

## LAMPIRAN

### Lampiran 1: Hasil SPSS

#### Statistik Deskriptif

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Price to Book Value	135	.2306	2708.0002	47.984548	244.7411883
Price Earning Ratio	135	-191.1961	3234.7826	113.168638	372.7470709
Tobin'Q	135	.2791	899027.2529	7653.852367	77809.5394888
ROA	135	-643233.9170	216203.2922	-2645.672182	58873.1106107
Agresivitas Pajak	135	320632.6304	4172860442.5000	85441757.154012	387686512.4685519
Valid N (listwise)	135				

#### Uji Normalitas (Kolmogorov-Smirnov Test) I

##### One-Sample Kolmogorov-Smirnov Test

		Price to Book Value	Price Earning Ratio	Tobin'Q	ROA	Agresivitas Pajak
N		135	135	135	135	135
Normal Parameters <sup>a,b</sup>	Mean	47.984548	113.168638	7653.852367	-2645.672182	85441757.154012
	Std. Deviation	244.7411883	372.7470709	77809.5394888	58873.1106107	387686512.4685519
Most Extreme Differences	Absolute	.423	.316	.517	.510	.413
	Positive	.390	.310	.517	.467	.413
	Negative	-.423	-.316	-.461	-.510	-.413
Test Statistic		.423	.316	.517	.510	.413
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>	.000 <sup>c</sup>	.000 <sup>c</sup>	.000 <sup>c</sup>	.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

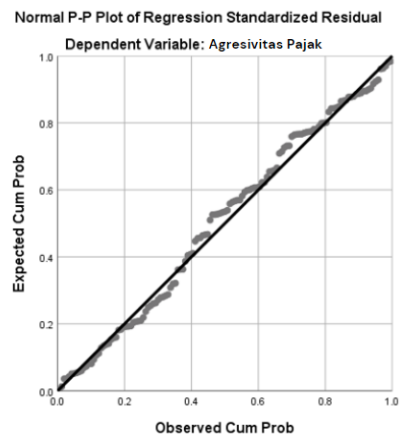
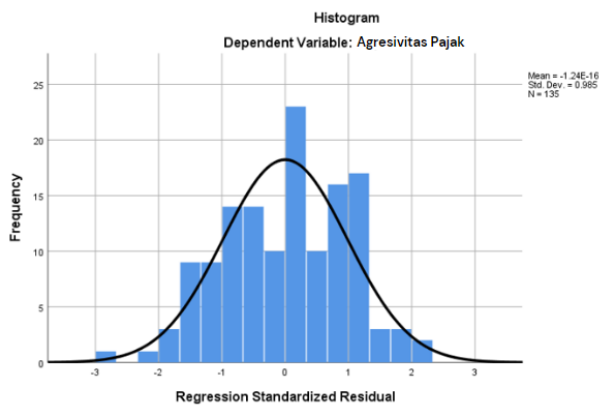
#### Uji Normalitas (Kolmogorov-Smirnov Test) II

##### One-Sample Kolmogorov-Smirnov Test

		Price to Book Value	Price Earning Ratio	Tobin'Q	ROA	Agresivitas Pajak
N		135	135	135	135	135
Normal Parameters <sup>a,b</sup>	Mean	47.98455	113.16864	7653.85237	-2645.67218	85441757.15401
	Std. Deviation	244.74118	372.74707	77809.53948	58873.11061	387686512.4685
		8	1	9	1	52

Most Extreme Differences	Absolute	.008	.004	.004	.004	.008
	Positive	.008	.004	.004	.004	.007
	Negative	-.007	-.004	-.004	-.004	-.008
Test Statistic		.008	.004	.004	.004	.008
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>	.200 <sup>c,d</sup>	.200 <sup>c,d</sup>	.200 <sup>c,d</sup>	.200 <sup>c,d</sup>

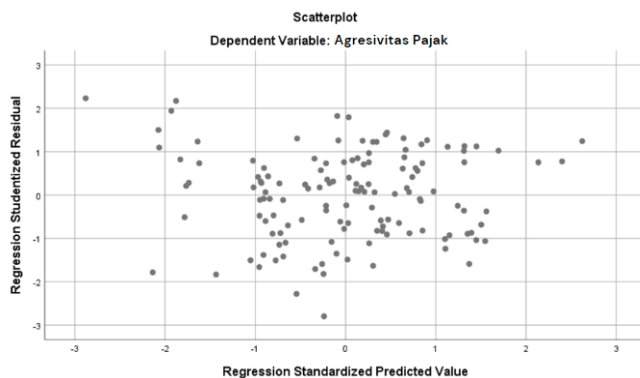
- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.



### Hasil Pengujian Multikolinearitas

Model	<i>Collinearity Statistics</i>	
	<i>Tolerance</i>	VIF
1 (Constant)		
<i>Price to Book Value</i>	0.818	1.223
<i>Price Earning Ratio</i>	0.909	1.100
<i>Tobin's Q</i>	0.848	1.179
Profitabilitas	0.878	1.139

### Hasil Pengujian Heteroskedastisitas



## Hasil Pengujian Koefisien Determinasi (R<sup>2</sup>)

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.737 <sup>a</sup>	.544	.530	265902263.999429	2.147

a. Predictors: (Constant), ROA, Tobin'Q, Price Earning Ratio, Price to Book Value

b. Dependent Variable: Agresivitas Pajak

## Hasil Pengujian Uji F (Uji Anova)

### ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	10948789661300961000.000	4	2737197415325240300.000	38.713	.000 <sup>b</sup>
Residual	9191521820002880500.000	130	70704014000022160.000		
Total	20140311481303843000.000	134			

a. Dependent Variable: Agresivitas Pajak


b. Predictors: (Constant), ROA, Tobin'Q, Price Earning Ratio, Price to Book Value

## Hasil Pengujian Uji t (Parsial)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	46984697.193	24485035.202		1.919	.057
	<i>Price to Book Value</i>	1094388.668	103781.453	.691	10.545	.000
	<i>Price Earning Ratio</i>	-44613.168	64620.208	-.043	-.690	.491
	<i>Tobin'Q</i>	-648.662	320.601	-.130	-2.023	.045
	ROA	1528.199	416.445	.232	3.670	.000

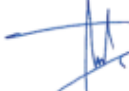

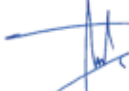

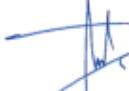

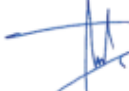

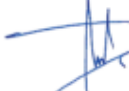

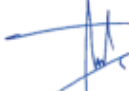

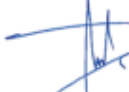

a. Dependent Variable: Agresivitas Pajak


## Lampiran 2: Formulir Bimbingan Skripsi

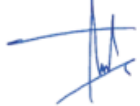

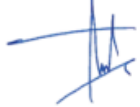



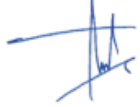

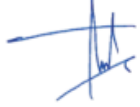

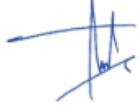





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		TANGGAL TERBIT	: 01 JULI 2017

### FORMULIR PEMBIMBINGAN PROYEK AKHIR DAN/ATAU SKRIPSI

Nama : **Felicia Anthony**  
 NIM : **12200006**  
 Program Studi : **Akuntansi**  
 Dosen Pembimbing Tugas Akhir : **Dr. Meco Sitardja, S.Kom., S.M., M.M., M.Ak., M.H**  
 : **Samuel Anindyo Widhoyoko, S.E., PgCert., MForAccy., MPhil., CFE.**  
 Tema/Judul Skripsi : **Pengaruh Nilai Perusahaan terhadap Agresivitas Pajak Pada Perusahaan Perbankan yang Terdaftar di BEI Tahun 2020-2022**

NO	TANGGAL	PEMBAHASAN	TANDA TANGAN	
			DOSEN	MAHASISWA
1.	28/9/2023	Pembahasan judul baru dan membahas isi bab 1.		
2.	10/10/2023	Membuat isi bab 1.		
3.	22/10/2023	Revisi bab 1.		
4.	24/10/2023	Pembahasan teori yang akan dipakai di bab 2.		
5.	13/11/2023	Mereview bab 2 serta membahas sektor yang akan di entry data-data nya.		
6.	06/12/2023	Melakukan entry data ke dalam excel.		
7.	21/12/2023	Revisi entry data excel serta membahas isi bab 3.		

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		TANGGAL TERBIT	: 01 JULI 2017

8.	18/01/2024	Melakukan pengecekan dan perbaikan data-data yang sudah di input ke dalam excel.		
9.	07/02/2024	Revisi isi bab 3 serta melakukan pengolahan data.		
10.	28/02/2024	Revisi isi bab 2 (pengembangan hipotesis).		
11.	01/03/2024	Membuat isi bab 4.		
12.	06/03/2024	Revisi isi bab 4.		
13.	13/03/2024	Membuat isi bab 5.		
14.	25/03/2024	Review seluruh isi skripsi.		
15.	01/04/2024	Skripsi sudah selesai dan membuat PPT.		

Syarat & Ketentuan:  
Bimbingan proposal proyek akhir dan/atau skripsi dilakukan min. 8 kali pertemuan

### Lampiran 3: Hasil uji turnitin

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