

LAMPIRAN - LAMPIRAN



Lampiran 1 Tabulasi Data Penelitian

NO	KODE	NAMA PERUSAHAAN	TAHUN	UMUR P	RISIKO P	Pertumb. Pj	TAX AVOIDANCE
1	ARNA	PT Arwana Citramulia Tbk	2016	18	0.04651959	0.170328577	0.262135292
			2017	18	0.044830888	0.146170739	0.264855521
			2018	18	0.04343247	0.137619575	0.252784946
			2019	18	0.039902346	0.091465923	0.253533122
2	CPIN	PT Charoen Pokphand Indonesia Tbk	2016	28	0.04642327	0.278611432	0.434737795
			2017	28	0.045822029	0.290419284	0.233104044
			2018	28	0.040646416	0.092980779	0.229521828
			2019	28	0.038281382	0.086677274	0.209578699
3	EKAD	PT. Ekadharma International Tbk.	2016	29	0.011444592	0.069799814	0.234389496
			2017	29	0.010090676	0.131811242	0.257708932
			2018	29	0.009422514	0.149142723	0.270170182
			2019	29	0.008303697	0.025312384	0.307882888
4	INAI	PT Indal Aluminium Industry Tbk	2016	25	0.005399954	- 0.072338661	0.388046099
			2017	25	0.005956516	- 0.236840894	0.260849644
			2018	25	0.005162275	0.153028615	0.375155108
			2019	25	0.005961536	0.075943938	0.302564417
5	INTP	PT Indocement Tungal Prakasa Tbk	2016	30	0.038352222	- 0.136877934	0.066410381
			2017	30	0.040062179	- 0.060583871	0.186884475
			2018	30	0.041612147	0.052599328	0.181606853
			2019	30	0.041733514	0.049312116	0.193069287
6	JAPFA	PT Japfa Comfeed Indonesia Tbk	2016	30	0.02989692	0.081541146	0.215059978
			2017	30	0.027291475	0.093831021	0.363545224

			2018	30	0.02498245	0.148982315	0.270770742
			2019	30	0.022852737	0.080251633	0.267753278
7	KDSI	PT Kedawung Setia Industrial Tbk	2016	23	0.015314348	0.164177239	0.260143001
			2017	23	0.013169672	0.125383478	0.261322406
			2018	23	0.0125722	0.036709621	0.261590578
			2019	23	0.013953784	- 0.039953807	0.324838862
8	PICO	PT Pelangi Indah Canindo Tbk	2016	23	0.006858179	- 0.214141693	0.204346065
			2017	23	0.00608049	0.058569107	0.125985294
			2018	23	0.005134528	0.038792785	0.116372867
			2019	23	0.003883774	- 0.007660315	0.212912013
9	SMGR	PT Semen Indonesia (Persero) Tbk	2016	28	0.023413955	- 0.030195124	0.108087636
			2017	28	0.021148948	0.064258757	0.256147305
			2018	28	0.020242568	0.103329133	0.248298462
			2019	28	0.012975374	0.315452261	0.258010029
10	TOTO	PT Surya Toto Indonesia Tbk	2016	29	0.046654943	- 0.092008005	0.329285431
			2017	29	0.042610073	0.049706824	0.261411948
			2018	29	0.041571281	0.024188365	0.232978103
			2019	29	0.041267203	- 0.077263735	0.241977423
11	WTON	PT Wijaya Karya Beton Tbk	2016	5	0.030872751	0.312562438	0.172491624
			2017	5	0.020364903	0.540113943	0.188420633
			2018	5	0.016206062	0.292481915	0.214147517
			2019	5	0.0139234	0.022040745	0.184518995
12	ADES	PT Akasha Wira International Tbk	2016	25	0.033639576	0.325414163	0.092235057
			2017	25	0.030726686	- 0.082433311	0.251551032
			2018	25	0.029295813	- 0.012508441	0.244105053
			2019	25	0.031394033	0.037334235	0.238648018

13	BUDI	PT Budi Starch & Sweetener Tbk	2016	24	0.004595561	0.037307808	0.268927922
			2017	24	0.004583602	0.017436302	0.251163629
			2018	24	0.003970933	0.054415756	0.296930943
			2019	24	0.004491448	0.134699283	0.236982301
14	CEKA	PT Wilmar Cahaya Indonesia Tbk	2016	23	0.061877712	0.18068159	0.126407645
			2017	23	0.063358531	0.034551156	0.24983287
			2018	23	0.075482222	- 0.147592649	0.249160844
			2019	23	0.063338379	- 0.140078423	0.244353452
15	CINT	PT Chitose Internasional Tbk	2016	5	0.02576898	0.038690038	0.268115809
			2017	5	0.02159248	0.142107483	0.226275221
			2018	5	0.020941949	- 0.009533521	0.386414499
			2019	5	0.019732733	0.11175372	0.480362429
16	CLEO	PT Sariguna Primatirta Tbk	2016	2	0.120851331	0.429743734	0.175636075
			2017	2	0.084714083	0.173199495	0.19519071
			2018	2	0.067138469	0.352097554	0.22241621
			2019	2	0.044965907	0.309919799	0.241300294
17	DVLA	PT Darya-Varia Laboratoria Tbk	2016	25	0.026471176	0.111215643	0.290712209
			2017	25	0.024704363	0.085637548	0.282552357
			2018	25	0.024088735	0.078704154	0.264590614
			2019	25	0.022151868	0.066697553	0.26379013
18	GGRM	PT Gudang Garam Tbk	2016	29	0.037820165	0.083969671	0.252874214
			2017	29	0.035662728	0.092190844	0.256902402
			2018	29	0.034456397	0.148869819	0.256332853
			2019	29	0.030272393	0.154806371	0.248971406
19	HMSP	PT Hanjaya Mandala Sampoerna Tbk	2016	29	0.016015368	0.071824417	0.249785806
			2017	29	0.015780457	0.03796956	0.250033768

			2018	29	0.014608376	0.077205494	0.246243793
			2019	29	0.013374227	- 0.006433416	0.248524283
20	ICBP	PT Indofood CBP Sukses Makmur Tbk	2016	9	0.039520902	0.085850066	0.27217556
			2017	9	0.036124245	0.035821049	0.319479211
			2018	9	0.033236127	0.078828491	0.277348167
			2019	9	0.029507913	0.101092205	0.279272666
21	INDF	PT Indofood Sukses Makmur Tbk	2016	25	0.007752816	0.041965162	0.342947706
			2017	25	0.007244571	0.052912711	0.328193938
			2018	25	0.006599321	0.045708286	0.333708385
			2019	25	0.006622593	0.043575705	0.325355907
22	KINO	PT Kino Indonesia Tbk	2016	4	0.069134093	- 0.030750253	0.17419396
			2017	4	0.07013577	- 0.095158533	0.221820736
			2018	4	0.063212932	0.142710711	0.250863263
			2019	4	0.048356601	0.295477569	0.189426265
23	MLBI	PT Multi Bintang Indonesia Tbk	2016	38	0.086649658	0.210284173	0.256067706
			2017	38	0.078535912	0.038741327	0.257274076
			2018	38	0.06822329	0.076666442	0.267421371
			2019	38	0.068047866	0.038213036	0.258545369
24	SIDO	PT Industri Jamu dan Farmasi Sidomuncul Tbk	2016	6	0.067514598	0.154728163	0.236148865
			2017	6	0.063867926	0.004697467	0.217176109
			2018	6	0.052337729	0.073606751	0.235053357
			2019	6	0.057029509	0.110065096	0.247846271
25	TBLA	PT Tunas Baru Lampung Tbk	2016	19	0.015172911	0.221836846	0.226358893
			2017	19	0.013628342	0.377761062	0.233199368
			2018	19	0.011697153	- 0.040092558	0.267164887
			2019	19	0.011007917	- 0.009484278	0.26970319

26	TCID	PT Mandom Indonesia Tbk	2016	26	0.008390573	0.091531919	0.268274212
			2017	26	0.007762805	0.071086108	0.26310623
			2018	26	0.007498231	- 0.021297891	0.26244544
			2019	26	0.007186541	0.058668078	0.277836501
27	TSPC	PT Tempo Scan Pacific Tbk	2016	25	0.005252438	0.116941789	0.241272252
			2017	25	0.00465259	0.046751136	0.250978531
			2018	25	0.004395382	0.054639994	0.2574165
			2019	25	0.004131434	0.089781181	0.252525393
28	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk	2016	29	0.048859988	0.066467844	0.238778829
			2017	29	0.039932454	0.041308471	0.306509938
			2018	29	0.037280787	0.12159357	0.260702115
			2019	29	0.03134292	0.140426379	0.24684028
29	UNVR	PT Unilever Indonesia Tbk	2016	37	0.092649633	0.097842864	0.2544613
			2017	37	0.082061177	0.028730856	0.252580519
			2018	37	0.079469594	0.014502369	0.252451877
			2019	37	0.075134613	0.026804652	0.253382425
30	WIIM	PT Wismilak Inti Makmur Tbk	2016	7	0.030955874	- 0.083517674	0.222245165
			2017	7	0.034186599	- 0.124195631	0.255114399
			2018	7	0.033373525	- 0.048118148	0.276934967
			2019	7	0.032244887	- 0.008403434	0.362597737

Lampiran 2 Tabulasi Data Penelitian Setelah Outlier

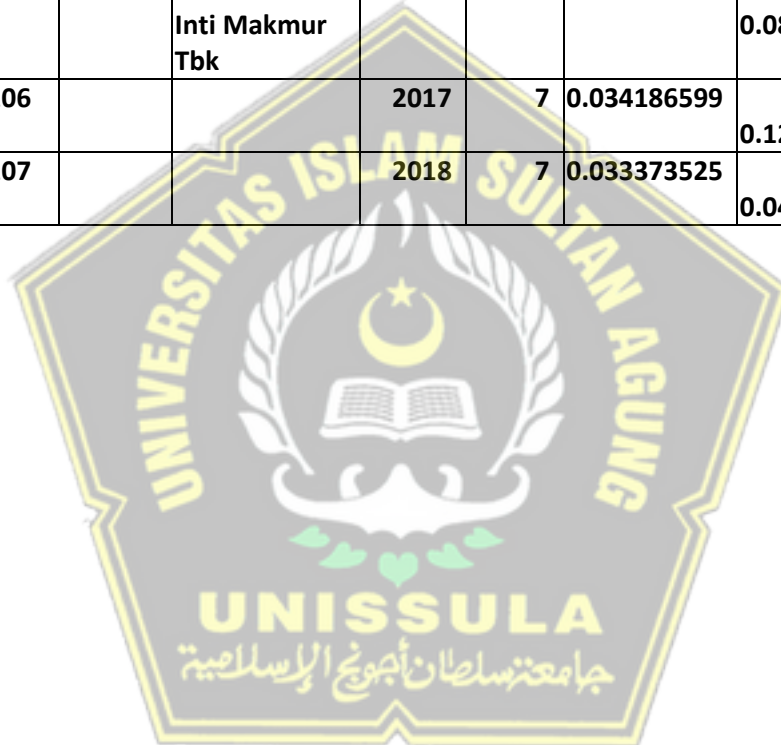
NO	DATA KE-	KODE	NAMA PERUSAHAAN	TAHUN	UMUR P	RISIKO P	Pertumb. Pj	TAX AVOIDANCE
1	1	ARNA	PT Arwana Citramulia Tbk	2016	18	0.04651959	0.170328577	0.262135292
	2			2017	18	0.044830888	0.146170739	0.264855521
	3			2018	18	0.04343247	0.137619575	0.252784946
	4			2019	18	0.039902346	0.091465923	0.253533122
2	5	CPIN	PT Charoen Pokphand Indonesia Tbk	2017	28	0.045822029	0.290419284	0.233104044
	6			2018	28	0.040646416	0.092980779	0.229521828
	7			2019	28	0.038281382	0.086677274	0.209578699
3	8	EKAD	PT. Ekadharna International Tbk.	2016	29	0.011444592	0.069799814	0.234389496
	9			2017	29	0.010090676	0.131811242	0.257708932
	10			2018	29	0.009422514	0.149142723	0.270170182
	11			2019	29	0.008303697	0.025312384	0.307882888
4	12	INAI	PT Indal Aluminium Industry Tbk	2017	25	0.005956516	- 0.236840894	0.260849644
	13			2019	25	0.005961536	0.075943938	0.302564417
5	14	INTP	PT Indocement Tunggul Prakasa Tbk	2017	30	0.040062179	- 0.060583871	0.186884475
	15			2018	30	0.041612147	0.052599328	0.181606853
	16			2019	30	0.041733514	0.049312116	0.193069287
6	17	JAPFA	PT Japfa Comfeed Indonesia Tbk	2016	30	0.02989692	0.081541146	0.215059978
	18			2017	30	0.027291475	0.093831021	0.363545224
	19			2018	30	0.02498245	0.148982315	0.270770742
	20			2019	30	0.022852737	0.080251633	0.267753278
7	21	KDSI	PT Kedawang Setia Industrial Tbk	2016	23	0.015314348	0.164177239	0.260143001
	22			2017	23	0.013169672	0.125383478	0.261322406
	23			2018	23	0.0125722	0.036709621	0.261590578

	24			2019	23	0.013953784	- 0.039953807	0.324838862
8	25	PICO	PT Pelangi Indah Canindo Tbk	2016	23	0.006858179	- 0.214141693	0.204346065
	26			2019	23	0.003883774	- 0.007660315	0.212912013
9	27	SMGR	PT Semen Indonesia (Persero) Tbk	2017	28	0.021148948	0.064258757	0.256147305
	28			2018	28	0.020242568	0.103329133	0.248298462
	29			2019	28	0.012975374	0.315452261	0.258010029
10	30	TOTO	PT Surya Toto Indonesia Tbk	2016	29	0.046654943	- 0.092008005	0.329285431
	31			2017	29	0.042610073	0.049706824	0.261411948
	32			2018	29	0.041571281	0.024188365	0.232978103
	33			2019	29	0.041267203	- 0.077263735	0.241977423
11	34	WTON	PT Wijaya Karya Beton Tbk	2016	5	0.030872751	0.312562438	0.172491624
	35			2018	5	0.016206062	0.292481915	0.214147517
	36			2019	5	0.0139234	0.022040745	0.184518995
12	37	ADES	PT Akasha Wira International Tbk	2017	25	0.030726686	- 0.082433311	0.251551032
	38			2018	25	0.029295813	- 0.012508441	0.244105053
	39			2019	25	0.031394033	0.037334235	0.238648018
13	40	BUDI	PT Budi Starch & Sweetener Tbk	2016	24	0.004595561	0.037307808	0.268927922
	41			2017	24	0.004583602	0.017436302	0.251163629
	42			2018	24	0.003970933	0.054415756	0.296930943
	43			2019	24	0.004491448	0.134699283	0.236982301
14	44	CEKA	PT Wilmar Cahaya Indonesia Tbk	2017	23	0.063358531	0.034551156	0.24983287
	45			2018	23	0.075482222	- 0.147592649	0.249160844
	46			2019	23	0.063338379	- 0.140078423	0.244353452

15	47	CINT	PT Chitose Internasional Tbk	2016	5	0.02576898	0.038690038	0.268115809
	48			2017	5	0.02159248	0.142107483	0.226275221
16	49	CLEO	PT Sariguna Primatirta Tbk	2016	2	0.120851331	0.429743734	0.175636075
	50			2017	2	0.084714083	0.173199495	0.19519071
	51			2018	2	0.067138469	0.352097554	0.22241621
	52			2019	2	0.044965907	0.309919799	0.241300294
17	53	DVLA	PT Darya-Varia Laboratoria Tbk	2016	25	0.026471176	0.111215643	0.290712209
	54			2017	25	0.024704363	0.085637548	0.282552357
	55			2018	25	0.024088735	0.078704154	0.264590614
	56			2019	25	0.022151868	0.066697553	0.26379013
18	57	GGRM	PT Gudang Garam Tbk	2016	29	0.037820165	0.083969671	0.252874214
	58			2017	29	0.035662728	0.092190844	0.256902402
	59			2018	29	0.034456397	0.148869819	0.256332853
	60			2019	29	0.030272393	0.154806371	0.248971406
19	61	HMSP	PT Hanjaya Mandala Sampoerna Tbk	2016	29	0.016015368	0.071824417	0.249785806
	62			2017	29	0.015780457	0.03796956	0.250033768
	63			2018	29	0.014608376	0.077205494	0.246243793
	64			2019	29	0.013374227	- 0.006433416	0.248524283
20	65	ICBP	PT Indofood CBP Sukses Makmur Tbk	2016	9	0.039520902	0.085850066	0.27217556
	66			2017	9	0.036124245	0.035821049	0.319479211
	67			2018	9	0.033236127	0.078828491	0.277348167
	68			2019	9	0.029507913	0.101092205	0.279272666
21	69	INDF	PT Indofood Sukses Makmur Tbk	2016	25	0.007752816	0.041965162	0.342947706
	70			2017	25	0.007244571	0.052912711	0.328193938
	71			2018	25	0.006599321	0.045708286	0.333708385
	72			2019	25	0.006622593	0.043575705	0.325355907

22	73	KINO	PT Kino Indonesia Tbk	2016	4	0.069134093	- 0.030750253	0.17419396
	74			2017	4	0.07013577	- 0.095158533	0.221820736
	75			2018	4	0.063212932	0.142710711	0.250863263
	76			2019	4	0.048356601	0.295477569	0.189426265
23	77	MLBI	PT Multi Bintang Indonesia Tbk	2016	38	0.086649658	0.210284173	0.256067706
	78			2017	38	0.078535912	0.038741327	0.257274076
	79			2018	38	0.06822329	0.076666442	0.267421371
	80			2019	38	0.068047866	0.038213036	0.258545369
24	81	SIDO	PT Industri Jamu dan Farmasi Sidomuncul Tbk	2016	6	0.067514598	0.154728163	0.236148865
	82			2017	6	0.063867926	0.004697467	0.217176109
	83			2018	6	0.052337729	0.073606751	0.235053357
	84			2019	6	0.057029509	0.110065096	0.247846271
25	85	TBLA	PT Tunas Baru Lampung Tbk	2016	19	0.015172911	0.221836846	0.226358893
	86			2017	19	0.013628342	0.377761062	0.233199368
	87			2018	19	0.011697153	- 0.040092558	0.267164887
	88			2019	19	0.011007917	- 0.009484278	0.26970319
26	89	TCID	PT Mandom Indonesia Tbk	2016	26	0.008390573	0.091531919	0.268274212
	90			2017	26	0.007762805	0.071086108	0.26310623
	91			2018	26	0.007498231	- 0.021297891	0.26244544
	92			2019	26	0.007186541	0.058668078	0.277836501
27	93	TSPC	PT Tempo Scan Pacific Tbk	2016	25	0.005252438	0.116941789	0.241272252
	94			2017	25	0.00465259	0.046751136	0.250978531
	95			2018	25	0.004395382	0.054639994	0.2574165
	96			2019	25	0.004131434	0.089781181	0.252525393
28	97	ULTJ	PT Ultrajaya Milk Industry	2016	29	0.048859988	0.066467844	0.238778829

			& Trading Company Tbk					
	98			2017	29	0.039932454	0.041308471	0.306509938
	99			2018	29	0.037280787	0.12159357	0.260702115
	100			2019	29	0.03134292	0.140426379	0.24684028
29	101	UNVR	PT Unilever Indonesia Tbk	2016	37	0.092649633	0.097842864	0.2544613
	102			2017	37	0.082061177	0.028730856	0.252580519
	103			2018	37	0.079469594	0.014502369	0.252451877
	104			2019	37	0.075134613	0.026804652	0.253382425
30	105	WIIM	PT Wismilak Inti Makmur Tbk	2016	7	0.030955874	- 0.083517674	0.222245165
	106			2017	7	0.034186599	- 0.124195631	0.255114399
	107			2018	7	0.033373525	- 0.048118148	0.276934967



Lampiran 3 Uji Statistik Deskriptif

A. UJI STATISTIK DESKRIPTIF SEBELUM OUTLIER

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
UMUR P	120	2	38	21.83	9.992
RISIKO P	120	.004	.121	.03224	.024143
PERTUMB. P	120	-.237	.540	.07843	.122161
TAX AVOIDANCE	120	.066	.480	.25288	.059312
Valid N (listwise)	120				

B. UJI STATISTIK DESKRIPTIF SETELAH OUTLIER

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
UMUR P	107	2	38	22.13	10.011
RISIKO P	107	.004	.121	.03317	.024720
PERTUMB. P	107	-.237	.430	.07460	.112636
TAX AVOIDANCE	107	.172	.364	.25322	.035591
Valid N (listwise)	107				

Lampiran 4 Uji Asumsi Klasik

A. UJI NORMALITAS K-S

One-Sample Kolmogorov-Smirnov Test Sebelum Outlier

		Unstandardized Residual
N		120
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.05787094
Most Extreme Differences	Absolute	.141
	Positive	.141
	Negative	-.141
Test Statistic		.141
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

One-Sample Kolmogorov-Smirnov Test Setelah Outlier

		Unstandardized Residual
N		107
Normal Parameters ^{a,b}	Mean	.0006197
	Std. Deviation	.03313455
Most Extreme Differences	Absolute	.085
	Positive	.085
	Negative	-.078
Test Statistic		.085
Asymp. Sig. (2-tailed)		.057 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

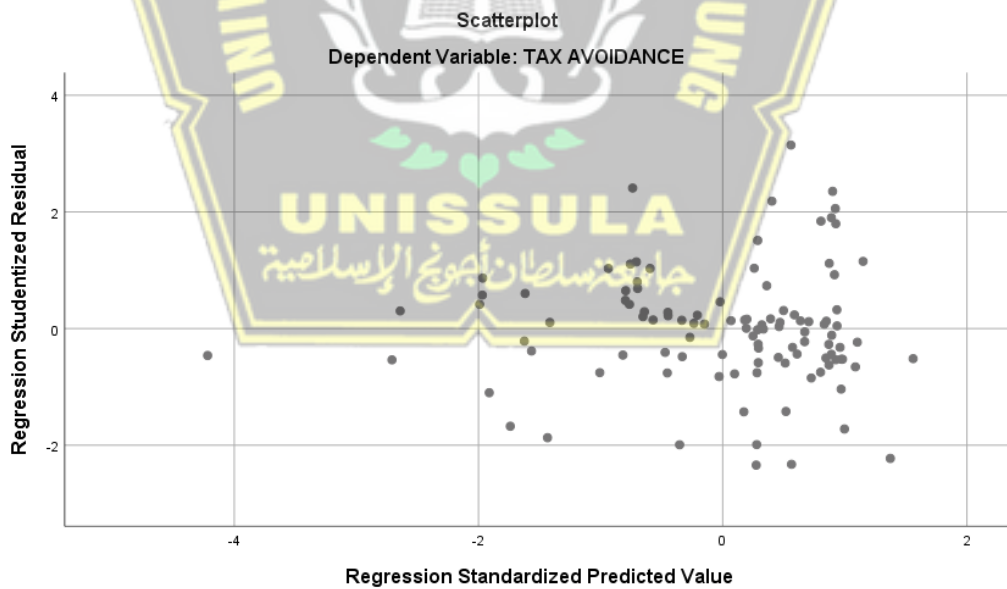
B. UJI MULTIKOLINIERITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.250	.010		25.528	.000		
	UMUR P	.001	.000	.243	2.651	.009	.945	1.058
	RISIKO P	-.398	.130	-.277	-3.061	.003	.972	1.029
	PERTUMBAHAN P	-.033	.029	-.106	-1.152	.252	.943	1.060

a. Dependent Variable: TAX AVOIDANCE

C. UJI HETEROSKEDASTISITAS



D. UJI GLEJSER

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.038	.007		5.804	.000
	UMUR P	.000	.000	-.148	-1.515	.133
	RISIKO P	-.149	.087	-.166	-1.719	.089
	PERTUMB. P	-.031	.019	-.158	-1.614	.109

a. Dependent Variable: ABRESID

E. UJI AUTOKORELASI DENGAN METODE *DURBIN-WATSON*

Model Summary ^b						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	.427 ^a	.183	.159	.032643	1.840	

a. Predictors: (Constant), PERTUMB. P, RISIKO P, UMUR P

b. Dependent Variable: TAX AVOIDANCE

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Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	.250	.010		25.528	.000
	UMUR P	.001	.000	.243	2.651	.009
	RISIKO P	-.398	.130	-.277	-3.061	.003
	PERTUMB. P	-.033	.029	-.106	-1.152	.252

a. Dependent Variable: TAX AVOIDANCE

A. UJI KOEFISIEN DETERMINASI (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.427 ^a	.183	.159	.032643

a. Predictors: (Constant), PERTUMB. P, RISIKO P, UMUR P

b. Dependent Variable: TAX AVOIDANCE

B. Uji F (SIMULTAN)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.025	3	.008	7.671	.000 ^b
	Residual	.110	103	.001		
	Total	.134	106			

a. Dependent Variable: TAX AVOIDANCE

b. Predictors: (Constant), PERTUMB. P, RISIKO P, UMUR P

C. Uji T (PARSIAL)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.250	.010		25.528	.000
	UMUR P	.001	.000	.243	2.651	.009
	RISIKO P	-.398	.130	-.277	-3.061	.003
	PERTUMB. P	-.033	.029	-.106	-1.152	.252

a. Dependent Variable: TAX AVOIDANCE

