

LAMPIRAN

Lampiran 1. Tabulasi Data Penelitian

No	Tahun	Nama Perusahaan	DER	BTD	ETR
1	2015	Adaro Energy Tbk.	0.777	0.043	0.261
2	2015	Sumber Alfaria Trijaya Tbk.	2.133	0.008	0.219
3	2015	Astra International Tbk. (ASII)	0.964	0.027	0.181
4	2015	Bank Central Asia Tbk. (BBCA)	3.704	0.007	0.213
5	2015	Bank Negara Indonesia (Persero) Tbk. (BBNI)	5.262	0.005	0.265
6	2015	Bank Rakyat Indonesia (Persero) Tbk. (BBRI)	3.765	0.008	0.218
7	2015	Bank Tabungan Negara (Persero) Tbk. (BBTN)	5.396	0.004	0.272
8	2015	Bank Mandiri (Persero) Tbk. (BMRI)	3.161	0.006	0.198
9	2015	Bank Syariah Indonesia Tbk. (BRIS)	2.744	0.002	0.175
10	2015	Barito Pacific Tbk. (BRPT)	0.884	0.033	0.354
11	2015	Charoen Pokphand Indonesia Tbk (CPIN)	0.949	0.018	0.205
12	2015	Erajaya Swasembada Tbk. (ERAA)	1.433	0.012	0.283
13	2015	H.M. Sampoerna Tbk. (HMSP)	0.187	0.043	0.156
14	2015	Indah Kiat Pulp & Paper Tbk. (INKP)	1.683	0.001	0.310
15	2015	Indo Tambangraya Megah Tbk. (ITMG)	0.563	0.022	0.193
16	2015	Japfa Comfeed Indonesia Tbk. (JPFA)	1.809	0.010	0.248
17	2015	Kalbe Farma Tbk. (KLBF)	0.252	0.048	0.244
18	2015	Mitra Keluarga Karyasehat Tbk. (MIKA)	0.134	0.041	0.205
19	2015	Media Nusantara Citra Tbk. (MNCN)	0.513	0.028	0.340
20	2015	Bukit Asam Tbk. (PTBA)	2.221	0.025	0.270
21	2015	Tower Bersama Infrastructure Tbk. (TBIG)	0.930	0.003	0.264
22	2015	Telkom Indonesia (Persero) Tbk. (TLKM)	0.779	0.048	0.256
23	2015	Sarana Menara Nusantara Tbk. (TOWR)	1.789	0.036	0.251
24	2015	United Tractors Tbk. (UNTR)	2.747	0.036	0.271
25	2015	Unilever Indonesia Tbk. (UNVR)	2.258	0.026	0.263
26	2015	Wijaya Karya (Persero) Tbk. (WIKA)	2.605	0.022	0.264
27	2016	Adaro Energy Tbk.	0.723	0.075	0.177
28	2016	Sumber Alfaria Trijaya Tbk.	2.678	0.007	0.175
29	2016	Astra International Tbk. (ASII)	0.850	0.005	0.185
30	2016	Bank Central Asia Tbk. (BBCA)	5.075	0.007	0.209
31	2016	Bank Negara Indonesia (Persero) Tbk. (BBNI)	5.520	0.015	0.207
32	2016	Bank Rakyat Indonesia (Persero) Tbk. (BBRI)	5.836	0.028	0.350

No	Tahun	Nama Perusahaan	DER	BTD	ETR
33	2016	Bank Tabungan Negara (Persero) Tbk. (BBTN)	5.195	0.003	0.214
34	2016	Bank Mandiri (Persero) Tbk. (BMRI)	5.376	0.004	0.211
35	2016	Bank Syariah Indonesia Tbk. (BRIS)	3.372	0.012	0.287
36	2016	Barito Pacific Tbk. (BRPT)	0.775	0.039	0.264
37	2016	Charoen Pokphand Indonesia Tbk (CPIN)	0.710	0.072	0.335
38	2016	Erajaya Swasembada Tbk. (ERAA)	1.178	0.016	0.318
39	2016	H.M. Sampoerna Tbk. (HMSP)	0.244	0.036	0.250
40	2016	Indah Kiat Pulp & Paper Tbk. (INKP)	1.440	0.008	0.295
41	2016	Indo Tambangraya Megah Tbk. (ITMG)	0.323	0.031	0.215
42	2016	Japfa Comfeed Indonesia Tbk. (JPFA)	1.054	0.031	0.215
43	2016	Kalbe Farma Tbk. (KLBF)	0.222	0.049	0.239
44	2016	Mitra Keluarga Karyasehat Tbk. (MIKA)	0.148	0.042	0.196
45	2016	Media Nusantara Citra Tbk. (MNCN)	0.501	0.047	0.311
46	2016	Bukit Asam Tbk. (PTBA)	2.315	0.038	0.262
47	2016	Tower Bersama Infrastructure Tbk. (TBIG)	0.931	0.003	0.199
48	2016	Telkom Indonesia (Persero) Tbk. (TLKM)	0.702	0.050	0.236
49	2016	Sarana Menara Nusantara Tbk. (TOWR)	1.337	0.042	0.280
50	2016	United Tractors Tbk. (UNTR)	2.995	0.023	0.220
51	2016	Unilever Indonesia Tbk. (UNVR)	2.560	0.030	0.254
52	2016	Wijaya Karya (Persero) Tbk. (WIKA)	1.488	0.003	0.268
53	2017	Adaro Energy Tbk.	0.665	0.058	0.323
54	2017	Sumber Alfaria Trijaya Tbk.	3.172	0.003	0.160
55	2017	Astra International Tbk. (ASII)	0.890	0.020	0.206
56	2017	Bank Central Asia Tbk. (BBCA)	4.680	0.008	0.200
57	2017	Bank Negara Indonesia (Persero) Tbk. (BBNI)	5.789	0.015	0.198
58	2017	Bank Rakyat Indonesia (Persero) Tbk. (BBRI)	5.711	0.017	0.215
59	2017	Bank Tabungan Negara (Persero) Tbk. (BBTN)	5.337	0.003	0.216
60	2017	Bank Mandiri (Persero) Tbk. (BMRI)	5.223	0.015	0.210
61	2017	Bank Syariah Indonesia Tbk. (BRIS)	3.496	0.002	0.330
62	2017	Barito Pacific Tbk. (BRPT)	1.572	0.031	0.256
63	2017	Charoen Pokphand Indonesia Tbk (CPIN)	0.562	0.031	0.233
64	2017	Erajaya Swasembada Tbk. (ERAA)	1.394	0.015	0.276
65	2017	H.M. Sampoerna Tbk. (HMSP)	0.265	0.038	0.250
66	2017	Indah Kiat Pulp & Paper Tbk. (INKP)	1.373	0.006	0.296
67	2017	Indo Tambangraya Megah Tbk. (ITMG)	0.462	0.033	0.250

No	Tahun	Nama Perusahaan	DER	BTD	ETR
68	2017	Japfa Comfeed Indonesia Tbk. (JPFA)	1.304	0.033	0.290
69	2017	Kalbe Farma Tbk. (KLBF)	0.196	0.047	0.243
70	2017	Mitra Keluarga Karyasehat Tbk. (MIKA)	0.169	0.036	0.192
71	2017	Media Nusantara Citra Tbk. (MNCN)	0.536	0.056	0.351
72	2017	Bukit Asam Tbk. (PTBA)	0.493	0.069	0.251
73	2017	Tower Bersama Infrastructure Tbk. (TBIG)	5.036	0.020	0.319
74	2017	Telkom Indonesia (Persero) Tbk. (TLKM)	0.770	0.050	0.233
75	2017	Sarana Menara Nusantara Tbk. (TOWR)	1.642	0.037	0.251
76	2017	United Tractors Tbk. (UNTR)	0.730	0.035	0.271
77	2017	Unilever Indonesia Tbk. (UNVR)	2.655	0.025	0.253
78	2017	Wijaya Karya (Persero) Tbk. (WIKA)	2.122	0.012	0.273
79	2018	Adaro Energy Tbk.	0.641	0.049	0.318
80	2018	Sumber Alfaria Trijaya Tbk.	2.684	0.002	0.188
81	2018	Astra International Tbk. (ASII)	0.977	0.022	0.218
82	2018	Bank Central Asia Tbk. (BBCA)	4.405	0.008	0.210
83	2018	Bank Negara Indonesia (Persero) Tbk. (BBNI)	6.081	0.006	0.239
84	2018	Bank Rakyat Indonesia (Persero) Tbk. (BBRI)	6.000	0.007	0.224
85	2018	Bank Tabungan Negara (Persero) Tbk. (BBTN)	5.065	0.003	0.222
86	2018	Bank Mandiri (Persero) Tbk. (BMRI)	5.093	0.017	0.238
87	2018	Bank Syariah Indonesia Tbk. (BRIS)	2.366	0.001	0.296
88	2018	Barito Pacific Tbk. (BRPT)	0.929	0.028	0.334
89	2018	Charoen Pokphand Indonesia Tbk (CPIN)	0.426	0.049	0.230
90	2018	Erajaya Swasembada Tbk. (ERAA)	1.628	0.025	0.261
91	2018	H.M. Sampoerna Tbk. (HMSP)	0.318	0.055	0.246
92	2018	Indah Kiat Pulp & Paper Tbk. (INKP)	1.320	0.017	0.201
93	2018	Indo Tambangraya Megah Tbk. (ITMG)	0.463	0.036	0.271
94	2018	Japfa Comfeed Indonesia Tbk. (JPFA)	1.255	0.059	0.271
95	2018	Kalbe Farma Tbk. (KLBF)	0.186	0.045	0.245
96	2018	Mitra Keluarga Karyasehat Tbk. (MIKA)	0.144	0.038	0.225
97	2018	Media Nusantara Citra Tbk. (MNCN)	0.535	0.030	0.237
98	2018	Bukit Asam Tbk. (PTBA)	0.486	0.072	0.247
99	2018	Tower Bersama Infrastructure Tbk. (TBIG)	4.912	0.011	0.248
100	2018	Telkom Indonesia (Persero) Tbk. (TLKM)	0.758	0.046	0.259
101	2018	Sarana Menara Nusantara Tbk. (TOWR)	1.858	0.032	0.249
102	2018	United Tractors Tbk. (UNTR)	1.038	0.036	0.268

No	Tahun	Nama Perusahaan	DER	BTD	ETR
103	2018	Unilever Indonesia Tbk. (UNVR)	1.576	0.038	0.252
104	2018	Wijaya Karya (Persero) Tbk. (WIKA)	2.441	0.025	0.221
105	2019	Adaro Energy Tbk.	0.812	0.031	0.340
106	2019	Sumber Alfaria Trijaya Tbk.	2.485	0.011	0.195
107	2019	Astra International Tbk. (ASII)	0.885	0.021	0.218
108	2019	Bank Central Asia Tbk. (BBCA)	4.250	0.008	0.213
109	2019	Bank Negara Indonesia (Persero) Tbk. (BBNI)	5.508	0.005	0.199
110	2019	Bank Rakyat Indonesia (Persero) Tbk. (BBRI)	5.667	0.006	0.206
111	2019	Bank Tabungan Negara (Persero) Tbk. (BBTN)	5.304	0.001	0.291
112	2019	Bank Mandiri (Persero) Tbk. (BMRI)	4.907	0.006	0.219
113	2019	Bank Syariah Indonesia Tbk. (BRIS)	2.335	0.030	0.167
114	2019	Barito Pacific Tbk. (BRPT)	1.606	0.019	0.303
115	2019	Charoen Pokphand Indonesia Tbk (CPIN)	0.393	0.033	0.210
116	2019	Erajaya Swasembada Tbk. (ERAA)	0.958	0.015	0.311
117	2019	H.M. Sampoerna Tbk. (HMSP)	0.427	0.059	0.249
118	2019	Indah Kiat Pulp & Paper Tbk. (INKP)	1.123	0.015	0.310
119	2019	Indo Tambangraya Megah Tbk. (ITMG)	0.367	0.037	0.320
120	2019	Japfa Comfeed Indonesia Tbk. (JPFA)	1.240	0.026	0.281
121	2019	Kalbe Farma Tbk. (KLBF)	0.213	0.043	0.254
122	2019	Mitra Keluarga Karyasehat Tbk. (MIKA)	0.163	0.038	0.212
123	2019	Media Nusantara Citra Tbk. (MNCN)	0.424	0.033	0.200
124	2019	Bukit Asam Tbk. (PTBA)	0.417	0.054	0.259
125	2019	Tower Bersama Infrastructure Tbk. (TBIG)	4.589	0.012	0.292
126	2019	Telkom Indonesia (Persero) Tbk. (TLKM)	0.887	0.047	0.272
127	2019	Sarana Menara Nusantara Tbk. (TOWR)	2.158	0.020	0.190
128	2019	United Tractors Tbk. (UNTR)	0.828	0.039	0.281
129	2019	Unilever Indonesia Tbk. (UNVR)	2.909	0.022	0.253
130	2019	Wijaya Karya (Persero) Tbk. (WIKA)	2.232	0.003	0.260
131	2020	Adaro Energy Tbk.	0.615	0.010	0.287
132	2020	Sumber Alfaria Trijaya Tbk.	2.401	0.010	0.195
133	2020	Astra International Tbk. (ASII)	0.730	0.009	0.146
134	2020	Bank Central Asia Tbk. (BBCA)	4.794	0.010	0.191
135	2020	Bank Negara Indonesia (Persero) Tbk. (BBNI)	6.611	0.022	0.350
136	2020	Bank Rakyat Indonesia (Persero) Tbk. (BBRI)	6.395	0.005	0.302
137	2020	Bank Tabungan Negara (Persero) Tbk. (BBTN)	5.079	0.002	0.294

No	Tahun	Nama Perusahaan	DER	BTD	ETR
138	2020	Bank Mandiri (Persero) Tbk. (BMRI)	5.941	0.004	0.243
139	2020	Bank Syariah Indonesia Tbk. (BRIS)	3.210	0.003	0.288
140	2020	Barito Pacific Tbk. (BRPT)	1.604	0.013	0.322
141	2020	Charoen Pokphand Indonesia Tbk (CPIN)	0.334	0.030	0.193
142	2020	Erajaya Swasembada Tbk. (ERAA)	0.971	0.022	0.268
143	2020	H.M. Sampoerna Tbk. (HMSP)	0.643	0.059	0.231
144	2020	Indah Kiat Pulp & Paper Tbk. (INKP)	0.996	0.016	0.233
145	2020	Indo Tambangraya Megah Tbk. (ITMG)	0.369	0.028	0.279
146	2020	Japfa Comfeed Indonesia Tbk. (JPFA)	1.274	0.015	0.033
147	2020	Kalbe Farma Tbk. (KLBF)	0.235	0.037	0.142
148	2020	Mitra Keluarga Karyasehat Tbk. (MIKA)	0.155	0.039	0.111
149	2020	Media Nusantara Citra Tbk. (MNCN)	0.308	0.045	0.200
150	2020	Bukit Asam Tbk. (PTBA)	0.420	0.034	0.255
151	2020	Tower Bersama Infrastructure Tbk. (TBIG)	2.925	0.012	0.293
152	2020	Telkom Indonesia (Persero) Tbk. (TLKM)	1.043	0.037	0.238
153	2020	Sarana Menara Nusantara Tbk. (TOWR)	2.363	0.017	0.206
154	2020	United Tractors Tbk. (UNTR)	0.580	0.014	0.197
155	2020	Unilever Indonesia Tbk. (UNVR)	3.159	0.030	0.222
156	2020	Wijaya Karya (Persero) Tbk. (WIKA)	3.089	0.031	0.239
157	2021	Adaro Energy Tbk.	0.702	0.059	0.308
158	2021	Sumber Alfaria Trijaya Tbk.	2.058	0.002	0.218
159	2021	Astra International Tbk. (ASII)	0.704	0.018	0.209
160	2021	Bank Central Asia Tbk. (BBCA)	5.027	0.006	0.191
161	2021	Bank Negara Indonesia (Persero) Tbk. (BBNI)	6.626	0.002	0.125
162	2021	Bank Rakyat Indonesia (Persero) Tbk. (BBRI)	4.751	0.010	0.191
163	2021	Bank Tabungan Negara (Persero) Tbk. (BBTN)	5.308	0.021	0.214
164	2021	Bank Mandiri (Persero) Tbk. (BMRI)	5.973	0.005	0.170
165	2021	Bank Syariah Indonesia Tbk. (BRIS)	2.474	0.004	0.230
166	2021	Barito Pacific Tbk. (BRPT)	1.166	0.020	0.285
167	2021	Charoen Pokphand Indonesia Tbk (CPIN)	0.409	0.029	0.219
168	2021	Erajaya Swasembada Tbk. (ERAA)	0.760	0.033	0.252
169	2021	H.M. Sampoerna Tbk. (HMSP)	0.819	0.038	0.220
170	2021	Indah Kiat Pulp & Paper Tbk. (INKP)	0.887	0.018	0.205
171	2021	Indo Tambangraya Megah Tbk. (ITMG)	0.387	0.027	0.235
172	2021	Japfa Comfeed Indonesia Tbk. (JPFA)	1.182	0.045	0.293

No	Tahun	Nama Perusahaan	DER	BTD	ETR
173	2021	Kalbe Farma Tbk. (KLBF)	0.207	0.036	0.220
174	2021	Mitra Keluarga Karyasehat Tbk. (MIKA)	0.158	0.028	0.292
175	2021	Media Nusantara Citra Tbk. (MNCN)	0.220	0.030	0.198
176	2021	Bukit Asam Tbk. (PTBA)	0.489	0.051	0.224
177	2021	Tower Bersama Infrastructure Tbk. (TBIG)	3.277	0.008	0.173
178	2021	Telkom Indonesia (Persero) Tbk. (TLKM)	0.906	0.035	0.223
179	2021	Sarana Menara Nusantara Tbk. (TOWR)	4.458	0.004	0.272
180	2021	United Tractors Tbk. (UNTR)	0.567	0.034	0.266
181	2021	Unilever Indonesia Tbk. (UNVR)	3.413	0.031	0.232
182	2021	Wijaya Karya (Persero) Tbk. (WIKA)	2.980	0.048	0.290

Lampiran 2. Hasil Statistik

Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1_DER	182	.134	6.626	2.078	1.861
X2_BTD	182	.001	.075	.025	.017
Y_ETR	182	.033	.354	.242	.049
Valid N (listwise)	182				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

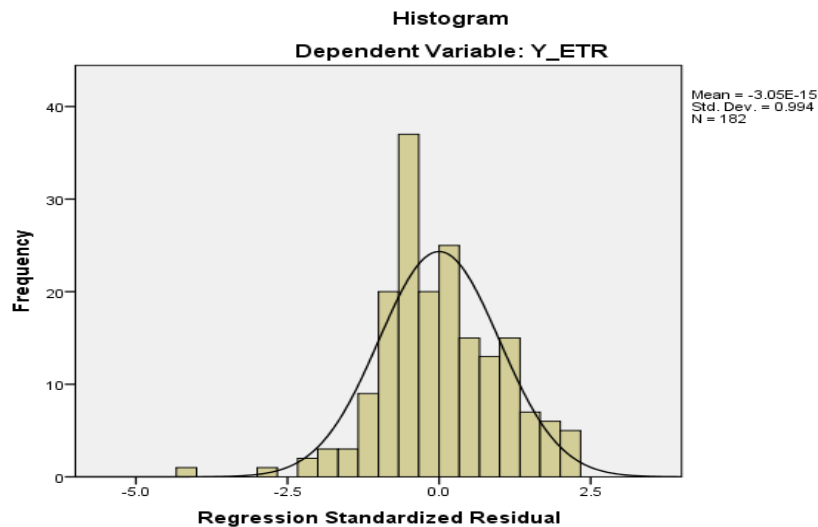
		Unstandardized Residual
N		182
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.04860931
Most Extreme Differences	Absolute	.064
	Positive	.063
	Negative	-.064
Test Statistic		.064
Asymp. Sig. (2-tailed)		.064 ^c

a. Test distribution is Normal.

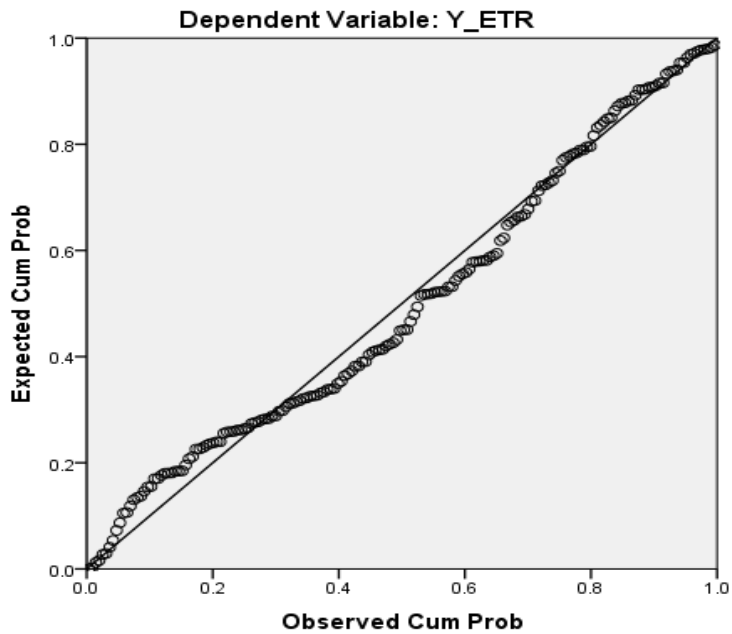
b. Calculated from data.

c. Lilliefors Significance Correction.

Grafik Histogram dan P-Plot



Normal P-P Plot of Regression Standardized Residual



**Uji Multikolonieritas
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.225	.011		19.893	.000		
X1_DER	.001	.002	.055	.588	.558	.614	1.628
X2_BTD	.582	.266	.205	2.189	.030	.614	1.628

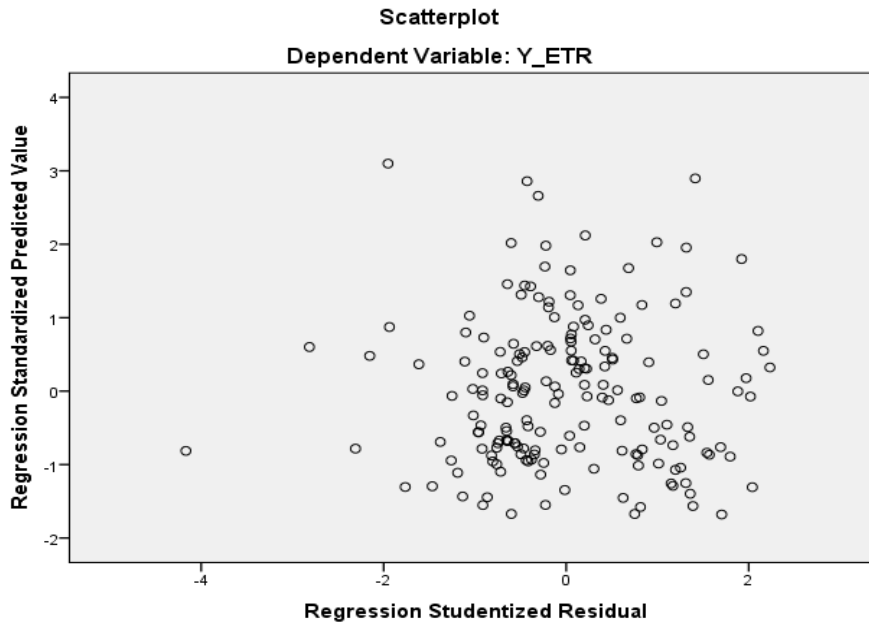
a. Dependent Variable: Y_ETR

**Uji Heteroskedastisitas
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.049	.007		7.135	.000
X1_DER	-.001	.002	-.090	-.954	.341
X2_BTD	-.321	.162	-.186	-1.976	.050

a. Dependent Variable: ABS_RES

Gambar Scatterplot



Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.177 ^a	.031	.020	.048880	1.834

a. Predictors: (Constant), X2_BT D, X1_DER

b. Dependent Variable: Y_ETR

Sumber: Data sekunder yang diolah, 2023

Hasil Analisis Regresi
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.225	.011		19.893	.000
	X1_DER	.001	.002	.055	.588	.558
	X2_BT D	.582	.266	.205	2.189	.030

a. Dependent Variable: Y_ETR

Hasil Uji Statistik t (Parsial)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.225	.011		19.893	.000
	X1_DER	.001	.002	.055	.588	.558
	X2_BTD	.582	.266	.205	2.189	.030

a. Dependent Variable: Y_ETR

Uji F

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.014	2	.007	2.880	.059 ^b
	Residual	.428	179	.002		
	Total	.441	181			

a. Dependent Variable: Y_ETR

b. Predictors: (Constant), X2_BTD, X1_DER

Sumber: Data sekunder yang diolah, 2023

Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.177 ^a	.031	.020	.048880

a. Predictors: (Constant), X2_BTD, X1_DER

b. Dependent Variable: Y_ETR



Plagiarism Checker X - Report

Originality Assessment

26%



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SKRIPSI
MAHASISWA



DATA IDENTITAS MAHASISWA

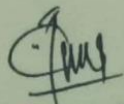
Nama : ELSA Zulfa Raffiq Adizah
NIM : 002.019.016
Program Studi/ Fakultas : Akuntansi / Ekonomi dan Bisnis

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
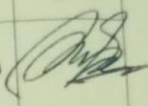

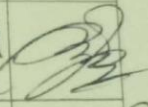

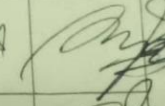

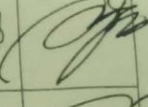

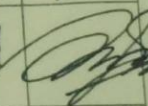

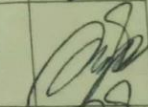

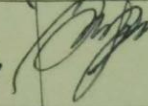


MAHASISWA
BIMBINGAN,


(Melisa Anugraeni)


(Elsa Zulfa R.A.)

REKAM JEJAK BIMBINGAN SKRIPSI

SEMESTER	PERTEMUAN KE-	TANGGAL	CATATAN PERTEMUAN/ KONSULTASI SKRIPSI	PARAF	
				MAHASISWA	DOSEN PEMBIMBING SKRIPSI
7	1	19/10/22	Judul skripsi, topik: penghindaran pajak		
			ACC topik skripsi Cari dari scopus/sinta 2		
7	2	25/10/22	acc judul: penghindaran pajak pd penyesuaian properti di BEI th 2016-2022		
7	3	28/10/22	revisi proposal bab I		
7	4	1/11/22	revisi 2 proposal bab 1		
7	5	14/11/22	revisi proposal Bab II sampel <u> </u> Bab I → Loassaja		
7	6	13/12/22	Konsultasi bab III		
7	7	28/12/22	Revisi bab III		

REKAM JEJAK BIMBINGAN SKRIPSI

SEMESTER	PERTEMUAN KE.	TANGGAL	CATATAN PERTEMUAN/ KONSULTASI SKRIPSI	PARAF	
				MAHASISWA	DOSEN PEMBIMBING SKRIPSI
7	8	14/1/23	Revisi 1 Bab III	Ans	
7	9	23/1/23	Konsultasi PPT sempro	Ans	
8	10	23/5/23	Pengajuan Bab IV	Ans	
8	11	27/5/23	Revisi Bab IV & V(1)	Ans	
8	12	9/6/23	Revisi Bab IV & V(2) + ACC	Ans	
8	13	11/7/23	Konsultasi PPT sidang	Ans	
8	14	20/7/23	sidang Akhir	Ans	