**Lampiran 1**

**Nama – nama perusahaan yang menjadi sampel**

|  |  |  |
| --- | --- | --- |
| No | Kode Peusahaan | Nama Perusahaan |
|
| 1 | INTP | Indocement Tunggal Prakasa Tbk |
| 2 | SMCB | Holcim Indonesia Tbk |
| 3 | SMGR | Semen Indonesia (Persero) Tbk |
| 4 | ARNA | Arwana Citra Mulia Tbk |
| 5 | TOTO | Surya Toto Indonesia Tbk |
| 6 | BTON | Beton Jaya Manunggal Tbk |
| 7 | JPRS | Jaya Pari Steel Tbk |
| 8 | LION | Lion Metal Works Tbk  |
| 9 | LMSH | Lion Mesh Prima Tbk  |
| 10 | PICO | Pelangi Indah Carindo Tbk  |
| 11 | EKAD | Ekadima internatioanal Tbk |
| 12 | SRSN | Indo Acitama Tbk  |
| 13 | IGAR | Champion Pasifik Indonesia Tbk |
| 14 | YPAS | Yana Primahasta Persada Tbk |
| 15 | JPFA | Japfa Comfeed Indonesia Tbk  |
| 16 | MAIN | Malindo Feedmill Tbk |
| 17 | SIPD | Siared Produce Tbk  |
| 18 | ASII | Astra International Tbk |
| 19 | AUTO | Astra Otopart Tbk |
| 20 | NIPS | Nipres Tbk |
| 21 | UNIT | Nusantara Inti Corpora tbk |
| 22 | AISA | PT Tiga Pilar Sejahtera Food Tbk |
| 23 | INDF | PT indofood Sukses Makmur Tbk |
| 24 | MLBI | PT Multi Bintang Indonesia Tbk |
| 25 | MYOR | PT Mayora Indah Tbk |
| 26 | HMSP | Handjaya Mandala Sampurna Tbk |
| 27 | KAEF | PT Kimia Farma ( persero) Tbk |
| 28 | KLBF | PT Kalbe Farma Tbk |
| 29 | MERK | PT Merck Tbk |
| 30 | PYFA | Voksel Electric Tbk |
| 31 | TSPC | PT Tempo Scan Pasific Tbk |
| 32 | KDSI | Kedawung Setia Industrial Tbk |
| 33 | TCID | PT Mandom Indonesia Tbk |

**Lampiran 2**

**UJI STATISTIK DESKRIPTIF**

| **Descriptive Statistics** |
| --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Y | 165 | -3.48 | 7.31 | .1454 | .84076 |
| X1 | 165 | .07 | 1.49 | .6572 | .17542 |
| X2 | 165 | -1.00 | 1.91 | .1760 | .43825 |
| Valid N (listwise) | 165 |  |  |  |  |

**UJI NORMALITAS**

| **One-Sample Kolmogorov-Smirnov Test** |
| --- |
|  |  | LnY | X1 | X2 |
| N | 122 | 165 | 165 |
| Normal Parametersa | Mean | -4.8646 | .6572 | .1760 |
| Std. Deviation | 3.23505 | .17542 | .43825 |
| Most Extreme Differences | Absolute | .110 | .105 | .089 |
| Positive | .083 | .105 | .089 |
| Negative | -.110 | -.100 | -.058 |
| Kolmogorov-Smirnov Z | 1.220 | 1.350 | 1.143 |
| Asymp. Sig. (2-tailed) | .102 | .052 | .146 |
| a. Test distribution is Normal. |  |  |  |
|  |  |  |  |  |

**Lampiran 3**

**UJI MULTIKOLONIERITAS**

| **Coefficientsa** |
| --- |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -3.066 | 1.215 |  | -2.523 | .013 |  |  |
| X1 | -2.527 | 1.716 | -.135 | -1.473 | .143 | .984 | 1.016 |
| X2 | -.466 | .647 | -.066 | -.721 | .472 | .984 | 1.016 |
| a. Dependent Variable: LnY |  |  |  |  |  |  |

**UJI HETEROKEDASTISITAS**

| **Coefficientsa** |
| --- |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 2.774 | .823 |  | 3.371 | .001 |  |  |
| X1 | -.540 | 1.162 | -.043 | -.465 | .643 | .984 | 1.016 |
| X2 | -.339 | .438 | -.071 | -.774 | .440 | .984 | 1.016 |
| a. Dependent Variable: Abs |  |  |  |  |  |  |

**Lampiran 4**

**UJI AUTOKORELASI**

| **Model Summaryb** |
| --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .142a | .020 | .004 | 3.22893 | 1.712 |
| a. Predictors: (Constant), X2, X1 |  |  |
| b. Dependent Variable: LnY |  |  |

**Lampiran 5**

**Pengujian Hipotesis**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Variabel penelitian | Koefesien Regresi | T | Sig | Alpha | Kesimpulan  |
|
| (Contanta) | -2.523 | -2.523 | 0.013 | 0.05 | Tidak signifikan  |
| Perencanaan pajak | -1.473 | -1.473 | 0.143 | 0.05 | Tidak signifikan  |
| Aktiva pajak tangguhan | -0.721 | -0.721 | 0.472 | 0.05 | Tidak signifikan  |
| Adjusted R- Square | 0.02 |
|
| F-Sig | 0.296 |
|