

Lampiran 1. Daftar Perusahaan yang Termasuk dalam Sampel

No	Kode	Nama Perusahaan
1	AISA	Tiga Pilar Sejahtera Food Tbk.
2	CEKA	Wilmar Cahaya Indonesia Tbk.
3	DLTA	Delta Djakarta Tbk.
4	ICBP	Indofood CBP Sukses Makmur Tbk.
5	INDF	Indofood Sukses Makmur Tbk.
6	MLBI	Multi Bintang Indonesia Tbk.
7	MYOR	Mayora Indah Tbk.
8	ROTI	Nippon Indosari Corpindo Tbk.
9	SKBM	Sekar Bumi Tbk.
10	SKLT	Sekar Laut Tbk.
11	ULTJ	Ultra Jaya Milk Industry and Trading Company, Tbk.

Lampiran 2. Hasil Olah Data Excel

KODE	TAHUN	TAX AVOIDANCE (Y)	ROA (X1)	DER (X2)	UKURAN PERUSAHAAN (X3)
AISA	2015	0.12	0.06	1.28	3.974.971.000.000
CEKA		0.05	0.10	1.32	383.775.000.000
DLTA		-0.04	0.24	0.21	4.003.295.250.000
ICBP		-0.03	0.15	0.62	75.802.402.000.000
INDF		-0.12	0.05	1.13	45.219.196.475.000
MLBI		-0.01	0.32	1.74	17.277.400.000.000
MYOR		0.11	0.15	1.18	24.192.113.102.450
ROTI		0.08	0.14	1.28	6.327.250.000.000
SKBM		-0.30	0.07	0.55	885.021.694.830
SKLT		-0.20	0.07	1.68	255.573.985.000
ULTJ		0.09	0.20	0.27	11.264.689.800.000
AISA	2016	0.13	0.10	1.17	6.598.130.000.000
CEKA		-0.12	0.20	0.61	785.400.000.000
DLTA		-0.04	0.27	0.18	3.843.163.440.000
ICBP		-0.03	0.17	0.56	97.805.384.100.000
INDF		-0.02	0.09	0.87	66.950.752.062.500
MLBI		0.06	0.58	1.77	24.757.250.000.000
MYOR		-0.04	0.14	1.06	36.221.093.554.500
ROTI		-0.03	0.13	1.02	7.693.936.000.000
SKBM		-0.29	0.03	1.72	646.206.316.860
SKLT		-0.14	0.04	0.92	212.748.074.000
ULTJ		-0.01	2.20	0.21	13.199.905.740.000

AISA	2017	-0.09	-0.11	1.56	1.519.179.200.000
CEKA		-0.08	0.10	542.16	833.000.000.000
DLTA		-0.02	0.28	0.17	3.602.965.725.000
ICBP		-0.04	0.16	0.56	103.790.981.200.000
INDF		-0.12	0.09	0.88	67.609.284.050.000
MLBI		-0.01	0.71	1.36	28.813.225.000.000
MYOR		-0.01	0.15	1.03	50.977.835.373.000
ROTI		0.01	0.04	0.62	7.918.705.776.640
SKBM		-0.25	0.02	0.59	1.234.092.300.155
SKLT		-0.14	0.04	1.07	759.814.550.000
ULTJ		-0.03	0.20	0.23	14.326.374.720.000
AISA		2018	-0.15	-0.05	-1.53
CEKA	0.14		0.11	0.20	818.125.000.000
DLTA	0.02		0.29	0.19	4.403.624.775.000
ICBP	-0.03		0.19	0.51	121.866.938.600.000
INDF	-0.13		0.08	0.93	65.414.177.425.000
MLBI	-0.03		0.58	1.47	33.712.000.000.000
MYOR	-0.04		0.14	1.06	58.579.793.279.500
ROTI	0.21		0.04	0.51	7.423.786.665.600
SKBM	-0.28		0.01	0.70	1.199.572.235.815
SKLT	0.02		0.05	1.20	1.036.110.750.000
ULTJ	-0.05		0.17	0.02	15.597.262.800.000
AISA	2019		0.15	0.73	-2.13
CEKA		0.07	0.20	0.23	957.950.000.000
DLTA		0.02	0.29	0.18	5.284.349.720.000
ICBP		0.06	0.19	0.45	130.321.821.900.000
INDF		0.06	0.09	0.77	69.584.880.012.500
MLBI		-0.02	0.56	1.53	32.658.500.000.000
MYOR		0.04	0.14	0.92	45.835.334.436.250
ROTI		0.16	0.07	0.51	8.042.435.554.400
SKBM		-1.48	0.28	0.76	707.661.318.970
SKLT		-0.05	0.07	1.08	1.112.092.205.000
ULTJ	0.04	0.21	0.17	19.929.835.800.000	

Lampiran 3 : Hasil Output Data SPSS

Hasil Uji Statistik Deskriptif

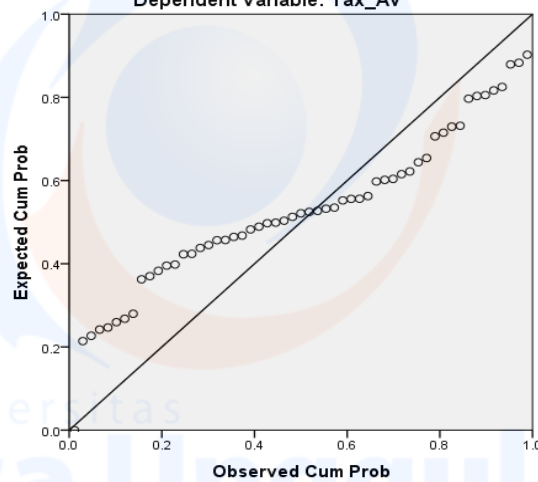
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax_Av	55	-1.48	.21	-.0515	.22561
ROA	55	-.11	2.20	.2113	.32238
DER	55	-2.13	542.16	10.5693	73.01038
Uk_Perush	55	4003295250	130321821900000	24568245920240.36	33469403985201.977
Valid N (listwise)	55				

Uji Normalitas sebelum outlier

Normal P-P Plot of Regression Standardized Residual

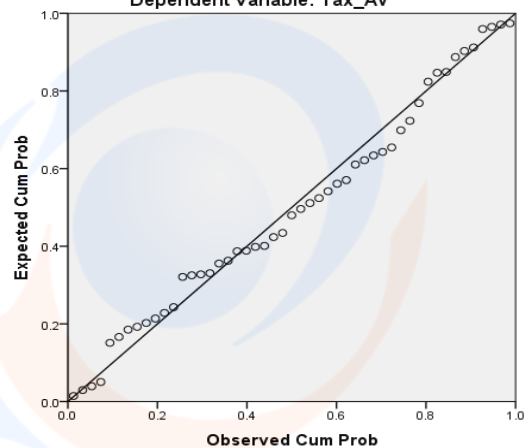
Dependent Variable: Tax_Av



Uji Normalitas setelah outlier

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Tax_Av



Uji Kolmogorov-Smirnov (Unstandardized Residual)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		49
Normal	Mean	.0000000
Parameters ^{a,b}	Std. Deviation	.10091285
Most Extreme	Absolute	.075
Differences	Positive	.075
	Negative	-.071
Test Statistic		.075
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.

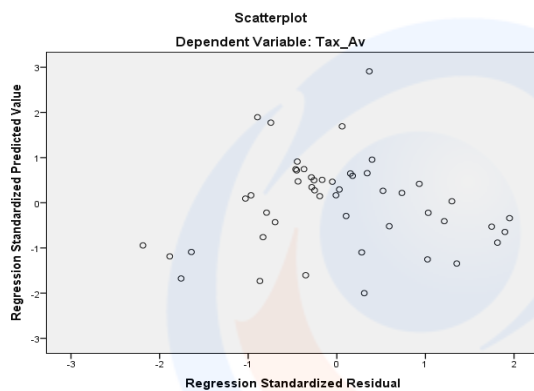
Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.425	.241		-1.765	.084		
ROA	.210	.098	.302	2.145	.037	.916	1.091
Uk_Perus	.013	.008	.215	1.530	.133	.923	1.084
DER	-.019	.022	-.125	-.892	.377	.924	1.083

a. Dependent Variable: Tax_Av

Uji Heterokedastisitas



Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.427 ^a	0.182	0.128	0.10422	1.768

a. Predictors: (Constant), Uk_Perusahaan, DER, ROA

b. Dependent Variable: Tax_Avoidance

Uji Regresi Linear Berganda

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.425	.241		-1.765	.084		
	ROA	.210	.098	.302	2.145	.037	.916	1.091
	Uk_Perush	.013	.008	.215	1.530	.133	.923	1.084
	DER	-.019	.022	-.125	-.892	.377	.924	1.083

a. Dependent Variable: Tax_Av

Uji Statistik F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.109	3	.036	3.346	.027 ^b
	Residual	.489	45	.011		
	Total	.598	48			

a. Dependent Variable: Tax_Av

b. Predictors: (Constant), DER, Uk_Perush, ROA

Uji Statistik t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.425	.241		-1.765	.084		
ROA	.210	.098	.302	2.145	.037	.916	1.091
DER	-.019	.022	-.125	-.892	.377	.924	1.083
Uk_Perush	.013	.008	.215	1.530	.133	.923	1.084

a. Dependent Variable: Tax_Av

Analisis Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.427 ^a	.182	.128	.10422	.182	3.346	3	45	.027	1.768

a. Predictors: (Constant), DER, Uk_Perush, ROA

b. Dependent Variable: Tax_Av