

LAMPIRAN**LAMPIRAN 1****Daftar Perusahaan yang Termasuk Sampel**

No.		Nama Perusahaan
1	AISA	PT. Tiga Pilar Sejahtera Food, Tbk
2	ALTO	PT. Tri Banyan Tirta, Tbk
3	CEKA	PT. Cahaya Kalbar, Tbk
4	DLTA	PT. Delta Djakarta, Tbk
5	ICBP	PT. Indofood CBP Sukses Makmur, Tbk
6	INDF	PT. Indofood Sukses Makmur, Tbk
7	MLBI	PT. Multi Bintang Indonesia, Tbk
8	MYOR	PT. Mayora Indah, Tbk
9	PSDN	PT. Prasadha Aneka Niaga, Tbk
10	ROTI	PT. Nippon Indosari Corpindo, Tbk
11	SKBM	PT. Sekar Bumi, Tbk
12	SKLT	PT. Sekar Laut, Tbk
13	STTP	PT. Siantar Top ,Tbk
14	ULTJ	PT. Ultra Jaya Milk Industry and Trading Company,

LAMPIRAN 2 HASIL OLAH DATA SEKUNDER
STATISTIK DESKRIPTIF

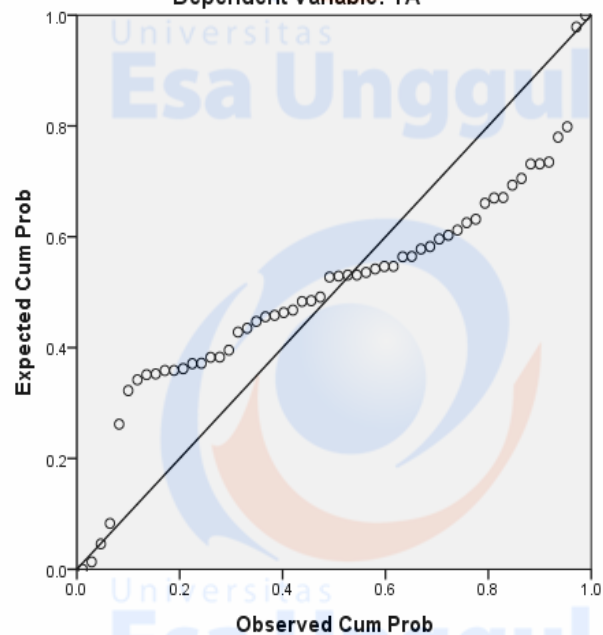
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	56	-.07	.66	.1018	.12191
LEV	56	.18	3.03	1.0488	.50269
SALES_GROWTH	56	-.32	1.27	.1545	.27891
TA	56	-1.60	1.52	-.0614	.38001
Valid N (listwise)	56				

UJI NORMAL PROBABILITY PLOT (SEBELUM TRANSFORMASI)

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: TA



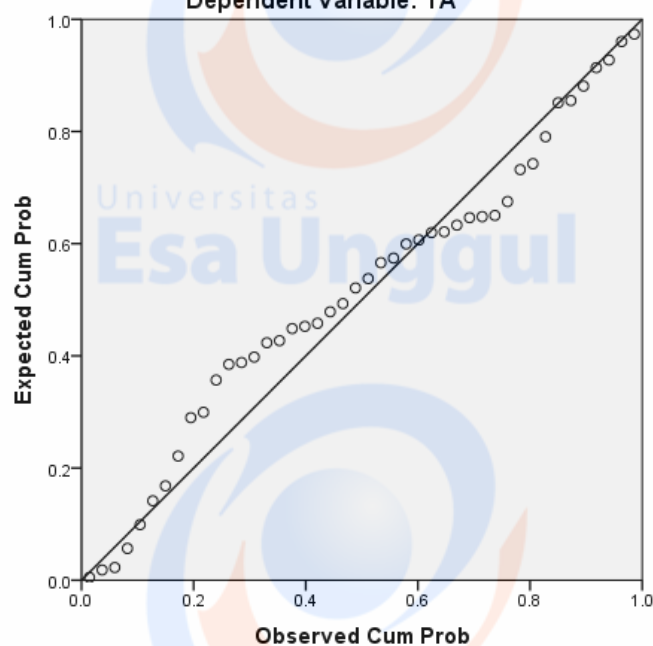
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		56
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.37197920
Most Extreme Differences	Absolute	.230
	Positive	.188
	Negative	-.230
Kolmogorov-Smirnov Z		1.724
Asymp. Sig. (2-tailed)		.005

UJI NORMAL PROBABILITY PLOT (SESUDAH TRANSFORMASI)

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: TA



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		44
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.08569028
	Absolute	.131
Most Extreme Differences	Positive	.094
	Negative	-.131
Kolmogorov-Smirnov Z		.867
Asymp. Sig. (2-tailed)		.440

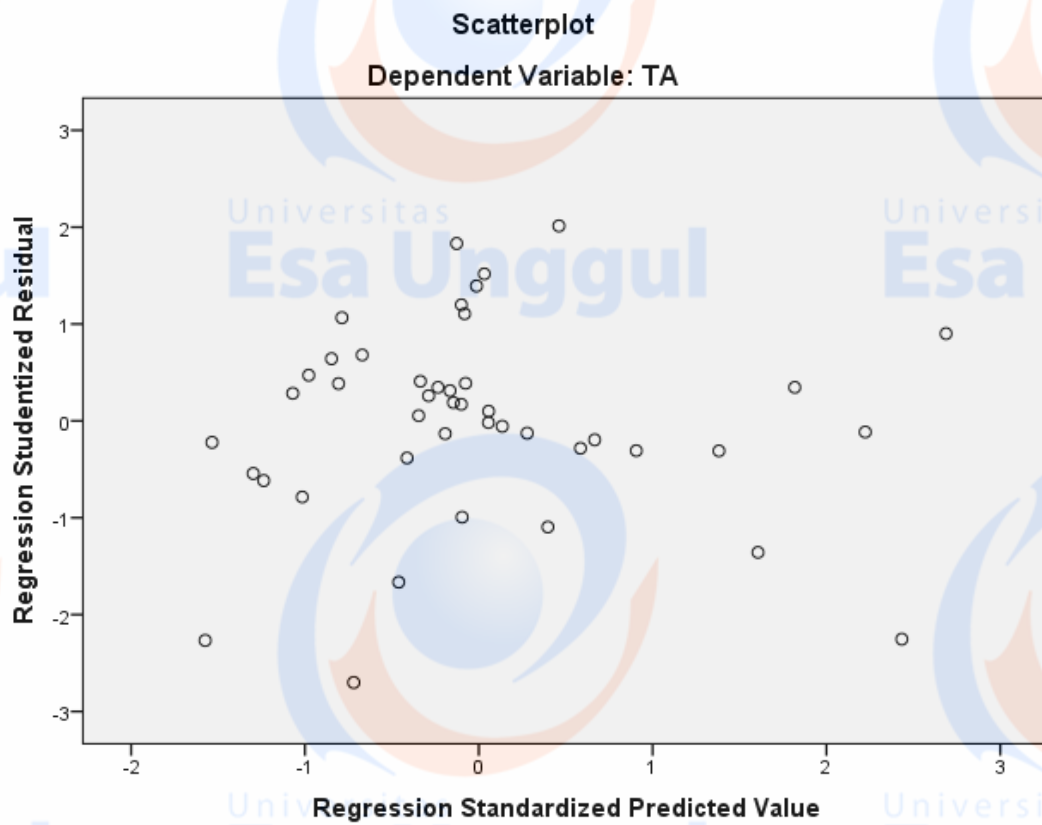
UJI MULTIKOLINEARITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.055	.047		1.181	.244	
	LOG_ROA	.103	.038	.416	2.745	.009	.890
	LEV	.014	.033	.064	.423	.675	.881
	LN_SG	.006	.012	.075	.499	.620	.907

a. Dependent Variable: TA

UJI HETEROKEDASTISITAS



UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.427 ^a	.183	.121	.08885	2.160

Runs Test

	LN_SG	LOG_ROA	LEV	TA
Test Value ^a	-1.78	-1.01	1.03	-.03
Cases < Test Value	22	22	22	21
Cases >= Test Value	22	22	22	23
Total Cases	44	44	44	44
Number of Runs	24	24	21	27
Z	.153	.153	-.458	1.084
Asymp. Sig. (2-tailed)	.879	.879	.647	.278

a. Median

UJI HIPOTESIS

UJI SIMULTAN (F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.071	3	.024	2.979	.043 ^b
Residual	.316	40	.008		
Total	.386	43			

a. Dependent Variable: TA

b. Predictors: (Constant), LEV, LN_SG, LOG_ROA

UJI PARSIAL (t)

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.055	.047		1.181	.244	
	LOG_ROA	.103	.038	.416	2.745	.009	.890
	LEV	.014	.033	.064	.423	.675	.881
	LN_SG	.006	.012	.075	.499	.620	.907

a. Dependent Variable: TA

UJI KOEFISIEN DETERMINASI (R²)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.427 ^a	.183	.121	.08885	2.160

a. Predictors: (Constant), LN_SG, LOG_ROA, LEV

b. Dependent Variable: TA

LAMPIRAN 3

DATA ROA , LEVERAGE , DAN SALES GROWTH TERHADAP PENGHINDARAN PAJAK (TAX AVOIDANCE)

Tahun	Kode Perusahaan	ROA	LEV	SAL_GROWTH	TA
2013	CEKA	-1,22	1,02	0,23	-0,02
	DLTA	-0,51	0,28	-1,81	-0,03
	ICBP	-0,98	0,60	-1,86	-0,06
	INDF	-1,36	1,04	-1,90	-0,15
	MLBI	-0,18	0,80	0,24	0,04
	MYOR	-0,96	1,47	-1,94	-0,04
	PSDN	-1,50	0,63	0,00	-0,14
	ROTI	-1,06	1,32	-1,33	-0,01
	SKBM	-0,93	1,47	-0,33	0,15
	SKLT	-1,42	1,16	-0,89	-0,04
	STTP	-1,11	1,12	-1,14	-0,02
ULTJ	-0,94	0,40	-1,46	-0,13	
2014	CEKA	-1,50	1,39	-0,77	-0,06
	DLTA	-0,54	0,30	-2,90	-0,03
	ICBP	-1,22	0,66	-1,94	-0,04
	INDF	-0,45	1,08	0,00	-0,09
	ROTI	-1,06	1,23	-1,39	0,06

2014	SKBM	0,00	1,04	-1,95	-0,12
	SKLT	-1,30	1,16	-1,60	0,02
	STTP	-1,14	1,08	-1,27	-0,05
	ULTJ	-1,01	0,29	-2,03	-0,09
2015	CEKA	-1,14	1,32	0,00	0,05
	DLTA	-0,73	0,22	0,00	-0,04
	ICBP	-0,96	0,62	-2,86	-0,03
	INDF	-1,39	1,13	-4,91	-0,12
	MLBI	-0,63	1,74	0,00	-0,01
	MYOR	-0,96	1,18	-3,08	0,11
	PSDN	0,00	0,91	0,00	0,14
	ROTI	-1,00	1,28	-1,85	0,08
	SKBM	-1,28	1,22	0,00	-0,20
	SKLT	-1,27	1,48	-2,37	-0,30
	STTP	-1,01	0,90	-1,76	-0,02
	ULTJ	-0,83	0,27	-2,11	0,09
2016	CEKA	-0,76	0,61	-1,71	-0,12
	DLTA	-0,67	0,18	-2,91	-0,04
	ICBP	-0,90	0,56	-2,46	-0,03
	INDF	-1,19	0,87	-3,17	-0,02
	MLBI	-0,36	1,77	-1,56	0,06
	MYOR	-0,97	1,06	-1,43	-0,04
	ROTI	-1,02	1,02	-1,83	-0,03
	SKBM	-1,65	1,72	-2,28	-0,29
	SKLT	-1,44	0,92	-2,13	-0,14
	STTP	-1,13	0,99	-3,40	-0,01
ULTJ	-0,78	0,21	-2,71	-0,03	