

## LAMPIRAN 1

### Tabulasi Data

KODE	TAHUN	INST	PERSISTEN LABA	CETR	PERT.PENJ
AGII	2016	0,955399	0,00278399	0,174213729	0,157521412
	2017	0,943555	0,005201964	0,127133463	0,11343
	2018	0,943262	0,002523559	0,129376384	0,12774
	2019	0,940555	-0,001558614	0,159392487	0,06288
	2020	0,937643	-0,000501161	0,190498965	-0,00701
ALDO	2016	0,856783	0,002803551	0,307174059	0,23789
	2017	0,856783	0,007631597	0,298621346	0,06348
	2018	0,856783	0,075271867	0,139458463	0,11415
	2019	0,903492	0,035076571	0,184892478	-0,06954
	2020	0,903492	-0,013728349	0,297301393	0,00865
ARNA	2016	0,626776	0,013067493	0,262135292	0,17033
	2017	0,626776	0,019238808	0,209900726	0,14617
	2018	0,626776	0,021794276	0,260223292	0,13762
	2019	0,626776	0,033053313	0,228033904	0,09147
	2020	0,626776	0,055100265	0,13914101	0,02786
BOLT	2016	0,776	0,01151543	0,301353453	0,03528
	2017	0,776	-0,016985317	0,369566384	-0,00321
	2018	0,776	-0,013324795	0,476458509	0,13314
	2019	0,776	-0,019152585	0,523123605	0,01653
	2020	0,776	-0,09729528	-0,676196424	-0,34632
CINT	2016	0,9965	-0,022183033	0,344450132	0,03869
	2017	0,9965	0,018945386	0,248736828	0,14211
	2018	0,9965	-0,032752742	0,461431218	-0,00953
	2019	0,9965	-0,012144126	0,417835565	0,11175
	2020	0,9965	-0,013999399	0,885443294	-0,18843
GGRM	2016	0,993271	0,003492332	0,269383648	0,083969671
	2017	0,993271	0,016217288	0,252852677	0,09219
	2018	0,993271	0,000545912	0,276498625	0,14887
	2019	0,993271	0,039259288	0,221196742	0,15481
	2020	0,993271	-0,041346934	0,233000001	0,03577
IMPC	2016	0,98351	-0,001729301	0,238281189	-0,01093
	2017	0,983143	-0,015043351	0,321630264	0,05088
	2018	0,983143	0,005999681	0,286758699	0,16952
	2019	0,983143	-0,004949249	0,354173157	0,07200

	2020	0,983143	0,008401661	0,231300031	0,20174
INDS	2016	0,995647	0,019223783	0,397861327	-0,01354
	2017	0,995647	0,026321661	0,163215883	0,20216
	2018	0,995647	-0,001189466	0,321659135	0,21955
	2019	0,995911	-0,003253334	0,285435823	-0,12857
	2020	0,995911	-0,015113454	0,2058102	-0,22247
KBLM	2016	0,910714	0,013276126	0,098634516	0,02036
	2017	0,910714	0,019555696	0,616380083	0,23098
	2018	0,910714	-0,002556962	0,141129952	0,02303
	2019	0,910714	-0,001577989	0,349628952	-0,07587
	2020	0,660714	-0,031248206	0,760721165	-0,23087
KDSI	2016	0,946054	0,031215642	0,12428936	0,16418
	2017	0,944997	0,01644056	0,291595069	0,12538
	2018	0,944997	0,005603422	0,322886264	0,03671
	2019	0,945054	-0,010107282	0,324817821	-0,03995
	2020	0,88988	-0,003140877	0,240734676	-0,13953
KINO	2016	0,895	-0,033696385	0,408609022	-0,03075
	2017	0,89405	-0,026569266	0,386215423	-0,09516
	2018	0,892464	0,011252282	0,172456714	0,14271
	2019	0,900221	0,077833388	0,171044281	0,29548
	2020	0,875091	-0,07648157	0,557075027	-0,13976
LION	2016	0,99751	-0,005356009	0,327387961	-0,02598
	2017	0,99751	-0,048483112	0,616108225	-0,07767
	2018	0,997433	0,007751778	0,333768929	0,21287
	2019	0,997433	-0,019989612	1,237550249	-0,12175
	2020	0,997433	-0,016204551	-0,636881798	-0,19849
MYOR	2016	0,747801	0,023616974	0,290014699	0,23829
	2017	0,747801	0,01624297	0,269092507	0,13443
	2018	0,747801	0,007360312	0,303773399	0,15584
	2019	0,747801	0,014653384	0,202357489	0,04015
	2020	0,747801	0,002364521	0,229055141	-0,02197
SKLT	2016	0,997193	-0,003889258	0,318954837	0,11910
	2017	0,995107	0,00365339	0,300963859	0,09635
	2018	0,991767	0,012021265	0,170326056	0,14312
	2019	0,991767	0,016424821	0,25800533	0,22591
	2020	0,991767	-0,003131538	0,166629057	-0,02140
SMSM	2016	0,920038	0,018132911	0,205132724	0,03388
	2017	0,920038	0,021771828	0,231740486	0,15976
	2018	0,920151	0,027903012	0,233034441	0,17766
	2019	0,920195	0,001649833	0,245508137	0,00062
	2020	0,920195	-0,029494662	0,201429849	-0,17839
SRSN	2016	0,779499	-6,203358901	2,901142646	-0,05838
	2017	0,427397	0,010176569	0,052986503	0,04184

	2018	0,482227	0,056375478	0,163996792	0,15246
	2019	0,493249	0,005253837	0,326399041	0,13890
	2020	0,488445	0,00145903	0,134262713	0,30174
TCID	2016	0,998578	-0,175010068	0,151424302	0,09153
	2017	0,998578	0,007226155	0,274048475	0,07109
	2018	0,998742	-0,00248531	0,333301394	-0,02130
	2019	0,998742	-0,0109361	0,250234724	0,05867
	2020	0,998642	-0,086368926	-0,222676439	-0,29069
ULTJ	2016	0,885116	0,044047329	0,271350624	0,06647
	2017	0,661563	0,000357629	0,338130499	0,04131
	2018	0,65656	-0,003022928	0,307604281	0,12159
	2019	0,639858	0,050580608	0,202817592	0,14043
	2020	0,49003	0,011408005	0,225877707	-0,04109
WIIM	2016	0,558911	-0,018314258	0,331657305	-0,08352
	2017	0,380946	-0,053601915	0,540884141	-0,12420
	2018	0,380946	0,008404969	0,255434591	-0,04812
	2019	0,380946	-0,018325789	0,349317724	-0,00840
	2020	0,37266	0,08992486	0,065586968	0,43090

## Lampiran 2

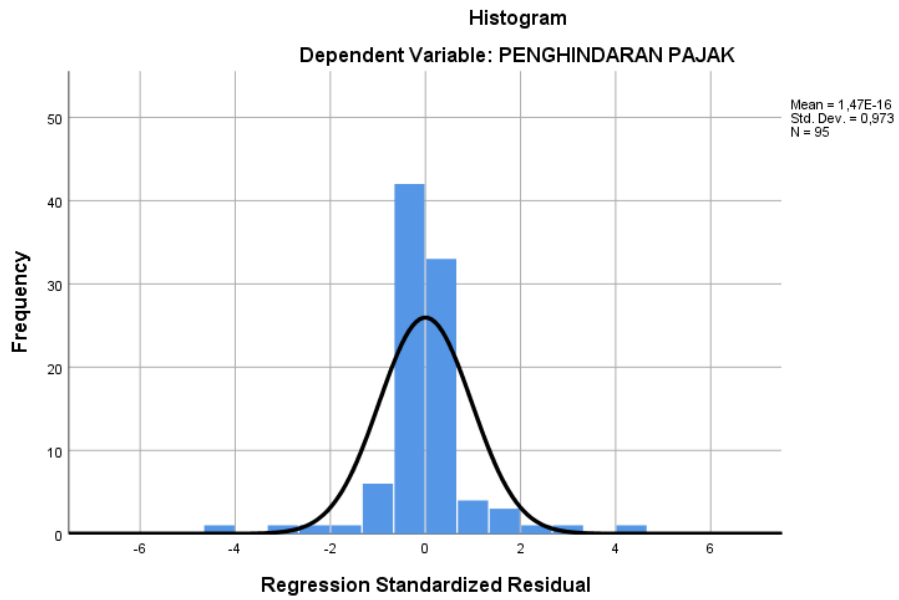
### OUTPUT SPSS

#### Statistik Deskriptif

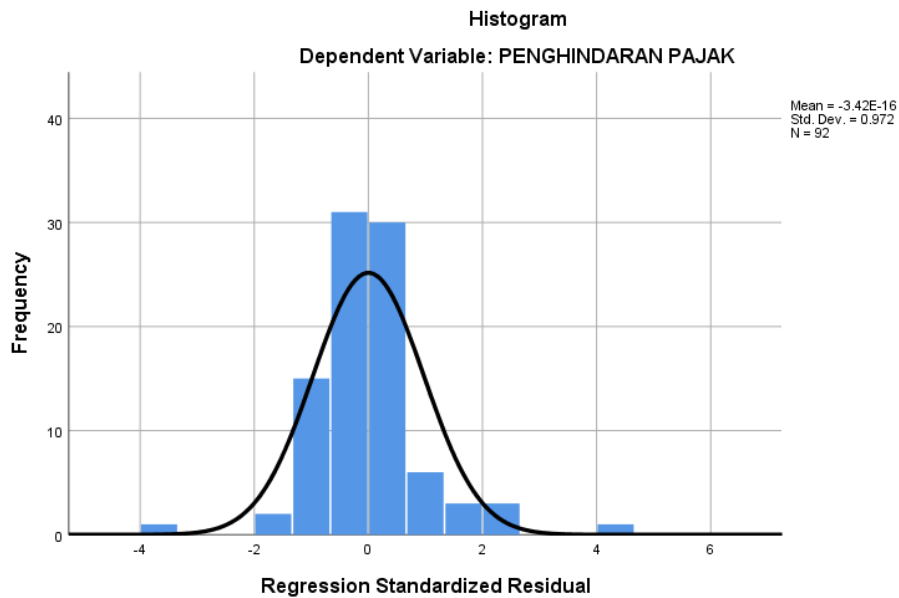
#### Descriptive Statistics

	Mean	Std. Deviation	N
PENGHINDARAN PAJAK	,2973	,34920	95
ISNTITUSIONAL	,8500	,17941	95
Persintensi laba	-,0648	,63745	95
pertumbuhan penj	,0498	,13393	95
Moderasi 1	,0402	,11244	95
Moderasi 2	,0064	,03749	95

### Gambar Normalitas sebelum di moderasi



### Gambar Normalitas sesudah di moderasi



### Hasil Uji Autokorelasi sebelum dimoderasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	.892 <sup>a</sup>	.796	.789	.1425282	.796	114.206	3	88	.000	1.815

a. Predictors: (Constant), pertumbuhan penj, ISNTITUSIONAL, Persintensi laba

b. Dependent Variable: PENGHINDARAN PAJAK

### Hasil Uji Autokorelasi sesudah dimoderasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	.897 <sup>a</sup>	.805	.794	.1407210	.805	71.150	5	86	.000	1.830

a. Predictors: (Constant), Moderasi 2, pertumbuhan penj, ISNTITUSIONAL, Moderasi 1, Persintensi laba

b. Dependent Variable: PENGHINDARAN PAJAK

### Hasil Uji Multikolinieritas sebelum dimoderasi

		Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B		Collinearity Statistics	
		B	Std. Error				Beta	Lower Bound	Upper Bound	Tolerance
1	(Constant)	.299	.073		4.107	.000	.154	.444		
	ISNTITUSIONAL	-.005	.083	-.003	-.063	.950	-.170	.160	.992	1.008
	Persintensi laba	-.418	.023	-.874	-17.982	.000	-.465	-.372	.983	1.017
	pertumbuhan penj	-.245	.121	-.099	-2.036	.045	-.485	-.006	.978	1.023

a. Dependent Variable: PENGHINDARAN PAJAK

### Hasil Uji Multikolinieritas sesudah dimoderasi

		Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B		Collinearity Statistics	
		B	Std. Error				Beta	Lower Bound	Upper Bound	Tolerance
1	(Constant)	.366	.079		4.642	.000	.209	.523		
	ISNTITUSIONAL	-.082	.090	-.048	-.906	.367	-.260	.097	.822	1.216
	Persintensi laba	-.498	.149	-1.041	-3.348	.001	-.794	-.202	.023	42.681
	pertumbuhan penj	-.972	.506	-.393	-1.919	.058	-1.979	.035	.054	18.529
	Moderasi 1	.921	.587	.312	1.570	.120	-.245	2.088	.057	17.471

Moderasi 2	-1.395	2.532	-0.171	-0.551	.583	-6.428	3.637	.024	42.506
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a. Dependent Variable: PENGHINDARAN PAJAK

### Hasil Uji Heteroskedastisitas persamaan 1

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	,114	,049		2,296	,024
	ISNTITUSIONAL	,001	,056	,001	,014	,989
	Persintensi laba	,020	,016	,121	1,252	,214
	pertumbuhan penj	-,364	,082	-,432	-4,452	,000

a. Dependent Variable: ABS\_Res1

### Hasil Uji Heteroskedastisitas persamaan 2

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	,061	,053		1,165	,247
	ISNTITUSIONAL	,055	,060	,096	,910	,365
	Persintensi laba	,128	,099	,803	1,284	,202
	pertumbuhan penj	-,017	,339	-,020	-,049	,961
	Moderasi 1	-,432	,392	-,440	-1,102	,274
	Moderasi 2	1,880	1,693	,692	1,110	,270

a. Dependent Variable: ABS\_Res2

### Hasil Analisis regresi linier berganda persamaan 1

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	,299	,073		4,107	,000
	ISNTITUSIONAL	-,005	,083	-,003	-,063	,950
	Persintensi laba	-,418	,023	-,874	-17,982	,000
	pertumbuhan penj	-,245	,121	-,099	-2,036	,045

a. Dependent Variable: PENGHINDARAN PAJAK

### Hasil Analisis regresi linier berganda persamaan 2

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	,366	,079		4,642	,000
	ISNTITUSIONAL	-,082	,090	-,048	-,906	,367
	Persintensi laba	-,498	,149	-1,041	-3,348	,001
	pertumbuhan penj	-,972	,506	-,393	-1,919	,058
	Moderasi 1	,921	,587	,312	1,570	,120
	Moderasi 2	-1,395	2,532	-,171	-,551	,583

a. Dependent Variable: PENGHINDARAN PAJAK

### Uji t persamaan 1



### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	,299	,073		4,107	,000
	ISNTITUSIONAL	-,005	,083	-,003	-,063	,950
	Persintensi laba	-,418	,023	-,874	-17,982	,000
	pertumbuhan penj	-,245	,121	-,099	-2,036	,045

a. Dependent Variable: PENGHINDARAN PAJAK

### Uji t persamaan 2

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	,366	,079		4,642	,000
	ISNTITUSIONAL	-,082	,090	-,048	-,906	,367
	Persintensi laba	-,498	,149	-1,041	-3,348	,001
	pertumbuhan penj	-,972	,506	-,393	-1,919	,058
	Moderasi 1	,921	,587	,312	1,570	,120
	Moderasi 2	-1,395	2,532	-,171	-,551	,583

a. Dependent Variable: PENGHINDARAN PAJAK

### Uji f persamaan 1

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6,960	3	2,320	114,206	,000 <sup>b</sup>
	Residual	1,788	88	,020		
	Total	8,748	91			

a. Dependent Variable: PENGHINDARAN PAJAK

b. Predictors: (Constant), pertumbuhan penj, ISNTITUSIONAL, Persintensi laba

## Uji F persamaan 2

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7,045	5	1,409	71,150	,000 <sup>b</sup>
	Residual	1,703	86	,020		
	Total	8,748	91			

a. Dependent Variable: PENGHINDARAN PAJAK

b. Predictors: (Constant), Moderasi 2, pertumbuhan penj, ISNTITUSIONAL, Moderasi 1, Persintensi laba

### Laporan Keuangan Perusahaan 2016-2020



2017



2019



## Lampiran tabel



lampiran tabel  
dw.pdf

**Tabel T: Titik Persentase Distribusi t (df = 81 -120)**

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
81	0.67753	129.209	166.388	198.969	237.327	263.790	319.392
82	0.67749	129.196	166.365	198.932	237.269	263.712	319.262
83	0.67746	129.183	166.342	198.896	237.212	263.637	319.135
84	0.67742	129.171	166.320	198.861	237.156	263.563	319.011
85	0.67739	129.159	166.298	198.827	237.102	263.491	318.890
86	0.67735	129.147	166.277	198.793	237.049	263.421	318.772
87	0.67732	129.136	166.256	198.761	236.998	263.353	318.657
88	0.67729	129.125	166.235	198.729	236.947	263.286	318.544
89	0.67726	129.114	166.216	198.698	236.898	263.220	318.434
90	0.67723	129.103	166.196	198.667	236.850	263.157	318.327
91	0.67720	129.092	166.177	198.638	236.803	263.094	318.222
92	0.67717	129.082	166.159	198.609	236.757	263.033	318.119
93	0.67714	129.072	166.140	198.580	236.712	262.973	318.019
94	0.67711	129.062	166.123	198.552	236.667	262.915	317.921



lampiran tabel f.pdf

## Lampiran Kegiatan Bimbingan

### Laporan Kegiatan Konsultasi Skripsi

Judul : Pengaruh Kepemilikan Institusional, dan Persistensi Laba terhadap Penghindaran Pajak dengan Pertumbuhan Penjualan sebagai Variabel Moderasi

Dosen Pembimbing: Jombrik TPR, SE. MM

No	Hari/Tanggal	Topik Diskusi	Paraf
1.	Sabtu, 9 Januari 2021	Perbaikan bab 1-3	

2.	Rabu, 20 Januari 2021	Perbaiki bab 1-3	
3.	Jumat, 29 Januari 2021	Perbaiki bab 1-3	
4.	Senin, 1 Februari 2021	Perbaiki bab 1-3	
5.	Senin, 8 Maret 2021	Sidang Proposal	
6.	Kamis, 22 April 2021	Perbaiki bab 1-3	
7.	Jumat, 2 Juli 2021	Perbaiki 4-5	
8.	Sabtu, 10 Juli 2021	Perbaiki 4-5	
9.	Sabtu, 17 Juli 2021	Perbaiki sistematika Penulisan	
10.	Selasa, 20 Juli 2021	Perbaiki bab 1-5	

Mengetahui

Dosen Pembimbing

Jombrik TPR, SE. MM