

LAMPIRAN

Lampiran 1. Tabulasi Data Variabel Penelitian

1) Data Tabulasi Komite Audit

Kode	Nama Perusahaan	2021	2022	2023	2024
CTRA	PT. Ciputra Development Tbk	3	3	3	3
SMRA	PT. Summarecon Agung Tbk	3	3	3	3
DILD	PT. Intiland Development Tbk	3	3	3	3
DMAS	PT. Puradelta Lestari Tbk	3	3	3	3
MKPI	PT. Metropolitan Kentjana Tbk	4	4	4	4
AMAN	PT. Makmur Berkah Amanda Tbk	3	3	3	3
APLN	PT. Agung Podomoro Land Tbk	3	3	3	3
GPRA	PT. Perdana Gapura Prima Tbk	3	3	3	3
JPRT	PT. Jaya Real Property Tbk	3	3	3	3
MTLA	PT. Metropolitan Land Tbk	3	3	3	3
PLIN	PT. Plaza Indonesia Realty Tbk	3	3	3	3
BCIP	PT. Bumi Citra Permai Tbk	3	3	3	3
CSIS	PT. Cahayasakti Investindo Sukses Tbk	3	3	3	3
DADA	PT. Diamond Citra Propertindo Tbk	3	3	3	3
FMII	PT. Fortune Mate Indonesia Tbk	3	3	3	3
HOMI	PT. Grand House Mulia Tbk	3	3	3	3
INDO	PT. Royalindo Investa Wijaya Tbk	3	3	3	3
REAL	PT. Repower Asia Indonesia Tbk	3	3	3	3
ROCK	PT. Rockfield Properti Indonesia Tbk	3	3	3	3
URBN	PT. Urban Jakarta Propertindo Tbk	3	3	3	3
IPAC	PT. Era Graharealty Tbk	3	3	3	3

2) Data Tabulasi Kualitas Audit

Kode	Nama Perusahaan	2021	2022	2023	2024
CTRA	PT. Ciputra Development Tbk	1	1	1	1
SMRA	PT. Summarecon Agung Tbk	1	1	1	1
DILD	PT. Intiland Development Tbk	0	0	0	0

Kode	Nama Perusahaan	2021	2022	2023	2024
DMAS	PT. Puradelta Lestari Tbk	0	0	0	0
MKPI	PT. Metropolitan Kentjana Tbk	0	0	0	0
AMAN	PT. Makmur Berkah Amanda Tbk	0	0	0	0
APLN	PT. Agung Podomoro Land Tbk	1	1	1	1
GPRA	PT. Perdana Gapura Prima Tbk	0	0	0	0
JPRT	PT. Jaya Real Property Tbk	0	0	0	0
MTLA	PT. Metropolitan Land Tbk	1	1	1	1
PLIN	PT. Plaza Indonesia Realty Tbk	1	1	1	1
BCIP	PT. Bumi Citra Permai Tbk	0	0	0	0
CSIS	PT. Cahayasakti Investindo Sukses Tbk	0	0	0	0
DADA	PT. Diamond Citra Propertindo Tbk	0	0	0	0
FMII	PT. Fortune Mate Indonesia Tbk	0	0	0	0
HOMI	PT. Grand House Mulia Tbk	0	0	0	0
INDO	PT. Royalindo Investa Wijaya Tbk	0	0	0	0
REAL	PT. Repower Asia Indonesia Tbk	0	0	0	0
ROCK	PT. Rockfield Properti Indonesia Tbk	0	0	0	0
URBN	PT. Urban Jakarta Propertindo Tbk	0	0	0	0
IPAC	PT. Era Graharealty Tbk	0	0	0	0

3) Data Tabulasi *Tax Avoidance*

Kode	Nama Perusahaan	2021	2022	2023	2024
CTRA	PT. Ciputra Development Tbk	0,1289	0,1327	0,1284	0,1396
SMRA	PT. Summarecon Agung Tbk	0,2728	0,2417	0,2138	0,2521
DILD	PT. Intiland Development Tbk	1,5503	0,2592	0,1122	0,3518
DMAS	PT. Puradelta Lestari Tbk	0,0219	0,0164	0,0259	0,0284
MKPI	PT. Metropolitan Kentjana Tbk	0,2130	0,1796	0,1900	0,2048
AMAN	PT. Makmur Berkah Amanda Tbk	0,0465	0,1137	0,1559	0,1423

Kode	Nama Perusahaan	2021	2022	2023	2024
APLN	PT. Agung Podomoro Land Tbk	2,4434	0,1211	0,1467	0,2090
GPRA	PT. Perdana Gapura Prima Tbk	0,0311	0,0133	0,0168	0,0138
JPRT	PT. Jaya Real Property Tbk	0,0139	0,0146	0,0161	0,0271
MTLA	PT. Metropolitan Land Tbk	0,1159	0,1231	0,1298	0,1353
PLIN	PT. Plaza Indonesia Realty Tbk	0,1109	0,0379	0,0515	0,0333
BCIP	PT. Bumi Citra Permai Tbk	0,9648	0,1951	0,1823	0,2081
CSIS	PT. Cahayasakti Investindo Sukses Tbk	0,0859	0,1151	0,0569	0,0402
DADA	PT. Diamond Citra Propertindo Tbk	0,2736	0,4573	0,3202	0,4551
FMII	PT. Fortune Mate Indonesia Tbk	0,1369	0,0713	0,0579	0,0591
HOMI	PT. Grand House Mulia Tbk	0,2266	0,2092	0,2687	0,6283
INDO	PT. Royalindo Investa Wijaya Tbk	0,0385	0,0156	0,0594	0,0524
REAL	PT. Repower Asia Indonesia Tbk	0,3209	0,5748	0,5577	0,0119
ROCK	PT. Rockfield Properti Indonesia Tbk	3,0158	0,6263	0,4787	0,5298
URBN	PT. Urban Jakarta Propertindo Tbk	0,2453	0,5680	0,2725	0,6539
IPAC	PT. Era Graharealty Tbk	0,2199	0,2303	0,2774	0,6186

4) Data Input SPSS Versi 26

NO	NAMA PERUSAHAAN	TAHUN	X1	X2	Y
1	CIPUTRA DEVELOPMENT (CTRA)	2021	3	1	0.1289
		2022	3	1	0.1327
		2023	3	1	0.1284
		2024	3	1	0.1396
2	SUMMARECON AGUNG (SMRA)	2021	3	1	0.2728
		2022	3	1	0.2417
		2023	3	1	0.2138
		2024	3	1	0.2521
3	INTILAND DEVELOPMENT (DILD)	2021	3	0	1.5503
		2022	3	0	0.2592
		2023	3	0	0.1122
		2024	3	0	0.3518
4	PURADELTA LESTARI (DMAS)	2021	3	0	0.0219
		2022	3	0	0.0164
		2023	3	0	0.0259
		2024	3	0	0.0284
5	METROPOLITAN KENTJANA (MKPI)	2021	4	0	0.2130
		2022	4	0	0.1796
		2023	4	0	0.1900
		2024	4	0	0.2048
6	MAKMUR BERKAH AMANDA (AMAN)	2021	3	0	0.0465
		2022	3	0	0.1137
		2023	3	0	0.1559
		2024	3	0	0.1423
7	AGUNG PODOMORO LAND (APLN)	2021	3	1	2.4434
		2022	3	1	0.1211
		2023	3	1	0.1467
		2024	3	1	0.2090
8	PERDANA GAPURA PRIMA (GPRA)	2021	3	0	0.0311
		2022	3	0	0.0133
		2023	3	0	0.0168
		2024	3	0	0.0138
9	JAYA REAL PROPERTY (JRPT)	2021	3	0	0.0139
		2022	3	0	0.0146
		2023	3	0	0.0161
		2024	3	0	0.0271

NO	NAMA PERUSAHAAN	TAHUN	X1	X2	Y
10	METROPOLITAN LAND (MTLA)	2021	3	1	0.1159
		2022	3	1	0.1231
		2023	3	1	0.1298
		2024	3	1	0.1353
11	PLAZA INDONESIA REALTY (PLIN)	2021	3	1	0.1109
		2022	3	1	0.0379
		2023	3	1	0.0515
		2024	3	1	0.0333
12	BUMI CITRA PERMAI (BCIP)	2021	3	1	0.9648
		2022	3	1	0.1951
		2023	3	1	0.1823
		2024	3	1	0.2081
13	CAHAYASAKTI INVESTINDO SUKSES (CSIS)	2021	3	0	0.0859
		2022	3	0	0.1151
		2023	3	0	0.0569
		2024	3	0	0.0402
14	DIAMOND CITRA PROPERTINDO (DADA)	2021	3	0	0.2736
		2022	3	0	0.4573
		2023	3	0	0.3202
		2024	3	0	0.4551
15	FORTUNE MATE INDONESIA (FMII)	2021	3	0	0.1369
		2022	3	0	0.0713
		2023	3	0	0.0579
		2024	3	0	0.0591
16	GRAND HOUSE MULIA (HOMI)	2021	3	0	0.2266
		2022	3	0	0.2092
		2023	3	0	0.2687
		2024	3	0	0.6283
17	ROYALINDO INVESTA WIJAYA (INDO)	2021	3	0	0.0385
		2022	3	0	0.0156
		2023	3	0	0.0594
		2024	3	0	0.0524
18	REPOWER ASIA INDONESIA (REAL)	2021	3	0	0.3209
		2022	3	0	0.5748
		2023	3	0	0.5577
		2024	3	0	0.0119

NO	NAMA PERUSAHAAN	TAHUN	X1	X2	Y
19	ROCKFIELD PROPERTI INDONESIA (ROCK)	2021	3	0	3.0158
		2022	3	0	0.6263
		2023	3	0	0.4787
		2024	3	0	0.5298
20	URBAN JAKARTA PROPERTINDO (URBN)	2021	3	0	0.2453
		2022	3	0	0.5680
		2023	3	0	0.2725
		2024	3	0	0.6539
21	ERA GRAHAREALTY (IPAC)	2021	3	0	0.2199
		2022	3	0	0.2303
		2023	3	0	0.2774
		2024	3	0	0.6186

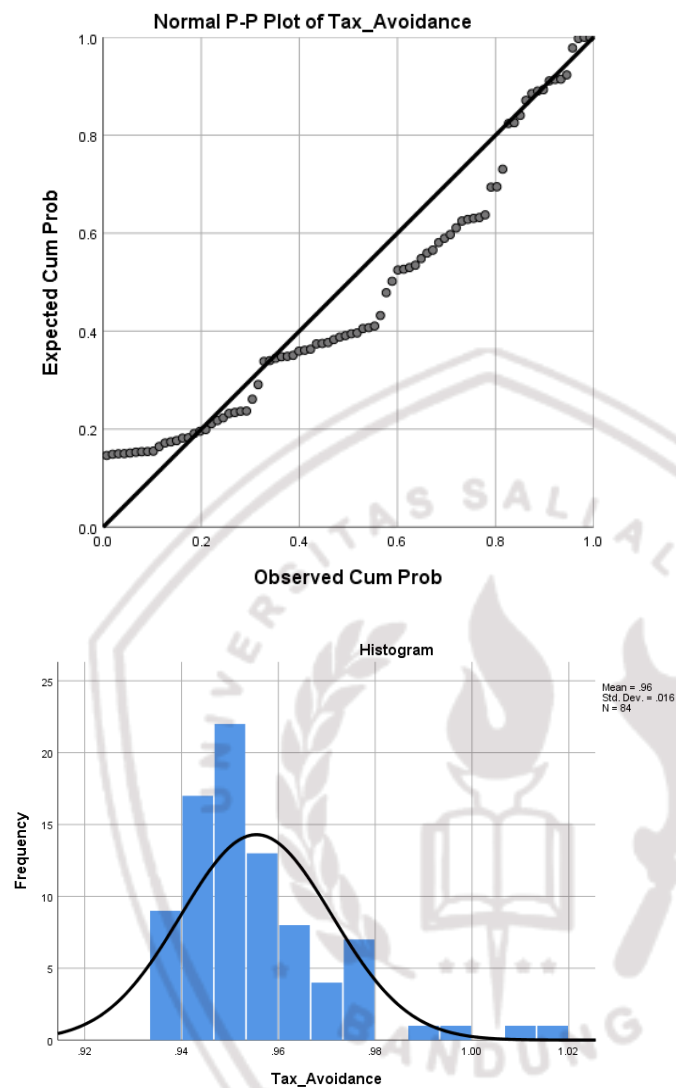
Lampiran 2. Model Regresi

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Komite Audit	84	3	4	3.05	.214
Kualitas Audit	84	0	1	.29	.454
Tax Avoidance	84	.0119	3.0158	.277463	.4559774
Valid N (listwise)	84				

Lampiran 3. Uji Asumsi Klasik

1) Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		84
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.01009249
Most Extreme Differences	Absolute	.095
	Positive	.095
	Negative	-.080
Test Statistic		.095
Asymp. Sig. (2-tailed)		.057 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		



2) Uji Multikolinearitas

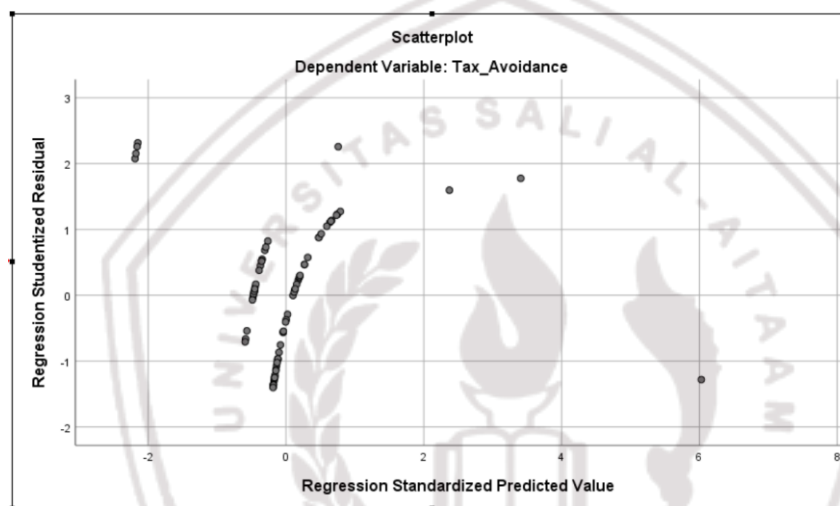
Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.447	.352		12.624	.000		
	Komite_Audit	-3.038	.374	-.645	-8.127	.000	.818	1.223
	Kualitas_Audit	-.340	.124	-.217	-2.739	.008	.818	1.223

a. Dependent Variable: Tax_Avoidance

3) Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.763 ^a	.583	.572	.01022	1.064
a. Predictors: (Constant), Kualitas_Audit, Komite_Audit					
b. Dependent Variable: Tax_Avoidance					

4) Uji Heteroskedastisitas



Lampiran 4. Uji Hipotesis

1) Koefisien Determinasi (R^2)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.763 ^a	.583	.572	.01022	1.064
a. Predictors: (Constant), Kualitas_Audit, Komite_Audit					
b. Dependent Variable: Tax_Avoidance					

2) Uji Statistik F (Parsial)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.012	2	.006	56.567	.000 ^b
	Residual	.008	81	.000		
	Total	.020	83			

a. Dependent Variable: Tax_Avoidance
b. Predictors: (Constant), Kualitas_Audit, Komite_Audit

3) Uji Statistik t (Simultan)

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	t
1	(Constant)	4.447	.352		12.624
	Komite_Audit	-3.038	.374	-.645	-8.127
	Kualitas_Audit	-.340	.124	-.217	-2.739

a. Dependent Variable: Tax_Avoidance

Lampiran 5 Biodata Penulis

1) Identitas Penulis

	Nama	: Nur Hidayat
	Tempat, Tanggal Lahir	: Bandung, 23 Juni 1991
	NIK	: 3273122306910001
	Alamat	: Babakan Jati 2 No. 175 RT 004 RW 008, Binong, Batununggal Kota Bandung
	email	: kanghidayat1991@gmail.com

2) Riwayat Pendidikan

Pendidikan	Tahun
Sekolah Dasar Negeri Babakan Jati 219 Kota Bandung	2003
SMP Budi Mulya / SMPN 1 Karawang	2006
SMA Paket C PKBM CSBI Kota Bandung	2017
D4 Akuntansi Perpajakan Universitas Sali Al – Aitaam Bandung	2022 - Sekarang

3) Riwayat Pekerjaan

Pekerjaan	Tahun
Guru ngaji di YPQ AL-Madinah Klaten	2008 - 2010
Guru ngaji di Yayasan Al – Furqon Batujajar, Bandung Barat	2013 - 2014
Administrasi & Keuangan di Samhan Radio Kabupaten Bandung	2015 - 2016
General Affair di PT. Highclass Response Indonesia (HCR.ID)	2017 - 2019
Staf Project Manajement di PT. Highclass Response Indonesia (HCR.ID)	Jan 2020 – Mar 2020
Finance di PT. Highclass Response Indonesia (HCR.ID)	Apr 2020 - Sekarang
Finance & General Affair Dept. Head di PT. Highclass Response Indonesia (HCR.ID)	Jan 2022 - Sekarang

4) Riwayat Seminar / Pelatihan

Seminar / Pelatihan	Tahun
Pelatihan Manajemen Akuntansi, Baitul A'la Kota Kediri	2006
Pelatihan Teknik Baca Al-Qur'an Metode Tilawati	2011
Pelatihan Ilmu Waris / Faroidl	2012
Seminar High Class Response for Personal Mastery Batch 1 di Jakarta	2017
TFT High Class Response di Bandung	2019
The Magic of Public Speaking Secara Online	2020
TFT for Facilitator High Class Response secara Online	2021
Pelatihan Dasar-Dasar Akuntansi Secara Online	2022
Brevet Pajak AB angkatan 169 Universitas Widyatama	2024
Workshop Noto Financial	2025

