

LAMPIRAN**Lampiran 1**

Daftar Perusahaan yang termasuk kedalam sampel

No.	Kode Saham	Nama Emiten	Tahun 2014	Tahun 2015	Tahun 2016	Tahun 2017	Tahun 2018
1	ADRO	Adaro Energy Tbk.	1	1	1	1	1
2	ARTI	Ratu Prabu Energi Tbk	1	0	1	1	1
3	BSSR	Baramulti Suksessarana Tbk.	1	1	1	1	1
4	CTTH	Citatah Tbk.	0	0	0	1	1
5	DEWA	Darma Henwa Tbk	1	1	1	0	1
6	ELSA	Elnusa Tbk.	1	1	1	1	1
7	ESSA	Surya Esa Perkasa Tbk.	1	0	0	1	1
8	GEMS	Golden Energy Mines Tbk.	1	0	1	1	1
9	ITMG	Indo Tambangraya Megah Tbk.	1	1	1	1	1
10	KKGI	Resource Alam Indonesia Tbk.	1	1	1	1	1
11	MBAP	Mitrabara Adiperdana Tbk.	1	1	1	1	1
12	MYOH	Samindo Resources Tbk.	1	1	1	1	1
13	PSAB	J Resources Asia Pasifik Tbk.	1	1	1	1	1
14	PTBA	Bukit Asam Tbk.	1	1	1	1	1
15	RUIS	Radiant Utama Interinsco Tbk.	1	1	1	1	1
16	TINS	Timah Tbk.	0	1	1	0	0

17	TOBA	Toba Bara Sejahtra Tbk.	1	1	1	1	1
Jumlah			15	13	15	15	16
Total Populasi			74				

Lampiran 2
Hasil Klasifikasi Skala Rasio

No.	Nama Emiten	Tahun	Hasil CETR	Skala Rasio
1	PT Adaro Energy Tbk	2014	1,841	1
		2015	1,827	1
		2016	1,236	1
		2017	0,918	1
		2018	1,103	1
2	PT Baramulti Suksessarana Tbk	2014	2,746	1
		2015	1,194	1
		2016	0,450	0
		2017	0,890	1
		2018	0,903	1
3	PT Elnusa Tbk	2014	0,744	1
		2015	0,836	1
		2016	1,069	1
		2017	1,212	1
		2018	0,980	1
4	PT Bukit Asam Tbk	2014	0,819	1
		2015	0,712	1
		2016	0,715	1
		2017	0,398	0
		2018	1,157	1
5	PT Indo Tambangraya Megah Tbk	2014	0,726	1
		2015	1,382	1
		2016	0,756	1
		2017	0,881	1
		2018	0,966	1
6	Ratu Prabu Energi Tbk	2014	2,540	1
		2015	-34,442	0
		2016	12,460	1

		2017	6,331	1
		2018	2,877	1
7	Citatah Tbk.	2014	-33,046	0
		2015	-3,552	0
		2016	-0,315	0
		2017	11,396	1
		2018	26,337	1
8	Darma Henwa Tbk	2014	3,311	1
		2015	5,007	1
		2016	16,427	1
		2017	-0,015	0
		2018	2,652	1
9	Surya Esa Perkasa Tbk.	2014	0,421	0
		2015	-0,953	0
		2016	-47,454	0
		2017	0,869	1
		2018	1,113	1
10	Golden Energy Mines Tbk.	2014	0,522	0
		2015	-4,936	0
		2016	1,023	1
		2017	0,943	1
		2018	0,588	1
11	Resource Alam Indonesia Tbk.	2014	0,538	0
		2015	0,962	1
		2016	0,930	1
		2017	1,046	1
		2018	4,580	1
12	Mitrabara Adiperdana Tbk.	2014	0,015	0
		2015	0,643	1
		2016	0,997	1
		2017	0,892	1
		2018	0,580	1
13	Samindo Resources Tbk.	2014	1.226	1
		2015	1.291	1
		2016	0.831	1
		2017	1.820	1
		2018	1.316	1
14	J Resources Asia Pasifik Tbk.	2014	2.361	1

		2015	1.975	1
		2016	2.277	1
		2017	1.733	1
		2018	3.795	1
15	Radiant Utama Interinsco Tbk.	2014	0.801	1
		2015	3.508	1
		2016	2.909	1
		2017	0.807	1
		2018	0.527	0
16	Timah Tbk.	2014	-0,626	0
		2015	7,672	1
		2016	2,628	1
		2017	-0,208	0
		2018	-1,854	0
17	Toba Bara Sejahtera Tbk.	2014	0,351	0
		2015	0,601	1
		2016	1,193	1
		2017	0,327	0
		2018	0,393	0

Tabel Hasil Klasifikasi Skala Rasio

Status	Tahun Penelitian					%
	2014	2015	2016	2017	2018	
Melakukan <i>Tax Avoidance</i>	12	16	15	13	15	83,5
Tidak Melakukan <i>Tax Avoidance</i>	5	1	2	4	2	16,5

Lampiran 3
Data Penelitian
(Profitabilitas, Ukuran Perusahaan, dan *Leverage*
terhadap praktik *Tax Avoidance*)

No.	Nama Emiten	Tahun	Variabel			
			<i>Tax Avoidance</i>	Profitabilitas	Ukuran Perusahaan	<i>Leverage</i>
1	PT Adaro Energy Tbk	2014	1	0,055	15,017	0,492
		2015	1	0,056	14,803	0,437
		2016	1	0,135	14,741	0,420
		2017	1	0,165	14,997	0,400
		2018	1	0,132	15,102	0,391
2	PT Baramulti Suksessarana Tbk	2014	1	0,012	19,196	0,463
		2015	1	0,102	19,372	0,396
		2016	0	0,113	19,307	0,308
		2017	1	0,211	15,421	0,287
		2018	1	0,156	15,706	0,387
3	PT Elnusa Tbk	2014	1	0,102	15,256	0,401
		2015	1	0,099	15,144	0,402
		2016	1	0,086	15,102	0,313
		2017	1	0,050	15,421	0,371
		2018	1	0,042	15,706	0,417
4	PT Bukit Asam Tbk	2014	1	0,143	16,386	0,426
		2015	1	0,148	16,435	0,450
		2016	1	0,144	16,459	0,432
		2017	0	0,234	16,784	0,372
		2018	1	0,242	16,868	0,327
5	PT Indo Tambangraya Megah Tbk	2014	1	0,103	14,480	0,325
		2015	1	0,040	14,279	0,292
		2016	1	0,096	14,128	0,250
		2017	1	0,150	14,340	0,295
		2018	1	0,129	14,512	0,328
6	Ratu Prabu Energi Tbk	2014	1	0,083	26,603	0,455
		2015	0	0,068	26,143	0,312
		2016	1	0,044	26,071	0,338
		2017	1	0,116	26,244	0,298
		2018	1	0,107	26,445	0,334

7	Citatah Tbk.	2014	0	0,005	26,052	0,772
		2015	0	0,009	26,120	0,523
		2016	0	0,076	26,344	0,489
		2017	1	0,020	26,174	0,541
		2018	1	0,019	26,363	0,555
8	Darma Henwa Tbk	2014	1	0,000	19,274	0,375
		2015	1	0,002	19,297	0,397
		2016	1	0,002	19,373	0,410
		2017	0	0,011	19,308	0,434
		2018	1	0,009	19,436	0,444
9	Surya Esa Perkasa Tbk.	2014	0	0,254	17,503	0,167
		2015	0	0,120	17,517	0,190
		2016	0	0,005	17,186	1,051
		2017	1	0,065	17,333	0,585
		2018	1	0,352	18,813	0,525
10	Golden Energy Mines Tbk.	2014	0	0,026	29,277	0,214
		2015	0	0,006	19,683	0,330
		2016	1	0,091	19,767	0,299
		2017	1	0,158	20,448	0,505
		2018	1	0,096	20,767	0,550
11	Resource Alam Indonesia Tbk.	2014	0	0,059	18,726	0,275
		2015	1	0,051	18,525	0,221
		2016	1	0,102	18,344	0,145
		2017	1	0,160	18,244	0,156
		2018	1	0,008	17,858	0,261
12	Mitrabara Adiperdana Tbk.	2014	0	0,108	18,674	0,426
		2015	1	0,158	19,205	0,324
		2016	1	0,145	19,047	0,213
		2017	1	0,227	19,371	0,239
		2018	1	0,195	19,369	0,284
13	Samindo Resources Tbk.	2014	1	0,089	19,355	0,236
		2015	1	0,109	19,238	0,421
		2016	1	0,155	19,063	0,270
		2017	1	0,090	19,052	0,246
		2018	1	0,172	19,301	0,247

14	J Resources Asia Pasifik Tbk.	2014	1	0,092	19,451	0,667
		2015	1	0,109	19,474	0,617
		2016	1	0,095	19,276	0,599
		2017	1	0,072	19,206	0,620
		2018	1	0,086	19,221	0,596
15	Radiant Utama Interinsco Tbk.	2014	1	0,031	14,422	0,760
		2015	1	0,026	14,284	0,690
		2016	1	0,020	14,090	0,633
		2017	1	0,019	13,933	0,604
		2018	0	0,021	14,076	0,590
16	Timah Tbk.	2014	0	0,090	15,833	0,425
		2015	1	0,015	15,743	0,421
		2016	1	0,036	15,757	0,408
		2017	0	0,055	16,037	0,490
		2018	0	0,048	16,218	0,569
17	Toba Bara Sejahtra Tbk.	2014	0	0,071	20,030	0,526
		2015	1	0,074	19,670	0,451
		2016	1	0,056	19,370	0,435
		2017	0	0,133	19,554	0,498
		2018	0	0,155	19,899	0,570

**Lampiran 4
Hasil Output SPSS 25**

1. Hasil Uji Statistik Deskriptif

Uji Statistik Deskriptif

Variabel	N	Minimum	Maksimum	Mean	Std. Deviation
CETR	85	-47454.00	26337.00	214.7315	8485.11493
Profitabilitas	85	.00	352.00	84.1765	71.24959
Size	85	13933.00	29277.00	18604.9294	3651.87534
Leverage	85	145.00	1051.00	418.9176	155.23801
Valid N (listwise)	85				

Sumber : Output SPSS 25, 2020

2. Hasil Uji Asumsi Klasik

a. Hasil Uji Normalitas Sebelum Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal Parameters ^{a,b}	Mean	.0000
	Std. Deviation	7962.27158
Most Extreme Differences	Absolute	.226
	Positive	.209
	Negative	-.226
Test Statistic		.226
Asymp. Sig. (2-tailed)		.000

Sumber : Output SPSS 25, 2020

b. Hasil Uji Normalitas Sesudah Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		74
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	25.28998956
Most Extreme Differences	Absolute	.090
	Positive	.090
	Negative	-.067
Test Statistic		.090
Asymp. Sig. (2-tailed)		.200

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

c. Hasil Uji Multikolinearitas

Coefficients^a

Model		<u>Collinearity Statistics</u>	
		Tolerance	VIF
1	Profitabilitas	.973	1,028
	Ukuran Perusahaan	.991	1,009
	<i>Leverage</i>	.966	1,035

Sumber : Output SPSS 25, 2020

d. Hasil Uji Autokorelasi Sebelum Cochrane Orcutt

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.536 ^a	.288	.257	25.82623	1.231

Sumber : Output SPSS 25, 2020

e. Hasil Uji Autokorelasi Setelah Cochrane Orcutt

Model Summary^b

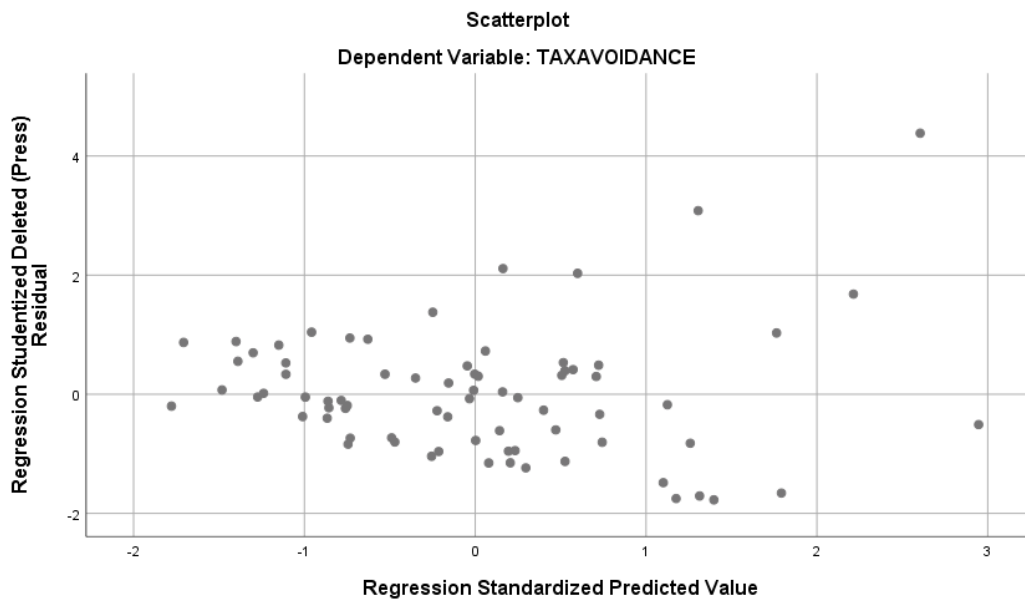
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.294 ^a	.086	.052	4155661.754	1.808

a. Dependent Variable: Lag_Y

b. Predictors: Lag_X3, Lag_X1, Lag_X2

Sumber : Output SPSS 25, 2020

f. Hasil Uji Heteroskedastisitas



3. Hasil Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-52.861	28.342		-1.811	.074
	Lag_X1	-4.903	13.017	-.041	-.377	.707
	Lag_X2	-.080	.245	-.034	-.324	.746
	Lag_X3	-19.590	5.953	-.356	-3.291	.001

a. Dependent Variable: Lag_Y

Sumber : Output SPSS 25, 2020

4. Hasil Uji Hipotesis

a. Hasil Uji Signifikansi Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.862E+14	3	6.208E+13	3.696	.015 ^b
	Residual	1.344E+15	80	1.608E+13		
	Total	1.530E+15	83			

a. Dependent Variable: Lag_Y

b. Predictors: Lag_X3, Lag_X1, Lag_X2

Sumber : Output SPSS 25, 2020

b. Hasil Uji Signifikan Parsial (Uji Statistik t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-52.861	28.342		-1.811	.074
	Lag_X1	-4.903	13.017	-.041	-.377	.707
	Lag_X2	-.080	.245	-.034	-.324	.746
	Lag_X3	-19.590	5.953	-.356	-3.291	.001

a. Dependent Variable: Lag_Y

Sumber : Output SPSS 25, 2020

c. Hasil Uji Koefisien Determinasi (*Adjusted R²*)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.394 ^a	.122	.089	4098425.809

a. Predictors: Lag_X3, Lag_X1, Lag_X2

b. Dependent Variable: Lag_Y

Sumber : Output SPSS 25, 2020