Lampiran 1. Daftar Perusahaan yang Termasuk dalam Sampel

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

Lampiran 2.
Hasil Olah Data Excel

Perusahaan	Tahun	ROA (X1)	DER (X2)	CIR (X3)	Tax Avoidance (Y)
CEKA	2015	0.07	1.32	0.43	0.05
DLTA		0.18	0.22	1.48	-0.04
ICBP		0.11	0.62	0.84	-0.03
INDF		0.04	1.13	1.43	-0.12
MLBI		0.24	1.74	0.78	-0.01
MYOR		0.11	1.18	0.77	0.11
ROTI		0.10	1.28	1.24	0.08
SKBM		0.05	1.22	0.56	-0.20
SKLT		0.05	1.48	0.51	-0.30
AISA		0.04	1.28	1.51	0.12
ULTJ		0.15	0.27	0.81	0.09
CEKA	2016	0.18	0.61	0.35	-0.12
DLTA		0.21	0.18	1.55	-0.04
ICBP		0.13	0.56	0.84	-0.03
INDF		0.06	0.87	1.23	-0.02
MLBI		0.43	0.43	0.70	0.06
MYOR		0.11	0.11	0.70	-0.04
ROTI		0.10	0.10	1.16	-0.03
SKBM		0.02	0.02	0.67	-0.29
SKLT		0.04	0.92	0.68	-0.14

AISA		0.08	1.17	1.41	0.13
ULTJ		0.17	0.21	0.90	0.21
CEKA	2017	0.08	0.54	0.33	-0.09
DLTA		0.21	0.17	1.72	-0.02
ICBP		0.11	0.56	0.89	-0.04
INDF		0.06	0.88	1.25	-0.12
MLBI		0.53	1.36	0.74	-0.01
MYOR		0.11	1.03	0.72	-0.01
ROTI		0.03	0.62	1.83	0.01
SKBM		0.02	0.59	0.88	-0.25
SKLT		0.04	1.07	0.70	-0.14
AISA		0.10	1.56	1.77	0.09
ULTJ		0.14	0.23	1.06	-0.03
CEKA	2018	0.08	0.20	0.32	0.14
DLTA		0.22	0.19	1.71	0.02
ICBP		0.14	0.51	0.89	-0.03
INDF		0.05	0.93	1.32	-0.13
MLBI		0.42	1.47	0.81	-0.03
MYOR		0.10	1.06	0.73	-0.04
ROTI		0.03	0.51	1.59	0.21
SKBM		0.01	0.70	0.91	-0.28
SKLT		0.04	1.20	0.72	0.02
AISA		0.07	1.53	1.15	-0.15
ULTJ		0.13	0.16	1.02	-0.05
CEKA	2019	0.15	0.23	0.45	0.07
DLTA		0.22	0.18	1.72	0.02
ICBP		0.14	0.45	0.92	0.06
INDF		0.06	0.77	1.26	0.06
MLBI		0.42	1.53	0.78	-0.02
MYOR		0.11	0.92	0.76	0.04
ROTI		0.05	0.51	1.40	0.16
SKBM		0.01	0.76	0.86	-1.48
SKLT		0.06	1.08	0.62	-0.05
AISA		0.61	2.13	1.24	0.15
ULTJ		0.16	0.17	1.06	0.04

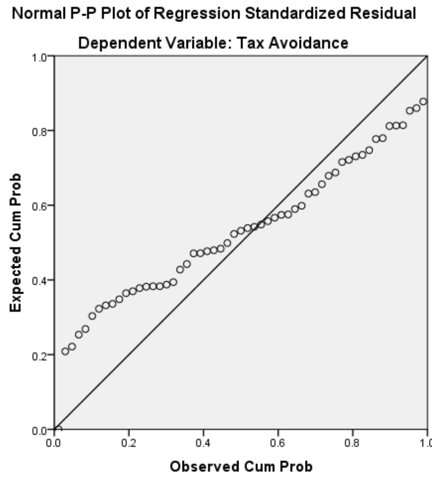
Lampiran 3 : Hasil Output Data SPSS

Hasil Uji Statistik Deskriptif

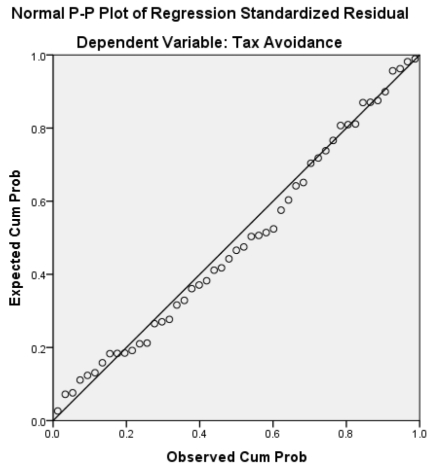
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	55	.001	.607	.13333	.127421
DER	55	.023	2.127	.77688	.509705
CIR	55	.321	1.830	.99356	.401498
Tax Avoidance	55	-1.480	.212	-.04448	.229219
Valid N (listwise)	55				

Uji Normalitas sebelum outlier



Uji Normalitas setelah outlier



Uji Kolmogorov-Smirnov (Unstandardized Residual)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		49
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.10891469
Most Extreme Differences	Absolute	.087
	Positive	.087
	Negative	-.045
Test Statistic		.087
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.

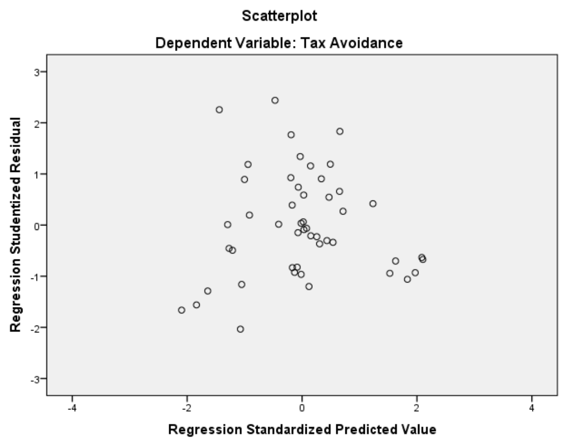
Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.315	.112		-2.809	.007		
	ROA	.452	.179	.364	2.526	.015	.866	1.155
	DER	.029	.058	.074	.510	.613	.867	1.153
	CIR	.135	.077	.237	1.752	.087	.988	1.013

a. Dependent Variable: Tax Avoidance

Uji Heterokedastisitas



Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.434[a]	.188	.134	.112487	2.123

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

b. Dependent Variable: Tax Avoidance

Sumber : Data Diolah

Uji Regresi Linear Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.315	.112		-2.809	.007		
	ROA	.452	.179	.364	2.526	.015	.866	1.155
	DER	.029	.058	.074	.510	.613	.867	1.153
	CIR	.135	.077	.237	1.752	.087	.988	1.013

a. Dependent Variable: Tax Avoidance

Uji Statistik F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.132	3	.044	3.481	.023[b]
	Residual	.569	45	.013		
	Total	.702	48			

a. Dependent Variable: Tax Avoidance

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

Uji Statistik t

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	-.315	.112		-2.809	.007		
	ROA	.452	.179	.364	2.526	.015	.866	1.155
	DER	.029	.058	.074	.510	.613	.867	1.153
	CIR	.135	.077	.237	1.752	.087	.988	1.013

a. Dependent Variable: Tax Avoidance

Analisis Koefisien Determinasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
1	.434[a]	.188	.134	.112487	.188	3.481	3	45	.023	2.123

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

b. Dependent Variable: Tax Avoidance