



LAMPIRAN

Lampiran 01. Daftar Perusahaan Manufaktur yang digunakan sebagai

Sampel

No.	KODE	NAMA PERUSAHAAN
1	INTP	Indocement Tunggal Prakarsa Tbk
2	SMBR	PT Semen Baturaja (Persero) Tbk
3	SMGR	Semen Indonesia (Persero) Tbk
4	ARNA	Arwana Citramulia Tbk
5	CAKK	PT Cahayaputra Asa Keramik Tbk.
6	MARK	PT Mark Dynamics Indonesia Tbk.
7	ISSP	PT Steel Pipe Industry of Indonesia Tbk
8	AGII	PT Aneka Gas Industri Tbk.
9	ICBP	Indofood CBP Sukses Makmur Tbk
10	MOLI	PT Madusari Murni Indah Tbk.
11	SRSN	Indo Acidatama Tbk
12	AKPI	Argha Karya Prima Ind. Tbk
13	IGAR	Champion Pacific Indonesia Tbk
14	IMPC	PT Impack Pratama Industri Tbk
15	CPIN	Charoen Pokphand Indonesia Tbk
16	ALDO	Alkindo Naratama Tbk
17	FASW	Fajar Surya Wisesa Tbk
18	SPMA	Suparma Tbk
19	KMTR	PT Kirana Megatara Tbk.
20	AUTO	Astra Otoparts Tbk
21	SMSM	Selamat Sempurna Tbk
22	CAMP	PT Campina Ice Cream Industry Tbk.
23	CEKA	PT Wilmar Cahaya Indonesia Tbk.
24	CLEO	PT Sariguna Primatirta Tbk
25	DLTA	Delta Djakarta Tbk

No.	KODE	NAMA PERUSAHAAN
26	GOOD	PT Garudafood Putra Putri Jaya Tbk.
27	INDF	Indofood CBP Sukses Makmur Tbk
28	MLBI	Multi Bintang Indonesia Tbk
29	MYOR	Mayora Indah Tbk
30	SKLT	Sekar Laut Tbk
31	ULTJ	Ultra Jaya Milk Industry Tbk
32	GGRM	Gudang Garam Tbk
33	HMSP	HM Sampoerna Tbk
34	KAEF	Kimia Farma Tbk.
35	KLBF	Kalbe Farma Tbk



Lampiran 02. Tabulasi Data Ekuitas Sampel Perusahaan Manufaktur

Periode Tahun 2019-2021

No.	KODE	2019	2020	2021
1	INTP	Rp23.080.261.000.0 00	Rp22.176.248.000.0 00	Rp20.620.964.000.00 0
2	SMBR	Rp3.482.293.092.00 0	Rp3.407.888.607.00 0	Rp3.466.244.521.000
3	SMGR	Rp33.891.924.000.0 00	Rp35.653.335.000.0 00	Rp39.782.883.000.00 0
4	ARNA	Rp1.176.781.762.60 0	Rp1.304.938.651.72 3	Rp1.573.169.882.477
5	CAKK	Rp221.848.853.932	Rp225.527.305.293	Rp240.446.800.104
6	MARK	Rp299.023.079.312	Rp409.472.441.871	Rp743.640.411.602
7	ISSP	Rp3.098.666.000.00 0	Rp333.534.000.000	Rp3.787.113.000.000
8	AGII	Rp3.299.564.000.00 0	Rp3.382.141.000.00 0	Rp3.582.925.000.000
9	ICBP	Rp26.671.104.000.0 00	Rp50.318.053.000.0 00	Rp54.723.863.000.00 0
10	MOLI	Rp1.180.788.832.00 0	Rp1.389.988.509.00 0	Rp1.493.834.265.000
11	SRSN	Rp514.600.563.000	Rp587.887.398.000	Rp608.207.428.000
12	AKPI	Rp1.244.955.791.00 0	Rp1.313.886.759.00 0	Rp1.463.013.414.000
13	IGAR	Rp536.925.371.505	Rp593.582.375.012	Rp691.468.538.398
14	IMPC	Rp1.408.287.832.78 8	Rp1.465.907.828.76 6	Rp1.676.548.380.055
15	CPIN	Rp21.071.600.000.0 00	Rp23.349.683.000.0 00	Rp251.499.990.000.0 00
16	ALDO	Rp533.406.306.270	Rp590.123.647.820	Rp703.402.561.482
17	FASW	Rp4.692.597.823.39 2	Rp4.582.995.000.00 0	Rp5.092.869.000.000
18	SPMA	Rp1.377.538.593.80	Rp1.531.392.057.55	Rp1.815.473.344.846

		4	9	
19	KMTR	Rp1.823.129.158.50 0	Rp2.071.029.142.14 8	Rp2.034.984.624.262
20	AUTO	Rp11.650.534.000.0 00	Rp11.270.791.000.0 00	Rp11.845.631.000.00 0
21	SMSM	Rp2.442.303.000.00 0	Rp2.648.510.000.00 0	Rp2.911.633.000.000
22	CAMP	Rp935.392.483.850	Rp961.711.929.702	Rp1.022.814.971.132
23	CEKA	Rp1.131.294.696.83 4	Rp1.260.714.994.86 4	Rp1.387.366.962.835
24	CLEO	Rp766.299.436.026	Rp894.746.110.680	Rp1.001.579.893.307
25	DLTA	Rp1.213.563.332.00 0	Rp1.019.898.963.00 0	Rp1.010.174.017.000
26	GOOD	Rp2.765.520.764.91 5	Rp2.956.960.513.53 5	Rp3.030.658.030.412
27	INDF	Rp54.202.488.000.0 00	Rp79.138.044.000.0 00	Rp86.632.111.000.00 0
28	MLBI	Rp1.146.007.000.00 0	Rp1.433.406.000.00 0	Rp1.099.157.000.000
29	MYOR	Rp9.899.940.195.31 8	Rp11.271.468.049.9 58	Rp11.360.031.396.13 5
30	SKLT	Rp380.381.947.966	Rp406.954.570.727	Rp541.837.229.228
31	ULTJ	Rp5.655.139.000.00 0	Rp4.781.737.000.00 0	Rp5.138.126.000.000
32	GGRM	Rp50.930.758.000.0 00	Rp58.522.468.000.0 00	Rp59.288.274.000.00 0
33	HMSP	Rp35.679.730.000.0 00	Rp30.241.426.000.0 00	Rp29.191.406.000.00 0
34	KAEF	Rp7.412.926.828.00 0	Rp7.105.672.046.00 0	Rp7.231.872.635.000
35	KLBF	Rp16.705.582.476.0 31	Rp18.276.082.144.0 80	Rp21.265.877.793.12 3

Lampiran 03. Tabulasi Data Persediaan Sampel Perusahaan Manufaktur**Periode Tahun 2019-2021**

No.	KODE	2019	2020	2021
1	INTP	Rp1.895.176.000.000	Rp1.823.772.000.000	Rp2.267.421.000.000
2	SMBR	Rp340.862.066.000	Rp249.819.117.000	Rp282.226.860.000
3	SMGR	Rp4.641.646.000.000	Rp4.547.825.000.000	Rp4.615.474.000.000
4	ARNA	Rp93.726.557.117	Rp122.126.018.084	Rp158.724.777.219
5	CAKK	Rp48.020.494.796	Rp36.701.935.989	Rp50.347.467.392
6	MARK	Rp83.846.821.884	Rp165.152.240.135	Rp249.659.869.647
7	ISSP	Rp2.453.314.000.000	Rp2.103.313.000.000	Rp3.243.760.000.000
8	AGII	Rp446.160.000.000	Rp447.731.000.000	Rp459.195.000.000
9	ICBP	Rp3.840.690.000.000	Rp4.586.940.000.000	Rp5.857.217.000.000
10	MOLI	Rp425.711.251.000	Rp594.436.382.000	Rp583.509.058.000
11	SRSN	Rp285.804.878.000	Rp323.200.819.000	Rp340.874.112.000
12	AKPI	Rp413.150.846.000	Rp339.834.058.000	Rp590.164.193.000
13	IGAR	Rp105.082.469.400	Rp124.024.308.369	Rp153.428.868.411
14	IMPC	Rp573.100.592.731	Rp603.691.776.129	Rp776.630.409.949
15	CPIN	Rp7.738.457.000.000	Rp8.350.703.000.000	Rp11.587.778.000.000
16	ALDO	Rp257.163.046.834	Rp207.219.414.600	Rp258.888.049.512
17	FASW	Rp1.094.392.607.876	Rp1.090.466.000.000	Rp1.721.219.000.000
18	SPMA	Rp466.522.537.952	Rp367.215.959.353	Rp577.525.511.481
19	KMTR	Rp918.574.650.341	Rp1.783.347.607.478	Rp2.356.873.820.130
20	AUTO	Rp2.109.754.000.000	Rp1.557.446.000.000	Rp2.356.438.000.000
21	SMSM	Rp783.584.000.000	Rp720.543.000.000	Rp1.099.924.000.000
22	CAMP	Rp171.000.649.858	Rp138.318.505.104	Rp120.967.227.625
23	CEKA	Rp262.081.626.426	Rp326.172.666.133	Rp415.890.903.114
24	CLEO	Rp100.220.176.995	Rp101.777.866.019	Rp121.734.019.328
25	DLTA	Rp207.460.611.000	Rp185.922.488.000	Rp173.367.092.000

26	GOOD	Rp804.886.752.999	Rp861.818.731.958	Rp1.005.419.097.716
27	INDF	Rp9.658.705.000.000	Rp11.150.432.000.000 0	Rp12.683.836.000.000
28	MLBI	Rp165.633.000.000	Rp171.037.000.000	Rp208.324.000.000
29	MYOR	Rp2.790.633.951.514	Rp2.805.111.592.211	Rp3.034.214.212.009
30	SKLT	Rp161.904.003.569	Rp146.698.971.577	Rp135.057.215.504
31	ULTJ	Rp987.927.000.000	Rp924.639.000.000	Rp681.983.000.000
32	GGRM	Rp42.847.314.000.000 0	Rp39.894.523.000.000 0	Rp47.456.225.000.000
33	HMSP	Rp16.376.231.000.000 0	Rp18.093.707.000.000 0	Rp17.781.747.000.000
34	KAEF	Rp2.849.106.176.000	Rp2.455.828.900.000	Rp2.690.960.379.000
35	KLBF	Rp3.737.976.007.703	Rp3.599.745.931.242	Rp5.087.299.647.536



Lampiran 04. Tabulasi Data Indikator Total Aset Sampel Perusahaan**Manufaktur Periode Tahun 2019-2021**

No	KODE	2019	2020	2021
1	INTP	Rp27.707.749.000.000	Rp27.344.672.000.000	Rp26.136.114.000.000
2	SMBR	Rp5.571.270.204.000	Rp5.737.175.560.000	Rp5.817.745.619.000
3	SMGR	Rp79.807.067.000.000	Rp78.006.244.000.000	Rp76.504.240.000.000
4	ARNA	Rp1.799.137.069.343	Rp1.970.340.289.520	Rp2.243.523.072.803
5	CAKK	Rp329.920.473.799	Rp354.900.568.484	Rp441.237.863.687
6	MARK	Rp441.254.067.741	Rp719.726.855.599	Rp1.078.458.868.349
7	ISSP	Rp6.424.507.000.000	Rp6.076.604.000.000	Rp7.097.322.000.000
8	AGII	Rp7.020.980.000.000	Rp7.121.458.000.000	Rp8.164.599.000.000
9	ICBP	Rp38.709.314.000.000	Rp103.588.325.000.000	Rp118.066.628.000.000
10	MOLI	Rp1.872.712.715.000	Rp2.279.580.714.000	Rp2.275.216.679.000
11	SRSN	Rp779.246.858.000	Rp906.846.895.000	Rp860.162.908.000
12	AKPI	Rp2.776.775.756.000	Rp2.644.267.716.000	Rp3.335.740.359.000
13	IGAR	Rp617.594.780.669	Rp665.863.417.235	Rp809.371.584.010
14	IMPC	Rp2.501.132.856.219	Rp2.697.100.062.756	Rp2.861.498.208.364
15	CPIN	Rp29.353.041.000.000	Rp31.159.291.000.000	Rp35.446.051.000.000
16	ALDO	Rp925.114.449.507	Rp953.551.967.212	Rp1.210.809.442.028
17	FASW	10,751,992,944,302 1	Rp11.513.044.000.000	Rp13.302.224.000.000
18	SPMA	Rp2.372.130.750.775	Rp2.316.065.006.133	Rp2.746.153.295.147
19	KMTR	Rp4.084.828.309.213	Rp5.127.760.608.990	Rp5.575.135.591.236
20	AUTO	Rp16.015.709.000.000	Rp15.180.094.000.000	Rp16.947.148.000.000
21	SMSM	Rp3.106.981.000.000	Rp3.375.526.000.000	Rp3.868.862.000.000
22	CAMP	Rp1.057.529.235.985	Rp1.086.873.666.641	Rp1.147.260.611.704
23	CEKA	Rp1.393.079.542.074	Rp1.566.673.828.068	Rp1.697.387.196.209
24	CLEO	Rp1.245.144.303.719	Rp1.310.940.121.622	Rp1.348.181.576.913
25	DLTA	Rp1.425.983.722.000	Rp1.225.580.913.000	Rp1.308.722.065.000

26	GOOD	Rp5.063.067.672.414	Rp6.670.943.518.686	Rp6.766.602.280.143
27	INDF	Rp43.072.504.000.000	Rp163.136.516.000.000	Rp179.356.193.000.000
28	MLBI	Rp2.896.950.000.000	Rp2.907.425.000.000	Rp2.922.017.000.000
29	MYOR	Rp19.037.918.806.473	Rp19.777.500.514.550	Rp19.917.653.265.528
30	SKLT	Rp790.845.543.826	Rp773.863.042.440	Rp889.125.250.792
31	ULTJ	Rp6.608.422.000.000	Rp8.754.116.000.000	Rp7.406.856.000.000
32	GGRM	Rp78.647.274.000.000	Rp78.191.409.000.000	Rp89.964.369.000.000
33	HMSP	Rp50.902.806.000.000	Rp49.674.030.000.000	Rp53.090.428.000.000
34	KAEF	Rp18.352.877.132.000	Rp17.562.816.674.000	Rp17.760.195.040.000
35	KLBF	Rp20.264.726.862.584	Rp22.564.300.317.374	Rp25.666.635.156.271



Lampiran 05. Tabulasi Data Indikator Biaya Pajak Penghasilan Sampel**Perusahaan Manufaktur Periode Tahun 2019-2021**

No	KODE	2019	2020	2021
1	INTP	Rp439.122.000.000	Rp341.991.000.000	Rp445.506.000.000
2	SMBR	Rp56.498.410.000	Rp25.485.929.000	Rp16.536.859.000
3	SMGR	Rp824.542.000.000	Rp814.307.000.000	Rp814.307.000.000
4	ARNA	Rp73.932.125.865	Rp94.384.895.323	Rp133.670.240.121
5	CAKK	Rp1.977.222.526	Rp2.139.535.077	Rp5.356.349.493
6	MARK	Rp30.684.849.486	Rp42.496.995.435	Rp113.428.935.143
7	ISSP	Rp47.599.000.000	Rp20.767.000.000	Rp173.341.000.000
8	AGII	Rp34.706.000.000	Rp3.683.000.000	Rp64.413.000.000
9	ICBP	Rp2.076.943.000.000	Rp2.540.073.000.000	Rp2.034.950.000.000
10	MOLI	Rp21.497.895.000	Rp26.213.673.000	Rp20.179.838.000
11	SRSN	Rp14.200.531.000	Rp16.875.622.000	Rp5.714.303.000
12	AKPI	Rp24.146.137.000	Rp25.328.611.000	Rp73.855.954.000
13	IGAR	Rp22.697.694.263	Rp22.396.075.884	Rp31.914.696.805
14	IMPC	Rp40.827.845.760	Rp59.671.603.733	Rp69.432.703.809
15	CPIN	Rp963.064.000.000	Rp921.865.000.000	Rp1.014.536.000.000
16	ALDO	Rp31.211.431.854	Rp18.632.194.966	Rp28.997.138.595
17	FASW	Rp251.762.339.014	Rp9.508.000.000	Rp221.939.000.000
18	SPMA	Rp45.634.690.184	Rp32.978.787.509	Rp83.184.066.580
19	KMTR	Rp26.960.925.156	Rp103.008.115.804	Rp46.544.249.901
20	AUTO	Rp266.349.000.000	Rp157.200.000.000	Rp120.198.000.000
21	SMSM	Rp183.366.000.000	Rp145.152.000.000	Rp193.905.000.000
22	CAMP	Rp22.776.643.675	Rp12.770.532.085	Rp26.090.326.740
23	CEKA	Rp69.673.049.453	Rp51.052.197.134	Rp49.267.827.129
24	CLEO	Rp41.911.127.844	Rp36.192.322.490	Rp49.631.575.033
25	DLTA	Rp94.622.038.000	Rp41.238.718.000	Rp52.872.873.000
26	GOOD	Rp144.800.646.365	Rp94.881.135.256	Rp140.016.834.125

27	INDF	Rp2.846.668.000.000	Rp3.674.268.000.000	Rp3.252.500.000.000
28	MLBI	Rp420.553.000.000	Rp110.853.000.000	Rp211.931.000.000
29	MYOR	Rp665.062.374.247	Rp585.721.765.291	Rp338.595.908.733
30	SKLT	Rp11.838.578.678	Rp13.153.736.835	Rp17.201.239.321
31	ULTJ	Rp339.494.000.000	Rp311.851.000.000	Rp265.139.000.000
32	GGRM	Rp3.607.032.000.000	Rp2.015.404.000.000	Rp1.681.525.000.000
33	HMSP	Rp4.537.910.000.000	Rp2.580.088.000.000	Rp2.015.069.000.000
34	KAEF	Rp22.425.049.000	Rp52.933.342.000	Rp102.994.620.000
35	KLBF	Rp865.015.000.888	Rp828.010.058.930	Rp911.256.951.493



Lampiran 06. Tabulasi Data Indikator Laba Sebelum Pajak Sampel**Perusahaan Manufaktur Periode Tahun 2019-2021**

No .	KODE	2019	2020	2021
1	INTP	Rp2.274.427.000.000	Rp2.148.328.000.000	Rp2.234.002.000.000
2	SMBR	Rp86.572.265.000	Rp36.467.602.000	Rp68.354.164.000
3	SMGR	Rp3.195.775.000.000	Rp3.488.650.000.000	Rp3.470.137.000.000
4	ARNA	Rp291.607.365.374	Rp420.626.406.830	Rp609.653.614.511
5	CAKK	Rp4.042.948.461	Rp2.283.938.489	Rp17.560.179.541
6	MARK	Rp118.687.394.019	Rp186.691.686.387	Rp505.578.068.397
7	ISSP	Rp233.293.000.000	Rp155.068.000.000	Rp659.402.000.000
8	AGII	Rp138.137.000.000	Rp96.179.000.000	Rp275.898.000.000
9	ICBP	Rp7.436.972.000.000	Rp9.958.647.000.000	Rp9.935.232.000.000
10	MOLI	Rp82.408.851.000	Rp105.501.929.000	Rp58.980.604.000
11	SRSN	Rp57.029.659.000	Rp61.027.867.000	Rp32.257.288.000
12	AKPI	Rp78.501.405.000	Rp40.676.936.000	Rp221.678.190.000
13	IGAR	Rp83.534.447.014	Rp83.166.786.329	Rp135.948.996.651
14	IMPC	Rp133.973.045.799	Rp175.476.928.095	Rp276.021.681.104
15	CPIN	Rp4.595.238.000.000	Rp4.767.698.000.000	Rp4.633.546.000.000
16	ALDO	Rp121.937.309.241	Rp83.963.236.519	Rp129.768.148.235
17	FASW	Rp1.220.595.729.710	Rp362.807.000.000	Rp836.865.000.000
18	SPMA	Rp176.640.361.124	Rp195.503.438.222	Rp377.509.626.634
19	KMTR	Rp41.632.442.032	Rp300.506.465.573	Rp128.071.389.594
20	AUTO	Rp1.119.858.000.000	Rp116.071.000.000	Rp755.129.000.000
21	SMSM	Rp822.042.000.000	Rp684.268.000.000	Rp922.168.000.000
22	CAMP	Rp99.535.473.132	Rp56.816.360.398	Rp126.156.941.830
23	CEKA	Rp285.132.249.695	Rp232.864.791.126	Rp236.334.817.214
24	CLEO	Rp172.667.589.552	Rp168.964.556.985	Rp230.343.242.053

25	DLTA	Rp412.437.215.000	Rp164.704.480.000	Rp240.865.871.000
26	GOOD	Rp580.567.005.845	Rp339.984.897.163	Rp632.654.506.311
27	INDF	Rp8.749.397.000.000	Rp12.426.334.000.00 0	Rp14.456.085.000.00 0
28	MLBI	Rp1.626.612.000.000	Rp396.470.000.000	Rp877.781.000.000
29	MYOR	Rp2.704.466.581.011	Rp2.683.890.279.936	Rp1.549.648.556.686
30	SKLT	Rp56.782.206.578	Rp55.673.983.557	Rp101.725.399.549
31	ULTJ	Rp1.375.359.000.000	Rp1.421.517.000.000	Rp1.541.932.000.000
32	GGRM	Rp14.487.736.000.00 0	Rp9.663.133.000.000	Rp7.286.846.000.000
33	HMSP	Rp18.259.423.000.00 0	Rp11.161.466.000.00 0	Rp9.152.166.000.000
34	KAEF	Rp38.315.488.000	Rp73.359.098.000	Rp392.883.409.000
35	KLBF	Rp3.402.616.824.533	Rp3.627.632.574.744	Rp4.143.264.634.774



Lampiran 07. Input SPSS

TC (X1)	IP (X2)	FL (X3)	UP (X4)	CETR (Y)
0,2	0,07	1	31	0,19
0,6	0,06	1	29,3	0,65
1,35	0,06	1	32	0,26
0,53	0,05	0	28,2	0,25
0,49	0,15	0	26,5	0,49
0,48	0,19	0	26,8	0,26
1,07	0,38	1	29,5	0,2
1,13	0,06	1	29,6	0,25
0,45	0,1	0	31,3	0,28
0,59	0,23	0	28,3	0,26
0,51	0,37	1	27,4	0,25
1,23	0,15	0	28,7	0,31
0,15	0,17	0	27,1	0,27
0,78	0,23	1	28,5	0,3
0,39	0,26	0	31	0,21
0,73	0,28	1	27,6	0,26
1,29	0,1	1	30	0,21
0,72	0,2	1	28,5	0,26
1,24	0,22	0	29	0,65
0,37	0,13	0	30,4	0,24
0,27	0,25	0	28,8	0,22
0,13	0,16	0	27,7	0,23
0,23	0,19	0	28	0,24
0,62	0,08	1	27,9	0,24
0,18	0,15	0	28	0,23
0,83	0,16	1	29,3	0,25

0,77	0,22	0	31,4	0,33
1,53	0,06	0	28,7	0,26
0,92	0,15	0	30,6	0,25
1,08	0,2	1	27,4	0,21
0,17	0,15	1	29,5	0,25
0,54	0,54	0	32	0,25
0,43	0,32	1	31,6	0,25
1,48	0,16	0	30,5	0,59
0,21	0,18	0	30,6	0,25
0,23	0,07	1	30,9	0,16
0,68	0,04	1	29,4	0,7
1,14	0,06	1	32	0,23
0,51	0,06	0	28,3	0,22
0,57	0,1	0	26,6	0,94
0,76	0,23	0	27,3	0,23
8,22	0,35	1	29,4	0,13
1,11	0,06	1	29,6	0,04
1,06	0,04	0	32,3	0,26
0,64	0,26	0	28,5	0,25
0,54	0,36	1	27,5	0,28
1,01	0,13	0	28,6	0,62
0,12	0,19	0	27,2	0,27
0,84	0,22	1	28,6	0,34
0,33	0,27	0	31,1	0,19
0,62	0,22	1	27,6	0,22
1,51	0,09	1	30,1	0,03
0,51	0,16	1	28,5	0,17
1,48	0,35	0	29,3	0,34

0,35	0,1	0	30,4	1,35
0,27	0,21	0	28,8	0,21
0,13	0,13	0	27,7	0,22
0,24	0,21	0	28,1	0,22
0,47	0,08	1	27,9	0,21
0,2	0,15	0	27,8	0,25
1,26	0,13	1	29,5	0,28
1,06	0,07	0	32,7	0,3
1,03	0,06	1	28,7	0,28
0,75	0,14	0	30,6	0,22
0,9	0,19	1	27,4	0,24
0,83	0,11	1	29,8	0,22
0,34	0,51	0	32	0,21
0,64	0,36	1	31,5	0,23
1,47	0,14	0	30,5	0,72
0,23	0,16	1	30,7	0,23
0,27	0,09	1	30,9	0,2
0,68	0,05	1	29,4	0,24
0,88	0,06	1	32	0,23
0,43	0,07	0	28,4	0,22
0,84	0,11	0	26,8	0,31
0,45	0,23	0	27,7	0,22
0,87	0,46	1	29,6	0,26
1,28	0,06	1	29,7	0,23
1,16	0,05	0	32,4	0,2
0,52	0,26	0	28,5	0,34
0,41	0,4	1	27,5	0,18
1,28	0,18	0	28,8	0,33

0,17	0,19	0	27,4	0,23
0,71	0,27	1	28,7	0,25
0,04	0,33	0	31,2	0,22
0,72	0,21	1	27,8	0,22
1,61	0,13	1	30,2	0,27
0,51	0,21	1	28,6	0,22
1,74	0,42	0	29,3	0,36
0,43	0,14	0	30,5	0,16
0,33	0,28	0	29	0,21
0,12	0,11	0	27,8	0,21
0,22	0,25	0	28,2	0,21
0,35	0,09	1	27,9	0,22
0,3	0,13	0	27,9	0,22
1,23	0,15	1	29,5	0,22
1,07	0,07	0	32,8	0,22
1,66	0,07	1	28,7	0,24
0,75	0,15	0	30,6	0,22
0,64	0,15	1	27,5	0,17
0,44	0,09	1	29,6	0,17
0,52	0,53	0	32,1	0,23
0,82	0,33	1	31,6	0,22
1,46	0,15	0	30,5	0,26
0,21	0,2	1	30,9	0,22

Lampiran 08. Hasil Uji SPSS

Uji Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	105	.04	8.22	.7701	.84721
X2	105	.04	.54	.1820	.11289
X3	105	.00	1.00	.4667	.50128
X4	105	26.50	32.80	29.3295	1.58448
Y	105	.03	1.35	.2785	.16755
Valid N (listwise)	105				

Analisis Linear Berganda

Uji Determinasi R dan Autokorelas

Model Summary^b

Mo del	R	R Squa re	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin- Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.81 8 ^a	.669	.656	.02775	.669	50.501	4	100	.000	1.972

a. Predictors: (Constant), X4, X2, X1, X3

b. Dependent Variable: Y

Uji T dan Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
(Constant)	.004	.056		.072	.943					
1 X1	.024	.008	.198	2.865	.005	.541	.275	.165	.697	1.435
X2	.092	.021	.257	4.452	.000	.304	.407	.256	.994	1.006
X3	.044	.007	.470	6.355	.000	.721	.536	.366	.605	1.652
X4	.006	.002	.233	3.069	.003	.623	.293	.177	.576	1.736

a. Dependent Variable: Y



Uji Normalitas

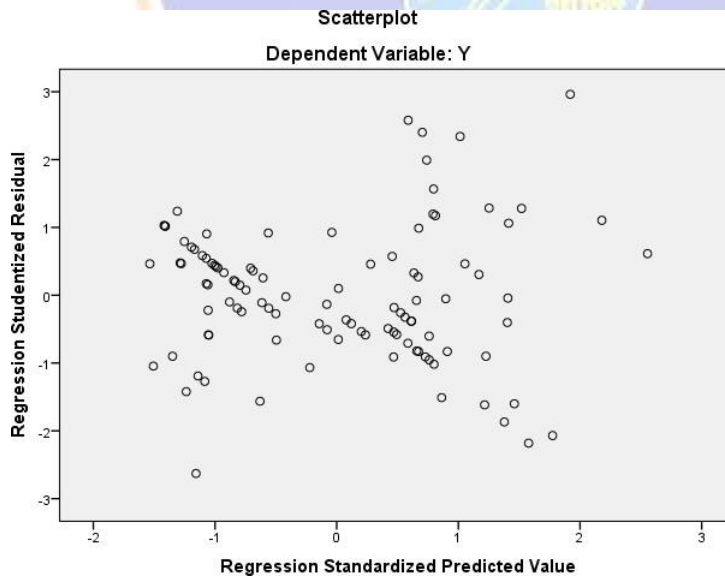
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		105
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.02720750
Most Extreme Differences	Absolute	.060
	Positive	.060
	Negative	-.043
Kolmogorov-Smirnov Z		.615
Asymp. Sig. (2-tailed)		.843

a. Test distribution is Normal.

b. Calculated from data.

Uji Heteroskedastisitas



Lampiran 9. Riwayat Hidup Penulis

RIWAYAT HIDUP



Gusti Agung Krisna Yoga Mahaputra lahir di Buleleng pada tanggal 11 April 2000. Anak ketiga dari 3 bersaudara. Penulis lahir dari pasangan suami istri Bapak I Putu Ardiasadan Ibu Ketut Sutarmi. Penulis berkebangsaan Indonesia dan beragama Hindu. Alamat penulis di BTN Krisna Graha Blok II D15, Tukad Mungga, Buleleng, Bali.

Penulis menyelesaikan pendidikan dasar di SD Negeri 1 Bondalem dan lulus pada tahun 2012. Kemudian penulis melanjutkan pendidikan di SMP Negeri 4 Tejakula dan lulus pada tahun 2015. Lalu penulis melanjutkan pendidikan di SMA Negeri 1 Tejakula mengambil jurusan Ilmu Pengetahuan Alam dan lulus pada tahun 2018. Penulis melanjutkan pendidikan pada Perguruan Tinggi Universitas Pendidikan Ganesha di Singaraja dengan mengambil Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Fakultas Ekonomi. Pada Tahun 2022 penulis menyelesaikan Skripsi yang berjudul “Pengaruh *Thin Capitalization*, Intensitas Persediaan, *Financial Lease*, dan Ukuran Perusahaan Terhadap *Tax Avoidance* pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2019-2021”