

LAMPIRAN

Lampiran 1: Daftar Perusahaan Sampel

No	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk.
2	AMRT	Sumber Alfaria Trijaya Tbk.
3	BISI	BISI International Tbk.
4	BUDI	Budi Starch & Sweetener Tbk.
5	CAMP	Campina Ice Cream Industry Tbk
6	CEKA	Wilmar Cahaya Indonesia Tbk.
7	CLEO	Sariguna Primatirta Tbk.
8	CPIN	Charoen Pokphand Indonesia Tbk
9	DLTA	Delta Djakarta Tbk.
10	EPMT	Enseval Putera Megatrading Tbk
11	GGRM	Gudang Garam Tbk.
12	GOOD	Garudafood Putra Putri Jaya Tbk
13	HMSP	H,M, Sampoerna Tbk.
14	HOKI	Buyung Poetra Sembada Tbk.
15	ICBP	Indofood CBP Sukses Makmur Tbk
16	INDF	Indofood Sukses Makmur Tbk.
17	JPFA	Japfa Comfeed Indonesia Tbk.
18	KINO	Kino Indonesia Tbk.
19	LSIP	PP London Sumatra Indonesia Tbk
20	MIDI	Midi Utama Indonesia Tbk.
21	MLBI	Multi Bintang Indonesia Tbk.
22	MYOR	Mayora Indah Tbk.
23	RANC	Supra Boga Lestari Tbk.
24	ROTI	Nippon Indosari Corpindo Tbk.
25	SDPC	Millennium Pharmacon International Tbk.
26	SKLT	Sekar Laut Tbk.
27	STTP	Siantar Top Tbk.
28	TBLA	Tunas Baru Lampung Tbk.
29	TGKA	Tigaraksa Satria Tbk.
30	ULTJ	Ultra Jaya Milk Industry & Tra
31	UNVR	Unilever Indonesia Tbk.
32	WIIM	Wismilak Inti Makmur Tbk.

Lampiran 2: Data Penelitian

No	Kode	Tahun	Multinasional	TC	RPT P	CI	CU ETR	LnSize	ROA
1	ADES	2018	1	0.82870	0.00046	0.50750	0.14245	27.50	0.06009
		2019	1	0.44800	0.00046	0.49302	0.17926	27.44	0.10200
		2020	1	0.36871	0.00021	0.36674	0.21273	27.59	0.14163
		2021	1	0.34469	0.00025	0.38616	0.21264	27.90	0.20379
2	AMRT	2018	1	2.68355	0.01111	0.24800	0.20946	30.73	0.03016
		2019	1	2.48507	0.00000	0.22729	0.18016	30.81	0.04747
		2020	1	2.40095	0.01111	0.23455	0.18286	30.89	0.04385
		2021	1	2.05833	0.01094	0.23506	0.17880	30.94	0.07233
3	BISI	2018	1	0.19701	0.00968	0.18038	0.21343	28.65	0.14606
		2019	1	0.26956	0.00544	0.16353	0.28235	28.71	0.10437
		2020	1	0.18573	0.01165	0.16890	0.20437	28.70	0.09457
		2021	1	0.14815	0.01269	0.15892	0.19190	28.77	0.12164
4	BUDI	2018	1	1.76643	0.00000	0.55157	0.02650	28.85	0.01487
		2019	1	1.33391	0.00000	0.60304	0.09779	28.73	0.02134
		2020	1	1.24104	0.00000	0.57343	0.05243	28.72	0.02264
		2021	1	1.15697	0.00000	0.55559	0.15504	28.73	0.03064
5	CAMP	2018	0	0.13423	0.00000	0.21358	0.26875	27.64	0.06168
		2019	0	0.13057	0.00000	0.19684	0.23415	27.69	0.07258
		2020	0	0.13014	0.00000	0.21871	0.20895	27.71	0.04053
		2021	0	0.12167	0.00000	0.17273	0.18866	27.77	0.08722
6	CEKA	2018	1	0.19691	0.93220	0.17111	0.22064	27.79	0.07926
		2019	1	0.23140	0.91637	0.14018	0.22807	27.96	0.15466
		2020	1	0.24269	0.97607	0.13033	0.18957	28.08	0.11605
		2021	1	0.22346	0.98811	0.13907	0.19972	28.16	0.11021
7	CLEO	2018	0	0.34605	0.14578	0.66010	0.21690	27.45	0.07586

No	Kode	Tahun	Multinasional	TC	RPT P	CI	CU ETR	LnSize	ROA
		2019	0	0.46515	0.00000	0.74446	0.19785	27.85	0.10501
		2020	0	0.62488	0.16541	0.75759	0.17073	27.90	0.10128
		2021	0	0.31229	0.15496	0.76225	0.18152	27.93	0.13404
8	CPIN	2018	1	0.42565	0.00000	0.42269	0.22267	30.95	0.16464
		2019	1	0.39307	0.00000	0.46452	0.27325	31.00	0.46452
		2020	1	0.33446	0.00000	0.46517	0.22042	31.07	0.12342
		2021	1	0.40939	0.00000	0.45860	0.26211	31.20	0.10210
9	DLTA	2018	1	0.29554	0.06029	0.05920	0.25221	28.05	0.22194
		2019	1	0.20167	0.05968	0.05977	0.22457	27.99	0.22287
		2020	1	0.17504	0.04730	0.06455	0.23439	27.83	0.10074
		2021	1	0.18639	0.01748	0.06430	0.25906	27.90	0.14365
10	EPMT	2018	1	0.43800	0.70523	0.14605	0.24439	29.75	0.07849
		2019	1	0.42022	0.70034	0.16464	0.26774	29.79	0.06672
		2020	1	0.40434	0.70161	0.16625	0.20365	29.85	0.07380
		2021	1	0.42106	0.67238	0.15342	0.22009	29.91	0.08697
11	GGRM	2018	1	0.51741	0.01754	0.32937	0.25440	31.87	0.11278
		2019	1	0.33609	0.00345	0.32263	0.24386	32.00	0.13835
		2020	1	0.54420	0.00295	0.35398	0.20789	31.99	0.09781
		2021	1	0.53096	0.00301	0.33151	0.21542	32.13	0.06231
12	GOOD	2018	1	0.69213	0.27104	0.54143	0.26617	29.07	0.10101
		2019	1	0.83078	0.26182	0.53631	0.18665	29.25	0.08607
		2020	1	1.25601	0.23989	0.50932	0.26872	29.53	0.03674
		2021	1	1.23272	0.24877	0.47203	0.22322	29.54	0.07280
13	HMSP	2018	1	0.81870	0.01292	0.15640	0.24832	31.47	0.29051
		2019	1	0.64258	0.00955	0.14337	0.24487	31.56	0.26956
		2020	1	0.42666	0.01208	0.13252	0.23180	31.54	0.17275

No	Kode	Tahun	Multinasional	TC	RPT P	CI	CU ETR	LnSize	ROA
		2021	1	0.31801	0.00912	0.11374	0.21820	31.60	0.13443
14	HOKI	2018	0	0.34746	0.00000	0.34712	0.25922	27.36	0.11886
		2019	0	0.32282	0.00000	0.41706	0.27588	27.47	0.12222
		2020	0	0.36882	0.00000	0.41875	0.26086	27.53	0.04194
		2021	0	0.47925	0.00000	0.44690	0.31492	27.62	0.01267
15	ICBP	2018	1	1.15750	0.23581	0.31255	0.27744	31.17	0.13556
		2019	1	1.05867	0.22947	0.29302	0.27364	31.29	0.13847
		2020	1	0.45136	0.23661	0.12889	0.25495	32.27	0.07162
		2021	1	0.51349	0.21422	0.12007	0.20992	32.40	0.06691
16	INDF	2018	1	0.93397	0.03395	0.43908	0.32697	32.20	0.05140
		2019	1	0.77480	0.00331	0.44775	0.31724	32.20	0.06136
		2020	1	1.06142	0.00571	0.28113	0.27543	32.73	0.05365
		2021	1	1.07032	0.00490	0.26066	0.21714	32.82	0.06247
17	JPFA	2018	1	1.30616	0.22169	0.34830	0.31547	30.84	0.09075
		2019	1	1.24017	0.15711	0.40178	0.27109	30.91	0.07069
		2020	1	1.27408	0.16002	0.42940	0.29101	30.89	0.03862
		2021	1	1.18197	0.20271	0.40258	0.25528	30.98	0.07453
18	KINO	2018	1	0.64258	0.15099	0.39447	0.32971	28.91	0.04179
		2019	1	0.73733	0.00179	0.45994	0.13768	29.18	0.10980
		2020	1	1.03915	0.00000	0.44541	0.13211	29.29	0.02163
		2021	1	1.00733	0.00000	0.48020	0.22723	29.31	0.01882
19	LSIP	2018	1	0.20465	0.01928	0.31290	0.23464	29.94	0.03282
		2019	1	0.20319	0.03204	0.30606	0.16920	29.96	0.02471
		2020	1	0.17622	0.03841	0.28403	0.18376	30.02	0.06367
		2021	1	0.16502	0.06764	0.25370	0.24075	30.10	0.08357
20	MIDI	2018	1	3.58924	0.01377	0.32220	0.25815	29.23	0.03209

No	Kode	Tahun	Multinasional	TC	RPT P	CI	CU ETR	LnSize	ROA
		2019	1	3.08707	0.02040	0.31224	0.29797	29.24	0.04069
		2020	1	3.23513	0.01146	0.59321	0.25033	29.41	0.03381
		2021	1	2.92498	0.00827	0.56230	0.22428	29.48	0.04338
21	MLBI	2018	1	1.47487	0.01247	0.52745	0.28217	28.69	0.42388
		2019	1	1.52786	0.03228	0.53825	0.26057	28.69	0.41632
		2020	1	1.02833	0.01543	0.50885	0.30898	28.70	0.09824
		2021	1	1.65842	0.00000	0.48136	0.24593	28.70	0.22787
22	MYOR	2018	1	1.05931	0.07324	0.24206	0.27071	30.50	0.10007
		2019	1	0.92071	0.08166	0.24556	0.24896	30.58	0.10712
		2020	1	0.75465	0.07688	0.30556	0.21477	30.62	0.10609
		2021	1	0.75331	0.07056	0.32016	0.19125	30.62	0.06080
23	RANC	2018	1	0.79350	0.01377	0.28237	0.17989	27.53	0.05527
		2019	1	0.73876	0.02040	0.27029	0.15716	27.58	0.05823
		2020	1	1.42263	0.01146	0.24982	0.18630	27.91	0.05762
		2021	1	1.98194	0.00827	0.26778	0.05667	28.04	0.00651
24	ROTI	2018	1	0.50633	0.21123	0.50574	0.22605	29.11	0.02894
		2019	1	0.51396	0.20273	0.54258	0.28346	29.17	0.05052
		2020	1	0.37937	0.15807	0.54681	0.00811	29.12	0.03787
		2021	1	0.47093	0.15396	0.59477	0.20094	29.06	0.06713
25	SDPC	2018	1	4.13938	0.06978	0.01668	0.31984	27.81	0.01630
		2019	1	4.22789	0.09424	0.02017	0.38005	27.84	0.00640
		2020	1	4.08222	0.03353	0.01871	0.48128	27.78	0.00241
		2021	1	4.09068	0.03078	0.01660	0.50269	27.82	0.00793
26	SKLT	2018	1	1.20287	0.05665	0.43255	0.26243	27.34	0.04276
		2019	1	1.07908	0.04880	0.45565	0.25298	27.40	0.05683
		2020	1	0.90160	0.04368	0.45865	0.20604	27.37	0.05495

No	Kode	Tahun	Multinasional	TC	RPT P	CI	CU ETR	LnSize	ROA
		2021	1	0.64095	0.03958	0.46452	0.16768	27.51	0.09506
27	SSTP	2018	1	0.59816	0.00000	0.41660	0.00753	28.60	0.09695
		2019	1	0.34151	0.00000	0.39025	0.05524	28.69	0.16748
		2020	1	0.29016	0.00000	0.44621	0.08998	28.87	0.18226
		2021	1	0.18734	0.00000	0.39617	0.04857	29.00	0.15757
28	TBLA	2018	1	2.41581	0.01035	0.39342	0.15635	30.42	0.04678
		2019	1	2.23760	0.00856	0.37389	0.15174	30.49	0.03807
		2020	1	2.29967	0.00558	0.33529	0.16658	30.60	0.03503
		2021	1	2.24751	0.00561	0.31527	0.18024	30.68	0.03756
29	TGKA	2018	0	1.79321	0.00235	0.02699	0.24774	28.88	0.09141
		2019	0	1.15221	0.00340	0.02900	0.15174	28.73	0.14300
		2020	0	1.10297	0.00829	0.02295	0.22677	28.84	0.14235
		2021	0	0.93342	0.00569	0.02300	0.20604	28.86	0.14134
30	ULTJ	2018	0	0.16354	0.00000	0.26155	0.26200	29.35	0.12628
		2019	0	0.16857	0.00000	0.23556	0.23213	29.52	0.23556
		2020	0	0.83074	0.00000	0.19595	0.21202	29.80	0.12676
		2021	0	0.44155	0.00000	0.29234	0.21799	29.63	0.17238
31	UNVR	2018	1	1.75295	0.00000	0.52282	0.25646	30.64	0.44676
		2019	1	2.90949	0.00000	0.51892	0.24565	30.66	0.35802
		2020	1	3.15902	0.00000	0.50743	0.22666	30.65	0.34885
		2021	1	3.41272	0.00000	0.52978	0.22417	30.58	0.30197
32	WIIM	2018	0	0.24903	0.00000	0.25486	0.23751	27.86	0.04073
		2019	0	0.25780	0.00000	0.25322	0.35657	27.89	0.02103
		2020	0	0.36142	0.00000	0.18514	0.18865	28.11	0.10685
		2021	0	0.43446	0.00000	0.14711	0.14735	28.27	0.09353

Lampiran 3: Pihak Berelasi Perusahaan

NO	Kode	2018	2019	2020	2021
		Pihak Relasi			
1	ADES	PT Roundhill Nusantara	PT Roundhill Nusantara	PT Roundhill Nusantara	PT Roundhill Nusantara
2	AMRT	PT Yamazaki Indonesia	PT Yamazaki Indonesia	PT Yamazaki Indonesia	PT Yamazaki Indonesia
3	BISI	Chia Tai Seeds Co. Ltd, Thailand	Chia Tai Seeds Co. Ltd, Thailand	Chia Tai Seeds Co. Ltd, Thailand	Chia Tai Seeds Co. Ltd, Thailand
4	BUDI	PT Sungai Budi	PT Sungai Budi	PT Sungai Budi	PT Sungai Budi
5	CAMP	PT Ultrajaya Milk Industri	PT Ultrajaya Milk Industri	PT Ultrajaya Milk Industri	PT Ultrajaya Milk Industri
6	CEKA	Wilmar Trading Pte. Ltd.	Wilmar Trading Pte. Ltd.	Wilmar Trading Pte. Ltd.	Wilmar Trading Pte. Ltd.
7	CLEO	PT Voda Indonesia	PT Voda Indonesia	PT Voda Indonesia	PT Voda Indonesia
8	CPIN	Nugen Bioscience Internasional Pte, Ltd.	Nugen Bioscience Internasional Pte, Ltd.	Nugen Bioscience Internasional Pte, Ltd.	Nugen Bioscience Internasional Pte, Ltd.
9	DLTA	Can Asia Inc.	Can Asia Inc.	Can Asia Inc.	Can Asia Inc.
10	EPMT	Kalbe International Pte. Ltd.	Kalbe International Pte. Ltd.	Kalbe International Pte. Ltd.	Kalbe International Pte. Ltd.
11	GGRM	PT Surya Zig Zag	PT Surya Zig Zag	PT Surya Zig Zag	PT Surya Zig Zag
12	GOOD	PT Tudung Putra Putri Jaya	PT Tudung Putra Putri Jaya	PT Tudung Putra Putri Jaya	PT Tudung Putra Putri Jaya
13	HMSP	Philip Morris Products SA	Philip Morris Products SA	Philip Morris Products SA	Philip Morris Products SA
14	HOKI	PT Buyung Putra Pangan	PT Buyung Putra Pangan	PT Buyung Putra Pangan	PT Buyung Putra Pangan
15	ICBP	PT Indofood CBP Sukses Makmur Tbk	PT Indofood CBP Sukses Makmur Tbk	PT Indofood CBP Sukses Makmur Tbk	PT Indofood CBP Sukses Makmur Tbk
16	INDF	Eastern Pearl Flour Mills	Eastern Pearl Flour Mills	Eastern Pearl Flour Mills	Eastern Pearl Flour Mills
17	JPFA	Annona Pte Ltd	Annona Pte Ltd	Annona Pte Ltd	Annona Pte Ltd
18	KINO	Malee Kino (Thailand) Co., Ltd	Malee Kino (Thailand) Co., Ltd	Malee Kino (Thailand) Co., Ltd	Malee Kino (Thailand) Co., Ltd
19	LSIP	PT Salim Ivomas Pratama Tbk	PT Salim Ivomas Pratama Tbk	PT Salim Ivomas Pratama Tbk	PT Salim Ivomas Pratama Tbk
20	MIDI	PT Atri Distribusindo	PT Atri Distribusindo	PT Atri Distribusindo	PT Atri Distribusindo

NO	Kode	2018	2019	2020	2021
		Pihak Relasi			
21	MLBI	Alken Maes N.V.	Alken Maes N.V.	Alken Maes N.V.	Alken Maes N.V.
22	MYOR	PT Citra Selera Semesta	PT Citra Selera Semesta	PT Citra Selera Semesta	PT Citra Selera Semesta
23	RANC	PT Mars Multi Mandiri	PT Mars Multi Mandiri	PT Mars Multi Mandiri	PT Mars Multi Mandiri
24	ROTI	PT Indofood CBP Sukses Makmur Tbk	PT Indofood CBP Sukses Makmur Tbk	PT Indofood CBP Sukses Makmur Tbk	PT Indofood CBP Sukses Makmur Tbk
25	SDPC	PT Errita Pharma	PT Errita Pharma	PT Errita Pharma	PT Errita Pharma
26	SKLT	PT CJ Cheiljedang Lestari	PT CJ Cheiljedang Lestari	PT CJ Cheiljedang Lestari	PT CJ Cheiljedang Lestari
27	STTP	PT Sekar Laut Tbk	PT Sekar Laut Tbk	PT Sekar Laut Tbk	PT Sekar Laut Tbk
28	TBLA	PT Kencana Acidindo Perkasa	PT Kencana Acidindo Perkasa	PT Kencana Acidindo Perkasa	PT Kencana Acidindo Perkasa
29	TGKA	PT Gazenta Niaga	PT Gazenta Niaga	PT Gazenta Niaga	PT Gazenta Niaga
30	ULTJ	PT Kraft Ultrajaya Indonesia	PT Kraft Ultrajaya Indonesia	PT Kraft Ultrajaya Indonesia	PT Kraft Ultrajaya Indonesia
31	UNVR	Unilever PLC	Unilever PLC	Unilever PLC	Unilever PLC
32	WIIM	PT Bumi Inti Makmur	PT Bumi Inti Makmur	PT Bumi Inti Makmur	PT Bumi Inti Makmur

Lampiran 4: Uji Pooling

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	.286	.313		.913	.363
	multinationality	.034	.042	.158	.819	.414
	thin capitalization	.016	.016	.177	1.002	.318
	related party transaction	-.023	.065	-.056	-.350	.727
	capital intensity	-.084	.086	-.163	-.981	.329
	ukuran perusahaan	-.003	.011	-.057	-.311	.757
	profitabilitas	.046	.230	.048	.201	.841
	D1	-.210	.450	-1.055	-.466	.642
	D2	-.206	.451	-1.038	-.458	.648
	D3	.015	.439	.077	.035	.972
	D1_MNC	-.032	.060	-.147	-.524	.601
	D1_TC	-.020	.023	-.154	-.889	.376
	D1_RPT	.026	.103	.033	.252	.801
	D1_CI	-.081	.131	-.154	-.619	.537
	D1_SIZE	.010	.016	1.418	.612	.541
	D1_ROA	.160	.276	.124	.579	.564
	D2_MNC	-.062	.059	-.289	-1.047	.298
	D2_TC	-.010	.023	-.072	-.424	.672
	D2_RPT	.022	.104	.027	.213	.832
	D2_CI	-.048	.124	-.095	-.390	.697
	D2_SIZE	.010	.016	1.547	.666	.507
	D2_ROA	-.009	.268	-.008	-.034	.973
	D3_MNC	-.081	.058	-.378	-1.389	.167
	D3_TC	.023	.022	.181	1.048	.297
	D3_RPT	-.040	.094	-.056	-.429	.669
	D3_CI	-.093	.122	-.179	-.761	.448
	D3_SIZE	.003	.015	.449	.199	.843
	D3_ROA	-.217	.325	-.121	-.668	.505

a. Dependent Variable: tax avoidance

Lampiran 5: Uji Deskriptif

Descriptive Statistics							
	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
multinationality	128	1.00	.00	1.00	.8125	.39185	.154
thin capitalization	128	4.10622	.12167	4.22789	1.0154053	.98207866	.964
related party transaction	128	.98811	.00000	.98811	.0952295	.20509527	.042
capital intensity	128	.74565	.01660	.76225	.3296934	.17462757	.030
tax avoidance	128	.49516	.00753	.50269	.2224534	.07358992	.005
ukuran perusahaan	128	5.48	27.34	32.82	29.3773	1.47299	2.170
profitabilitas	128	.46210	.00240	.46450	.1048680	.09028966	.008
Valid N (listwise)	128						

Lampiran 6: Uji Normalitas

One-Sampel Kolmogorov-Smirnov Test

		Unstandardized Residual
N		128
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.06654594
Most Extreme Differences	Absolute	.066
	Positive	.057
	Negative	-.066
Test Statistic		.066
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Lampiran 7: Uji Multikolinieritas

		Coefficients^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	.103	.129		.799	.426		
	multinationality	-.034	.018	-.182	-1.905	.059	.740	1.351
	thin capitalization	.025	.007	.332	3.736	.000	.854	1.171
	related party transaction	.041	.032	.114	1.287	.201	.855	1.170
	capital intensity	-.103	.036	-.244	-2.888	.005	.945	1.058
	ukuran perusahaan	.005	.005	.098	1.081	.282	.825	1.212
	profitabilitas	.076	.069	.093	1.104	.272	.956	1.046

a. Dependent Variable: tax avoidance

Lampiran 8: Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	.00375
Cases < Test Value	64
Cases >= Test Value	64
Total Cases	128
Number of Runs	57
Z	-1.420
Asymp. Sig. (2-tailed)	.156

a. Median

Lampiran 9: Uji Heteroskedastisitas

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.596 ^a	.355	.189	.00665

a. Predictors: (Constant), SIZE_ROA, RPT_ROA, MNC_SIZE, CI_kuadrat, TC_kuadrat, SIZE_kuadrat, TC_RPT, TC_CI, TC_ROA, MNC_CI, RPT_CI, RPT_kuadrat, ROA_kuadrat, CI_ROA, TC_SIZE, MNC_ROA, capital intensity, RPT_SIZE, MNC_TC, MNC_RPT, multinationality, profitabilitas, CI_SIZE, thin capitalization, ukuran perusahaan, MNC_kuadrat, related party transaction

Lampiran 10: Uji Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.103	.129		.799	.426
	multinationality	-.034	.018	-.182	-1.905	.059
	thin capitalization	.025	.007	.332	3.736	.000
	related party transaction	.041	.032	.114	1.287	.201
	capital intensity	-.103	.036	-.244	-2.888	.005
	ukuran perusahaan	.005	.005	.098	1.081	.282
	profitabilitas	.076	.069	.093	1.104	.272

a. Dependent Variable: tax avoidance

Lampiran 11: Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.427 ^a	.182	.142	.06817588

a. Predictors: (Constant), profitabilitas, multinationality, capital intensity, related party transaction, thin capitalization, ukuran perusahaan

Lampiran 12: Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.125	6	.021	4.495	.000 ^b
	Residual	.562	121	.005		
	Total	.688	127			

a. Dependent Variable: tax avoidance

b. Predictors: (Constant), profitabilitas, multinationality, capital intensity, related party transaction, thin capitalization, ukuran perusahaan

Lampiran 13: Uji t

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.103	.129		.799	.426
	multinationality	-.034	.018	-.182	-1.905	.059
	thin capitalization	.025	.007	.332	3.736	.000
	related party transaction	.041	.032	.114	1.287	.201
	capital intensity	-.103	.036	-.244	-2.888	.005
	ukuran perusahaan	.005	.005	.098	1.081	.282
	profitabilitas	.076	.069	.093	1.104	.272

a. Dependent Variable: tax avoidance

Lampiran 14: Hasil Turnitin

skripsi Shalsabila

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