

# **LAMPIRAN**

**Lampiran 1 : Daftar Sampel**

<b>No</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
1	ADRO	PT ADARO ENERGY Tbk
2	ARTI	RATU PRABU ENERGI Tbk
3	CTTH	CITATAH Tbk
4	ELSA	ELNUSA Tbk
5	HRUM	HARUM ENERGY Tbk
6	INCO	PT INTERNASIONAL NIKCEL INDONESIA Tbk
7	ITMG	INDO TAMBANGRAYA MEGAH Tbk
8	KKGI	PT RESOURCE ALAM INDONESIA Tbk
9	MEDC	MEDCO ENERGI INTERNASIONAL Tbk
10	MITI	MITRA INVESTINDO Tbk
11	MYOH	MYOH TECHNOLOGY Tbk
12	PTBA	PT TAMBANG BATU BARA BUKIT ASAM (PERSERO) Tbk
13	PTRO	PT PETROSEA Tbk
14	RUIS	RADIANT UTAMA INTERINSCO Tbk
15	TINS	TIMAH (PERSERO) Tbk

## Lampiran 2: Hasil perhitungan CETR

NO	KODE	TAHUN	Tax	Income before Tax	CETR
1	ADRO	2010	2,668,668	5,049,918	0.528458
2	ADRO	2011	4,085,207	9,091,677	0.449335
3	ADRO	2012	3,195,132	6,901,711	0.462948
4	ADRO	2013	2,331,558	5,144,615	0.453204
5	ADRO	2014	1,763,674	4,046,177	0.435887
6	ARTI	2010	846	26,588	0.031819
7	ARTI	2011	2,202	13,969	0.157635
8	ARTI	2012	4,879	56,736	0.085995
9	ARTI	2013	1,200	67,632	0.017743
10	ARTI	2014	3,478	26,600	0.130752
11	CTTH	2010	440	12,342	0.035651
12	CTTH	2011	742	1,659	0.447257
13	CTTH	2012	439	3,198	0.137273
14	CTTH	2013	1,442	1,926	0.748702
15	CTTH	2014	370	644	0.574534
16	ELSA	2010	30,172	94,176	0.320379
17	ELSA	2011	15,394	62,972	0.244458
18	ELSA	2012	75,474	211,071	0.357576
19	ELSA	2013	94,595	337,200	0.280531
20	ELSA	2014	141,609	559,701	0.253008
21	HRUM	2010	246,153	1,227,359	0.200555
22	HRUM	2011	539,351	2,318,335	0.232646
23	HRUM	2012	496,454	2,059,804	0.24102
24	HRUM	2013	165,572	773,919	0.21394
25	HRUM	2014	59,142	91,550	0.646008
26	INCO	2010	1,292,652	5,219,297	0.247668
27	INCO	2011	1,075,093	4,101,656	0.262112
28	INCO	2012	231,393	884,060	0.261739
29	INCO	2013	206,222	680,482	0.303053
30	INCO	2014	804,112	2,946,474	0.272907
31	ITMG	2010	657,217	2,490,084	0.263934
32	ITMG	2011	1,666,807	6,619,078	0.251819
33	ITMG	2012	1,538,168	5,716,024	0.269098

34	ITMG	2013	1,109,993	3,938,032	0.281865
35	ITMG	2014	768,694	3,258,605	0.235897
36	KKGI	2010	70,903	236,930	0.299257
37	KKGI	2011	191,596	641,800	0.298529
38	KKGI	2012	116,615	344,729	0.33828
39	KKGI	2013	96,897	308,436	0.314156
40	KKGI	2014	59,298	158,814	0.37338
41	MEDC	2010	1,146,233	1,937,709	0.59154
42	MEDC	2011	1,134,026	3,295,429	0.344121
43	MEDC	2012	1,511,798	1,745,682	0.866021
44	MEDC	2013	1,887,871	2,377,151	0.794174
45	MEDC	2014	1,216,227	1,380,216	0.881186
46	MITI	2010	2,303	9,361	0.246021
47	MITI	2011	6,773	34,253	0.197735
48	MITI	2012	5,798	27,888	0.207903
49	MITI	2013	5,754	27,757	0.207299
50	MITI	2014	4,221	11,830	0.356805
51	MYOH	2010	20	152	0.131579
52	MYOH	2011	12,163	46,956	0.25903
53	MYOH	2012	41,959	159,758	0.262641
54	MYOH	2013	60,825	234,609	0.259261
55	MYOH	2014	92,668	360,967	0.256722
56	PTBA	2010	600,713	2,599,650	0.231075
57	PTBA	2011	971,037	4,059,104	0.239224
58	PTBA	2012	1,002,166	3,911,587	0.256204
59	PTBA	2013	607,081	2,461,362	0.246644
60	PTBA	2014	655,512	2,674,726	0.245076
61	PTRO	2010	83,846	463,202	0.181014
62	PTRO	2011	123,542	600,909	0.205592
63	PTRO	2012	139,664	614,674	0.227216
64	PTRO	2013	126,234	338,603	0.372808
65	PTRO	2014	245,636	273,654	0.897615
66	RUIS	2010	7,612	20,440	0.372407
67	RUIS	2011	8,515	11,764	0.723818
68	RUIS	2012	19,233	48,227	0.398802
69	RUIS	2013	26,727	56,363	0.474194
70	RUIS	2014	22,209	77,914	0.285045
71	TINS	2010	179,369	1,127,327	0.15911

72	TINS	2011	371,279	1,268,085	0.292787
73	TINS	2012	215,051	646,639	0.332567
74	TINS	2013	257,101	801,502	0.320774
75	TINS	2014	345,734	1,023,102	0.337927

### Lampiran 3 : Hasil Perhitungan ROA

NO	KODE	TAHUN	Net Income	Total Assets	ROA
1	ADRO	2010	2,207,313	40,600,921	0.054366
2	ADRO	2011	5,073,546	51,315,458	0.09887
3	ADRO	2012	3,706,579	64,714,116	0.057276
4	ADRO	2013	2,813,057	82,623,566	0.034047
5	ADRO	2014	2,282,503	79,760,127	0.028617
6	ARTI	2010	27,050	1,367,943	0.019774
7	ARTI	2011	9,604	1,453,096	0.006609
8	ARTI	2012	51,857	1,432,239	0.036207
9	ARTI	2013	66,432	1,577,432	0.042114
10	ARTI	2014	30,078	1,773,671	0.016958
11	CTTH	2010	12,783	199,626	0.064035
12	CTTH	2011	916	218,252	0.004197
13	CTTH	2012	2,759	261,439	0.010553
14	CTTH	2013	484	326,960	0.00148
15	CTTH	2014	1,014	366,053	0.00277
16	ELSA	2010	63,906	3,678,566	0.017373
17	ELSA	2011	47,578	4,098,294	0.011609

18	ELSA	2012	135,597	4,294,557	0.031574
19	ELSA	2013	242,605	4,370,964	0.055504
20	ELSA	2014	418,092	4,245,704	0.098474
21	HRUM	2010	823,940	3,470,174	0.237435
22	HRUM	2011	1,709,316	4,645,148	0.367979
23	HRUM	2012	1,563,350	5,208,642	0.300145
24	HRUM	2013	608,348	5,897,221	0.103158
25	HRUM	2014	32,408	5,522,913	0.005868
26	INCO	2010	3,926,645	19,663,930	0.199688
27	INCO	2011	3,026,563	21,956,911	0.137841
28	INCO	2012	652,667	22,560,884	0.028929
29	INCO	2013	474,260	27,989,330	0.016944
30	INCO	2014	2,142,362	29,027,987	0.073803
31	ITMG	2010	1,832,868	9,783,380	0.187345
32	ITMG	2011	4,999,225	14,313,602	0.349264
33	ITMG	2012	4,177,856	14,420,136	0.289724
34	ITMG	2013	2,828,039	17,081,558	0.165561
35	ITMG	2014	2,489,911	16,258,180	0.153148
36	KKGI	2010	166,027	527,245	0.314895
37	KKGI	2011	450,204	977,893	0.460382
38	KKGI	2012	228,114	1,003,761	0.227259
39	KKGI	2013	211,539	1,301,696	0.16251
40	KKGI	2014	99,516	1,238,236	0.080369
41	MEDC	2010	745,709	20,452,497	0.036461

42	MEDC	2011	4,410,432	23,462,520	0.187978
43	MEDC	2012	182,319	25,681,980	0.007099
44	MEDC	2013	196,057	31,063,707	0.006311
45	MEDC	2014	170,582	33,607,629	0.005076
46	MITI	2010	7,059	114,925	0.061423
47	MITI	2011	27,299	117,967	0.231412
48	MITI	2012	22,091	148,541	0.14872
49	MITI	2013	22,003	156,993	0.140153
50	MITI	2014	7,609	362,679	0.02098
51	MYOH	2010	352	3,062	0.114958
52	MYOH	2011	34,793	423,310	0.082193
53	MYOH	2012	36,150	1,292,581	0.027967
54	MYOH	2013	173,784	1,815,818	0.095706
55	MYOH	2014	268,299	2,031,097	0.132096
56	PTBA	2010	2,008,891	8,722,699	0.230306
57	PTBA	2011	3,085,862	11,507,104	0.26817
58	PTBA	2012	2,909,421	12,728,981	0.228567
59	PTBA	2013	1,854,281	11,677,155	0.158796
60	PTBA	2014	2,019,214	14,812,023	0.136323
61	PTRO	2010	379,356	1,997,713	0.189895
62	PTRO	2011	477,358	3,421,338	0.139524
63	PTRO	2012	475,010	5,122,605	0.092728
64	PTRO	2013	212,369	6,248,399	0.033988
65	PTRO	2014	28,018	5,816,715	0.004817

66	RUIS	2010	12,826	594,952	0.021558
67	RUIS	2011	4,009	985,922	0.004066
68	RUIS	2012	28,994	1,176,579	0.024643
69	RUIS	2013	29,635	1,277,943	0.02319
70	RUIS	2014	55,705	1,264,143	0.044065
71	TINS	2010	947,936	5,881,108	0.161183
72	TINS	2011	897,126	6,569,807	0.136553
73	TINS	2012	431,588	6,101,007	0.07074
74	TINS	2013	515,102	7,883,294	0.065341
75	TINS	2014	637,954	9,752,477	0.065415

**Lampiran 4 : Hasil Perhitungan Ukuran Dewan Komisaris**

No	KODE	2010	2011	2012	2013	2014
1	ADRO	3	6	6	5	5
2	ARTI	2	2	2	2	2
3	CTTH	2	4	3	4	4
4	ELSA	5	5	6	6	6
5	HRUM	5	5	5	5	5
6	INCO	9	9	9	10	10
7	ITMG	6	6	6	6	6
8	KKGI	4	4	4	5	5



9	MEDC	6	6	4	6	6
10	MITI	4	4	4	4	4
11	MYOH	3	3	3	3	3
12	PTBA	5	5	5	6	6
13	PTRO	4	4	4	4	5
14	RUIS	5	5	5	5	5
15	TINS	6	6	6	6	6

**Lampiran 5 : Hasil Perhitungan Dewan Komite Audit**

No	KODE	2010	2011	2012	2013	2014
1	ADRO	3	3	3	3	3
2	ARTI	3	3	3	3	3
3	CTTH	3	3	3	3	3
4	ELSA	5	6	4	4	4
5	HRUM	3	3	3	3	3
6	INCO	3	3	3	3	3
7	ITMG	3	3	4	3	3
8	KKGI	3	3	3	3	3
9	MEDC	5	5	3	3	3
10	MITI	3	3	3	3	3

11	MYOH	3	3	3	3	3
12	PTBA	3	3	3	4	4
13	PTRO	3	3	3	3	3
14	RUIS	3	3	3	3	3
15	TINS	4	5	4	4	4

**Lampiran 6: Hasil Perhitungan Dewan Direksi**

No	KODE	2010	2011	2012	2013	2014
1	ADRO	3	7	7	7	8
2	ARTI	6	6	4	4	4
3	CTTH	4	4	4	4	5
4	ELSA	5	5	5	5	5
5	HRUM	4	4	4	4	4
6	INCO	3	5	5	4	4
7	ITMG	5	5	5	6	4
8	KKGI	3	3	3	6	6
9	MEDC	3	3	5	5	4
10	MITI	3	6	3	3	5
11	MYOH	3	3	5	4	5
12	PTBA	6	6	6	6	6

13	PTRO	5	6	6	5	4
14	RUIS	4	4	3	4	5
15	TINS	5	5	6	6	6

**Lampiran 7 : Hasil Perhitungan CSR**

NO	KODE	TAHUN	CSR
1	ADRO	2010	0.39744
2	ADRO	2011	0.39744
3	ADRO	2012	0.44872
4	ADRO	2013	0.50000
5	ADRO	2014	0.48718
6	ARTI	2010	0.47436
7	ARTI	2011	0.47436
8	ARTI	2012	0.46154
9	ARTI	2013	0.47436
10	ARTI	2014	0.48718
11	CTTH	2010	0.29487
12	CTTH	2011	0.29487
13	CTTH	2012	0.32051
14	CTTH	2013	0.29487
15	CTTH	2014	0.32051
16	ELSA	2010	0.28205
17	ELSA	2011	0.29487

18	ELSA	2012	0.29487
19	ELSA	2013	0.30769
20	ELSA	2014	0.30769
21	HRUM	2010	0.30769
22	HRUM	2011	0.30769
23	HRUM	2012	0.30769
24	HRUM	2013	0.32051
25	HRUM	2014	0.30769
26	INCO	2010	0.33333
27	INCO	2011	0.33333
28	INCO	2012	0.33333
29	INCO	2013	0.34615
30	INCO	2014	0.34615
31	ITMG	2010	0.28205
32	ITMG	2011	0.28205
33	ITMG	2012	0.29487
34	ITMG	2013	0.29487
35	ITMG	2014	0.29487
36	KKGI	2010	0.52564
37	KKGI	2011	0.52564
38	KKGI	2012	0.52564
39	KKGI	2013	0.53846
40	KKGI	2014	0.53846
41	MEDC	2010	0.29487

42	MEDC	2011	0.29487
43	MEDC	2012	0.32051
44	MEDC	2013	0.32051
45	MEDC	2014	0.30769
46	MITI	2010	0.26923
47	MITI	2011	0.26923
48	MITI	2012	0.26923
49	MITI	2013	0.29487
50	MITI	2014	0.29487
51	MYOH	2010	0.37179
52	MYOH	2011	0.38462
53	MYOH	2012	0.37179
54	MYOH	2013	0.39744
55	MYOH	2014	0.39744
56	PTBA	2010	0.44872
57	PTBA	2011	0.43590
58	PTBA	2012	0.43590
59	PTBA	2013	0.44872
60	PTBA	2014	0.44872
61	PTRO	2010	0.50000
62	PTRO	2011	0.50000
63	PTRO	2012	0.51282
64	PTRO	2013	0.50000
65	PTRO	2014	0.51282

66	RUIS	2010	0.37179
67	RUIS	2011	0.37179
68	RUIS	2012	0.37179
69	RUIS	2013	0.39744
70	RUIS	2014	0.39744
71	TINS	2010	0.37179
72	TINS	2011	0.37179
73	TINS	2012	0.37179
74	TINS	2013	0.37179
75	TINS	2014	0.37179

## Lampiran 2

### Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ETR	75	.01774	.89762	.3283057	.18794247
ROA	75	.00148	.46038	.1060409	.10227976
UDK	75	2	10	4.93	1.711
UKA	75	3	6	3.28	.627
UDD	75	3	8	4.71	1.183
CSR	75	.26923	.53846	.3777767	.08269441
Valid N (listwise)	75				

## Hasil uji normalitas ( *Kolmogorov-smirnov* )

### NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		75
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.16853440
Most Extreme Differences	Absolute	.115
	Positive	.115
	Negative	-.049
Kolmogorov -Smirnov Z		1.000
Asymp. Sig. (2-tailed)		.270

a. Test distribution is Normal.

b. Calculated from data.

Nilai asymp sig. 0.270 > 0.05 maka data berdistribusi normal



## Hasil uji multikolinearitas (VIF)

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	CSR, UDK, ROA, UDD, UKA	.	Enter

- a. All requested variables entered.  
 b. Dependent Variable: ETR

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.424	.180		2.358	.021		
	ROA	-.734	.203	-.399	-3.614	.001	.955	1.047
	UDK	.029	.013	.260	2.207	.031	.838	1.193
	UKA	-.032	.034	-.107	-.937	.352	.899	1.113
	UDD	-.012	.019	-.078	-.665	.508	.844	1.185
	CSR	.011	.282	.005	.038	.970	.756	1.322

- a. Dependent Variable: ETR

Nilai VIF variabel ROA sebesar  $1.047 < 10$  maka tidak terjadi multikolinearitas  
 Nilai VIF variabel UDK sebesar  $1.193 < 10$  maka tidak terjadi multikolinearitas  
 Nilai VIF variabel UKA sebesar  $1.113 < 10$  maka tidak terjadi multikolinearitas  
 Nilai VIF variabel UDD sebesar  $1.185 < 10$  maka tidak terjadi multikolinearitas  
 Nilai VIF variabel CSR sebesar  $1.322 < 10$  maka tidak terjadi multikolinearitas

## Hasil uji heteroskedastisitas ( *White* )

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	x4.x5, x1, x2 <sup>^</sup> , x3 <sup>^</sup> , x5 <sup>^</sup> , x1 <sup>^</sup> , x2.x5, x3.x4, x1.x4, x1.x2, x1.x5, x2.x4, x3.x5, X4 <sup>^</sup> , x1.x3, x2.x3, x4, x5, x3, x2	.	Enter

- a. All requested variables entered.  
 b. Dependent Variable: Residual kuadrat

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.647 <sup>a</sup>	.418	.203	.0430782

- a. Predictors: (Constant), x4.x5, x1, x2<sup>^</sup>, x3<sup>^</sup>, x5<sup>^</sup>, x1<sup>^</sup>, x2.x5, x3.x4, x1.x4, x1.x2, x1.x5, x2.x4, x3.x5, X4<sup>^</sup>, x1.x3, x2.x4, x5, x3, x2

Chi square hitung =  $n \times R \text{ square} = 75 \times 0.418 = 31.350$

Chi square tabel  $k = 20 = 31.410$

Nilai Chi square hitung  $31.350 < \text{Chi square tabel } 31.410$  maka tidak terjadi heteroskedastisitas

## Hasil uji autokorelasi ( *Durbin – watson* )

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	CSR, UDK, ROA, UDD, UKA	.	Enter

- a. All requested variables entered.
- b. Dependent Variable: ETR

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.443 <sup>a</sup>	.196	.138	.17453393	1.233

- a. Predictors: (Constant), CSR, ROA, UKA, UDD, UDK
- b. Dependent Variable: ETR

Nilai DW sebesar 1.233

N= 75 dan k=5

Nilai dL =1.487 dan 4-dL=2.513

Nilai dU=1.770 dan 4-dU=2.230

Nilai DW sebesar 1.233 < nilai dL sebesar 1.487 maka terjadi autokorelasi

## Hasil uji autokorelasi setelah theil-nagar

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	CSR, UDK, ROA, UDD, UKA	.	Enter

- a. All requested variables entered.
- b. Dependent Variable: ETR

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.413 <sup>a</sup>	.170	.110	.15198827	1.831

- a. Predictors: (Constant), CSR, UDK, ROA, UDD, UKA
- b. Dependent Variable: ETR

Nilai DW sebesar 1.831

N= 75 dan k=5

Nilai dL =1.487 dan 4-dL=2.513

Nilai dU=1.770 dan 4-dU=2.230

Nilai DW sebesar 1.831 terletak antara Nilai dU=1.770 dan 4-dU=2.230  
maka tidak terjadi autokorelasi

## Hasil regresi berganda

### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	CSR, UDK, ROA, UDD, UKA	.	Enter

- a. All requested variables entered.  
 b. Dependent Variable: ETR

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.413 <sup>a</sup>	.170	.110	.15198827

- a. Predictors: (Constant), CSR, UDK, ROA, UDD, UKA

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.327	5	.065	2.832	.022 <sup>a</sup>
	Residual	1.594	69	.023		
	Total	1.921	74			

- a. Predictors: (Constant), CSR, UDK, ROA, UDD, UKA  
 b. Dependent Variable: ETR

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.210	.089		2.369	.021
	ROA	-.739	.224	-.384	-3.301	.002
	UDK	.034	.015	.274	2.229	.029
	UKA	-.018	.030	-.076	-.616	.540
	UDD	-.019	.018	-.121	-1.016	.313
	CSR	.215	.282	.095	.760	.450

- a. Dependent Variable: ETR