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**LAMPIRAN**

Lampiran I

DAFTAR PENELITIAN SAMPLE PERUSAHAAN

Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia (BEI)

Periode 2017-2021

|  |  |  |
| --- | --- | --- |
| No | Nama Perusahaan | Kode Perusahaan |
| 1 | PT Adaro Energy Tbk | ADRO |
| 2 | PT AKR Corporindo Tbk | AKRA |
| 3 | PT Ratu Prabu Energi Tbk | ARTI |
| 4 | PT Borneo Olah Sarana Sukses Tbk | BOSS |
| 5 | PT Astrindo Nusantara Infrastruktur | BIPI |
| 6 | PT Baramulti Sukses Sarana Tbk | BSSR |
| 7 | PT Bayan Resources Tbk | BYAN |
| 8 | PT Darma Henwa Tbk | DEWA |
| 9 | PT Dian Swastatika Sentosa Tbk | DSSA |
| 10 | PT Dwi Guna Laksana Tbk | DWGL |
| 11 | PT Enlusa Tbk | ELSA |
| 12 | PT Bumi Resources Tbk | BUMI |
| 13 | PT Humpuss Intermoda Transportasi | HITS |
| 14 | PT Exploitasi Energi Indonesia Tbk | CNKO |
| 15 | PT Logindo Samudramakmur Tbk | LEAD |
| 16 | PT Samindo Resources Tbk | MYOH |
| 17 | PT Bukit Asam Tbk | PTBA |
| 18 | PT Petrosea Tbk | PTRO |
| 19 | PT Wintermar Offshore Marine Tbk | WINS |
| 20 | PT Golden Eagle Energy Tbk | SMMT |
| 21 | PT TBS Energi Utama Tbk | TOBA |
| 22 | PT Trada Alam Minera Tbk | TPMA |
| 23 | PT Soechi Lines Tbk | SOCI |

Lampiran II

DAFTAR HASIL PERHITUNGAN *TAX AVOIDANCE* (Y)

*Tax Avoidance* Pada Perusahaan Energi Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | *Book Tax Differences* (BTD) | | | | |
| 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | ADRO | -0,15203 | -0,12694 | -0,06393 | -0,01769 | -0,12159 |
| 2 | AKRA | 0,021807 | 0,002463 | 0,00168 | 0,007897 | 0,009059 |
| 3 | ARTI | 0,005161 | -0,00703 | -0,55425 | -0,87605 | -0,20998 |
| 4 | BOSS | -0,00276 | -0,00817 | -0,00962 | -0,01195 | -0,00794 |
| 5 | BIPI | 0,04616 | 0,004413 | -0,00643 | -0,00617 | -0,00722 |
| 6 | BSSR | -0,01807 | -0,01555 | -0,00829 | -0,02303 | -0,00959 |
| 7 | BYAN | 0,103307 | 0,006117 | 0,001541 | 0,032789 | -0,00663 |
| 8 | DEWA | -0,07333 | -0,03475 | 0,005167 | 0 | -0,02397 |
| 9 | DSSA | -0,04782 | -0,05124 | -0,04671 | -0,09713 | -0,07336 |
| 10 | DWGL | -0,78149 | -0,08014 | -0,05181 | -0,11892 | 0,032112 |
| 11 | ELSA | -0,01065 | -0,00453 | -0,01243 | -0,01197 | -0,03095 |
| 12 | BUMI | -0,00681 | 0,031682 | -0,0436 | -0,11694 | -0,01543 |
| 13 | HITS | 0,051589 | 0,058505 | 0,057331 | 0,029654 | -0,06173 |
| 14 | CNKO | -0,62964 | -0,50651 | 0,07124 | -0,24049 | -0,06978 |
| 15 | LEAD | -0,09946 | -0,28967 | -0,05662 | -0,01906 | -0,02784 |
| 16 | MYOH | -0,01341 | -0,00415 | -0,00238 | -0,00283 | -0,0008 |
| 17 | PTBA | -0,01173 | 0,005074 | -0,00781 | -0,02131 | -0,0054 |
| 18 | PTRO | 0,001973 | -0,01961 | 0,006448 | 0,041018 | 0,014611 |
| 19 | WINS | -0,11919 | -0,13203 | -0,06957 | -0,0704 | -0,01405 |
| 20 | SMMT | 0,055229 | 0,101668 | 0,007153 | -0,02652 | 0,210564 |
| 21 | TOBA | -0,04337 | -0,03883 | -0,02147 | 0,017544 | -0,00975 |
| 22 | TPMA | 0,030613 | 0,054064 | 0,058426 | 0,003791 | 0,021735 |
| 23 | SOCI | 0,027854 | 0,011501 | -0,0025 | 0,020319 | -0,0043 |

DAFTAR HASIL PERHITUNGAN *TRANSFER PRICING* (X1)

*Transfer Pricing* Pada Perusahaan Energi Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode Perusahaan | Transfer Pricing | | | | |
| 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | ADRO | 0,000426 | 0,00906 | 0,036514 | 0,053641 | 0,233098 |
| 2 | AKRA | 0,000308 | 0,001548 | 0,001574 | 0,00245 | 0,001517 |
| 3 | ARTI | 0,153076 | 0,090034 | 0,004186 | 0,112342 | 0,907859 |
| 4 | BOSS | 0,175608 | 0,080246 | 0,28148 | 0,998553 | 0,999806 |
| 5 | BIPI | 0,037779 | 0,000253 | 0,000273 | 0,0006 | 0,000543 |
| 6 | BSSR | 0,500673 | 0,298218 | 0,14533 | 0,002453 | 0,310965 |
| 7 | BYAN | 0,030952 | 0,019139 | 0,074684 | 0,043399 | 0,181334 |
| 8 | DEWA | 0,615311 | 0,678799 | 0,900472 | 0,985081 | 0,978115 |
| 9 | DSSA | 0,230254 | 0,245497 | 0,167574 | 0,268254 | 0,326475 |
| 10 | DWGL | 0,39692 | 0,667731 | 0,01885 | 0,031361 | 0 |
| 11 | ELSA | 0,68584 | 0,818044 | 0,878326 | 0,886685 | 0,904112 |
| 12 | BUMI | 0,431223 | 0,363019 | 0,299849 | 0,374961 | 0,30468 |
| 13 | HITS | 0,237798 | 0,235239 | 0,185539 | 0,195118 | 0,304548 |
| 14 | CNKO | 0,157814 | 0,120554 | 0,101119 | 0,124113 | 0,089504 |
| 15 | LEAD | 0,006841 | 0,019962 | 0,019986 | 0,013664 | 0,005949 |
| 16 | MYOH | 0,077002 | 0,922615 | 0,956963 | 0,007133 | 0,006987 |
| 17 | PTBA | 0,704202 | 0,744515 | 0,019437 | 0,052158 | 0,58236 |
| 18 | PTRO | 0,096999 | 0,167441 | 0,190379 | 1,11237 | 0,826121 |
| 19 | WINS | 0,357656 | 0,407783 | 0,341951 | 0,363304 | 0,351897 |
| 20 | SMMT | 0,992509 | 0,992391 | 0,999622 | 0,999802 | 0,999483 |
| 21 | TOBA | 0,168187 | 0,231768 | 0,089757 | 0,063069 | 0,053725 |
| 22 | TPMA | 0,050329 | 0,040775 | 1,536088 | 0,028113 | 0,02217 |
| 23 | SOCI | 0,675318 | 0,245919 | 0,234034 | 0,420301 | 0,455802 |

DAFTAR HASIL PERHITUNGAN MANAJEMEN LABA (X2)

Manajemen Laba Pada Perusahaan Energi Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | Manajemen Laba | | | | |
| 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | ADRO | -0,21036 | -0,11894 | -0,11324 | -0,12539 | -0,11028 |
| 2 | AKRA | -0,48834 | -0,04919 | -0,44156 | -0,43204 | -0,06794 |
| 3 | ARTI | -0,15691 | -0,07545 | -0,34818 | -0,44385 | -0,10482 |
| 4 | BOSS | -0,92729 | 0,40301 | -0,13748 | -0,11858 | -0,36936 |
| 5 | BIPI | 0,152744 | 0,108122 | 0,074696 | 0,089173 | 0,072029 |
| 6 | BSSR | -0,78546 | 0,311731 | -0,12659 | -0,32598 | 1,191179 |
| 7 | BYAN | -0,97198 | 0,588764 | -0,43086 | -0,25334 | 0,672675 |
| 8 | DEWA | 0,621738 | 0,501781 | 0,562784 | 0,37491 | 0,366732 |
| 9 | DSSA | -0,1839 | 0,09167 | -0,0285 | -0,09395 | 0,041773 |
| 10 | DWGL | -0,19075 | -0,11743 | -0,16168 | -0,09726 | -0,08815 |
| 11 | ELSA | -1,02617 | -0,81018 | -0,75141 | -0,65365 | -0,63311 |
| 12 | BUMI | 0,094027 | -0,08658 | 0,025268 | -0,05777 | 0,015837 |
| 13 | HITS | -0,53577 | -0,57587 | -0,39471 | -0,55443 | -0,44076 |
| 14 | CNKO | 0,872224 | 1,063877 | 1,489551 | 2,251295 | 3,351988 |
| 15 | LEAD | -0,51361 | -0,60937 | -0,46467 | -0,4334 | -0,45416 |
| 16 | MYOH | 0,20123 | 0,055186 | 0,346837 | 1,070782 | 0,877515 |
| 17 | PTBA | 0,038279 | -0,28127 | 0,007985 | -0,12744 | -0,20843 |
| 18 | PTRO | -1,55522 | -1,19096 | -1,17533 | -1,1108 | -0,99864 |
| 19 | WINS | 6,100818 | 5,714334 | 5,575507 | 5,343612 | 5,184613 |
| 20 | SMMT | 0,170066 | -0,01474 | -0,03583 | 0,043518 | -0,1463 |
| 21 | TOBA | -4,05139 | -2,54313 | -1,66185 | -1,55874 | -0,78136 |
| 22 | TPMA | -0,79725 | -0,75496 | -0,71638 | -0,7325 | -0,727 |
| 23 | SOCI | -0,7147 | -0,73562 | -0,58763 | -0,5856 | -0,57457 |

DAFTAR HASIL PERHITUNGAN KOMPENSASI RUGI FISKAL (X3)

Kompensasi Rugi Fiskal Pada Perusahaan Energi Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | Kompensasi Rugi Fiskal | | | | |
| 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | ADRO | 0 | 0 | 0 | 0 | 0 |
| 2 | AKRA | 0 | 0 | 0 | 0 | 0 |
| 3 | ARTI | 0 | 0 | 0 | 1 | 1 |
| 4 | BOSS | 0 | 0 | 0 | 0 | 0 |
| 5 | BIPI | 0 | 0 | 0 | 0 | 0 |
| 6 | BSSR | 1 | 1 | 1 | 1 | 1 |
| 7 | BYAN | 0 | 0 | 0 | 1 | 1 |
| 8 | DEWA | 1 | 1 | 1 | 1 | 1 |
| 9 | DSSA | 0 | 0 | 0 | 0 | 0 |
| 10 | DWGL | 1 | 1 | 1 | 0 | 0 |
| 11 | ELSA | 0 | 0 | 0 | 0 | 0 |
| 12 | BUMI | 0 | 1 | 1 | 1 | 1 |
| 13 | HITS | 1 | 1 | 1 | 1 | 1 |
| 14 | CNKO | 1 | 1 | 1 | 1 | 0 |
| 15 | LEAD | 1 | 1 | 1 | 1 | 0 |
| 16 | MYOH | 0 | 0 | 0 | 0 | 0 |
| 17 | PTBA | 0 | 0 | 0 | 0 | 0 |
| 18 | PTRO | 1 | 1 | 1 | 0 | 0 |
| 19 | WINS | 1 | 1 | 1 | 1 | 1 |
| 20 | SMMT | 1 | 1 | 1 | 1 | 1 |
| 21 | TOBA | 0 | 0 | 0 | 0 | 0 |
| 22 | TPMA | 0 | 0 | 0 | 0 | 0 |
| 23 | SOCI | 0 | 0 | 0 | 0 | 0 |

DAFTAR HASIL PERHITUNGAN UKURAN PERUSAHAAN (C1)

Ukuran Perusahaan Pada Perusahaan Energi Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | Ukuran Perusahaan | | | | |
| 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | ADRO | 32,15626 | 32,25841 | 32,23944 | 32,13096 | 32,31554 |
| 2 | AKRA | 30,45378 | 30,62379 | 30,69483 | 30,55867 | 30,78839 |
| 3 | ARTI | 28,54973 | 28,63261 | 28,21071 | 27,67462 | 27,1906 |
| 4 | BOSS | 26,62579 | 27,00902 | 27,49364 | 26,29285 | 26,26672 |
| 5 | BIPI | 30,53252 | 30,51328 | 30,48896 | 30,57297 | 30,24152 |
| 6 | BSSR | 28,67727 | 28,89777 | 28,87941 | 28,94326 | 29,45743 |
| 7 | BYAN | 30,11939 | 30,44437 | 30,50831 | 30,75981 | 31,17853 |
| 8 | DEWA | 29,32546 | 29,42462 | 29,66427 | 29,68088 | 29,72974 |
| 9 | DSSA | 31,24421 | 31,52374 | 31,57643 | 31,34234 | 31,39107 |
| 10 | DWGL | 27,72026 | 28,10329 | 27,48471 | 27,27958 | 27,85072 |
| 11 | ELSA | 29,21111 | 29,36397 | 29,54868 | 29,65427 | 29,60993 |
| 12 | BUMI | 31,54465 | 31,66657 | 31,57207 | 31,50969 | 31,72984 |
| 13 | HITS | 28,49748 | 28,68113 | 28,6726 | 28,77686 | 28,79114 |
| 14 | CNKO | 28,94073 | 28,62561 | 28,12276 | 27,73557 | 27,81903 |
| 15 | LEAD | 28,64212 | 28,45022 | 28,37209 | 28,32029 | 28,29861 |
| 16 | MYOH | 28,24266 | 28,41554 | 28,43154 | 28,3878 | 28,48104 |
| 17 | PTBA | 30,72149 | 30,81625 | 30,89288 | 30,81144 | 31,21797 |
| 18 | PTRO | 29,40908 | 29,71614 | 29,66704 | 29,64208 | 29,65938 |
| 19 | WINS | 29,15409 | 29,01295 | 28,86762 | 28,76485 | 28,65989 |
| 20 | SMMT | 27,31035 | 27,44706 | 27,4935 | 27,50522 | 27,68137 |
| 21 | TOBA | 29,18268 | 29,61447 | 29,80829 | 30,01861 | 30,13608 |
| 22 | TPMA | 28,07638 | 28,11264 | 28,0738 | 28,01616 | 27,9811 |
| 23 | SOCI | 29,70392 | 29,9032 | 29,88933 | 29,86136 | 29,82582 |

DAFTAR HASIL PERHITUNGAN *CURRENT RATIO* (C2)

*Current Ratio* Pada Perusahaan Energi Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | *Curret Ratio* | | | | |
| 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | ADRO | 2,559365 | 1,96008 | 1,711766 | 1,512649 | 2,084474 |
| 2 | AKRA | 1,119371 | 1,187592 | 1,237028 | 1,576293 | 1,291811 |
| 3 | ARTI | 6,739795 | 3,569141 | 1,186384 | 0,053199 | 0,012648 |
| 4 | BOSS | 0,40891 | 0,781331 | 1,343567 | 0,057646 | 0,019923 |
| 5 | BIPI | 0,140985 | 0,584679 | 1,16705 | 0,380186 | 0,483671 |
| 6 | BSSR | 1,449057 | 1,21496 | 1,206532 | 1,577025 | 1,601681 |
| 7 | BYAN | 1,024147 | 1,237241 | 0,894374 | 3,250062 | 3,131324 |
| 8 | DEWA | 0,835227 | 0,795127 | 1,011638 | 1,115326 | 1,082027 |
| 9 | DSSA | 1,661776 | 1,218996 | 1,296522 | 1,55267 | 1,701828 |
| 10 | DWGL | 0,894878 | 1,280778 | 1,350389 | 0,889937 | 0,929913 |
| 11 | ELSA | 1,353675 | 1,492045 | 1,476787 | 1,638772 | 1,736188 |
| 12 | BUMI | 0,568944 | 0,397675 | 0,387093 | 0,305989 | 0,269563 |
| 13 | HITS | 0,979064 | 0,848425 | 0,724283 | 0,581084 | 0,834915 |
| 14 | CNKO | 0,799871 | 0,570347 | 0,450094 | 0,237215 | 0,324847 |
| 15 | LEAD | 0,88586 | 0,692016 | 1,391479 | 3,24278 | 3,31529 |
| 16 | MYOH | 2,845088 | 3,475209 | 3,284834 | 6,308171 | 6,716906 |
| 17 | PTBA | 2,893372 | 2,445864 | 2,489716 | 2,159961 | 2,427991 |
| 18 | PTRO | 1,654061 | 1,69192 | 1,517484 | 0,001638 | 1,384887 |
| 19 | WINS | 6,902379 | 4,96165 | 4,103611 | 1,259204 | 2,20892 |
| 20 | SMMT | 14,66838 | 30,59373 | 4042,278 | 4641,552 | 5099,609 |
| 21 | TOBA | 1,525614 | 1,224074 | 0,919601 | 0,731987 | 1,740463 |
| 22 | TPMA | 0,613302 | 0,739343 | 0,84236 | 1,123496 | 1,382399 |
| 23 | SOCI | 0,801148 | 2,541317 | 2,877204 | 2,566895 | 2,497481 |

DAFTAR HASIL PERHITUNGAN *EARNING PER SHARE* (C3)

*Earning Per Share* Pada Perusahaan Energi Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | *Earing Per Share* | | | | |
| 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | ADRO | 227,2141 | 216,1971 | 189,0505 | 69,89669 | 470,3752 |
| 2 | AKRA | 249,9331 | 165,2282 | 174,2338 | 239,619 | 282,7118 |
| 3 | ARTI | 3,684165 | 4,18413 | -125,906 | -97,6529 | -17,2424 |
| 4 | BOSS | 23999,99 | 15,92958 | 1,962239 | -2,10052 | -1,4075 |
| 5 | BIPI | 12,86955 | 7,892657 | 8,533666 | 8,535491 | 6,989615 |
| 6 | BSSR | 428,8186 | 382,2297 | 161,8682 | 164,5283 | 1118,857 |
| 7 | BYAN | 1373,837 | 2277,757 | 976,7312 | 1457,582 | 5419,183 |
| 8 | DEWA | 1,7167 | 1,699876 | 2,4006 | 1,063595 | 0,489692 |
| 9 | DSSA | 2236,59 | 2269,163 | 1292,668 | -1059,82 | 4913,49 |
| 10 | DWGL | -98,594 | -3,61978 | -2,48763 | 4,082526 | 1,019371 |
| 11 | ELSA | 34,35692 | 37,85929 | 48,8425 | 34,12825 | 14,9143 |
| 12 | BUMI | 50,30435 | 34,9924 | 2,010619 | -69,741 | 42,91319 |
| 13 | HITS | 19,08633 | 25,57607 | 25,72697 | 14,52351 | -25,9409 |
| 14 | CNKO | -221,002 | -138,44 | 13,00617 | -29,8102 | -8,40218 |
| 15 | LEAD | -67,7731 | -162,917 | -29,4534 | -9,41455 | -9,3914 |
| 16 | MYOH | 75,56795 | 202,9984 | 164,4347 | 144,0582 | 174,3371 |
| 17 | PTBA | 364,7436 | 423,9078 | 350,7086 | 209,0095 | 697,6066 |
| 18 | PTRO | 111,6368 | 332,6048 | 431,72 | 454,4735 | 480,342 |
| 19 | WINS | -133,732 | -129,307 | -55,1793 | -49,6427 | 0,427132 |
| 20 | SMMT | -0,5971 | 8,619358 | 18,19661 | 0,543319 | 11,30232 |
| 21 | TOBA | 278,5003 | 489,9442 | 75,54183 | 62,73488 | 116,2927 |
| 22 | TPMA | 25,10093 | 41,82871 | 43,84106 | 11,55587 | 20,23595 |
| 23 | SOCI | 41,33089 | 27,50647 | 18,40988 | 54,50729 | 10,98096 |

DAFTAR HASIL PERHITUNGAN *DEBT TO EQUITY RATIO* (C4)

*Debt To Equity* Ratio Pada Perusahaan Energi Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2017-2021

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | *Debt To Equity Ratio* | | | | |
| 2017 | 2018 | 2019 | 2020 | 2021 |
| 1 | ADRO | 0,665388 | 0,641009 | 0,811797 | 0,614886 | 0,70175 |
| 2 | AKRA | 0,901987 | 1,11167 | 1,126685 | 0,769888 | 1,080596 |
| 3 | ARTI | 0,424331 | 0,518437 | 1,228961 | 28,16708 | 7,544334 |
| 4 | BOSS | 23,13698 | 1,812618 | 3,507475 | 0,161844 | 0,141764 |
| 5 | BIPI | 5,105282 | 2,229007 | 2,44883 | 2,484957 | 1,351019 |
| 6 | BSSR | 0,401938 | 0,630964 | 0,47184 | 0,383282 | 0,72326 |
| 7 | BYAN | 0,72383 | 0,697263 | 1,064418 | 0,880005 | 0,306406 |
| 8 | DEWA | 0,765747 | 0,798488 | 0,573694 | 1,043946 | 1,108994 |
| 9 | DSSA | 0,882856 | 1,238026 | 0,800509 | 0,825295 | 0,719836 |
| 10 | DWGL | 134,3127 | 43,08635 | 19,56179 | 14,39175 | 8,13182 |
| 11 | ELSA | 0,371434 | 0,41665 | 0,902603 | 1,021634 | 0,914929 |
| 12 | BUMI | 11,90898 | 6,75751 | 6,261319 | 24,84892 | 5,533852 |
| 13 | HITS | 3,228761 | 2,699502 | 2,238907 | 2,278571 | 2,519316 |
| 14 | CNKO | 7,824564 | 4,305298 | 3,405205 | 1,965444 | 1,985335 |
| 15 | LEAD | 1,138222 | 2,170689 | 2,724777 | 2,73819 | 2,882006 |
| 16 | MYOH | 0,326957 | 0,327565 | 0,309756 | 0,170953 | 0,166126 |
| 17 | PTBA | 0,52223 | 0,46132 | 0,416615 | 0,420183 | 0,489409 |
| 18 | PTRO | 1,405369 | 1,446826 | 1592,38 | 1,288662 | 1,047229 |
| 19 | WINS | 0,681298 | 0,606756 | 0,595889 | 0,569023 | 0,273541 |
| 20 | SMMT | 0,651773 | 0,613527 | 0,491179 | 0,615888 | 0,424555 |
| 21 | TOBA | 0,992787 | 1,327586 | 1,402668 | 1,653263 | 1,422475 |
| 22 | TPMA | 0,638497 | 0,473897 | 0,41206 | 0,347483 | 0,287948 |
| 23 | SOCI | 0,864779 | 1,047218 | 1,05128 | 0,827419 | 0,71238 |

Lampiran III

**HASIL ANALISIS SPSS**

1. DAFTAR HASIL ANALISIS DESKRIPTIF

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Transfer Pricing | 89 | ,000 | 1,239 | ,47070 | ,331468 |
| Manajemen Laba | 89 | 1,000 | 3,340 | 2,63324 | ,376577 |
| Kompensasi Rugi Fiskal | 89 | ,0 | 1,0 | ,371 | ,4858 |
| Ukuran Perusahaan | 89 | 5,125 | 5,678 | 5,41906 | ,121995 |
| Current Ratio | 89 | ,041 | 5,531 | 1,28367 | ,736324 |
| Earing Per Share | 89 | -133,732 | 5419,183 | 231,98816 | 787,321340 |
| Debt To Equity Ratio | 89 | ,377 | 6,564 | 1,25447 | 1,004158 |
| Tax Avoidance | 89 | 1,009 | 1,119 | 1,06298 | ,019861 |
| Valid N (listwise) | 89 |  |  |  |  |

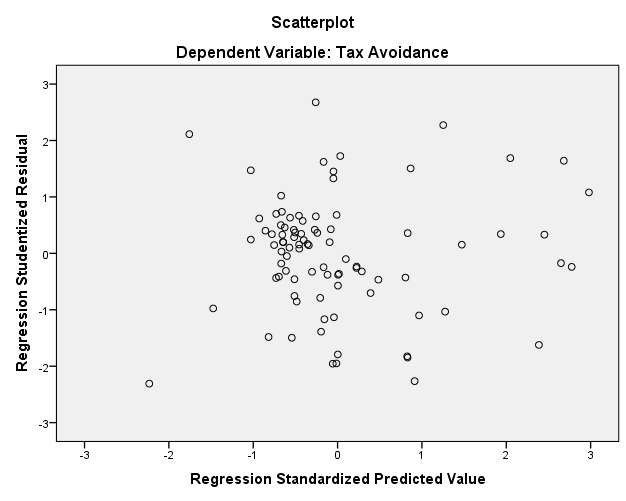
1. DAFTAR HASIL UJI ASUMSI KLASIK

Uji Normalitas *kolmogorov-Smirnov*

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 89 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | ,01633757 |
| Most Extreme Differences | Absolute | ,083 |
| Positive | ,083 |
| Negative | -,082 |
| Test Statistic | | ,083 |
| Asymp. Sig. (2-tailed) | | ,182c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

Uji Multikolinieritas

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | Transfer Pricing | ,945 | 1,058 |
| Manajemen Laba | ,835 | 1,198 |
| Kompensasi Rugi Fiskal | ,785 | 1,274 |
| Ukuran Perusahaan | ,854 | 1,171 |
| Current Ratio | ,847 | 1,181 |
| Earing Per Share | ,871 | 1,148 |
| Debt To Equity Ratio | ,817 | 1,225 |
| a. Dependent Variable: Tax Avoidance | | | |
|  | | | |

Uji Heteroskedastisitas

Uji Autokorelasi

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | ,569a | ,323 | ,265 | ,017029 | 1,925 |
| a. Predictors: (Constant), Debt To Equity Ratio, Ukuran Perusahaan, Manajemen Laba, Transfer Pricing, Earing Per Share, Current Ratio, Kompensasi Rugi Fiskal | | | | | |
| b. Dependent Variable: Tax Avoidance | | | | | |

1. DAFTAR HASIL ANALISIS REGRESI LINIER BERGANDA

Hasil Analsis Regresi

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1,111 | ,089 |  | 12,459 | ,000 |
| Transfer Pricing | -,003 | ,006 | -,044 | -,473 | ,638 |
| Manajemen Laba | -,027 | ,005 | -,505 | -5,045 | ,000 |
| Kompensasi Rugi Fiskal | 1,033E-5 | ,004 | ,000 | ,002 | ,998 |
| Ukuran Perusahaan | ,004 | ,016 | ,025 | ,249 | ,804 |
| Current Ratio | -,004 | ,003 | -,165 | -1,661 | ,101 |
| Earing Per Share | 2,641E-6 | ,000 | ,105 | 1,069 | ,288 |
| Debt To Equity Ratio | ,006 | ,002 | ,290 | 2,866 | ,005 |
| a. Dependent Variable: Tax Avoidance | | | | | | |

Uji Signifikan Parsial (Uji t)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1,111 | ,089 |  | 12,459 | ,000 |
| Transfer Pricing | -,003 | ,006 | -,044 | -,473 | ,638 |
| Manajemen Laba | -,027 | ,005 | -,505 | -5,045 | ,000 |
| Kompensasi Rugi Fiskal | 1,033E-5 | ,004 | ,000 | ,002 | ,998 |
| Ukuran Perusahaan | ,004 | ,016 | ,025 | ,249 | ,804 |
| Current Ratio | -,004 | ,003 | -,165 | -1,661 | ,101 |
| Earing Per Share | 2,641E-6 | ,000 | ,105 | 1,069 | ,288 |
| Debt To Equity Ratio | ,006 | ,002 | ,290 | 2,866 | ,005 |
| a. Dependent Variable: Tax Avoidance | | | | | | |

Uji Kelayakan Model (*Goodnes offffit test*)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,011 | 7 | ,002 | 5,529 | ,000b |
| Residual | ,023 | 81 | ,000 |  |  |
| Total | ,035 | 88 |  |  |  |
| a. Dependent Variable: Tax Avoidance | | | | | | | |
| b. Predictors: (Constant), Debt To Equity Ratio, Ukuran Perusahaan, Manajemen Laba, Transfer Pricing, Earing Per Share, Current Ratio, Kompensasi Rugi Fiskal | | | | | | | |

Uji Koefisien Determinasi (Uji R2)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,569a | ,323 | ,265 | ,017029 |
| a. Predictors: (Constant), Debt To Equity Ratio, Ukuran Perusahaan, Manajemen Laba, Transfer Pricing, Earing Per Share, Current Ratio, Kompensasi Rugi Fiskal | | | | |
| b. Dependent Variable: Tax Avoidance | | | | |