

Lampiran 1

Daftar Perusahaan untuk Sempel Penelitian

| NO. | KODE PERUSAHAAN | NAMA PERUSAHAAN | SUB. SEKTOR |
|------------|------------------------|---|-------------------------------------|
| 1. | BUDI | Budi Starch & Sweetener Tbk. | Makanan dan minuman |
| 2. | DVLA | Darya-Varia Laboratoria Tbk. | Farmasi |
| 3. | GGRM | Gudang Garam Tbk. | Rokok |
| 4. | ICBP | Indofood CBP Sukses Makmur Tbk. | Makanan dan minuman |
| 5. | INDF | Indofood Sukses Makmur Tbk. | Makanan dan minuman |
| 6. | KAEF | Kimia Farma Tbk. | Farmasi |
| 7. | KLBF | Kalbe Farma Tbk. | Farmasi |
| 8. | MLBI | Multi Bintang Indonesia Tbk. | Makanan dan minuman |
| 9. | MYOR | Mayora Indah Tbk. | Makanan dan minuman |
| 10. | SIDO | Industri Jamu dan Farmasi Sido Muncul Tbk. | Farmasi |
| 11. | TSPC | Tempo Scan Pacific Tbk. | Farmasi |
| 12. | ULTJ | Ultra Jaya Milk Industry & Trading Company Tbk. | Makanan dan minuman |
| 13. | UNVR | Unilever Indonesia Tbk. | Kosmetik dan keperluan rumah tangga |

Lampiran 2

Hasil Perhitungan Profitabilitas

| NAMA PERUSAHAAN | TAHUN | PROFITABILITAS |
|---------------------------------|--------------|-----------------------|
| Budi Starch & Sweetener Tbk. | 2017 | 0,0155 |
| Budi Starch & Sweetener Tbk. | 2018 | 0,0149 |
| Budi Starch & Sweetener Tbk. | 2019 | 0,0213 |
| Darya-Varia Laboratoria Tbk. | 2017 | 0,0989 |
| Darya-Varia Laboratoria Tbk. | 2018 | 0,1192 |
| Darya-Varia Laboratoria Tbk. | 2019 | 0,1318 |
| Gudang Garam Tbk. | 2017 | 0,1162 |
| Gudang Garam Tbk. | 2018 | 0,1128 |
| Gudang Garam Tbk. | 2019 | 0,1383 |
| Indofood CBP Sukses Makmur Tbk. | 2017 | 0,1121 |
| Indofood CBP Sukses Makmur Tbk. | 2018 | 0,1356 |
| Indofood CBP Sukses Makmur Tbk. | 2019 | 0,1385 |
| Indofood Sukses Makmur Tbk. | 2017 | 0,0585 |
| Indofood Sukses Makmur Tbk. | 2018 | 0,0514 |
| Indofood Sukses Makmur Tbk. | 2019 | 0,0614 |
| Kimia Farma Tbk. | 2017 | 0,0544 |
| Kimia Farma Tbk. | 2018 | 0,0425 |
| Kimia Farma Tbk. | 2019 | 0,0009 |
| Kalbe Farma Tbk. | 2017 | 0,1476 |
| Kalbe Farma Tbk. | 2018 | 0,1376 |
| Kalbe Farma Tbk. | 2019 | 0,1252 |
| Multi Bintang Indonesia Tbk. | 2017 | 0,5267 |
| Multi Bintang Indonesia Tbk. | 2018 | 0,4239 |
| Multi Bintang Indonesia Tbk. | 2019 | 0,4163 |
| Mayora Indah Tbk. | 2017 | 0,1093 |
| Mayora Indah Tbk. | 2018 | 0,1001 |

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| Mayora Indah Tbk. | 2019 | 0,1071 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2017 | 0,1690 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2018 | 0,1989 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2019 | 0,2284 |
| Tempo Scan Pacific Tbk. | 2017 | 0,0750 |
| Tempo Scan Pacific Tbk. | 2018 | 0,0687 |
| Tempo Scan Pacific Tbk. | 2019 | 0,0711 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2017 | 0,1372 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2018 | 0,1263 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2019 | 0,1567 |
| Unilever Indonesia Tbk. | 2017 | 0,3765 |
| Unilever Indonesia Tbk. | 2018 | 0,4666 |
| Unilever Indonesia Tbk. | 2019 | 0,3580 |

Lampiran 3

Hasil Perhitungan *Leverage*

| NAMA PERUSAHAAN | TAHUN | LEVERAGE |
|---------------------------------|--------------|-----------------|
| Budi Starch & Sweetener Tbk. | 2017 | 0,5936 |
| Budi Starch & Sweetener Tbk. | 2018 | 0,6385 |
| Budi Starch & Sweetener Tbk. | 2019 | 0,5715 |
| Darya-Varia Laboratoria Tbk. | 2017 | 0,3197 |
| Darya-Varia Laboratoria Tbk. | 2018 | 0,2868 |
| Darya-Varia Laboratoria Tbk. | 2019 | 0,3113 |
| Gudang Garam Tbk. | 2017 | 0,3681 |
| Gudang Garam Tbk. | 2018 | 0,3468 |
| Gudang Garam Tbk. | 2019 | 0,3524 |
| Indofood CBP Sukses Makmur Tbk. | 2017 | 0,3572 |
| Indofood CBP Sukses Makmur Tbk. | 2018 | 0,3393 |
| Indofood CBP Sukses Makmur Tbk. | 2019 | 0,3110 |
| Indofood Sukses Makmur Tbk. | 2017 | 0,4683 |
| Indofood Sukses Makmur Tbk. | 2018 | 0,4829 |
| Indofood Sukses Makmur Tbk. | 2019 | 0,4366 |
| Kimia Farma Tbk. | 2017 | 0,5780 |
| Kimia Farma Tbk. | 2018 | 0,6452 |
| Kimia Farma Tbk. | 2019 | 0,5961 |
| Kalbe Farma Tbk. | 2017 | 0,1638 |
| Kalbe Farma Tbk. | 2018 | 0,1571 |
| Kalbe Farma Tbk. | 2019 | 0,1756 |
| Multi Bintang Indonesia Tbk. | 2017 | 0,5757 |
| Multi Bintang Indonesia Tbk. | 2018 | 0,5959 |
| Multi Bintang Indonesia Tbk. | 2019 | 0,6044 |
| Mayora Indah Tbk. | 2017 | 0,5069 |
| Mayora Indah Tbk. | 2018 | 0,5144 |

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| Mayora Indah Tbk. | 2019 | 0,4800 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2017 | 0,0831 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2018 | 0,1303 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2019 | 0,1335 |
| Tempo Scan Pacific Tbk. | 2017 | 0,3165 |
| Tempo Scan Pacific Tbk. | 2018 | 0,3097 |
| Tempo Scan Pacific Tbk. | 2019 | 0,3083 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2017 | 0,1886 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2018 | 0,1406 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2019 | 0,1443 |
| Unilever Indonesia Tbk. | 2017 | 0,7264 |
| Unilever Indonesia Tbk. | 2018 | 0,6118 |
| Unilever Indonesia Tbk. | 2019 | 0,7442 |

Lampiran 4

Hasil Perhitungan *Capital Intensity*

| NAMA PERUSAHAAN | TAHUN | <i>CAPITAL INTENSITY</i> |
|---------------------------------|--------------|---------------------------------|
| Budi Starch & Sweetener Tbk. | 2017 | 0,6341 |
| Budi Starch & Sweetener Tbk. | 2018 | 0,5516 |
| Budi Starch & Sweetener Tbk. | 2019 | 0,6030 |
| Darya-Varia Laboratoria Tbk. | 2017 | 0,2431 |
| Darya-Varia Laboratoria Tbk. | 2018 | 0,2346 |
| Darya-Varia Laboratoria Tbk. | 2019 | 0,2335 |
| Gudang Garam Tbk. | 2017 | 0,3207 |
| Gudang Garam Tbk. | 2018 | 0,3294 |
| Gudang Garam Tbk. | 2019 | 0,3226 |
| Indofood CBP Sukses Makmur Tbk. | 2017 | 0,2568 |
| Indofood CBP Sukses Makmur Tbk. | 2018 | 0,3126 |
| Indofood CBP Sukses Makmur Tbk. | 2019 | 0,2930 |
| Indofood Sukses Makmur Tbk. | 2017 | 0,3387 |
| Indofood Sukses Makmur Tbk. | 2018 | 0,4391 |
| Indofood Sukses Makmur Tbk. | 2019 | 0,4477 |
| Kimia Farma Tbk. | 2017 | 0,2769 |
| Kimia Farma Tbk. | 2018 | 0,2847 |
| Kimia Farma Tbk. | 2019 | 0,5056 |
| Kalbe Farma Tbk. | 2017 | 0,3215 |
| Kalbe Farma Tbk. | 2018 | 0,3446 |
| Kalbe Farma Tbk. | 2019 | 0,3783 |
| Multi Bintang Indonesia Tbk. | 2017 | 0,5434 |
| Multi Bintang Indonesia Tbk. | 2018 | 0,5274 |
| Multi Bintang Indonesia Tbk. | 2019 | 0,5383 |

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| Mayora Indah Tbk. | 2017 | 0,2674 |
| Mayora Indah Tbk. | 2018 | 0,2421 |
| Mayora Indah Tbk. | 2019 | 0,2456 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2017 | 0,3848 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2018 | 0,4654 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2019 | 0,4504 |
| Tempo Scan Pacific Tbk. | 2017 | 0,2669 |
| Tempo Scan Pacific Tbk. | 2018 | 0,2886 |
| Tempo Scan Pacific Tbk. | 2019 | 0,2831 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2017 | 0,2576 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2018 | 0,2615 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2019 | 0,2356 |
| Unilever Indonesia Tbk. | 2017 | 0,5512 |
| Unilever Indonesia Tbk. | 2018 | 0,5444 |
| Unilever Indonesia Tbk. | 2019 | 0,5189 |

Lampiran 5

Hasil Perhitungan *Sales Growth*

| NAMA PERUSAHAAN | TAHUN | <i>SALES GROWTH</i> |
|---------------------------------|--------------|----------------------------|
| Budi Starch & Sweetener Tbk. | 2017 | 0,0174 |
| Budi Starch & Sweetener Tbk. | 2018 | 0,0544 |
| Budi Starch & Sweetener Tbk. | 2019 | 0,1347 |
| Darya-Varia Laboratoria Tbk. | 2017 | 0,0856 |
| Darya-Varia Laboratoria Tbk. | 2018 | 0,0787 |
| Darya-Varia Laboratoria Tbk. | 2019 | 0,0667 |
| Gudang Garam Tbk. | 2017 | 0,0922 |
| Gudang Garam Tbk. | 2018 | 0,1489 |
| Gudang Garam Tbk. | 2019 | 0,1548 |
| Indofood CBP Sukses Makmur Tbk. | 2017 | 0,0358 |
| Indofood CBP Sukses Makmur Tbk. | 2018 | 0,0788 |
| Indofood CBP Sukses Makmur Tbk. | 2019 | 0,1011 |
| Indofood Sukses Makmur Tbk. | 2017 | 0,0529 |
| Indofood Sukses Makmur Tbk. | 2018 | 0,0457 |
| Indofood Sukses Makmur Tbk. | 2019 | 0,0436 |
| Kimia Farma Tbk. | 2017 | 0,0544 |
| Kimia Farma Tbk. | 2018 | 0,2165 |
| Kimia Farma Tbk. | 2019 | 0,1113 |
| Kalbe Farma Tbk. | 2017 | 0,0417 |
| Kalbe Farma Tbk. | 2018 | 0,0442 |
| Kalbe Farma Tbk. | 2019 | 0,0740 |
| Multi Bintang Indonesia Tbk. | 2017 | 0,0387 |
| Multi Bintang Indonesia Tbk. | 2018 | 0,0767 |
| Multi Bintang Indonesia Tbk. | 2019 | 0,0382 |
| Mayora Indah Tbk. | 2017 | 0,1344 |

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| Mayora Indah Tbk. | 2018 | 0,1558 |
| Mayora Indah Tbk. | 2019 | 0,0401 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2017 | 0,0047 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2018 | 0,0736 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2019 | 0,1101 |
| Tempo Scan Pacific Tbk. | 2017 | 0,0468 |
| Tempo Scan Pacific Tbk. | 2018 | 0,0546 |
| Tempo Scan Pacific Tbk. | 2019 | 0,0898 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2017 | 0,0413 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2018 | 0,1216 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2019 | 0,1404 |
| Unilever Indonesia Tbk. | 2017 | 0,0287 |
| Unilever Indonesia Tbk. | 2018 | 0,0145 |
| Unilever Indonesia Tbk. | 2019 | 0,0268 |

Lampiran 6

Hasil Perhitungan *Tax Avoidance*

| NAMA PERUSAHAAN | TAHUN | TAX AVOIDANCE |
|---------------------------------|--------------|--------------------------|
| Budi Starch & Sweetener Tbk. | 2017 | 0,2512 |
| Budi Starch & Sweetener Tbk. | 2018 | 0,2969 |
| Budi Starch & Sweetener Tbk. | 2019 | 0,2370 |
| Darya-Varia Laboratoria Tbk. | 2017 | 0,2826 |
| Darya-Varia Laboratoria Tbk. | 2018 | 0,2646 |
| Darya-Varia Laboratoria Tbk. | 2019 | 0,2638 |
| Gudang Garam Tbk. | 2017 | 0,2569 |
| Gudang Garam Tbk. | 2018 | 0,2563 |
| Gudang Garam Tbk. | 2019 | 0,2490 |
| Indofood CBP Sukses Makmur Tbk. | 2017 | 0,3195 |
| Indofood CBP Sukses Makmur Tbk. | 2018 | 0,2773 |
| Indofood CBP Sukses Makmur Tbk. | 2019 | 0,2793 |
| Indofood Sukses Makmur Tbk. | 2017 | 0,3282 |
| Indofood Sukses Makmur Tbk. | 2018 | 0,3337 |
| Indofood Sukses Makmur Tbk. | 2019 | 0,3254 |
| Kimia Farma Tbk. | 2017 | 0,2624 |
| Kimia Farma Tbk. | 2018 | 0,3045 |
| Kimia Farma Tbk. | 2019 | 0,5853 |
| Kalbe Farma Tbk. | 2017 | 0,2431 |
| Kalbe Farma Tbk. | 2018 | 0,2447 |
| Kalbe Farma Tbk. | 2019 | 0,2542 |
| Multi Bintang Indonesia Tbk. | 2017 | 0,2573 |
| Multi Bintang Indonesia Tbk. | 2018 | 0,2674 |
| Multi Bintang Indonesia Tbk. | 2019 | 0,2585 |
| Mayora Indah Tbk. | 2017 | 0,2542 |

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| Mayora Indah Tbk. | 2018 | 0,2609 |
| Mayora Indah Tbk. | 2019 | 0,2459 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2017 | 0,2172 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2018 | 0,2351 |
| Industri Jamu dan Farmasi Sido Muncul Tbk. | 2019 | 0,2478 |
| Tempo Scan Pacific Tbk. | 2017 | 0,2510 |
| Tempo Scan Pacific Tbk. | 2018 | 0,2574 |
| Tempo Scan Pacific Tbk. | 2019 | 0,2525 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2017 | 0,3065 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2018 | 0,2607 |
| Ultra Jaya Milk Industry & Trading Company Tbk. | 2019 | 0,2468 |
| Unilever Indonesia Tbk. | 2017 | 0,2526 |
| Unilever Indonesia Tbk. | 2018 | 0,2525 |
| Unilever Indonesia Tbk. | 2019 | 0,2534 |

Lampiran 7

Hasil Output SPSS 25 Hasil Analisis Statistik Deskriptif

| Descriptive Statistics | | | | | |
|-------------------------------|----|---------|---------|---------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| Profitabilitas | 39 | ,0009 | ,5267 | ,152574 | ,1305233 |
| Leverage | 39 | ,0831 | ,7442 | ,400369 | ,1874784 |
| Capital Intensity | 39 | ,2335 | ,6341 | ,372941 | ,1236835 |
| Sales Growth | 39 | ,0047 | ,2165 | ,076159 | ,0473591 |
| Tax Avoidance | 39 | ,2172 | ,5853 | ,274195 | ,0578714 |
| Valid N (listwise) | 39 | | | | |

Lampiran 8

Hasil Output SPSS 25 Hasil Uji Normalitas

| One-Sample Kolmogorov-Smirnov Test | | |
|---|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 39 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | ,01391729 |
| Most Extreme Differences | Absolute | ,124 |
| | Positive | ,124 |
| | Negative | -,124 |
| Test Statistic | | ,124 |
| Asymp. Sig. (2-tailed) | | ,134 ^c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

Lampiran 9

Hasil Output SPSS 25 Hasil Uji Multikolinearitas

| Coefficients ^a | | | | | | | | |
|---------------------------|-------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | ,705 | ,039 | | 18,260 | ,000 | | |
| | Profitabilitas | -,089 | ,030 | -,456 | -2,972 | ,005 | ,886 | 1,128 |
| | Leverage | ,052 | ,032 | ,267 | 1,622 | ,114 | ,771 | 1,297 |
| | Capital Intensity | ,023 | ,055 | ,073 | ,413 | ,682 | ,660 | 1,514 |
| | Sales Growth | ,011 | ,057 | ,031 | ,194 | ,847 | ,808 | 1,238 |

a. Dependent Variable: Tax Avoidance

Lampiran 10

Hasil Output SPSS 25 Hasil Uji Heterokedastisitas

| Coefficients ^a | | | | | | |
|---------------------------|-------------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,000 | ,021 | | ,011 | ,991 |
| | Profitabilitas | ,008 | ,016 | ,092 | ,508 | ,615 |
| | Leverage | ,001 | ,017 | ,013 | ,064 | ,949 |
| | Capital Intensity | -,005 | ,030 | -,039 | -,185 | ,854 |
| | Sales Growth | -,002 | ,031 | -,012 | -,065 | ,949 |

a. Dependent Variable: Tax Avoidance

Lampiran 11

Hasil Output SPSS 25 Hasil Uji Autokorelasi

| Model Summary ^b | | | | | |
|--|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,540 ^a | ,291 | ,208 | ,0273677 | 1,734 |
| a. Predictors: (Constant), Sales Growth, Leverage, Profitabilitas, Capital Intensity | | | | | |
| b. Dependent Variable: Tax Avoidance | | | | | |

Lampiran 12

Hasil Output SPSS 25 Hasil Uji Analisis Regresi Linier Berganda

| Coefficients ^a | | | | | | |
|---------------------------|-------------------|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,705 | ,039 | | 18,260 | ,000 |
| | Profitabilitas | -,089 | ,030 | -,456 | -2,972 | ,005 |
| | Leverage | ,052 | ,032 | ,267 | 1,622 | ,114 |
| | Capital Intensity | ,023 | ,055 | ,073 | ,413 | ,682 |
| | Sales Growth | ,011 | ,057 | ,031 | ,194 | ,847 |

a. Dependent Variable: Tax Avoidance

Lampiran 13

Hasil Output SPSS 25 Hasil Uji t

| Coefficients ^a | | | | | | |
|---------------------------|-------------------|-----------------------------|------------|---------------------------|--------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,705 | ,039 | | 18,260 | ,000 |
| | Profitabilitas | -,089 | ,030 | -,456 | -2,972 | ,005 |
| | Leverage | ,052 | ,032 | ,267 | 1,622 | ,114 |
| | Capital Intensity | ,023 | ,055 | ,073 | ,413 | ,682 |
| | Sales Growth | ,011 | ,057 | ,031 | ,194 | ,847 |

a. Dependent Variable: Tax Avoidance