

LAMPIRAN 1**DAFTAR NAMA EMITEN SAMPEL PENELITIAN**

NO	KODE SAHAM	NAMA EMITEN
1	CEKA	PT WILMAR CAHAYA INDONESIA
2	DLTA	PT DELTA DJAKARTA
3	ICBP	INDOFOOD CBP
4	INDF	INDOFOOD
5	MLBI	MULTI BINTANG
6	MYOR	MAYORA INDAH
7	ROTI	NIPPON INDOSARI CORPINDO
8	SKBM	SEKAR BUMI
9	SKLT	SEKAR LAUT
10	STTP	SIANTAR TOP
11	ULTJ	ULTRAJAYA MILK INDUSTRY & TRADING COMPANY

LAMPIRAN 2

**DATA HASIL PERHITUNGAN *RETURN ON ASSET (ROA)*, *DEBT TO EQUITY RATIO (DER)*, UKURAN PERUSAHAAN (TOTAL ASSET)
PERIODE 2014-2018**

EMITEN	TAHUN	VARIABEL INDEPENDEN			VARIABEL DEPENDEN
		ROA	DER	UKURAN PERUSAHAAN	TAX AVOIDANCE
CEKA	2014	0.03193	1.38889	1,284,150,037,341	-0.06418
DLTA		0.29041	0.29756	997,443,167	-0.02520
ICBP		0.10163	0.65627	24,910,211	-0.04476
INDF		0.05988	1.08446	86,077,251	-0.09157
MLBI		0.35628	3.02864	2,231,051	-0.05229
MYOR		0.03978	1.52585	10,297,997,020,540	-0.98990
ROTI		0.08800	1.23190	2,142,894,276,216	0.06362
SKBM		0.13720	1.04314	652,976,510,619	-0.12030
SKLT		0.04970	1.16195	331,574,891,637	0.02216
STTP		0.07272	1.08483	1,700,204,093,895	-0.05357
ULTJ		0.09700	0.28365	2,918,133,278,435	-0.09014
CEKA	2015	0.07171	1.32199	1,485,826,210,015	0.05477
DLTA		0.18496	0.22210	1,038,321,916	-0.04429
ICBP		0.11006	0.62084	26,560,624	-0.02580
INDF		0.04039	1.12959	91,831,526	-0.12158
MLBI		0.23653	1.74091	2,100,853	-0.00629
MYOR		0.11022	1.18362	11,342,715,686,221	0.11140

ROTI		0.09997	1.27702	2,706,323,637,034	0.08307
SKBM		0.05252	1.22177	764,484,248,710	-0.20424
SKLT		0.05321	1.48026	377,110,748,359	-0.29742
STTP		0.09674	0.90281	1,919,568,037,170	-0.02122
ULTJ		0.14777	0.26541	3,539,995,910,248	0.09399
CEKA	2016	0.17511	0.60596	1,425,964,152,418	-0.12459
DLTA		0.21248	0.18316	1,197,796,650	-0.03941
ICBP		0.12564	0.56220	28,901,948	-0.03461
INDF		0.06409	0.87009	82,699,635	-0.01972
MLBI		0.43170	1.77227	2,275,038	0.06479
MYOR		0.10746	1.06255	12,922,421,859,142	-0.04241
ROTI		0.09583	1.02366	2,919,640,858,718	-0.03081
SKBM		0.02247	1.71902	1,001,657,012,004	-0.83049
SKLT		0.03633	0.91875	568,239,939,951	-0.13935
STTP		0.07455	0.99948	2,336,411,494,941	-0.00815
ULTJ		0.16744	0.21494	4,239,199,641,365	-0.03257
CEKA		2017	0.07713	0.54216	1,392,636,444,501
DLTA	0.14170		0.17140	1,340,842,765	-0.06128
ICBP	0.11206		0.55575	31,619,514	-0.03822
INDF	0.05851		0.88079	88,400,877	-0.11873
MLBI	0.52670		1.35709	2,510,078	-0.00553
MYOR	0.10934		1.02817	14,915,849,800,251	-0.01488
ROTI	0.02969		0.61681	4,559,573,709,411	0.00903
SKBM	0.01595		0.58617	1,623,027,475,045	-0.61671

SKLT		0.03610	1.06875	636,284,210,210	-0.14021
STTP		0.09222	0.69157	2,342,432,443,196	0.04101
ULTJ		0.13721	0.23242	5,175,896	-0.03162
CEKA	2018	0.07926	0.19691	1,168,956,042,706	0.13654
DLTA		0.05697	0.18639	1,523,517,170	0.10645
ICBP		0.13556	0.51349	34,367,153	-0.03374
INDF		0.05140	0.93397	96,537,796	-0.13104
MLBI		0.42388	1.47487	2,889,501	-0.03186
MYOR		0.10007	1.05931	17,591,706,426,634	-0.04285
ROTI		0.02894	0.50633	4,393,810,380,883	0.21101
SKBM		0.00901	0.70229	1,771,365,972,009	-0.75601
SKLT		0.04276	1.20287	747,293,725,435	0.02209
STTP		0.09695	0.59816	2,631,189,810,030	-0.06223
ULTJ		0.12628	0.16354	5,555,871	-0.04690

LAMPIRAN 3
HASIL PENELITIAN

1. Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax_Avoidance	55	-0.990	0.211	-0.08648	0.220927
ROA	55	0.009	0.527	0.11872	0.106462
DER	55	0.164	3.029	0.89736	0.536948
Ukuran_Perusahaan	55	2100853	17591706426634	2193787791850	3876485066023
Valid N (listwise)	55				

2. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.20411180
	Absolute	0.193
Most Extreme Differences	Positive	0.099
	Negative	-0.193
Kolmogorov-Smirnov Z		1.431
Asymp. Sig. (2-tailed)		0.033

a. Test distribution is Normal.

b. Calculated from data.

3. Hasil Uji Normalitas Data Transformasi

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	.0E-7
	Std. Deviation	.19984358
Most Extreme Differences	Absolute	0.182
	Positive	0.124
	Negative	-0.182
Kolmogorov-Smirnov Z		1.348
Asymp. Sig. (2-tailed)		0.053

a. Test distribution is Normal.

b. Calculated from data.

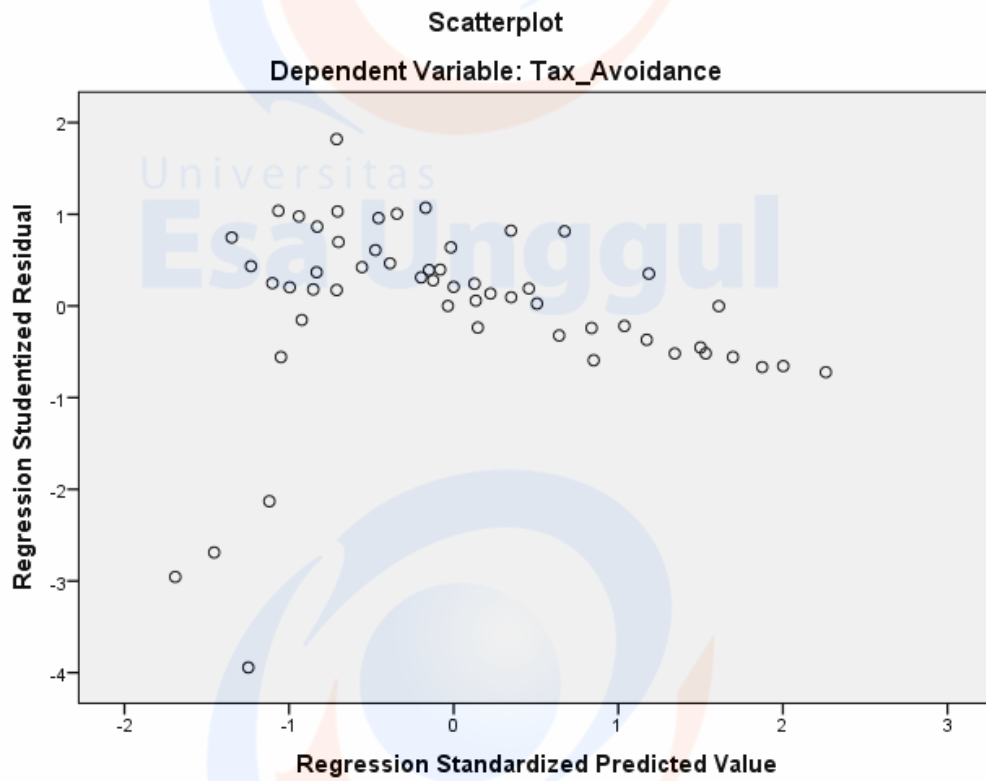
4. Hasil Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	SQRT_ROA	0.759	1.317
	LN_DER	0.998	1.002
	Ukuran_Perusahaan	0.758	1.320

a. Dependent Variable: Tax_Avoidance

5. Hasil Uji Heterokedastisitas



6. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.426 ^a	0.182	0.134	0.205637	2.521

a. Predictors: (Constant), Ukuran_Perusahaan, LN_DER, SQRT_ROA

b. Dependent Variable: Tax_Avoidance

7. Hasil Uji F (Simultan)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.	Keterangan
1 Regression	0.479	3	0.160	3.776	0.016 ^b	H ₁ = Diterima
Residual	2.157	51	0.042			
Total	2.636	54				

a. Dependent Variable: Tax_Avoidance

b. Predictors: (Constant), Ukuran_Perusahaan, LN_DER, SQRT_ROA

8. Hasil Uji t (Parsial)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Keterangan
	B	Std. Error	Beta			
(Constant)	-0.335	0.176		-1.900	0.063	
1 SQRT_ROA	0.643	0.244	0.382	2.631	0.011	H ₂ = Diterima
LN_DER	-0.064	0.039	-0.206	-1.626	0.110	H ₃ = Ditolak
Ukuran_Perusahaan	0.001	0.005	0.028	0.194	0.847	H ₄ = Ditolak

a. Dependent Variable: Tax_Avoidance

9. Hasil Uji Koefisiensi Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.426 ^a	0.182	0.134	0.205637

a. Predictors: (Constant), Ukuran_Perusahaan, LN_DER, SQRT_ROA

b. Dependent Variable: Tax_Avoidance

10. Hasil Uji Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-0.335	0.176		-1.900	0.063
1 SQRT_ROA	0.643	0.244	0.382	2.631	0.011
LN_DER	-0.064	0.039	-0.206	-1.626	0.110
Ukuran_Perusahaan	0.001	0.005	0.028	0.194	0.847

a. Dependent Variable: Tax_Avoidance