

## LAMPIRAN

### Sampel Perusahaan 2018-2020

No	Kode
1	ICBP
2	INDF
3	MYOR
4	SKBM
5	MLBI
6	GOOD
7	ULTJ
8	ROTI
9	CLEO
10	UNVR
11	ADES
12	DLTA
13	PANI
14	HMSP
15	KINO
16	CAMP
17	CEKA
18	HOKI
19	BUDI
20	WOOD
21	MRAT
22	VICI
23	MERK
24	WIMM
25	AISA
26	HRTA



Data Variabel Penelitian Profitabilitas 2018-2020

No	Kode	Tahun	Laba Sebelum Pajak	Total Aset	Manajemen Pajak
1	ICBP	2018	6,446,785	34,367,153	0.187585658
2		2019	7,436,972	38,709,314	0.19212358
3		2020	9,958,647	103,588,325	0.09613677
4	INDF	2018	7,446,966	96,537,796	0.077140419
5		2019	8,749,397	96,198,559	0.090951435
6		2020	12,426,334	163,136,516	0.076171383
7	MYOR	2018	2,381,942	17,591,707	0.135401414
8		2019	2,704,467	19,037,919	0.14205686
9		2020	2,683,890	19,777,500	0.135704209
10	SKBM	2018	20,887	1,771,365	0.011791472
11		2019	5,163	1,820,383	0.002836216
12		2020	13,568	1,768,660	0.007671344
13	MLBI	2018	1,671,912	2,889,501	0.578616169
14		2019	1,626,612	2,896,950	0.561491224
15		2020	396,470	2,907,425	0.136364653
16	GOOD	2018	582,506	4,212,408	0.138283376
17		2019	580,567	5,063,067	0.114667059
18		2020	339,984	6,570,969	0.051740314
19	ULTJ	2018	949,018	5,555,871	0.170813541
20		2019	1,375,359	6,608,422	0.208122151
21		2020	1,421,517	8,754,116	0.162382701
22	ROTI	2018	186,936	4,393,810	0.042545308
23		2019	110,580	4,682,083	0.023617693
24		2020	160,357	4,452,166	0.03601775
25	CLEO	2018	81,834	833,933	0.098130186
26		2019	172,667	1,245,144	0.138672314
27		2020	168,964	1,310,940	0.128887668
28	UNVR	2018	12,278,630	19,522,970	0.628932483
29		2019	9,901,772	20,649,371	0.479519304
30		2020	9,206,869	20,534,632	0.44835812
31	ADES	2018	70,060	881,275	0.079498454
32		2019	110,179	822,375	0.133976592
33		2020	167,919	958,791	0.175136187
34	DLTA	2018	441,248	1,523,517	0.289624599
35		2019	412,437	1,425,983	0.289229956
36		2020	164,704	1,225,580	0.134388616
37	PANI	2018	2,054	149,593	0.013730589
38		2019	508	119,708	0.00424366
39		2020	764	112,591	0.006785622
40	HMSP	2018	17,961,269	46,602,420	0.385414942

No	Kode	Tahun	Laba Sebelum Pajak	Total Aset	Manajemen Pajak
41		2019	18,259,423	50,902,806	0.358711522
42		2020	11,161,466	49,674,030	0.224694191
43	KINO	2018	200,385	3,592,164	0.055783923
44		2019	636,096	4,695,764	0.135461663
45		2020	135,158	5,225,359	0.025865783
46	CAMP	2018	86,881	1,004,275	0.086511165
47		2019	90,901	1,057,529	0.085956035
48		2020	48,759	1,086,873	0.044861727
49	CEKA	2018	136,839	1,168,956	0.117060865
50		2019	274,640	1,393,079	0.197146034
51		2020	207,543	1,566,673	0.13247372
52	HOKI	2018	120,882	758,846	0.159297143
53		2019	142,179	848,676	0.167530365
54		2020	50,874	906,924	0.056095108
55	BUDI	2018	71,781	3,392,980	0.021155739
56		2019	83,905	2,999,767	0.027970506
57		2020	69,312	2,963,007	0.023392452
58	WOOD	2018	324,612	2,588,297	0.125415283
59		2019	283,704	5,515,384	0.051438667
60		2020	214,446	5,949,006	0.036047367
61	MRAT	2018	1,877	511,887	0.003666825
62		2019	2,429	532,762	0.004559259
63		2020	6,179	559,795	0.011037969
64	VICI	2018	4,195	162,749	0.025775888
65		2019	10,763	250,442	0.042976018
66		2020	3,715	263,754	0.014085094
67	MERK	2018	50,208	1,263,113	0.039749413
68		2019	125,899	901,060	0.139723215
69		2020	105,999	929,901	0.113989554
70	WIMM	2018	70,730	1,225,573	0.057711781
71		2019	42,874	1,299,521	0.032992156
72		2020	215,214	1,614,442	0.133305501
73	AISA	2018	459,744	1,816,406	0.253106409
74		2019	1,364,465	1,868,966	0.73006411
75		2020	1,008,405	2,011,557	0.501305705
76	HRTA	2018	165,784	1,537,031	0.107859894
77		2019	200,120	2,311,190	0.086587429
78		2020	217,799	2,830,686	0.076942126

Data Variabel Penelitian Ukuran Perusahaan 2018-2020

No	Kode	Tahun	Total Aset	LN
1	ICBP	2018	34,367,153	17.353
2		2019	38,709,314	17.472
3		2020	103,588,325	18.456
4	INDF	2018	96,537,796	18.385
5		2019	96,198,559	18.382
6		2020	163,136,516	18.91
7	MYOR	2018	17,591,707	16.683
8		2019	19,037,919	16.762
9		2020	19,777,500	16.8
10	SKBM	2018	1,771,365	14.387
11		2019	1,820,383	14.415
12		2020	1,768,660	14.386
13	MLBI	2018	2,889,501	14.877
14		2019	2,896,950	14.879
15		2020	2,907,425	14.883
16	GOOD	2018	4,212,408	15.254
17		2019	5,063,067	15.437
18		2020	6,570,969	15.698
19	ULTJ	2018	5,555,871	15.53
20		2019	6,608,422	15.704
21		2020	8,754,116	15.985
22	ROTI	2018	4,393,810	15.296
23		2019	4,682,083	15.359
24		2020	4,452,166	15.309
25	CLEO	2018	833,933	13.634
26		2019	1,245,144	14.035
27		2020	1,310,940	14.086
28	UNVR	2018	19,522,970	16.787
29		2019	20,649,371	16.843
30		2020	20,534,632	16.838
31	ADES	2018	881,275	13.689
32		2019	822,375	13.62
33		2020	958,791	13.773
34	DLTA	2018	1,523,517	14.237
35		2019	1,425,983	14.17
36		2020	1,225,580	14.019
37	PANI	2018	149,593	11.916
38		2019	119,708	11.693
39		2020	112,591	11.632
40	HMSP	2018	46,602,420	17.657

No	Kode	Tahun	Total Aset	LN
41		2019	50,902,806	17.745
42		2020	49,674,030	17.721
43	KINO	2018	3,592,164	15.094
44		2019	4,695,764	15.362
45		2020	5,225,359	15.469
46	CAMP	2018	1,004,275	13.82
47		2019	1,057,529	13.871
48		2020	1,086,873	13.899
49	CEKA	2018	1,168,956	13.972
50		2019	1,393,079	14.147
51		2020	1,566,673	14.264
52	HOKI	2018	758,846	13.54
53		2019	848,676	13.651
54		2020	906,924	13.718
55	BUDI	2018	3,392,980	12.735
56		2019	2,999,767	14.914
57		2020	2,963,007	14.902
58	WOOD	2018	2,588,297	14.767
59		2019	5,515,384	15.523
60		2020	5,949,006	15.599
61	MRAT	2018	511,887	13.146
62		2019	532,762	13.186
63		2020	559,795	13.235
64	VICI	2018	162,749	12
65		2019	250,442	12.431
66		2020	263,754	12.483
67	MERK	2018	1,263,113	14.049
68		2019	901,060	11.409
69		2020	929,901	13.743
70	WIMM	2018	1,225,573	14.019
71		2019	1,299,521	14.078
72		2020	1,614,442	14.294
73	AISA	2018	1,816,406	14.412
74		2019	1,868,966	14.441
75		2020	2,011,557	14.514
76	HRTA	2018	1,537,031	14.245
77		2019	2,311,190	14.653
78		2020	2,830,686	14.856

Data Variabel Penelitian Intensitas Aset Tetap 2018-2020

No	Kode	Tahun	Total Aset Tidak Lancar	Total Aset	Hasil
1	ICBP	2018	20,245,585	34,367,153	0.58909695
2		2019	22,084,389	38,709,314	0.570518739
3		2020	82,872,102	103,588,325	0.80001392
4	INDF	2018	63,265,178	96,537,796	0.655341023
5		2019	64,795,114	96,198,559	0.673555973
6		2020	124,718,278	163,136,516	0.764502523
7	MYOR	2018	4,943,848	17,591,707	0.281032875
8		2019	6,261,816	19,037,919	0.32891284
9		2020	6,938,771	19,777,500	0.350841664
10	SKBM	2018	919,955	1,771,365	0.519348073
11		2019	930,639	1,820,383	0.511232526
12		2020	814,868	1,768,660	0.460726199
13	MLBI	2018	1,660,540	2,889,501	0.574680542
14		2019	1,734,148	2,896,950	0.598611643
15		2020	1,718,164	2,907,425	0.59095729
16	GOOD	2018	2,641,862	4,212,408	0.627161946
17		2019	3,063,181	5,063,067	0.60500503
18		2020	4,256,646	6,570,969	0.647795782
19	ULTJ	2018	2,762,350	5,555,871	0.497194769
20		2019	2,891,781	6,608,422	0.437590245
21		2020	3,160,695	8,754,116	0.361052447
22	ROTI	2018	2,517,401	4,393,810	0.572942617
23		2019	2,807,672	4,682,083	0.599663013
24		2020	2,902,549	4,452,166	0.651940876
25	CLEO	2018	635,389	833,933	0.761918523
26		2019	1,004,388	1,245,144	0.806644051
27		2020	1,056,752	1,310,940	0.806102491
28	UNVR	2018	11,197,941	19,522,970	0.573577739
29		2019	12,119,037	20,649,371	0.586896182
30		2020	11,706,272	20,534,632	0.570074594
31	ADES	2018	517,137	881,275	0.586805481
32		2019	417,255	822,375	0.507378021
33		2020	413,552	958,791	0.431326535
34	DLTA	2018	139,289	1,523,517	0.091425957
35		2019	133,178	1,425,983	0.09339382
36		2020	121,749	1,225,580	0.099339904
37	PANI	2018	40,008	149,593	0.267445669
38		2019	27,850	119,708	0.232649447
39		2020	25,736	112,591	0.228579549
40	HMSP	2018	8,770,937	46,602,420	0.188207758

No	Kode	Tahun	Total Aset Tidak Lancar	Total Aset	Hasil
41		2019	9,205,791	50,902,806	0.180850364
42		2020	8,582,392	49,674,030	0.172774224
43	KINO	2018	1,616,184	3,592,164	0.449919324
44		2019	2,360,725	4,695,764	0.502735018
45		2020	2,693,174	5,225,359	0.515404588
46	CAMP	2018	339,594	1,004,275	0.338148416
47		2019	333,612	1,057,529	0.315463689
48		2020	335,083	1,086,873	0.30830005
49	CEKA	2018	359,789	1,168,956	0.307786606
50		2019	325,427	1,393,079	0.233602689
51		2020	300,087	1,556,673	0.19277459
52	HOKI	2018	268,098	758,846	0.35329698
53		2019	365,253	848,676	0.430379792
54		2020	483,438	906,924	0.533052384
55	BUDI	2018	1,920,840	3,392,980	0.566121816
56		2019	1,858,758	2,999,767	0.619634125
57		2020	1,721,467	2,963,007	0.580986478
58	WOOD	2018	2,262,480	2,588,297	0.87411916
59		2019	2,463,614	5,515,384	0.446680412
60		2020	2,556,044	5,949,006	0.429659005
61	MRAT	2018	129,556	511,887	0.253094921
62		2019	120,055	532,762	0.225344525
63		2020	127,219	559,795	0.227259979
64	VICI	2018	73,285	162,749	0.450294625
65		2019	104,528	250,442	0.417374083
66		2020	101,768	263,754	0.385844385
67	MERK	2018	289,804	1,263,113	0.229436321
68		2019	226,050	901,060	0.250871196
69		2020	251,496	929,901	0.270454597
70	WIMM	2018	366,594	1,225,573	0.299120493
71		2019	351,091	1,299,521	0.270169547
72		2020	325,723	1,614,442	0.201755777
73	AISA	2018	1,027,433	1,816,406	0.565640611
74		2019	1,394,705	1,868,966	0.74624418
75		2020	1,316,197	2,011,557	0.654317526
76	HRTA	2018	106,500	1,537,031	0.069289429
77		2019	115,754	2,311,190	0.050084156
78		2020	160,850	2,830,686	0.056823682

Data Variabel Penelitian Intensitas Persediaan 2018-2020

No	Kode	Tahun	HPP	Persediaan Awal	Persediaan Akhir	Rata-Rata Persediaan	Inventory Intensity
1	ICBP	2018	26,147,857	3,261,635	4,001,277	3631456	7.200378306
2		2019	27,892,690	4,001,277	3,840,690	3920983.5	7.113697367
3		2020	29,416,673	3,840,690	4,586,940	4213815	6.981007235
4	INDF	2018	53,182,723	9,792,768	11,644,158	10718463	4.961786312
5		2019	53,876,594	11,644,158	9,658,705	10651431.5	5.058155235
6		2020	54,979,425	9,658,705	11,150,432	10404568.5	5.284161953
7	MYOR	2018	17,664,149	1,825,268	3,351,797	2588532.5	6.824001244
8		2019	17,109,499	3,351,797	2,790,633	3071215	5.570921932
9		2020	17,177,830	2,790,633	2,805,111	2797872	6.139605386
10	SKBM	2018	1,728,304	293,162	302,148	297655	5.806400027
11		2019	1,837,650	302,148	410,800	356474	5.155074423
12		2020	2,850,011	410,800	388,035	399417.5	7.135418453
13	MLBI	2018	1,186,908	171,620	172,217	171918.5	6.903899231
14		2019	1,426,351	172,217	165,633	168925	8.443693947
15		2020	1,044,783	165,633	171,037	168335	6.206570232
16	GOOD	2018	5,495,794	725,577	810,645	768111	7.154947657
17		2019	5,910,489	810,645	804,886	807765.5	7.317085218
18		2020	5,568,907	804,886	861,818	833352	6.682538711
19	ULTJ	2018	3,516,606	682,624	708,773	695698.5	5.054784508
20		2019	3,891,701	708,773	987,927	848350	4.587376672
21		2020	3,738,835	987,927	924,639	956283	3.909757885
22	ROTI	2018	1,274,332	50,264	65,127	57695.5	22.08719917
23		2019	1,487,586	65,127	83,599	74363	20.0043839
24		2020	1,409,870	83,599	103,693	93646	15.0553147
25	CLEO	2018	562,460	64,177	94,918	79547.5	7.070743895
26		2019	692,217	94,918	100,220	97569	7.094640716
27		2020	562,235	100,220	101,777	100998.5	5.566765843
28	UNVR	2018	20,709,800	2,393,540	2,658,073	2525806.5	8.199282091
29		2019	20,893,870	2,658,073	2,429,234	2543653.5	8.214118
30		2020	20,515,484	2,429,234	2,463,104	2446169	8.386781126
31	ADES	2018	415,212	107,977	109,137	108557	3.824829352
32		2019	417,281	109,137	78,755	93946	4.441711196
33		2020	330,799	78,755	80,118	79436.5	4.164319928
34	DLTA	2018	241,721	178,863	205,396	192129.5	1.258114969
35		2019	230,440	205,396	207,460	206428	1.116321429
36		2020	179,156	207,460	185,922	196691	0.910850013
37	PANI	2018	280,921	37,066	76,686	56876	4.939183487
38		2019	214,744	76,686	68,800	72743	2.95209161
39		2020	164,844	68,800	49,794	59297	2.779972005
40	HMSP	2018	81,251,100	18,023,238	15,183,197	16603217.5	4.893696056



No	Kode	Tahun	HPP	Persediaan Awal	Persediaan Akhir	Rata-Rata Persediaan	Inventory Intensity
41		2019	79,932,195	15,183,197	16,376,231	15779714	5.065503405
42		2020	73,653,975	16,376,231	18,093,707	17234969	4.273519436
43	KINO	2018	1,968,473	384,646	519,237	451941.5	4.355592483
44		2019	2,488,296	519,237	557,080	538158.5	4.623723308
45		2020	2,096,106	557,080	690,323	623701.5	3.360751898
46	CAMP	2018	380,496	151,777	166,906	159341.5	2.387927815
47		2019	426,417	166,906	171,000	168953	2.523879422
48		2020	439,655	171,000	138,318	154659	2.842737894
49	CEKA	2018	3,354,976	415,268	332,754	374011	8.970260233
50		2019	2,755,574	332,754	262,081	297417.5	9.2650029
51		2020	3,299,157	362,081	326,172	344126.5	9.587047205
52	HOKI	2018	1,228,387	71,875	142,212	107043.5	11.47558703
53		2019	1,412,510	142,212	156,029	149120.5	9.472272424
54		2020	1,029,660	156,029	146,626	151327.5	6.804182981
55	BUDI	2018	2,297,120	442,334	675,596	558965	4.109595413
56		2019	2,662,892	675,596	495,570	585583	4.547420263
57		2020	2,371,651	495,570	511,382	503476	4.710554227
58	WOOD	2018	1,362,336	1,172,714	1,431,982	1302348	1.046061421
59		2019	1,392,344	1,431,982	1,775,706	1603844	0.868129319
60		2020	1,972,070	1,775,706	2,112,619	1944162.5	1.01435451
61	MRAT	2018	126,237	109,760	126,358	118059	1.06927045
62		2019	120,805	126,358	128,353	127355.5	0.948565237
63		2020	113,949	128,353	146,622	137487.5	0.828795345
64	VICI	2018	133,757	39,852	33,904	36878	3.627013396
65		2019	180,574	33,904	57,820	45862	3.93733374
66		2020	143,396	57,820	76,910	67365	2.12864247
67	MERK	2018	400,270	289,064	270,515	279789.5	1.430611227
68		2019	421,320	270,515	235,663	253089	1.664710833
69		2020	361,641	235,663	317,336	276499.5	1.307926416
70	WIMM	2018	963,851	668,157	652,607	660382	1.459535542
71		2019	962,040	652,607	552,888	602747.5	1.596091232
72		2020	1,368,626	552,888	668,514	610701	2.241073782
73	AISA	2018	1,123,521	91,912	67,547	79729.5	14.09165993
74		2019	1,062,970	67,547	77,161	72354	14.69124029
75		2020	965,172	77,161	97,080	87120.5	11.07858656
76	HRTA	2018	2,487,493	588,694	611,721	600207.5	4.144388399
77		2019	2,919,727	611,721	952,095	781908	3.734105547
78		2020	3,716,928	952,095	1,482,242	1217168.5	3.053749748

Data Variabel Penelitian Manajemen Pajak 2018-2020

No	Kode	Tahun	BEBAN PAJAK PENGHASILAN	LABA SEBELUM PAJAK	Manajemen Pajak
1	ICBP	2018	1,788,004	6,446,785	0.277348167
2		2019	2,076,943	7,436,972	0.279272666
3		2020	2,540,073	9,958,647	0.255062058
4	INDF	2018	2,485,115	7,446,966	0.333708385
5		2019	2,846,668	8,749,397	0.325355907
6		2020	3,674,268	12,426,334	0.295683989
7	MYOR	2018	621,507	2,381,942	0.260924489
8		2019	665,062	2,704,467	0.245912411
9		2020	585,721	2,683,890	0.218235844
10	SKBM	2018	9,477	20,887	0.453727199
11		2019	4,953	5,163	0.959325973
12		2020	6,289	13,568	0.463517099
13	MLBI	2018	447,105	1,671,912	0.267421371
14		2019	420,553	1,626,612	0.258545369
15		2020	110,853	396,470	0.27959997
16	GOOD	2018	157,025	582,506	0.269568039
17		2019	144,800	580,567	0.249411351
18		2020	94,881	339,984	0.279074898
19	ULTJ	2018	247,441	949,018	0.260733727
20		2019	339,494	1,375,359	0.24684028
21		2020	311,851	1,421,517	0.219379016
22	ROTI	2018	59,764	186,936	0.319703
23		2019	110,580	347,098	0.318584377
24		2020	8,252	160,357	0.051460179
25	CLEO	2018	17,749	81,834	0.21689029
26		2019	34,162	172,667	0.197849039
27		2020	28,847	168,964	0.170728676
28	UNVR	2018	3,076,319	12,278,630	0.250542528
29		2019	2,508,935	9,901,772	0.253382425
30		2020	2,043,333	9,206,869	0.221935709
31	ADES	2018	17,102	70,060	0.244105053
32		2019	26,294	110,179	0.238648018
33		2020	32,130	167,919	0.191342254
34	DLTA	2018	103,118	441,248	0.233696243
35		2019	94,622	412,437	0.229421706
36		2020	41,238	164,704	0.250376433
37	PANI	2018	697	2,054	0.339337877
38		2019	936	508	1.842519685
39		2020	605	764	0.791884817

No	Kode	Tahun	BEBAN PAJAK PENGHASILAN	LABA SEBELUM PAJAK	Manajemen Pajak
40	HMSP	2018	4,422,851	17,961,269	0.246243793
41		2019	4,537,910	18,259,423	0.248524283
42		2020	258,008	11,161,466	0.02311596
43	KINO	2018	50,269	200,385	0.25086209
44		2019	120,493	636,096	0.18942581
45		2020	21,494	135,158	0.159028692
46	CAMP	2018	22,091	86,881	0.254267331
47		2019	22,776	90,901	0.2505583
48		2020	12,770	48,759	0.261900367
49	CEKA	2018	27,226	136,839	0.198963746
50		2019	66,114	274,640	0.240729682
51		2020	45,117	207,543	0.217386277
52	HOKI	2018	31,319	120,822	0.259216037
53		2019	39,223	142,179	0.275870558
54		2020	13,271	50,874	0.260860164
55	BUDI	2018	1,902	71,781	0.026497263
56		2019	8,205	83,905	0.097789166
57		2020	3,634	69,312	0.052429594
58	WOOD	2018	88,270	324,612	0.271924636
59		2019	80,013	283,704	0.282029862
60		2020	106,058	214,446	0.494567397
61	MRAT	2018	2,036	1,877	1.084709643
62		2019	2,465	2,429	1.014820914
63		2020	9,494	6,179	1.536494578
64	VICI	2018	1,104	4,195	0.263170441
65		2019	2,806	10,763	0.260707981
66		2020	976	3,715	0.262718708
67	MERK	2018	13,134	50,208	0.261591778
68		2019	37,470	125,899	0.29761952
69		2020	32,210	105,999	0.303870791
70	WIMM	2018	16,799	70,730	0.237508836
71		2019	15,287	42,874	0.356556421
72		2020	40,601	215,214	0.188654084
73	AISA	2018	37,940	459,744	0.082524187
74		2019	229,689	1,364,465	0.168336308
75		2020	196,567	1,008,405	0.194928625
76	HRTA	2018	42,390	165,784	0.255694156
77		2019	50,130	200,120	0.2504997
78		2020	47,120	217,799	0.216346264

## Analisis Statistik Deskriptif

### Descriptive Statistics

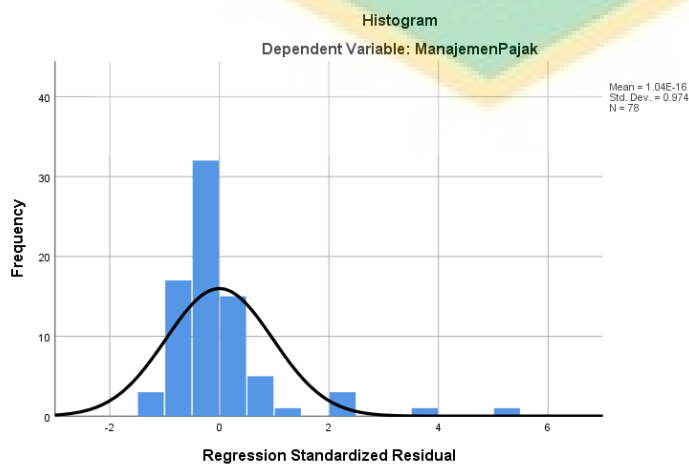
	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	78	.003	.730	.14517	.156302
Ukuran Perusahaan	78	11.409	18.910	14.80944	1.674462
Intensitas Aset Tetap	78	.050	.874	.43688	.204353
Intensitas Persediaan	78	.829	22.087	5.59986	4.083236
Manajemen Pajak	78	.023	1.843	.31872	.287924
Valid N (listwise)	78				

## Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters <sup>a,b</sup>	Mean	-.0641477
	Std. Deviation	.11784379
Most Extreme Differences	Absolute	.065
	Positive	.057
	Negative	-.065
Test Statistic		.065
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.



## Uji Multikolinieritas

### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	Profitabilitas	.936	1.068
	Ukuran Perusahaan	.991	1.010
	Intensitas Aset Tetap	.849	1.177
	Intensitas Persediaan	.799	1.251

a. Dependent Variable: ManajemenPajak

## Uji Heteroskedastisitas

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	.280	.282		.991	.325
	Profitabilitas	-.647	.335	-.238	-1.932	.058
	Ukuran Perusahaan	.009	.040	.028	.229	.819
	Intensitas Aset Tetap	.058	.088	.088	.663	.510
	Intensitas Persediaan	.087	.079	.151	1.111	.271

a. Dependent Variable: ABRESID2

## Uji Autokorelasi

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.308 <sup>a</sup>	.095	.040	.07685	2.194

a. Predictors: (Constant), Intensitas Persediaan, Ukuran Perusahaan, Profitabilitas, Intensitas Aset Tetap

b. Dependent Variable: Manajemen Pajak

## Analisis Regresi Berganda & Uji T

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	.397	.013		30.105	.000
	Profitabilitas	.235	.032	.532	7.239	.000
	Ukuran Perusahaan	3.449	.000	.148	2.070	.042
	Intensitas Aset Tetap	-.104	.026	-.308	-3.989	.000
	Intensitas Persediaan	.005	.001	.278	3.493	.001

a. Dependent Variable: Manajemen Pajak

### Koefisien Determinasi

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.813 <sup>a</sup>	.662	.641	.04161

a. Predictors: (Constant), Intensitas Persediaan, Ukuran Perusahaan, Profitabilitas, Intensitas Aset Tetap

### Uji F

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.227	4	.057	32.750	.000 <sup>b</sup>
	Residual	.116	67	.002		
	Total	.343	71			

a. Dependent Variable: Manajemen Pajak

b. Predictors: (Constant), Intensitas Persediaan, Ukuran Perusahaan, Profitabilitas, Intensitas Aset Tetap

Dian Abdul Rafi

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