rata-rata
97	2014	INCO	0,26756	dibawah rata-rata
98	2014	ITMG	0,295639	dibawah rata-rata
99	2014	KKGI	0,575298	diatas rata-rata
100	2014	MBAP	0,255993	dibawah rata-rata
101	2014	MDKA	0,333097	dibawah rata-rata
102	2014	MEDC	0,988154	diatas rata-rata
103	2014	MYOH	0,253788	dibawah rata-rata
104	2014	PTBA	0,253273	dibawah rata-rata
105	2014	PTRO	0,671089	diatas rata-rata
106	2014	RUIS	0,393111	diatas rata-rata
107	2014	TINS	0,250063	dibawah rata-rata
108	2014	TOBA	0,300075	dibawah rata-rata
109	2014	GTBO	0,008072	dibawah rata-rata

JUMLAH : 109

DIATAS RATA-RATA : 42

DIBAWAH RATA-RATA : 67

JADWAL PENULISAN SKRIPSI

[illegible]

SURAT PERNYATAAN

Yang Bertanda tangan di bawah ini:

Nama : Irene Shindi Claudia
Alamat : Jl. Kranggan gang 6/57
NIM : 2015310241
Program Studi : Akuntansi
Program Pendidikan : Sarjana

Dengan ini menyatakan skripsi saya yang berjudul:

"Pengaruh Karakteristik Eksekutif dan Komite Audit Terhadap Profitabilitas dengan *Tax Avoidance* Sebagai Variabel *Intervening*"

Adalah benar-benar merupakan karya saya sendiri dan bukan jiplakan (plagiat) dari karya orang lain serta bukan hasil dibuatkan oleh pihak lain. Apabila dikemudian hari ternyata pernyataan saya tersebut tidak benar, maka saya bersedia menerima sanksi berupa pembatalan skripsi beserta segala hal yang terkait dengan skripsi tersebut.

Demikian surat pernyataan ini saya buat dengan sebenarnya.

Surabaya, 13 Oktober 2019



Irene Shindi Claudia



Yayasan Pendidikan Perbanas Jawa Timur
Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya
Jalan Nginden Semolo 34-36 Surabaya, Telp. (031)5947151 - 52 / Fax. (031)5935937

QP-ACD-11/F5

BERITA ACARA PERBAIKAN PROPOSAL SKRIPSI

Pada hari ini, Sabtu, tanggal 27 April 2019 telah dilakukan evaluasi proposal skripsi

Nama : IRENE SHINDI CLAUDIA
NIM : 2015310241
Program Pendidikan : S1 Akuntansi
dengan saran perbaikan/revisi sebagai berikut :

No.	Halaman	ACC Penguji
A Bu Supri		
1	H₁ : KE & KA → profitabilitas H₂ : TA memediasi pengaruh KE & KA thd profitabilitas bisa jadi 4 Hipotesis.	 17/7/19
2	Th penelitian : 2014 - 2018	
B Bu Inung		
1	Ratio profitabilitas hrs di koreksi lagi ✓	
2	Judul boleh usah pakai tahun penelitian ✓	 21/5/2019

Perubahan Judul : ADA / TIDAK ADA *)

Judul Baru :

Tim Evaluator Proposal

Tanda Tangan

1. SUPRIYATI, S.E., M.Si., Ak., CA.,CTA	1.
2. Dra. NUR SUCI I. MEI MURNI, Ak., M.M.CA	2.
3. Dra. JOICENDA NAHUMURY, M.Si.,Ak., CA	3.



Yayasan Pendidikan Perbanas Jawa Timur
Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya
 Jalan Nginden Semolo 34-36 Surabaya, Telp. (031)5947151 - 52 / Fax. (031)5935937

DAFTAR PERBAIKAN SKRIPSI

Ujian ke - 1

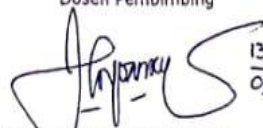
Nama : IRENE SHINDI CLAUDIA
 NIM : 2015310241
 Program Pendidikan : S1 Akuntansi
 Hari, tanggal : Kamis, 29 Agustus 2019

No.	Halaman	ACC Penguj
<u>BU LAELY</u> Bhs Asing → pakai italic Tujuan, Rumusan, Hipotesis hrs konsisten Hal 59 2015 & 16 diberi keterangan Hal 62, $\frac{1}{2}$ penurunan drastis, atau kurangkan drastis diberi penjelasan Tabel hal 56, diberi sumber. Penjelasan ditambahkan Hal 86, ditambahkan penjelasan	 13/09 2019	
<u>Bu. Nursuci</u> Hal 88-89 harus diberi penjelasan Keterangan, no 1 tidak usah. Saran no 2. mengusulkan variabel ditambah, pls diberi contoh	 13/9 2019	

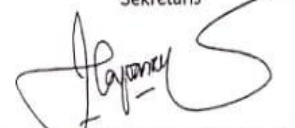
Perubahan Judul : ADA / TIDAK ADA *)

Judul Baru :

Mengetahui,
 Dosen Pembimbing


 13/09 2019
 Dra. JOICENDA NAHUMURY, M.Si., Ak., CA

Tim Penguji,
 Sekretaris


 Dra. JOICENDA NAHUMURY, M.Si., Ak., CA



Disetujui dan diterima baik oleh :

Dosen Pembimbing,
Tanggal : 08 Agt 2019 .

(Dra. Joicenda Nahumury, M.Si., Ak., CA)

Ketua Program Studi Sarjana Akuntansi
Tanggal :

(Dr. Nanang Shonhadji, SE., Ak., M.Si., CA, CIBA, CMA)