

LAMPIRAN

Lampiran 1 Objek Penelitian

Deskripsi Objek Penelitian

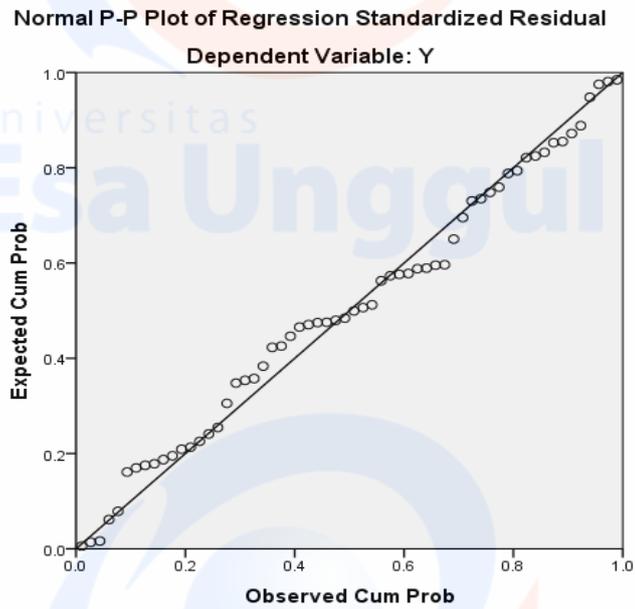
No	Kode Perusahaan	Nama Perusahaan
1	AISA	Tiga Pilar Sejahtera Food, Tbk
2	ALTO	Tri Banyan Tirta, Tbk
3	CEKA	Wilmar Cahaya Indonesia, Tbk
4	DLTA	Delta Djakarta, Tbk
5	ICBP	Indofood CBP Sukses Makmur, Tbk
6	INDF	Indofood Sukses Makmur, Tbk
7	MLBI	Multi Bintang Indonesia, Tbk
8	MYOR	Mayora Indah, Tbk
9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

Lampiran 2. Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	60	.01	.65	.1210	.11619
DER	60	.00	4.30	1.0142	.67973
PP	60	-.32	1.25	.1382	.25414
TA	60	-.32	.25	-.0222	.11925
Valid N (listwise)	60				

Lampiran 3. Hasil Uji Normalitas



Lampiran 4. Hasil Uji Kolmogorof-Smirnov

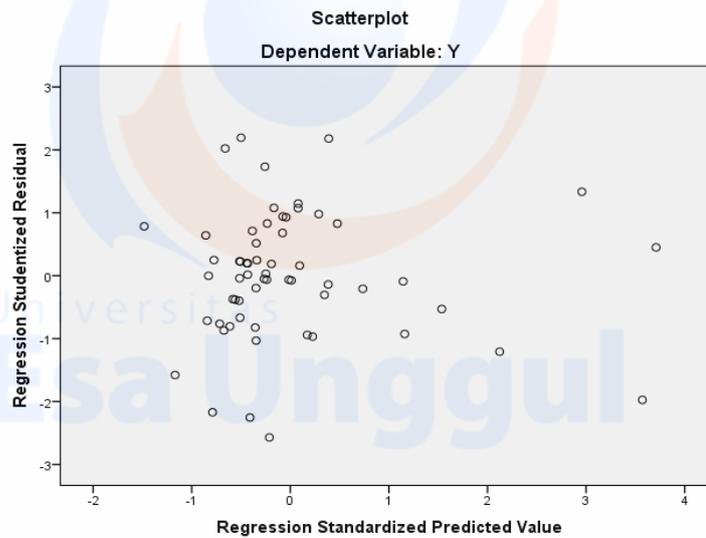
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.11026270
Most Extreme Differences	Absolute	.084
	Positive	.084
	Negative	-.071
Kolmogorov-Smirnov Z		.654
Asymp. Sig. (2-tailed)		.786

Lampiran 5. Hasil Uji Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
ROA	0.937	1.067
DER	0.994	1.006
PP	0.939	1.065

Lampiran 6. Uji Heteroskedastisitas



Lampiran 7. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig.F Change	
1	.381 ^a	.145	.099	.11318	.145	3.167	3	56 ^a	0.031	2.034

Lampiran 8. Hasil Uji Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constan)	-.089	.032	
	ROA	.380	.131	.371
	DER	.026	.022	.148
	PP	-.040	.060	-.085

Lampiran 9. Hasil Uji F

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	.122	3	.041	3.167	.031 ^b
Residual	.717	56	.013		
Total	.839	59			

Lampiran 10. Hasil Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constan)	-.089	.032		-2.803	.007
	ROA	.380	.131	.371	2.904	.005
	DER	.026	.022	.148	1.194	.237
	PP	-.040	.060	-.085	-.666	.508

Lampiran 11. Hasil Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig.F Change	
1	.381 ^a	.145	.099	.11318	.145	3.167	3	56 ^a	0.031	2.034

Lampiran 12. Data Sebelum di Kurangi Casewise

Nama	Tahun	Tax Avoidance	Profitabilitas	Leverage	Pertumbuhan Penjualan
AISA	2013	0.17	0.07	1.13	0.48
AISA	2014	-0.60	0.51	1.05	0.27
AISA	2015	-0.54	0.00	1.28	0.17
AISA	2016	-0.32	0.08	1.17	0.09
AISA	2017	0.09	0.10	1.56	-0.25
ALTO	2013	-0.69	0.01	1.77	-0.02
ALTO	2014	-0.15	0.01	1.33	-0.32
ALTO	2015	0.10	0.11	1.33	-0.09
ALTO	2016	0.43	0.02	1.42	-0.02
ALTO	2017	0.10	0.06	1.65	-0.12
CEKA	2013	-0.02	0.06	1.02	1.25
CEKA	2014	-0.06	0.03	1.39	0.46
CEKA	2015	0.05	0.07	1.32	-0.06
CEKA	2016	-0.12	0.18	0.61	0.18
CEKA	2017	-0.09	0.08	0.54	0.03
DLTA	2013	0.02	0.31	0.28	0.16
DLTA	2014	-0.07	0.30	0.30	0.06
DLTA	2015	0.23	0.18	0.22	-0.26
DLTA	2016	-0.04	0.21	0.18	0.05
DLTA	2017	-0.02	0.21	0.17	0.00
ICBP	2013	-0.06	0.11	0.60	0.16
ICBP	2014	-0.04	0.10	0.66	0.20
ICBP	2015	-0.03	0.11	0.62	0.06
ICBP	2016	-0.03	0.14	0.62	0.08
ICBP	2017	-0.04	0.11	0.56	0.04
INDF	2013	-0.15	0.04	1.04	0.15
INDF	2014	-0.09	0.05	1.08	0.14
INDF	2015	0.20	0.04	1.13	0.01
INDF	2016	-0.02	0.06	0.87	0.04
INDF	2017	-0.12	0.06	0.88	0.05
MLBI	2013	-0.02	0.65	0.94	1.07
MLBI	2014	-0.01	0.04	3.03	-0.16
MLBI	2015	-0.01	0.23	1.74	-0.10
MLBI	2016	0.25	0.43	1.77	0.21
MLBI	2017	0.19	0.53	1.36	0.04

MYOR	2013	0.00	0.10	1.49	0.14
MYOR	2014	-0.02	0.04	1.51	0.18
MYOR	2015	0.11	0.11	1.18	0.05
MYOR	2016	-0.04	0.10	1.06	0.24
MYOR	2017	0.08	0.11	1.03	0.13
PSDN	2013	-0.14	0.03	0.63	-0.02
PSDN	2014	-0.74	0.05	0.64	-0.24
PSDN	2015	-0.04	0.07	0.91	-0.06
PSDN	2016	-2.46	0.06	1.33	0.05
PSDN	2017	0.40	0.05	1.31	0.50
ROTI	2013	-0.01	0.09	1.32	0.26
ROTI	2014	0.06	0.09	1.23	0.25
ROTI	2015	0.08	0.10	1.28	0.16
ROTI	2016	-0.03	0.10	0.00	0.16
ROTI	2017	0.01	0.03	0.62	-0.01
SKBM	2013	0.15	0.12	1.47	0.72
SKBM	2014	-0.12	0.14	1.04	0.14
SKBM	2015	-2.04	0.05	0.55	-0.08
SKBM	2016	-0.29	0.02	1.72	0.10
SKBM	2017	-0.25	0.02	0.59	0.23
SKLT	2013	0.34	0.04	1.16	0.41
SKLT	2014	0.02	0.07	1.16	0.14
SKLT	2015	-0.30	0.05	0.60	0.09
SKLT	2016	-0.14	0.04	0.92	0.12
SKLT	2017	-0.14	0.04	1.07	0.10
STTP	2013	-0.02	0.08	1.12	0.32
STTP	2014	-0.05	0.07	1.08	0.28
STTP	2015	-0.02	0.10	0.47	0.17
STTP	2016	-0.01	0.07	1.00	0.03
STTP	2017	0.04	0.09	0.69	0.07
ULTJ	2013	-0.13	0.13	0.40	0.23
ULTJ	2014	-0.09	0.10	0.29	0.13
ULTJ	2015	0.09	0.15	0.27	0.12
ULTJ	2016	-0.03	0.17	0.21	0.07
ULTJ	2017	-0.03	0.14	4.30	0.04

Lampiran 13. Casewise Diagnostics

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
44	-5.452	-2.46	-.1278	-2.33223
53	-4.330	-2.04	-.1878	-1.85225

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
43	-6.472	-2.46	-.0995	-2.36046

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
6	-3.029	-.69	-.0493	-.64075
42	-3.048	-.74	-.0953	-.64475

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
2	-3.310	-.60	-.0116	-.58844

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
2	-3.172	-.54	-.0366	-.50341

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
6	3.047	.43	-.0132	.44321

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
38	3.021	.40	-.0054	.40543

Casewise Diagnostics^a

Case Number	Std. Residual	Y	Predicted Value	Residual
47	3.075	.34	-.0397	.37974

Lampiran 14. Data Sesudah di Kurangi Casewise

Nama	Tahun	Tax Avoidance	Profitabilitas	Leverage	Pertumbuhan Penjualan
AISA	2013	0.17	0.07	1.13	0.48
AISA	2016	-0.32	0.08	1.17	0.09
AISA	2017	0.09	0.10	1.56	-0.25
ALTO	2014	-0.15	0.01	1.33	-0.32
ALTO	2015	0.10	0.11	1.33	-0.09
ALTO	2017	0.10	0.06	1.65	-0.12
CEKA	2013	-0.02	0.06	1.02	1.25
CEKA	2014	-0.06	0.03	1.39	0.46
CEKA	2015	0.05	0.07	1.32	-0.06
CEKA	2016	-0.12	0.18	0.61	0.18
CEKA	2017	-0.09	0.08	0.54	0.03
DLTA	2013	0.02	0.31	0.28	0.16
DLTA	2014	-0.07	0.30	0.30	0.06
DLTA	2015	0.23	0.18	0.22	-0.26

DLTA	2016	-0.04	0.21	0.18	0.05
DLTA	2017	-0.02	0.21	0.17	0.00
ICBP	2013	-0.06	0.11	0.60	0.16
ICBP	2014	-0.04	0.10	0.66	0.20
ICBP	2015	-0.03	0.11	0.62	0.06
ICBP	2016	-0.03	0.14	0.62	0.08
ICBP	2017	-0.04	0.11	0.56	0.04
INDF	2013	-0.15	0.04	1.04	0.15
INDF	2014	-0.09	0.05	1.08	0.14
INDF	2015	0.20	0.04	1.13	0.01
INDF	2016	-0.02	0.06	0.87	0.04
INDF	2017	-0.12	0.06	0.88	0.05
MLBI	2013	-0.02	0.65	0.94	1.07
MLBI	2014	-0.01	0.04	3.03	-0.16
MLBI	2015	-0.01	0.23	1.74	-0.10
MLBI	2016	0.25	0.43	1.77	0.21
MLBI	2017	0.19	0.53	1.36	0.04
MYOR	2013	0.00	0.10	1.49	0.14
MYOR	2014	-0.02	0.04	1.51	0.18
MYOR	2015	0.11	0.11	1.18	0.05
MYOR	2016	-0.04	0.10	1.06	0.24
MYOR	2017	0.08	0.11	1.03	0.13
PSDN	2013	-0.14	0.03	0.63	-0.02
ROTI	2013	-0.01	0.09	1.32	0.26
ROTI	2014	0.06	0.09	1.23	0.25
ROTI	2015	0.08	0.10	1.28	0.16
ROTI	2016	-0.03	0.10	0.00	0.16
ROTI	2017	0.01	0.03	0.62	-0.01
SKBM	2013	0.15	0.12	1.47	0.72
SKBM	2014	-0.12	0.14	1.04	0.14
SKBM	2016	-0.29	0.02	1.72	0.10
SKBM	2017	-0.25	0.02	0.59	0.23
SKLT	2014	0.02	0.07	1.16	0.14
SKLT	2015	-0.30	0.05	0.60	0.09
SKLT	2016	-0.14	0.04	0.92	0.12
SKLT	2017	-0.14	0.04	1.07	0.10
STTP	2013	-0.02	0.08	1.12	0.32
STTP	2014	-0.05	0.07	1.08	0.28
STTP	2015	-0.02	0.10	0.47	0.17

STTP	2016	-0.01	0.07	1.00	0.03
STTP	2017	0.04	0.09	0.69	0.07
ULTJ	2013	-0.13	0.13	0.40	0.23
ULTJ	2014	-0.09	0.10	0.29	0.13
ULTJ	2015	0.09	0.15	0.27	0.12
ULTJ	2016	-0.03	0.17	0.21	0.07
ULTJ	2017	-0.03	0.14	4.30	0.04