LAMPIRAN

LAMPIRAN 1 Tabulasi Data Variabel Independen dan Variabel Dependen

YEAR	COMPANY CODE	X1_ROA	X2_DER	X3_ SALE GROWTH	Y_ TAX AVOIDANCE
2015	DVLA	0.10	0.41	0.18	0.01
2015	KLBF	0.20	0.25	0.03	-0.01
2015	PYFA	0.03	0.03	-0.02	-0.03
2015	SCPI	0.13	13.98	1.34	-0.06
2015	SIDO	0.20	0.08	0.01	-0.02
2015	TSPC	0.11	0.45	0.09	-0.40
2015	UNVR	0.50	2.26	0.06	0.01
2015	KINO	0.10	0.81	0.08	0.15
2015	MBTO	0.03	0.49	0.03	-0.05
2015	TICD	0.28	0.08	0.00	-0.33
2015	SKLT	0.02	1.48	0.09	-0.75
2015	CEKA	0.10	1.32	-0.06	0.45
2015	DLTA	0.18	0.22	-0.20	-0.04
2015	ICBP	0.15	0.62	0.06	-0.03
2015	INDF	0.05	1.13	0.01	-0.12
2015	MBLI	0.32	1.74	-0.10	-0.01
2015	MYOR	0.14	1.18	0.05	0.11
2015	ROTI	0.14	1.28	0.16	0.08
2015	CINT	0.11	0.21	0.10	0.00
2015	KICI	0.02	0.43	-0.11	4.93
2015	LMPI	0.01	0.49	-0.12	-2.19
2015	GGRM	0.14	0.67	0.08	0.04
2015	HMSP	0.37	0.19	0.10	-0.02
2016	DVLA	0.14	0.42	0.11	0.10
2016	KLBF	0.20	0.22	0.08	0.00
2016	PYFA	0.04	0.04	0.00	-0.05
2016	SCPI	0.16	4.95	0.06	0.04
2016	SIDO	0.21	0.08	0.15	0.02
2016	TSPC	0.11	0.42	0.12	-0.41
2016	UNVR	0.51	0.72	0.10	0.01
2016	KINO	0.07	0.68	-0.03	-0.23
2016	MBTO	0.02	0.62	-0.01	0.16
2016	TICD	0.10	0.10	0.09	0.12
2016	SKLT	0.04	0.92	0.12	0.01
2016	CEKA	0.20	0.61	0.18	-0.15
2016	DLTA	0.21	0.18	0.11	-0.04
2016	ICBP	0.17	0.56	0.08	-0.03
2016	INDF	0.09	0.87	0.04	-0.02

LAMPIRAN 1 Tabulasi Data Variabel Independen dan Variabel Dependen

YEAR	COMPANY CODE	X1_ROA	X2_DER	X3_ SALE GROWTH	Y_ TAX AVOIDANCE
2016	MBLI	0.58	1.77	0.21	0.06
2016	MYOR	0.14	1.06	0.24	-0.04
2016	ROTI	0.13	1.02	0.16	-0.03
2016	CINT	0.07	0.22	0.04	-0.08
2016	KICI	0.00	5.64	0.08	1.01
2016	LMPI	0.01	0.62	-0.09	-0.82
2016	GGRM	0.14	0.67	0.08	-0.02
2016	HMSP	0.40	0.24	0.07	0.02
2017	DVLA	0.14	0.0005	0.09	0.05
2017	KLBF	0.20	0.20	0.04	0.00
2017	PYFA	0.06	0.06	0.03	0.04
2017	SCPI	0.13	2.79	-0.09	-0.07
2017	SIDO	0.22	0.09	0.00	0.00
2017	TSPC	0.10	0.46	0.05	-0.47
2017	UNVR	0.50	1.54	0.03	0.00
2017	KINO	0.04	0.58	-0.10	-0.16
2017	MBTO	0.04	0.89	0.07	0.21
2017	TICD	0.10	0.13	0.07	-0.01
2017	SKLT	0.04	1.07	0.10	-0.11
2017	CEKA	0.10	0.54	0.03	0.09
2017	DLTA	0.21	0.17	0.00	-0.02
2017	ICBP	0.16	0.56	0.04	-0.04
2017	INDF	0.09	0.88	0.05	-0.12
2017	MBLI	0.71	1.36	0.04	-0.01
2017	MYOR	0.15	1.03	0.13	-0.01
2017	ROTI	0.04	0.62	-0.01	0.01
2017	CINT	0.08	0.25	0.14	-0.02
2017	KICI	0.07	0.63	-0.87	0.14
2017	LMPI	0.04	0.89	0.00	-0.22
2017	GGRM	0.16	0.58	0.09	0.00
2017	HMSP	0.39	0.26	0.04	-0.01
2018	DVLA	0.16	0.40	0.08	-0.02
2018	KLBF	0.18	0.19	0.04	-0.01
2018	PYFA	0.06	0.06	0.12	-0.01
2018	SCPI	0.12	2.26	0.01	0.05
2018	SIDO	0.26	0.15	0.07	0.02
2018	TSPC	0.09	0.45	0.05	-0.47
2018	UNVR	0.60	0.64	0.01	0.06
2018	KINO	0.06	0.39	0.14	0.08
2018	MBTO	0.24	1.16	-0.31	0.09

LAMPIRAN 1 Tabulasi Data Variabel Independen dan Variabel Dependen

YEAR	COMPANY CODE	X1_ROA	X2_DER	X3_ SALE GROWTH	Y_ TAX AVOIDANCE
2018	TICD	0.10	0.24	-0.02	-0.10
2018	SKLT	0.05	1.20	0.14	0.16
2018	CEKA	0.11	0.20	-0.15	0.14
2018	DLTA	0.22	0.19	0.15	0.02
2018	ICBP	0.19	0.51	0.08	-0.03
2018	INDF	0.08	0.93	0.05	-0.13
2018	MBLI	0.58	1.47	0.08	-0.03
2018	MYOR	0.14	1.06	0.16	-0.04
2018	ROTI	0.04	0.51	0.11	0.21
2018	CINT	0.04	0.26	-0.01	-0.08
2018	KICI	-0.01	0.63	5.48	-1.11
2018	LMPI	0.07	1.16	0.11	0.01
2018	GGRM	0.15	0.25	0.15	-0.02
2018	HMSP	0.39	0.32	0.08	-0.01
2019	DVLA	0.16	0.40	0.07	0.00
2019	KLBF	0.17	0.21	0.07	0.01
2019	PYFA	0.07	0.07	-0.01	0.00
2019	SCPI	0.13	1.30	-0.17	-0.06
2019	SIDO	0.30	0.15	0.11	0.04
2019	TSPC	0.10	0.45	0.09	-0.51
2019	UNVR	0.48	0.74	0.03	-0.06
2019	KINO	0.14	0.42	0.30	0.02
2019	MBTO	0.15	1.51	0.07	0.24
2019	TICD	0.08	0.26	0.06	0.06
2019	SKLT	0.07	1.08	0.23	0.04
2019	CEKA	5.32	0.23	-0.14	0.07
2019	DLTA	0.22	0.18	-0.07	0.02
2019	ICBP	3.22	0.63	0.10	0.06
2019	INDF	0.09	0.77	0.04	0.06
2019	MBLI	0.56	1.53	0.04	-0.02
2019	MYOR	0.14	0.92	0.04	0.04
2019	ROTI	2.95	0.51	0.21	0.16
2019	CINT	0.03	0.34	0.11	0.06
2019	KICI	0.03	0.75	0.05	0.36
2019	LMPI	0.08	1.51	0.14	-0.07
2019	GGRM	0.18	0.54	0.15	0.03
2019	HMSP	0.36	0.43	-0.01	0.00

LAMPIRAN 2 TABEL DURBIN WATSON (DW)

Tabel Durbin-Watson (DW), α = 5%

	k=1		k=2		k=3		k=4		k=5	
n	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689

LAMPIRAN 3 HASIL UJI REGRESI

a. Hasil Uji Normalitas menggunakan *One sample kolmonogorov-smirnov test*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		115
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.53956526
Most Extreme Differences	Absolute	.322
	Positive	.322
	Negative	-.272
Test Statistic		.322
Asymp. Sig. (2-tailed)		.000[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

b. Hasil Uji Normalitas menggunakan *One sample kolmonogorov-smirnov test* setelah data di outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		53
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.03790231
Most Extreme Differences	Absolute	.098
	Positive	.098
	Negative	-.053
Test Statistic		.098
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

LAMPIRAN 4 TABEL T

Titik Persentase Distribusi t (df = 41 – 80)

Pr / df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526