

## LAMPIRAN

**Lampiran 1** Tabulasi Data Pengambilan Sampel Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2021 (disajikan dalam satuan rupiah)

No	Kode Perusahaan	Nama Perusahaan	Tahun	Laba Bersih
1	ADES	Akasha Wira International Tbk	2021	265.758.000.000
2	BUDI	Budi Starch Sweetener Tbk	2021	91.723.000.000
3	CAMP	Campina Ice Cream Industry Tbk	2021	100.066.615.090
4	CEKA	Cahaya Kalbar Tbk	2021	187.066.990.085
5	DLTA	Delta Jakarta Tbk	2021	187.992.998.000
6	DMND	Diamond Food Indonesia Tbk IPO 22 Januari 2020	2021	351.470.000.000
7	GOOD	Garudafood Putra Putri Jaya Tbk	2021	492.637.672.186
8	IKAN	Era Mandiri Cemerlang Tbk IPO 12 Februari 2020	2021	1.599.675.921
9	MYOR	Mayora Indah Tbk	2021	1.211.052.647.953
10	ROTI	Nippon Indosari Corpindo Tbk	2021	281.340.682.456
11	SKLT	Sekar Laut Tbk	2021	84.524.160.228
12	STTP	Siantar Top Tbk	2021	617.573.766.863
13	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	2021	1.276.793.000.000
14	GGRM	Gudang Garam Tbk	2021	5.605.321.000.000
15	WIIM	Wisnilak Inti Makmur Tbk	2021	176.877.010.231
16	DVLA	Darya Varia Laboratoria Tbk	2021	146.725.628.000
17	KLBF	Kalbe Farma Tbk	2021	3.232.007.683.281
18	MERK	Merck Indonesia Tbk	2021	131.660.834.000
19	SOHO	Soho Global Health Tbk IPO 7 September 2020	2021	551.091.000.000
20	KINO	Kino Indonesia Tbk	2021	100.649.538.230
21	CBMF	Cahaya Bintang Medan Tbk IPO 9 April 2020	2021	1.470.491.082
22	KICI	Kedaung Indah Can Tbk	2021	23.955.747.587
23	WOOD	Integra Indocabinet Tbk	2021	535.295.612.635
24	HRTA	Hartadinata Abadi Tbk	2021	194.432.397.219
25	INTP	Indocement Tunggul Prakasa Tbk	2021	1.788.496.000.000
26	SMBR	Semen Baturaja Tbk	2021	51.817.305.000
27	SMCB	Solusi Bangun Indonesia Tbk	2021	720.933.000.000
28	SMGR	Semen Indonesia (Persero) Tbk	2021	2.082.347.000.000
29	WTON	Wijaya Karya Beton Tbk	2021	81.433.957.569
30	AMFG	Asahimas Flat Glass Tbk	2021	318.672.000.000
31	ARNA	Arwana Citramulia Tbk	2021	475.983.374.390
32	CAKK	Cahayaputra Asa Keramik Tbk	2021	12.203.830.048
33	MLIA	Mulia Industrindo Tbk	2021	647.249.607.000

No	Kode Perusahaan	Nama Perusahaan	Tahun	Lab Bersih
34	ALKA	Alakasa Industrindo Tbk	2021	17.445.033.000
35	BTON	Betonjaya Manunggal Tbk	2021	9.635.958.498
36	INAI	Indal Aluminium Industry Tbk	2021	4.319.665.242
37	ISSP	Steel Pipe Industry of Indonesia Tbk	2021	486.061.000.000
38	AGII	Aneka Gas Industri Tbk	2021	211.485.000.000
39	DPNS	Duta Pertiwi Nusantara Tbk	2021	22.723.655.893
40	EKAD	Ekadharna International Tbk	2021	108.490.477.354
41	MDKI	Emdeki Utama Tbk	2021	38.851.000.000
42	SRSN	Indo Acitama Tbk	2021	26.542.985.000
43	APLI	Asiaplast Industries Tbk	2021	23.227.293.962
44	ESIP	Sinergi Inti Plastindo Tbk	2021	611.433.199
45	IGAR	Champion Pacific Indonesia Tbk	2021	104.034.299.846
46	PBID	Panca Budi Idaman Tbk	2021	412.552.472.000
47	SMKL	Satyamitra Kemas Lestari Tbk	2021	106.306.881.651
48	TALF	Tunas Alfin Tbk	2021	22.437.585.810
49	TRST	Trias Sentosa Tbk	2021	200.975.805.947
50	JPFA	Japfa Comfeed Indonesia Tbk	2021	2.130.896.000.000
51	IFII	Indonesia Fibreboard Industry Tbk	2021	82.349.452.240
52	SINI	Singaraja Putra Tbk	2021	8.444.661.323
53	ALDO	Alkindo Naratama Tbk	2021	100.771.009.640
54	FASW	Fajar Surya Wisesa Tbk	2021	614.926.000.000
55	INRU	Toba Pulp Lestari Tbk	2021	10.602.798
56	KSDI	Kedawung Setia Industrial Tbk	2021	72.634.468.539
57	SPMA	Suparma Tbk	2021	294.325.560.054
58	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	2021	3.787.891.722
59	INCF	Indo Komoditi Korpora Tbk	2021	742.939.616
60	INOV	Inocycle Technology Group Tbk	2021	27.322.803.000
61	KMTR	Kirana Megatara Tbk	2021	81.527.139.693
62	ASII	Astra International Tbk	2021	25.586.000.000.000
63	BOLT	Garuda Metalindo Tbk	2021	82.749.100.903
64	BRAM	Indo Kordsa Tbk	2021	402.188.362.752
65	GDYR	Goodyear Indonesia Tbk	2021	37.026.479.577
66	MASA	Multistrada Arah Sarana Tbk	2021	927.561.594.172
67	ERTX	Eratex Djaja Tbk	2021	24.090.456.498
68	ESTI	Ever Shine Tex Tbk	2021	24.530.069.531
69	INDR	Indorama Synthetics Tbk	2021	84.568.285
70	SSTM	Sunson Textile Manufacture Tbk	2021	56.749.821.815
71	TRIS	Trisula International Tbk	2021	18.024.581.177
72	UCID	Uni Charm Indonesia Tbk	2021	475.087.000.000
73	ZONE	Mega Perintis Tbk	2021	30.781.262.235
74	ARKA	Arkha Jayanti Persada Tbk	2021	3.442.039.458
75	AMIN	Ateliers Mecaniques D'Indonesie Tbk	2021	5.731.532.517

No	Kode Perusahaan	Nama Perusahaan	Tahun	Lab Bersih
76	KBLI	KMI Wire & Cable Tbk	2021	93.371.439.103
77	SCCO	Supreme Cable Manufacturing & Commerce Tbk	2021	141.762.816.916
Outlier SPSS				
78	CPRO	Central Proteina Prima Tbk	2021	2.212.293.000
79	CLEO	Sariguna Primatirta Tbk	2021	180.711.667.020
80	COCO	Wahana Interfood Nusantara Tbk	2021	8.532.631.708
81	ENZO	Moreno Abadi Perkasa Tbk IPO 14 September 2020	2021	10.191.676.313
82	HOKI	Buyung Poetra Sembada Tbk	2021	12.533.087.704
83	ICBP	Indofood CBP Sukses Makmur Tbk	2021	7.900.282.000
84	INDF	Indofood Sukses Makmur Tbk	2021	11.203.585.000
85	MLBI	Multi Bintang Indonesia Tbk	2021	665.850.000
86	PANI	Pratama Abadi Nusa Industri Tbk	2021	1.680.076.000
87	PCAR	Prima Cakrawala Abadi Tbk	2021	1.278.943.527
88	SKBM	Sekar Bumi Tbk	2021	1.006.492.520
89	HMSP	Hanjaya Mandala Sampoerna Tbk	2021	7.137.097.000
90	KAEF	Kimia Farma Tbk	2021	289.888.789.000
91	PEHA	Phapros Tbk	2021	11.296.951.000
92	PYFA	Pyridam Farma Tbk	2021	5.478.952.440
93	SCPI	Merck Sharp Dohme Pharma Tbk	2021	118.691.582
94	SIDO	Industri Jamu dan Farmasi Sido Tbk	2021	1.260.898.000
95	TSPC	Tempo Scan Pacific Tbk	2021	877.817.637.643
96	MRAT	Mustika Ratu Tbk	2021	357.509.551
97	UNVR	Unilever Indonesia Tbk	2021	5.758.148.000
98	MARK	Mark Dynamics Indonesia Tbk	2021	392.149.133.254
99	TOTO	Surya Toto Indonesia Tbk	2021	160.987.891.641
100	BAJA	Saranacentral Bajatama Tbk	2021	88.527.078.771
101	GGRP	Gunung Raja Paksi Tbk	2021	61.896.860.000
102	KRAS	Krakatau Steel (Persero) Tbk	2021	62.133.000.000
103	NIKL	Pelat Timah Nusantara Tbk	2021	5.862.823.000
104	TBMS	Tembaga Mulia Semanan Tbk	2021	6.974.835.000
105	ADMG	Polychem Indonesia Tbk	2021	761.546.000
106	BRPT	Barito Pasific Tbk	2021	296.007.000
107	INCI	Intan Wijaya International Tbk	2021	11.036.924.395
108	SAMF	Saraswanti Anugerah Makmur Tbk IPO 31 Maret 2020	2021	171.146.039.488
109	TPIA	Chandra Asri Petrochemical	2021	152.004.000.000
110	AKPI	Argha Karya Prima Industry Tbk	2021	147.822.236
111	IMPC	Impack Pratama Industri Tbk	2021	206.588.977.295
112	CPIN	Charoen Pokphand Indonesia Tbk	2021	3.619.010.000
113	MAIN	Malindo Feedmill Tbk	2021	60.376.485.000
114	SIPD	Sreeya Sewu Indonesia Tbk	2021	15.065.000.000

No	Kode Perusahaan	Nama Perusahaan	Tahun	Laba Bersih
115	GJTL	Gajah Tunggal Tbk	2021	79.896.000.000
116	SMSM	Selamat Sempurna Tbk	2021	728.263.000
117	BELL	Trisula Textile Industries Tbk	2021	4.172.725.902
118	PBRX	Pan Brothers Tbk	2021	15.403.762.000
119	SLIS	Gaya Abadi Sempurna Tbk	2021	25.245.714.649
120	AISA	Tiga Pilar Sejahtera Food Tbk	2021	8.771.000.000
121	RMBA	Bentoel Internasional Investama Tbk	2021	7.971.000.000
122	SQBB	Taisho Pharmaceutical Indonesia Tbk	2021	220.123.496
123	LMSH	Lionmesh Prima Tbk	2021	6.514.290.108
Data Laporan yang Tidak Mempunyai Laba Positif dan Tidak Mempublikasikan Laporan Keuangan				
124	ALTO	Tri Banyan Tirta Tbk	2021	-8.932.197.718
125	BTEK	Bumi Teknokultura Unggul Tbk	2021	-106.511.989.327
126	FOOD	Sentra Food Indonesia Tbk	2021	-14.658.771.261
127	IIKP	Inti Agri Resources Tbk	2021	-43.766.596.566
128	MGNA	Magna Investama Mandiri Tbk	2021	-2.513
129	PSDN	Prasidha Aneka Niaga Tbk	2021	-81.182.064.990
130	INAF	Indofarma Tbk	2021	-37.571.241.226
131	SQBI	Taisho Pharmaceutical Indonesia Tbk	2021	Tidak mempublikasikan LK
132	KPAS	Cottonindo Ariesta Tbk	2021	Tidak mempublikasikan LK
133	MBTO	Martina Berto Tbk	2021	-148.766.710.345
134	TCID	Mandom Indonesia Tbk	2021	-76.507.618.777
135	CINT	Chitose International Tbk	2021	-98.210.943.293
136	LMPI	Langgeng Makmur Industri Tbk	2021	-14.362.302.768
137	SOFA	Boston Furniture Industries Tbk IPO 7 Juli 2020	2021	-3.282.844.781
138	TOYS	Sunindo Adipersada Tbk IPO 6 Agustus 2020	2021	-13.194.253.649
139	WSBP	Waskita Beton Precast Tbk	2021	-1.943.362.438.396
140	IKAI	Intikeramik Alamasri Industri Tbk	2021	-57.546.560
141	KIAS	Keramika Indonesia Assosiasi Tbk	2021	-5.554.727.386
142	ALMI	Alumindo Light Metal Industry Tbk	2021	-37.329
143	CTBN	Citra Tubindo Tbk	2021	-16.017.388
144	GDST	Gunawan Dianjaya Steel Tbk	2021	-63.711.545.268
145	JKSW	Jakarta Kyoei Steel Works Tbk	2021	-53.729.224
146	LION	Lion Metal Works Tbk	2021	-4.303.093.348
147	PICO	Pelangi Indah Canindo Tbk	2021	-48.356.764.286
148	PURE	Trinitan Metals and Mineral Tbk	2021	Tidak mempublikasikan LK
149	ETWA	Eterindo Wahanatama Tbk	2021	-124.174.927.845

No	Kode Perusahaan	Nama Perusahaan	Tahun	Laba Bersih
150	MOLI	Madusari Murni Indah Tbk	2021	Tidak mempublikasikan LK
151	TDPM	Tridomain Performance Materials Tbk	2021	Tidak mempublikasikan LK
152	UNIC	Unggul Indah Cahaya Tbk	2021	-745.360
153	BRNA	Berlina Tbk	2021	-193.272.827
154	EPAC	Megalestari Epack Sentosaraya Tbk IPO 1 Juli 2020	2021	Tidak mempublikasikan LK
155	FPNI	Lotte Chemical Titan Tbk	2021	-9.564
156	IPOL	Indopoly Swakarsa Industry Tbk	2021	Tidak mempublikasikan LK
157	YPAS	Yanaprima Hastapersada Tbk	2021	-9.484.670.499
158	SULI	SLJ Global Tbk	2021	-3.435.743
159	TIRT	Tirta Mahakam Resources Tbk	2021	-126.517.856.201
160	INKP	Indah Kiat Pulp & Paper Tbk	2021	Tidak mempublikasikan LK
161	KBRI	Kertas Basuki Rachmat Indonesia Tbk	2021	Tidak mempublikasikan LK
162	SWAT	Sriwahana Adityakarta Tbk	2021	Tidak mempublikasikan LK
163	AUTO	Astra Otoparts Tbk	2021	Tidak mempublikasikan LK
164	IMAS	Indomobil Sukses Internasional Tbk	2021	-255.340
165	INDS	Indospring Tbk	2021	Tidak mempublikasikan LK
166	LPIN	Multi Prima Sejahtera Tbk	2021	-977.295
167	NIPS	Nipress Tbk	2021	Tidak mempublikasikan LK
168	PRAS	Prima Alloy Steel Universal Tbk	2021	-710.084.072
169	ARGO	Argo Pantas Tbk	2021	-1.990.454
170	CNTX	Century Textile Industry Tbk	2021	Tidak mempublikasikan LK
171	HDTX	Panasia Indo Resources Tbk	2021	-41.970.335
172	MYTX	Asia Pacific Investama Tbk	2021	-139.616
173	POLU	Golden Flower Tbk	2021	-51.502
174	POLY	Asia Pacific Fibers Tbk	2021	Tidak mempublikasikan LK
175	RICY	Ricky Putra Globalindo Tbk	2021	-69.463.076.672
176	SBAT	Sejahtera Bintang Abadi Textile Tbk IPO 8 April 2020	2021	-47.002.475.250
177	SRIL	Sri Rejeki Isman Tbk	2021	-1.081.338.372
178	STAR	Star Petrochem Tbk	2021	Tidak mempublikasikan LK
179	TFCO	Tifico Fiber Indonesia Tbk	2021	-13.423.492

No	Kode Perusahaan	Nama Perusahaan	Tahun	Laba Bersih
180	UNIT	Nusantara Inti Corpora Tbk	2021	Tidak mempublikasikan LK
181	GMFI	Garuda Maintenance Facility Aero Asia Tbk	2021	-127.351.803
182	KPAL	Steadfast Marine Tbk	2021	Tidak mempublikasikan LK
183	KRAH	Grand Kartech Tbk	2021	Tidak mempublikasikan LK
184	JSKY	Sky Energy Indonesia Tbk	2021	-72.771.894.617
185	PSTN	Sat Nusapersada Tbk	2021	Tidak mempublikasikan LK
186	SCNP	Selaras Citra Nusantara Perkasa Tbk IPO 7 September 2020	2021	-7.161.193.244
187	CCSI	Communication Cable Systems Indonesia Tbk	2021	Tidak mempublikasikan LK
188	IKBI	Sumi Indo Kabel Tbk	2021	-458.796
189	JECC	Jembo Cable Company Tbk	2021	-38.816.691
190	KBLM	Kabelindo Murni Tbk	2021	Tidak mempublikasikan LK
191	VOKS	Voksel Electric Tbk	2021	-210.822
192	BIMA	Primarindo Asia Infrastructure Tbk	2021	-20.083.366.037
193	BATA	Sepatu Bata Tbk	2021	Tidak mempublikasikan LK

**Lampiran 2** Tabulasi Data Penghindaran Pajak Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2021 (disajikan dalam satuan rupiah)

No	Kode Perusahaan	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	CETR (Xi)
1	ADES	2021	57.864.000.000	337.828.000.000	0,1713
2	BUDI	2021	12.875.000.000	113.965.000.000	0,1130
3	CAMP	2021	18.284.484.130	126.156.941.830	0,1449
4	CEKA	2021	67.126.869.331	236.334.817.214	0,2840
5	DLTA	2021	52.487.053.000	240.865.871.000	0,2179
6	DMND	2021	78.937.000.000	449.922.000.000	0,1754
7	GOOD	2021	156.823.605.867	632.654.506.311	0,2479
8	IKAN	2021	823.872.923	2.132.717.873	0,3863
9	MYOR	2021	406.975.511.465	1.549.648.556.686	0,2626
10	ROTI	2021	50.769.925.062	376.045.893.335	0,1350
11	SKLT	2021	10.878.886.166	101.725.399.549	0,1069
12	STTP	2021	158.394.616.582	765.188.720.115	0,2070
13	ULTJ	2021	331.696.000.000	1.541.932.000.000	0,2151
14	GGRM	2021	1.224.291.000.000	7.286.846.000.000	0,1680
15	WIIM	2021	59.915.239.649	214.884.126.122	0,2788
16	DVLA	2021	83.451.430.000	211.793.627.000	0,3940
17	KLBF	2021	967.557.071.735	4.143.264.634.774	0,2335
18	MERK	2021	27.191.536.000	190.499.576.000	0,1427
19	SOHO	2021	46.703.000.000	691.157.000.000	0,0676
20	KINO	2021	1.872.371.924	127.135.975.585	0,0147
21	CBMF	2021	505.677.260	2.019.085.548	0,2504
22	KICI	2021	378.245.000	30.254.927.607	0,0125
23	WOOD	2021	131.917.900.206	704.423.183.701	0,1873
24	HRTA	2021	42.648.174.995	248.165.327.819	0,1719
25	INTP	2021	412.171.000.000	2.234.002.000.000	0,1845
26	SMBR	2021	411.848.000	68.354.164.000	0,0060
27	SMCB	2021	265.405.000.000	1.088.306.000.000	0,2439
28	SMGR	2021	1.231.127.000.000	3.470.137.000.000	0,3548
29	WTON	2021	2.787.414.823	78.646.542.746	0,0354
30	AMFG	2021	16.633.000.000	378.799.000.000	0,0439
31	ARNA	2021	115.307.775.174	609.653.614.511	0,1891
32	CAKK	2021	1.335.014.558	17.560.179.541	0,0760
33	MLIA	2021	55.302.312.000	822.219.503.000	0,0673
34	ALKA	2021	182.957.000	17.262.076.000	0,0106
35	BTON	2021	923.934.720	12.564.074.567	0,0735
36	INAI	2021	15.614.449.134	32.725.079.210	0,4771
37	ISSP	2021	47.798.000.000	659.402.000.000	0,0725
38	AGII	2021	18.828.000.000	275.898.000.000	0,0682
39	DPNS	2021	976.236.977	28.186.888.107	0,0346
40	EKAD	2021	37.608.893.444	137.720.156.180	0,2731

No	Kode Perusahaan	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	CETR (X <sub>1</sub> )
41	MDKI	2021	10.950.000.000	47.045.000.000	0,2328
42	SRSN	2021	11.969.463.000	32.257.288.000	0,3711
43	APLI	2021	5.600.766.172	25.772.333.633	0,2173
44	ESIP	2021	168.961.734	811.337.127	0,2083
45	IGAR	2021	28.512.723.615	135.948.996.651	0,2097
46	PBID	2021	126.175.182.000	525.914.220.000	0,2399
47	SMKL	2021	15.488.968.971	139.216.912.353	0,1113
48	TALF	2021	10.449.158.148	31.098.991.418	0,3360
49	TRST	2021	25.918.029.281	218.345.343.985	0,1187
50	JPFA	2021	796.896.000.000	2.793.847.000.000	0,2852
51	IFII	2021	8.402.119.109	105.591.061.431	0,0796
52	SINI	2021	3.299.227.975	12.040.217.558	0,2740
53	ALDO	2021	29.914.777.877	129.768.148.235	0,2305
54	FASW	2021	211.242.000.000	836.865.000.000	0,2524
55	INRU	2021	730.178	22.407.349	0,0326
56	KSDI	2021	23.674.696.292	98.670.516.829	0,2399
57	SPMA	2021	45.837.863.354	377.509.626.634	0,1214
58	TKIM	2021	85.293.964	3.917.604.873	0,0218
59	INCF	2021	211.143.070	1.096.259.711	0,1926
60	INOV	2021	2.975.739.000	34.365.873.000	0,0866
61	KMTR	2021	4.402.904.316	128.071.389.594	0,0344
62	ASII	2021	5.538.000.000.000	32.282.000.000.000	0,1716
63	BOLT	2021	5.672.636.604	105.700.098.809	0,0537
64	BRAM	2021	100.919.873.382	544.793.573.356	0,1852
65	GDYR	2021	18.834.875.767	37.469.454.473	0,5027
66	MASA	2021	24.423.813.361	1.190.011.411.506	0,0205
67	ERTX	2021	2.180.677.791	29.661.839.386	0,0735
68	ESTI	2021	3.034.803.975	22.283.979.924	0,1362
69	INDR	2021	6.065.068	100.878.973	0,0601
70	SSTM	2021	2.085.767.531	57.266.903.088	0,0364
71	TRIS	2021	4.035.712.751	33.542.940.532	0,1203
72	UCID	2021	215.917.000.000	613.489.000.000	0,3519
73	ZONE	2021	1.433.525.014	37.232.966.074	0,0385
74	ARKA	2021	1.046.856.689	2.972.166.406	0,3522
75	AMIN	2021	223.289.509	5.731.532.517	0,0390
76	KBLI	2021	2.184.020.304	108.753.123.504	0,0201
77	SCCO	2021	32.451.274.846	175.817.309.688	0,1846



**Lampiran 3** Tabulasi Data Profitabilitas Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2021 (disajikan dalam satuan rupiah)

No	Kode Perusahaan	Tahun	Laba Bersih	Total Aset	ROA (X <sub>2</sub> )
1	ADES	2021	265.758.000.000	1.304.108.000.000	0,2038
2	BUDI	2021	91.723.000.000	2.993.218.000.000	0,0306
3	CAMP	2021	100.066.615.090	1.147.260.611.703	0,0872
4	CEKA	2021	187.066.990.085	1.697.387.196.209	0,1102
5	DLTA	2021	187.992.998.000	1.308.722.065.000	0,1436
6	DMND	2021	351.470.000.000	6.297.287.000.000	0,0558
7	GOOD	2021	492.637.672.186	6.766.602.280.143	0,0728
8	IKAN	2021	1.599.675.921	129.081.871.589	0,0124
9	MYOR	2021	1.211.052.647.953	19.917.653.265.528	0,0608
10	ROTI	2021	281.340.682.456	4.191.284.422.677	0,0671
11	SKLT	2021	84.524.160.228	889.125.250.792	0,0951
12	STTP	2021	617.573.766.863	3.919.243.683.748	0,1576
13	ULTJ	2021	1.276.793.000.000	7.406.856.000.000	0,1724
14	GGRM	2021	5.605.321.000.000	89.964.369.000.000	0,0623
15	WIIM	2021	176.877.010.231	1.891.169.731.202	0,0935
16	DVLA	2021	146.725.628.000	2.085.904.980.000	0,0703
17	KLBF	2021	3.232.007.683.281	25.666.635.156.271	0,1259
18	MERK	2021	131.660.834.000	1.026.266.866.000	0,1283
19	SOHO	2021	551.091.000.000	4.021.919.000.000	0,1370
20	KINO	2021	100.649.538.230	5.346.800.159.052	0,0188
21	CBMF	2021	1.470.491.082	354.869.039.524	0,0041
22	KICI	2021	23.955.747.587	187.184.552.686	0,1280
23	WOOD	2021	535.295.612.635	6.801.034.778.630	0,0787
24	HRTA	2021	194.432.397.219	3.478.074.220.547	0,0559
25	INTP	2021	1.788.496.000.000	26.136.114.000.000	0,0684
26	SMBR	2021	51.817.305.000	5.817.745.619.000	0,0089
27	SMCB	2021	720.933.000.000	21.491.716.000.000	0,0335
28	SMGR	2021	2.082.347.000.000	76.504.240.000.000	0,0272
29	WTON	2021	81.433.957.569	8.928.183.492.920	0,0091
30	AMFG	2021	318.672.000.000	7.403.476.000.000	0,0430
31	ARNA	2021	475.983.374.390	2.243.523.072.803	0,2122
32	CAKK	2021	12.203.830.048	441.237.863.687	0,0277
33	MLIA	2021	647.249.607.000	6.122.669.723.000	0,1057
34	ALKA	2021	17.445.033.000	499.393.053.000	0,0349
35	BTON	2021	9.635.958.498	270.669.540.064	0,0356
36	INAI	2021	4.319.665.242	1.543.478.061.330	0,0028
37	ISSP	2021	486.061.000.000	7.097.322.000.000	0,0685
38	AGII	2021	211.485.000.000	8.164.599.000.000	0,0259
39	DPNS	2021	22.723.655.893	362.242.571.405	0,0627
40	EKAD	2021	108.490.477.354	1.165.564.745.263	0,0931

No	Kode Perusahaan	Tahun	Lab a Bersih	Total Aset	ROA (X <sub>2</sub> )
41	MDKI	2021	38.851.000.000	985.400.000.000	0,0394
42	SRSN	2021	26.542.985.000	860.162.908.000	0,0309
43	APLI	2021	23.227.293.962	431.280.653.664	0,0539
44	ESIP	2021	611.433.199	84.582.663.843	0,0072
45	IGAR	2021	104.034.299.846	809.371.584.010	0,1285
46	PBID	2021	412.552.472.000	2.801.186.958.000	0,1473
47	SMKL	2021	106.306.881.651	1.911.921.812.381	0,0556
48	TALF	2021	22.437.585.810	1.569.929.936.844	0,0143
49	TRST	2021	200.975.805.947	4.628.831.951.931	0,0434
50	JPFA	2021	2.130.896.000.000	28.589.656.000.000	0,0745
51	IFII	2021	82.349.452.240	1.158.730.182.419	0,0711
52	SINI	2021	8.444.661.323	174.987.775.320	0,0483
53	ALDO	2021	100.771.009.640	1.210.809.442.028	0,0832
54	FASW	2021	614.926.000.000	13.302.224.000.000	0,0462
55	INRU	2021	10.602.798	2.363.861.298	0,0098
56	KSDI	2021	72.634.468.539	1.348.730.229.275	0,0539
57	SPMA	2021	294.325.560.054	1.815.473.344.846	0,1621
58	TKIM	2021	3.787.891.722	26.711.416.653	0,1418
59	INCF	2021	742.939.616	144.649.603.965	0,0051
60	INOV	2021	27.322.803.000	334.721.475.000	0,0816
61	KMTR	2021	81.527.139.693	2.034.984.624.262	0,0401
62	ASII	2021	25.586.000.000.000	218.816.000.000.000	0,1169
63	BOLT	2021	82.749.100.903	817.607.645.573	0,1012
64	BRAM	2021	402.188.362.752	3.191.932.799.069	0,1260
65	GDYR	2021	37.026.479.577	1.824.451.192.778	0,0203
66	MASA	2021	927.561.594.172	4.231.009.611.570	0,2192
67	ERTX	2021	24.090.456.498	302.925.842.217	0,0795
68	ESTI	2021	24.530.069.531	221.709.787.322	0,1106
69	INDR	2021	84.568.285	463.853.106	0,1823
70	SSTM	2021	56.749.821.815	244.324.892.193	0,2323
71	TRIS	2021	18.024.581.177	658.639.967.153	0,0274
72	UCID	2021	475.087.000.000	4.906.505.000.000	0,0968
73	ZONE	2021	30.781.262.235	283.771.473.913	0,1085
74	ARKA	2021	3.442.039.458	94.988.278.804	0,0362
75	AMIN	2021	5.731.532.517	146.467.951.463	0,0391
76	KBLI	2021	93.371.439.103	2.452.984.793.844	0,0381
77	SCCO	2021	141.762.816.916	4.698.864.127.234	0,0302

**Lampiran 4** Tabulasi Data Jumlah Dewan Direksi Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2021

No	Kode Perusahaan	Tahun	Dewan Direksi (X <sub>3</sub> )
1	ADES	2021	2
2	BUDI	2021	7
3	CAMP	2021	5
4	CEKA	2021	3
5	DLTA	2021	5
6	DMND	2021	3
7	GOOD	2021	6
8	IKAN	2021	2
9	MYOR	2021	5
10	ROTI	2021	4
11	SKLT	2021	5
12	STTP	2021	4
13	ULTJ	2021	3
14	GGRM	2021	7
15	WIIM	2021	5
16	DVLA	2021	6
17	KLBF	2021	5
18	MERK	2021	3
19	SOHO	2021	6
20	KINO	2021	7
21	CBMF	2021	3
22	KICI	2021	3
23	WOOD	2021	5
24	HRTA	2021	3
25	INTP	2021	7
26	SMBR	2021	5
27	SMCB	2021	4
28	SMGR	2021	6
29	WTON	2021	5
30	AMFG	2021	11
31	ARNA	2021	3
32	CAKK	2021	2
33	MLIA	2021	5
34	ALKA	2021	3
35	BTON	2021	3
36	INAI	2021	5
37	ISSP	2021	7
38	AGII	2021	7
39	DPNS	2021	2
40	EKAD	2021	2

No	Kode Perusahaan	Tahun	Dewan Direksi (X <sub>3</sub> )
41	MDKI	2021	3
42	SRSN	2021	6
43	APLI	2021	3
44	ESIP	2021	2
45	IGAR	2021	5
46	PBID	2021	6
47	SMKL	2021	4
48	TALF	2021	4
49	TRST	2021	4
50	JPFA	2021	5
51	IFII	2021	4
52	SINI	2021	2
53	ALDO	2021	3
54	FASW	2021	5
55	INRU	2021	5
56	KSDI	2021	2
57	SPMA	2021	4
58	TKIM	2021	4
59	INCF	2021	2
60	INOV	2021	4
61	KMTR	2021	5
62	ASII	2021	5
63	BOLT	2021	6
64	BRAM	2021	2
65	GDYR	2021	3
66	MASA	2021	3
67	ERTX	2021	4
68	ESTI	2021	4
69	INDR	2021	2
70	SSTM	2021	3
71	TRIS	2021	3
72	UCID	2021	4
73	ZONE	2021	3
74	ARKA	2021	3
75	AMIN	2021	3
76	KBLI	2021	4
77	SCCO	2021	5

**Lampiran 5** Tabulasi Data Jumlah Dewan Komisaris Independen Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2021

No	Kode Perusahaan	Tahun	Komisaris Independen	Dewan Komisaris	DKI (X <sub>4</sub> )
1	ADES	2021	1	3	0,333
2	BUDI	2021	1	3	0,333
3	CAMP	2021	1	3	0,333
4	CEKA	2021	1	3	0,333
5	DLTA	2021	2	5	0,400
6	DMND	2021	3	5	0,600
7	GOOD	2021	2	5	0,400
8	IKAN	2021	1	2	0,500
9	MYOR	2021	2	5	0,400
10	ROTI	2021	1	3	0,333
11	SKLT	2021	1	3	0,333
12	STTP	2021	1	2	0,500
13	ULTJ	2021	2	4	0,500
14	GGRM	2021	2	4	0,500
15	WIIM	2021	1	3	0,333
16	DVLA	2021	2	7	0,286
17	KLBF	2021	3	7	0,429
18	MERK	2021	1	2	0,500
19	SOHO	2021	1	3	0,333
20	KINO	2021	2	4	0,500
21	CBMF	2021	1	2	0,500
22	KICI	2021	1	3	0,333
23	WOOD	2021	2	4	0,500
24	HRTA	2021	1	3	0,333
25	INTP	2021	3	7	0,429
26	SMBR	2021	3	5	0,600
27	SMCB	2021	1	4	0,250
28	SMGR	2021	2	7	0,286
29	WTON	2021	2	5	0,400
30	AMFG	2021	2	6	0,333
31	ARNA	2021	2	4	0,500
32	CAKK	2021	1	2	0,500
33	MLIA	2021	1	3	0,333
34	ALKA	2021	1	3	0,333
35	BTON	2021	1	2	0,500
36	INAI	2021	1	3	0,333
37	ISSP	2021	1	4	0,250
38	AGII	2021	2	6	0,333
39	DPNS	2021	1	3	0,333
40	EKAD	2021	1	2	0,500

No	Kode Perusahaan	Tahun	Komisaris Indepeden	Dewan Komisaris	DKI (X <sub>4</sub> )
41	MDKI	2021	2	5	0,400
42	SRSN	2021	2	6	0,333
43	APLI	2021	1	2	0,500
44	ESIP	2021	1	2	0,500
45	IGAR	2021	1	3	0,333
46	PBID	2021	1	2	0,500
47	SMKL	2021	1	3	0,333
48	TALF	2021	1	3	0,333
49	TRST	2021	1	3	0,333
50	JPFA	2021	1	3	0,333
51	IFII	2021	1	3	0,333
52	SINI	2021	1	2	0,500
53	ALDO	2021	1	3	0,333
54	FASW	2021	3	9	0,333
55	INRU	2021	3	4	0,750
56	KSDI	2021	2	5	0,400
57	SPMA	2021	1	4	0,250
58	TKIM	2021	3	7	0,429
59	INCF	2021	1	2	0,500
60	INOV	2021	1	2	0,500
61	KMTR	2021	3	9	0,333
62	ASII	2021	3	9	0,333
63	BOLT	2021	1	3	0,333
64	BRAM	2021	1	3	0,333
65	GDYR	2021	1	3	0,333
66	MASA	2021	2	6	0,333
67	ERTX	2021	1	3	0,333
68	ESTI	2021	1	2	0,500
69	INDR	2021	1	3	0,333
70	SSTM	2021	2	4	0,500
71	TRIS	2021	1	3	0,333
72	UCID	2021	2	6	0,333
73	ZONE	2021	1	2	0,500
74	ARKA	2021	2	4	0,500
75	AMIN	2021	1	2	0,500
76	KBLI	2021	2	5	0,400
77	SCCO	2021	2	4	0,500

**Lampiran 6** Tabulasi Data Jumlah Komite Audit Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2021

No	Kode Perusahaan	Tahun	Komite Audit (X <sub>5</sub> )
1	ADES	2021	3
2	BUDI	2021	3
3	CAMP	2021	3
4	CEKA	2021	3
5	DLTA	2021	4
6	DMND	2021	3
7	GOOD	2021	4
8	IKAN	2021	3
9	MYOR	2021	3
10	ROTI	2021	3
11	SKLT	2021	3
12	STTP	2021	3
13	ULTJ	2021	3
14	GGRM	2021	4
15	WIIM	2021	3
16	DVLA	2021	4
17	KLBF	2021	3
18	MERK	2021	3
19	SOHO	2021	4
20	KINO	2021	5
21	CBMF	2021	3
22	KICI	2021	3
23	WOOD	2021	3
24	HRTA	2021	3
25	INTP	2021	4
26	SMBR	2021	3
27	SMCB	2021	3
28	SMGR	2021	3
29	WTON	2021	3
30	AMFG	2021	5
31	ARNA	2021	3
32	CAKK	2021	3
33	MLIA	2021	3
34	ALKA	2021	3
35	BTON	2021	3
36	INAI	2021	3
37	ISSP	2021	5
38	AGII	2021	4
39	DPNS	2021	3
40	EKAD	2021	3

No	Kode Perusahaan	Tahun	Komite Audit (Xs)
41	MDKI	2021	3
42	SRSN	2021	4
43	APLI	2021	3
44	ESIP	2021	3
45	IGAR	2021	4
46	PBID	2021	4
47	SMKL	2021	3
48	TALF	2021	3
49	TRST	2021	3
50	JPFA	2021	3
51	IFII	2021	3
52	SINI	2021	3
53	ALDO	2021	3
54	FASW	2021	3
55	INRU	2021	4
56	KSDI	2021	3
57	SPMA	2021	3
58	TKIM	2021	3
59	INCF	2021	3
60	INOV	2021	3
61	KMTR	2021	4
62	ASII	2021	3
63	BOLT	2021	4
64	BRAM	2021	3
65	GDYR	2021	3
66	MASA	2021	3
67	ERTX	2021	3
68	ESTI	2021	3
69	INDR	2021	3
70	SSTM	2021	3
71	TRIS	2021	3
72	UCID	2021	3
73	ZONE	2021	3
74	ARKA	2021	3
75	AMIN	2021	3
76	KBLI	2021	3
77	SCCO	2021	3



**Lampiran 7** Tabulasi Data Nilai Perusahaan pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2021 (disajikan dalam satuan rupiah)

No	Kode Perusahaan	Tahun	Total Ekuitas	Jumlah Saham Beredar	Harga Saham	Nilai Buku	Nilai Perusahaan (PBV) (Y)
1	ADES	2021	969.817.000.000	589.896.800	3.290	1644,045	2,001
2	BUDI	2021	1.387.697.000.000	4.498.997.362	226	308,446	0,733
3	CAMP	2021	1.022.814.971.131	5.885.000.000	306	173,800	1,761
4	CEKA	2021	1.387.366.962.835	595.000.000	306	2331,709	0,131
5	DLTA	2021	1.010.174.017.000	800.659.050	3.830	1261,678	3,036
6	DMND	2021	5.019.381.000.000	9.468.359.000	815	530,122	1,537
7	GOOD	2021	3.030.658.030.412	36.897.901.455	525	82,136	6,392
8	IKAN	2021	70.724.745.093	833.333.000	59	84,870	0,695
9	MYOR	2021	11.360.031.396.135	22.358.699.725	2.500	508,081	4,920
10	ROTI	2021	2.849.419.530.726	6.186.488.888	1.320	460,588	2,866
11	SKLT	2021	541.837.229.228	690.740.500	1.950	784,430	2,486
12	STTP	2021	3.300.848.622.529	1.310.000.000	7.650	2519,732	3,036
13	ULTJ	2021	5.138.126.000.000	11.553.528.000	1.570	444,724	3,530
14	GGRM	2021	59.288.274.000.000	1.924.088.000	18.000	30813,702	0,584
15	WIIM	2021	1.318.385.158.595	2.099.873.760	630	627,840	1,003
16	DVLA	2021	1.380.798.261.000	1.120.000.000	2.750	1232,856	2,231
17	KLBF	2021	21.265.877.793.123	46.875.122.110	1.615	453,671	3,560
18	MERK	2021	684.043.788.000	448.000.000	3.690	1526,883	2,417
19	SOHO	2021	2.208.291.000.000	1.269.168.239	6.375	1739,951	3,664
20	KINO	2021	2.663.631.503.097	1.428.571.500	2.030	1864,542	1,089
21	CBMF	2021	250.808.610.261	4.125.000.000	98	60,802	1,612
22	nKICI	2021	107.691.931.821	276.000.000	288	390,188	0,738
23	WOOD	2021	3.642.537.753.968	6.362.500.000	840	572,501	1,467
24	HRTA	2021	1.515.552.418.426	4.605.262.400	212	329,091	0,644
25	INTP	2021	20.620.964.000.000	3.681.231.699	12.100	5601,648	2,160
26	SMBR	2021	3.466.244.521.000	20.067.465.664	620	172,730	3,589
27	SMCB	2021	11.182.197.000.000	9.019.381.973	1.690	1239,796	1,363
28	SMGR	2021	39.782.883.000.000	5.931.520.000	7.250	6707,030	1,081
29	WTON	2021	3.447.884.344.237	8.715.466.600	246	395,605	0,622
30	AMFG	2021	3.293.369.000.000	434.000.000	4.440	7588,408	0,585
31	ARNA	2021	1.573.169.882.477	7.341.430.976	800	214,287	3,733
32	CAKK	2021	240.446.800.104	1.203.300.219	98	199,823	0,490
33	MLIA	2021	3.410.916.035.000	1.323.000.000	442	2578,168	0,171
34	ALKA	2021	128.822.522.000	507.665.055	256	253,755	1,009
35	BTON	2021	197.765.605.633	720.000.000	430	274,674	1,565
36	INAI	2021	386.643.502.594	633.600.000	292	610,233	0,479
37	ISSP	2021	3.787.113.000.000	7.185.992.035	398	527,013	0,755
38	AGII	2021	3.582.925.000.000	3.066.660.000	1.515	1168,348	1,297
39	DPNS	2021	307.956.854.988	331.129.952	394	930,018	0,424
40	EKAD	2021	1.030.399.446.064	698.775.000	291	1474,580	0,197

No	Kode Perusahaan	Tahun	Total Ekuitas	Jumlah Saham Beredar	Harga Saham	Nilai Buku	Nilai Perusahaan (PBV) (Y)
41	MDKI	2021	905.294.000.000	2.530.150.002	204	357,803	0,570
42	SRSN	2021	608.207.428.000	6.020.000.000	55	101,031	0,544
43	APLI	2021	231.034.769.819	1.362.671.400	206	169,545	1,215
44	ESIP	2021	53.530.399.178	640.347.707	124	83,596	1,483
45	IGAR	2021	691.468.538.398	972.204.500	440	711,238	0,619
46	PBID	2021	2.277.078.807.000	1.875.000.000	1.605	1214,442	1,322
47	SMKL	2021	815.071.832.087	3.401.381.246	520	239,630	2,170
48	TALF	2021	1.047.684.048.324	1.353.435.000	298	774,093	0,385
49	TRST	2021	2.462.688.053.534	2.808.000.000	580	877,026	0,661
50	JPFA	2021	13.102.710.000.000	11.726.575.201	1.720	1117,352	1,539
51	IFII	2021	1.083.369.064.585	9.412.000.000	147	115,105	1,277
52	SINI	2021	40.030.900.857	468.300.850	336	85,481	3,931
53	ALDO	2021	703.402.561.482	1.316.856.020	1.000	534,153	1,872
54	FASW	2021	5.092.869.000.000	2.477.888.787	7.600	2055,326	3,698
55	INRU	2021	2.421.349.308.000	1.388.883.283	695	1743,379	0,399
56	KSDI	2021	719.731.966.183	405.000.000	1.095	1777,116	0,616
57	SPMA	2021	1.815.473.344.846	2.791.233.198	700	650,420	1,076
58	TKIM	2021	27.361.025.916.000	3.113.223.570	7.525	8788,648	0,856
59	INCF	2021	144.649.603.965	1.438.370.465	276	100,565	2,744
60	INOV	2021	334.721.475.000	1.808.221.900	270	185,111	1,459
61	KMTR	2021	2.034.984.624.262	8.215.366.379	334	247,705	1,348
62	ASII	2021	215.615.000.000.000	40.483.553.140	5.700	5325,990	1,070
63	BOLT	2021	817.607.645.573	2.343.750.000	825	348,846	2,365
64	BRAM	2021	3.269.559.124.188	450.000.000	12.325	7265,687	1,696
65	GDYR	2021	753.488.832.684	410.000.000	1.340	1837,778	0,729
66	MASA	2021	4.333.905.802.800	9.182.946.945	5.875	471,952	12,448
67	ERTX	2021	310.292.858.190	1.286.539.792	214	241,184	0,887
68	ESTI	2021	226.985.069.584	2.015.208.720	116	112,636	1,030
69	INDR	2021	463.853.106.000	654.351.707	4.180	708,874	5,897
70	SSTM	2021	6.478.295.611	1.170.909.181	810	5,533	146,402
71	TRIS	2021	658.639.967.153	3.141.443.806	214	209,662	1,021
72	UCID	2021	4.906.505.000.000	4.156.572.300	1.450	1180,421	1,228
73	ZONE	2021	283.771.473.913	870.171.478	414	326,110	1,270
74	ARKA	2021	94.988.278.804	2.000.000.000	54	47,494	1,137
75	AMIN	2021	146.467.951.463	1.080.000.000	190	135,618	1,401
76	KBLI	2021	2.452.984.793.844	4.007.235.107	280	612,139	0,457
77	SCCO	2021	4.402.697.364.241	205.583.400	10.400	21415,627	0,486

## Lampiran 8 Hasil Output SPSS

DESCRIPTIVES VARIABLES=X1 X2 X3 X4 X5 Y

/STATISTICS=MEAN STDDEV MIN MAX.

### Descriptives

#### Notes

Output Created		12-Jan-2023 16:00:39
Comments		
Input	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	77
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax		DESCRIPTIVES VARIABLES=X1 X2 X3 X4 X5 Y  /STATISTICS=MEAN STDDEV MIN MAX.
Resources	Processor Time	00:00:00.000
	Elapsed Time	00:00:00.015

[DataSet2]

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Penghindaran Pajak	77	.01	.50	.1719	.11634
Profitabilitas	77	.00	.22	.0749	.05281
Dewan Direksi	77	2	11	4.21	1.657
Komisaris Independen	77	.25	.75	.4038	.10067
Komite Audit	77	3	5	3.27	.553
Nilai Perusahaan	77	-2.040	2.522	.19956	.859789
Valid N (listwise)	77				

REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT Y

/METHOD=ENTER X1 X2 X3 X4 X5

/RESIDUALS HIST(ZRESID) NORM(ZRESID)

/SAVE RESID.

## Regression

**Notes**

Output Created		12-Jan-2023 16:01:56
Comments		
Input	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	77
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		<pre> REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT Y /METHOD=ENTER X1 X2 X3 X4 X5 /RESIDUALS HIST(ZRESID) NORM(ZRESID) /SAVE RESID. </pre>
Resources	Processor Time	00:00:00.344
	Elapsed Time	00:00:00.618
	Memory Required	2676 bytes

Additional Memory Required for Residual Plots	624 bytes
Variables Created or Modified RES_1	Unstandardized Residual

[DataSet2]

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Komite Audit, Profitabilitas, Komisaris Independen, Penghindaran Pajak, Dewan Direksi <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Nilai Perusahaan

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.386 <sup>a</sup>	.149	.089	.820620

a. Predictors: (Constant), Komite Audit, Profitabilitas, Komisaris Independen, Penghindaran Pajak, Dewan Direksi

b. Dependent Variable: Nilai Perusahaan

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.369	5	1.674	2.486	.039 <sup>a</sup>
	Residual	47.813	71	.673		
	Total	56.182	76			

a. Predictors: (Constant), Komite Audit, Profitabilitas, Komisaris Independen, Penghindaran Pajak, Dewan Direksi

b. Dependent Variable: Nilai Perusahaan



**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.289	.847		-.342	.734
	Penghindaran Pajak	-.130	.841	-.018	-.155	.877
	Profitabilitas	6.335	1.863	.389	3.400	.001
	Dewan Direksi	.037	.089	.071	.415	.679
	Komisaris Independen	.345	.978	.040	.352	.726
	Komite Audit	-.079	.263	-.051	-.299	.766

a. Dependent Variable: Nilai Perusahaan

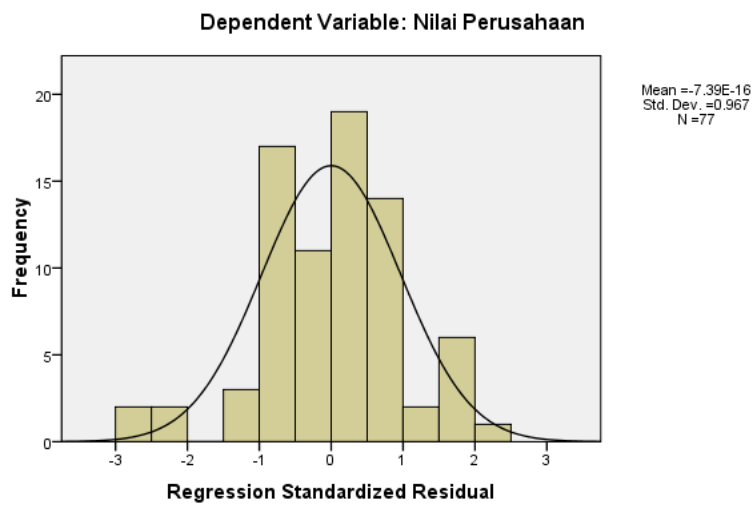
**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.28993	1.08984	.19956	.331850	77
Residual	-2.399127E0	1.689344	.000000	.793166	77
Std. Predicted Value	-1.475	2.683	.000	1.000	77
Std. Residual	-2.924	2.059	.000	.967	77

a. Dependent Variable: Nilai Perusahaan

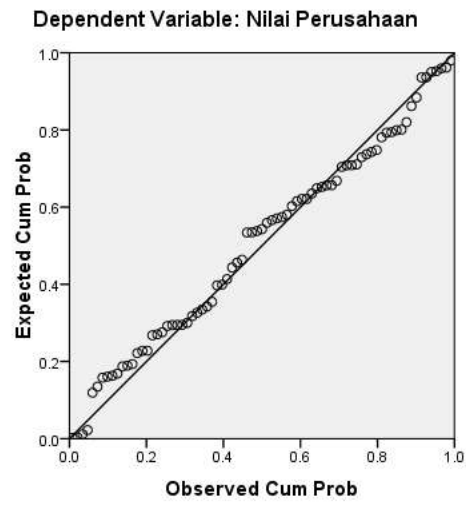
**Charts**

**Histogram**





Normal P-P Plot of Regression Standardized Residual



NPAR TESTS

/K-S(NORMAL)=RES\_1

/MISSING ANALYSIS.

**NPar Tests**



**Notes**

Output Created		12-Jan-2023 16:02:40
Comments		
Input	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	77
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax		NPAR TESTS  /K-S(NORMAL)=RES_1  /MISSING ANALYSIS.
Resources	Processor Time	00:00:00.000
	Elapsed Time	00:00:00.003
	Number of Cases Allowed <sup>a</sup>	196608

a. Based on availability of workspace memory.

[DataSet2]

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		77
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	.79316643
Most Extreme Differences	Absolute	.081
	Positive	.061
	Negative	-.081
Kolmogorov-Smirnov Z		.709
Asymp. Sig. (2-tailed)		.696
a. Test distribution is Normal.		

--	--

REGRESSION

/MISSING LISTWISE

/STATISTICS BCOV COLLIN TOL

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT Y

/METHOD=ENTER X1 X2 X3 X4 X5.

**Regression**

**Notes**

Output Created		12-Jan-2023 16:04:22
Comments		
Input	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	77
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		<pre> REGRESSION /MISSING LISTWISE /STATISTICS BCOV COLLIN TOL /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT Y /METHOD=ENTER X1 X2 X3 X4 X5. </pre>
Resources	Processor Time	00:00:00.125
	Elapsed Time	00:00:00.035
	Memory Required	2684 bytes
	Additional Memory Required for Residual Plots	0 bytes

[DataSet2]

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Komite Audit, Profitabilitas, Komisaris Independen, Penghindaran Pajak, Dewan Direksi <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Nilai Perusahaan

**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	Penghindaran Pajak	.926	1.080
	Profitabilitas	.916	1.092
	Dewan Direksi	.408	2.449
	Komisaris Independen	.913	1.095
	Komite Audit	.417	2.398

a. Dependent Variable: Nilai Perusahaan

**Coefficient Correlations<sup>a</sup>**

Model			Komite Audit	Profitabilitas	Komisaris Independen	Penghindaran Pajak	Dewan Direksi
1	Correlations	Komite Audit	1.000	.016	-.065	.151	-.745
		Profitabilitas	.016	1.000	.199	.193	.112
		Komisaris Independen	-.065	.199	1.000	.102	.203
		Penghindaran Pajak	.151	.193	.102	1.000	-.016
		Dewan Direksi	-.745	.112	.203	-.016	1.000
	Covariances	Komite Audit	.069	.008	-.017	.033	-.017
		Profitabilitas	.008	3.471	.363	.302	.018
		Komisaris Independen	-.017	.363	.957	.084	.018
		Penghindaran Pajak	.033	.302	.084	.707	-.001
		Dewan Direksi	-.017	.018	.018	-.001	.008

a. Dependent Variable: Nilai Perusahaan

### Collinearity Diagnostics<sup>a</sup>

Model	Dimensi	Eigen value	Condition Index	Variance Proportions					
				(Constant)	Penghindaran Pajak	Profitabilitas	Dewan Direksi	Komisaris Independen	Komite Audit
1	1	5.230	1.000	.00	.01	.01	.00	.00	.00
	2	.372	3.748	.00	.33	.46	.00	.00	.00
	3	.259	4.490	.00	.44	.30	.05	.01	.00
	4	.110	6.888	.00	.08	.05	.19	.25	.00
	5	.021	15.792	.18	.06	.14	.43	.68	.13
	6	.007	28.016	.81	.08	.04	.32	.06	.87

a. Dependent Variable: Nilai Perusahaan

REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT Y

/METHOD=ENTER X1 X2 X3 X4 X5

/SCATTERPLOT=(\*SRESID ,\*ZPRED).

### Regression

**Notes**

Output Created		12-Jan-2023 16:05:49
Comments		
Input	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	77
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		<pre> REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT Y /METHOD=ENTER X1 X2 X3 X4 X5 /SCATTERPLOT=(*SRESID ,*ZPRED). </pre>
Resources	Processor Time	00:00:00.360
	Elapsed Time	00:00:00.336
	Memory Required	2700 bytes
	Additional Memory Required for Residual Plots	208 bytes



**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Komite Audit, Profitabilitas, Komisaris Independen, Penghindaran Pajak, Dewan Direksi <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Nilai Perusahaan

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.386 <sup>a</sup>	.149	.089	.820620

a. Predictors: (Constant), Komite Audit, Profitabilitas, Komisaris Independen, Penghindaran Pajak, Dewan Direksi

b. Dependent Variable: Nilai Perusahaan

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.369	5	1.674	2.486	.039 <sup>a</sup>
	Residual	47.813	71	.673		
	Total	56.182	76			

a. Predictors: (Constant), Komite Audit, Profitabilitas, Komisaris Independen, Penghindaran Pajak, Dewan Direksi

b. Dependent Variable: Nilai Perusahaan



**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.289	.847		-.342	.734
	Penghindaran Pajak	-.130	.841	-.018	-.155	.877
	Profitabilitas	6.335	1.863	.389	3.400	.001
	Dewan Direksi	.037	.089	.071	.415	.679
	Komisaris Independen	.345	.978	.040	.352	.726
	Komite Audit	-.079	.263	-.051	-.299	.766

a. Dependent Variable: Nilai Perusahaan

**Residuals Statistics<sup>a</sup>**

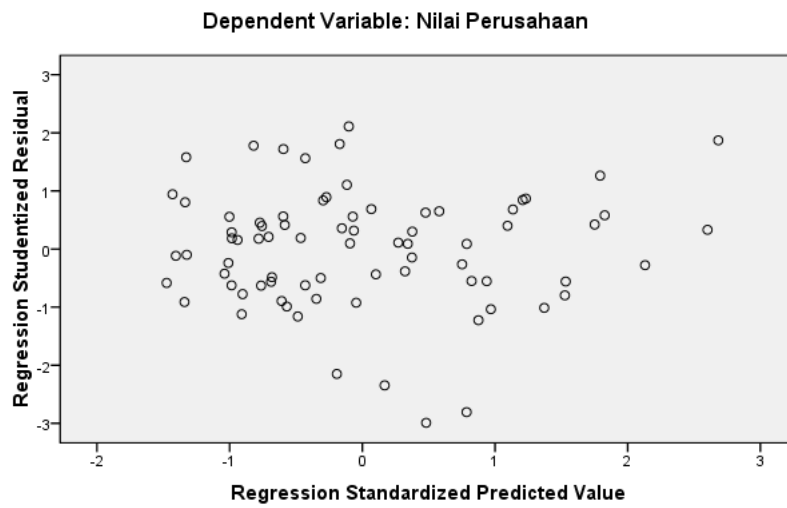
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.28993	1.08984	.19956	.331850	77
Std. Predicted Value	-1.475	2.683	.000	1.000	77
Standard Error of Predicted Value	.140	.404	.222	.057	77
Adjusted Predicted Value	-.33882	1.02515	.20380	.331721	77
Residual	-2.399127E0	1.689344	.000000	.793166	77
Std. Residual	-2.924	2.059	.000	.967	77
Stud. Residual	-2.991	2.110	-.002	1.005	77
Deleted Residual	-2.510447E0	1.774866	-.004246	.858783	77
Stud. Deleted Residual	-3.176	2.164	-.006	1.027	77
Mahal. Distance	1.218	17.410	4.935	3.289	77
Cook's Distance	.000	.111	.014	.023	77
Centered Leverage Value	.016	.229	.065	.043	77

a. Dependent Variable: Nilai Perusahaan



**Charts**

## Scatterplot



```
COMPUTE ABRESID=ABS(RES_1).  
EXECUTE.  
REGRESSION  
  /MISSING LISTWISE  
  /STATISTICS COEFF OUTS R ANOVA  
  /CRITERIA=PIN(.05) POUT(.10)  
  /NOORIGIN  
  /DEPENDENT ABRESID  
  /METHOD=ENTER X1 X2 X3 X4 X5  
  
  /SCATTERPLOT=(*SRESID ,*ZPRED).
```

## Regression

**Notes**

Output Created		12-Jan-2023 16:08:29
Comments		
Input	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	77
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		<pre> REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT ABRESID /METHOD=ENTER X1 X2 X3 X4 X5 /SCATTERPLOT=(*SRESID ,*ZPRED). </pre>
Resources	Processor Time	00:00:00.265
	Elapsed Time	00:00:00.314
	Memory Required	2716 bytes
	Additional Memory Required for Residual Plots	208 bytes

[DataSet2]

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Komite Audit, Profitabilitas, Komisaris Independen, Penghindaran Pajak, Dewan Direksi <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: ABRESID

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.146 <sup>a</sup>	.021	-.047	.50986

a. Predictors: (Constant), Komite Audit, Profitabilitas, Komisaris Independen, Penghindaran Pajak, Dewan Direksi

b. Dependent Variable: ABRESID

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.405	5	.081	.311	.905 <sup>a</sup>
	Residual	18.457	71	.260		
	Total	18.861	76			

a. Predictors: (Constant), Komite Audit, Profitabilitas, Komisaris Independen, Penghindaran Pajak, Dewan Direksi

b. Dependent Variable: ABRESID



**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.517	.526		.982	.329
	Penghindaran Pajak	-.024	.522	-.006	-.046	.964
	Profitabilitas	.937	1.158	.099	.809	.421
	Dewan Direksi	.015	.055	.048	.264	.793
	Komisaris Independen	.530	.608	.107	.871	.386
	Komite Audit	-.075	.164	-.083	-.457	.649

a. Dependent Variable: ABRESID

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.4409	.7931	.6132	.07297	77
Std. Predicted Value	-2.361	2.466	.000	1.000	77
Standard Error of Predicted Value	.087	.251	.138	.035	77
Adjusted Predicted Value	.4571	.8737	.6136	.07900	77
Residual	-.62864	1.79192	.00000	.49280	77
Std. Residual	-1.233	3.515	.000	.967	77
Stud. Residual	-1.271	3.595	.000	1.002	77
Deleted Residual	-.66795	1.87506	-.00041	.52977	77
Stud. Deleted Residual	-1.277	3.947	.011	1.036	77
Mahal. Distance	1.218	17.410	4.935	3.289	77
Cook's Distance	.000	.111	.013	.022	77
Centered Leverage Value	.016	.229	.065	.043	77

a. Dependent Variable: ABRESID

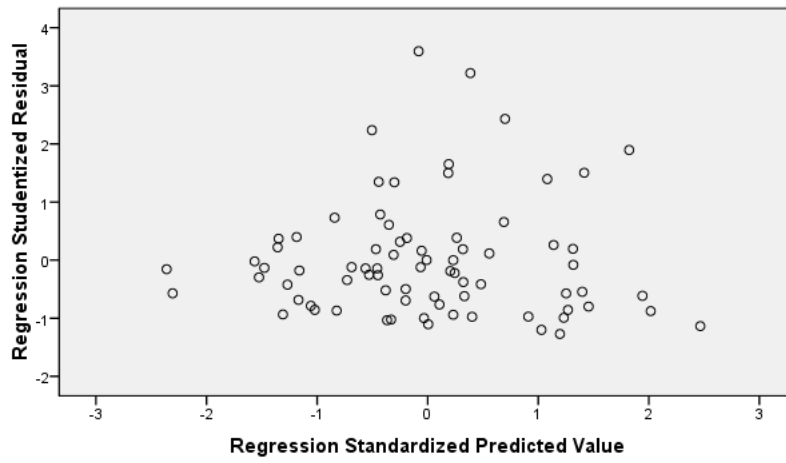


**Charts**



Scatterplot

Dependent Variable: ABRESID



## Lampiran 9 Daftar Perbaikan Skripsi



**UNIVERSITAS MUHAMMADIYAH GRESIK**  
**FAKULTAS EKONOMI DAN BISNIS**  
Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789

### DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1) SEMESTER GASAL 2022/2023

Nama Penyaji : Rhoudhoquth Salsabila  
NIM : 190302022  
Program Studi : Akuntansi  
Hari / Tanggal : Rabu, 18 Januari 2023  
Pembimbing I : Nyimas Wardatul Afiqoh, SE., M.SA., Ak., CA

No.	Uraian	Halaman
	Di Skript -	

**Keterangan :**

1. Lembaran ini mohon dibawa dan ditunjukkan kepada dosen pembimbing saat melakukan perbaikan dan pengesahan berkas proposal / skripsi yang telah direvisi.
2. Waktu perbaikan maksimal 1 (satu) bulan, Sejak dilakukan ujian.

Mengetahui,  
Pembimbing I

Nyimas Wardatul Afiqoh, SE., M.SA., Ak., CA



UNIVERSITAS MUHAMMADIYAH GRESIK  
FAKULTAS EKONOMI DAN BISNIS  
Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789

DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1)  
SEMESTER GASAL 2022/2023

Nama Penyaji : Rhoudhoquth Salsabila  
NIM : 190302022  
Program Studi : Akuntansi  
Hari / Tanggal : Rabu, 18 Januari 2023  
Penguji I : Umalmah, S.E., M.Ak

No.	Uraian	Halaman
1.	Siswa lampiran dirapikan, dalam nama revisi	
2.	- Interpretasi & perkuat, khususnya hipotesis yg tidak diterima - teori pendukung pada agency tidak akurat → lihat sb	
✓ 3.	penyusunan persamaan, hindarkan tanda kurung	
✓ 4.	penjelasan kerangka & outlier di setiap bagian di Point 1 & 2	
5.	Data belum dirapikan di bab 11 → lebih penjelasan	
✓ 6.	Lampiran output SPSS → siswa penyusunan lampiran edit 1	
✓ 7.	teror kerja penyusunan lampiran	

Keterangan :

1. Lembaran ini mohon dibawa dan ditunjukkan kepada dosen pembimbing saat melakukan perbaikan dan pengesahan berkas proposal / skripsi yang telah direvisi.
2. Waktu perbaikan maksimal 1 (satu) bulan, Sejak dilakukan ujian.

Mengetahui,  
Penguji I

Umalmah, S.E., M.Ak



UNIVERSITAS MUHAMMADIYAH GRESIK  
FAKULTAS EKONOMI DAN BISNIS  
Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789

DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1)  
SEMESTER GASAL 2022/2023

Nama Penyaji : Rhoudhoquth Salsabila  
NIM : 190302022  
Program Studi : Akuntansi  
Hari / Tanggal : Rabu, 18 Januari 2023  
Penguji II : Suwandi, S.E., MA

No.	Uraian	Halaman
1.	Hasil permasalahan terdapat kesalahan	
2.	Penjelasan uji regresi terdapat kesalahan	
3.	Hasil tidak sama dengan uji regresi	
4.	Menyebutkan hasil penelitian	
5.	Rekomendasi penelitian selanjutnya - Variabel - model - metode - Pengujian	
	↓ 23/1/23	

Keterangan :

1. Lembaran ini mohon dibawa dan ditunjukkan kepada dosen pembimbing saat melakukan perbaikan dan pengesahan berkas proposal / skripsi yang telah direvisi.
2. Waktu perbaikan maksimal 1 (satu) bulan, Sejak dilakukan ujian.

Mengetahui,  
Penguji II

Suwandi, S.E., MA

## Lampiran 10 Persetujuan Revisi Skripsi



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Nama : Rhoudhoquth Salsabila  
NIM : 190302022  
Program Studi : Akuntansi  
Judul Skripsi : Analisis Pengaruh Penghindaran Pajak, Profitabilitas dan Corporate Governance Terhadap Nilai Perusahaan

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4. Suwandi, S.E., MA		4 23 - 2 - 2023

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Lampiran 11 Berita Acara Bimbingan Skripsi



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**BERITA ACARA BIMBINGAN SKRIPSI**

Nama Penyaji : Rhoudhoquth Salsabila  
 N IM : 190302022  
 Program Studi : Akuntansi  
 Alamat / Tlp : 081335795756  
 Judul Skripsi : Analisis pengaruh penghindaran pajak, profitabilitas dan good corporate governance terhadap nilai perusahaan.

Pembimbing I : Nyimas Wardatul Afiqoh, SE., M.SA., Ak., CA  
 Pembimbing II :  
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14-10-2022		<i>[Signature]</i>	lanjut bab 1-3.
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Lampiran 12 Berita Acara Bimbingan Jurnal



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**BERITA ACARA BIMBINGAN JURNAL**

Nama Mahasiswa : Rhoudhoqith Salsabila  
N IM : 190302022  
Program Studi : Akuntansi

Judul Jurnal : Analisis Pengaruh Penghindaran Pajak, Profitabilitas dan Corporate Governance Terhadap Nilai Perusahaan

Pembimbing I : Nyimas Wardatul A, MSA.Ak. CA  
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