



LAMPIRAN

Lampiran 1 : Daftar Sampel Perusahaan

No	Kode	Tanggal Pencatatan
1	AMRT	15 Jan 2009
2	CPIN	18 Mar 1991
3	DSNG	14 Jun 2013
4	GGRM	27 Agt 1990
5	HMSP	15 Agt 1990
6	ICBP	07 Okt 2010
7	LSIP	05 Jul 1996
8	MYOR	04 Jul 1990
9	WIIM	18 Des 2012
10	CLEO	05 Mei 2017
11	GOOD	10 Okt 2018
12	TBLA	14 Feb 2000
13	ULTJ	02 Jul 1990
14	INDF	14 Jul 1994

Lampiran 2 : Data Perhitungan Variabel Agresivitas Pajak (Current ETR)

NO	Kode	Tax benefit (expenses)	Total profit (loss) before tax	Current ETR
		2020		
1	AMRT	300,490,000,000	1,388,967,000,000	0.216340633
2	CPIN	921,865,000,000	4,767,698,000,000	0.193356416
3	DSNG	726,669,000,000	3,173,278,000,000	0.228996325
4	GGRM	2,015,404,000,000	9,663,133,000,000	0.208566311
5	HMSP	988,249,000,000	4,309,900,000,000	0.229297431
6	ICBP	650,487,000,000	2,754,912,000,000	0.236118976
7	LSIP	164,949,000,000	860,439,000,000	0.191703305
8	MYOR	316,185,233,377	1,266,014,439,917	0.249748521
9	WIIM	42,707,905,600	215,214,468,586	0.198443468
10	CLEO	36,192,322,490	168,964,556,985	0.214200677



11	GOOD	67,329,326,100	212,007,882,867	0.317579352
12	TBLA	230,954,000,000	901,334,000,000	0.256235757
13	ULTJ	311,851,000,000	1,421,517,000,000	0.219379016
14	INDF	3,674,268,000,000	12,426,334,000,000	0.295683989
NO	Kode	Tax benefit (expenses)	Total profit (loss) before tax	Current ETR
		2021		
1	AMRT	480,114,000,000	2,468,864,000,000	0.194467577
2	CPIN	1,014,536,000,000	4,633,546,000,000	0.218954554
3	DSNG	226,235,000,000	965,884,000,000	0.234225849
4	GGRM	1,681,525,000,000	7,286,846,000,000	0.230761704
5	HMSP	2,015,069,000,000	9,152,166,000,000	0.220174
6	ICBP	2,034,950,000,000	9,935,232,000,000	0.204821588
7	LSIP	256,441,000,000	1,246,886,000,000	0.205665153
8	MYOR	338,595,908,733	1,549,648,556,686	0.218498515
9	WIIM	38,007,115,891	214,884,126,122	0.176872608
10	CLEO	49,631,575,033	230,343,242,053	0.215467902
11	GOOD	140,016,834,125	632,654,506,311	0.221316426
12	TBLA	220,604,000,000	1,022,870,000,000	0.215671591
13	ULTJ	265,139,000,000	1,541,932,000,000	0.17195246
14	INDF	862,905,000,000	3,488,896,000,000	0.247328954
NO	Kode	Tax benefit (expenses)	Total profit (loss) before tax	Current ETR
		2022		
1	AMRT	659,311,000,000	3,566,789,000,000	0.184847211
2	CPIN	606,823,000,000	3,537,180,000,000	0.171555589
3	DSNG	403,641,000,000	1,610,228,000,000	0.250673197
4	GGRM	866,779,000,000	3,646,521,000,000	0.237700263
5	HMSP	1,949,315,000,000	8,273,059,000,000	0.235622035
6	ICBP	1,803,191,000,000	7,525,385,000,000	0.239614452
7	LSIP	248,240,000,000	1,283,525,000,000	0.193404881
8	MYOR	535,992,979,785	2,506,057,517,934	0.213878962
9	WIIM	69,826,921,963	319,471,051,042	0.21857042

1. Ditaring mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
 - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
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10	CLEO	53,632,527,980	249,231,376,669	0.215191717
11	GOOD	152,537,429,078	674,251,464,663	0.226232255
12	TBLA	230,954,000,000	1,020,318,000,000	0.226354921
13	ULTJ	323,512,000,000	1,288,998,000,000	0.250979443
14	INDF	911,586,000,000	4,214,974,000,000	0.21627322

Lampiran 3 : Data Perhitungan Variabel Profitabilitas (ROE)

NO	Kode	Total profit (loss)	Total Equity	ROE
		Tahun 2020		
1	AMRT	1,088,477,000,000	7,636,328,000,000	0.14253932
2	CPIN	3,845,833,000,000	23,349,683,000,000	0.164706005
3	DSNG	82,276,000,000	6,230,749,000,000	0.013204833
4	GGRM	2,446,609,000,000	58,522,468,000,000	0.04180632
5	HMSP	3,321,651,000,000	30,241,426,000,000	0.109837777
6	ICBP	2,104,425,000,000	50,318,053,000,000	0.041822465
7	LSIP	695,490,000,000	9,286,332,000,000	0.074893941
8	MYOR	2,098,168,514,645	11,271,468,049,958	0.186148646
9	WIIM	172,506,562,986	1,185,851,841,509	0.145470587
10	CLEO	168,964,556,985	894,746,110,680	0.188840784
11	GOOD	144,678,556,767	2,894,436,789,153	0.049985046
12	TBLA	680,730,000,000	5,888,856,000,000	0.115596306
13	ULTJ	1,109,666,000,000	4,781,737,000,000	0.232063369
14	INDF	8,752,066,000,000	79,138,044,000,000	0.110592397
NO	Kode	Total profit (loss)	Total Equity	ROE
		Tahun 2021		
1	AMRT	1,988,750,000,000	8,989,798,000,000	0.221222991
2	CPIN	3,619,010,000,000	25,149,999,000,000	0.143897024
3	DSNG	739,649,000,000	7,025,463,000,000	0.105281175
4	GGRM	5,605,321,000,000	59,288,274,000,000	0.094543501
5	HMSP	7,137,097,000,000	29,191,406,000,000	0.244493088
6	ICBP	7,900,282,000,000	54,723,863,000,000	0.144366307
7	LSIP	990,445,000,000	10,172,506,000,000	0.097364897
8	MYOR	1,211,052,647,953	11,360,031,396,135	0.106606453
9	WIIM	176,877,010,231	1,318,385,158,595	0.134161864
10	CLEO	230,343,242,053	1,001,579,893,307	0.229979898
11	GOOD	492,637,672,186	3,030,658,030,412	0.162551389
12	TBLA	791,916,000,000	6,492,354,000,000	0.121976713
13	ULTJ	1,541,932,000,000	5,138,126,000,000	0.300096183
14	INDF	2,625,991,000,000	81,928,715,000,000	0.032052144
NO	Kode	Total profit (loss)	Total Equity	ROE
		Tahun 2022		

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b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

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1	AMRT	2,907,478,000,000	11,470,692,000,000	0.253470148
2	CPIN	2,930,357,000,000	26,327,214,000,000	0.111305245
3	DSNG	1,206,587,000,000	8,160,140,000,000	0.147863517
4	GGRM	2,779,742,000,000	57,855,966,000,000	0.048045901
5	HMSP	6,323,744,000,000	28,170,168,000,000	0.224483716
6	ICBP	5,722,194,000,000	57,473,007,000,000	0.099563157
7	LSIP	1,035,285,000,000	10,935,707,000,000	0.094670148
8	MYOR	1,970,064,538,149	12,834,694,090,515	0.153495247
9	WIIM	249,644,129,079	1,500,927,506,265	0.166326573
10	CLEO	195,598,848,689	1,185,150,863,287	0.165041308
11	GOOD	521,714,035,585	3,351,444,502,184	0.15566841
12	TBLA	801,440,000,000	6,832,234,000,000	0.117302774
13	ULTJ	965,486,000,000	5,822,679,000,000	0.165814739
14	INDF	3,303,388,000,000	91,308,828,000,000	0.036178189

Lampiran 4 : Data Perhitungan Variabel *Leverage* (DER)

NO	Kode	Total Liabilities	Total Equity	DER
		2020		
1	AMRT	18,334,415,000,000	7,636,328,000,000	2.400946502
2	CPIN	7,809,608,000,000	23,349,683,000,000	0.334463127
3	DSNG	7,920,634,000,000	6,230,749,000,000	1.271216992
4	GGRM	19,668,941,000,000	58,522,468,000,000	0.336092131
5	HMSP	19,432,604,000,000	30,241,426,000,000	0.642582264
6	ICBP	53,270,272,000,000	50,318,053,000,000	1.058671169
7	LSIP	1,636,456,000,000	9,286,332,000,000	0.176222
8	MYOR	8,506,032,464,592	11,271,468,049,958	0.754651695
9	WIIM	428,590,166,019	1,185,851,841,509	0.361419657
10	CLEO	416,194,010,942	894,746,110,680	0.465153194
11	GOOD	3,676,532,851,880	2,894,436,789,153	1.270206648
12	TBLA	13,542,437,000,000	5,888,856,000,000	2.299671957
13	ULTJ	3,972,379,000,000	4,781,737,000,000	0.83073975
14	INDF	83,998,472,000,000	79,138,044,000,000	1.061417085
NO	Kode	Total Liabilities	Total Equity	DER
		2021		
1	AMRT	18,503,950,000,000	8,989,798,000,000	2.058327673
2	CPIN	10,296,052,000,000	25,149,999,000,000	0.409385782



3	DSNG	6,686,697,000,000	7,025,463,000,000	0.95178026
4	GGRM	30,676,095,000,000	59,288,274,000,000	0.517405769
5	HMSP	23,899,022,000,000	29,191,406,000,000	0.818700613
6	ICBP	63,342,765,000,000	54,723,863,000,000	1.157498055
7	LSIP	1,678,676,000,000	10,172,506,000,000	0.165020891
8	MYOR	8,557,621,869,393	11,360,031,396,135	0.753309702
9	WIIM	572,784,572,607	1,318,385,158,595	0.434459209
10	CLEO	346,601,683,606	1,001,579,893,307	0.346054954
11	GOOD	3,735,944,249,731	3,030,658,030,412	1.23271719
12	TBLA	14,591,663,000,000	6,492,354,000,000	2.247515
13	ULTJ	2,268,730,000,000	5,138,126,000,000	0.441548144
14	INDF	87,647,493,000,000	81,928,715,000,000	1.069801876
NO	Kode	Total Liabilities	Total Equity	DER
		2022		
1	AMRT	19,275,574,000,000	11,470,692,000,000	1.680419455
2	CPIN	13,520,331,000,000	26,327,214,000,000	0.51354963
3	DSNG	1,206,587,000,000	8,160,140,000,000	0.147863517
4	GGRM	30,706,651,000,000	57,855,966,000,000	0.530743035
5	HMSP	26,616,824,000,000	28,170,168,000,000	0.944858547
6	ICBP	57,832,529,000,000	57,473,007,000,000	1.006255493
7	LSIP	1,481,306,000,000	10,935,707,000,000	0.135455897
8	MYOR	9,441,466,604,896	12,834,694,090,515	0.735620696
9	WIIM	667,866,337,031	1,500,927,506,265	0.444969084
10	CLEO	508,372,748,127	1,185,150,863,287	0.428951928
11	GOOD	3,975,927,432,106	3,351,444,502,184	1.186332469
12	TBLA	16,841,410,000,000	6,832,234,000,000	2.464993149
13	ULTJ	1,553,696,000,000	5,822,679,000,000	0.266835249
14	INDF	96,390,165,000,000	91,308,828,000,000	1.055650008

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Lampiran 5 : Data Perhitungan Variabel Likuiditas (CR)

NO	Kode	Total Current Assets	Total current liabilities	CR
		2020		
1	AMRT	13,558,536,000,000	15,326,139,000,000	0.88466743
2	CPIN	13,531,817,000,000	5,356,453,000,000	2.526264489
3	DSNG	2,613,109,000,000	2,293,012,000,000	1.13959674
4	GGRM	49,537,929,000,000	17,009,992,000,000	2.912284086
5	HMSP	41,091,638,000,000	16,743,834,000,000	2.454135534
6	ICBP	20,716,223,000,000	9,176,164,000,000	2.257612549
7	LSIP	2,920,275,000,000	597,005,000,000	4.891541947
8	MYOR	12,838,729,162,094	4,083,857,744,966	3.143774824
9	WIIM	1,590,984,206,544	542,580,383,844	2.932255301
10	CLEO	279,804,122,714	147,545,013,406	1.896398369
11	GOOD	2,314,323,530,275	1,321,529,767,664	1.751245857
12	TBLA	8,027,179,000,000	5,385,025,000,000	1.490648419
13	ULTJ	5,593,421,000,000	2,327,339,000,000	2.403354647
14	INDF	38,418,238,000,000	27,975,875,000,000	1.373263142
NO	Kode	Total Current Assets	Total current liabilities	CR
		2020		
1	AMRT	14,211,903,000,000	16,376,061,000,000	0.867846242
2	CPIN	15,715,060,000,000	7,836,101,000,000	2.005469302
3	DSNG	2,321,635,000,000	1,856,163,000,000	1.25077108
4	GGRM	59,312,578,000,000	28,369,283,000,000	2.09073236
5	HMSP	41,323,105,000,000	21,964,259,000,000	1.881379426
6	ICBP	33,997,637,000,000	18,896,133,000,000	1.799184891
7	LSIP	4,307,772,000,000	696,556,000,000	6.184387185
8	MYOR	12,969,783,874,643	5,570,773,468,770	2.32818368
9	WIIM	1,590,984,206,544	351,790,782,502	4.522529542
10	CLEO	254,187,665,140	182,882,815,706	1.389893655
11	GOOD	2,613,436,417,820	1,771,339,531,925	1.47540117
12	TBLA	9,303,201,000,000	6,208,185,000,000	1.498537978
13	ULTJ	4,844,821,000,000	1,556,539,000,000	3.112559981

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14	INDF	43,413,704,000,000	30,180,562,000,000	1.438465725
NO	Kode	Total Current Assets	Total current liabilities	CR
		2020		
1	AMRT	15,664,200,000,000	17,389,232,000,000	0.900798839
2	CPIN	18,031,436,000,000	10,109,335,000,000	1.783642149
3	DSNG	2,614,651,000,000	3,022,162,000,000	0.865159115
4	GGRM	55,445,127,000,000	29,125,010,000,000	1.903694694
5	HMSP	41,362,998,000,000	24,545,594,000,000	1.685149604
6	ICBP	31,070,365,000,000	10,033,935,000,000	3.096528431
7	LSIP	5,107,489,000,000	709,627,000,000	7.197427663
8	MYOR	14,772,623,976,128	5,636,627,301,308	2.620826815
9	WIIM	1,876,123,954,487	661,604,830,345	2.835716833
10	CLEO	380,268,816,727	209,828,541,579	1.812283562
11	GOOD	3,194,327,374,948	1,835,096,804,319	1.740686032
12	TBLA	11,374,948,000,000	6,208,185,000,000	1.832250167
13	ULTJ	4,618,390,000,000	1,456,898,000,000	3.17001602
14	INDF	61,769,728,000,000	44,197,067,000,000	1.397597899

Lampiran 6 : Data Perhitungan Variabel Diversitas Gender Dewan Direksi (GDDIR)

NO	Kode	Total women	All total Director	GDDIR
		2020		
1	AMRT	0	6	0
2	CPIN	1	6	1
3	DSNG	1	7	1
4	GGRM	0	8	0
5	HMSP	1	6	1
6	ICBP	0	10	0
7	LSIP	0	6	0
8	MYOR	0	6	0
9	WIIM	1	5	1
10	CLEO	1	6	1
11	GOOD	0	6	0



12	TBLA	1	7	1
13	ULTJ	0	3	0
14	INDF	0	9	0
NO	Kode	Total women	All total Director	GDDIR
		2021		
1	AMRT	0	6	0
2	CPIN	1	6	1
3	DSNG	1	7	1
4	GGRM	0	7	0
5	HMSP	1	6	1
6	ICBP	1	11	1
7	LSIP	0	6	0
8	MYOR	0	5	0
9	WIIM	1	5	1
10	CLEO	1	6	1
11	GOOD	0	6	0
12	TBLA	1	7	1
13	ULTJ	0	3	0
14	INDF	0	9	0
NO	Kode	Total women	All total Director	GDDIR
		2022		
1	AMRT	0	6	0
2	CPIN	1	6	1
3	DSNG	1	6	1
4	GGRM	0	9	0
5	HMSP	1	6	1
6	ICBP	1	11	1
7	LSIP	1	9	1
8	MYOR	0	6	0
9	WIIM	0	5	0
10	CLEO	1	6	1
11	GOOD	0	6	0

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12	TBLA	1	7	1
13	ULTJ	0	3	0
14	INDF	1	11	1

Lampiran 7 : Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROE	42	.01	.30	.1356	.06619
DER	42	.14	2.46	.8907	.63999
CR	42	.87	7.20	2.3034	1.33504
GDDIR	42	.00	1.00	.5000	.50606
CUETR	42	.17	.32	.2217	.02861
Valid N (listwise)	42				

Lampiran 8 : Uji Pooling Data

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.301	.044		6.847	.000
	ROE	-.096	.113	-.222	-.846	.405
	DER	-.001	.016	-.016	-.043	.966
	CR	-.019	.011	-.909	-1.742	.093
	GDDIR	-.028	.015	-.495	-1.826	.079
	D1	-.021	.055	-.345	-.375	.711
	D2	-.057	.053	-.952	-1.071	.293
	D1ROE	-.105	.153	-.307	-.687	.498
	D1XDER	-.011	.022	-.219	-.517	.610
	D1XCR	.008	.013	.402	.658	.516
	D1XGDDIR	.026	.021	.341	1.229	.230
	D2ROE	.043	.173	.111	.247	.807



D2DER	-.006	.020	-.106	-.277	.784
D2XCR	.016	.012	.783	1.275	.213
D2XGDDIR	.024	.021	.333	1.122	.272

a. Dependent Variable: CUETR

Lampiran 9 : Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			42
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		.02441318
Most Extreme Differences	Absolute		.127
	Positive		.127
	Negative		-.063
Test Statistic			.127
Asymp. Sig. (2-tailed) ^c			.085
Monte Carlo Sig. (2-tailed) ^d	Sig.		.085
	99% Confidence Interval	Lower Bound	.078
		Upper Bound	.093

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Lampiran 10 : Uji Multikolinearitas Data

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1		
(Constant)		
ROE	.980	1.021
DER	.710	1.408
CR	.698	1.432
GDDIR	.991	1.009

a. Dependent Variable: CUETR



Lampiran 11 : Uji Autokolerasi Data

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Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.521 ^a	.272	.193	.02570	1.583

a. Predictors: (Constant), GDDIR, ROE, DER, CR

b. Dependent Variable: CUETR

Lampiran 12 : Uji Heteroskedasitas Data

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.023	.011		2.000	.053
	ROE	-.009	.040	-.036	-.223	.824
	DER	.002	.005	.069	.364	.718
	CR	-.001	.002	-.098	-.510	.613
	GDDIR	-.005	.005	-.150	-.926	.360

a. Dependent Variable: ABS

Lampiran 13 : Uji Statistik F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.009	4	.002	3.452	.017 ^b
	Residual	.024	37	.001		
	Total	.034	41			

a. Dependent Variable: CUETR

b. Predictors: (Constant), GDDIR, ROE, DER, CR



Lampiran 14 : Uji Hipotesis t

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Model	Coefficients ^a				
		Unstandardized Coefficients	Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	
1	(Constant)	.268	.018		15.177
	ROE	-.162	.061	-.374	-2.638
	DER	.000	.007	-.008	-.050
	CR	-.008	.004	-.372	-2.217
	GDDIR	-.011	.008	-.193	-1.370

a. Dependent Variable: CUETR

Lampiran 15 : Uji Koefisien Determinasi (R²)

Model	Model Summary ^b			
	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.521 ^a	.272	.193	.02570

a. Predictors: (Constant), GDDIR, ROE, DER, CR

b. Dependent Variable: CUETR

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 - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
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