

LAMPIRAN-LAMPIRAN

**Lampiran 1
Beban Pajak Penghasilan**

No	Kode	Beban Pajak Penghasilan		
		2016	2017	2018
1	ADES	5.685	12.853	17.102
2	BUDI	14.208	15.325	21.314
3	CEKA	36.131	35.775	30.745
4	DLTA	72.538.386	89.240.218	103.118.133
5	ICBP	1.357.953	1.663.388	1.788.004
6	INDF	2.532.747	2.513.491	2.485.115
7	MLBI	338.057	457.953	447.105
8	MYOR	457.007	555.931	621.508
9	ROTI	89.639	50.783	59.765
10	SKBM	8.264	5.881	4.903
11	SKLT	4.520	4.400	7.614
12	STTP	43.570	72.522	69.606
13	ULTJ	222.657	314.550	247.411

**Lampiran 2
Pendapatan Sebelum Pajak**

No	Kode	Pendapatan Sebelum Pajak		
		2016	2017	2018
1	ADES	61.636	51.095	70.060
2	BUDI	52.832	61.016	71.781
3	CEKA	285.828	143.196	123.395
4	DLTA	327.047.654	369.012.853	441.248.118
5	ICBP	4.989.254	5.206.561	6.446.785
6	INDF	7.385.228	7.654.554	7.446.966
7	MLBI	1.320.186	1.780.020	1.671.912
8	MYOR	1.845.683	2.186.885	2.381.942
9	ROTI	369.417	186.147	186.936
10	SKBM	30.810	31.761	20.887
11	SKLT	25.166	27.351	39.568
12	STTP	217.746	288.546	324.695
13	ULTJ	932.483	1.026.231	949.019

Lampiran 3
ETR

No	Kode	ETR		
		2016	2017	2018
1	ADES	0,092	0,252	0,244
2	BUDI	0,269	0,251	0,297
3	CEKA	0,126	0,250	0,249
4	DLTA	0,222	0,242	0,234
5	ICBP	0,272	0,319	0,277
6	INDF	0,343	0,328	0,334
7	MLBI	0,256	0,257	0,267
8	MYOR	0,248	0,254	0,261
9	ROTI	0,243	0,273	0,320
10	SKBM	0,268	0,185	0,235
11	SKLT	0,180	0,161	0,192
12	STTP	0,200	0,251	0,214
13	ULTJ	0,239	0,307	0,261

Lampiran 4
Jumlah Komite Audit

No	Kode	Jumlah Komite Audit		
		2016	2017	2018
1	ADES	3	3	3
2	BUDI	3	3	3
3	CEKA	3	3	3
4	DLTA	3	3	3
5	ICBP	3	3	3
6	INDF	3	3	3
7	MLBI	3	3	3
8	MYOR	3	3	3
9	ROTI	3	3	3
10	SKBM	3	3	3
11	SKLT	3	3	3
12	STTP	4	4	4
13	ULTJ	3	3	3

Lampiran 5
Kualitas Audit (KAP)

No	Kode	Kualitas Audit (KAP)		
		2016	2017	2018
1	ADES	0	0	0
2	BUDI	0	0	0
3	CEKA	1	1	1
4	DLTA	1	1	1
5	ICBP	1	1	1
6	INDF	1	1	1
7	MLBI	1	1	1
8	MYOR	0	0	0
9	ROTI	1	1	1
10	SKBM	0	0	0
11	SKLT	0	0	0
12	STTP	0	0	0
13	ULTJ	0	0	0

Lampiran 6
Jumlah Saham Institusional

No	Kode	Jumlah Saham Institusional		
		2016	2017	2018
1	ADES	539.896.713	539.896.713	539.896.713
2	BUDI	2.402.568.831	2.402.568.831	2.402.568.831
3	CEKA	547.471.000	547.471.000	547.471.000
4	DLTA	652.907.150	652.907.150	652.907.150
5	ICBP	9.391.678.000	9.391.678.000	9.391.678.000
6	INDF	4.396.103.450	4.396.103.450	4.396.103.450
7	MLBI	1.723.151.000	1.723.151.000	1.723.151.000
8	MYOR	7.363.121.900	7.363.121.900	7.363.121.900
9	ROTI	3.511.223.500	4.348.028.207	4.523.028.207
10	SKBM	755.054.606	1.429.025.322	1.429.025.322
11	SKLT	577.115.000	580.615.000	580.615.000
12	STTP	743.600.500	743.600.500	786.344.900
13	ULTJ	1.071.348.565	4.258.588.260	4.193.338.260

Lampiran 7
Jumlah Saham Beredar

No	Kode	Jumlah Saham Beredar		
		2016	2017	2018
1	ADES	589.896.800	589.896.800	589.896.800
2	BUDI	4.498.997.362	4.498.997.362	4.498.997.362
3	CEKA	595.000.000	595.000.000	595.000.000
4	DLTA	800.659.050	800.659.050	800.659.050
5	ICBP	11.661.908.000	11.661.908.000	11.661.908.000
6	INDF	8.780.426.500	8.780.426.500	8.780.426.500
7	MLBI	2.107.000.000	2.107.000.000	2.107.000.000
8	MYOR	22.358.699.725	22.358.699.725	22.358.699.725
9	ROTI	5.061.800.000	6.186.488.888	6.186.488.888
10	SKBM	936.530.894	1.726.003.217	1.726.003.217
11	SKLT	690.740.500	690.740.500	690.740.500
12	STTP	1.310.000.000	1.310.000.000	1.310.000.000
13	ULTJ	2.888.382.000	11.553.528.000	11.553.528.000

Lampiran 8
INST

No	Kode	INST		
		2016	2017	2018
1	ADES	91,52	91,52	91,52
2	BUDI	53,40	53,40	53,40
3	CEKA	92,01	92,01	92,01
4	DLTA	81,67	81,67	81,67
5	ICBP	80,53	80,53	80,53
6	INDF	50,07	50,07	50,07
7	MLBI	81,78	81,78	81,78
8	MYOR	32,93	32,93	32,93
9	ROTI	69,38	70,28	73,11
10	SKBM	80,61	82,80	82,80
11	SKLT	83,55	84,05	84,05
12	STTP	56,76	56,76	60,03
13	ULTJ	37,10	36,85	36,30

Lampiran 9 Hasil Output SPSS

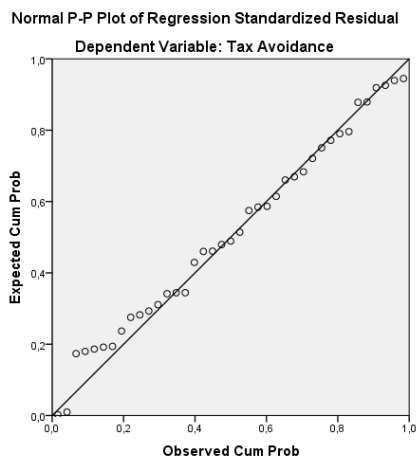
Statistik Deskriptif

Descriptive Statistics

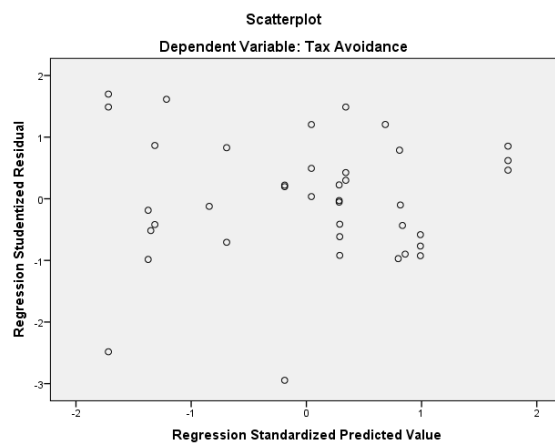
	N	Minimum	Maximum	Mean	Std. Deviation
Komite Audit	39	3	4	3,08	,270
Kualitas Audit	39	0	1	,46	,505
Kepemilikan Institusional	39	32,93	92,01	68,8759	19,79337
Tax Avoidance	39	,092	,343	,24803	,052792
Valid N (listwise)	39				

Uji Asumsi Klasik

1. Uji Normalitas



2. Uji Heteroskedastisitas



3. Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,399	,085		4,682	,000		
	Komite Audit	-,021	,025	-,105	-,809	,424	,923	1,084
	Kualitas Audit	,055	,014	,527	3,852	,000	,835	1,198
	Kepemilikan Institusional	-,002	,000	-,615	-4,602	,000	,875	1,142

a. Dependent Variable: Tax Avoidance

4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,673 ^a	,452	,405	,040710	1,757

a. Predictors: (Constant), Kepemilikan Institusional, Komite Audit, Kualitas Audit

b. Dependent Variable: Tax Avoidance

Pengujian Hipotesis

1. Uji Parsial (t-hitung)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,399	,085		4,682	,000		
	Komite Audit	-,021	,025	-,105	-,809	,424	,923	1,084
	Kualitas Audit	,055	,014	,527	3,852	,000	,835	1,198
	Kepemilikan Institusional	-,002	,000	-,615	-4,602	,000	,875	1,142

a. Dependent Variable: Tax Avoidance

2. Uji Simultan (f-hitung)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,048	3	,016	9,634	,000 ^b
	Residual	,058	35	,002		
	Total	,106	38			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Kepemilikan Institusional, Komite Audit, Kualitas Audit

3. Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,673 ^a	,452	,405	,040710	1,757

a. Predictors: (Constant), Kepemilikan Institusional, Komite Audit, Kualitas Audit

b. Dependent Variable: Tax Avoidance

Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,399	,085		4,682	,000		
	Komite Audit	-,021	,025	-,105	-,809	,424	,923	1,084
	Kualitas Audit	,055	,014	,527	3,852	,000	,835	1,198
	Kepemilikan Institusional	-,002	,000	-,615	-4,602	,000	,875	1,142

a. Dependent Variable: Tax Avoidance

Lampiran 10
Tabel Durbin-Watson (DW), $\alpha = 5\%$

N	k=1		k=2		k=3		k=4	
	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
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200

Lampiran 11
Titik Persentase Distribusi t (df = 1 - 40)

Df	Pr	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02
1		1.00000	3.07768	6.31375	12.70620	31.82052
2		0.81650	1.88562	2.91999	4.30265	6.96456
3		0.76489	1.63774	2.35336	3.18245	4.54070
4		0.74070	1.53321	2.13185	2.77645	3.74695
5		0.72669	1.47588	2.01505	2.57058	3.36493
6		0.71756	1.43976	1.94318	2.44691	3.14267
7		0.71114	1.41492	1.89458	2.36462	2.99795
8		0.70639	1.39682	1.85955	2.30600	2.89646
9		0.70272	1.38303	1.83311	2.26216	2.82144
10		0.69981	1.37218	1.81246	2.22814	2.76377
11		0.69745	1.36343	1.79588	2.20099	2.71808
12		0.69548	1.35622	1.78229	2.17881	2.68100
13		0.69383	1.35017	1.77093	2.16037	2.65031
14		0.69242	1.34503	1.76131	2.14479	2.62449
15		0.69120	1.34061	1.75305	2.13145	2.60248
16		0.69013	1.33676	1.74588	2.11991	2.58349
17		0.68920	1.33338	1.73961	2.10982	2.56693
18		0.68836	1.33039	1.73406	2.10092	2.55238
19		0.68762	1.32773	1.72913	2.09302	2.53948
20		0.68695	1.32534	1.72472	2.08596	2.52798
21		0.68635	1.32319	1.72074	2.07961	2.51765
22		0.68581	1.32124	1.71714	2.07387	2.50832
23		0.68531	1.31946	1.71387	2.06866	2.49987
24		0.68485	1.31784	1.71088	2.06390	2.49216
25		0.68443	1.31635	1.70814	2.05954	2.48511
26		0.68404	1.31497	1.70562	2.05553	2.47863
27		0.68368	1.31370	1.70329	2.05183	2.47266
28		0.68335	1.31253	1.70113	2.04841	2.46714
29		0.68304	1.31143	1.69913	2.04523	2.46202
30		0.68276	1.31042	1.69726	2.04227	2.45726
31		0.68249	1.30946	1.69552	2.03951	2.45282
32		0.68223	1.30857	1.69389	2.03693	2.44868
33		0.68200	1.30774	1.69236	2.03452	2.44479
34		0.68177	1.30695	1.69092	2.03224	2.44115
35		0.68156	1.30621	1.68957	2.03011	2.43772
36		0.68137	1.30551	1.68830	2.02809	2.43449
37		0.68118	1.30485	1.68709	2.02619	2.43145
38		0.68100	1.30423	1.68595	2.02439	2.42857
39		0.68083	1.30364	1.68488	2.02269	2.42584
40		0.68067	1.30308	1.68385	2.02108	2.42326

Lampiran 12

F_{hitung}

Titik Persentase Distribusi F untuk Probabilitas = 0,05

df untuk penyebut (N2)	df untuk pembilang N1						
	1	2	3	4	5	6	7
1	161	199	216	225	230	234	237
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27