



**LAMPIRAN 1**  
**POPULASI DAN SAMPEL**  
**PENELITIAN**

Lampiran 1.  
Populasi Penelitian

No.	Kode	Nama Perusahaan	Tahun IPO
1.	CAMP	PT Campina Ice Cream Industry Tbk.	2017
2.	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk.	1990
3.	AISA	PT Tiga Pilar Sejahtera Food Tbk.	1997
4.	ALTO	PT Tri Bayan Tirta Tbk.	2012
5.	CEKA	PT Wilmar Cahaya Indonesia Tbk.	1996
6.	CLEO	PT Sariguna Primatirta Tbk.	2017
7.	COCO	PT Wahana Interfood Nusantara Tbk.	2019
8.	DLTA	PT Delta Djakarta Tbk.	1984
9.	DNMD	PT Diamond Food Indonesia Tbk.	2020
10.	FOOD	PT Sentra Food Indonesia Tbk.	2019
11.	GOOD	PT Garudafood Putra Putri Jaya Tbk.	2018
12.	HOKI	PT Buyung Poetra Sembada Tbk.	2017
13.	ICBP	PT Indofood CBP Sukses Makmur Tbk.	2010
14.	IKAN	PT Era Mandiri Cemerlang Tbk.	2020
15.	INDF	PT Indofood Sukses Makmur Tbk.	1994
16.	KEJU	PT Mulia Boga Raya Tbk.	2019
17.	MLBI	PT Multi Bintang Indonesia Tbk.	1981
18.	MYOR	PT Mayora Indah Tbk.	1990
19.	PANI	PT Pratama Abadi Nusa Industri Tbk.	2018
20.	PCAR	PT Prima Cakrawala Abadi Tbk.	2017
21.	PSDN	PT Prasida Aneka Niaga Tbk.	1994
22.	PSGO	PT Palma Serasih Tbk.	2019
23.	ROTI	PT Nippon Indosari Corporindo Tbk.	2010
24.	SKLT	PT Sekar Laut Tbk.	1993
25.	STTP	PT Siantar Top Tbk.	1996

Sumber : [www.idx.co.id](http://www.idx.co.id) (data diolah, 2020)



13.	ICBP	PT Indofood CBP Sukses Makmur Tbk.	✓	✓	✓	✓	✓	✓	×	×	×	
14.	IKAN	PT Era Mandiri Cemerlang Tbk.	×	×	✓	✓	✓	✓	×	×	×	
15.	INDF	PT Indofood Sukses Makmur Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sampel 7
16.	KEJU	PT Mulia Boga Raya Tbk.	×	×	✓	✓	✓	✓	✓	✓	✓	
17.	MLBI	PT Multi Bintang Indonesia Tbk.	✓	✓	✓	✓	✓	✓	×	×	×	
18.	MYOR	PT Mayora Indah Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sampel 8
19.	PANI	PT Pratama Abadi Nusa Industri Tbk.	×	✓	✓	×	×	×	×	×	×	
20.	PCAR	PT Prima Cakrawala Abadi Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sampel 9
21.	PSDN	PT Prasida Aneka Niaga Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sampel 10
22.	PSGO	PT Palma Serasih Tbk.	×	×	✓	×	×	×	✓	✓	✓	
23.	ROTI	PT Nippon Indosari Corporindo Tbk.	✓	✓	✓	✓	✓	✓	×	×	×	
24.	SKLT	PT Sekar Laut Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sampel 11
25.	STTP	PT Siantar Top Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	Sampel 12

Sumber : [www.idx.co.id](http://www.idx.co.id) (data diolah, 2020)

Lampiran 3.  
Sampel Penelitian

No		Nama Perusahaan
1.	CAMP	PT Campina Ice Cream Industry Tbk
2.	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk
3.	CEKA	PT Wilmar Cahaya Indonesia Tbk.
4.	CLEO	PT Sariguna Primatirta Tbk.
5.	GOOD	PT Garudafood Putra Putri Jaya Tbk.
6.	HOKI	PT Buyung Poetra Sembada Tbk.
7.	INDF	PT Indofood Sukses Makmur Tbk.
8.	MYOR	PT Mayora Indah Tbk.
9.	PCAR	PT Prima Cakrawala Abadi Tbk.
10.	PSDN	PT Prasida Aneka Niaga Tbk.
11.	SKLT	PT Sekar Laut Tbk.
12.	STTP	PT Siantar Top Tbk.

Sumber : [www.idx.co.id](http://www.idx.co.id) (data diolah, 2020)



**LAMPIRAN 2**

**PERHITUNGAN**

***CORPORATE GONVERNANCE***

Lampiran 4. Perhitungan *Corporate Governance* tahun 2017-2019

No.	Kode Perusahaan	Tahun	Saham Direktur Dan Saham Komisaris (Ib) A	Saham Beredar (Ib) B	Kepemilikan Manajerial (%) C=A/B
1	CAMP	2017	35.200.000	5.885.000.000	0,59813
		2018	278.900.000	5.885.000.000	4,73916
		2019	278.900.000	5.885.000.000	4,73916
2	ULTJ	2017	1.730.098	53.233.800	3,24999
		2018	1.876.936	57.751.900	3,24999
		2019	1.271.299	39.116.900	3,24999
3	CEKA	2017	4.500.000	377.047.900	1,19348
		2018	4.500.000	9.444.706	47,6457
		2019	4.500.000	595.000.000	0,75630
4	CLEO	2017	95.700.000	2.200.000.000	4,35000
		2018	518.400.000	12.000.000.00	4,32000
		2019	518.400.000	12.000.000.00	4,32000
5	GOOD	2017	757.964.701	7.379.580.291	10,2711
		2018	757.964.701	7.379.580.291	10,2711
		2019	753.454.801	7.379.580.291	10,2100
6	HOKI	2017	86.896.274	700.000.000	12,4137
		2018	35.717.472	2.350.000.000	1,51989
		2019	35.717.472	2.378.405.500	1,50174
7	INDF	2017	1.380.020	8.780.426.500	0,01571
		2018	1.461.020	8.780.426.500	0,01664
		2019	1.380.020	8.780.426.500	0,01571
8	MYOR	2017	5.638.935.100	22.358.699.72	25,2203
		2018	5.638.935.100	22.358.699.72	25,2203
		2019	5.640.725.500	22.358.699.72	25,2283
9	PCAR	2017	1.500.000	466.666.700	0,32142
		2018	1.500.000	466.666.700	0,32142
		2019	3.538.000	466.666.700	0,75814
10	PSDN	2017	65.984.333	1.440.000.000	4,58224
		2018	65.984.333	1.440.000.000	4,58224
		2019	65.984.333	1.440.000.000	4,58224
11	SKLT	2017	5.957.044	690.740.500	0,86241
		2018	5.957.044	690.740.500	0,86241
		2019	5.957.044	690.740.500	0,862414
12	STTP	2017	42.743.600	1.310.000.000	3,26287
		2018	42.743.600	1.310.000.000	3,26287
		2019	42.743.600	1.310.000.000	3,26287

Sumber: Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (data diolah, 2020)



**LAMPIRAN 3**  
**PERHITUNGAN**  
***RETURN ON ASSETS***



Lampiran 5. Perhitungan *Return On Assets* tahun 2017-2019

No.	Kode Perusahaan	Tahun	Laba Bersih setelah pajak (Rp) A	Total Aset (Rp) B	ROA (%) C=A/B
1	CAMP	2017	43.421.734.614	1.211.184.522.659	3,58506
		2018	61.947.295.689	1.004.275.813.783	6,16835
		2019	76.758.829.457	1.057.529.235.985	7,25831
2	ULTJ	2017	711.681.000.000	5.186.940.000.000	13,72063
		2018	701.607.000.000	5.555.871.000.000	12,6282
		2019	1035865000000	6.608.422.000.000	15,67492
3	CEKA	2017	107.420.886.839	1.392.636.444.501	7,71349
		2018	92.649.656.775	1.168.956.042.706	7,92584
		2019	215.459.200.242	1.393.079.542.074	15,46639
4	CLEO	2017	50.173.730.829	660.917.775.322	7,59152
		2018	63.261.752.474	833.933.861.594	7,58594
		2019	130.756.416.708	1.245.144.303.719	10,50130
5	GOOD	2017	375.966.810.639	3.564.218.091.628	10,54836
		2018	425.481.597.110	4.212.408.305.683	10,10067
		2019	435.766.359.480	5.063.067.672.414	8,60676
6	HOKI	2017	47.964.122.940	848.676.035.300	5,65164
		2018	90.195.136.265	758.846.556.031	11,88582
		2019	103.723.133.972	576.963.542.579	17,97741
7	INDF	2017	5.145.063.000.000	87.939.488.000.000	5,85068
		2018	4.961.851.000.000	96.537.796.000.000	5,13980
		2019	5.902.729.000.000	96.198.559.000.000	6,13598
8	MYOR	2017	1.630.953.830.893	14.915.849.800.251	10,93436
		2018	1.760.434.280.304	17.591.706.425.634	10,00718
		2019	2.039.404.206.764	19.037.918.806.473	10,71232
9	PCAR	2017	126.250.413	140.807.574.026	0,08966
		2018	8.385.167.515	117.423.511.774	7,14096
		2019	10.257.599.104	124.735.506.555	8,22347
10	PSDN	2017	32.151.000.000	690.980.000.000	4,65295
		2018	46.599.426.588	697.657.400.651	6,67941
		2019	50.762.573.884	763.492.320.252	6,64873
11	SKLT	2017	20.646.121.074	636.284.210.210	3,24479
		2018	20.646.121.074	747.293.725.435	2,76278
		2019	31.954.131.252	790.845.543.829	4,04050
12	STTP	2017	216.024.079.834	2.342.432.443.196	9,22221
		2018	255.088.886.019	2.631.189.810.030	9,69481
		2019	482.590.522.840	2.881.563.083.954	16,74752

Sumber: Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (data diolah, 2020)



**LAMPIRAN 4**

**PERHITUNGAN**

***LEVERAGE***

Lampiran 6. Perhitungan *Leverage* tahun 2017-2019

No	Kode Perusahaan	Tahun	Total Liabilitas (Rp) A	Ekuitas (Rp) B	DER (%) C=A/B
1	CAMP	2017	373.272.941.443	837.911.581.216	44,54801
		2018	118.853.215.128	885.422.598.655	13,42333
		2019	122.136.752.135	935.392.483.850	13,05727
2	ULTJ	2017	978.185.000.000	4.208.755.000.000	23,24167
		2018	780.915.000.000	4.774.956.000.000	16,35439
		2019	953.283.000.000	5.655.139.000.000	13,05727
3	CEKA	2017	489.592.257.434	903.044.187.067	54,21575
		2018	192.308.466.864	976.647.575.842	19,69067
		2019	261.784.845.240	1.131.294.696.834	23,14028
4	CLEO	2017	362.948.247.159	297.969.528.163	121,80716
		2018	198.455.391.702	635.478.469.892	31,22928
		2019	478.844.867.693	766.299.436.026	62,48795
5	GOOD	2017	2.305.037.876.675	1.259.180.214.953	183,05861
		2018	1.722.999.829.003	2.489.408.476.680	69,21322
		2019	2.297.546.907.499	2.765.520.764.915	83,07827
6	HOKI	2017	100.983.030.820	475.980.511.759	21,21579
		2018	195.678.977.792	563.167.578.239	34,74613
		2019	207.108.590.481	641.567.444.819	32,28165
7	INDF	2017	41.182.764.000.000	46.756.724.000.000	88,07880
		2018	46.620.996.000.000	49.916.800.000.000	93,39740
		2019	41.996.071.000.000	54.202.488.000.000	77,47996
8	MYOR	2017	7.561.503.434.179	7.354.346.366.072	102,81679
		2018	9.049.161.944.940	8.542.544.481.694	105,93052
		2019	9.137.978.611.155	9.899.940.196.318	92,30337
9	PCAR	2017	44.941.281.196	95.866.292.829	46,87912
		2018	28.973.210.457	88.450.301.317	32,75648
		2019	40.503.414.153	84.232.092.403	48,08548
10	PSDN	2017	391.494.545.680	299.519.909.843	130,70735
		2018	454.760.270.998	242.897.129.653	187,22340
		2019	587.528.831.446	175.963.488.806	333,89246
11	SKLT	2017	328.714.435.982	307.569.774.228	106,87475
		2018	408.057.718.435	339.236.007.000	120,28726
		2019	410.463.595.860	380.381.947.966	107,90827
12	STTP	2017	957.660.374.836	1.384.772.068.360	69,15653
		2018	984.801.863.078	1.646.387.946.952	59,81590
		2019	733.556.075.974	2.148.007.007.980	34,15054

Sumber: Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (data diolah, 2020)



**LAMPIRAN 5**

**PERHITUNGAN**

***TAX AVOIDANCE***

Lampiran 7. Perhitungan *Tax Avoidance* tahun 2017-2019

NO	Kode Perusahaan	Tahun	Beban Pajak (Rp) A	Laba Sebelum Pajak (Rp) B	Cash ETR (%) C=A/B
1	CAMP	2017	14.962.380.915	58.384.115.529	25,62748
		2018	22.091.487.874	84.038.783.536	26,28725
		2019	22.776.643.675	99.535.473.132	22,88294
2	ULTJ	2017	314.550.000.000	1.026.231.000.000	30,65099
		2018	247.411.000.000	949.018.000.000	26,07021
		2019	339.494.000.000	1.375.359.000.000	22,88294
3	CEKA	2017	35.749.572.025	143.195.939.366	24,96549
		2018	30.745.155.584	123.394.812.359	24,91608
		2019	69.673.049.453	285.132.249.695	24,43534
4	CLEO	2017	12.168.654.426	62.342.385.255	19,51907
		2018	18.095.077.841	81.356.830.315	22,24162
		2019	41.586.377.844	172.342.839.552	24,13002
5	GOOD	2017	123.640.936.185	499.607.746.824	24,74760
		2018	157.025.309.219	582.506.906.329	26,95681
		2019	144.800.646.365	580.567.005.845	24,94124
6	HOKI	2017	16.420.307.909	64.384.420.849	25,50354
		2018	30.627.161.799	120.822.298.064	25,34893
		2019	38.455.949.448	142.179.083.420	27,04754
7	INDF	2017	2.513.491.000.000	7.658.554.000.000	32,81939
		2018	2.485.115.000.000	7.446.966.000.000	33,37083
		2019	2.846.668.000.000	8.749.397.000.000	32,53559
8	MYOR	2017	555.930.772.581	2.186.884.603.474	25,42112
		2018	621.507.918.551	2.381.942.198.855	26,09248
		2019	665.062.374.247	2.704.466.581.011	24,59125
9	PCAR	2017	280.559.531	645.202.337	43,48396
		2018	916.274.614	7.468.892.901	12,26787
		2019	369.002.215	9.889.142.889	3,731387
10	PSDN	2017	21.411.258.208	53.583.565.343	39,95862
		2018	15.561.581.605	28.037.844.983	55,50206
		2019	20.411.258.208	50.762.573.884	40,20926
11	SKLT	2017	4.791.040.000	27.370.565.356	17,50435
		2018	10.383.551.750	39.567.679.343	26,24250
		2019	14.364.651.250	56.782.206.578	25,29780
12	STTP	2017	72.521.739.769	288.545.819.603	25,13352
		2018	69.605.764.156	324.694.650.175	21,43729
		2019	124.452.770.582	607.043.293.422	20,50146

Sumber: Laporan Keuangan [www.idx.co.id](http://www.idx.co.id) (data diolah, 2020)



DESCRIPTIVES VARIABLES=X1 X2 X3 Y  
 /STATISTICS=MEAN STDDEV MIN MAX.

### Descriptives

[DataSet0]

Lampiran 8.  
 Hasil *Output* SPSS Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Corporate Gonvernance (X1)	36	0,00	,08	,0364	,02167
Return On Assets (X2)	36	,01	,17	,0911	,04104
Leverage (X3)	36	,13	1,92	,8544	,54440
Tax Avoidance (Y)	36	,14	,36	,2558	,04901
Valid N (listwise)	36				





Lampiran 9. Hasil *Output* SPSS Uji Asumsi Klasik

## 1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		36
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,03016644
Most Extreme Differences	Absolute	,092
	Positive	,060
	Negative	-,092
Test Statistic		,092
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

## 2. Uji Autokorelasi

## Regression

Variables Entered/Removed <sup>a</sup>			
Model	Variables Entered	Variables Removed	Method
1	Leverage (X3), Return On Assets (X2) Corporate Governance (X1) <sup>b</sup>		. Enter

a. Dependent Variable: *Tax Avoidance* (Y)

b. All requested variables entered.

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.788 <sup>a</sup>	,621	,586	,03155	2,010

a. Predictors: (Constant), Leverage (X3), Corporate Governance (X1), Return On Assets (X2)

b. Dependent Variable: *Tax Avoidance* (Y)

### 3. Uji Multikolonieritas

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,169	,013		12,683	,000		
Corporate Governance (X1)	,655	,302	,290	2,167	,038	,662	1,510
Return On Assets (X2)	,394	,179	,330	2,200	,035	,525	1,904
Leverage (X3)	,031	,012	,345	2,639	,013	,691	1,448

a. Dependent Variable: Tax Avoidance (Y)

### 4. Uji Heterokedastisitas

#### Regression

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

Model	Variables Entered	Variables Removed	Method
1	Leverage (X3) Return On Assets (X2), Corporate Governance (X1) <sup>b</sup>		Enter

a. Dependent Variable: Abs\_res

b. All requested variables entered.

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,043	,007		6,501	,000
Corporate Governance (X1)	-,281	,150	-,349	-1,872	,070
Return On Assets (X2)	-,094	,089	-,221	-1,053	,300
Leverage (X3)	,000	,006	-,004	-,021	,983

a. Dependent Variable: Abs\_res



**LAMPIRAN 6**  
***OUTPUT SPSS***  
**ANALISIS REGRESI LINIER**

Lampiran 10. Hasil *Output* SPSS Analisis Regresi Linier

## REGRESSION

/MISSING LISTWISE  
 /STATISTICS COEFF OUTS R ANOVA  
 /CRITERIA=PIN(.05) POUT(.10)  
 /NOORIGIN  
 /DEPENDENT y  
 /METHOD=ENTER x1 x2 x3.

## Regression

Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	Leverage (X3), Return On Assets (X2) Corporate Governance (X1) <sup>b</sup>		. Enter

a. Dependent Variable: *Tax Avoidance* (Y)

b. All requested variables entered.

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.788 <sup>a</sup>	.621	.586	.03155

a. Predictors: (Constant), Leverage (X3), Corporate Governance (X1), Return On Assets (X2)

b. Dependent Variable: *Tax Avoidance* (Y)

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.052	3	.017	17,490	.000 <sup>b</sup>
	Residual	.032	32	.001		
	Total	.084	35			

a. Dependent Variable: *Tax Avoidance* (Y)

b. Predictors: (Constant), Leverage (X3), Corporate Governance (X1), Return On Assets (X2)

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,169	,013		12,683	,000
Corporate Governance (X1)	,655	,302	,290	2,167	,038
Return On Assets (X2)	,394	,179	,330	2,200	,035
Leverage (X3)	,031	,012	,345	2,639	,013

a. Dependent Variable: Tax Avoidance (Y)





**LAMPIRAN 8**  
**BERITA ACARA**

## Lampiran 11. Berita Acara



**UNIVERSITAS MUHAMMADIYAH PONOROGO**  
**FAKULTAS EKONOMI**

Jl. Budi Utomo No. 10 Ponorogo 63471 Jawa Timur Indonesia  
 Telp. (0352) 481124, Fax. (0352) 461796, e-mail : akademik@umpo.ac.id Website : www.umpo.ac.id  
 Akreditasi Institusi B oleh BAN-PT  
 (SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

**BERITA ACARA BIMBINGAN SKRIPSI**

1. Nama Mahasiswa : **MEGA INDRA RUKMANA**
2. NIM : 16441285
3. Jurusan : Akuntansi S-1
4. Bidang : Akuntansi Pajak
5. Alamat : Ds. Paringan, Kec. Jenangan, Kab. Ponorogo
6. Judul Skripsi : Pengaruh Corporate Governance, Return On Asset dan Leverage terhadap Tax Avoidance (Studi Empiris pada Perusahaan Manufaktur Subsektor Makanan dan Minuman yang terdaftar di BEI Periode 2017-2019)
7. Masa Pembimbingan : Agustus 2020 s/d Agustus 2021
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
16 Oktober 2020	Proposal Skripsi (revisi)	
21 Oktober 2020	Acc Proposal Skripsi	
26-10-2020	Revisi proposal	
27-10-2020	revisi proposal	
2-11-2020	ACC proposal	
12-11-2020	Revisi Bab 123	
22-12-2020	Revisi Bab 123	
29-12-2020	ACC Bab 123	
15/01/2021	Rev Bab 1-5 (pemb & Ref. Saran)	
19/01/2021	ACC Bab 1-5	
21-1-2021	revisi bab 1-4	
22-1-2021	Cek plagiasi 21%	
23-1-2021	revisi bab 5	
25-1-2021	kelembagaan	
26-1-2021	ACC bab 1-5	
	segera daftar sidang	

