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**LAMPIRAN**

**Lampiran 1**

**POPULASI PENELITIAN PERUSAHAAN INDEKS LQ45**

**TERDAFTAR DI BURSA EFEK INDONESIA 2018-2022**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Kode** | **Nama Perusahaan** | **2018** | **2019** | **2020** | **2021** | **2022** |
| 1 | ACES | Ace Hardware Indonesia Tbk. | 🗶 | 🗶 | ✓ | ✓ | 🗶 |
| 2 | ADRO | Adaro Energy Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 3 | AKRA | AKR Corporindo Tbk. | ✓ | ✓ | ✓ | ✓ | 🗶 |
| 4 | ANTM | Aneka Tambang Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 5 | ASII | Astra International Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 6 | BBCA | Bank Central Asia Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 7 | BBNI | Bank Negara Indonesia (Persero) Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 8 | BBRI | Bank Rakyat Indonesia (Persero) Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 9 | BBTN | Bank Tabungan Negara Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 10 | BMRI | Bank Mandiri (Persero) Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 11 | BRPT | Barito Pacific Tbk. | ✓ | ✓ | 🗶 | ✓ | ✓ |
| 12 | BSDE | Bumi Serpong Damai Tbk. | ✓ | ✓ | ✓ | ✓ | 🗶 |
| 13 | CPIN | Charoen Pokphand Indonesia Tbk | 🗶 | ✓ | ✓ | ✓ | ✓ |
| 14 | ERAA | Erajaya Swasembada Tbk. | 🗶 | ✓ | ✓ | ✓ | ✓ |
| 15 | EXCL | XL Axiata Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 16 | GGRM | Gudang Garam Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 17 | HMSP | H.M. Sampoerna Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 18 | ICBP | Indofood CBP Sukses Makmur Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 19 | INCO | Vale Indonesia Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 20 | INDF | Indofood Sukses Makmur Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 21 | INKP | Indah Kiat Pulp & Paper Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 22 | INTP | Indocement Tunggal Prakarsa Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 23 | ITMG | Indo Tambangraya Megah Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 24 | JPFA | Japfa Comfeed Indonesia Tbk. | 🗶 | 🗶 | ✓ | ✓ | ✓ |
| 25 | JSMR | Jasa Marga (Persero) Tbk. | ✓ | ✓ | ✓ | ✓ | 🗶 |
| 26 | KLBF | Kalbe Farma Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 27 | MDKA | Merdeka Copper Gold Tbk. | 🗶 | 🗶 | ✓ | ✓ | ✓ |
| 28 | MEDC | Medco Energi Internasional Tbk. | ✓ | ✓ | 🗶 | ✓ | ✓ |
| 29 | MIKA | Mitra Keluarga Karyasehat Tbk. | 🗶 | 🗶 | ✓ | ✓ | ✓ |
| 30 | MNCN | Media Nusantara Citra Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 31 | PGAS | Perusahaan Gas Negara Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 32 | PTBA | Bukit Asam Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 33 | PTPP | PP (Persero) Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 34 | PWON | Pakuwon Jati Tbk. | 🗶 | ✓ | ✓ | ✓ | 🗶 |
| 35 | SMGR | Semen Indonesia (Persero) Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 36 | SMRA | Summarecon Agung Tbk. | 🗶 | 🗶 | ✓ | ✓ | 🗶 |
| 37 | TBIG | Tower Bersama Infrastructure Tbk. | 🗶 | 🗶 | ✓ | ✓ | ✓ |
| 38 | TINS | Timah Tbk. | 🗶 | 🗶 | 🗶 | ✓ | ✓ |
| 39 | TKIM | Pabrik Kertas Tjiwi Kimia Tbk. | 🗶 | ✓ | ✓ | ✓ | ✓ |
| 40 | TLKM | Telkom Indonesia (Persero) Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 41 | TOWR | Sarana Menara Nusantara Tbk. | 🗶 | 🗶 | ✓ | ✓ | ✓ |
| 42 | TPIA | Chandra Asri Petrochemical Tbk. | ✓ | ✓ | 🗶 | ✓ | ✓ |
| 43 | UNTR | United Tractors Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 44 | UNVR | Unilever Indonesia Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |
| 45 | WIKA | Wijaya Karya (Persero) Tbk. | ✓ | ✓ | ✓ | ✓ | ✓ |

Keterangan Warna:

|  |  |  |
| --- | --- | --- |
| 1. | Warna -  | : Perusahaan yang konsisten membentuk indeks LQ45 periode 2018-2022. |
| 2. | Warna Merah  | : Perusahaan yang tidak konsisten berada di indeks LQ45 periode 2018-2022. |
| 3. | Warna Kuning  | : Perusahaan yang tidak memiliki data yang diperlukan dalam penelitian untuk variabel-variabel yang telah ditentukan di indeks LQ45 periode 2018-2022. |
| 4. | Warna Biru  | : Perusahaan yang tidak menggunakan mata uang rupiah selama periode 2018-2022. |
| 5. | Warna Putih  | : Perusahaan yang memenuhi kriteria. |

**Lampiran 2**

**Daftar Sampel Pada Perusahaan Indeks LQ45**

|  |  |  |
| --- | --- | --- |
| **No.** | **Kode** | **Nama Perusahaan** |
| 1. | ASII | PT Astra International Tbk. |
| 2. | BBCA | PT Bank Central Asia Tbk. |
| 3. | EXCL | PT XL Axiata Tbk. |
| 4. | HMSP | PT H.M. Sampoerna Tbk. |
| 5. | ICBP | PT Indofood CBP Sukses Makmur Tbk. |
| 6. | INDF | PT Indofood Sukses Makmur Tbk. |
| 7. | INTP | PT Indocement Tunggal Prakarsa Tbk. |
| 8. | KLBF | PT Kalbe Farma Tbk. |
| 9. | MNCN | PT Media Nusantara Citra Tbk. |
| 10. | PTBA | PT Bukit Asam Tbk. |
| 11. | SMGR | PT Semen Indonesia (Persero) Tbk. |
| 12. | TLKM | PT Telekomunikasi Indonesia Tbk. |
| 13. | UNTR | PT United Tractors Tbk. |
| 14. | UNVR | PT Unilever Indonesia Tbk. |
| 15. | WIKA | PT Wijaya Karya (Persero) Tbk. |

**Lampiran 3**

**Hasil Perhitungan *Deferred Tax Expense* Pada Perusahaan Indeks LQ45**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **DTE** | **TA-1** | **Hasil** |
| 2018 | ASII | 5.231 | 295.830 | 0,02 |
| BBCA | 0 | 750.319.671 | 0 |
| EXCL | 0 | 56.321.441 | 0 |
| HMSP | 0 | 43.141.063 | 0 |
| ICBP | 379.900 | 31.619.514 | 0,01 |
| INDF | 991.843 | 88.400.877 | 0,01 |
| INTP | 0 | 28.863.676 | 0 |
| KLBF | 129.248.672 | 16.616.239.416.335 | 0 |
| MNCN | 26.458 | 15.057.291 | 0 |
| PTBA | 46.399 | 21.987.482 | 0 |
| SMGR | 207.233.488 | 2.587.652.201 | 0,08 |
| TLKM | 1.252 | 198.484 | 0,01 |
| UNTR | 4.549.674 | 82.262.093 | 0,06 |
| UNVR | 398.047 | 18.906.413 | 0,02 |
| WIKA | 140.226.300 | 45.683.774.302 | 0 |
| 2019 | ASII | 4.818 | 344.711 | 0,01 |
| BBCA | 0 | 824.787.944 | 0 |
| EXCL | 152.127 | 57.613.954 | 0 |
| HMSP | 0 | 46.602.420 | 0 |
| ICBP | 364.894 | 34.367.153 | 0,01 |
| INDF | 874.536 | 96.537.796 | 0,01 |
| INTP | 90.505 | 27.788.562 | 0 |
| KLBF | 241.580.981 | 18.146.206.145.369 | 0 |
| MNCN | 21.958 | 16.339.552 | 0 |
| PTBA | 59.866 | 24.172.933 | 0 |
| SMGR | 3.838.407 | 51.155.890.227 | 0 |
| TLKM | 1.230 | 206.196 | 0,01 |
| UNTR | 4.071.332 | 116.281.017 | 0,04 |
| UNVR | 335.570 | 20.326.869 | 0,02 |
| WIKA | 171.749.427 | 59.230.001.239 | 0 |
| 2020 | ASII | 3.972 | 351.958 | 0,01 |
| BBCA | 5.957 | 918.989.312 | 0 |
| EXCL | 0 | 62.725.242 | 0 |
| HMSP | 537 | 50.902.806 | 0 |
| ICBP | 729.601 | 38.709.314 | 0,02 |
| INDF | 349.228 | 96.198.559 | 0 |
| INTP | 65.435 | 27.707.749 | 0 |
| KLBF | 2.590.625.775 | 20.264.726.862.584 | 0 |
| MNCN | 8.658 | 17.836.430 | 0 |
| PTBA | 82.032 | 26.098.052 | 0 |
| SMGR | 3.363.550 | 79.807.067 | 0,04 |
| TLKM | 561 | 221.208 | 0 |
| UNTR | 3.256.671 | 111.713.375 | 0,03 |
| UNVR | 212.333 | 20.649.371 | 0,01 |
| WIKA | 98.483.073 | 62.110.847.154 | 0 |
| 2021 | ASII | 4.102 | 338.203 | 0,01 |
| BBCA | 0 | 1.075.570.256 | 0 |
| EXCL | 338.829 | 67.744.797 | 0,01 |
| HMSP | 1.108 | 49.674.030 | 0 |
| ICBP | 330.171 | 42.101.501 | 0,01 |
| INDF | 894.613 | 102.662.235 | 0,01 |
| INTP | 170.230 | 27.344.672 | 0,01 |
| KLBF | 19.572.472.025 | 22.564.300.317.374 | 0 |
| MNCN | 49.159 | 18.923.235 | 0 |
| PTBA | 102.344 | 24.056.755 | 0 |
| SMGR | 4.031.938 | 78.006.244 | 0,05 |
| TLKM | 1.158 | 246.943 | 0 |
| UNTR | 3.164.840 | 99.800.963 | 0,03 |
| UNVR | 258.638 | 20.534.632 | 0,01 |
| WIKA | 91.020.854 | 68.109.185.213 | 0 |
| 2022 | ASII | 4.265 | 367.311 | 0,01 |
| BBCA | 9.740 | 1.228.344.680 | 0 |
| EXCL | 532.601 | 72.753.282 | 0,01 |
| HMSP | 4.842 | 53.090.428 | 0 |
| ICBP | 326.258 | 118.015.311 | 0 |
| INDF | 913.936 | 179.271.840 | 0,01 |
| INTP | 222.526 | 26.136.114 | 0,01 |
| KLBF | 32.500.187.425 | 25.666.635.156.271 | 0 |
| MNCN | 10.557 | 20.874.784 | 0 |
| PTBA | 102.344 | 36.123.703 | 0 |
| SMGR | 3.656.435 | 81.766.327 | 0,04 |
| TLKM | 1.023 | 277.184 | 0 |
| UNTR | 3.241.216 | 112.561.356 | 0,03 |
| UNVR | 253.601 | 19.068.532 | 0,01 |
| WIKA | 116.143.991 | 69.385.794.346 | 0 |

**Lampiran 4**

**Hasil Perhitungan *Capital Intensity* Pada Perusahaan Indeks LQ45 2018-2022**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **TATB** | **TA** | **Hasil** |
| 2018 | ASII | 57.733 | 344.711 | 0,17 |
| BBCA | 19.336.901 | 824.787.944 | 0,02 |
| EXCL | 36.759.530 | 57.613.954 | 0,64 |
| HMSP | 7.288.435 | 46.602.420 | 0,16 |
| ICBP | 10.741.622 | 34.367.153 | 0,31 |
| INDF | 42.388.236 | 96.537.796 | 0,44 |
| INTP | 14.637.185 | 27.788.562 | 0,53 |
| KLBF | 6.252.801.150.475 | 18.146.206.145.369 | 0,34 |
| MNCN | 5.541.768 | 16.339.552 | 0,34 |
| PTBA | 6.547.586 | 24.172.933 | 0,27 |
| SMGR | 32.391.950 | 51.155.890.227 | 0 |
| TLKM | 143.248 | 206.196 | 0,69 |
| UNTR | 24.584.551 | 116.281.017 | 0,21 |
| UNVR | 10.627.387 | 20.326.869 | 0,52 |
| WIKA | 4.675.679.014 | 59.230.001.239 | 0,08 |
| 2019 | ASII | 62.337 | 351.958 | 0,18 |
| BBCA | 20.852.301 | 918.989.312 | 0,02 |
| EXCL | 42.081.680 | 62.725.242 | 0,67 |
| HMSP | 7.297.912 | 50.902.806 | 0,14 |
| ICBP | 11.342.412 | 38.709.314 | 0,29 |
| INDF | 43.072.504 | 96.198.559 | 0,45 |
| INTP | 14.080.158 | 27.707.749 | 0,51 |
| KLBF | 7.666.314.692.908 | 20.264.726.862.584 | 0,38 |
| MNCN | 5.682.365 | 17.836.430 | 0,32 |
| PTBA | 7.272.751 | 26.098.052 | 0,28 |
| SMGR | 56.601.702 | 79.807.067 | 0,71 |
| TLKM | 156.973 | 221.208 | 0,71 |
| UNTR | 27.469.005 | 111.713.375 | 0,25 |
| UNVR | 10.715.376 | 20.649.371 | 0,52 |
| WIKA | 5.154.533.876 | 62.110.847.154 | 0,08 |
| 2020 | ASII | 59.230 | 338.203 | 0,18 |
| BBCA | 21.915.054 | 1.075.570.256 | 0,02 |
| EXCL | 47.162.250 | 67.744.797 | 0,7 |
| HMSP | 6.582.808 | 49.674.030 | 0,13 |
| ICBP | 11.395.498 | 42.101.501 | 0,27 |
| INDF | 42.931.774 | 102.662.235 | 0,42 |
| INTP | 14.397.092 | 27.344.672 | 0,53 |
| KLBF | 8.157.762.093.280 | 22.564.300.317.374 | 0,36 |
| MNCN | 5.781.219 | 18.923.235 | 0,31 |
| PTBA | 7.863.615 | 24.056.755 | 0,33 |
| SMGR | 56.053.483 | 78.006.244 | 0,72 |
| TLKM | 160.923 | 246.943 | 0,65 |
| UNTR | 24.319.373 | 99.800.963 | 0,24 |
| UNVR | 10.419.902 | 20.534.632 | 0,51 |
| WIKA | 5.170.556.905 | 68.109.185.213 | 0,08 |
| 2021 | ASII | 55.349 | 367.311 | 0,15 |
| BBCA | 22.169.299 | 1.228.344.680 | 0,02 |
| EXCL | 51.912.214 | 72.753.282 | 0,71 |
| HMSP | 6.038.643 | 53.090.428 | 0,11 |
| ICBP | 14.175.833 | 118.015.311 | 0,12 |
| INDF | 46.751.821 | 179.271.840 | 0,26 |
| INTP | 14.342.412 | 26.136.114 | 0,55 |
| KLBF | 7.994.022.263.626 | 25.666.635.156.271 | 0,31 |
| MNCN | 6.261.962 | 20.874.784 | 0,3 |
| PTBA | 8.321.231 | 36.123.703 | 0,23 |
| SMGR | 58.839.075 | 81.766.327 | 0,72 |
| TLKM | 165.026 | 277.184 | 0,6 |
| UNTR | 20.456.694 | 112.561.356 | 0,18 |
| UNVR | 10.102.086 | 19.068.532 | 0,53 |
| WIKA | 8.832.862.346 | 69.385.794.346 | 0,13 |
| 2022 | ASII | 59.536 | 413.297 | 0,14 |
| BBCA | 24.709.372 | 1.314.731.674 | 0,02 |
| EXCL | 60.473.629 | 87.277.780 | 0,69 |
| HMSP | 6.697.429 | 54.786.992 | 0,12 |
| ICBP | 14.520.941 | 115.305.536 | 0,13 |
| INDF | 47.410.528 | 180.433.300 | 0,26 |
| INTP | 14.894.921 | 25.706.169 | 0,58 |
| KLBF | 7.956.585.670.346 | 27.241.313.025.674 | 0,29 |
| MNCN | 6.348.989 | 22.421.559 | 0,28 |
| PTBA | 8.410.051 | 45.359.207 | 0,19 |
| SMGR | 57.805.992 | 82.960.012 | 0,7 |
| TLKM | 173.329 | 275.192 | 0,63 |
| UNTR | 23.677.857 | 140.478.220 | 0,17 |
| UNVR | 9.536.027 | 18.318.114 | 0,52 |
| WIKA | 8.305.833.696 | 75.069.604.222 | 0,11 |

**Lampiran 5**

**Hasil Perhitungan Profitabilitas Pada Perusahaan Indeks LQ45 2018-2022**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **LBSP** | **TA** | **Hasil** |
| 2018 | ASII | 27.372 | 344.711 | 0,08 |
| BBCA | 25.851.660 | 824.787.944 | 0,03 |
| EXCL | 0 | 57.613.954 | 0 |
| HMSP | 13.538.418 | 46.602.420 | 0,29 |
| ICBP | 4.658.781 | 34.367.153 | 0,14 |
| INDF | 4.961.851 | 96.537.796 | 0,05 |
| INTP | 1.145.937 | 27.788.562 | 0,04 |
| KLBF | 2.497.261.964.757 | 18.146.206.145.369 | 0,14 |
| MNCN | 1.605.621 | 16.339.552 | 0,1 |
| PTBA | 5.121.112 | 24.172.933 | 0,21 |
| SMGR | 3.085.704 | 51.155.890.227 | 0 |
| TLKM | 26.979 | 206.196 | 0,13 |
| UNTR | 11.498.409 | 116.281.017 | 0,1 |
| UNVR | 9.081.187 | 20.326.869 | 0,45 |
| WIKA | 2.073.299.864 | 59.230.001.239 | 0,04 |
| 2019 | ASII | 26.621 | 351.958 | 0,08 |
| BBCA | 28.569.974 | 918.989.312 | 0,03 |
| EXCL | 712.579 | 62.725.242 | 0,01 |
| HMSP | 13.721.513 | 50.902.806 | 0,27 |
| ICBP | 1.419.234 | 38.709.314 | 0,04 |
| INDF | 1.634.302 | 96.198.559 | 0,02 |
| INTP | 1.835.305 | 27.707.749 | 0,07 |
| KLBF | 2.537.601.823.645 | 20.264.726.862.584 | 0,13 |
| MNCN | 2.352.529 | 17.836.430 | 0,13 |
| PTBA | 4.040.394 | 26.098.052 | 0,15 |
| SMGR | 2.371.233 | 79.807.067 | 0,03 |
| TLKM | 27.592 | 221.208 | 0,12 |
| UNTR | 11.134.641 | 111.713.375 | 0,1 |
| UNVR | 7.392.837 | 20.649.371 | 0,36 |
| WIKA | 2.621.015.140 | 62.110.847.154 | 0,04 |
| 2020 | ASII | 18.571 | 338.203 | 0,05 |
| BBCA | 27.147.109 | 1.075.570.256 | 0,03 |
| EXCL | 371.598 | 67.744.797 | 0,01 |
| HMSP | 8.581.378 | 49.674.030 | 0,17 |
| ICBP | 2.104.425 | 42.101.501 | 0,05 |
| INDF | 1.805.109 | 102.662.235 | 0,02 |
| INTP | 1.806.337 | 27.344.672 | 0,07 |
| KLBF | 2.799.622.515.814 | 22.564.300.317.374 | 0,12 |
| MNCN | 1.871.028 | 18.923.235 | 0,1 |
| PTBA | 2.407.927 | 24.056.755 | 0,1 |
| SMGR | 2.674.343 | 78.006.244 | 0,03 |
| TLKM | 29.563 | 246.943 | 0,12 |
| UNTR | 5.632.425 | 99.800.963 | 0,06 |
| UNVR | 7.163.536 | 20.534.632 | 0,35 |
| WIKA | 322.342.513 | 68.109.185.213 | 0 |
| 2021 | ASII | 25.586 | 367.311 | 0,07 |
| BBCA | 31.440.159 | 1.228.344.680 | 0,03 |
| EXCL | 1.287.807 | 72.753.282 | 0,02 |
| HMSP | 7.137.097 | 53.090.428 | 0,13 |
| ICBP | 7.911.943 | 118.015.311 | 0,07 |
| INDF | 11.229.695 | 179.271.840 | 0,06 |
| INTP | 1.788.496 | 26.136.114 | 0,07 |
| KLBF | 3.232.007.683.281 | 25.666.635.156.271 | 0,13 |
| MNCN | 2.629.530 | 20.874.784 | 0,13 |
| PTBA | 8.036.888 | 36.123.703 | 0,22 |
| SMGR | 2.117.236 | 81.766.327 | 0,03 |
| TLKM | 33.948 | 277.184 | 0,12 |
| UNTR | 10.608.267 | 112.561.356 | 0,09 |
| UNVR | 5.758.148 | 19.068.532 | 0,3 |
| WIKA | 214.424.794 | 69.385.794.346 | 0 |
| 2022 | ASII | 40.420 | 413.297 | 0,1 |
| BBCA | 40.755.572 | 1.314.731.674 | 0,03 |
| EXCL | 1.121.188 | 87.277.780 | 0,01 |
| HMSP | 6.323.744 | 54.786.992 | 0,12 |
| ICBP | 5.722.194 | 115.305.536 | 0,05 |
| INDF | 9.192.569 | 180.433.300 | 0,05 |
| INTP | 1.842.434 | 25.706.169 | 0,07 |
| KLBF | 3.450.083.412.291 | 27.241.313.025.674 | 0,13 |
| MNCN | 2.244.174 | 22.421.559 | 0,1 |
| PTBA | 12.779.427 | 45.359.207 | 0,28 |
| SMGR | 2.499.083 | 82.960.012 | 0,03 |
| TLKM | 27.680 | 275.192 | 0,1 |
| UNTR | 22.993.673 | 140.478.220 | 0,16 |
| UNVR | 5.364.761 | 18.318.114 | 0,29 |
| WIKA | 12.586.435 | 75.069.604.222 | 0 |

**Lampiran 6**

**Hasil Perhitungan Agresivitas Pajak Pada Perusahaan Indeks LQ45**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tahun** | **Kode** | **Beban PPh** | **LSP** | **Hasil** |
| 2018 | ASII | 7.623 | 34.995 | 0,22 |
| BBCA | 6.854.404 | 32.706.064 | 0,21 |
| EXCL | 0 | 0 | 0 |
| HMSP | 4.422.851 | 17.961.269 | 0,25 |
| ICBP | 1.788.004 | 6.446.785 | 0,28 |
| INDF | 2.485.115 | 7.446.966 | 0,33 |
| INTP | 254.291 | 1.400.228 | 0,18 |
| KLBF | 809.137.704.264 | 3.306.399.669.021 | 0,24 |
| MNCN | 497.948 | 2.103.569 | 0,24 |
| PTBA | 1.677.944 | 6.799.056 | 0,25 |
| SMGR | 1.019.255 | 4.104.959 | 0,25 |
| TLKM | 9.426 | 36.405 | 0,26 |
| UNTR | 4.210.310 | 15.708.719 | 0,27 |
| UNVR | 3.066.900 | 12.148.087 | 0,25 |
| WIKA | 285.329.070 | 2.358.628.934 | 0,12 |
| 2019 | ASII | 7.433 | 34.054 | 0,22 |
| BBCA | 7.719.024 | 36.288.998 | 0,21 |
| EXCL | 431.538 | 1.144.117 | 0,38 |
| HMSP | 4.537.910 | 18.259.423 | 0,25 |
| ICBP | 538.176 | 1.957.410 | 0,27 |
| INDF | 706.262 | 2.340.564 | 0,3 |
| INTP | 439.122 | 2.274.427 | 0,19 |
| KLBF | 865.015.000.888 | 3.402.616.824.533 | 0,25 |
| MNCN | 586.589 | 2.939.118 | 0,2 |
| PTBA | 1.414.768 | 5.455.162 | 0,26 |
| SMGR | 824.542 | 3.195.775 | 0,26 |
| TLKM | 10.316 | 37.908 | 0,27 |
| UNTR | 4.342.244 | 15.476.885 | 0,28 |
| UNVR | 2.508.935 | 9.901.772 | 0,25 |
| WIKA | 168.240.548 | 2.789.255.688 | 0,06 |
| 2020 | ASII | 3.170 | 21.741 | 0,15 |
| BBCA | 6.421.398 | 33.568.507 | 0,19 |
| EXCL | 225.387 | 146.211 | 1,54 |
| HMSP | 2.580.088 | 11.161.466 | 0,23 |
| ICBP | 650.487 | 2.754.912 | 0,24 |
| INDF | 653.462 | 2.458.571 | 0,27 |
| INTP | 341.991 | 2.148.328 | 0,16 |
| KLBF | 828.010.058.930 | 3.627.632.574.744 | 0,23 |
| MNCN | 468.633 | 2.339.661 | 0,2 |
| PTBA | 823.758 | 3.231.685 | 0,25 |
| SMGR | 814.307 | 3.488.650 | 0,23 |
| TLKM | 9.212 | 38.775 | 0,24 |
| UNTR | 1.378.761 | 7.011.186 | 0,2 |
| UNVR | 2.043.333 | 9.206.869 | 0,22 |
| WIKA | 12.066.825 | 310.275.688 | 0,04 |
| 2021 | ASII | 6.764 | 32.350 | 0,21 |
| BBCA | 7.401.015 | 38.841.174 | 0,19 |
| EXCL | 419.733 | 1.707.540 | 0,25 |
| HMSP | 2.015.069 | 9.152.166 | 0,22 |
| ICBP | 2.038.227 | 9.950.170 | 0,2 |
| INDF | 3.258.958 | 14.488.653 | 0,22 |
| INTP | 445.506 | 2.234.002 | 0,2 |
| KLBF | 911.256.951.493 | 4.143.264.634.774 | 0,22 |
| MNCN | 650.350 | 3.279.880 | 0,2 |
| PTBA | 2.321.787 | 10.358.675 | 0,22 |
| SMGR | 1.420.468 | 3.537.704 | 0,4 |
| TLKM | 9.370 | 43.678 | 0,21 |
| UNTR | 3.853.983 | 14.462.250 | 0,27 |
| UNVR | 1.738.444 | 7.496.592 | 0,23 |
| WIKA | 17.760.367 | 196.664.427 | 0,09 |
| 2022 | ASII | 9.970 | 50.390 | 0,2 |
| BBCA | 9.711.461 | 50.467.033 | 0,19 |
| EXCL | 231.842 | 1.353.030 | 0,17 |
| HMSP | 1.949.315 | 8.273.059 | 0,24 |
| ICBP | 1.803.191 | 7.525.385 | 0,24 |
| INDF | 3.126.196 | 12.318.765 | 0,25 |
| INTP | 446.875 | 2.289.309 | 0,2 |
| KLBF | 1.008.813.493.059 | 4.458.896.905.350 | 0,23 |
| MNCN | 537.671 | 2.781.845 | 0,19 |
| PTBA | 3.422.887 | 16.202.314 | 0,21 |
| SMGR | 799.752 | 3.298.835 | 0,24 |
| TLKM | 8.659 | 36.339 | 0,24 |
| UNTR | 6.452.368 | 29.446.041 | 0,22 |
| UNVR | 1.629.042 | 6.993.803 | 0,23 |
| WIKA | 163.494.461 | 176.080.896 | 0,93 |

**Lampiran 7 (Tabulasi Data)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tahun** | **Perusahaan** | **Agresivitas Pajak****(Y)** | ***Deferred Tax Expense*****(X1)** | ***Capital Intensity******(X2)*** | **Profitabilitas****(X3)** |
| 2018 | ASII | 22.00 | 2.00 | 17.00 | 8.00 |
| BBCA | 21.00 | .00 | 2.00 | 3.00 |
| MNCN | 28.00 | 1.00 | 31.00 | 14.00 |
| SMGR | 33.00 | 1.00 | 44.00 | 5.00 |
| TLKM | 18.00 | .00 | 53.00 | 4.00 |
| UNTR | 24.00 | .00 | 34.00 | 14.00 |
| UNVR | 24.00 | .00 | 34.00 | 1.00 |
| WIKA | 25.00 | .00 | 27.00 | 21.00 |
| 2019 | ASII | 26.00 | 1.00 | 69.00 | 13.00 |
| BBCA | 22.00 | 1.00 | 18.00 | 8.00 |
| MNCN | 27.00 | 1.00 | 29.00 | 4.00 |
| SMGR | 19.00 | .00 | 51.00 | 7.00 |
| TLKM | 25.00 | .00 | 38.00 | 13.00 |
| UNTR | 26.00 | .00 | 28.00 | 15.00 |
| UNVR | 26.00 | .00 | 71.00 | 3.00 |
| WIKA | 27.00 | 1.00 | 71.00 | 12.00 |
| 2020 | ASII | 6.00 | .00 | 8.00 | 4.00 |
| BBCA | 15.00 | 1.00 | 18.00 | 5.00 |
| MNCN | 19.00 | .00 | 2.00 | 3.00 |
| SMGR | 24.00 | 2.00 | 27.00 | 5.00 |
| TLKM | 27.00 | .00 | 42.00 | 2.00 |
| UNTR | 16.00 | .00 | 53.00 | 7.00 |
| UNVR | 23.00 | .00 | 36.00 | 12.00 |
| WIKA | 25.00 | .00 | 33.00 | 1.00 |
| 2021 | ASII | 24.00 | .00 | 65.00 | 12.00 |
| BBCA | 4.00 | .00 | 8.00 | .00 |
| MNCN | 21.00 | 1.00 | 15.00 | 7.00 |
| SMGR | 19.00 | .00 | 2.00 | 3.00 |
| TLKM | 22.00 | 1.00 | 26.00 | 6.00 |
| UNTR | 22.00 | .00 | 31.00 | 13.00 |
| UNVR | 22.00 | .00 | 23.00 | 22.00 |
| WIKA | 21.00 | .00 | 6.00 | 12.00 |
| 2022 | ASII | 23.00 | 1.00 | 53.00 | 3.00 |
| BBCA | 9.00 | .00 | 13.00 | .00 |
| MNCN | 19.00 | .00 | 2.00 | 3.00 |
| SMGR | 17.00 | 1.00 | 69.00 | 1.00 |
| TLKM | 24.00 | .00 | 13.00 | 5.00 |
| UNTR | 25.00 | 1.00 | 26.00 | 5.00 |
| UNVR | 23.00 | .00 | 29.00 | 13.00 |
| WIKA | 19.00 | .00 | 28.00 | 1.00 |

**Lampiran 8**

**Hasil Output SPSS 25**

**Hasil Statistik Deskriptif**

|  |
| --- |
|  **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Agresivitas Pajak | 40 | 4.00 | 33.00 | 21.5500 | 5.67021 |
| Deferred Tax Expense | 40 | .00 | 2.00 | .4000 | .59052 |
| Capital Intensity | 40 | 2.00 | 71.00 | 31.1250 | 20.34218 |
| Profitabilitas | 40 | .00 | 22.00 | 7.2500 | 5.63301 |
| Valid N (listwise) | 40 |  |  |  |  |

**Hasil Uji Normalitas**

|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 40 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 4.68119552 |
| Most Extreme Differences | Absolute | .100 |
| Positive | .064 |
| Negative | -.100 |
| Test Statistic | .100 |
| Asymp. Sig. (2-tailed) | .200c,d |

**Hasil Uji Multikolinearitas**

|  |
| --- |
| **Coefficientsa** |
| Model | Collinearity Statistics |
| Tolerance | VIF |
| Deferred Tax Expense | .974 | 1.026 |
| Capital Intensity | .963 | 1.038 |
| Profitabilitas | .977 | 1.024 |



**Uji Heteroskedastisitas**

**Uji Autokorelasi**

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .564a | .318 | .241 | 4.94146 | 1.984 |

**Hasil Uji Regresi Linier Berganda**

|  |
| --- |
|  **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | T | Sig. |
| B | Std. Error | Beta |
| (Constant) | 16.057 | 1.979 |  | 8.112 | .000 |
| Deferred Tax Expense | 2.188 | 1.357 | .228 | 1.612 | .116 |
| Capital Intensity | .085 | .040 | .305 | 2.144 | .039 |
| Profitabilitas | .354 | .142 | .351 | 2.488 | .018 |

**Hasil Uji F**

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 399.270 | 4 | 99.817 | 4.088 | .008b |
| Residual | 854.630 | 35 | 24.418 |  |  |
| Total | 1253.900 | 39 |  |  |  |

**Hasil Uji T**

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | T | Sig. |
| B | Std. Error | Beta |
| (Constant) | 16.057 | 1.979 |  | 8.112 | .000 |
| Deferred Tax Expense | 2.188 | 1.357 | .228 | 1.612 | .116 |
| Capital Intensity | .085 | .040 | .305 | 2.144 | .039 |
| Profitabilitas | .354 | .142 | .351 | 2.488 | .018 |

**Uji Koefisien Determinasi**

**Model Summaryb**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .564a | .318 | .241 | 4.94146 |