

BAB V

PENUTUP

A. Kesimpulan

Berdasarkan hasil analisis penelitian dan hasil pembahasan pada bab sebelumnya maka simpulan dari penelitian ini ialah:

1. Ukuran perusahaan berpengaruh positif terhadap *tax avoidance* pada perusahaan sawit yang tercatat di BEI periode 2017 – 2021.
2. Profitabilitas berpengaruh positif terhadap *tax avoidance* pada perusahaan sawit yang tercatat di BEI periode 2017 – 2021.
3. *Leverage* tidak berpengaruh terhadap *tax avoidance* pada perusahaan sawit yang tercatat di BEI periode 2017 – 2021.
4. Kepemilikan institusional berpengaruh positif terhadap *tax avoidance* pada perusahaan sawit yang tercatat di BEI periode 2017 – 2021.
5. Pertumbuhan penjualan berpengaruh positif terhadap *tax avoidance* pada perusahaan sawit yang tercatat di BEI periode 2017 – 2021
6. Ukuran perusahaan, profitabilitas, leverage, kepemilikan institusional, dan pertumbuhan penjualan secara simultan berpengaruh terhadap *tax avoidance* pada perusahaan sawit yang tercatat di BEI periode 2017 – 2021.

B. Saran

Berdasarkan simpulan di atas maka saran dari penelitian ini ialah :

1. Bagi peneliti selanjutnya, hasil penelitian ini dapat digunakan sebagai sumber kajian pustaka guna melakukan replikasi penelitian dengan menambah jumlah sampel serta mengembangkan model penelitian sehingga hasil yang diperoleh mampu menggambarkan keadaan yang sebenarnya.
2. Bagi Universitas, hasil penelitian ini dapat digunakan sebagai rekomendasi materi ajar maupun sebagai studi kasus pada mata kuliah terkait.
3. Bagi perusahaan sawit yang tercatat di BEI, hasil penelitian ini dapat digunakan sebagai dasar dalam melakukan *tax avoidance*. Hal tersebut dapat dilakukan dengan cara memperhatikan ukuran perusahaan, profitabilitas, leverage, kepemilikan institusional, dan pertumbuhan penjualan yang dialami oleh perusahaan.

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Riwayat Pekerjaan

CV. Akrindo Abadi : Januari 2020- Sekarang

Tangerang, 22 Juli 2022

Junaldi

Lampiran I Surat Permohonan Penelitian



Nomor : 6204/BEI PST/VIII/2022
Perihal : **Surat Keterangan Penelitian dan Pengambilan Data**

Kepada :
Yth. **Bapak Susanto Wibowo, S.E., M.Akt.**
Ketua Prodi Akuntansi
Universitas Buddhi Dharma
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Dengan hormat,

Yang bertandatangan di bawah ini, sebagai berikut:

Nama Lengkap : **Dr. Satria Pambudi, S.E., M.Si., Akt., CA., CMA.**
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Dengan ini menyatakan bahwa yang bersangkutan di bawah ini, sebagai berikut:


Nama : **JUNALDI**
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Mahasiswa tersebut benar telah melakukan penelitian dan pengambilan data per bulan Mei 2022 sampai dengan Juli 2022 untuk menyelesaikan skripsi yang ditempuh pada Universitas Buddhi Dharma di Kota Tangerang, Banten, Indonesia.

Demikian surat keterangan ini dibuat untuk dipergunakan sebagaimana mestinya.

Jakarta, 10 Agustus 2022
PT. Bursa Efek Indonesia,


Dr. Satria Pambudi, S.E., M.Si., Akt., CA., CMA.
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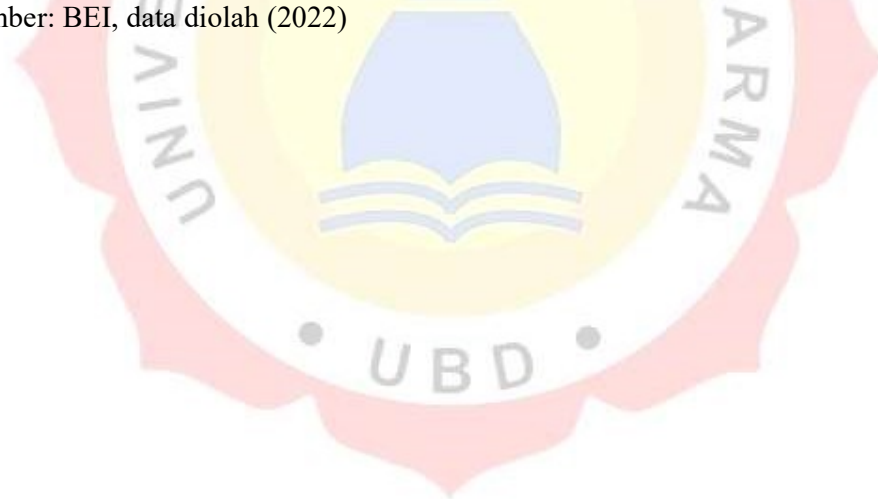

Indonesia Stock Exchange Building, 1st Tower Jl. Jend. Sudirman Kav 52-53, Jakarta Selatan 12190, Indonesia.

**BURSA
EFEK
INDONESIA**

**Lampiran II Daftar Sampel Perusahaan Sektor Perkebunan Sawit Tahun
2017-2021**

No	Kode Emiten	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk
2	ANJT	Austindo Nusantara Jaya Tbk
3	BWPT	Eagle High Plantations Tbk
4	DSNG	Dharma Satya Nusantara Tbk
5	GZCO	Gozco Plantations Tbk
6	JAWA	Jaya Agra Wattie Tbk
7	LSIP	PP London Sumatra Indonesia Tbk
8	PALM	Provindent Agro Tbk
9	SGRO	Sampoerna Agro Tbk
10	SIMP	Salim Ivomas Pratama Tbk
11	SMAR	Smart Tbk
12	SSMS	Sawit Sumbermas Sarana Tbk
13	TBLA	Tunas Baru Lampung Tbk

Sumber: BEI, data diolah (2022)



Lampiran III Data Hasil Penelitian Variabel Ukuran Perusahaan

KODE	TAHUN	ASET	UKURAN PERUSAHAAN
AALI	2017	24,935,426,000,000	30.8473
	2018	26,856,967,000,000	30.9215
	2019	26,974,124,000,000	30.9259
	2020	27,781,231,000,000	30.9554
	2021	30,399,906,000,000	31.0455
ANJT	2017	566,523,942	27.3921
	2018	602,204,916	27.2636
	2019	625,708,104	27.1621
	2020	636,143,812	26.8708
	2021	652,650,362	27.1943
BWPT	2017	15,991,148,000,000	30.4031
	2018	16,163,267,000,000	30.4138
	2019	15,796,470,000,000	30.3908
	2020	15,060,968,000,000	30.3431
	2021	12,045,048,000,000	30.1197
DSNG	2017	8,336,065,000,000	29.7516
	2018	11,738,892,000,000	30.0939
	2019	11,620,821,000,000	30.0838
	2020	14,151,383,000,000	30.2808
	2021	13,712,160,000,000	30.2493
GZCO	2017	3,307,766,000,000	28.8273
	2018	2,910,873,000,000	28.6995
	2019	1,946,438,000,000	28.2970
	2020	2,143,393,000,000	28.3934
	2021	2,034,452,000,000	28.3412
JAWA	2017	3,312,481,991,638	28.8287
	2018	3,442,393,738,873	28.8672
	2019	3,489,776,816,128	28.8809
	2020	3,493,727,182,128	28.8820
	2021	3,566,231,393,023	28.9025
LSIP	2017	9,744,381,000,000	29.9077
	2018	10,037,294,000,000	29.9373
	2019	10,225,322,000,000	29.9559
	2020	10,922,788,000,000	30.0219
	2021	11,851,182,000,000	30.1034
PALM	2017	2,849,094,080,000	28.6780

	2018	1,992,544,414,000	28.3204
	2019	2,330,315,741,000	28.4770
	2020	4,043,604,072,000	29.0282
	2021	5,867,669,837,000	29.4005
SGRO	2017	8,284,699,367,000	29.7454
	2018	9,018,844,952,000	29.8303
	2019	9,466,942,773,000	29.8788
	2020	9,744,680,000,000	29.9077
	2021	9,751,365,000,000	29.9084
SIMP	2017	33,397,766,000,000	31.1395
	2018	34,666,506,000,000	31.1768
	2019	34,910,838,000,000	31.1838
	2020	35,395,264,000,000	31.1976
	2021	35,979,302,000,000	31.2140
SMAR	2017	27,124,101,000,000	30.9314
	2018	29,310,310,000,000	31.0090
	2019	27,787,527,000,000	30.9556
	2020	35,026,171,000,000	31.1871
	2021	40,345,003,000,000	31.3285
SSMS	2017	9,623,672,614,000	29.8952
	2018	11,296,112,298,000	30.0555
	2019	11,845,204,657,000	30.1029
	2020	12,775,930,059,000	30.1786
	2021	13,850,610,076,000	30.2594
TBLA	2017	14,204,486,000,000	30.2846
	2018	16,339,916,000,000	30.4246
	2019	17,363,003,000,000	30.4854
	2020	19,431,293,000,000	30.5979
	2021	21,084,017,000,000	30.6795

Lampiran IV Data Hasil Penelitian Variabel Profitabilitas

KODE	TAHUN	LABA SETELAH PAJAK	ASET	ROA
AALI	2017	2,113,629,000,000	24,935,426,000,000	8.4764
	2018	1,520,723,000,000	26,856,967,000,000	5.6623
	2019	243,629,000,000	26,974,124,000,000	0.9032
	2020	893,779,000,000	27,781,231,000,000	3.2172
	2021	2,067,362,000,000	30,399,906,000,000	6.8006
ANJT	2017	47,399,525	566,523,942	8.3667
	2018	-491,612	602,204,916	-0.0816
	2019	-4,558,192	625,708,104	-0.7285
	2020	2,210,825	636,143,812	0.3475
	2021	39,681,460	652,650,362	6.0800
BWPT	2017	-187,791,000,000	15,991,148,000,000	-1.1743
	2018	-462,557,000,000	16,163,267,000,000	-2.8618
	2019	-1,178,471,000,000	15,796,470,000,000	-7.4603
	2020	-1,108,389,000,000	15,060,968,000,000	-7.3593
	2021	-1,417,294,000,000	12,045,048,000,000	-11.7666
DSNG	2017	671,046,000,000	8,336,065,000,000	8.0499
	2018	432,417,000,000	11,738,892,000,000	3.6836
	2019	178,164,000,000	11,620,821,000,000	1.5331
	2020	478,171,000,000	14,151,383,000,000	3.3790
	2021	739,649,000,000	13,712,160,000,000	5.3941
GZCO	2017	-168,518,000,000	3,307,766,000,000	-5.0946
	2018	-353,278,000,000	2,910,873,000,000	-12.1365
	2019	-584,490,000,000	1,946,438,000,000	-30.0287
	2020	-182,592,000,000	2,143,393,000,000	-8.5188
	2021	14,270,000,000	2,034,452,000,000	0.7014
JAWA	2017	-199,929,077,450	3,312,481,991,638	-6.0356
	2018	-300,146,994,752	3,442,393,738,873	-8.7191
	2019	-282,699,235,423	3,489,776,816,128	-8.1008
	2020	-307,643,236,060	3,493,727,182,128	-8.8056
	2021	-178,278,611,469	3,566,231,393,023	-4.9991
LSIP	2017	763,423,000,000	9,744,381,000,000	7.8345
	2018	329,426,000,000	10,037,294,000,000	3.2820
	2019	252,630,000,000	10,225,322,000,000	2.4706
	2020	695,490,000,000	10,922,788,000,000	6.3673
	2021	990,475,000,000	11,851,182,000,000	8.3576
PALM	2017	68,215,691,000	2,849,094,080,000	2.3943

	2018	-111,498,768,000	1,992,544,414,000	-5.5958
	2019	-70,726,016,000	2,330,315,741,000	-3.0350
	2020	1,993,621,170,000	4,043,604,072,000	49.3031
	2021	2,014,375,452,000	5,867,669,837,000	34.3301
SGRO	2017	303,026,790,000	8,284,699,367,000	3.6577
	2018	63,608,069,000	9,018,844,952,000	0.7053
	2019	39,996,290,000	9,466,942,773,000	0.4225
	2020	-191,747,000,000	9,744,680,000,000	-1.9677
	2021	814,715,000,000	9,751,365,000,000	8.3549
SIMP	2017	695,433,000,000	33,397,766,000,000	2.0823
	2018	-178,067,000,000	34,666,506,000,000	-0.5137
	2019	-642,202,000,000	34,910,838,000,000	-1.8395
	2020	340,285,000,000	35,395,264,000,000	0.9614
	2021	1,333,747,000,000	35,979,302,000,000	3.7070
SMAR	2017	1,177,371,000,000	27,124,101,000,000	4.3407
	2018	597,773,000,000	29,310,310,000,000	2.0395
	2019	898,698,000,000	27,787,527,000,000	3.2342
	2020	1,539,798,000,000	35,026,171,000,000	4.3961
	2021	2,829,418,000,000	40,345,003,000,000	7.0131
SSMS	2017	790,922,772,000	9,623,672,614,000	8.2185
	2018	86,770,969,000	11,296,112,298,000	0.7681
	2019	12,081,959,000	11,845,204,657,000	0.1020
	2020	580,854,940,000	12,775,930,059,000	4.5465
	2021	1,526,870,874,000	13,850,610,076,000	11.0239
TBLA	2017	954,357,000,000	14,204,486,000,000	6.7187
	2018	764,380,000,000	16,339,916,000,000	4.6780
	2019	661,034,000,000	17,363,003,000,000	3.8071
	2020	680,730,000,000	19,431,293,000,000	3.5033
	2021	791,916,000,000	21,084,017,000,000	3.7560

Lampiran V Data Hasil Penelitian Variabel *Leverage*

KODE	TAHUN	HUTANG	EKUITAS	DER
AALI	2017	6,398,988,000,000	18,536,438,000,000	34.52
	2018	7,382,445,000,000	19,474,522,000,000	37.91
	2019	7,995,597,000,000	18,978,527,000,000	42.13
	2020	8,533,437,000,000	19,247,794,000,000	44.33
	2021	9,228,733,000,000	21,171,173,000,000	43.59
ANJT	2017	174,141,753	392,382,189	44.38
	2018	215,815,703	386,389,213	55.85
	2019	237,000,043	388,708,061	60.97
	2020	240,386,457	395,757,355	60.74
	2021	219,374,097	433,276,265	50.63
BWPT	2017	9,928,455,000,000	6,062,693,000,000	163.76
	2018	10,364,476,000,000	5,798,791,000,000	178.74
	2019	11,183,712,000,000	4,612,758,000,000	242.45
	2020	11,573,313,000,000	3,487,655,000,000	331.84
	2021	9,987,224,000,000	2,057,824,000,000	485.33
DSNG	2017	5,086,326,000,000	3,249,739,000,000	156.51
	2018	8,079,930,000,000	3,658,962,000,000	220.83
	2019	7,889,229,000,000	3,731,592,000,000	211.42
	2020	7,920,634,000,000	6,230,749,000,000	127.12
	2021	6,686,697,000,000	7,025,463,000,000	95.18
GZCO	2017	1,979,606,000,000	1,328,160,000,000	149.05
	2018	1,840,136,000,000	1,070,737,000,000	171.86
	2019	1,125,636,000,000	820,802,000,000	137.14
	2020	1,118,712,000,000	1,024,681,000,000	109.18
	2021	958,764,000,000	1,075,688,000,000	89.13
JAWA	2017	2,472,502,548,901	839,979,442,737	294.35
	2018	2,768,443,138,167	673,950,600,706	410.78
	2019	3,099,655,452,610	390,121,363,518	794.54
	2020	3,249,702,622,667	244,024,559,461	1,331.71
	2021	3,342,826,267,249	223,405,125,774	1,496.31
LSIP	2017	1,622,216,000,000	8,122,165,000,000	19.97
	2018	1,705,175,000,000	8,332,119,000,000	20.47
	2019	1,726,822,000,000	8,498,500,000,000	20.32
	2020	1,636,456,000,000	9,286,332,000,000	17.62
	2021	1,678,676,000,000	10,172,506,000,000	16.50
PALM	2017	1,308,784,562,000	1,540,309,518,000	84.97

	2018	379,797,334,000	1,612,747,080,000	23.55
	2019	262,899,779,000	2,067,415,962,000	12.72
	2020	192,674,823,000	3,850,929,249,000	5.00
	2021	39,999,352,000	5,827,670,485,000	0.69
SGRO	2017	4,279,656,633,000	4,005,042,734,000	106.86
	2018	4,989,995,294,000	4,028,849,658,000	123.86
	2019	5,314,244,520,000	4,152,698,253,000	127.97
	2020	5,948,624,000,000	3,796,056,000,000	156.71
	2021	5,154,666,000,000	4,596,699,000,000	112.14
SIMP	2017	15,216,987,000,000	18,180,779,000,000	83.70
	2018	16,379,829,000,000	18,286,677,000,000	89.57
	2019	17,129,515,000,000	17,781,323,000,000	96.33
	2020	16,905,391,000,000	18,489,873,000,000	91.43
	2021	16,193,066,000,000	19,786,236,000,000	81.84
SMAR	2017	15,824,122,000,000	11,299,979,000,000	140.04
	2018	17,061,105,000,000	12,249,205,000,000	139.28
	2019	16,854,470,000,000	10,933,057,000,000	154.16
	2020	22,502,490,000,000	12,523,681,000,000	179.68
	2021	25,927,174,000,000	14,417,829,000,000	179.83
SSMS	2017	5,570,625,174,000	4,053,047,440,000	137.44
	2018	7,226,929,956,000	4,069,182,342,000	177.60
	2019	7,776,637,385,000	4,068,567,272,000	191.14
	2020	7,905,143,639,000	4,870,786,420,000	162.30
	2021	7,743,102,311,000	6,107,507,765,000	126.78
TBLA	2017	10,024,540,000,000	4,179,946,000,000	239.82
	2018	11,556,300,000,000	4,783,616,000,000	241.58
	2019	12,000,079,000,000	5,362,924,000,000	223.76
	2020	13,542,437,000,000	5,888,856,000,000	229.97
	2021	14,591,663,000,000	6,492,354,000,000	224.75

Lampiran VI Data Hasil Penelitian Variabel Kepemilikan Institusional

KODE	TAHUN	SAHAM INSTITUSIONAL	JUMLAH SAHAM	KEPEMILIKAN INSTITUSIONAL
AALI	2017	1,533,682,440	1,924,688,333	0.7968
	2018	1,533,682,440	1,924,688,333	0.7968
	2019	1,533,682,440	1,924,688,333	0.7968
	2020	1,533,682,440	1,924,688,333	0.7968
	2021	1,533,682,440	1,924,688,333	0.7968
ANJT	2017	2,740,100,024	3,354,175,000	0.8169
	2018	2,740,100,024	3,354,175,001	0.8169
	2019	2,740,100,024	3,354,175,002	0.8169
	2020	2,740,100,024	3,354,175,003	0.8169
	2021	2,740,100,024	3,354,175,004	0.8169
BWPT	2017	23,529,984,486	31,525,291,000	0.7464
	2018	23,550,479,186	31,525,291,000	0.7470
	2019	23,550,479,186	31,525,291,000	0.7470
	2020	23,550,479,187	31,525,291,001	0.7470
	2021	23,550,479,188	31,525,291,002	0.7470
DSNG	2017	5,924,900,208	10,599,842,400	0.5590
	2018	5,924,900,209	10,599,842,401	0.5590
	2019	5,924,900,210	10,599,842,402	0.5590
	2020	5,924,900,211	10,599,842,403	0.5590
	2021	5,924,900,212	10,599,842,404	0.5590
GZCO	2017	1,702,000,000	6,000,000,000	0.2837
	2018	1,702,000,000	6,000,000,000	0.2837
	2019	1,702,000,000	6,000,000,000	0.2837
	2020	1,702,000,000	6,000,000,000	0.2837
	2021	1,702,000,000	6,000,000,000	0.2837
JAWA	2017	3,280,244,585	3,774,685,500	0.8690
	2018	3,280,244,585	3,774,685,500	0.8690
	2019	3,019,748,385	3,774,685,500	0.8000
	2020	3,019,748,385	3,774,685,500	0.8000
	2021	3,019,748,385	3,774,685,500	0.8000
LSIP	2017	4,065,995,000	6,822,863,965	0.5959
	2018	4,065,995,001	6,822,863,966	0.5959
	2019	4,065,995,002	6,822,863,967	0.5959
	2020	4,065,995,003	6,822,863,968	0.5959
	2021	4,065,995,004	6,822,863,969	0.5959
PALM	2017	6,339,109,910	7,119,540,356	0.8904

	2018	6,339,109,910	7,119,540,357	0.8904
	2019	6,339,109,910	7,119,540,358	0.8904
	2020	6,339,109,910	7,119,540,359	0.8904
	2021	6,339,109,910	7,119,540,360	0.8904
SGRO	2017	1,374,638,700	1,818,622,000	0.7559
	2018	1,370,102,200	1,818,622,000	0.7534
	2019	1,370,102,200	1,818,622,000	0.7534
	2020	1,267,217,400	1,818,622,000	0.6968
	2021	1,267,217,401	1,818,622,001	0.6968
SIMP	2017	12423051400	15,816,310,000	0.7855
	2018	12423051400	15,816,310,001	0.7855
	2019	12423051400	15,816,310,002	0.7855
	2020	12423051400	15,816,310,003	0.7855
	2021	12423051400	15,816,310,004	0.7855
SMAR	2017	2,653,897,571	2,872,193,366	0.9240
	2018	2,653,897,571	2,872,193,366	0.9240
	2019	2,653,897,571	2,872,193,366	0.9240
	2020	2,653,897,571	2,872,193,366	0.9240
	2021	2,653,897,571	2,872,193,366	0.9240
SSMS	2017	6,344,113,500	9,525,000,000	0.6660
	2018	6,093,682,900	9,525,000,000	0.6398
	2019	6,267,969,879	9,525,000,000	0.6581
	2020	6,493,410	9,525,000	0.6817
	2021	6,436,858	9,525,000	0.6758
TBLA	2017	2903126492	5,342,098,939	0.5434
	2018	2962176492	5,342,098,939	0.5545
	2019	2962176492	5,342,098,939	0.5545
	2020	2962176492	5,342,098,939	0.5545
	2021	2962176492	5,342,098,939	0.5545

Lampiran VII Data Hasil Penelitian Variabel Pertumbuhan Penjualan

KODE	TAHUN	PENJUALAN	PENJUALAN T-1	SALES GROWTH
AALI	2017	17,305,688,000,000	14,121,374,000,000	0.2255
	2018	19,084,387,000,000	17,305,688,000,000	0.1028
	2019	17,452,736,000,000	19,084,387,000,000	-0.0855
	2020	18,807,043,000,000	17,452,736,000,000	0.0776
	2021	24,322,048,000,000	18,807,043,000,000	0.2932
ANJT	2017	161,797,280	134,443,317	0.2035
	2018	151,701,360	161,797,280	-0.0624
	2019	130,355,274	151,701,360	-0.1407
	2020	164,099,644	130,355,274	0.2589
	2021	266,792,377	164,099,644	0.6258
BWPT	2017	3,045,954,000,000	2,541,763,000,000	0.1984
	2018	3,083,389,000,000	3,045,954,000,000	0.0123
	2019	2,512,784,000,000	3,083,389,000,000	-0.1851
	2020	2,198,666,000,000	2,512,784,000,000	-0.1250
	2021	2,938,338,000,000	2,198,666,000,000	0.3364
DSNG	2017	5,159,911,000,000	3,878,808,000,000	0.3303
	2018	4,716,805,000,000	5,159,911,000,000	-0.0859
	2019	5,736,684,000,000	4,716,805,000,000	0.2162
	2020	6,698,918,000,000	5,736,684,000,000	0.1677
	2021	7,124,495,000,000	6,698,918,000,000	0.0635
GZCO	2017	646,945,000,000	544,884,000,000	0.1873
	2018	565,455,000,000	646,945,000,000	-0.1260
	2019	385,047,000,000	565,455,000,000	-0.3190
	2020	406,924,000,000	385,047,000,000	0.0568
	2021	707,102,000,000	406,924,000,000	0.7377
JAWA	2017	555,139,580,764	590,138,302,043	-0.0593
	2018	745,508,896,455	555,139,580,764	0.3429
	2019	723,317,737,664	745,508,896,455	-0.0298
	2020	461,342,540,054	723,317,737,664	-0.3622
	2021	843,195,153,685	461,342,540,054	0.8277
LSIP	2017	4,738,022,000,000	3,847,869,000,000	0.2313
	2018	4,019,846,000,000	4,738,022,000,000	-0.1516
	2019	3,699,439,000,000	4,019,846,000,000	-0.0797
	2020	3,536,721,000,000	3,699,439,000,000	-0.0440
	2021	4,525,473,000,000	3,536,721,000,000	0.2796
PALM	2017	759,994,916,000	1,169,777,700,000	-0.3503
	2018	446,646,667,000	759,994,916,000	-0.4123
	2019	189,158,260,000	446,646,667,000	-0.5765
	2020	238,689,151,000	189,158,260,000	0.2618

	2021	316,685,911,000	238,689,151,000	0.3268
SGRO	2017	3,616,482,911,000	2,915,224,840,000	0.2406
	2018	3,207,181,767,000	3,616,482,911,000	-0.1132
	2019	3,268,127,326,000	3,207,181,767,000	0.0190
	2020	3,502,227,000,000	3,268,127,326,000	0.0716
	2021	5,222,298,000,000	3,502,227,000,000	0.4911
SIMP	2017	15,826,648,000,000	14,530,938,000,000	0.0892
	2018	14,059,450,000,000	15,826,648,000,000	-0.1117
	2019	13,650,388,000,000	14,059,450,000,000	-0.0291
	2020	14,474,700,000,000	13,650,388,000,000	0.0604
	2021	19,658,529,000,000	14,474,700,000,000	0.3581
SMAR	2017	35,318,102,000,000	29,752,126,000,000	0.1871
	2018	37,391,643,000,000	35,318,102,000,000	0.0587
	2019	36,198,102,000,000	37,391,643,000,000	-0.0319
	2020	40,434,346,000,000	36,198,102,000,000	0.1170
	2021	57,004,234,000,000	40,434,346,000,000	0.4098
SSMS	2017	3,240,831,859,000	2,722,677,818,000	0.1903
	2018	3,720,780,545,000	3,240,831,859,000	0.1481
	2019	3,277,806,795,000	3,720,780,545,000	-0.1191
	2020	4,011,130,559,000	3,277,806,795,000	0.2237
	2021	5,203,100,578,000	4,011,130,559,000	0.2972
TBLA	2017	8,974,708,000,000	6,513,980,000,000	0.3778
	2018	8,614,889,000,000	8,974,708,000,000	-0.0401
	2019	8,533,183,000,000	8,614,889,000,000	-0.0095
	2020	10,863,256,000,000	8,533,183,000,000	0.2731
	2021	15,972,216,000,000	10,863,256,000,000	0.4703

UBD

Lampiran VIII Data Hasil Penelitian Variabel *Tax Avoidance*

KODE	TAHUN	PEMBAYARAN PAJAK	LABA SEBELUM PAJAK	CETR
AALI	2017	824,876,000,000	2,938,505,000,000	0.2807
	2018	686,357,000,000	2,207,080,000,000	0.3110
	2019	417,231,000,000	660,860,000,000	0.6313
	2020	568,856,000,000	1,462,635,000,000	0.3889
	2021	845,807,000,000	2,913,169,000,000	0.2903
ANJT	2017	25,760,825	73,160,350	0.3521
	2018	7,130,330	6,638,718	1.0741
	2019	12,035,155	7,476,963	1.6096
	2020	12,812,792	15,023,617	0.8528
	2021	18,704,709	58,386,169	0.3204
BWPT	2017	21,698,000,000	-166,093,000,000	-0.1306
	2018	91,398,000,000	-553,955,000,000	-0.1650
	2019	276,589,000,000	-1,455,060,000,000	-0.1901
	2020	41,671,000,000	-1,150,060,000,000	-0.0362
	2021	509,601,000,000	-1,926,895,000,000	-0.2645
DSNG	2017	275,711,000,000	946,757,000,000	0.2912
	2018	178,847,000,000	611,264,000,000	0.2926
	2019	101,920,000,000	280,084,000,000	0.3639
	2020	217,125,000,000	695,296,000,000	0.3123
	2021	226,235,000,000	965,884,000,000	0.2342
GZCO	2017	41,173,000,000	-209,691,000,000	-0.1964
	2018	66,984,000,000	-420,262,000,000	-0.1594
	2019	39,316,000,000	-623,806,000,000	-0.0630
	2020	39,498,000,000	-222,090,000,000	-0.1778
	2021	16,771,000,000	-2,501,000,000	-6.7057
JAWA	2017	34,321,928,850	-234,251,006,300	-0.1465
	2018	4,151,167,034	-304,298,161,786	-0.0136
	2019	34,114,991,008	-316,814,226,431	-0.1077
	2020	12,436,991,788	-320,080,227,848	-0.0389
	2021	11,160,850,248	-189,439,461,717	-0.0589
LSIP	2017	242,813,000,000	1,006,236,000,000	0.2413
	2018	87,626,000,000	417,052,000,000	0.2101
	2019	100,113,000,000	352,743,000,000	0.2838
	2020	164,949,000,000	860,439,000,000	0.1917
	2021	256,411,000,000	1,246,886,000,000	0.2056
PALM	2017	7,270,138,000	75,485,829,000	0.0963

	2018	24,811,597,000	-86,687,171,000	-0.2862
	2019	869,392,000	-71,595,408,000	-0.0121
	2020	5,163,428,000	1,998,784,598,000	0.0026
	2021	62,314,505,000	2,076,689,957,000	0.0300
SGRO	2017	178,304,153,000	481,330,943,000	0.3704
	2018	79,442,388,000	143,050,457,000	0.5553
	2019	133,947,390,000	173,943,680,000	0.7701
	2020	292,202,000,000	100,455,000,000	2.9088
	2021	385,153,000,000	1,199,868,000,000	0.3210
SIMP	2017	498,436,000,000	1,193,869,000,000	0.4175
	2018	384,789,000,000	206,722,000,000	1.8614
	2019	445,053,000,000	-197,149,000,000	-2.2574
	2020	677,287,000,000	1,017,572,000,000	0.6656
	2021	943,979,000,000	2,277,726,000,000	0.4144
SMAR	2017	21,023,000,000	1,198,394,000,000	0.0175
	2018	103,731,000,000	701,504,000,000	0.1479
	2019	267,355,000,000	1,166,053,000,000	0.2293
	2020	547,982,000,000	2,087,780,000,000	0.2625
	2021	764,322,000,000	3,593,740,000,000	0.2127
SSMS	2017	302,775,156,000	1,093,697,928,000	0.2768
	2018	254,097,843,000	340,868,812,000	0.7454
	2019	142,510,662,000	154,592,621,000	0.9218
	2020	318,690,994,000	899,545,934,000	0.3543
	2021	347,081,310,000	1,873,952,184,000	0.1852
TBLA	2017	290,239,000,000	1,244,596,000,000	0.2332
	2018	278,665,000,000	1,043,045,000,000	0.2672
	2019	244,124,000,000	905,158,000,000	0.2697
	2020	220,604,000,000	901,334,000,000	0.2448
	2021	230,954,000,000	1,022,870,000,000	0.2258

Lampiran IX Tabulasi Data Penelitian

NO	NAMA	KODE	TAHUN	Ukuran Perusahaan (X1)	Profitabilitas (X2)	Leverage (X3)	Kepemilikan Institusional (X4)	Pertumbuhan Penjualan (X5)	Tax Avoidance (Y)
1	Astra Agro Lestari Tbk	AALI	2017	30.8473	8.4764	34.52	0.7968	0.2255	0.2807
			2018	30.9215	5.6623	37.91	0.7968	0.1028	0.3110
			2019	30.9259	0.9032	42.13	0.7968	-0.0855	0.6313
			2020	30.9554	3.2172	44.33	0.7968	0.0776	0.3889
			2021	31.0455	6.8006	43.59	0.7968	0.2932	0.2903
2	Austindo Nusantara Jaya Tbk	ANJT	2017	27.3921	8.3667	44.38	0.8169	0.2035	0.3521
			2018	27.2636	-0.0816	55.85	0.8169	-0.0624	1.0741
			2019	27.1621	-0.7285	60.97	0.8169	-0.1407	1.6096
			2020	26.8708	0.3475	60.74	0.8169	0.2589	0.8528
			2021	27.1943	6.0800	50.63	0.8169	0.6258	0.3204
3	Eagle High Plantations Tbk	BWPT	2017	30.4031	-1.1743	163.76	0.7464	0.1984	-0.1306
			2018	30.4138	-2.8618	178.74	0.7470	0.0123	-0.1650
			2019	30.3908	-7.4603	242.45	0.7470	-0.1851	-0.1901
			2020	30.3431	-7.3593	331.84	0.7470	-0.1250	-0.0362
			2021	30.1197	-11.7666	485.33	0.7470	0.3364	-0.2645
4	Dharma Satya Nusantara Tbk	DSNG	2017	29.7516	8.0499	156.51	0.5590	0.3303	0.2912
			2018	30.0939	3.6836	220.83	0.5590	-0.0859	0.2926
			2019	30.0838	1.5331	211.42	0.5590	0.2162	0.3639
			2020	30.2808	3.3790	127.12	0.5590	0.1677	0.3123
			2021	30.2493	5.3941	95.18	0.5590	0.0635	0.2342
5	Gozco Plantations Tbk	GZCO	2017	28.8273	-5.0946	149.05	0.2837	0.1873	-0.1964
			2018	28.6995	-12.1365	171.86	0.2837	-0.1260	-0.1594
			2019	28.2970	-30.0287	137.14	0.2837	-0.3190	-0.0630
			2020	28.3934	-8.5188	109.18	0.2837	0.0568	-0.1778
			2021	28.3412	0.7014	89.13	0.2837	0.7377	-6.7057
6	Jaya Agra Wattie Tbk	JAWA	2017	28.8287	-6.0356	294.35	0.8690	-0.0593	-0.1465
			2018	28.8672	-8.7191	410.78	0.8690	0.3429	-0.0136
			2019	28.8809	-8.1008	794.54	0.8000	-0.0298	-0.1077
			2020	28.8820	-8.8056	1,331.71	0.8000	-0.3622	-0.0389
			2021	28.9025	-4.9991	1,496.31	0.8000	0.8277	-0.0589
7	PP London Sumatra Indonesia Tbk	LSIP	2017	29.9077	7.8345	19.97	0.5959	0.2313	0.2413
			2018	29.9373	3.2820	20.47	0.5959	-0.1516	0.2101
			2019	29.9559	2.4706	20.32	0.5959	-0.0797	0.2838
			2020	30.0219	6.3673	17.62	0.5959	-0.0440	0.1917
			2021	30.1034	8.3576	16.50	0.5959	0.2796	0.2056
8	Provindent Agro Tbk	PALM	2017	28.6780	2.3943	84.97	0.8904	-0.3503	0.0963
			2018	28.3204	-5.5958	23.55	0.8904	-0.4123	-0.2862
			2019	28.4770	-3.0350	12.72	0.8904	-0.5765	-0.0121
			2020	29.0282	49.3031	5.00	0.8904	0.2618	0.0026
			2021	29.4005	34.3301	0.69	0.8904	0.3268	0.0300
9	Sampoema Agro Tbk	SGRO	2017	29.7454	3.6577	106.86	0.7559	0.2406	0.3704
			2018	29.8303	0.7053	123.86	0.7534	-0.1132	0.5553
			2019	29.8788	0.4225	127.97	0.7534	0.0190	0.7701
			2020	29.9077	-1.9677	156.71	0.6968	0.0716	2.9088
			2021	29.9084	8.3549	112.14	0.6968	0.4911	0.3210
10	Salim Ivomas Pratama Tbk	SIMP	2017	31.1395	2.0823	83.70	0.7855	0.0892	0.4175
			2018	31.1768	-0.5137	89.57	0.7855	-0.1117	1.8614
			2019	31.1838	-1.8395	96.33	0.7855	-0.0291	-2.2574
			2020	31.1976	0.9614	91.43	0.7855	0.0604	0.6656
			2021	31.2140	3.7070	81.84	0.7855	0.3581	0.4144
11	Smart Tbk	SMAR	2017	30.9314	4.3407	140.04	0.9240	0.1871	0.0175
			2018	31.0090	2.0395	139.28	0.9240	0.0587	0.1479
			2019	30.9556	3.2342	154.16	0.9240	-0.0319	0.2293
			2020	31.1871	4.3961	179.68	0.9240	0.1170	0.2625
			2021	31.3285	7.0131	179.83	0.9240	0.4098	0.2127

NO	NAMA	KODE	TAHUN	Ukuran Perusahaan (X1)	Profitabilitas (X2)	Leverage (X3)	Kepemilikan Institusional (X4)	Pertumbuhan Penjualan (X5)	Tax Avoidance (Y)
12	Sawit Sumbermas Sarana Tbk	SSMS	2017	29.8952	8.2185	137.44	0.6660	0.1903	0.2768
			2018	30.0555	0.7681	177.60	0.6398	0.1481	0.7454
			2019	30.1029	0.1020	191.14	0.6581	-0.1191	0.9218
			2020	30.1786	4.5465	162.30	0.6817	0.2237	0.3543
			2021	30.2594	11.0239	126.78	0.6758	0.2972	0.1852
13	Tunas Baru Lampung Tbk	TBLA	2017	30.2846	6.7187	239.82	0.5434	0.3778	0.2332
			2018	30.4246	4.6780	241.58	0.5545	-0.0401	0.2672
			2019	30.4854	3.8071	223.76	0.5545	-0.0095	0.2697
			2020	30.5979	3.5033	229.97	0.5545	0.2731	0.2448
			2021	30.6795	3.7560	224.75	0.5545	0.4703	0.2258



Lampiran X Hasil Pengolahan Data dengan SPSS Versi 26

Hasil Analisis Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	65	26.8708	31.3285	29.800245	1.1394220
Profitabilitas	65	-30.0287	49.3031	1.971514	9.8416059
Leverage	65	.6900	1496.3100	180.194308	255.0794586
Kepemilikan Institusional	65	.2837	.9240	.705731	.1688876
Pertumbuhan Penjualan	65	-.5765	.8277	.104572	.2596839
Tax Avoidance	65	-6.7057	2.9088	.165160	1.0524733
Valid N (listwise)	65				

Hasil Uji Multikolinieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Ukuran Perusahaan	.718	1.393
	Profitabilitas	.627	1.594
	Leverage	.836	1.196
	Kepemilikan Institusional	.696	1.437
	Pertumbuhan Penjualan	.547	1.829

a. Dependent Variable: Tax Avoidance

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.844 ^a	.713	.689	.3925026	1.956

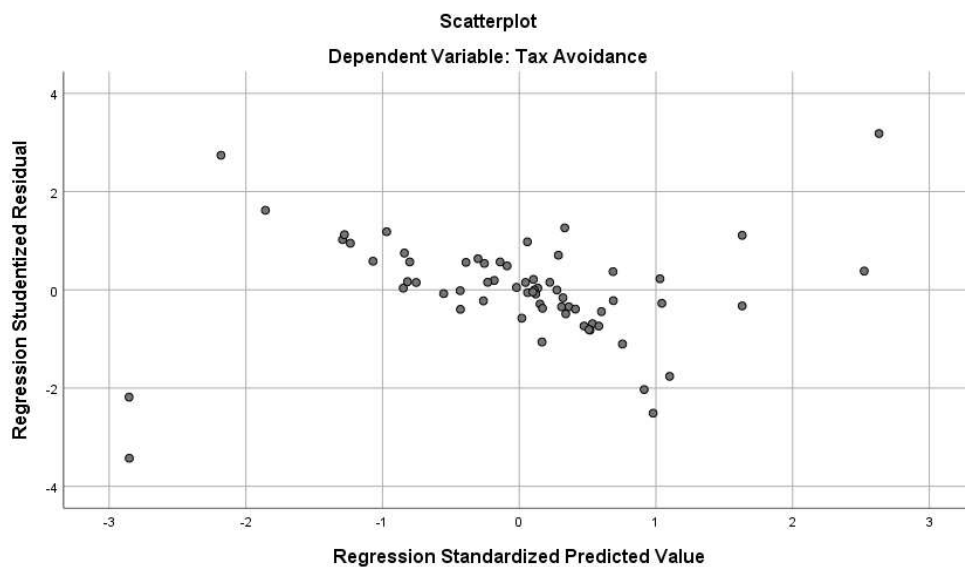
a. Predictors: (Constant), Pertumbuhan Penjualan, Leverage, Ukuran Perusahaan, Kepemilikan Institusional, Profitabilitas

b. Dependent Variable: Tax Avoidance

Hasil Uji Heteroskedastisitas

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	2.873	.896		3.206	.002
	Ukuran Perusahaan	-.086	.031	-.390	-.802	.687
	Profitabilitas	.006	.003	.286	1.923	.059
	Leverage	.000	.000	.032	.245	.807
	Kepemilikan Institusional	-.048	.168	-.041	-.288	.774
	Pertumbuhan Penjualan	-.159	.117	-.218	-1.365	.177

a. Dependent Variable: ABS_RES1



Hasil Uji Normalitas

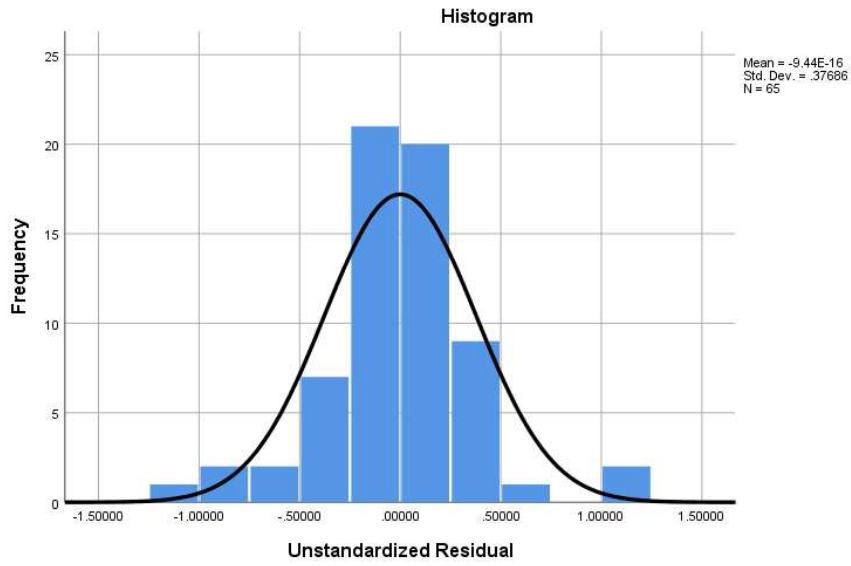
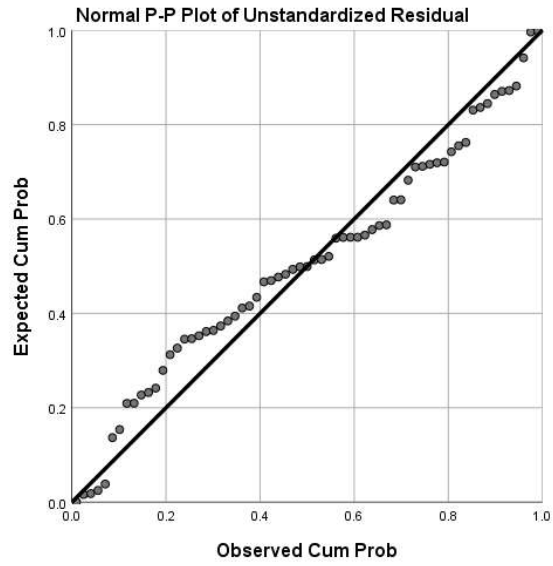
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.37685874
Most Extreme Differences	Absolute	.115
	Positive	.089
	Negative	-.115
Test Statistic		.115
Asymp. Sig. (2-tailed)		.134 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



Hasil Analisis Regresi Linier Berganda

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Pertumbuhan Penjualan, Leverage, Ukuran Perusahaan, Kepemilikan Institusional, Profitabilitas ^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
1	.844 ^a	.713	.689	.3925026

- a. Predictors: (Constant), Pertumbuhan Penjualan, Leverage, Ukuran Perusahaan, Kepemilikan Institusional, Profitabilitas
b. Dependent Variable: Tax Avoidance

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	22.590	5	4.518	29.327	.000 ^b
	Residual	9.089	59	.154		
	Total	31.680	64			

- a. Dependent Variable: Tax Avoidance
b. Predictors: (Constant), Pertumbuhan Penjualan, Leverage, Ukuran Perusahaan, Kepemilikan Institusional, Profitabilitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.786	1.372		-2.759	.008
	Ukuran Perusahaan	.111	.047	.193	2.346	.022
	Profitabilitas	.020	.004	.408	4.628	.000
	Leverage	.001	.001	.097	1.274	.208
	Kepemilikan Institusional	.758	.257	.247	2.950	.005
	Pertumbuhan Penjualan	.465	.179	.245	2.600	.012

- a. Dependent Variable: Tax Avoidance

Uji t

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.786	1.372		-2.759	.008
	Ukuran Perusahaan	.111	.047	.193	2.346	.022
	Profitabilitas	.020	.004	.408	4.628	.000
	Leverage	.001	.001	.097	1.274	.208
	Kepemilikan Institusional	.758	.257	.247	2.950	.005
	Pertumbuhan Penjualan	.465	.179	.245	2.600	.012

a. Dependent Variable: Tax Avoidance

Koefisien determinasi (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.844 ^a	.713	.689	.3925026

a. Predictors: (Constant), Pertumbuhan Penjualan, Leverage, Ukuran Perusahaan, Kepemilikan Institusional, Profitabilitas
b. Dependent Variable: Tax Avoidance

Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	22.590	5	4.518	29.327	.000 ^b
	Residual	9.089	59	.154		
	Total	31.680	64			

a. Dependent Variable: Tax Avoidance
b. Predictors: (Constant), Pertumbuhan Penjualan, Leverage, Ukuran Perusahaan, Kepemilikan Institusional, Profitabilitas

Lampiran XI Laporan Keuangan PT Astra Agro Lestari Tbk

(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2021</u>	Catatan/ <u>Notes</u>	<u>2020</u>	
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	3,896,022	2c,2n,4,6c	978,892	Cash and cash equivalents
Piutang usaha, setelah dikurangi penyisihan penurunan nilai sebesar Rp 24.543 (2020: Rp 24.261)				Trade receivables, net of provision for impairment of Rp 24,543 (2020: Rp 24,261)
Pihak ketiga	236,336	2d,5	391,189	Third parties
Pihak berelasi	221,799	2d,2n,5,6c	374,660	Related parties
Piutang lain-lain				Other receivables
Pihak ketiga	124,860	2d	620,750	Third parties
Pihak berelasi	1,222	2d,2n,6c	3,385	Related party
Persediaan	3,023,478	2e,7	2,165,603	Inventories
Aset biologis	291,491	2h,13	258,134	Biological assets
Uang muka	81,554	8	123,234	Advances
Pajak dibayar dimuka	<u>1,537,446</u>	9	<u>1,022,043</u>	Prepaid taxes
Total aset lancar	<u>9,414,208</u>		<u>5,937,890</u>	Total current assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada ventura bersama	330,904	2b,10	255,530	Investments in joint ventures
Piutang jangka panjang - pihak berelasi	419,452	2d,2n,6c	456,951	Long-term receivables - related parties
Aset pajak tangguhan, bersih	626,433	2o,18c	723,020	Deferred tax assets, net
Tanaman produktif				Bearer plants
Tanaman menghasilkan, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 3.357.312 (2020: Rp 3.016.786)	5,499,864	2f,2j,11a	5,461,796	Mature plantations, net of accumulated depreciation and impairment of Rp 3,357,312 (2020: Rp 3,016,786)
Tanaman belum menghasilkan	1,614,607	2f,2j,11b	1,544,060	Immature plantations
Aset tetap, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 8.776.501 (2020: Rp 7.904.162)	9,172,225	2g,2j,2w,12	9,242,161	Fixed assets, net of accumulated depreciation and impairment of Rp 8,776,501 (2020: Rp 7,904,162)
Goodwill	55,951	2b	55,951	Goodwill
Perkebunan plasma	1,494,531	2i,14	1,493,464	Plasma plantations
Tagihan restitusi pajak	1,655,100	18d	2,485,464	Claims for tax refunds
Aset lain-lain	<u>116,631</u>	2d,2v	<u>124,944</u>	Other assets
Total aset tidak lancar	<u>20,985,698</u>		<u>21,843,341</u>	Total non-current assets
TOTAL ASET	<u>30,399,906</u>		<u>27,781,231</u>	TOTAL ASSETS

KONSOLIDASIAN
31 DESEMBER 2021 DAN 2020
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

FINANCIAL POSITION
31 DECEMBER 2021 AND 2020
(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2021</u>	Catatan/ <u>Notes</u>	<u>2020</u>	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Uang muka pelanggan				<i>Advances from customers</i>
Pihak ketiga	368,162	15	81,072	<i>Third parties</i>
Pihak berelasi	3	2n,6c,15	64	<i>Related parties</i>
Utang usaha				<i>Trade payables</i>
Pihak ketiga	907,364	2k,16	749,456	<i>Third parties</i>
Pihak berelasi	119,353	2k,2n,6c,16	20,808	<i>Related parties</i>
Liabilitas lain-lain	215,761	2k,2v,2w	463,203	<i>Other liabilities</i>
Akrual	132,316	17	164,984	<i>Accruals</i>
Utang pajak	575,841	2o,18b	222,619	<i>Taxes payable</i>
Kewajiban imbalan kerja	77,135	2r,20	90,300	<i>Employee benefits obligations</i>
Bagian pinjaman bank jangka panjang yang jatuh tempo dalam waktu satu tahun	<u>3.564.461</u>	2p,19	<u>-</u>	<i>Current maturities of long-term bank loans</i>
Total liabilitas jangka pendek	<u>5.960.396</u>		<u>1.792.506</u>	Total current liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang	2,131,944	2p,19	5,623,933	<i>Long-term bank loans</i>
Liabilitas pajak tangguhan, bersih	209,251	2o,18c	133,160	<i>Deferred tax liabilities, net</i>
Kewajiban imbalan kerja	525,380	2r,20	737,379	<i>Employee benefits obligations</i>
Liabilitas lain-lain	<u>401.762</u>	2v,2w	<u>246.459</u>	<i>Other liabilities</i>
Total liabilitas jangka panjang	<u>3.268.337</u>		<u>6.740.931</u>	Total non-current liabilities
Total liabilitas	<u>9.228.733</u>		<u>8.533.437</u>	Total liabilities
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik Perusahaan:				<i>Equity attributable to owners of the Company:</i>
Modal saham	962,344	21	962,344	<i>Share capital</i>
Tambahan modal disetor	3,878,995	2b,22	3,878,995	<i>Additional paid-in capital</i>
Komponen ekuitas lainnya	(225,215)	23	(585,804)	<i>Other components of equity</i>
Saldo laba:		25		<i>Retained earnings:</i>
Dicadangkan	192,500		192,500	<i>Appropriated</i>
Belum dicadangkan	<u>15,810,568</u>		<u>14,304,458</u>	<i>Unappropriated</i>
	<u>20.619.192</u>		<u>18.752.493</u>	
Kepentingan nonpengendali	<u>551.981</u>	2b,24	<u>495.301</u>	<i>Non-controlling interests</i>
Total ekuitas	<u>21.171.173</u>		<u>19.247.794</u>	Total equity
TOTAL LIABILITAS DAN EKUITAS	<u>30.399.906</u>		<u>27.781.231</u>	TOTAL LIABILITIES AND EQUITY

	<u>2021</u>	<u>Catatan/ Notes</u>	<u>2020</u>	
Pendapatan bersih	24,322,048	2l,2n,2u,28	18,807,043	Net revenue
Beban pokok pendapatan	<u>(19,492,034)</u>	2l,2n,29	<u>(15,844,152)</u>	Cost of revenue
Laba bruto	<u>4,830,014</u>		<u>2,962,891</u>	Gross profit
Beban umum dan administrasi	(978,957)	2l,30	(704,009)	<i>General and administrative expenses</i>
Beban penjualan	(421,399)	2l,2o,30	(416,725)	<i>Selling expenses</i>
Biaya pendanaan	(394,499)	2l,31	(418,290)	<i>Finance cost</i>
Keuntungan selisih kurs, bersih	65,382	2m	33,048	<i>Foreign exchange gains, net</i>
Penghasilan bunga	62,793	2n,32	51,002	<i>Interest income</i>
Bagian atas hasil bersih ventura bersama	113,159	2b,10	88,463	<i>Share of results of joint ventures</i>
Lain-lain, bersih	<u>(363,324)</u>	33	<u>(133,745)</u>	<i>Others, net</i>
	<u>(1,916,845)</u>		<u>(1,500,256)</u>	
Laba sebelum pajak penghasilan	2,913,169		1,462,635	Profit before income tax
Beban pajak penghasilan	<u>(845,807)</u>	2o,18a,18b	<u>(568,856)</u>	<i>Income tax expense</i>
Laba tahun berjalan	<u>2,067,362</u>		<u>893,779</u>	Profit for the year
Penghasilan komprehensif lain:				<i>Other comprehensive income:</i>
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				<i>Items not to be reclassified to profit or loss:</i>
Pengukuran kembali atas kewajiban imbalan pascakerja	32,522	2r,20	(3,701)	<i>Remeasurements from post-employment benefit obligations</i>
Pos-pos yang akan direklasifikasi ke laba rugi:				<i>Items to be reclassified to profit or loss:</i>
Lindung nilai arus kas	444,589	2v,19,38	(516,286)	<i>Cashflow hedge</i>
Pajak penghasilan terkait	<u>(90,399)</u>	18b,18c	<u>93,461</u>	<i>Related income tax</i>
	<u>386,712</u>		<u>(426,526)</u>	
Total laba komprehensif	<u>2,454,074</u>		<u>467,253</u>	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Perusahaan	1,971,365		833,090	<i>Owners of the Company</i>
Kepentingan nonpengendali	<u>95,997</u>		<u>60,689</u>	<i>Non-controlling interests</i>
	<u>2,067,362</u>		<u>893,779</u>	
Total laba komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik Perusahaan	2,357,494		406,486	<i>Owners of the Company</i>
Kepentingan nonpengendali	<u>96,580</u>		<u>60,767</u>	<i>Non-controlling interests</i>
	<u>2,454,074</u>		<u>467,253</u>	
Laba per saham dasar/dilusi (Rupiah penuh)	<u>1,024,25</u>	2s,34	<u>432,84</u>	Basic/diluted earnings per share (full amount)

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.



	<u>2021</u>	Catatan/ <u>Notes</u>	<u>2020</u>	
Pendapatan bersih	24,322,048	2l,2n,2u,28	18,807,043	Net revenue
Beban pokok pendapatan	<u>(19,492,034)</u>	2l,2n,29	<u>(15,844,152)</u>	Cost of revenue
Laba bruto	<u>4,830,014</u>		<u>2,962,891</u>	Gross profit
Beban umum dan administrasi	(978,957)	2l,30	(704,009)	<i>General and administrative expenses</i>
Beban penjualan	(421,399)	2l,2o,30	(416,725)	<i>Selling expenses</i>
Biaya pendanaan	(394,499)	2l,31	(418,290)	<i>Finance cost</i>
Keuntungan selisih kurs, bersih	65,382	2m	33,048	<i>Foreign exchange gains, net</i>
Penghasilan bunga	62,793	2n,32	51,002	<i>Interest income</i>
Bagian atas hasil bersih ventura bersama	113,159	2b,10	88,463	<i>Share of results of joint ventures</i>
Lain-lain, bersih	<u>(363,324)</u>	33	<u>(133,745)</u>	<i>Others, net</i>
	<u>(1,916,845)</u>		<u>(1,500,256)</u>	
Laba sebelum pajak penghasilan	2,913,169		1,462,635	Profit before income tax
Beban pajak penghasilan	<u>(845,807)</u>	2o,18a,18b	<u>(568,856)</u>	<i>Income tax expense</i>
Laba tahun berjalan	<u>2,067,362</u>		<u>893,779</u>	Profit for the year
Penghasilan komprehensif lain:				<i>Other comprehensive income:</i>
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				<i>Items not to be reclassified to profit or loss:</i>
Pengukuran kembali atas kewajiban imbalan pascakerja	32,522	2r,20	(3,701)	<i>Remeasurements from post-employment benefit obligations</i>
Pos-pos yang akan direklasifikasi ke laba rugi:				<i>Items to be reclassified to profit or loss:</i>
Lindung nilai arus kas	444,589	2v,19,38	(516,286)	<i>Cashflow hedge</i>
Pajak penghasilan terkait	<u>(90,399)</u>	18b,18c	<u>93,461</u>	<i>Related income tax</i>
	<u>386,712</u>		<u>(426,526)</u>	
Total laba komprehensif	<u>2,454,074</u>		<u>467,253</u>	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Perusahaan	1,971,365		833,090	<i>Owners of the Company</i>
Kepentingan nonpengendali	<u>95,997</u>		<u>60,689</u>	<i>Non-controlling interests</i>
	<u>2,067,362</u>		<u>893,779</u>	
Total laba komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik Perusahaan	2,357,494		406,486	<i>Owners of the Company</i>
Kepentingan nonpengendali	<u>96,580</u>		<u>60,767</u>	<i>Non-controlling interests</i>
	<u>2,454,074</u>		<u>467,253</u>	
Laba per saham dasar/dilusi (Rupiah penuh)	<u>1,024.25</u>	2s,34	<u>432.84</u>	Basic/diluted earnings per share (full amount)

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

**PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 5/56 Schedule

**CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2021 DAN 2020**

(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan
lain)

**NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
31 DECEMBER 2021 AND 2020**

(Expressed in millions of Rupiah, unless otherwise
stated)

21. MODAL SAHAM

21. SHARE CAPITAL

	<u>2021 dan/and 2020</u>			
	<u>Jumlah saham/ Number of shares</u>	<u>Persentase kepemilikan/ Percentage of ownership</u>	<u>Jumlah/ Amount</u>	
<u>Pemegang saham</u>				<u>Shareholders</u>
PT Astra International Tbk	1,533,682,440	79.68%	766,841	<i>PT Astra International Tbk</i>
Masyarakat	<u>391,005,893</u>	<u>20.32%</u>	<u>195,503</u>	<i>Public</i>
	<u>1,924,688,333</u>	<u>100.00%</u>	<u>962,344</u>	

