

LAMPIRAN – LAMPIRAN

Lampiran 1: Sampel penelitian

No	Kode	Nama Perusahaan
1	ASII	Astra Internasional Tbk
2	GGRM	Gudang Garam Tbk
3	HMSP	H.M Sampoerna Tbk
4	ICBP	Indofood CBP Sukses Makmur Tbk
5	INDF	Indofood Sukses Makmur Tbk
6	INTP	Indocement Tunggul Prakarsa Tbk
7	KLBF	Kalbe Farma Tbk
8	SMGR	Semen Indonesia (Persero) Tbk
9	UNVR	PT Unilever Indonesia Tbk

N O	Kode	Tahun	Pretax income	Tax income	PI - TI	Total Aset awal	Total Aset akhir	/2	Aktiva rata-rata	BTD
1	ASII	2015	19.630.000	-6.498.000	26.128.000	236.027.000	245.435.000	2	358744500	0,072831779
		2016	22.253.000	-5.426.000	27.679.000	245.435.000	261.855.000	2	376362500	0,073543459
		2017	29.196.000	-6.369.000	35.565.000	261.855.000	295.646.000	2	409678000	0,086812082
		2018	34.995.000	-8.010.000	43.005.000	295.646.000	344.711.000	2	468001500	0,091890731
		2019	34.054.000	10.943.000	44.997.000	344.711.000	351.958.000	2	520690000	0,086418022
2	GGRM	2015	8.635.275	-1.830.188	10.465.463	58.234.278	63.505.413	2	89986985	0,116299741
		2016	8.931.136	-2.405.902	11.337.038	63.505.413	62.951.634	2	94981230	0,119360825
		2017	10.436.512	-2.638.900	13.075.412	62.951.634	66.759.930	2	96331599	0,135733364
		2018	10.479.242	-2.897.496	13.376.738	66.759.930	69.097.219	2	101308540	0,13203959
		2019	14.487.736	-3.204.640	17.692.376	69.097.219	78.647.274	2	108420856	0,163182405
3	HMSP	2015	13.932.644	-3.824.285	17.756.929	28.380.630	38.010.724	2	47385992	0,374729498
		2016	17.011.447	-3.826.053	20.837.500	38.010.724	42.508.277	2	59264863	0,351599567
		2017	16.894.806	-4.337.944	21.232.750	42.508.277	43.141.063	2	64078809	0,331353696
		2018	17.961.269	-4.412.498	22.373.767	43.141.063	46.602.420	2	66442273	0,33673994
		2019	18.259.423	-4.630.741	22.890.164	46.602.420	50.902.806	2	72053823	0,317681464
4	ICBP	2015	4.009.634	-1.189.923	5.199.557	25.029.488	26.560.624	2	38309800	0,13572394
		2016	4.989.254	-1.530.642	6.519.896	26.560.624	28.901.948	2	41011598	0,158976883
		2017	5.206.561	-1.862.383	7.068.944	28.901.948	31.619.514	2	44711705	0,158100524
		2018	6.446.785	-2.005.525	8.452.310	31.619.514	34.367.153	2	48803091	0,173192106
		2019	7.436.972	-1.615.934	9.052.906	34.367.153	38.709.314	2	53721810	0,168514538
5	INDF	2015	4.962.084	-2.333.641	7.295.725	86.077.251	91.831.526	2	131993014	0,055273569
		2016	7.385.228	-2.678.358	10.063.586	91.831.526	82.174.515	2	132918784	0,075712294
		2017	7.658.554	-3.422.799	11.081.353	82.174.515	87.939.488	2	126144259	0,087846669
		2018	7.446.966	-3.460.973	10.907.939	88.400.877	96.537.796	2	136669775	0,079812373
		2019	8.749.397	-2.361.672	11.111.069	96.537.796	96.198.559	2	144637076	0,076820338
6	INTP	2015	5.645.111	-1.219.943	6.865.054	28.884.635	27.638.360	2	42703815	0,160759735
		2016	4.146.379	-754.245	4.900.624	27.638.360	30.150.580	2	42713650	0,114732035
		2017	2.287.989	-274.627	2.562.616	30.150.580	28.863.676	2	44582418	0,057480418
		2018	1.400.228	-167.132	1.567.360	28.863.676	27.788.562	2	42757957	0,036656569
		2019	2.274.427	-76.104	2.350.531	27.788.562	27.707.749	2	41642437	0,056445568
7	KLBF	2015	2.720.882	-700.483	3.421.365	12.439.267	13.696.417	2	19287476	0,177387912
		2016	3.091.188	-752.684	3.843.872	13.696.417	15.226.009	2	21309422	0,180383686
		2017	3.241.187	-7.823.165	11.064.352	15.226.009	16.616.239	2	23534129	0,470140715
		2018	3.306.400	-838.107	4.144.507	16.616.239	18.146.206	2	25689342	0,161331769
		2019	3.402.617	-839.509	4.242.126	18.146.206	20.264.727	2	28278570	0,150012044

8	SMGR	2015	5.850.923	-1.343.605	7.194.528	34.331.675	38.153.119	2	53408235	0,134708216
		2016	5.084.621	-1.544.512	6.629.133	38.153.119	44.226.896	2	60266567	0,109996858
		2017	2.746.546	-1.147.544	3.894.090	44.226.896	48.963.503	2	68708648	0,056675399
		2018	4.104.959	-542.907	4.647.866	48.963.503	50.783.836	2	74355421	0,062508771
		2019	3.195.775	-616.721	3.812.496	50.783.836	79.807.067	2	90687370	0,042039989
9	UNVR	2015	7.829.490	-1.910.609	9.740.099	14.280.670	15.729.945	2	22145643	0,439820114
		2016	8.571.885	-2.066.894	10.638.779	15.729.945	16.745.695	2	24102793	0,441391967
		2017	9.371.661	-2.406.049	11.777.710	16.745.695	18.906.413	2	26198902	0,449549765
		2018	12.148.087	-2.340.586	14.488.673	18.906.413	20.326.869	2	29069848	0,498408979
		2019	9.901.772	-3.120.471	13.022.243	20.326.869	20.649.371	2	30651555	0,424847719

Lampiran 2: Hasil Perhitungan Variabel Perencanaan pajak periode 2015-

2019

Lampiran 3: Hasil Perhitungan Variabel Ekuitas Periode 2015-2019

NO	Kode	Tahun	Ekuitas	LN*Ekuitas
1	ASII	2015	126.533.000	18,6560137
		2016	139.906.000	18,75648133
		2017	156.329.000	18,86747332
		2018	174.363.000	18,97664989
		2019	186.763.000	19,04535099
2	GGRM	2015	38.007.909	17,45330483
		2016	39.564.228	17,49343593
		2017	42.187.664	17,55763841
		2018	45.133.285	17,62513056
		2019	50.930.758	17,74597758
3	HMSP	2015	32.016.060	17,28174821
		2016	34.175.014	17,34700535
		2017	34.112.985	17,34518866
		2018	35.358.253	17,38104239
		2019	35.679.730	17,3900933
4	ICBP	2015	16.115.437	16,59528819
		2016	18.500.823	16,73332578
		2017	20.324.330	16,82732925
		2018	22.707.150	16,93819041
		2019	26.671.104	17,09909129
5	INDF	2015	43.121.593	17,57953443
		2016	43.941.423	17,59836801
		2017	46.756.724	17,66046863
		2018	49.916.800	17,72586818
		2019	54.202.488	17,80823737
6	INTP	2015	23.865.950	16,98796331
		2016	26.138.703	17,07892765
		2017	24.556.507	17,01648743
		2018	23.221.589	16,96059296
		2019	23.080.261	16,95448831
7	KLBF	2015	10.938.286	16,20777967
		2016	12.463.847	16,33834277
		2017	13.894.031	16,44696988

		2018	15.294.595	16,54301006
		2019	16.705.583	16,63125353
8	SMGR	2015	27.440.798	17,12754144
		2016	30.574.391	17,23567332
		2017	30.439.052	17,23123695
		2018	32.615.315	17,30029252
		2019	33.891.924	17,33868731
9	UNVR	2015	4.827.360	15,38981029
		2016	4.704.258	15,36397861
		2017	5.173.388	15,45903835
		2018	7.383.667	15,81478096
		2019	5.281.862	15,47978925

Lampiran 4: Hasil Perhitungan Variabel Perencanaan Pajak Dan Variabel Ekuitas Periode 2015-2019

NO	KODE	TAHUN	Y	X
1	ASII	2015	18.6560	0.072832
		2016	18.7565	0.073543
		2017	18.8675	0.086812
		2018	18.9766	0.091891
		2019	19.0453	0.086418
2	GGRM	2015	17.4533	0.1163
		2016	17.4934	0.119361
		2017	17.5576	0.135733
		2018	17.6251	0.13204
		2019	17.7460	0.163182
3	HMSP	2015	17.2617	0.374729
		2016	17.3470	0.3516
		2017	17.3452	0.331354
		2018	17.3810	0.33674
		2019	17.3901	0.317681
4	ICBP	2015	16.5953	0.135724
		2016	16.7333	0.158977
		2017	16.8273	0.158101
		2018	16.9382	0.173192
		2019	17.0991	0.168515
5	INDF	2015	17.5795	0.055274
		2016	17.5984	0.075712
		2017	17.6605	0.087847
		2018	17.7259	0.079812

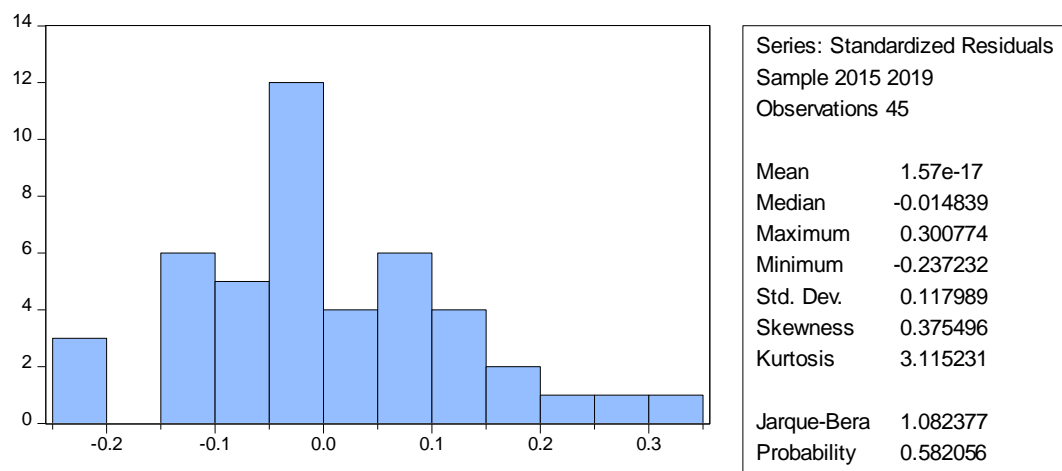
		2019	17.8082	0.07682
6	INTP	2015	16.9880	0.16076
		2016	17.0789	0.114732
		2017	17.0165	0.05748
		2018	16.9606	0.036657
		2019	16.9545	0.056446
7	KLBF	2015	16.2078	0.177388
		2016	16.3898	0.180384
		2017	16.4470	0.470141
		2018	16.5430	0.161332
		2019	16.6312	0.150012
8	SMGR	2015	17.1275	0.134708
		2016	17.2357	0.109997
		2017	17.2312	0.056675
		2018	17.3003	0.062509
		2019	17.3387	0.04204
9	UNVR	2015	15.3898	0.43982
		2016	15.3640	0.441392
		2017	15.4590	0.44955
		2018	15.8148	0.498409
		2019	15.4798	0.424848

Lampiran 5: Hasil Olah Data E-Views

Statistik Deskriptif Data Sampel

	Y	X
Mean	17.16502	0.181899
Median	17.23570	0.135724
Maximum	19.04530	0.498409
Minimum	15.36400	0.036657
Std. Dev.	0.884612	0.136375
Skewness	-0.001770	1.078553
Kurtosis	3.256866	2.769284
Jarque-Bera	0.123737	8.824386
Probability	0.940007	0.012129
Sum	772.4261	8.185470
Sum Sq. Dev.	34.43171	0.818317
Observations	45	45

Hasil Uji Normalitas



Hasil Uji Autokorelasi

Cross-section fixed (dummy variables)

R-squared	0.982210	Mean dependent var	17.16502
Adjusted R-squared	0.977636	S.D. dependent var	0.884612
S.E. of regression	0.132292	Akaike info criterion	-1.014487
Sum squared resid	0.612537	Schwarz criterion	-0.613007
Log likelihood	32.82597	Hannan-Quinn criter.	-0.864820
F-statistic	214.7121	Durbin-Watson stat	0.961554
Prob(F-statistic)	0.000000		

Hasil Chow Test

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	142.336451	(8,35)	0.0000
Cross-section Chi-square	158.065255	8	0.0000

Hasil Hausman Test

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	6.709325	1	0.0096

Hasil Regresi *Fixed Effect Model*

Dependent Variable: Y
 Method: Panel Least Squares
 Date: 08/22/20 Time: 22:44
 Sample: 2015 2019
 Periods included: 5
 Cross-sections included: 9
 Total panel (balanced) observations: 45

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	17.11709	0.079042	216.5571	0.0000
X	0.263549	0.420794	0.626312	0.5352

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.982210	Mean dependent var	17.16502
Adjusted R-squared	0.977636	S.D. dependent var	0.884612
S.E. of regression	0.132292	Akaike info criterion	-1.014487
Sum squared resid	0.612537	Schwarz criterion	-0.613007
Log likelihood	32.82597	Hannan-Quinn criter.	-0.864820
F-statistic	214.7121	Durbin-Watson stat	0.961554
Prob(F-statistic)	0.000000		

Hasil Uji Koefisien Determinasi

Cross-section fixed (dummy variables)

R-squared	0.982210	Mean dependent var	17.16502
Adjusted R-squared	0.977636	S.D. dependent var	0.884612
S.E. of regression	0.132292	Akaike info criterion	-1.014487
Sum squared resid	0.612537	Schwarz criterion	-0.613007
Log likelihood	32.82597	Hannan-Quinn criter.	-0.864820
F-statistic	214.7121	Durbin-Watson stat	0.961554
Prob(F-statistic)	0.000000		

Hasil Pengujian Secara Parsial (Uji-t)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	17.11709	0.079042	216.5571	0.0000
X	0.263549	0.420794	0.626312	0.5352

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.982210	Mean dependent var	17.16502
Adjusted R-squared	0.977636	S.D. dependent var	0.884612
S.E. of regression	0.132292	Akaike info criterion	-1.014487
Sum squared resid	0.612537	Schwarz criterion	-0.613007
Log likelihood	32.82597	Hannan-Quinn criter.	-0.864820
F-statistic	214.7121	Durbin-Watson stat	0.961554
Prob(F-statistic)	0.000000		