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LAMPIRAN 1

PERUSAHAAN PROPERTI DAN REAL ESTATE LISTING 2020-2023

PERUSAHAAN LISTING					
N0	KODE	2020	2021	2022	2023
1	AMAN	✓	✓	✓	✓
2	APLN	✓	✓	✓	✓
3	ASPI	✓	✓	✓	✓
4	ASRI	✓	✓	✓	✓
5	ATAP	✓	✓	✓	✓
6	BAPA	✓	✓	✓	✓
7	BAPI	✓	✓	✓	✓
8	BBSS	✓	✓	✓	✓
9	BCIP	✓	✓	✓	✓
10	BEST	✓	✓	✓	✓
11	BIKA	✓	✓	✓	✓

12	BIPP	✓	✓	✓	✓
13	BKDP	✓	✓	✓	✓
14	BKSL	✓	✓	✓	✓
15	BSDE	✓	✓	✓	✓
16	CITY	✓	✓	✓	✓
17	CTRA	✓	✓	✓	✓
18	DADA	✓	✓	✓	✓
19	DART	✓	✓	✓	✓
20	DILD	✓	✓	✓	✓
21	DMAS	✓	✓	✓	✓
22	DUTI	✓	✓	✓	✓
23	ELTY	✓	✓	✓	✓
24	EMDE	✓	✓	✓	✓
25	FMII	✓	✓	✓	✓
26	GMTD	✓	✓	✓	✓
27	GPRA	✓	✓	✓	✓
28	HOMI	✓	✓	✓	✓
29	INDO	✓	✓	✓	✓
30	INPP	✓	✓	✓	✓
31	JRPT	✓	✓	✓	✓
32	KBAG	✓	✓	✓	✓
33	KIJA	✓	✓	✓	✓
34	LAND	✓	✓	✓	✓
35	LPCK	✓	✓	✓	✓
36	LPKR	✓	✓	✓	✓
37	MDLN	✓	✓	✓	✓
38	MKPI	✓	✓	✓	✓
39	MMLP	✓	✓	✓	✓
40	MPRO	✓	✓	✓	✓
41	MTLA	✓	✓	✓	✓
42	MTSM	✓	✓	✓	✓
43	NIRO	✓	✓	✓	✓
44	NZIA	✓	✓	✓	✓
45	OMRE	✓	✓	✓	✓
46	PAMG	✓	✓	✓	✓
47	PLIN	✓	✓	✓	✓
48	POLI	✓	✓	✓	✓
49	POLL	✓	✓	✓	✓
50	POSA	✓	✓	✓	✓
51	PPRO	✓	✓	✓	✓
52	PUDP	✓	✓	✓	✓

53	PURI	✓	✓	✓	✓
54	PWON	✓	✓	✓	✓
55	RBMS	✓	✓	✓	✓
56	RDTX	✓	✓	✓	✓
57	REAL	✓	✓	✓	✓
58	ROCK	✓	✓	✓	✓
59	RODA	✓	✓	✓	✓
60	SATU	✓	✓	✓	✓
61	SMDM	✓	✓	✓	✓
62	SMRA	✓	✓	✓	✓
63	TARA	✓	✓	✓	✓
64	TRIN	✓	✓	✓	✓
65	URBN	✓	✓	✓	✓

LAMPIRAN 2

**PERUSAHAAN YANG MENYAJIKAN LAPORAN KEUANGAN DALAM
BENTUK MATA UANG RUPIAH**

LAPORAN KEUANGAN DALAM BENTUK RUPIAH					
NO	KODE	2020	2021	2022	2023
1	AMAN	✓	✓	✓	✓
2	APLN	✓	✓	✓	✓
3	ASPI	✓	✓	✓	✓
4	ASRI	✓	✓	✓	✓
5	ATAP	✓	✓	✓	✓
6	BAPA	✓	✓	✓	✓
7	BAPI	✓	✓	✓	✓
8	BBSS	✓	✓	✓	✓
9	BCIP	✓	✓	✓	✓
10	BEST	✓	✓	✓	✓
11	BIKA	✓	✓	✓	✓
12	BIPP	✓	✓	✓	✓
13	BKDP	x	x	✓	✓
14	MPRO	✓	✓	✓	✓
15	BKSL	✓	✓	✓	✓
16	BSDE	✓	✓	✓	✓
17	CITY	✓	✓	✓	✓
18	CTRA	✓	✓	✓	✓
19	DADA	x	x	✓	✓
20	DART	✓	✓	✓	✓
21	DILD	✓	✓	✓	✓
22	DMAS	✓	✓	✓	✓
23	DUTI	✓	✓	✓	✓
24	ELTY	✓	✓	✓	✓
25	EMDE	✓	✓	✓	✓
26	FMII	✓	✓	✓	✓
27	GMTD	✓	✓	✓	✓
28	GPRA	✓	✓	✓	✓
29	HOMI	✓	✓	✓	✓
30	INDO	✓	✓	✓	✓
31	INPP	✓	✓	✓	✓
32	JRPT	✓	✓	✓	✓
33	KBAG	✓	✓	✓	✓

34	KIJA	✓	✓	✓	✓
35	LAND	✓	✓	✓	✓
36	LPCK	✓	✓	✓	✓
37	LPKR	✓	✓	✓	✓
38	MDLN	✓	✓	✓	✓
39	MKPI	✓	✓	✓	✓
40	MMLP	✓	✓	✓	✓
41	MTLA	✓	✓	✓	✓
42	MTSM	✓	✓	✓	✓
43	NIRO	✓	✓	✓	✓
44	NZIA	✓	✓	✓	✓
45	OMRE	✓	✓	✓	✓
46	PAMG	✓	✓	✓	✓
47	PLIN	✓	✓	✓	✓
48	POLI	✓	✓	✓	✓
49	POLL	✓	✓	✓	✓
50	POSA	✓	✓	✓	✓
51	PPRO	✓	✓	✓	✓
52	PUDP	✓	✓	✓	✓
53	PURI	✓	✓	✓	✓
54	PWON	✓	✓	✓	✓
55	RBMS	✓	✓	✓	✓
56	RDTX	✓	✓	✓	✓
57	REAL	✓	✓	✓	✓
58	ROCK	✓	✓	✓	✓
59	RODA	✓	✓	✓	✓
60	SATU	✓	✓	✓	✓
61	SMDM	✓	✓	✓	✓
61	SMRA	✓	✓	✓	✓
63	TARA	✓	✓	✓	✓
64	TRIN	✓	✓	✓	✓
65	URBN	✓	✓	✓	✓

LAMPIRAN 3

HASIL NILAI CETR TERENDAH VARIABEL TAX AVOIDANCE

NO	KODE	NILAI CETR				RATA-RATA
		2020	2021	2022	2023	
1	BAPA	0.09245	0.12279	0.05137	0.12382	0.09761
2	CTRA	0.15966	0.11523	0.13051	0.14991	0.13883
3	DMAS	0.05674	0.05030	0.06543	0.05489	0.05684
4	DUTI	0.10448	0.11773	0.12606	0.07679	0.10626
5	ELTY	0.04363	0.08550	0.02200	0.02982	0.04524
6	FMII	0.00006	0.13700	0.07126	0.05795	0.06657
7	GPRA	0.10258	0.10623	0.11997	0.07443	0.10080
8	INPP	0.00002	0.00032	0.00180	0.00737	0.00238
9	JRPT	0.07702	0.22264	0.11096	0.11043	0.13026
10	LAND	0.02861	0.06389	0.13982	0.05085	0.07079
11	MTLA	0.13456	0.12526	0.14281	0.14604	0.13717
12	OMRE	0.01614	0.02110	0.01437	0.00742	0.01476
13	PLIN	0.09507	0.10447	0.14944	0.13813	0.12178
14	POSA	0.04052	0.03901	0.07063	0.02926	0.04486
15	PWON	0.02376	0.00321	0.00047	0.00609	0.00838
16	RBMS	0.00621	0.01983	0.02238	0.06870	0.02928

LAMPIRAN 4
HASIL PERHITUNGAN BUSINNES STRATEGY

NO	KODE	INTENSITAS ASET TETAP				RATA-RATA
		2020	2021	2022	2023	
1	BAPA	0.00650	0.00312	0.00033	0.00015	0.00252
2	CTRA	0.06611	0.06157	0.06402	0.06426	0.06399
3	DMAS	0.04302	0.05051	0.05713	0.06000	0.05266
4	DUTI	0.01980	0.01595	0.01495	0.01499	0.01642
5	ELTY	0.23157	0.22343	0.11804	0.12263	0.17392
6	FMII	0.00039	0.00025	0.00019	0.00123	0.00052
7	GPRA	0.02223	0.02091	0.01972	0.01776	0.02016
8	INPP	0.24769	0.16710	0.16431	0.17078	0.18747
9	JRPT	0.01407	0.01400	0.01651	0.03819	0.02069
10	LAND	0.05551	0.05154	0.04534	0.03903	0.04786
11	MTLA	0.08299	0.09430	0.10548	0.10602	0.09720
12	OMRE	0.01949	0.01561	0.01434	0.01433	0.01594
13	PLIN	0.03361	0.03959	0.04588	0.05501	0.04352
14	POSA	0.01917	0.01795	0.01672	0.01857	0.01810
15	PWON	0.08901	0.08031	0.07604	0.07876	0.08103
16	RBMS	0.42443	0.41936	0.42199	0.39694	0.41568

LAMPIRAN 5
HASIL PERHITUNGAN FINANCIAL DISTRESS

No	KODE	Nilai <i>Zmijewski</i>				RATA-RATA
		2020	2021	2022	2023	
1	BAPA	-4.15169	-4.13550	-4.16034	-4.02317	- 4.11767
2	CTRA	-1.29914	-1.55725	-1.60882	-1.72770	- 1.54823
3	DMAS	-4.18849	-4.13310	-4.37826	-4.42385	- 4.28093
4	DUTI	-3.10289	-2.90899	-2.67461	-3.31032	- 2.99920
5	ELTY	-2.79541	-2.68524	-3.12736	-3.23495	- 2.96074
6	FMII	0.89962	0.90096	-3.65107	-3.58469	- 1.35879
7	GPRA	-2.18028	-2.31903	-2.57568	-2.53586	- 2.40271
8	INPP	-3.19576	-2.35508	-2.21693	-2.31259	- 2.52009
9	JRPT	-2.91175	-2.86154	-2.94312	-2.95375	- 2.91754
10	LAND	-2.38834	-2.22612	-2.28448	-2.19357	- 2.27313
11	MTLA	-2.74540	-2.79540	-2.91326	-2.98228	- 2.85908
12	OMRE	-3.74090	-3.48508	-3.38536	-3.90137	- 3.62818
13	PLIN	-3.97014	-3.91954	-3.90127	-3.90210	- 3.92326
14	POSA	0.05078	0.44791	1.54375	2.77265	- 1.20377
15	PWON	-2.58953	-2.64392	-2.74689	-2.92048	- 2.72521
16	RBMS	-3.07275	-2.86053	-2.97732	-2.72861	- 2.90980

LAMPIRAN 6

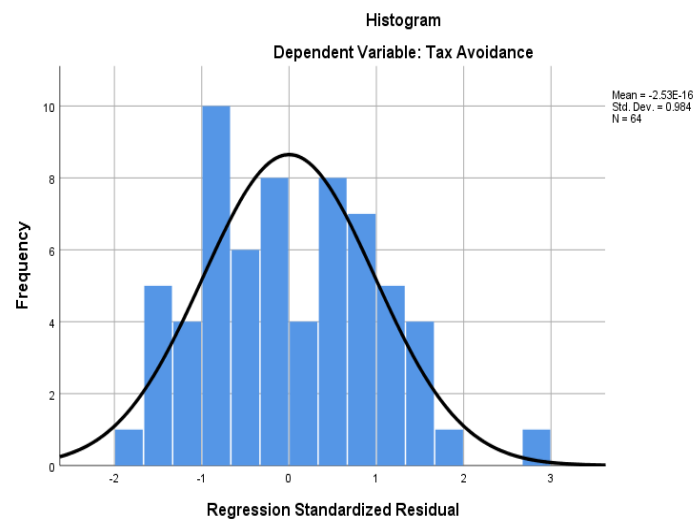
HASIL OUTPUT SPSS

1. Statistik Deskriptif

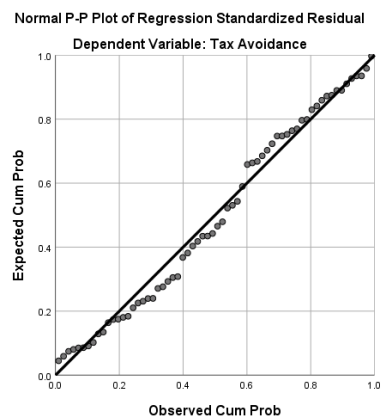
Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Business Strategy	64	0.00	0.42	0.0786	0.10471
Financial Distress	64	-4.42	2.77	-2.7467	1.29839
Tax Avoidance	64	0.00	0.22	0.0732	0.05285
Valid N (listwise)	64				

2. Uji Normalitas

2.1 Diagram



2.2 P-Plot



2.3 Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		
N		64
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	0.04985087
Most Extreme Differences	Absolute	0.086
	Positive	0.086
	Negative	-0.067
Test Statistic		0.086
Asymp. Sig. (2-tailed)		0.200 ^{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.

3. Uji Multikolieritas

4.

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	0.080	0.016		5.121	0.000		
Business Strategy	-0.166	0.061	-0.328	-2.717	0.009	0.999	1.001
Financial Distress	-0.002	0.005	-0.059	-0.485	0.630	0.999	1.001

a. Dependent Variable: Tax Avoidance

4. Uji Heteroskedastisitas

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	0.047	0.016		2.909	0.012
	Business Strategy	-0.014	0.009	-0.441	-1.673	0.118
	Financial Distress	0.001	0.005	0.075	0.285	0.780

a. Dependent Variable: AbsRes

5. Analisis Regresi Berganda

		Coefficients ^a	
		Unstandardized Coefficients	
Model		B	Std. Error
1	(Constant)	0.080	0.016
	Business Strategy	-0.166	0.061
	Financial Distress	-0.002	0.005

a. Dependent Variable: Tax Avoidance

6. Koefisien Derteminasi R²

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.332 ^a	0.110	0.081	0.05066

a. Predictors: (Constant), Financial Distress, Business Strategy

7. Uji T

		Coefficients^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	0.080	0.016		5.121	0.000
	Business Strategy	-0.166	0.061	-0.328	-2.717	0.009
	Financial Distress	-0.002	0.005	-0.059	-0.485	0.630

a. Dependent Variable: Tax Avoidance