**DAFTAR LAMPIRAN**

**Lampiran 1. Daftar Sampel Penelitian Perusahaan Consumer Goods yang terdaftar dalam BEI pada tahun 2018-2022**

|  |  |  |
| --- | --- | --- |
| **No.** | **Kode Emiten** | **Nama Perusahaan** |
| 1. | DVLA | PT. Darya-Varia Laboratoria Tbk |
| 2. | INAF | PT. Indofarma Tbk |
| 3. | PHPRS | PT. Phapros Tbk |
| 4. | KLBF | PT. Kalbe Farma Tbk |
| 5. | KAEF | PT. Kimia Farma Tbk |
| 6. | CAMP | PT. Campina Ice Cream Industry Tbk |
| 7. | CLEO | PT. Sariguna Primatirta Tbk |
| 8. | DMND | PT. Diamond Indonesia Tbk |
| 9. | ICBP | PT. Indofood Cbp Sukses Makmur Tbk |
| 10. | CEKA | PT. Wilmar Cahaya Indonesia Tbk |
| 11. | MRAT | PT. Mustika Ratu Tbk |
| 12. | UNVR | PT. Unilever Indonesia Tbk |
| 13. | TCID | PT. Mandom Indonesia Tbk |
| 14. | MBTO | PT. Martina Berto Tbk |
| 15. | KINO | PT. Kino Indonesia Tbk |
| 16. | ADES | PT. Akasha Wira International Tbk |
| 17. | KDSI | PT. Kedawung Setia Industrial Tbk |
| 18. | KICI | PT. Kedaung Indah Can Tbk |
| 19. | LMPI | PT. Langgeng Makmur Industri Tbk |

**Lampiran 2. Tabulasi Data Penelitian**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NO | KODE PERUSAHAAN | NAMA PERUSAHAAN | TAHUN | TAX AVOIDANCE (ETR) | PROFITABILITAS (ROA) | LEVERAGE (DAR) | UK. PERUSAHAAN (LN(Total Aset)) | PERTUMBUHAN PENJUALAN (SALES GROWTH) |
| 1 | DVLA | PT. Darya-Varia Laboratoria Tbk | 2018 | 0.26 | 0.12 | 0.29 | 21.24 | 0.07 |
| 2 | 2019 | 0.30 | 0.14 | 0.31 | 21.33 | 1.00 |
| 3 | 2020 | 0.24 | 0.08 | 0.33 | 21.41 | 0.01 |
| 4 | 2021 | 0.31 | 0.07 | 0.33 | 21.46 | 0.04 |
| 5 | 2022 | 0.20 | 0.90 | 0.30 | 21.42 | 0.01 |
| 6 | INAF | PT. Indofarma Tbk | 2018 | 0.25 | -0.28 | 0.66 | 28.00 | -0.02 |
| 7 | 2019 | 0.14 | -0.02 | 0.64 | 27.96 | 0.88 |
| 8 | 2020 | 0.45 | 0.10 | 0.72 | 28.17 | -6.92 |
| 9 | 2021 | 0.03 | 0.01 | 0.75 | 28.33 | 0.41 |
| 10 | 2022 | 0.01 | -0.02 | 0.94 | 28.06 | -1.54 |
| 11 | PHPRS | PT. Phapros Tbk | 2018 | 0.25 | 0.07 | 1.10 | 28.26 | 0.02 |
| 12 | 2019 | 0.21 | 0.05 | 1.17 | 28.37 | 0.00 |
| 13 | 2020 | 0.27 | 0.03 | 1.16 | 28.28 | 0.00 |
| 14 | 2021 | 0.08 | 0.03 | 1.00 | 28.24 | 0.00 |
| 15 | 2022 | 0.37 | 0.04 | 0.97 | 28.22 | 0.00 |
| 16 | KLBF | PT. Kalbe Farma Tbk | 2018 | 0.93 | 0.14 | 0.10 | 30.99 | 0.04 |
| 17 | 2019 | 0.28 | 0.15 | 0.11 | 31.08 | 0.07 |
| 18 | 2020 | 0.40 | 0.12 | 0.12 | 31.20 | 0.02 |
| 19 | 2021 | 0.22 | 0.15 | 0.11 | 31.35 | 0.12 |
| 20 | 2022 | 0.23 | 0.13 | 0.12 | 31.41 | 0.09 |
| 21 | KAEF | PT. Kimia Farma Tbk | 2018 | 0.30 | 0.04 | 0.63 | 30.06 | 0.28 |
| 22 | 2019 | 1.52 | 0.08 | 0.60 | 30.54 | 0.10 |
| 23 | 2020 | 0.63 | 0.11 | 0.60 | 30.50 | 0.06 |
| 24 | 2021 | 0.04 | 0.02 | 0.59 | 30.51 | 0.22 |
| 25 | 2022 | 1.44 | -0.01 | 0.54 | 30.64 | -0.34 |
| 26 | CAMP | PT. Campina Ice Cream Industry Tbk | 2018 | 0.18 | 0.06 | 0.12 | 27.64 | 0.02 |
| 27 | 2019 | 0.29 | 0.07 | 0.12 | 27.69 | 0.07 |
| 28 | 2020 | 0.24 | 0.04 | 0.12 | 27.71 | -0.08 |
| 29 | 2021 | 0.33 | 0.09 | 0.10 | 27.77 | 0.06 |
| 30 | 2022 | 0.21 | 0.13 | 0.12 | 27.70 | 0.10 |
| 31 | CLEO | PT. Sariguna Primatirta Tbk | 2018 | 0.19 | 0.08 | 0.24 | 27.45 | 0.26 |
| 32 | 2019 | 0.24 | 0.11 | 0.38 | 27.85 | 0.24 |
| 33 | 2020 | 0.36 | 0.14 | 0.32 | 27.90 | -0.12 |
| 34 | 2021 | 0.40 | 0.16 | 0.26 | 27.93 | 0.91 |
| 35 | 2022 | 0.11 | 0.17 | 0.30 | 28.16 | 0.19 |
| 36 | DMND | PT. Diamond Indonesia Tbk | 2018 | 0.99 | 0.09 | 0.31 | 29.07 | 0.16 |
| 37 | 2019 | 0.25 | 0.12 | 0.41 | 29.35 | 0.09 |
| 38 | 2020 | 0.23 | 0.04 | 0.18 | 29.37 | -0.13 |
| 39 | 2021 | 0.22 | 0.09 | 0.20 | 29.47 | 0.12 |
| 40 | 2022 | 0.51 | 0.06 | 0.21 | 29.56 | 0.18 |
| 41 | ICBP | PT. Indofood Cbp Sukses Makmur Tbk | 2018 | 0.13 | 0.13 | 0.00 | 31.17 | 0.07 |
| 42 | 2019 | 0.28 | 0.15 | 0.00 | 31.29 | 0.09 |
| 43 | 2020 | 0.26 | 0.17 | 0.00 | 32.27 | 0.09 |
| 44 | 2021 | 0.31 | 0.07 | 0.00 | 32.40 | 0.18 |
| 45 | 2022 | 0.08 | 0.05 | 0.00 | 32.38 | 0.12 |
| 46 | CEKA | PT. Wilmar Cahaya Indonesia Tbk | 2018 | 0.25 | 0.08 | 0.16 | 27.79 | -0.25 |
| 47 | 2019 | 0.24 | 0.18 | 0.19 | 27.96 | -0.16 |
| 48 | 2020 | 0.17 | 0.19 | 0.20 | 28.08 | 0.14 |
| 49 | 2021 | 0.21 | 0.22 | 0.18 | 28.16 | 0.32 |
| 50 | 2022 | 0.41 | 0.23 | 0.10 | 28.17 | 0.13 |
| 51 | MRAT | PT. Mustika Ratu Tbk | 2018 | 0.25 | 0.03 | 0.28 | 26.96 | -0.15 |
| 52 | 2019 | 0.95 | 0.07 | 0.31 | 27.00 | 0.02 |
| 53 | 2020 | 2.10 | 0.05 | 0.39 | 27.05 | 0.04 |
| 54 | 2021 | 0.95 | 0.12 | 0.41 | 27.08 | 0.03 |
| 55 | 2022 | 0.37 | 0.10 | 0.41 | 27.27 | -0.15 |
| 56 | UNVR | PT. Unilever Indonesia Tbk | 2018 | 0.25 | 0.46 | 0.64 | 30.64 | 0.01 |
| 57 | 2019 | 0.27 | 0.36 | 0.74 | 30.66 | 0.03 |
| 58 | 2020 | 0.30 | 0.35 | 0.76 | 30.65 | 0.00 |
| 59 | 2021 | 0.23 | 0.96 | 0.77 | 30.58 | -0.09 |
| 60 | 2022 | 0.25 | 0.87 | 0.78 | 30.54 | -0.27 |
| 61 | TCID | PT. Mandom Indonesia Tbk | 2018 | 0.26 | 0.11 | 0.19 | 28.53 | -0.02 |
| 62 | 2019 | 0.28 | 0.06 | 0.21 | 28.57 | 0.06 |
| 63 | 2020 | 0.05 | 0.04 | 0.20 | 28.48 | -0.49 |
| 64 | 2021 | 0.08 | 0.03 | 0.21 | 28.46 | -0.02 |
| 65 | 2022 | 0.10 | 0.01 | 0.22 | 28.50 | 0.10 |
| 66 | MBTO | PT. Martina Berto Tbk | 2018 | 0.01 | 0.18 | 0.54 | 27.20 | -0.46 |
| 67 | 2019 | 0.06 | 0.13 | 0.69 | 26.98 | 0.07 |
| 68 | 2020 | 0.07 | 0.21 | 0.40 | 27.61 | -0.81 |
| 69 | 2021 | 0.26 | 0.23 | 0.38 | 27.29 | -0.41 |
| 70 | 2022 | 0.02 | 0.80 | 0.44 | 27.30 | 0.42 |
| 71 | KINO | PT. Kino Indonesia Tbk | 2018 | 0.25 | 0.04 | 0.39 | 28.91 | 0.12 |
| 72 | 2019 | 0.19 | 0.11 | 0.42 | 29.18 | 0.23 |
| 73 | 2020 | 0.16 | 0.02 | 0.50 | 29.29 | -0.16 |
| 74 | 2021 | 0.21 | 0.03 | 0.50 | 29.31 | -0.01 |
| 75 | 2022 | 0.33 | 0.04 | 0.07 | 31.48 | -0.10 |
| 76 | ADES | PT. Akasha Wira International Tbk | 2018 | 0.12 | 0.06 | 0.45 | 27.50 | -0.01 |
| 77 | 2019 | 0.24 | 0.10 | 0.31 | 27.44 | -0.05 |
| 78 | 2020 | 0.19 | 0.14 | 0.27 | 27.59 | -0.14 |
| 79 | 2021 | 0.33 | 0.20 | 0.26 | 27.90 | 0.28 |
| 80 | 2022 | 0.42 | 0.22 | 0.19 | 28.13 | 0.28 |
| 81 | KDSI | PT. Kedawung Setia Industrial Tbk | 2018 | 0.26 | 0.06 | 0.60 | 27.96 | 0.04 |
| 82 | 2019 | 0.32 | 0.07 | 0.51 | 27.86 | -0.04 |
| 83 | 2020 | 0.27 | 0.05 | 0.49 | 27.86 | -0.16 |
| 84 | 2021 | 0.35 | 0.02 | 0.48 | 27.93 | 0.14 |
| 85 | 2022 | 0.41 | 0.06 | 0.43 | 27.89 | 0.05 |
| 86 | KICI | PT. Kedaung Indah Can Tbk | 2018 | 0.15 | 0.02 | 0.39 | 25.76 | -0.30 |
| 87 | 2019 | 0.24 | 0.09 | 0.43 | 25.75 | 0.05 |
| 88 | 2020 | 1.01 | 0.01 | 0.43 | 25.77 | -0.02 |
| 89 | 2021 | 0.21 | 0.13 | 0.39 | 25.95 | 0.29 |
| 90 | 2022 | 0.29 | 0.01 | 0.37 | 25.93 | -0.53 |
| 91 | LMPI | PT. Langgeng Makmur Industri Tbk | 2018 | 0.14 | 0.04 | 0.70 | 27.27 | 0.29 |
| 92 | 2019 | 0.15 | 0.03 | 0.68 | 27.28 | -0.01 |
| 93 | 2020 | 0.28 | 0.06 | 0.65 | 27.27 | -0.11 |
| 94 | 2021 | 0.60 | 0.60 | 0.61 | 27.33 | 0.01 |
| 95 | 2022 | 0.30 | 0.08 | 0.58 | 27.39 | -0.14 |

# Lampiran 3. Hasil Output SPSS

# Hasil Statistik Deskriptif

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | | |
|  | N | Minimum | Maximum | Sum | Mean | Std. Deviation |
| Profitibilitas | 95 | -.28 | .96 | 5.05 | .0953 | .05787 |
| Leverage | 95 | .00 | 1.17 | 16.63 | .3138 | .19386 |
| Ukuran Perusahaan | 95 | 21.24 | 32.40 | 1508.70 | 28.4660 | 1.40558 |
| Pertumbuhan Penjualan | 95 | -6.92 | 1.00 | 2.69 | .0508 | .14532 |
| Tax Avoidance | 95 | .01 | 2.10 | 12.78 | .2411 | .08924 |
| Valid N (listwise) | 95 |  |  |  |  |  |

# Hasil Uji Normalitas

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 95 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .08455176 |
| Most Extreme Differences | Absolute | .070 |
| Positive | .070 |
| Negative | -.037 |
| Test Statistic | | .070 |
| Asymp. Sig. (2-tailed) | | .200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

# Hasil Uji Multikolinearitas

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 0.723 | 0.229 |  | 3.159 | 0.003 |  |  |
| Profitabilitas | -0.602 | 0.149 | -0.483 | -4.041 | 0.000 | 0.883 | 1.133 |
| Leverage | -0.254 | 0.056 | -0.564 | -4.525 | 0.000 | 0.813 | 1.229 |
| Uk\_Perusahaan | -0.012 | 0.008 | -0.192 | -1.571 | 0.123 | 0.849 | 1.179 |
| Salesgrowth | 0.027 | 0.072 | 0.043 | 0.367 | 0.715 | 0.913 | 1.095 |
| a. Dependent Variable: Tax\_Avoidance | | | | | | | | |

# Hasil Uji Heteroskedastisitas

# 

# Hasil Uji Autokorelasi

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .320a | .102 | .028 | .08800 | 1.758 |
| a. Predictors: (Constant), X4\_SALESGROWTH, X2\_DAR, X3\_LN, X1\_ROA | | | | | |
| b. Dependent Variable: Y\_TAX AVOIDANCE | | | | | |

# Hasil Analisis Regresi Linear Berganda

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .723 | .229 |  | 3.159 | .003 |
| Profitabilitas | -.602 | .149 | -.483 | -4.041 | .000 |
| Leverage | -.254 | .056 | -.564 | -4.525 | .000 |
| Uk\_Perusahaan | -.012 | .008 | -.192 | -1.571 | .123 |
| Salesgrowth | .027 | .072 | .043 | .367 | .715 |
| a. Dependent Variable: Tax\_Avoidance | | | | | | |

# Hasil Uji Koefisien Determinasi (𝑹𝟐)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .320a | .102 | .028 | .08800 |
| a. Predictors: (Constant), X4\_SALESGROWTH, X2\_DAR, X3\_LN, X1\_ROA | | | | |
| b. Dependent Variable: Y\_TAX AVOIDANCE | | | | |

# Hasil Uji Parsial (Uji t)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 0.723 | 0.229 |  | 3.159 | 0.003 |
| Profitabilitas | -0.602 | 0.149 | -0.483 | -4.041 | 0.000 |
| Leverage | -0.254 | 0.056 | -0.564 | -4.525 | 0.000 |
| Uk\_Perusahaan | -0.012 | 0.008 | -0.192 | -1.571 | 0.123 |
| Salesgrowth | 0.027 | 0.072 | 0.043 | 0.367 | 0.715 |
| a. Dependent Variable: Tax\_Avoidance | | | | | | |