

LAMPIRAN-LAMPIRAN

LAMPIRAN

Lampiran 1 Daftar Sampel Perusahaan

Daftar sampel perusahaan sektor basic materials yang terdaftar pada Bursa Efek Indonesia Periode 2020-2024.

NO	KODE	EMITEN
1	ANTM	Aneka Tambang Tbk.
2	WTON	Wijaya Karya Beton
3	BTON	Betonjaya Manunggal Tbk.
4	ESIP	Sinergi Inti Plastindo Tbk.
5	IFII	Indonesia Fibreboard Industry Tbk
6	IFSH	Ifishdeco Tbk.
7	INCI	Intanwijaya Internasional Tbk
8	KDSI	Kedawung Setia Industrial Tbk
9	LTLS	Lautan Luas Tbk.
10	MDKI	Emdeki Utama Tbk.
11	PBID	Panca Budi Idaman Tbk.
12	SAMF	Saraswanti Anugerah Makmur Tbk
13	SMBR	Semen Baturaja Tbk.
14	SMGR	Semen Indonesia (Persero) Tbk.
15	SMKL	Satyamitra Kemas Lestari Tbk.
16	SRSN	Indo Acidatama Tbk

Lampiran 2 Data Laporan Keuangan dan Perhitungan

1. Variabel Profitabilitas

No	KODE	Tahun	Laba Setelah Pajak	Total Aset	ROA
1	ANTM	2020	1.149.353.000.000	31.729.512.995.000	0,036223468
2		2021	1.861.743.000.000	32.916.154.000.000	0,056560162
3		2022	3.820.965.000.000	33.637.271.000.000	0,113593193
4		2023	3.077.646.000.000	42.851.329.000.000	0,071821483
5		2024	3.647.210.000.000	44.522.645.000.000	0,081918089
6	ESIP	2020	1.741.619.395	77.924.121.640	0,022350196
7		2021	611.433.199	84.582.663.843	0,007228824
8		2022	916.698.764	98.498.235.572	0,009306753
9		2023	877.523.429	100.614.252.263	0,008721661
10		2024	879.550.244	101.581.124.328	0,008658599
11	IFII	2020	73.585.850.462	1.074.238.575.525	0,068500473
12		2021	82.349.452.240	1.158.730.182.419	0,071068704
13		2022	97.118.215.205	1.746.807.361.866	0,055597553
14		2023	100.902.985.814	1.894.388.459.807	0,053264147
15		2024	179.025.233.782	1.753.404.635.182	0,102101495
16	IFSH	2020	31.935.192.392	1.134.528.730.678	0,028148421
17		2021	169.518.270.736	1.009.751.983.088	0,167881097
18		2022	199.187.421.412	1.091.201.798.908	0,182539491
19		2023	211.260.574.194	1.072.483.806.616	0,196982531
20		2024	83.666.329.501	1.007.971.015.427	0,083004698
21	INCI	2020	30.064.224.294	444.865.800.672	0,067580435
22		2021	11.036.394.765	510.698.600.200	0,021610388
23		2022	24.415.031.043	496.010.534.463	0,049222807
24		2023	17.500.746.395	492.567.875.766	0,035529614
25		2024	25.835.535.006	518.498.732.033	0,049827576
26	KDSI	2020	60.178.290.460	1.245.707.236.962	0,048308534
27		2021	69.347.927.949	1.353.868.759.222	0,051222046
28		2022	69.347.927.958	1.289.211.450.108	0,053790965
29		2023	79.466.167.766	1.128.518.916.364	0,070416337
30		2024	84.917.578.597	1.132.009.903.123	0,075014873
31	LTLS	2020	75.218.000.000	5.524.302.000.000	0,013615838
32		2021	279.627.000.000	6.226.014.000.000	0,044912684
33		2022	321.012.000.000	6.094.139.000.000	0,05267553
34		2023	160.943.000.000	5.628.540.000.000	0,028594094
35		2024	220.360.000.000	6.060.384.000.000	0,036360732

No	KODE	Tahun	Laba Setelah Pajak	Total Aset	ROA
36	MDKI	2020	39.839.000.000	973.684.000.000	0,040915739
37		2021	38.710.000.000	985.400.000.000	0,03928354
38		2022	37.950.000.000	1.045.929.000.000	0,036283534
39		2023	47.795.000.000	1.064.547.000.000	0,044897031
40		2024	27.548.000.000	1.039.991.000.000	0,026488691
41	PBID	2020	371.602.077.000	2.421.301.079.000	0,153472065
42		2021	413.892.219.000	2.801.186.958.000	0,147756014
43		2022	352.857.039.000	3.040.363.137.000	0,116057531
44		2023	374.153.078.000	3.196.352.644.000	0,117056257
45		2024	484.971.111.000	3.583.490.263.000	0,135334848
46	SAMF	2020	113.829.452.154	1.342.071.492.913	0,084816236
47		2021	165.349.355.719	1.763.123.879.245	0,093782041
48		2022	334.149.305.747	3.097.781.579.099	0,107867291
49		2023	406.351.639.859	2.793.664.505.857	0,145454703
50		2024	378.864.743.920	2.788.361.965.167	0,135873588
51	SMGR	2020	2.792.321.000.000	78.006.244.000.000	0,035796122
52		2021	2.046.692.000.000	76.504.240.000.000	0,026752661
53		2022	2.364.836.000.000	82.960.012.000.000	0,028505734
54		2023	2.170.497.000.000	81.820.529.000.000	0,026527536
55		2024	719.763.000.000	76.993.082.000.000	0,009348411
56	SMKL	2020	40.451.330.239	1.672.515.743.467	0,024185919
57		2021	106.533.443.377	1.908.641.505.907	0,055816372
58		2022	77.086.661.593	2.024.398.917.353	0,038078790
59		2023	11.846.782.996	1.890.946.951.343	0,006265000
60		2024	22.391.171.081	2.056.611.243.816	0,010887411
61	SRSN	2020	44.152.245.000	906.846.895.000	0,048687651
62		2021	26.542.985.000	860.162.908.000	0,030858091
63		2022	33.640.328.000	876.602.301.000	0,038375815
64		2023	58.018.151.000	936.697.851.000	0,061939024
65		2024	22.501.564.000	1.135.428.989.000	0,019817676

2. Variabel Solvabilitas

No	KODE	Tahun	Liabilitas	Ekuitas	DER
1	ANTM	2020	12.690.064.000.000	19.039.428.000.000	0,666514981
2		2021	12.079.056.000.000	20.837.080.000.000	0,579690436
3		2022	9.925.211.000.000	23.712.043.000.000	0,418572579
4		2023	11.685.659.000.000	30.643.195.000.000	0,381345973
5		2024	12.323.139.000.000	31.458.113.000.000	0,391731666
6	ESIP	2020	25.185.619.128	52.738.502.512	0,477556584
7		2021	31.052.264.665	53.530.399.178	0,580086552
8		2022	3.217.041.702	95.281.193.870	0,033763659
9		2023	4.295.132.559	96.319.119.704	0,044592731
10		2024	4.365.059.993	97.216.064.335	0,044900604
11	IFII	2020	74.720.281.430	999.518.294.095	0,074756292
12		2021	75.361.117.834	1.083.369.064.585	0,069561814
13		2022	604.327.481.288	1.142.479.880.578	0,528961159
14		2023	673.472.085.858	1.220.916.373.949	0,551611197
15		2024	447.462.972.579	1.305.941.662.603	0,342636264
16	IFSH	2020	591.543.836.198	558.945.604.288	1,058320938
17		2021	333.286.713.847	676.311.227.107	0,4928008
18		2022	313.203.600.417	780.980.703.871	0,401038846
19		2023	286.598.747.190	779.778.859.032	0,367538494
20		2024	169.934.404.628	806.303.575.314	0,21075735
21	INCI	2020	75.990.820.673	367.199.506.145	0,206946958
22		2021	131.138.919.060	377.883.677.656	0,347035151
23		2022	79.040.070.257	415.207.120.454	0,190362993
24		2023	55.968.674.064	434.837.712.443	0,128711638
25		2024	60.474.798.202	456.013.106.185	0,13261636
26	KDSI	2020	582.239.031.320	663.468.205.642	0,877568852
27		2021	652.355.217.431	701.513.541.791	0,929925338
28		2022	551.310.313.962	737.901.133.942	0,747133035
29		2023	344.173.362.496	784.345.551.128	0,438803232
30		2024	306.871.503.360	825.138.396.660	0,371903071
31	LTLS	2020	3.281.180.000.000	1.991.883.000.000	1,647275467
32		2021	3.523.650.000.000	2.448.563.000.000	1,439068548
33		2022	3.107.428.000.000	2.707.608.000.000	1,147665393
34		2023	2.655.480.000.000	2.699.099.000.000	0,983839422
35		2024	2.929.660.000.000	2.871.765.000.000	1,020160076

No	KODE	Tahun	Liabilitas	Ekuitas	DER
36	MDKI	2020	83.704.000.000	876.581.000.000	0,095489179
37		2021	80.106.000.000	891.634.000.000	0,089841796
38		2022	105.711.000.000	925.766.000.000	0,114187602
39		2023	99.638.000.000	950.088.000.000	0,104872391
40		2024	65.314.000.000	958.749.000.000	0,068124191
41	PBID	2020	492.491.798.000	1.922.689.851.000	0,256147292
42		2021	524.108.151.000	2.270.592.801.000	0,230824369
43		2022	594.336.031.000	2.438.817.856.000	0,243698409
44		2023	565.828.079.000	2.623.656.089.000	0,215663967
45		2024	623.366.866.000	2.952.288.442.000	0,211147006
46	SAMF	2020	558.300.272.457	759.972.333.018	0,734632365
47		2021	900.912.951.489	835.848.761.546	1,077842061
48		2022	1.977.461.409.047	1.084.449.124.733	1,823470889
49		2023	1.413.587.710.511	1.336.422.827.024	1,057739872
50		2024	1.226.413.768.688	1.506.837.694.396	0,81389905
51	SMGR	2020	40.571.674.000.000	34.173.409.000.000	1,187229345
52		2021	34.940.122.000.000	36.154.557.000.000	0,966409905
53		2022	33.270.652.000.000	42.748.214.000.000	0,778293381
54		2023	31.769.553.000.000	43.261.491.000.000	0,734361028
55		2024	26.635.871.000.000	43.771.520.000.000	0,608520586
56	SMKL	2020	939.137.865.824	733.377.877.643	1,28056476
57		2021	1.096.849.980.294	815.071.832.087	1,345709589
58		2022	1.065.998.439.638	958.400.477.715	1,112268268
59		2023	963.901.177.674	927.045.773.668	1,039755754
60		2024	1.112.013.903.527	944.597.340.289	1,177235904
61	SRSN	2020	318.959.497.000	587.887.398.000	0,542552023
62		2021	251.955.480.000	608.207.428.000	0,41425913
63		2022	218.259.872.000	658.342.429.000	0,331529402
64		2023	226.110.331.000	710.587.520.000	0,318201945
65		2024	396.871.660.000	738.557.329.000	0,537360668

3. Variabel Kepemilikan Manajerial

No	KODE	Tahun	Jumlah Saham	Saham Beredar	KM
1	ANTM	2020	75.000	24.030.764.725	0,000003121
2		2021	6.000	24.030.764.725	0,000000250
3		2022	6.000	24.030.764.725	0,000000250
4		2023	18.500	24.030.764.725	0,000000770
5		2024	12.500	24.030.764.725	0,000000520
6	ESIP	2020	95.600.000	640.000.005	0,149374999
7		2021	70.406.000	640.347.707	0,109949640
8		2022	352.581.862	1.109.937.083	0,317659323
9		2023	352.581.862	1.109.953.847	0,317654525
10		2024	354.280.462	1.109.953.847	0,319184859
11	IFII	2020	562.600.000	9.412.000.000	0,059774756
12		2021	562.600.000	9.412.000.000	0,059774756
13		2022	562.600.000	9.412.000.000	0,059774756
14		2023	562.600.000	9.412.000.000	0,059774756
15		2024	562.600.000	9.412.000.000	0,059774756
16	IFSH	2020	1.000.000	2.125.000.000	0,000470588
17		2021	1.000.000	2.125.000.000	0,000470588
18		2022	1.000.000	2.125.000.000	0,000470588
19		2023	4.100.000	1.922.977.600	0,002132110
20		2024	3.800.000	1.923.089.200	0,001975987
21	INCI	2020	33.736.423	196.121.237	0,172018204
22		2021	33.736.423	196.121.237	0,172018204
23		2022	16.868.211.500	98.060.618.500	0,172018204
24		2023	17.860.459.000	103.828.308.500	0,172019166
25		2024	17.860.459.000	103.828.308.500	0,172019166
26	KDSI	2020	22.345.500	405.000.000	0,055174074
27		2021	22.572.000	405.000.000	0,055733333
28		2022	22.572.000	405.000.000	0,055733333
29		2023	22.572.000	405.000.000	0,055733333
30		2024	90.288.000	1.620.000.000	0,055733333
31	LTLS	2020	13.251.100	1.531.503.000	0,008652350
32		2021	12.316.100	1.531.503.000	0,008041839
33		2022	11.716.100	1.554.851.000	0,007535191
34		2023	11.716.100	1.526.803.000	0,007673616
35		2024	11.716.100	1.471.805.100	0,007960361

No	KODE	Tahun	Jumlah Saham	Saham Beredar	KM
36	MDKI	2020	181.875.301	2.530.150.002	0,071883209
37		2021	132.375.001	2.530.150.002	0,052319033
38		2022	132.375.001	2.530.150.002	0,052319033
39		2023	134.366.501	2.530.150.002	0,053106140
40		2024	134.675.001	2.530.150.002	0,053228070
41	PBID	2020	185.876.600	1.875.000.000	0,099134187
42		2021	185.876.600	1.875.000.000	0,099134187
43		2022	185.876.600	1.875.000.000	0,099134187
44		2023	185.876.600	1.875.000.000	0,099134187
45		2024	185.876.600	1.875.000.000	0,099134187
46	SAMF	2020	207.495.000	5.125.000.000	0,040486829
47		2021	207.495.000	5.125.000.000	0,040486829
48		2022	207.495.000	5.125.000.000	0,040486829
49		2023	207.495.000	5.125.000.000	0,040486829
50		2024	414.990.000	10.250.000.000	0,040486829
51	SMGR	2020	93.500.000	5.931.520.000.000	0,000015763
52		2021	93.500.000	5.931.520.000.000	0,000015763
53		2022	98.200.000	6.751.540.089.000	0,000014545
54		2023	841.539.000	6.751.540.089.000	0,000124644
55		2024	3.113.839.000.000	6.751.540.089.000	0,000461204
56	SMKL	2020	65.263.000	3.400.000.005	0,019195000
57		2021	146.287.700	3.401.381.246	0,043008322
58		2022	141.984.700	3.418.085.290	0,041539250
59		2023	141.984.700	3.418.085.290	0,041539250
60		2024	141.984.700	3.418.085.290	0,041539250
61	SRSN	2020	543.250.701	6.020.000.000	0,090240980
62		2021	545.950.701	6.020.000.000	0,090689485
63		2022	612.616.701	6.020.000.000	0,101763572
64		2023	688.150.801	6.020.000.000	0,114310764
65		2024	694.481.870	6.020.000.000	0,115362437

4. Variabel *Tax avoidance*

No	KODE	Tahun	Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
1	ANTM	2020	491.824.000.000	1.641.178.000.000	0,299677427
2		2021	1.181.769.000.000	3.043.509.000.000	0,388291607
3		2022	1.393.807.000.000	5.214.771.000.000	0,267280577
4		2023	776.833.000.000	3.854.481.000.000	0,201540233
5		2024	761.425.000.000	4.613.643.000.000	0,165037694
6	ESIP	2020	313.587.820	2.055.207.215	0,152582094
7		2021	199.903.928	811.337.127	0,246388242
8		2022	329.597.302	1.246.296.066	0,26446148
9		2023	137.232.556	1.014.755.985	0,135237001
10		2024	197.128.525	1.076.678.769	0,183089451
11	IFII	2020	22.571.188.903	96.157.039.365	0,234732569
12		2021	23.241.609.191	105.591.061.431	0,220109627
13		2022	27.714.706.822	124.832.922.027	0,222014404
14		2023	28.914.102.285	129.817.088.099	0,222729555
15		2024	50.796.383.342	229.821.617.124	0,221025263
16	IFSH	2020	20.228.246.227	43.709.603.309	0,46278723
17		2021	45.912.013.209	204.988.955.836	0,223973106
18		2022	53.643.258.405	243.411.687.527	0,220380783
19		2023	74.072.662.083	294.431.269.693	0,251578788
20		2024	43.333.960.286	143.447.129.299	0,302090118
21	INCI	2020	8.322.377.876	38.393.758.749	0,216763822
22		2021	2.751.814.757	13.788.739.152	0,199569716
23		2022	7.001.678.865	31.504.050.176	0,222246944
24		2023	5.168.741.933	22.667.633.835	0,228023003
25		2024	6.419.606.130	32.267.679.523	0,19894849
26	KDSI	2020	22.774.416.925	82.952.707.385	0,274547
27		2021	26.036.048.290	98.670.516.829	0,263868571
28		2022	31.933.896.369	109.024.050.815	0,292906897
29		2023	14.631.362.343	95.037.226.645	0,153954012
30		2024	39.301.425.983	125.236.015.506	0,313818879
31	LTLS	2020	78.136.000.000	196.332.000.000	0,397978934
32		2021	127.649.000.000	439.059.000.000	0,290733136
33		2022	98.145.000.000	438.725.000.000	0,223705054
34		2023	64.849.000.000	232.294.000.000	0,279167779
35		2024	93.712.000.000	310.887.000.000	0,301434283

No	KODE	Tahun	Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
36	MDKI	2020	10.011.000.000	50.096.000.000	0,199836314
37		2021	8.194.000.000	47.045.000.000	0,174173664
38		2022	10.638.000.000	49.055.000.000	0,216858628
39		2023	13.117.000.000	61.524.000.000	0,213201352
40		2024	6.668.000.000	35.355.000.000	0,188601329
41	PBID	2020	115.563.777.000	489.217.622.000	0,236221616
42		2021	113.361.748.000	525.914.220.000	0,215551783
43		2022	98.571.799.000	453.472.989.000	0,217370828
44		2023	103.237.044.000	479.222.205.000	0,215426253
45		2024	133.417.128.000	620.588.676.000	0,214984793
46	SAMF	2020	32.521.134.340	150.386.933.246	0,216249734
47		2021	47.361.237.321	218.507.276.809	0,216749016
48		2022	95.555.099.158	441.547.410.617	0,216409601
49		2023	116.887.940.411	536.965.341.068	0,217682468
50		2024	111.645.334.618	508.460.693.102	0,219575153
51	SMGR	2020	814.307.000.000	3.488.650.000.000	0,233416078
52		2021	1.387.790.000.000	3.470.137.000.000	0,399923692
53		2022	799.752.000.000	3.298.835.000.000	0,242434678
54		2023	1.008.159.000.000	3.303.760.000.000	0,305155035
55		2024	479.525.000.000	1.251.199.000.000	0,383252384
56	SMKL	2020	22.265.167.713	62.716.497.952	0,35501293
57		2021	32.910.030.702	139.836.038.361	0,235347276
58		2022	25.053.403.069	102.140.064.662	0,245284778
59		2023	8.521.433.668	20.368.216.664	0,418369159
60		2024	8.332.001.123	30.723.172.204	0,271195991
61	SRSN	2020	16.875.622.000	61.027.867.000	0,276523215
62		2021	5.714.303.000	32.257.288.000	0,177147657
63		2022	10.783.005.000	44.423.333.000	0,242732912
64		2023	16.773.528.000	74.791.679.000	0,224269975
65		2024	7.056.908.000	29.558.472.000	0,238744005

Lampiran 3 Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	65	.01	.20	.0618	.04621
Solvabilitas	65	.03	1.82	.5822	.43625
Kepemilikan Manajerial	65	.00	.32	.0673	.07494
Tax Avoidance	65	.14	.46	.2488	.06590
Valid N (listwise)	65				

Lampiran 4 Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		65	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	.05317525	
Most Extreme Differences	Absolute	.098	
	Positive	.098	
	Negative	-.045	
Test Statistic		.098	
Asymp. Sig. (2-tailed)		.200 ^{c,d}	
Monte Carlo Sig. (2-tailed)	Sig.	.536 ^e	
	99% Confidence Interval	Lower Bound	.523
		Upper Bound	.548

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

e. Based on 10000 sampled tables with starting seed 2000000.

Lampiran 5 Uji Multikolinieritas

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	.277	.023		11.931	.000		
	Profitabilitas	-.440	.159	-.308	-2.758	.008	.854	1.170
	Solvabilitas	.037	.019	.242	1.924	.059	.674	1.484
	Kepemilikan Manajerial	-.329	.113	-.374	-2.907	.005	.645	1.551

a. Dependent Variable: *Tax avoidance*

Lampiran 6 Uji Autokorelasi

Model Summary ^b						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	.591 ^a	.349	.317	.05447	1.924	

a. Predictors: (Constant), Kepemilikan Manajerial, Profitabilitas, Solvabilitas

b. Dependent Variable: *Tax avoidance*

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU								
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676

Lampiran 7 Uji Heteroskedastisitas

➤ Uji Park

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6.671	.925		-7.213	.000
	Profitabilitas	-10.312	6.355	-.215	-1.623	.110
	Solvabilitas	.554	.758	.109	.731	.468
	Kepemilikan Manajerial	-4.584	4.512	-.155	-1.016	.314

a. Dependent Variable: LN_RES

Lampiran 8 Uji Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.277	.023		11.931	.000		
	Profitabilitas	-.440	.159	-.308	-2.758	.008	.854	1.170
	Solvabilitas	.037	.019	.242	1.924	.059	.674	1.484
	Kepemilikan Manajerial	-.329	.113	-.374	-2.907	.005	.645	1.551

a. Dependent Variable: *Tax avoidance*

Lampiran 9 Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.591 ^a	.349	.317	.05447	1.924

a. Predictors: (Constant), Kepemilikan Manajerial, Profitabilitas, Solvabilitas

b. Dependent Variable: *Tax avoidance*

Lampiran 10 Uji Simultan F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.097	3	.032	10.898	.000 ^b
	Residual	.181	61	.003		
	Total	.278	64			

a. Dependent Variable: *Tax avoidance*

b. Predictors: (Constant), Kepemilikan Manajerial, Profitabilitas, Solvabilitas

Lampiran 11 Uji Parsial (Uji t)

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.277	.023		11.931	.000		
	Profitabilitas	-.440	.159	-.308	-2.758	.008	.854	1.170
	Solvabilitas	.037	.019	.242	1.924	.059	.674	1.484
	Kepemilikan Manajerial	-.329	.113	-.374	-2.907	.005	.645	1.551

a. Dependent Variable: *Tax avoidance*

Titik Presentase Distribusi t

Pr df	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041