

**Lampiran 01 Daftar Perusahaan Manufaktur yang Terdaftar di Bursa Efek
Indonesia Tahun 2018-2022**

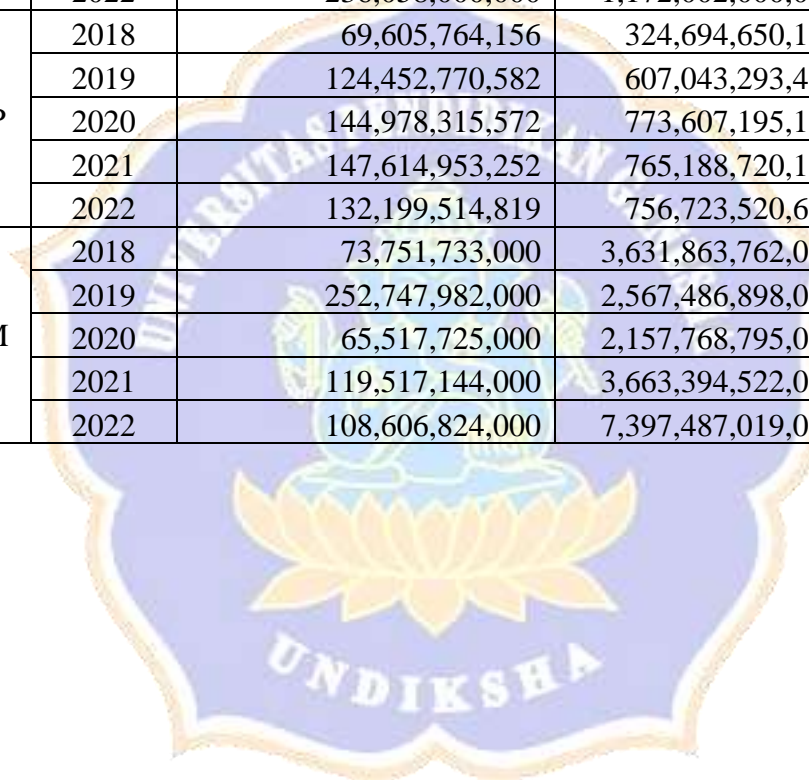
NO	KODE	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk.
2	ASII	Astra International Tbk.
3	CLEO	Sariguna Primatirta Tbk.
4	CPIN	Charoen Pokphand Indonesia Tbk.
5	INCI	Intanwijaya Internasional Tbk.
6	INTP	Indocement Tunggul Prakarsa Tbk.
7	LPIN	Multi Prima Sejahtera Tbk.
8	SKLT	Sekar Laut Tbk.
9	SMSM	Selamat Sempurna Tbk.
10	STTP	Siantar Top Tbk.
11	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.



**Lampiran 02 Data Perhitungan *Tax Avoidance* pada Perusahaan Manufaktur
yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2022**

KODE	TAHUN	BEBAN PAJAK PENGHASILAN (Rp)	LABA SEBELUM PAJAK (Rp)	ETR (Rp)
ADES	2018	17,102,000,000	70,060,000,000	0.24
	2019	26,294,000,000	110,179,000,000	0.24
	2020	32,130,000,000	167,919,000,000	0.19
	2021	72,070,000,000	337,828,000,000	0.21
	2022	99,336,000,000	464,308,000,000	0.21
ASII	2018	7,623,000,000,000	34,995,000,000,000	0.22
	2019	7,433,000,000,000	34,054,000,000,000	0.22
	2020	3,170,000,000,000	21,741,000,000,000	0.15
	2021	6,764,000,000,000	32,350,000,000,000	0.21
	2022	9,970,000,000,000	50,390,000,000,000	0.20
CLEO	2018	18,095,077,841	81,356,830,315	0.22
	2019	41,586,377,844	172,342,839,552	0.24
	2020	36,192,322,490	168,964,556,985	0.21
	2021	49,631,575,033	230,343,242,053	0.22
	2022	53,632,527,980	249,231,376,669	0.22
CPIN	2018	1,355,866,000,000	5,907,351,000,000	0.23
	2019	963,064,000,000	4,595,238,000,000	0.21
	2020	921,865,000,000	4,767,698,000,000	0.19
	2021	1,014,536,000,000	4,633,546,000,000	0.22
	2022	606,823,000,000	3,537,180,000,000	0.17
INCI	2018	5,364,743,569	22,040,417,272	0.24
	2019	4,225,326,149	18,037,062,772	0.23
	2020	8,322,377,876	38,393,758,749	0.22
	2021	2,751,814,757	13,788,739,152	0.20
	2022	7,001,678,865	31,504,050,176	0.22
INTP	2018	254,291,000,000	1,400,228,000,000	0.18
	2019	439,122,000,000	2,274,833,000,000	0.19
	2020	341,991,000,000	2,148,328,000,000	0.16
	2021	445,506,000,000	2,234,002,000,000	0.20
	2022	446,875,000,000	2,289,309,000,000	0.20
LPIN	2018	2,376,697,675	35,132,528,263	0.07
	2019	1,456,658,691	31,375,178,612	0.05
	2020	1,663,218,113	8,395,696,968	0.20
	2021	2,074,648,875	25,483,321,670	0.08
	2022	5,097,683,584	31,770,915,490	0.16

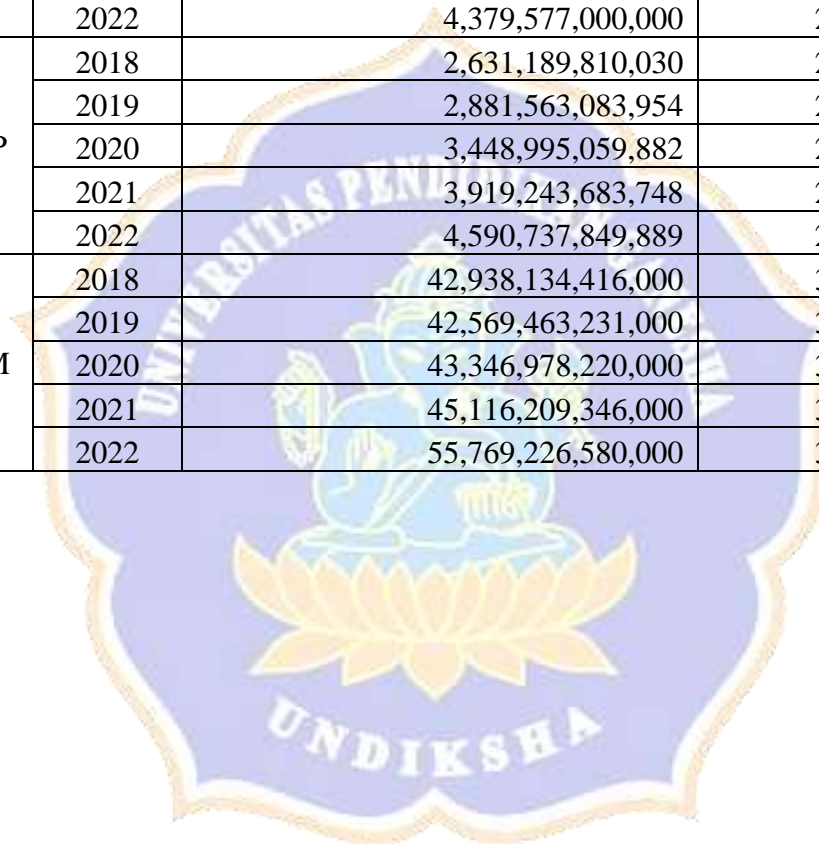
KODE	TAHUN	BEBAN PAJAK PENGHASILAN (Rp)	LABA SEBELUM PAJAK (Rp)	ETR (Rp)
SKLT	2018	7,613,548,091	39,567,679,343	0.19
	2019	11,838,578,678	56,782,206,578	0.21
	2020	13,153,736,835	55,673,983,557	0.24
	2021	17,201,239,321	101,725,399,549	0.17
	2022	17,574,233,946	92,439,536,022	0.19
SMSM	2018	194,731,000,000	828,281,000,000	0.24
	2019	183,366,000,000	822,042,000,000	0.22
	2020	145,152,000,000	684,268,000,000	0.21
	2021	193,905,000,000	922,168,000,000	0.21
	2022	236,058,000,000	1,172,002,000,000	0.20
STTP	2018	69,605,764,156	324,694,650,175	0.21
	2019	124,452,770,582	607,043,293,422	0.21
	2020	144,978,315,572	773,607,195,121	0.19
	2021	147,614,953,252	765,188,720,115	0.19
	2022	132,199,514,819	756,723,520,605	0.17
TKIM	2018	73,751,733,000	3,631,863,762,000	0.02
	2019	252,747,982,000	2,567,486,898,000	0.10
	2020	65,517,725,000	2,157,768,795,000	0.03
	2021	119,517,144,000	3,663,394,522,000	0.03
	2022	108,606,824,000	7,397,487,019,000	0.01



**Lampiran 03 Data Perhitungan Ukuran Perusahaan pada Perusahaan
Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun
2018-2022**

KODE	TAHUN	TOTAL ASET (Rp)	UKURAN PERUSAHAAN
ADES	2018	881,275,000,000	28
	2019	822,375,000,000	27
	2020	958,791,000,000	28
	2021	1,304,108,000,000	28
	2022	1,645,582,000,000	28
ASII	2018	344,711,000,000,000	33
	2019	351,958,000,000,000	33
	2020	338,203,000,000,000	33
	2021	367,311,000,000,000	34
	2022	413,297,000,000,000	34
CLEO	2018	833,933,861,594	27
	2019	1,245,144,303,719	28
	2020	1,310,940,121,622	28
	2021	1,348,181,576,913	28
	2022	1,693,523,611,414	28
CPIN	2018	27,645,118,000,000	31
	2019	29,353,041,000,000	31
	2020	31,159,291,000,000	31
	2021	35,446,051,000,000	31
	2022	39,847,545,000,000	31
INCI	2018	931,362,697,956	28
	2019	405,445,049,452	27
	2020	444,865,800,672	27
	2021	510,698,600,200	27
	2022	496,010,534,463	27
INTP	2018	27,788,562,000,000	31
	2019	27,707,749,000,000	31
	2020	27,344,672,000,000	31
	2021	26,136,114,000,000	31
	2022	25,706,169,000,000	31
LPIN	2018	301,596,448,818	26
	2019	324,912,202,729	27
	2020	337,792,393,010	27
	2021	310,880,071,852	26
	2022	337,442,939,231	27

KODE	TAHUN	TOTAL ASET (Rp)	UKURAN PERUSAHAAN
SKLT	2018	747,293,725,435	27
	2019	790,845,543,826	27
	2020	773,863,042,440	27
	2021	889,125,250,792	28
	2022	1,033,289,474,829	28
SMSM	2018	2,801,203,000,000	29
	2019	3,106,981,000,000	29
	2020	3,375,526,000,000	29
	2021	3,868,862,000,000	29
	2022	4,379,577,000,000	29
STTP	2018	2,631,189,810,030	29
	2019	2,881,563,083,954	29
	2020	3,448,995,059,882	29
	2021	3,919,243,683,748	29
	2022	4,590,737,849,889	29
TKIM	2018	42,938,134,416,000	31
	2019	42,569,463,231,000	31
	2020	43,346,978,220,000	31
	2021	45,116,209,346,000	31
	2022	55,769,226,580,000	32



**Lampiran 04 Data Perhitungan Profitabilitas pada Perusahaan Manufaktur
yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2022**

KODE	TAHUN	LABA BERSIH SETELAH PAJAK (Rp)	TOTAL ASET (Rp)	ROA (%)
ADES	2018	52,958,000,000	881,275,000,000	0.06
	2019	83,885,000,000	822,375,000,000	0.10
	2020	135,765,000,000	958,791,000,000	0.14
	2021	265,758,000,000	1,304,108,000,000	0.20
	2022	364,972,000,000	1,645,582,000,000	0.22
ASII	2018	21,673,000,000,000	344,711,000,000,000	0.06
	2019	21,707,000,000,000	351,958,000,000,000	0.06
	2020	16,164,000,000,000	338,203,000,000,000	0.05
	2021	20,196,000,000,000	367,311,000,000,000	0.05
	2022	28,944,000,000,000	413,297,000,000,000	0.07
CLEO	2018	63,262,127,839	833,933,861,594	0.08
	2019	130,756,566,406	1,245,144,303,719	0.11
	2020	132,772,234,495	1,310,940,121,622	0.10
	2021	180,711,677,020	1,348,181,576,913	0.13
	2022	195,598,848,689	1,693,523,611,414	0.12
CPIN	2018	4,554,391,000,000	27,645,118,000,000	0.16
	2019	3,634,620,000,000	29,353,041,000,000	0.12
	2020	3,842,083,000,000	31,159,291,000,000	0.12
	2021	3,620,961,000,000	35,446,051,000,000	0.10
	2022	2,928,342,000,000	39,847,545,000,000	0.07
INCI	2018	16,682,636,281	931,362,697,956	0.02
	2019	13,812,970,941	405,445,049,452	0.03
	2020	30,064,227,294	444,865,800,672	0.07
	2021	11,036,394,765	510,698,600,200	0.02
	2022	24,415,031,043	496,010,534,463	0.05
INTP	2018	1,145,937,000,000	27,788,562,000,000	0.04
	2019	1,835,305,000,000	27,707,749,000,000	0.07
	2020	1,806,337,000,000	27,344,672,000,000	0.07
	2021	1,788,496,000,000	26,136,114,000,000	0.07
	2022	1,842,434,000,000	25,706,169,000,000	0.07
LPIN	2018	32,958,573,998	301,596,448,818	0.11
	2019	29,918,599,921	324,912,202,729	0.09
	2020	6,732,558,855	337,792,393,010	0.02
	2021	23,408,646,128	310,880,071,852	0.08
	2022	26,673,231,906	337,442,939,231	0.08
SKLT	2018	32,109,766,373	747,293,725,435	0.04

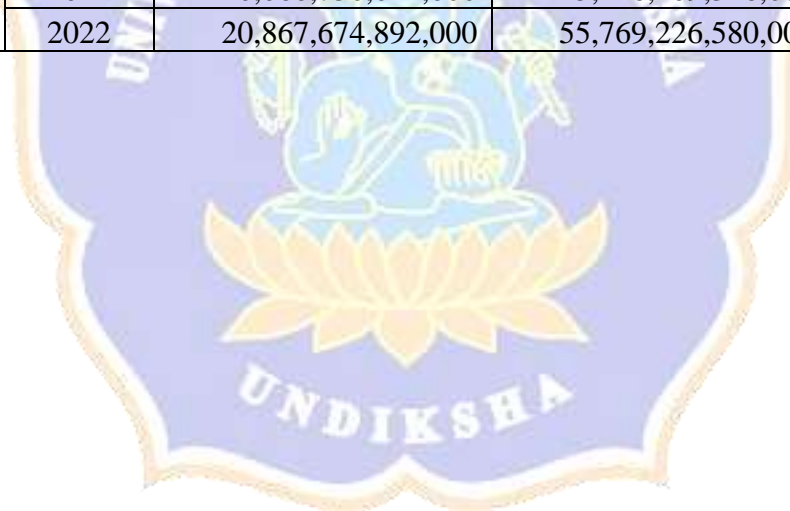
KODE	TAHUN	LABA BERSIH SETELAH PAJAK (Rp)	TOTAL ASET (Rp)	ROA (%)
	2019	44,988,552,441	790,845,543,826	0.06
	2020	42,521,324,247	773,863,042,440	0.05
	2021	84,524,776,901	889,125,250,792	0.10
	2022	75,154,155,539	1,033,289,474,829	0.07
SMSM	2018	556,904,000,000	2,801,203,000,000	0.20
	2019	577,522,000,000	3,106,981,000,000	0.19
	2020	487,742,000,000	3,375,526,000,000	0.14
	2021	662,041,000,000	3,868,862,000,000	0.17
	2022	848,315,000,000	4,379,577,000,000	0.19
STTP	2018	255,195,841,882	2,631,189,810,030	0.10
	2019	482,621,766,979	2,881,563,083,954	0.17
	2020	628,562,854,883	3,448,995,059,882	0.18
	2021	617,506,021,901	3,919,243,683,748	0.16
	2022	624,477,421,592	4,590,737,849,889	0.14
TKIM	2018	3,558,112,029,000	42,938,134,416,000	0.08
	2019	2,314,738,916,000	42,569,463,231,000	0.05
	2020	2,092,251,070,000	43,346,978,220,000	0.05
	2021	3,543,877,378,000	45,116,209,346,000	0.08
	2022	7,288,880,195,000	55,769,226,580,000	0.13



**Lampiran 05 Data Perhitungan *Leverage* pada Perusahaan Manufaktur yang
Terdaftar di Bursa Efek Indonesia Tahun 2018-2022**

KODE	TAHUN	TOTAL UTANG (Rp)	TOTAL ASET (Rp)	DAR (%)
ADES	2018	399,361,000,000	881,275,000,000	0.45
	2019	254,438,000,000	822,375,000,000	0.31
	2020	258,283,000,000	958,791,000,000	0.27
	2021	334,291,000,000	1,304,108,000,000	0.26
	2022	310,746,000,000	1,645,582,000,000	0.19
ASII	2018	99,966,190,000,000	344,711,000,000,000	0.29
	2019	95,028,660,000,000	351,958,000,000,000	0.27
	2020	108,224,960,000,000	338,203,000,000,000	0.32
	2021	77,135,310,000,000	367,311,000,000,000	0.21
	2022	86,792,370,000,000	413,297,000,000,000	0.21
CLEO	2018	283,537,512,942	833,933,861,594	0.34
	2019	348,640,405,041	1,245,144,303,719	0.28
	2020	288,406,826,757	1,310,940,121,622	0.22
	2021	350,527,209,997	1,348,181,576,913	0.26
	2022	338,704,722,283	1,693,523,611,414	0.20
CPIN	2018	5,529,023,600,000	27,645,118,000,000	0.20
	2019	8,218,851,480,000	29,353,041,000,000	0.28
	2020	7,789,822,750,000	31,159,291,000,000	0.25
	2021	10,279,354,790,000	35,446,051,000,000	0.29
	2022	13,548,165,300,000	39,847,545,000,000	0.34
INCI	2018	260,781,555,428	931,362,697,956	0.28
	2019	105,415,712,858	405,445,049,452	0.26
	2020	120,113,766,181	444,865,800,672	0.27
	2021	132,781,636,052	510,698,600,200	0.26
	2022	128,962,738,960	496,010,534,463	0.26
INTP	2018	10,003,882,320,000	27,788,562,000,000	0.36
	2019	10,251,867,130,000	27,707,749,000,000	0.37
	2020	10,664,422,080,000	27,344,672,000,000	0.39
	2021	8,102,195,340,000	26,136,114,000,000	0.31
	2022	8,740,097,460,000	25,706,169,000,000	0.34
LPIN	2018	177,941,904,803	301,596,448,818	0.59
	2019	185,199,955,556	324,912,202,729	0.57
	2020	162,140,348,645	337,792,393,010	0.48
	2021	183,419,242,393	310,880,071,852	0.59
	2022	134,977,175,692	337,442,939,231	0.40
SKLT	2018	261,552,803,902	747,293,725,435	0.35
	2019	253,070,574,024	790,845,543,826	0.32

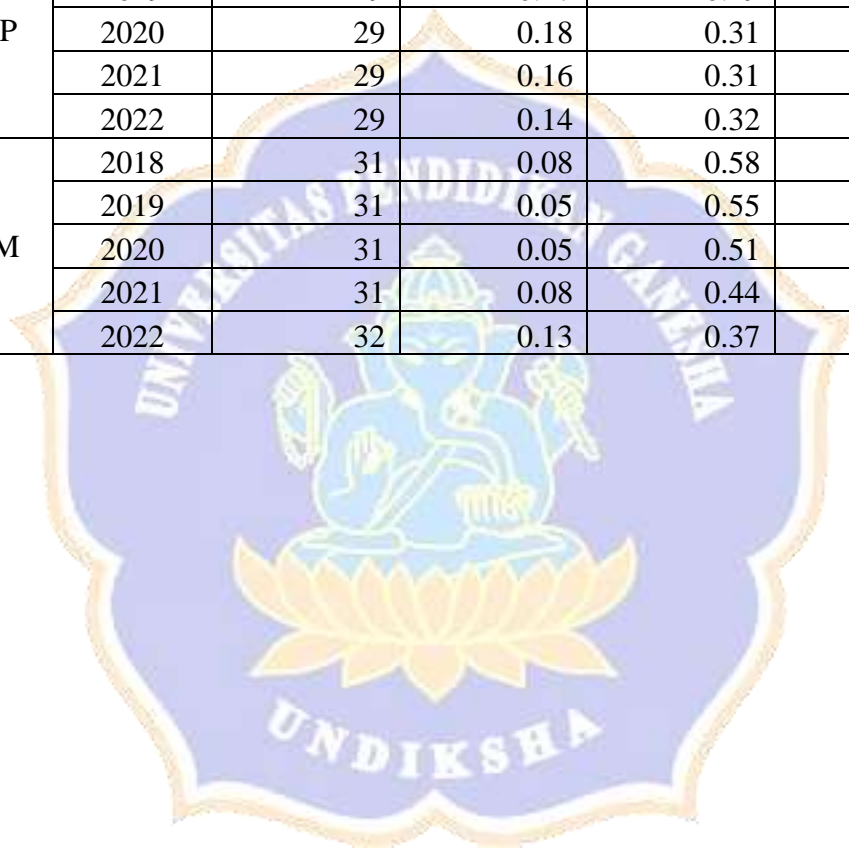
KODE	TAHUN	TOTAL UTANG (Rp)	TOTAL ASET (Rp)	DAR (%)
	2020	208,943,021,459	773,863,042,440	0.27
	2021	293,411,332,761	889,125,250,792	0.33
	2022	340,985,526,694	1,033,289,474,829	0.33
SMSM	2018	560,240,600,000	2,801,203,000,000	0.20
	2019	652,466,010,000	3,106,981,000,000	0.21
	2020	742,615,720,000	3,375,526,000,000	0.22
	2021	889,838,260,000	3,868,862,000,000	0.23
	2022	963,506,940,000	4,379,577,000,000	0.22
STTP	2018	763,045,044,909	2,631,189,810,030	0.29
	2019	835,653,294,347	2,881,563,083,954	0.29
	2020	1,069,188,468,563	3,448,995,059,882	0.31
	2021	1,214,965,541,962	3,919,243,683,748	0.31
	2022	1,469,036,111,964	4,590,737,849,889	0.32
TKIM	2018	25,051,420,431,000	42,938,134,416,000	0.58
	2019	23,312,088,208,000	42,569,463,231,000	0.55
	2020	22,013,490,135,000	43,346,978,220,000	0.51
	2021	20,060,730,024,000	45,116,209,346,000	0.44
	2022	20,867,674,892,000	55,769,226,580,000	0.37



**Lampiran 06 Data Hasil Analisis Perusahaan Manufaktur yang Terdaftar di
Bursa Efek Indonesia Tahun 2021-2022**

KODE	TAHUN	UP	ROA (%)	DAR (%)	ETR (%)
ADES	2018	28	0.06	0.45	0.24
	2019	27	0.10	0.31	0.24
	2020	28	0.14	0.27	0.19
	2021	28	0.20	0.26	0.21
	2022	28	0.22	0.19	0.21
ASII	2018	33	0.06	0.29	0.22
	2019	33	0.06	0.27	0.22
	2020	33	0.05	0.32	0.15
	2021	34	0.05	0.21	0.21
	2022	34	0.07	0.21	0.20
CLEO	2018	27	0.08	0.34	0.22
	2019	28	0.11	0.28	0.24
	2020	28	0.10	0.22	0.21
	2021	28	0.13	0.26	0.22
	2022	28	0.12	0.20	0.22
CPIN	2018	31	0.16	0.20	0.23
	2019	31	0.12	0.28	0.21
	2020	31	0.12	0.25	0.19
	2021	31	0.10	0.29	0.22
	2022	31	0.07	0.34	0.17
INCI	2018	28	0.02	0.28	0.24
	2019	27	0.03	0.26	0.23
	2020	27	0.07	0.27	0.22
	2021	27	0.02	0.26	0.20
	2022	27	0.05	0.26	0.22
INTP	2018	31	0.04	0.36	0.18
	2019	31	0.07	0.37	0.19
	2020	31	0.07	0.39	0.16
	2021	31	0.07	0.31	0.20
	2022	31	0.07	0.34	0.20
LPIN	2018	26	0.11	0.59	0.07
	2019	27	0.09	0.57	0.05
	2020	27	0.02	0.48	0.20
	2021	26	0.08	0.59	0.08
	2022	27	0.08	0.40	0.16
SKLT	2018	27	0.04	0.35	0.19
	2019	27	0.06	0.32	0.21

KODE	TAHUN	UP	ROA (%)	DAR (%)	ETR (%)
	2020	27	0.05	0.27	0.24
	2021	28	0.10	0.33	0.17
	2022	28	0.07	0.33	0.19
SMSM	2018	29	0.20	0.20	0.24
	2019	29	0.19	0.21	0.22
	2020	29	0.14	0.22	0.21
	2021	29	0.17	0.23	0.21
	2022	29	0.19	0.22	0.20
STTP	2018	29	0.10	0.29	0.21
	2019	29	0.17	0.29	0.21
	2020	29	0.18	0.31	0.19
	2021	29	0.16	0.31	0.19
	2022	29	0.14	0.32	0.17
TKIM	2018	31	0.08	0.58	0.02
	2019	31	0.05	0.55	0.10
	2020	31	0.05	0.51	0.03
	2021	31	0.08	0.44	0.03
	2022	32	0.13	0.37	0.01



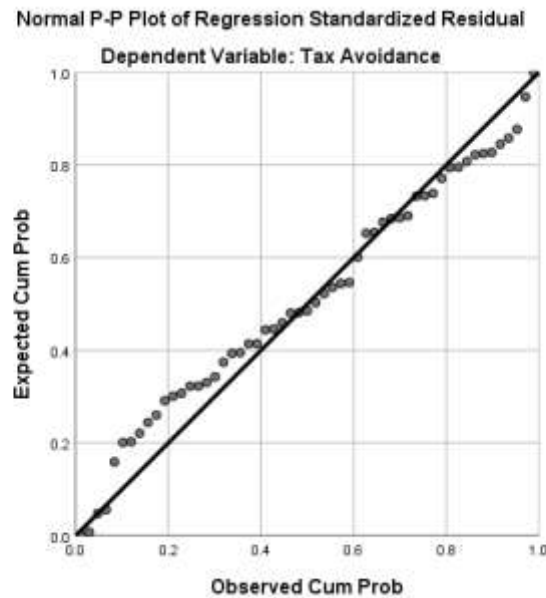
Lampiran 07 Deskripsi Data**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	55	26	34	29.22	2.097
Profitabilitas	55	.02	.22	.0975	.05158
Leverage	55	.19	.59	.3240	.10692
Tax Avoidance	55	.01	.24	.1829	.06079
Valid N (listwise)	55				



Lampiran 08 Hasil Uji Asumsi Klasik

(1) Uji Normalitas



		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.03369070
Most Extreme Differences	Absolute	.104
	Positive	.081
	Negative	-.104
Test Statistic		.104
Asymp. Sig. (2-tailed)		.200 ^{c,d}

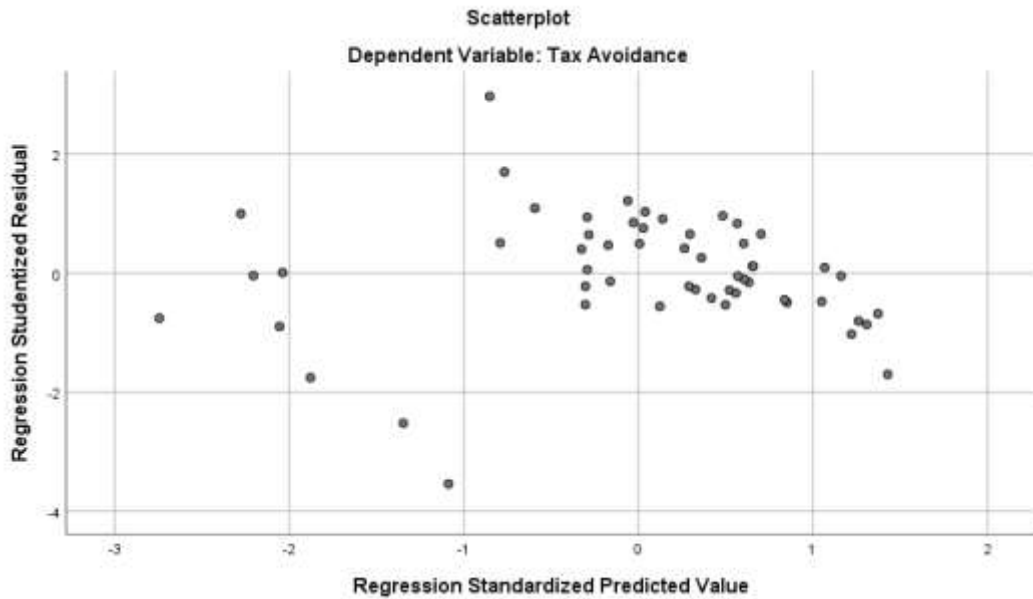
(2) Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.612	.074		8.283	.000		
Ukuran Perusahaan	-.008	.002	-.281	-3.563	.001	.968	1.034
Profitabilitas	-.282	.100	-.239	-2.832	.007	.844	1.184
Leverage	-.505	.048	-.888	-10.460	.000	.835	1.197

a. Dependent Variable: Tax Avoidance

(3) Uji Heteroskedastisitas

**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.057	.048		-1.167	.249
	Ukuran Perusahaan	.002	.002	.197	1.466	.149
	Profitabilitas	-.024	.065	-.053	-.372	.711
	Leverage	.058	.032	.263	1.818	.075

a. Dependent Variable: Abs_Res

(4) Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.832 ^a	.693	.675	.03467	1.046

a. Predictors: (Constant), Leverage, Ukuran Perusahaan, Profitabilitas

b. Dependent Variable: Tax Avoidance

Lampiran 09 Hasil Analisis Regresi Linier Berganda

(1) Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.138	3	.046	38.342	.000 ^b
	Residual	.061	51	.001		
	Total	.200	54			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Leverage, Ukuran Perusahaan, Profitabilitas

(2) Hasil Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.612	.074		8.283	.000
Ukuran Perusahaan	-.008	.002	-.281	-3.563	.001
Profitabilitas	-.282	.100	-.239	-2.832	.007
Leverage	-.505	.048	-.888	-10.460	.000

a. Dependent Variable: Tax Avoidance

RIWAYAT HIDUP



I Gede Erda Wedatara lahir di Sibetan pada tanggal 12 Maret 2002. Penulis lahir dari pasangan Bapak I Nyoman Sweda Adnyana dan Ibu Ni Luh Erniasih. Penulis berkebangsaan Indonesia dan beragama Hindu. Penulis beralamat di Banjar Dinas Telaga, Desa Sibetan, Kecamatan Bebandem, Kabupaten Karangasem, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Negeri 2 Sibetan dan lulus pada tahun 2014. Kemudian penulis melanjutkan di SMP Negeri 1 Bebandem dan lulus pada tahun 2017. Pada tahun 2020, penulis lulus dari SMA Negeri 2 Amlapura dengan jurusan Matematika dan Ilmu Pengetahuan Alam, serta melanjutkan ke S1 Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir ini di tahun 2024, penulis telah menyelesaikan skripsi yang berjudul “Pengaruh Ukuran Perusahaan, Profitabilitas, dan *Leverage* Terhadap *Tax Avoidance* Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia”.

