

LAMPIRAN

Lampiran 1

Populasi Penelitian

No	Kode	Nama Perusahaan
1	ADRO	Adaro Energy Tbk
2	ARII	Atlas Resources Tbk
3	ATPK	Bara Jaya Internasional Tbk
4	BORN	Borneo Lumbung Energy & Metal Tbk
5	BSSR	Baramulti Suksessarana Tbk
6	BUMI	Bumi Resources Tbk
7	BYAN	Bayan Resources Tbk
8	DEWA	Darma Henwa Tbk
9	DOID	Delta Dunia Makmur Tbk
10	FIRE	Alfa Energi Investama Tbk
11	GEMS	Golden Energy Mines Tbk
12	GTBO	Garda Tujuh Buana Tbk
13	HRUM	Harum Energy Tbk
14	ITMG	Indo Tambangraya Megah Tbk
15	KKGI	Resource Alam Indonesia Tbk
16	MBAP	Mitrabara Adiperdana Tbk
17	MYOH	Samindo Resources Tbk
18	PKPK	Perdana Karya Perkasa Tbk
19	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk
20	PTRO	Petrosea Tbk
21	SMMT	Golden Eagle Energy Tbk
22	TOBA	Toba Bara Sejahtera Tbk

Lampiran 2

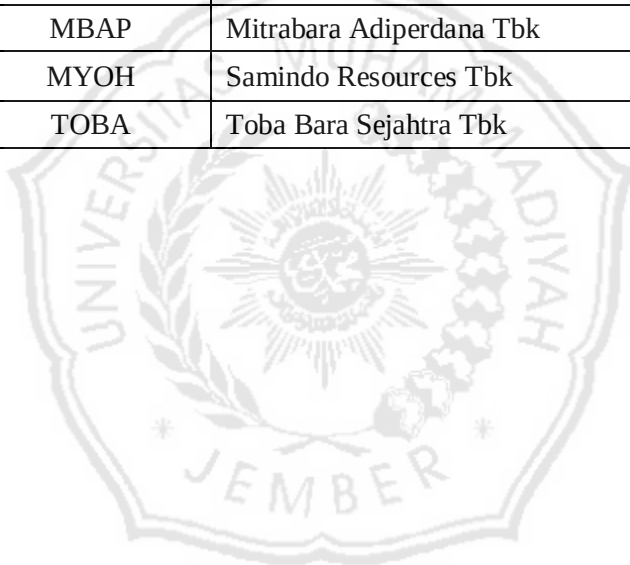
Purposive Sampling

Kriteria	Jumlah
Perusahaan pertambangan sektor batu bara yang listing di Bursa Efek Indonesia periode 2015-2018	22
Perusahaan pertambangan sektor batu bara yang bersaham syariah pada periode 2015-2018	13
Perusahaan pertambangan sektor batu bara non saham syariah periode 2015-2018	(9)
Perusahaan pertambangan sektor batu bara bersaham syariah yang menerbitkan laporan tahunan secara berturut-turut selama periode 2015-2018	8
Perusahaan yang tidak menerbitkan laporan tahunan secara berturut-turut selama periode 2015-2018	(14)
Total sampel yang digunakan	32

Lampiran 3

Sampel Penelitian

No	Kode	Nama Perusahaan
1	ADRO	Adaro Energy Tbk
2	ARII	Atlas Resources Tbk
3	GEMS	Golden Energy Mines Tbk
4	HRUM	Harum Energy Tbk
5	ITMG	Indo Tambangraya Megah Tbk
6	MBAP	Mitrabara Adiperdana Tbk
7	MYOH	Samindo Resources Tbk
8	TOBA	Toba Bara Sejahtera Tbk



Lampiran 4

Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan Terkonsentrasi	32	,40	,74	,5991	,10979
Kepemilikan Institusional	32	,10	,97	,7184	,21197
Kepemilikan Manajerial	32	,00	,77	,1747	,20662
Dewan Komisaris Independen	32	,41	,82	,6131	,08244
Komite Audit	32	,84	,95	,8809	,03144
Tax Avoidance	32	,00	1,81	,1116	,35701
Valid N (listwise)	32				

Lampiran 5

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		8
Normal Parameters ^{a,b}	Mean	,5171
	Std. Deviation	,34985
Most Extreme Differences	Absolute	,178
	Positive	,178
	Negative	-,167
Kolmogorov-Smirnov Z		,504
Asymp. Sig. (2-tailed)		,961

Lampiran 6

Uji Multikolonieritas

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	,332 ^a	,110	-,061	,36775	,110	,643

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,348	1,940		,695	,493
	Kepemilikan Terkonsentrasi	,238	1,028	,073	,232	,819
	Kepemilikan Institusional	-,849	,586	-,504	-1,449	,159
	Kepemilikan Manajerial	-,730	,646	-,422	-1,130	,269
	Dewan Komisaris Independen	,283	,953	,065	,297	,769
	Komite Audit	-,925	2,175	-,081	-,425	,674

Model	Correlations			Collinearity Statistics	
(Constant)					
Kepemilikan Terkonsentrasi	Zero-order	Partial	Part	Tolerance	VIF
Kepemilikan Institusional	,057	,045	,043	,343	2,918
Kepemilikan Manajerial	-,119	-,273	-,268	,283	3,535
Dewan Komisaris Independen	-,097	-,216	-,209	,245	4,084
Komite Audit	-,099	,058	,055	,707	1,413
	-,142	-,083	-,079	,933	1,072

Collinearity Diagnostics ^a			
Model	Dimension	Eigenvalue	Condition Index
1	1	5,321	1,000
	2	,641	2,880
	3	,021	16,046
	4	,010	23,391
	5	,007	27,450
	6	,001	94,902

Model	Dimension	Variance Proportions					
		(Constant)	X1	X2	X3	X4	X5
1	1	,00	,00	,00	,00	,00	,00
	2	,00	,00	,00	,19	,00	,00
	3	,01	,09	,60	,15	,02	,00
	4	,00	,07	,36	,32	,93	,00
	5	,03	,82	,01	,34	,04	,04
	6	,96	,02	,03	,00	,00	,96

Lampiran 7

Uji Heteroskedastisitas

Model Summary^b

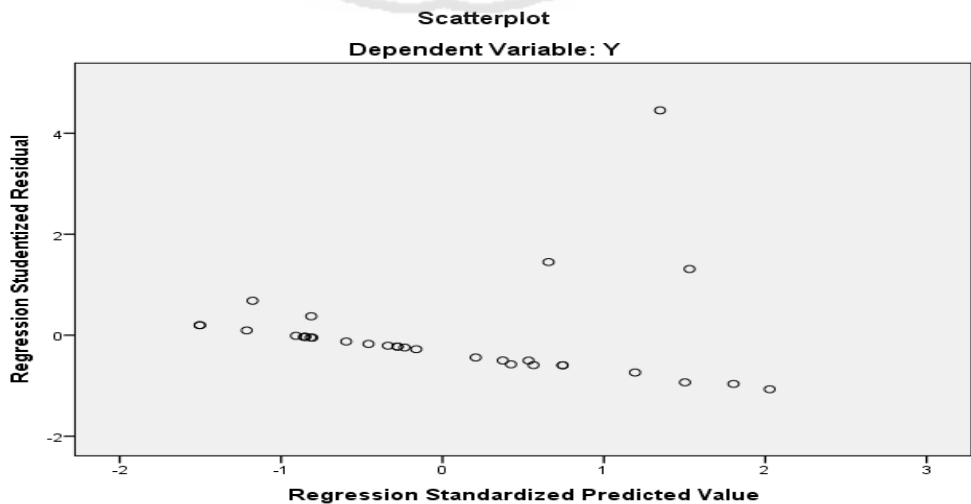
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	,332 ^a	,110	-,061	,36775	,110	,643

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,348	1,940		,695	,493
	Kepemilikan Terkonsentrasi	,238	1,028	,073	,232	,819
	Kepemilikan Institusional	-,849	,586	-,504	-1,449	,159
	Kepemilikan Manajerial	-,730	,646	-,422	-1,130	,269
	Dewan Komisaris Independen	,283	,953	,065	,297	,769
	Komite Audit	-,925	2,175	-,081	-,425	,674

Model	Correlations			Collinearity Statistics	
(Constant)					
Kepemilikan Terkonsentrasi	Zero-order	Partial	Part	Tolerance	VIF
Kepemilikan Institusional	,057	,045	,043	,343	2,918
Kepemilikan Manajerial	-,119	-,273	-,268	,283	3,535
Dewan Komisaris Independen	-,097	-,216	-,209	,245	4,084
Komite Audit	-,099	,058	,055	,707	1,413
	-,142	-,083	-,079	,933	1,072

Residuals Statistics ^a					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-,0665	,3518	,1116	,11845	32
Std. Predicted Value	-1,504	2,028	,000	1,000	32
Standard Error of Predicted Value	,120	,237	,157	,030	32
Adjusted Predicted Value	-,0792	,4404	,1231	,14298	32
Residual	-,35182	1,53978	,00000	,33679	32
Std. Residual	-,957	4,187	,000	,916	32
Stud. Residual	-1,070	4,453	-,014	,988	32
Deleted Residual	-,44041	1,74184	-,01143	,39274	32
Stud. Deleted Residual	-1,074	8,965	,131	1,707	32
Mahal. Distance	2,341	11,953	4,844	2,348	32
Cook's Distance	,000	,434	,027	,077	32
Centered Leverage Value	,076	,386	,156	,076	32



Lampiran 8

Regresi Linier Berganda

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	,332 ^a	,110	-,061	,36775	,110	,643

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,348	1,940		,695	,493
	Kepemilikan Terkonsentrasi	,238	1,028	,073	,232	,819
	Kepemilikan Institusional	-,849	,586	-,504	-1,449	,159
	Kepemilikan Manajerial	-,730	,646	-,422	-1,130	,269
	Dewan Komisaris Independen	,283	,953	,065	,297	,769
	Komite Audit	-,925	2,175	-,081	-,425	,674

Model	Correlations			Collinearity Statistics	
(Constant)					
Kepemilikan Terkonsentrasi	Zero-order	Partial	Part	Tolerance	VIF
Kepemilikan Institusional	,057	,045	,043	,343	2,918
Kepemilikan Manajerial	-,119	-,273	-,268	,283	3,535
Dewan Komisaris Independen	-,097	-,216	-,209	,245	4,084
Komite Audit	-,099	,058	,055	,707	1,413
	-,142	-,083	-,079	,933	1,072

Lampiran 9

Uji Determinasi (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	,332 ^a	,110	-,061	,36775	,110	,643

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,348	1,940		,695	,493
	Kepemilikan Terkonsentrasi	,238	1,028	,073	,232	,819
	Kepemilikan Institusional	-,849	,586	-,504	-1,449	,159
	Kepemilikan Manajerial	-,730	,646	-,422	-1,130	,269
	Dewan Komisaris Independen	,283	,953	,065	,297	,769
	Komite Audit	-,925	2,175	-,081	-,425	,674

Model	Correlations			Collinearity Statistics	
(Constant)					
Kepemilikan Terkonsentrasi	Zero-order	Partial	Part	Tolerance	VIF
Kepemilikan Institusional	,057	,045	,043	,343	2,918
Kepemilikan Manajerial	-,119	-,273	-,268	,283	3,535
Dewan Komisaris Independen	-,097	-,216	-,209	,245	4,084
Komite Audit	-,099	,058	,055	,707	1,413
	-,142	-,083	-,079	,933	1,072

Lampiran 10

Uji Parsial (t)

One-Sample Statistics				
	N	Mean	Std. Deviation	Std. Error Mean
Kepemilikan Terkonsentrasi	32	,5991	,10979	,01941
Kepemilikan Institusional	32	,7184	,21197	,03747
Kepemilikan Manajerial	32	,1747	,20662	,03653
Dewan Komisaris Independen	32	,6131	,08244	,01457
Komite Audit	32	,8809	,03144	,00556

One-Sample Test						
	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Kepemilikan Terkonsentrasi	30,866	31	,000	,59906	,5595	,6386
Kepemilikan Institusional	19,173	31	,000	,71844	,6420	,7949
Kepemilikan Manajerial	4,783	31	,000	,17469	,1002	,2492
Dewan Komisaris Independen	42,073	31	,000	,61312	,5834	,6428
Komite Audit	158,516	31	,000	,88090	,8696	,8922

Lampiran 11

**Tabel Hasil Perhitungan Variabel Independen
Kepemilikan Terkonsentrasi (X₁)**

Rumus = $\frac{\text{Jumlah Saham Pemegang Saham Pengendali}}{\text{Saham Beredar}} \times 100\%$				
Emiten	Tahun	Jumlah Saham Pemegang Saham Pengendali	Saham Beredar	Hasil (X₁)
ADRO	2015	14,045,425,500.00	31,985,962,000.00	0.44
	2016	14,045,425,500.00	31,985,962,000.00	0.44
	2017	14,045,425,500.00	31,985,962,000.00	0.44
	2018	14,045,425,500.00	31,985,962,000.00	0.44
ARII	2015	1,286,829,700.00	3,000,000,000.00	0.43
	2016	1,286,829,700.00	3,000,000,000.00	0.43
	2017	1,190,579,700.00	3,000,000,000.00	0.40
	2018	1,190,579,700.00	3,000,000,000.00	0.40
GEMS	2015	3,941,166,500.00	5,882,353,000.00	0.67
	2016	3,941,166,500.00	5,882,353,000.00	0.67
	2017	3,941,166,500.00	5,882,353,000.00	0.67
	2018	3,941,166,500.00	5,882,353,000.00	0.67
HRUM	2015	1,920,722,600.00	2,703,620,000.00	0.71
	2016	1,989,988,700.00	2,703,620,000.00	0.74
	2017	2,002,094,700.00	2,703,620,000.00	0.74
	2018	2,002,094,700.00	2,703,620,000.00	0.74
ITMG	2015	736,071,000.00	1,129,925,000.00	0.65
	2016	736,071,000.00	1,129,925,000.00	0.65
	2017	736,071,000.00	1,129,925,000.00	0.65
	2018	736,071,000.00	1,129,925,000.00	0.65
MBAP	2015	736,363,152.00	1,227,271,952.00	0.60
	2016	736,363,152.00	1,227,271,952.00	0.60
	2017	736,363,152.00	1,227,271,952.00	0.60
	2018	736,363,152.00	1,227,271,952.00	0.60
MYOH	2015	1,304,136,359.00	2,206,312,500.00	0.59
	2016	1,402,479,275.00	2,206,312,500.00	0.64
	2017	1,402,479,275.00	2,206,312,500.00	0.64
	2018	1,302,479,275.00	2,206,312,500.00	0.59
TOBA	2015	1,444,750,000.00	2,012,491,000.00	0.72
	2016	1,444,750,000.00	2,012,491,000.00	0.72
	2017	1,245,949,989.00	2,012,491,000.00	0.62
	2018	1,245,949,989.00	2,012,491,000.00	0.62

Sumber diolah: Peneliti, 2019

**Tabel Hasil Perhitungan Variabel Independen
Kepemilikan Institusional (X₂)**

Rumus = $\frac{\text{Saham Institusi}}{\text{Saham Beredar}} \times 100\%$				
Emiten	Tahun	Saham Institusi	Saham Beredar	Hasil (X₂)
ADRO	2015	14,045,425,500.00	31,985,962,000.00	0.44
	2016	16,022,058,154.00	31,985,962,000.00	0.50
	2017	14,045,425,500.00	31,985,962,000.00	0.44
	2018	14,045,425,500.00	31,985,962,000.00	0.44
ARII	2015	1,589,829,700.00	3,000,000,000.00	0.53
	2016	303,000,000.00	3,000,000,000.00	0.10
	2017	1,493,579,700.00	3,000,000,000.00	0.50
	2018	1,662,357,400.00	3,000,000,000.00	0.55
GEMS	2015	5,705,882,500.00	5,882,353,000.00	0.97
	2016	5,705,882,500.00	5,882,353,000.00	0.97
	2017	5,705,882,500.00	5,882,353,000.00	0.97
	2018	5,705,882,500.00	5,882,353,000.00	0.97
HRUM	2015	1,923,222,600.00	2,703,620,000.00	0.71
	2016	1,992,488,700.00	2,703,620,000.00	0.74
	2017	2,134,449,400.00	2,703,620,000.00	0.79
	2018	2,004,594,700.00	2,703,620,000.00	0.74
ITMG	2015	793,069,556.00	1,129,925,000.00	0.70
	2016	736,071,000.00	1,129,925,000.00	0.65
	2017	736,071,000.00	1,129,925,000.00	0.65
	2018	736,071,000.00	1,129,925,000.00	0.65
MBAP	2015	1,104,544,752.00	1,227,271,952.00	0.90
	2016	1,104,544,752.00	1,227,271,952.00	0.90
	2017	1,104,544,752.00	1,227,271,952.00	0.90
	2018	1,104,544,752.00	1,227,271,952.00	0.90
MYOH	2015	1,736,114,275.00	2,206,312,500.00	0.79
	2016	1,402,479,275.00	2,206,312,500.00	0.64
	2017	1,402,479,275.00	2,206,312,500.00	0.64
	2018	1,302,479,275.00	2,206,312,500.00	0.59
TOBA	2015	1,874,455,000.00	2,012,491,000.00	0.93
	2016	1,874,455,000.00	2,012,491,000.00	0.93
	2017	1,876,886,800.00	2,012,491,000.00	0.93
	2018	1,876,886,800.00	2,012,491,000.00	0.93

Sumber diolah: Peneliti, 2019

**Tabel Hasil Perhitungan Variabel Independen
Kepemilikan Manajerial (X₃)**

Rumus = $\frac{\text{Saham Manajemen}}{\text{Saham Beredar}} \times 100\%$				
Emiten	Tahun	Saham Manajer	Saham Beredar	Hasil (X₃)
ADRO	2015	4,219,255,248.00	31,985,962,000.00	0.13
	2016	4,263,235,248.00	31,985,962,000.00	0.13
	2017	3,915,354,799.00	31,985,962,000.00	0.12
	2018	3,966,286,105.00	31,985,962,000.00	0.12
ARII	2015	653,842,000.00	3,000,000,000.00	0.22
	2016	1,759,296,700.00	3,000,000,000.00	0.59
	2017	616,217,000.00	3,000,000,000.00	0.21
	2018	623,806,100.00	3,000,000,000.00	0.21
GEMS	2015	-	5,882,353,000.00	-
	2016	-	5,882,353,000.00	-
	2017	-	5,882,353,000.00	-
	2018	-	5,882,353,000.00	-
HRUM	2015	375,000.00	2,703,620,000.00	0.00
	2016	380,000.00	2,703,620,000.00	0.00
	2017	300,000.00	2,703,620,000.00	0.00
	2018	300,000.00	2,703,620,000.00	0.00
ITMG	2015	173,000.00	1,129,925,000.00	0.00
	2016	108,500.00	1,129,925,000.00	0.00
	2017	1,023,380.00	1,129,925,000.00	0.00
	2018	1,075,980.00	1,129,925,000.00	0.00
MBAP	2015	-	1,227,271,952.00	-
	2016	8,884,800.00	1,227,271,952.00	0.01
	2017	8,884,800.00	1,227,271,952.00	0.01
	2018	8,886,800.00	1,227,271,952.00	0.01
MYOH	2015	-	2,206,312,500.00	-
	2016	312,776,250.00	2,206,312,500.00	0.14
	2017	312,776,250.00	2,206,312,500.00	0.14
	2018	312,776,250.00	2,206,312,500.00	0.14
TOBA	2015	88,355,000.00	2,012,491,000.00	0.04
	2016	54,800.00	2,012,491,000.00	0.00
	2017	88,355,000.00	2,012,491,000.00	0.04
	2018	82,723,900.00	2,012,491,000.00	0.04

Sumber diolah: Peneliti, 2019

**Tabel Hasil Perhitungan Variabel Independen
Dewan Komisaris Independen (X₄)**

Rumus = $\frac{\text{Jumlah Dewan Komisaris Independen}}{\text{Jumlah Anggota Dewan Komisaris}} \times 100\%$				
Emiten	Tahun	Jumlah Dewan Komisaris Independen	Jumlah Anggota Dewan Komisaris	Hasil (X₄)
ADRO	2015	2	5	0.40
	2016	2	9	0.22
	2017	2	5	0.40
	2018	2	5	0.40
ARII	2015	2	6	0.33
	2016	2	6	0.33
	2017	2	5	0.40
	2018	2	5	0.40
GEMS	2015	3	6	0.50
	2016	3	6	0.50
	2017	3	6	0.50
	2018	3	6	0.50
HRUM	2015	2	6	0.33
	2016	2	6	0.33
	2017	2	6	0.33
	2018	2	6	0.33
ITMG	2015	2	6	0.33
	2016	1	6	0.17
	2017	2	7	0.29
	2018	2	5	0.40
MBAP	2015	1	3	0.33
	2016	1	3	0.33
	2017	1	3	0.33
	2018	1	3	0.33
MYOH	2015	1	3	0.33
	2016	2	5	0.40
	2017	1	3	0.33
	2018	1	3	0.33
TOBA	2015	2	3	0.67
	2016	2	3	0.67
	2017	2	5	0.40
	2018	2	5	0.40

Sumber diolah: Peneliti, 2019

Tabel Hasil Perhitungan Variabel Independen

Komite Audit (X₅)

Rumus = $\frac{\text{Jumlah Anggota Komite Audit yang berasal dari Dewan Komisaris}}{\text{Jumlah Anggota Komite Audit}} \times 100\%$				
Emiten	Tahun	Jumlah Anggota Komite Audit yang Berasal Dari Dewan Komisaris	Jumlah Seluruh Anggota Komite Audit	Hasil (X₅)
ADRO	2015	1	3	0.33
	2016	1	3	0.33
	2017	1	3	0.33
	2018	1	3	0.33
ARII	2015	1	2	0.50
	2016	1	3	0.33
	2017	1	2	0.50
	2018	1	3	0.33
GEMS	2015	1	3	0.33
	2016	1	3	0.33
	2017	3	5	0.60
	2018	2	3	0.67
HRUM	2015	1	3	0.33
	2016	2	3	0.67
	2017	2	3	0.67
	2018	1	3	0.33
ITMG	2015	1	4	0.25
	2016	1	4	0.25
	2017	1	4	0.25
	2018	1	4	0.25
MBAP	2015	1	3	0.33
	2016	1	3	0.33
	2017	1	3	0.33
	2018	1	2	0.50
MYOH	2015	1	3	0.33
	2016	1	3	0.33
	2017	1	3	0.33
	2018	1	3	0.33
TOBA	2015	1	3	0.33
	2016	1	3	0.33
	2017	1	3	0.33
	2018	1	3	0.33

Sumber diolah: Peneliti, 2019

Tabel Hasil Perhitungan Variabel Dependen
Tax Avoidance (Y)

Rumus = $\frac{\text{Beban Pajak Penghasilan}}{\text{Penghasilan Sebelum Pajak}} \times 100\%$				
Emiten	Tahun	Beban Pajak Penghasilan	Penghasilan Sebelum Pajak	Hasil (Y)
ADRO	2015	1,827,721,024.00	3,960,571,273.00	0.46
	2016	(2,917,105,697.00)	7,731,214,839.00	(0.38)
	2017	(5,570,964,125.00)	13,149,388,605.00	(0.42)
	2018	(4,867,516,403.00)	11,614,052,405.00	(0.42)
ARII	2015	(16,468,012.00)	(374,918,368.00)	0.04
	2016	8,650,390,893.00	(274,126,255.00)	(31.56)
	2017	135,783,153.00	(101,145,659.00)	(1.34)
	2018	(7,541,254.00)	(407,743,440.00)	0.02
GEMS	2015	(51,082,426,588.00)	23,652,280,462.00	(2.16)
	2016	(14,170,133,192.00)	69,199,776,683.00	(0.20)
	2017	(43,761,368,276.00)	2,374,577,055,801.00	(0.02)
	2018	(495,825,241,905.00)	19,172,862,469,285.00	(0.03)
HRUM	2015	67,413,599,612.00	20,560,936,827.00	3.28
	2016	(161,749,784,889.00)	416,598,334,466.00	(0.39)
	2017	(244,963,185,152.00)	1,035,140,895,195.00	(0.24)
	2018	(113,191,647,585.00)	683,065,851,755.00	(0.17)
ITMG	2015	1,082,004,298.00	1,976,507,517.00	0.55
	2016	(868,591,250.00)	2,721,280,315.00	(0.32)
	2017	(1,549,651,692.00)	5,131,767,345.00	(0.30)
	2018	(1,539,094,130.00)	5,207,002,934.00	(0.30)
MBAP	2015	(180,281,541,065.00)	671,783,500,021.00	(0.27)
	2016	(128,385,337,981.00)	512,860,693,251.00	(0.25)
	2017	(284,659,616,550.00)	1,116,122,742,099.00	(0.26)
	2018	(245,312,561,098.00)	958,726,452,818.00	(0.26)
MYOH	2015	(8,755,345.00)	474,787,360,189.00	(0.00)
	2016	(8,194,069.00)	417,372,553,337.00	(0.00)
	2017	(4,710,316.00)	241,140,483,173.00	(0.00)
	2018	(10,518,865.00)	587,346,172,589.00	(0.00)
TOBA	2015	(68,254,694,481.00)	217,490,806,283.00	(0.31)
	2016	(161,515,406,585.00)	368,227,820,767.00	(0.44)
	2017	(266,782,022,219.00)	853,024,594,897.00	(0.31)
	2018	(413,683,906,681.00)	1,378,599,661,332.00	(0.30)

Sumber diolah: Peneliti, 2019

Lampiran 12

Data Transform Variabel Independen dan Variabel Dependen

Emiten	Tahun	X ₁	X ₂	X ₃	X ₄	X ₅	Y
ADRO	2015	0,44	0,44	0,36	0,63	0,87	0,68
	2016	0,44	0,5	0,36	0,47	0,87	0
	2017	0,44	0,44	0,35	0,63	0,87	0
	2018	0,44	0,44	0,35	0,63	0,87	0
ARII	2015	0,43	0,53	0,47	0,57	0,92	0,2
	2016	0,43	0,1	0,77	0,57	0,87	0
	2017	0,4	0,5	0,46	0,63	0,92	0
	2018	0,4	0,55	0,46	0,63	0,87	0,14
GEMS	2015	0,67	0,97	0	0,71	0,87	0
	2016	0,67	0,97	0	0,71	0,87	0
	2017	0,67	0,97	0	0,71	0,94	0
	2018	0,67	0,97	0	0,71	0,95	0
HRUM	2015	0,71	0,71	0	0,57	0,87	1,81
	2016	0,74	0,74	0	0,57	0,95	0
	2017	0,74	0,79	0	0,57	0,95	0
	2018	0,74	0,74	0	0,57	0,87	0
ITMG	2015	0,65	0,7	0	0,57	0,84	0,74
	2016	0,65	0,65	0	0,41	0,84	0
	2017	0,65	0,65	0	0,54	0,84	0
	2018	0,65	0,65	0	0,63	0,84	0
MBAP	2015	0,6	0,9	0	0,57	0,87	0
	2016	0,6	0,9	0,1	0,57	0,87	0
	2017	0,6	0,9	0,1	0,57	0,87	0
	2018	0,6	0,9	0,1	0,57	0,92	0
MYOH	2015	0,59	0,79	0	0,57	0,87	0
	2016	0,64	0,64	0,37	0,63	0,87	0
	2017	0,64	0,64	0,37	0,57	0,87	0
	2018	0,59	0,59	0,37	0,57	0,87	0
TOBA	2015	0,72	0,93	0,2	0,82	0,87	0
	2016	0,72	0,93	0	0,82	0,87	0
	2017	0,62	0,93	0,2	0,63	0,87	0
	2018	0,62	0,93	0,2	0,63	0,87	0

Sumber diolah: Peneliti, 2019

Lampiran 13

Distribusi Nilai T_{tabel}

pr	00.25	00.10	00.05	0.025	00.01	0.005	0.001
df	00.50	00.20	00.10	0.050	00.02	0.010	0.002
1	100.000	307.768	631.375	1.270.620	3.182.052	6.365.674	31.830.884
2	0.81650	188.562	291.999	430.265	696.456	992.484	2.232.712
3	0.76489	163.774	235.336	318.245	454.070	584.091	1.021.453
4	0.74070	153.321	213.185	277.645	374.695	460.409	717.318
5	0.72669	147.588	201.505	257.058	336.493	403.214	589.343
6	0.71756	143.976	194.318	244.691	314.267	370.743	520.763
7	0.71114	141.492	189.458	236.462	299.795	349.948	478.529
8	0.70639	139.682	185.955	230.600	289.646	335.539	450.079
9	0.70272	138.303	183.311	226.216	282.144	324.984	429.681
10	0.69981	137.218	181.246	222.814	276.377	316.927	414.370
11	0.69745	136.343	179.588	220.099	271.808	310.581	402.470
12	0.69548	135.622	178.229	217.881	268.100	305.454	392.963
13	0.69383	135.017	177.093	216.037	265.031	301.228	385.198
14	0.69242	134.503	176.131	214.479	262.449	297.684	378.739
15	0.69120	134.061	175.305	213.145	260.248	294.671	373.283
16	0.69013	133.676	174.588	211.991	258.349	292.078	368.615
17	0.68920	133.338	173.961	210.982	256.693	289.823	364.577
18	0.68836	133.039	173.406	210.092	255.238	287.844	361.048
19	0.68762	132.773	172.913	209.302	253.948	286.093	357.940
20	0.68695	132.534	172.472	208.596	252.798	284.534	355.181
21	0.68635	132.319	172.074	207.961	251.765	283.136	352.715
22	0.68581	132.124	171.714	207.387	250.832	281.876	350.499
23	0.68531	131.946	171.387	206.866	249.987	280.734	348.496
24	0.68485	131.784	171.088	206.390	249.216	279.694	346.678
25	0.68443	131.635	170.814	205.954	248.511	278.744	345.019
26	0.68404	131.497	170.562	205.553	247.863	277.871	343.500
27	0.68368	131.370	170.329	205.183	247.266	277.068	342.103
28	0.68335	131.253	170.113	204.841	246.714	276.326	340.816
29	0.68304	131.143	169.913	204.523	246.202	275.639	339.624
30	0.68276	131.042	169.726	204.227	245.726	275.000	338.518
31	0.68249	130.946	169.552	203.951	245.282	274.404	337.490
32	0.68223	130.857	169.389	203.693	244.868	273.848	336.531

33	0.68200	130.774	169.236	203.452	244.479	273.328	335.634
34	0.68177	130.695	169.092	203.224	244.115	272.839	334.793
35	0.68156	130.621	168.957	203.011	243.772	272.381	334.005
36	0.68137	130.551	168.830	202.809	243.449	271.948	333.262
37	0.68118	130.485	168.709	202.619	243.145	271.541	332.563
38	0.68100	130.423	168.595	202.439	242.857	271.156	331.903
39	0.68083	130.364	168.488	202.269	242.584	270.791	331.279
40	0.68067	130.308	168.385	202.108	242.326	270.446	330.688

pr	00.25	00.10	00.05	0.025	00.01	0.005	0.001
df	00.50	00.20	00.10	0.050	00.02	0.010	0.002
41	0.68052	130.254	168.288	201.954	242.080	270.118	330.127
42	0.68038	130.204	168.195	201.808	241.847	269.807	329.595
43	0.68024	130.155	168.107	201.669	241.625	269.510	329.089
44	0.68011	130.109	168.023	201.537	241.413	269.228	328.607
45	0.67998	130.065	167.943	201.410	241.212	268.959	328.148
46	0.67986	130.023	167.866	201.290	241.019	268.701	327.710
47	0.67975	129.982	167.793	201.174	240.835	268.456	327.291
48	0.67964	129.944	167.722	201.063	240.658	268.220	326.891
49	0.67953	129.907	167.655	200.958	240.489	267.995	326.508
50	0.67943	129.871	167.591	200.856	240.327	267.779	326.141
51	0.67933	129.837	167.528	200.758	240.172	267.572	325.789
52	0.67924	129.805	167.469	200.665	240.022	267.373	325.451
53	0.67915	129.773	167.412	200.575	239.879	267.182	325.127
54	0.67906	129.743	167.356	200.488	239.741	266.998	324.815
55	0.67898	129.713	167.303	200.404	239.608	266.822	324.515
56	0.67890	129.685	167.252	200.324	239.480	266.651	324.226
57	0.67882	129.658	167.203	200.247	239.357	266.487	323.948
58	0.67874	129.632	167.155	200.172	239.238	266.329	323.680
59	0.67867	129.607	167.109	200.100	239.123	266.176	323.421
60	0.67860	129.582	167.065	200.030	239.012	266.028	323.171
61	0.67853	129.558	167.022	199.962	238.905	265.886	322.930
62	0.67847	129.536	166.980	199.897	238.801	265.748	322.696
63	0.67840	129.513	166.940	199.834	238.701	265.615	322.471
64	0.67834	129.492	166.901	199.773	238.604	265.485	322.253

65	0.67828	129.471	166.864	199.714	238.510	265.360	322.041
66	0.67823	129.451	166.827	199.656	238.419	265.239	321.837
67	0.67817	129.432	166.792	199.601	238.330	265.122	321.639
68	0.67811	129.413	166.757	199.547	238.245	265.008	321.446
69	0.67806	129.394	166.724	199.495	238.161	264.898	321.260
70	0.67801	129.376	166.691	199.444	238.081	264.790	321.079
71	0.67796	129.359	166.660	199.394	238.002	264.686	320.903
72	0.67791	129.342	166.629	199.346	237.926	264.585	320.733
73	0.67787	129.326	166.600	199.300	237.852	264.487	320.567
74	0.67782	129.310	166.571	199.254	237.780	264.391	320.406
75	0.67778	129.294	166.543	199.210	237.710	264.298	320.249
76	0.67773	129.279	166.515	199.167	237.642	264.208	320.096
77	0.67769	129.264	166.488	199.125	237.576	264.120	319.948
78	0.67765	129.250	166.462	199.085	237.511	264.034	319.804
79	0.67761	129.236	166.437	199.045	237.448	263.950	319.663
80	0.67757	129.222	166.412	199.006	237.387	263.869	319.526