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## LAMPIRAN

### LAMPIRAN 1 : Kode Perusahaan dan Nama Perusahaan

Daftar Sampel Perusahaan Manufaktur Sektor Industri Barang Konsumsi  
(Good Consumer Industry) Periode 2017-2021.

No	Kode	Nama Perusahaan
1	ADES	Aksha wira internasional Tbk
2	BUDI	Budi Starch & Sweetener Tbk
3	CEKA	Wilmar Cahaya Indonesia Tbk.
4	DLTA	Delta Djakarta Tbk.
5	DVLA	Darya Varia Laboratoria Tbk
6	GGRM	Gudang Garam Tbk.
7	HMSP	H.M. Sampoerna Tbk.
8	ICBP	Indofood CBP Sukses Makmur Tbk
9	INDF	Indofood Sukses Makmur Tbk.
10	KAEF	Kimia Farma Tbk
11	KINO	Kino Indonesia Tbk.
12	KLBF	Kalbe Farma Tbk
13	MLBI	Multi Bintang Indonesia Tbk.
14	MYOR	Mayora Indah Tbk.
15	PYFA	Pyridam Farma Tbk
16	ROTI	Nippon Indosari Corpindo Tbk.
17	SIDO	Industri Jamu dan Farmasi Sido Tbk
18	SKLT	Sekar Laut Tbk.
19	STTP	Siantar Top Tbk.
20	TCID	Mandom Indonesia Tbk.
21	TSPC	Tempo Scan Pacific Tbk
22	ULTJ	Ultra Jaya Milk Industry & Tra
23	UNVR	Unilever Indonesia Tbk.

### LAMPIRAN 2: Perhitungan Penghindaran Pajak (Tax Avoidance)

NO	KODE	TAHUN	BEBAN PAJAK	LABA SEBELUM PAJAK	TOTAL	KODE
1	ADES	2017	12.853.000.000	51.095.000.000	0,252	0
		2018	17.102.000.000	70.060.000.000	0,244	0
		2019	26.294.000.000	110.179.000.000	0,239	0
		2020	32.130.000.000	167.919.000.000	0,191	1

		2021	72.070.000.000	337.828.000.000	0,213	1
2	BUDI	2017	15.325.000.000	61.016.000.000	0,251	0
		2018	21.314.000.000	71.781.000.000	0,297	0
		2019	19.884.000.000	83.905.000.000	0,237	0
		2020	2.219.000.000	69.312.000.000	0,032	1
		2021	22.242.000.000	113.965.000.000	0,195	1
3	CEKA	2017	35.775.052.527	143.195.939.366	0,250	0
		2018	30.745.155.584	123.394.812.359	0,249	0
		2019	69.673.049.453	285.132.249.659	0,244	0
		2020	51.052.197.134	232.864.791.126	0,219	1
		2021	49.267.827.129	236.664.817.214	0,208	1
4	DLTA	2017	89.240.218.000	369.012.853.000	0,242	0
		2018	103.118.133.000	441.248.118.000	0,234	0
		2019	94.622.038.000	412.437.215.000	0,229	0
		2020	41.238.718.000	164.704.480.000	0,250	0
		2021	52.872.873.000	240.865.871.000	0,220	1
5	DVLA	2017	63.898.528.000	226.147.912.000	0,283	0
		2018	72.191.936.000	272.843.904.000	0,265	0
		2019	79.466.786.000	301.250.035.000	0,264	0
		2020	51.996.183.000	214.069.167.000	0,243	0
		2021	65.067.999.000	211.793.627.000	0,307	0
6	GGRM	2017	2.681.165.000.000	10.436.512.000.000	0,257	0
		2018	2.686.174.000.000	10.479.242.000.000	0,256	0
		2019	3.607.032.000.000	14.487.736.000.000	0,249	0
		2020	2.015.404.000.000	9.663.133.000.000	0,209	1
		2021	1.681.525.000.000	7.286.846.000.000	0,231	0

7	HMSP	2017	4.224.272.000.000	16.894.806.000.000	0,250	0
		2018	4.422.851.000.000	17.961.269.000.000	0,246	0
		2019	4.537.910.000.000	18.259.432.000.000	0,249	0
		2020	2.580.088.000.000	11.161.466.000.000	0,231	0
		2021	2.015.069.000.000	9.152.166.000.000	0,220	1
8	ICBP	2017	1.663.388.000.000	5.206.561.000.000	0,319	0
		2018	1.788.004.000.000	6.446.785.000.000	0,277	0
		2019	2.076.943.000.000	7.436.972.000.000	0,279	0
		2020	2.540.073.000.000	9.958.647.000.000	0,255	0
		2021	2.034.950.000.000	9.935.232.000.000	0,205	1
9	INDF	2017	2.497.558.000.000	77.594.822.000.000	0,032	1
		2018	2.485.115.000.000	7.446.966.000.000	0,334	0
		2019	2.846.668.000.000	8.749.397.000.000	0,325	0
		2020	3.674.268.000.000	12.426.334.000.000	0,296	0
		2021	3.252.500.000.000	14.456.085.000.000	0,225	1
10	KAEF	2017	118.001.844.961	449.710.000.000	0,262	0
		2018	220.210.724.000	755.296.047.000	0,292	0
		2019	22.425.049.000	38.315.488.000	0,585	0
		2020	52.933.342.000	73.359.098.000	0,722	0
		2021	102.994.620.000	392.883.409.000	0,262	0
11	KINO	2017	31.269.000.000	140.964.951.060	0,222	1
		2018	50.269.328.831	200.385.373.873	0,251	0
		2019	120.493.436.530	636.096.776.179	0,189	1
		2020	21.494.720.414	135.159.940.052	0,159	1
		2021	26.486.437.355	127.135.975.585	0,208	1
12	KLBF	2017	787.935.315.388	3.241.186.725.992	0,243	0

		2018	809.137.704.264	3.306.399.669.021	0,245	0
		2019	856.015.000.888	3.402.616.824.533	0,252	0
		2020	828.010.058.930	3.627.632.574.744	0,228	1
		2021	911.256.951.493	4.143.264.634.774	0,220	1
13	MLBI	2017	457.953.000.000	1.780.020.000.000	0,257	0
		2018	447.105.000.000	1.667.191.200.000	0,268	0
		2019	420.553.000.000	1.626.612.000.000	0,259	0
		2020	110.853.000.000	396.470.000.000	0,280	0
		2021	211.931.000.000	877.781.000.000	0,241	0
14	MYOR	2017	555.930.772.581	2.186.664.603.474	0,254	0
		2018	621.507.918.551	2.381.942.198.855	0,261	0
		2019	665.062.374.247	2.704.466.581.011	0,246	0
		2020	585.724.765.291	2.683.890.279.936	0,218	1
		2021	338.595.908.733	1.549.648.556.686	0,218	1
15	PYFA	2017	2.471.878.605	9.599.280.773	0,258	0
		2018	2.869.815.788	11.317.263.776	0,254	0
		2019	3.176.104.438	12.518.822.477	0,254	0
		2020	7.537.844.514	29.642.208.781	0,254	0
		2021	3.332.378.515	8.811.330.955	0,378	0
16	ROTI	2017	50.783.313.391	186.147.334.530	0,273	0
		2018	59.764.888.552	186.936.324.915	0,320	0
		2019	110.580.263.193	347.098.820.613	0,319	0
		2020	8.252.744.699	160.357.537.779	0,051	1
		2021	94.705.210.879	376.045.893.335	0,252	0
17	SIDO	2017	148.090.000.000	681.889.000.000	0,217	1
		2018	203.988.000.000	867.837.000.000	0,235	0



		2019	266.146.000.000	1.073.835.000.000	0,248	0
		2020	265.532.000.000	1.199.548.000.000	0,221	1
		2021	352.333.000.000	1.613.231.000.000	0,218	1
18	SKLT	2017	4.399.850.008	27.370.565.356	0,161	1
		2018	7.613.548.091	39.567.679.343	0,192	1
		2019	11.838.578.678	56.782.206.578	0,208	1
		2020	13.153.736.835	55.673.983.557	0,236	0
		2021	17.201.239.321	101.725.399.549	0,169	1
19	STTP	2017	72.521.739.769	288.545.819.603	0,251	0
		2018	69.605.764.156	324.694.650.175	0,214	1
		2019	124.452.770.582	607.043.293.422	0,205	1
		2020	144.978.315.572	773.607.195.121	0,187	1
		2021	147.614.953.252	765.188.720.115	0,193	1
20	TCID	2017	63.956.663.719	243.083.045.787	0,263	0
		2018	61.576.511.908	234.625.954.664	0,262	0
		2019	55.843.013.533	200.992.358.094	0,278	0
		2020	2.581.170.474	103.046.805.595	0,025	1
		2021	17.154.047.344	93.661.666.121	0,183	1
21	TSPC	2017	186.750.680.877	744.090.262.873	0,251	0
		2018	187.322.033.018	727.700.178.905	0,257	0
		2019	201.065.998.598	796.220.911.472	0,253	0
		2020	230.078.783.192	1.064.448.534.874	0,216	1
		2021	220.552.779.828	1.098.370.417.471	0,201	1
22	ULTJ	2017	316.790.000.000	1.035.192.000.000	0,306	0
		2018	247.411.000.000	949.018.000.000	0,261	0
		2019	339.494.000.000	1.375.359.000.000	0,247	0

		2020	311.851.000.000	1.421.517.000.000	0,219	1
		2021	265.139.000.000	1.541.932.000.000	0,172	1
23	UNVR	2017	2.367.099.000.000	93.716.611.000.000	0,025	1
		2018	3.066.900.000.000	12.148.087.000.000	0,252	0
		2019	2.508.935.000.000	9.901.772.000.000	0,253	0
		2020	2.043.333.000.000	9.206.869.000.000	0,222	1
		2021	1.738.444.000.000	7.496.592.000.000	0,232	0

Sumber : data diolah penulis (2023)

Note :

< 22% = 1

> 22% = 0

### LAMPIRAN 3 : Perhitungan *Leverage* (DAR)

No	Kode	Tahun	Total Hutang	Total Asset	Total
1	ADES	2017	417.225.000.000	958.791.000.000	0,435
		2018	399.361.000.000	881.275.000.000	0,453
		2019	254.438.000.000	822.375.000.000	0,309
		2020	258.283.000.000	958.791.000.000	0,269
		2021	334.291.000.000	1.304.108.000.000	0,256
2	BUDI	2017	1.744.756.000.000	2.939.456.000.000	0,594
		2018	2.166.496.000.000	3.392.980.000.000	0,639
		2019	1.714.449.000.000	2.999.767.000.000	0,572
		2020	1.640.851.000.000	2.963.007.000.000	0,554
		2021	1.605.521.000.000	2.993.218.000.000	0,536
3	CEKA	2017	489.592.257.434	1.392.636.444.501	0,352
		2018	192.308.466.864	1.168.956.042.706	0,165

		2019	261.784.845.240	1.393.079.542.074	0,188
		2020	305.968.833.204	1.566.673.828.068	0,195
		2021	310.020.233.374	1.697.387.196.209	0,183
4	DLTA	2017	196.197.372.000	1.340.842.765.000	0,146
		2018	239.353.356.000	1.523.517.170.000	0,157
		2019	212.420.390.000	1.425.983.722.000	0,149
		2020	205.681.950.000	1.225.580.913.000	0,168
		2021	298.548.048.000	1.308.722.065.000	0,228
5	DVLA	2017	524.586.078.000	1.640.886.147.000	0,320
		2018	482.559.876.000	1.682.821.739.000	0,287
		2019	523.881.726.000	1.829.960.714.000	0,286
		2020	660.424.729.000	1.986.711.872.000	0,332
		2021	705.106.719.000	2.085.904.980.000	0,338
6	GGRM	2017	24.572.266.000.000	66.759.930.000.000	0,368
		2018	23.963.934.000.000	69.097.219.000.000	0,347
		2019	27.716.516.000.000	78.647.274.000.000	0,352
		2020	19.668.941.000.000	78.191.409.000.000	0,252
		2021	30.676.095.000.000	89.964.369.000.000	0,341
7	HMSP	2017	9.028.078.000.000	43.141.063.000.000	0,209
		2018	11.244.167.000.000	46.602.420.000.000	0,241
		2019	15.223.076.000.000	50.902.806.000.000	0,299
		2020	19.432.604.000.000	49.674.030.000.000	0,391
		2021	23.899.022.000.000	53.090.428.000.000	0,450

8	ICBP	2017	11.295.184.000.000	31.619.514.000.000	0,357
		2018	11.660.003.000.000	34.367.153.000.000	0,339
		2019	12.038.210.000.000	38.709.314.000.000	0,311
		2020	53.270.272.000.000	103.588.325.000.000	0,514
		2021	63.342.765.000.000	118.066.628.000.000	0,537
9	INDF	2017	38.364.372.000.000	82.699.635.000.000	0,464
		2018	46.620.996.000.000	96.537.796.000.000	0,483
		2019	41.996.071.000.000	96.198.559.000.000	0,437
		2020	83.998.472.000.000	163.136.516.000.000	0,515
		2021	92.724.082.000.000	179.356.193.000.000	0,517
10	KAEF	2017	3.523.628.000.000	6.096.149.000.000	0,578
		2018	7.182.832.797.000	11.329.090.864.000	0,634
		2019	10.939.950.304.000	18.352.877.132.000	0,596
		2020	10.457.144.628.000	17.562.816.674.000	0,595
		2021	10.528.322.405.000	17.760.195.040.000	0,593
11	KINO	2017	1.182.424.000.000	3.237.595.000.000	0,365
		2018	1.405.264.079.012	3.592.164.205.408	0,391
		2019	1.992.902.779.331	4.695.764.958.883	0,424
		2020	2.678.123.608.810	5.255.359.155.031	0,510
		2021	2.683.168.655.955	5.346.800.159.052	0,502
12	KLBF	2017	2.722.207.633.646	16.616.239.416.335	0,164
		2018	2.851.611.349.015	18.146.206.145.369	0,157
		2019	3.559.144.386.553	20.264.726.862.584	0,176

		2020	4.288.218.173.294	22.564.300.317.374	0,190
		2021	4.400.757.363.148	25.666.635.156.217	0,171
13	MLBI	2017	1.445.173.000.000	2.510.078.000.000	0,576
		2018	1.721.985.000.000	2.889.501.000.000	0,596
		2019	1.750.943.000.000	2.896.950.000.000	0,604
		2020	1.474.019.000.000	2.907.425.000.000	0,507
		2021	1.822.860.000.000	2.922.017.000.000	0,624
14	MYOR	2017	7.561.503.434.179	14.915.849.800.251	0,507
		2018	9.049.161.944.940	17.591.706.426.634	0,514
		2019	9.137.978.611.155	19.037.918.806.473	0,480
		2020	8.506.032.464.592	19.777.500.514.550	0,430
		2021	8.557.621.869.393	19.917.653.265.528	0,430
15	PYFA	2017	50.707.930.330	159.563.931.041	0,318
		2018	68.129.603.354	187.057.163.854	0,364
		2019	66.060.214.687	190.786.208.250	0,346
		2020	70.943.630.711	228.575.380.866	0,310
		2021	639.121.007.816	806.221.575.272	0,793
16	ROTI	2017	1.739.467.993.982	4.559.573.709.411	0,381
		2018	1.476.909.260.772	4.393.810.380.883	0,336
		2019	1.589.486.465.854	4.682.083.844.951	0,339
		2020	1.224.495.624.254	4.452.166.671.985	0,275
		2021	1.341.864.891.951	4.191.284.422.677	0,320
17	SIDO	2017	262.333.000.000	3.158.198.000.000	0,083

		2018	435.014.000.000	3.337.628.000.000	0,130
		2019	472.191.000.000	3.536.898.000.000	0,134
		2020	627.776.000.000	3.849.516.000.000	0,163
		2021	597.785.000.000	4.068.970.000.000	0,147
18	SKLT	2017	328.714.435.982	636.284.210.210	0,517
		2018	408.057.718.435	747.293.725.435	0,546
		2019	410.463.595.860	790.845.543.826	0,519
		2020	366.908.471.713	773.863.042.440	0,474
		2021	347.288.021.564	889.125.250.792	0,391
19	STTP	2017	957.660.374.836	2.342.432.443.196	0,409
		2018	984.801.863.078	2.631.189.810.030	0,374
		2019	733.556.075.974	2.881.563.083.954	0,255
		2020	775.696.860.738	3.448.995.059.882	0,225
		2021	618.395.061.219	3.919.243.683.748	0,158
20	TCID	2017	503.480.853.006	2.361.807.189.430	0,213
		2018	472.680.346.662	2.445.143.511.801	0,193
		2019	532.048.803.777	2.551.192.620.939	0,209
		2020	468.648.216.211	2.314.790.056.002	0,202
		2021	480.956.169.246	2.300.804.864.960	0,209
21	TSPC	2017	2.352.891.899.876	7.434.900.309.021	0,316
		2018	2.437.126.989.832	7.869.975.060.326	0,310
		2019	2.581.733.610.850	8.372.769.580.743	0,308
		2020	2.727.421.825.611	9.104.657.533.366	0,300

		2021	2.769.022.665.619	9.644.326.662.784	0,287
22	ULTJ	2017	978.185.000.000	5.186.940.000.000	0,189
		2018	780.915.000.000	5.555.871.000.000	0,141
		2019	953.283.000.000	6.608.422.000.000	0,144
		2020	3.972.379.000.000	8.754.116.000.000	0,454
		2021	2.268.730.000.000	7.406.856.000.000	0,306
23	UNVR	2017	13.733.025.000.000	18.906.413.000.000	0,726
		2018	12.943.202.000.000	20.326.869.000.000	0,637
		2019	15.367.509.000.000	20.649.371.000.000	0,744
		2020	15.597.266.400.000	20.534.632.000.000	0,760
		2021	14.747.263.000.000	19.068.532.000.000	0,773

Sumber : data diolah penulis (2023)

#### LAMPIRAN 4: Perhitungan Profitabilitas (ROA)

No	Kode	Tahun	Laba Bersih	Total Asset	Total
1	ADES	2017	38.244.000.000	958.791.000.000	0,040
		2018	52.958.000.000	881.275.000.000	0,060
		2019	83.885.000.000	822.375.000.000	0,102
		2020	135.789.000.000	958.791.000.000	0,142
		2021	265.758.000.000	1.304.108.000.000	0,204
2	BUDI	2017	45.691.000.000	2.939.456.000.000	0,016
		2018	50.467.000.000	3.392.980.000.000	0,015
		2019	64.021.000.000	2.999.767.000.000	0,021

		2020	67.093.000.000	2.963.007.000.000	0,023
		2021	91.723.000.000	2.993.218.000.000	0,031
3	CEKA	2017	107.420.886.839	1.392.636.444.501	0,077
		2018	92.649.656.775	1.168.956.042.706	0,079
		2019	215.459.500.242	1.393.079.542.074	0,155
		2020	181.812.593.992	1.566.673.828.068	0,116
		2021	187.066.990.085	1.697.387.196.209	0,110
4	DLTA	2017	279.772.635.000	1.340.842.765.000	0,209
		2018	338.129.985.000	1.523.517.170.000	0,222
		2019	317.815.177.000	1.425.983.722.000	0,223
		2020	123.765.762.000	1.225.580.913.000	0,101
		2021	187.992.998.000	1.308.722.065.000	0,144
5	DVLA	2017	162.249.293.000	1.640.886.147.000	0,099
		2018	200.651.968.000	1.682.821.739.000	0,119
		2019	221.783.249.000	1.829.960.714.000	0,121
		2020	162.072.984.000	1.986.711.872.000	0,082
		2021	1.467.256.288.000	2.085.904.980.000	0,703
6	GGRM	2017	7.755.347.000.000	66.759.930.000.000	0,116
		2018	7.793.068.000.000	69.097.219.000.000	0,113
		2019	10.880.704.000.000	78.647.274.000.000	0,138
		2020	7.647.729.000.000	78.191.409.000.000	0,098
		2021	5.605.321.000.000	89.964.369.000.000	0,062
7	HMSP	2017	12.670.534.000.000	43.141.063.000.000	0,294



		2018	13.538.418.000.000	46.602.420.000.000	0,291
		2019	13.721.513.000.000	50.902.806.000.000	0,270
		2020	8.581.378.000.000	49.674.030.000.000	0,173
		2021	7.137.097.000.000	53.090.428.000.000	0,134
8	ICBP	2017	3.543.173.000.000	31.619.514.000.000	0,112
		2018	4.658.781.000.000	34.367.153.000.000	0,136
		2019	5.360.029.000.000	38.709.314.000.000	0,138
		2020	7.418.574.000.000	103.588.325.000.000	0,072
		2021	7.900.282.000.000	118.066.628.000.000	0,067
9	INDF	2017	5.097.264.000.000	82.699.635.000.000	0,062
		2018	4.961.851.000.000	69.537.796.000.000	0,071
		2019	5.902.729.000.000	96.198.559.000.000	0,061
		2020	8.752.066.000.000	163.136.516.000.000	0,054
		2021	11.203.585.000.000	179.356.193.000.000	0,062
10	KAEF	2017	331.707.917.461	6.096.149.000.000	0,054
		2018	535.085.323.000	11.329.090.864.000	0,047
		2019	15.890.439.000	18.352.877.132.000	0,001
		2020	20.425.756.000	17.562.816.674.000	0,001
		2021	289.888.789.000	17.760.195.040.000	0,016
11	KINO	2017	109.696.000.000	3.237.595.000.000	0,034
		2018	150.116.045.042	3.592.164.205.408	0,042
		2019	515.603.339.649	4.695.764.958.883	0,110
		2020	113.665.219.638	5.255.359.155.031	0,022

		2021	100.649.538.230	5.346.800.159.052	0,019
12	KLBF	2017	2.453.251.410.604	16.616.239.416.335	0,148
		2018	2.497.261.964.757	18.146.206.145.369	0,138
		2019	2.537.601.823.645	20.264.726.862.584	0,125
		2020	2.799.622.515.814	22.564.300.317.374	0,124
		2021	323.007.683.281	25.666.635.156.217	0,013
13	MLBI	2017	1.322.067.000.000	2.510.078.000.000	0,527
		2018	1.224.807.000.000	2.889.501.000.000	0,424
		2019	1.206.059.000.000	2.896.950.000.000	0,416
		2020	586.617.000.000	2.907.425.000.000	0,202
		2021	665.850.000.000	2.922.017.000.000	0,228
14	MYOR	2017	1.630.953.830.893	14.915.849.800.251	0,109
		2018	1.760.434.280.304	17.591.706.426.634	0,100
		2019	2.039.404.206.764	19.037.918.806.473	0,107
		2020	2.098.168.514.645	19.777.500.514.550	0,106
		2021	1.211.052.647.953	19.917.653.265.528	0,061
15	PYFA	2017	7.127.402.168	159.563.931.041	0,045
		2018	8.447.447.988	187.057.163.854	0,045
		2019	9.342.718.039	190.786.208.250	0,049
		2020	22.104.364.267	228.575.380.866	0,097
		2021	5.478.952.440	806.221.575.272	0,007
16	ROTI	2017	135.364.021.139	4.559.573.709.411	0,030
		2018	127.171.436.363	174.108.654.484	0,730

		2019	236.518.557.420	4.682.083.844.951	0,051
		2020	168.610.282.478	4.452.166.671.985	0,038
		2021	281.340.682.456	4.191.284.422.677	0,067
17	SIDO	2017	533.799.000.000	3.158.198.000.000	0,169
		2018	663.849.000.000	3.337.628.000.000	0,199
		2019	807.689.000.000	3.536.898.000.000	0,228
		2020	934.016.000.000	3.849.516.000.000	0,243
		2021	126.089.800.000	4.068.970.000.000	0,031
18	SKLT	2017	22.970.715.348	636.284.210.210	0,036
		2018	31.954.131.252	747.293.725.435	0,043
		2019	44.943.627.900	790.845.543.826	0,057
		2020	4.252.024.672	773.863.042.440	0,005
		2021	84.524.160.228	889.125.250.792	0,095
19	STTP	2017	216.024.079.834	2.342.432.443.196	0,092
		2018	255.088.886.019	2.631.189.810.030	0,097
		2019	482.590.522.840	2.881.563.083.954	0,167
		2020	628.628.879.549	3.448.995.059.882	0,182
		2021	617.573.766.863	3.919.243.683.748	0,158
20	TCID	2017	179.126.382.068	2.361.807.189.430	0,076
		2018	173.049.442.756	2.445.143.511.801	0,071
		2019	145.149.344.561	2.551.192.620.939	0,057
		2020	100.465.635.121	2.314.790.056.002	0,043
		2021	76.507.618.777	2.300.804.864.960	0,033

21	TSPC	2017	557.339.581.996	7.434.900.309.021	0,075
		2018	540.378.145.887	7.869.975.060.326	0,069
		2019	595.154.912.874	8.372.769.580.743	0,071
		2020	834.369.751.682	9.104.657.533.366	0,092
		2021	877.817.637.643	9.644.326.662.784	0,091
22	ULTJ	2017	711.681.000.000	5.186.940.000.000	0,137
		2018	701.607.000.000	5.555.871.000.000	0,126
		2019	1.035.865.000.000	6.608.422.000.000	0,157
		2020	1.109.666.000.000	8.754.116.000.000	0,127
		2021	1.276.793.000.000	7.406.856.000.000	0,172
23	UNVR	2017	7.004.562.000.000	18.906.413.000.000	0,370
		2018	9.081.187.000.000	20.326.869.000.000	0,447
		2019	7.392.837.000.000	20.649.371.000.000	0,358
		2020	7.163.536.000.000	20.534.632.000.000	0,349
		2021	5.758.148.000.000	19.068.532.000.000	0,302

Sumber : data diolah penulis (2023)

#### LAMPIRAN 5: Perhitungan Ukuran Perusahaan (Ln)

NO	KODE	TAHUN	TOTAL ASSET	TOTAL
1	ADES	2017	958.791.000.000	27,59
		2018	881.275.000.000	27,50
		2019	822.375.000.000	27,44
		2020	958.791.000.000	27,59
		2021	1.304.108.000.000	27,90
2	BUDI	2017	2.939.456.000.000	28,71
		2018	3.392.980.000.000	28,85
		2019	2.999.767.000.000	28,73
		2020	2.963.007.000.000	28,72
		2021	2.993.218.000.000	28,73
3	CEKA	2017	1.392.636.444.501	27,96

		2018	1.168.956.042.706	27,79
		2019	1.393.079.542.074	27,96
		2020	1.566.673.828.068	28,08
		2021	1.697.387.196.209	28,16
4	DLTA	2017	1.340.842.765.000	27,92
		2018	1.523.517.170.000	28,05
		2019	1.425.983.722.000	27,99
		2020	1.225.580.913.000	27,83
		2021	1.308.722.065.000	27,90
5	DVLA	2017	1.640.886.147.000	28,13
		2018	1.682.821.739.000	28,15
		2019	1.829.960.714.000	28,24
		2020	1.986.711.872.000	28,32
		2021	2.085.904.980.000	28,37
6	GGRM	2017	66.759.930.000.000	31,83
		2018	69.097.219.000.000	31,87
		2019	78.647.274.000.000	32,00
		2020	78.191.409.000.000	31,99
		2021	89.964.369.000.000	32,13
7	HMSP	2017	43.141.063.000.000	31,40
		2018	46.602.420.000.000	31,47
		2019	50.902.806.000.000	31,56
		2020	49.674.030.000.000	31,54
		2021	53.090.428.000.000	31,60
8	ICBP	2017	31.619.514.000.000	31,08
		2018	34.367.153.000.000	31,17
		2019	38.709.314.000.000	31,29
		2020	103.588.325.000.000	32,27
		2021	118.066.628.000.000	32,40
9	INDF	2017	82.699.635.000.000	32,05
		2018	96.537.796.000.000	32,20
		2019	96.198.559.000.000	32,20
		2020	163.136.516.000.000	32,73
		2021	179.356.193.000.000	32,82
10	KAEF	2017	6.096.149.000.000	29,44
		2018	11.329.090.864.000	30,06
		2019	18.352.877.132.000	30,54
		2020	17.562.816.674.000	30,50
		2021	17.760.195.040.000	30,51
11	KINO	2017	3.237.595.000.000	28,81
		2018	3.592.164.205.408	28,91
		2019	4.695.764.958.883	29,18
		2020	5.255.359.155.031	29,29

		2021	5.346.800.159.052	29,31
12	KLBF	2017	16.616.239.416.335	30,44
		2018	18.146.206.145.369	30,53
		2019	20.264.726.862.584	30,64
		2020	22.564.300.317.374	30,75
		2021	25.666.635.156.217	30,88
13	MLBI	2017	2.510.078.000.000	28,55
		2018	2.889.501.000.000	28,69
		2019	2.896.950.000.000	28,69
		2020	2.907.425.000.000	28,70
		2021	2.922.017.000.000	28,70
14	MYOR	2017	14.915.849.800.251	30,33
		2018	17.591.706.426.634	30,50
		2019	19.037.918.806.473	30,58
		2020	19.777.500.514.550	30,62
		2021	19.917.653.265.528	30,62
15	PYFA	2017	159.563.931.041	25,80
		2018	187.057.163.854	25,95
		2019	190.786.208.250	25,97
		2020	228.575.380.866	26,16
		2021	806.221.575.272	27,42
16	ROTI	2017	4.559.573.709.411	29,15
		2018	4.393.810.380.883	29,11
		2019	4.682.083.844.951	29,17
		2020	4.452.166.671.985	29,12
		2021	4.191.284.422.677	29,06
17	SIDO	2017	3.158.198.000.000	28,78
		2018	3.337.628.000.000	28,84
		2019	3.536.898.000.000	28,89
		2020	3.849.516.000.000	28,98
		2021	4.068.970.000.000	29,03
18	SKLT	2017	636.284.210.210	27,18
		2018	747.293.725.435	27,34
		2019	790.845.543.826	27,40
		2020	773.863.042.440	27,37
		2021	889.125.250.792	27,51
19	STTP	2017	2.342.432.443.196	28,48
		2018	2.631.189.810.030	28,60
		2019	2.881.563.083.954	28,69
		2020	3.448.995.059.882	28,87
		2021	3.919.243.683.748	29,00
20	TCID	2017	2.361.807.189.430	28,49

		2018	2.445.143.511.801	28,53
		2019	2.551.192.620.939	28,57
		2020	2.314.790.056.002	28,47
		2021	2.300.804.864.960	28,46
21	TSPC	2017	7.434.900.309.021	29,64
		2018	7.869.975.060.326	29,69
		2019	8.372.769.580.743	29,76
		2020	9.104.657.533.366	29,84
		2021	9.644.326.662.784	29,90
22	ULTJ	2017	5.186.940.000.000	29,28
		2018	5.555.871.000.000	29,35
		2019	6.608.422.000.000	29,52
		2020	8.754.116.000.000	29,80
		2021	7.406.856.000.000	29,63
23	UNVR	2017	18.906.413.000.000	30,57
		2018	20.326.869.000.000	30,64
		2019	20.649.371.000.000	30,66
		2020	20.534.632.000.000	30,65
		2021	19.068.532.000.000	30,58

Sumber : data diolah penulis (2023)

#### LAMPIRAN 6 : Pertumbuhan Penjualan (*Sales Growth*)

No	Kode	Tahun	Penjualan Berjalan	Penjualan Tahun Lalu	Total
1	ADES	2017	814.490.000.000	887.663.000.000	-0,082
		2018	804.302.000.000	814.490.000.000	-0,013
		2019	764.703.000.000	804.302.000.000	-0,049
		2020	673.364.000.000	764.703.000.000	-0,119
		2021	935.075.000.000	673.364.000.000	0,389
2	BUDI	2017	2.510.578.000.000	2.467.553.000.000	0,017
		2018	2.647.193.000.000	2.510.578.000.000	0,054
		2019	3.003.768.000.000	2.647.193.000.000	0,135
		2020	2.725.866.000.000	3.003.768.000.000	-0,093
		2021	3.374.782.000.000	2.725.866.000.000	0,238

3	CEKA	2017	4.257.738.486.908	4.115.541.761.173	0,035
		2018	3.629.327.583.572	4.257.738.486.908	-0,148
		2019	3.120.937.098.980	3.629.327.583.572	-0,140
		2020	3.634.297.273.749	3.120.937.098.980	0,164
		2021	5.359.440.530.374	3.634.297.273.749	0,475
4	DLTA	2017	777.308.328.000	774.968.268.000	0,003
		2018	893.006.350.000	777.308.328.000	0,149
		2019	827.136.727.000	893.006.350.000	-0,074
		2020	546.336.411.000	827.136.727.000	-0,339
		2021	681.205.785.000	546.336.411.000	0,247
5	DVLA	2017	1.575.647.308.000	1.451.356.680.000	0,086
		2018	1.699.657.296.000	1.575.647.308.000	0,079
		2019	1.813.020.278.000	1.699.657.296.000	0,067
		2020	1.829.699.557.000	1.813.020.278.000	0,009
		2021	1.900.893.602.000	1.829.699.557.000	0,039
6	GGRM	2017	83.305.925.000.000	76.274.147.000.000	0,092
		2018	95.707.663.000.000	83.305.925.000.000	0,149
		2019	110.523.819.000.000	95.707.663.000.000	0,155
		2020	114.477.311.000.000	110.523.819.000.000	0,036
		2021	124.881.266.000.000	114.477.311.000.000	0,091
7	HMSP	2017	99.091.484.000.000	96.466.657.000.000	0,027
		2018	106.741.891.000.000	99.091.484.000.000	0,077
		2019	106.055.176.000.000	106.741.891.000.000	-0,006



		2020	92.425.210.000.000	106.055.176.000.000	-0,129
		2021	98.874.484.000.000	92.425.210.000.000	0,070
8	ICBP	2017	35.606.593.000.000	34.375.236.000.000	0,036
		2018	38.413.407.000.000	35.606.593.000.000	0,079
		2019	42.296.703.000.000	38.413.407.000.000	0,101
		2020	46.641.048.000.000	42.296.703.000.000	0,103
		2021	56.803.733.000.000	46.641.048.000.000	0,218
9	INDF	2017	70.186.618.000.000	66.659.484.000.000	0,053
		2018	73.394.728.000.000	70.186.618.000.000	0,046
		2019	76.592.955.000.000	73.394.728.000.000	0,044
		2020	81.731.469.000.000	76.592.955.000.000	0,067
		2021	99.345.618.000.000	81.731.469.000.000	0,216
10	KAEF	2017	6.255.312.383.249	5.811.503.000.000	0,076
		2018	8.459.247.287.000	6.255.312.383.249	0,352
		2019	9.400.535.476.000	8.459.247.287.000	0,111
		2020	10.006.173.023.000	9.400.535.476.000	0,064
		2021	12.857.626.593.000	10.006.173.023.000	0,285
11	KINO	2017	3.160.637.000.000	3.493.029.000.000	-0,095
		2018	3.611.649.059.699	3.160.637.000.000	0,143
		2019	4.678.868.638.822	3.611.649.059.699	0,295
		2020	4.024.971.042.139	4.678.868.638.822	-0,140
		2021	3.676.656.101.508	4.024.971.042.139	-0,087
12	KLBF	2017	20.182.120.166.616	19.374.231.000.000	0,042

		2018	21.074.306.186.027	20.182.120.166.616	0,044
		2019	22.633.476.361.038	21.074.306.186.027	0,074
		2020	23.112.654.991.224	22.633.476.361.038	0,021
		2021	26.261.194.512.313	23.112.654.991.224	0,136
13	MLBI	2017	3.389.736.000.000	1.537.955.000.000	1,204
		2018	3.574.801.000.000	3.389.736.000.000	0,055
		2019	3.711.405.000.000	3.574.801.000.000	0,038
		2020	1.985.009.000.000	3.711.405.000.000	-0,465
		2021	2.473.681.000.000	1.985.009.000.000	0,246
14	MYOR	2017	20.816.673.946.473	18.349.960.000.000	0,134
		2018	24.060.802.395.725	20.816.673.946.473	0,156
		2019	25.026.739.472.547	24.060.802.395.725	0,040
		2020	24.476.953.742.651	25.026.739.472.547	-0,022
		2021	27.904.558.322.183	24.476.953.742.651	0,140
15	PYFA	2017	223.002.490.278	216.952.000.000	0,028
		2018	250.445.853.364	223.002.490.278	0,123
		2019	247.114.772.587	250.445.853.364	-0,013
		2020	277.398.061.739	247.114.772.587	0,123
		2021	630.530.235.961	277.398.061.739	1,273
16	ROTI	2017	2.491.100.179.560	2.521.921.000.000	-0,012
		2018	2.766.545.866.684	2.491.100.179.560	0,111
		2019	3.337.022.314.624	2.766.545.866.684	0,206
		2020	3.212.034.546.032	3.337.022.314.624	-0,037

		2021	3.287.623.327.457	3.212.034.546.032	0,024
17	SIDO	2017	2.573.840.000.000	2.561.806.000.000	0,005
		2018	2.763.292.000.000	2.573.840.000.000	0,074
		2019	3.067.434.000.000	2.763.292.000.000	0,110
		2020	3.335.411.000.000	3.067.434.000.000	0,087
		2021	4.020.980.000.000	3.335.411.000.000	0,206
18	SKLT	2017	914.188.759.779	833.850.372.883	0,096
		2018	1.045.029.834.378	914.188.759.779	0,143
		2019	1.281.116.255.236	1.045.029.834.378	0,226
		2020	1.253.700.810.596	1.281.116.255.236	-0,021
		2021	1.356.846.112.540	1.253.700.810.596	0,082
19	STTP	2017	2.825.409.180.889	2.629.107.367.897	0,075
		2018	2.826.957.323.397	2.825.409.180.889	0,001
		2019	3.512.509.168.853	2.826.957.323.397	0,243
		2020	3.846.300.254.825	3.512.509.168.853	0,095
		2021	4.241.856.914.012	3.846.300.254.825	0,103
20	TCID	2017	2.706.394.847.919	2.526.776.164.168	0,071
		2018	2.648.754.344.347	2.706.394.847.919	-0,021
		2019	2.804.151.670.769	2.648.754.344.347	0,059
		2020	1.882.144.124.829	2.804.151.670.769	-0,329
		2021	1.850.311.080.131	1.882.144.124.829	-0,017
21	TSPC	2017	9.565.462.199.000	9.138.238.993.842	0,047
		2018	10.088.118.830.780	9.565.462.199.000	0,055

		2019	10.993.842.057.747	10.088.118.830.780	0,090
		2020	10.968.402.090.246	10.993.842.057.747	-0,002
		2021	11.234.443.003.639	10.968.402.090.246	0,024
22	ULTJ	2017	4.879.559.000.000	4.685.988.000.000	0,041
		2018	5.472.882.000.000	4.879.559.000.000	0,122
		2019	6.241.419.000.000	5.472.882.000.000	0,140
		2020	5.967.362.000.000	6.241.419.000.000	-0,044
		2021	6.616.642.000.000	5.967.362.000.000	0,109
23	UNVR	2017	41.204.510.000.000	40.053.732.000.000	0,029
		2018	41.802.073.000.000	41.204.510.000.000	0,015
		2019	42.922.563.000.000	41.802.073.000.000	0,027
		2020	42.972.474.000.000	42.922.563.000.000	0,001
		2021	39.545.959.000.000	42.972.474.000.000	-0,080

Sumber : data diolah penulis (2023)

#### LAMPIRAN 7 : Kepemilikan Institusional

No	Kode	Tahun	Jumlah Saham Kepemilikan Institusi	Total Saham Beredar	Total
1	ADES	2017	539.896.713	589.896.800	0,915
		2018	539.896.713	589.896.800	0,915
		2019	539.896.713	589.896.800	0,915
		2020	539.896.713	589.896.800	0,915
		2021	539.896.713	589.896.800	0,915
2	BUDI	2017	1.201.271.833	4.498.997.362	0,267
		2018	1.201.271.833	4.498.997.362	0,267

		2019	1.401.271.833	4.498.997.362	0,311
		2020	1.401.271.833	4.498.997.362	0,311
		2021	1.401.271.833	4.498.997.362	0,311
3	CEKA	2017	517.771.000	595.000.000	0,870
		2018	517.771.000	595.000.000	0,870
		2019	517.771.000	595.000.000	0,870
		2020	517.771.000	595.000.000	0,870
		2021	517.771.000	595.000.000	0,870
4	DLTA	2017	467.061.150	800.659.050	0,583
		2018	467.061.150	800.659.050	0,583
		2019	467.061.150	800.659.050	0,583
		2020	467.061.150	800.659.050	0,583
		2021	467.061.150	800.659.050	0,583
5	DVLA	2017	1.031.800.912	1.120.000.000	0,921
		2018	1.031.800.912	1.120.000.000	0,921
		2019	1.031.800.912	1.120.000.000	0,921
		2020	1.031.800.912	1.120.000.000	0,921
		2021	1.031.800.912	1.120.000.000	0,921
6	GGRM	2017	2.316.000.000	962.044.000.000	0,002
		2018	2.316.000.000	962.044.000.000	0,002
		2019	2.316.000.000	962.044.000.000	0,002
		2020	2.316.000.000	962.044.000.000	0,002
		2021	2.316.000.000	962.044.000.000	0,002

7	HMSP	2017	107.594.221.125	116.318.076.900	0,925
		2018	107.594.221.125	116.318.076.900	0,925
		2019	107.594.221.125	116.318.076.900	0,925
		2020	107.594.221.125	116.318.076.900	0,925
		2021	107.594.221.125	116.318.076.900	0,925
8	ICBP	2017	9.391.678.000	11.661.908.000	0,805
		2018	9.391.678.000	11.661.908.000	0,805
		2019	9.391.678.000	11.661.908.000	0,805
		2020	9.391.678.000	11.661.908.000	0,805
		2021	9.391.678.000	11.661.908.000	0,805
9	INDF	2017	4.396.103.450	8.780.426.500	0,501
		2018	4.396.103.450	8.780.426.500	0,501
		2019	4.396.103.450	8.780.426.500	0,501
		2020	4.396.103.450	8.780.426.500	0,501
		2021	4.396.103.450	8.780.426.500	0,501
10	KAEF	2017	500.000.000	5.554.000.000	0,090
		2018	500.000.000	5.554.000.000	0,090
		2019	500.000.000	5.554.000.000	0,090
		2020	500.000.000	5.554.000.000	0,090
		2021	500.000.000	5.554.000.000	0,090
11	KINO	2017	992.857.100	1.428.571.500	0,695
		2018	992.857.100	1.428.571.500	0,695
		2019	1.000.000.100	1.428.571.500	0,700

		2020	1.000.000.100	1.428.571.500	0,700
		2021	1.000.000.100	1.428.571.500	0,700
12	KLBF	2017	46.872.947.110	46.875.122.110	1,000
		2018	46.872.947.110	46.875.122.110	1,000
		2019	46.872.947.110	46.875.122.110	1,000
		2020	46.872.947.110	46.875.122.110	1,000
		2021	46.872.947.110	46.875.122.110	1,000
13	MLBI	2017	1.723.151.000	2.107.000.000	0,818
		2018	1.723.151.000	2.107.000.000	0,818
		2019	1.723.151.000	2.107.000.000	0,818
		2020	1.723.151.000	2.107.000.000	0,818
		2021	1.723.151.000	2.107.000.000	0,818
14	MYOR	2017	5.844.349.525	22.358.699.725	0,261
		2018	5.844.349.525	22.358.699.725	0,261
		2019	5.844.349.525	22.358.699.725	0,261
		2020	5.844.349.525	22.358.699.725	0,261
		2021	5.844.349.525	22.358.699.725	0,261
15	PYFA	2017	288.119.974	535.080.000	0,538
		2018	216.582.206	535.080.000	0,405
		2019	216.582.206	535.080.000	0,405
		2020	216.582.206	535.080.000	0,405
		2021	216.582.206	535.080.000	0,405
16	ROTI	2017	6.106.828.188	6.186.488.888	0,987

		2018	6.106.828.188	6.186.488.888	0,987
		2019	5.913.076.388	6.186.488.888	0,956
		2020	5.913.076.388	6.186.488.888	0,956
		2021	5.913.076.388	6.186.488.888	0,956
17	SIDO	2017	12.150.000.000	15.000.000.000	0,810
		2018	12.150.000.000	15.000.000.000	0,810
		2019	12.150.000.000	15.000.000.000	0,810
		2020	29.770.221.800	30.000.000.000	0,992
		2021	29.995.485.529	30.000.000.000	1,000
18	SKLT	2017	621.666.450	690.740.500	0,900
		2018	621.666.450	690.740.500	0,900
		2019	621.666.450	690.740.500	0,900
		2020	621.666.450	690.740.500	0,900
		2021	621.675.350	690.740.500	0,900
19	STTP	2017	743.600.500	1.310.000.000	0,568
		2018	743.600.500	1.310.000.000	0,568
		2019	743.600.500	1.310.000.000	0,568
		2020	743.600.500	1.310.000.000	0,568
		2021	743.600.500	1.310.000.000	0,568
20	TCID	2017	122.319.485	201.066.667	0,608
		2018	122.319.485	201.066.667	0,608
		2019	126.485.615	201.066.667	0,629
		2020	126.485.615	201.066.667	0,629



		2021	130.120.491	201.066.667	0,647
21	TSPC	2017	3.551.607.218	4.500.000.000	0,789
		2018	3.595.726.618	4.500.000.000	0,799
		2019	3.619.823.418	4.500.000.000	0,804
		2020	3.674.161.618	4.500.000.000	0,816
		2021	3.704.766.118	4.509.864.300	0,821
22	ULTJ	2017	6.484.877.500	7.630.000.000	0,850
		2018	6.484.877.500	7.630.000.000	0,850
		2019	6.484.877.500	7.630.000.000	0,850
		2020	5.080.786.200	11.553.528.000	0,440
		2021	5.114.116.800	11.553.528.000	0,443
23	UNVR	2017	6.484.877.500	7.630.000.000	0,850
		2018	6.484.877.500	7.630.000.000	0,850
		2019	6.484.877.500	7.630.000.000	0,850
		2020	6.484.877.500	7.630.000.000	0,850
		2021	6.484.877.500	7.630.000.000	0,850

Sumber: data diolah penulis (2023)

## LAMPIRAN 8 : Hasil Output Spss 25.0

### 1. analisis statistik deskriptif

<b>Descriptive Statistics</b>					
	N	Minimu m	Maximu m	Mean	Std. Deviation
DAR	115	83.0	7596.0	432.287	693.5936
ROA	115	1.0	730.0	131.270	127.6497
ukuran perusahaan	115	2580.0	3282.0	2939.02	157.7670
pertumbuhan penjualan	115	-465.0	1273.0	79.904	200.9654
kepemilikan institusional	115	2.0	1000.0	669.626	286.1058
tax avoidance	115	25.0	722.0	241.661	79.0469
Valid N (listwise)	115				

Sumber : hasil *output* SPSS 25.0

### 2. uji asumsi klasik

#### a. Uji Multikolonieritas

		<b>Coefficients<sup>a</sup></b>	
		Tolerance	Collinearity Statistics VIF
Model			
1	DAR	.955	1.048
	ROA	.831	1.203
	ukuran perusahaan	.934	1.071
	pertumbuhan penjualan	.950	1.052
	kepemilikan institusional	.853	1.173

a. Dependent Variable: tax avoidance

Sumber : hasil *output* SPSS 25.0

**b. Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		88
Normal Parameters <sup>a,b</sup>	Mean	0,0000000
	Std. Deviation	0,41605984
Most Extreme Differences	Absolute	0,262
	Positive	0,262
	Negative	-0,142
Test Statistic		0,262
Asymp. Sig. (2-tailed)		.068 <sup>c</sup>

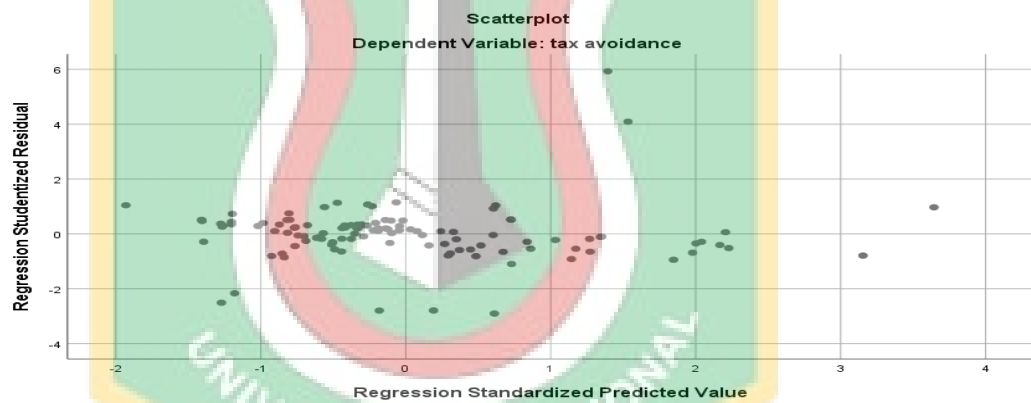
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sumber : hasil *output* SPSS 25.0

**c. Uji Heteroskedastisitas**



Sumber : hasil *output* SPSS 25.0

**d. Uji Autokorelasi**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.405 <sup>a</sup>	.264	.217	74.58063	1.927

a. Predictors: (Constant), tax avoidance, DAR, ROA, ukuran perusahaan, pertumbuhan penjualan, kepemilikan institusional

b. Dependent Variable: tax avoidance

Sumber : hasil *output* SPSS 25.0

### 3. Uji Hipotesis

#### 1. Analisis Regresi Berganda

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	269.662	44.700		6.033	.000
	DAR	-.005	.003	-.166	-1.671	.099
	ROA	.084	.018	.494	4.633	.000
	ukuran perusahaan	-.010	.015	-.066	-.651	.517
	pertumbuhan penjualan	-.027	.013	-.204	-2.048	.044
	kepemilikan institusional	-.010	.008	-.124	-1.179	.242

a. Dependent Variable: tax avoidance  
 Sumber : hasil *output* SPSS 25.0

#### 2. Uji Koefisien Determinasi (R<sup>2</sup>)

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.405 <sup>a</sup>	.264	.217	74.58063

a. Predictors: (Constant), DAR, ROA, ukuran perusahaan, pertumbuhan penjualan, kepemilikan institusional

b. Dependent Variable: tax avoidance  
 Sumber : hasil *output* SPSS 25.0

### 3. Uji Kelayakan Model ( Uji F)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10309.353	5	2061.871	4.726	.001 <sup>b</sup>
	Residual	35777.636	82	436.313		
	Total	46086.989	87			

a. Dependent Variable: tax avoidance

b. Predictors: (Constant), kepemilikan institusional, DAR, pertumbuhan penjualan, ukuran perusahaan, ROA

Sumber : hasil *output* SPSS 25.0

### 4. Pengujian Keberartian Model ( Uji t)

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	269.662	44.700		6.033	.000
	DAR	-.005	.003	-.166	-1.671	.099
	ROA	.084	.018	.494	4.633	.000
	ukuran perusahaan	-.010	.015	-.066	-.651	.517
	pertumbuhan penjualan	-.027	.013	-.204	-2.048	.044
	kepemilikan institusional	-.010	.008	-.124	-1.179	.242

a. Dependent Variable: tax avoidance

Sumber : hasil *output* SPSS 25.0

## Bella sukma cahyanti.TA

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