



LAMPIRAN

Lampiran 1

Tabulasi Data

NO	KODE	TAHUN	X1	X2	X3	Y
1	ADES	2017	0.92	0	-0.08	0.25
		2018	0.92	0	-0.01	0.24
		2019	0.94	0	-0.05	0.24
		2020	0.94	0	-0.12	0.19
2	BUDI	2017	0.91	0	0.02	0.25
		2018	0.91	0	0.05	0.30
		2019	0.90	0	0.13	0.24
		2020	0.90	0	-0.09	0.03
3	CEKA	2017	0.87	1	0.03	0.25
		2018	0.87	1	-0.15	0.25
		2019	0.87	1	-0.14	0.24
		2020	0.87	1	0.16	0.22
4	CLEO	2017	0.80	0	0.17	0.19
		2018	0.81	0	0.35	0.22
		2019	0.81	0	0.31	0.24
		2020	0.81	0	-0.10	0.21
5	DLTA	2017	0.71	1	0.00	0.24
		2018	0.70	1	0.15	0.23
		2019	0.70	0	-0.07	0.23
		2020	0.70	0	-0.34	0.25
6	HOKI	2017	0.85	0	0.05	0.26
		2018	0.85	0	0.18	0.25
		2019	0.85	0	0.16	0.27
		2020	0.83	0	-0.29	0.25
7	ICBP	2017	1.00	1	0.03	0.32
		2018	1.00	1	0.08	0.28
		2019	1.00	1	0.10	0.28
		2020	0.98	1	0.10	0.26
8	INDF	2017	0.98	1	0.05	0.33
		2018	0.98	1	0.05	0.33
		2019	0.98	1	0.04	0.33
		2020	0.97	1	0.07	0.30
9	MLBI	2017	0.98	1	0.04	0.26

		2018	0.98	1	0.08	0.27
		2019	0.98	1	0.02	0.26
		2020	0.98	1	-0.47	0.28
10	MYOR	2017	0.74	0	0.13	0.25
		2018	0.74	0	0.16	0.26
		2019	0.74	0	0.04	0.24
		2020	0.74	0	-0.02	0.22
11	ROTI	2017	0.99	1	-0.01	0.27
		2018	0.99	1	0.11	0.32
		2019	0.99	1	0.21	0.32
		2020	0.99	1	-0.04	-0.05
12	SKBM	2017	0.95	0	0.23	0.19
		2018	0.95	0	0.06	0.24
		2019	0.95	0	0.08	0.81
		2020	0.95	0	0.50	0.60
13	SKLT	2017	0.98	0	0.10	0.16
		2018	0.98	0	0.14	0.19
		2019	0.98	0	0.23	0.21
		2020	0.84	0	-0.02	0.24
14	STTP	2017	0.57	0	0.07	0.25
		2018	0.57	0	0.00	0.21
		2019	0.73	0	0.24	0.21
		2020	0.64	0	0.10	0.19
15	ULTJ	2017	0.53	0	0.04	0.31
		2018	0.53	0	0.12	0.26
		2019	0.53	0	0.14	0.25
		2020	0.37	0	-0.04	0.22
16	GGRM	2017	0.95	1	0.09	0.26
		2018	0.98	1	0.15	0.26
		2019	0.96	1	0.15	0.25
		2020	0.94	1	0.04	0.21
17	HMSP	2017	0.99	1	0.04	0.25
		2018	0.99	1	0.08	0.25
		2019	0.98	1	-0.84	0.25
		2020	0.96	1	0.00	0.23
18	DVLA	2017	0.94	1	0.09	0.28
		2018	0.94	1	0.08	0.26
		2019	0.94	1	-0.43	0.26

		2020	0.94	1	-0.04	0.24
19	KAEF	2017	0.95	0	0.08	0.26
		2018	0.95	0	0.22	0.30
		2019	0.95	0	0.23	0.59
		2020	0.94	0	0.06	0.72
20	KLBF	2017	0.97	1	0.04	0.24
		2018	0.94	1	0.04	0.24
		2019	0.94	1	0.07	0.25
		2020	0.93	1	0.02	0.23
21	MERK	2017	0.93	1	-0.44	0.30
		2018	0.91	1	0.05	0.26
		2019	0.92	1	0.22	0.38
		2020	0.91	1	-0.12	0.32
22	PYFA	2017	0.54	0	0.03	0.26
		2018	0.54	0	0.12	0.25
		2019	0.54	0	-0.01	0.25
		2020	0.83	0	0.12	0.25
23	SCPI	2017	0.93	1	-0.09	0.32
		2018	0.91	1	0.01	0.34
		2019	0.92	1	-0.17	0.38
		2020	0.91	1	0.57	0.24
24	SIDO	2017	0.96	1	0.00	0.22
		2018	0.96	1	0.07	0.24
		2019	0.96	1	0.11	0.25
		2020	0.95	1	0.09	0.22
25	TSPC	2017	0.79	0	0.05	0.25
		2018	0.85	0	0.05	0.26
		2019	0.80	0	0.09	0.25
		2020	0.98	0	0.00	0.22
26	KINO	2017	0.88	0	-0.10	0.22
		2018	0.88	0	0.14	0.25
		2019	0.87	0	0.30	0.19
		2020	0.88	0	-0.14	0.16
27	UNVR	2017	0.99	1	0.03	0.25
		2018	0.99	1	0.01	0.25
		2019	0.99	1	0.03	0.25
		2020	0.98	1	0.00	0.22
28	CINT	2017	0.68	0	0.14	0.23

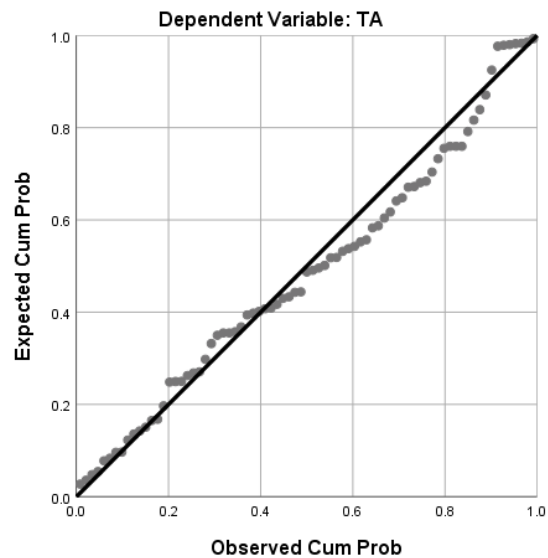
		2018	0.72	0	-0.01	0.39
		2019	0.95	0	0.10	0.48
		2020	0.95	0	-0.19	0.96

Hasil Uji Statistik Deskriptif

Statistik Deskriptif					
	N	Minimum	Maksimum	Mean	Std. Deviation
kepemilikan institusional	77	0.57	1	0.897	0.09882
kualitas audit	77	0	1	0.5455	0.50119
sales growth	77	-0.15	0.31	0.0635	0.09427
tax avoidance	77	0.19	0.33	0.2491	0.0301

Hasil Uji P-Plot

Normal P-P Plot of Regression Standardized Residual

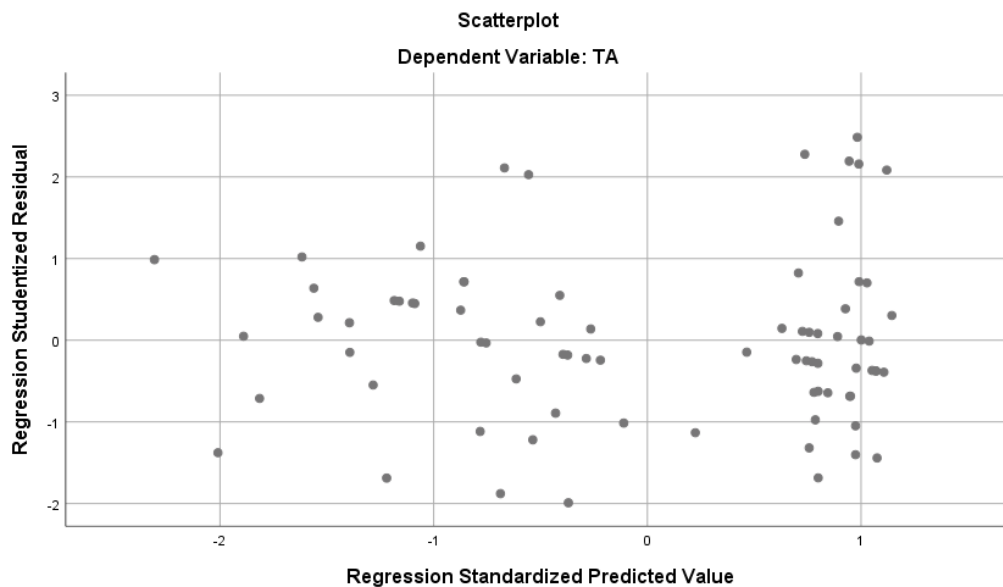


Hasil Uji Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		77
Normal Parameters ^{a,b}	Mean	0.000000
	Std. Deviation	0.02808679
	Most Extreme Differences	
	Absolute	0.080
	Positive	0.080
	Negative	-0.070
Test Statistic		0.080
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.

Hasil Uji Heteroskedastisitas



Hasil Uji Multikolinearitas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	KI	0.724	1.380
	KA	0.690	1.449
	SG	0.945	1.058

a. Dependent Variable: TA

Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.359 ^a	0.129	0.093	0.02866	1.940

a. Predictors: (Constant), SG, KI, KA
b. Dependent Variable: TA

Hasil Uji Regresi Linear Berganda

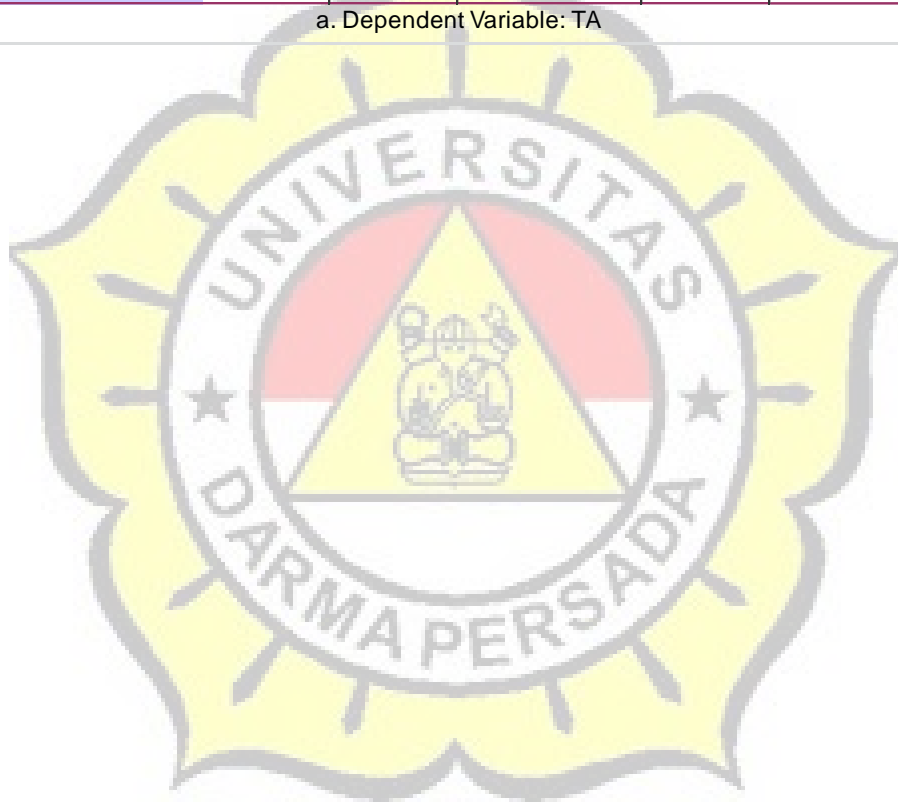
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.194	0.033		5.862	0.000
	KI	0.054	0.039	0.179	1.394	0.167
	KA	0.013	0.008	0.213	1.624	0.109
	SG	-0.020	0.036	-0.063	-0.558	0.579

a. Dependent Variable: TA

Hasil Uji T

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.194	0.033		5.862	0.000
	KI	0.054	0.039	0.179	1.394	0.167
	KA	0.013	0.008	0.213	1.624	0.109
	SG	-0.020	0.036	-0.063	-0.558	0.579

a. Dependent Variable: TA



CATATAN KEGIATAN KONSULTASI SKRIPSI

Judul Skripsi : Pengaruh Kepemilikan Institusional, Kualitas Audit, dan *Sales Growth* terhadap *Tax Avoidance*. (Studi Empiris Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang Terdaftar di BEI Periode 2017-2020)

Dosen Pembimbing : Saminem, SE., MBA.

Mulai Bimbingan : 22 Juni 2021

No	Hari, Tanggal Bimbingan	Uraian Kegiatan	TTD Pembimbing
1	Selasa, 22 Juni 2021	<ul style="list-style-type: none">- Perbaikan format penulisan- Perbaikan Latar Belakang- Perbaikan fenomena yang harus sesuai dengan objek penelitian	
2	Selasa, 6 Juli 2021	<ul style="list-style-type: none">- Perbaikan identifikasi dan pembatasan masalah- Perbaikan terkait penulisan kutipan- Perbaikan kerangka pemikiran- Perbaikan terkait hipotesis penelitian	
3	Sabtu, 17 Juli 2021	<ul style="list-style-type: none">- Pembaharuan sumber kutipan bab 3	
4	Minggu, 15 Oktober 2021	<ul style="list-style-type: none">- Perbaikan Bab 4	
5	Rabu, 17 November 2021	<ul style="list-style-type: none">- Perbaikan Kesimpulan dan Saran	

Jakarta, 24 Desember 2021

Pembimbing

(Saminem, SE., MBA)

