

## LAMPIRAN

### Lampiran 1. Daftar Populasi Penelitian

No	Kode	Nama Perusahaan	Tanggal Berdiri
1.	ADRO	PT Adaro Energy Tbk	28 Juli 04
2.	BSSR	PT Baramulti Suksessarana Tbk	31 Okt 90
3.	DSSA	PT Dian Swastatika Sentosa Tbk	02 Agust 96
4.	GEMS	PT Golden Energy Mines Tbk	13 Mar 97
5.	ITMG	PT Indo Tambangraya Megah Tbk	02 Sept 87
6.	MBAP	PT Mitrabara Adiperdana Tbk	29 Mei 92
7.	MYOH	PT Samindo Resources Tbk	15 Mar 00
8.	PTBA	PT Bukit Asam Tbk	02 Mar 81
9.	TOBA	PT Toba Bara Sejahtera Tbk.	03 Agust 07
10	DOID	PT Delta Dunia Mamkmur Tbk	26 Nov 90
11.	SMMT	PT Golden Eagle Energy Tbk	14 Mar 80
12.	PTRO	PT Petrosea Tbk	21 Feb 72
13	BUMI	PT Bumi Resources Tbk	26 Jun 73
14.	PKPK	PT Perdana Karya Perkasa Tbk	07 Des 83
15.	BYAN	PT Bayan Resources Tbk	21 Des 04
16.	INDY	PT Indika Energy Tbk	31 Jan 02
17.	HRUM	PT Harum Energy Tbk	12 Okt 95
18.	ARII	PT Atlas Resources Tbk	26 Jan 07
19.	ATPK	PT Bara Jaya Internasional Tbk	12 Jan 88
20.	BOSS	PT Borneo Olah Sarana Sukses Tbk	13 Jul 11
21.	DEWA	PT Darman Henwa Tbk	08 Okt 91
22.	KKGI	PT Resource Alam Indonesia Tbk	08 Jul 81
23.	BORN	PT Borneo Lumbang Energi & Metal Tbk	03 Apr 06
24.	FIRE	PT Alfa Energi Investama Tbk	16 Feb 15
25.	GTBO	PT Garda Tujuh Buana Tbk	10 Jun 96

**Lampiran 2. Jumlah Komite Audit**

Kode Perusahaan	Tahun	Jumlah Komite Audit
ADRO	2016	3
BSSR	2016	3
DSSA	2016	3
GEMS	2016	3
ITMG	2016	4
MBAP	2016	3
MYOH	2016	5
PTBA	2016	3
TOBA	2016	3
DOID	2016	3
BYAN	2016	3
HRUM	2016	3
DEWA	2016	3
ADRO	2017	3
BSSR	2017	3
DSSA	2017	3
GEMS	2017	3
ITMG	2017	4
MBAP	2017	3
MYOH	2017	5
PTBA	2017	3
TOBA	2017	3
DOID	2017	3
BYAN	2017	4
HRUM	2017	3
DEWA	2017	3
ADRO	2018	3
BSSR	2018	3
DSSA	2018	3
GEMS	2018	3
ITMG	2018	4
MBAP	2018	3
MYOH	2018	5

Kode Perusahaan	Tahun	Jumlah Komite Audit
PTBA	2018	4
TOBA	2018	3
DOID	2018	3
BYAN	2018	4
HRUM	2018	3
DEWA	2018	3

### Lampiran 3. Nilai Profitabilitas

Kode Perusahaan	Tahun	Nilai Profitabilitas
ADRO	2016	5,22
BSSR	2016	14,90
DSSA	2016	2,90
GEMS	2016	9,26
ITMG	2016	10,80
MBAP	2016	23,30
MYOH	2016	14,44
PTBA	2016	10,90
TOBA	2016	5,58
DOID	2016	4,20
BYAN	2016	2,18
HRUM	2016	4,35
DEWA	2016	0,14
ADRO	2017	7,87
BSSR	2017	39,41
DSSA	2017	4,65
GEMS	2017	20,34
ITMG	2017	18,60
MBAP	2017	36,47
MYOH	2017	9,04
PTBA	2017	20,68

Kode Perusahaan	Tahun	Nilai Profitabilitas
TOBA	2017	11,88
DOID	2017	4,94
BYAN	2017	38,03
HRUM	2017	12,13
DEWA	2017	0,69
ADRO	2018	6,76
BSSR	2018	28,18
DSSA	2018	3,57
GEMS	2018	14,34
ITMG	2018	17,94
MBAP	2018	29,00
MYOH	2018	20,44
PTBA	2018	21,19
TOBA	2018	13,57
DOID	2018	6,39
BYAN	2018	45,56
HRUM	2018	8,59
DEWA	2018	0,62

#### Lampiran 4. Nilai Ukuran Perusahaan

Kode Perusahaan	Tahun	Nilai Ukuran Perusahaan
ADRO	2016	22,60
BSSR	2016	19,03
DSSA	2016	21,53
GEMS	2016	19,75
ITMG	2016	20,91
MBAP	2016	18,57
MYOH	2016	18,81
PTBA	2016	21,05
TOBA	2016	19,38
DOID	2016	20,60

Kode Perusahaan	Tahun	Nilai Ukuran Perusahaan
BYAN	2016	20,53
HRUM	2016	19,84
DEWA	2016	19,76
ADRO	2017	22,64
BSSR	2017	19,16
DSSA	2017	21,73
GEMS	2017	20,20
ITMG	2017	21,03
MBAP	2017	18,90
MYOH	2017	18,73
PTBA	2017	21,21
TOBA	2017	19,67
DOID	2017	20,67
BYAN	2017	20,61
HRUM	2017	19,95
DEWA	2017	19,81
ADRO	2018	22,68
BSSR	2018	19,32
DSSA	2018	21,94
GEMS	2018	20,37
ITMG	2018	21,09
MBAP	2018	18,97
MYOH	2018	18,83
PTBA	2018	21,24
TOBA	2018	20,03
DOID	2018	20,89
BYAN	2018	20,86
HRUM	2018	19,96
DEWA	2018	19,84

**Lampiran 5. Nilai ETR**

Kode Perusahaan	Tahun	Nilai ETR
ADRO	2016	37,66
BSSR	2016	22,96
DSSA	2016	33,66
GEMS	2016	28,98
ITMG	2016	31,92
MBAP	2016	25,04
MYOH	2016	27,82
PTBA	2016	25,95
TOBA	2016	43,86
DOID	2016	38,91
BYAN	2016	38,94
HRUM	2016	38,83
DEWA	2016	80,11
ADRO	2017	42,29
BSSR	2017	25,85
DSSA	2017	33,65
GEMS	2017	28,45
ITMG	2017	30,20
MBAP	2017	25,52
MYOH	2017	27,68
PTBA	2017	25,48
TOBA	2017	31,27
DOID	2017	46,08
BYAN	2017	19,54
HRUM	2017	23,67
DEWA	2017	74,43
ADRO	2018	41,83
BSSR	2018	26,02
DSSA	2018	37,86
GEMS	2018	26,15
ITMG	2018	29,56
MBAP	2018	25,60
MYOH	2018	25,38
PTBA	2018	25,33

Kode Perusahaan	Tahun	Nilai ETR
TOBA	2018	30,01
DOID	2018	29,90
BYAN	2018	24,75
HRUM	2018	16,57
DEWA	2018	62,34

### Lampiran 6. Tabel Durbin Watson

Tabel Durbin-Watson (DW),  $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
25	1,2879	1,4537	1,2063	1,5495	1,1228	1,6540	1,0381	1,7666	0,9530	1,8863
26	1,3022	1,4614	1,2236	1,5528	1,1432	1,6523	1,0616	1,7591	0,9794	1,8727
27	1,3157	1,4688	1,2399	1,5562	1,1624	1,6510	1,0836	1,7527	1,0042	1,8608
28	1,3284	1,4759	1,2553	1,5596	1,1805	1,6503	1,1044	1,7473	1,0276	1,8502
29	1,3405	1,4828	1,2699	1,5631	1,1976	1,6499	1,1241	1,7426	1,0497	1,8409
30	1,3520	1,4894	1,2837	1,5666	1,2138	1,6498	1,1426	1,7386	1,0706	1,8326
31	1,3630	1,4957	1,2969	1,5701	1,2292	1,6500	1,1602	1,7352	1,0904	1,8252
32	1,3734	1,5019	1,3093	1,5736	1,2437	1,6505	1,1769	1,7323	1,1092	1,8187
33	1,3834	1,5078	1,3212	1,5770	1,2576	1,6511	1,1927	1,7298	1,1270	1,8128
34	1,3929	1,5136	1,3325	1,5805	1,2707	1,6519	1,2078	1,7277	1,1439	1,8076
35	1,4019	1,5191	1,3433	1,5838	1,2833	1,6528	1,2221	1,7259	1,1601	1,8029
36	1,4107	1,5245	1,3537	1,5872	1,2953	1,6539	1,2358	1,7245	1,1755	1,7987
37	1,4190	1,5297	1,3635	1,5904	1,3068	1,6550	1,2489	1,7233	1,1901	1,7950
38	1,4270	1,5348	1,3730	1,5937	1,3177	1,6563	1,2614	1,7223	1,2042	1,7916
39	1,4347	1,5396	1,3821	1,5969	1,3283	1,6575	1,2734	1,7215	1,2176	1,7886
40	1,4421	1,5444	1,3908	1,6000	1,3384	1,6589	1,2848	1,7209	1,2305	1,7859

### Lampiran 7. Rata-rata Nilai ETR Perusahaan

Kode Perusahaan	Nama Perusahaan	Tahun	ETR	Rata-rata ETR
ADRO	Adaro Energy Tbk.	2016	37,66	40,60
		2017	42,29	
		2018	41,83	
BSSR	Baramulti Suksessarana Tbk.	2016	22,96	24,94
		2017	25,85	

Kode Perusahaan	Nama Perusahaan	Tahun	ETR	Rata-rata ETR
		2018	26,02	
BYAN	Bayan Resources Tbk.	2016	38,94	27,74
		2017	19,54	
		2018	24,75	
PTBA	Bukit Asam Tbk.	2016	25,95	25,58
		2017	25,48	
		2018	25,33	
DEWA	Darma Henwa Tbk	2016	80,11	72,29
		2017	74,43	
		2018	62,34	
DOID	Delta Dunia Makmur Tbk.	2016	38,91	38,30
		2017	46,08	
		2018	29,90	
DSSA	Dian Swastatika Sentosa Tbk	2016	33,66	35,06
		2017	33,65	
		2018	37,86	
GEMS	Golden Energy Mines Tbk.	2016	28,98	27,86
		2017	28,45	
		2018	26,15	
HRUM	Harum Energy Tbk.	2016	38,83	26,35
		2017	23,67	
		2018	16,57	
ITMG	Indo Tambangraya Megah Tbk.	2016	31,92	30,56
		2017	30,20	
		2018	29,56	
MBAP	Mitrabara Adiperdana Tbk.	2016	25,04	25,39
		2017	25,52	
		2018	25,60	
MYOH	Samindo Resources Tbk.	2016	27,82	26,96
		2017	27,68	
		2018	25,38	
TOBA	Toba Bara Sejahtera Tbk.	2016	43,86	35,05
		2017	31,27	
		2018	30,01	



## Lampiran 8. Hasil Output SPSS

### Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
KA	39	3.00	5.00	3.3077	.61361
ROA	39	.14	45.56	14.0783	11.61934
SIZE	39	18.57	22.68	20.3252	1.12075
ETR	39	16.57	80.11	33.5907	13.35019
Valid N (listwise)	39				

### Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		39
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	10.67556289
	Absolute	.166
Most Extreme Differences	Positive	.166
	Negative	-.100
Kolmogorov-Smirnov Z		1.038
Asymp. Sig. (2-tailed)		.231

a. Test distribution is Normal.

b. Calculated from data.

### Hasil Uji Herteroskedastisitas

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	57.991	25.669		2.259	.030
	KA	-2.669	2.084	-.207	-1.281	.209
	ROA	-.200	.113	-.293	-1.773	.085
	SIZE	-1.932	1.151	-.274	-1.678	.102

a. Dependent Variable: ABS\_RES

### Hasil Uji Multikolinearitas

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	70.889	37.923		1.869	.070		
	KA	-2.660	3.078	-.122	-.864	.393	.913	1.096
	ROA	-.663	.166	-.577	-3.987	.000	.872	1.147
	SIZE	-.943	1.701	-.079	-.554	.583	.896	1.116

a. Dependent Variable: ETR

### Hasil Uji Autokorelasi

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.600 <sup>a</sup>	.361	.306	11.12368	2.259

a. Predictors: (Constant), SIZE, KA, ROA

b. Dependent Variable: ETR

### Hasil Uji t

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
	1	(Constant)	70.889			37.923		1.869
	KA	-2.660	3.078	-.122	-.864	.393	.913	1.096
	ROA	-.663	.166	-.577	-3.987	.000	.872	1.147
	SIZE	-.943	1.701	-.079	-.554	.583	.896	1.116

a. Dependent Variable: ETR

### Hasil Uji F

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2441.877	3	813.959	6.578	.001 <sup>b</sup>
	Residual	4330.770	35	123.736		
	Total	6772.648	38			

a. Dependent Variable: ETR

b. Predictors: (Constant), SIZE, KA, ROA

### Hasil Uji Koefisien Determinasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.600 <sup>a</sup>	.361	.306	11.12368	2.259

a. Predictors: (Constant), SIZE, KA, ROA

b. Dependent Variable: ETR



**UNIVERSITAS ISLAM NAHDLATUL ULAMA' (UNISNU) JEPARA**  
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**PROGRAM STUDI AKUNTANSI**

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**SURAT KETERANGAN**

Yang bertanda tangan di bawah ini:

Nama : **H. Muhammad Ridho, SE, M.Si**  
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Dengan ini menerangkan bahwa, yang tersebut di bawah ini :

Nama : **SELVI DIANA ROSYIDAH**  
 NIM : 161120001860  
 Prodi : Akuntansi

Telah menyelesaikan karya ilmiah dengan judul **“PENGARUH KOMITE AUDIT, PROFITABILITAS, UKURAN PERUSAHAAN TERHADAP TAX AVOIDANCE (Studi Empiris: Perusahaan Sektor Pertambangan Batubara yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018)”** dan telah melalui pengecekan plagiarisme di plagirism checker x dengan nilai keunikan sebesar 82 %.

Demikian surat keterangan ini dibuat dengan benar, untuk dapat dipergunakan sebagaimana mestinya.

Jepara, 11 Maret 2020

Ka. Prodi Akuntansi

**H. Muhammad Ridho, S.E., M.Si**

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