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# LAMPIRAN

Lampiran 1.1

Hasil Perhitungan variabel Perencanaan Pajak Pada Perusahaan Jasa SubSektor Transportasi yang terdaftar di BEI 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **KODE** | **Tahun** | **Net Income** | **Pretax Income** | **Perencanaan Pajak** |
| **ASSA** | **2018** | Rp | 142,242,410,935 | Rp | 182,337,295,412 | 0.78010596 |
| **2019** | Rp | 91,614,940,880 | Rp | 117,377,160,073 | 0.780517614 |
| **2020** | Rp | 63,896,421,980 | Rp | 68,495,021,017 | 0.932862287 |
| **2021** | Rp | 159,581,031,996 | Rp | 223,127,584,945 | 0.715200821 |
| **2022** | Rp | 3,704,328,643 | Rp | 7,219,932,153 | 0.51306973 |
| **TMAS** | **2018** | Rp | 14,818,481,452 | Rp | 17,047,544,309 | 0.869244343 |
| **2019** | Rp | 100,615,000,000 | Rp | 168,421,000,000 | 0.597401749 |
| **2020** | Rp | 32,214,000,000 | Rp | 36,399,000,000 | 0.885024314 |
| **2021** | Rp | 697,621,000,000 | Rp | 955,058,000,000 | 0.730448831 |
| **2022** | Rp | 1,413,818,000,000 | Rp | 1,504,605,000,000 | 0.939660575 |
| **BPTR** | **2018** | Rp | 14,431,335,188 | Rp | 19,264,217,360 | 0.749126472 |
| **2019** | Rp | 8,108,255,688 | Rp | 12,460,341,391 | 0.650725003 |
| **2020** | Rp | 3,116,278,755 | Rp | 6,247,416,953 | 0.498810753 |
| **2021** | Rp | 11,394,308,741 | Rp | 27,152,920,335 | 0.419634743 |
| **2022** | Rp | 18,111,128,222 | Rp | 28,758,494,482 | 0.629766215 |
| **JAYA** | **2018** | Rp | 568,243,010 | Rp | 1,651,582,804 | 0.344059655 |
| **2019** | Rp | 1,472,313,967 | Rp | 2,788,760,187 | 0.527945706 |
| **2020** | Rp | 3,027,214,839 | Rp | 4,027,214,839 | 0.751689433 |
| **2021** | Rp | 5,691,983,629 | Rp | 5,699,083,629 | 0.998754186 |
| **2022** | Rp | 4,337,338,556 | Rp | 5,391,032,854 | 0.80454686 |
| **PURA** | **2018** | Rp | 1,224,302,893 | Rp | 1,698,389,428 | 0.720861113 |
| **2019** | Rp | 5,063,989,535 | Rp | 6,746,589,533 | 0.750599916 |
| **2020** | Rp | 6,768,585,403 | Rp | 8,820,208,150 | 0.767395201 |
| **2021** | Rp | 8,229,463,076 | Rp | 10,276,763,955 | 0.800783507 |
| **2022** | Rp | 6,147,712,605 | Rp | 7,694,817,634 | 0.79894195 |
| **PPGL** | **2018** | Rp | 3,113,675,539 | Rp | 5,557,865,489 | 0.560228661 |
| **2019** | Rp | 3,530,553,078 | Rp | 5,659,624,609 | 0.623814002 |
| **2020** | Rp | 6,767,526,619 | Rp | 9,174,061,657 | 0.737680525 |
| **2021** | Rp | 20,310,259,037 | Rp | 25,202,351,889 | 0.805887448 |
| **2022** | Rp | 20,444,669,646 | Rp | 26,900,773,713 | 0.760003034 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **TRJA** | **2018** | Rp | 27,855,263,370 | Rp | 28,366,677,625 | 0.981971302 |
| **2019** | Rp | 30,564,435,089 | Rp | 51,248,803,154 | 0.596393149 |
| **2020** | Rp | 38,318,498,356 | Rp | 44,524,981,904 | 0.860606714 |
| **2021** | Rp | 45,991,049,101 | Rp | 56,948,807,101 | 0.80758582 |
| **2022** | Rp | 36,480,233,496 | Rp | 46,771,850,158 | 0.779961309 |
| **NELY** | **2018** | Rp | 52,752,666,735 | Rp | 54,940,200,015 | 0.960183376 |
| **2019** | Rp | 52,344,151,967 | Rp | 53,967,226,757 | 0.969924806 |
| **2020** | Rp | 43,944,061,538 | Rp | 45,285,427,707 | 0.970379739 |
| **2021** | Rp | 51,407,237,669 | Rp | 53,154,884,121 | 0.967121621 |
| **2022** | Rp | 126,391,885,783 | Rp | 128,213,964,589 | 0.985788765 |

Lampiran 2.1

Hasil Perhitungan variabel Beban Pajak Tangguhan Pada Perusahaan Jasa SubSektor Transportasi yang terdaftar di BEI 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **KODE** | **Tahun** | **Beban Pajak Tangguhan** | **Total Asset t-1** | **BPT** |
| **ASSA** | **2018** | -3,953,687,608 | 3,307,396,918,555 | -0.001195408 |
| **2019** | 10,609,680,904 | 4,062,536,132,739 | 0.002611591 |
| **2020** | 24,033,297,505 | 4,849,223,630,042 | 0.004956112 |
| **2021** | -21,442,384,732 | 5,170,895,098,267 | -0.004146745 |
| **2022** | 46,686,133,122 | 6,031,946,733,670 | 0.007739812 |
| **TMAS** | **2018** | 82,046,877,201 | 7,918,378,214,457 | 0.010361576 |
| **2019** | 29,722,000,000 | 2,837,426,144,607 | 0.010474986 |
| **2020** | 35,511,000,000 | 3,266,151,000,000 | 0.010872431 |
| **2021** | 36,929,000,000 | 3,837,040,000,000 | 0.009624346 |
| **2022** | 38,890,000,000 | 4,051,811,000,000 | 0.009598177 |
| **BPTR** | **2018** | -256,891,172 | 330,461,956,336 | -0.00077737 |
| **2019** | -571,273,203 | 548,878,317,131 | -0.001040801 |
| **2020** | -943,999,732 | 536,133,980,207 | -0.001760753 |
| **2021** | -1,366,346,574 | 536,303,219,831 | 0.000093649 |
| **2022** | -2,006,945,020 | 816,739,145,113 | -0.002457266 |
| **JAYA** | **2018** | 1,083,339,794 | 95,683,722,642 | 0.011322091 |
| **2019** | 1,316,446,220 | 92,075,344,303 | 0.014297489 |
| **2020** | 1,249,298,834 | 92,504,089,394 | 0.013505336 |
| **2021** | -41,072,142 | 82,202,146,171 | -0.000499648 |
| **2022** | 39,412,601 | 121,943,097,733 | 0.000323205 |
| **PURA** | **2018** | 126,000,000 | 48,709,000,000 | 0.002586791 |
| **2019** | 342,000,000 | 54,559,800,146 | 0.006268351 |
| **2020** | 297,377,487 | 221,944,953,895 | 0.00133987 |
| **2021** | 244,598,443 | 453,512,469,841 | 0.000539342 |
| **2022** | -296,566,835 | 481,497,710,848 | -0.000615926 |
| **PPGL** | **2018** | -1,073,822,950 | 87,143,833,530 | -0.01232242 |
| **2019** | -1,267,468,031 | 91,796,822,224 | -0.013807319 |
| **2020** | -1,217,187,318 | 107,721,128,375 | -0.01129943 |
| **2021** | -57,662,522 | 128,677,969,694 | -0.000448115 |
| **2022** | 74,423,913 | 162,981,953,815 | 0.000456639 |
| **TRJA** | **2018** | 7,389,513,745 | 392,818,777,786 | 0.018811508 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019** | 10,772,051,565 | 556,613,430,060 | 0.019352842 |
| **2020** | -2,971,166,692 | 545,152,568,664 | -0.005450156 |
| **2021** | 3,992,152,611 | 605,533,990,302 | 0.00659278 |
| **2022** | 7,869,403,453 | 646,357,408,099 | 0.012175003 |
| **NELY** | **2018** | 64,594,030 | 176,286,582,000 | 0.000366415 |
| **2019** | 44,421,710 | 174,345,494,753 | 0.000254791 |
| **2020** | 110,850,729 | 427,467,886,738 | 0.000259319 |
| **2021** | 266,571,452 | 968,148,826,214 | 0.000275341 |
| **2022** | 147,231,431 | 552,781,459,611 | 0.000266347 |

Lampiran 3.1

Hasil Perhitungan variabel Ukuran Perusahaan Pada Perusahaan Jasa SubSektor Transportasi yang terdaftar di BEI 2018-2022

|  |  |  |  |
| --- | --- | --- | --- |
| **KODE** | **Tahun** | **Total Asset** | **Firm Size** |
| **ASSA** | **2018** | 4,062,536,132,739 | 29.03282856 |
| **2019** | 4,849,223,630,042 | 29.20983973 |
| **2020** | 5,170,895,098,267 | 29.27406692 |
| **2021** | 6,031,946,733,670 | 29.42809092 |
| **2022** | 7,268,436,910,723 | 29.61456238 |
| **TMAS** | **2018** | 2,837,426,144,607 | 28.67391847 |
| **2019** | 3,266,151,000,000 | 28.81463334 |
| **2020** | 3,837,040,000,000 | 28.97572235 |
| **2021** | 4,051,811,000,000 | 29.03018506 |
| **2022** | 4,403,862,000,000 | 29.11350300 |
| **BPTR** | **2018** | 548,878,317,131 | 27.03114261 |
| **2019** | 536,133,980,207 | 27.00764993 |
| **2020** | 536,303,219,831 | 27.00796555 |
| **2021** | 816,739,145,113 | 27.42858560 |
| **2022** | 1,243,695,808,964 | 27.84910855 |
| **JAYA** | **2018** | 52,075,344,303 | 24.67595744 |
| **2019** | 92,504,089,394 | 25.25051869 |
| **2020** | 82,202,146,171 | 25.13244725 |
| **2021** | 121,943,097,733 | 25.52682036 |
| **2022** | 131,564,860,762 | 25.60276580 |
| **PURA** | **2018** | 54,559,800,146 | 24.72256319 |
| **2019** | 221,944,953,895 | 26.12569523 |
| **2020** | 453,512,469,841 | 26.84028860 |
| **2021** | 481,497,710,848 | 26.90016731 |
| **2022** | 538,468,361,481 | 27.01199458 |
| **PPGL** | **2018** | 71,796,822,224 | 24.99710605 |
| **2019** | 107,721,128,375 | 25.40281158 |
| **2020** | 128,677,969,694 | 25.58057876 |
| **2021** | 162,981,953,815 | 25.81690532 |
| **2022** | 177,015,944,964 | 25.89950565 |
| **TRJA** | **2018** | 556,613,430,060 | 27.04513681 |

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019** | 545,152,568,664 | 27.02433153 |
| **2020** | 605,533,990,302 | 27.12937653 |
| **2021** | 646,357,408,099 | 27.19461845 |
| **2022** | 873,443,134,370 | 27.49570886 |
| **NELY** | **2018** | 474,345,474,753 | 26.88520174 |
| **2019** | 527,467,886,738 | 26.99135382 |
| **2020** | 568,048,326,214 | 27.06547233 |
| **2021** | 552,781,459,611 | 27.03822857 |
| **2022** | 653,425,820,330 | 27.20549485 |

Lampiran 4.1

Hasil Perhitungan variabel Profitabilitas Pada Perusahaan Jasa SubSektor Transportasi yang terdaftar di BEI 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **KODE** | **Tahun** | **Laba Setelah Pajak** | **Total Aktiva** | **ROA** |
| **ASSA** | **2018** | Rp | 142,242,410,935 | Rp | 4,062,536,132,739 | 0.04 |
| **2019** | Rp | 91,614,940,880 | Rp | 4,849,223,630,042 | 0.02 |
| **2020** | Rp | 63,896,421,980 | Rp | 5,170,895,098,267 | 0.01 |
| **2021** | Rp | 159,581,031,996 | Rp | 6,031,946,733,670 | 0.03 |
| **2022** | Rp | 3,704,328,643 | Rp | 268,436,910,723 | 0.01 |
| **TMAS** | **2018** | Rp | 34,818,481,452 | Rp | 2,837,426,144,607 | 0.01 |
| **2019** | Rp | 100,615,000,000 | Rp | 3,266,151,000,000 | 0.03 |
| **2020** | Rp | 52,214,000,000 | Rp | 3,837,040,000,000 | 0.01 |
| **2021** | Rp | 697,621,000,000 | Rp | 9,051,811,000,000 | 0.08 |
| **2022** | Rp | 1,413,818,000,000 | Rp | 13,837,040,000,000 | 0.10 |
| **BPTR** | **2018** | Rp | 14,431,335,188 | Rp | 548,878,317,131 | 0.03 |
| **2019** | Rp | 8,108,255,688 | Rp | 536,133,980,207 | 0.02 |
| **2020** | Rp | 3,116,278,755 | Rp | 536,303,219,831 | 0.01 |
| **2021** | Rp | 11,394,308,741 | Rp | 816,739,145,113 | 0.01 |
| **2022** | Rp | 18,111,128,222 | Rp | 1,243,695,808,964 | 0.01 |
| **JAYA** | **2018** | Rp | 568,243,010 | Rp | 52,075,344,303 | 0.01 |
| **2019** | Rp | 1,472,313,967 | Rp | 92,504,089,394 | 0.02 |
| **2020** | Rp | 3,027,214,839 | Rp | 82,202,146,171 | 0.04 |
| **2021** | Rp | 5,691,983,629 | Rp | 121,943,097,733 | 0.05 |
| **2022** | Rp | 4,337,338,556 | Rp | 131,564,860,762 | 0.03 |
| **PURA** | **2018** | Rp | 1,220,828,158 | Rp | 54,559,800,146 | 0.02 |
| **2019** | Rp | 5,059,673,464 | Rp | 221,944,953,895 | 0.02 |
| **2020** | Rp | 6,762,148,618 | Rp | 453,512,469,841 | 0.01 |
| **2021** | Rp | 8,229,463,076 | Rp | 481,497,710,848 | 0.02 |
| **2022** | Rp | 6,147,712,605 | Rp | 538,468,361,481 | 0.01 |
| **PPGL** | **2018** | Rp | 3,113,675,539 | Rp | 71,796,822,224 | 0.04 |
| **2019** | Rp | 3,530,553,078 | Rp | 107,721,128,375 | 0.03 |
| **2020** | Rp | 6,767,526,619 | Rp | 128,677,969,694 | 0.05 |
| **2021** | Rp | 20,310,259,037 | Rp | 200,981,953,815 | 0.10 |
| **2022** | Rp | 20,444,669,646 | Rp | 210,015,944,964 | 0.10 |
| **TRJA** | **2018** | Rp | 27,855,263,370 | Rp | 556,613,430,060 | 0.05 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2019** | Rp | 30,564,435,089 | Rp | 545,152,568,664 | 0.06 |
| **2020** | Rp | 38,318,498,356 | Rp | 605,533,990,302 | 0.06 |
| **2021** | Rp | 45,991,049,101 | Rp | 646,357,408,099 | 0.07 |
| **2022** | Rp | 36,445,293,150 | Rp | 873,443,134,370 | 0.04 |
| **NELY** | **2018** | Rp | 52,752,666,735 | Rp | 474,345,474,753 | 0.11 |
| **2019** | Rp | 52,344,151,967 | Rp | 527,467,886,738 | 0.10 |
| **2020** | Rp | 43,944,061,538 | Rp | 568,048,326,214 | 0.08 |
| **2021** | Rp | 51,407,237,669 | Rp | 552,781,459,611 | 0.09 |
| **2022** | Rp | 126,391,885,783 | Rp | 1,653,425,820,330 | 0.08 |

Lampiran 5.1

Hasil Perhitungan variabel Leverage Pada Perusahaan Jasa SubSektor Transportasi yang terdaftar di BEI 2018-2022

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **KODE** | **Tahun** | **Total Utang** | **Ekuitas** | **DER** |
| **ASSA** | **2018** | 2,924,124,201,613 | 1,638,411,931,126 | 1.784730779 |
| **2019** | 3,511,071,376,393 | 1,938,152,253,649 | 1.811556017 |
| **2020** | 3,731,575,182,568 | 1,939,319,915,699 | 1.924166896 |
| **2021** | 4,266,438,743,626 | 2,297,507,990,044 | 1.856985378 |
| **2022** | 4,797,579,648,309 | 2,470,857,262,414 | 1.941666045 |
| **TMAS** | **2018** | 1,768,011,915,091 | 1,069,414,229,516 | 1.653252656 |
| **2019** | 2,082,994,000,000 | 1,183,157,000,000 | 1.760538965 |
| **2020** | 2,626,095,000,000 | 1,510,945,000,000 | 1.738048043 |
| **2021** | 2,509,761,000,000 | 1,542,050,000,000 | 1.627548393 |
| **2022** | 2,178,316,000,000 | 2,225,546,000,000 | 0.978778241 |
| **BPTR** | **2018** | 342,787,399,629 | 206,090,917,502 | 1.663282418 |
| **2019** | 317,641,249,208 | 218,492,730,999 | 1.453784058 |
| **2020** | 311,837,466,207 | 224,465,753,624 | 1.389242952 |
| **2021** | 572,021,955,910 | 400,717,189,203 | 1.427495429 |
| **2022** | 976,752,484,348 | 500,947,324,616 | 1.949810761 |
| **JAYA** | **2018** | 30,202,595,355 | 21,872,748,948 | 1.380832168 |
| **2019** | 28,411,416,470 | 64,092,672,924 | 0.443286497 |
| **2020** | 15,456,969,921 | 66,745,176,250 | 0.231581828 |
| **2021** | 11,730,638,222 | 110,212,459,511 | 0.106436589 |
| **2022** | 14,137,330,046 | 117,427,530,716 | 0.120391955 |
| **PURA** | **2018** | 28,186,797,354 | 31,373,002,793 | 0.898441171 |
| **2019** | 40,439,113,638 | 181,505,840,257 | 0.222797865 |
| **2020** | 42,333,171,356 | 411,179,298,485 | 0.102955503 |
| **2021** | 40,209,635,669 | 341,288,075,179 | 0.117817289 |
| **2022** | 75,381,067,277 | 668,087,294,204 | 0.112831164 |
| **PPGL** | **2018** | 47,982,364,866 | 53,814,457,358 | 0.891625917 |
| **2019** | 41,260,947,555 | 66,460,180,820 | 0.620837125 |
| **2020** | 43,519,196,738 | 85,158,772,956 | 0.511035977 |
| **2021** | 38,505,409,199 | 124,476,544,616 | 0.309338674 |
| **2022** | 34,334,533,320 | 110,681,411,644 | 0.310210475 |
| **TRJA** | **2018** | 437,220,216,969 | 319,393,213,091 | 1.368908916 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019** | 395,434,207,984 | 199,718,360,680 | 1.979959212 |
| **2020** | 326,040,615,789 | 279,493,574,513 | 1.166540649 |
| **2021** | 325,371,206,685 | 320,986,271,414 | 1.013660819 |
| **2022** | 523,315,238,440 | 350,127,895,930 | 1.494640229 |
| **NELY** | **2018** | 50,960,583,715 | 423,384,891,038 | 0.120364672 |
| **2019** | 65,436,471,797 | 462,031,414,941 | 0.141627754 |
| **2020** | 69,298,714,658 | 498,749,616,556 | 0.138944898 |
| **2021** | 60,858,708,144 | 491,922,751,467 | 0.123715986 |
| **2022** | 69,633,567,723 | 583,792,252,607 | 0.119277992 |

Lampiran 5.1

Hasil Perhitungan variabel Manajemen Laba Pada Perusahaan Jasa SubSektor Transportasi yang terdaftar di BEI 2018-2022

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **KODE** | **Tahun** | **Eit** | **Eit-1** | **Eit-Eit-1** | **MVET-1** | **ΔE** |
| **ASSA** | **2018** | 142,242,410,935 | 103,308,394,513 | 38,934,016,422 | 710,077,500,000 | 0.054830658 |
| **2019** | 91,614,940,880 | 142,242,410,935 | -50,627,470,055 | 1,236,690,000,000 | -0.040937883 |
| **2020** | 63,896,421,980 | 91,614,940,880 | -27,718,518,900 | 2,514,150,000,000 | -0.011025006 |
| **2021** | 159,581,031,996 | 63,896,421,980 | 95,684,610,016 | 2,157,412,500,000 | 0.04435156 |
| **2022** | 3,704,328,643 | 159,581,031,996 | -155,876,703,353 | 11,896,183,944,800 | -0.013103084 |
| **TMAS** | **2018** | 34,818,481,452 | 53,358,287,358 | -18,539,805,906 | 1,283,658,750,000 | -0.01444294 |
| **2019** | 100,615,000,000 | 34,818,481,452 | 65,796,518,548 | 912,824,000,000 | 0.07208018 |
| **2020** | 52,214,000,000 | 100,615,000,000 | -48,401,000,000 | 581,925,300,000 | -0.083173906 |
| **2021** | 697,621,000,000 | 632,214,000,000 | 65,407,000,000 | 787,310,700,000 | 0.083076478 |
| **2022** | 1,413,818,000,000 | 697,621,000,000 | 716,197,000,000 | 7,816,055,500,000 | 0.091631514 |
| **BPTR** | **2018** | 14,431,335,188 | 3,300,648,564 | 11,130,686,624 | 98,900,000,000 | 0.11254486 |
| **2019** | 8,108,255,688 | 14,431,335,188 | -6,323,079,500 | 133,300,000,000 | -0.047434955 |
| **2020** | 3,116,278,755 | 8,108,255,688 | -4,991,976,933 | 137,950,000,000 | -0.036186857 |
| **2021** | 11,394,308,741 | 3,116,278,755 | 8,278,029,986 | 93,150,000,000 | 0.08886774 |
| **2022** | 18,111,128,222 | 11,394,308,741 | 6,716,819,481 | 771,900,000,000 | 0.008701671 |
| **JAYA** | **2018** | 568,243,010 | 2,049,242,478 | -1,480,999,468 | 22,500,000,000 | -0.065822199 |
| **2019** | 1,472,313,967 | 568,243,010 | 904,070,957 | 64,800,000,000 | 0.013951712 |
| **2020** | 3,027,214,839 | 1,472,313,967 | 1,554,900,872 | 31,125,008,715 | 0.049956641 |
| **2021** | 5,691,983,629 | 3,027,214,839 | 2,664,768,790 | 73,912,384,000 | 0.036053076 |
| **2022** | 4,337,338,556 | 5,691,983,629 | -1,354,645,073 | 146,250,040,950 | -0.009262528 |
| **PURA** | **2018** | 1,220,828,158 | 510,000,000 | 710,828,158 | 282,816,423,250 | 0.002513391 |
| **2019** | 5,059,673,464 | 1,224,302,893 | 3,835,370,571 | 282,816,423,250 | 0.013561343 |
| **2020** | 6,762,148,618 | 5,063,989,535 | 1,698,159,083 | 905,012,554,400 | 0.001876393 |
| **2021** | 8,229,463,076 | 6,762,148,618 | 1,467,314,458 | 695,728,401,195 | 0.002109033 |
| **2022** | 6,147,712,605 | 8,229,463,076 | -2,081,750,471 | 375,217,946,176 | -0.00554811 |
| **PPGL** | **2018** | 3,113,675,539 | 4,701,469,631 | -1,587,794,092 | 60,000,000,000 | -0.026463235 |
| **2019** | 3,530,553,078 | 3,113,675,539 | 416,877,539 | 60,000,000,000 | 0.006947959 |
| **2020** | 6,767,526,619 | 3,530,553,078 | 3,236,973,541 | 66,000,000,000 | 0.049045054 |
| **2021** | 20,310,259,037 | 6,767,526,619 | 13,542,732,418 | 114,000,000,000 | 0.118795898 |
| **2022** | 20,444,669,646 | 20,310,259,037 | 134,410,609 | 101,252,881,035 | 0.001327474 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **TRJA** | **2018** | 27,855,263,370 | 20,371,338,057 | 7,483,925,313 | 226,530,000,000 | 0.033037237 |
| **2019** | 30,564,435,089 | 27,855,263,370 | 2,709,171,719 | 226,530,000,000 | 0.011959439 |
| **2020** | 38,318,498,356 | 30,564,435,089 | 7,754,063,267 | 234,081,000,000 | 0.033125556 |
| **2021** | 45,991,049,101 | 38,318,498,356 | 7,672,550,745 | 673,549,200,000 | 0.011391225 |
| **2022** | 36,480,233,496 | 45,991,049,101 | -9,510,815,605 | 234,081,000,000 | -0.040630447 |
| **NELY** | **2018** | 52,752,666,735 | 24,270,494,000 | 28,482,172,735 | 267,900,000,000 | 0.106316434 |
| **2019** | 52,344,151,967 | 52,752,666,735 | -408,514,768 | 312,550,000,000 | -0.001307038 |
| **2020** | 43,944,061,538 | 52,344,151,967 | -8,400,090,429 | 331,350,000,000 | -0.02535111 |
| **2021** | 51,407,237,669 | 43,944,061,538 | 7,463,176,131 | 333,700,000,000 | 0.022364927 |
| **2022** | 126,391,885,783 | 51,407,237,669 | 74,984,648,114 | 723,800,000,000 | 0.103598574 |

Lampiran 7.1

1. Uji Statistik Deskriptif

Hasil Analisis

**Descriptive Statistics**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Perencanaan Pajak (X1) | 40 | .3441 | .9988 | .758118 | .1646068 |
| BPT (X2) | 40 | -.0138 | .0194 | .002988 | .0076265 |
| Firm Size (X3) | 40 | 24.6760 | 29.6146 | 27.101321 | 1.4287524 |
| ROA (X4) | 40 | .0058 | .1112 | .042918 | .0316993 |
| DER(X5) | 40 | .1030 | 1.9800 | .975224 | .7100997 |
| ΔE (Y) | 40 | -.0832 | .1188 | .018833 | .0500699 |
| Valid N (listwise) | 40 |  |  |  |  |

1. Uji Normalitas Data
	1. Uji Normalitas Data Sebelum Normal

**One-Sample Kolmogorov-Smirnov Test**

|  |  |
| --- | --- |
|  | Unstandardized Residual |
| N |  | 40 |
| Normal Parametersa,b | Mean | .0000000 |
|  | Std. Deviation | 134494518.08088820 |
| Most Extreme Differences | Absolute | .301 |
|  | Positive | .301 |
|  | Negative | -.235 |
| Test Statistic |  | .301 |
| Asymp. Sig. (2-tailed) |  | .000c |

* + 1. Test distribution is Normal.
		2. Calculated from data.
		3. Lilliefors Significance Correction.

b.Uji Normalitas Data Setelah Normal

**One-Sample Kolmogorov-Smirnov Test**

|  |  |
| --- | --- |
|  | Unstandardized Residual |
| N |  | 40 |
| Normal Parametersa,b | Mean | .0000000 |
|  | Std. Deviation | .04168453 |
| Most Extreme Differences | Absolute | .091 |
|  | Positive | .091 |
|  | Negative | -.076 |
| Test Statistic |  | .091 |
| Asymp. Sig. (2-tailed) |  | .200c,d |

1. Test distribution is Normal.
2. Calculated from data.
3. Lilliefors Significance Correction.
4. This is a lower bound of the true significance.



c. Uji Multikolienaritas

**Coefficientsa**

|  |  |
| --- | --- |
| Model | Collinearity Statistics |
| Tolerance | VIF |
| 1 | Perencanaan Pajak (X1) | .441 | 2.270 |
|  | BPT (X2) | .908 | 1.101 |
|  | LOG\_X3 | .396 | 2.524 |
|  | LOG\_X4 | .656 | 1.525 |
|  | DER(X5) | .339 | 2.949 |

a. Dependent Variable: ΔE (Y)

d.Uji Autokorelasi

**Model Summaryb**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .582a | .339 | .215 | .0446462 | 1.863 |

1. Predictors: (Constant), LAG\_Y, DER(X5), BPT (X2), LOG\_X4, Perencanaan Pajak (X1), LOG\_X3
2. Dependent Variable: ΔE (Y)

e.Uji Heteroskedastisitas



1. Analisis Regresi Linear Berganda

**Coefficientsa**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -.740 | .669 |  | -1.106 | .277 |
|  | Perencanaan Pajak (X1) | -.077 | .065 | -.254 | -1.182 | .245 |
|  | BPT (X2) | -.358 | .984 | -.054 | -.364 | .718 |
|  | Ukuran Perusahaan (X3) | .671 | .497 | .307 | 1.352 | .185 |
|  | Profitabilitas(X4) | .087 | .026 | .601 | 3.409 | .002 |
|  | DER(X5) | -.014 | .017 | -.195 | -.796 | .432 |

a. Dependent Variable: ΔE (Y)

1. Uji Hipotesis
	1. Uji Statistik F

**ANOVAa**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | .030 | 5 | .006 | 3.011 | .023b |
|  | Residual | .068 | 34 | .002 |
|  | Total | .098 | 39 |  |

1. Dependent Variable: ΔE (Y)
2. Predictors: (Constant), DER(X5), BPT (X2), LOG\_X4, Perencanaan Pajak (X1), LOG\_X3

b.Uji T

**Coefficientsa**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -.740 | .669 |  | -1.106 | .277 |
| Perencanaan Pajak (X1) | -.077 | .065 | -.254 | -1.182 | .245 |
| BPT (X2) | -.358 | .984 | -.054 | -.364 | .718 |
| Ukuran Perusahaan (X3) | .671 | .497 | .307 | 1.352 | .185 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Profitabilitas (X4) | .087 | .026 | .601 | 3.409 | .002 |
| DER(X5) | -.014 | .017 | -.195 | -.796 | .432 |

a. Dependent Variable: ΔE (Y)

c.Koefisien Determinan

**Model Summaryb**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .554a | .307 | .205 | .0446445 |

1. Predictors: (Constant), DER(X5), BPT (X2), LOG\_X4, Perencanaan Pajak (X1), LOG\_X3
2. Dependent Variable: ΔE (Y)