

## LAMPIRAN – LAMPIRAN

### Lampiran 1 Penentuan Sampel Kriteria

| No | Kode Perusahaan | Kriteria |   |   |   |   | Sampel |
|----|-----------------|----------|---|---|---|---|--------|
|    |                 | 1        | 2 | 3 | 4 | 5 |        |
| 1  | ADES            | x        | x | x | x | x | x      |
| 2  | AISA            | x        | x | x | – | x | –      |
| 3  | ALTO            | x        | x | x | – | x | –      |
| 4  | BTEK            | x        | x | x | – | x | –      |
| 5  | BUDI            | x        | x | x | x | x | x      |
| 6  | CAMP            | x        | x | x | x | x | x      |
| 7  | CEKA            | x        | x | x | x | x | x      |
| 8  | CLEO            | x        | x | x | x | x | x      |
| 9  | COCO            | x        | x | x | x | x | x      |
| 10 | DLTA            | x        | x | x | x | x | x      |
| 11 | DMND            | x        | x | x | x | x | x      |
| 12 | ENZO            | x        | – | x | x | x | –      |
| 13 | FOOD            | x        | x | x | – | x | –      |
| 14 | GOOD            | x        | x | x | x | x | x      |
| 15 | HOKI            | x        | x | x | x | x | x      |
| 16 | ICBP            | x        | x | x | x | x | x      |
| 17 | IIKP            | x        | x | x | – | x | –      |
| 18 | IKAN            | x        | x | x | – | x | –      |
| 19 | INDF            | x        | x | x | x | x | x      |
| 20 | KEJU            | x        | x | x | x | x | x      |
| 21 | MGNA            | x        | x | x | – | x | –      |
| 22 | MLBI            | x        | x | x | x | x | x      |
| 23 | MYOR            | x        | x | x | x | x | x      |
| 24 | PANI            | x        | x | x | – | x | –      |
| 25 | PCAR            | x        | x | x | – | x | –      |
| 26 | PMMP            | x        | – | x | x | x | –      |
| 27 | PSDN            | x        | x | x | – | x | –      |
| 28 | PSGO            | x        | – | x | x | x | –      |
| 29 | ROTI            | x        | x | x | x | x | x      |
| 30 | SKBM            | x        | x | x | x | x | x      |
| 31 | SKLT            | x        | x | x | x | x | x      |
| 32 | STTP            | x        | x | x | x | x | x      |
| 33 | ULTJ            | x        | x | x | x | x | x      |
| 34 | GGRM            | x        | x | x | x | x | x      |
| 35 | HMSP            | x        | x | x | x | x | x      |
| 36 | ITIC            | x        | x | x | – | x | –      |
| 37 | RMBA            | x        | x | x | – | x | –      |
| 38 | WIIM            | x        | x | x | x | x | x      |
| 39 | DVLA            | x        | x | x | x | x | x      |
| 40 | INAF            | x        | x | x | – | x | –      |
| 41 | KAEF            | x        | x | x | x | x | x      |
| 42 | KLBF            | x        | x | x | x | x | x      |
| 43 | MERK            | x        | x | x | x | x | x      |
| 44 | PEHA            | x        | x | x | x | – | –      |
| 45 | PYFA            | x        | x | x | x | x | x      |
| 46 | SCPI            | x        | x | x | x | x | x      |
| 47 | SIDO            | x        | x | x | x | x | x      |

|    |      |   |   |   |   |   |   |
|----|------|---|---|---|---|---|---|
| 48 | SOHO | x | — | x | x | x | — |
| 49 | TSPC | x | x | x | x | x | x |
| 50 | KINO | x | x | x | x | x | x |
| 51 | KPAS | x | x | x | — | x | — |
| 52 | MBTO | x | x | x | — | x | — |
| 53 | MRAT | x | x | x | — | x | — |
| 54 | TCID | x | x | x | — | x | — |
| 55 | UNVR | x | x | x | x | x | x |
| 56 | VICI | x | — | x | x | x | — |
| 57 | CBMF | x | — | x | x | x | — |
| 58 | CINT | x | x | x | x | x | x |
| 59 | KICI | x | x | x | — | x | — |
| 60 | LMPI | x | x | x | — | x | — |
| 61 | SOFA | x | — | x | x | x | — |
| 62 | WOOD | x | x | x | x | x | x |
| 63 | HRTA | x | x | x | x | x | x |
| 64 | TOYS | x | — | x | x | x | — |

Keterangan :

1. Perusahaan sektor barang konsumsi yang terdaftar di BEI selama tahun 2018-2020.
2. Perusahaan yang tidak melaporkan laporan keuangan secara berturut-turut selama tahun 2018-2020.
3. Perusahaan yang tidak menyajikan laporan keuangan dalam mata uang rupiah.
4. Perusahaan yang mengalami rugi selama periode penelitian (periode tahun 2018-2020).
5. Perusahaan yang tidak menyajikan data secara lengkap terkait variabel penelitian.

## Lampiran 2 Daftar Nama Sampel Penelitian

| No. | Kode | Nama Perusahaan                              | Sub Sektor                          |
|-----|------|--|-------------------------------------|
| 1   | ADES | PT Akasha Wira International Tbk             | Makanan & Minuman                   |
| 2   | BUDI | PT Budi Starch & Sweetener Tbk               | Makanan & Minuman                   |
| 3   | CAMP | PT Campina Ice Cream Industry Tbk            | Makanan & Minuman                   |
| 4   | CEKA | PT Wilmar Cahaya Indonesia Tbk               | Makanan & Minuman                   |
| 5   | CINT | PT Chitose Internasional Tbk                 | Peralatan Rumah Tangga              |
| 6   | CLEO | PT Sariguna Primatirta Tbk                   | Makanan & Minuman                   |
| 7   | COCO | PT Wahana Interfood Nusantara Tbk.           | Makanan & Minuman                   |
| 8   | DLTA | PT Delta Djakarta Tbk                        | Makanan & Minuman                   |
| 9   | DMND | PT Diamond Food Indonesia Tbk.               | Makanan & Minuman                   |
| 10  | DVLA | PT Darya-Varia Laboratoria Tbk               | Farmasi                             |
| 11  | GGRM | PT Gudang Garam Tbk                          | Rokok                               |
| 12  | GOOD | PT Garudafood Putra Putri Jaya Tbk           | Makanan & Minuman                   |
| 13  | HMSP | PT HM Sampoerna Tbk                          | Rokok                               |
| 14  | HOKI | PT Buyung Poetra Sembada Tbk                 | Makanan & Minuman                   |
| 15  | HRTA | PT Hartadinata Abadi Tbk                     | Lain-Lain                           |
| 16  | ICBP | PT Indofood CBP Sukses Makmur Tbk            | Makanan & Minuman                   |
| 17  | INDF | PT Indofood Sukses Makmur Tbk                | Makanan & Minuman                   |
| 18  | KAEF | PT Kimia Farma (Persero) Tbk                 | Farmasi                             |
| 19  | KEJU | PT Mulia Boga Raya Tbk                       | Makanan & Minuman                   |
| 20  | KINO | PT Kino Indonesia Tbk                        | Kosmetik dan Keperluan Rumah Tangga |
| 21  | KLBF | PT Kalbe Farma Tbk                           | Farmasi                             |
| 22  | MERK | PT Merck Tbk                                 | Farmasi                             |
| 23  | MLBI | PT Multi Bintang Indonesia Tbk               | Makanan & Minuman                   |
| 24  | MYOR | PT Mayora Indah Tbk                          | Makanan & Minuman                   |
| 25  | PYFA | PT Pyridam Farma Tbk                         | Farmasi                             |
| 26  | ROTI | PT Nippon Indosari Corpindo Tbk              | Makanan & Minuman                   |
| 27  | SCPI | PT Merck Sharp Dohme Pharma Tbk              | Farmasi                             |
| 28  | SIDO | PT Industri Jamu Dan Farmasi Sido Muncul Tbk | Farmasi                             |
| 29  | SKBM | PT Sekar Bumi Tbk                            | Makanan & Minuman                   |
| 30  | SKLT | PT Sekar Laut Tbk                            | Makanan & Minuman                   |
| 31  | STTP | PT Siantar Top Tbk                           | Makanan & Minuman                   |
| 32  | TSPC | PT Tempo Scan Pacific Tbk                    | Farmasi                             |
| 33  | ULTJ | PT Ultra Jaya Milk Industry Tbk              | Makanan & Minuman                   |
| 34  | UNVR | PT Unilever Indonesia Tbk                    | Kosmetik dan Keperluan Rumah Tangga |
| 35  | WIIM | PT Wismilak Inti Makmur Tbk                  | Rokok                               |
| 36  | WOOD | PT Integra Indocabinet Tbk                   | Peralatan Rumah Tangga              |

**Lampiran 3 Tabel Perhitungan Penghindaran Pajak (CETR)**

| No. | Kode Perusahaan | Tahun | Pembayaran Pajak  | Laba Sebelum Pajak | CETR |
|-----|-----------------|-------|-------------------|--------------------|------|
| 1   | ADES            | 2018  | 6.113.000.000     | 70.060.000.000     | 0,09 |
|     |                 | 2019  | 15.885.000.000    | 110.179.000.000    | 0,14 |
|     |                 | 2020  | 19.093.000.000    | 167.919.000.000    | 0,11 |
| 2   | BUDI            | 2018  | 25.799.000.000    | 71.781.000.000     | 0,36 |
|     |                 | 2019  | 15.448.000.000    | 83.905.000.000     | 0,18 |
|     |                 | 2020  | 4.556.000.000     | 69.312.000.000     | 0,07 |
| 3   | CAMP            | 2018  | 21.600.130.110    | 61.947.295.689     | 0,35 |
|     |                 | 2019  | 21.429.110.362    | 99.535.473.132     | 0,22 |
|     |                 | 2020  | 16.969.073.278    | 56.816.360.398     | 0,30 |
| 4   | CEKA            | 2018  | 13.897.283.933    | 123.394.812.359    | 0,11 |
|     |                 | 2019  | 51.024.771.845    | 285.132.249.695    | 0,18 |
|     |                 | 2020  | 68.470.778.126    | 232.864.791.126    | 0,29 |
| 5   | CINT            | 2018  | 10.193.052.028    | 22.090.078.956     | 0,46 |
|     |                 | 2019  | 5.806.389.546     | 13.896.350.693     | 0,42 |
|     |                 | 2020  | 5.812.915.030     | 6.564.977.193      | 0,89 |
| 6   | CLEO            | 2018  | 9.128.676.342     | 81.356.830.315     | 0,11 |
|     |                 | 2019  | 27.000.838.885    | 172.342.839.552    | 0,16 |
|     |                 | 2020  | 28.882.717.979    | 168.613.556.985    | 0,17 |
| 7   | COCO            | 2018  | 1.706.494.246     | 4.195.216.992      | 0,41 |
|     |                 | 2019  | 2.620.999.274     | 10.763.692.936     | 0,24 |
|     |                 | 2020  | 1.894.673.196     | 3.715.043.422      | 0,51 |
| 8   | DLTA            | 2018  | 94.339.700        | 441.248.118        | 0,21 |
|     |                 | 2019  | 87.631.571        | 412.437.215        | 0,21 |
|     |                 | 2020  | 59.940.288        | 164.704.480        | 0,36 |
| 9   | DMND            | 2018  | 144.799.000.000   | 426.500.000.000    | 0,34 |
|     |                 | 2019  | 128.278.000.000   | 491.816.000.000    | 0,26 |
|     |                 | 2020  | 57.085.000.000    | 267.246.000.000    | 0,21 |
| 10  | DVLA            | 2018  | 76.348.303.000    | 272.843.904.000    | 0,28 |
|     |                 | 2019  | 79.897.505.000    | 301.250.035.000    | 0,27 |
|     |                 | 2020  | 57.943.498.000    | 214.069.167.000    | 0,27 |
| 11  | GGRM            | 2018  | 2.897.496.000.000 | 10.479.242.000.000 | 0,28 |
|     |                 | 2019  | 3.204.640.000.000 | 14.487.736.000.000 | 0,22 |
|     |                 | 2020  | 2.251.510.000.000 | 9.663.133.000.000  | 0,23 |
| 12  | GOOD            | 2018  | 231.150.488.935   | 582.506.906.329    | 0,40 |
|     |                 | 2019  | 126.575.809.278   | 580.567.005.845    | 0,22 |
|     |                 | 2020  | 103.644.892.445   | 339.984.897.163    | 0,30 |

|    |      |      |                   |                    |      |
|----|------|------|-------------------|--------------------|------|
| 13 | HMSP | 2018 | 4.412.498.000.000 | 17.961.269.000.000 | 0,25 |
|    |      | 2019 | 4.630.741.000.000 | 18.259.423.000.000 | 0,25 |
|    |      | 2020 | 2.948.120.000.000 | 11.161.466.000.000 | 0,26 |
| 14 | HOKI | 2018 | 30.452.617.379    | 120.822.298.064    | 0,25 |
|    |      | 2019 | 50.625.959.608    | 142.179.083.420    | 0,36 |
|    |      | 2020 | 19.963.019.892    | 50.874.681.549     | 0,39 |
| 15 | HRTA | 2018 | 9.899.835.418     | 165.784.070.062    | 0,06 |
|    |      | 2019 | 90.950.757.742    | 200.120.811.411    | 0,45 |
|    |      | 2020 | 53.564.377.390    | 217.799.500.837    | 0,25 |
| 16 | ICBP | 2018 | 2.005.525.000.000 | 6.446.785.000.000  | 0,31 |
|    |      | 2019 | 1.615.934.000.000 | 7.436.972.000.000  | 0,22 |
|    |      | 2020 | 1.684.628.000.000 | 9.958.647.000.000  | 0,17 |
| 17 | INDF | 2018 | 3.460.973.000.000 | 7.446.966.000.000  | 0,46 |
|    |      | 2019 | 2.361.672.000.000 | 8.749.397.000.000  | 0,27 |
|    |      | 2020 | 2.784.615.000.000 | 12.426.334.000.000 | 0,22 |
| 18 | KAEF | 2018 | 227.541.327.000   | 755.296.047.000    | 0,30 |
|    |      | 2019 | 21.938.135.000    | 38.315.488.000     | 0,57 |
|    |      | 2020 | 48.576.593.000    | 73.359.098.000     | 0,66 |
| 19 | KEJU | 2018 | 23.232.336.395    | 93.239.157.599     | 0,25 |
|    |      | 2019 | 37.296.447.311    | 136.625.747.757    | 0,27 |
|    |      | 2020 | 41.075.921.197    | 157.207.256.439    | 0,26 |
| 20 | KINO | 2018 | 34.557.803.047    | 200.385.373.873    | 0,17 |
|    |      | 2019 | 108.800.715.984   | 636.096.776.179    | 0,17 |
|    |      | 2020 | 75.294.227.229    | 135.159.940.052    | 0,56 |
| 21 | KLBF | 2018 | 838.106.813.718   | 3.306.399.669.021  | 0,25 |
|    |      | 2019 | 839.509.478.376   | 3.402.616.824.533  | 0,25 |
|    |      | 2020 | 839.509.478.376   | 3.627.632.574.744  | 0,23 |
| 22 | MERK | 2018 | 68.497.632.000    | 50.208.396.000     | 1,36 |
|    |      | 2019 | 368.134.832.000   | 125.899.182.000    | 2,92 |
|    |      | 2020 | 9.950.605.000     | 105.999.860.000    | 0,09 |
| 23 | MLBI | 2018 | 500.380.000.000   | 1.671.912.000.000  | 0,30 |
|    |      | 2019 | 456.918.000.000   | 1.626.612.000.000  | 0,28 |
|    |      | 2020 | 246.674.000.000   | 396.470.000.000    | 0,62 |
| 24 | MYOR | 2018 | 723.570.678.622   | 2.381.942.198.855  | 0,30 |
|    |      | 2019 | 547.269.067.440   | 2.704.466.581.011  | 0,20 |
|    |      | 2020 | 614.758.865.448   | 2.683.890.279.936  | 0,23 |
| 25 | PYFA | 2018 | 2.961.618.997     | 11.317.263.776     | 0,26 |
|    |      | 2019 | 3.136.873.781     | 12.518.822.477     | 0,25 |
|    |      | 2020 | 4.303.412.969     | 29.642.208.781     | 0,15 |
| 26 | ROTI | 2018 | 20.320.139.824    | 186.936.324.915    | 0,11 |
|    |      | 2019 | 55.180.972.607    | 347.098.820.613    | 0,16 |
|    |      | 2020 | 32.380.538.836    | 160.357.537.779    | 0,20 |

|    |      |      |                   |                    |      |
|----|------|------|-------------------|--------------------|------|
| 27 | SCPI | 2018 | 57.207.858.000    | 193.103.981.000    | 0,30 |
|    |      | 2019 | 80.799.245.000    | 181.987.452.000    | 0,44 |
|    |      | 2020 | 45.417.067.000    | 288.685.180.000    | 0,16 |
| 28 | SIDO | 2018 | 189.738.000.000   | 867.837.000.000    | 0,22 |
|    |      | 2019 | 222.621.000.000   | 1.073.835.000.000  | 0,21 |
|    |      | 2020 | 244.347.000.000   | 1.199.548.000.000  | 0,20 |
| 29 | SKBM | 2018 | 10.858.232.331    | 20.887.453.647     | 0,52 |
|    |      | 2019 | 11.849.753.949    | 5.163.201.735      | 2,30 |
|    |      | 2020 | 11.582.613.128    | 13.568.762.041     | 0,85 |
| 30 | SKLT | 2018 | 6.739.406.776     | 39.567.679.343     | 0,17 |
|    |      | 2019 | 14.650.111.931    | 56.782.206.578     | 0,26 |
|    |      | 2020 | 9.276.903.406     | 55.673.983.557     | 0,17 |
| 31 | STTP | 2018 | 89.810.904.314    | 324.694.650.175    | 0,28 |
|    |      | 2019 | 92.823.915.898    | 607.043.293.422    | 0,15 |
|    |      | 2020 | 115.958.847.906   | 773.607.195.121    | 0,15 |
| 32 | TSPC | 2018 | 526.447.491.388   | 727.700.178.905    | 0,72 |
|    |      | 2019 | 608.007.758.084   | 796.220.911.472    | 0,76 |
|    |      | 2020 | 521.052.950.620   | 1.064.448.534.874  | 0,49 |
| 33 | ULTJ | 2018 | 291.922.000.000   | 949.018.000.000    | 0,31 |
|    |      | 2019 | 278.947.000.000   | 1.375.359.000.000  | 0,20 |
|    |      | 2020 | 321.089.000.000   | 1.421.517.000.000  | 0,23 |
| 34 | UNVR | 2018 | 2.340.586.000.000 | 12.185.764.000.000 | 0,19 |
|    |      | 2019 | 3.120.471.000.000 | 9.901.772.000.000  | 0,32 |
|    |      | 2020 | 1.693.036.000.000 | 9.206.869.000.000  | 0,18 |
| 35 | WIIM | 2018 | 18.067.051.524    | 70.730.637.719     | 0,26 |
|    |      | 2019 | 14.976.706.662    | 42.874.167.628     | 0,35 |
|    |      | 2020 | 14.115.264.412    | 215.214.468.586    | 0,07 |
| 36 | WOOD | 2018 | 88.236.564.069    | 324.612.407.710    | 0,27 |
|    |      | 2019 | 107.814.934.562   | 283.704.289.385    | 0,38 |
|    |      | 2020 | 68.060.450.433    | 412.446.157.316    | 0,17 |

|    |      |      |                 |                   |      |
|----|------|------|-----------------|-------------------|------|
| 21 | KLBF | 2018 | 838,106,813,718 | 3,306,399,669,021 | 0.25 |
|    |      | 2019 | 839,509,478,376 | 3,402,616,824,533 | 0.25 |
|    |      | 2020 | 839,509,478,376 | 3,627,632,574,744 | 0.23 |
| 22 | MERK | 2018 | 68,497,632,000  | 50,208,396,000    | 1.36 |
|    |      | 2019 | 368,134,832,000 | 125,899,182,000   | 2.92 |
|    |      | 2020 | 9,950,605,000   | 105,999,860,000   | 0.09 |
| 23 | MLBI | 2018 | 500,380,000,000 | 1,671,912,000,000 | 0.30 |
|    |      | 2019 | 456,918,000,000 | 1,626,612,000,000 | 0.28 |
|    |      | 2020 | 246,674,000,000 | 396,470,000,000   | 0.62 |
| 24 | MYOR | 2018 | 723,570,678,622 | 2,381,942,198,855 | 0.30 |
|    |      | 2019 | 547,269,067,440 | 2,704,466,581,011 | 0.20 |
|    |      | 2020 | 614,758,865,448 | 2,683,890,279,936 | 0.23 |
| 25 | PYFA | 2018 | 2,961,618,997   | 11,317,263,776    | 0.26 |
|    |      | 2019 | 3,136,873,781   | 12,518,822,477    | 0.25 |
|    |      | 2020 | 4,303,412,969   | 29,642,208,781    | 0.15 |
| 26 | ROTI | 2018 | 20,320,139,824  | 186,936,324,915   | 0.11 |
|    |      | 2019 | 55,180,972,607  | 347,098,820,613   | 0.16 |
|    |      | 2020 | 32,380,538,836  | 160,357,537,779   | 0.20 |
| 27 | SCPI | 2018 | 57,207,858,000  | 193,103,981,000   | 0.30 |
|    |      | 2019 | 80,799,245,000  | 181,987,452,000   | 0.44 |
|    |      | 2020 | 45,417,067,000  | 288,685,180,000   | 0.16 |
| 28 | SIDO | 2018 | 189,738,000,000 | 867,837,000,000   | 0.22 |
|    |      | 2019 | 222,621,000,000 | 1,073,835,000,000 | 0.21 |
|    |      | 2020 | 244,347,000,000 | 1,199,548,000,000 | 0.20 |
| 29 | SKBM | 2018 | 10,858,232,331  | 20,887,453,647    | 0.52 |
|    |      | 2019 | 11,849,753,949  | 5,163,201,735     | 2.30 |
|    |      | 2020 | 11,582,613,128  | 13,568,762,041    | 0.85 |
| 30 | SKLT | 2018 | 6,739,406,776   | 39,567,679,343    | 0.17 |
|    |      | 2019 | 14,650,111,931  | 56,782,206,578    | 0.26 |
|    |      | 2020 | 9,276,903,406   | 55,673,983,557    | 0.17 |

|    |      |      |                   |                    |      |
|----|------|------|-------------------|--------------------|------|
| 31 | STTP | 2018 | 89,810,904,314    | 324,694,650,175    | 0.28 |
|    |      | 2019 | 92,823,915,898    | 607,043,293,422    | 0.15 |
|    |      | 2020 | 115,958,847,906   | 773,607,195,121    | 0.15 |
| 32 | TSPC | 2018 | 526,447,491,388   | 727,700,178,905    | 0.72 |
|    |      | 2019 | 608,007,758,084   | 796,220,911,472    | 0.76 |
|    |      | 2020 | 521,052,950,620   | 1,064,448,534,874  | 0.49 |
| 33 | ULTJ | 2018 | 291,922,000,000   | 949,018,000,000    | 0.31 |
|    |      | 2019 | 278,947,000,000   | 1,375,359,000,000  | 0.20 |
|    |      | 2020 | 321,089,000,000   | 1,421,517,000,000  | 0.23 |
| 34 | UNVR | 2018 | 2,340,586,000,000 | 12,185,764,000,000 | 0.19 |
|    |      | 2019 | 3,120,471,000,000 | 9,901,772,000,000  | 0.32 |
|    |      | 2020 | 1,693,036,000,000 | 9,206,869,000,000  | 0.18 |
| 35 | WIIM | 2018 | 18,067,051,524    | 70,730,637,719     | 0.26 |
|    |      | 2019 | 14,976,706,662    | 42,874,167,628     | 0.35 |
|    |      | 2020 | 14,115,264,412    | 21,521,446,858     | 0.66 |
| 36 | WOOD | 2018 | 88,236,564,069    | 324,612,407,710    | 0.27 |
|    |      | 2019 | 107,814,934,562   | 283,704,289,385    | 0.38 |
|    |      | 2020 | 68,060,450,433    | 412,446,157,316    | 0.17 |



**Lampiran 4 Tabel Perhitungan Profitabilitas**

| No. | Kode Perusahaan | Tahun | Laba Bersih Setelah Pajak | Total Aset          | ROA  |
|-----|-----------------|-------|---------------------------|---------------------|------|
| 1   | ADES            | 2018  | 52.958.000.000            | 881.275.000.000     | 0,06 |
|     |                 | 2019  | 83.885.000.000            | 822.375.000.000     | 0,10 |
|     |                 | 2020  | 135.789.000.000           | 958.791.000.000     | 0,14 |
| 2   | BUDI            | 2018  | 50.467.000.000            | 3.392.980.000.000   | 0,01 |
|     |                 | 2019  | 64.021.000.000            | 2.999.767.000.000   | 0,02 |
|     |                 | 2020  | 67.093.000.000            | 2.963.007.000.000   | 0,02 |
| 3   | CAMP            | 2018  | 61.947.295.689            | 1.004.275.813.783   | 0,06 |
|     |                 | 2019  | 76.758.829.457            | 1.057.529.235.985   | 0,07 |
|     |                 | 2020  | 44.045.828.312            | 1.086.873.666.641   | 0,04 |
| 4   | CEKA            | 2018  | 92.649.656.775            | 1.168.956.042.706   | 0,08 |
|     |                 | 2019  | 215.459.200.242           | 1.393.079.542.074   | 0,15 |
|     |                 | 2020  | 181.812.593.992           | 1.566.673.828.068   | 0,12 |
| 5   | CINT            | 2018  | 13.554.152.161.000        | 491.382.035.136.000 | 0,03 |
|     |                 | 2019  | 7.221.065.916.000         | 521.493.784.876.000 | 0,01 |
|     |                 | 2020  | 249.076.655.000           | 498.020.612.974.000 | 0,00 |
| 6   | CLEO            | 2018  | 63.261.752.474            | 833.933.861.594     | 0,08 |
|     |                 | 2019  | 130.756.461.708           | 1.245.144.303.719   | 0,11 |
|     |                 | 2020  | 132.772.234.495           | 1.310.940.121.622   | 0,10 |
| 7   | COCO            | 2018  | 3.090.956.272             | 162.749.739.566     | 0,02 |
|     |                 | 2019  | 7.957.208.221             | 250.442.587.742     | 0,03 |
|     |                 | 2020  | 2.738.128.648             | 263.754.414.443     | 0,01 |
| 8   | DLTA            | 2018  | 338.129.985.000           | 1.523.517.170.000   | 0,22 |
|     |                 | 2019  | 317.815.177.000           | 1.425.983.722.000   | 0,22 |
|     |                 | 2020  | 123.465.762.000           | 1.225.580.913.000   | 0,10 |
| 9   | DMND            | 2018  | 318.113.000.000           | 4.213.314.000.000   | 0,08 |
|     |                 | 2019  | 366.863.000.000           | 5.570.651.000.000   | 0,07 |
|     |                 | 2020  | 205.589.000.000           | 5.680.638.000.000   | 0,04 |
| 10  | DVLA            | 2018  | 200.651.968.000           | 1.682.821.739.000   | 0,12 |
|     |                 | 2019  | 221.783.249.000           | 1.829.960.714.000   | 0,12 |
|     |                 | 2020  | 162.072.984.000           | 1.986.711.872.000   | 0,08 |
| 11  | GGRM            | 2018  | 7.793.068.000.000         | 69.097.219.000.000  | 0,11 |
|     |                 | 2019  | 10.880.704.000.000        | 78.647.274.000.000  | 0,14 |
|     |                 | 2020  | 7.647.729.000.000         | 78.191.409.000.000  | 0,10 |
| 12  | GOOD            | 2018  | 425.481.597.110           | 4.212.408.305.683   | 0,10 |
|     |                 | 2019  | 435.766.359.480           | 5.063.067.672.414   | 0,09 |
|     |                 | 2020  | 245.103.761.907           | 6.570.969.641.033   | 0,04 |
| 13  | HMSP            | 2018  | 13.538.418.000.000        | 46.602.420.000.000  | 0,29 |
|     |                 | 2019  | 13.721.513.000.000        | 50.902.806.000.000  | 0,27 |
|     |                 | 2020  | 8.581.378.000.000         | 49.674.030.000.000  | 0,17 |

|    |      |      |                   |                     |      |
|----|------|------|-------------------|---------------------|------|
| 14 | HOKI | 2018 | 90.195.136.265    | 758.846.556.031     | 0,12 |
|    |      | 2019 | 103.723.133.972   | 848.676.035.300     | 0,12 |
|    |      | 2020 | 38.038.419.405    | 906.924.214.166     | 0,04 |
| 15 | HRTA | 2018 | 123.393.863.438   | 1.537.031.552.479   | 0,08 |
|    |      | 2019 | 149.990.636.633   | 2.311.190.054.987   | 0,06 |
|    |      | 2020 | 170.679.197.734   | 2.830.686.417.461   | 0,06 |
| 16 | ICBP | 2018 | 4.658.781.000.000 | 34.367.153.000.000  | 0,14 |
|    |      | 2019 | 5.360.029.000.000 | 38.709.314.000.000  | 0,14 |
|    |      | 2020 | 7.418.574.000.000 | 103.588.325.000.000 | 0,07 |
| 17 | INDF | 2018 | 4.961.851.000.000 | 96.537.796.000.000  | 0,05 |
|    |      | 2019 | 5.902.729.000.000 | 96.198.559.000.000  | 0,06 |
|    |      | 2020 | 8.752.066.000.000 | 163.136.516.000.000 | 0,05 |
| 18 | KAEF | 2018 | 535.085.322.000   | 11.329.090.864.000  | 0,05 |
|    |      | 2019 | 15.890.439.000    | 18.352.877.132.000  | 0,00 |
|    |      | 2020 | 20.425.756.000    | 17.562.816.674.000  | 0,00 |
| 19 | KEJU | 2018 | 67.479.160.972    | 536.474.210.503     | 0,13 |
|    |      | 2019 | 98.047.666.143    | 666.313.386.673     | 0,15 |
|    |      | 2020 | 121.000.016.429   | 674.806.910.037     | 0,18 |
| 20 | KINO | 2018 | 150.116.045.042   | 3.592.164.205.408   | 0,04 |
|    |      | 2019 | 515.603.339.649   | 4.695.764.958.883   | 0,11 |
|    |      | 2020 | 113.665.219.638   | 5.255.359.155.031   | 0,02 |
| 21 | KLBF | 2018 | 2.497.261.964.757 | 18.146.206.145.369  | 0,14 |
|    |      | 2019 | 2.537.601.823.645 | 20.264.726.862.584  | 0,13 |
|    |      | 2020 | 2.799.622.515.814 | 22.564.300.317.374  | 0,12 |
| 22 | MERK | 2018 | 1.163.324.165.000 | 1.263.113.689.000   | 0,92 |
|    |      | 2019 | 78.256.797.000    | 901.060.986.000     | 0,09 |
|    |      | 2020 | 71.902.263.000    | 929.901.046.000     | 0,08 |
| 23 | MLBI | 2018 | 1.224.807.000.000 | 2.889.501.000.000   | 0,42 |
|    |      | 2019 | 1.206.059.000.000 | 2.896.950.000.000   | 0,42 |
|    |      | 2020 | 285.617.000.000   | 2.907.425.000.000   | 0,10 |
| 24 | MYOR | 2018 | 1.760.434.280.304 | 17.591.706.426.634  | 0,10 |
|    |      | 2019 | 2.039.404.206.764 | 19.037.918.806.437  | 0,11 |
|    |      | 2020 | 2.098.168.514.645 | 19.777.500.514.550  | 0,11 |
| 25 | PYFA | 2018 | 8.447.447.988     | 187.057.163.854     | 0,05 |
|    |      | 2019 | 9.342.718.039     | 190.786.208.250     | 0,05 |
|    |      | 2020 | 22.104.364.267    | 228.575.380.866     | 0,10 |
| 26 | ROTI | 2018 | 127.171.436.363   | 4.393.810.380.883   | 0,03 |
|    |      | 2019 | 236.518.557.420   | 4.682.083.844.951   | 0,05 |
|    |      | 2020 | 168.610.282.478   | 4.452.166.671.985   | 0,04 |
| 27 | SCPI | 2018 | 127.091.642.000   | 1.635.702.779.000   | 0,08 |
|    |      | 2019 | 112.652.526.000   | 1.417.704.185.000   | 0,08 |
|    |      | 2020 | 218.362.874.000   | 1.598.281.523.000   | 0,14 |

|    |      |      |                   |                    |      |
|----|------|------|-------------------|--------------------|------|
| 28 | SIDO | 2018 | 663.849.000.000   | 3.337.628.000.000  | 0,20 |
|    |      | 2019 | 807.689.000.000   | 3.536.898.000.000  | 0,23 |
|    |      | 2020 | 934.016.000.000   | 3.849.516.000.000  | 0,24 |
| 29 | SKBM | 2018 | 15.954.632.472    | 1.771.365.972.009  | 0,01 |
|    |      | 2019 | 957.169.058       | 1.820.383.352.811  | 0,00 |
|    |      | 2020 | 5.415.741.808     | 1.768.660.546.754  | 0,00 |
| 30 | SKLT | 2018 | 31.954.131.252    | 747.293.725.435    | 0,04 |
|    |      | 2019 | 44.943.627.900    | 790.845.543.826    | 0,06 |
|    |      | 2020 | 42.520.246.722    | 773.863.042.440    | 0,05 |
| 31 | STTP | 2018 | 255.088.886.019   | 2.631.189.810.030  | 0,10 |
|    |      | 2019 | 482.590.522.840   | 2.881.563.083.954  | 0,17 |
|    |      | 2020 | 628.628.879.549   | 3.448.995.059.882  | 0,18 |
| 32 | TSPC | 2018 | 540.378.145.887   | 7.869.975.060.326  | 0,07 |
|    |      | 2019 | 595.154.912.874   | 8.372.769.580.743  | 0,07 |
|    |      | 2020 | 834.369.751.682   | 9.104.657.533.366  | 0,09 |
| 33 | ULTJ | 2018 | 701.607.000.000   | 5.555.871.000.000  | 0,13 |
|    |      | 2019 | 1.035.865.000.000 | 6.608.422.000.000  | 0,16 |
|    |      | 2020 | 1.109.666.000.000 | 8.754.116.000.000  | 0,13 |
| 34 | UNVR | 2018 | 9.109.445.000.000 | 19.522.970.000.000 | 0,47 |
|    |      | 2019 | 7.392.837.000.000 | 20.649.371.000.000 | 0,36 |
|    |      | 2020 | 7.163.536.000.000 | 20.534.632.000.000 | 0,35 |
| 35 | WIIM | 2018 | 51.142.850.919    | 1.255.573.914.558  | 0,04 |
|    |      | 2019 | 27.328.091.481    | 1.299.521.608.556  | 0,02 |
|    |      | 2020 | 172.506.562.986   | 1.614.442.007.528  | 0,11 |
| 36 | WOOD | 2018 | 242.010.106.249   | 4.588.497.407.410  | 0,05 |
|    |      | 2019 | 218.064.313.042   | 5.515.384.761.490  | 0,04 |
|    |      | 2020 | 314.373.402.229   | 5.949.006.786.510  | 0,05 |

Lampiran 5 Tabel Perhitungan *Sales Growth*

| No. | Kode Perusahaan | Tahun | <i>Sales t/Tahun Sekarang</i> | <i>Sales t-1 /Tahun Kemarin</i> | <i>Sales Growth</i> |
|-----|-----------------|-------|-------------------------------|---------------------------------|---------------------|
| 1   | ADES            | 2018  | 804.302.000.000               | 814.490.000.000                 | -0,01               |
|     |                 | 2019  | 834.330.000.000               | 804.302.000.000                 | 0,04                |
|     |                 | 2020  | 673.364.000.000               | 834.330.000.000                 | -0,19               |
| 2   | BUDI            | 2018  | 2.647.193.000.000             | 2.510.578.000.000               | 0,05                |
|     |                 | 2019  | 3.003.768.000.000             | 2.647.193.000.000               | 0,13                |
|     |                 | 2020  | 2.725.866.000.000             | 3.003.768.000.000               | -0,09               |
| 3   | CAMP            | 2018  | 961.136.629.003               | 944.837.322.446                 | 0,02                |
|     |                 | 2019  | 1.028.952.947.818             | 961.136.629.003                 | 0,07                |
|     |                 | 2020  | 956.634.474.111               | 1.028.952.947.818               | -0,07               |
| 4   | CEKA            | 2018  | 3.629.327.583.572             | 4.257.738.486.908               | -0,15               |
|     |                 | 2019  | 3.120.937.098.980             | 3.629.327.583.572               | -0,14               |
|     |                 | 2020  | 3.634.297.273.749             | 3.120.937.098.980               | 0,16                |
| 5   | CINT            | 2018  | 370.390.736.433               | 373.955.852.243                 | -0,01               |
|     |                 | 2019  | 411.783.279.013               | 370.390.736.433                 | 0,11                |
|     |                 | 2020  | 330.675.687.019               | 411.783.279.013                 | -0,20               |
| 6   | CLEO            | 2018  | 831.104.026.853               | 614.677.561.202                 | 0,35                |
|     |                 | 2019  | 1.088.679.619.907             | 831.104.026.853                 | 0,31                |
|     |                 | 2020  | 972.634.784.176               | 1.088.679.619.907               | -0,11               |
| 7   | COCO            | 2018  | 157.581.399.731               | 138.891.903.705                 | 0,13                |
|     |                 | 2019  | 216.197.806.076               | 157.581.399.731                 | 0,37                |
|     |                 | 2020  | 171.048.708.670               | 216.197.806.076                 | -0,21               |
| 8   | DLTA            | 2018  | 893.006.350.000               | 777.308.328.000                 | 0,15                |
|     |                 | 2019  | 827.136.727.000               | 893.006.350.000                 | -0,07               |
|     |                 | 2020  | 546.336.411.000               | 827.136.727.000                 | -0,34               |
| 9   | DMND            | 2018  | 6.231.099.000.000             | 5.318.117.000.000               | 0,17                |
|     |                 | 2019  | 6.913.792.000.000             | 6.231.099.000.000               | 0,11                |
|     |                 | 2020  | 6.110.155.000.000             | 6.913.792.000.000               | -0,12               |
| 10  | DVLA            | 2018  | 1.699.657.296.000             | 1.575.647.308.000               | 0,08                |
|     |                 | 2019  | 1.813.020.278.000             | 1.699.657.296.000               | 0,07                |
|     |                 | 2020  | 1.829.699.557.000             | 1.813.020.278.000               | 0,01                |
| 11  | GGRM            | 2018  | 95.707.663.000.000            | 83.305.925.000.000              | 0,15                |
|     |                 | 2019  | 110.523.819.000.000           | 95.707.663.000.000              | 0,15                |
|     |                 | 2020  | 114.477.311.000.000           | 110.523.819.000.000             | 0,04                |
| 12  | GOOD            | 2018  | 8.048.946.664.266             | 7.480.628.488.726               | 0,08                |
|     |                 | 2019  | 8.438.631.355.699             | 8.048.946.664.266               | 0,05                |
|     |                 | 2020  | 7.711.334.590.144             | 8.438.631.355.699               | -0,09               |
| 13  | HMSP            | 2018  | 106.741.891.000.000           | 99.091.484.000.000              | 0,08                |
|     |                 | 2019  | 106.055.176.000.000           | 106.741.891.000.000             | -0,01               |
|     |                 | 2020  | 92.425.210.000.000            | 106.055.176.000.000             | -0,13               |

|    |      |      |                    |                       |       |
|----|------|------|--------------------|-----------------------|-------|
| 14 | HOKI | 2018 | 1.430.785.280.985  | 1.209.215.316.632     | 0,18  |
|    |      | 2019 | 1.653.031.823.505  | 1.430.785.280.985     | 0,16  |
|    |      | 2020 | 1.173.189.488.886  | 1.653.031.823.505     | -0,29 |
| 15 | HRTA | 2018 | 2.745.593.297.236  | 2.482.758.909.609     | 0,11  |
|    |      | 2019 | 3.235.522.159.813  | 2.745.593.297.236     | 0,18  |
|    |      | 2020 | 4.138.626.813.254  | 3.235.522.159.813     | 0,28  |
| 16 | ICBP | 2018 | 38.413.407.000.000 | 35.606.593.000.000    | 0,08  |
|    |      | 2019 | 42.296.703.000.000 | 38.413.407.000.000    | 0,10  |
|    |      | 2020 | 46.641.048.000.000 | 42.296.703.000.000    | 0,10  |
| 17 | INDF | 2018 | 73.394.728.000.000 | 70.186.618.000.000    | 0,05  |
|    |      | 2019 | 76.592.955.000.000 | 73.394.728.000.000    | 0,04  |
|    |      | 2020 | 81.731.469.000.000 | 76.592.955.000.000    | 0,07  |
| 18 | KAEF | 2018 | 8.459.247.287.000  | 6.255.312.383.294.000 | -1,00 |
|    |      | 2019 | 9.400.535.476.000  | 8.459.247.287.000     | 0,11  |
|    |      | 2020 | 10.006.173.023.000 | 9.400.535.476.000     | 0,06  |
| 19 | KEJU | 2018 | 856.750.384.301    | 788.531.073.755       | 0,09  |
|    |      | 2019 | 978.806.205.312    | 856.750.384.301       | 0,14  |
|    |      | 2020 | 900.852.668.263    | 978.806.205.312       | -0,08 |
| 20 | KINO | 2018 | 3.611.694.059.699  | 3.160.637.269.263     | 0,14  |
|    |      | 2019 | 4.678.868.638.822  | 3.611.694.059.699     | 0,30  |
|    |      | 2020 | 4.024.971.042.139  | 4.678.868.638.822     | -0,14 |
| 21 | KLBF | 2018 | 21.074.306.186.027 | 20.182.120.166.616    | 0,04  |
|    |      | 2019 | 22.633.476.361.038 | 21.074.306.186.027    | 0,07  |
|    |      | 2020 | 23.112.654.991.224 | 22.633.476.361.038    | 0,02  |
| 22 | MERK | 2018 | 611.958.076.000    | 582.002.470.000       | 0,05  |
|    |      | 2019 | 744.634.530.000    | 611.958.076.000       | 0,22  |
|    |      | 2020 | 655.847.125.000    | 744.634.530.000       | -0,12 |
| 23 | MLBI | 2018 | 3.649.615.000.000  | 3.389.736.000.000     | 0,08  |
|    |      | 2019 | 3.711.405.000.000  | 3.649.615.000.000     | 0,02  |
|    |      | 2020 | 1.985.009.000.000  | 3.711.405.000.000     | -0,47 |
| 24 | MYOR | 2018 | 24.060.802.395.725 | 20.816.673.946.473    | 0,16  |
|    |      | 2019 | 25.026.739.472.547 | 24.060.802.395.725    | 0,04  |
|    |      | 2020 | 24.476.953.742.651 | 25.026.739.472.547    | -0,02 |
| 25 | PYFA | 2018 | 250.445.853.364    | 223.002.490.278       | 0,12  |
|    |      | 2019 | 247.114.772.587    | 250.445.853.364       | -0,01 |
|    |      | 2020 | 277.398.061.739    | 247.114.772.587       | 0,12  |
| 26 | ROTI | 2018 | 2.766.545.866.684  | 2.491.100.179.560     | 0,11  |
|    |      | 2019 | 3.337.022.314.624  | 2.766.545.866.684     | 0,21  |
|    |      | 2020 | 3.212.034.546.032  | 3.337.022.314.624     | -0,04 |
| 27 | SCPI | 2018 | 2.205.541.657.000  | 2.184.623.635.000     | 0,01  |
|    |      | 2019 | 1.841.268.073.000  | 2.205.541.657.000     | -0,17 |
|    |      | 2020 | 2.893.298.079.000  | 1.841.268.073.000     | 0,57  |

|    |      |      |                    |                    |       |
|----|------|------|--------------------|--------------------|-------|
| 28 | SIDO | 2018 | 2.763.292.000.000  | 2.573.840.000.000  | 0,07  |
|    |      | 2019 | 3.067.434.000.000  | 2.763.292.000.000  | 0,11  |
|    |      | 2020 | 3.335.411.000.000  | 3.067.434.000.000  | 0,09  |
| 29 | SKBM | 2018 | 1.953.910.957.160  | 1.841.487.199.828  | 0,06  |
|    |      | 2019 | 2.104.704.872.583  | 1.953.910.957.160  | 0,08  |
|    |      | 2020 | 3.165.530.224.724  | 2.104.704.872.583  | 0,50  |
| 30 | SKLT | 2018 | 1.045.029.834.378  | 914.188.759.779    | 0,14  |
|    |      | 2019 | 1.281.116.255.236  | 1.045.029.834.378  | 0,23  |
|    |      | 2020 | 1.253.700.810.596  | 1.281.116.255.236  | -0,02 |
| 31 | STTP | 2018 | 2.826.957.323.397  | 2.825.409.180.889  | 0,00  |
|    |      | 2019 | 3.512.509.168.853  | 2.826.957.323.397  | 0,24  |
|    |      | 2020 | 3.846.300.254.825  | 3.512.509.168.853  | 0,10  |
| 32 | TSPC | 2018 | 10.088.118.830.780 | 9.565.462.045.199  | 0,05  |
|    |      | 2019 | 10.993.842.057.747 | 10.088.118.830.780 | 0,09  |
|    |      | 2020 | 10.968.402.090.246 | 10.993.842.057.747 | 0,00  |
| 33 | ULTJ | 2018 | 5.472.882.000.000  | 4.879.559.000.000  | 0,12  |
|    |      | 2019 | 6.241.419.000.000  | 5.472.882.000.000  | 0,14  |
|    |      | 2020 | 5.967.362.000.000  | 6.241.419.000.000  | -0,04 |
| 34 | UNVR | 2018 | 41.802.073.000.000 | 41.204.510.000.000 | 0,01  |
|    |      | 2019 | 42.922.563.000.000 | 41.802.073.000.000 | 0,03  |
|    |      | 2020 | 42.972.474.000.000 | 42.922.563.000.000 | 0,00  |
| 35 | WIIM | 2018 | 1.405.384.153.405  | 1.476.427.090.781  | -0,05 |
|    |      | 2019 | 1.393.574.099.760  | 1.405.384.153.405  | -0,01 |
|    |      | 2020 | 1.994.066.771.177  | 1.393.574.099.760  | 0,43  |
| 36 | WOOD | 2018 | 2.101.477.235.890  | 1.734.702.205.527  | 0,21  |
|    |      | 2019 | 2.136.286.045.964  | 2.101.477.235.890  | 0,02  |
|    |      | 2020 | 2.968.618.441.357  | 2.136.286.045.964  | 0,39  |

Lampiran 6 Tabel Perhitungan *Capital Intensity*

| No. | Kode Perusahaan | Tahun | Total Aset Tetap   | Total Aset         | Capital Intensity |
|-----|-----------------|-------|--------------------|--------------------|-------------------|
| 1   | ADES            | 2018  | 447.249.000.000    | 881.275.000.000    | 0,51              |
|     |                 | 2019  | 405.448.000.000    | 822.375.000.000    | 0,49              |
|     |                 | 2020  | 351.626.000.000    | 958.791.000.000    | 0,37              |
| 2   | BUDI            | 2018  | 1.871.467.000.000  | 3.392.980.000.000  | 0,55              |
|     |                 | 2019  | 1.808.968.000.000  | 2.999.767.000.000  | 0,60              |
|     |                 | 2020  | 1.699.087.000.000  | 2.963.007.000.000  | 0,57              |
| 3   | CAMP            | 2018  | 214.497.825.924    | 1.004.275.813.783  | 0,21              |
|     |                 | 2019  | 208.167.764.816    | 1.057.529.235.985  | 0,20              |
|     |                 | 2020  | 237.711.417.828    | 1.086.873.666.641  | 0,22              |
| 4   | CEKA            | 2018  | 200.024.117.988    | 1.168.956.042.706  | 0,17              |
|     |                 | 2019  | 195.283.411.192    | 1.393.079.542.074  | 0,14              |
|     |                 | 2020  | 204.186.009.945    | 1.566.673.828.068  | 0,13              |
| 5   | CINT            | 2018  | 256.898.006.885    | 491.382.035.136    | 0,52              |
|     |                 | 2019  | 249.614.390.323    | 521.493.784.876    | 0,48              |
|     |                 | 2020  | 239.840.874.085    | 498.020.612.974    | 0,48              |
| 6   | CLEO            | 2018  | 550.478.901.276    | 833.933.861.594    | 0,66              |
|     |                 | 2019  | 926.961.764.182    | 1.245.144.303.719  | 0,74              |
|     |                 | 2020  | 993.154.588.208    | 1.310.940.121.622  | 0,76              |
| 7   | COCO            | 2018  | 70.980.880.027     | 162.749.739.566    | 0,44              |
|     |                 | 2019  | 70.453.472.318     | 250.442.587.742    | 0,28              |
|     |                 | 2020  | 67.899.416.744     | 263.754.414.443    | 0,26              |
| 8   | DLTA            | 2018  | 90.191.394.000     | 1.523.517.170.000  | 0,06              |
|     |                 | 2019  | 85.234.517.000     | 1.425.983.722.000  | 0,06              |
|     |                 | 2020  | 79.117.279.000     | 1.225.580.913.000  | 0,06              |
| 9   | DMND            | 2018  | 1.483.862.000.000  | 4.213.314.000.000  | 0,35              |
|     |                 | 2019  | 1.645.424.000.000  | 5.570.651.000.000  | 0,30              |
|     |                 | 2020  | 1.862.871.000.000  | 5.680.638.000.000  | 0,33              |
| 10  | DVLA            | 2018  | 394.751.573.000    | 1.682.821.739.000  | 0,23              |
|     |                 | 2019  | 392.923.654.000    | 1.829.960.714.000  | 0,21              |
|     |                 | 2020  | 434.473.766.000    | 1.986.711.872.000  | 0,22              |
| 11  | GGRM            | 2018  | 22.758.558.000.000 | 69.097.219.000.000 | 0,33              |
|     |                 | 2019  | 25.373.983.000.000 | 78.647.274.000.000 | 0,32              |
|     |                 | 2020  | 27.605.038.000.000 | 78.191.409.000.000 | 0,35              |
| 12  | GOOD            | 2018  | 2.280.734.909.765  | 4.212.408.305.683  | 0,54              |
|     |                 | 2019  | 2.715.366.689.138  | 5.063.067.672.414  | 0,54              |
|     |                 | 2020  | 3.217.662.289.685  | 6.570.969.641.033  | 0,49              |
| 13  | HMSP            | 2018  | 7.288.435.000.000  | 46.602.420.000.000 | 0,16              |
|     |                 | 2019  | 7.297.912.000.000  | 50.902.806.000.000 | 0,14              |
|     |                 | 2020  | 6.582.808.000.000  | 49.674.030.000.000 | 0,13              |

|    |      |      |                    |                     |      |
|----|------|------|--------------------|---------------------|------|
| 14 | HOKI | 2018 | 263.407.043.489    | 758.846.556.031     | 0,35 |
|    |      | 2019 | 353.945.662.234    | 848.676.035.300     | 0,42 |
|    |      | 2020 | 379.776.240.198    | 906.924.214.166     | 0,42 |
| 15 | HRTA | 2018 | 91.933.498.918     | 1.537.031.552.479   | 0,06 |
|    |      | 2019 | 96.236.613.278     | 2.311.190.054.987   | 0,04 |
|    |      | 2020 | 133.749.450.679    | 2.830.686.417.461   | 0,05 |
| 16 | ICBP | 2018 | 10.741.622.000.000 | 34.367.153.000.000  | 0,31 |
|    |      | 2019 | 11.342.412.000.000 | 38.709.314.000.000  | 0,29 |
|    |      | 2020 | 13.351.296.000.000 | 103.588.325.000.000 | 0,13 |
| 17 | INDF | 2018 | 42.388.236.000.000 | 96.537.796.000.000  | 0,44 |
|    |      | 2019 | 43.072.504.000.000 | 96.198.559.000.000  | 0,45 |
|    |      | 2020 | 45.862.919.000.000 | 163.136.516.000.000 | 0,28 |
| 18 | KAEF | 2018 | 3.315.148.100      | 11.329.090.864      | 0,29 |
|    |      | 2019 | 9.279.811.270      | 18.352.877.132      | 0,51 |
|    |      | 2020 | 9.402.411.784      | 17.562.816.674      | 0,54 |
| 19 | KEJU | 2018 | 182.939.273.529    | 536.474.210.503     | 0,34 |
|    |      | 2019 | 138.148.991.989    | 666.313.386.673     | 0,21 |
|    |      | 2020 | 131.897.013.807    | 674.806.910.037     | 0,20 |
| 20 | KINO | 2018 | 1.423.720.979.453  | 3.592.164.205.408   | 0,40 |
|    |      | 2019 | 2.159.772.086.658  | 4.695.764.958.883   | 0,46 |
|    |      | 2020 | 2.340.811.522.787  | 5.255.359.155.031   | 0,45 |
| 21 | KLBF | 2018 | 6.252.801.150.475  | 18.146.206.145.369  | 0,34 |
|    |      | 2019 | 7.666.314.692.908  | 20.264.726.862.584  | 0,38 |
|    |      | 2020 | 8.157.762.093.280  | 22.564.300.317.374  | 0,36 |
| 22 | MERK | 2018 | 186.743.248.000    | 1.263.113.689.000   | 0,15 |
|    |      | 2019 | 190.284.730.000    | 901.060.986.000     | 0,21 |
|    |      | 2020 | 217.560.166.000    | 929.060.986.000     | 0,23 |
| 23 | MLBI | 2018 | 1.524.061.000.000  | 2.889.501.000.000   | 0,53 |
|    |      | 2019 | 1.559.289.000.000  | 2.896.950.000.000   | 0,54 |
|    |      | 2020 | 1.479.447.000.000  | 2.907.425.000.000   | 0,51 |
| 24 | MYOR | 2018 | 4.258.300.525.120  | 17.591.706.426.634  | 0,24 |
|    |      | 2019 | 4.674.963.819.225  | 19.037.918.806.473  | 0,25 |
|    |      | 2020 | 6.043.201.970.326  | 19.777.500.514.550  | 0,31 |
| 25 | PYFA | 2018 | 90.377.679.595     | 187.057.163.854     | 0,48 |
|    |      | 2019 | 88.397.889.858     | 190.786.208.250     | 0,46 |
|    |      | 2020 | 84.564.914.050     | 228.575.380.866     | 0,37 |
| 26 | ROTI | 2018 | 2.222.133.112.899  | 4.393.810.380.883   | 0,51 |
|    |      | 2019 | 2.540.413.874.692  | 4.682.083.844.951   | 0,54 |
|    |      | 2020 | 2.434.486.072.405  | 4.452.166.671.985   | 0,55 |
| 27 | SCPI | 2018 | 279.003.217.000    | 1.635.702.779.000   | 0,17 |
|    |      | 2019 | 287.489.661.000    | 1.417.704.185.000   | 0,20 |
|    |      | 2020 | 290.781.987.000    | 1.598.281.523.000   | 0,18 |



|    |      |      |                    |                    |      |
|----|------|------|--------------------|--------------------|------|
| 28 | SIDO | 2018 | 1.553.362.000.000  | 3.337.628.000.000  | 0,47 |
|    |      | 2019 | 1.593.059.000.000  | 3.536.898.000.000  | 0,45 |
|    |      | 2020 | 1.568.264.000.000  | 3.849.516.000.000  | 0,41 |
| 29 | SKBM | 2018 | 582.660.258.194    | 1.771.365.972.009  | 0,33 |
|    |      | 2019 | 602.802.562.379    | 1.820.383.352.811  | 0,33 |
|    |      | 2020 | 440.748.401.586    | 1.768.660.546.754  | 0,25 |
| 30 | SKLT | 2018 | 323.244.348.971    | 747.293.725.435    | 0,43 |
|    |      | 2019 | 360.346.292.384    | 790.845.543.826    | 0,46 |
|    |      | 2020 | 354.930.905.744    | 773.863.042.440    | 0,46 |
| 31 | STTP | 2018 | 1.096.143.561.950  | 2.631.189.810.030  | 0,42 |
|    |      | 2019 | 1.124.520.287.704  | 2.881.563.083.954  | 0,39 |
|    |      | 2020 | 1.538.988.540.784  | 3.448.995.059.882  | 0,45 |
| 32 | TSPC | 2018 | 2.271.379.683.420  | 7.869.975.060.326  | 0,29 |
|    |      | 2019 | 2.370.214.050.251  | 8.372.769.580.743  | 0,28 |
|    |      | 2020 | 2.418.932.619.330  | 9.104.657.533.366  | 0,27 |
| 33 | ULTJ | 2018 | 1.453.135.000.000  | 5.555.871.000.000  | 0,26 |
|    |      | 2019 | 1.556.666.000.000  | 6.608.442.000.000  | 0,24 |
|    |      | 2020 | 1.715.401.000.000  | 8.754.116.000.000  | 0,20 |
| 34 | UNVR | 2018 | 10.627.387.000.000 | 20.326.869.000.000 | 0,52 |
|    |      | 2019 | 10.715.376.000.000 | 20.649.371.000.000 | 0,52 |
|    |      | 2020 | 10.419.902.000.000 | 20.534.632.000.000 | 0,51 |
| 35 | WIIM | 2018 | 319.990.859.164    | 1.255.573.914.558  | 0,25 |
|    |      | 2019 | 329.061.638.626    | 1.299.521.608.556  | 0,25 |
|    |      | 2020 | 298.904.982.008    | 1.614.442.007.528  | 0,19 |
| 36 | WOOD | 2018 | 1.932.994.555.038  | 4.588.497.407.410  | 0,42 |
|    |      | 2019 | 2.363.095.389.331  | 5.515.384.761.490  | 0,43 |
|    |      | 2020 | 2.334.405.644.303  | 5.949.006.786.510  | 0,39 |

## Lampiran 7 Hasil Output SPSS

### 1. Hasil Uji Statistik Deskriptif

#### 2. Descriptive Statistics

|                    | N   | Minimu<br>m | Maximu<br>m | Mean   | Std.<br>Deviation |
|--------------------|-----|-------------|-------------|--------|-------------------|
| Penghindaran Pajak | 108 | 0,06        | 2,92        | 0,3394 | 0,36703           |
| Profitabilitas     | 108 | 0,00        | 0,92        | 0,1118 | 0,11913           |
| Sales Growth       | 108 | -1,00       | ,057        | 0,0520 | 0,18678           |
| Capital Intensity  | 108 | 0,04        | 0,76        | 0,3483 | 0,15558           |
| Valid N (listwise) | 108 |             |             |        |                   |

Sumber: Hasil Output data dengan SPSS 25, 2022

Setelah data *Outlier*

#### Descriptive Statistics

|                    | N  | Minimu<br>m | Maximu<br>m | Mean   | Std.<br>Deviation |
|--------------------|----|-------------|-------------|--------|-------------------|
| Penghindaran Pajak | 94 | 0,06        | 0,57        | 0,2572 | 0,11061           |
| Profitabilitas     | 94 | 0,00        | 0,35        | 0,0968 | 0,06611           |
| Sales Growth       | 94 | -0,34       | 0,57        | 0,0649 | 0,14808           |
| Capital Intensity  | 94 | 0,04        | 0,76        | 0,3423 | 0,15718           |
| Valid N (listwise) | 94 |             |             |        |                   |

Sumber: Hasil Output data dengan SPSS 25, 2022

### 3. Uji Asumsi Klasik

#### 2.1 Hasil Uji Normalitas *One-Sample Kolmogorov-Smirnov (K-S)*

##### One-Sample Kolmogorov-Smirnov Test

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 108                     |
| Normal Parameters <sup>a,b</sup> | Mean           | 0,0000000               |
|                                  | Std. Deviation | 0,36505811              |
| Most Extreme Differences         | Absolute       | 0,266                   |
|                                  | Positive       | 0,266                   |
|                                  | Negative       | -0,230                  |
| Test Statistic                   |                | 0,266                   |
| Asymp. Sig. (2-tailed)           |                | 0,000 <sup>c</sup>      |

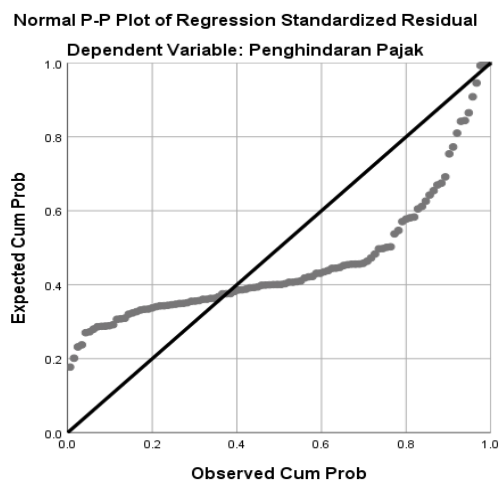
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sumber: Hasil Output data dengan SPSS 25, 2022

##### Hasil Uji *One Sample K-S* Sebelum di outlier



**Hasil Uji Normal Probability Plot Sebelum *Outlier***  
**Hasil Uji *Kolmogrov-Smirnov* Sesudah di *Outlier***  
**One-Sample *Kolmogorov-Smirnov* Test**

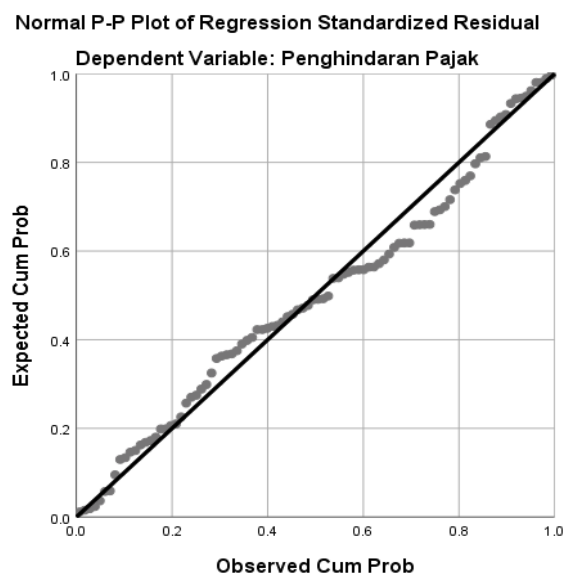
|                                  |                | Unstandardized<br>Residual |
|----------------------------------|----------------|----------------------------|
| N                                |                | 94                         |
| Normal Parameters <sup>a,b</sup> | Mean           | 0,0000000                  |
|                                  | Std. Deviation | 0,10154442                 |
| Most Extreme Differences         | Absolute       | 0,082                      |
|                                  | Positive       | 0,082                      |
|                                  | Negative       | -0,068                     |
| Test Statistic                   |                | 0,082                      |
| Asymp. Sig. (2-tailed)           |                | 0,136 <sup>c</sup>         |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sumber: Hasil Output data dengan SPSS 25, 2022



**Hasil Uji Normalitas Grafik Probability Plot Setelah di *Outlier***

## 2.2 Hasil Uji Multikolinearitas

|   |                   | Collinearity Statistics |       |
|---|-------------------|-------------------------|-------|
|   |                   | Tolerance               | VIF   |
| 1 | (Constant)        |                         |       |
|   | Profitabilitas    | 0,930                   | 1,076 |
|   | Sales Growth      | 0,987                   | 1,014 |
|   | Capital Intensity | 0,923                   | 1,083 |

a. Dependent Variable: Penghindaran Pajak

Sumber: Hasil Output data dengan SPSS 25, 2022

## 2.3 Hasil Uji Autokorelasi *Durbin Watson Test*

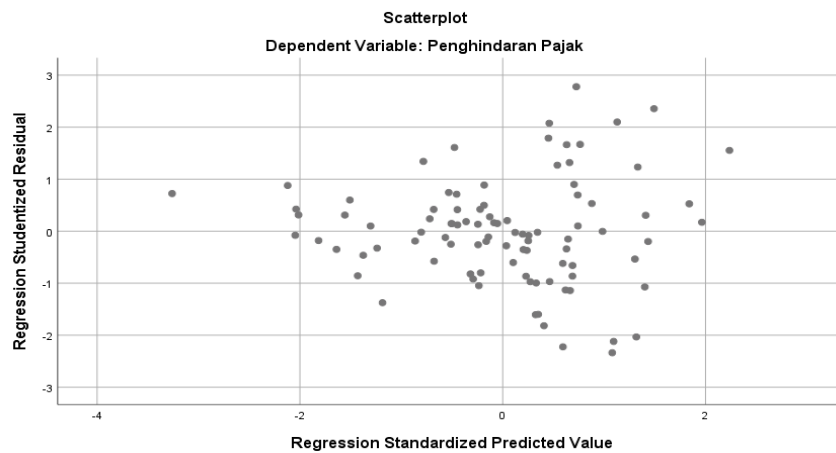
| Model Summary <sup>b</sup> |                    |          |                   |                            |               |
|----------------------------|--------------------|----------|-------------------|----------------------------|---------------|
| Model                      | R                  | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1                          | 0,397 <sup>a</sup> | 0,157    | 0,129             | 0,10322                    | 2,026         |

a. Predictors: (Constant), Capital Intensity, Sales Growth, Profitabilitas

b. Dependent Variable: Penghindaran Pajak

Sumber: Hasil Output data dengan SPSS 25, 2022

## 2.4 Hasil Uji Heteroskedastisitas dengan Grafik *Scatterplot*



## Hasil Uji Heteroskedastisitas dengan Grafik *Scatterplot*

#### 4. Hasil Uji Regresi Linier Berganda

| Model |                   | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig.  |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|-------|
|       |                   | B                           | Std. Error | Beta                      |        |       |
| 1     | (Constant)        | 0,350                       | 0,034      |                           | 10,265 | 0,000 |
|       | Profitabilitas    | -0,549                      | 0,168      | -0,328                    | -3,270 | 0,002 |
|       | Sales Growth      | -0,158                      | 0,073      | -0,211                    | -2,171 | 0,033 |
|       | Capital Intensity | -0,085                      | 0,071      | -0,120                    | -1,196 | 0,235 |

a. Dependent Variable: Penghindaran Pajak

Sumber: Hasil Output data dengan SPSS 25, 2022

#### 5. Uji Hipotesis

##### 4.1 Hasil Uji Koefisien Determinasi (R<sup>2</sup>)

##### 4.2 Model Summary<sup>b</sup>

| Model | R                  | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|--------------------|----------|-------------------|----------------------------|---------------|
| 1     | 0,397 <sup>a</sup> | 0,157    | 0,129             | 0,10322                    | 2,026         |

a. Predictors: (Constant), Capital Intensity, Sales Growth, Profitabilitas

b. Dependent Variable: Penghindaran Pajak

Sumber: Hasil Output data dengan SPSS 25, 2022

##### 4.1 Hasil Uji F

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

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.               |
|-------|------------|----------------|----|-------------|-------|--------------------|
| 1     | Regression | 0,179          | 3  | 0,060       | 5,598 | 0,001 <sup>b</sup> |
|       | Residual   | 0,959          | 90 | 0,011       |       |                    |
|       | Total      | 1,138          | 93 |             |       |                    |

a. Dependent Variable: Penghindaran Pajak

b. Predictors: (Constant), Capital Intensity, Sales Growth, Profitabilitas

Sumber: Hasil Output data dengan SPSS 25, 2022

## 4.2 Hasil Uji t

| Model |                   | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig.  |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|-------|
|       |                   | B                           | Std. Error | Beta                      |        |       |
| 1     | (Constant)        | 0,350                       | 0,034      |                           | 10,265 | 0,000 |
|       | Profitabilitas    | -0,549                      | 0,168      | -0,328                    | -3,270 | 0,002 |
|       | Sales Growth      | -0,158                      | 0,073      | -0,211                    | -2,171 | 0,033 |
|       | Capital Intensity | -0,085                      | 0,071      | -0,120                    | -1,196 | 0,235 |

a. Dependent Variable: Penghindaran Pajak

Sumber: Hasil Output data dengan SPSS 25, 2022

