

DAFTAR LAMPIRAN
Lampiran 1. Hasil Output Eviews
 Analisis Statistik Deskriptif

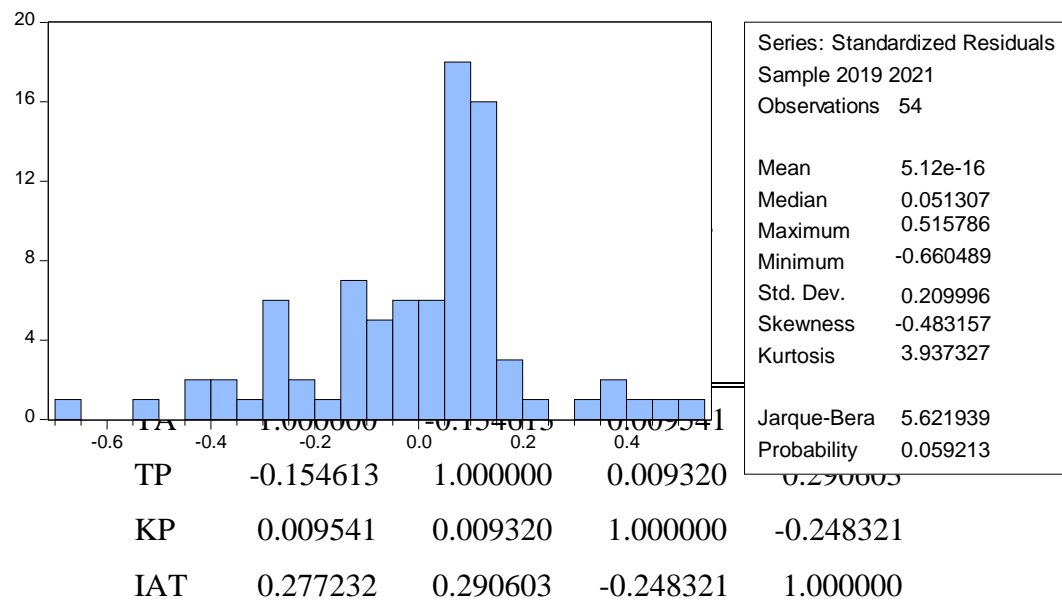
Date: 07/24/22

Time: 14:34

Sample: 2019 2021

	TA	TP	KP	IAT
Mean	0.293399	0.201819	0.277778	0.242258
Median	0.244855	0.121167	0.000000	0.194745
Maximum	0.965012	0.978534	1.000000	0.645881
Minimum	0.000496	0.000403	0.000000	0.002453
Std. Dev.	0.233193	0.229201	0.452109	0.173009
Skewness	1.459380	1.544560	0.992278	0.751408
Kurtosis	4.688921	4.734750	1.984615	2.655648
Jarque-Bera	25.58612	28.24205	11.18130	5.348326
Probability	0.000003	0.000001	0.003733	0.068965
Sum	15.84353	10.89825	15.00000	13.08191
Sum Sq. Dev.	2.882077	2.784260	10.83333	1.586398
Observations	54	54	54	54

Hasil Uji Normalitas



Hasil Uji Heteroskedastisitas

Heteroskedasticity Test: Harvey

Null hypothesis: Homoskedasticity

F-statistic	1.751669	Prob. F(3,50)	0.1685
Obs*R-squared	5.135651	Prob. Chi-Square(3)	0.1621
Scaled explained SS	11.38716	Prob. Chi-Square(3)	0.0098

Test Equation:

Dependent Variable: LRESID2

Method: Least Squares

Date: 07/24/22 Time: 14:48

Sample: 1 54

Included observations: 54

Variable	Coefficient	Std. Error	t-Statistic	Prob.
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C	-6.725200	0.909093	-7.397701	0.0000
TP	-0.358915	2.056102	-0.174561	0.8621
KP	-0.018004	1.029628	-0.017485	0.9861
IAT	6.060236	2.811871	2.155233	0.0360
R-squared	0.095105	Mean dependent var	-5.334499	
Adjusted R-squared	0.040811	S.D. dependent var	3.338903	
S.E. of regression	3.270061	Akaike info criterion	5.278682	
Sum squared resid	534.6650	Schwarz criterion	5.426014	
Log likelihood	-138.5244	Hannan-Quinn criter.	5.335502	
F-statistic	1.751669	Durbin-Watson stat	2.085634	
Prob(F-statistic)	0.168464			

Hasil Uji Autokorelasi

Breusch-Godfrey Serial Correlation LM Test:

Null hypothesis: No serial correlation at up to 2 lags

F-statistic	0.858669	Prob. F(2,48)	0.4301
Obs*R-squared	1.865270	Prob. Chi-Square(2)	0.3935

Test Equation:

Dependent Variable: RESID

Method: Least Squares

Date: 07/24/22 Time: 14:48

Sample: 1 54

Included observations: 54

Presample missing value lagged residuals set to zero.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.009096	0.062254	-0.146113	0.8844
TP	0.013746	0.140597	0.097770	0.9225
KP	0.013775	0.070772	0.194642	0.8465
IAT	0.011106	0.192433	0.057715	0.9542
RESID(-1)	-0.016268	0.142864	-0.113873	0.9098
RESID(-2)	-0.188499	0.144241	-1.306834	0.1975
R-squared	0.034542	Mean dependent var		4.30E-18
Adjusted R-squared	-0.066027	S.D. dependent var		0.215263
S.E. of regression	0.222256	Akaike info criterion		-0.065532
Sum squared resid	2.371098	Schwarz criterion		0.155467
Log likelihood	7.769354	Hannan-Quinn criter.		0.019699
F-statistic	0.343468	Durbin-Watson stat		1.954195
Prob(F-statistic)	0.883914			

Hasil Regresi Data Panel *Model Common Effect*

Dependent Variable: TA

Method: Pooled Least Squares

Date: 07/23/22 Time: 12:00

Sample: 2019 2021

Included observations: 3

Cross-sections included: 18

Total pool (balanced) observations: 54

Variable	Coefficient	Std. Error	t-Statistic	Prob.
TP	-0.271001	0.139352	-1.944732	0.0574
KP	0.055017	0.069783	0.788400	0.4342
IAT	0.513705	0.190574	2.695577	0.0095
C	0.208361	0.061613	3.381738	0.0014
Root MSE	0.213261	R-squared		0.147861
Mean dependent var	0.293399	Adjusted R-squared		0.096732
S.D. dependent var	0.233193	S.E. of regression		0.221627
Akaike info criterion	-0.104453	Sum squared resid		2.455931
Schwarz criterion	0.042879	Log likelihood		6.820230
Hannan-Quinn criter.	-0.047633	F-statistic		2.891954
Durbin-Watson stat	1.982796	Prob(F-statistic)		0.044416

Hasil Regresi Data Panel Model *Fixed Effect*

Dependent Variable: TA

Method: Pooled Least Squares

Date: 07/23/22 Time: 12:06

Sample: 2019 2021

Included observations: 3

Cross-sections included: 18

Total pool (balanced) observations: 54

Variable	Coefficient	Std. Error	t-Statistic	Prob.
TP	-0.241324	0.138270	-1.745313	0.0873
KP	0.055031	0.068765	0.800287	0.4275
IAT	0.515336	0.187924	2.742251	0.0086
C	0.201972	0.060820	3.320807	0.0017

Fixed Effects (Period)

2019	0.025191
2020	-0.077606
2021	0.052415

Effects Specification

Period fixed (dummy variables)

Root MSE	0.205893	R-squared	0.205725
Mean dependent var	0.293399	Adjusted R-squared	0.122988
S.D. dependent var	0.233193	S.E. of regression	0.218382
Akaike info criterion	-0.100699	Sum squared resid	2.289162
Schwarz criterion	0.120299	Log likelihood	8.718869
Hannan-Quinn criter.	-0.015468	F-statistic	2.486492
Durbin-Watson stat	1.831869	Prob(F-statistic)	0.044166

Hasil Regresi Data Panel Model *Random Effect*

Dependent Variable: TA

Method: Pooled EGLS (Cross-section random effects)

Date: 07/23/22 Time: 12:45

Sample: 2019 2021

Included observations: 3

Cross-sections included: 18

Total pool (balanced) observations: 54

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
TP	-0.271001	0.145970	-1.856554	0.0693
KP	0.055017	0.073097	0.752652	0.4552
IAT	0.513705	0.199625	2.573353	0.0131
C	0.208361	0.064540	3.228403	0.0022

Effects Specification

	S.D.	Rho
Cross-section random	0.000000	0.0000
Idiosyncratic random	0.232154	1.0000

Weighted Statistics

Root MSE	0.213261	R-squared	0.147861
Mean dependent var	0.293399	Adjusted R-squared	0.096732
S.D. dependent var	0.233193	S.E. of regression	0.221627
Sum squared resid	2.455931	F-statistic	2.891954
Durbin-Watson stat	1.982796	Prob(F-statistic)	0.044416

Unweighted Statistics

R-squared	0.147861	Mean dependent var	0.293399
Sum squared resid	2.455931	Durbin-Watson stat	1.982796

Hasil Uji *Likelihood Ratio*

Redundant Fixed Effects Tests

Pool: MODEL_FEM

Test period fixed effects

Effects Test	Statistic	d.f.	Prob.
Period F	1.748433	(2,48)	0.1849
Period Chi-square	3.797277	2	0.1498

Period fixed effects test equation:

Dependent Variable: TA

Method: Panel Least Squares

Date: 07/23/22 Time: 12:08

Sample: 2019 2021

Included observations: 3

Cross-sections included: 18

Total pool (balanced) observations: 54

Variable	Coefficient	Std. Error	t-Statistic	Prob.
TP	-0.271001	0.139352	-1.944732	0.0574
KP	0.055017	0.069783	0.788400	0.4342
IAT	0.513705	0.190574	2.695577	0.0095
C	0.208361	0.061613	3.381738	0.0014
Root MSE	0.213261	R-squared		0.147861
Mean dependent var	0.293399	Adjusted R-squared		0.096732
S.D. dependent var	0.233193	S.E. of regression		0.221627
Akaike info criterion	-0.104453	Sum squared resid		2.455931
Schwarz criterion	0.042879	Log likelihood		6.820230
Hannan-Quinn criter.	-0.047633	F-statistic		2.891954
Durbin-Watson stat	1.982796	Prob(F-statistic)		0.044416

Hasil Uji *Hausman*

Correlated Random Effects - Hausman Test

Pool: MODEL_REM

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	2.372675	2	0.3053

** WARNING: estimated cross-section random effects variance is zero.

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
TP	-0.792169	-0.271001	0.133584	0.1539
IAT	0.882228	0.513705	0.487471	0.5976

Cross-section random effects test equation:

Dependent Variable: TA

Method: Panel Least Squares

Date: 07/23/22 Time: 12:46

Sample: 2019 2021

Included observations: 3

Cross-sections included: 18

Total pool (balanced) observations: 54

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.239547	0.195892	1.222851	0.2300
TP	-0.792169	0.393562	-2.012818	0.0524
KP	NA	NA	NA	NA

IAT	0.882228	0.726169	1.214908	0.2330
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Effects Specification

Cross-section fixed (dummy variables)

Root MSE	0.184212	R-squared	0.364195
Mean dependent var	0.293399	Adjusted R-squared	-0.021141
S.D. dependent var	0.233193	S.E. of regression	0.235645
Akaike info criterion	0.232319	Sum squared resid	1.832439
Schwarz criterion	1.005813	Log likelihood	14.72739
Hannan-Quinn criter.	0.530625	F-statistic	0.945135
Durbin-Watson stat	2.473562	Prob(F-statistic)	0.542275

Hasil Uji *Lagrange Multiplier*

Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided

(all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	1.899353 (0.1682)	0.066173 (0.7970)	1.965527 (0.1609)
Honda	-1.378170 (0.9159)	0.257242 (0.3985)	-0.792616 (0.7860)
King-Wu	-1.378170 (0.9159)	0.257242 (0.3985)	-0.203811 (0.5807)
Standardized Honda	-0.868277 (0.8074)	0.714345 (0.2375)	-4.253391 (1.0000)
Standardized King- Wu	-0.868277 (0.8074)	0.714345 (0.2375)	-2.472765 (0.9933)
Gourieroux, et al.	--	--	0.066173 (0.6404)

Analisis Regresi Linerar Berganda, Uji t, Koefisien Determinasi

Dependent Variable: TA

Method: Pooled EGLS (Cross-section weights)

Date: 07/24/22 Time: 14:59

Sample: 2019 2021

Included observations: 3

Cross-sections included: 18

Total pool (balanced) observations: 54

Linear estimation after one-step weighting matrix

Variable	Coefficient	Std. Error	t-Statistic	Prob.
TP	-0.153475	0.059798	-2.566565	0.0133
KP	0.022874	0.025868	0.884262	0.3808
IAT	0.388897	0.133443	2.914321	0.0053
C	0.211273	0.019542	10.81106	0.0000
Weighted Statistics				
Root MSE	0.204989	R-squared	0.682837	
Mean dependent var	0.644725	Adjusted R-squared	0.533808	
S.D. dependent var	0.707389	S.E. of regression	0.213031	
Sum squared resid	2.269112	F-statistic	3.729108	
Durbin-Watson stat	2.142371	Prob(F-statistic)	0.016985	
Unweighted Statistics				
R-squared	0.128333	Mean dependent var	0.293399	
Sum squared resid	2.512211	Durbin-Watson stat	2.003857	

Lampiran 2. Data Tabulasi Penelitian

No	Nama Perusahaan	Tahun	Tax Avoidance	Transfer Pricing	Koneksi Politik	Intensitas Aset Tetap
1	ADARO ENERGY Tbk	2019	0,34001	0,21567	1	0,23866
		2020	0,28654	0,09823	1	0,24123
		2021	0,30793	0,18583	1	0,18415
2	ATLAS RESOURCES Tbk	2019	0,02791	0,04434	0	0,20784
		2020	0,08444	0,04509	0	0,28685
		2021	0,82953	0,05636	0	0,27888
3	BORNEO OLAH SARANA SUKSES Tbk	2019	0,57468	0,28148	0	0,36112
		2020	0,00139	0,74928	0	0,43070
		2021	0,00050	0,46824	0	0,25560
4	BARAMULTI SUKSESSARANA Tbk	2019	0,26258	0,24401	0	0,14121
		2020	0,25267	0,21670	0	0,00245
		2021	0,22348	0,14029	0	0,30597
5	BUMI RESOURCES Tbk	2019	0,66755	0,01370	1	0,00711
		2020	0,04625	0,00923	1	0,00583
		2021	0,23254	0,00671	1	0,02711
6	BAYAN RESOURCES Tbk	2019	0,24842	0,07444	1	0,25892
		2020	0,19261	0,04315	1	0,20171
		2021	0,22218	0,18125	1	0,17444
7	DARMA HENWA Tbk	2019	0,05829	0,66077	0	0,32219
		2020	0,16244	0,97853	0	0,34767
		2021	0,88650	0,69349	0	0,38071
8	DELTA DANIA MAKMUR Tbk	2019	0,41279	0,00829	0	0,49923
		2020	0,41279	0,00767	0	0,51388
		2021	0,96501	0,00577	0	0,51896
9	DIAN	2019	0,46120	0,16348	0	0,11623

No	Nama Perusahaan	Tahun	Tax Avoidance	Transfer Pricing	Koneksi Politik	Intensitas Aset Tetap
	SWASTATIKA SENTOSA Tbk	2020	0,29308	0,20965	0	0,15458
		2021	0,30059	0,25632	0	0,13894
10	GOLDEN ENERGY MINES Tbk	2019	0,00684	0,08484	0	0,10870
		2020	0,23148	0,09781	0	0,10006
		2021	0,22682	0,07921	0	0,09539
11	HARUM ENERGY Tbk	2019	0,21440	0,05594	0	0,16758
		2020	0,06045	0,33542	0	0,13520
		2021	0,22028	0,08255	0	0,06717
12	INDIKA ENERGY Tbk	2019	0,90778	0,10182	1	0,18879
		2020	0,08549	0,19989	1	0,17574
		2021	0,17861	0,14377	1	0,06483
13	RESOURCE ALAM INDONESIA Tbk	2019	0,30305	0,00071	0	0,19573
		2020	0,07340	0,00040	0	0,19376
		2021	0,32259	0,00109	0	0,15292
14	MITRABARA ADIPERDANA Tbk	2019	0,27150	0,13789	0	0,15501
		2020	0,26506	0,15739	0	0,16895
		2021	0,21979	0,02841	0	0,08792
15	PERDANA KARYA PERKASA Tbk	2019	0,29715	0,30955	0	0,56174
		2020	0,85013	0,10445	0	0,63845
		2021	0,42960	0,03035	0	0,64588
16	BUKIT ASAM Tbk	2019	0,25934	0,68617	1	0,27867
		2020	0,25490	0,59411	1	0,32688
		2021	0,22414	0,52452	1	0,23035
17	PETROSEA Tbk	2019	0,22811	0,19124	0	0,56717
		2020	0,08549	0,47244	0	0,53874
		2021	0,17857	0,34150	0	0,50246
18	TOBA BARA	2019	0,30418	0,05628	0	0,05896

No	Nama Perusahaan	Tahun	Tax Avoidance	Transfer Pricing	Koneksi Politik	Intensitas Aset Tetap
	SEJAHTERA Tbk	2020	0,14921	0,01976	0	0,04159
		2021	0,24129	0,00277	0	0,03108

Lampiran 3. Tabel Chi Square

P r df	0.25	0.10	0.05	0.010	0.005	0.001
1	1.32330	2.70554	3.84146	6.63490	7.87944	10.82757
2	2.77259	4.60517	5.99146	9.21034	10.59663	13.81551
3	4.10834	6.25139	7.81473	11.34487	12.83816	16.26624
4	5.38527	7.77944	9.48773	13.27670	14.86026	18.46683
5	6.62568	9.23636	11.07050	15.08627	16.74960	20.51501
6	7.84080	10.64464	12.59159	16.81189	18.54758	22.45774
7	9.03715	12.01704	14.06714	18.47531	20.27774	24.32189
8	10.21885	13.36157	15.50731	20.09024	21.95495	26.12448
9	11.38875	14.68366	16.91898	21.66599	23.58935	27.87716
10	12.54886	15.98718	18.30704	23.20925	25.18818	29.58830
11	13.70069	17.27501	19.67514	24.72497	26.75685	31.26413
12	14.84540	18.54935	21.02607	26.21697	28.29952	32.90949
13	15.98391	19.81193	22.36203	27.68825	29.81947	34.52818
14	17.11693	21.06414	23.68479	29.14124	31.31935	36.12327

15	18.24509	22.30713	24.99579	30.57791	32.80132	37.69730
16	19.36886	23.54183	26.29623	31.99993	34.26719	39.25235
17	20.48868	24.76904	27.58711	33.40866	35.71847	40.79022
18	21.60489	25.98942	28.86930	34.80531	37.15645	42.31240
19	22.71781	27.20357	30.14353	36.19087	38.58226	43.82020
20	23.82769	28.41198	31.41043	37.56623	39.99685	45.31475
21	24.93478	29.61509	32.67057	38.93217	41.40106	46.79704
22	26.03927	30.81328	33.92444	40.28936	42.79565	48.26794
23	27.14134	32.00690	35.17246	41.63840	44.18128	49.72823
24	28.24115	33.19624	36.41503	42.97982	45.55851	51.17860
25	29.33885	34.38159	37.65248	44.31410	46.92789	52.61966
26	30.43457	35.56317	38.88514	45.64168	48.28988	54.05196
27	31.52841	36.74122	40.11327	46.96294	49.64492	55.47602
28	32.62049	37.91592	41.33714	48.27824	50.99338	56.89229
29	33.71091	39.08747	42.55697	49.58788	52.33562	58.30117
30	34.79974	40.25602	43.77297	50.89218	53.67196	59.70306
31	35.88708	41.42174	44.98534	52.19139	55.00270	61.09831
32	36.97298	42.58475	46.19426	53.48577	56.32811	62.48722
33	38.05753	43.74518	47.39988	54.77554	57.64845	63.87010
34	39.14078	44.90316	48.60237	56.06091	58.96393	65.24722

35	40.22279	46.05879	49.80185	57.34207	60.27477	66.61883
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Lampiran 4. Tabel t

P r df	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
41	0.6805	1.3025	1.6828	2.0195	2.4208	2.7011	3.3012
2	4	4	8	4	0	8	7
42	0.6803	1.3020	1.6819	2.0180	2.4184	2.6980	3.2959
8	4	4	5	8	7	7	5
43	0.6802	1.3015	1.6810	2.0166	2.4162	2.6951	3.2908
4	5	5	7	9	5	0	9
44	0.6801	1.3010	1.6802	2.0153	2.4141	2.6922	3.2860
1	9	9	3	7	3	8	7
45	0.6799	1.3006	1.6794	2.0141	2.4121	2.6895	3.2814
8	5	5	3	0	2	9	8
46	0.6798	1.3002	1.6786	2.0129	2.4101	2.6870	3.2771
6	3	3	6	0	9	1	0
47	0.6797	1.2998	1.6779	2.0117	2.4083	2.6845	3.2729
5	2	2	3	4	5	6	1
48	0.6796	1.2994	1.6772	2.0106	2.4065	2.6822	3.2689
4	4	4	2	3	8	0	1
49	0.6795	1.2990	1.6765	2.0095	2.4048	2.6799	3.2650
3	7	7	5	8	9	5	8

50	0.6794	1.2987	1.6759	2.0085	2.4032	2.6777	3.2614
	3	1	1	6	7	9	1
51	0.6793	1.2983	1.6752	2.0075	2.4017	2.6757	3.2578
	3	7	8	8	2	2	9
52	0.6792	1.2980	1.6746	2.0066	2.4002	2.6737	3.2545
	4	5	9	5	2	3	1
53	0.6791	1.2977	1.6741	2.0057	2.3987	2.6718	3.2512
	5	3	2	5	9	2	7
54	0.6790	1.2974	1.6735	2.0048	2.3974	2.6699	3.2481
	6	3	6	8	1	8	5
55	0.6789	1.2971	1.6730	2.0040	2.3960	2.6682	3.2451
	8	3	3	4	8	2	5
56	0.6789	1.2968	1.6725	2.0032	2.3948	2.6665	3.2422
	0	5	2	4	0	1	6
57	0.6788	1.2965	1.6720	2.0024	2.3935	2.6648	3.2394
	2	8	3	7	7	7	8
58	0.6787	1.2963	1.6715	2.0017	2.3923	2.6632	3.2368
	4	2	5	2	8	9	0
59	0.6786	1.2960	1.6710	2.0010	2.3912	2.6617	3.2342
	7	7	9	0	3	6	1
60	0.6786	1.2958	1.6706	2.0003	2.3901	2.6602	3.2317
	0	2	5	0	2	8	1
61	0.6785	1.2955	1.6702	1.9996	2.3890	2.6588	3.2293
	3	8	2	2	5	6	0

62	0.6784 7	1.2953 6	1.6698 0	1.9989 7	2.3880 1	2.6574 8	3.2269 6
63	0.6784 0	1.2951 3	1.6694 0	1.9983 4	2.3870 1	2.6561 5	3.2247 1
64	0.6783 4	1.2949 2	1.6690 1	1.9977 3	2.3860 4	2.6548 5	3.2225 3
65	0.6782 8	1.2947 1	1.6686 4	1.9971 4	2.3851 0	2.6536 0	3.2204 1

Lampiran 5. Daftar Riwayat Hidup Peneliti**Data Pribadi**

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Pendidikan Formal

SDN 1 WATUGEDE : 2005 – 2011
SMPN 2 ANDONG : 2011 – 2014
SMAN 1 KEMUSU : 2014 - 2017
STIE Indonesia : 2018 – sekarang

Pengalaman Organisasi

2014 – 2016 : - OSIS (SMAN 1 KEMUSU)
2018-2022 : -UKM TAEKWONDO STEI