



Lampiran 1
Daftar Perusahaan Sampel

NO	KODE	NAMA EMITEN
1	CEKA	Wilmar Cahaya Indonesia
2	DLTA	Delta Djakarta
3	FAST	PT Fast Food Indonesia Tbk
4	ICBP	Indofood CBP Sukses Makmur
5	MLBI	Multi Bintang Indonesia
6	MYOR	Mayora Indah
7	PTSP	Pioneerindo Gourmet International
8	ROTI	Nippon Indosari Corporindo
9	SKBM	Sekar Bumi
10	SKLT	Sekar Laut
11	STTP	Siantar Top
12	ULTJ	Ultrajaya Milk Industry and Trading Company
13	INDF	Indofood Sukses Makmur

Lampiran 2
Data ETR 2014-2018

NO	KODE	2014	2015	2016	2017	2018
1	CEKA	0.2790	0.2511	0.1264	0.2498	0.2492
2	DLTA	0.2410	0.2324	0.2218	0.2418	0.2418
3	FAST	0.2808	0.2130	0.2375	0.0138	0.2404
4	ICBP	0.2529	0.2710	0.2722	0.3195	0.2773
5	MLBI	0.2629	0.7355	0.7439	0.2573	0.2674
6	MYOR	0.2263	0.2379	0.2476	0.2542	0.2609
7	PTSP	0.1986	2.0684	0.4954	0.3011	0.3056
8	ROTI	0.2539	0.2848	0.2427	0.2728	0.3197
9	SKBM	0.1881	0.2969	0.5358	0.3939	0.4537
10	SKLT	0.3828	0.3149	0.2542	0.175	0.2624
11	STTP	0.264	0.1996	0.2001	0.2513	0.2144
12	ULTJ	0.6721	0.2777	0.2388	0.0003	0.2607
13	INDF	0.2935	0.3487	0.3429	0.3282	0.3337

Lampiran 3

Data Intensitas Aset Tetap 2014-2018

NO	KODE	2014	2015	2016	2017	2018
1	CEKA	0.1725	0.1487	0.1515	0.1525	0.1711
2	DLTA	0.1139	0.1014	0.0804	0.0671	0.0671
3	FAST	0.1672	0.1634	0.1592	0.1605	0.1630
4	ICBP	0.2344	0.2468	0.2462	0.2568	0.3126
5	MLBI	0.5895	0.6026	0.5618	0.5434	0.5274
6	MYOR	0.3484	0.3324	0.2987	0.2674	0.2421
7	PTSP	0.5908	0.6204	0.6353	0.6025	0.5726
8	ROTI	0.7840	0.6730	0.6311	0.4372	0.5057
9	SKBM	0.3860	0.5145	0.4353	0.2992	0.3289
10	SKLT	0.4078	0.3939	0.5274	0.4900	0.4326
11	STTP	0.5072	0.5242	0.4852	0.4806	0.4166
12	ULTJ	0.3439	0.3279	0.2458	0.2576	0.2615
13	INDF	0.2561	0.2733	0.3128	0.3387	0.4391

Lampiran 4
Data Leverage 2014-2018

NO	KODE	2014	2015	2016	2017	2018
1	CEKA	1.3889	1.3220	0.6060	0.5422	0.1969
2	DLTA	0.3117	0.2221	0.1831	0.1714	0.1714
3	FAST	0.8125	1.0724	1.1074	1.1255	0.9407
4	ICBP	0.6563	0.6208	0.5622	0.5557	0.5135
5	MLBI	3.0286	1.7409	1.7721	1.3571	1.4749
6	MYOR	1.5097	1.1836	1.0626	1.0282	1.0593
7	PTSP	0.9453	1.1451	1.1390	1.0760	0.8722
8	ROTI	1.2319	1.2770	1.0237	0.6168	0.5063
9	SKBM	1.0431	1.2218	1.7190	0.5862	0.7023
10	SKLT	1.1620	1.4803	0.9187	1.0687	1.2029
11	STTP	1.0848	0.9028	0.9995	0.6916	0.5982
12	ULTJ	0.2878	0.2654	0.2149	0.2324	0.1635
13	INDF	1.0844	1.1296	0.8701	0.8808	0.9340

Lampiran 5
Data Koneksi Politik 2014-2018

NO	KODE	2014	2015	2016	2017	2018
1	CEKA	0	0	0	0	0
2	DLTA	1	1	1	1	1
3	FAST	0	0	0	0	0
4	ICBP	0	0	0	0	0
5	MLBI	0	0	0	0	0
6	MYOR	0	0	0	0	0
7	PTSP	0	0	0	0	0
8	ROTI	0	0	0	0	0
9	SKBM	0	0	0	0	0
10	SKLT	0	0	0	0	0
11	STTP	0	0	0	0	0
12	ULTJ	0	0	0	0	0
13	INDF	0	0	0	0	0

Lampiran 6
Data Profitabilitas 2014-2018

NO	KODE	2014	2015	2016	2017	2018
1	CEKA	0.0319	0.0717	0.1751	0.0771	0.0793
2	DLTA	0.2892	0.1850	0.2125	0.2087	0.2087
3	FAST	0.0703	0.0455	0.0670	0.0607	0.0709
4	ICBP	0.1016	0.1101	0.1256	0.1121	0.1356
5	MLBI	0.3563	0.2365	0.4317	0.5267	0.4239
6	MYOR	0.0398	0.1102	0.1075	0.1093	0.1001
7	PTSP	0.0729	0.0157	0.0156	0.0335	0.0640
8	ROTI	0.0880	0.1000	0.0958	0.0297	0.0289
9	SKBM	0.1372	0.0525	0.0225	0.0159	0.0090
10	SKLT	0.0497	0.0532	0.0363	0.0361	0.0428
11	STTP	0.0727	0.0967	0.0745	0.0922	0.0969
12	ULTJ	0.0971	0.1478	0.1674	0.1372	0.1263
13	INDF	0.0599	0.0404	0.0641	0.0585	0.0514

Lampiran 7
Data Ukuran Perusahaan 2014-2018

NO	KODE	2014	2015	2016	2017	2018
1	CEKA	18.27	18.34	18.22	18.29	18.39
2	DLTA	20.72	20.76	20.90	21.02	21.02
3	FAST	21.49	21.56	21.67	21.73	21.82
4	ICBP	17.03	17.09	17.18	17.27	17.35
5	MLBI	14.62	14.56	14.64	14.74	14.88
6	MYOR	29.96	30.06	30.19	30.33	30.50
7	PTSP	19.50	19.48	19.49	19.54	19.55
8	ROTI	28.39	28.63	28.70	29.15	29.11
9	SKBM	27.20	27.36	27.63	28.12	28.20
10	SKLT	26.53	26.66	27.07	27.18	27.34
11	STTP	28.16	28.28	28.48	28.48	28.60
12	ULTJ	28.70	28.90	29.08	15.46	15.53
13	INDF	27.88	28.03	27.99	27.96	27.79

Lampiran 8
Tabel Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Avoidance	45	.19	.32	.2597	.02843
Intensitas Aset Tetap	45	.07	.78	.3362	.18319
Leverage	45	.16	3.03	.8806	.52873
Koneksi Politik	45	.00	1.00	.1111	.31782
Profitabilitas	45	.03	.53	.1223	.10301
Ukuran Perusahaan	45	14.62	30.50	23.3507	5.35689
Valid N (listwise)	45				

Lampiran 9
Tabel Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.02452194
Most Extreme Differences	Absolute	.092
	Positive	.092
	Negative	-.078
Test Statistic		.092
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.
 d. This is a lower bound of the true significance.

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Lampiran 10

Tabel Uji Multikolinieritas

Model		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	.301	.023		13.076	.000		
	Leverage	-.005	.009	-.095	-.550	.585	.636	1.572
	Intensitas Aset Tetap	.070	.029	.452	2.453	.019	.562	1.780
	Profitabilitas	-.092	.050	-.333	-1.842	.073	.583	1.715
	Ukuran Perusahaan	-.002	.001	-.388	-2.314	.026	.677	1.477
	Koneksi Politik	-.007	.017	-.073	-.385	.702	.534	1.872

a. Dependent Variable: ETR

Lampiran 11

Tabel Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.506 ^a	.256	.161	.02605	2.446

a. Predictors: (Constant), KONEKSI_POLITIK, UKURAN_PERUSAHAAN, LEVERAGE, PROFITABILITAS, INTENSITAS_ASET_TETAP

b. Dependent Variable: ETR



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Tabel Uji Heteroskedastisitas

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.009	.014		.668	.508
	Leverage	-.001	.006	-.017	-.091	.928
	Intensitas_Aset_Tetap	-.002	.017	-.022	-.113	.911
	Profitabilitas	-.028	.030	-.181	-.933	.357
	Ukuran_Perusahaan	.001	.001	.204	1.136	.263
	Koneksi_Politik	-.007	.010	-.132	-.649	.520

a. Dependent Variable: ETR

Lampiran 13

Tabel Uji Analisis Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.301	.023		13.076	.000
	Intensitas Aset Tetap	.070	.029	.452	2.453	.019
	Leverage	-.005	.009	-.095	-.550	.585
	Koneksi Politik	-.007	.017	-.073	-.385	.702
	Profitabilitas	-.092	.050	-.333	-1.842	.073
	Ukuran Perusahaan	-.002	.001	-.388	-2.314	.026

a. Dependent Variable: ETR

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.506 ^a	.256	.161	.02605

a. Predictors: (Constant), KONEKSI_POLITIK, UKURAN_PERUSAHAAN, LEVERAGE, PROFITABILITAS, INTENSITAS_ASET_TETAP

b. Dependent Variable: ETR

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.009	5	.002	2.684	.035 ^b
	Residual	.026	39	.001		
	Total	.036	44			

a. Dependent Variable: ETR

b. Predictors: (Constant), KONEKSI_POLITIK, UKURAN_PERUSAHAAN, LEVERAGE, PROFITABILITAS, INTENSITAS_ASET_TETAP