LAMPIRAN-LAMPIRAN

Lampiran 1 Daftar Perusahaan yang Menjadi Sampel Penelitian

No.	Kode Perusahaan	Nama Perusahaan
1.	ASII	Astra International Tbk
2.	BOLT	Garuda Metalindo Tbk
3.	INDS	Indospring Tbk
4.	JECC	Jembo Cable Company Tbk
5.	KBLI	KMI Wire and Cable Tbk
6.	RICY	Ricky Putra Globalindo Tbk
7.	SCCO	Supreme Cable Manufacturing and Commerce Tbk
8.	SMSM	Selamat Sempurna Tbk
9.	STAR	Star Petrochem Tbk
10.	UNIT	Nusantara Inti Corpora Tbk

Lampiran 2 Data Profitabilitas

No.	Kode Perusahaan	Profitabilitas (ROA)		
		2015	2016	2017
1	ASII	0,064	0,070	0,078
2	BOLT	0,106	0,097	0,082
3	INDS	0,001	0,020	0,047
4	JECC	0,002	0,083	0,043
5	KBLI	0,001	0,179	0,119
6	RICY	0,011	0,011	0,012
7	SCCO	0,090	0,139	0,067
8	SMSM	0,208	0,223	0,227
9	STAR	0,000	0,001	0,001
10	UNIT	0,001	0,002	0,002

Lampiran 3 Data Likuiditas

No.	Kode Perusahaan	Likuiditas (CR)		
		2015	2016	2017
1	ASII	1,379	1,239	1,229
2	BOLT	4,391	4,144	3,127
3	INDS	2,231	3,033	5,125
4	JECC	1,050	1,140	1,061
5	KBLI	2,848	3,411	1,974
6	RICY	1,186	1,149	0,119
7	SCCO	1,686	1,689	1,742
8	SMSM	2,394	2,860	3,739
9	STAR	1,724	1,999	2,770
10	UNIT	0,596	0,649	0,739

Lampiran 4 Data Kepemilikan Institusional

No.	Kode Perusahaan	Kepemilikan Intitusional (KI)		
		2015	2016	2017
1	ASII	0,501	0,501	0,501
2	BOLT	0,576	0,576	0,576
3	INDS	0,881	0,881	0,881
4	JECC	0,901	0,901	0,901
5	KBLI	0,575	0,575	0,575
6	RICY	0,480	0,480	0,480
7	SCCO	0,712	0,712	0,712
8	SMSM	0,581	0,581	0,581
9	STAR	0,482	0,482	0,482
10	UNIT	0,548	0,548	0,548

Lampiran 5 Data Ukuran Perusahaan

No.	Kode Perusahaan	Ukuran Perusahaan (UP)		
		2015	2016	2017
1	ASII	26,226	26,291	26,412
2	BOLT	27,546	27,818	27,804
3	INDS	28,569	28,538	28,521
4	JECC	21,030	21,185	21,380
5	KBLI	28,070	28,258	28,734
6	RICY	27,812	27,885	27,949
7	SCCO	28,204	28,527	29,021
8	SMSM	21,521	21,536	21,617
9	STAR	27,315	27,260	27,144
10	UNIT	26,856	26,794	26,779

Lampiran 6 Data *Sales Growth*

No.	Kode Perusahaan	*Sales Growth (SG)*		
		2015	2016	2017
1	ASII	-0,087	-0,017	0,138
2	BOLT	-0,107	0,035	-0,003
3	INDS	-0,111	-0,014	0,202
4	JECC	0,114	0,225	0,072
5	KBLI	0,117	0,056	0,133
6	RICY	-0,063	0,099	0,310
7	SCCO	-0,046	0,059	0,314
8	SMSM	0,065	0,027	0,160
9	STAR	0,133	-0,500	-0,116
10	UNIT	0,154	-0,120	-0,008

Lampiran 7 Data Penghindaran Pajak

No.	Kode Perusahaan	Penghindaran Pajak (CETR)		
		2015	2016	2017
1	ASII	0,331	0,244	0,218
2	BOLT	0,336	0,295	0,370
3	INDS	9,893	0,398	0,163
4	JECC	0,332	0,218	0,544
5	KBLI	0,300	0,157	0,245
6	RICY	0,436	0,447	0,440
7	SCCO	0,210	0,356	0,230
8	SMSM	0,258	0,205	0,000
9	STAR	2,498	1,086	1,348
10	UNIT	2,448	0,478	0,394

Lampiran 8 Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
ROA (X1)	30	,000	,227	2,095	,06983	,070606	,005
CR (X2)	30	,119	5,125	62,423	2,08077	1,234968	1,525
KI (X3)	30	,480	,901	18,711	,62370	,150475	,023
UP (X4)	30	21,030	29,021	792,602	26,42007	2,666819	7,112
SG (X5)	30	-,500	,314	1,221	,04070	,156522	,024
CETR (Y)	30	,000	9,893	24,878	,82927	1,811234	3,281
Valid N (listwise)	30						

Lampiran 9 Hasil Uji Asumsi Klasik

a) Hasil Uji Normalitas

Descriptive Statistics

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
Unstandardized Residual	30	3,187	,427	13,258	,833
Valid N (listwise)	30				

b) Hasil Uji Multikolinieritas

Coefficients[a]

	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	-4,490	4,809		-,934	,360		
ROA	-3,845	6,218	-,150	-,618	,542	,560	1,784
CR	-,136	,330	-,093	-,411	,685	,649	1,540
KI	3,886	2,547	,323	1,526	,140	,735	1,360
UP	,135	,151	,198	,891	,382	,666	1,502
SG	-2,672	2,285	-,231	-1,170	,254	,845	1,184

a. Dependent Variable: CETR

c) Hasil Uji Heteroskedastisitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3,868	3,140		-1,232	,230
	ROA (X1)	-1,215	4,060	-,067	-,299	,767
	CR (X2)	-,089	,216	-,086	-,413	,683
	KI (X3)	4,591	1,663	,543	2,761	,011
	UP (X4)	,088	,099	,185	,897	,379
	SG (X5)	-2,282	1,492	-,281	-1,530	,139

a. Dependent Variable: AbsUt

d) Hasil Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value[a]	-,39458
Cases < Test Value	15
Cases >= Test Value	15
Total Cases	30
Number of Runs	13
Z	-,929
Asymp. Sig. (2-tailed)	,353

a. Median

Lampiran 10 Analisis Regresi Linier Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-4,490	4,809		-,934	,360
	ROA (X1)	-3,845	6,218	-,150	-,618	,542
	CR (X2)	-,136	,330	-,093	-,411	,685
	KI (X3)	3,886	2,547	,323	1,526	,140
	UP (X4)	,135	,151	,198	,891	,382
	SG (X5)	-2,672	2,285	-,231	-1,170	,254

a. Dependent Variable: CETR (Y)

1) Hasil Uji Kelayakan Model

a. Hasil Uji Statistik F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	19,944	5	3,989	1,273	,308[b]
	Residual	75,192	24	3,133		
	Total	95,136	29			

a. Dependent Variable: CETR (Y)

b. Predictors: (Constant), SG (X5), CR (X2), UP (X4), KI (X3), ROA (X1)

b. Hasil Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,458[a]	,210	,045	1,770033

a. Predictors: (Constant), SG (X5), CR (X2), UP (X4), KI (X3), ROA (X1)

b. Dependent Variable: CETR (Y)

2) Hasil Pengujian Hipotesis Uji t

Hasil Uji t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4,490	4,809		-,934	,360
	ROA (X1)	-3,845	6,218	-,150	-,618	,542
	CR (X2)	-,136	,330	-,093	-,411	,685
	KI (X3)	3,886	2,547	,323	1,526	,140
	UP (X4)	,135	,151	,198	,891	,382
	SG (X5)	-2,672	2,285	-,231	-1,170	,254

a. Dependent Variable: CETR (Y)