



LAMPIRAN

Lampiran 1

Daftar sampel perusahaan

No	Emiten	Kode
1	Adhi Karya (Persero) Tbk.	ADHI
2	Bukaka Teknik Utama Tbk.	BUKK
3	Nusa Raya Cipta Tbk.	NRCA
4	PP (Persero) Tbk.	PTPP
5	Total Bangun Persada Tbk.	TOTL
6	Semen Indonesia (Persero) Tbk.	SMGR
7	Indocement Tunggul Prakarsa Tbk	INTP
8	Solusi Bangun Indonesia Tbk.	SMCB
9	United Tractors Tbk	UNTR
10	AKR Corporindo Tbk.	AKRA
11	Bukit Asam Tbk	PTBA
12	Elnusa Tbk.	ELSA
13	Aneka Tambang Tbk.	ANTM
14	Baramulti Suksessarana Tbk.	BSSR
15	Harum Energy Tbk.	HRUM
16	Indo Tambangraya Megah Tbk.	ITMG
17	Mitrabara Adiperdana Tbk.	MBAP
18	Samindo Resources Tbk.	MYOH
19	Betonjaya Manunggal Tbk.	BTON
20	Bumi Resources Minerals Tbk.	BRMS
21	Alamtri Resources Indonesia Tb	ADRO
22	Cita Mineral Investindo Tbk.	CITA

Lampiran 2 Tabulasi data

Tabulasi Data Perusahaan Konstruksi dan Pertambangan tahun 2020 - 2025

No	Kode emiten	Tahun Penelitian	<i>Firm value In market cap</i>	ETR	DER	<i>Firm Size (Ln Aset)</i>
1	ADHI	2020	29.24	0.40	5.83	31.27
		2021	28.70	0.13	6.05	31.32
		2022	29.03	0.04	3.53	31.32
		2023	28.60	0.08	3.39	31.33
		2024	28.21	0.08	2.62	31.19
2	BUKK	2020	28.70	0.20	0.75	29.24
		2021	28.80	0.15	0.57	29.28
		2022	28.78	0.17	0.64	29.47
		2023	28.70	0.15	0.85	29.76
		2024	28.48	0.17	0.80	29.85
3	NRCA	2020	27.57	0.51	0.93	28.43
		2021	27.31	0.47	0.84	28.39
		2022	27.35	0.00	1.04	28.53
		2023	27.44	0.00	0.95	28.48
		2024	27.50	0.01	0.97	28.50
4	PTPP	2020	30.08	0.05	2.84	31.61
		2021	29.45	0.04	2.88	31.65
		2022	29.12	0.04	2.89	31.68
		2023	28.61	0.15	2.73	31.67
		2024	28.36	0.48	2.71	31.67
5	TOTL	2020	27.86	0.03	1.54	28.69
		2021	27.71	0.01	1.21	28.63
		2022	27.66	0.02	1.41	28.73
		2023	27.88	0.02	1.94	28.77
		2024	28.47	0.01	1.94	28.88
6	SMGR	2020	31.93	0.23	1.14	31.99
		2021	31.39	0.40	0.88	31.97
		2022	31.30	0.24	0.76	32.05
		2023	31.40	0.31	0.66	32.04
		2024	30.73	0.38	0.55	31.97
7	INTP	2020	31.61	0.16	0.23	30.94
		2021	31.43	0.20	0.27	30.89
		2022	31.23	0.20	0.31	30.88

No	Kode emiten	Tahun Penelitian	<i>Firm value In market cap</i>	ETR	DER	<i>Firm Size (Ln Aset)</i>
		2023	31.17	0.19	0.41	31.02
		2024	30.94	0.18	0.38	31.05
8	SMCB	2020	30.03	0.33	1.74	30.66
		2021	30.19	0.34	0.92	30.70
		2022	30.18	0.28	0.80	30.69
		2023	30.18	0.27	0.78	30.73
		2024	30.13	0.27	0.63	30.68
		2020	32.23	0.20	0.58	32.23
9	UNTR	2021	32.05	0.27	0.57	32.35
		2022	32.21	0.22	0.57	32.58
		2023	32.07	0.23	0.83	32.67
		2024	32.23	0.22	0.73	32.76
		2020	28.57	0.19	0.77	30.56
10	AKRA	2021	28.82	0.19	1.08	30.79
		2022	30.97	0.18	1.07	30.93
		2023	31.02	0.16	1.16	31.04
		2024	30.74	0.15	1.26	31.13
		2020	31.11	0.25	0.42	30.81
11	PTBA	2021	31.07	0.22	0.49	31.22
		2022	31.38	0.21	0.57	31.45
		2023	30.97	0.77	0.80	31.29
		2024	31.09	0.18	0.85	31.37
		2020	28.57	0.28	1.02	29.65
12	ELSA	2021	28.33	0.46	0.91	29.61
		2022	28.45	0.17	1.15	29.81
		2023	28.67	0.19	1.17	29.89
		2024	28.78	0.19	1.17	29.99
		2020	31.47	0.30	0.67	31.09
13	ANTM	2021	31.62	0.39	0.58	31.12
		2022	31.50	0.27	0.42	31.15
		2023	31.34	0.20	0.37	31.39
		2024	31.23	0.17	0.38	31.43
		2020	29.12	0.25	2.61	28.94
14	BSSR	2021	30.00	0.22	1.38	29.46
		2022	30.06	0.22	1.20	29.48
		2023	29.94	0.26	1.46	29.47

No	Kode emiten	Tahun Penelitian	<i>Firm value In market cap</i>	ETR	DER	<i>Firm Size (Ln Aset)</i>
		2024	30.09	0.23	2.22	29.45
15	HRUM	2020	28.11	0.06	0.10	29.59
		2021	29.35	0.23	0.34	30.16
	HRUM	2022	29.11	0.20	0.29	30.63
		2023	30.52	0.26	0.39	30.86
		2024	30.27	0.33	0.44	31.36
16	ITMG	2020	30.38	0.48	0.37	30.42
		2021	30.77	0.23	0.39	30.81
		2022	31.42	0.22	0.35	31.36
		2023	31.00	0.22	0.22	31.15
		2024	31.04	0.24	0.24	31.29
17	MBAP	2020	28.83	0.27	0.32	28.57
		2021	29.12	0.22	0.29	28.93
		2022	29.87	0.22	0.22	29.20
		2023	29.28	0.29	0.33	28.90
		2024	28.83	0.23	0.27	28.97
18	MYOH	2020	28.68	0.22	0.17	28.39
		2021	28.98	0.22	0.17	28.48
		2022	28.89	0.25	0.14	28.60
		2023	28.96	0.18	0.42	28.93
		2024	28.89	0.27	0.27	28.92
19	BTON	2020	26.10	0.04	0.24	26.18
		2021	26.46	0.23	0.37	26.32
		2022	26.46	0.05	0.45	26.57
		2023	26.49	0.08	0.41	26.61
		2024	26.49	0.02	0.42	26.71
20	BRMS	2020	29.20	0.71	0.21	29.75
		2021	29.94	0.42	0.11	30.27
		2022	30.75	0.58	0.13	30.46
		2023	30.81	0.19	0.14	30.47
		2024	31.52	0.26	0.16	30.56
21	ADRO	2020	31.45	0.23	0.20	29.05
		2021	31.91	0.15	0.17	29.09
		2022	32.44	0.11	0.22	29.28
		2023	31.96	0.07	0.13	29.46
		2024	31.95	0.04	0.04	29.70

No	Kode emiten	Tahun Penelitian	<i>Firm value In market cap</i>	ETR	DER	<i>Firm Size (Ln Aset)</i>
22	CITA	2020	30.10	0.29	0.61	32.13
		2021	30.18	0.31	0.70	32.32
		2022	30.36	0.37	0.65	32.76
		2023	29.75	0.20	0.41	32.71
		2024	30.30	0.21	0.25	32.31

Lampiran 3

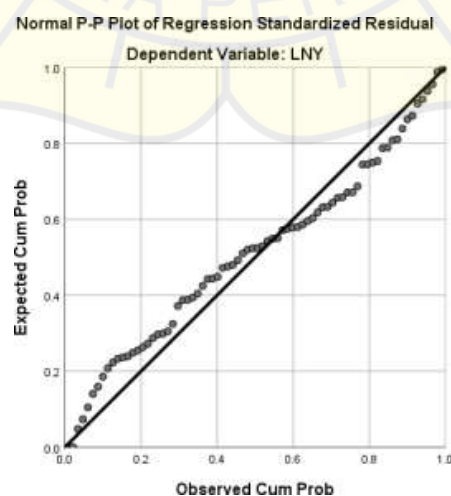
Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Nilai Perusahaan	110	26.10	32.44	29.7825	1.53663
Penghindaran Pajak	110	.00	.77	.2203	.13828
Leverage	110	.04	6.05	.9320	1.02350
Ukuran Perusahaan	110	26.18	32.76	30.2722	1.47263
Valid N (listwise)	110				

Sumber: *Output SPSS (2025)*

Lampiran 4

Hasil Grafik P – Plot



Sumber: *Output SPSS (2025)*

Lampiran 5

Hasil Uji Normalitas sebelum terjadi autokorelasi

One-Sample Kolmogorov-Smirnov Test			
		Unstandardized Residual	
N		110	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	.94100151	
Most Extreme Differences	Absolute	.077	
	Positive	.077	
	Negative	-.041	
Test Statistic		.077	
Asymp. Sig. (2-tailed)		.103 ^c	
Monte Carlo Sig. (2-tailed)	Sig.	.507 ^d	
	99% Confidence Interval	Lower Bound	.494
		Upper Bound	.519
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Based on 10000 sampled tables with starting seed 1993510611.			

Sumber: *Output SPSS (2025)*

Lampiran 6

Hasil Uji Normalitas sesudah adanya transform data

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			76
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		.06787526
Most Extreme Differences	Absolute		.100
	Positive		.089
	Negative		-.100
Test Statistic			.100
Asymp. Sig. (2-tailed)			.057 ^c
Monte Carlo Sig. (2-tailed)	Sig.		.400 ^d
	99% Confidence Interval	Lower Bound	.387
		Upper Bound	.412
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Based on 10000 sampled tables with starting seed 562334227.			

Sumber: *Output SPSS (2025)*

Lampiran 7

Hasil Uji Multikolinearitas sebelum terjadi autokorelasi

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Penghindaran Pajak	.892	1.121
	Leverage	.926	1.080
	Ukuran Perusahaan	.886	1.128
a. Dependent Variable: Nilai Perusahaan			

Sumber: *Output SPSS (2025)*

Lampiran 8

Hasil Uji Multikolinearitas sesudah adanya transform data

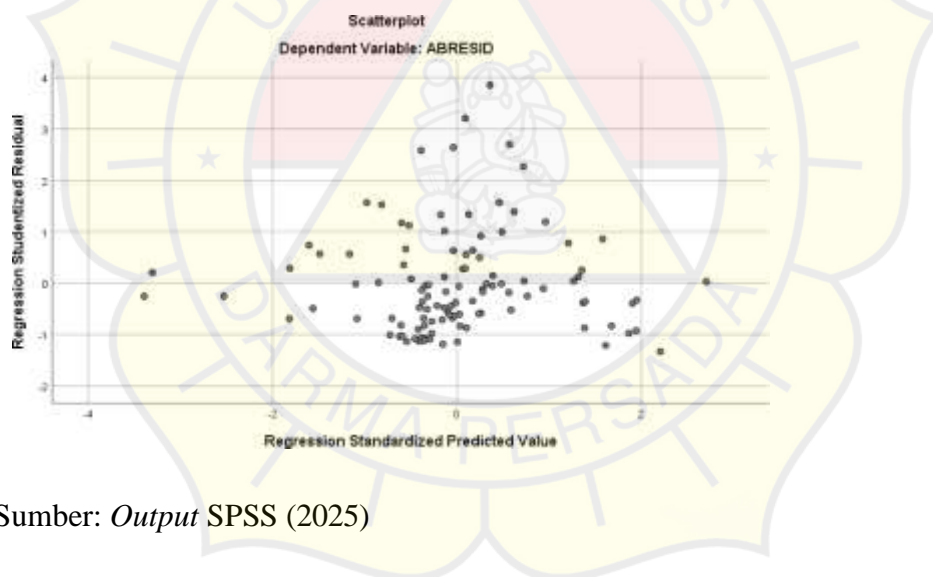
Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Penghindaran Pajak	.986	1.014
	Leverage	.990	1.010
	Ukuran Perusahaan	.993	1.007

a. Dependent Variable: Nilai Perusahaan

Sumber: *Output SPSS (2025)*

Lampiran 9

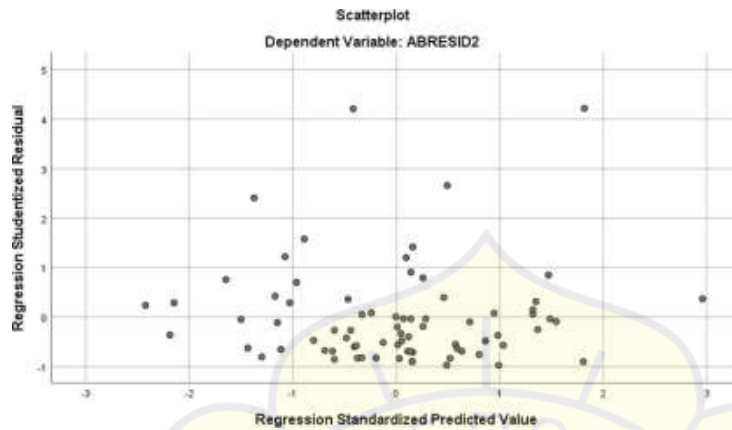
Hasil Uji Heteroskedastisitas sebelum terjadi autokorelasi



Sumber: *Output SPSS (2025)*

Lampiran 10

Heteroskedastisitas sesudah adanya transform data



Sumber: *Output SPSS (2025)*

Lampiran 11

Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.791 ^a	.625	.614	.95422	.606
a. Predictors: (Constant), Ukuran Perusahaan, Leverage, Penghindaran Pajak					
b. Dependent Variable: Nilai Perusahaan					

Sumber: *Output SPSS (2025)*

Lampiran 12

Hasil Uji Autokorelasi sesudah adanya transform data

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.706 ^a	.498	.477	.06927	1.903
a. Predictors: (Constant), Ukuran Perusahaan, Leverage, Penghindaran Pajak					
b. Dependent Variable: Nilai Perusahaan					

Sumber: *Output SPSS (2025)*

Lampiran 13

Hasil Uji Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.553	.207		2.675	.009
	Penghindaran Pajak	-.004	.007	-.045	-.534	.595
	Leverage	-.025	.008	-.273	-3.254	.002
	Ukuran Perusahaan	.719	.092	.654	7.800	.000

a. Dependent Variable: Nilai Perusahaan

Sumber: *Output* SPSS (2025)

Lampiran 14

Hasil Uji Hipotesis Statistik t

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.553	.207		2.675	.009
	Penghindaran Pajak	-.004	.007	-.045	-.534	.595
	Leverage	-.025	.008	-.273	-3.254	.002
	Ukuran Perusahaan	.719	.092	.654	7.800	.000

a. Dependent Variable: Nilai Perusahaan

Sumber: *Output* SPSS (2025)

Lampiran 15

Hasil Uji Koefisien Determinasi (R^2)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.706 ^a	.498	.477	.06927	1.903

a. Predictors: (Constant), Ukuran Perusahaan, Leverage, Penghindaran Pajak

b. Dependent Variable: Nilai Perusahaan

Sumber: *Output* SPSS (2025)

Lampiran 16**Daftar Riwayat Hidup****DAFTAR RIWAYAT HIDUP**

Nama : Amalia Ambaryanti

Tempat, Tanggal Lahir : Banyumas, 27 Oktober 1999

Jenis Kelamin : Perempuan

Alamat : Jl. Wadas Raya No. 57 RT.004/RW.003
Jaticempaka. Pondok Gede - Bekasi

Riwayat Pendidikan : 2015 – 2018 SMK Yadika 6 Jatiwaringin
2012 – 2015 SMPN 51 Jakarta
2006 – 2012 SDN Cipinang Melayu 03 Pagi

Email : ambaryanti49@gmail.com

Lampiran 17

Catatan Kegiatan Konsultasi Proposal Skripsi

Judul : Pengaruh Penghindaran Pajak, *Leverage*, Dan Ukuran Perusahaan Terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan Sektor Konstruksi dan Pertambangan yang terdaftar pada Bursa Efek Indonesia tahun 2020 – 2024)

Dosen Pembimbing : Agustina Indriani, SE., M.Ak

Hari / Tanggal	Pokok Pembahasan	Paraf Pembimbing
22 Juli 2025	Revisi variabel judul	
24 Juli 2025	Bimbingan bab I s.d V	