

## LAMPIRAN

### Lampiran 1

Daftar Perusahaan yang dijadikan sebagai sampel dalam penelitian

No	Nama Perusahaan	Jenis Industri
1	INTP ( Indocement Tunggal Prakasa Tbk )	Industri Semen
2	SMBR ( Semen Baturaja Persero Tbk )	Industri Semen
3	ARNA (Arwana Citra Mulia Tbk)	Industri Keramik, porselen & kaca
4	TOTO (Surya Toto Indonesia Tbk)	Industri Keramik, porselen & kaca
5	INAI (Indal Aluminium Industry Tbk)	Industri Logam & sejenisnya
6	LION (Lion Metal Works Tbk)	Industri Logam & sejenisnya
7	LMSH (Lionmesh Prima Tbk)	Industri Logam & sejenisnya
8	DPNS (Duta Pertiwi Nusantara)	Industri Kimia
9	EKAD (Ekadharna International Tbk)	Industri Kimia
10	INCI (Intan Wijaya International Tbk)	Industri Kimia
11	SRSN (Indo Acitama Tbk)	Industri Kimia
12	TPIA (Chandra Asri Petrochemical)	Industri Kimia
13	AKPI (Argha Karya Prima Industry Tbk)	Industri Plastik & Kemasan
14	IGAR (Champion Pasific Indonesia Tbk)	Industri Plastik & Kemasan
15	IPOL (Indopoly Swakarsa Industry Tbk)	Industri Plastik & Kemasan
16	CPIN (Charoen Pokphand Indonesia Tbk)	Industri Pakan Ternak
17	JPFA (Japfa Comfeed Indonesia Tbk)	Industri Pakan Ternak
18	TIRT (Tirta Mahakam Resources Tbk)	Industri Kayu & Pengolahannya
19	FASW (Fajar Surya Wisesa Tbk)	Industri Pulp & Kertas
20	KDSI ( Kedaung Setia Industrial Tbk )	Industri Pulp & Kertas
21	NIPS (Nippres Tbk)	Industri Otomotif & Komponen
22	SMSM (Selamat Sempurna Tbk)	Industri Otomotif & Komponen
23	INDR (Indo Rama Synthetic Tbk)	Industri Tekstil & Garment
24	RICY (Ricky Putra Globalindo Tbk)	Industri Tekstil & Garment
25	TRIS (Trisula International Tbk)	Industri Tekstil & Garment
26	UNIT (Nusantara Inti Corpora Tbk)	Industri Tekstil & Garment
27	BATA (Sepatu Bata Tbk)	Industri Alas Kaki
28	JECC (Jembo Cable Company Tbk)	Industri Kabel
29	KBLM (Kabelindo Murni Tbk)	Industri Kabel
30	ICBP (Indofood CBP Sukses Makmur Tbk)	Industri Makanan & Minuman
31	INDF (Indofood Sukses Makmur Tbk)	Industri Makanan & Minuman
32	MLBI (Multi Bintang Indonesia Tbk)	Industri Makanan & Minuman
33	MYOR (Mayora Indah Tbk)	Industri Makanan & Minuman
34	ROTI (Nippon Indosari Corporindo Tbk)	Industri Makanan & Minuman
35	SKBM (Sekar Bumi Tbk)	Industri Makanan & Minuman
36	ULTJ (Ultrajaya Milk Industry and	Industri Makanan & Minuman

No	Nama Perusahaan	Jenis Industri
	Trading Company Tbk)	
37	GGRM (Gudang Garam Tbk)	Industri Rokok
38	HMSP (Hanjaya Mandala Sampoerna Tbk)	Industri Rokok
39	DVLA (Darya Varia Laboratoria Tbk)	Industri Farmasi
40	KAEF (Kimia Farma Tbk)	Industri Farmasi
41	KLBF (Kalbe Farma Tbk)	Industri Farmasi
42	PYFA (Pyridam Farma Tbk)	Industri Farmasi
43	TSPC (Tempo Scan Pasific Tbk)	Industri Farmasi
44	ADES ( Akasha Wira International Tbk)	Industri Barang dan kosmetik keperluan rumah tangga
45	TCID (Mandom Indonesia Tbk)	Industri Barang dan kosmetik keperluan rumah tangga
46	UNVR (Unilever Indonesia Tbk)	Industri Barang dan kosmetik keperluan rumah tangga



## Lampiran 2

### Perhitungan Data Deskriptif

Statistik Deskriptif					
	N	Minimum	Maximum	Mean	Std. Deviasi
COD (cost of debt)	138	0.001	0.148	0.034	0.027
Tax Avoidance (ETR)	138	(5.550)	2.040	0.276	0.563
ROA (return on asset)	138	-	0.530	0.096	0.100
SIZE	138	5.820	13.120	10.146	2.267



**Lampiran 3**  
**Hasil uji asumsi klasik**

**Hasil Uji MultiKolonieritas (Matriks Kolerasi)**

		CoD	Tax_Avoid	ROA	Size
Pearson Correlation	CoD	1.000	.076	-.302	.026
	Tax_Avoid	.076	1.000	-.273	.001
	ROA	-.302	-.273	1.000	-.297
	Size	.026	.001	-.297	1.000
Sig. (1-tailed)	CoD	.	.188	.000	.382
	Tax_Avoid	.188	.	.001	.494
	ROA	.000	.001	.	.000
	Size	.382	.494	.000	.
N	CoD	138	138	138	138
	Tax_Avoid	138	138	138	138
	ROA	138	138	138	138
	Size	138	138	138	138

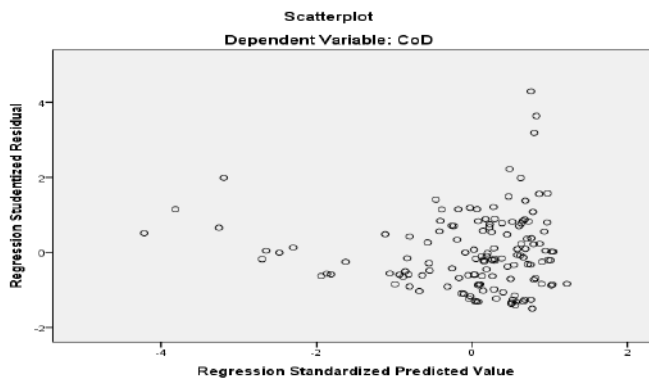
**Hasil Uji MultiKolonieritas**

		Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations
		B	Std. Error	Beta			Zero-order
1	(Constant)	.050	.012		4.079	.000	
	Tax_Avoid	-.001	.009	-.013	-.154	.878	.076
	ROA	-.001	.000	-.327	-3.645	.000	-.302
	Size	-.001	.001	-.071	-.825	.411	.026

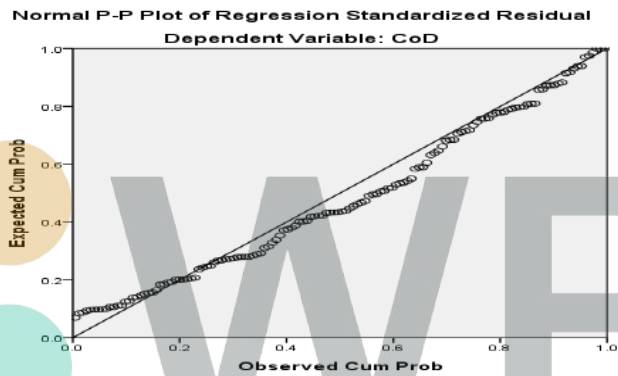
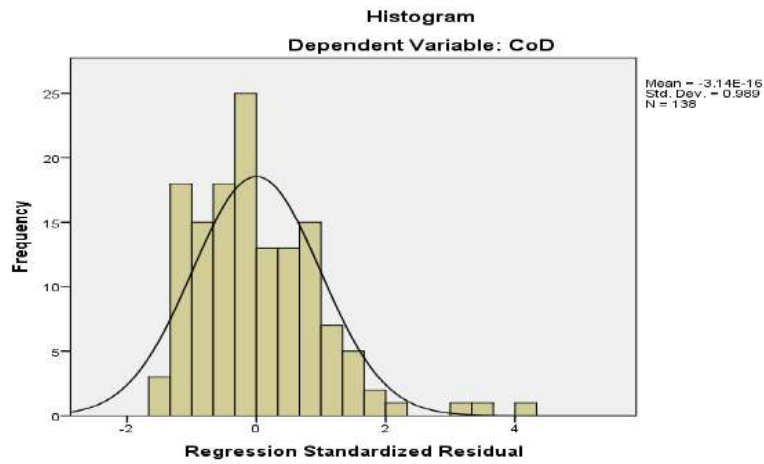
**Hasil Uji Autokolerasi**

		Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics		
					R Square Change	F Change	df1
1	.310 <sup>a</sup>	.096	.076	.02583	.096	4.746	3

**Hasil Uji Heteroskedastisitas**



### Hasil Uji Normalitas (analisis grafik)



### Hasil Uji Normalitas (1-Sample K-S)

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		138
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.02554079
Most Extreme Differences	Absolute	.088
	Positive	.088
	Negative	-.074
Kolmogorov-Smirnov Z		1.034
Asymp. Sig. (2-tailed)		.235

**Lampiran 4**  
**Hasil Analisis Regresi**

**Hasil Uji Determinasi R<sup>2</sup>**

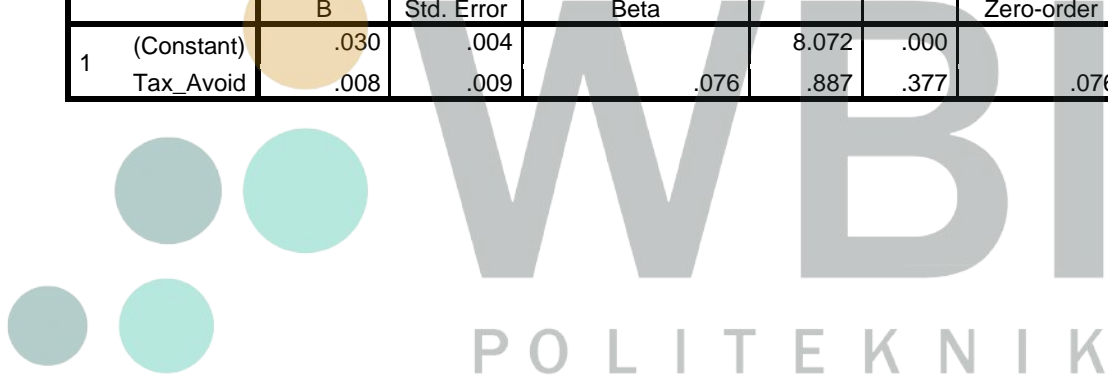
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics		
					R Square Change	F Change	df1
1	.310 <sup>a</sup>	.096	.076	.02583	.096	4.746	3

**Hasil Uji Signifikasi Simultan (Uji Statistik F)**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.009	3	.003	4.746	.004 <sup>b</sup>
	Residual	.089	134	.001		
	Total	.099	137			

**Hasil Uji Signifikan Parsial (Uji Statistik T)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations
		B	Std. Error	Beta			Zero-order
1	(Constant)	.030	.004		8.072	.000	
	Tax_Avoid	.008	.009	.076	.887	.377	.076



## Lampiran 5

### Data sampel perusahaan yang diolah menggunakan teknik analisa data

No	Nama Perusahaan	Tahun	COD	ETR	ROA	Size
1	ADES	2015	0.046	0.26	0.06	5.82
		2016	0.048	0.09	0.07	5.89
		2017	0.061	0.25	0.05	5.92
2	AKPI	2015	0.031	0.46	0.03	9.46
		2016	0.036	0.31	0.01	9.42
		2017	0.036	0.58	0.01	9.44
3	ARNA	2015	0.019	0.25	0.05	12.16
		2016	0.034	0.26	0.06	12.19
		2017	0.035	0.26	0.07	12.20
4	BATA	2015	0.021	0.09	0.16	8.90
		2016	0.004	0.35	0.05	8.91
		2017	0.003	0.33	0.06	8.93
5	CPIN	2015	0.058	0.20	0.07	7.40
		2016	0.058	0.44	0.09	7.38
		2017	0.054	0.23	0.10	7.39
6	DPNS	2015	0.002	0.17	0.04	11.44
		2016	0.005	0.19	0.04	11.47
		2017	0.005	0.21	0.02	11.49
7	DVLA	2015	0.004	0.25	0.08	9.14
		2016	0.012	0.29	0.09	9.19
		2017	0.008	0.28	0.09	9.22
8	EKAD	2015	0.044	0.29	0.12	11.59
		2016	0.029	0.23	0.44	11.85
		2017	0.020	0.26	0.10	11.90
9	FASW	2015	0.035	0.23	0.12	12.84
		2016	0.040	0.06	0.09	12.93
		2017	0.063	0.28	0.06	12.97
10	GGRM	2015	0.057	0.25	0.10	7.80
		2016	0.049	0.25	0.10	7.80
		2017	0.018	0.26	0.12	7.82
11	HMSP	2015	0.013	0.26	0.27	7.58
		2016	0.003	0.25	0.29	7.63
		2017	0.003	0.25	0.29	7.63
12	ICBP	2015	0.031	0.27	0.11	7.42
		2016	0.017	0.27	0.13	7.46
		2017	0.012	0.32	0.11	7.50
13	IGAR	2015	0.016	0.27	0.13	11.58
		2016	0.011	0.28	0.16	11.64
		2017	0.012	0.24	0.14	11.71
14	INAI	2015	0.049	0.50	0.10	12.12
		2016	0.029	0.39	0.02	12.13
		2017	0.019	0.26	0.03	12.08

15	INCI	2015	0.019	0.12	0.00	11.23
		2016	0.017	0.25	0.30	11.43
		2017	0.029	0.25	0.08	11.48
16	INDF	2015	0.060	0.35	0.05	7.96
		2016	0.036	0.34	0.06	7.91
		2017	0.036	0.33	0.06	7.94
17	INDR	2015	0.012	1.92	0.02	8.91
		2016	0.019	0.77	0.00	8.93
		2017	0.020	0.81	0.06	8.90
18	INTP	2015	0.007	0.08	0.15	7.44
		2016	0.003	0.07	0.13	7.48
		2017	0.002	0.56	0.06	7.46
19	IPOL	2015	0.042	0.61	0.01	8.45
		2016	0.042	0.37	0.02	8.45
		2017	0.045	0.29	0.04	8.11
20	JECC	2015	0.042	0.71	0.00	9.13
		2016	0.052	0.25	0.08	9.20
		2017	0.028	0.25	0.09	9.29
21	JPFA	2015	0.063	0.25	0.13	6.85
		2016	0.049	0.22	0.15	7.28
		2017	0.049	0.36	0.05	7.32
22	KAEF	2015	0.029	0.25	0.06	12.54
		2016	0.032	0.29	0.05	12.66
		2017	0.023	0.26	0.05	12.79
23	KBLM	2015	0.044	0.41	0.02	11.82
		2016	0.094	0.43	0.03	11.81
		2017	0.022	0.01	0.39	12.09
24	KDSI	2015	0.060	0.23	0.01	12.07
		2016	0.056	0.26	0.04	12.06
		2017	0.031	0.26	0.05	12.12
25	KLBF	2015	0.009	0.24	0.15	13.14
		2016	0.010	0.24	0.15	13.18
		2017	0.013	0.24	0.15	13.22
26	LION	2015		0.21	0.08	11.81
		2016	0.010	0.23	0.05	11.84
		2017	0.007	0.54	0.00	11.83
27	LMSH	2015	0.022	0.49	0.01	11.13
		2016	0.008	0.34	0.03	11.21
		2017	0.018	0.26	0.08	11.21
28	MLBI	2015	0.036	0.26	0.24	6.32
		2016	0.055	0.26	0.43	6.36
		2017	0.010	0.26	0.53	6.40
29	MYOR	2015	0.065	0.24	0.11	13.05
		2016	0.059	0.25	0.10	13.11
		2017	0.051	0.25	0.11	13.17



30	NIPS	2015	0.055	0.27	0.02	9.19
		2016	0.049	0.26	0.08	9.25
		2017	0.034	0.26	0.02	9.28
31	PYFA	2015	0.089	0.32	0.03	11.20
		2016	0.058	0.27	0.03	11.22
		2017	0.040	0.26	0.03	11.20
32	RICY	2015	0.061	0.40	0.01	12.08
		2016	0.074	0.40	0.01	12.11
		2017	0.041	0.36	0.01	12.14
33	ROTI	2015	0.067	0.28	0.00	12.43
		2016	0.061	0.24	0.09	12.47
		2017	0.075	0.27	0.03	12.66
34	SKBM	2015	0.038	0.25	0.05	11.88
		2016	0.056	0.27	0.02	12.00
		2017	0.035	0.19	0.01	12.21
35	SMBR	2015	0.001	0.20	0.11	9.51
		2016	0.009	0.26	0.06	9.64
		2017	0.001	0.30	0.03	9.70
36	SMSM	2015	0.037	0.19	0.21	6.35
		2016	0.022	0.24	0.21	6.35
		2017	0.010	0.23	0.23	6.39
37	SRSN	2015	0.080	0.25	0.03	8.76
		2016	0.066	(5.55)	0.09	8.86
		2017	0.081	0.07	0.02	8.81
38	TCID	2015	0.001	0.07	0.26	12.32
		2016		0.27	0.07	12.34
		2017		0.26	0.07	12.37
39	TIRT	2015	0.031	2.04	0.02	11.88
		2016	0.032	0.22	0.04	11.91
		2017	0.031	0.57	0.01	11.93
40	TOTO	2015	0.021	0.25	-	12.39
		2016	0.018	0.33	0.06	12.41
		2017	0.014	0.26	0.09	12.45
41	TPIA	2015	0.022	0.53	0.01	6.27
		2016	0.032	0.25	0.14	6.33
		2017	0.030	0.25	0.11	6.48
42	TRIS	2015	0.055	0.25	0.07	11.76
		2016	0.049	0.47	0.03	11.81
		2017	0.027	0.35	0.04	11.74
43	TSPC	2015	0.004	0.17	0.08	12.80
		2016	0.004	0.24	0.08	12.82
		2017	0.011	0.25	0.06	12.87
44	ULTJ	2015	0.003	0.25	0.15	12.55
		2016	0.003	0.24	0.17	12.63
		2017	0.001	0.31	0.13	12.71

45	UNIT	2015	0.148	0.77	0.00	11.66
		2016	0.121	0.55	0.00	11.64
		2017	0.133	0.31	0.13	11.63
46	UNVR	2015	0.012	0.25	0.37	7.20
		2016	0.012	0.25	0.36	7.22
		2017	0.006	0.25	0.38	7.28

