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## LAMPIRAN 1

Daftar Perusahaan yang termasuk dalam sampel

No	Kode Saham	Nama Perusahaan
1	APLN	Agung Podomoro Land Tbk.
2	ASRI	Alam Sutera Realty Tbk.
3	BAPA	Bekasi Asri Pemula Tbk.
4	BCIP	Bumi Citra Permai Tbk.
5	BEST	Bekasi Fajar Industrial Estate
6	BIKA	Binakarya Jaya Abadi Tbk.
7	BIPP	Bhuwanatala Indah Permai Tbk.
8	BKDP	Bukit Darmo Property Tbk
9	BKSL	Sentul City Tbk.
10	BSDE	Bumi Serpong Damai Tbk.
11	COWL	Cowell Development Tbk.
12	CTRA	Ciputra Development Tbk.
13	DART	Duta Anggada Realty Tbk.
14	DILD	Intiland Development Tbk.
15	DMAS	Puradelta Lestari Tbk.
16	DUTI	Duta Pertiwi Tbk
17	ELTY	Bakrieland Development Tbk.
18	EMDE	Megapolitan Developments Tbk.
19	FMII	Fortune Mate Indonesia Tbk
20	GAMA	Gading Development Tbk.
21	GMTD	Gowa Makassar Tourism Developm

22	GPRA	Perdana Gapuraprima Tbk.
23	GWSA	Greenwood Sejahtera Tbk.
24	JRPT	Jaya Real Property Tbk.
25	KIJA	Kawasan Industri Jababeka Tbk.
26	LCGP	Eureka Prima Jakarta Tbk.
27	LPCK	Lippo Cikarang Tbk
28	LPKR	Lippo Karawaci Tbk.
29	MDLN	Modernland Realty Tbk.
30	MKPI	Metropolitan Kentjana Tbk.
31	MMLP	Mega Manunggal Property Tbk.
32	MTLA	Metropolitan Land Tbk.
33	MTSM	Metro Realty Tbk.
34	NIRO	City Retail Developments Tbk.
35	OMRE	Indonesia Prima Property Tbk
36	PLIN	Plaza Indonesia Realty Tbk.
37	PPRO	PP Properti Tbk.
38	PWON	Pakuwon Jati Tbk.
39	RBMS	Ristia Bintang Mahkotasejati Tbk
40	RDTX	Roda Vivatex Tbk
41	RIMO	Rimo International Lestari Tbk
42	RODA	Pikko Land Development Tbk.
43	SMDM	Suryamas Dutamakmur Tbk.
44	SMRA	Summarecon Agung Tbk.
45	TARA	Sitara Propertindo Tbk.

## LAMPIRAN 2

Hasil Olah Data Perusahaan Industri Properti dan *Real Estate* 2015 – 2018

Kode Perusahaan	Tahun	Variabel Independen			Variabel Dependen
		Ukuran Perusahaan	Profitabilitas	Leverage	Penghindaran Pajak
APLN	2015	22,510	0,046	0,931	0,003
APLN	2016	22,516	0,037	0,811	-0,014
APLN	2017	22,675	0,066	0,876	0,005
APLN	2018	22,340	0,007	0,781	0,140
ASRI	2015	21,747	0,041	1,265	0,220
ASRI	2016	21,722	0,029	1,331	0,215
ASRI	2017	22,089	0,070	1,051	0,082
ASRI	2018	22,103	0,050	0,954	0,087
BAPA	2015	23,907	0,008	0,130	1,392
BAPA	2016	24,250	0,011	0,105	2,062
BAPA	2017	24,561	0,074	0,029	0,113
BAPA	2018	24,071	0,029	0,012	0,421
BCIP	2015	25,863	0,009	0,867	1,393
BCIP	2016	26,152	0,065	1,050	0,081
BCIP	2017	25,965	0,073	0,705	0,030
BCIP	2018	26,025	0,069	0,573	0,045
BEST	2015	27,256	0,046	0,396	0,106
BEST	2016	27,438	0,065	0,374	0,074
BEST	2017	27,637	0,085	0,294	0,044

BEST	2018	27,593	0,068	0,423	0,046
BIKA	2015	27,645	0,036	0,909	0,235
BIKA	2016	27,171	-0,032	1,541	-0,310
BIKA	2017	26,902	-0,018	1,734	-0,314
BIKA	2018	26,734	-0,019	1,663	-0,114
BIPP	2015	22,515	0,095	0,000	0,000
BIPP	2016	22,227	0,017	0,091	0,000
BIPP	2017	25,413	-0,017	0,353	-0,233
BIPP	2018	25,596	-0,038	0,349	-0,164
BKDP	2015	24,819	-0,029	0,260	0,073
BKDP	2016	24,682	-0,031	0,003	0,057
BKDP	2017	24,489	-0,049	0,291	0,009
BKDP	2018	24,253	-0,040	0,310	0,078
BKSL	2015	27,051	0,006	0,209	1,427
BKSL	2016	27,819	0,050	0,189	0,063
BKSL	2017	28,116	0,031	0,209	0,024
BKSL	2018	27,906	0,023	0,239	0,122
BSDE	2015	29,457	0,066	0,356	0,134
BSDE	2016	29,506	0,054	0,344	0,141
BSDE	2017	29,968	0,114	0,315	0,055
BSDE	2018	29,522	0,034	0,515	0,113
COWL	2015	27,092	-0,050	1,525	-0,171
COWL	2016	27,069	-0,007	1,599	-1,366

COWL	2017	26,987	-0,019	1,407	-0,558
COWL	2018	26,759	-0,060	1,864	-0,103
CTRA	2015	29,648	0,072	0,398	0,148
CTRA	2016	15,723	0,046	0,522	0,111
CTRA	2017	15,678	0,041	0,548	0,005
CTRA	2018	15,853	0,039	0,580	0,164
DART	2015	20,552	0,042	0,458	0,128
DART	2016	20,442	0,039	0,507	-0,041
DART	2017	19,916	0,009	0,600	0,242
DART	2018	19,754	0,005	0,703	0,513
DILD	2015	28,420	0,041	0,468	0,294
DILD	2016	28,454	0,025	0,690	0,425
DILD	2017	28,421	0,013	0,425	1,078
DILD	2018	28,568	0,006	0,450	2,036
DMAS	2015	28,458	0,172	0,002	0,105
DMAS	2016	28,097	0,099	0,003	0,046
DMAS	2017	27,921	0,090	0,004	0,049
DMAS	2018	27,667	0,069	0,004	0,046
DUTI	2015	28,154	0,075	0,144	0,143
DUTI	2016	28,334	0,087	0,107	0,098
DUTI	2017	28,173	0,062	0,128	0,130
DUTI	2018	28,431	0,090	0,176	0,079
ELTY	2015	27,964	-0,052	0,238	-0,106

ELTY	2016	28,155	-0,040	0,270	-0,095
ELTY	2017	27,846	-0,022	0,222	-0,342
ELTY	2018	27,723	0,201	0,145	0,004
EMDE	2015	26,508	0,051	0,246	0,311
EMDE	2016	26,524	0,049	0,461	0,251
EMDE	2017	26,706	0,057	0,853	0,186
EMDE	2018	26,151	0,008	1,004	1,767
FMII	2015	26,199	0,294	0,074	0,000
FMII	2016	26,720	0,385	0,004	0,000
FMII	2017	24,286	0,012	0,058	0,000
FMII	2018	24,490	0,008	0,217	0,000
GAMA	2015	25,509	0,008	0,021	0,298
GAMA	2016	24,706	0,001	0,038	1,338
GAMA	2017	24,922	0,000	0,119	5,007
GAMA	2018	25,074	0,001	0,120	0,895
GMTD	2015	26,489	0,094	0,373	0,098
GMTD	2016	26,393	0,071	0,242	0,066
GMTD	2017	26,192	0,055	0,175	0,048
GMTD	2018	26,260	0,050	0,185	0,073
GPRA	2015	26,754	0,047	0,202	0,389
GPRA	2016	26,785	0,030	0,226	0,332
GPRA	2017	26,628	0,025	0,187	0,625
GPRA	2018	26,800	0,034	0,202	0,302

GWSA	2015	25,151	0,186	0,049	0,056
GWSA	2016	25,675	0,031	0,060	0,048
GWSA	2017	25,166	0,026	0,062	0,026
GWSA	2018	25,624	0,028	0,065	0,014
JRPT	2015	21,489	0,116	0,112	0,140
JRPT	2016	21,591	0,121	0,095	0,108
JRPT	2017	21,601	0,123	0,067	0,051
JRPT	2018	21,569	0,103	0,055	0,100
KIJA	2015	28,775	0,035	0,746	0,216
KIJA	2016	28,706	0,048	0,698	0,045
KIJA	2017	28,728	0,012	0,729	0,894
KIJA	2018	28,629	0,007	0,758	0,765
LCGP	2015	24,453	0,001	0,001	5,624
LCGP	2016	23,793	0,005	0,002	-0,355
LCGP	2017	22,515	-0,008	0,003	0,001
LCGP	2018	22,865	-0,004	0,003	-0,363
LPCK	2015	28,383	0,170	0,193	0,246
LPCK	2016	28,066	0,097	0,115	0,082
LPCK	2017	14,222	0,031	0,377	0,309
LPCK	2018	14,608	0,262	0,103	0,033
LPKR	2015	29,818	0,031	0,928	0,270
LPKR	2016	16,170	0,034	0,755	0,135
LPKR	2017	16,219	0,021	0,608	0,226



LPKR	2018	16,219	0,043	0,633	0,055
MDLN	2015	28,678	0,075	0,600	0,091
MDLN	2016	28,490	0,038	0,762	0,267
MDLN	2017	28,757	0,046	0,727	0,097
MDLN	2018	28,326	0,005	1,004	0,760
MKPI	2015	28,370	0,156	0,210	0,217
MKPI	2016	28,573	0,181	0,206	0,151
MKPI	2017	28,564	0,175	0,209	0,119
MKPI	2018	28,427	0,144	0,174	0,154
MMLP	2015	18,912	0,036	0,187	0,140
MMLP	2016	18,982	0,101	0,136	0,051
MMLP	2017	19,157	0,055	0,085	0,070
MMLP	2018	19,517	0,046	0,092	0,107
MTLA	2015	20,809	0,067	0,244	0,271
MTLA	2016	20,857	0,082	0,237	0,205
MTLA	2017	20,957	0,114	0,288	0,096
MTLA	2018	21,045	0,098	0,248	0,121
MTSM	2015	23,884	-0,026	0,089	0,319
MTSM	2016	23,934	-0,007	0,089	0,490
MTSM	2017	23,925	-0,033	0,095	-0,051
MTSM	2018	24,057	-0,063	0,121	-1,055
NIRO	2015	26,948	-0,002	0,087	2,098
NIRO	2016	26,298	-0,002	0,215	-0,219

NIRO	2017	26,666	0,007	0,264	0,141
NIRO	2018	26,857	0,001	0,146	3,195
OMRE	2015	26,293	0,064	0,031	0,007
OMRE	2016	26,213	0,074	0,023	0,399
OMRE	2017	25,930	-0,016	0,027	-0,151
OMRE	2018	25,776	0,031	0,045	0,058
PLIN	2015	21,221	0,058	0,631	0,437
PLIN	2016	21,230	0,087	0,600	1,174
PLIN	2017	21,199	0,060	2,866	0,404
PLIN	2018	21,248	0,036	2,172	0,730
PPRO	2015	28,040	0,070	0,626	-0,089
PPRO	2016	28,397	0,042	1,038	0,120
PPRO	2017	28,628	0,043	0,833	0,076
PPRO	2018	28,570	0,030	0,854	0,091
PWON	2015	22,255	0,076	0,518	0,239
PWON	2016	22,300	0,084	0,457	0,234
PWON	2017	22,467	0,089	0,442	0,151
PWON	2018	22,681	0,114	0,366	0,125
RBMS	2015	23,555	-0,012	0,009	-0,975
RBMS	2016	23,611	-0,036	0,781	0,023
RBMS	2017	25,644	0,070	0,687	0,000
RBMS	2018	25,933	0,008	0,203	-0,004
RDTX	2015	26,769	0,137	0,058	0,010

RDTX	2016	26,732	0,122	0,054	0,011
RDTX	2017	26,704	0,109	0,052	-0,009
RDTX	2018	26,717	0,106	0,040	-0,006
RIMO	2015	18,413	-0,176	(0,591)	-0,001
RIMO	2016	17,662	-0,093	(0,733)	-0,024
RIMO	2017	26,370	0,010	0,041	-0,008
RIMO	2018	26,957	0,018	0,003	-0,008
RODA	2015	27,685	0,145	0,115	0,134
RODA	2016	26,966	0,019	0,111	0,122
RODA	2017	26,427	0,007	0,156	1,098
RODA	2018	26,217	-0,004	0,313	-1,292
SMDM	2015	27,082	0,024	0,088	0,300
SMDM	2016	26,927	0,007	0,042	0,934
SMDM	2017	26,873	0,006	0,046	0,522
SMDM	2018	27,014	0,027	0,085	0,136
SMRA	2015	22,450	0,074	0,906	-0,060
SMRA	2016	22,409	0,042	1,032	0,028
SMRA	2017	22,855	0,037	1,009	-0,042
SMRA	2018	22,457	0,041	0,773	0,006
TARA	2015	25,440	0,001	0,046	1,436
TARA	2016	24,650	0,002	0,002	0,614
TARA	2017	24,661	0,001	0,001	0,227
TARA	2018	23,928	0,001	0,001	0,000

LAMPIRAN 3  
Hasil Uji Regresi

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Penghindaran Pajak	180	-1.37	5.62	.2596	.74766
Ukuran Perusahaan	180	14.22176069	29.96775091	24.99525391	3.404675304
Profitabilitas	180	-.18	.38	.0444	.06456
Leverage	180	-.73	2.87	.4035	.47254
Valid N (listwise)	180				

**One-Sample Kolmogorov-Smirnov Test**

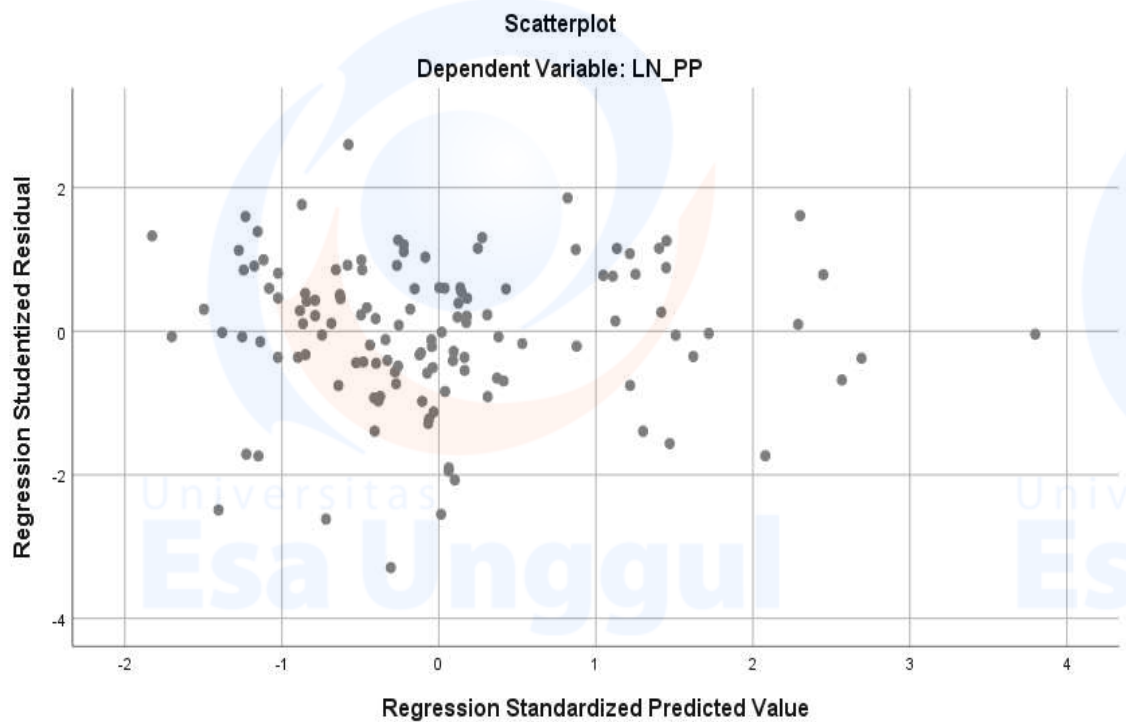
		Unstandardized Residual
N		128
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.95822907
Most Extreme Differences	Absolute	.069
	Positive	.050
	Negative	-.069
Test Statistic		.069
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.  
 b. Calculated from data.  
 c. Lilliefors Significance Correction.  
 d. This is a lower bound of the true significance.

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

Model		Unstandardized Coefficients		Standardized	t	Sig.	Collinearity Statistics	
		B	Std. Error	Coefficients Beta			Tolerance	VIF
1	(Constant)	-4.214	1.713		-2.460	.015		
	LN_UP	.066	.532	.008	.124	.902	.985	1.015
	LN_PROF	-.712	.067	-.697	-10.571	.000	.974	1.027
	LN_LEV	.121	.058	.138	2.084	.039	.960	1.041

a. Dependent Variable: LN\_PP



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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	.709 <sup>a</sup>	.503	.490	.84444	.503	36.808	3	109	.000	1.781

a. Predictors: (Constant), LAG\_LEV, LAG\_UP, LAG\_PROF

b. Dependent Variable: LAG\_PP

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	78.740	3	26.247	36.808	.000 <sup>b</sup>
	Residual	77.725	109	.713		
	Total	156.465	112			

a. Dependent Variable: LAG\_PP

b. Predictors: (Constant), LAG\_LEV, LAG\_UP, LAG\_PROF

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.684	1.244		-2.158	.033
	LAG_UP	-.045	.548	-.006	-.082	.935
	LAG_PROF	-.747	.072	-.705	-10.391	.000
	LAG_LEV	.153	.061	.169	2.491	.014

a. Dependent Variable: LAG\_PP