

Lampiran 1

Penentuan Sampel Perusahaan

Keterangan :

K1 = Perusahaan yang melaporkan keuangan auditan secara konsisten

K2 = Perusahaan yang tidak mengalami kerugian

K3 = Perusahaan yang menerbitkan laporan keuangan dalam mata uang rupiah

√ = Tanda masuk kriteria K1, K2, K3

– = Tanda tidak masuk kriteria K1, K2, K3

No	Kode Perusahaan	K1	K2	K3	Lengkap
1.	ADES	√	√	√	√
2.	AISA	√	–	√	–
3.	ALTO	√	–	√	–
4.	BTEK	√	–	√	–
5.	CAMP	√	–	√	–
6.	CEKA	√	√	√	√
7.	CLEO	√	–	√	–
8.	DLTA	√	√	√	√
9.	GOOD	–	–	–	–
10.	HOKI	–	–	–	–
11.	ICBP	√	√	√	√
12.	IIKP	√	–	√	–
13.	INDF	√	√	√	√
14.	MGNA	√	–	√	–
15.	MLBI	√	√	√	√
16.	MYOR	√	√	√	√
17.	PANI	–	–	–	–
18.	PCAR	–	–	–	–

19.	PSDN	√	–	√	–
20.	ROTI	√	√	√	√
21.	SKBM	–	–	–	–
22.	SKLT	–	–	–	–
23.	STTP	–	–	–	–
24.	ULTJ	–	–	–	–
25.	GGRM	√	√	√	√
26.	HMSP	√	√	√	√
27.	RMBA	√	–	√	–
28.	WIIM	√	√	√	√
29.	DVLA	√	√	√	√
30.	INAF	–	–	–	–
31.	KAEF	√	√	√	√
32.	KLBF	√	√	√	√
33.	MERK	√	√	√	√
34.	PYFA	√	√	√	√
35.	SCPI	√	√	√	√
36.	SIDO	–	–	–	–
37.	TSPC	√	√	√	√
38.	KINO	–	–	–	–
39.	KPAS	–	–	–	–
40.	MBTO	√	–	√	–
41.	MRAT	√	–	√	–
42.	TCID	–	–	–	–
43.	UNVR	√	√	√	√
44.	CINT	√	√	√	√
45.	KDSI	√	√	√	√
46.	KICI	√	–	√	–
47.	LMPI	√	–	√	–
48.	WOOD	–	–	–	–
49.	HRTA	–	–	–	–

Lampiran 2

Daftar Perusahaan Sampel Penelitian

No	Kode	Nama Perusahaan
1.	ADES	Akasha Wira International Tbk
2.	CEKA	Cahaya Kalbar Tbk
3	DLTA	Delta Djakarta Tbk
4.	ICBP	Indofood CBP Sukses Makmur Tbk
5.	INDF	Indofood Sukses Makmur Tbk
6.	MLBI	Multi Bintang Indonesia Tbk
7.	MYOR	Mayora Indah Tbk
8.	ROTI	Nippon Indosari Corporindo Tbk
9.	GGRM	Gudang Garam Tbk
10.	HMSP	Hanjaya Mandala Sampoerna Tbk
11.	WIIM	Wismilak Inti Makmur Tbk
12.	DVLA	Darya Varia Laboratoria Tbk
13.	KAEF	Kimia Farma Tbk
14.	KLBF	Kalbe Farma Tbk
15.	MERK	Merck Tbk
16.	PYFA	Pyridam Farma Tbk
17.	SCPI	Merck Sharp Dohme Pharma Tbk
18.	TSPC	Tempo Scan Pasific Tbk
19.	UNVR	Unilever Indonesia Tbk
20.	CINT	Chitose Internasional Tbk
21.	KDSI	Kedawung Setia Industrial Tbk

LAMPIRAN 3

Tabulasi perhitungan tax avoidance dengan menggunakan proksi CETR

$$\text{CETR} = \text{Kas yang dibayar untuk pajak} / \text{Laba Sebelum Pajak}$$

No	Kode	Tahun	Kas yang dibayar untuk pajak	Laba Sebelum Pajak	CETR
1.	ADES	2015	Rp12.688	Rp44.175	0,287221279
		2016	Rp6.874	Rp61.636	0,111525732
		2017	Rp6.344	Rp51.095	0,124160877
2.	CEKA	2015	Rp27.930.037.701	Rp142.271.353.890	0,196315259
		2016	Rp71.741.157.316	Rp285.827.837.455	0,250994298
		2017	Rp48.635.458.386	Rp143.195.939.366	0,33964272
3.	DLTA	2015	Rp69.234.006	Rp250.197.742	0,27671715
		2016	Rp85.426.694	Rp369.012.853	0,231500592
		2017	Rp95.717.980	Rp327.047.654	0,292672884
4.	ICBP	2015	Rp1.189.923	Rp4.009.634	0,296765989
		2016	Rp1.530.642	Rp4.989.254	0,306787748
		2017	Rp1.863.383	Rp5.206.561	0,357891322
5.	INDF	2015	Rp2.333.641	Rp4.962.084	0,470294538
		2016	Rp2.678.358	Rp7.386.228	0,362615126
		2017	Rp386.603	Rp2.356.813	0,164036349
6.	MLBI	2015	Rp182.909	Rp675.572	0,270746863
		2016	Rp252.522	Rp1.320.186	0,191277593
		2017	Rp467.798	Rp1.780.020	0,262804912
7.	MYOR	2015	Rp207.517.385.658	Rp1.640.494.765.801	0,126496829
		2016	Rp535.275.278.217	Rp1.845.683.269.238	0,290014699
		2017	Rp588.474.260.121	Rp2.186.884.603.474	0,269092507
8.	ROTI	2015	Rp76.292.405.931	Rp378.251.651.088	0,201697483
		2016	Rp101.019.619.984	Rp369.416.841.698	0,273456996
		2017	Rp49.102.534.677	Rp186.147.334.530	0,263783174
9.	GGRM	2015	Rp1.830.188	Rp8.635.275	0,211943221
		2016	Rp2.405.902	Rp8.931.136	0,269383648
		2017	Rp2.638.900	Rp10.436.512	0,252852677
10.	HMSP	2015	Rp3.824.285	Rp13.932.644	0,274483795
		2016	Rp3.826.053	Rp17.011.447	0,224910497
		2017	Rp3.826.053	Rp16.894.806	0,226463269
11.	WIIM	2015	Rp27.930.037.701	Rp142.271.353.890	0,196315259
		2016	Rp71.741.157.316	Rp285.827.837.455	0,250994298
		2017	Rp48.635.458.386	Rp143.195.939.366	0,33964272
12.	DVLA	2015	Rp35.265.995	Rp144.437.708	0,244160583

		2016	Rp40.763.252	Rp214.417.056	0,190111984
		2017	Rp53.649.116	Rp226.147.921	0,237230198
13.	KAEF	2015	Rp68.190.694.925	Rp354.904.735.867	0,192138025
		2016	Rp72.733.809.240	Rp383.025.924.670	0,189892654
		2017	Rp71.236.100.650	Rp449.709.762.422	0,158404612
14.	KLBF	2015	Rp700.482.780.347	Rp2.720.881.244.459	0,257447024
		2016	Rp731.822.468.414	Rp3.091.188.460.230	0,236744695
		2017	Rp751.410.671.640	Rp3.241.186.725.992	0,23183196
15.	MERK	2015	Rp56.132.947	Rp193.940.841	0,289433348
		2016	Rp68.360.716	Rp214.916.161	0,318080854
		2017	Rp63.274.314	Rp205.784.642	0,30747831
16.	PYFA	2015	Rp1.605.929.780	Rp1.467.826.630	1,094086827
		2016	Rp2.274.563.489	Rp7.053.407	0,32247727
		2017	Rp2.094.731.164	Rp9.599.280.773	0,218217512
17.	SCPI	2015	Rp33.106.527	Rp198.370.446	0,166892436
		2016	Rp28.067.542	Rp223.074.487	0,12582139
		2017	Rp96.933.689	Rp180.641.570	0,536607875
18.	TSPC	2015	Rp457.485.911.004	Rp707.110.932.867	0,646978981
		2016	Rp466.394.302.993	Rp718.958.200.369	0,64870851
		2017	Rp538.603.804.634	Rp744.090.262.873	0,723842028
19.	UNVR	2015	Rp1.910.609	Rp7.829.490	0,244027261
		2016	Rp2.066.894	Rp8.571.885	0,241124793
		2017	Rp2.406.049	Rp9.371.661	0,256736666
20.	CINT	2015	Rp12.637.568.712	Rp40.762.330.489	0,310030574
		2016	Rp9.704.163.694	Rp28.172.913.292	0,344450132
		2017	Rp9.531.314.784	Rp38.318.872.398	0,248736828
21.	KDSI	2015	Rp19.198.665.232	Rp14.890.268.268	1,289343139
		2016	Rp7.916.973.243	Rp63.697.916.133	0,12428936
		2017	Rp27.224.211.124	Rp93.363.070.902	0,291595069

Lampiran 4

Tabulasi perhitungan *Leverage* dengan menggunakan proksi DER

$$\text{DER} = \text{Total Hutang} / \text{Total Ekuitas}$$

No	Kode	Tahun	Total Hutang	Total Ekuitas	DER
1.	ADES	2015	Rp324.855	Rp328.369	0,989298624
		2016	Rp383.091	Rp384.388	0,996625805
		2017	Rp417.225	Rp423.011	0,986321869
2.	CEKA	2015	Rp845.932.695.663	Rp639.893.514.352	1,321989795
		2016	Rp538.044.038.690	Rp887.920.113.728	0,605959962
		2017	Rp489.592.257.434	Rp903.044.187.067	0,542157587
3.	DLTA	2015	Rp188.700.435	Rp849.621.481	0,222099416
		2016	Rp196.197.372	Rp1.144.645.393	0,171404501
		2017	Rp196.197.372	Rp1.144.645.393	0,171404501
4.	ICBP	2015	Rp10.173.713	Rp16.386.911	0,620843855
		2016	Rp10.401.125	Rp18.500.823	0,562197963
		2017	Rp11.295.184	Rp20.324.330	0,55574693
5.	INDF	2015	Rp48.709.933	Rp43.121.593	1,129594934
		2016	Rp38.233.092	Rp43.941.423	0,870092259
		2017	Rp38.822.543	Rp45.874.949	0,846268908
6.	MLBI	2015	Rp1.334.373	Rp766.480	1,740910396
		2016	Rp1.454.398	Rp820.640	1,77227286
		2017	Rp1.445.173	Rp1.064.905	1,357091008
7.	MYOR	2015	Rp6.148.255.759.034	Rp5.194.459.927.187	1,183617902
		2016	Rp6.657.165.872.077	Rp6.275.255.987.065	1,06085965
		2017	Rp7.561.503.434.179	Rp7.354.346.366.072	1,028167978
8.	ROTI	2015	Rp1.517.788.685.162	Rp1.188.534.951.872	1,277024864
		2016	Rp1.476.889.086.692	Rp1.442.751.772.026	1,023661253
		2017	Rp1.739.467.993.982	Rp2.820.105.715.429	0,616809499
9.	GGRM	2015	Rp25.497.504	Rp38.007.909	0,670847323
		2016	Rp23.387.406	Rp39.564.228	0,591125044
		2017	Rp24.572.266	Rp42.187.664	0,582451448
10.	HMSP	2015	Rp5.994.664	Rp32.016.060	0,187239279
		2016	Rp8.333.263	Rp34.175.014	0,243840807
		2017	Rp9.028.078	Rp34.112.985	0,264652243
11.	WIIM	2015	Rp845.932.695.663	Rp639.893.514.352	1,321989795
		2016	Rp538.044.038.690	Rp887.920.113.728	0,605959962
		2017	Rp489.592.257.434	Rp903.044.187.067	0,542157587
12.	DVLA	2015	Rp402.760.903	Rp973.517.334	0,413717238
		2016	Rp451.785.946	Rp1.079.579.612	0,418483214
		2017	Rp524.586.078	Rp1.116.300.069	0,469932855
13.	KAEF	2015	Rp1.378.319.672.511	Rp2.056.559.640.523	0,670206516
		2016	Rp2.341.155.131.870	Rp2.271.407.409.194	1,030706831

		2017	Rp3.523.628.217.406	Rp2.572.520.755.127	1,369718091
14.	KLBF	2015	Rp2.758.131.396.170	Rp10.938.285.985.269	0,252153893
		2016	Rp2.762.162.069.572	Rp12.463.847.141.085	0,221613924
		2017	Rp2.722.207.633.646	Rp13.894.031.782.689	0,1959264
15.	MERK	2015	Rp168.103.536	Rp473.543.282	0,354990858
		2016	Rp161.262.425	Rp582.672.469	0,27676342
		2017	Rp231.569.103	Rp615.437.441	0,376267493
16.	PYFA	2015	Rp58.729.478.032	Rp101.222.059.197	0,58020434
		2016	Rp61.554.005.181	Rp105.508.790.427	0,583401676
		2017	Rp50.707.930.330	Rp108.856.000.711	0,46582577
17.	SCPI	2015	Rp1.409.875.667	Rp100.872.111	13,97686291
		2016	Rp1.158.814.947	Rp234.268.825	4,946517946
		2017	Rp996.954.246	Rp357.150.110	2,791415201
18.	TSPC	2015	Rp1.947.588.124.083	Rp4.337.140.975.120	0,44904884
		2016	Rp1.950.534.206.746	Rp4.635.273.142.692	0,420802431
		2017	Rp2.352.891.899.876	Rp5.082.008.409.145	0,462984653
19.	UNVR	2015	Rp10.902.585	Rp4.827.360	2,258498434
		2016	Rp12.041.437	Rp4.704.258	2,559688903
		2017	Rp13.733.025	Rp5.173.388	2,654551524
20.	CINT	2015	Rp67.734.182.851	Rp315.073.311.914	0,214979118
		2016	Rp72.906.787.680	Rp326.429.838.956	0,223345966
		2017	Rp94.304.081.659	Rp382.273.759.946	0,246692532
21.	KDSI	2015	Rp798.172.379.792	Rp378.921.289.074	2,10643319
		2016	Rp722.488.734.446	Rp419.784.286.104	1,721095235
		2017	Rp824.752.226.515	Rp485.539.501.101	1,698630543

LAMPIRAN 5

Tabulasi perhitungan ukuran perusahaan dengan menggunakan proksi *Logaritma total asset*

$$\text{Ukuran Perusahaan} = \log(\text{total asset})$$

No	Kode	Tahun	Total Asset	Logaritma
1.	ADES	2015	Rp653.224	5,815062133
		2016	Rp767.479	5,885066501
		2017	Rp840.236	5,924401285
2.	CEKA	2015	Rp1.485.826.210.015	12,17196802
		2016	Rp1.425.964.152.418	12,15410861
		2017	Rp1.392.636.444.501	12,14383776
3.	DLTA	2015	Rp1.038.321.916	9,016332021
		2016	Rp1.197.796.650	9,078383094
		2017	Rp1.340.842.765	9,127377853
4.	ICBP	2015	Rp26.560.624	7,424238274
		2016	Rp28.901.948	7,460927115
		2017	Rp31619514	7,4999519
5.	INDF	2015	Rp91.831.526	7,962991801
		2016	Rp82.174.515	7,91473715
		2017	Rp84.697.492	7,927870551
6.	MLBI	2015	Rp2.100.853	6,322395665
		2016	Rp2.275.038	6,356988655
		2017	Rp2.510.078	6,399687217
7.	MYOR	2015	Rp11.342.715.686.221	13,05471705
		2016	Rp12.922.421.859.142	13,11134391
		2017	Rp14.915.849.800.251	13,173648
8.	ROTI	2015	Rp2.706.323.637.034	12,43237973
		2016	Rp2.919.640.858.718	12,46532943
		2017	Rp4.559.573.709.411	12,65892424
9.	GGRM	2015	Rp63.505.413	7,802810745
		2016	Rp62.951.634	7,799007007
		2017	Rp66.759.930	7,824515873
10.	HMSP	2015	Rp38.010.724	7,579906142
		2016	Rp42.508.277	7,628473502
		2017	Rp43.141.063	7,634890842
11.	WIIM	2015	Rp1.485.826.210.015	12,17196802
		2016	Rp1.425.964.152.418	12,15410861
		2017	Rp1.392.636.444.501	12,14383776
12.	DVLA	2015	Rp1.376.278.237	9,138706242
		2016	Rp1.531.365.558	9,185078875

		2017	Rp1.640.886.147	9,215078449
13.	KAEF	2015	Rp3.434.879.313.034	12,53591148
		2016	Rp4.612.562.541.064	12,66394227
		2017	Rp6.096.148.972.533	12,78505557
14.	KLBF	2015	Rp13.696.417.381	10,13660698
		2016	Rp15.226.009.210.657	13,18258609
		2017	Rp15.226.009.210.657	13,18258609
15.	MERK	2015	Rp641.646.818	8,807296045
		2016	Rp743.934.894	8,87153493
		2017	Rp847.006.544	8,927886766
16.	PYFA	2015	Rp159.951.537.229	11,20398842
		2016	Rp167.062.795.608	11,22287974
		2017	Rp159.563.931.041	11,20293473
17.	SCPI	2015	Rp1.510.747.778	9,179191964
		2016	Rp1.393.083.772	9,143977233
		2017	Rp1.354.104.356	9,131652135
18.	TSPC	2015	Rp6.284.729.099.203	12,79828656
		2016	Rp6.585.807.349.438	12,81860902
		2017	Rp7.434.900.309.021	12,87127515
19.	UNVR	2015	Rp15.729.945	7,196727204
		2016	Rp16.745.695	7,223903177
		2017	Rp18.906.413	7,276609141
20.	CINT	2015	Rp382.807.494.765	11,58298043
		2016	Rp399.336.626.636	11,60133914
		2017	Rp476.577.841.605	11,67813385
21.	KDSI	2015	Rp1.177.093.668.866	12,07081102
		2016	Rp1.142.273.020.550	12,05776992
		2017	Rp1.328.291.727.616	12,12329347

LAMPIRAN 6

HASIL OUTPUT SPSS STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LEVERAGE (X1)	63	.1710	13.9770	1.1946	1.9066
UKURAN PERUSAHAAN(X2)	63	5.8150	13.1830	9.9879	2.4020
TAX AVOIDANCE (Y)	63	.1120	1.2890	.3331	.2235
Valid N (listwise)	63				

LAMPIRAN 7

HASIL OUTPUT SPSS Uji ASUMSI KLASIK

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Leverage	Ukuran Perusahaan	Tax Avoidance
N		63	63	63
Normal Parameters ^{a,b}	Mean	1.194587	9.987937	.333063
	Std. Deviation	1.9065523	2.4019823	.2234995
Most Extreme Differences	Absolute	.296	.187	.250
	Positive	.289	.134	.250
	Negative	-.296	-.187	-.161
Kolmogorov-Smirnov Z		.624	.553	.663
Asymp. Sig. (2-tailed)		.831	.919	.772

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Autokorelasi

Model Summary^b

Model	Durbin-Watson
1	2.206 ^a

a. Predictors: (Constant), UKURAN PERUSAHAAN(X2), LEVERAGE (X1)

b. Dependent Variable: TAX AVOIDANCE (Y)

3. Uji Multikolinearitas

Coefficients^a

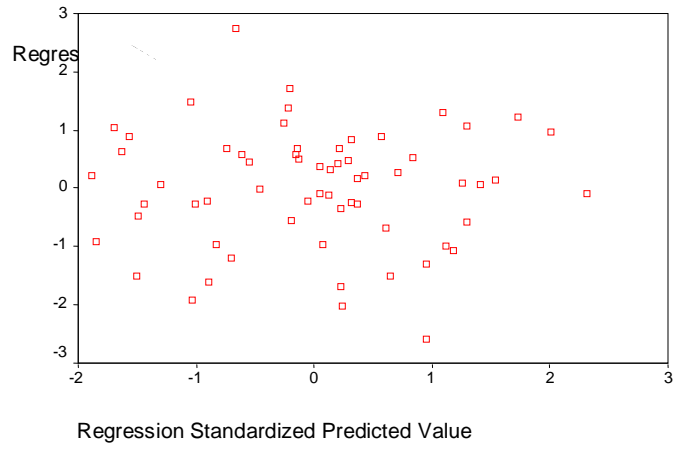
Model		Collinearity Statistics	
		Tolerance	VIF
1	Leverage	.994	1.006
	Ukuran Perusahaan	.994	1.006

a. Dependent Variable: Tax Avoidance

4. Uji Heteroskedastisitas

Scatterplot

Dependent Variable: Tax Avoidance



LAMPIRAN 8

HASIL OUTPUT SPSS REGRESI

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.378 ^a	.143	.114	.2103330

a. Predictors: (Constant), Ukuran Perusahaan, Leverage

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.443	2	.221	5.003	.010 ^a
	Residual	2.654	60	.044		
	Total	3.097	62			

a. Predictors: (Constant), Ukuran Perusahaan, Leverage

b. Dependent Variable: Tax Avoidance

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.124	.117		1.064	.292
	Leverage	-.030	.014	-.252	-2.106	.039
	Ukuran Perusahaan	.024	.011	.263	2.190	.032

a. Dependent Variable: Tax Avoidance