

## Uji Normalitas

### LAMPIRAN

#### Lampiran 1 : Hasil perhitungan Profitabilitas

No	Kode Emiten	Profitabilitas		
		2017	2018	2019
		ROA		
1	ALTO	-0,057	-0,030	-0,007
2	CEKA	0,036	0,062	0,073
3	CAMP	0,077	0,079	0,155
4	CLEO	0,076	0,076	0,105
5	DLTA	0,209	0,222	0,223
6	HOKI	0,083	0,119	0,122
7	ICBP	0,112	0,136	0,138
8	INDF	0,058	0,051	0,061
9	MLBI	0,527	0,424	0,416
10	PCAR	0,003	-0,071	-0,082
11	PSDN	0,047	-0,067	-0,034
12	ROTI	0,030	0,029	0,051
13	ULTJ	0,034	0,126	0,157

Sumber : Olah data BEI, 2021

#### Lampiran 2 : Hasil perhitungan Leverage

No	Kode Emiten	Leverage		
		2017	2018	2019
		DER		
1	ALTO	0,622	0,651	0,655
2	CEKA	0,308	0,118	0,363
3	CAMP	0,352	0,165	0,188
4	CLEO	0,549	0,238	0,385
5	DLTA	0,146	0,157	0,149
6	HOKI	0,175	0,258	0,244
8	ICBP	0,357	0,339	0,311
9	INDF	0,467	0,483	0,437
10	MLBI	0,576	0,596	0,604
11	PCAR	0,319	0,247	0,325
12	PSDN	0,567	0,652	0,770
13	ROTI	0,381	0,336	0,339
13	ULTJ	0,189	0,141	0,144

Sumber : Olah data BEI, 2021

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### Lampiran 3 : Hasil perhitungan *Tax Avoidance*

No	Kode Emiten	<i>Tax Avoidance</i>		
		2017	2018	2019
		<i>CETR</i>		
1	ALTO	0,099	0,277	0,334
2	CAMP	0,256	0,263	0,229
3	CEKA	0,250	0,249	0,244
4	CLEO	0,195	0,222	0,241
5	DLTA	0,250	0,250	0,229
6	HOKI	0,255	0,253	0,270
7	ICBP	0,319	0,277	0,279
8	INDF	0,329	0,334	0,325
9	MLBI	0,257	0,267	0,259
10	PCAR	0,435	-0,071	-0,014
11	PSDN	0,400	-1,141	0,210
12	ROTI	0,273	0,320	0,319
13	ULTJ	0,306	0,261	0,247

Sumber : Olah data BEI, 2021

### Lampiran 4 : Hasil perhitungan Ukuran Perusahaan

No	Kode Emiten	Ukuran Perusahaan		
		2017	2018	2019
		<i>Ln TA</i>		
1	ALTO	27,735	27,735	27,729
2	CAMP	27,823	27,635	27,687
3	CEKA	27,962	27,787	27,963
4	CLEO	27,217	27,449	27,850
5	DLTA	21,017	21,144	21,078
6	HOKI	27,081	27,355	27,467
7	ICBP	17,269	17,353	17,472
8	INDF	18,297	18,385	18,382
9	MLBI	14,736	14,877	14,879
10	PCAR	25,671	25,489	25,549
11	PSDN	27,261	27,271	27,361
12	ROTI	29,148	29,111	29,175
13	ULTJ	15,460	15,530	15,704

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### Lampiran 5 : Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,729 <sup>a</sup>	,532	,481	,12057	2,003

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,296 <sup>a</sup>	,088	,009	,15938	1,999

### Lampiran 6 : Hasil Uji Multikolinearitas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Profitabilitas	,100	4,942
	Ukuran Perusahaan	,105	5,379

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Leverage	,129	7,765
	Ukuran Perusahaan	,401	2,492

### Lampiran 7 : Hasil Uji Heteroskedastisitas-*Spearman Rho*

	Variabel	Sig (2-Tailed)
<i>Spearman's Rho</i>	Profitabilitas	0,956
	Ukuran Perusahaan	0,765

	Variabel	Sig (2-Tailed)
<i>Spearman's Rho</i>	Leverage	0,192
	Ukuran Perusahaan	0,970

### Lampiran 8 : Koefisien Determinasi

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Persamaan	Adj R <sup>2</sup>
$Y = \alpha + \beta_1 * X_1 + \beta_2 * X_2 + e$	0,370
$Y = \alpha + \beta_1 * X_1 + \beta_2 * X_2 + \beta_3 * X_3 + e$	0,520
$Y = \alpha + \beta_1 * X_1 + \beta_2 * X_2 + \beta_3 (X_1 * X_3) + e$	0,481
$Y = \alpha + \beta_1 * X_1 + \beta_2 * X_2 + \beta_3 (X_2 * X_3) + e$	0,009

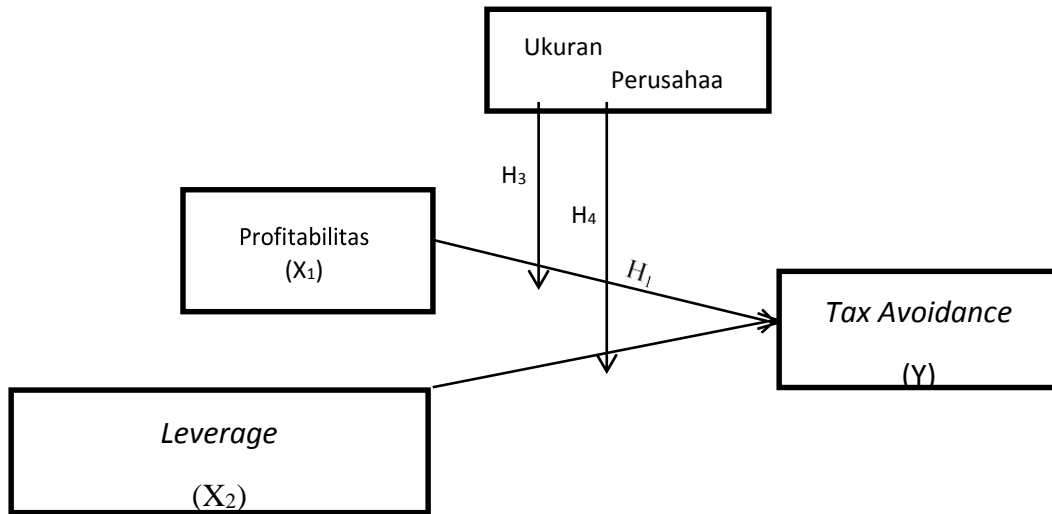
## Lampiran 9 : Tabel Uji Hipotesis

Persamaan	Hipotesis	Variabel Bebas	B	t	Sig	Keputusan Terhadap H <sub>0</sub>	
$Y = \alpha + \beta_1 * X_1 + \beta_2 * X_2 + e$	1	Profitabilitas	-,099	-4,007	,000	Diterima	
$Y = \alpha + \beta_1 * X_1 + \beta_2 * X_2 + \beta_3 (X_1 * X_3) + e$	2	Leverage	,094	1,945	,062	Ditolak	
		Profitabilitas	,799	,641	,527		
		Ukuran Perusahaan	,612	492	627		
$Y = \alpha + \beta_1 * X_1 + \beta_2 * X_2 + \beta_3 (X_2 * X_3) + e$	3	Profitabilitas * Ukuran Perusahaan	-,923	-,754	457	Ditolak	
		Leverage	-,069	-,510	613		
	4	Ukuran Perusahaan	,006	-,810	,423	Ditolak	
		Leverage * Ukuran Perusahaan	018	1,106	,276		

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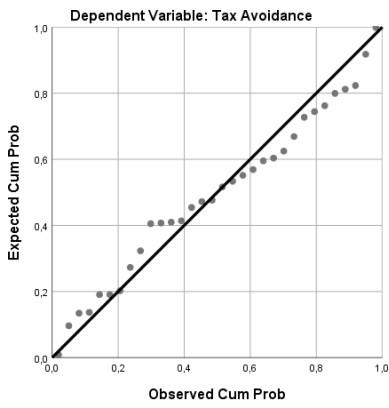
## DAFTAR GAMBAR

### Model Konseptual



# Uji Normalitas

Normal P-P Plot of Regression Standardized Residual



Normal P-P Plot of Regression Standardized Residual

