

## LAMPIRAN

Lampiran 1: Hasil Perhitungan Penghindaran Pajak

No.	Nama Perusahaan	Pengungkapan Penghindaran Pajak			
		2018	2019	2020	2021
1.	AALI	0,310979665	0,631345519	0,388925467	0,290339146
2.	ADES	0,24282044	0,238648018	0,191342254	0,213333412
3.	AMRT	0,317424951	0,194640972	0,120692128	0,179304653
4.	BISI	0,201046886	0,24166504	0,244619634	0,201888694
5.	CEKA	0,220643787	0,231872341	0,193750055	0,20314229
6.	DLTA	0,233696482	0,229421678	0,250380063	0,219511684
7.	ICBP	0,277348167	0,279272666	0,255062058	0,204821588
8.	INDF	0,333708385	0,325355907	0,295683989	0,22499176
9.	JPFA	0,270770742	0,267753278	0,272282443	0,237289658
10.	KINO	0,250863263	0,189426265	0,15903174	0,20833157
11.	LSIP	0,210108092	0,283812861	0,191703305	0,205641093
12.	MAIN	0,286147486	0,387301844	2,94080523	0,208250097
13.	MIDI	0,192513369	0,249204172	0,232741051	0,147254661
14.	MLBI	0,267421371	0,258545369	0,27959997	0,241439493
15.	MRAT	2,202107428	0,945735915	2,09508676	0,952888983
16.	MYOR	0,260924853	0,245912587	0,218236107	0,218498515
17.	RANC	0,165509767	0,133887976	0,193899369	0,155363577
18.	ROTI	0,319707198	0,318584382	0,051464651	0,251844821
19.	SGRO	0,000555345	0,000770062	2,908785028	0,320996143
20.	SKBM	0,763838079	0,185382851	0,399133082	0,67283606
21.	SMAR	0,147869435	0,29907192	0,262471142	0,212681496
22.	SSMS	0,510525683	0,92184647	0,354279845	0,185213536
23.	STTP	0,214372994	0,205014654	0,187405594	0,192913133
24.	TBLA	0,267164887	0,26970319	0,244752778	0,225790179
25.	TGKA	0,252607437	0,225348778	0,234650866	0,20892431
26.	ULTJ	0,260702115	0,25011364	0,219379016	0,17195246
27.	UNVR	0,74189425	0,253382425	0,221935709	0,231897908

Lampiran 2: Hasil Perhitungan *Corporate Social Responsibility*

No.	Nama Perusahaan	Pengungkapan CSR			
		2018	2019	2020	2021
1.	AALI	0.659340659	0.604395604	0.714285714	0.648351648
2.	ADES	0.703296703	0.615384615	0.648351648	0.659340659
3.	AMRT	0.703296703	0.703296703	0.648351648	0.626373626
4.	BISI	0.626373626	0.659340659	0.637362637	0.626373626
5.	CEKA	0.692307692	0.604395604	0.659340659	0.659340659
6.	DLTA	0.637362637	0.703296703	0.67032967	0.571428571
7.	ICBP	0.593406593	0.659340659	0.659340659	0.659340659
8.	INDF	0.626373626	0.67032967	0.659340659	0.626373626
9.	JPFA	0.593406593	0.681318681	0.736263736	0.593406593
10.	KINO	0.692307692	0.604395604	0.725274725	0.681318681
11.	LSIP	0.604395604	0.659340659	0.703296703	0.692307692
12.	MAIN	0.637362637	0.648351648	0.604395604	0.681318681
13.	MIDI	0.615384615	0.703296703	0.593406593	0.626373626
14.	MLBI	0.626373626	0.681318681	0.648351648	0.626373626
15.	MRAT	0.593406593	0.648351648	0.692307692	0.604395604
16.	MYOR	0.67032967	0.615384615	0.604395604	0.615384615
17.	RANC	0.637362637	0.615384615	0.692307692	0.604395604
18.	ROTI	0.648351648	0.593406593	0.648351648	0.67032967
19.	SGRO	0.615384615	0.67032967	0.648351648	0.659340659
20.	SKBM	0.648351648	0.637362637	0.615384615	0.637362637
21.	SMAR	0.67032967	0.681318681	0.637362637	0.615384615
22.	SSMS	0.648351648	0.648351648	0.659340659	0.582417582
23.	STTP	0.681318681	0.615384615	0.626373626	0.637362637
24.	TBLA	0.615384615	0.648351648	0.67032967	0.626373626
25.	TGKA	0.637362637	0.67032967	0.648351648	0.637362637
26.	ULTJ	0.604395604	0.637362637	0.604395604	0.637362637
27.	UNVR	0.703296703	0.593406593	0.615384615	0.692307692

Lampiran 3: Hasil Perhitungan *Capital Intensity*

No.	Nama Perusahaan	Pengungkapan <i>Capital Intensity</i>			
		2018	2019	2020	2021
1.	AALI	0.380497656	0.364854221	0.332676439	0.301718861
2.	ADES	0.507502199	0.493020824	0.366738945	0.386155134
3.	AMRT	0.248003606	0.227290674	0.234546081	0.235059512
4.	BISI	0.180384158	0.163532078	0.168900016	0.158916954
5.	CEKA	0.171113464	0.140181092	0.1303309	0.139074271
6.	DLTA	0.05919946	0.058661715	0.064554921	0.064300135
7.	ICBP	0.312554898	0.293015061	0.128888038	0.120066383
8.	INDF	0.439084356	0.447745834	0.281132147	0.26066466
9.	JPFA	0.344445844	0.39997569	0.429404518	0.402581059
10.	KINO	0.396335161	0.463493783	0.445414186	0.480202084
11.	LSIP	0.62113753	0.617203253	0.577993457	0.491654081
12.	MAIN	0.48262236	0.491378833	0.52142936	0.452440081
13.	MIDI	0.322200661	0.312235976	0.311110991	0.311135565
14.	MLBI	0.527447819	0.538251955	0.508851303	0.481362703
15.	MRAT	0.116713268	0.102996084	0.099973956	0.091384242
16.	MYOR	0.24206296	0.245560655	0.305559439	0.320157623
17.	RANC	0.28236633	0.278177486	0.249817415	0.267777791
18.	ROTI	0.505741696	0.542581884	0.546809285	0.594773196
19.	SGRO	0.235250611	0.229436	0.206012717	0.194225014
20.	SKBM	0.328932737	0.33114045	0.249198979	0.223481076
21.	SMAR	0.404737207	0.432494874	0.349718957	0.297531072
22.	SSMS	0.405400156	0.391921782	0.354660828	0.31772785
23.	STTP	0.416596157	0.390246632	0.446213611	0.396174205
24.	TBLA	0.393420382	0.373886591	0.335293848	0.315268528
25.	TGKA	0.026987153	0.029002796	0.022497409	0.023003083
26.	ULTJ	0.261549449	0.235557899	0.195953652	0.292344417
27.	UNVR	0.522824592	0.518920213	0.507430666	0.529777856

Lampiran 4: Hasil Perhitungan Kualitas Audit

No.	Nama Perusahaan	Pengungkapan Kualitas Audit			
		2018	2019	2020	2021
1.	AALI	1	1	1	1
2.	ADES	0	0	0	0
3.	AMRT	1	1	1	1
4.	BISI	1	1	1	1
5.	CEKA	1	1	1	1
6.	DLTA	1	0	0	0
7.	ICBP	1	1	1	1
8.	INDF	1	1	1	1
9.	JPFA	1	1	1	1
10.	KINO	0	0	0	0
11.	LSIP	1	1	1	1
12.	MAIN	1	1	1	1
13.	MIDI	1	1	1	1
14.	MLBI	1	0	0	0
15.	MRAT	0	0	0	0
16.	MYOR	0	0	0	0
17.	RANC	0	0	0	0
18.	ROTI	1	1	1	1
19.	SGRO	1	1	1	1
20.	SKBM	0	0	0	0
21.	SMAR	0	0	0	0
22.	SSMS	1	1	1	1
23.	STTP	0	0	0	0
24.	TBLA	0	0	0	0
25.	TGKA	1	1	1	1
26.	ULTJ	0	0	0	0
27.	UNVR	1	0	0	0

Lampiran 5: Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Corporate Social Responsibility	89	.57	.74	.6458	.03534
Capital Intensity	89	.02	.62	.3254	.15170
Kualitas Audit	89	.00	1.00	.5281	.50204
Penghindaran Pajak	89	.12	.33	.2319	.04487
Valid N (listwise)	89				

Sumber: Output SPSS 22, Data sekunder telah diolah

Lampiran 6: Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		89
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.04213166
Most Extreme Differences	Absolute	.054
	Positive	.037
	Negative	-.054
Test Statistic		.054
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Sumber: Output SPSS 22, Data sekunder telah diolah

Lampiran 7: Hasil Uji Multikolinearitas

		Coefficients <sup>a</sup>						
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	.169	.084		2.013	.047		
	Corporate Social Responsibility	.043	.130	.034	.334	.739	.990	1.010
	Capital Intensity	.065	.031	.220	2.112	.038	.959	1.042
	Kualitas Audit	.027	.009	.302	2.906	.005	.961	1.040

a. Dependent Variable: Penghindaran Pajak

*Sumber: Output SPSS 22, Data sekunder telah diolah*

Lampiran 8: Hasil Uji Park

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-8.413	4.117		-2.043	.044
	Corporate Social Responsibility	.115	6.392	.002	.018	.986
	Capital Intensity	1.631	1.512	.118	1.078	.284
	Kualitas Audit	.519	.457	.124	1.136	.259

a. Dependent Variable: LN\_RES

*Sumber: Output SPSS 22, Data sekunder telah diolah*

Lampiran 9: Hasil Analisis Regresi Linier Berganda

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.169	.084		2.013	.047
	Corporate Social Responsibility	.043	.130	.034	.334	.739
	Capital Intensity	.065	.031	.220	2.112	.038
	Kualitas Audit	.027	.009	.302	2.906	.005

a. Dependent Variable: Penghindaran Pajak

*Sumber: Output SPSS 22, Data sekunder telah diolah*

Lampiran 10: Hasil Uji Koefisien Determinasi

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.344 <sup>a</sup>	.118	.087	.04287

a. Predictors: (Constant), Kualitas Audit, Corporate Social Responsibility, Capital Intensity

b. Dependent Variable: Penghindaran Pajak

*Sumber: Output SPSS 22, Data sekunder telah diolah*

Lampiran 11: Hasil Uji Statistik t

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.169	.084		2.013	.047
	Corporate Social Responsibility	.043	.130	.034	.334	.739
	Capital Intensity	.065	.031	.220	2.112	.038
	Kualitas Audit	.027	.009	.302	2.906	.005

b. Dependent Variable: Penghindaran Pajak