

LAMPIRAN**Lampiran 1**

Daftar Perusahaan yang Termasuk Sampel

No	Kode	Nama Perusahaan
1	AISA	Tiga Pilar Sejahtera Food
2	ALTO	Tri Banyan Tirta
3	CEKA	Wilmar Cahaya Indonesia
4	DLTA	Delta Djakarta
5	ICBP	Indofood CBP Sukses Makmur
6	INDF	Indofood Sukses Makmur
7	MLBI	Multi Bintang Indonesia
8	MYOR	Mayora Indah
9	PSDN	Prashida Aneka Niaga
10	ROTI	Nippon Indosari Corporindo
11	SKBM	Sekar Bumi
12	SKLT	Sekar Laut
13	STTP	Siantar Top
14	ULTJ	Ultrajaya Milk Industry and Trading Company

Lampiran 2

Data Penelitian

(Profitabilitas, Leverage, Pertumbuhan Penjualan terhadap Tax Avoidance)

Kode perusahaan	Tahun	Profitabilitas (ROA)	Leverage (DER)	pertumbuhan penjualan	Tax Avoidance
AISA	2015	0,00412483	1,284142	0,16944074	-1,050825782
	2016	0,077716243	1,170185	0,08896928	-0,715450602
	2017	0,097058432	-1,59199	-0,702003612	0,015661568
	2018	0,167953094	-1,52635	-0,188314401	0,146728524
ALTO	2015	-0,020627985	1,327994	-0,092118901	-0,391606208
	2016	0,227454387	1,423031	-0,017596585	0,778172294
	2017	0,056652686	1,645896	-0,115786884	-0,098655534
	2018	-0,041154624	1,866874	-0,173106745	-0,277042558
CEKA	2015	0,076171057	1,32199	0,483853648	0,447398179
	2016	0,065107497	0,60596	0,18068159	0,124586653
	2017	0,04713491	0,542158	0,034551156	0,089949519
	2018	0,00555984	0,196907	-0,147592649	-0,136536304
DLTA	2015	0,184957282	0,222099	-0,255015859	0,044290819
	2016	0,481198708	0,183156	0,150737418	0,483003251
	2017	0,20865432	0,171405	0,150301956	0,017554299
	2018	0,021940384	0,186388	0,148844439	-0,019894551
ICBP	2015	0,140055697	0,620844	0,057244837	0,567734861
	2016	0,103671746	0,562198	0,028585007	0,034612189
	2017	0,151205653	0,555747	0,033091212	0,677178468
	2018	0,103555912	0,513495	0,027882849	0,033741004
INDF	2015	0,351917597	1,129595	0,073511916	0,121575935
	2016	0,059050924	0,870092	0,041965162	0,019716521
	2017	0,099850686	0,876766	0,05147992	0,118074864
	2018	0,135559119	0,933974	0,057082859	0,798457788
MLBI	2015	0,652725821	1,74091	-0,097769082	0,006285044
	2016	0,531697844	1,772273	0,210284173	-0,064790113
	2017	0,526703553	1,357091	0,038741327	-0,091033433
	2018	0,42388184	1,474871	0,076666442	0,566707458
MYOR	2015	0,110223439	1,183618	0,04584927	0,364389778

	2016	0,141381268	1,062553	0,23829499	0,537623349
	2017	0,109343675	1,028168	0,134426127	0,523303804
	2018	0,120007183	1,059305	0,155842785	0,564698252
PSDN	2015	-0,069497778	0,912927	-0,092478702	-0,144577921
	2016	-0,076075806	1,332611	0,054241847	-2,459998649
	2017	0,036558081	1,307074	0,500237652	0,401575087
	2018	0,066794141	1,872234	-0,046806838	2,139463285
ROTI	2015	0,094996539	1,277025	0,156488122	0,486462749
	2016	0,095825953	1,023661	0,159769594	0,516108286
	2017	0,029687868	0,616809	-0,012221156	-0,009029292
	2018	0,002894331	0,506328	-0,110571903	-0,211006335
SKBM	2015	0,052519811	1,221773	-0,080039257	0,20424308
	2016	0,225081598	1,719018	0,222668303	0,294003783
	2017	0,015945796	0,586169	0,212674549	0,246409818
	2018	0,090069657	0,702293	0,361050523	0,283682791
SKLT	2015	0,053211933	1,480263	0,093464019	0,297417965
	2016	0,036333456	0,918749	0,011910042	0,139345508
	2017	0,065101344	1,068748	0,096346286	0,140212704
	2018	0,00427598	1,202873	0,01431226	-0,022092307
STTP	2015	0,096743224	0,902805	0,172227513	0,021215007
	2016	0,074548819	0,999476	0,033341297	0,008153794
	2017	0,092222117	0,691565	0,046648141	0,461657955
	2018	0,096948113	0,598159	0,054793568	0,490974115
ULTJ	2015	0,147768593	0,265412	0,121820009	0,412880527
	2016	0,146744331	0,214937	0,066467853	0,032571795
	2017	0,138797611	0,233028	0,041308489	0,029182992
	2018	0,162820897	0,163544	0,12159357	0,046902166

Lampiran 3

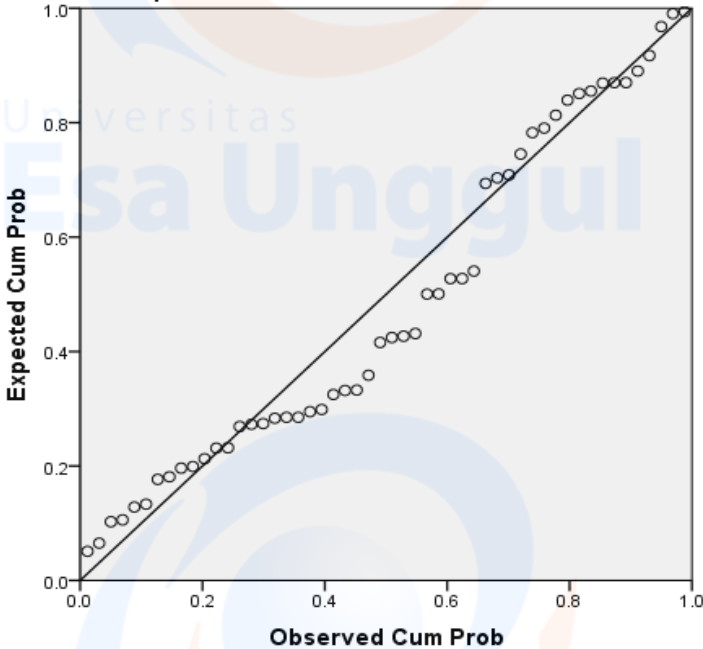
Hasil Uji Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	56	-.0695	.5267	.098262	.1133937
DER	56	-1.5920	1.8722	.849800	.6709571
PP	56	-.7020	.5002	.037071	.1724298
TA	56	-2.4600	2.1395	.143596	.5558022
Valid N (listwise)	56				

Lampiran 4

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Tax Avoidance



Lampiran 5

Hasil Uji Normalitas sebelum outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		56
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.55531870
	Absolute	.182
Most Extreme Differences	Positive	.145
	Negative	-.182
Kolmogorov-Smirnov Z		1.361
Asymp. Sig. (2-tailed)		.049

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Normalitas sesudah outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		52
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.25147013
	Absolute	.134
Most Extreme Differences	Positive	.134
	Negative	-.059
Kolmogorov-Smirnov Z		.964
Asymp. Sig. (2-tailed)		.310

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 6
Hasil Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Collinearity Statistics	
	B	Std. Error	Tolerance	VIF
(Constant)	.176	.061		
ROA	.205	.246	.923	1.084
DER	-.057	.062	.761	1.314
Pertumbuhan Penjualan	.685	.222	.818	1.223

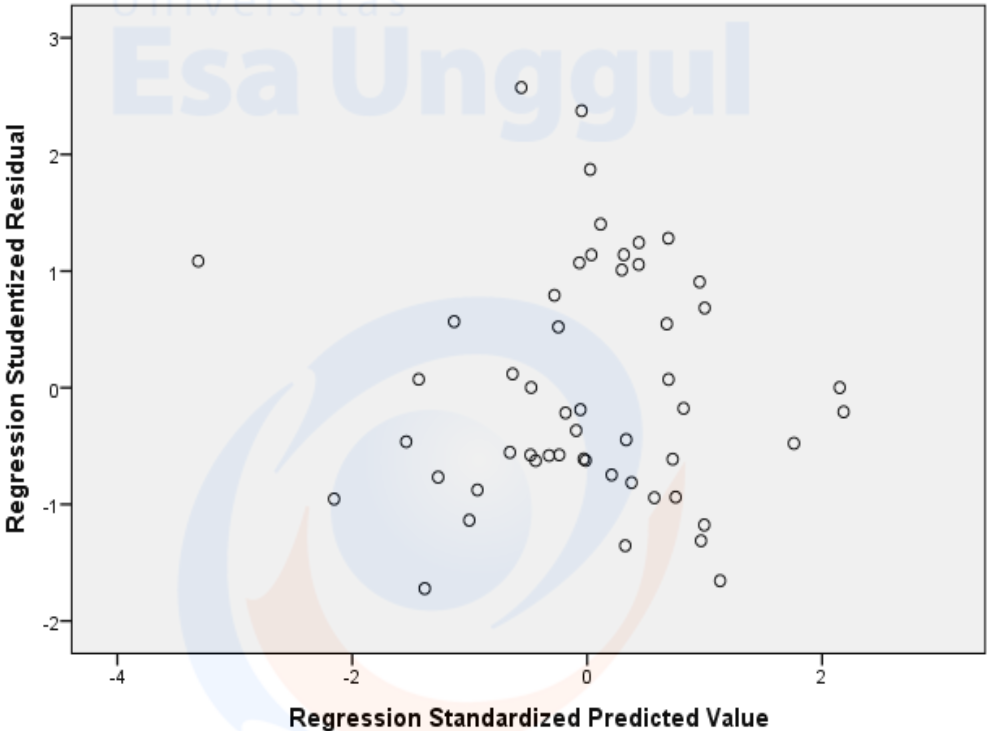
a. Dependent Variable: Tax Avoidance

Lampiran 7

Hasil Uji Heteroskedastisitas

Scatterplot

Dependent Variable: Tax Avoidance



Lampiran 8

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.423 ^a	.179	.128	.2592095	2.096

Lampiran 9

Hasil Uji Analisis Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.176	.061		2.895	.006
ROA	.205	.246	.114	.834	.408
1 DER	-.057	.062	-.139	-.926	.359
Pertumbuhan Penjualan	.685	.222	.447	3.090	.003

a. Dependent Variable: Tax Avoidance

Lampiran 10

Hasil Uji Simultan

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.702	3	.234	3.484	.023 ^b
Residual	3.225	48	.067		
Total	3.927	51			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Pertumbuhan Penjualan, ROA, DER

Lampiran 11

Hasil Uji Parsial

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.176	.061		2.895	.006
	ROA	.205	.246	.114	.834	.408
	DER	-.057	.062	-.139	-.926	.359
	Pertumbuhan Penjualan	.685	.222	.447	3.090	.003

a. Dependent Variable: Tax Avoidance

Lampiran 12

Hasil Uji Normalitas sesudah outlier

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.423 ^a	.179	.128	.2592095

a. Predictors: (Constant), Pertumbuhan Penjualan, ROA, DER

b. Dependent Variable: Tax Avoidance