

LAMPIRAN

LAMPIRAN 1 Data Sampel Perusahaan Multinasional

NO	KODE	NAMA PERUSAHAAN
1	ABMM	ABM Investama Tbk PT
2	ACST	Acset Indonusa Tbk PT
3	AKPI	Argha Karya Prima Industry Tbk PT
4	ALDO	Alkindo Naratama Tbk PT
5	ALMI	Alumindo Light Medal Industry Tbk PT
6	AMFG	Asahimas Flat Glass Tbk PT
7	ANTM	Aneka Tambang Tbk PT
8	APII	Arita Prima Indonesia Tbk PT
9	ARNA	Arwana Citramulia Tbk PT
10	ASGR	Astra Graphia Tbk PT
11	ASII	Astra International Tbk PT
12	BATA	Sepatu Bata Tbk PT
13	BHIT	MNC Asia Holding Tbk PT
14	BNBR	Bakrie & Brothers Tbk PT
15	BOLT	Garuda Metalindo Tbk PT
16	BRAM	Indo Kordsa Tbk PT
17	BUDI	Budi Starch & Sweetener Tbk PT
18	BUKK	Bukaka Teknik Utama Tbk PT
19	BYAN	Bayan Resources Tbk PT
20	CASS	Cardig Aero Services Tbk PT
21	CPRO	Central Proteina Prima Tbk PT
22	CTBN	Citra Tubindo Tbk PT
23	DSSA	Dian Swastatika Sentosa Tbk PT
24	DVLA	Darya-Varia Laboratoria Tbk PT
25	EKAD	Ekadharma International Tbk PT
26	ELSA	Elnusa Tbk PT
27	EMTK	Elang Mahkota Teknologi Tbk PT
28	EPMT	Enseval Putera Megatrading Tbk PT
29	ERAA	Erajaya Putera Megatrading Tbk PT
30	EXCL	XL Asiat Tbk PT
31	FASW	Fajar Surya Wisesa Tbk PT
32	FISH	FKS Multi Agro Tbk PT
33	FREN	Smartfren Telecom Tbk PT

34	GDYR	Goodyear Indonesia Tbk PT
35	GEMS	Golden Energy Mines Tbk PT
36	GJTL	Gajah Tunggal Tbk PT
37	GMFI	Garuda Maintenance Facility AeroAsia Tbk PT
38	HITS	Humpuss Intermoda Transportasi Tbk PT
39	HMSP	Hanjaya Mandala Sampoerna Tbk PT
40	ICBP	Indofood CBP Sukses Makmur Tbk PT
41	IFII	Indonesia Fibreboard Industry Tbk PT
42	IKBI	Sumi Indo Kabel Tbk PT
43	IMAS	Indomobil Sukses International Tbk PT
44	IMPC	Impack Pratama Industri Tbk PT
45	INAF	Indofarma Tbk PT
46	INDF	Indofood Sukses Makmur Tbk PT
47	INDR	Indo-Rama Synthetics Tbk PT
48	INDS	Indospring Tbk PT
49	INDY	Indika Energy Tbk PT
50	INOV	Inocycle Technology Group Tbk PT
51	INTP	Indocement Tunggal Prakarsa Tbk PT
52	IPOL	Indopoly Swakarsa Industry Tbk PT
53	IPTV	MNC Vision Networks Tbk PT
54	ISSP	Steel Pipe Industry of Indonesia Tbk PT
55	JECC	Jembo Cable Company Tbk PT
56	JKON	Jaya Konstruksi Manggala Pratama Tbk PT
57	JPFA	Japfa Comfeed Indonesia Tbk PT
58	JSPT	Jakarta Setiabudi Internasional Tbk PT
59	JTPE	Jasuindo Tiga Perkasa Tbk PT
60	KAEF	Kimia Farma Tbk PT
61	KICI	Kedaung Indah Can Tbk PT
62	KLBF	Kalbe Farma Tbk PT
63	KMTR	Kirana Megatara Tbk PT
64	LSIP	Perusahaan Perkebunan London Sumatra Indonesia Tbk PT
65	MAPA	MAP Aktif Adiperkasa Tbk PT
66	MAPI	Mitra Adiperkasa Tbk PT
67	MDKI	Emdeki Utama Tbk PT
68	MGRO	Mahkota Group Tbk PT
69	MLIA	Mulia Industrindo Tbk PT
70	MTDL	Metrodata Electronics Tbk PT
71	MYOR	Mayora Indah Tbk PT
72	PANR	Panorama Sentrawisata Tbk PT

73	PBID	Panca Budi Idaman Tbk PT
74	PBRX	Pan Brothers Tbk PT
75	PGAS	Perusahaan Gas Negara Tbk PT
76	PTBA	Bukit Asam Tbk PT
77	SCPI	Organon Pharma Indonesia Tbk
78	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk PT
79	SIMP	Salim Ivomas Pratama Tbk PT
80	SKBM	Sekar Bumi Tbk PT
81	SMAR	Sekar Mas Agro Resources and Technology Tbk PT
82	SMDR	Samudera Indonesia Tbk PT
83	SMGR	Semen Indonesia (Persero) Tbk PT
84	SMSM	Selamat Sempurna Tbk PT
85	SOCI	Soechi Lines Tbk PT
86	SRIL	Sri Rejeki Isman Tbk PT
87	STTP	Siantar Top Tbk PT
88	TBLA	Tunas Baru Lampung Tbk PT
89	TBMS	Tembaga Mulia Semanan Tbk PT
90	TCID	Mandom Indonesia Tbk Pt
91	TLKM	Telkom Indonesia (Persero) Tbk PT
92	TMAS	PT Temas TBK
93	TOTL	Total Bangunan Persada Tbk PT
94	TOTO	Surya Toto Indonesia Tbk PT
95	TRIS	Trisula International Tbk PT
96	UCID	Uni-charm Indonesia Tbk PT
97	UNTR	United Tractors Tbk PT
98	UNVR	Unilever Indonesia Tbk PT
99	VIVA	Visi Media Asia Tbk PT
100	WIKA	Wijaya Karya (Persero) Tbk PT
101	WINS	Wintermar Offshore Marine Tbk PT
102	WSKT	Waskita Karya (Persero) Tbk PT
103	YPAS	Yanaprima Hastapersara Tbk PT

Lampiran 2 Tabel Descriptive Statistic

	Mean	Median	Standar Deviasi	Min	Max
N					103
Tax Avoidance	5,435	3,945	7,542	0,1872	84.59
DER	1,137	0,8922	1,097	-4,168	10,75
TP	1,921	0,1533	16,85	0,0000146	273,7
ENVUC	0,155	0,1155	1,511	-5,093	6536
Firm Size	12,83	12,76	0,6637	11,17	14,57
ROA	0,06116	0,04673	0,09576	-0,8708	0,5202

Lampiran 3 Tabel Panel Diagnostic

Dependent Variable	Tax Avoidance P-Value
	Hipotesis 1
Random effect estimator	3.36E-11
Result	Fixed effect
Random effect estimator	
Breusch-Pagan	0.000461301
Result	Random effect
Hausman	0.000461301
Result	Fixed effect

Lampiran 4 WLS dan Collinearity Hipotesis 1

	Coefficient	p-value	VIF
N			103
Const	2,51002	0,0484 **	
DER	0,954348	0,0001 ***	1,043
TP	-0,00127465	0,3272	1,014
ENVUC	-4,51137e-07	0,0015 ***	1,175
FIRMSIZE	-7,52910	0,0001 ***	1,168
ROA	7,02981	0,0058 ***	1,039
Heteroskedasticity	0		
Adjusted R-Squared	0.791215		
p-value (F)	9.51E-63		