

LAMPIRAN

Lampiran – 1 Hasil Perhitungan Variabel Penghindaran Pajak

NO	Kode Perusahaan	Nama Perusahaan	Tahun	ETR
1	ADES	Akasha Wira International Tbk	2017	0.25
			2018	0.24
			2019	0.24
			2020	0.24
2	BUDI	Budi Starch & Sweetener Tbk	2017	0.25
			2018	0.30
			2019	0.24
			2020	0.23
3	CAMP	Campina Ice Cream Industry Tbk	2017	0.26
			2018	0.26
			2019	0.23
			2020	0.22
4	CEKA	Wilmar Cahaya Indonesia Tbk	2017	0.25
			2018	0.25
			2019	0.24
			2020	0.22
5	CLEO	Sariguna Primatirta Tbk	2017	0.19
			2018	0.22
			2019	0.24
			2020	0.21
6	DLTA	Delta Djakarta Tbk	2017	0.24
			2018	0.23
			2019	0.23
			2020	0.21
7	HOKI	Buyung Poetra Sembada Tbk	2017	0.26
			2018	0.25
			2019	0.24
			2020	0.24
8	ICBP	Indofood CBP Sukses Makmur Tbk	2017	0.27
			2018	0.28
			2019	0.26
			2020	0.24
9	INDF	Indofood Sukses Makmur Tbk	2017	0.30
			2018	0.30
			2019	0.30

			2020	0.30
10	MLBI	Multi Bintang Indonesia Tbk	2017	0.26
			2018	0.27
			2019	0.26
			2020	0.28
11	MYOR	Mayora Indah Tbk	2017	0.25
			2018	0.26
			2019	0.24
			2020	0.20
12	SKBM	Sekar Bumi Tbk	2017	0.20
			2018	0.21
			2019	0.31
			2020	0.30
13	SKLT	Sekar Laut Tbk	2017	0.24
			2018	0.19
			2019	0.21
			2020	0.24
14	STTP	Siantar Top Tbk	2017	0.23
			2018	0.21
			2019	0.21
			2020	0.19
15	ULTJ	Ultrajaya Milk Industry & Trading Company Tbk	2017	0.31
			2018	0.26
			2019	0.25
			2020	0.22

Lampiran – 2 Hasil Perhitungan Variabel *Leverage*

NO	Kode Perusahaan	Nama Perusahaan	Tahun	DER
1	ADES	Akasha Wira International Tbk	2017	0.99
			2018	0.83
			2019	0.45
			2020	0.37
2	BUDI	Budi Starch & Sweetener Tbk	2017	1.46
			2018	1.77
			2019	1.33
			2020	1.24
3	CAMP	Campina Ice Cream Industry Tbk	2017	0.45
			2018	0.13
			2019	0.13
			2020	0.13
4	CEKA	Wilmar Cahaya Indonesia Tbk	2017	0.54
			2018	0.20
			2019	0.23
			2020	0.24
5	CLEO	Sariguna Primatirta Tbk	2017	1.22
			2018	0.31
			2019	0.62
			2020	0.47
6	DLTA	Delta Djakarta Tbk	2017	0.17
			2018	0.19
			2019	0.18
			2020	0.20
7	HOKI	Buyung Poetra Sembada Tbk	2017	0.21
			2018	0.35
			2019	0.32
			2020	0.37
8	ICBP	Indofood CBP Sukses Makmur Tbk	2017	0.56
			2018	0.51
			2019	0.45
			2020	0.46
9	INDF	Indofood Sukses Makmur Tbk	2017	0.98
			2018	0.93
			2019	0.77
			2020	0.86
10	MLBI	Multi Bintang Indonesia Tbk	2017	1.36
			2018	1.47
			2019	1.53

			2020	1.03
11	MYOR	Mayora Indah Tbk	2017	1.03
			2018	1.06
			2019	0.92
			2020	0.75
12	SKBM	Sekar Bumi Tbk	2017	0.59
			2018	0.70
			2019	0.26
			2020	0.24
13	SKLT	Sekar Laut Tbk	2017	1.07
			2018	1.20
			2019	1.08
			2020	1.10
14	STTP	Siantar Top Tbk	2017	0.69
			2018	0.60
			2019	0.34
			2020	0.29
15	ULTJ	Ultrajaya Milk Industry & Trading Company Tbk	2017	0.23
			2018	0.16
			2019	0.17
			2020	0.83

Lampiran – 3 Hasil Perhitungan Variabel Transparansi Perusahaan

NO	Kode Perusahaan	Nama Perusahaan	Tahun	TP
1	ADES	Akasha Wira International Tbk	2017	0.69
			2018	0.69
			2019	0.75
			2020	0.76
2	BUDI	Budi Starch & Sweetener Tbk	2017	0.74
			2018	0.72
			2019	0.72
			2020	0.72
3	CAMP	Campina Ice Cream Industry Tbk	2017	0.68
			2018	0.71
			2019	0.74
			2020	0.78
4	CEKA	Wilmar Cahaya Indonesia Tbk	2017	0.71
			2018	0.72
			2019	0.72
			2020	0.72
5	CLEO	Sariguna Primatirta Tbk	2017	0.76
			2018	0.78
			2019	0.78
			2020	0.79
6	DLTA	Delta Djakarta Tbk	2017	0.75
			2018	0.76
			2019	0.76
			2020	0.76
7	HOKI	Buyung Poetra Sembada Tbk	2017	0.78
			2018	0.78
			2019	0.79
			2020	0.85
8	ICBP	Indofood CBP Sukses Makmur Tbk	2017	0.84
			2018	0.84
			2019	0.84
			2020	0.84
9	INDF	Indofood Sukses Makmur Tbk	2017	0.82
			2018	0.82
			2019	0.82
			2020	0.81
10	MLBI	Multi Bintang Indonesia Tbk	2017	0.78
			2018	0.79
			2019	0.76

			2020	0.75
11	MYOR	Mayora Indah Tbk	2017	0.75
			2018	0.75
			2019	0.75
			2020	0.78
12	SKBM	Sekar Bumi Tbk	2017	0.57
			2018	0.60
			2019	0.59
			2020	0.59
13	SKLT	Sekar Laut Tbk	2017	0.82
			2018	0.81
			2019	0.84
			2020	0.82
14	STTP	Siantar Top Tbk	2017	0.64
			2018	0.66
			2019	0.66
			2020	0.65
15	ULTJ	Ultrajaya Milk Industry & Trading Company Tbk	2017	0.62
			2018	0.62
			2019	0.62
			2020	0.62

Lampiran – 4 Hasil Perhitungan Variabel Nilai Perusahaan

NO	Kode Perusahaan	Nama Perusahaan	Tahun	Tobins Q
1	ADES	Akasha Wira International Tbk	2017	1.12
			2018	1.07
			2019	1.06
			2020	1.17
2	BUDI	Budi Starch & Sweetener Tbk	2017	0.74
			2018	0.77
			2019	0.73
			2020	0.70
3	CAMP	Campina Ice Cream Industry Tbk	2017	2.07
			2018	2.15
			2019	2.20
			2020	2.75
4	CEKA	Wilmar Cahaya Indonesia Tbk	2017	0.90
			2018	0.86
			2019	0.90
			2020	0.87
5	CLEO	Sariguna Primatirta Tbk	2017	4.06
			2018	4.32
			2019	5.25
			2020	4.89
6	DLTA	Delta Djakarta Tbk	2017	2.89
			2018	3.05
			2019	3.97
			2020	3.34
7	HOKI	Buyung Poetra Sembada Tbk	2017	2.58
			2018	2.54
			2019	2.88
			2020	2.95
8	ICBP	Indofood CBP Sukses Makmur Tbk	2017	3.64
			2018	3.89
			2019	3.67
			2020	3.59
9	INDF	Indofood Sukses Makmur Tbk	2017	1.22
			2018	1.16
			2019	1.16
			2020	0.88
10	MLBI	Multi Bintang Indonesia Tbk	2017	0.85
			2018	0.76
			2019	0.88

			2020	0.74
11	MYOR	Mayora Indah Tbk	2017	3.53
			2018	3.84
			2019	2.89
			2020	2.49
12	SKBM	Sekar Bumi Tbk	2017	1.53
			2018	1.09
			2019	1.82
			2020	1.77
13	SKLT	Sekar Laut Tbk	2017	1.91
			2018	1.93
			2019	1.93
			2020	1.87
14	STTP	Siantar Top Tbk	2017	2.85
			2018	2.24
			2019	2.30
			2020	3.83
15	ULTJ	Ultrajaya Milk Industry & Trading Company Tbk	2017	3.08
			2018	2.95
			2019	3.08
			2020	2.57