

LAMPIRAN

LAMPIRAN 1 REKAPITULASI HASIL VARIABEL

a. Perhitungan Tax Avoidance Tahun 2019-2022

No	Kode Perusahaan	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	Tax Avoidance
1	AALI	2019	233,349,000,000	660,860,000,000	0.3531
		2020	560,293,000,000	1,462,635,000,000	0.3831
		2021	39,286,000,000	2,913,169,000,000	0.0135
2	ADES	2019	15,885,000,000	110,179,000,000	0.1442
		2020	19,093,000,000	167,919,000,000	0.1137
		2021	57,864,000,000	337,828,000,000	0.1713
3	AGAR	2019	806,731,242	763,378,490	1.0568
		2020	310,943,716	761,443,309	0.4084
		2021	432,339,406	2,165,784,223	0.1996
4	AISA	2019	29,125,000,000	1,364,465,000,000	0.0213
		2020	27,798,000,000	1,008,405,000,000	0.0276
		2021	1,711,000,000	17,966,000,000	0.0952
5	ALTO	2019	24,888,704,871	11,089,562,244	2.2443
		2020	33,514,263,228	8,840,581,507	3.7910
		2021	14,446,273,294	7,254,686,643	1.9913
6	ANDI	2019	12,114,742,358	16,755,684,631	0.7230
		2020	21,805,074,903	14,233,476,153	1.5320
		2021	27,562,887,475	5,628,014,552	4.8974
7	BEEF	2019	15,889,774,327	50,892,681,741	0.3122
		2020	810,603,223	433,575,396,176	0.0019
		2021	6,379,173,462	231,701,036,945	0.0275
8	BWPT	2019	15,277,000,000	1,444,060,000,000	0.0106
		2020	1,202,000,000	1,150,060,000,000	0.0010
		2021	1,207,000,000	1,926,895,000,000	0.0006
9	CAMP	2019	21,429,110,362	99,535,473,132	0.2153
		2020	16,969,073,278	56,816,360,398	0.2987
		2021	18,284,484,130	126,156,941,830	0.1449
10	CLEO	2019	27,000,838,885	172,667,589,552	0.1564
		2020	28,882,717,979	168,964,556,985	0.1709
		2021	39,838,906,262	230,343,242,053	0.1730
11	COCO	2019	2,620,999,274	10,763,692,936	0.2435
		2020	1,894,673,196	3,715,043,422	0.5100
		2021	1,564,059,916	10,749,861,691	0.1455
12	CPIN	2019	1,803,459,000,000	4,608,641,000,000	0.3913
		2020	1,121,251,000,000	4,767,698,000,000	0.2352

No	Kode Perusahaan	Tahun	Pembayaran Pajak	Lab a Sebelum Pajak	Tax Avoidance
		2021	900,856,000,000	4,633,546,000,000	0.1944
13	FOOD	2019	1,449,882,807,000	3,070,282,568,000	0.4722
		2020	336,256,131,000	19,240,916,997,000	0.0175
		2021	4,479,376,000	14,330,211,086,000	0.0003
14	GOOD	2019	126,575,809,278	580,567,005,845	0.2180
		2020	103,644,892,445	339,984,897,163	0.3049
		2021	156,538,476,480	632,654,506,311	0.2474
15	HOKI	2019	50,625,959,608	142,179,083,420	0.3561
		2020	19,963,019,892	50,874,681,549	0.3924
		2021	11,381,823,016	17,997,743,133	0.6324
16	ICBP	2019	1,615,934,000,000	7,436,972,000,000	0.2173
		2020	1,684,628,000,000	9,958,647,000,000	0.1692
		2021	2,817,278,000,000	9,935,232,000,000	0.2836
17	INDF	2019	2,361,672,000,000	8,749,397,000,000	0.2699
		2020	2,784,615,000,000	12,426,334,000,000	0.2241
		2021	3,577,269,000,000	14,456,085,000,000	0.2475
18	JPFA	2019	1,141,517,000,000	2,584,420,000,000	0.4417
		2020	105,309,000,000	1,459,563,000,000	0.0722
		2021	706,723,000,000	2,793,847,000,000	0.2530
19	KEJU	2019	37,296,447,311	136,625,747,757	0.2730
		2020	41,075,921,197	157,207,256,439	0.2613
		2021	32,975,215,226	183,170,597,779	0.1800
20	LSIP	2019	47,316,000,000	352,743,000,000	0.1341
		2020	13,552,000,000	860,439,000,000	0.0158
		2021	311,061,000,000	1,246,886,000,000	0.2495
21	MAIN	2019	123,364,793,000	248,776,840,000	0.4959
		2020	48,975,508,000	20,070,557,000	2.4402
		2021	52,273,944,000	76,257,016,000	0.6855
22	MLBI	2019	449,494,000,000	1,626,612,000,000	0.2763
		2020	246,674,000,000	396,470,000,000	0.6222
		2021	172,166,000,000	877,781,000,000	0.1961
23	MYOR	2019	223,618,542,182	2,704,466,581,011	0.0827
		2020	319,137,010,299	2,683,890,279,936	0.1189
		2021	15,100,669,299	1,549,648,556,686	0.0097
24	PANI	2019	1,302,760,316	508,811,189	2.5604
		2020	654,539,686	764,104,674	0.8566
		2021	553,752,000	2,388,514,000	0.2318
25	PSGO	2019	1,545,149,274	176,239,532,205	0.0088
		2020	437,796,820	33,970,467,891	0.0129

No	Kode Perusahaan	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	Tax Avoidance
		2021	3,285,385,287	225,111,763,613	0.0146
26	ROTI	2019	44,325,801,571	347,098,820,613	0.1277
		2020	32,380,538,836	160,357,537,779	0.2019
		2021	50,769,925,062	376,045,893,335	0.1350
27	SGRO	2019	106,301,000,000	173,944,000,000	0.6111
		2020	35,897,000,000	100,455,000,000	0.3573
		2021	181,327,000,000	1,199,868,000,000	0.1511
28	SIMP	2019	210,850,000,000	197,149,000,000	1.0695
		2020	4,521,000,000	1,017,572,000,000	0.0044
		2021	606,033,000,000	2,277,726,000,000	0.2661
29	SKBM	2019	11,849,753,949	5,163,201,735	2.2950
		2020	11,582,613,128	13,568,762,041	0.8536
		2021	14,422,055,329	44,152,540,846	0.3266
30	SKLT	2019	14,650,111,931	56,782,206,578	0.2580
		2020	8,653,323,665	55,673,983,557	0.1554
		2021	10,878,886,166	101,725,399,549	0.1069
31	SMAR	2019	189,223,000,000	1,166,053,000,000	0.1623
		2020	151,630,000,000	2,087,780,000,000	0.0726
		2021	250,014,000,000	3,593,740,000,000	0.0696
32	STTP	2019	92,823,915,898	607,043,293,422	0.1529
		2020	115,958,847,906	773,607,195,121	0.1499
		2021	158,394,616,582	765,188,720,115	0.2070
33	TBLA	2019	1,994,895,000,000	905,158,000,000	2.2039
		2020	190,786,000,000	901,334,000,000	0.2117
		2021	532,595,000,000	1,022,870,000,000	0.5207
34	TGKA	2019	121,863,646,468	553,046,935,019	0.2203
		2020	102,006,973,061	625,284,763,496	0.1631
		2021	210,778,982,688	608,171,241,151	0.3466
35	ULTJ	2019	278,947,000,000	1,375,359,000,000	0.2028
		2020	321,089,000,000	1,421,517,000,000	0.2259
		2021	331,696,000,000	1,541,932,000,000	0.2151
36	UNSP	2019	26,199,000,000	4,811,327,000,000	0.0054
		2020	6,824,000,000	794,386,000,000	0.0086
		2021	13,349,000,000	318,377,000,000	0.0419
37	WAPO	2019	8,369,034,842	2,863,002,759	2.9232
		2020	1,722,554,540	1,467,750,510	1.1736
		2021	4,522,459,817	1,459,308,201	3.0990

b. Perhitungan Leverage Tahun 2019-2022

No	Kode Perusahaan	Tahun	Total Liabilitas	Total Ekuitas	Leverage
1	AALI	2019	7,995,597,000,000	18,978,527,000,000	0.4213
		2020	8,533,437,000,000	19,247,749,000,000	0.4433
		2021	9,228,733,000,000	21,171,173,000,000	0.4359
2	ADES	2019	254,438,000,000	567,937,000,000	0.4480
		2020	258,283,000,000	700,508,000,000	0.3687
		2021	334,291,000,000	969,817,000,000	0.3447
3	AGAR	2019	87,950,972,415	107,382,185,155	0.8190
		2020	64,580,874,623	106,545,389,778	0.6061
		2021	70,649,164,525	108,540,393,159	0.6509
4	AISA	2019	3,526,819,000,000	1,657,853,000,000	2.1273
		2020	1,183,300,000,000	828,257,000,000	1.4287
		2021	942,744,000,000	818,890,000,000	1.1512
5	ALTO	2019	722,719,563,550	380,730,523,614	1.8982
		2020	732,991,334,916	372,883,080,340	1.9657
		2021	725,373,304,291	365,835,661,084	1.9828
6	ANDI	2019	228,166,283,605	259,172,510,407	0.8804
		2020	228,540,995,073	250,683,289,216	0.9117
		2021	233,415,595,104	249,265,757,028	0.9364
7	BEEF	2019	536,683,217,801	369,137,812,938	1.4539
		2020	670,554,676,894	7,249,209,521	92.5004
		2021	847,841,149,220	174,360,232,700	4.8626
8	BWPT	2019	11,183,226,000,000	4,613,244,000,000	2.4242
		2020	11,573,313,000,000	3,487,655,000,000	3.3184
		2021	9,987,224,000,000	2,057,824,000,000	4.8533
9	CAMP	2019	122,136,752,135	935,392,483,850	0.1306
		2020	125,161,736,939	961,711,929,702	0.1301
		2021	124,445,640,572	1,022,814,971,132	0.1217
10	CLEO	2019	478,844,867,693	766,299,436,026	0.6249
		2020	416,194,010,942	894,746,110,680	0.4652
		2021	346,601,683,606	1,001,579,893,307	0.3461
11	COCO	2019	141,081,394,549	109,361,193,193	1.2900
		2020	151,685,431,882	112,068,982,561	1.3535
		2021	151,852,174,493	218,832,136,935	0.6939
12	CPIN	2019	1,803,459,000,000	4,608,641,000,000	0.3913
		2020	1,121,251,000,000	4,767,698,000,000	0.2352
		2021	900,856,000,000	4,633,546,000,000	0.1944
13	FOOD	2019	1,449,882,807,000	3,070,282,568,000	0.4722

No	Kode Perusahaan	Tahun	Total Liabilitas	Total Ekuitas	Leverage
		2020	336,256,131,000	19,240,916,997,000	0.0175
		2021	4,479,376,000	14,330,211,086,000	0.0003
14	GOOD	2019	126,575,809,278	580,567,005,845	0.2180
		2020	103,644,892,445	339,984,897,163	0.3049
		2021	156,538,476,480	632,654,506,311	0.2474
15	HOKI	2019	50,625,959,608	142,179,083,420	0.3561
		2020	19,963,019,892	50,874,681,549	0.3924
		2021	11,381,823,016	17,997,743,133	0.6324
16	ICBP	2019	1,615,934,000,000	7,436,972,000,000	0.2173
		2020	1,684,628,000,000	9,958,647,000,000	0.1692
		2021	2,817,278,000,000	9,935,232,000,000	0.2836
17	INDF	2019	2,361,672,000,000	8,749,397,000,000	0.2699
		2020	2,784,615,000,000	12,426,334,000,000	0.2241
		2021	3,577,269,000,000	14,456,085,000,000	0.2475
18	JPFA	2019	1,141,517,000,000	2,584,420,000,000	0.4417
		2020	105,309,000,000	1,459,563,000,000	0.0722
		2021	706,723,000,000	2,793,847,000,000	0.2530
19	KEJU	2019	37,296,447,311	136,625,747,757	0.2730
		2020	41,075,921,197	157,207,256,439	0.2613
		2021	32,975,215,226	183,170,597,779	0.1800
20	LSIP	2019	47,316,000,000	352,743,000,000	0.1341
		2020	13,552,000,000	860,439,000,000	0.0158
		2021	311,061,000,000	1,246,886,000,000	0.2495
21	MAIN	2019	123,364,793,000	248,776,840,000	0.4959
		2020	48,975,508,000	20,070,557,000	2.4402
		2021	52,273,944,000	76,257,016,000	0.6855
22	MLBI	2019	449,494,000,000	1,626,612,000,000	0.2763
		2020	246,674,000,000	396,470,000,000	0.6222
		2021	172,166,000,000	877,781,000,000	0.1961
23	MYOR	2019	223,618,542,182	2,704,466,581,011	0.0827
		2020	319,137,010,299	2,683,890,279,936	0.1189
		2021	15,100,669,299	1,549,648,556,686	0.0097
24	PANI	2019	1,302,760,316	508,811,189	2.5604
		2020	654,539,686	764,104,674	0.8566
		2021	553,752,000	2,388,514,000	0.2318
25	PSGO	2019	2,078,486,201,260	1,177,120,908,313	1.7657
		2020	2,191,495,435,706	1,210,227,962,735	1.8108
		2021	2,307,095,621,382	1,424,812,031,387	1.6192

No	Kode Perusahaan	Tahun	Total Liabilitas	Total Ekuitas	Leverage
26	ROTI	2019	1,589,486,465,854	3,092,597,379,097	0.5140
		2020	1,224,495,624,254	3,227,671,047,731	0.3794
		2021	1,341,864,891,951	2,849,419,530,726	0.4709
27	SGRO	2019	5,314,245,000,000	4,152,698,000,000	1.2797
		2020	5,948,624,000,000	3,796,056,000,000	1.5671
		2021	5,154,666,000,000	4,596,699,000,000	1.1214
28	SIMP	2019	17,129,515,000,000	17,781,323,000,000	0.9633
		2020	16,905,391,000,000	18,489,873,000,000	0.9143
		2021	16,193,066,000,000	19,786,236,000,000	0.8184
29	SKBM	2019	784,562,971,811	1,035,820,381,000	0.7574
		2020	806,678,887,419	961,981,659,335	0.8386
		2021	977,942,627,046	992,485,493,010	0.9853
30	SKLT	2019	410,463,595,860	380,381,947,966	1.0791
		2020	366,908,471,713	406,954,570,727	0.9016
		2021	347,288,021,564	541,837,229,228	0.6409
31	SMAR	2019	16,854,470,000,000	10,933,057,000,000	1.5416
		2020	22,502,490,000,000	12,523,681,000,000	1.7968
		2021	25,927,174,000,000	14,417,829,000,000	1.7983
32	STTP	2019	733,556,075,974	2,148,007,007,980	0.3415
		2020	775,696,860,738	2,673,298,199,144	0.2902
		2021	618,395,061,219	3,300,848,622,529	0.1873
33	TBLA	2019	12,000,079,000,000	5,362,924,000,000	2.2376
		2020	13,542,437,000,000	5,888,856,000,000	2.2997
		2021	14,591,663,000,000	6,492,354,000,000	2.2475
34	TGKA	2019	1,603,873,392,263	1,391,999,046,712	1.1522
		2020	1,763,283,969,693	1,598,672,228,267	1.1030
		2021	1,643,370,252,313	1,760,590,755,177	0.9334
35	ULTJ	2019	953,283,000,000	5,655,139,000,000	0.1686
		2020	3,972,379,000,000	4,781,737,000,000	0.8307
		2021	2,268,730,000,000	5,138,126,000,000	0.4415
36	UNSP	2019	13,846,273,000,000	5,446,411,000,000	2.5423
		2020	14,586,549,000,000	7,010,459,000,000	2.0807
		2021	15,151,341,000,000	6,892,884,000,000	2.1981
37	WAPO	2019	29,507,000,689	78,250,083,357	0.3771
		2020	16,002,047,149	76,625,058,718	0.2088
		2021	25,441,303,407	75,063,781,594	0.3389

c. Perhitungan Nilai Perusahaan Tahun 2019-2022

No	Kode Perusahaan	Tahun	Harga Saham Penutupan (A)	Jumlah Saham Beredar (B)	Total Liabilitas (C)	Total Aset (D)	Nilai Perusahaan ((A*B)+C)/D
1	AALI	2019	14,575	1,924,688,333	7,995,597,000,000	26,974,124,000,000	1.3364
		2020	12,325	1,924,688,333	8,533,437,000,000	27,781,231,000,000	1.1610
		2021	9,500	1,924,688,333	9,228,733,000,000	30,399,906,000,000	0.9050
2	ADES	2019	1,045	589,896,800	254,438,000,000	822,375,000,000	1.0590
		2020	1,460	589,896,800	258,283,000,000	958,791,000,000	1.1677
		2021	3,290	589,896,800	334,291,000,000	1,304,108,000,000	1.7445
3	AGAR	2019	396	1,000,000,000	87,950,972,415	195,333,157,570	2.4776
		2020	398	1,000,000,000	64,580,874,623	171,126,264,401	2.7032
		2021	368	1,000,000,000	70,649,164,525	179,189,557,684	2.4480
4	AISA	2019	168	3,218,600,000	3,526,819,000,000	1,868,966,000,000	2.1764
		2020	390	9,311,800,000	1,183,300,000,000	2,011,557,000,000	2.3936
		2021	192	9,311,800,000	942,744,000,000	1,761,634,000,000	1.5500
5	ALTO	2019	398	2,191,870,558	722,719,563,550	1,103,450,087,164	1.4455
		2020	308	2,191,870,558	732,991,334,916	1,105,874,415,256	1.2733
		2021	280	2,191,870,558	725,373,304,291	1,089,208,965,375	1.2294
6	ANDI	2019	50	9,350,000,000	228,166,283,605	487,338,794,012	1.4275
		2020	53	9,350,000,000	228,540,995,073	479,224,284,289	1.5110
		2021	50	9,350,000,000	233,415,595,104	482,681,352,132	1.4521
7	BEEF	2019	404	1,884,312,565	536,683,217,801	905,821,030,739	1.4329
		2020	160	1,884,312,585	670,554,676,894	677,803,886,415	1.4341
		2021	76	1,884,312,595	847,841,149,220	673,480,916,520	1.4715
8	BWPT	2019	157	31,525,291,000	11,183,226,000,000	15,796,470,000,000	1.0213
		2020	144	31,525,291,000	11,573,313,000,000	15,060,968,000,000	1.0698

No	Kode Perusahaan	Tahun	Harga Saham Penutupan (A)	Jumlah Saham Beredar (B)	Total Liabilitas (C)	Total Aset (D)	Nilai Perusahaan ((A*B)+C)/D
		2021	74	31,525,291,000	9,987,224,000,000	12,045,048,000,000	1.0228
9	CAMP	2019	374	5,885,000,000	122,136,752,135	1,057,529,235,985	2.1967
		2020	302	5,885,000,000	125,161,736,939	1,086,873,666,641	1.7504
		2021	290	5,885,000,000	124,445,640,572	1,147,260,611,704	1.5961
10	CLEO	2019	505	12,000,000,000	478,844,867,693	1,245,144,303,719	5.2515
		2020	500	12,000,000,000	416,194,010,942	1,310,940,121,622	4.8943
		2021	470	12,000,000,000	346,601,683,606	1,348,181,576,913	4.4405
11	COCO	2019	910	560,242,105	141,081,394,549	250,442,587,742	2.5990
		2020	700	560,247,438	151,685,431,882	263,754,414,443	2.0620
		2021	288	889,863,981	151,852,174,493	370,684,311,428	1.1010
12	CPIN	2019	6,500	16,398,000,000	8,213,550,000,000	29,109,408,000,000	3.9438
		2020	6,525	16,398,000,000	7,809,608,000,000	31,159,291,000,000	3.6845
		2021	5,950	16,398,000,000	10,296,052,000,000	35,446,051,000,000	3.0431
13	FOOD	2019	119	650,000,000	44,535,029,072,000	118,586,648,946,000	0.3762
		2020	103	650,000,000	56,950,719,933,000	113,192,236,191,000	0.5037
		2021	133	650,000,000	62,754,664,235,000	106,495,352,963,000	0.5901
14	GOOD	2019	1,510	7,379,580,291	2,297,546,907,499	5,063,067,672,414	2.6547
		2020	1,270	7,379,580,291	3,676,532,851,880	6,570,969,641,033	1.9858
		2021	525	36,897,901,455	3,735,944,249,731	6,766,602,280,143	3.4149
15	HOKI	2019	940	2,378,405,500	207,108,590,481	848,676,035,300	2.8784
		2020	1,005	2,419,438,170	244,363,297,557	906,924,214,166	2.9505
		2021	181	9,677,752,680	320,458,715,888	989,119,315,334	2.0949
16	ICBP	2019	11,150	11,661,908,000	12,038,210,000,000	38,709,314,000,000	3.6701
		2020	9,575	11,661,908,000	53,270,272,000,000	103,588,325,000,000	1.5922

No	Kode Perusahaan	Tahun	Harga Saham Penutupan (A)	Jumlah Saham Beredar (B)	Total Liabilitas (C)	Total Aset (D)	Nilai Perusahaan ((A*B)+C)/D
		2021	8,700	11,661,908,000	63,342,765,000,000	118,066,628,000,000	1.3958
17	INDF	2019	7,925	8,780,426,500	41,996,071,000,000	96,198,559,000,000	1.1599
		2020	6,850	8,780,426,500	83,998,472,000,000	163,136,516,000,000	0.8836
		2021	6,325	8,780,426,500	92,724,082,000,000	179,356,193,000,000	0.8266
18	JPFA	2019	1,535	11,726,575,201	14,754,081,000,000	26,650,895,000,000	1.2290
		2020	1,465	11,726,575,201	14,539,790,000,000	25,951,760,000,000	1.2222
		2021	1,720	11,726,575,201	15,486,946,000,000	28,589,656,000,000	1.2472
19	KEJU	2019	940	1,500,000,000	230,619,409,786	666,313,386,673	2.4622
		2020	1,355	1,500,000,000	233,905,945,919	674,806,910,037	3.3586
		2021	1,185	1,500,000,000	181,900,755,126	767,726,284,113	2.5522
20	LSIP	2019	1,485	6,822,863,965	1,726,822,000,000	10,225,322,000,000	1.1597
		2020	1,375	6,822,863,965	1,636,456,000,000	10,922,788,000,000	1.0087
		2021	1,185	6,822,863,965	1,678,676,000,000	11,851,182,000,000	0.8239
21	MAIN	2019	1,005	2,238,750,000	2,619,935,420,000	4,648,577,041,000	1.0476
		2020	740	2,238,750,000	2,690,291,167,000	4,674,206,873,000	0.9300
		2021	670	2,238,750,000	3,388,705,377,000	5,436,745,210,000	0.8992
22	MLBI	2019	15,500	2,107,000,000	1,750,943,000,000	2,896,950,000,000	11.8778
		2020	9,700	2,107,000,000	1,474,019,000,000	2,907,425,000,000	7.5365
		2021	7,800	2,107,000,000	1,822,860,000,000	2,922,017,000,000	6.2482
23	MYOR	2019	2,050	22,358,699,725	9,125,978,611,155	19,037,918,806,473	2.8869
		2020	2,710	22,358,699,725	8,506,032,464,592	19,777,500,514,550	3.4938
		2021	2,040	22,358,699,725	8,557,621,869,393	19,917,653,265,528	2.7197
24	PANI	2019	113	410,000,000	79,744,555,995	119,708,955,785	1.0532
		2020	116	410,000,000	58,226,321,539	98,191,210,595	1.0774

No	Kode Perusahaan	Tahun	Harga Saham Penutupan (A)	Jumlah Saham Beredar (B)	Total Liabilitas (C)	Total Aset (D)	Nilai Perusahaan ((A*B)+C)/D
		2021	1,725	410,000,000	121,932,696,000	163,913,597,000	5.0587
25	PSGO	2019	200	18,850,000,000	2,078,486,201,260	3,255,607,109,573	1.7964
		2020	119	18,850,000,000	2,191,495,435,706	3,401,723,398,441	1.3036
		2021	216	18,850,000,000	2,307,095,621,382	3,731,907,652,769	1.7092
26	ROTI	2019	1,300	6,186,488,888	1,589,486,465,854	4,682,083,844,951	2.0572
		2020	1,360	6,186,488,888	1,224,495,624,254	4,452,166,671,985	2.1648
		2021	1,360	6,186,488,888	1,341,864,891,951	4,191,284,422,677	2.3276
27	SGRO	2019	2,380	1,890,000,000	5,314,245,000,000	9,466,943,000,000	1.0365
		2020	1,615	1,890,000,000	5,948,624,000,000	9,744,680,000,000	0.9237
		2021	1,995	1,890,000,000	5,154,666,000,000	9,751,365,000,000	0.9153
28	SIMP	2019	432	15,816,310,000	17,129,515,000,000	34,910,838,000,000	0.6864
		2020	420	15,816,310,000	16,905,391,000,000	35,395,264,000,000	0.6653
		2021	456	15,816,310,000	16,193,066,000,000	35,979,302,000,000	0.6505
29	SKBM	2019	410	1,726,003,217	784,562,971,811	1,820,383,352,811	0.8197
		2020	324	1,726,003,217	806,678,887,419	1,768,660,546,754	0.7723
		2021	360	1,730,103,217	977,942,627,046	1,970,428,120,056	0.8124
30	SKLT	2019	1,610	690,740,500	410,463,595,860	790,845,543,826	1.9252
		2020	1,565	690,740,500	366,908,471,713	773,863,042,440	1.8710
		2021	2,420	690,740,500	347,288,021,564	889,125,250,792	2.2706
31	SMAR	2019	4,140	2,872,193,366	16,854,470,000,000	27,787,527,000,000	1.0345
		2020	4,150	2,872,193,366	22,502,490,000,000	35,026,171,000,000	0.9828
		2021	4,360	2,872,193,366	25,927,174,000,000	40,345,003,000,000	0.9530
32	STTP	2019	4,500	1,310,000,000	733,556,075,974	2,881,563,083,954	2.3003
		2020	9,500	1,310,000,000	775,696,860,738	3,448,995,059,882	3.8332

No	Kode Perusahaan	Tahun	Harga Saham Penutupan (A)	Jumlah Saham Beredar (B)	Total Liabilitas (C)	Total Aset (D)	Nilai Perusahaan ((A*B)+C)/D
		2021	7,550	1,310,000,000	618,395,061,219	3,919,243,683,748	2.6814
33	TBLA	2019	995	5,342,098,939	12,000,079,000,000	17,363,003,000,000	0.9973
		2020	935	5,342,098,939	13,542,437,000,000	19,431,293,000,000	0.9540
		2021	795	5,342,098,939	14,591,663,000,000	21,084,017,000,000	0.8935
34	TGKA	2019	4,850	918,492,750	1,603,873,392,263	2,995,872,438,975	2.0223
		2020	7,275	918,492,750	1,763,283,969,693	3,361,956,197,960	2.5120
		2021	7,000	918,492,750	1,643,370,252,313	3,403,961,007,490	2.3716
35	ULTJ	2019	1,680	11,553,528,000	953,283,000,000	6,608,422,000,000	3.0814
		2020	1,600	11,553,528,000	3,972,379,000,000	8,754,116,000,000	2.5654
		2021	1,570	11,553,528,000	2,268,730,000,000	7,406,856,000,000	2.7553
36	UNSP	2019	101	2,500,162,344	13,846,273,000,000	8,399,862,000,000	1.6785
		2020	114	2,500,162,344	14,586,549,000,000	7,576,090,000,000	1.9630
		2021	109	2,500,162,344	15,151,341,000,000	8,258,457,000,000	1.8676
37	WAPO	2019	72	1,240,923,111	29,507,000,689	107,757,084,046	1.1030
		2020	67	1,240,923,111	16,002,047,149	92,627,105,867	1.0704
		2021	185	1,240,923,111	25,441,303,407	100,505,085,001	2.5373

d. Perhitungan Transparansi Perusahaan Tahun 2019-2022

No	Kode Perusahaan	Tahun	Jumlah Butir Pengungkapan Yang Dipenuhi	Jumlah Semua Butir Yang Mungkin Dipenuhi	Transparansi Perusahaan
1	AALI	2019	27.00	33.00	0.8182
		2020	27.00	33.00	0.8182
		2021	27.00	33.00	0.8182
2	ADES	2019	24.00	33.00	0.7273
		2020	24.00	33.00	0.7273
		2021	24.00	33.00	0.7273
3	AGAR	2019	19.00	33.00	0.5758
		2020	19.00	33.00	0.5758
		2021	19.00	33.00	0.5758
4	AISA	2019	23.00	33.00	0.6970
		2020	23.00	33.00	0.6970
		2021	23.00	33.00	0.6970
5	ALTO	2019	19.00	33.00	0.5758
		2020	19.00	33.00	0.5758
		2021	19.00	33.00	0.5758
6	ANDI	2019	25.00	33.00	0.7576
		2020	25.00	33.00	0.7576
		2021	25.00	33.00	0.7576
7	BEEF	2019	19.00	33.00	0.5758
		2020	19.00	33.00	0.5758
		2021	19.00	33.00	0.5758
8	BWPT	2019	13.00	33.00	0.3939
		2020	13.00	33.00	0.3939
		2021	13.00	33.00	0.3939
9	CAMP	2019	23.00	33.00	0.6970
		2020	23.00	33.00	0.6970
		2021	23.00	33.00	0.6970
10	CLEO	2019	23.00	33.00	0.6970
		2020	23.00	33.00	0.6970
		2021	23.00	33.00	0.6970
11	COCO	2019	22.00	33.00	0.6667
		2020	22.00	33.00	0.6667
		2021	22.00	33.00	0.6667
12	CPIN	2019	18.00	33.00	0.5455
		2020	18.00	33.00	0.5455
		2021	18.00	33.00	0.5455
13	FOOD	2019	22.00	33.00	0.6667

No	Kode Perusahaan	Tahun	Jumlah Butir Pengungkapan Yang Dipenuhi	Jumlah Semua Butir Yang Mungkin Dipenuhi	Transparansi Perusahaan
		2020	22.00	33.00	0.6667
		2021	22.00	33.00	0.6667
14	GOOD	2019	19.00	33.00	0.5758
		2020	19.00	33.00	0.5758
		2021	19.00	33.00	0.5758
15	HOKI	2019	24.00	33.00	0.7273
		2020	24.00	33.00	0.7273
		2021	24.00	33.00	0.7273
16	ICBP	2019	20.00	33.00	0.6061
		2020	20.00	33.00	0.6061
		2021	20.00	33.00	0.6061
17	INDF	2019	21.00	33.00	0.6364
		2020	21.00	33.00	0.6364
		2021	21.00	33.00	0.6364
18	JPFA	2019	26.00	33.00	0.7879
		2020	26.00	33.00	0.7879
		2021	26.00	33.00	0.7879
19	KEJU	2019	22.00	33.00	0.6667
		2020	22.00	33.00	0.6667
		2021	22.00	33.00	0.6667
20	LSIP	2019	20.00	33.00	0.6061
		2020	20.00	33.00	0.6061
		2021	20.00	33.00	0.6061
21	MAIN	2019	23.00	33.00	0.6970
		2020	23.00	33.00	0.6970
		2021	23.00	33.00	0.6970
22	MLBI	2019	20.00	33.00	0.6061
		2020	20.00	33.00	0.6061
		2021	20.00	33.00	0.6061
23	MYOR	2019	21.00	33.00	0.6364
		2020	21.00	33.00	0.6364
		2021	21.00	33.00	0.6364
24	PANI	2019	16.00	33.00	0.4848
		2020	16.00	33.00	0.4848
		2021	16.00	33.00	0.4848
25	PSGO	2019	21.00	33.00	0.6364
		2020	21.00	33.00	0.6364
		2021	21.00	33.00	0.6364

No	Kode Perusahaan	Tahun	Jumlah Butir Pengungkapan Yang Dipenuhi	Jumlah Semua Butir Yang Mungkin Dipenuhi	Transparansi Perusahaan
26	ROTI	2019	22.00	33.00	0.6667
		2020	22.00	33.00	0.6667
		2021	22.00	33.00	0.6667
27	SGRO	2019	20.00	33.00	0.6061
		2020	20.00	33.00	0.6061
		2021	20.00	33.00	0.6061
28	SIMP	2019	20.00	33.00	0.6061
		2020	20.00	33.00	0.6061
		2021	20.00	33.00	0.6061
29	SKBM	2019	23.00	33.00	0.6970
		2020	23.00	33.00	0.6970
		2021	23.00	33.00	0.6970
30	SKLT	2019	23.00	33.00	0.6970
		2020	23.00	33.00	0.6970
		2021	23.00	33.00	0.6970
31	SMAR	2019	19.00	33.00	0.5758
		2020	19.00	33.00	0.5758
		2021	19.00	33.00	0.5758
32	STTP	2019	19.00	33.00	0.5758
		2020	19.00	33.00	0.5758
		2021	19.00	33.00	0.5758
33	TBLA	2019	23.00	33.00	0.6970
		2020	23.00	33.00	0.6970
		2021	23.00	33.00	0.6970
34	TGKA	2019	23.00	33.00	0.6970
		2020	23.00	33.00	0.6970
		2021	23.00	33.00	0.6970
35	ULTJ	2019	22.00	33.00	0.6667
		2020	22.00	33.00	0.6667
		2021	22.00	33.00	0.6667
36	UNSP	2019	18.00	33.00	0.5455
		2020	18.00	33.00	0.5455
		2021	18.00	33.00	0.5455
37	WAPO	2019	15.00	33.00	0.4545
		2020	15.00	33.00	0.4545
		2021	15.00	33.00	0.4545

LAMPIRAN 2 HASIL PENGOLAHAN DATA MENGGUNAKAN SPSS

a. Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Avoidance	111	.0003	4.8974	.497670	.8257865
Leverage	111	.1217	92.5004	1.919907	8.7162671
Nilai Perusahaan	111	.3762	11.8778	2.028938	1.5457811
Pengungkapan	111	.3939	.8182	.636392	.0872636
Valid N (listwise)	111				

b. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		111
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.25651552
Most Extreme Differences	Absolute	.056
	Positive	.056
	Negative	-.045
Test Statistic		.056
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance

c. Hasil Uji Multikolinearitas

Coefficients ^a		
Model	Collinearity Statistics	
	Tolerance	VIF
X1	0,290	3,986
X2	0,288	3,838
X1*Z	0,300	3,176
X2*Z	0,289	3,666

a. Dependent Variabel : Y

d. Hasil Uji Autokorelasi

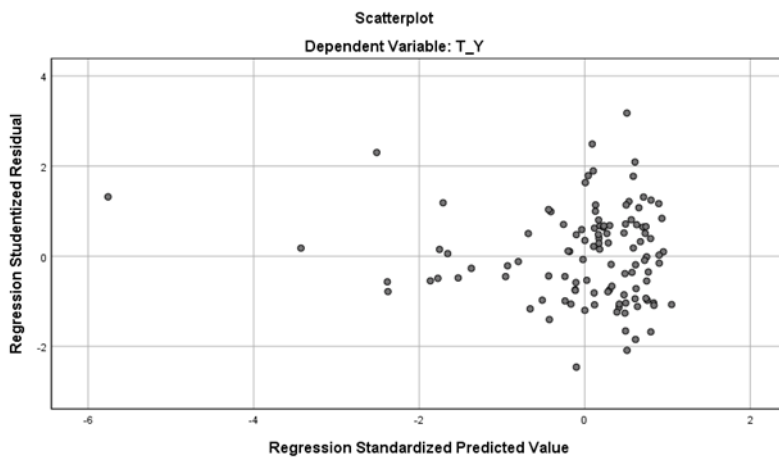
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.180 ^a	.032	-.014	.26255	.880

a. Predictors: (Constant), X2*Z, X1*Z, X1, X2

b. Dependent Variable: Y

e. Hasil Uji Heterokedasititas



f. Hasil Uji Regresi Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	.462	.338		1.366	.175
X1	-.046	.177	-.147	-.262	.794
X2	-.071	.160	-2.376	-.443	.659
X1*Z	-.013	.276	-.025	-.046	.964
X2*Z	-.120	.278	2.313	-.433	.666

a. Dependent Variable: Y

g. Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	Rsquare	Adjusted Rsquare	Std. Error of the Estimate
1	.180 ^a	.032	-.014	.26255

a. Predictor: (Constant), X2*Z, X1*Z, X1, X2

b. Dependent Variable: Y

h. Hasil Uji Statistik F (Uji f)

ANOVA^a

	<i>Model</i>	<i>Sum of Squares</i>	<i>Df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1	Regression	.241	5	.048	.700	.625 ^b
	Residual	7.238	106	.069		
	Total	7.479	111			

a. Dependent Variable: Y

b. Predictors: (Constant), X2*Z, X1*Z, X1, X2

i. Hasil Uji Statistik T (Uji t)

Coefficients^a

Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>T</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
1 (Constant)	.462	.338		1.366	.175
X1	-.046	.177	-.147	-.262	.794
X2	-.071	.160	-2.376	-.443	.659
X1*Z	-.013	.276	-.025	-.046	.964
X2*Z	-.120	.278	2.313	-.433	.666


a. Dependent Variable: Y

**LAMPIRAN 3 DAFTAR ITEM PENGUNGKAPAN SUKARELA
(VOLUNTARY DISCLOSURE)**

No	Keterangan
1	Waktu pendirian
2	Tujuan umum perusahaan
3	Strategi perusahaan
4	Deskripsi umum perusahaan
5	Posisi kantor pusat atau perwakilan
6	Lokasi pabrik
7	Informasi mengenai status perusahaan (PMA/PMDN)
8	Produk utama yang diproduksi perusahaan atau sub bidang perusahaan bergerak
9	Merk dagang yang digunakan perusahaan
10	Kemampuan perusahaan memproduksi per tahun
11	Informasi mengenai pangsa pasar yang dikuasai
12	Kinerja keuangan perusahaan (laba/rugi) periode terakhir
13	Rencana investasi baru dan atau perluasan pasar
14	Uraian mengenai estimasi hasil investasi
15	Hutang atas bantuan yang diterima perusahaan pada periode tersebut
16	Pembagian deviden
17	Kerjasama dengan perusahaan lama atau grup perusahaan
18	Daftar stakeholder (pemegang saham)
19	Daftar direktur perusahaan
20	Jumlah karyawan perusahaan
21	Penghargaan yang telah diraih perusahaan terhadap produk tersebut
22	Dampak operasi perusahaan terhadap lingkungan
23	Informasi mengenai tanggung jawab perusahaan
24	Uraian mengenai program riset dan pengembangan
25	Uraian mengenai pesanan atau kontrak yang belum direalisasi
26	Uraian mengenai kondisi kesehatan dan keselamatan kerja
27	Informasi mengenai jaringan pemasaran
28	Informasi mengenai nilai tambah baik yang bersifat kualitatif maupun kuantitatif
29	Ringkasan rasio keuangan untuk 5 tahun terakhir atau lebih

No	Keterangan
30	Elemen-elemen laporan laba rugi untuk 3 tahun terakhir/lebih
31	Elemen-elemen neraca untuk 3 tahun terakhir atau lebih
32	Dampak Inflasi terhadap perusahaan
33	Daftar manajer senior (nama dan tanggung jawab)

LAMPIRAN 4 KARTU BIMBINGAN





UNIVERSITAS 17 AGUSTUS 1945 (UNTAG) SURABAYA
FAKULTAS EKONOMI DAN BISNIS
Kampus: Jl. Semolowaru 45 Surabaya 60118, Telp (031) 5925289, E-mail: feb@untag-sby.ac.id

SEMESTER
Gasal / Gemp

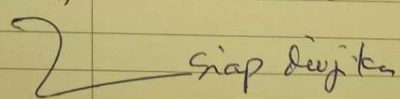
2022 / 2023

KARTU BIMBINGAN SKRIPSI



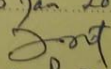


Nama Mahasiswa / NBI : Carolina Ika Christy / 12219000
 Nama Pembimbing : Dr. Maria Yanti R. Pandin, MM, CPA, CIAP
 Judul Skripsi : Transparansi perusahaan memoderasi Pengaruh Tax Avoidance dan Leverage Terhadap Nilai Perusahaan Manufaktur Sektor Food And Beverages Yang Terdaftar di BEI Periode 2019 - 2021
 Mulai Program Skripsi : Semester Thn. Ak. Selesai Bimbingan Tanggal

No.	HARI / TANGGAL	KONSENTRASI		PARAF
		BAB / HAL	KETERANGAN REVISI	
1.	25/10/22	Proposal	revisi	ny.
2.	2/11/22	Proposal	revisi	B.
3.	3/11/22	Proposal	acc	B.
4.	2/12/22	Bab 1, 2, 3	Revisi	B.
5.	3/1/23	Bab 1, 2, 3	acc	B.
6.	4/1/23	Bab 4, 5	Revisi	B.
7.	5/1/23	Bab 4, 5	Revisi	B.
8.	6/1/23	Bab 4, 5	acc	B.
 <p>siap diujikan</p>				

Perpanjangan I _____
 Semester _____
 Th. Ak. _____
 Paraf Kajur _____

Surabaya, 6 Jan 2023


Dr. M. Yanti R. Pandin, MM, CPA, CIAP
(Nama dan tanda tangan Pembimbing)