

## LAMPIRAN 1

## PERUSAHAAN MANUFAKTUR 2014-2016

NO	KODE	NAMA PERUSAHAAN
1	AMFG	PT. ASAHIMAS FLAT GLASS Tbk
2	SMBR	PT. SEMEN BATURAJA Tbk
3	WTON	PT. WIJAYA KARYA BETON Tbk
4	MLIA	PT. MULIA INDUSTRINDO Tbk
5	ARNA	PT. ARWANA CITRAMULIA Tbk
6	TOTO	PT. SURYA TOTO INDONESIA Tbk
7	LION	PT. LION METAL WORKS Tbk
8	LMSH	PT. LIONMESH PRIMA Tbk
9	PICO	PT. PELANGI INDAH CANINDO Tbk
10	SRSN	PT. INDO ACIDATAMA Tbk
11	JPFA	PT. JAPFA COMFEED INDONESIA Tbk
12	ASII	PT. ASTRA INTERNATIONAL Tbk
13	UNIT	PT. NUSANTARA INTI CORPORA Tbk
14	GGRM	PT. GUDANG GARAM Tbk
15	MASA	PT. MULTISTRADA ARAH SARANA Tbk
16	KBLI	PT. KMI WIRE AND CABLE Tbk
17	CEKA	PT. WILMAR CAHAYA INDONESIA Tbk
18	ICBP	PT. INDOFOOD CBP SUKSES MAKMUR Tbk
19	INDF	PT. INDOFOOD Tbk
20	ALTO	PT. TRI BAYAN TIRTA Tbk
21	MLBI	PT. MULTI BINTANG INDONESIA Tbk
22	ROTI	PT. NIPPON INDOSARI CORPINDO Tbk
23	SKLT	PT. SEKAR LAUT Tbk
24	WIIM	PT. WISMILAK INTI MAKMUR Tbk
25	DVLA	PT. DALYA-VARIA LABORATORIA Tbk
26	MERK	PT. MERCK Tbk
27	SQBB	PT. TAISHO PHARMACEUTICAL INDONESIA
28	ADES	PT. AKASHIA WIRA INTERNATIONAL Tbk
29	TCID	PT. MANDOM INDONESIA Tbk
30	UNVR	PT. UNILEVER INDONESIA Tbk

## LAMPIRAN 2

## SAMPEL PERUSAHAAN

NO	KODE PERUSAHAAN	TAHUN	Tax avoidance (Y)	ROA (X1)	Leverage (X2)	Kepemilikan institusional (X3)	Ukuran Perusahaan (X4)
1	AMFG	2014	0,230	0,116	0,272	1,000	22,096
2	AMFG	2015	0,265	0,080	0,260	1,000	22,175
3	AMFG	2016	0,253	0,047	0,529	1,000	22,429
4	SMBR	2014	0,000	0,115	0,091	0,990	28,706
5	SMBR	2015	0,000	0,108	0,108	0,990	28,815
6	SMBR	2016	0,000	0,059	0,400	0,990	29,106
7	WTON	2014	0,216	0,085	0,872	1,000	28,967
8	WTON	2015	0,139	0,039	0,969	1,000	29,125
9	WTON	2016	0,172	0,060	0,726	1,000	29,171
10	MLIA	2014	0,028	0,145	5,234	1,000	22,700
11	MLIA	2015	0,142	0,112	5,390	1,000	22,687
12	MLIA	2016	0,584	0,092	3,788	1,000	22,768
13	ARNA	2014	0,249	0,208	0,366	1,000	20,954
14	ARNA	2015	0,254	0,050	0,599	1,000	21,081
15	ARNA	2016	0,262	0,059	0,628	1,000	21,157
16	TOTO	2014	0,231	0,142	0,832	1,000	21,447
17	TOTO	2015	0,252	0,117	0,636	1,000	21,615
18	TOTO	2016	0,329	0,065	0,694	1,000	21,672
19	LION	2014	0,220	0,081	0,421	1,000	27,129
20	LION	2015	0,213	0,072	0,406	1,000	27,184
21	LION	2016	0,225	0,062	0,457	1,000	27,254
22	LMSH	2014	0,327	0,052	0,253	1,000	25,672
23	LMSH	2015	0,489	0,015	0,190	1,000	25,619
24	LMSH	2016	0,337	0,038	0,583	1,000	25,816
25	PICO	2014	0,210	0,026	1,711	1,000	27,164
26	PICO	2015	0,142	0,025	1,451	1,000	27,130
27	PICO	2016	0,204	0,022	1,402	1,000	27,182
28	SRSN	2014	0,516	0,031	0,435	1,000	26,865
29	SRSN	2015	0,252	0,027	0,688	1,000	27,076
30	SRSN	2016	-5,548	0,015	0,784	1,000	27,299
31	JPFA	2014	0,291	0,024	2,042	1,000	23,481
32	JPFA	2015	0,248	0,031	1,809	1,000	23,566
33	JPFA	2016	0,215	0,113	1,054	1,000	23,681
34	ASII	2014	0,191	0,094	0,964	1,000	26,187
35	ASII	2015	0,205	0,064	0,940	1,000	26,226
36	ASII	2016	0,178	0,070	0,872	1,000	26,291

37	UNIT	2014	0,930	0,001	1,032	1,000	26,887
38	UNIT	2015	0,768	0,001	0,895	1,000	26,856
39	UNIT	2016	0,551	0,002	0,774	1,000	26,794
40	GGRM	2014	0,252	0,106	1,320	1,000	24,788
41	GGRM	2015	0,253	0,102	1,491	1,000	24,874
42	GGRM	2016	0,253	0,105	1,692	1,000	24,866
43	MASA	2014	0,213	0,623	0,673	1,000	27,162
44	MASA	2015	0,210	0,715	0,732	1,000	27,118
45	MASA	2016	0,237	0,743	0,799	1,000	27,136
46	KBLI	2014	0,257	0,052	0,447	1,000	27,924
47	KBLI	2015	0,231	0,074	0,510	1,000	28,070
48	KBLI	2016	0,134	0,179	0,416	1,000	28,258
49	CEKA	2014	0,279	0,032	1,389	1,000	27,881
50	CEKA	2015	0,251	0,072	1,322	1,000	28,027
51	CEKA	2016	0,126	0,175	0,606	1,000	27,986
52	ICBP	2014	0,253	0,102	0,657	1,000	23,938
53	ICBP	2015	0,271	0,110	0,621	1,000	24,003
54	ICBP	2016	0,272	0,126	0,562	1,000	24,087
55	INDF	2014	0,293	0,060	1,137	1,000	25,179
56	INDF	2015	0,349	0,040	1,127	1,000	25,244
57	INDF	2016	0,343	0,064	0,870	1,000	25,132
58	ALTO	2014	0,036	0,001	1,799	1,000	27,845
59	ALTO	2015	0,008	0,022	1,328	1,000	27,797
60	ALTO	2016	0,010	0,003	1,423	1,000	27,784
61	MLBI	2014	0,263	0,356	3,029	1,000	28,433
62	MLBI	2015	0,264	0,237	1,741	1,000	28,373
63	MLBI	2016	2,562	0,432	1,772	1,000	28,453
64	ROTI	2014	0,254	0,088	0,802	1,000	21,485
65	ROTI	2015	0,285	0,100	0,783	1,000	21,719
66	ROTI	2016	0,243	0,096	0,977	1,000	21,795
67	SKLT	2014	0,300	17,283	1,454	1,000	20,676
68	SKLT	2015	0,267	0,053	1,481	1,000	26,656
69	SKLT	2016	0,180	0,036	0,919	1,000	27,066
70	WIIM	2014	0,249	0,084	0,577	1,000	27,920
71	WIIM	2015	0,263	0,098	0,423	1,000	27,926
72	WIIM	2016	0,222	0,079	0,366	1,000	27,934
73	DVLA	2014	0,236	0,065	0,310	1,000	20,939
74	DVLA	2015	0,253	0,078	0,414	1,000	21,043
75	DVLA	2016	0,291	0,099	0,418	1,000	21,149
76	MERK	2014	0,267	0,255	0,306	1,000	20,382
77	MERK	2015	0,265	0,222	0,355	1,000	20,280

78	MERK	2016	0,284	0,207	0,277	1,000	20,427
79	SQBB	2014	0,251	0,359	0,298	1,000	26,853
80	SQBB	2015	0,244	0,324	0,332	1,000	26,863
81	SQBB	2016	0,249	0,351	0,333	1,000	26,879
82	ADES	2014	0,253	0,062	0,722	1,000	26,944
83	ADES	2015	0,257	0,050	0,989	1,000	27,205
84	ADES	2016	0,092	0,073	0,997	1,000	27,366
85	TCID	2014	0,272	0,094	0,488	1,000	21,346
86	TCID	2015	0,066	0,262	0,214	1,000	21,457
87	TCID	2016	0,268	0,074	0,225	1,000	21,505
88	UNVR	2014	0,252	0,402	2,008	1,000	23,382
89	UNVR	2015	0,253	0,372	2,259	1,000	23,479
90	UNVR	2016	0,254	0,382	2,560	1,000	23,541

### LAMPIRAN 3

#### 1. STATISTIK DESKRIPTIF

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
return on assets	90	,0010	,7430	,127889	,1455712
Leverage	90	,0910	5,3900	1,003411	,9232494
kepemilikan institusional	90	,9900	1,0000	,999667	,0018051
ukuran perusahaan	90	20,2800	29,1710	25,251167	2,7447583
tax avoidance	90	-5,5480	2,5620	,210667	,6745327
Valid N (listwise)	90				

#### 2. UJI NORMALITAS

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		90
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,18890520
	Absolute	,116
Most Extreme Differences	Positive	,116
	Negative	-,113
Kolmogorov-Smirnov Z		1,098
Asymp. Sig. (2-tailed)		,179

a. Test distribution is Normal.

b. Calculated from data.

#### 3. UJI MULTIKOLINEARITAS

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-19,847	7,387		-2,687	,009		
1 return on assets	-,039	,017	-,194	-2,224	,029	,888	1,126
leverage	,085	,026	,286	3,321	,001	,913	1,096
kepemilikan institusional	11,948	5,096	,245	2,345	,021	,617	1,621

ukuran perusahaan	,537	,228	,240	2,359	,021	,652	1,535
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a. Dependent Variable: tax avoidance

#### 4. UJI HETEROSKEDASTISITAS

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	(Constant)	-3,128	5,674		
return on assets	-,017	,013	-,144	-1,307	,195
leverage	-,035	,020	-,193	-1,778	,079
1 kepemilikan institusional	2,735	3,914	,092	,699	,487
ukuran perusahaan	-,304	,175	-,224	-1,739	,086

a. Dependent Variable: abs\_res

#### 5. UJI AUTOKORELASI

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,653 <sup>a</sup>	,426	,399	,19330	1,808

a. Predictors: (Constant), ukuran perusahaan , return on assets , leverage , kepemilikan institusional

b. Dependent Variable: tax avoidance

## 6. UJI REGRESI BERGANDA

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,653 <sup>a</sup>	,426	,399	,19330

a. Predictors: (Constant), ukuran perusahaan , return on assets , leverage , kepemilikan institusional

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,359	4	,590	15,784	,000 <sup>b</sup>
	Residual	3,176	85	,037		
	Total	5,535	89			

a. Dependent Variable: tax avoidance

b. Predictors: (Constant), ukuran perusahaan , return on assets , leverage , kepemilikan institusional

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-19,847	7,387		-2,687	,009
	return on assets	-,039	,017	-,194	-2,224	,029
	leverage	,085	,026	,286	3,321	,001
	kepemilikan institusional	11,948	5,096	,245	2,345	,021
	ukuran perusahaan	,537	,228	,240	2,359	,021

a. Dependent Variable: tax avoidance

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