

LAMPIRAN

Lampiran 1 : Objek Penelitian

No	Kode	Nama Perusahaan
1	GEMS	Golden Energy Mines Tbk.
2	PTRO	Petrosea Tbk.
3	SOCI	Soechi Lines Tbk.
4	TOBA	TBS Energi Utama Tbk.
5	SHIP	Sillo Maritime Perdana Tbk.
6	PSSI	IMC Pelita Logistik Tbk.

Lampiran 2 : Data dan perhitungan CuETR dan Agresivitas Pajak 2017-2023

No.	Tahun	Nama Perusahaan	Jumlah Pajak Kini	Laba Sebelum Pajak	CuETR	Agresivitas Pajak (*-1)
1	2017	GEMS	44,114,126	167,307,676	0.2637	-0.26367
2		PTRO	1,450,000	15,752,000	0.0921	-0.09205
3		SOCI	3,879	23,266,476	0.0002	-0.00017
4		TOBA	18,994,879	60,195,507	0.3156	-0.31555
5		SHIP	1,409,975	14,504,880	0.0972	-0.09721
6		PSSI	779,750	4,697,936	0.1660	-0.16598
7	2018	GEMS	36,652,592	135,530,697	0.2704	-0.27044
8		PTRO	9,446,000	34,520,000	0.2736	-0.27364
9		SOCI	684,673	15,309,792	0.0447	-0.04472
10		TOBA	27,657,977	97,281,622	0.2843	-0.28431
11		SHIP	2,406,202	16,848,242	0.1428	-0.14282
12		PSSI	2,473,309	15,518,187	0.1594	-0.15938
13	2019	GEMS	34,501,604	100,340,160	0.3438	-0.34385
14		PTRO	8,820,000	40,581,000	0.2173	-0.21734
15		SOCI	1,868,000	13,037,222	0.1433	-0.14328
16		TOBA	9,435,327	62,869,168	0.1501	-0.15008
17		SHIP	2,516,378	22,013,838	0.1143	-0.11431
18		PSSI	2,105,874	12,585,035	0.1673	-0.16733
19	2020	GEMS	31,706,995	127,132,647	0.2494	-0.24940
20		PTRO	5,467,000	35,536,000	0.1538	-0.15384
21		SOCI	2,151,464	31,192,873	0.0690	-0.06897
22		TOBA	3,984,286	42,082,914	0.0947	-0.09468
23		SHIP	3,250,189	26,085,242	0.1246	-0.12460
24		PSSI	1,092,879	7,066,046	0.1547	-0.15467
25	2021	GEMS	106,772,876	460,840,753	0.2317	-0.23169
26		PTRO	13,364,000	41,334,000	0.3233	-0.32332

27		SOCI	724,305	7,727,293	0.0937	-0.09373
28		TOBA	10,113,558	86,472,233	0.1170	-0.11696
29		SHIP	3,360,168	24,384,996	0.1378	-0.13780
30		PSSI	2,676,975	27,725,203	0.0966	-0.09655
31	2022	GEMS	202,929,995	898,692,704	0.2258	-0.22581
32		PTRO	9,581,000	50,155,000	0.1910	-0.19103
33		SOCI	472,552	8,782,635	0.0538	-0.05381
34		TOBA	23,749,870	114,685,642	0.2071	-0.20709
35		SHIP	3,389,412	29,446,376	0.1151	-0.11510
36		PSSI	4,400,218	46,828,255	0.0940	-0.09397
37	2023	GEMS	155,122,021	682,980,975	0.2271	-0.22712
38		PTRO	4,593,000	16,047,000	0.2862	-0.28622
39		SOCI	32,407	10,901,104	0.0030	-0.00297
40		TOBA	8,663,947	32,851,613	0.2637	-0.26373
41		SHIP	3,594,077	29,298,782	0.1227	-0.12267
42		PSSI	5,375,344	45,992,754	0.1169	-0.11687

Lampiran 3 : Data dan perhitungan *Leverage* 2017-2023

No.	Tahun	Nama Perusahaan	Total Utang	Total Ekuitas	DER
1	2017	GEMS	298,251,273	292,218,111	1.02065
2		PTRO	165,373,000	188,828,000	0.87579
3		SOCI	272,051,959	314,591,153	0.86478
4		TOBA	173,538,605	174,799,423	0.99279
5		SHIP	110,124,156	70,539,245	1.56118
6		PSSI	40,636,795	61,172,122	0.66430
7	2018	GEMS	385,233,714	315,812,916	1.21982
8		PTRO	364,459,000	191,132,000	1.90684
9		SOCI	342,663,878	327,213,539	1.04722
10		TOBA	286,259,322	215,623,872	1.32759
11		SHIP	136,534,379	97,464,241	1.40087
12		PSSI	38,383,375	71,731,152	0.53510
13	2019	GEMS	422,379,157	358,267,010	1.17895
14		PTRO	338,481,000	212,663,000	1.59163
15		SOCI	352,710,184	335,505,606	1.05128
16		TOBA	370,500,569	264,139,887	1.40267
17		SHIP	125,501,305	114,322,694	1.09778
18		PSSI	54,635,053	88,563,480	0.61690
19	2020	GEMS	464,383,221	349,434,544	1.32896
20		PTRO	298,248,000	231,440,000	1.28866
21		SOCI	298,634,397	360,922,889	0.82742
22		TOBA	480,957,627	290,914,160	1.65326

23		SHIP	159,651,191	134,912,701	1.18337
24		PSSI	52,304,997	94,530,896	0.55331
25	2021	GEMS	512,702,894	316,324,043	1.62082
26		PTRO	272,513,000	260,223,000	1.04723
27		SOCI	261,762,446	367,447,563	0.71238
28		TOBA	503,876,557	354,225,327	1.42247
29		SHIP	174,609,148	150,857,182	1.15745
30		PSSI	46,580,263	114,655,887	0.40626
31	2022	GEMS	570,842,165	558,244,639	1.02257
32		PTRO	298,429,000	297,991,000	1.00147
33		SOCI	259,890,374	374,069,573	0.69476
34		TOBA	475,619,264	423,710,293	1.12251
35		SHIP	207,105,862	172,199,605	1.20271
36		PSSI	33,479,337	145,875,110	0.22951
37	2023	GEMS	648,930,158	663,112,087	0.97861
38		PTRO	492,315,000	235,630,000	2.08936
39		SOCI	221,780,720	382,522,845	0.57978
40		TOBA	524,150,083	423,687,645	1.23711
41		SHIP	236,710,174	195,470,380	1.21098
42		PSSI	35,252,841	168,619,127	0.20907

Lampiran 4 : Data dan perhitungan Likuiditas 2017-2023

No.	Tahun	Nama Perusahaan	Aset Lancar	Kewajiban Lancar	CR
1	2017	GEMS	414,782,753	246,554,242	1.68232
2		PTRO	178,316,000	103,665,000	1.72012
3		SOCI	60,598,354	75,639,439	0.80115
4		TOBA	100,351,180	65,777,586	1.52561
5		SHIP	15,754,970	39,486,926	0.39899
6		PSSI	27,877,615	14,785,333	1.88549
7	2018	GEMS	310,997,057	248,222,303	1.25290
8		PTRO	250,174,000	147,864,000	1.69192
9		SOCI	93,316,023	36,719,559	2.54132
10		TOBA	141,942,144	115,958,768	1.22407
11		SHIP	16,562,048	47,438,990	0.34912
12		PSSI	29,687,700	19,211,540	1.54531
13	2019	GEMS	367,763,825	277,997,670	1.32290
14		PTRO	222,064,000	146,337,000	1.51748
15		SOCI	111,210,547	38,652,304	2.87720
16		TOBA	84,538,694	91,929,716	0.91960
17		SHIP	34,293,545	39,059,635	0.87798
18		PSSI	25,227,390	37,145,348	0.67915

19	2020	GEMS	407,856,734	330,623,136	1.23360
20		PTRO	222,014,000	135,578,000	1.63754
21		SOCI	107,831,677	42,008,607	2.56689
22		TOBA	70,359,369	96,121,076	0.73199
23		SHIP	47,266,552	49,735,201	0.95036
24		PSSI	29,582,999	27,017,798	1.09494
25	2021	GEMS	434,160,312	425,221,593	1.02102
26		PTRO	231,801,000	167,379,000	1.38489
27		SOCI	103,996,925	41,640,725	2.49748
28		TOBA	209,018,706	120,093,721	1.74046
29		SHIP	48,749,546	52,510,587	0.92838
30		PSSI	50,722,996	32,271,352	1.57177
31	2022	GEMS	724,319,768	473,259,004	1.53049
32		PTRO	257,653,000	221,917,000	1.16103
33		SOCI	89,257,061	57,335,894	1.55674
34		TOBA	261,275,568	131,905,826	1.98077
35		SHIP	53,929,845	57,238,561	0.94219
36		PSSI	58,885,578	26,533,708	2.21927
37	2023	GEMS	841,974,181	615,377,606	1.36822
38		PTRO	315,717,000	271,993,000	1.16075
39		SOCI	74,901,846	60,310,135	1.24194
40		TOBA	237,880,217	148,361,230	1.60339
41		SHIP	66,152,122	57,926,601	1.14200
42		PSSI	94,520,103	23,221,753	4.07033

Lampiran 5 : Data dan perhitungan *Capital Intensity* 2017-2023

No.	Tahun	Nama Perusahaan	Total Aset Tetap	Total Aset	CAPINT
1	2017	GEMS	55,355,314	590,469,384	0.09375
2		PTRO	263,685,000	454,201,000	0.58055
3		SOCI	507,819,179	586,643,112	0.86564
4		TOBA	46,554,610	348,338,028	0.13365
5		SHIP	164,693,169	180,663,401	0.91160
6		PSSI	70,984,697	101,808,917	0.69723
7	2018	GEMS	71,682,384	701,046,630	0.10225
8		PTRO	298,461,000	555,591,000	0.53720
9		SOCI	561,453,984	669,877,417	0.83814
10		TOBA	42,035,437	501,883,194	0.08376
11		SHIP	217,245,218	233,998,620	0.92840
12		PSSI	77,107,977	110,114,527	0.70025
13	2019	GEMS	84,856,175	780,646,167	0.10870
14		PTRO	312,538,000	551,044,000	0.56717

15		SOCI	563,331,601	688,215,790	0.81854
16		TOBA	37,415,373	634,640,456	0.05896
17		SHIP	204,650,991	239,823,999	0.85334
18		PSSI	112,354,490	143,198,533	0.78461
19	2020	GEMS	81,422,764	813,717,765	0.10006
20		PTRO	231,400,000	529,688,000	0.43686
21		SOCI	538,328,611	659,557,286	0.81620
22		TOBA	32,101,762	771,871,787	0.04159
23		SHIP	218,123,528	294,563,829	0.74050
24		PSSI	108,039,874	146,835,893	0.73579
25	2021	GEMS	79,083,209	829,026,937	0.09539
26		PTRO	229,155,000	532,736,000	0.43015
27		SOCI	505,075,711	629,210,009	0.80271
28		TOBA	26,668,231	858,101,884	0.03108
29		SHIP	257,165,679	325,466,330	0.79015
30		PSSI	100,517,218	161,236,150	0.62342
31	2022	GEMS	78,969,296	1,129,086,804	0.06994
32		PTRO	232,812,000	596,420,000	0.39035
33		SOCI	533,330,767	633,959,947	0.84127
34		TOBA	25,408,471	899,329,557	0.02825
35		SHIP	311,195,294	379,305,467	0.82043
36		PSSI	110,941,281	179,354,447	0.61856
37	2023	GEMS	103,927,929	1,312,042,245	0.07921
38		PTRO	230,746,000	727,945,000	0.31698
39		SOCI	510,003,891	604,303,564	0.84395
40		TOBA	31,583,628	947,837,728	0.03332
41		SHIP	359,014,783	432,180,554	0.83071
42		PSSI	99,524,959	203,871,968	0.48817

Lampiran 6 : Input SPSS

No.	Tahun	Nama Perusahaan	Cu ETR	Agresivitas Pajak (*-1)	DER	CR	CAPINT
1	2017	GEMS	0.263671	-0.2636707	1.020646	1.682318	0.09375
2		PTRO	0.092052	-0.0920518	0.875786	1.720118	0.58055
3		SOCI	0.000167	-0.0001667	0.864779	0.801148	0.86564
4		TOBA	0.315553	-0.3155531	0.992787	1.525614	0.13365
5		SHIP	0.097207	-0.0972069	1.561176	0.398992	0.91160
6		PSSI	0.165977	-0.1659771	0.664303	1.885491	0.69723
7	2018	GEMS	0.270438	-0.2704376	1.219816	1.252897	0.10225
8		PTRO	0.273638	-0.2736385	1.906844	1.69192	0.53720
9		SOCI	0.044721	-0.0447212	1.047218	2.541317	0.83814

10		TOBA	0.284308	-0.2843083	1.327586	1.224074	0.08376
11		SHIP	0.142816	-0.1428162	1.400866	0.349123	0.92840
12		PSSI	0.159381	-0.1593813	0.5351	1.545306	0.70025
13	2019	GEMS	0.343846	-0.3438464	1.178951	1.322903	0.10870
14		PTRO	0.217343	-0.2173431	1.591631	1.517484	0.56717
15		SOCI	0.143282	-0.1432821	1.05128	2.877204	0.81854
16		TOBA	0.150079	-0.1500788	1.402668	0.919601	0.05896
17		SHIP	0.114309	-0.1143089	1.097781	0.877979	0.85334
18		PSSI	0.167332	-0.1673316	0.616903	0.679153	0.78461
19	2020	GEMS	0.249401	-0.2494009	1.328956	1.2336	0.10006
20		PTRO	0.153844	-0.153844	1.288662	1.637537	0.43686
21		SOCI	0.068973	-0.0689729	0.827419	2.566895	0.81620
22		TOBA	0.094677	-0.094677	1.653263	0.731987	0.04159
23		SHIP	0.124599	-0.1245988	1.183367	0.950364	0.74050
24		PSSI	0.154666	-0.1546663	0.553311	1.094945	0.73579
25	2021	GEMS	0.231691	-0.2316915	1.620815	1.021021	0.09539
26		PTRO	0.323317	-0.3233174	1.047229	1.384887	0.43015
27		SOCI	0.093733	-0.0937333	0.71238	2.497481	0.80271
28		TOBA	0.116957	-0.1169573	1.422475	1.740463	0.03108
29		SHIP	0.137797	-0.1377965	1.157447	0.928376	0.79015
30		PSSI	0.096554	-0.0965538	0.406261	1.571765	0.62342
31	2022	GEMS	0.225806	-0.2258058	1.022566	1.530493	0.06994
32		PTRO	0.191028	-0.1910278	1.00147	1.161033	0.39035
33		SOCI	0.053805	-0.0538053	0.694765	1.55674	0.84127
34		TOBA	0.207087	-0.2070867	1.122511	1.980774	0.02825
35		SHIP	0.115105	-0.1151046	1.202708	0.942194	0.82043
36		PSSI	0.093965	-0.093965	0.229507	2.219274	0.61856
37	2023	GEMS	0.227125	-0.227125	0.978613	1.368224	0.07921
38		PTRO	0.286222	-0.2862217	2.089356	1.160754	0.31698
39		SOCI	0.002973	-0.0029728	0.579784	1.241945	0.84395
40		TOBA	0.26373	-0.2637297	1.237114	1.603385	0.03332
41		SHIP	0.12267	-0.1226698	1.210977	1.141999	0.83071
42		PSSI	0.116874	-0.1168737	0.209068	4.070326	0.48817

Lampiran 7 : Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
CuETR	42	.00017	.34385	.1666361	.08691232
DER	42	.20907	2.08936	1.0746702	.41404329
CR	42	.34912	4.07033	1.4797406	.69597945
CAPINT	42	.02825	.92840	.4921138	.32949756
Valid N (listwise)	42				

Lampiran 8 : Pooling Data

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.048	.431		.112	.912
	DER	.145	.211	.680	.689	.503
	CR	.072	.134	.565	.535	.601
	CAPINT	-.243	.150	-.913	-1.620	.129
	D1	.220	.457	.896	.482	.638
	D2	.209	.520	.786	.402	.694
	D3	.343	.507	1.396	.677	.511
	D4	.212	.507	.860	.418	.683
	D5	.335	.640	1.362	.523	.610
	D6	.038	.466	.154	.081	.937
	D1_DER	-.080	.226	-.428	-.354	.729
	D1_CR	-.105	.143	-.684	-.734	.476
	D1_CAPINT	.044	.180	.116	.247	.809
	D2_DER	-.161	.286	-.777	-.562	.583
	D2_CR	-.046	.145	-.294	-.318	.756
	D2_CAPINT	.073	.193	.166	.378	.712
	D3_DER	-.270	.264	-1.321	-1.024	.325
	D3_CR	-.087	.148	-.540	-.593	.563
	D3_CAPINT	.062	.240	.147	.256	.802
	D4_DER	-.125	.249	-.585	-.503	.623
	D4_CR	-.132	.153	-.874	-.866	.402
	D4_CAPINT	.195	.218	.452	.897	.386
	D5_DER	-.172	.296	-.664	-.582	.571
	D5_CR	-.143	.204	-.951	-.700	.496
	D5_CAPINT	.026	.223	.061	.116	.910
	D6_DER	-.028	.226	-.140	-.124	.903
	D6_CR	-.047	.141	-.404	-.337	.742
	D6_CAPINT	.053	.187	.120	.283	.782

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	.06263659
Most Extreme Differences	Absolute	.101
	Positive	.094
	Negative	-.101
Test Statistic		.101
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 10 : Uji Multikolinieritas

Model		Unstandardized Coefficients		Coefficients ^a			Collinearity Statistics	
		B	Std. Error	Standardized Coefficients Beta	t	Sig.	Tolerance	VIF
1	(Constant)	.203	.057		3.569	.001		
	DER	.041	.030	.195	1.381	.175	.689	1.452
	CR	-.002	.017	-.014	-.106	.916	.782	1.278
	CAPINT	-.158	.033	-.600	-4.738	.000	.854	1.172

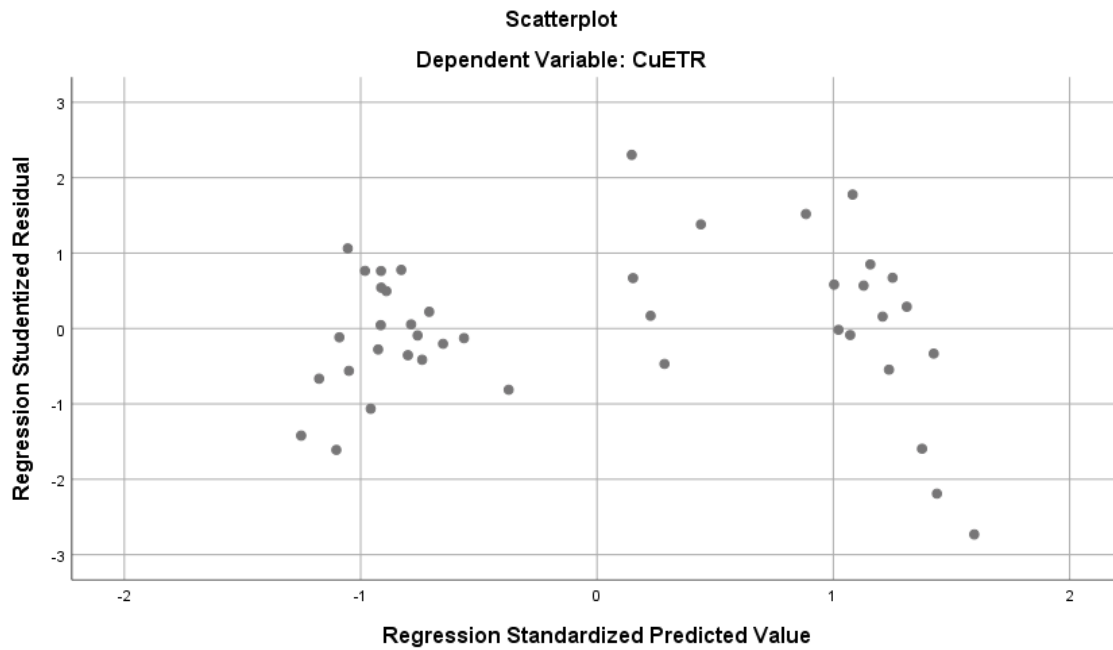
- a. Dependent Variable: CuETR

Lampiran 11: Uji Autokolerasi

Model	Model Summary ^b				
	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.693 ^a	.481	.440	.06506213	2.056

- a. Predictors: (Constant), CAPINT, CR, DER
- b. Dependent Variable: CuETR

Lampiran 12 : Uji Heteroskedasitas



Lampiran 13 : Uji Koefisien Determinan (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.693 ^a	.481	.440	.06506213	2.056

a. Predictors: (Constant), CAPINT, CR, DER

b. Dependent Variable: Agresivitas Pajak

Lampiran 14 : Uji Statistik F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.149	3	.050	11.721	.000 ^b
	Residual	.161	38	.004		
	Total	.310	41			

a. Dependent Variable: Agresivitas Pajak

b. Predictors: (Constant), CAPINT, CR, DER

Lampiran 15 : Uji Statistik t

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model	B	Std. Error	Beta			
1	(Constant)	-.203	.057		-3.569	.001
	DER	-.041	.030	-.195	-1.381	.175
	CR	.002	.017	.014	.106	.916
	CAPINT	.158	.033	.600	4.738	.000

a. Dependent Variable: Agresivitas Pajak