

LAMPIRAN

Lampiran 1 Sampel Penelitian

No	Kode	Nama Perusahaan
1	ACES	Aspirasi Hidup Indonesia Tbk
2	ADRO	Alamtri Resources Indonesia Tb
3	AKRA	AKR Corporindo Tbk
4	ANTM	Aneka Tambang Tbk.
5	ASII	Astra International Tbk.
6	BBCA	Bank Central Asia Tbk.
7	BBNI	Bank Negara Indonesia (Persero)
8	BBRI	Bank Rakyat Indonesia (Persero)
9	BBTN	Bank Tabungan Negara (Persero)
10	BMRI	Bank Mandiri (Persero) Tbk.
11	CPIN	Charoen Pokphand Indonesia Tbk
12	EXCL	XLSMART Telecom Sejahtera Tbk.
13	GGRM	Gudang Garam Tbk.
14	ICBP	Indofood CBP Sukses Makmur Tbk
15	INCO	Vale Indonesia Tbk.
16	INDF	Indofood Sukses Makmur Tbk.
17	INKP	Indah Kiat Pulp & Paper Tbk.
18	INTP	Indocement Tungal Prakarsa Tb
19	ITMG	Indo Tambangraya Megah Tbk.
20	KLBF	Kalbe Farma Tbk.
21	MDKA	Merdeka Copper Gold Tbk
22	PGAS	Perusahaan Gas Negara Tbk.
23	PTBA	Bukit Asam Tbk.
24	SMGR	Semen Indonesia (Persero) Tbk.
25	TLKM	Telkom Indonesia (Persero) Tbk
26	UNTR	United Tractors Tbk.
27	UNVR	Unilever Indonesia Tbk.

Lampiran 2 Tabulasi Data

CODE	YEAR	ROA	CR	DER	UKURAN PERUSAHAAN	ETR	% KEPEMILIKAN INSTITUSIONAL
ADRO	2019	0.060274	1.711766	0.811797	32.239436	0.340009	0.796654
ADRO	2020	0.024838	1.512433	0.614886	32.130964	0.286544	0.782433
ADRO	2021	0.135574	2.084474	0.701750	32.316169	0.307928	0.439112
ADRO	2022	0.262571	2.173354	0.651869	32.755686	0.367519	0.798196
ADRO	2023	0.177115	2.014783	0.413560	32.716691	0.191522	0.783769
ANTM	2019	0.006420	1.448119	0.665152	31.038694	0.717842	0.883400
ANTM	2020	0.036223	1.211465	0.666514	31.088268	0.299678	0.854200
ANTM	2021	0.056560	1.787177	0.579690	31.124985	0.388292	0.873998
ANTM	2022	0.113593	1.958379	0.418572	31.146656	0.267281	0.866797
ANTM	2023	0.071822	2.339496	0.374953	31.388758	0.201540	0.863140
ASII	2019	0.075637	1.291071	0.884517	33.494533	0.218271	0.982359
ASII	2020	0.054911	1.543202	0.730346	33.454667	0.145807	0.973436
ASII	2021	0.069658	1.544277	0.703550	33.537230	0.209088	0.972186
ASII	2022	0.097799	1.508566	0.695786	33.655188	0.197857	0.969823
ASII	2023	0.099850	1.329254	0.779740	33.730620	0.186884	0.963774
BBCA	2019	0.031088	0.809406	4.277206	34.454296	0.212710	0.967000
BBCA	2020	0.025240	0.679506	4.822873	34.611627	0.191292	0.966600
BBCA	2021	0.025596	0.634549	5.055465	34.744444	0.190546	0.961100
BBCA	2022	0.030999	0.667429	4.944126	34.812409	0.192432	0.963200
BBCA	2023	0.034556	0.717544	4.805727	34.881023	0.191454	0.963200
BBNI	2019	0.018340	0.937128	5.764628	34.371074	0.199313	0.979680
BBNI	2020	0.003726	0.892798	6.896873	34.423744	0.350285	0.932132
BBNI	2021	0.011377	0.783323	6.625971	34.502981	0.125403	0.947611
BBNI	2022	0.017946	0.823680	6.345607	34.568177	0.185348	0.957998
BBNI	2023	0.019423	0.844960	6.022855	34.621889	0.176816	0.957156
BBRI	2019	0.024291	0.865020	5.785753	34.887148	0.206397	0.989033
BBRI	2020	0.012343	0.812110	6.562374	34.952080	0.301759	0.979582
BBRI	2021	0.018328	0.829206	4.751109	35.056437	0.203040	0.983383
BBRI	2022	0.027555	0.786423	5.149202	35.162380	0.204167	0.974126
BBRI	2023	0.030751	0.839877	5.209100	35.214272	0.209404	0.980121
BBTN	2019	0.000671	1.236434	12.079975	33.373309	0.490921	0.946752
BBTN	2020	0.004436	1.003721	17.071403	33.520476	0.294382	0.896143
BBTN	2021	0.006390	1.006026	16.371628	33.549561	0.206157	0.909035
BBTN	2022	0.007572	1.003978	14.521356	33.627842	0.214315	0.909035
BBTN	2023	0.007979	1.034719	13.395077	33.714950	0.200726	0.905665
BMRI	2019	0.021586	1.001542	5.306357	34.815079	0.219142	0.990514
BMRI	2020	0.011444	0.939632	6.532814	34.971834	0.242613	0.984315
BMRI	2021	0.017705	0.909710	6.769129	35.084358	0.203536	0.987070
BMRI	2022	0.022560	0.894825	6.899229	35.228189	0.202657	0.988687

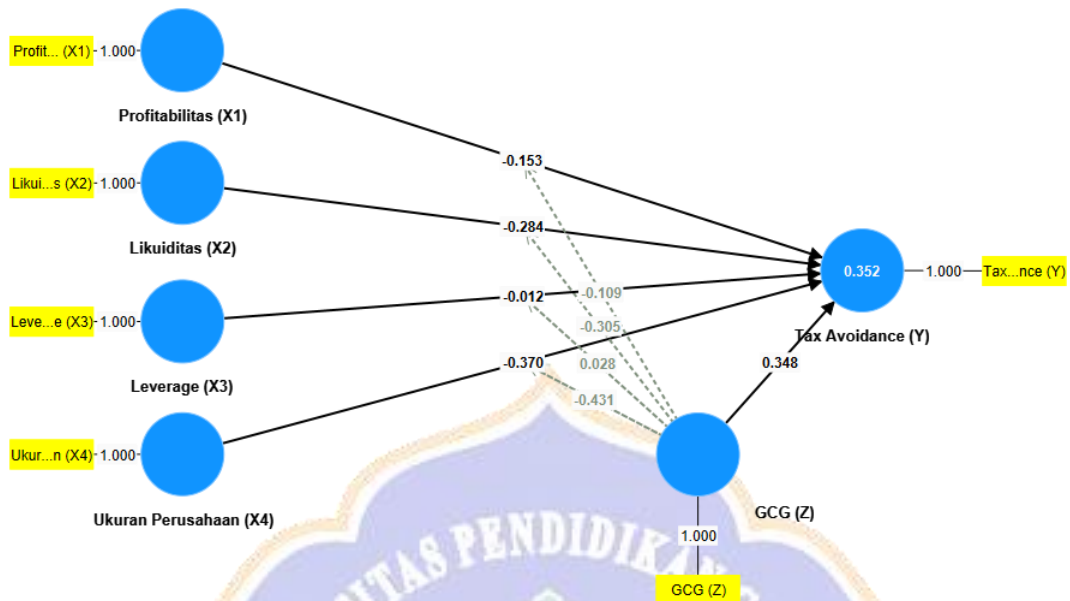
BMRI	2023	0.027620	0.993207	6.562635	35.315446	0.195930	0.994343
CPIN	2019	0.123741	2.563030	0.393014	31.010417	0.209579	0.995000
CPIN	2020	0.123425	2.526264	0.334463	31.070134	0.193356	0.993943
CPIN	2021	0.102099	2.005469	0.409386	31.199033	0.218955	0.990765
CPIN	2022	0.073539	1.783642	0.513550	31.316082	0.171556	0.992891
CPIN	2023	0.056579	1.647348	0.515823	31.343881	0.226501	0.990916
EXCL	2019	0.011360	0.335592	2.280272	31.769785	0.377180	0.911520
EXCL	2020	0.005485	0.401501	2.539923	31.846769	-1.541519	0.960931
EXCL	2021	0.017701	0.369057	2.621594	31.918095	0.245812	0.968469
EXCL	2022	0.012846	0.394997	2.386243	32.100117	0.171350	0.958226
EXCL	2023	0.014648	0.356147	2.308388	32.104807	0.246445	0.960190
GGRM	2019	0.138348	2.061906	0.544200	31.995994	0.248971	0.962000
GGRM	2020	0.097808	2.912284	0.336092	31.990181	0.208566	0.937000
GGRM	2021	0.062306	2.090732	0.517406	32.130435	0.230762	0.930000
GGRM	2022	0.031387	1.903695	0.530743	32.114731	0.237700	0.910000
GGRM	2023	0.057593	1.832150	0.519003	32.157698	0.223924	0.899000
ICBP	2019	0.138469	2.535695	0.451358	31.287101	0.279273	0.997800
ICBP	2020	0.071616	2.257613	1.058671	32.271446	0.255062	0.885700
ICBP	2021	0.066914	1.799185	1.157498	32.402270	0.204822	0.974600
ICBP	2022	0.049626	3.096528	1.006255	32.378607	0.239614	0.987400
ICBP	2023	0.070976	3.514208	0.920440	32.412386	0.260345	0.990500
INCO	2019	0.025825	4.308344	0.144716	31.061699	0.356040	0.964892
INCO	2020	0.035780	4.330608	0.145650	31.116812	0.208572	0.958715
INCO	2021	0.067048	4.966906	0.147771	31.195103	0.248580	0.945828
INCO	2022	0.075392	5.654751	0.128817	31.355397	0.273433	0.974744
INCO	2023	0.093757	4.766914	0.140946	31.441554	0.221798	0.956668
INDF	2019	0.061360	1.272071	0.774800	32.197435	0.325356	0.984100
INDF	2020	0.053649	1.373263	1.061417	32.725608	0.295684	0.965167
INDF	2021	0.062466	1.341060	1.070320	32.820395	0.224992	0.957100
INDF	2022	0.050947	1.786004	0.927232	32.826382	0.253775	0.965900
INDF	2023	0.061600	1.917143	0.857245	32.859924	0.263948	0.945400
INKP	2019	0.032273	2.299421	1.122500	32.403289	0.310399	0.943561
INKP	2020	0.034608	2.257876	0.999294	32.417179	0.233144	0.954030
INKP	2021	0.058625	2.075884	0.884270	32.484568	0.203388	0.928919
INKP	2022	0.088942	2.445063	0.719959	32.643775	0.181420	0.939092
INKP	2023	0.040634	2.649561	0.687508	32.682939	0.251483	0.945180
INTP	2019	0.066238	3.312130	0.200495	30.952733	0.193069	0.998149
INTP	2020	0.066058	2.917323	0.233061	30.939543	0.159189	0.989146
INTP	2021	0.068430	2.439840	0.267454	30.894339	0.199421	0.984081
INTP	2022	0.071673	2.138483	0.313757	30.877752	0.195201	0.977934
INTP	2023	0.065777	1.252416	0.413941	31.020471	0.186151	0.980105
ITMG	2019	0.104630	2.025394	0.366974	30.452809	0.319545	0.907013
ITMG	2020	0.032649	2.025726	0.369069	30.424788	0.478616	0.836735

ITMG	2021	0.285307	2.708822	0.386731	30.800310	0.234586	0.884347
ITMG	2022	0.454267	3.259055	0.353743	31.348625	0.223620	0.881494
ITMG	2023	0.228361	4.349548	0.223259	31.150836	0.224327	0.855549
KLBF	2019	0.125223	4.354683	0.213051	30.639903	0.254221	0.941053
KLBF	2020	0.124073	4.115977	0.234636	30.747390	0.228251	0.931861
KLBF	2021	0.125923	4.445188	0.206940	30.876213	0.219937	0.945208
KLBF	2022	0.126649	3.771177	0.232788	30.935756	0.226247	0.968962
KLBF	2023	0.102685	4.908078	0.170309	30.928988	0.229556	0.966802
PGAS	2019	0.015322	1.966021	1.279848	32.260903	0.596355	0.393372
PGAS	2020	-0.028639	1.695285	1.549194	32.296975	-0.230459	0.299058
PGAS	2021	0.048534	2.487399	1.286491	32.306103	0.220979	0.287139
PGAS	2022	0.055782	2.228927	1.090453	32.351146	0.260477	0.347971
PGAS	2023	0.057070	1.294039	0.863979	32.254872	0.281112	0.289034
PTBA	2019	0.154816	2.489716	0.416615	30.892882	0.259345	0.945147
PTBA	2020	0.100094	2.159961	0.420183	30.811437	0.254900	0.904128
PTBA	2021	0.222482	2.427991	0.489409	31.217970	0.224139	0.891807
PTBA	2022	0.281738	2.282999	0.568652	31.445634	0.211259	0.893880
PTBA	2023	0.162324	1.519683	0.797748	31.288544	0.228320	0.862404
SMGR	2019	0.029712	1.360963	1.354752	32.010633	0.258010	0.992753
SMGR	2020	0.034284	1.352719	1.187909	31.987810	0.233416	0.992109
SMGR	2021	0.025894	1.106154	0.907086	32.034887	0.399924	0.959030
SMGR	2022	0.030124	1.445444	0.756163	32.049380	0.242435	0.963090
SMGR	2023	0.028057	1.227867	0.711692	32.035549	0.305155	0.959100
TLKM	2019	0.124733	0.714797	0.886635	33.030125	0.272133	0.994050
TLKM	2020	0.119716	0.673049	1.042725	33.140179	0.237576	0.975121
TLKM	2021	0.122475	0.886390	0.906368	33.255703	0.222767	0.989992
TLKM	2022	0.100584	0.782193	0.843684	33.248490	0.238284	0.986312
TLKM	2023	0.112207	0.777065	0.833408	33.290650	0.210472	0.985963
UNTR	2019	0.099672	1.559801	0.828068	32.346958	0.280563	0.973764
UNTR	2020	0.056437	2.110206	0.580451	32.234199	0.196652	0.975509
UNTR	2021	0.094244	1.987721	0.567210	32.354520	0.266486	0.971710
UNTR	2022	0.163681	1.877615	0.569347	32.576074	0.219125	0.977053
UNTR	2023	0.143676	1.456078	0.832894	32.668157	0.229463	0.949336
UNVR	2019	0.358018	0.652900	2.909487	30.658706	0.253382	0.987631
UNVR	2020	0.348851	0.660927	3.159024	30.653134	0.221936	0.982558
UNVR	2021	0.301971	0.614071	3.412716	30.579061	0.231898	0.965105
UNVR	2022	0.292866	0.608233	3.582672	30.538912	0.232926	0.965105
UNVR	2023	0.288101	0.551662	3.928398	30.444277	0.225889	0.969997
MDKA	2019	0.072803	0.805923	0.814523	30.213007	0.361549	0.789194
MDKA	2020	0.031079	1.036892	0.649274	30.204557	0.485954	0.834921
MDKA	2021	0.026112	1.383774	0.640462	30.535501	0.411358	0.840972
MDKA	2022	0.016727	1.481592	0.914560	31.732755	0.279022	0.855226
MDKA	2023	0.001141	1.326974	0.796006	31.970182	0.540853	0.842385

AKRA	2019	0.032840	1.237028	1.126685	30.694835	0.191689	0.960252
AKRA	2020	0.051489	1.576293	0.769888	30.558666	0.192764	0.934023
AKRA	2021	0.048280	1.291811	1.080596	30.788387	0.186415	0.953741
AKRA	2022	0.091183	1.404309	1.066743	30.933782	0.176530	0.960739
AKRA	2023	0.101752	1.445823	1.154434	31.040670	0.159781	0.957823
ACES	2019	0.154120	8.076426	0.420312	29.524405	0.190153	0.986703
ACES	2020	0.101336	5.958776	0.350537	29.607422	0.207969	0.974510
ACES	2021	0.098284	7.185936	0.285385	29.601086	0.163132	0.974510
ACES	2022	0.092926	8.007137	0.221650	29.611920	0.179311	0.857736
ACES	2023	0.098523	7.415131	0.253277	29.679136	0.198472	0.857736



Lampiran 3 Hasil Olah Data

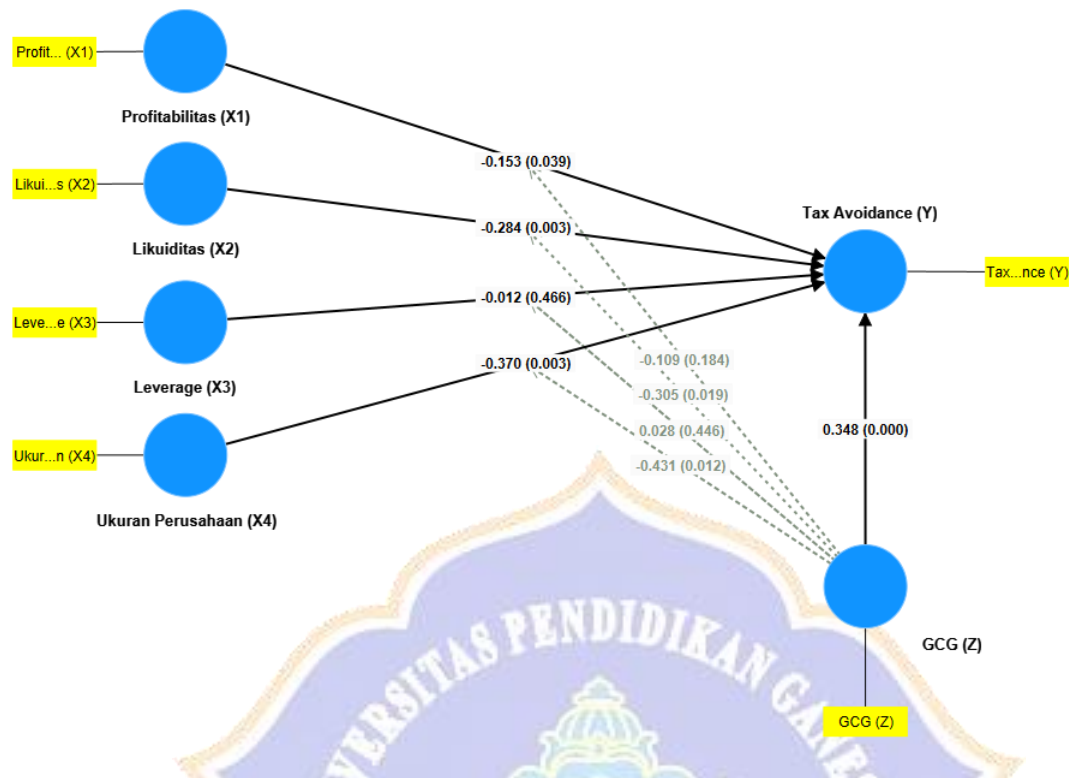


Outer loadings - Matrix

	GCG (Z)	Leverage (X3)	Likuiditas (X2)	Profitabilitas (X1)	Tax Avoidance (Y)	Ukuran Perusahaan (X4)	GCG (Z) x Likuiditas (X2)	GCG (Z) x Profitabilitas (X1)	GCG (Z) x Ukuran Perusahaan (X4)	GCG (Z) x Leverage (X3)
GCG (Z)	1.000									
Leverage (X3)		1.000								
Likuiditas (X2)			1.000							
Profitabilitas (X1)				1.000						
Tax Avoidance (Y)					1.000					
Ukuran Perusahaan (X4)						1.000				
GCG (Z) x Leverage (X3)										1.000
GCG (Z) x Profitabilitas (X1)								1.000		
GCG (Z) x Ukuran Perusahaan (X4)									1.000	
GCG (Z) x Likuiditas (X2)							1.000			

f-square - List

	f-square
GCG (Z) → Tax Avoidance (Y)	0.118
Leverage (X3) → Tax Avoidance (Y)	0.000
Likuiditas (X2) → Tax Avoidance (Y)	0.082
Profitabilitas (X1) → Tax Avoidance (Y)	0.024
Ukuran Perusahaan (X4) → Tax Avoidance (Y)	0.076
GCG (Z) x Likuiditas (X2) → Tax Avoidance (Y)	0.049
GCG (Z) x Profitabilitas (X1) → Tax Avoidance (Y)	0.011
GCG (Z) x Ukuran Perusahaan (X4) → Tax Avoidance (Y)	0.059
GCG (Z) x Leverage (X3) → Tax Avoidance (Y)	0.000



Path coefficients - Mean, STDEV, T values, p values

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O /STDEV)	P values
GCG (Z) → Tax Avoidance (Y)	0.348	0.352	0.105	3.324	0.000
Leverage (X3) → Tax Avoidance (Y)	-0.012	-0.013	0.137	0.086	0.466
Likuiditas (X2) → Tax Avoidance (Y)	-0.284	-0.270	0.103	2.765	0.003
Profitabilitas (X1) → Tax Avoidance (Y)	-0.153	-0.160	0.087	1.762	0.039
Ukuran Perusahaan (X4) → Tax Avoidance (Y)	-0.370	-0.374	0.137	2.699	0.003
GCG (Z) x Likuiditas (X2) → Tax Avoidance (Y)	-0.305	-0.300	0.147	2.068	0.019
GCG (Z) x Profitabilitas (X1) → Tax Avoidance (Y)	-0.109	-0.123	0.121	0.899	0.184
GCG (Z) x Ukuran Perusahaan (X4) → Tax Avoidance (Y)	-0.431	-0.459	0.192	2.247	0.012
GCG (Z) x Leverage (X3) → Tax Avoidance (Y)	0.028	0.045	0.208	0.136	0.446

R-square - Overview

	R-square	R-square adjusted
Tax Avoidance (Y)	0.352	0.305