

## LAMPIRAN

## Lampiran 1

## Daftar Perusahaan yang Termasuk dalam Sampel

No.	Kode Emiten	Nama Perusahaan
1.	BBCA	PT. Bank Central Asia Tbk
2.	BBNI	PT. Bank Negara Indonesia (Persero)
3.	BMRI	PT. Bank Mandiri Tbk
4.	BBRI	PT. Bank Rakyat Indonesia (Persero)
5.	NISP	PT. Bank OCBC NISP Tbk
6.	BBTN	PT. Bank Tabungan Negara (Persero)
7.	BJBR	PT. Bank Pembangunan Daerah Jawa Barat
8.	BDMN	PT. Bank Danamon Indonesia Tbk
9.	BKSW	PT. Bank QNB Indonesia Tbk
10.	BNLI	PT. Bank Permata Tbk
11.	BTPN	PT. Bank Tabungan Pensiunan Nasional
12.	BJTM	PT. Bank Pembangunan Daerah Jawa Timur
13.	BACA	PT. Bank Capital Indonesia Tbk
14.	BBKP	PT. Bank Bukopin Tbk
15.	BMAS	PT. Bank Maspion Indonesia Tbk
16.	BNGA	PT. Bank CIMB Niaga Tbk

## LAMPIRAN

## Lampiran 2

## Data Return on Assets (ROA)

## Sampel Perusahaan Perbankan Tahun 2014-2018

No.	Kode Emiten	Return on Assets (ROA)				
		2014	2015	2016	2017	2018
1	BBCA	2,989	3,034	3,049	3,108	3,134
2	BBNI	2,600	1,797	1,892	1,941	1,866
3	BMRI	2,416	2,324	1,410	1,907	2,150
4	BBRI	3,021	2,893	2,613	2,579	2,500
5	NISP	1,292	1,246	1,295	1,415	1,520
6	BBTN	0,792	1,077	1,223	1,158	0,916
7	BJBR	1,460	1,557	1,127	1,054	1,292
8	BDMN	1,370	1,313	1,601	2,148	2,199
9	BKSW	0,583	0,606	-2,668	-3,206	0,071
10	BNLI	0,857	0,135	-3,917	0,505	0,589
11	BTPN	2,512	2,163	2,053	1,489	2,215
12	BJTM	2,471	2,066	2,389	2,250	2,010
13	BACA	0,982	0,616	0,658	0,527	0,591
14	BBKP	0,851	1,022	0,172	0,128	0,199
15	BMAS	0,521	0,752	1,243	1,148	1,061
16	BNGA	0,184	0,981	0,862	1,118	1,305

## LAMPIRAN

## Lampiran 3

Data *Leverage* (DER)

## Sampel Perusahaan Perbankan Tahun 2014-2018

No.	Kode Emiten	<i>Leverage</i> (DER)				
		2014	2015	2016	2017	2018
1	BBCA	6,279	5,601	4,973	4,680	4,405
2	BBNI	5,591	5,262	5,520	5,789	6,081
3	BMRI	6,648	6,161	5,376	5,223	5,093
4	BBRI	7,208	6,765	5,836	5,711	6,000
5	NISP	5,900	6,341	6,085	6,059	6,106
6	BBTN	10,800	11,396	9,557	10,337	11,065
7	BJBR	9,077	9,863	8,995	9,779	9,219
8	BDMN	5,035	4,534	3,841	3,598	3,506
9	BKSW	8,200	9,625	6,008	5,174	3,385
10	BNLI	9,850	8,711	7,581	5,896	5,810
11	BTPN	5,217	4,718	4,388	4,349	4,150
12	BJTM	5,287	5,799	4,969	5,591	6,400
13	BACA	8,521	10,543	9,804	10,609	11,135
14	BBKP	10,647	11,561	13,916	14,796	10,155
15	BMAS	6,586	5,302	3,931	4,210	4,575
16	BNGA	7,196	7,328	6,062	6,207	5,740

## LAMPIRAN

## Lampiran 4

## Data Ukuran Ln (Total Asset )

## Sampel Perusahaan Perbankan Tahun 2014-2018

No.	Kode Emiten	Ukuran Perusahaan Ln ( <i>Total Asset</i> )				
		2014	2015	2016	2017	2018
1	BBCA	20,130	20,203	20,333	20,436	20,531
2	BBNI	19,848	20,047	20,217	20,380	20,511
3	BMRI	20,567	20,629	20,761	20,841	20,907
4	BBRI	20,503	20,594	20,727	20,842	20,983
5	NISP	18,451	18,607	18,744	18,851	18,972
6	BBTN	18,789	18,962	19,182	19,381	19,541
7	BJBR	18,144	18,301	18,444	18,560	18,605
8	BDMN	19,093	19,052	18,977	18,999	19,045
9	BKSW	16,852	17,064	17,009	17,020	16,835
10	BNLI	19,038	19,023	18,925	18,815	18,845
11	BTPN	14,450	14,377	14,445	14,168	14,630
12	BJTM	17,453	17,572	17,577	17,757	17,954
13	BACA	16,040	16,314	16,469	16,610	16,707
14	BBKP	18,186	18,363	18,448	18,483	18,376
15	BMAS	22,298	22,399	22,425	22,524	22,624
16	BNGA	19,267	19,291	19,303	19,400	19,402

## LAMPIRAN

## Lampiran 5

## Data Tax Avoidance (ETR-CETR)

## Sampel Perusahaan Perbankan Tahun 2014-2018

No.	Kode Emiten	Tax Avoidance (ETR-CETR)				
		2014	2015	2016	2017	2018
1	BBCA	-21,845	-21,963	-21,785	-19,618	-18,179
2	BBNI	-24,215	-30,069	-24,853	-19,410	-19,603
3	BMRI	-21,773	-19,898	-31,790	-21,767	-20,976
4	BBRI	-24,477	-21,324	-17,564	-23,819	-25,501
5	NISP	-20,803	-22,974	-29,701	-29,847	-25,388
6	BBTN	-61,493	-38,106	-27,959	-25,046	-26,838
7	BJBR	-21,578	-14,506	-31,025	-19,613	-18,819
8	BDMN	-56,535	-61,239	-36,734	-35,356	-40,688
9	BKSW	0,139	-17,281	0,028	16,803	-42,908
10	BNLI	-15,870	-137,734	-0,249	0,005	-0,037
11	BTPN	-32,227	-28,059	-29,222	-14,634	-7,722
12	BJTM	-39,348	-34,815	-31,665	-36,484	-30,789
13	BACA	-28,690	-23,609	-25,807	-16,335	-19,534
14	BBKP	-25,979	-19,575	-67,057	-136,204	-21,157
15	BMAS	-32,835	-14,905	-30,613	-26,492	-23,922
16	BNGA	-31,323	-47,492	-18,915	-20,992	-25,029

## LAMPIRAN

## Lampiran 6

## Hasil Output SPSS 21

Tabel 4.2

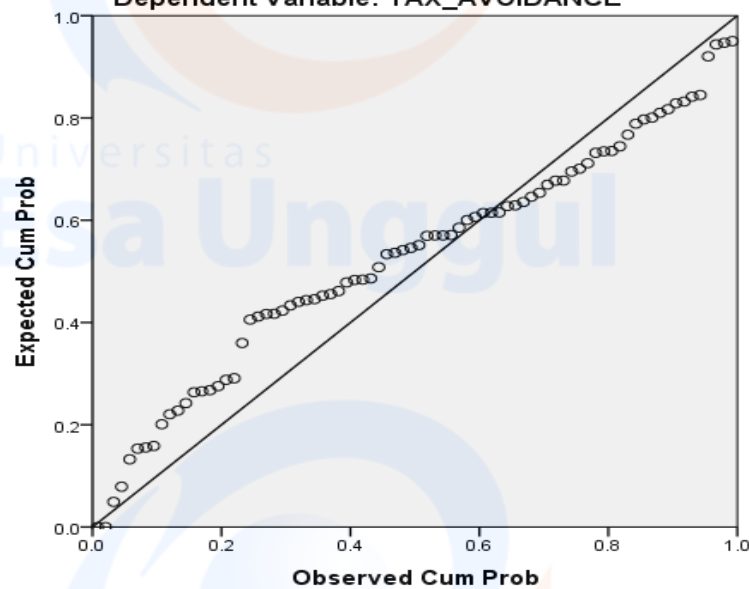
## Statistik Deskriptif Data Penelitian

## Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
ROA	80	-3,92	3,13	1,3297	,13779	1,23245
LEVERAGE	80	3,39	14,80	6,9403	,28215	2,52359
UKURAN_PERUSAHAA N	80	14,17	22,62	18,8679	,21023	1,88035
TAX_AVOIDANCE	80	-137,73	16,80	-27,9151	2,46605	22,05703
Valid N (listwise)	80					

Sumber: Data sekunder diolah melalui SPSS

Normal P-P Plot of Regression Standardized Residual  
Dependent Variable: TAX\_AVOIDANCE



Gambar 4.1 Uji Normalitas

Sumber: Data sekunder diolah melalui SPSS

**Tabel 4.3**  
**Hasil Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		80
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	68,32521622
Most Extreme Differences	Absolute	,105
	Positive	,105
	Negative	-,100
Test Statistic		,105
Asymp. Sig. (2-tailed)		,095 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

Sumber: Data sekunder diolah melalui SPSS

**Tabel 4.4**  
**Hasil Uji Multikolinearitas**

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
	(Constant)	-10154.991	27064.646			-.375	.709
ROA	6.810	3.060	.276	2.226	.029	.738	1.355
LEVERAGE	-1.308	1.092	-.150	-1.198	.235	.727	1.375
UKURAN_PERUSAHAAN	-1.028	1.268	-.088	-.811	.420	.971	1.030

a. Dependent Variable: TAX\_AVOIDANCE

Sumber: Data sekunder diolah melalui SPSS

**Tabel 4.5**  
**Hasil Pengujian Autokorelasi**

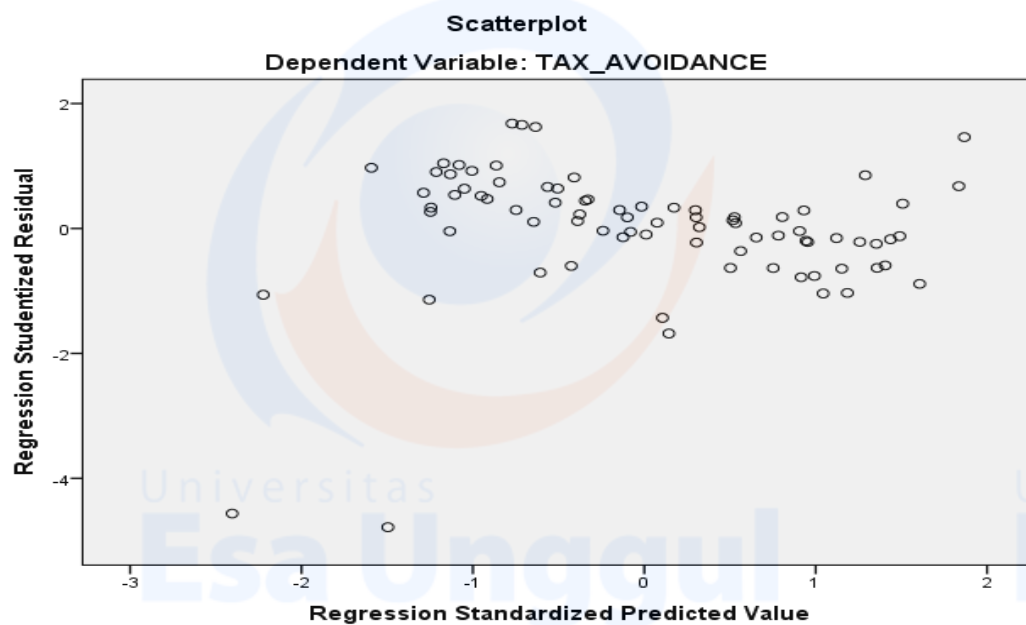
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.372 <sup>a</sup>	.138	.104	20884.01210	2.280

a. Predictors: (Constant), UKURAN\_PERUSAHAAN, ROA, LEVERAGE

b. Dependent Variable: TAX\_AVOIDANCE

Sumber: Data sekunder diolah melalui SPSS



**Gambar 4.3 Uji Heterokedastisitas**

Sumber: Data sekunder diolah melalui SPSS



**Tabel 4.6**  
**Hasil Uji Regresi Linier Berganda**

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

Model	Unstandardized Coefficients		Standardized Coefficients	Sig.
	B	Std. Error	Beta	
(Constant)	-10154.991	27064.646		.709
ROA	6.810	3.060	.276	.029
LEVERAGE	-1.308	1.092	-.150	.235
UKURAN_PERUSAHAAN	-1.028	1.268	-.088	.420

a. Dependent Variable: TAX\_AVOIDANCE

Sumber: Data sekunder diolah melalui SPSS

**Tabel 4.7**  
**Hasil Uji F**  
**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5319635548.537	3	1773211849.512	4.066	.010 <sup>b</sup>
	Residual	33146789054.450	76	436141961.243		
	Total	38466424602.987	79			

a. Dependent Variable: TAX\_AVOIDANCE

b. Predictors: (Constant), UKURAN\_PERUSAHAAN, ROA, LEVERAGE

Sumber: Data sekunder diolah melalui SPSS

**Tabel 4.8**  
**Hasil Uji-t**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-10154.991	27064.646		-.375	.709
ROA	6.810	3.060	.276	2.226	.029
LEVERAGE	-1.308	1.092	-.150	-1.198	.235
UKURAN_PERUSAHAAN	-1.028	1.268	-.088	-.811	.420

a. Dependent Variable: TAX\_AVOIDANCE

Sumber: Data sekunder diolah melalui SPSS

**Tabel 4.9**  
**Hasil Koefisien Determinasi R<sup>2</sup>**  
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.372 <sup>a</sup>	.138	.104	20884.01210

a. Predictors: (Constant), UKURAN\_PERUSAHAAN, ROA, LEVERAGE

b. Dependent Variable: TAX\_AVOIDANCE

Sumber: Data sekunder diolah melalui SPSS