

LAMPIRAN

Lampiran 1. Populasi Penelitian

No	Kode	Nama Perusahaan	Papan Pencatatan	Sampel
1	ABMM	ABM Investama Tbk.	Utama	1
2	AKRA	AKR Corporindo Tbk.	Utama	2
3	BUMI	Bumi Resources Tbk.	Utama	3
4	BYAN	Bayan Resources Tbk.	Utama	4
5	DEWA	Darma Henwa Tbk	Utama	
6	DOID	BUMA Internasional Grup Tbk.	Utama	
7	DSSA	Dian Swastatika Sentosa Tbk	Utama	5
8	ELSA	Elnusa Tbk.	Utama	6
9	ENRG	Energi Mega Persada Tbk.	Utama	7
10	GEMS	Golden Energy Mines Tbk.	Utama	8
11	HRUM	Harum Energy Tbk.	Utama	9
12	INDY	Indika Energy Tbk.	Utama	
13	ITMG	Indo Tambangraya Megah Tbk.	Utama	10
14	KKGI	Resource Alam Indonesia Tbk.	Utama	11
15	MBSS	Mitrabahtera Segara Sejati Tbk	Utama	
16	MEDC	Medco Energi Internasional Tbk	Utama	12
17	PGAS	Perusahaan Gas Negara (Persero	Utama	13
18	PTBA	Bukit Asam (Persero) Tbk.	Utama	14
19	PTRO	Petrosea Tbk.	Utama	15
20	RAJA	Rukun Raharja Tbk.	Utama	16
21	TOBA	TBS Energi Utama Tbk.	Utama	17
22	TPMA	Trans Power Marine Tbk.	Utama	18
23	WINS	Wintermar Offshore Marine Tbk.	Utama	19
24	SHIP	Sillo Maritime Perdana Tbk.	Utama	20

25	PSSI	IMC Pelita Logistik Tbk.	Utama	21
26	TEBE	Dana Brata Luhur Tbk.	Utama	22
27	SGER	Sumber Global Energy Tbk.	Utama	23
28	UNIQ	Ulima Nitra Tbk.	Utama	24
29	MCOL	Prima Andalan Mandiri Tbk.	Utama	25
30	GTSI	GTS Internasional Tbk.	Utama	26
31	RMKE	RMK Energy Tbk.	Utama	27
32	ADMR	Alamtri Minerals Indonesia Tbk	Utama	28
33	SUNI	Sunindo Pratama Tbk.	Utama	
34	CUAN	Petrindo Jaya Kreasi Tbk.	Utama	
35	MAHA	Mandiri Herindo Adiperkasa Tbk	Utama	
36	ALII	Ancara Logistics Indonesia Tbk	Utama	
37	AADI	Adaro Andalan Indonesia Tbk.	Utama	
38	PSAT	Pancaran Samudera Transport Tb	Utama	
39	ADRO	Alamtri Resources Indonesia Tb	Utama	29

Keterangan :

	Tidak terdaftar berturut-turut selama periode penelitian
	Mengalami kerugian pada periode penelitian
	Tidak mencantumkan salah satu data yang dibutuhkan

Lampiran 2. Hasil Perhitungan ROA

N o	Nama Perusahaan	Tahun	Laba Tahun Berjalan (Profit For The Year)	Total Aset (Total Assets)	Profitabilitas (ROA)
1	ABM Investama Tbk.	2022	341,903,507	1,982,578,564	17.25
		2023	315,623,893	2,156,687,895	14.63

		2024	139,341,849	2,095,451,602	6.65
2	Alamtri Minerals Indonesia Tbk	2022	335,684,738	1,286,624,764	26.09
		2023	440,843,141	1,695,419,616	26.00
		2024	434,769,398	2,073,594,757	20.97
3	Alamtri Resources Indonesia Tbk	2022	2,831,123	10,782,307	26.26
		2023	1,854,878	10,472,711	17.71
		2024	637,484	6,702,127	9.51
4	AKR Corporindo Tbk.	2022	2,469,059,157	27,187,608,036	9.08
		2023	3,078,469,701	30,296,571,806	10.16
		2024	2,399,467,512	33,108,684,368	7.25
5	Bumi Resources Tbk.	2022	578,554,665	4,488,046,969	12.89
		2023	32,425,738	4,202,694,216	0.77
		2024	93,678,912	4,163,401,077	2.25
6	Bayan Resources Tbk.	2022	2,301,605,547	3,945,458,865	58.34
		2023	1,279,580,842	3,444,319,816	37.15
		2024	943,375,066	3,521,455,934	26.79
7	Dian Swastatika Sentosa Tbk	2022	1,303,531,094	6,431,179,918	20.27
		2023	865,313,519	3,063,273,017	28.25
		2024	542,780,490	3,695,071,259	14.69
8	Elnusa Tbk.	2022	378,058	8,836,089	4.28
		2023	503,131	9,601,482	5.24
		2024	713,672	10,628,300	6.71
9	Energi Mega Persada Tbk.	2022	66,736,523	1,194,330,408	5.59
		2023	68,175,457	1,368,757,121	4.98

		2024	72,963,058	1,583,258,785	4.61
10	Golden Energy Mines Tbk.	2022	695,908,034	1,129,086,804	61.63
		2023	528,748,412	1,312,042,245	40.30
		2024	483,131,679	1,239,571,887	38.98
11	GTS Internasional Tbk.	2022	5,126,255	123,802,012	4.14
		2023	7,759,177	107,840,328	7.20
		2024	7,543,658	112,883,146	6.68
12	Harum Energy Tbk.	2022	379,772,107	1,278,805,856	29.70
		2023	195,672,112	1,633,107,192	11.98
		2024	77,659,731	2,574,539,092	3.02
13	Indo Tambangraya Megah Tbk.	2022	1,199,345	2,640,177	45.43
		2023	499,620	2,187,847	22.84
		2024	375,601	2,406,544	15.61
14	Resource Alam Indonesia Tbk.	2022	39,055,906	170,184,690	22.95
		2023	26,802,561	200,536,560	13.37
		2024	40,146,238	208,967,020	19.21
15	Prima Andalan Mandiri Tbk.	2022	358,305,285	734,626,933	48.77
		2023	234,911,784	744,875,988	31.54
		2024	116,915,568	759,216,464	15.40
16	Medco Energi Internasional Tbk	2022	537,629,603	6,931,905,826	7.76
		2023	388,187,052	7,468,316,269	5.20
		2024	381,710,656	7,926,890,365	4.82
17	Perusahaan Gas Negara (Persero	2022	401,342,541	7,194,859,982	5.58
		2023	376,615,901	6,599,238,469	5.71

		2024	439,637,270	6,415,949,730	6.85
18	IMC Pelita Logistik Tbk.	2022	42,332,323	179,354,447	23.60
		2023	40,890,652	203,871,968	20.06
		2024	14,322,877	189,560,738	7.56
19	Bukit Asam (Persero) Tbk.	2022	12,779,427	45,359,207	28.17
		2023	6,292,521	38,765,189	16.23
		2024	5,139,423	41,785,576	12.30
20	Petrosea Tbk.	2022	41,166	596,420	6.90
		2023	12,438	727,945	1.71
		2024	5,784	867,265	0.67
21	Rukun Raharja Tbk.	2022	10,839,343	260,504,575	4.16
		2023	27,159,480	328,648,128	8.26
		2024	29,082,510	331,350,659	8.78
22	RMK Energy Tbk.	2022	404,088,595,924	1,676,835,378,416	24.10
		2023	308,939,364,696	2,247,694,981,530	13.74
		2024	274,748,639,603	2,371,411,904,925	11.59
23	Sumber Global Energy Tbk.	2022	590,931,062,479	3,370,495,011,962	17.53
		2023	681,306,494,710	4,519,310,426,697	15.08
		2024	654,658,759,489	4,638,206,457,168	14.11
24	Sillo Maritime Perdana Tbk.	2022	26,119,280	379,305,467	6.89
		2023	25,763,464	432,180,554	5.96
		2024	24,124,004	483,419,102	4.99
25	Dana Brata Luhur Tbk.	2022	327,830,339	1,302,505,387	25.17
		2023	221,711,596	1,150,900,654	19.26

		2024	134,188,130	1,161,334,621	11.55
26	TBS Energi Utama Tbk.	2022	93,885,354	899,329,557	10.44
		2023	20,846,270	947,837,728	2.20
		2024	47,976,127	893,736,128	5.37
27	Trans Power Marine Tbk.	2022	14,296,163	155,751,879	9.18
		2023	33,729,574	192,957,339	17.48
		2024	32,728,935	247,912,342	13.20
28	Ulima Nitra Tbk.	2022	22,935,664,021	581,518,014,122	3.94
		2023	42,484,604,236	726,265,910,969	5.85
		2024	67,597,440,298	730,154,521,031	9.26
29	Wintermar Offshore Marine Tbk.	2022	861,095	189,445,736	0.45
		2023	6,630,627	117,513,527	5.64
		2024	32,300,184	232,544,068	13.89

Lampiran 3. Hasil Perhitungan DAR

N o	Nama Perusahaan	Tahun	Total Aset (Total Assets)	Total Liabilitas (Total Liabilities)	Lavereg e (DAR)
1	ABM Investama Tbk.	2022	1,982,578,564	1,365,057,289	68.85
		2023	2,156,687,895	1,397,760,928	64.81
		2024	2,095,451,602	124,816,706	5.96
2	Alamtri Minerals Indonesia Tbk	2022	1,286,624,764	717,317,140	55.75
		2023	1,695,419,616	657,370,421	38.77
		2024	2,073,594,757	571,331,203	27.55
3		2022	10,782,307	4,254,969	39.46

	Alamtri Resources Indonesia Tbk	2023	10,472,711	3,063,961	29.26
		2024	6,702,127	1,331,295	19.86
4	AKR Corporindo Tbk.	2022	27,187,608,036	14,032,797,261	51.61
		2023	30,296,571,806	16,253,614,293	53.65
		2024	33,108,684,368	18,484,691,894	55.83
5	Bumi Resources Tbk.	2022	4,488,046,969	1,669,538,707	37.20
		2023	4,202,694,216	1,427,918,135	33.98
		2024	4,163,401,077	1,299,156,719	31.20
6	Bayan Resources Tbk.	2022	3,945,458,865	1,950,168,318	49.43
		2023	3,444,319,816	1,465,501,614	42.55
		2024	3,521,455,934	1,207,613,523	34.29
7	Dian Swastatika Sentosa Tbk	2022	6,431,179,918	3,439,195,930	53.48
		2023	3,063,273,017	1,342,457,831	43.82
		2024	3,695,071,259	1,751,491,866	47.40
8	Elnusa Tbk.	2022	8,836,089	4,718,878	53.40
		2023	9,601,482	5,185,414	54.01
		2024	10,628,300	5,724,826	53.86
9	Energi Mega Persada Tbk.	2022	1,194,330,408	679,404,122	56.89
		2023	1,368,757,121	783,652,104	57.25
		2024	1,583,258,785	926,118,167	58.49
10	Golden Energy Mines Tbk.	2022	1,129,086,804	570,842,165	50.56
		2023	1,312,042,245	648,930,158	49.46
		2024	1,239,571,887	578,443,998	46.66
11		2022	123,802,012	66,839,802	53.99

	GTS Internasional Tbk.	2023	107,840,328	46,209,885	42.85
		2024	112,883,146	46,533,794	41.22
12	Harum Energy Tbk.	2022	1,278,805,856	286,533,351	22.41
		2023	1,633,107,192	458,386,742	28.07
		2024	2,574,539,092	791,884,570	30.76
13	Indo Tambangray a Megah Tbk.	2022	2,640,177	689,897	26.13
		2023	2,187,847	339,307	15.51
		2024	2,406,544	472,734	19.64
14	Resource Alam Indonesia Tbk.	2022	170,184,690	47,245,546	27.76
		2023	200,536,560	61,195,903	30.52
		2024	208,967,020	48,111,781	23.02
15	Prima Andalan Mandiri Tbk.	2022	734,626,933	167,935,530	22.86
		2023	744,875,988	159,123,585	21.36
		2024	759,216,464	177,516,904	23.38
16	Medco Energi Internasional Tbk	2022	6,931,905,826	5,184,386,501	74.79
		2023	7,468,316,269	5,440,720,277	72.85
		2024	7,926,890,365	5,575,858,796	70.34
17	Perusahaan Gas Negara (Persero)	2022	7,194,859,982	3,753,089,344	52.16
		2023	6,599,238,469	3,058,835,090	46.35
		2024	6,415,949,730	2,744,422,446	42.77
18	IMC Pelita Logistik Tbk.	2022	179,354,447	33,479,337	18.67
		2023	203,871,968	35,252,841	17.29
		2024	189,560,738	31,318,174	16.52
19		2022	45,359,207	16,443,161	36.25

	Bukit Asam (Persero) Tbk.	2023	38,765,189	17,201,993	44.37
		2024	41,785,576	19,141,764	45.81
20	Petrosea Tbk.	2022	596,420	298,429	50.04
		2023	727,945	492,315	67.63
		2024	867,265	617,515	71.20
21	Rukun Raharja Tbk.	2022	260,504,575	127,448,943	48.92
		2023	328,648,128	174,105,842	52.98
		2024	331,350,659	159,488,078	48.13
22	RMK Energy Tbk.	2022	1,676,835,378,416	470,171,083,609	28.04
		2023	2,247,694,981,530	762,862,475,597	33.94
		2024	2,371,411,904,925	642,242,858,297	27.08
23	Sumber Global Energy Tbk.	2022	3,370,495,011,962	2,358,362,130,045	69.97
		2023	4,519,310,426,697	3,037,542,632,520	67.21
		2024	4,638,206,457,168	2,390,070,273,304	51.53
24	Sillo Maritime Perdana Tbk.	2022	379,305,467	207,105,862	54.60
		2023	432,180,554	236,710,174	54.77
		2024	483,419,102	261,784,774	54.15
25	Dana Brata Luhur Tbk.	2022	1,302,505,387	248,193,270	19.06
		2023	1,150,900,654	63,811,093	5.54
		2024	1,161,334,621	69,637,095	6.00
26	TBS Energi Utama Tbk.	2022	899,329,557	475,619,264	52.89
		2023	947,837,728	524,150,083	55.30
		2024	893,736,128	457,075,898	51.14
27		2022	155,751,879	37,797,383	24.27

	Trans Power Marine Tbk.	2023	192,957,339	63,224,562	32.77
		2024	247,912,342	98,917,276	39.90
28	Ulima Nitra Tbk.	2022	581,518,014,122	222,437,023,236	38.25
		2023	726,265,910,969	336,359,463,675	46.31
		2024	730,154,521,031	285,636,052,018	39.12
29	Wintermar Offshore Marine Tbk.	2022	189,445,736	33,837,309	17.86
		2023	117,513,527	11,159,627	9.50
		2024	232,544,068	11,966,647	5.15

Lampiran 4. Hasil Perhitungan ETR

N o	Nama Perusahaan	Tahun	Laba sebelum Pajak Penghasilan (Profit Before Income Tax)	Beban Pajak Penghasilan (Income Tax Expense)	ETR
1	ABM Investama Tbk.	2022	433,061,444	91,157,937	21.05
		2023	371,490,923	55,867,030	15.04
		2024	153,740,616	14,398,767	9.37
2	Alamtri Minerals Indonesia Tbk	2022	437,739,072	102,054,334	23.31
		2023	563,427,891	122,584,750	21.76
		2024	557,502,189	122,732,791	22.01
3	Alamtri Resources Indonesia Tb	2022	4,476,219	1,645,096	36.75
		2023	2,294,283	439,405	19.15
		2024	809,820	172,336	21.28

4	AKR Corporindo Tbk.	2022	3,023,816,560	554,757,403	18.35
		2023	3,667,658,391	589,188,690	16.06
		2024	2,812,351,090	412,883,578	14.68
5	Bumi Resources Tbk.	2022	694,144,908	115,590,243	16.65
		2023	82,350,214	49,924,476	60.62
		2024	121,901,220	28,222,308	23.15
6	Bayan Resources Tbk.	2022	2,945,310,061	643,704,514	21.86
		2023	1,632,968,496	353,387,654	21.64
		2024	1,205,522,529	262,147,463	21.75
7	Dian Swastatika Sentosa Tbk	2022	1,605,715,713	302,184,619	18.82
		2023	1,181,069,686	315,756,167	26.73
		2024	710,243,648	167,463,158	23.58
8	Elnusa Tbk.	2022	457,161	79,103	17.30
		2023	617,868	114,737	18.57
		2024	881,074	167,402	19.00
9	Energi Mega Persada Tbk.	2022	140,359,117	73,622,594	52.45
		2023	101,298,341	33,122,884	32.70
		2024	94,903,219	21,940,161	23.12
10	Golden Energy Mines Tbk.	2022	898,692,704	202,784,670	22.56
		2023	682,980,975	154,232,563	22.58
		2024	635,760,266	152,628,587	24.01
11	GTS Internasiona l Tbk.	2022	5,208,663	82,408	1.58
		2023	7,844,083	84,906	1.08

		2024	7,653,966	110,308	1.44
12	Harum Energy Tbk.	2022	477,547,194	97,775,087	20.47
		2023	263,000,453	67,328,341	25.60
		2024	115,105,273	37,445,542	32.53
13	Indo Tambangraya Megah Tbk.	2022	1,544,792	345,447	22.36
		2023	644,112	144,492	22.43
		2024	494,821	119,220	24.09
14	Resource Alam Indonesia Tbk.	2022	58,058,817	19,002,911	32.73
		2023	39,123,312	12,320,751	31.49
		2024	60,296,581	20,150,343	33.42
15	Prima Andalan Mandiri Tbk.	2022	457,912,364	99,607,079	21.75
		2023	294,998,816	60,087,032	20.37
		2024	146,515,045	29,599,477	20.20
16	Medco Energi Internasional Tbk	2022	1,045,601,581	507,971,978	48.58
		2023	727,853,432	339,666,380	46.67
		2024	671,050,389	289,339,733	43.12
17	Perusahaan Gas Negara (Persero)	2022	542,704,261	141,361,720	26.05
		2023	523,887,009	147,271,108	28.11
		2024	578,289,878	138,652,608	23.98
18	IMC Pelita Logistik Tbk.	2022	46,828,255	4,495,932	9.60
		2023	45,992,754	5,102,102	11.09
		2024	16,629,599	2,306,722	13.87
19		2022	16,202,314	3,422,887	21.13

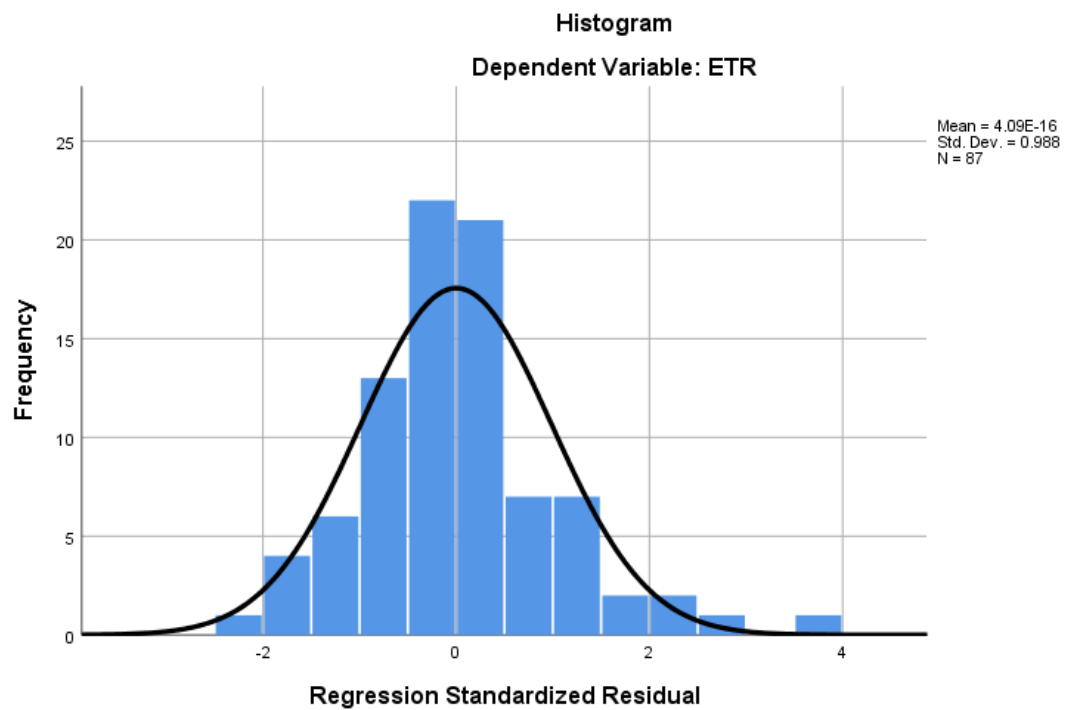
	Bukit Asam (Persero) Tbk.	2023	8,154,313	1,861,792	22.83
		2024	6,259,246	1,119,823	17.89
20	Petrosea Tbk.	2022	50,155	8,989	17.92
		2023	16,047	3,609	22.49
		2024	7,868	2,084	26.49
21	Rukun Raharja Tbk.	2022	13,023,880	2,184,537	16.77
		2023	40,646,477	13,486,997	33.18
		2024	44,218,925	15,136,415	34.23
22	RMK Energy Tbk.	2022	515,291,871,806	111,203,275,882	21.58
		2023	395,770,833,948	86,831,469,252	21.94
		2024	351,981,057,151	77,232,417,548	21.94
23	Sumber Global Energy Tbk.	2022	748,250,494,759	157,319,432,280	21.02
		2023	840,910,489,431	159,603,994,721	18.98
		2024	810,943,455,658	156,284,696,169	19.27
24	Sillo Maritime Perdana Tbk.	2022	29,446,376	3,327,096	11.30
		2023	29,298,782	3,535,318	12.07
		2024	27,557,163	3,433,159	12.46
25	Dana Brata Luhur Tbk.	2022	423,102,362	95,272,023	22.52
		2023	297,964,736	76,253,140	25.59
		2024	172,213,909	38,025,779	22.08
26	TBS Energi Utama Tbk.	2022	114,685,642	20,800,288	18.14
		2023	32,851,613	12,005,343	36.54
		2024	60,877,846	12,901,719	21.19

27	Trans Power Marine Tbk.	2022	15,052,566	756,403	5.03
		2023	35,064,309	1,334,735	3.81
		2024	34,157,847	1,428,912	4.18
28	Ulima Nitra Tbk.	2022	40,061,339,990	17,125,675,969	42.75
		2023	51,520,613,396	9,036,009,160	17.54
		2024	80,830,316,584	13,232,876,286	16.37
29	Wintermar Offshore Marine Tbk.	2022	946,527	85,432	9.03
		2023	6,683,678	53,051	0.79
		2024	35,695,183	3,394,999	9.51

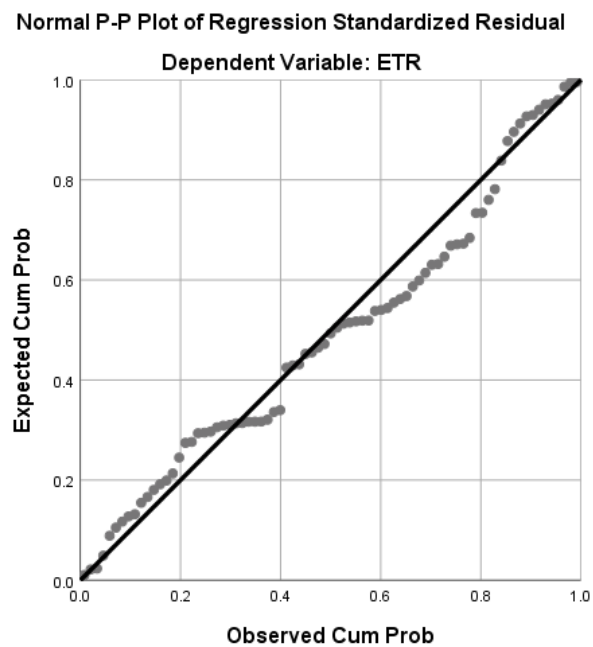
Lampiran 5. Statistik deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic
ROA	87	0.45	61.63	14.9921	12.58013
DAR	87	5.15	74.79	40.8757	17.33781
ETR	87	0.79	60.62	21.8054	10.89177
Valid N (listwise)	87				

Lampiran 6. Uji Normalitas (Histogram)



Lampiran 7. Uji Normalitas P-P Plot



Lampiran 8. Uji Normalitas KS

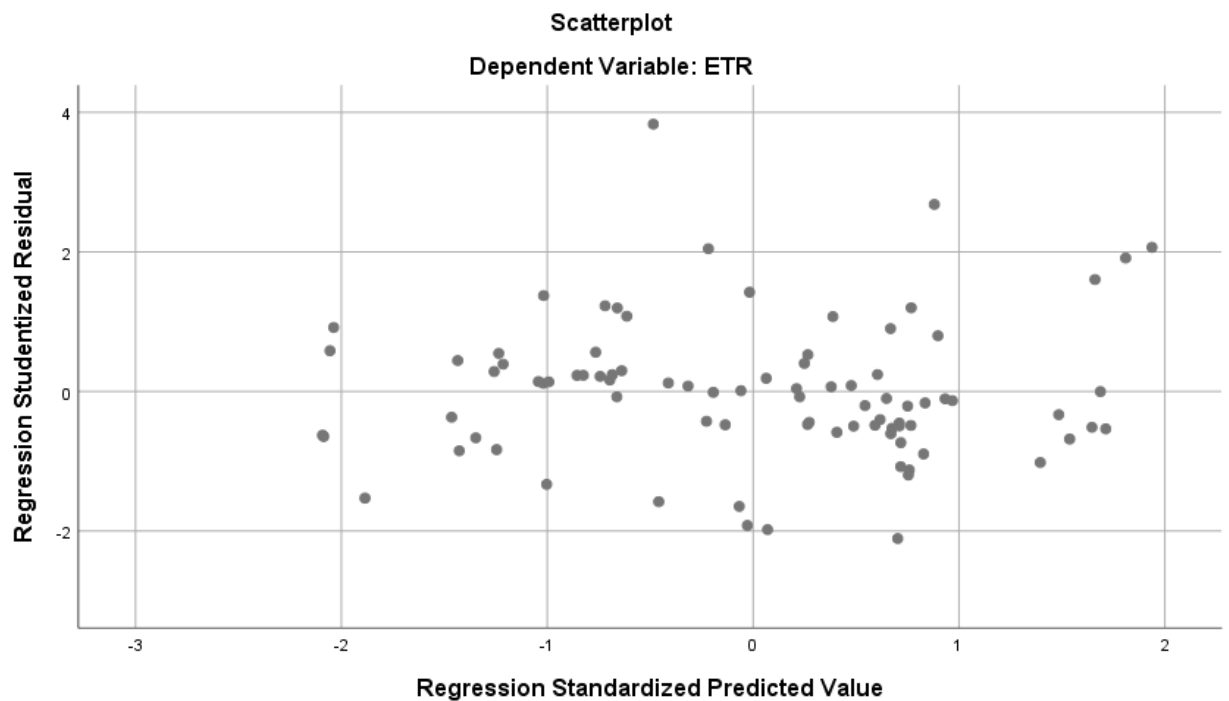
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		87
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	8.32657641
Most Extreme Differences	Absolute	0.098
	Positive	0.098
	Negative	-0.069
Test Statistic		0.098
Asymp. Sig. (2-tailed)		0.056 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Lampiran 9. Uji Multikolinearitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	Collinearity Statistics
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	14.908	3.525			
	ROA	0.016	0.093	0.019	0.961	1.041
	DAR	0.163	0.068	0.259	0.961	1.041

a. Dependent Variable: ETR

Lampiran 10. Uji Heteroskedastisitas



Lampiran 11. Uji Autokorelasi

Model Summary ^b	
Model	Durbin-Watson
1	2.109
a. Predictors: (Constant), DAR, ROA	
b. Dependent Variable: ETR	

Lampiran 12. Uji t (Parsial)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14.908	3.525		4.229	0.000
	ROA	0.016	0.093	0.019	0.173	0.863
	DAR	0.163	0.068	0.259	2.408	0.018

a. Dependent Variable: ETR

Lampiran 13. Uji F (Simultan)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	669.278	2	334.639	2.949	0.058 ^b
	Residual	9532.962	84	113.488		
	Total	10202.240	86			
a. Dependent Variable: ETR						
b. Predictors: (Constant), DAR, ROA						

Lampiran 14. Koefisien Determinasi

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.256 ^a	0.066	0.043	10.65306
a. Predictors: (Constant), DAR, ROA				
b. Dependent Variable: ETR				