

**LAMPIRAN****LAMPIRAN 1****Daftar Perusahaan yang termasuk dalam sampel**

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

## LAMPIRAN 2

## Hasil Olah Data Perusahaan manufaktur subsektor makanan dan minuman

No	Kode	Tahun	Tax Avoidance	Dewan Direksi	DER	Sales Growth
			Y	(X1)	(X2)	(X3)
1	ALTO	2015	0,39	3	1,32	-0,09
		2016	0,27	2	1,41	-0,02
		2017	0,10	2	1,65	-0,12
		2018	0,89	2	1,86	0,11
2	CEKA	2015	0,05	5	1,32	-0,06
		2016	-0,12	4	0,61	0,18
		2017	-0,09	4	0,54	0,03
		2018	0,14	4	0,20	-0,15
3	DLTA	2015	0,15	5	0,17	-0,26
		2016	0,17	5	0,18	0,05
		2017	-0,02	5	0,17	0,00
		2018	0,20	5	0,19	0,15
4	ICBP	2015	-0,03	9	0,62	0,06
		2016	-0,03	9	0,56	0,09
		2017	-0,04	9	0,56	0,03
		2018	-0,03	8	0,51	0,08
5	INDF	2015	-0,12	10	1,13	0,01
		2016	-0,02	10	0,87	0,04
		2017	-0,12	10	0,88	0,05
		2018	-0,13	9	0,93	0,05
6	MLBI	2015	0,24	4	1,91	-0,10
		2016	-0,01	4	1,52	0,21
		2017	0,07	4	1,36	0,04
		2018	-0,10	4	1,47	0,08
7	MYOR	2015	0,11	5	0,41	0,05
		2016	-0,04	5	0,40	0,24
		2017	-0,01	5	0,31	0,13
		2018	-0,04	5	0,41	0,16
8	PSDN	2015	-0,19	6	0,79	-0,06
		2016	0,15	5	0,92	0,01
		2017	-0,11	5	1,04	0,50

		2018	-0,19	5	1,81	-0,05
9	ROTI	2015	0,08	6	1,28	0,16
		2016	-0,03	6	1,02	0,16
		2017	0,01	5	0,62	-0,01
		2018	0,21	5	0,51	0,11
		2015	-0,20	6	1,09	-0,08
10	SKBM	2016	-0,03	8	1,72	0,10
		2017	-0,25	8	0,59	0,23
		2018	-0,28	8	0,70	0,06
		2015	-2,07	4	1,48	0,09
11	SKLT	2016	-0,30	3	0,92	0,12
		2017	-0,29	5	1,07	0,10
		2018	-0,15	5	1,20	0,14
		2015	-0,22	4	0,90	0,17
12	STTP	2016	-0,01	4	1,00	0,02
		2017	0,04	4	0,69	0,09
		2018	-0,06	4	0,60	0,00
		2015	0,09	3	0,27	0,12
13	ULTJ	2016	-0,03	3	0,21	0,07
		2017	-0,03	3	0,23	0,04
		2018	-0,05	3	0,16	0,17

### LAMPIRAN 3

#### Hasil Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic
Tax_Avoidance	52	-207.00	89.00	-3.1346	34.90718
Dewan_Direksi	52	2.00	10.00	5.2692	2.16129
DER	52	16.00	191.00	85.1731	50.22956
Sales_Growth	52	-26.00	50.00	6.3462	11.71372
Valid N (listwise)	52				

#### Hasil Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

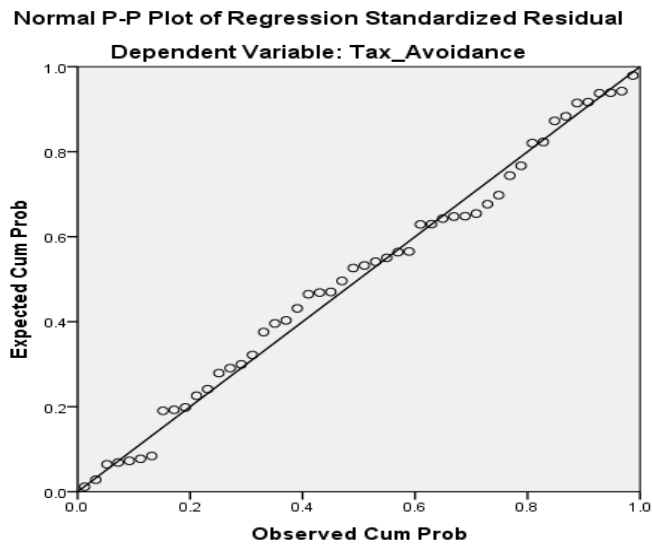
		Unstandardized Residual
N		52
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	34.21768767
Most Extreme Differences	Absolute	.234
	Positive	.176
	Negative	-.234
Test Statistic		.234
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		50
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	14.13397635
Most Extreme Differences	Absolute	.064
	Positive	.063
	Negative	-.064
Test Statistic		.064
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.



### Hasil Uji Multikolinearitas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	14.039	6.777		2.072	.044	
	Dewan_Direksi	-2.435	.974	-.336	-2.500	.016	.995
	DER	-.001	.043	-.003	-.022	.983	.989
	Sales_Growth	-.292	.176	-.224	-1.659	.104	.984

a. Dependent Variable: Tax\_Avoidance

### Hasil Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.417 <sup>a</sup>	.174	.120	14.58759	1.271

a. Predictors: (Constant), Sales\_Growth, Dewan\_Direksi, DER

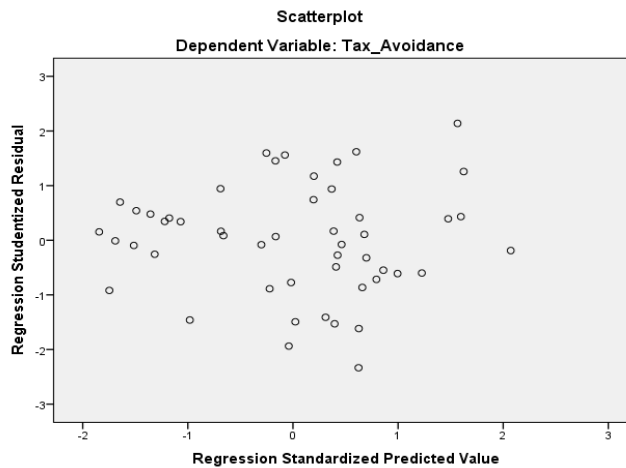
b. Dependent Variable: Tax\_Avoidance

**Runs Test**

	Unstandardized Residual
Test Value <sup>a</sup>	1.07486
Cases < Test Value	25
Cases >= Test Value	25
Total Cases	50
Number of Runs	24
Z	-.572
Asymp. Sig. (2-tailed)	.568

a. Median

**Hasil Uji Uji Heterokoskedastisitas**



**Hasil Analisis Regresi Linier Berganda**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	14.039	6.777		2.072	.044
	Dewan_Direksi	-2.435	.974	-.336	-2.500	.016
	DER	-.001	.043	-.003	-.022	.983
	Sales_Growth	-.292	.176	-.224	-1.659	.104

a. Dependent Variable: Tax\_Avoidance

**Hasil Uji Simultan (Uji F)**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2055.805	3	685.268	3.220	.031 <sup>b</sup>
	Residual	9788.695	46	212.798		
	Total	11844.500	49			

a. Dependent Variable: Tax\_Avoidance

b. Predictors: (Constant), Sales\_Growth, Dewan\_Direksi, DER

**Hasil Uji Parsial (Uji t)**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	14.039	6.777		2.072	.044
	Dewan_Direksi	-2.435	.974	-.336	-2.500	.016
	DER	-.001	.043	-.003	-.022	.983
	Sales_Growth	-.292	.176	-.224	-1.659	.104

a. Dependent Variable: Tax\_Avoidance

**Hasil Uji Koefisien Determinasi (*Ajusted R<sup>2</sup>*)**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.417 <sup>a</sup>	.174	.120	14.58759

a. Predictors: (Constant), Sales\_Growth, Dewan\_Direksi, DER

b. Dependent Variable: Tax\_Avoidance