LAMPIRAN

Statistik Deskriptif Variable-Variable Penelitian

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Konservatisme Akuntansi	50	-,15	,20	,0247	,06788
Intensitas Modal	50	,06	,67	,3698	,18148
Pertumbuhan Penjualan	50	-,20	,33	,0687	,10450
Tax Avoidance	50	,09	,60	,2628	,06368
Valid N (listwise)	50				

Hasil Uji Normalitas One-Sample Kolmogrov Smornov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	,05783132
Most Extreme Differences	Absolute	,154
	Positive	,154
	Negative	-,114
Kolmogorov-Smirnov Z		1,085
Asymp. Sig. (2-tailed)		,189

a. Test distribution is Normal.

Uji Multikolinieritas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,236	,019		12,212	,000		
	Konservatisme Akuntansi	-,272	,142	-,290	-1,912	,062	,778	1,286
	Intensitas Modal	,132	,051	,376	2,586	,013	,847	1,181
	Pertumbuhan Penjualan	-,230	,094	-,378	-2,458	,018	,757	1,321

a. Dependent Variable: Tax Avoidance

Uji Autokorelasi

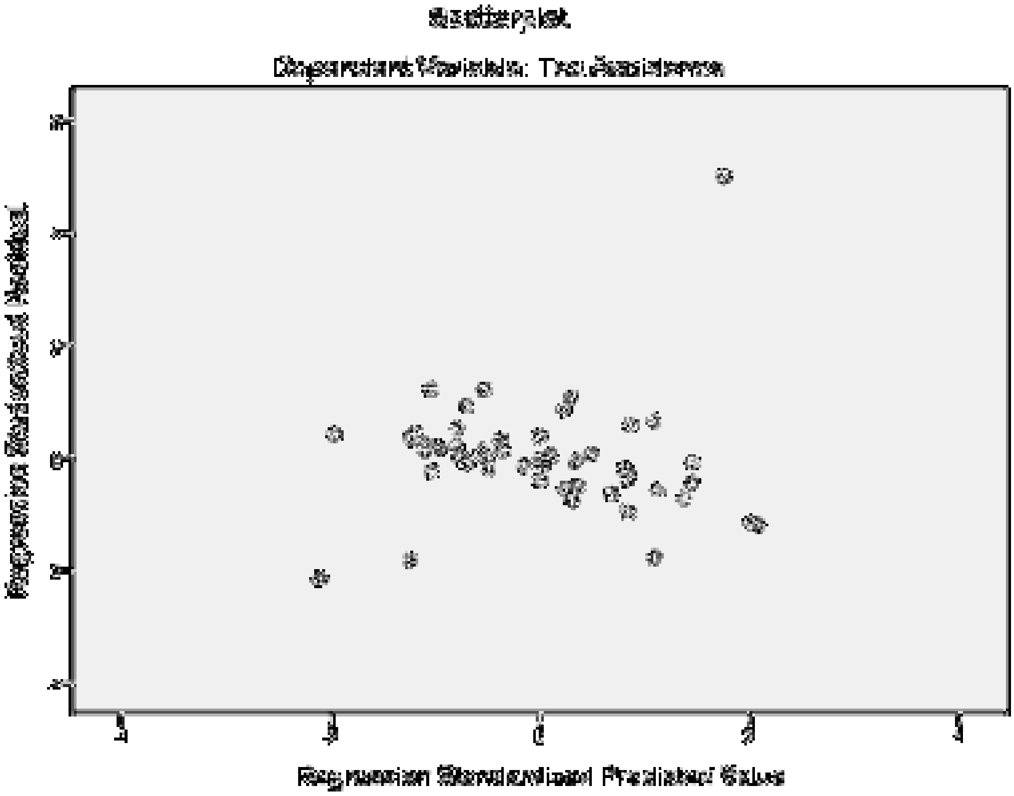
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,419[a]	,175	,122	,05969	2,061

a. Predictors: (Constant), Pertumbuhan Penjualan, Intensitas Modal, Konservatisme Akuntansi

b. Dependent Variable: Tax Avoidance

Uji Heterokedastisitas



Hasil Analisis Regresi Linier Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,236	,019		12,212	,000
	Konservatisme Akuntansi	-,272	,142	-,290	-1,912	,062
	Intensitas Modal	,132	,051	,376	2,586	,013
	Pertumbuhan Penjualan	-,230	,094	-,378	-2,458	,018

Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,419[a]	,175	,122	,05969

a. Predictors: (Constant), Pertumbuhan Penjualan, Intensitas Modal, Konservatisme Akuntansi

Hasil Uji F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,035	3	,012	3,261	,030[b]
	Residual	,164	46	,004		
	Total	,199	49			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Pertumbuhan Penjualan, Intensitas Modal, Konservatisme Akuntansi

Hasil Uji t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,236	,019		12,212	,000
	Konservatisme Akuntansi	-,272	,142	-,290	-1,912	,062
	Intensitas Modal	,132	,051	,376	2,586	,013
	Pertumbuhan Penjualan	-,230	,094	-,378	-2,458	,018

a. Dependent Variable: Tax Avoidance