

# LAMPIRAN

## Lampiran 1

### Daftar Sampel Penelitian

Subsektor	No	Kode	Nama Perusahaan
Makanan dan Minuman	1	ALTO	PT Tri Banyan Tirta Tbk
	2	CEKA	PT Wilmar Cahaya Indonesia Tbk
	3	DLTA	PT Delta Djakarta Tbk
	4	ICBP	PT Indofood CBP Sukses Makmur Tbk
	5	INDF	PT Indofood Sukses Makmur Tbk
	6	MLBI	PT Multi Bintang Indonesia Tbk
	7	MYOR	PT Mayora Indah Tbk
	8	ROTI	PT Nippon Indosari Corporindo Tbk
	9	SKBM	PT Sekar Bumi Tbk
	10	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk
Rokok	11	HMSP	Handjaya Mandala Sampoerna Tbk
	12	RMBA	Bentoel International Investama Tbk
	13	WIIM	Wismilak Inti Makmur Tbk
Farmasi	14	DVLA	Darya Varia Laboratoria Tbk
	15	INAF	Indofarma (persero) Tbk
	16	KLBF	Kalbe Farma Tbk
	17	MERK	Merck Indonesia Tbk
	18	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk
	19	TSPC	Tempo Scan Pasific Tbk
Kosmetik dan Keperluan Rumah Tangga	20	ADES	PT Akasha Wira International Tbk
	21	KINO	Kino Indonesia Tbk
	22	MBTO	Martina Berto Tbk
	23	MRAT	Mustika Ratu Tbk
	24	UNVR	Unilever Indonesia Tbk
Peralatan Rumah Tangga	25	CINT	PT Chitose International Tbk

## Lampiran 2

### Hasil Perhitungan Variabel Penelitian

No	Kode	TAHUN	SG	TA	LEV	KE
1	ALTO	2015	0,0921	-0,37762	0,5704	0,0219
2	ALTO	2016	0,0176	0,812667	0,5873	0,0222
3	ALTO	2017	0,1158	-0,09866	0,6221	0,0233
4	CEKA	2015	0,0584	0,251083	0,5693	0,0560
5	CEKA	2016	0,1807	0,128151	0,3773	0,0583
6	CEKA	2017	0,0346	-0,24983	0,3516	0,0597
7	DLTA	2016	0,0859	-0,27218	0,3599	0,0943
8	ICBP	2015	0,0572	-0,27097	0,3830	0,1168
9	ICBP	2016	0,0859	-0,27218	0,3599	0,1073
10	ICBP	2017	0,0358	-0,31948	0,3572	0,0981
11	INDF	2016	0,0420	-0,34295	0,4653	0,0250
12	INDF	2017	0,0529	-0,32819	0,4683	0,0279
13	MLBI	2015	0,0978	-0,26446	0,6352	0,2175
14	MLBI	2016	0,2103	-0,25607	0,6393	0,2008
15	MYOR	2015	0,0458	0,237893	0,5420	0,0257
16	MYOR	2016	0,2383	0,247609	0,5152	0,0225
17	MYOR	2017	0,1344	0,254211	0,5069	0,0195
18	ROTI	2015	0,1565	0,284765	0,5608	0,0060
19	ROTI	2016	0,1598	0,242651	0,5065	0,0056

20	ROTI	2017	0,0122	0,272812	0,0382	0,0004
21	SKBM	2016	0,1019	-0,26824	0,6322	0,2244
22	SKBM	2017	0,2267	-0,18515	0,3696	0,1385
23	ULTJ	2015	0,1218	-0,25343	0,2097	0,2306
24	ULTJ	2016	0,0665	-0,23878	0,1769	0,1926
25	ULTJ	2017	0,0413	-0,30651	0,1886	0,1574
26	HMSP	2015	0,1038	-0,25619	0,1577	0,0687
27	HMSP	2016	0,0718	-0,24979	0,1960	0,0614
28	RMBA	2016	0,1436	0,499107	0,2991	0,0443
29	RMBA	2017	0,0536	0,199777	0,3664	0,0424
30	WIIM	2015	0,1071	0,00782	0,2972	0,0403
31	WIIM	2016	0,0835	0,222245	0,2678	0,0399
32	WIIM	2017	0,1242	0,255114	0,2020	0,0441
33	DVLA	2015	0,1833	-0,253	0,2926	0,0914
34	DVLA	2016	0,1112	-0,29071	0,2950	0,0821
35	DVLA	2017	0,0856	-0,28255	0,3197	0,0767
36	INAF	2015	0,1741	-0,53682	0,6135	0,0447
37	INAF	2016	0,0326	0,167066	0,5833	0,0497
38	INAF	2017	0,0259	-0,18537	0,5484	0,0375
39	KLBF	2016	0,0299	-0,24374	0,5076	0,0703
40	KLBF	2016	0,9745	-0,2431	0,1814	0,0579
41	MERK	2017	0,1393	-0,26501	0,1638	0,0614

42	SIDO	2017	0,0094	-0,21935	0,2734	0,0673
43	TSPC	2017	0,0891	0,251576	0,0831	0,0073
44	TSPC	2015	0,1169	0,241272	0,3099	0,0070
45	TSPC	2016	0,0468	0,250979	0,2962	0,0062
46	ADES	2015	0,4564	0,092235	0,4973	0,3356
47	KINO	2017	0,0792	-0,21943	0,4966	0,0097
48	MBTO	2017	0,0348	0,164952	0,3652	0,0294
49	MBTO	2015	0,9423	-0,25189	0,3308	0,0269
50	MBTO	2016	0,0536	-0,22008	0,3789	0,0245
51	MRAT	2015	0,0153	-0,05329	0,2415	0,0087
52	UNVR	2015	0,8943	-0,25259	0,6931	0,1159
53	CINT	2015	0,1004	-0,27684	0,1769	0,0227

### Lampiran 3

#### Output SPSS

##### 1. Uji Statistik Deskriptif Variabel Penelitian

###### *Descriptive statistics*

	N	Minimum	Maximum	Mean	Std. Deviation
<i>Sales Growth</i>	53	0,0094	0,9745	0,146315	0,2094634
Karakter Eksekutif	53	0,0004	0,3356	0,070308	0,0705006
<i>Leverage</i>	53	0,0382	0,6931	0,385417	0,1643557
<i>Tax Avoidance</i>	53	-0,5368	0,8127	0,066423	0,2771618
<i>Valid N (listwise)</i>	53				

##### 2. Uji Normalitas

###### a. Sub Struktur 1

###### One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual
N		53
Normal	Mean	0
Parameter (a,b)	Std Deviation	0,16320804
Most Extreme Differences	Absolute	0,113
	Positive	0,097
	Negative	-0,113
Kolmogorov-Smirnov Z		0,82
Asymp.Sig. (2-tailed)		0,513

a Test distribution is Normal.

###### b. Sub Struktur 2

###### One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual
N		53
Normal	Mean	0
Parameter (a,b)	Std Deviation	0,25883469
Most Extreme Differences	Absolute	0,126
	Positive	0,126
	Negative	-0,098
Kolmogorov-Smirnov Z		0,92
Asymp.Sig. (2-tailed)		0,365

a Test distribution is Normal.

### 3. Uji Multikolinearitas

#### 1. Sub struktur 1

##### Coefficients

Model	Collinearity Statistics	
	Tolerance	VIF
1 Karakter Eksekutif	1,000	1,000

a Dependent Variable: Leverage

#### 2. Sub Struktur 2

##### Coefficients

Model	Collinearity Statistics	
	Tolerance	VIF
2 Karakter Eksekutif	0,966	1,035
Sales Growth	0,975	1,026
Leverage	0,983	1,017

a Dependent Variable: Tax Avoidance

### 4. Uji Heterokedastisitas

#### a. Sub Struktur 1

##### Coefficients

	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta	B	Std. Error
1 (Constant)	7,44E-017	,032		,000	1,000
Karakter Eksekutif	,000	,324	,000	,000	1,000

a Dependent Variable: abresid

**b. Sub Struktur 2**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
2	(Constant)	-2,561	,703		-3,643	,002
	SG_	-,186	,259	-,187	-,719	,482
	KE_	-,230	,198	-,358	-1,164	,261
	LV_	,361	,369	,283	,978	,343

a Dependent Variable: *Tax Avoidance*

**5. Uji Autokorelasi**

**a. Sub Struktur 1**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,118(a)	,014	-,005	,1648004	1,072

a Predictors: (Constant), Karakter Eksekutif

b Dependent Variable: *Leverage*

**b. Sub Struktur 2**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
2	,358(a)	,128	,074	,2666405	1,637

a Predictors: (Constant), *Leverage*, *Sales Growth*, Karakter Eksekutif

b Dependent Variable: *Tax Avoidance*



## 6. Uji Koefisien Determinasi

### a. Sub Struktur 1

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,118(a)	,014	-,005	,1648004

a Predictors: (Constant), Karakter eksekutif

### b. Sub Struktur 2

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
2	,358(a)	,128	,074	,2666405

a Predictors: (Constant), *Leverage*, *Sales Growth*, Karakter Eksekutif

## 7. Analisis Regresi Linier Sederhana

### a. Sub Struktur 1

#### Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	,366	,032		11,396	,000
	KARAKTER EKSEKUTIF	,275	,324	,118	,848	,400

a Dependent Variabel: *Leverage*

### b. Sub Struktur 2

#### Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
2	(Constant)	,002	,099		,017	,987
	KARAKTER EKSEKUTIF	-1,317	,534	-,335	-2,469	,017
	SALES GROWTH	-,120	,179	-,091	-,671	,505
	LEVERAGE	,109	,227	,065	,482	,632

a Dependent Variable: *Tax avoidance*

### 8. Uji Signifikansi Simultan

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	,511	3	,170	2,395	,080(a)
Residual	3,484	49	,071		
Total	3,995	52			

a Predictors: (Constant), *Leverage*, *Sales Growth*, Karakter Eksekutif

b Dependent Variable: *Tax Avoidance*