

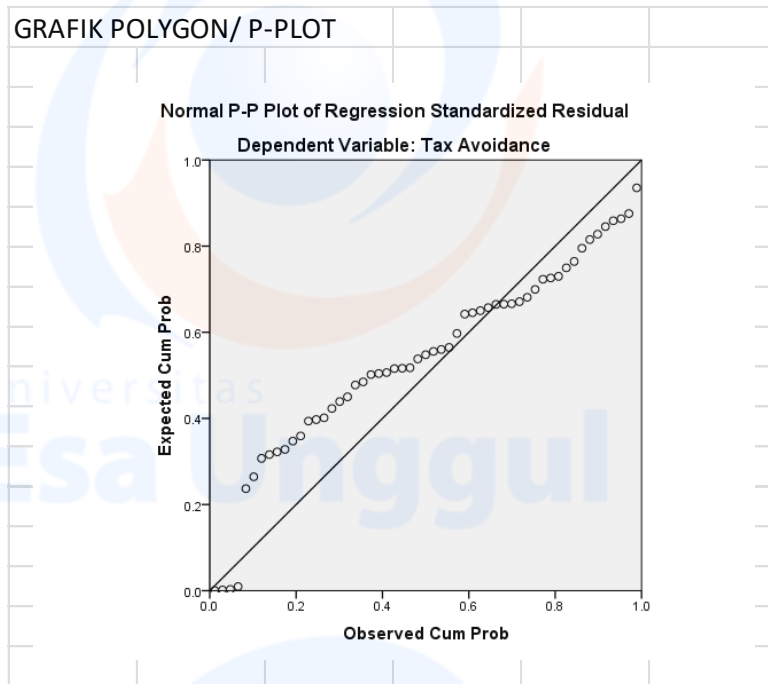
## LAMPIRAN

### 1. Lampiran ROA,DER, LN Total Aset dan Tax Avoidance

TAHUN	KODE	PENGHINDARAN PAJAK (ETR-CETR)	PROFITABILITAS (ROA)	LEVERAGE (DER)	UKURAN PERUSAHAAN (TA)
2014	CEKA	-0,0642	0,0319	1,3889	27,8811
2014	DLTA	-0,0252	0,2904	0,2976	13,8074
2014	ICBP	-0,0448	0,1016	0,6563	17,0308
2014	INDF	-0,0916	0,0599	1,0845	18,2691
2014	MLBI	-0,0523	0,3563	3,0286	14,6180
2014	MYOR	-0,9899	0,0398	1,5259	29,9630
2014	ROTI	0,0636	0,0880	1,2319	28,3932
2014	SKBM	-0,1203	0,1372	1,0431	27,1995
2014	SKLT	0,0222	0,0497	1,1620	26,5271
2014	STTP	-0,0536	0,0727	1,0848	28,1618
2014	ULTJ	-0,0901	0,0970	0,2837	28,7020
2015	CEKA	0,0548	0,0717	1,3220	28,0270
2015	DLTA	-0,0443	0,1850	0,2221	20,7609
2015	ICBP	-0,0258	0,1101	0,6208	17,0949
2015	INDF	-0,1216	0,0404	1,1296	11,4277
2015	MLBI	-0,0063	0,2365	1,7409	14,5579
2015	MYOR	0,1114	0,1102	1,1836	30,0596
2015	ROTI	0,0831	0,1000	1,2770	28,6266
2015	SKBM	-0,2042	0,0525	1,2218	27,3625
2015	SKLT	-0,2974	0,0532	1,4803	26,6558
2015	STTP	-0,0212	0,0967	0,9028	28,2831
2015	ULTJ	0,0940	0,1478	0,2654	28,8951
2016	CEKA	-0,1246	0,1751	0,6060	27,9859
2016	DLTA	-0,0394	0,2125	0,1832	20,9037
2016	ICBP	-0,0346	0,1256	0,5622	17,1794
2016	INDF	-0,0197	0,0641	0,8701	11,3166
2016	MLBI	0,0648	0,4317	1,7723	14,6375
2016	MYOR	-0,0424	0,1075	1,0626	30,1900
2016	ROTI	-0,0308	0,0958	1,0237	14,8870
2016	SKBM	-0,8305	0,0225	1,7190	27,6327
2016	SKLT	-0,1393	0,0363	0,9187	27,0658
2016	STTP	-0,0082	0,0745	0,9995	28,4796
2016	ULTJ	-0,0326	0,1674	0,2149	29,0754
2017	CEKA	-0,0898	0,0771	0,5422	27,9622
2017	DLTA	-0,0613	0,1417	0,1714	21,0166
2017	ICBP	-0,0382	0,1121	0,5557	17,2693
2017	INDF	-0,1187	0,0585	0,8808	18,2922
2017	MLBI	-0,0055	0,5267	1,3571	14,7358
2017	MYOR	-0,0149	0,1093	1,0282	30,3334
2017	ROTI	0,0090	0,0297	0,6168	29,1483
2017	SKBM	-0,6167	0,0159	0,5862	28,1153
2017	SKLT	-0,1402	0,0361	1,0687	27,1789
2017	STTP	0,0410	0,0922	0,6916	28,4822
2017	ULTJ	-0,0316	0,1372	0,2324	15,4617
2018	CEKA	0,1365	0,0793	0,1969	27,7871
2018	DLTA	0,1065	0,0570	0,1864	21,1443
2018	ICBP	-0,0337	0,1356	0,5135	17,3526
2018	INDF	-0,1310	0,0514	0,9340	18,3854
2018	MLBI	-0,0319	0,4239	1,4749	14,8766
2018	MYOR	-0,0428	0,1001	1,0593	30,4984
2018	ROTI	0,2110	0,0289	0,5063	29,1112
2018	SKBM	-0,7560	0,0090	0,7023	28,2028
2018	SKLT	0,0221	0,0428	1,2029	27,3397
2018	STTP	-0,0622	0,0969	0,5982	28,5985
2018	ULTJ	-0,0469	0,1263	0,1635	15,5304

2. Lampiran SPSS

UJI DESKRIPTIF					
Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Avoidance	55	-,9899	,2110	-,0865	,2209
Profitabilitas	55	,0090	,5267	,1187	,1065
Leverage	55	,1635	3,0286	,8974	,5369
Ukuran Perusahaan	55	11,3166	30,4984	23,4269	6,2039
Valid N (listwise)	55				



**one sample kolmogorov-smirnov test**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		55
Normal Parameter s <sup>a,b</sup>	Mean	-2,7046
	Std. Deviation	1,36578
Most Extreme Differences	Absolute	,173
	Positive	,082
	Negative	-,173
Kolmogorov-Asymp. Sig. (2-		1,280 ,075

a. Test distribution is Normal.

b. Calculated from data.

**Uji Multikolinearitas**

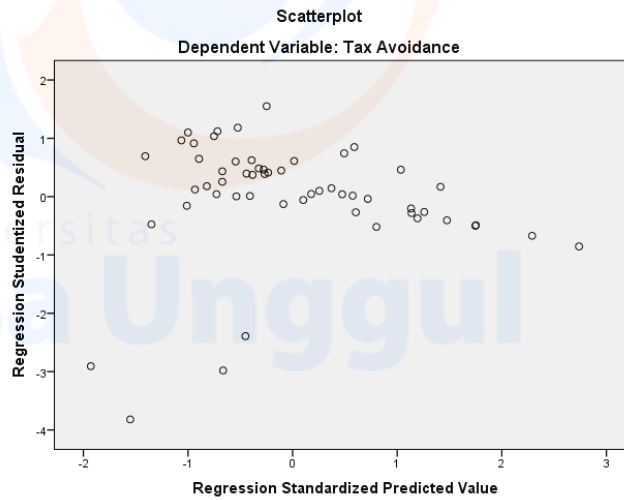
		Coefficients <sup>a</sup>					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error					
1	(Constant)	-,044	,152		-,288	,774		
	Profitabilitas	,678	,319	,327	2,122	,039	,706	1,416
	Leverage	-,115	,055	-,279	-2,080	,043	,932	1,073
	Ukuran Perusahaan	-,001	,005	-,024	-,163	,871	,751	1,332

a. Dependent Variable: Tax Avoidance

		Coefficients <sup>a</sup>		Collinearity Statistics				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error					
1	(Constant)	-,044	,152		-,288	,774		
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a. Dependent Variable: Tax Avoidance

### Uji Heteroskedastisitas



### Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.383 <sup>a</sup>	.146	.096	.2100289	2,304

n 55 k 3

a. Predictors: (Constant), Ukuran Perusahaan, Leverage, Profitabilitas

b. Dependent Variable: Tax Avoidance

DU 1,6815  
DL 1,4523  
4-du 2,3185

### Uji Statistik F

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.386	3	.129	2,916	.043 <sup>b</sup>
	Residual	2,250	51	.044		
	Total	2,636	54			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Ukuran Perusahaan, Leverage, Profitabilitas

**Uji Statistik T**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardize	t	Sig.
		B	Std. Error	d Coefficients Beta		
1	(Constant)	-,044	,152		-,288	,774
	Profitabilitas	,678	,319	,327	2,122	,039
	Leverage	-,115	,055	-,279	-2,080	,043
	Ukuran Perusahaan	-,001	,005	-,024	-,163	,871

a. Dependent Variable: Tax Avoidance

**Uji R2**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,383 <sup>a</sup>	,146	,096	,2100289

a. Predictors: (Constant), Ukuran Perusahaan, Leverage, Profitabilitas  
 b. Dependent Variable: Tax Avoidance