



Universitas
Esa Unggul



LAMPIRAN



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Lampiran 1 : Daftar Sampel Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2016-2020

No	Nama Perusahaan	Kode Perusahaan
1	PT Wilmar Cahaya Indonesia Tbk	CEKA
2	PT Delta Djakarta Tbk	DLTA
3	PT Indofood Sukses Makmur Tbk	INDF
4	PT Multi Bintang Indonesia Tbk	MLBI
5	PT Mayora Indah Tbk	MYOR
6	PT Nippon Indosari Corporindo Tbk	ROTI
7	PT Sekar Bumi Tbk	SKBM
8	PT Sekar Laut Tbk	SKLT
9	PT Indofood CBP Sukses Makmur Tbk	ICBP
10	PT Ultrajaya Milk Tbk	ULTJ
11	PT Akasha Wira Internasional Tbk	ADES
12	PT Tri Banyan Tirta Tbk	ALTO

Sumber: www.idx.co.id

Lampiran 2 : Data *Leverage*, Ukuran Perusahaan, Kompensasi Rugi Fiskal dan *Tax Avoidance* Periode 2016-2020

Tabel 1. *Leverage (Debt to Equity Ratio)*

Kode Perusahaan	Periode				
	2016	2017	2018	2019	2020
CEKA	0,60596	0,54216	0,19691	0,23140	0,24269
DLTA	0,18326	0,17140	0,18639	0,17504	0,20167
INDF	0,87009	0,46717	0,48293	0,43656	0,51490
MLBI	1,77227	1,35709	1,47487	1,52786	1,02833
MYOR	1,06255	1,02817	1,05931	0,92071	0,75465
ROTI	0,50585	0,61681	0,50633	0,51396	0,37937
SKBM	1,71902	0,58617	0,70229	0,75743	0,83856
SKLT	0,91875	1,06875	1,20287	1,07908	0,90160
ICBP	0,56220	0,55575	0,51349	0,45136	1,05867
ULTJ	0,21494	0,23303	0,16354	0,16857	0,83074
ADES	0,99663	0,98632	0,45316	0,30939	0,26938
ALTO	1,42303	1,64590	1,86687	1,89824	1,96574

Tabel 2. Ukuran Perusahaan (Ln Total Aset)

Kode Perusahaan	Periode				
	2016	2017	2018	2019	2020
CEKA	27,98587	27,96222	27,78713	27,96254	28,07998
DLTA	27,81150	27,92432	28,05204	27,98588	27,83444
INDF	32,03987	32,11290	32,20096	32,19744	32,72561
MLBI	28,45302	28,55133	28,69210	28,69468	28,69829
MYOR	30,18999	30,33345	30,49845	30,57745	30,61557
ROTI	28,70248	29,14825	29,11122	29,17476	29,12441
SKBM	27,63268	28,11531	28,20277	28,23007	28,20124
SKLT	27,06581	27,17891	27,33972	27,39637	27,37747
ICBP	28,69235	28,69235	28,78221	28,86554	29,96886
ULTJ	29,07540	29,27503	29,34588	29,51937	29,80055
ADES	25,06379	25,15436	25,20205	25,13288	25,28635
ALTO	27,78382	27,73483	27,73524	27,72946	27,73166

Tabel 3. Kompensasi Rugi Fiskal (Variabel Dummy)

Kode Perusahaan	Periode				
	2016	2017	2018	2019	2020
CEKA	0	0	0	0	0
DLTA	0	0	0	0	0
INDF	0	0	0	0	0
MLBI	0	0	0	0	0
MYOR	0	0	0	0	0
ROTI	0	0	0	0	0
SKBM	0	0	0	0	0
SKLT	0	0	0	0	0
ICBP	0	0	0	0	0
ULTJ	0	0	0	0	0
ADES	0	0	0	0	0
ALTO	1	1	1	0	0

Tabel 4. Tax Avoidance (ETR-CETR)

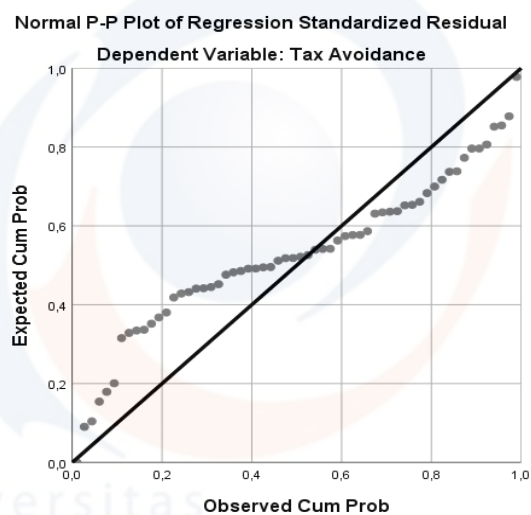
Kode Perusahaan	Periode				
	2016	2017	2018	2019	2020
CEKA	-0,12459	-0,08981	0,13654	0,06540	-0,07480
DLTA	-0,03941	-0,01755	0,01989	0,01695	-0,11355
INDF	-0,01972	-0,12081	-0,13104	0,05543	0,07159
MLBI	0,06479	-0,00553	-0,03186	-0,02236	-0,34258
MYOR	-0,04241	-0,01488	-0,04285	0,03912	-0,01082
ROTI	-0,03081	0,00903	0,21101	0,15961	-0,15046
SKBM	-0,29400	-0,24641	-0,28368	-1,48042	-0,25276
SKLT	-0,13935	-0,14021	0,02209	0,15914	0,22506
ICBP	-0,03461	-0,03822	-0,03374	0,06199	0,08590
ULTJ	-0,03257	-0,02918	-0,04690	0,04402	-0,00650
ADES	-0,01929	0,12739	0,15685	0,09447	0,07764
ALTO	-0,26655	-0,09866	-0,27704	0,30265	0,51038

Lampiran 3. Hasil Output SPSS

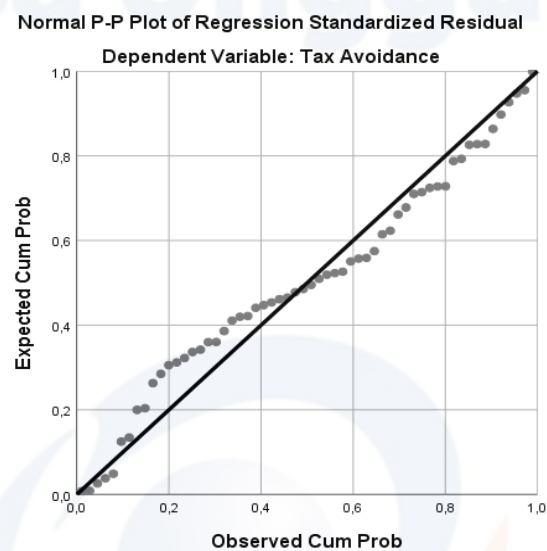
Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Avoidance	60	-1,48	,51	-,0405	,24067
Leverage	60	,16	1,97	,7726	,50368
Ukuran Perusahaan	60	76747900000,00	16313651600000,00	12173589519888,5450	29924090653201,62500
Kompensasi Rugi Fiskal	60	0	1	,05	,220
Valid N (listwise)	60				

Uji Normalitas p-plot Sebelum di Outlier



Uji Normalitas p-plot Setelah di Outlier



Uji Kolmogorof-Smirnov (Undstandardize Residual)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		58
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,14040333
Most Extreme Differences	Absolute	,111
	Positive	,078
	Negative	-,111
Test Statistic		,111
Asymp. Sig. (2-tailed)		,073 ^c

a. Test distribution is Normal.

b. Calculated from data.

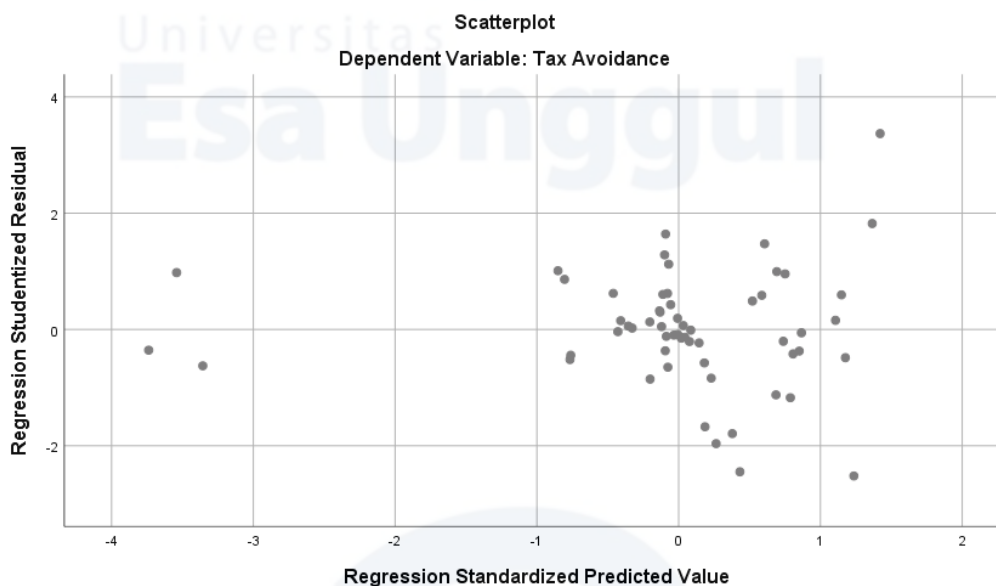
c. Lilliefors Significance Correction.

Uji Multikolinieritas

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients				
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	,295	,326		,904	,370		
	<i>Leverage</i>	,046	,041	,157	1,130	,264	,832	1,201
	Ukuran Perusahaan	-,012	,011	-,133	-1,041	,303	,983	1,018
	Kompensasi Rugi Fiskal	-,260	,094	-,385	-2,771	,008	,832	1,202

a. Dependent Variable: Tax Avoidance

Uji Heteroskedastisitas Scatter Plot



Uji Heteroskedastisitas Gletser (ABS-Res)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,658	1,721		-,382	,706
	Leverage	,179	,216	,185	,826	,419
	Ukuran Perusahaan	,043	,060	,159	,709	,487

a. Dependent Variable: ABS_RES

Uji Autokorelasi Durbin-Watson

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,367 ^a	,135	,086	,14425	,866

a. Predictors: (Constant), Kompensasi Rugi Fiskal, Ukuran Perusahaan, Leverage

b. Dependent Variable: Tax Avoidance

Uji Run Test

Runs Test

Unstandardized Residual	
Test Value ^a	-,00354
Cases < Test Value	29
Cases >= Test Value	29
Total Cases	58
Number of Runs	26
Z	-1,060
Asymp. Sig. (2-tailed)	,289

a. Median

Uji Simultan (Anova)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,175	3	,058	2,797	,049 ^b
	Residual	1,124	54	,021		
	Total	1,298	57			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Kompensasi Rugi Fiskal, Ukuran Perusahaan, *Leverage*

Uji Parsial (Coefficients)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	,295	,326	,904	,370	
	<i>Leverage</i>	,046	,041	,157	1,130	,264
	Ukuran Perusahaan	-,012	,011	-,133	-1,041	,303
	Kompensasi Rugi Fiskal	-,260	,094	-,385	-2,771	,008

a. Dependent Variable: Tax Avoidance

Analisis Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,367 ^a	,135	,086	,14425	,866

a. Predictors: (Constant), Kompensasi Rugi Fiskal, Ukuran Perusahaan, *Leverage*

b. Dependent Variable: Tax Avoidance