



LAMPIRAN

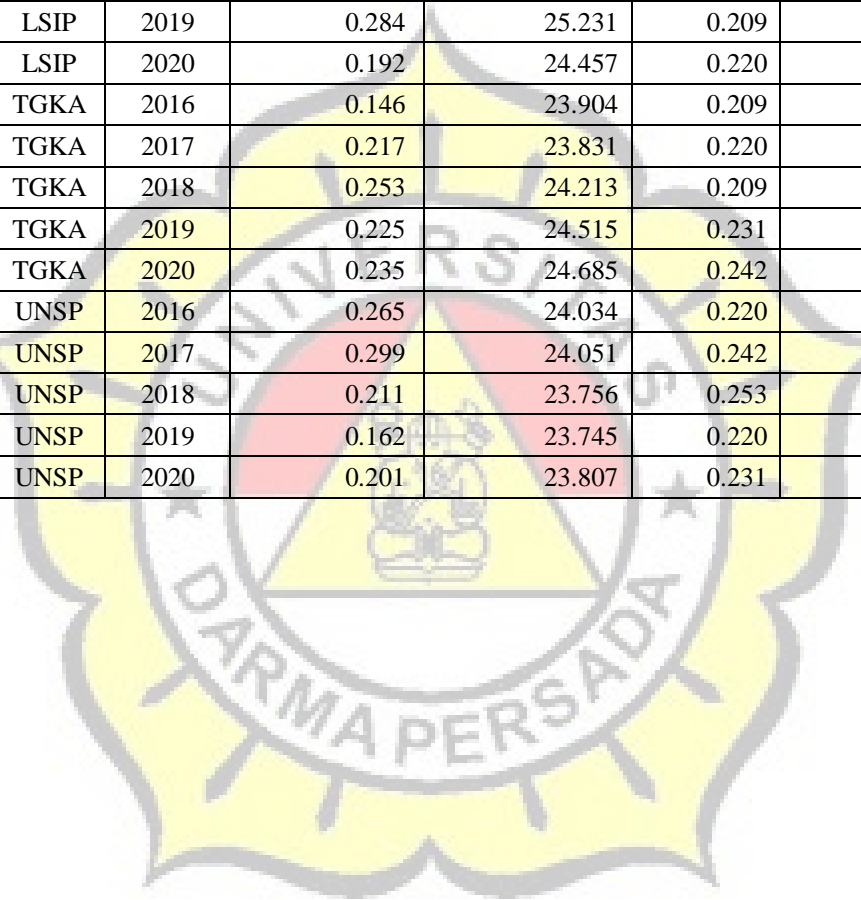
Lampiran 1 Tabulasi Data

NO	KODE	TAHUN	TAX AVOIDANCE	KOMPENSASI MANAJEMEN	CSR	DIVERSIFIKASI GENDER
1	ADES	2016	0.092	22.304	0.297	0.167
2	ADES	2017	0.252	22.189	0.308	0.167
3	ADES	2018	0.244	22.052	0.297	0.167
4	ADES	2019	0.239	22.222	0.352	0.200
5	ADES	2020	0.191	22.152	0.363	0.200
6	BTEK	2016	0.142	23.362	0.297	0.429
7	BTEK	2017	0.169	23.075	0.341	0.429
8	BTEK	2018	0.153	22.920	0.352	0.429
9	BTEK	2019	0.262	23.362	0.297	0.429
10	BTEK	2020	0.184	20.906	0.308	0.333
11	BUDI	2016	0.269	24.098	0.330	0.100
12	BUDI	2017	0.251	24.386	0.363	0.100
13	BUDI	2018	0.297	24.415	0.308	0.100
14	BUDI	2019	0.237	24.569	0.297	0.100
15	BUDI	2020	0.217	24.529	0.308	0.100
16	DLTA	2016	0.222	24.526	0.352	0.000
17	DLTA	2017	0.242	24.702	0.363	0.000
18	DLTA	2018	0.234	24.501	0.341	0.000
19	DLTA	2019	0.229	24.671	0.330	0.000
20	DLTA	2020	0.250	24.792	0.374	0.000
21	ICBP	2016	0.272	26.115	0.308	0.000
22	ICBP	2017	0.319	26.190	0.319	0.000
23	ICBP	2018	0.277	26.226	0.341	0.000
24	ICBP	2019	0.279	26.235	0.330	0.000
25	ICBP	2020	0.255	26.416	0.319	0.000
26	INDF	2016	0.343	27.517	0.330	0.000
27	INDF	2017	0.328	27.584	0.341	0.125
28	INDF	2018	0.334	27.599	0.319	0.000
29	INDF	2019	0.325	27.519	0.308	0.000
30	INDF	2020	0.296	27.512	0.330	0.000
31	IKP	2016	0.144	21.069	0.220	0.400
32	IKP	2017	0.241	21.338	0.242	0.400
33	IKP	2018	0.166	21.047	0.253	0.400
34	IKP	2019	0.161	21.489	0.242	0.400
35	IKP	2020	0.180	21.665	0.231	0.400
36	MGNA	2016	0.085	21.913	0.209	0.200
37	MGNA	2017	0.080	21.152	0.231	0.500

38	MGNA	2018	0.099	21.199	0.242	0.500
39	MGNA	2019	0.086	20.782	0.253	0.500
40	MGNA	2020	0.092	21.675	0.231	0.500
41	MYOR	2016	0.248	26.264	0.341	0.000
42	MYOR	2017	0.263	26.376	0.352	0.000
43	MYOR	2018	0.261	26.538	0.385	0.000
44	MYOR	2019	0.246	26.711	0.330	0.000
45	MYOR	2020	0.218	26.753	0.341	0.000
46	MLBI	2016	0.256	24.674	0.308	0.000
47	MLBI	2017	0.257	24.278	0.330	0.000
48	MLBI	2018	0.267	24.272	0.341	0.000
49	MLBI	2019	0.259	24.213	0.330	0.200
50	MLBI	2020	0.280	23.960	0.319	0.200
51	ROTI	2016	0.243	25.164	0.308	0.125
52	ROTI	2017	0.273	25.198	0.341	0.250
53	ROTI	2018	0.320	25.256	0.308	0.250
54	ROTI	2019	0.319	25.367	0.319	0.083
55	ROTI	2020	0.239	25.493	0.330	0.375
56	SKBM	2016	0.268	22.522	0.264	0.273
57	SKBM	2017	0.185	22.435	0.275	0.273
58	SKBM	2018	0.236	22.757	0.297	0.273
59	SKBM	2019	0.145	22.872	0.308	0.182
60	SKBM	2020	0.172	22.928	0.297	0.182
61	SKLT	2016	0.180	21.595	0.297	0.000
62	SKLT	2017	0.161	21.682	0.330	0.250
63	SKLT	2018	0.192	21.878	0.319	0.250
64	SKLT	2019	0.208	21.962	0.352	0.250
65	SKLT	2020	0.236	21.957	0.341	0.250
66	STTP	2016	0.200	24.501	0.242	0.167
67	STTP	2017	0.251	24.798	0.231	0.167
68	STTP	2018	0.214	24.998	0.220	0.167
69	STTP	2019	0.205	25.135	0.264	0.167
70	STTP	2020	0.187	25.476	0.297	0.167
71	AISA	2016	0.199	24.741	0.352	0.000
72	AISA	2017	0.198	24.963	0.374	0.000
73	AISA	2018	0.166	22.115	0.363	0.000
74	AISA	2019	0.168	22.115	0.396	0.000
75	AISA	2020	0.195	23.758	0.385	0.000
76	TBLA	2016	0.226	25.092	0.264	0.111
77	TBLA	2017	0.233	25.417	0.286	0.167
78	TBLA	2018	0.267	25.695	0.308	0.091

79	TBLA	2019	0.270	26.054	0.297	0.091
80	TBLA	2020	0.245	26.007	0.275	0.100
81	CEKA	2016	0.126	23.586	0.176	0.286
82	CEKA	2017	0.250	23.569	0.187	0.143
83	CEKA	2018	0.249	23.901	0.220	0.143
84	CEKA	2019	0.244	23.578	0.253	0.143
85	CEKA	2020	0.219	23.633	0.242	0.143
86	ALTO	2016	0.135	21.895	0.176	0.000
87	ALTO	2017	0.099	21.895	0.198	0.000
88	ALTO	2018	0.277	21.209	0.187	0.000
89	ALTO	2019	0.334	21.797	0.209	0.000
90	ALTO	2020	0.188	21.137	0.187	0.500
91	ULTJ	2016	0.239	22.580	0.198	0.167
92	ULTJ	2017	0.307	22.532	0.209	0.167
93	ULTJ	2018	0.261	22.532	0.231	0.167
94	ULTJ	2019	0.247	23.557	0.275	0.000
95	ULTJ	2020	0.219	23.749	0.242	0.000
96	BISI	2016	0.227	22.968	0.220	0.125
97	BISI	2017	0.255	23.257	0.242	0.125
98	BISI	2018	0.201	23.302	0.253	0.125
99	BISI	2019	0.242	23.139	0.231	0.125
100	BISI	2020	0.245	23.419	0.220	0.111
101	BWPT	2016	0.164	23.191	0.187	0.000
102	BWPT	2017	0.131	23.892	0.209	0.000
103	BWPT	2018	0.165	23.272	0.176	0.000
104	BWPT	2019	0.192	23.262	0.187	0.000
105	BWPT	2020	0.210	23.030	0.198	0.000
106	CPIN	2016	0.234	25.046	0.231	0.091
107	CPIN	2017	0.233	25.404	0.220	0.100
108	CPIN	2018	0.229	25.709	0.209	0.111
109	CPIN	2019	0.210	25.499	0.231	0.111
110	CPIN	2020	0.193	25.572	0.242	0.111
111	DSNG	2016	0.232	24.090	0.242	0.133
112	DSNG	2017	0.291	24.156	0.231	0.176
113	DSNG	2018	0.293	24.627	0.242	0.176
114	DSNG	2019	0.292	24.694	0.253	0.176
115	DSNG	2020	0.168	24.683	0.242	0.176
116	JAWA	2016	0.146	23.219	0.231	0.222
117	JAWA	2017	0.151	23.448	0.253	0.250
118	JAWA	2018	0.178	23.214	0.242	0.250
119	JAWA	2019	0.171	23.430	0.231	0.167

120	JAWA	2020	0.195	23.563	0.242	0.167
121	JPFA	2016	0.215	24.828	0.275	0.100
122	JPFA	2017	0.364	24.752	0.253	0.091
123	JPFA	2018	0.284	24.509	0.275	0.091
124	JPFA	2019	0.281	25.510	0.264	0.091
125	JPFA	2020	0.272	25.424	0.286	0.100
126	LSIP	2016	0.239	24.822	0.209	0.091
127	LSIP	2017	0.241	25.268	0.220	0.091
128	LSIP	2018	0.210	25.185	0.198	0.000
129	LSIP	2019	0.284	25.231	0.209	0.000
130	LSIP	2020	0.192	24.457	0.220	0.000
131	TGKA	2016	0.146	23.904	0.209	0.444
132	TGKA	2017	0.217	23.831	0.220	0.444
133	TGKA	2018	0.253	24.213	0.209	0.444
134	TGKA	2019	0.225	24.515	0.231	0.444
135	TGKA	2020	0.235	24.685	0.242	0.455
136	UNSP	2016	0.265	24.034	0.220	0.000
137	UNSP	2017	0.299	24.051	0.242	0.000
138	UNSP	2018	0.211	23.756	0.253	0.000
139	UNSP	2019	0.162	23.745	0.220	0.000
140	UNSP	2020	0.201	23.807	0.231	0.000



Lampiran 2 Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Avoidance	140	.080	.364	.22380	.057753
Kompensasi Manajemen	140	20.782	27.599	23.97649	1.616887
CSR	140	.176	.396	.27382	.055820
Diversifikasi Gender	140	.000	.500	.14721	.148195
KM_DG	140	.00	11.23	3.4145	3.34198
CSR_DG	140	.00	.16	.0388	.03916
Valid N (listwise)	140				

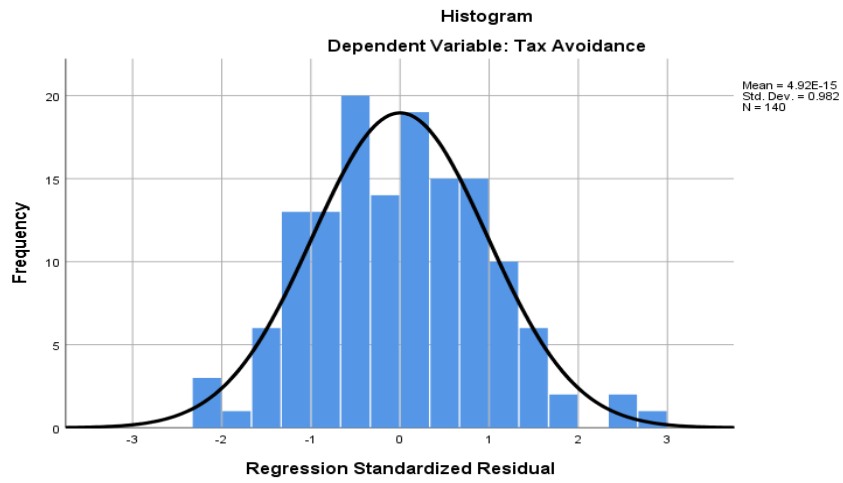
Lampiran 3 Uji Asumsi Klasik

Uji Normalitas

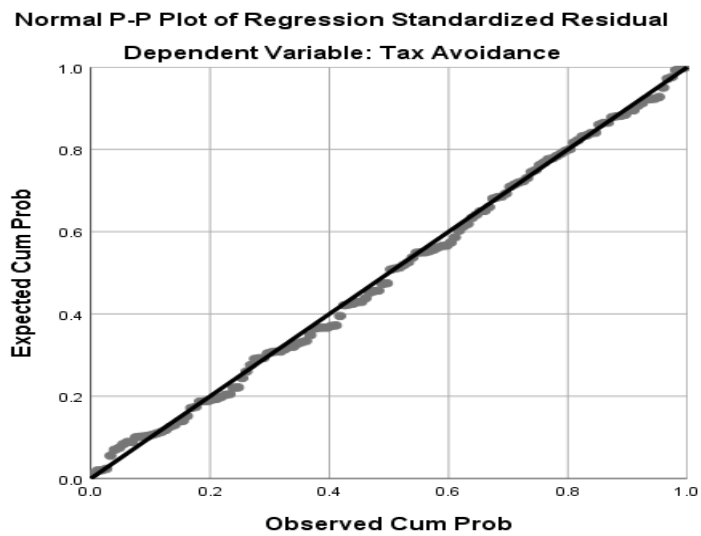
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		140
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.04592316
Most Extreme Differences	Absolute	.045
	Positive	.045
	Negative	-.031
Test Statistic		.045
Asymp. Sig. (2-tailed)		.200 ^{c,d}

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

Uji Normalitas Grafik Histogram



Uji Normalitas Grafik P Plot



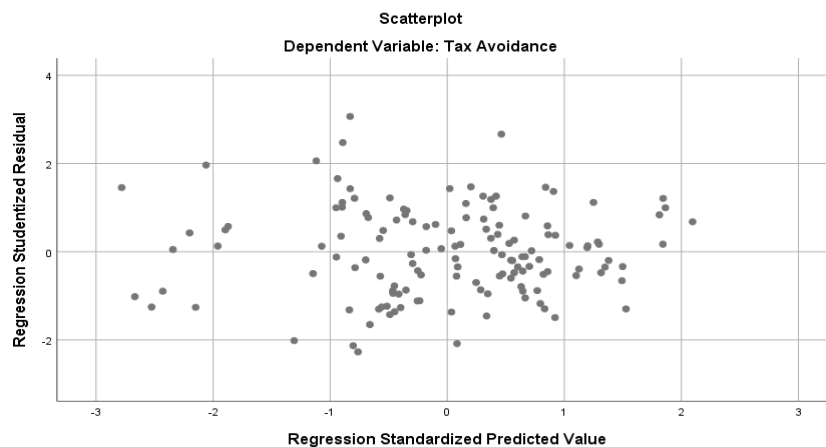
Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Kompensasi Manajemen	.400	2.500
	CSR	.506	1.977
	Diversifikasi Gender	.764	1.309
	KM_DG	.807	1.239
	CSR_DG	.772	1.296

a. Dependent Variable: Tax Avoidance

Uji Heteroskedastisitas



Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.606 ^a	.368	.344	.046772	1.783

a. Predictors: (Constant), CSR_DG, CSR, Kompensasi Manajemen, Diversifikasi Gender, KM_DG

b. Dependent Variable: Tax Avoidance

Lampiran 4 Uji Analisis Regresi Linier Berganda

Hasil Uji Regresi Linier Berganda

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.209	.070		-2.999	.003
	Kompensasi Manajemen	.018	.003	.493	6.102	.000
	CSR	.068	.075	.066	.911	.364
	Diversifikasi Gender	-.055	.031	-.141	-1.793	.075

a. Dependent Variable: Tax Avoidance

Hasil Uji Regresi Moderasi

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.149	.087		-1.720	.088
	Kompensasi Manajemen	.015	.004	.428	3.937	.000
	CSR	.052	.100	.050	.519	.604
	Diversifikasi Gender	-.587	.389	-1.505	-1.509	.134
	KM_DG	.020	.018	1.147	1.106	.271
	CSR_DG	.286	.541	.194	.530	.597

a. Dependent Variable: Tax Avoidance

Lampiran 5 Uji Hipotesis

Uji T Persamaan 1

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.209	.070		-2.999	.003
	Kompensasi Manajemen	.018	.003	.493	6.102	.000
	CSR	.068	.075	.066	.911	.364
	Diversifikasi Gender	-.055	.031	-.141	-1.793	.075

a. Dependent Variable: Tax Avoidance

Uji T Persamaan 2

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.149	.087		-1.720	.088
	Kompensasi Manajemen	.015	.004	.428	3.937	.000
	CSR	.052	.100	.050	.519	.604
	Diversifikasi Gender	-.587	.389	-1.505	-1.509	.134
	KM_DG	.020	.018	1.147	1.106	.271
	CSR_DG	.286	.541	.194	.530	.597

a. Dependent Variable: Tax Avoidance

Uji R² Persamaan 1

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.598 ^a	.357	.343	.046804

a. Predictors: (Constant), Diversifikasi Gender, CSR, Kompensasi Manajemen

b. Dependent Variable: Tax Avoidance

Uji R² Persamaan 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.606 ^a	.368	.344	.046772

a. Predictors: (Constant), CSR_DG, CSR, Kompensasi Manajemen, Diversifikasi Gender, KM_DG

b. Dependent Variable: Tax Avoidance

Lampiran 6 Tabel T Hitung

Titik Persentase Distribusi t (df = 121 -160)

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.060	0.02	0.010	0.002
121	0.67652	1.28859	1.65754	1.97976	2.35756	2.61707	3.15895
122	0.67651	1.28853	1.65744	1.97960	2.35730	2.61673	3.15838
123	0.67649	1.28847	1.65734	1.97944	2.35705	2.61639	3.15781
124	0.67647	1.28842	1.65723	1.97928	2.35680	2.61606	3.15726
126	0.67646	1.28836	1.65714	1.97912	2.35655	2.61573	3.15671
128	0.67644	1.28831	1.65704	1.97897	2.35631	2.61541	3.15617
127	0.67643	1.28825	1.65694	1.97882	2.35607	2.61510	3.15565
128	0.67641	1.28820	1.65685	1.97867	2.35583	2.61478	3.15512
129	0.67640	1.28815	1.65675	1.97852	2.35560	2.61448	3.15461
130	0.67638	1.28810	1.65666	1.97838	2.35537	2.61418	3.15411
131	0.67637	1.28805	1.65657	1.97824	2.35515	2.61388	3.15361
132	0.67635	1.28800	1.65648	1.97810	2.35493	2.61359	3.15312
133	0.67634	1.28795	1.65639	1.97796	2.35471	2.61330	3.15264
134	0.67633	1.28790	1.65630	1.97783	2.35450	2.61302	3.15217
136	0.67631	1.28785	1.65622	1.97769	2.35429	2.61274	3.15170
138	0.67630	1.28781	1.65613	1.97756	2.35408	2.61246	3.15124
137	0.67628	1.28776	1.65605	1.97743	2.35387	2.61219	3.15079
138	0.67627	1.28772	1.65597	1.97730	2.35367	2.61193	3.15034
139	0.67626	1.28767	1.65589	1.97718	2.35347	2.61166	3.14990
140	0.67625	1.28763	1.65581	1.97705	2.35328	2.61140	3.14947
141	0.67623	1.28758	1.65573	1.97693	2.35309	2.61115	3.14904
142	0.67622	1.28754	1.65566	1.97681	2.35289	2.61090	3.14862
143	0.67621	1.28750	1.65558	1.97669	2.35271	2.61065	3.14820
144	0.67620	1.28746	1.65550	1.97658	2.35252	2.61040	3.14779
146	0.67619	1.28742	1.65543	1.97646	2.35234	2.61016	3.14739
148	0.67617	1.28738	1.65536	1.97635	2.35216	2.60992	3.14699
147	0.67616	1.28734	1.65529	1.97623	2.35198	2.60969	3.14660
148	0.67615	1.28730	1.65521	1.97612	2.35181	2.60946	3.14621
149	0.67614	1.28726	1.65514	1.97601	2.35163	2.60923	3.14583
160	0.67613	1.28722	1.65508	1.97591	2.35146	2.60900	3.14545
161	0.67612	1.28718	1.65501	1.97580	2.35130	2.60878	3.14508
162	0.67611	1.28715	1.65494	1.97569	2.35113	2.60856	3.14471
163	0.67610	1.28711	1.65487	1.97559	2.35097	2.60834	3.14435
164	0.67609	1.28707	1.65481	1.97549	2.35081	2.60813	3.14400
166	0.67608	1.28704	1.65474	1.97539	2.35065	2.60792	3.14364
168	0.67607	1.28700	1.65468	1.97529	2.35049	2.60771	3.14330
167	0.67606	1.28697	1.65462	1.97519	2.35033	2.60751	3.14295
168	0.67605	1.28693	1.65455	1.97509	2.35018	2.60730	3.14261
168	0.67604	1.28690	1.65449	1.97500	2.35003	2.60710	3.14228
160	0.67603	1.28687	1.65443	1.97490	2.34988	2.60691	3.14195

Lampiran 7 Tabel Durbin Watson

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
137	1.7062	1.7356	1.6914	1.7506	1.6765	1.7659	1.6613	1.7813	1.6461	1.7971
138	1.7073	1.7365	1.6926	1.7514	1.6778	1.7665	1.6628	1.7819	1.6476	1.7975
139	1.7084	1.7374	1.6938	1.7521	1.6791	1.7672	1.6642	1.7824	1.6491	1.7979
140	1.7095	1.7382	1.6950	1.7529	1.6804	1.7678	1.6656	1.7830	1.6507	1.7984
141	1.7106	1.7391	1.6962	1.7537	1.6817	1.7685	1.6670	1.7835	1.6522	1.7988
142	1.7116	1.7400	1.6974	1.7544	1.6829	1.7691	1.6684	1.7840	1.6536	1.7992
143	1.7127	1.7408	1.6985	1.7552	1.6842	1.7697	1.6697	1.7846	1.6551	1.7996
144	1.7137	1.7417	1.6996	1.7559	1.6854	1.7704	1.6710	1.7851	1.6565	1.8000
145	1.7147	1.7425	1.7008	1.7566	1.6866	1.7710	1.6724	1.7856	1.6580	1.8004
146	1.7157	1.7433	1.7019	1.7574	1.6878	1.7716	1.6737	1.7861	1.6594	1.8008
147	1.7167	1.7441	1.7030	1.7581	1.6890	1.7722	1.6750	1.7866	1.6608	1.8012
148	1.7177	1.7449	1.7041	1.7588	1.6902	1.7729	1.6762	1.7871	1.6622	1.8016
149	1.7187	1.7457	1.7051	1.7595	1.6914	1.7735	1.6775	1.7876	1.6635	1.8020
150	1.7197	1.7465	1.7062	1.7602	1.6926	1.7741	1.6788	1.7881	1.6649	1.8024
151	1.7207	1.7473	1.7072	1.7609	1.6937	1.7747	1.6800	1.7886	1.6662	1.8028
152	1.7216	1.7481	1.7083	1.7616	1.6948	1.7752	1.6812	1.7891	1.6675	1.8032
153	1.7226	1.7488	1.7093	1.7622	1.6959	1.7758	1.6824	1.7896	1.6688	1.8036
154	1.7235	1.7496	1.7103	1.7629	1.6971	1.7764	1.6836	1.7901	1.6701	1.8040
155	1.7244	1.7504	1.7114	1.7636	1.6982	1.7770	1.6848	1.7906	1.6714	1.8044
156	1.7253	1.7511	1.7123	1.7642	1.6992	1.7776	1.6860	1.7911	1.6727	1.8048
157	1.7262	1.7519	1.7133	1.7649	1.7003	1.7781	1.6872	1.7915	1.6739	1.8052
158	1.7271	1.7526	1.7143	1.7656	1.7014	1.7787	1.6883	1.7920	1.6751	1.8055
159	1.7280	1.7533	1.7153	1.7662	1.7024	1.7792	1.6895	1.7925	1.6764	1.8059
160	1.7289	1.7541	1.7163	1.7668	1.7035	1.7798	1.6906	1.7930	1.6776	1.8063
161	1.7298	1.7548	1.7172	1.7675	1.7045	1.7804	1.6917	1.7934	1.6788	1.8067
162	1.7306	1.7555	1.7182	1.7681	1.7055	1.7809	1.6928	1.7939	1.6800	1.8070
163	1.7315	1.7562	1.7191	1.7687	1.7066	1.7814	1.6939	1.7943	1.6811	1.8074
164	1.7324	1.7569	1.7200	1.7693	1.7075	1.7820	1.6950	1.7948	1.6823	1.8078
165	1.7332	1.7576	1.7209	1.7700	1.7085	1.7825	1.6960	1.7953	1.6834	1.8082
166	1.7340	1.7582	1.7218	1.7706	1.7095	1.7831	1.6971	1.7957	1.6846	1.8085
167	1.7348	1.7589	1.7227	1.7712	1.7105	1.7836	1.6982	1.7961	1.6857	1.8089
168	1.7357	1.7596	1.7236	1.7718	1.7115	1.7841	1.6992	1.7966	1.6868	1.8092
169	1.7365	1.7603	1.7245	1.7724	1.7124	1.7846	1.7002	1.7970	1.6879	1.8096
170	1.7373	1.7609	1.7254	1.7730	1.7134	1.7851	1.7012	1.7975	1.6890	1.8100



Lampiran 8 KEGIATAN KONSULTASI SKRIPSI

Judul : Pengaruh Kompensasi Manajemen dan Tanggung Jawab Sosial Perusahaan Terhadap Penghindaran Pajak Perusahaan Di Indonesia Dengan Moderasi Diversifikasi Gender Direksi

Dosen Pembimbing : Ahmad Basid Hasibuan, S.E., M.Si., CSRS

Hari / Tanggal	Topik Diskusi	Paraf Pembimbing
Kamis, 01 Juli 2021	Perbaikan Bab 1-3	
Kamis, 15 Juli 2021	Perbaikan Bab 1-3	
Sabtu, 17 Juli 2021	Persetujuan proposal skripsi untuk Bab 1-3 untuk ujian proposal	
Jumat, 23 Juli 2021	Perbaikan setelah ujian proposal Bab 1-3	
Minggu, 25 Juli 2021	Perbaikan Bab 1 pada latar belakang	
Jumat, 08 Oktober 2021	Perbaikan Bab 4-5	
Sabtu, 16 Oktober 2021	Perbaikan Bab 1-5	
Minggu, 24 Oktober 2021	Perbaikan Bab 1-5	
Senin, 01 November 2021	Perbaikan akhir dan persetujuan sidang skripsi	

Lampiran 9 Daftar Riwayat Hidup

RIWAYAT HIDUP

Nama : Andhika Arya Ramadhan

Tempat/ Tanggal Lahir : Tasikmalaya, 17 Januari 1999

Agama : Islam

Alamat : Ujung Krawang RT 005 RW 005 No. 46, Pulo
Gebang, Cakung, Jakarta Timur 13950

Nomor Telepon : 0899-2694-597

Email : andhika.aryaramadhan123@gmail.com

Riwayat Pendidikan :

2006 – 2010 : SD Negeri Cijoho Tasikmalaya

2010 – 2011 : SD Negeri Pulo Gebang 03 Pagi

2011 – 2014 : SMP Negeri 168 Jakarta

2014 – 2017 : SMA Negeri 107 Jakarta

Pengalaman Kerja :

Staff Administrasi ABB BNI KC Jatinegara (2017 – sekarang)