

DAFTAR LAMPIRAN

Lampiran 1. Data Penelitian

Perusahaan	Tahun	Penghindaran Pajak (Y)	Kepemilikan Institusional (X1)	Ukuran Perusahaan (X2)	Leverge (X3)	Profitabilitas (X4)
Gudang Garam Tbk	2016	0.27	0.76	31.77	0.37	0.11
	2017	0.25	0.76	31.83	0.37	0.12
	2018	0.28	0.76	31.87	0.35	0.11
	2019	0.22	0.76	32.00	0.35	0.14
	2020	0.23	0.76	31.99	0.25	0.10
Kalbe Farma Tbk	2016	0.24	0.57	30.35	0.18	0.15
	2017	0.24	0.57	30.44	0.16	0.15
	2018	0.25	0.57	30.53	0.16	0.14
	2019	0.25	0.57	30.64	0.18	0.13
	2020	0.17	0.57	28.92	1.18	0.77
Mayora Indah Tbk	2016	0.29	0.59	30.19	0.52	0.11
	2017	0.27	0.59	30.33	0.51	0.11
	2018	0.30	0.59	30.50	0.51	0.10
	2019	0.20	0.59	30.58	0.48	0.11
	2020	0.23	0.59	30.62	0.43	0.11
Ultrajaya Milk Industry and Trading Company Tbk	2016	0.27	0.37	29.08	0.18	0.17
	2017	0.34	0.37	15.46	0.19	0.14
	2018	0.31	0.36	15.53	0.14	0.13
	2019	0.20	0.36	15.70	0.14	0.16
	2020	0.23	0.21	15.99	0.45	0.13
Tempo Scan Pasific Tbk	2016	0.65	0.78	29.52	0.30	0.08
	2017	0.72	0.79	29.64	0.32	0.07
	2018	0.72	0.85	29.69	0.31	0.07
	2019	0.76	0.80	29.76	0.31	0.07
	2020	0.49	0.82	29.84	0.30	0.09
Nippon Indosari Corporindo Tbk	2016	0.27	0.69	28.70	0.51	0.10
	2017	0.26	0.70	29.15	0.38	0.03
	2018	0.11	0.73	29.11	0.34	0.03
	2019	0.16	0.73	29.17	0.34	0.05
	2020	0.20	0.83	29.12	0.28	0.04
Kimia Farma (Persero) Tbk	2016	0.19	0.06	29.16	0.51	0.06
	2017	0.16	0.07	29.44	0.58	0.05
	2018	0.29	0.07	29.88	0.65	0.04
	2019	5.73	0.07	23.63	0.60	0.00
	2020	0.66	0.95	23.59	0.60	0.00

Lanjutan Lampiran 1

Delta Djakarta Tbk	2016	0.26	0.82	27.81	0.15	0.21
	2017	0.26	0.82	27.92	0.15	0.21
	2018	0.21	0.82	28.05	0.16	0.22
	2019	0.21	0.85	27.99	0.15	0.22
	2020	0.36	0.85	27.83	0.17	0.10
Wilmar Cahaya Indonesia Tbk	2016	0.25	0.92	27.99	0.38	0.18
	2017	0.34	0.92	27.96	0.35	0.08
	2018	0.11	0.92	27.79	0.16	0.08
	2019	0.18	0.92	27.96	0.19	0.15
	2020	0.29	0.92	28.08	0.20	0.12
Kino Indonesia Tbk	2016	0.41	0.80	28.82	0.41	0.06
	2017	0.39	0.80	28.81	0.37	0.03
	2018	0.17	0.80	28.91	0.39	0.04
	2019	0.17	0.80	29.18	0.42	0.11
	2020	0.56	0.81	29.29	0.51	0.02
Siantar Top Tbk	2016	0.21	0.57	28.48	0.50	0.07
	2017	0.21	0.57	28.48	0.41	0.09
	2018	0.28	0.57	28.60	0.37	0.10
	2019	0.15	0.57	28.69	0.25	0.17
	2020	0.15	0.57	28.87	0.22	0.18
Merck Indonesia Tbk	2016	0.32	0.87	27.34	0.22	0.21
	2017	0.31	0.87	27.46	0.27	0.17
	2018	1.36	0.87	27.86	0.59	0.92
	2019	2.92	0.87	27.53	0.34	0.09
	2020	0.09	0.87	27.56	0.34	0.08
Sekar Laut Tbk	2016	0.32	0.84	27.07	0.48	0.04
	2017	0.30	0.84	27.18	0.52	0.04
	2018	0.17	0.84	27.34	0.55	0.04
	2019	0.26	0.84	27.40	0.52	0.06
	2020	0.17	0.84	27.37	0.47	0.05
Chitose International Tbk	2016	0.34	0.70	26.71	0.18	0.05
	2017	0.25	0.68	26.89	0.20	0.06
	2018	0.46	0.72	26.92	0.21	0.03
	2019	0.42	0.79	26.98	0.25	0.01
	2020	0.89	0.77	26.93	0.23	0.00
Pyridam Farma Tbk	2016	0.32	0.54	25.84	0.37	0.03
	2017	0.22	0.54	25.80	0.32	0.04
	2018	0.26	0.54	25.95	0.36	0.05
	2019	0.25	0.54	25.97	0.35	0.05
	2020	0.15	0.73	26.16	0.31	0.10
Darya Variao Laboratoria Tbk	2016	0.19	0.92	21.15	0.30	0.10

Lanjutan Lampiran 1

	2017	0.24	0.92	21.22	0.32	0.10
	2018	0.28	0.92	21.24	0.29	0.12
	2019	0.27	0.92	21.33	0.29	0.12
	2020	0.27	0.92	21.41	0.33	0.08
Handjaya Mandala Sampoerna Tbk	2016	0.22	0.92	17.57	0.20	0.30
	2017	0.26	0.92	17.58	0.21	0.29
	2018	0.25	0.92	17.66	0.24	0.29
	2019	0.25	0.92	17.75	0.30	0.27
	2020	0.26	0.92	17.72	0.39	0.17
Unilever Indonesia Tbk	2016	0.24	0.85	16.63	0.72	0.38
	2017	0.26	0.85	16.76	0.73	0.37
	2018	0.19	0.85	16.79	0.61	0.47
	2019	0.32	0.85	16.84	0.74	0.36
	2020	0.18	0.85	16.84	0.76	0.35
Indofood Sukses Makmur Tbk	2016	0.36	0.50	18.22	0.47	0.06
	2017	0.45	0.50	18.29	0.47	0.06
	2018	0.46	0.50	18.39	0.48	0.05
	2019	0.27	0.50	18.38	0.44	0.06
	2020	0.22	0.50	18.91	0.51	0.05
Indofood CBP Sukses Makmur Tbk	2016	0.31	0.81	17.18	0.36	0.13
	2017	0.36	0.81	17.27	0.36	0.11
	2018	0.31	0.81	17.35	0.34	0.14
	2019	0.22	0.81	17.47	0.31	0.14
	2020	0.17	0.81	18.46	0.51	0.07
Multi Bintang Indonesia Tbk	2016	0.19	0.82	14.64	0.64	0.43
	2017	0.26	0.82	14.74	0.58	0.53
	2018	0.30	0.82	14.88	0.60	0.42
	2019	0.28	0.82	14.88	0.60	0.42
	2020	0.62	0.82	14.88	0.51	0.10
Tunas Baru Lampung Tbk	2016	0.14	0.51	16.35	0.73	0.05
	2017	0.15	0.54	16.46	0.71	0.07
	2018	0.19	0.55	16.61	0.71	0.05
	2019	0.15	0.55	16.67	0.69	0.04
	2020	0.12	0.55	16.78	0.70	0.04
Akasha Wira International Tbk	2016	0.11	0.92	13.55	0.50	0.07
	2017	0.12	0.92	13.64	0.50	0.05
	2018	0.09	0.92	13.69	0.45	0.06
	2019	0.14	0.92	13.62	0.31	0.10
	2020	0.11	0.92	13.77	0.27	0.14

Lanjutan Lampiran 1

Budi Starch & Sweetener Tbk	2016	0.32	0.53	14.89	0.60	0.01
	2017	0.09	0.53	14.89	0.59	0.02
	2018	0.36	0.53	15.04	0.64	0.01
	2019	0.18	0.58	14.91	0.57	0.02
	2020	0.07	0.58	14.90	0.55	0.02

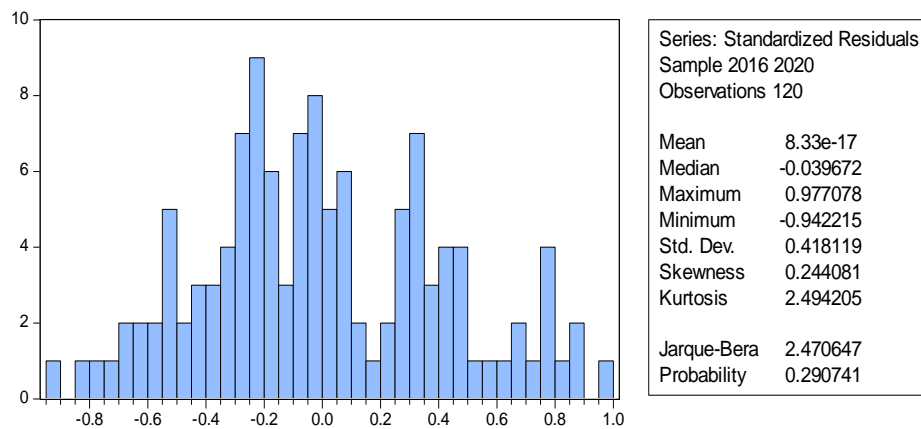
Lampiran 2. Hasil Output Eviews

Hasil Uji Statistik Deskriptif

	CETR	KI	SIZE	Leverage	ROA
Mean	0.351333	0.709	23.73075	0.404583	0.131833
Median	0.255	0.795	26.955	0.37	0.1
Maximum	5.73	0.95	32	1.18	0.92
Minimum	0.07	0.06	13.55	0.14	0
Std. Dev	0.577053	0.201413	6.123515	0.180205	0.141052
Skewness	7.62504	-1.246625	-0.364289	0.829092	2.866272
Kurtosis	67.38743	4.504869	1.459491	4.42946	13.49858
Jarque Bera	21891.53	42.40461	14.51998	23.96466	715.4113
Probability	0	0	0.000703	0.000006	0
Sum	42.16	85.08	2847.69	48.55	15.82
Sum Sq. Dev.	39.62579	4.82748	4462.195	3.864379	2.367597
Observations	120	120	120	120	120

Lanjutan Lampiran 2

Hasil Uji Normalitas



Hasil Uji Multikolinieritas – Korelasi

	KI	SIZE	Leverage	ROA
KI	1	-0.04659	0.19935	0.23149
SIZE	0.04659	1	0.33412	0.15442
Leverage	-0.19935	-0.33412	1	0.25981
ROA	0.23149	-0.15442	0.25981	1

Uji Heteroskedastisitas dengan *Arch test*

Heteroskedasticity Test: ARCH

F-statistic	0.006074	Prob. F(1,117)	0.9380
Obs*R-squared	0.006177	Prob. Chi-Square(1)	0.9374

Hasil Uji Autokorelasi

R-squared	0.018372	Mean dependent var	-6.25E-17
Adjusted R-squared	-0.033750	S.D. dependent var	0.565120
S.E. of regression	0.574577	Akaike info criterion	1.786197
Sum squared resid	37.30567	Schwarz criterion	1.948801
Log likelihood	-100.1718	Hannan-Quinn criter.	1.852231
F-statistic	0.352483	Durbin-Watson stat	2.013770
Prob(F-statistic)	0.907151		

Lanjutan Lampiran 2

Hasil Uji *Chow*

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	2.427037	(23,92)	0.0015
Cross-section Chi-square	56.906311	23	0.0001

Hasil Uji *Hausman*

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	13.413777	4	0.0094

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	2.986428 (0.0840)	0.188211 (0.6644)	3.174639 (0.0748)
Honda	1.728128 (0.0420)	-0.433833 --	0.915205 (0.1800)
King-Wu	1.728128 (0.0420)	-0.433833 --	0.264747 (0.3956)
Standardized Honda	2.394599 (0.0083)	-0.167082 --	-2.695225 --
Standardized King-Wu	2.394599 (0.0083)	-0.167082 --	-2.524600 --
Gourieriou, et al.*	--	--	2.986428 (< 0.10)

Lanjutan Lampiran 2

Hasil Uji Regresi Data Panel Model *Common Effect Model*

Dependent Variable: CETR
 Method: Panel Least Squares
 Date: 03/31/22 Time: 11:57
 Sample: 2016 2020
 Periods included: 5
 Cross-sections included: 24
 Total panel (balanced) observations: 120

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KEP_INSTITUSIONAL	-0.222962	0.161160	-1.383485	0.1692
UKURAN_PERUSAHAAN	0.056331	0.036488	1.543841	0.1254
LEVERAGE	0.063395	0.171806	0.368990	0.7128
PROFITABILITAS	-0.087592	0.146739	-0.596926	0.5517
C	0.443214	0.290183	1.527360	0.1294
R-squared	0.051571	Mean dependent var		0.540999
Adjusted R-squared	0.018583	S.D. dependent var		0.243675
S.E. of regression	0.241401	Akaike info criterion		0.036057
Sum squared resid	6.701544	Schwarz criterion		0.152202
Log likelihood	2.836604	Hannan-Quinn criter.		0.083224
F-statistic	1.563298	Durbin-Watson stat		1.684549
Prob(F-statistic)	0.188821			

Hasil Regresi Data Panel Model *Fixed Effect Model*

Dependent Variable: CETR
 Method: Panel Least Squares
 Date: 03/31/22 Time: 11:57
 Sample: 2016 2020
 Periods included: 5
 Cross-sections included: 24
 Total panel (balanced) observations: 120

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KEP_INSTITUSIONAL	-0.416650	0.327445	-1.272428	0.2064
UKURAN_PERUSAHAAN	-0.356128	0.152303	-2.338286	0.0215
LEVERAGE	0.387517	0.281749	1.375397	0.1723
PROFITABILITAS	-0.579124	0.253862	-2.281253	0.0248
C	2.554717	0.865689	2.951078	0.0040
Cross-section fixed (dummy variables)				
R-squared	0.409726	Mean dependent var		0.540999
Adjusted R-squared	0.236493	S.D. dependent var		0.243675
S.E. of regression	0.212921	Akaike info criterion		-0.054829
Sum squared resid	4.170845	Schwarz criterion		0.595585
Log likelihood	31.28976	Hannan-Quinn criter.		0.209307
F-statistic	4.365176	Durbin-Watson stat		2.317148
Prob(F-statistic)	0.001267			

Lanjutan Lampiran 2

Hasil Regresi Data Panel Model *Random Effect Model*

Dependent Variable: CETR
 Method: Panel EGLS (Cross-section random effects)
 Date: 03/31/22 Time: 11:57
 Sample: 2016 2020
 Periods included: 5
 Cross-sections included: 24
 Total panel (balanced) observations: 120
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KEP_INSTITUSIONAL	-0.186056	0.185183	-1.004710	0.3171
UKURAN_PERUSAHAAN	0.036964	0.044951	0.822337	0.4126
LEVERAGE	0.110320	0.189214	0.583043	0.5610
PROFITABILITAS	-0.209468	0.161731	-1.295163	0.1979
C	0.516837	0.337261	1.532455	0.1282

Weighted Statistics

R-squared	0.035543	Mean dependent var	0.371347
Adjusted R-squared	0.001996	S.D. dependent var	0.221686
S.E. of regression	0.221464	Sum squared resid	5.640333
F-statistic	1.059510	Durbin-Watson stat	1.979506
Prob(F-statistic)	0.379905		

Unweighted Statistics

R-squared	0.042917	Mean dependent var	0.540999
Sum squared resid	6.762698	Durbin-Watson stat	1.650979

Hasil Analisis Regresi Data Panel dan Uji t

Dependent Variable: CETR
 Method: Panel Least Squares
 Date: 03/31/22 Time: 11:57
 Sample: 2016 2020
 Periods included: 5
 Cross-sections included: 24
 Total panel (balanced) observations: 120

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KEP_INSTITUSIONAL	-0.416650	0.327445	-1.272428	0.2064
UKURAN_PERUSAHAAN	-0.356128	0.152303	-2.338286	0.0215
LEVERAGE	0.387517	0.281749	1.375397	0.1723
PROFITABILITAS	-0.579124	0.253862	-2.281253	0.0248
C	2.554717	0.865689	2.951078	0.0040

Lanjutan Lampiran 2

Cross-section fixed (dummy variables)

R-squared	0.409726	Mean dependent var	0.540999
Adjusted R-squared	0.236493	S.D. dependent var	0.243675
S.E. of regression	0.212921	Akaike info criterion	-0.054829
Sum squared resid	4.170845	Schwarz criterion	0.595585
Log likelihood	31.28976	Hannan-Quinn criter.	0.209307
F-statistic	4.365176	Durbin-Watson stat	2.317148
Prob(F-statistic)	0.001267		

Lampiran 3. Daftar Riwayat Hidup Peneliti

Data Pribadi

Nama : Tubagus Maulana Yusuf
 NPM : 11187000432
 Tempat/Tanggal Lahir : Jakarta, 01 Juli 1994
 Agama : Islam
 Kewarganegaraan : Indonesia
 Alamat : Perum Mekarsari Permai Desa
 Mekarsari Kec. Cicurug
 Kab. Sukabumi
 Telepon : 083895839321
 Email : tubagusmaulanayusuuf@gmail.com

Pendidikan Formal

TK Kusuma Bangsa : Lulus Tahun 2000
 SD N 1 Batubantar : Lulus Tahun 2006
 SMP N 1 Cicurug : Lulus Tahun 2009
 SMK N 1 Pandeglang : Lulus Tahun 2012
 Universitas Sultan Ageng Tirtayasa : Lulus Tahun 2017
 STEI Indonesia, Jakarta : Tahun 2018 sampai sekarang

Pekerjaan

: Pegawai Swasta
 Alamat Kantor : Rukan Sentra Pemuda,
 Rawamangun, Jakarta Timur.

Pengalaman Organisasi

2010 – 2012 : Anggota Pramuka SMKN 1
 Pandeglang