

LAMPIRAN**Lampiran 1**

Daftar Nama Sampel Perusahaan Sub Sektor Makanan dan Minuman terdaftar di Bursa Efek Indonesia.

No	Kode Perusahaan	Nama Perusahaan
1	ALTO	Tri Banyan Tirta Tbk
2	CEKA	Wilmar Cahaya Indonesia Tbk
3	DLTA	Delta Djakarta Tbk
4	MYOR	Mayora Industri Tbk
5	ROTI	Nippon Indosari Corporindo Tbk
6	SKBM	Sekar Bumi Tbk
7	SKLT	Sekar Laut Tbk
8	ULTJ	Ultra Jaya Milk Industry and Training Company Tbk
9	ICBP	Indofood CBP Sukses Makmur Tbk
10	INDF	Indofood Sukses Makmur Tbk
11	MLBI	Multi Bintang Indonesia Tbk
12	STTP	Siantar Top Tbk

Lampiran 2

Data Hasil Penelitian 2014-2018

TAHUN	KODE PERUSAHAAN	Y (TA)	X1 (ROA)	X2 (DER)	X3 (SLAES GROWTH)
2014	ALTO	0,003522559	-0,01	1,328608941	-0,317729787
	CEKA	0,281591254	0,0319	1,388888917	0,462102098
	DLTA	0,240950849	0,2904	0,311741554	0,055102924
	MYOR	0,226309286	0,0398	1,509686626	0,179004851
	ROTI	0,25393513	0,088	1,231897076	0,248912654
	SKBM	0,188091513	0,1372	1,12270656	0,142020711
	SKLT	0,775865872	0,0497	1,454062138	0,020982218
	ULTJ	0,245089425	0,0971	0,288215862	0,131944395
	ICBP	0,25291046	0,1016	0,716193872	0,196367589
	INDF	0,415333954	0,0599	1,137280325	0,143298651
	MLBI	0,267526786	0,3563	3,02864407	-0,161002182
	STTP	0,264057622	0,0726	1,079521722	0,280558602
2015	ALTO	0,377623708	-0,0206	1,327993745	-0,092118901
	CEKA	0,25108292	0,0717	1,321989795	-0,058385365
	DLTA	0,23242633	0,185	0,222099416	-0,255015859
	MYOR	0,237892644	0,1102	1,183617902	0,04584927
	ROTI	0,284765247	0,10	1,277024864	0,156488122
	SKBM	0,268600644	0,0525	1,221773191	-0,080039257
	SKLT	0,047872478	0,0532	1,480262893	0,059385111
	ULTJ	0,746565852	0,1478	0,265411512	0,121820009
	ICBP	0,270968871	0,1101	0,620843855	0,057244837
	INDF	0,328718603	0,0404	1,129594934	0,007351192
	MLBI	0,264461819	0,2365	1,740910396	-0,097769082
	STTP	0,199565173	0,0967	0,902805391	0,172227513
2016	ALTO	0,498604723	-0,0227	1,423030938	-0,017596585
	CEKA	0,126407645	0,1751	0,605959962	0,18068159
	DLTA	0,278661004	0,2125	0,183156265	0,054337994
	MYOR	0,247608649	0,1075	1,062552893	0,238294989
	ROTI	1,239154592	0,0958	1,023661253	0,159769594
	SKBM	0,964206458	0,0225	1,719017757	0,101942226
	SKLT	0,074570964	0,0363	0,918749098	0,119185498
	ULTJ	0,761221171	0,1674	0,214937495	0,066467844
	ICBP	0,27217556	0,1256	0,562197963	1,036939844
	INDF	0,343353922	0,0641	0,870092259	0,041965162
	MLBI	0,256067706	0,4317	1,77227286	0,210284173

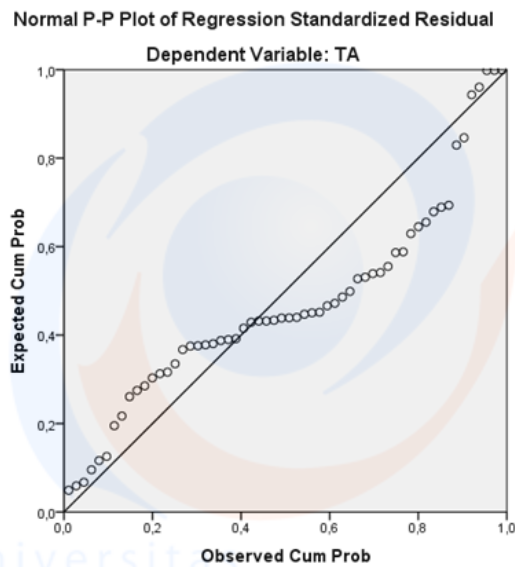
	STTP	0,200093361	0,0745	0,999475589	0,033341297
2017	ALTO	0,165449668	-0,0567	1,645896064	-0,115786884
	CEKA	0,24983287	0,00771	0,099213771	0,034551156
	DLTA	0,272895139	0,2087	0,171404501	0,003019556
	MYOR	0,254211297	0,1093	1,028167978	0,134426127
	ROTI	0,272812466	0,0297	0,616809499	-0,012221155
	SKBM	0,208720813	0,0159	0,586168937	0,226745493
	SKLT	0,014292361	0,03761	1,068747528	0,008998768
	ULTJ	0,306020526	0,1372	0,232416712	-0,999998959
	ICBP	0,319479211	0,1121	0,55566491	0,033091212
	INDF	0,335379267	0,0585	0,880788055	0,05147992
	MLBI	0,257274076	0,5267	1,357009101	0,028741327
	STTP	0,251335264	0,0922	0,691565346	0,074661473
2018	ALTO	0,277042558	-0,02067003	1,866874299	0,107310674
	CEKA	0,249260844	0,117061404	0,145711176	-0,147592649
	DLTA	0,233696482	0,387993416	0,186388491	0,148844438
	MYOR	0,260924853	0,149382439	1,059305218	0,155842785
	ROTI	0,319707198	0,042638792	0,506328189	0,110571903
	SKBM	0,217577075	0,025990159	0,702292799	0,061050523
	SKLT	0,007000678	0,072482668	1,202872661	0,142546863
	ULTJ	0,260702115	0,160652578	0,140556719	0,12159357
	ICBP	0,277348167	0,015194002	0,51349478	0,078828491
	INDF	0,333708385	0,094709227	0,933974053	0,045708286
	MLBI	0,674213715	0,740341948	1,47487101	0,076666442
	STTP	0,214372994	0,123402215	0,598195455	0,000547885

Lampiran 3
Hasil Output SPSS

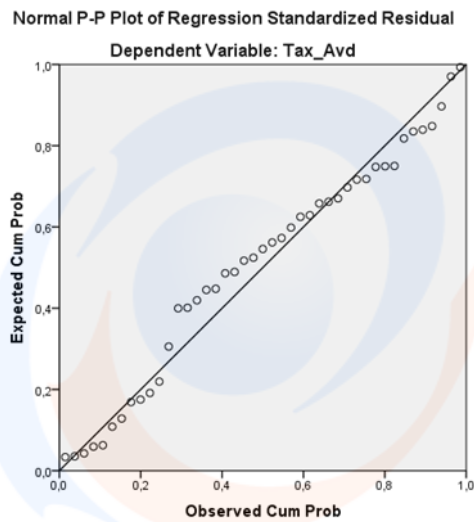
Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Tax_Avd	43	,00	,67	,2256	,13100
ROA	43	-,06	,74	,1215	,14408
DER	43	,10	1,74	,8707	,47208
Sales_Grwth	43	-,32	,46	,0648	,13379
Valid N (listwise)	43				

Uji Normalitas I



Uji Normalitas II



Uji Kolmogorov-Smirnov (*Unstandardized Residual*)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		43
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,11839492
	Absolute	,117
Most Extreme Differences	Positive	,079
	Negative	-,117
Kolmogorov-Smirnov Z		,767
Asymp. Sig. (2-tailed)		,599

a. Test distribution is Normal.

b. Calculated from data.

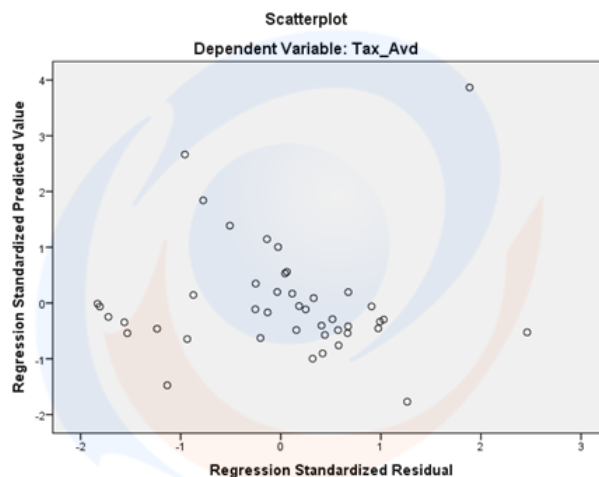
Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,195	,037		5,251	,000	
	ABS_ROA	,357	,136	,383	2,621	,012	,981
	LN_DER	-,012	,025	-,070	-,478	,635	,981
	ABS_SG	-,165	,202	-,120	-,815	,420	,969

a. Dependent Variable: Tax_Avd

Uji Heterokedastisitas



Uji Autokorelasi**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,428 ^a	,183	,120	,12286	2,334

a. Predictors: (Constant), ABS_SG, ABS_ROA, LN_DER

b. Dependent Variable: Tax_Avd

Uji Regresi Linear Berganda**Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,195	,037		5,251	,000	
	ABS_ROA	,357	,136	,383	2,621	,012	,981
	LN_DER	-,012	,025	-,070	-,478	,635	,981
	ABS_SG	-,165	,202	-,120	-,815	,420	,969

a. Dependent Variable: Tax_Avd

Uji Statistik F**ANOVA^a**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,132	3	,044	2,917	,046 ^b
	Residual	,589	39	,015		
	Total	,721	42			

a. Dependent Variable: Tax_Avd

b. Predictors: (Constant), ABS_SG, ABS_ROA, LN_DER

Uji Statistik t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	,195	,037		5,251	,000
	ABS_ROA	,357	,136	,383	2,621	,012
	LN_DER	-,012	,025	-,070	-,478	,635
	ABS_SG	-,165	,202	-,120	-,815	,420

a. Dependent Variable: Tax_Avd

Analisis Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	,428 ^a	,183	,120		,12286

a. Predictors: (Constant), ABS_SG, ABS_ROA, LN_DER

b. Dependent Variable: Tax_Avd