

LAMPIRAN

Lampiran 1. Output SPSS

Descriptives

Notes		
Output Created		06-AUG-2025 23:54:19
Comments		
Input	Active Dataset	DataSet3
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	40
Missing Value Handling	Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax		DESCRIPTIVES VARIABLES=X1 X2 X3 Y /STATISTICS=MEAN STDDEV MIN MAX.
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,03

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Transfer Pricing	40	,00	89,05	29,6958	28,97197
Leverage	40	5,29	75,25	37,4850	18,01325
Capital Intensity	40	1,16	58,69	26,1965	14,54312
Tax Avoidance	40	,00	46,30	18,3893	8,36246
Valid N (listwise)	40				

Regression

Notes

Output Created		06-AUG-2025 23:57:10
Comments		
Input	Active Dataset	DataSet3
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	40
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL /CRITERIA=PIN(.05) POUT(.10) TOLERANCE(.0001) /NOORIGIN /DEPENDENT Y /METHOD=ENTER X1 X2 X3 /SCATTERPLOT=(*SRESID ,*ZPRED) /RESIDUALS DURBIN NORMPROB(ZRESID) /SAVE RESID.
Resources	Processor Time	00:00:04,13
	Elapsed Time	00:00:10,70
	Memory Required	3680 bytes
	Additional Memory Required for Residual Plots	520 bytes
Variables Created or Modified	RES_1	Unstandardized Residual

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Capital Intensity, Leverage, Transfer Pricing ^b	.	Enter

a. Dependent Variable: Tax Avoidance

b. All requested variables entered.

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,466 ^a	,217	,152	7,70288	1,167

a. Predictors: (Constant), Capital Intensity, Leverage, Transfer Pricing

b. Dependent Variable: Tax Avoidance

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	591,261	3	197,087	3,322	,030 ^b
	Residual	2136,036	36	59,334		
	Total	2727,297	39			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Capital Intensity, Leverage, Transfer Pricing

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,712	3,697		5,332	,000
	Transfer Pricing	,031	,044	,107	,702	,487
	Leverage	-,175	,071	-,376	-2,469	,018
	Capital Intensity	,165	,085	,286	1,939	,060

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Transfer Pricing	,936	1,069
	Leverage	,936	1,069
	Capital Intensity	,999	1,001

a. Dependent Variable: Tax Avoidance

Coefficient Correlations^a

Model			Capital Intensity	Leverage	Transfer Pricing
1	Correlations	Capital Intensity	1,000	,011	,020
		Leverage	,011	1,000	-,253
		Transfer Pricing	,020	-,253	1,000
	Covariances	Capital Intensity	,007	6,818E-5	7,477E-5
		Leverage	6,818E-5	,005	-,001
		Transfer Pricing	7,477E-5	-,001	,002

a. Dependent Variable: Tax Avoidance

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Transfer Pricing	Leverage
1	1	3,328	1,000	,01	,03	,01
	2	,405	2,866	,01	,80	,00
	3	,193	4,148	,01	,17	,44
	4	,073	6,738	,97	,00	,54

Collinearity Diagnostics^a

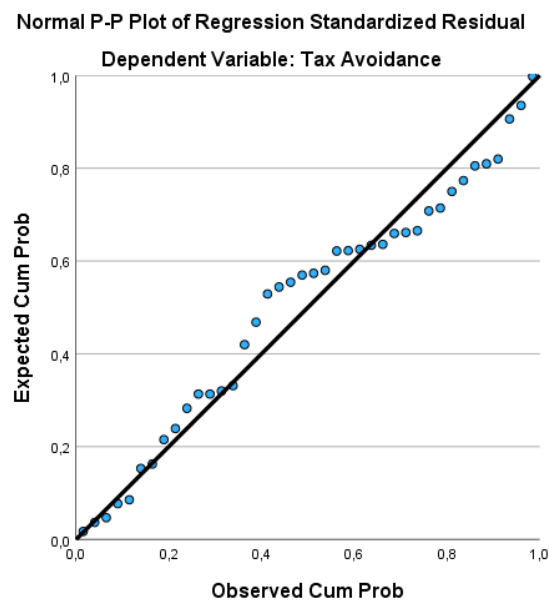
Model	Dimension	Variance Proportions	
		Capital Intensity	
1	1		,02
	2		,13
	3		,48
	4		,37

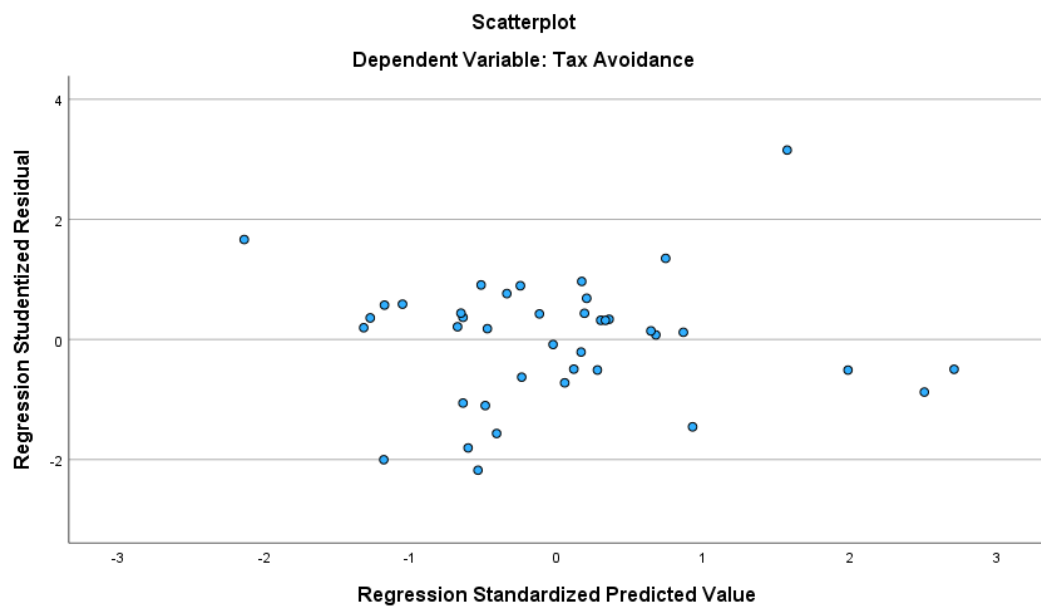
a. Dependent Variable: Tax Avoidance

Residuals Statistics ^a					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	10,0729	28,9486	18,3893	3,89365	40
Std. Predicted Value	-2,136	2,712	,000	1,000	40
Standard Error of Predicted Value	1,353	3,698	2,350	,651	40
Adjusted Predicted Value	7,6922	29,9542	18,4861	4,08227	40
Residual	-16,29023	21,79002	,00000	7,40069	40
Std. Residual	-2,115	2,829	,000	,961	40
Stud. Residual	-2,179	3,154	-,006	1,035	40
Deleted Residual	-17,28799	27,08327	-,09682	8,60905	40
Stud. Deleted Residual	-2,306	3,655	-,001	1,094	40
Mahal. Distance	,228	8,012	2,925	2,091	40
Cook's Distance	,000	,604	,043	,105	40
Centered Leverage Value	,006	,205	,075	,054	40

a. Dependent Variable: Tax Avoidance

Charts





NPar Tests

Notes

Output Created		06-AUG-2025 23:58:28
Comments		
Input	Active Dataset	DataSet3
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	40
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax		NPAR TESTS /K-S(NORMAL)=RES_1 /MISSING ANALYSIS /KS_SIM CIN(99) SAMPLES(10000).
Resources	Processor Time	00:00:00,13
	Elapsed Time	00:00:00,13
	Number of Cases Allowed ^a	786432

a. Based on availability of workspace memory.

One-Sample Kolmogorov-Smirnov Test

			Unstandardized
			Residual
N			40
Normal Parameters ^{a,b}	Mean		,0000000
	Std. Deviation		7,40068564
Most Extreme Differences	Absolute		,130
	Positive		,096
	Negative		-,130
Test Statistic			,130
Asymp. Sig. (2-tailed) ^c			,086
Monte Carlo Sig. (2-tailed) ^d	Sig.		,084
	99% Confidence Interval	Lower Bound	,077
		Upper Bound	,091

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 334431365.

Hasil Transform

```
COMPUTE LAG_RES=LAG (RES_1) .
EXECUTE .
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT RES_1
  /METHOD=ENTER LAG_RES.
```

Regression

Notes		
Output Created		10-AUG-2025 13:41:47
Comments		
Input	Data	E:\Downloads\DATA SKRIPS\Ramayanti_Input SPSS_Final Pakai EDIT.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	40
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT RES_1 /METHOD=ENTER LAG_RES.
Resources	Processor Time	00:00:00,00
	Elapsed Time	00:00:00,02
	Memory Required	1540 bytes

Additional Memory Required for Residual Plots	0 bytes
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Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	LAG_RES ^b	.	Enter

a. Dependent Variable: Unstandardized Residual

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.407 ^a	.166	.143	6.90772199

a. Predictors: (Constant), LAG_RES

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	351.049	1	351.049	7.357	.010 ^b
	Residual	1765.515	37	47.717		
	Total	2116.564	38			

a. Dependent Variable: Unstandardized Residual

b. Predictors: (Constant), LAG_RES

Coefficients^a

			Standardized			
Unstandardized Coefficients			Coefficients			
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.041	1.106		-.037	.971
	LAG RES	.410	.151	.407	2.712	.010

a. Dependent Variable: Unstandardized Residual

```
COMPUTE LAG_X1=X1-(0.410*LAG(X1)).
EXECUTE.
COMPUTE LAG_X2=X2-(0.410*LAG(X2)).
EXECUTE.
COMPUTE LAG_X3=X3-(0.410*LAG(X3)).
EXECUTE.
COMPUTE LAG_Y=Y-(0.410*LAG(Y)).
```

```
EXECUTE.
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT LAG_Y
  /METHOD=ENTER LAG_X1 LAG_X2 LAG_X3
  /RESIDUALS DURBIN.
```

Regression

Notes		
Output Created		10-AUG-2025 13:46:54
Comments		
Input	Data	E:\Downloads\DATA SKRIPS\Ramayanti_Input SPSS_Final Pakai EDIT.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	40
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT LAG_Y /METHOD=ENTER LAG_X1 LAG_X2 LAG_X3 /RESIDUALS DURBIN.
Resources	Processor Time	00:00:00,02
	Elapsed Time	00:00:00,04
	Memory Required	2180 bytes

Additional Memory Required for Residual Plots	0 bytes
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Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	LAG_X3, LAG_X2, LAG_X1 ^b	.	Enter

a. Dependent Variable: LAG_Y

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.618 ^a	.382	.329	6.91010	1.759

a. Predictors: (Constant), LAG_X3, LAG_X2, LAG_X1

b. Dependent Variable: LAG_Y

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1034.131	3	344.710	7.219	.001 ^b
	Residual	1671.233	35	47.750		
	Total	2705.364	38			

a. Dependent Variable: LAG_Y

b. Predictors: (Constant), LAG_X3, LAG_X2, LAG_X1

Coefficients^a

Coefficients						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	11.683	2.422		4.824	.000
	LAG_X1	.056	.048	.157	1.177	.247
	LAG_X2	-.248	.063	-.523	-3.921	.000
	LAG_X3	.232	.094	.328	2.464	.019

a. Dependent Variable: LAG_Y

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-1.9530	23.1523	10.8930	5.21670	39
Residual	-16.10377	17.12886	.00000	6.63173	39
Std. Predicted Value	-2.462	2.350	.000	1.000	39
Std. Residual	-2.330	2.479	.000	.960	39

a. Dependent Variable: LAG_Y

```

SAVE OUTFILE='E:\Downloads\DATA SKRIPSI\Ramayanti_Input SPSS_Final
Pakai EDIT_Transform '+
    'Autokorelasi.sav'
/COMPRESSED.
GET
FILE='E:\Downloads\DATA SKRIPSI\Ramayanti_Input SPSS_Final Pakai
EDIT.sav'.
DATASET NAME DataSet2 WINDOW=FRONT.
COMPUTE ABS=ABS (RES_1) .
EXECUTE.
DATASET CLOSE DataSet1.
REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT ABS
/METHOD=ENTER X1 X2 X3.

```

Regression

Notes

Output Created		10-AUG-2025 15:25:11
Comments		
Input	Data	E:\Downloads\DATA SKRIPSI\Ramayanti_Input SPSS_Final Pakai EDIT.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	40
	Missing Value Handling	Definition of Missing
		User-defined missing values are treated as missing.

Cases Used		Statistics are based on cases with no missing values for any variable used.
Syntax	REGRESSION /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT ABS /METHOD=ENTER X1 X2 X3.	
Resources	Processor Time	00:00:00,09
	Elapsed Time	00:00:00,44
	Memory Required	2092 bytes
	Additional Memory Required for Residual Plots	0 bytes

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Capital Intensity, Leverage, Transfer Pricing ^b	.	Enter

a. Dependent Variable: ABS

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.352 ^a	.124	.051	4.59720

a. Predictors: (Constant), Capital Intensity, Leverage, Transfer Pricing

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	107.894	3	35.965	1.702	.184 ^b
	Residual	760.832	36	21.134		
	Total	868.726	39			

a. Dependent Variable: ABS

b. Predictors: (Constant), Capital Intensity, Leverage, Transfer Pricing

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	7.040	2.206		3.191	.003
	Transfer Pricing	.047	.026	.290	1.796	.081
	Leverage	-.028	.042	-.108	-.671	.507
	Capital Intensity	-.067	.051	-.206	-1.320	.195

a. Dependent Variable: ABS

Lampiran 2. Tabel Uji Durbin Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671

Lampiran 3. Tabel Uji T

d.f	t _{0.10}	t _{0.05}	t _{0.025}	t _{0.01}	t _{0.005}
1	3.078	6.314	12.71	31.82	63.66
2	1.886	2.920	4.303	6.965	9.925
3	1.638	2.353	3.182	4.541	5.841
4	1.533	2.132	2.776	3.747	4.604
5	1.476	2.015	2.571	3.365	4.032
6	1.440	1.943	2.447	3.143	3.707
7	1.415	1.895	2.365	2.998	3.499
8	1.397	1.860	2.306	2.896	3.355
9	1.383	1.833	2.262	2.821	3.250
10	1.372	1.812	2.228	2.764	3.169
11	1.363	1.796	2.201	2.718	3.106
12	1.356	1.782	2.179	2.681	3.055
13	1.350	1.771	2.160	2.650	3.012
14	1.345	1.761	2.145	2.624	2.977
15	1.341	1.753	2.131	2.602	2.947
16	1.337	1.746	2.120	2.583	2.921
17	1.333	1.740	2.110	2.567	2.898
18	1.330	1.734	2.101	2.552	2.878
19	1.328	1.729	2.093	2.539	2.861
20	1.325	1.725	2.086	2.528	2.845
21	1.323	1.721	2.080	2.518	2.831
22	1.321	1.717	2.074	2.508	2.819
23	1.319	1.714	2.069	2.500	2.807
24	1.318	1.711	2.064	2.492	2.797
25	1.316	1.708	2.060	2.485	2.787
26	1.315	1.706	2.056	2.479	2.779
27	1.314	1.703	2.052	2.473	2.771
28	1.313	1.701	2.048	2.467	2.763
29	1.311	1.699	2.045	2.462	2.756
30	1.310	1.697	2.042	2.457	2.750
31	1.309	1.696	2.040	2.453	2.744
32	1.309	1.694	2.037	2.449	2.738
33	1.308	1.692	2.035	2.445	2.733
34	1.307	1.691	2.032	2.441	2.728
35	1.306	1.690	2.030	2.438	2.724
36	1.306	1.688	2.028	2.434	2.719
37	1.305	1.687	2.026	2.431	2.715
38	1.304	1.686	2.024	2.429	2.712
39	1.304	1.685	2.023	2.426	2.708
40	1.303	1.684	2.021	2.423	2.704
41	1.303	1.683	2.020	2.421	2.701
42	1.302	1.682	2.018	2.418	2.698
43	1.302	1.681	2.017	2.416	2.695
44	1.301	1.680	2.015	2.414	2.692
45	1.301	1.679	2.014	2.412	2.690
46	1.300	1.679	2.013	2.410	2.687
47	1.300	1.678	2.012	2.408	2.685
48	1.299	1.677	2.011	2.407	2.682
49	1.299	1.677	2.010	2.405	2.680
50	1.299	1.676	2.009	2.403	2.678
51	1.298	1.675	2.008	2.402	2.676
52	1.298	1.675	2.007	2.400	2.674
53	1.298	1.674	2.006	2.399	2.672
54	1.297	1.674	2.005	2.397	2.670
55	1.297	1.673	2.004	2.396	2.668
56	1.297	1.673	2.003	2.395	2.667
57	1.297	1.672	2.002	2.394	2.665
58	1.296	1.672	2.002	2.392	2.663
59	1.296	1.671	2.001	2.391	2.662
60	1.296	1.671	2.000	2.390	2.660

d.f	t _{0.10}	t _{0.05}	t _{0.025}	t _{0.01}	t _{0.005}
61	1.296	1.671	2.000	2.390	2.659
62	1.296	1.671	1.999	2.389	2.659
63	1.296	1.670	1.999	2.389	2.658
64	1.296	1.670	1.999	2.388	2.657
65	1.296	1.670	1.998	2.388	2.657
66	1.295	1.670	1.998	2.387	2.656
67	1.295	1.670	1.998	2.387	2.655
68	1.295	1.670	1.997	2.386	2.655
69	1.295	1.669	1.997	2.386	2.654
70	1.295	1.669	1.997	2.385	2.653
71	1.295	1.669	1.996	2.385	2.653
72	1.295	1.669	1.996	2.384	2.652
73	1.295	1.669	1.996	2.384	2.651
74	1.295	1.668	1.995	2.383	2.651
75	1.295	1.668	1.995	2.383	2.650
76	1.294	1.668	1.995	2.382	2.649
77	1.294	1.668	1.994	2.382	2.649
78	1.294	1.668	1.994	2.381	2.648
79	1.294	1.668	1.994	2.381	2.647
80	1.294	1.667	1.993	2.380	2.647
81	1.294	1.667	1.993	2.380	2.646
82	1.294	1.667	1.993	2.379	2.645
83	1.294	1.667	1.992	2.379	2.645
84	1.294	1.667	1.992	2.378	2.644
85	1.294	1.666	1.992	2.378	2.643
86	1.293	1.666	1.991	2.377	2.643
87	1.293	1.666	1.991	2.377	2.642
88	1.293	1.666	1.991	2.376	2.641
89	1.293	1.666	1.990	2.376	2.641
90	1.293	1.666	1.990	2.375	2.640
91	1.293	1.665	1.990	2.374	2.639
92	1.293	1.665	1.989	2.374	2.639
93	1.293	1.665	1.989	2.373	2.638
94	1.293	1.665	1.989	2.373	2.637
95	1.293	1.665	1.988	2.372	2.637
96	1.292	1.664	1.988	2.372	2.636
97	1.292	1.664	1.988	2.371	2.635
98	1.292	1.664	1.987	2.371	2.635
99	1.292	1.664	1.987	2.370	2.634
100	1.292	1.664	1.987	2.370	2.633
101	1.292	1.663	1.986	2.369	2.633
102	1.292	1.663	1.986	2.369	2.632
103	1.292	1.663	1.986	2.368	2.631
104	1.292	1.663	1.985	2.368	2.631
105	1.292	1.663	1.985	2.367	2.630
106	1.291	1.663	1.985	2.367	2.629
107	1.291	1.662	1.984	2.366	2.629
108	1.291	1.662	1.984	2.366	2.628
109	1.291	1.662	1.984	2.365	2.627
110	1.291	1.662	1.983	2.365	2.627
111	1.291	1.662	1.983	2.364	2.626
112	1.291	1.661	1.983	2.364	2.625
113	1.291	1.661	1.982	2.363	2.625
114	1.291	1.661	1.982	2.363	2.624
115	1.291	1.661	1.982	2.362	2.623
116	1.290	1.661	1.981	2.362	2.623
117	1.290	1.661	1.981	2.361	2.622
118	1.290	1.660	1.981	2.361	2.621
119	1.290	1.660	1.980	2.360	2.621
120	1.290	1.660	1.980	2.360	2.620

Lampiran 4. Tabel Uji F

	1	2	3	4	5	6	7	8	9	10	12	15	20	24	30	40	60	120	∞
1	161	200	216	225	230	234	237	239	241	242	244	246	248	249	250	251	252	253	254
2	18,5	19,0	19,2	19,2	19,3	19,3	19,4	19,4	19,4	19,4	19,4	19,4	19,4	19,5	19,5	19,5	19,5	19,5	19,5
3	10,1	9,55	9,28	9,12	9,01	8,94	8,89	8,85	8,81	8,79	8,74	8,70	8,66	8,64	8,62	8,59	8,57	8,55	8,53
4	7,71	6,94	6,59	6,39	6,26	6,16	6,09	6,04	6,00	5,96	5,91	5,86	5,80	5,77	5,75	5,72	5,69	5,66	5,63
5	6,61	5,79	5,41	5,19	5,05	4,95	4,88	4,82	4,77	4,74	4,68	4,62	4,56	4,53	4,50	4,46	4,43	4,40	4,37
6	5,99	5,14	4,76	4,53	4,39	4,28	4,21	4,15	4,10	4,06	4,00	3,94	3,87	3,84	3,81	3,77	3,74	3,70	3,67
7	5,59	4,74	4,35	4,12	3,97	3,87	3,79	3,73	3,68	3,64	3,57	3,51	3,44	3,41	3,38	3,34	3,30	3,27	3,23
8	5,32	4,46	4,07	3,84	4,69	3,58	3,50	3,44	3,39	3,35	3,28	3,22	3,15	3,12	3,08	3,04	3,01	2,97	2,93
9	5,12	4,26	3,86	3,63	3,48	3,37	3,29	3,23	3,18	3,14	3,07	3,01	2,94	2,90	2,86	2,83	2,79	2,75	2,71
10	4,96	4,10	3,71	3,48	3,33	3,22	3,14	3,07	3,02	2,98	2,91	2,85	2,77	2,74	2,70	2,66	2,62	2,58	2,54
11	4,84	3,98	3,59	3,36	3,20	3,09	3,01	2,95	2,90	2,85	2,79	2,72	2,65	2,61	2,57	2,53	2,49	2,45	2,40
12	4,75	3,89	3,49	3,26	3,11	3,00	2,91	2,85	2,80	2,75	2,69	2,62	2,54	2,51	2,47	2,43	2,38	2,34	2,30
13	4,67	3,81	3,41	3,13	3,03	2,92	2,83	2,77	2,71	2,67	2,60	2,53	2,46	2,42	2,38	2,34	2,30	2,25	2,21
14	4,60	3,74	3,34	3,11	2,96	2,85	2,76	2,70	2,65	2,60	2,53	2,46	2,39	2,35	2,31	2,27	2,22	2,18	2,13
15	4,54	3,68	3,29	3,06	2,90	2,79	2,71	2,64	2,59	2,54	2,48	2,40	2,33	2,29	2,25	2,20	2,16	2,11	2,07
16	4,49	3,63	3,24	3,01	2,85	2,74	2,66	2,59	2,54	2,49	2,42	2,35	2,28	2,24	2,19	2,15	2,11	2,06	2,01
17	4,45	3,59	3,20	2,96	2,81	2,70	2,61	2,55	2,49	2,45	2,38	2,31	2,23	2,19	2,15	2,10	2,06	2,01	1,96
18	4,41	3,55	3,16	2,93	2,77	2,66	2,58	2,51	2,46	2,41	2,34	2,27	2,19	2,15	2,11	2,06	2,02	1,97	1,92
19	4,38	3,52	3,13	2,90	2,74	2,63	2,54	2,48	2,42	2,38	2,31	2,23	2,16	2,11	2,07	2,03	1,98	1,93	1,88
20	4,35	3,49	3,10	2,87	2,71	2,60	2,51	2,45	2,39	2,35	2,28	2,20	2,12	2,08	2,04	1,99	1,95	1,90	1,84
21	4,32	3,47	3,07	2,84	2,68	2,57	2,49	2,42	2,37	2,32	2,25	2,18	2,10	2,05	2,01	1,96	1,92	1,87	1,81
22	4,30	3,44	3,05	2,82	2,66	2,55	2,46	2,40	2,34	2,30	2,23	2,15	2,07	2,03	1,98	1,94	1,89	1,84	1,78
23	4,28	3,42	3,03	2,80	2,64	2,53	2,44	2,37	2,32	2,27	2,20	2,13	2,05	2,01	1,96	1,91	1,86	1,81	1,76
24	4,26	3,40	3,01	2,78	2,62	2,51	2,42	2,36	2,30	2,25	2,18	2,11	2,03	1,98	1,94	1,89	1,84	1,79	1,73
25	4,24	3,39	2,99	2,76	2,60	2,49	2,40	2,34	2,28	2,24	2,16	2,09	2,01	1,96	1,92	1,87	1,82	1,77	1,71
30	4,17	3,32	2,92	2,69	2,53	2,42	2,33	2,27	2,21	2,16	2,09	2,01	1,93	1,89	1,84	1,79	1,74	1,68	1,62
40	4,08	3,23	2,84	2,61	2,45	2,34	2,25	2,18	2,12	2,08	2,00	1,92	1,84	1,79	1,74	1,69	1,64	1,58	1,51
50	4,08	3,18	2,79	2,56	2,40	2,29	2,20	2,13	2,07	2,02	1,95	1,87	1,78	1,74	1,69	1,63	1,56	1,50	1,41
60	4,00	3,15	2,76	2,53	2,37	2,25	2,17	2,10	2,04	1,99	1,92	1,84	1,75	1,70	1,65	1,59	1,53	1,47	1,39
100	3,94	3,09	2,70	2,46	2,30	2,19	2,10	2,03	1,97	1,92	1,85	1,80	1,68	1,63	1,57	1,51	1,46	1,40	1,28
120	3,92	3,07	2,68	2,45	2,29	2,18	2,09	2,02	1,96	1,91	1,83	1,75	1,66	1,61	1,55	1,50	1,43	1,35	1,22
∞	3,84	3,00	2,60	2,37	2,21	2,10	2,01	1,94	1,88	1,83	1,75	1,67	1,57	1,52	1,46	1,39	1,32	1,22	1,00

Lampiran 5. Uji Similarity

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Nama	:	<u>Ramayanti Nugrahani</u>
NIM	:	<u>2024200298</u>
Prodi	:	<u>Akuntansi Perpajakan</u>
Judul TA	:	<u>Pengaruh Transfer Pricing, Leverage, dan Capital Intensity Terhadap Tax Avoidance Pada Perusahaan Energi Yang Terdaftar di Bursa Efek Indonesia Periode 2021 - 2024</u>

Dinyatakan telah lulus uji similaritas dengan tingkat similaritas sebesar 14 %.

Demikian surat ini dibuat sebagai salah syarat untuk persyaratan kelulusan Tugas Akhir.

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Kabag. Perpustakaan
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