

LAMPIRAN

LAMPIRAN 1 PERHITUNGAN AGRESIVITAS PAJAK

NO	KODE	NAMA PERUSAHAAN	TAHUN	PERIODE	PEMBAYARAN PAJAK	LABA SEBELUM PAJAK	CETR
1	GGRM	PT. GUDANG GARAM Tbk.	2017	TAHUNAN	2.638.900.000.000	10.436.512.000.000	0,252852677
2	GGRM	PT. GUDANG GARAM Tbk.	2018	TAHUNAN	2.897.496.000.000	10.479.242.000.000	0,276498625
3	GGRM	PT. GUDANG GARAM Tbk.	2019	TAHUNAN	3.204.640.000.000	14.487.736.000.000	0,221196742
4	GGRM	PT. GUDANG GARAM Tbk.	2020	TAHUNAN	2.251.510.000.000	9.663.133.000.000	0,233000001
5	GGRM	PT. GUDANG GARAM Tbk.	2021	TAHUNAN	1.224.291.000.000	7.286.846.000.000	0,168013843
6	GGRM	PT. GUDANG GARAM Tbk.	2022	TAHUNAN	1.179.292.000.000	3.646.521.000.000	0,323401949
7	GGRM	PT. GUDANG GARAM Tbk.	2023	TAHUNAN	2.032.059.000.000	6.860.816.000.000	0,296183282
8	GGRM	PT. GUDANG GARAM Tbk.	2024	TW3	735.774.000.000	1.337.386.000.000	0,550158294
9	HMSP	PT. HM SAMPOERNA Tbk.	2017	TAHUNAN	4.337.944.000.000	16.894.806.000.000	0,256761989
10	HMSP	PT. HM SAMPOERNA Tbk.	2018	TAHUNAN	4.412.498.000.000	17.961.269.000.000	0,245667386
11	HMSP	PT. HM SAMPOERNA Tbk.	2019	TAHUNAN	4.630.741.000.000	18.259.423.000.000	0,253608288
12	HMSP	PT. HM SAMPOERNA Tbk.	2020	TAHUNAN	2.948.120.000.000	11.161.466.000.000	0,264133762
13	HMSP	PT. HM SAMPOERNA Tbk.	2021	TAHUNAN	6.315.453.000.000	9.152.166.000.000	0,690050093
14	HMSP	PT. HM SAMPOERNA Tbk.	2022	TAHUNAN	1.909.078.000.000	8.273.059.000.000	0,230758417
15	HMSP	PT. HM SAMPOERNA Tbk.	2023	TAHUNAN	2.823.179.000.000	10.311.213.000.000	0,273796982
16	HMSP	PT. HM SAMPOERNA Tbk.	2024	TW3	2.249.124.000.000	6.672.052.000.000	0,337096294
17	ITIC	PT. INDONESIAN TOBACCO Tbk.	2017	TAHUNAN	602.431.599	11.732.687.295	0,051346429
18	ITIC	PT. INDONESIAN TOBACCO Tbk.	2018	TAHUNAN	756.254.278	11.430.442.066	0,06616142
19	ITIC	PT. INDONESIAN TOBACCO Tbk.	2019	TAHUNAN	7.733.618.482	3.305.555.876	2,339581835
20	ITIC	PT. INDONESIAN TOBACCO Tbk.	2020	TAHUNAN	5.978.447.594	13.885.347.664	0,430558005
21	ITIC	PT. INDONESIAN TOBACCO Tbk.	2021	TAHUNAN	6.887.697.971	24.928.946.454	0,276293183
22	ITIC	PT. INDONESIAN TOBACCO Tbk.	2022	TAHUNAN	7.830.383.537	32.279.830.698	0,24257821

23	ITIC	PT. INDONESIAN TOBACCO Tbk.	2023	TAHUNAN	9.922.284.682	36.218.089.397	0,273959362
24	ITIC	PT. INDONESIAN TOBACCO Tbk.	2024	TAHUNAN	8.724.039.293	29.384.812.158	0,296889401
25	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2017	TAHUNAN	31.638.662.019	54.491.308.212	0,580618507
26	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2018	TAHUNAN	19.922.311.606	70.730.637.719	0,281664527
27	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2019	TAHUNAN	14.976.706.662	42.874.167.628	0,349317724
28	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2020	TAHUNAN	14.115.264.412	215.214.468.586	0,065586968
29	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2021	TAHUNAN	59.915.239.649	214.884.126.122	0,278825806
30	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2022	TAHUNAN	40.103.992.594	319.471.051.042	0,125532478
31	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2023	TAHUNAN	118.240.423.027	634.835.802.093	0,186253552
32	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2024	TW3	125.673.348.970	260.510.115.490	0,482412549

LAMPIRAN 2 PERHITUNGAN RETURN ON ASSETS

NO	KODE	NAMA	TAHUN	PENDAPATAN SEBELUM PAJAK	TOTAL ASET	ROA
1	GGRM	PT. GUDANG GARAM Tbk.	2017	10.436.512.000.000	66.759.930.000.000	0,156328984
2	GGRM	PT. GUDANG GARAM Tbk.	2018	10.479.242.000.000	69.097.219.000.000	0,151659389
3	GGRM	PT. GUDANG GARAM Tbk.	2019	14.487.736.000.000	78.647.274.000.000	0,184211547
4	GGRM	PT. GUDANG GARAM Tbk.	2020	9.663.133.000.000	78.191.409.000.000	0,123583052
5	GGRM	PT. GUDANG GARAM Tbk.	2021	7.286.846.000.000	89.964.369.000.000	0,080997022
6	GGRM	PT. GUDANG GARAM Tbk.	2022	3.646.521.000.000	88.562.617.000.000	0,041174495
7	GGRM	PT. GUDANG GARAM Tbk.	2023	6.860.816.000.000	92.450.823.000.000	0,074210437
8	GGRM	PT. GUDANG GARAM Tbk.	2024	1.377.386.000.000	85.457.337.000.000	0,01611782
9	HMSP	PT. HM SAMPOERNA Tbk.	2017	16.894.806.000.000	43.141.063.000.000	0,391617749
10	HMSP	PT. HM SAMPOERNA Tbk.	2018	17.961.269.000.000	46.602.420.000.000	0,385414942
11	HMSP	PT. HM SAMPOERNA Tbk.	2019	18.259.423.000.000	50.902.806.000.000	0,358711522
12	HMSP	PT. HM SAMPOERNA Tbk.	2020	11.161.466.000.000	49.674.030.000.000	0,224694191
13	HMSP	PT. HM SAMPOERNA Tbk.	2021	9.152.166.000.000	53.090.428.000.000	0,17238825
14	HMSP	PT. HM SAMPOERNA Tbk.	2022	8.273.059.000.000	54.786.992.000.000	0,151004074
15	HMSP	PT. HM SAMPOERNA Tbk.	2023	10.311.213.000.000	55.316.264.000.000	0,186404725
16	HMSP	PT. HM SAMPOERNA Tbk.	2024	6.672.052.000.000	53.247.388.000.000	0,125302897
17	ITIC	PT. INDONESIAN TOBACCO Tbk.	2017	11.732.687.295	161.111.269.715	0,072823505
18	ITIC	PT. INDONESIAN TOBACCO Tbk.	2018	11.430.442.066	355.678.936.669	0,032136966
19	ITIC	PT. INDONESIAN TOBACCO Tbk.	2019	3.305.555.876	447.811.735.070	0,007381575
20	ITIC	PT. INDONESIAN TOBACCO Tbk.	2020	13.885.347.664	505.077.168.839	0,027491537
21	ITIC	PT. INDONESIAN TOBACCO Tbk.	2021	24.928.946.454	526.704.173.504	0,047330072
22	ITIC	PT. INDONESIAN TOBACCO Tbk.	2022	32.279.830.698	553.207.312.282	0,058350333

NO	KODE	NAMA	TAHUN	PENDAPATAN SEBELUM PAJAK	TOTAL ASET	ROA
23	ITIC	PT. INDONESIAN TOBACCO Tbk.	2023	36.218.089.397	560.353.325.935	0,064634379
24	ITIC	PT. INDONESIAN TOBACCO Tbk.	2024	29.384.812.158	637.383.120.724	0,046102275
25	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2017	54.491.308.212	1.225.712.093.041	0,044456858
26	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2018	70.730.637.719	1.255.573.914.558	0,056333313
27	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2019	42.874.167.628	1.299.521.608.556	0,03299227
28	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2020	215.214.468.586	1.614.442.007.528	0,133305791
29	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2021	214.884.126.122	1.891.169.731.202	0,113624982
30	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2022	319.471.051.042	2.168.793.843.296	0,147303559
31	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2023	634.835.802.093	2.575.756.967.645	0,246465723
32	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2024	260.510.115.490	2.791.381.502.179	0,093326589

LAMPIRAN 3 PERHITUNGAN *SIZE* PERUSAHAAN

NO	KODE	NAMA	TAHUN	TOTAL ASET	SIZE = LN (LOG NATURAL)
1	GGRM	PT. GUDANG GARAM Tbk.	2017	66.759.930.000.000	31,83212417
2	GGRM	PT. GUDANG GARAM Tbk.	2018	69.097.219.000.000	31,8665356
3	GGRM	PT. GUDANG GARAM Tbk.	2019	78.647.274.000.000	31,99599408
4	GGRM	PT. GUDANG GARAM Tbk.	2020	78.191.409.000.000	31,9901809
5	GGRM	PT. GUDANG GARAM Tbk.	2021	89.964.369.000.000	32,13043481
6	GGRM	PT. GUDANG GARAM Tbk.	2022	88.562.617.000.000	32,11473095
7	GGRM	PT. GUDANG GARAM Tbk.	2023	92.450.823.000.000	32,15769798
8	GGRM	PT. GUDANG GARAM Tbk.	2024	85.457.337.000.000	32,07903838
9	HMSP	PT. HM SAMPOERNA Tbk.	2017	43.141.063.000.000	31,3954964
10	HMSP	PT. HM SAMPOERNA Tbk.	2018	46.602.420.000.000	31,47267359
11	HMSP	PT. HM SAMPOERNA Tbk.	2019	50.902.806.000.000	31,56093917
12	HMSP	PT. HM SAMPOERNA Tbk.	2020	49.674.030.000.000	31,53650338
13	HMSP	PT. HM SAMPOERNA Tbk.	2021	53.090.428.000.000	31,60301776
14	HMSP	PT. HM SAMPOERNA Tbk.	2022	54.786.992.000.000	31,63447391
15	HMSP	PT. HM SAMPOERNA Tbk.	2023	55.316.264.000.000	31,64408809
16	HMSP	PT. HM SAMPOERNA Tbk.	2024	53.247.388.000.000	31,60596987
17	ITIC	PT. INDONESIAN TOBACCO Tbk.	2017	161.111.269.715	25,80536108
18	ITIC	PT. INDONESIAN TOBACCO Tbk.	2018	355.678.936.669	26,5972943
19	ITIC	PT. INDONESIAN TOBACCO Tbk.	2019	447.811.735.070	26,82763875
20	ITIC	PT. INDONESIAN TOBACCO Tbk.	2020	505.077.168.839	26,94797706

NO	KODE	NAMA	TAHUN	TOTAL ASET	SIZE = LN (LOG NATURAL)
21	ITIC	PT. INDONESIAN TOBACCO Tbk.	2021	526.704.173.504	26,98990489
22	ITIC	PT. INDONESIAN TOBACCO Tbk.	2022	553.207.312.282	27,03899865
23	ITIC	PT. INDONESIAN TOBACCO Tbk.	2023	560.353.325.935	27,05183336
24	ITIC	PT. INDONESIAN TOBACCO Tbk.	2024	637.383.120.724	27,18063676
25	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2017	1.225.712.093.041	27,83454309
26	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2018	1.255.573.914.558	27,85861389
27	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2019	1.299.521.608.556	27,89301732
28	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2020	1.614.442.007.528	28,11001051
29	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2021	1.891.169.731.202	28,26821666
30	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2022	2.168.793.843.296	28,4051923
31	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2023	2.575.756.967.645	28,57716457
32	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2024	2.791.381.502.179	28,65755775

LAMPIRAN 4 DATA PENGUNGKAPAN CSR

NO	KODE	NAMA PERUSAHAAN	TAHUN PENELITIAN	CSRI
1	GGRM	PT. GUDANG GARAM Tbk.	2017	0,401408
2	GGRM	PT. GUDANG GARAM Tbk.	2018	0,112676
3	GGRM	PT. GUDANG GARAM Tbk.	2019	0,626761
4	GGRM	PT. GUDANG GARAM Tbk.	2020	0,387324
5	GGRM	PT. GUDANG GARAM Tbk.	2021	0,352113
6	GGRM	PT. GUDANG GARAM Tbk.	2022	0,338028
7	GGRM	PT. GUDANG GARAM Tbk.	2023	0,338028
8	GGRM	PT. GUDANG GARAM Tbk.	2024	0,603175
9	HSMP	PT. HM SAMPOERNA Tbk.	2017	0,65493
10	HSMP	PT. HM SAMPOERNA Tbk.	2018	0,71831
11	HSMP	PT. HM SAMPOERNA Tbk.	2019	0,795775
12	HSMP	PT. HM SAMPOERNA Tbk.	2020	0,492958
13	HSMP	PT. HM SAMPOERNA Tbk.	2021	0,478873
14	HSMP	PT. HM SAMPOERNA Tbk.	2022	0,507937
15	HSMP	PT. HM SAMPOERNA Tbk.	2023	0,555556
16	HSMP	PT. HM SAMPOERNA Tbk.	2024	0,619048
17	ITIC	PT. INDONESIAN TOBACCO Tbk.	2017	0,412535211
18	ITIC	PT. INDONESIAN TOBACCO Tbk.	2018	0,432535211
19	ITIC	PT. INDONESIAN TOBACCO Tbk.	2019	0,422535

NO	KODE	NAMA PERUSAHAAN	TAHUN PENELITIAN	CSRI
20	ITIC	PT. INDONESIAN TOBACCO Tbk.	2020	0,34507
21	ITIC	PT. INDONESIAN TOBACCO Tbk.	2021	0,359155
22	ITIC	PT. INDONESIAN TOBACCO Tbk.	2022	0,650794
23	ITIC	PT. INDONESIAN TOBACCO Tbk.	2023	0,666667
24	ITIC	PT. INDONESIAN TOBACCO Tbk.	2024	0,722222
25	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2017	0,570423
26	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2018	0,507042
27	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2019	0,521127
28	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2020	0,450704225
29	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2021	0,443661972
30	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2022	0,555555556
31	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2023	0,555555556
32	WIIM	PT WISMILAK INTI MAKMUR Tbk.	2024	0,611111

LAMPIRAN 5 HASIL OLAH DATA SPSS

ANALISIS DESKRIPTIF

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
AGRE	32	.051	2.340	.35002	.389076
ROA	32	.007	.392	.12650	.103149
CSR	32	.113	.796	.50655	.143752
SIZEE	32	25.93	32.23	29.6457	2.25981
Valid N (listwise)	32				

UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			32
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		.12504445
Most Extreme Differences	Absolute		.123
	Positive		.123
	Negative		-.113
Test Statistic			.123
Asymp. Sig. (2-tailed) ^c			.200 ^d
Monte Carlo Sig. (2-tailed) ^c	Sig.		.236
	99% Confidence Interval	Lower Bound	.225
		Upper Bound	.247
a. Test distribution is Normal.			
b. Calculated from data.			

c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

UJI AUTOKORELASI

Runs Test	
	Unstandardized Residual
Test Value ^a	-.02657
Cases < Test Value	16
Cases >= Test Value	16
Total Cases	32
Number of Runs	12
Z	-1.617
Asymp. Sig. (2-tailed)	.106
a. Median	

UJI MULTIKOLINEARITAS

Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance VIF
1	(Constant)	1.117	.336		3.327	.002	
	AGRE	.013	.062	.034	.207	.838	.934 1.071
	ROA	.833	.263	.597	3.169	.004	.728 1.373
	SIZEE	-.024	.012	-.382	-2.072	.048	.763 1.311

a. Dependent Variable: CSR

UJI HETEROSKEDASTISITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.052	.199		.261	.796		
	AGRE	-.013	.036	-.068	-.359	.722	.934	1.071
	ROA	-.191	.156	-.265	-1.229	.229	.728	1.374
	SIZE	.003	.007	.077	.367	.717	.762	1.312

a. Dependent Variable: Abs_RES

UJI REGRESI

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.117	.336		3.327	.002
	AGRE	.013	.062	.034	.207	.838
	ROA	.833	.263	.597	3.169	.004
	SIZEE	-.024	.012	-.382	-2.072	.048

a. Dependent Variable: CSR

UJI KOEFISIEN DETERMINASI

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.525 ^a	.275	.198	.128771

UJI SIGNIFIKANSI PARAMETER INDIVIDUAL (UJI T)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.117	.336		3.327	.002
	AGRE	.013	.062	.034	.207	.838
	ROA	.833	.263	.597	3.169	.004
	SIZEE	-.024	.012	-.382	-2.072	.048

a. Dependent Variable: CSR