

LAMPIRAN

Lampiran 1: Daftar Sampel Penelitian Perusahaan BUMN dan BUMD

No	Kode	Nama Perusahaan
1	ADHI	PT Adhi Karya (Persero) Tbk
2	ANTM	PT Aneka Tambang (Persero) Tbk
3	BEKS	PT Bank Pembangunan Daerah Banten Tbk
4	BJBR	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk
5	BJTM	PT Bank Pembangunan Daerah Jawa Timur Tbk
6	BBNI	PT Bank Negara Indonesia (Persero) Tbk
7	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk
8	BBTN	PT Bank Tabungan Negara (Persero) Tbk
9	ELSA	PT Elnusa Tbk
10	GIAA	PT Garuda Indonesia (Persero) Tbk
11	INAF	PT Indofarma Tbk
12	JSMR	PT Jasa Marga (Persero) Tbk
13	KAEF	PT Kimia Farma Tbk
14	KRAS	PT Krakatau Steel (Persero) Tbk
15	BMRI	PT Bank Mandiri (Persero) Tbk
16	PGAS	PT Perusahaan Gas Negara Tbk
17	PPRO	PT PP Properti Tbk
18	PTBA	PT Bukit Asam Tbk

No	Kode	Nama Perusahaan
19	PTPP	PT PP (Persero) Tbk
20	SMBR	PT Semen Baturaja Tbk
21	SMGR	PT Semen Indonesia (Persero) Tbk
22	TLKM	PT Telkom Indonesia (Persero) Tbk
23	TINS	PT Timah Tbk
24	SKT	PT Waskita Karya (Persero) Tbk
25	WSBP	PT Waskita Beton Precast Tbk
26	WIKA	PT Wijaya Karya (Persero) Tbk
27	WTON	PT Wijaya Karya Beton Tbk

Lampiran 2: Hasil Perhitungan Variabel Agresivitas Pajak dari Sampel Penelitian

No	Emiten	2020	2021	2022	2023	2024
1	ADHI	1.4319505 1180463e- 05	0.00031912499 6003222	0.000202314 929021214	0.0006475679 02237965	0.0007306596 37268491
2	ANTM	0.0155005 31605307 1	0.03590240220 65275	0.041436387 6308515	0.0181285625 937063	0.0171019713 676041
3	BBNI	0.0020090 15833706 3	0.00163129613 7216	0.004083101 0528553	0.0041719520 0945953	0.0043468193 4588365
4	BBRI	0.0070388 52828075 03	0.00609994209 07388	0.007069156 42807019	0.0081448380 3653364	0.0085074976 5409366

5	BBTN	0.0018507 29354288 62	0.00165943959 66157	0.002065449 42553433	0.0020039259 921059	0.0016300880 7594277
6	BEKS	0.0088880 46179318 65	0.00688256240 867536	- 0.006278919 53795747	0.0035207513 9163345	0.0047234083 9730291
7	BJBR	0.0033918 85515320 85	0.00359271294 745285	0.003257182 71340276	0.0023643158 1408897	0.0014938896 3781815
8	BJTM	0.0002201 04288652 836	0.00411924427 041878	0.004728899 6951773	0.0040695096 4112165	0.0032748606 2613381
9	BMRI	0.0038869 09678904 444	0.00452438204 2580337	0.005734053 582106689	0.0067302364 5645808	0.0062781060 31104773
10	ELSA	0.0126661 71437064 1	0.01297440986 04851	0.008952263 83527825	0.0119499260 634973	0.0157505904 048625
11	GIAA	0.0107460 97919211 9	0.04984870589 10702	0.031834699 356349	0.0025874484 8499961	0.0017658416 6085875
12	INAF	0.0105359 3433937	0.02303539683 68435	- 0.061891664 7923082	0.0677663784 06242	0.0820734646 975702
13	JSMR	0.0070910 15306612 92	0.01186470547 40163	0.015384020 0145751	0.0091015226 7474596	0.0010968443 5346225
14	KAEF	0.0030139 43775793 24	0.00579918293 509912	0.004756941 38871242	- 0.0207884168 735025	- 0.0143825226 89541
15	KRAS	- 0.0046495 63196340 9285	0.00390097083 056415	0.059956350 07718738	0.0101421843 19818727	0.0

16	PGAS	0.0053639 95484093 252	0.01376720323 2132973	0.019647598 47358486	0.0223163791 84023696	0.0216106132 115845
17	PPRO	6.2490094 21452986e -05	8.08824835634 907e-05	4.747752011 075178e-05	0.0002257240 597555187	0.0002190904 7739142329
18	PTBA	0.0342422 74155429 527	0.06427322802 426982	0.075461791 03175238	0.0480274196 5220394	0.0267992715 95538136
19	PTPP	0.0004361 97353717 51826	0.00028085835 929225755	0.000251269 2552170186	0.0003912354 4396856463	0.0020900943 96275236
20	SMBR	0.0044422 43179324 985	0.00284248574 67113673	0.004723289 952545752	0.0084441316 71442307	0.0086679589 27195974
21	SMGR	0.0104389 97678185 864	0.01814004034 2862044	0.009640210 755996515	0.0123215898 54301724	0.0062281569 66102487
22	TINS	0.0048796 98574843 123	0.02898797351 219853	0.027937986 57011385	0.0002313806 821404378	0.0324990452 8087493
23	TLKM	0.0373041 55209906 736	0.03510303625 028862	0.031465304 223959996	0.0299119989 40921537	0.0280637357 13689832
24	WIKI	- 0.0001771 68835044 24605	- 0.00025596546 335458737	0.002177904 928291684	0.0008940966 352939921	0.0008248110 846757246
25	WSBP	0.0192594 21412392 25	0.0	0.0	0.0	0.0
26	WSKT	0.0026088 51486236 4315	0.00726333012 0995995	0.004397321 51608603	0.0025386103 8109617	0.0006368221 36012401

27	WTON	0.0008646 98036205 787	- 0.00031220402 50640463	0.008303340 22289019	0.0030158863 31421652	0.0032358839 35451956
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Lampiran 3: Hasil Perhitungan Variabel Koneksi Politik dari Sampel Penelitian

No	Emiten	2020	2021	2022	2023	2024
1	ADHI	0.2500	0.3077	0.3077	0.1818	0.2308
2	ANTM	0.2308	0.3636	0.3000	0.2000	0.3000
3	BBNI	0.1500	0.2000	0.3000	0.1500	0.1500
4	BBRI	0.1818	0.1364	0.1818	0.2273	0.1364
5	BBTN	0.1429	0.0625	0.0588	0.0556	0.0500
6	BEKS	0.2500	0.2857	0.3333	0.4286	0.2857
7	BJBR	0.2500	0.1667	0.2500	0.3333	0.1667
8	BJTM	0.2727	0.2727	0.1429	0.1538	0.2308
9	BMRI	0.3636	0.4091	0.3636	0.3913	0.3043
10	ELSA	0.1250	0.1111	0.1111	0.0000	0.0000
11	GIAA	0.2500	0.3636	0.1111	0.1000	0.2000
12	INAF	0.3333	0.1667	0.1250	0.0000	0.1250
13	JSMR	0.4167	0.4167	0.2308	0.2308	0.2308
14	KAEF	0.2222	0.1818	0.1667	0.1538	0.1667
15	KRAS	0.2500	0.2500	0.2500	0.3333	0.0000
16	PGAS	0.2500	0.3333	0.3333	0.2500	0.2143
17	PPRO	0.1250	0.1429	0.1429	0.1429	0.1667
18	PTBA	0.5000	0.5455	0.5455	0.5455	0.6000
19	PTPP	0.4167	0.4167	0.5000	0.4167	0.5000
20	SMBR	0.3333	0.2222	0.2500	0.2857	0.2857
21	SMGR	0.2857	0.2500	0.4615	0.3846	0.3333

22	TINS	0.2727	0.4545	0.3636	0.4000	0.4000
23	TLKM	0.2222	0.3333	0.3529	0.4211	0.3889
24	WIKA	0.3077	0.0714	0.1429	0.2143	0.3333
25	WSBP	0.1111	0.0769	0.0769	0.0000	0.0000
26	WSKT	0.2778	0.1429	0.2308	0.2308	0.1667
27	WTON	0.0000	0.0000	0.3000	0.2000	0.3636

Lampiran 4: Hasil Perhitungan Variabel Keberlanjutan Perusahaan dari Sampel Penelitian

No	Emiten	2020	2021	2022	2023	2024
1	ADHI	0.8667	0.6667	0.7333	0.7000	0.7667
2	ANTM	0.6000	0.6000	0.6333	0.6000	0.5667
3	BBNI	0.9333	0.9000	0.9667	1.0000	0.8667
4	BBRI	0.9667	1.0000	1.0000	0.9000	1.0000
5	BBTN	0.8667	0.9000	0.8333	0.9333	1.0000
6	BEKS	0.5000	0.5000	0.6000	0.6000	0.6000
7	BJBR	0.7000	0.7333	0.7333	0.8000	0.8333
8	BJTM	0.8000	0.8333	0.8333	0.8667	0.8000
9	BMRI	0.9000	0.9333	0.8667	1.0000	1.0000
10	ELSA	0.5667	0.6667	0.7333	0.8667	0.8000
11	GIAA	0.7000	0.7000	0.7000	0.7667	0.7667
12	INAF	0.7333	0.7667	0.8333	0.8667	0.8333
13	JSMR	0.7667	0.7667	0.8000	0.8333	0.7333
14	KAEF	0.7000	0.7000	0.7333	0.7667	0.8333
15	KRAS	0.6000	0.6000	0.6000	0.5333	0.6000
16	PGAS	0.7333	0.8667	0.8000	0.8333	0.8333
17	PPRO	0.8000	0.8667	0.8333	0.8667	0.8667

18	PTBA	0.7333	0.8000	0.7667	0.8333	0.8000
19	PTPP	0.8333	0.8000	0.8667	0.8333	0.8000
20	SMBR	0.7000	0.7000	0.7000	0.7000	0.7000
21	SMGR	0.8667	0.8333	0.8000	0.7667	0.8667
22	TINS	0.7333	0.8667	0.8333	0.7667	0.8000
23	TLKM	0.8000	0.7667	0.7667	0.8333	0.8333
24	WIKA	0.7333	0.7667	0.7667	0.8000	0.8000
25	WSBP	0.6000	0.6000	0.6000	0.6333	0.6667
26	WSKT	0.6000	0.6000	0.6333	0.8333	0.8333
27	WTON	0.6333	0.6333	0.7000	0.7667	0.7667

Lampiran 5: Hasil Perhitungan Variabel Ukuran Perusahaan dari Sampel Penelitian

No	Emiten	2020	2021	2022	2023	2024
1	ADHI	31.0559	31.3174	31.3196	31.3321	31.1876
2	ANTM	31.0883	31.1250	31.1467	31.3888	31.4270
3	BBNI	34.4237	34.5030	34.5682	34.6219	34.6608
4	BBRI	35.0151	35.0564	35.1624	35.2143	35.2284
5	BBTN	33.5205	33.5496	33.6278	33.7150	33.7829
6	BEKS	29.3057	29.8114	29.6083	29.5481	29.6527
7	BJBR	32.5793	32.6959	32.8309	32.8690	33.0245
8	BJTM	32.0573	32.2434	32.2661	32.2740	32.4029
9	BMRI	34.9718	35.0844	35.2282	35.3154	35.4255
10	ELSA	29.6543	29.6099	29.8099	29.8929	29.9945
11	GIAA	23.1019	22.6963	22.5534	22.6295	22.6132
12	INAF	28.1695	28.3301	28.0240	27.3564	27.1500
13	JSMR	32.2762	32.2485	32.1434	32.4932	32.5778

14	KAEF	30.4968	30.5080	30.6166	30.4981	28.0343
15	KRAS	21.9721	22.0513	21.8746	21.7703	0.0000
16	PGAS	22.7427	22.7396	22.6966	22.6102	22.5821
17	PPRO	30.5486	30.6797	30.7135	30.6113	30.5348
18	PTBA	30.8114	31.2180	31.4456	31.2885	31.3636
19	PTPP	31.6090	31.6487	31.6848	31.6657	31.6668
20	SMBR	29.3780	29.3919	29.2879	29.2114	29.2218
21	SMGR	31.9878	31.9684	32.0494	32.0355	31.9747
22	TINS	30.3064	30.3183	30.2011	30.1846	30.1804
23	TLKM	33.1402	33.2557	33.2485	33.2906	33.3337
24	WIKA	31.8521	31.8707	31.9494	31.8204	31.7829
25	WSBP	29.7815	29.5599	29.4167	29.1291	28.9171
26	WSKT	32.2438	32.2716	32.2184	32.1912	31.9769
27	WTON	29.7721	29.8202	29.8768	29.6633	29.6044

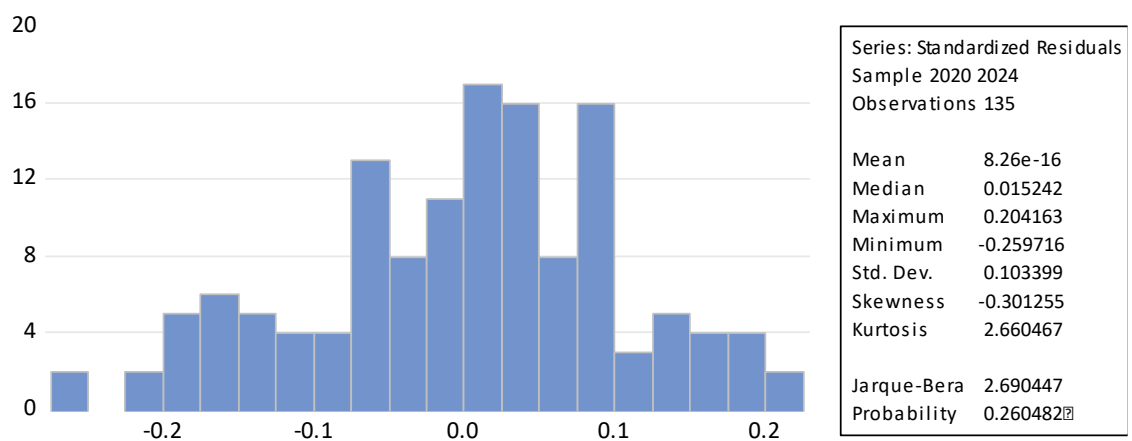
Lampiran 6: Hasil Uji Analisis Statistik Deskriptif

Date: 11/15/25					
Time: 14:15					
Sample: 2020 2024					
	Y	X1	X2	Z	X1Z
Mean	0.770864	0.009214	0.245696	30.36983	0.280031
Median	0.766667	0.004397	0.250000	31.28854	0.140062
Maximum	1.000000	0.082073	0.600000	35.42552	2.372944
Minimum	0.500000	-0.061892	0.000000	0.000000	-1.734453
Std. Dev.	0.114346	0.018010	0.131482	4.229027	0.516900
Skewness	-0.137493	0.989632	0.232563	-3.274875	1.151248
Kurtosis	2.626403	8.671145	2.748788	21.49385	8.268746
Jarque-Bera	1.210451	202.9465	1.571904	2165.184	185.9691
Probability	0.545951	0.000000	0.455686	0.000000	0.000000
Sum	104.0667	1.243829	33.16897	4099.926	37.80420

Sum Sq. Dev.	1.752066	0.043463	2.316544	2396.546	35.80290
Observations	135	135	135	135	135

Sumber: Output data hasil Eviews (Diolah)

Lampiran 7: Hasil Uji Normalitas



Sumber: Output data hasil Eviews (Diolah)

Lampiran 8: Hasil Uji Multikolinearitas

SQRTX1	SQRTX2	SQRTZ	SQRTX1Z	SQRTX2Z
-0.108664	0.044285	0.345277	-0.015413	0.198605
1.000000	0.135225	-0.106223	0.680603	-0.120696
0.135225	1.000000	0.218040	0.269965	0.478859
-0.106223	0.218040	1.000000	-0.008994	0.179442
0.680603	0.269965	-0.008994	1.000000	-0.108479
-0.120696	0.478859	0.179442	-0.108479	1.000000

Sumber: Output data hasil Eviews (Diolah)

Lampiran 9: Hasil Uji Heteroskedastisitas

Dependent Variable: ABS(RESID)
 Method: Panel EGLS (Cross-section random effects)
 Date: 11/15/25 Time: 14:44
 Sample: 2020 2024
 Periods included: 5
 Cross-sections included: 27
 Total panel (balanced) observations: 135
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.045657	0.032967	1.384951	0.1685
X1	-1.809178	1.509382	-1.198622	0.2329
X2	0.035426	0.173044	0.204721	0.8381
Z	0.000370	0.001103	0.335812	0.7376
X1Z	0.065668	0.054719	1.200102	0.2323
X2Z	-0.002177	0.005731	-0.379858	0.7047
Effects Specification				
			S.D.	Rho
Cross-section random			0.020616	0.3063
Idiosyncratic random			0.031024	0.6937
Weighted Statistics				
R-squared	0.015763	Mean dependent var	0.028421	
Adjusted R-squared	-0.022386	S.D. dependent var	0.030147	
S.E. of regression	0.030483	Sum squared resid	0.119869	
F-statistic	0.413200	Durbin-Watson stat	1.724253	
Prob(F-statistic)	0.838909			
Unweighted Statistics				
R-squared	0.020892	Mean dependent var	0.050906	
Sum squared resid	0.165047	Durbin-Watson stat	1.252277	

Sumber: Output data hasil Eviews (Diolah)

Lampiran 10: Hasil Uji Autokorelasi

Dependent Variable: SQRTY(-2)
 Method: Panel EGLS (Cross-section random effects)
 Date: 11/15/25 Time: 19:38
 Sample (adjusted): 2022 2024
 Periods included: 3
 Cross-sections included: 27
 Total panel (balanced) observations: 81
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.019748	0.404924	-0.048770	0.9612
SQRTX1(-2)	0.012522	0.039643	0.315865	0.7530
SQRTX2(-2)	0.695969	0.711298	0.978450	0.3310
SQRTZ(-2)	0.156595	0.073574	2.128396	0.0366
SQRTX1Z(-2)	0.026802	0.017958	1.492470	0.1398
SQRTX2Z(-2)	-0.123689	0.129693	-0.953706	0.3433
Effects Specification				
			S.D.	Rho
Cross-section random			0.055978	0.8487
Idiosyncratic random			0.023631	0.1513
Weighted Statistics				
R-squared	0.126422	Mean dependent var		0.204899
Adjusted R-squared	0.068184	S.D. dependent var		0.024663
S.E. of regression	0.023807	Sum squared resid		0.042508
F-statistic	2.170770	Durbin-Watson stat		1.783864
Prob(F-statistic)	0.066261			
Unweighted Statistics				
R-squared	0.188531	Mean dependent var		0.865300
Sum squared resid	0.285447	Durbin-Watson stat		0.265649

Sumber: Output data hasil Eviews (Diolah)

Lampiran 11 Hasil Analisis Regresi Linear Berganda

Weighted Statistics			
R-squared	0.042708	Mean dependent var	0.202204
Adjusted R-squared	0.005604	S.D. dependent var	0.056245
S.E. of regression	0.056088	Sum squared resid	0.405810
F-statistic	1.151035	Durbin-Watson stat	1.223228
Prob(F-statistic)	0.336992		

Sumber: Output data hasil Eviews (Diolah)

Lampiran 12: Hasil Uji t

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.665793	0.077174	8.627201	0.0000
X1	-0.693816	3.075774	-0.225574	0.8219
X2	-0.863399	0.430237	-2.006799	0.0469
Z	0.003784	0.002553	1.482136	0.1407
X1Z	0.026756	0.113093	0.236580	0.8134
X2Z	0.026661	0.014218	1.875192	0.0630