

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

| NO. | KODE | NAMA PERUSAHAAN |
|-----|------|---|
| 1 | CEKA | Wilmar Cahaya Indonesia Tbk d.h Cahaya Kalbar Tbk |
| 2 | DLTA | Delta Djakarta Tbk |
| 3 | ICBP | Indofood CBP Sukses Makmur Tbk |
| 4 | INDF | Indofood Sukses Makmur Tbk |
| 5 | MLBI | Multi Bintang Indonesia Tbk |
| 6 | MYOR | Mayora Indah Tbk |
| 7 | ROTI | Nippon Indosari Corporindo Tbk |
| 8 | SKBM | Sekar Bumi Tbk |
| 9 | SKLT | Sekar Laut Tbk |
| 10 | STTP | Siantar Top Tbk |
| 11 | ULTJ | Ultrajaya Milk Industry and Trading Company Tbk |

LAMPIRAN 2

**Hasil Olahan Data Industri Manufaktur Sub-sektor Makanan dan Minuman
Periode 2012 – 2017**

| No | Tahun | Perusahaan | Variabel Independen | | | Variabel Dependen |
|----|-------|------------|---------------------|---------|---------|----------------------|
| | | | KA | DAR | KI | TA |
| 1 | 2012 | CEKA | 3 | 0,54908 | 0,92010 | 0 |
| 2 | | DLTA | 3 | 0,19736 | 0,81670 | 0 |
| 3 | | ICBP | 4 | 0,32747 | 0,80530 | 0 |
| 4 | | INDF | 4 | 0,42515 | 0,50070 | 0 |
| 5 | | MLBI | 3 | 0,71368 | 0,82530 | 0 |
| 6 | | MYOR | 3 | 0,63049 | 0,33070 | 1 |
| 7 | | ROTI | 3 | 0,44677 | 0,75750 | 1 |
| 8 | | SKBM | 3 | 0,55814 | 0,82310 | 0 |
| 9 | | SKLT | 3 | 0,48154 | 0,96090 | 0 |
| 10 | | STTP | 3 | 0,53619 | 0,56760 | 1 |
| 11 | | ULTJ | 3 | 0,30745 | 0,46620 | 1 |
| 12 | | 2013 | CEKA | 3 | 0,50611 | 0,92010 |
| 13 | DLTA | | 3 | 0,21969 | 0,81670 | 0 |
| 14 | ICBP | | 3 | 0,37624 | 0,80530 | 0 |
| 15 | INDF | | 3 | 0,50862 | 0,50070 | 0 |
| 16 | MLBI | | 3 | 0,44587 | 0,82530 | 1 |
| 17 | MYOR | | 3 | 0,59435 | 0,33070 | 0 |
| 18 | ROTI | | 3 | 0,56804 | 0,70750 | 0 |
| 19 | SKBM | | 3 | 0,59585 | 0,80920 | 1 |
| 20 | SKLT | | 3 | 0,53757 | 0,96090 | 0 |
| 21 | STTP | | 3 | 0,52782 | 0,56760 | 0 |
| 22 | ULTJ | | 3 | 0,28328 | 0,46600 | 0 |
| 23 | 2014 | | CEKA | 3 | 0,58140 | 0,92010 |
| 24 | | DLTA | 3 | 0,23897 | 0,81670 | 0 |
| 25 | | ICBP | 3 | 0,41732 | 0,80530 | 0 |
| 26 | | INDF | 3 | 0,53212 | 0,50070 | 0 |
| 27 | | MLBI | 3 | 0,75178 | 0,83670 | 0 |
| 28 | | MYOR | 3 | 0,60409 | 0,33070 | 1 |
| 29 | | ROTI | 3 | 0,55195 | 0,70750 | 1 |
| 30 | | SKBM | 3 | 0,51056 | 0,81420 | 0 |
| 31 | | SKLT | 3 | 0,53746 | 0,96090 | 1 |
| 32 | | STTP | 3 | 0,51912 | 0,56760 | 0 |
| 33 | | ULTJ | 3 | 0,22351 | 0,46850 | 0 |
| 34 | | 2015 | CEKA | 3 | 0,56933 | 0,92010 |
| 35 | DLTA | | 3 | 0,18174 | 0,81670 | 0 |

| | | | | | | |
|----|------|------|---------|---------|---------|---|
| 36 | | ICBP | 3 | 0,38304 | 0,80530 | 0 |
| 37 | | INDF | 3 | 0,53043 | 0,50070 | 0 |
| 38 | | MLBI | 3 | 0,63516 | 0,81780 | 0 |
| 39 | | MYOR | 3 | 0,54204 | 0,33070 | 1 |
| 40 | | ROTI | 3 | 0,56083 | 0,70760 | 1 |
| 41 | | SKBM | 3 | 0,54991 | 0,80480 | 0 |
| 42 | | SKLT | 3 | 0,59682 | 0,96090 | 0 |
| 43 | | STTP | 3 | 0,60842 | 0,56760 | 0 |
| 44 | | ULTJ | 3 | 0,20974 | 0,44520 | 1 |
| 45 | 2016 | CEKA | 3 | 0,37732 | 0,92010 | 0 |
| 46 | | DLTA | 3 | 0,15480 | 0,81670 | 0 |
| 47 | | ICBP | 3 | 0,35988 | 0,80530 | 0 |
| 48 | | INDF | 3 | 0,46527 | 0,50070 | 0 |
| 49 | | MLBI | 3 | 0,63929 | 0,81780 | 1 |
| 50 | | MYOR | 3 | 0,51516 | 0,84290 | 1 |
| 51 | | ROTI | 3 | 0,50585 | 0,69380 | 0 |
| 52 | | SKBM | 3 | 0,63222 | 0,80610 | 0 |
| 53 | | SKLT | 3 | 0,47883 | 0,92830 | 0 |
| 54 | | STTP | 3 | 0,38981 | 0,56760 | 0 |
| 55 | | ULTJ | 3 | 0,17691 | 0,37100 | 0 |
| 56 | 2017 | CEKA | 3 | 0,35156 | 0,92010 | 0 |
| 57 | | DLTA | 3 | 0,14632 | 0,81670 | 0 |
| 58 | | ICBP | 3 | 0,35722 | 0,80530 | 0 |
| 59 | | INDF | 3 | 0,46831 | 0,50070 | 0 |
| 60 | | MLBI | 3 | 0,57575 | 0,81780 | 0 |
| 61 | | MYOR | 3 | 0,50694 | 0,59070 | 1 |
| 62 | | ROTI | 3 | 0,38150 | 0,70283 | 1 |
| 63 | | SKBM | 3 | 0,36955 | 0,82800 | 0 |
| 64 | | SKLT | 3 | 1,06875 | 0,93400 | 1 |
| 65 | | STTP | 3 | 0,40883 | 0,56760 | 1 |
| 66 | ULTJ | 3 | 0,18859 | 0,36860 | 0 | |

LAMPIRAN 3

Hasil Uji Regresi

Hasil Analisis Deskriptif

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|----------|----------------|
| KA | 66 | 3 | 4 | 3,03 | ,173 |
| DAR | 66 | ,14632 | 1,06875 | ,4650176 | ,16448173 |
| KI | 66 | ,3307 | ,9609 | ,709288 | ,1902932 |
| Valid N (listwise) | 66 | | | | |

Hasil Analisis Deskriptif Penghindaran Pajak

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------|-----------|---------|---------------|--------------------|
| Non TA | 47 | 71,2 | 71,2 | 71,2 |
| Valid 1 | 19 | 28,8 | 28,8 | 100,0 |
| Total | 66 | 100,0 | 100,0 | |

Correlations

| | KA | DAR | KI |
|---------------------|-------|-------|-------|
| Pearson Correlation | 1 | -,096 | -,053 |
| Sig. (2-tailed) | | ,443 | ,674 |
| N | 66 | 66 | 66 |
| Pearson Correlation | -,096 | 1 | ,154 |
| Sig. (2-tailed) | ,443 | | ,216 |
| N | 66 | 66 | 66 |
| Pearson Correlation | -,053 | ,154 | 1 |
| Sig. (2-tailed) | ,674 | ,216 | |
| N | 66 | 66 | 66 |

Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1 | 6,583 | 7 | ,474 |

Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|---------------------|----------------------|---------------------|
| 1 | 71,170 ^a | ,115 | ,165 |

Omnibus Tests of Model Coefficients

| | Chi-square | df | Sig. |
|--------------|------------|----|------|
| Step | 8,061 | 3 | ,045 |
| Step 1 Block | 8,061 | 3 | ,045 |
| Model | 8,061 | 3 | ,045 |

Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) |
|------------------------|---------|-----------|-------|----|------|------------------------------------|
| KA | -20,115 | 27635,828 | ,000 | 1 | ,999 | ,000 |
| DAR | 4,078 | 1,953 | 4,359 | 1 | ,037 | 59,020 |
| Step 1 ^a KI | -2,517 | 1,543 | 2,662 | 1 | ,103 | ,081 |
| Constant | 59,260 | 82907,485 | ,000 | 1 | ,999 | 5450354648082329 0000000000,000 |