**HASIL UJI SPSS**

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**PENGARUH FINANCIAL DISTRESS, GOOD CORPORATE GOVERNANCE, LEVERAGE, DAN INSTITUTIONAL OWNERSHIP**

**TERHADAP TAX AVOIDANCE**

1. **Uji Statistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| TA | 314 | -.4686 | .2199 | -.011998 | .1186606 |
| FD | 314 | -4.8417 | -.1685 | -2.524339 | 1.0490603 |
| KM | 314 | .0000 | .7190 | .104519 | .1675249 |
| DKI | 314 | .2500 | .7500 | .408271 | .0932114 |
| LEV | 314 | .0501 | .7337 | .369633 | .1636790 |
| IO | 314 | .0007 | .9714 | .590814 | .2136211 |
| Valid N (listwise) | 314 |  |  |  |  |

1. **Hasil Uji Normalitas**

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| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 314 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .11451382 |
| Most Extreme Differences | Absolute | .109 |
| Positive | .096 |
| Negative | -.109 |
| Test Statistic | | .109 |
| Asymp. Sig. (2-tailed) | | .000c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

1. **Hasil Uji Multikolineritas**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -.207 | .097 |  | -2.138 | .033 |  |  |
| FD | -.061 | .019 | -.535 | -3.121 | .002 | .103 | 9.726 |
| KM | -.125 | .050 | -.176 | -2.503 | .013 | .611 | 1.637 |
| DKI | .026 | .071 | .021 | .374 | .709 | .979 | 1.021 |
| LEV | .277 | .125 | .382 | 2.215 | .027 | .102 | 9.832 |
| IO | -.099 | .040 | -.177 | -2.455 | .015 | .579 | 1.728 |
| a. Dependent Variable: TA | | | | | | | | |

1. **Hasil Uji Heteroskedastisitas**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | | FD | KM | DKI | LEV | IO | Unstandardized Residual |
| Spearman's rho | FD | Correlation Coefficient | 1.000 | .042 | -.046 | .949\*\* | .026 | .043 |
| Sig. (2-tailed) | . | .462 | .413 | .000 | .644 | .451 |
| N | 314 | 314 | 314 | 314 | 314 | 314 |
| KM | Correlation Coefficient | .042 | 1.000 | -.060 | -.010 | -.427\*\* | .026 |
| Sig. (2-tailed) | .462 | . | .289 | .856 | .000 | .645 |
| N | 314 | 314 | 314 | 314 | 314 | 314 |
| DKI | Correlation Coefficient | -.046 | -.060 | 1.000 | -.027 | -.065 | -.023 |
| Sig. (2-tailed) | .413 | .289 | . | .638 | .249 | .685 |
| N | 314 | 314 | 314 | 314 | 314 | 314 |
| LEV | Correlation Coefficient | .949\*\* | -.010 | -.027 | 1.000 | .097 | .022 |
| Sig. (2-tailed) | .000 | .856 | .638 | . | .088 | .703 |
| N | 314 | 314 | 314 | 314 | 314 | 314 |
| IO | Correlation Coefficient | .026 | -.427\*\* | -.065 | .097 | 1.000 | -.036 |
| Sig. (2-tailed) | .644 | .000 | .249 | .088 | . | .522 |
| N | 314 | 314 | 314 | 314 | 314 | 314 |
| Unstandardized Residual | Correlation Coefficient | .043 | .026 | -.023 | .022 | -.036 | 1.000 |
| Sig. (2-tailed) | .451 | .645 | .685 | .703 | .522 | . |
| N | 314 | 314 | 314 | 314 | 314 | 314 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |

1. **Hasil Uji Autokorelasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .262a | .069 | .054 | .1154396 | 1.933 |
| a. Predictors: (Constant), IO, FD, DKI, KM, LEV | | | | | |
| b. Dependent Variable: TA | | | | | |

1. **Hasil Uji Regresi Linier Berganda**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -.207 | .097 |  | -2.138 | .033 |
| FD | -.061 | .019 | -.535 | -3.121 | .002 |
| KM | -.125 | .050 | -.176 | -2.503 | .013 |
| DKI | .026 | .071 | .021 | .374 | .709 |
| LEV | .277 | .125 | .382 | 2.215 | .027 |
| IO | -.099 | .040 | -.177 | -2.455 | .015 |
| a. Dependent Variable: TA | | | | | | | |

1. **Hasil Uji F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | .303 | 5 | .061 | 4.542 | .001b |
| Residual | 4.104 | 308 | .013 |  |  |
| Total | 4.407 | 313 |  |  |  |
| a. Dependent Variable: TA | | | | | | |
| b. Predictors: (Constant), IO, FD, DKI, KM, LEV | | | | | | |

1. **Hasil Uji Koefisien Determinan (R2)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .262a | .069 | .054 | .1154396 |
| a. Predictors: (Constant), IO, FD, DKI, KM, LEV | | | | | |
| b. Dependent Variable: TA | | | | | |

1. **Hasil Uji t**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -.207 | .097 |  | -2.138 | .033 |
| FD | -.061 | .019 | -.535 | -3.121 | .002 |
| KM | -.125 | .050 | -.176 | -2.503 | .013 |
| DKI | .026 | .071 | .021 | .374 | .709 |
| LEV | .277 | .125 | .382 | 2.215 | .027 |
| IO | -.099 | .040 | -.177 | -2.455 | .015 |
| a. Dependent Variable: TA | | | | | | | |