

LAMPIRAN

NO	CODE	YEAR	INV	PROF	LEV	TAX AVOID
1	AGAR	2018	0.3695182057679	0.00424957388927477	2.03362512747688	0.0990757999386987
2	AIMS	2018	0	0	0.223036756272626	0.0123797197485539
3	AKRA	2018	0.0680501939103867	0.0678037646222547	1.00878305654872	-1.0950
4	APII	2018	0.3616	0.140419424271704	0.633945582905432	0.095457330580164
5	AYLS	2018	0.5440	0.0340276448382426	1.40536099695466	0.00613544680013456
6	BLUE	2018	0.231733934201795	0.121945802245379	0.621177515838597	-0.1916
7	BMSR	2018	0	0.00171882176090652	3.04478645095009	0.0228829149582589
8	BOGA	2018	0.161807964029283	0.0168757209461552	0.369225274938544	-0.0020
9	CARS	2018	0.0447353107560609	0.031721736537134	3.83741909171115	-0.0533
10	CLPI	2018	0.233082801431707	0.0404027093983819	0.563713356718934	-0.6666
11	CNKO	2018	0.0260824053068549	-0.485199	-4.305297	-0.02699
12	DPUM	2018	0.245925917338723	0.00882027348867702	0.498300571123202	-0.1288
13	DSSA	2018	0.0222767949384491	0.0682622489029032	1.23802594053501	-0.0102
14	DWGL	2018	0.0165112026479471	-0.021718	-43.08635	28.1584186538597
15	EPMT	2018	0.278203184025048	0.0421380167542106	0.438004433320767	0.0230367900574973
16	FISH	2018	0.356682046653628	0.0116834745824073	2.9663971637371	-0.1969
17	HADE	2018	0	1.07779319712966	0.0260974324907583	-0.00467
18	HDIT	2018	0.388518916131575	0.00188882531509374	0.233990511618445	0.249397899283414
19	HEXA	2018	0.469066410982337	0.0815033131233453	1.04568543061223	0.0220991379172053
20	HKMU	2018	0.307700890461134	0.0799937415728431	1.06604213737796	0.0311798138513117
21	INPS	2018	0.0100791962792437	-0.035387	2.41225931572208	0.206119130692735
22	INTA	2018	0.130127979978926	-0.1437123	22.0245695153796	-0.10380
23	INTD	2018	0.435405046994101	0.0209818694435864	0.345063599741687	-0.19367
24	KAYU	2018	0.0341879569207244	0.0492606998210641	0.339227649590318	0.189795518387439
25	IRRA	2018	0.209284816490143	0.121450668489379	1.04463321678214	-0.31121
26	JKON	2018	0.0783830749723031	0.0520099195868109	0.860315103535358	-0.03926
27	KOBX	2018	0.384374453105332	0.0682622489029032	2.49436493763674	-0.41961
28	KONI	2018	0.414277460195011	-0.04630341	9.35692516969213	0.492494819681179
29	LTLS	2018	0.203721930773746	0.0329458391324629	1.97332523310128	0.135698987538941
30	MDRN	2018	0.0376969202784436	-0.45746583	-3.03114	0.0507525861400842
31	MICE	2018	0.176479685200704	0.0517274674571579	0.456507033020923	-0.61662
32	MPMX	2018	0.0533089929866746	0.232913782510365	0.36193031049767	-2.04349
33	OKAS	2018	0.0977317855612817	-0.0502421	12.5133599308503	-0.11586
34	OPMS	2018	0.291241470112523	0.0728913608245869	1.75507121100092	0.239415855606609
35	PMJS	2018	0.234972104198369	0.0222156060973888	0.470364328479886	-0.01931
36	SDPC	2018	0.383527428735088	0.00818298262529563	4.13938134753857	-0.119952
37	SPTO	2018	0.165885406606173	0.0899583631728587	0.57267318937421	-0.06311
38	SQMI	2018	0.0218280909699137	-20.307118	-3.95642	0
39	TFAS	2018	0.175989021693078	0.0304010327542541	0.649524018146467	0.187462006727189
40	TGKA	2018	0.388375354896844	0.0246216685435884	1.79320705284109	0.0389780830931871

41	TIRA	2018	0.266956778734028	-0.001381	1.134123697404	-0.2149508
42	TRIL	2018	0.472887843088509	-0.720917	0.0451282881350338	0
43	TURI	2018	0.220926186959106	0.0418662303069044	0.697887009956638	-0.0136857
44	UNTR	2018	0.117111712223845	0.135875276557741	1.03820566272314	0.0211562763329079
45	WAPO	2018	0.221239023407734	0.00553915863147111	0.166825860682461	0.0761400832003853
46	WICO	2018	0.122505335952728	-0.02177510	0.390457626967223	0
47	AGAR	2019	0.361450902173116	0.00115387527154991	0.819046215981243	-0.63327
48	AIMS	2019	0	0	0.285435337506835	0
49	AKRA	2019	0.0757318087362883	0.0323959369747155	0.529784687339513	-1.037790
50	APII	2019	0.368412675310504	0.106048203869866	0.628792790712222	-0.14586
51	AYLS	2019	0.301510200635304	0.0117886956400016	0.905835299273427	-0.024592
52	BLUE	2019	0.24465208977771	0.130773940944455	0.0949820064687719	-0.016676
53	BMSR	2019	0	0.00178425169410893	3.11772590903676	-0.002209
54	BOGA	2019	0.10848994002965	0.0124283838402144	0.356643754382987	0.0279188306879681
55	CARS	2019	0.0543842034316146	-0.01072	3.3081372916144	-5.39842
56	CLPI	2019	0.213247109211849	0.0442705505623555	0.468435567246529	0.0890745943730972
57	CNKO	2019	0.0170972203359069	0.0954213352708089	-3.4052054	0
58	DPUM	2019	0.204121562887157	-0.8704026	0.697314942140234	0.00666777794243817
59	DSSA	2019	0.0175385620916129	0.0429991302390649	1.27028469164783	0.0824638395303687
60	DWGL	2019	0.0196635158385896	-0.01256598	-19.5617	0
61	EPMT	2019	0.275219679825555	0.0261311451970756	0.420218758688101	-0.054367
62	FISH	2019	0.34196782469111	0.0110972728234812	2.64495213906337	-0.0042565
63	HADE	2019	0	-15.312595	0.14202687833267	-0.000155
64	HFIT	2019	0.269558914497101	0.0012286743644355	0.0282659498972856	-0.88957
65	HEXA	2019	0.510992361547219	0.0905607306206238	0.491770449931351	-0.016235
66	HKMU	2019	0.330392804309367	0.0701544133219461	0.479369357471691	0.0686576548311829
67	INPS	2019	0.0154971389196226	-0.0096023	2.39788170530224	0.868302353277688
68	INTA	2019	0.139088555152771	-0.24097776	-17.623486	0.083184724332693
69	INTD	2019	0.467120467494927	0.00870888023012976	0.196432749196841	-0.195061
70	KAYU	2019	0.414596672245101	0.0754450243805549	0.352541574805947	0.0834061892080462
71	IRRA	2019	0.0342910455223511	0.117852651871358	0.383825411840555	0.00508809978954314
72	JKON	2019	0.0487581795047648	0.0369749163206524	0.826736313799321	-0.0759246
73	KOBX	2019	0.451697467073664	0.0429991302390649	2.84614436241719	-2.105192
74	KONI	2019	0.349099891224815	0.0199543837404806	5.96804883458072	-1.094648
75	LTLS	2019	0.198389140135666	0.0345457060685255	1.71422011128702	0.25204996828506
76	MDRN	2019	0.0762951128560234	-0.4302310	-2.86275800	-3.68232
77	MICE	2019	0.196839128296411	0.046787677792952	0.531210861925267	-0.05004
78	MPMX	2019	0.0578249107221372	0.0277228702382161	0.316168396454594	-0.9854536
79	OKAS	2019	0.097695948925735	0.00764826398829523	14.6759506706009	-1.82037
80	OPMS	2019	0.166046749713733	0.0354213828003892	0.0163763626040688	-0.64118
81	PMJS	2019	0.358781019377589	0.0150259057300884	0.402305654676005	-0.23235
82	SDPC	2019	0.381374407020879	0.00288988416527306	4.22789497001753	-0.932317
83	SPTO	2019	0.147278351775483	0.0973601131292841	0.735747295762239	0.00849884271419357
84	SQMI	2019	0.0190200611290001	-8.0174672	-3.579668	0

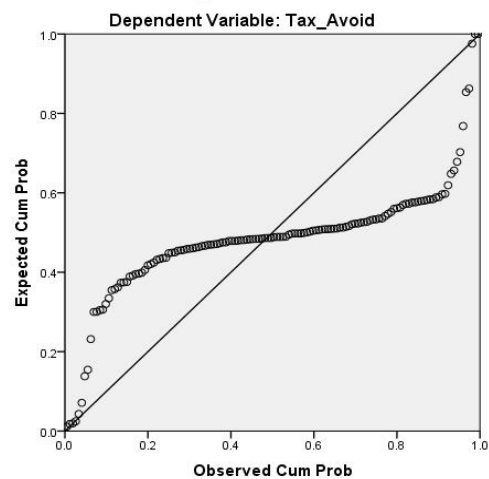
85	TFAS	2019	0.339619914287588	0.0275402813504466	0.508085427965025	-0.02493
86	TGKA	2019	0.25119862171651	0.0320383703780206	1.15220868581158	0.00408317658775637
87	TIRA	2019	0.255741827389812	0.00445201908696239	1.04115820731882	-0.330120
88	TRIL	2019	0.484781786090288	-9.666196	0.0380582808539902	0
89	TURI	2019	0.204543673984399	0.0448634049723939	0.5933266538597	0.0131596825914452
90	UNTR	2019	0.0985917756043088	0.131879402601511	0.828068069431564	-0.1615208
91	WAPO	2019	0.182330634518774	-0.01313	0.377085869089498	0.468489073153562
92	WICO	2019	0.494341230623741	-0.0148591	1.81113312620537	0.0379885997680629
93	AGAR	2020	0.385629334573462	-0.002321	0.606134857243114	0.404116968870758
94	AIMS	2020	0	-0.1829130	0.626712674746969	-0.02810
95	AKRA	2020	0.0555213583756946	0.0543012	0.43499263355428	-0.33204
96	APII	2020	0.362389510332191	0.1211277	0.537179785040354	-0.300699
97	AYLS	2020	0.353143501843991	-0.41428808	0.486628838737397	-0.106533
98	BLUE	2020	0.242445457700801	0.141532577295953	0.0945619736989995	0.0581302138706019
99	BMSR	2020	0	0.000407536323208147	4.56135986829139	0.863346865612789
100	BOGA	2020	0.06002035685661	0.0203926648954538	0.361393184331356	0.0423577962544082
101	CARS	2020	0.0212909542102732	-0.2429272	5.13112047795995	-0.030815
102	CLPI	2020	0.189959980324036	0.0468808224148781	0.322577949978294	0.0131382822989647
103	CNKO	2020	0.0190812604612786	-0.3018299	-1.965443	0
104	DPUM	2020	0.1541168173617	-2.7344068	1.10249584169542	-0.000790
105	DSSA	2020	0.030903488957093	-0.0384108	0.82529534980263	-4.463063
106	DWGL	2020	0.0458202811721125	0.0226747976501522	-14.3917470	0
107	EPMT	2020	0.251530869842578	0.030155595504962	0.404343676204593	0.221622718031025
108	FISH	2020	0.339518233442046	0.0196779028857622	2.31710017836536	0.0310683321675778
109	HADE	2020	0	-0.657331	0.131891428997369	-0.0539972
110	HFIT	2020	0.474521522127285	0.00134135649671051	0.147239389325494	-0.149409
111	HEXA	2020	0.420610822153338	0.0969555373381505	0.469890224249156	0.0372469757244947
112	HKMU	2020	0.342791563403754	-0.4209287	0.500259244900847	-0.104815
113	INPS	2020	0.01174794097071	-0.0676689	2.67976645549352	-0.0781105
114	INTA	2020	0.0868171655406832	-1.500212	-3.314694	0.0138515561667704
115	INTD	2020	0.355068	-0.108576	0.179502115992644	-0.385080
116	KAYU	2020	0.43337630400825	0.00512749289958666	0.408317731603256	-0.7197947
117	IRRA	2020	0.0376512000951709	0.107329866961094	1.20883572356648	-0.1476335
118	JKON	2020	0.0644367127734511	0.017199146462806	0.701528338595516	-0.28717
119	KOBX	2020	0.451826600431161	-0.0384108	4.1927148926564	0.0530487184497524
120	KONI	2020	0.288884966577518	0.000520524688012598	0.746605729084247	-0.38916
121	LTLS	2020	0.135027556422513	0.021135346254107	1.46277375907329	0.052137854307315
122	MDRN	2020	0.101551999937897	-2.381160	-1.568611	-0.170911
123	MICE	2020	0.223959694954219	0.00412880574571404	0.469467735531493	0.119560622073282
124	MPMX	2020	0.0270700744139039	0.0119456206500799	0.456358754435568	-0.09285835
125	OKAS	2020	0.0940191477765115	-0.07815445	49.5011107258011	-1.000116
126	OPMS	2020	0.0375989709289635	0.0296722768045597	0.0586645368290944	-0.0246100
127	PMJS	2020	0.18771589640936	0.0113019452935963	0.277862983451216	-0.2773637
128	SDPC	2020	0.334254122638931	0.00106078943461151	4.08221785468118	-1.252029

129	SPTO	2020	0.119357191905591	0.0551012993569468	0.563883116808909	0.00686991147575611
130	SQMI	2020	0.0117407898034758	-6.2661812	-3.2714116	0
131	TFAS	2020	0.425108519936664	0.0113677970945859	0.417460462189923	-0.29555
132	TGKA	2020	0.191511304230163	0.0383189698913609	1.10296778696434	0.071606
133	TIRA	2020	0.227943873550156	0.0155229678657259	1.12702563034784	-2.430755
134	TRIL	2020	0.474648639870675	-0.9040288	0.12855996904556	0
135	TURI	2020	0.121697920099918	0.0051274692410735	0.489369507906341	-0.3325094
136	UNTR	2020	0.080183164164458	0.0933343026200037	0.580451038637696	-0.2808122
137	WAPO	2020	0.207706186476612	-0.0064438	0.208835691831463	0.221280520624721
138	WICO	2020	0.268325433513048	-0.0132406	2.24731639884643	0

Tabel 4.1
Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Invntry_Int	138	0,00	,54	,2019	,15398
Profits	138	-20,31	1,08	-,4919	2,46313
Leverage	138	-43,09	49,50	,8214	6,87674
Tax_Avoid	138	-5,40	28,16	-,0455	2,54642
Valid N (listwise)	138				

Normal P-P Plot of Regression Standardized Residual



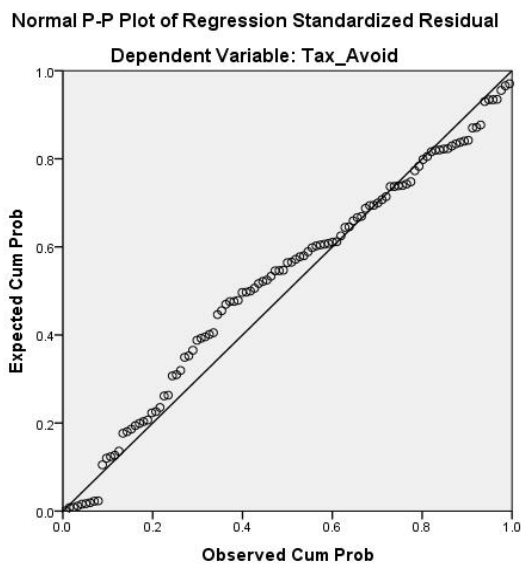
Gambar 4.1 Hasil Uji Normalitas sebelum outlier
Sumber: Data Sekunder diolah

Tabel 4.2
Hasil Uji Normalitas Data dengan KS sebelum normal

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,322	138	,000	,457	138	,000

a. Lilliefors Significance Correction

Sumber: Data Sekunder diolah



Sumber: Data Sekunder diolah

Gambar 4.2
Hasil Uji Normalitas setelah menghilangkan data outlier

Tabel 4.3
Hasil Uji Kolmogorov-Smirnov

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,075	109	,172	,982	109	,142

a. Lilliefors Significance Correction

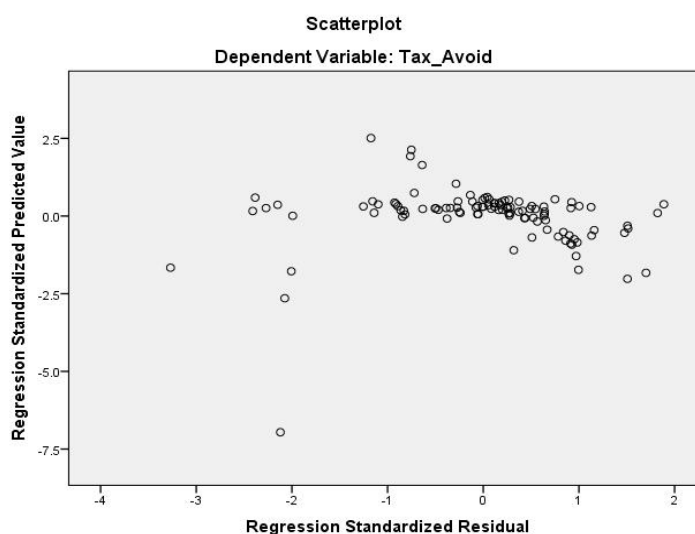
Sumber: Data Sekunder diolah

Tabel 4.4
Hasil Uji Multikolinearitas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Invntry_Int	,985	1,016
	Profits	,968	1,033
	Leverage	,972	1,029

a. Dependent Variable: Tax_Avoid

Sumber: Data Sekunder diolah



Sumber: Data Sekunder diolah

Gambar 4.3 Hasil Uji Heteroskedastisitas

Tabel 4.5
Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,531 ^a	,281	,261	,26812	1,876

a. Predictors: (Constant), Leverage, Invntry_Int, Profits
b. Dependent Variable: Tax_Avoid

Sumber: Data Sekunder diolah

Tabel 4.6
Ringkasan Uji Autokorelasi menggunakan Durbin Watson

No	Nama/Label	Keterangan	Nilai
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1	N	Jumlah Sampel	109
2	K	Jumlah Variabel Terkait	3
3	DW	Nilai Durbin Watson	1,876
4	(4 - dU)	Formula	2,2554
5	dU	Batas atas Durbin Watson	1,7446

Tabel 4.7
Hasil Uji Regresi Linier Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,020	,048		,423	,673
	Invntry_Int	-,137	,177	-,064	-,772	,442
	Profits	,050	,063	,066	,786	,434
	Leverage	-,086	,014	-,528	-6,294	,000

a. Dependent Variable: Tax_Avoid

Sumber: Data Sekunder diolah

Tabel 4.8
Hasil Uji Simultan (Uji F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,957	3	,986	13,710	,000 ^b
	Residual	7,548	105	,072		
	Total	10,505	108			

a. Dependent Variable: Tax_Avoid

b. Predictors: (Constant), Leverage, Invntry_Int, Profits

Sumber: Data Sekunder diolah

Tabel 4.9
Hasil Uji Parsial (Uji t)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,020	,048		,423	,673
	Invntry_Int	-,137	,177	-,064	-,772	,442
	Profits	,050	,063	,066	,786	,434
	Leverage	-,086	,014	-,528	-6,294	,000

a. Dependent Variable: Tax_Avoid

Sumber: Data Sekunder diolah menggunakan SPSS

Tabel 4.10
Hasil Koefisien Determinasi (Adjusted R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.531 ^a	,281	,261	,26812

a. Predictors: (Constant), Leverage, Invntry_Int, Profits
b. Dependent Variable: Tax_Avoid