

## **DAFTAR LAMPIRAN**

## Lampiran 1

### Daftar Perusahaan Sampel Penelitian

No	Kode Perusahaan	Nama Perusahaan
1	AISA	PT. Tiga Pilar Sejahtera, Tbk
2	ALTO	PT. Tri Banyan Tirta, Tbk
3	CEKA	PT. Wilmar Cahaya Indonesia, Tbk
4	DLTA	PT. Delta Djakarta, Tbk
5	ICBP	PT. Indofood CBP Sukses Makmur, Tbk
6	INDF	PT. Indofood Sukses Makmur, Tbk
7	MLBI	PT. Multi Bintang Indonesia, Tbk
8	MYOR	PT. Mayora Indah, Tbk
9	PSDN	PT. Prashida Aneka Niaga, Tbk
10	ROTI	PT. Nippon Indosari Corporindo, Tbk
11	SKBM	PT. Sekar Bumi, Tbk
12	SKLT	PT. Sekar Laut, Tbk
13	STTP	PT. Siantar Top, Tbk
14	ULTJ	PT. Untra Jaya Industri and Trading Company, Tbk
15	GGRM	PT. Gudang Garam, Tbk
16	HMSP	PT. Handjaya Mandala Sampoerna, Tbk
17	RMBA	PT. Bentoel International Investama, Tbk
18	WIIM	PT. Wismilak Inti Makmur, Tbk
19	DVLA	PT. Darya Varia Laboratoria, Tbk
20	INAF	PT. Indofarma (Persero), Tbk

21	KAEF	PT. Kimia Farma (Persero), Tbk
22	KLBF	PT. Kalbe Farma, Tbk
23	MERK	PT. Merk Indonesia, Tbk
24	PYFA	PT. Pyridam Farma, Tbk
25	SIDO	PT. Industri Jamu & Farmasi Sido Muncul, Tbk
26	TSPC	PT. Tempo Scan Pasific, Tbk
27	ADES	PT. Akasha Wira International, Tbk
28	MBTO	PT. Martina Berto, Tbk
29	MRAT	PT. Mustika Ratu, Tbk
30	TCID	PT. Mandom Indonesia, Tbk
31	UNVR	PT. Unilever Indonesia, Tbk
32	CINT	PT. Chitose International, Tbk
33	KICI	PT. Kedaung Indah Can, Tbk
34	LMPI	PT. Langgeng Makmur Industry, Tbk

Sumber : [www.idx.co.id](http://www.idx.co.id) dan [www.idx.id](http://www.idx.id)

Lampiran 2 : Tabulasi data

Dewan Komisaris Independen dan Komite Audit

No	Kode Perusahaan	Tahun	KI	JDK	X1 (DKI)	JKA	X2 (KA)
1	AISA	2014	2	5	0,40	4	1
		2015	2	5	0,40	4	1
		2016	2	5	0,40	4	1
		2017	1	4	0,25	4	1
2	ALTO	2014	1	3	0,33	2	0
		2015	1	3	0,33	2	0
		2016	1	2	0,50	2	0
		2017	1	2	0,50	2	0
3	CEKA	2014	1	3	0,33	3	1
		2015	1	3	0,33	3	1
		2016	1	3	0,33	3	1
		2017	1	3	0,33	3	1
4	DLTA	2014	2	5	0,40	3	1
		2015	2	5	0,40	3	1
		2016	2	5	0,40	3	1
		2017	2	5	0,40	3	1
5	ICBP	2014	3	7	0,43	3	1
		2015	3	7	0,43	3	1

		2016	3	6	0,50	3	1
		2017	3	6	0,50	3	1
6	INDF	2014	3	8	0,38	3	1
		2015	3	8	0,38	3	1
		2016	3	8	0,38	3	1
		2017	3	8	0,38	3	1
7	MLBI	2014	4	8	0,50	3	1
		2015	4	7	0,57	3	1
		2016	4	7	0,57	3	1
		2017	3	6	0,50	3	1
8	MYOR	2014	2	5	0,40	3	1
		2015	2	5	0,40	3	1
		2016	2	5	0,40	3	1
		2017	2	5	0,40	3	1
9	PSDN	2014	2	6	0,33	3	1
		2015	2	6	0,33	3	1
		2016	2	6	0,33	3	1
		2017	2	6	0,33	3	1
10	ROTI	2014	1	3	0,33	3	1
		2015	1	3	0,33	3	1
		2016	1	3	0,33	3	1
		2017	1	3	0,33	3	1

11	SKBM	2014	1	3	0,33	3	1
		2015	1	3	0,33	3	1
		2016	1	3	0,33	3	1
		2017	1	3	0,33	3	1
12	SKLT	2014	1	3	0,33	3	1
		2015	1	3	0,33	3	1
		2016	1	3	0,33	3	1
		2017	1	3	0,33	3	1
13	STTP	2014	1	3	0,33	3	1
		2015	1	3	0,33	3	1
		2016	1	2	0,50	3	1
		2017	1	2	0,50	3	1
14	ULTJ	2014	1	3	0,33	3	1
		2015	1	3	0,33	3	1
		2016	1	3	0,33	3	1
		2017	1	3	0,33	3	1
15	GGRM	2014	2	4	0,50	3	1
		2015	2	4	0,50	3	1
		2016	2	4	0,50	3	1
		2017	2	4	0,50	3	1
16	HMSP	2014	3	5	0,60	3	1
		2015	3	5	0,60	3	1

		2016	3	5	0,60	3	1
		2017	3	5	0,60	3	1
17	RMBA	2014	2	5	0,40	3	1
		2015	4	5	0,80	3	1
		2016	2	4	0,50	3	1
		2017	2	4	0,50	3	1
18	WIIM	2014	1	3	0,33	3	1
		2015	1	3	0,33	3	1
		2016	1	3	0,33	3	1
		2017	1	3	0,33	3	1
19	DVLA	2014	2	5	0,40	3	1
		2015	2	6	0,33	3	1
		2016	3	7	0,43	3	1
		2017	3	7	0,43	3	1
20	INAF	2014	1	3	0,33	3	1
		2015	1	3	0,33	3	1
		2016	1	3	0,33	3	1
		2017	1	3	0,33	3	1
21	KAEF	2014	2	5	0,40	3	1
		2015	2	6	0,33	3	1
		2016	1	5	0,20	3	1
		2017	2	5	0,40	3	1

22	KLBF	2014	2	6	0,33	3	1
		2015	3	7	0,43	3	1
		2016	3	7	0,43	3	1
		2017	3	7	0,43	3	1
23	MERK	2014	1	3	0,33	2	0
		2015	1	3	0,33	2	0
		2016	1	3	0,33	2	0
		2017	1	3	0,33	2	0
24	PYFA	2014	1	3	0,33	2	0
		2015	1	3	0,33	3	1
		2016	1	3	0,33	3	1
		2017	1	3	0,33	3	1
25	SIDO	2014	1	3	0,33	3	1
		2015	1	3	0,33	3	1
		2016	1	3	0,33	3	1
		2017	1	3	0,33	3	1
26	TSPC	2014	3	5	0,60	3	1
		2015	2	4	0,50	3	1
		2016	2	4	0,50	3	1
		2017	3	5	0,60	3	1
27	ADES	2014	1	3	0,33	3	1
		2015	1	3	0,33	3	1



		2016	1	3	0,33	3	1
		2017	1	3	0,33	3	1
28	MBTO	2014	1	3	0,33	2	0
		2015	1	3	0,33	2	0
		2016	1	3	0,33	2	0
		2017	1	3	0,33	2	0
29	MRAT	2014	1	3	0,33	2	0
		2015	1	3	0,33	2	0
		2016	1	3	0,33	2	0
		2017	1	3	0,33	2	0
30	TCID	2014	2	5	0,40	3	1
		2015	3	6	0,50	3	1
		2016	2	5	0,40	3	1
		2017	3	6	0,50	3	1
31	UNVR	2014	2	5	0,40	3	1
		2015	2	5	0,40	3	1
		2016	2	5	0,40	3	1
		2017	2	5	0,40	3	1
32	CINT	2014	1	2	0,50	3	1
		2015	1	2	0,50	3	1
		2016	1	2	0,50	3	1
		2017	1	2	0,50	3	1

33	KICI	2014	1	3	0,33	3	1
		2015	1	3	0,33	3	1
		2016	1	3	0,33	3	1
		2017	1	3	0,33	3	1
34	LMPI	2014	1	2	0,50	3	1
		2015	1	2	0,50	3	1
		2016	1	2	0,50	3	1
		2017	1	2	0,50	3	1

Lanjutan: Profitabilitas

No	Kode Perusahaan	Tahun	Laba Sebelum Pajak	Total Aset	X3 (ROA)
1	AISA	2014	484.592.000.000	7.373.868.000.000	0,0657
		2015	500.435.000.000	9.060.979.000.000	0,0552
		2016	898.431.000.000	8.724.734.000.000	0,1030
		2017	-967.484.000.000	9.254.539.000.000	-0,1045
2	ALTO	2014	-10.056.343.863	1.236.807.511.652	-0,0081
		2015	-39.117.374.969	1.180.228.072.164	-0,0331
		2016	-24.619.656.798	1.165.093.632.823	-0,0211
		2017	-69.728.704.187	1.109.383.971.111	-0,0629
3	CEKA	2014	56.866.547.178	1.284.150.037.341	0,0443
		2015	142.271.353.890	1.485.826.210.015	0,0958
		2016	285.827.837.455	1.425.964.152.418	0,2004
		2017	143.195.939.366	1.392.636.444.501	0,1028
4	DLTA	2014	380.086.736	997.443.167	0,3811
		2015	250.197.742	1.038.321.916	0,2410
		2016	327.047.654	1.197.796.650	0,2730
		2017	369.012.853	1.340.842.765	0,2752
5	ICBP	2014	3.445.380.000.000	25.029.488.000.000	0,1377
		2015	4.009.634.000.000	26.560.624.000.000	0,1510

		2016	4.989.254.000.000	28.901.948.000.000	0,1726
		2017	5.206.561.000.000	31.619.514.000.000	0,1647
6	INDF	2014	6.340.185.000.000	86.077.251.000.000	0,0737
		2015	4.962.084.000.000	91.831.526.000.000	0,0540
		2016	7.385.228.000.000	82.174.515.000.000	0,0899
		2017	7.658.554.000.000	87.939.488.000.000	0,0871
7	MLBI	2014	794.883.000.000	2.231.051.000.000	0,3563
		2015	496.909.000.000	2.100.853.000.000	0,2365
		2016	1.320.186.000.000	2.275.038.000.000	0,5803
		2017	1.780.020.000.000	2.510.078.000.000	0,7091
8	MYOR	2014	529.267.706.614	10.297.997.020.540	0,0514
		2015	1.640.494.765.801	11.342.715.686.221	0,1446
		2016	1.845.683.269.238	12.922.421.859.142	0,1428
		2017	2.186.884.603.474	14.915.849.800.251	0,1466
9	PSDN	2014	-18.289.592.371	622.508.294.824	-0,0294
		2015	-33.036.176.490	620.398.854.182	-0,0532
		2016	-10.120.000.000	653.796.725.408	-0,0155
		2017	53.669.000.000	690.979.867.049	0,0777
10	ROTI	2014	252.857.341.173	2.142.894.276.216	0,1180
		2015	378.251.615.088	2.706.323.637.034	0,1398
		2016	369.416.841.698	2.919.640.858.718	0,1265

		2017	186.147.334.530	4.559.573.709.411	0,0408
11	SKBM	2014	110.903.572.672	652.976.510.619	0,1698
		2015	53.629.853.879	764.484.248.710	0,0702
		2016	30.809.950.308	1.001.657.012.004	0,0308
		2017	31.761.022.154	1.623.027.475.045	0,0196
12	SKLT	2014	24.044.381.630	336.932.338.819	0,0714
		2015	27.376.238.223	377.110.748.359	0,0726
		2016	25.166.206.536	568.239.939.951	0,0443
		2017	27.370.565.356	636.284.210.210	0,0430
13	STTP	2014	167.977.695.749	1.700.204.093.895	0,0988
		2015	232.005.398.773	1.919.568.037.170	0,1209
		2016	217.746.308.540	2.337.207.195.055	0,0932
		2017	288.545.819.603	2.342.432.443.196	0,1232
14	ULTJ	2014	374.957.616.094	2.918.133.278.435	0,1285
		2015	700.675.350.229	3.539.995.910.248	0,1979
		2016	1.932.483.000.000	4.293.200.000.000	0,4501
		2017	1.026.231.000.000	5.186.940.000.000	0,1978
15	GGRM	2014	7.254.713.000.000	58.234.278.000.000	0,1246
		2015	8.635.275.000.000	63.505.413.000.000	0,1360
		2016	8.931.136.000.000	62.951.634.000.000	0,1419
		2017	10.436.512.000.000	66.759.930.000.000	0,1563

16	HMSP	2014	13.718.299.000.000	28.380.630.000.000	0,4834
		2015	13.932.644.000.000	38.010.724.000.000	0,3665
		2016	17.011.447.000.000	42.508.277.000.000	0,4002
		2017	16.894.806.000.000	43.141.063.000.000	0,3916
17	RMBA	2014	-1.687.866.000.000	10.821.467.000.000	-0,1560
		2015	-1.938.552.000.000	12.667.314.000.000	-0,1530
		2016	-1.391.369.000.000	13.470.943.000.000	-0,1033
		2017	-400.127.000.000	14.083.598.000.000	-0,0284
18	WIIM	2014	150.033.454.319	1.334.544.790.387	0,1124
		2015	177.962.941.779	1.342.700.045.391	0,1325
		2016	136.662.997.252	1.353.634.132.275	0,1010
		2017	54.491.308.212	1.225.712.093.041	0,0445
19	DVLA	2014	106.757.491.000	1.241.239.780.000	0,0860
		2015	144.437.708.000	1.376.278.237.000	0,1049
		2016	214.417.056.000	1.531.365.558.000	0,1400
		2017	226.147.921.000	1.640.886.147.000	0,1378
20	INAF	2014	7.768.986.701	1.249.763.660.131	0,0062
		2015	14.175.137.737	1.533.708.564.241	0,0092
		2016	-18.806.725.775	1.381.633.321.126	-0,0136
		2017	-56.816.969.124	1.529.874.783.290	-0,0371
21	KAEF	2014	344.017.652.213	3.012.778.637.568	0,1142

		2015	354.904.735.867	3.236.224.076.311	0,1097
		2016	383.025.924.670	4.621.562.561.864	0,0829
		2017	443.763.762.422	6.096.148.572.433	0,0728
22	KLBF	2014	2.765.593.462.000	12.439.267.396.015	0,2223
		2015	2.720.881.244.459	13.696.417.281.439	0,1987
		2016	3.091.188.460.230	15.226.009.210.657	0,2030
		2017	3.241.186.725.992	16.616.239.416.335	0,1951
23	MERK	2014	205.958.418	711.055.830	0,2897
		2015	193.940.841	641.646.818	0,3023
		2016	214.916.161	743.934.894	0,2889
		2017	205.784.642	847.006.544	0,2430
24	PYFA	2014	4.211.187.980	172.557.400.461	0,0244
		2015	4.554.931.095	159.951.537.229	0,0285
		2016	9.053.407.169	167.062.795.608	0,0542
		2017	9.599.280.773	159.563.931.041	0,0602
25	SIDO	2014	548.742.000.000	2.820.273.000.000	0,1946
		2015	560.399.000.000	2.796.111.000.000	0,2004
		2016	628.082.000.000	2.987.614.000.000	0,2102
		2017	681.889.000.000	3.158.198.000.000	0,2159
26	TSPC	2014	738.305.933.705	5.609.556.653.195	0,1316
		2015	707.110.932.867	6.284.729.099.203	0,1125

		2016	718.958.200.369	6.585.807.349.438	0,1092
		2017	744.090.262.873	7.434.900.309.021	0,1001
27	ADES	2014	41.579.000.000	502.990.000.000	0,0827
		2015	44.175.000.000	653.224.000.000	0,0676
		2016	61.636.000.000	767.479.000.000	0,0803
		2017	51.095.000.000	840.236.000.000	0,0608
28	MBTO	2014	7.412.242.476	623.002.100.394	0,0119
		2015	-16.833.220.866	648.899.377.240	-0,0259
		2016	11.781.230.371	709.959.168.088	0,0166
		2017	-31.658.218.720	780.669.761.787	-0,0406
29	MRAT	2014	9.928.739.792	500.138.658.228	0,0199
		2015	2.255.976.429	497.090.038.108	0,0045
		2016	-5.549.465.678	483.037.173.864	-0,0115
		2017	-1.283.322.109	497.354.419.089	-0,0026
30	TCID	2014	241.447.832.720	1.663.679.637.324	0,1451
		2015	583.121.947.494	2.062.096.846.703	0,2828
		2016	221.475.857.643	2.185.101.038.101	0,1014
		2017	243.083.045.787	2.361.807.189.430	0,1029
31	UNVR	2014	7.927.652.000.000	14.280.670.000.000	0,5551
		2015	7.829.490.000.000	15.729.945.000.000	0,4977
		2016	8.571.085.000.000	16.745.695.000.000	0,5118



		2017	9.371.661.000.000	18.906.413.000.000	0,4957
32	CINT	2014	36.759.612.201	370.186.989.798	0,0993
		2015	40.762.330.489	382.807.494.765	0,1065
		2016	28.172.913.292	399.336.626.636	0,0705
		2017	38.318.872.398	476.577.841.605	0,0804
33	KICI	2014	6.759.219.483	10.322.024.001	0,6548
		2015	2.710.606.804	133.831.888.816	0,0203
		2016	577.669.984	139.809.135.385	0,0041
		2017	10.638.117.951	149.420.009.884	0,0712
34	LMPI	2014	3.051.105.630	808.892.238.344	0,0038
		2015	6.873.689.809	793.093.512.600	0,0087
		2016	11.184.077.925	810.364.824.722	0,0138
		2017	-34.598.578.079	834.548.374.286	-0,0415

Lanjutan : *Leverage dan Size*

No	Kode Perusahaan	Tahun	Total Utang	Total Modal	X4 (LEV)	Total Aset	X5 (SZE)
1	AISA	2014	3.787.932.000.000	3.585.936.000.000	1,0563	7.373.868.000.000	27,3263
		2015	5.094.072.000.000	3.966.907.000.000	1,2841	9.060.979.000.000	29,8350
		2016	4.990.139.000.000	4.264.400.000.000	1,1702	8.724.734.000.000	29,8561
		2017	5.319.855.000.000	3.404.879.000.000	1,5624	9.254.539.000.000	29,7971
2	ALTO	2014	705.671.952.606	531.135.559.047	1,3286	1.236.807.511.652	27,8435
		2015	673.255.888.637	506.972.183.527	1,3280	1.180.228.072.164	27,7967
		2016	684.252.214.422	480.841.418.401	1,4230	1.165.093.632.823	27,7838
		2017	690.099.182.411	419.284.788.700	1,6459	1.109.383.971.111	27,7348
3	CEKA	2014	746.598.865.219	537.551.172.122	1,3889	1.284.150.037.341	27,8811
		2015	845.932.695.663	639.893.514.352	1,3220	1.485.826.210.015	28,0269
		2016	538.044.038.690	887.920.113.728	0,6060	1.425.964.152.418	27,9858
		2017	489.592.253.437	903.044.187.067	0,5422	1.392.636.444.501	27,9622
4	DLTA	2014	237.047.063	760.396.104	0,3117	997.443.167	20,7207
		2015	188.700.435	849.621.481	0,2221	1.038.321.916	20,7068
		2016	185.422.642	1.012.374.008	0,1832	1.197.796.650	19,1027
		2017	196.197.372	1.144.645.393	0,1714	1.340.842.765	21,0165
5	ICBP	2014	10.445.187.000.000	14.584.301.000.000	0,7162	25.029.488.000.000	30,8510
		2015	10.173.713.000.000	16.386.911.000.000	0,6208	26.560.624.000.000	30,9105
		2016	10.401.125.000.000	18.500.823.000.000	0,5622	28.901.948.000.000	30,9950
		2017	11.295.184.000.000	20.324.330.000.000	0,5557	31.619.514.000.000	31,0847
6	INDF	2014	45.803.053.000.000	40.274.198.000.000	1,1373	86.077.251.000.000	32,0862

		2015	48.709.933.000.000	43.121.593.000.000	1,1296	91.831.526.000.000	32,1509
		2016	38.233.092.000.000	43.941.423.000.000	0,8701	82.174.515.000.000	32,0398
		2017	41.182.764.000.000	46.756.724.000.000	0,8808	87.939.488.000.000	32,1076
7	MLBI	2014	1.677.254.000.000	553.797.000.000	3,0286	2.231.051.000.000	26,1216
		2015	1.334.373.000.000	766.480.000.000	1,7409	2.100.853.000.000	28,3771
		2016	1.454.398.000.000	820.640.000.000	1,7723	2.275.038.000.000	28,4530
		2017	1.445.173.000.000	1.064.905.000.000	1,3571	2.510.078.000.000	28,5513
8	MYOR	2014	6.220.960.735.713	4.007.036.284.847	1,5525	10.297.997.020.540	29,9629
		2015	6.148.255.759.034	5.194.459.927.187	1,1836	11.342.715.686.221	30,0595
		2016	6.657.185.872.077	6.265.255.987.065	1,0626	12.922.421.859.142	30,1899
		2017	7.561.503.437.179	7.354.346.366.072	1,0282	14.915.849.800.251	30,3334
9	PSDN	2014	250.785.019.608	371.723.275.216	0,6747	622.508.294.824	29,4596
		2015	296.079.753.266	324.319.100.916	0,9129	620.398.854.182	27,1536
		2016	373.511.385.025	280.285.340.383	1,3326	653.796.725.408	27,2060
		2017	291.494.545.681	299.485.321.368	0,9733	690.979.867.049	27,2613
10	ROTI	2014	1.189.311.196.709	953.583.079.507	1,2472	2.142.894.276.216	28,3931
		2015	1.517.788.685.162	1.188.534.951.872	1,2770	2.706.323.637.034	28,6266
		2016	1.476.889.086.692	1.442.751.772.026	1,0237	2.919.640.858.718	28,7024
		2017	1.739.407.993.982	2.820.105.715.429	0,6168	4.559.573.709.411	29,1482
11	SKBM	2014	345.361.448.340	307.615.062.279	1,1227	652.976.510.619	27,2048
		2015	420.396.809.051	344.087.439.659	1,2218	764.484.248.710	27,3624
		2016	633.267.725.358	368.389.286.646	1,7190	1.001.657.012.004	27,6326
		2017	599.790.014.646	1.023.237.460.399	0,5862	1.623.027.475.045	28,1153
12	SKLT	2014	199.636.573.745	137.295.765.073	1,4541	336.932.338.819	26,5431

		2015	225.066.080.248	152.044.668.111	1,4803	377.110.748.359	26,6558
		2016	272.088.644.079	296.151.295.872	0,9187	568.239.939.951	27,0658
		2017	328.714.435.982	307.569.774.228	1,0687	636.284.210.210	27,1789
13	STTP	2014	884.693.224.635	815.510.869.260	1,0848	1.700.204.093.895	28,1617
		2015	910.758.598.913	1.008.809.438.257	0,9028	1.919.568.037.170	28,2831
		2016	1.168.695.057.385	1.168.512.137.670	1,0002	2.337.207.195.055	28,4799
		2017	957.660.374.836	1.384.772.068.360	0,6916	2.342.432.443.196	28,4822
14	ULTJ	2014	644.827.122.017	2.273.306.156.418	0,2837	2.918.133.278.435	28,7019
		2015	742.490.216.326	2.797.505.693.922	0,2654	3.539.995.910.248	28,8951
		2016	749.967.000.000	3.489.233.000.000	0,2149	4.293.200.000.000	29,0753
		2017	978.185.000.000	4.208.755.000.000	0,2324	5.186.940.000.000	29,2771
15	GGRM	2014	21.353.980.000.000	29.416.271.000.000	0,7259	58.234.278.000.000	31,6954
		2015	24.991.880.000.000	33.228.720.000.000	0,7521	63.505.413.000.000	31,7821
		2016	23.387.406.000.000	39.564.228.000.000	0,5911	62.951.634.000.000	31,7733
		2017	24.572.266.000.000	42.187.664.000.000	0,5825	66.759.930.000.000	31,8321
16	HMSP	2014	14.882.516.000.000	13.498.114.000.000	1,1026	28.380.630.000.000	30,9767
		2015	5.994.664.000.000	32.016.060.000.000	0,1872	38.010.724.000.000	31,2688
		2016	8.333.263.000.000	34.175.014.000.000	0,2438	42.508.277.000.000	31,3807
		2017	9.028.079.000.000	34.112.985.000.000	0,2647	43.141.063.000.000	31,3954
17	RMBA	2014	12.102.506.000.000	-1.286.039.000.000	-9,4107	10.821.467.000.000	30,0125
		2015	15.816.071.000.000	-3.148.757.000.000	-5,0230	12.667.314.000.000	30,1700
		2016	4.029.576.000.000	9.441.367.000.000	0,4268	13.470.943.000.000	30,2315
		2017	5.159.928.000.000	8.923.670.000.000	0,5782	14.083.598.000.000	30,2760
18	WIIM	2014	488.154.387.359	846.390.403.028	0,5767	1.334.544.790.387	27,9196

		2015	398.991.054.485	943.708.980.906	0,4228	1.342.700.045.391	27,9257
		2016	362.540.740.471	991.093.391.804	0,3658	1.353.634.132.275	27,9338
		2017	247.620.731.930	978.091.361.111	0,2532	1.225.712.093.041	27,8345
19	DVLA	2014	293.785.055.000	974.454.725.000	0,3015	1.241.239.780.000	20,9393
		2015	402.760.903.000	973.517.334.000	0,4137	1.376.278.237.000	21,0426
		2016	451.785.946.000	1.079.579.612.000	0,4185	1.531.365.558.000	21,1494
		2017	524.586.076.000	1.116.300.069.000	0,4699	1.640.886.147.000	21,2185
20	INAF	2014	662.061.635.028	587.702.025.103	1,1265	1.249.763.660.131	27,8539
		2015	940.999.667.498	592.708.896.744	1,5876	1.533.708.564.241	28,0587
		2016	865.876.246.489	1.381.633.321.120	0,6267	1.381.633.321.126	27,9542
		2017	1.001.401.884.586	1.539.874.782.290	0,6503	1.529.874.783.290	28,0562
21	KAEF	2014	1.291.699.778.059	1.721.078.859.509	0,7505	3.012.778.637.568	28,7334
		2015	1.374.127.253.841	1.862.096.822.470	0,7379	3.236.224.076.311	28,8054
		2016	2.361.156.131.871	4.587.562.541.861	0,5147	4.621.562.561.864	29,1598
		2017	3.503.689.217.486	6.098.348.372.533	0,5745	6.096.148.572.433	29,2596
22	KLBF	2014	2.675.166.377.592	9.746.101.018.423	0,2745	12.439.267.396.015	30,1518
		2015	2.758.131.396.176	10.938.285.985.269	0,2522	13.696.417.281.439	30,2481
		2016	2.762.162.069.572	12.463.847.141.085	0,2216	15.226.009.210.657	30,3540
		2017	2.722.207.633.646	13.894.031.782.689	0,1959	16.616.239.416.335	30,4414
23	MERK	2014	166.811.511	544.244.319	0,3065	711.055.830	20,3822
		2015	168.103.536	473.543.282	0,3550	641.646.818	20,2795
		2016	161.262.425	582.672.469	0,2768	743.934.894	20,4247
		2017	231.569.103	615.437.441	0,3763	847.006.544	20,5572
24	PYFA	2014	75.460.789.155	97.096.611.306	0,7772	172.557.400.461	25,8739

		2015	58.729.478.032	101.222.059.197	0,5802	159.951.537.229	25,7981
		2016	61.554.005.181	105.508.790.427	0,5834	167.062.795.608	25,8416
		2017	50.707.930.330	108.856.000.711	0,4658	159.563.931.041	25,7957
25	SIDO	2014	195.093.000.000	2.625.180.000.000	0,0743	2.820.273.000.000	28,6678
		2015	197.797.000.000	2.998.314.000.000	0,0660	2.796.111.000.000	28,6592
		2016	229.729.000.000	2.757.885.000.000	0,0833	2.987.614.000.000	28,7254
		2017	262.333.000.000	2.895.865.000.000	0,0906	3.158.198.000.000	28,7810
26	TSPC	2014	1.527.428.955.386	4.082.127.697.809	0,3742	5.609.556.653.195	29,3554
		2015	1.947.588.124.083	4.337.140.975.120	0,4490	6.284.729.099.203	29,4691
		2016	1.950.534.206.746	4.635.273.142.692	0,4208	6.585.807.349.438	29,5159
		2017	2.352.891.899.876	5.082.008.409.145	0,4630	7.434.900.309.021	29,6372
27	ADES	2014	210.845.000.000	292.145.000.000	0,7217	502.990.000.000	26,9438
		2015	324.856.000.000	328.369.000.000	0,9893	653.224.000.000	27,2051
		2016	383.091.000.000	384.388.000.000	0,9966	767.479.000.000	27,3663
		2017	417.225.000.000	423.011.000.000	0,9863	840.236.000.000	27,4529
28	MBTO	2014	180.110.021.474	442.892.078.920	0,4067	623.002.100.394	27,1578
		2015	214.685.781.274	434.213.595.966	0,4944	648.899.377.240	27,1985
		2016	269.032.270.377	440.926.897.711	0,6102	709.959.168.088	27,2885
		2017	367.927.139.244	412.742.622.543	0,8914	780.669.761.787	27,3834
29	MRAT	2014	121.183.242.779	378.955.415.449	0,3198	500.138.658.228	26,9381
		2015	120.064.018.299	377.926.019.809	0,3177	497.090.038.108	26,9320
		2016	113.947.973.889	369.089.199.975	0,3087	483.037.173.864	26,9033
		2017	130.623.005.085	366.731.414.004	0,3562	497.354.419.089	26,9326
30	TCID	2014	611.508.876.000	1.252.170.961.200	0,4884	1.663.679.637.324	28,1401

		2015	367.225.370.667	1.714.871.478.033	0,2141	2.062.096.846.703	28,3547
		2016	401.942.530.700	1.783.158.507.325	0,2254	2.185.101.038.101	28,4126
		2017	503.480.852.911	1.858.326.336.424	0,2709	2.361.807.189.430	28,4904
31	UNVR	2014	9.534.156.000.000	4.746.514.000.000	2,0087	14.280.670.000.000	30,2899
		2015	10.902.585.000.000	4.827.360.000.000	2,2585	15.729.945.000.000	30,3865
		2016	12.041.437.000.000	4.704.258.000.000	2,5597	16.745.695.000.000	30,4491
		2017	13.733.025.000.000	5.173.380.000.000	2,6546	18.906.413.000.000	30,5705
32	CINT	2014	76.400.157.226	193.786.832.572	0,3942	370.186.989.798	26,6372
		2015	67.734.182.851	315.073.311.914	0,2150	382.807.494.765	26,6707
		2016	72.906.787.680	326.429.838.956	0,2233	399.336.626.636	26,7130
		2017	94.304.081.659	382.273.759.946	0,2467	476.577.841.605	26,8899
33	KICI	2014	32.370.776.498	67.951.247.503	0,4764	10.322.024.001	25,3316
		2015	40.460.281.468	93.371.607.348	0,4333	133.831.888.816	25,6198
		2016	50.799.380.910	89.009.754.475	0,5707	139.809.135.385	25,6635
		2017	57.921.570.888	91.498.438.996	0,6330	149.420.009.884	25,7300
34	LMPI	2014	413.237.817.893	395.654.420.451	1,0444	808.892.238.344	27,4189
		2015	391.881.675.091	401.211.837.549	0,9767	793.093.512.600	27,3992
		2016	402.192.705.158	408.172.119.564	0,9854	810.364.824.722	27,4207
		2017	458.292.046.535	376.256.327.751	1,2180	834.548.374.286	27,4501

Lanjutan : Penghindaran Pajak (ETR)

No	Kode Perusahaan	Tahun	Pajak Penghasilan	Pend. Sblm. Pjk	Y (ETR)
1	AISA	2014	106.381.000.000	500.435.000.000	0,2126
		2015	126.685.000.000	898.431.000.000	0,1410
		2016	179.203.000.000	-967.484.000.000	-0,1852
		2017	120.675.000.000	-10.056.343.863	-11,9999
2	ALTO	2014	215.437.687	-39.117.374.969	-0,0055
		2015	14.771.648.172	-24.619.656.798	-0,6000
		2016	11.880.908.965	-69.728.704.187	-0,1704
		2017	6.879.122.522	56.866.547.178	0,1210
3	CEKA	2014	15.865.132.224	142.271.353.890	0,1115
		2015	35.721.906.910	285.827.837.455	0,1250
		2016	36.130.823.829	143.195.939.366	0,2523
		2017	35.755.052.527	380.086.736	94,0708
4	DLTA	2014	91.587.361	250.197.742	0,3661
		2015	58.152.543	327.047.654	0,1778
		2016	72.538.386	369.012.853	0,1966
		2017	89.240.218	3.445.380.000.000	0,0000
5	ICBP	2014	871.208.000.000	4.009.634.000.000	0,2173
		2015	1.086.486.000.000	4.989.254.000.000	0,2178
		2016	1.357.953.000.000	5.206.561.000.000	0,2608
		2017	1.663.388.000.000	6.340.185.000.000	0,2624
6	INDF	2014	1.855.939.000.000	4.962.084.000.000	0,3740



		2015	1.730.371.000.000	7.385.228.000.000	0,2343
		2016	2.532.747.000.000	7.658.554.000.000	0,3307
		2017	2.513.491.000.000	794.883.000.000	3,1621
7	MLBI	2014	283.495.000.000	496.909.000.000	0,5705
		2015	178.663.000.000	1.320.186.000.000	0,1353
		2016	338.057.000.000	1.780.020.000.000	0,1899
		2017	457.953.000.000	529.267.706.614	0,8653
8	MYOR	2014	119.049.017.130	1.640.494.765.801	0,0726
		2015	390.261.637.241	1.845.683.269.238	0,2114
		2016	457.007.141.573	2.186.884.603.474	0,2090
		2017	555.930.772.581	-18.289.592.371	-30,3960
9	PSDN	2014	9.376.077.546	-33.036.176.490	-0,2838
		2015	9.583.653.087	-10.120.000.000	-0,9470
		2016	26.542.617.206	53.669.000.000	0,4946
		2017	21.517.999.438	252.857.341.173	0,0851
10	ROTI	2014	64.208.995.297	378.251.615.088	0,1698
		2015	107.712.914.648	369.416.841.698	0,2916
		2016	89.639.472.867	186.147.334.530	0,4816
		2017	50.783.313.391	110.903.572.672	0,4579
11	SKBM	2014	20.809.209.078	53.629.853.879	0,3880
		2015	13.479.285.258	30.809.950.308	0,4375
		2016	8.243.597.327	31.761.022.154	0,2596
		2017	6.629.186.369	24.044.381.630	0,2757
12	SKLT	2014	1.824.147.983	27.376.238.223	0,0666

		2015	1.310.568.375	25.166.206.536	0,0521
		2016	1.876.668.288	27.370.565.356	0,0686
		2017	391.189.992	167.977.695.749	0,0023
13	STTP	2014	44.342.168.784	232.005.398.773	0,1911
		2015	46.300.197.602	217.746.308.540	0,2126
		2016	43.569.590.674	288.545.819.603	0,1510
		2017	72.521.793.769	374.957.616.094	0,1934
14	ULTJ	2014	91.896.185.643	700.675.350.229	0,1312
		2015	177.575.035.200	1.932.483.000.000	0,0919
		2016	222.567.000.000	1.026.231.000.000	0,2169
		2017	314.550.000.000	7.254.713.000.000	0,0434
15	GGRM	2014	1.822.046.000.000	8.635.275.000.000	0,2110
		2015	2.182.441.000.000	8.931.136.000.000	0,2444
		2016	2.258.454.000.000	10.436.512.000.000	0,2164
		2017	2.681.165.000.000	13.718.299.000.000	0,1954
16	HMSP	2014	3.537.216.000.000	13.932.644.000.000	0,2539
		2015	3.569.336.000.000	17.011.447.000.000	0,2098
		2016	4.249.218.000.000	16.894.806.000.000	0,2515
		2017	4.224.272.000.000	-1.687.866.000.000	-2,5027
17	RMBA	2014	563.457.000.000	-1.938.552.000.000	-0,2907
		2015	300.014.000.000	-1.391.369.000.000	-0,2156
		2016	694.442.000.000	-400.127.000.000	-1,7356
		2017	79.936.000.000	150.033.454.319	0,5328
18	WIIM	2014	37.359.691.059	177.962.941.779	0,2099

		2015	46.881.830.192	136.662.997.252	0,3430
		2016	30.372.690.384	54.491.308.212	0,5574
		2017	13.901.517.361	106.757.491.000	0,1302
19	DVLA	2014	25.159.730.000	144.437.708.000	0,1742
		2015	36.543.278.000	214.417.056.000	0,1704
		2016	62.333.656.000	226.147.921.000	0,2756
		2017	63.898.628.000	7.768.986.701	8,2248
20	INAF	2014	6.328.649.024	14.175.137.737	0,4465
		2015	7.609.430.318	-18.806.725.775	-0,4046
		2016	1.439.326.563	-56.816.969.124	-0,0253
		2017	10.532.209.823	344.017.652.213	0,0306
21	KAEF	2014	86.181.636.916	354.904.735.867	0,2428
		2015	85.162.555.115	383.025.924.670	0,2223
		2016	111.427.977.057	443.763.762.422	0,2511
		2017	115.001.844.961	2.765.593.462.000	0,0416
22	KLBF	2014	642.915.814.984	2.720.881.244.459	0,2363
		2015	663.186.962.586	3.091.188.460.230	0,2145
		2016	740.303.526.679	3.241.186.725.992	0,2284
		2017	787.935.315.388	205.958.418	3825,7009
23	MERK	2014	54.907.935	193.940.841	0,2831
		2015	51.395.379	214.916.161	0,2391
		2016	61.073.314	205.784.642	0,2968
		2017	61.107.348	4.211.187.980	0,0145
24	PYFA	2014	1.550.165.979	4.554.931.095	0,3403

		2015	1.467.826.630	9.053.407.169	0,1621
		2016	1.907.090.128	9.599.280.773	0,1987
		2017	2.471.878.605	548.742.000.000	0,0045
25	SIDO	2014	131.231.000.000	560.399.000.000	0,2342
		2015	122.924.000.000	628.082.000.000	0,1957
		2016	148.557.000.000	681.889.000.000	0,2179
		2017	148.090.000.000	738.305.933.705	0,2006
26	TSPC	2014	152.515.117.693	707.110.932.867	0,2157
		2015	177.892.281.060	718.958.200.369	0,2474
		2016	173.464.664.107	744.090.262.873	0,2331
		2017	186.750.680.877	41.579.000.000	4,4915
27	ADES	2014	10.507.000.000	44.175.000.000	0,2378
		2015	11.336.000.000	61.636.000.000	0,1839
		2016	5.685.000.000	51.095.000.000	0,1113
		2017	12.853.000.000	7.412.242.476	1,7340
28	MBTO	2014	3.202.569.196	-16.833.220.866	-0,1903
		2015	2.776.670.972	11.781.230.371	0,2357
		2016	2.967.619.292	-31.658.218.720	-0,0937
		2017	6.967.392.602	9.928.739.792	0,7017
29	MRAT	2014	2.874.028.781	2.255.976.429	1,2740
		2015	1.209.986.118	-5.549.465.678	-0,2180
		2016	1.467.163.793	-1.283.322.109	-1,1433
		2017	72.238.875	241.447.832.720	0,0003
30	TCID	2014	65.619.186.288	583.121.947.494	0,1125

		2015	38.647.669.480	221.475.857.643	0,1745
		2016	59.416.261.296	243.083.045.787	0,2444
		2017	63.956.663.719	7.927.652.000.000	0,0081
31	UNVR	2014	2.000.932.000.000	7.829.490.000.000	0,2556
		2015	1.977.685.000.000	8.571.085.000.000	0,2307
		2016	2.181.213.000.000	9.371.661.000.000	0,2327
		2017	2.367.099.000.000	36.759.612.201	64,3940
32	CINT	2014	10.694.282.663	40.762.330.489	0,2624
		2015	11.284.522.975	28.172.913.292	0,4005
		2016	7.553.603.434	38.318.872.398	0,1971
		2017	8.670.611.306	6.759.219.483	1,2828
33	KICI	2014	1.732.394.080	2.710.606.804	0,6391
		2015	15.711.490.024	577.669.984	27,1980
		2016	214.733.321	10.638.117.951	0,0202
		2017	2.691.201.837	3.051.105.630	0,8820
34	LMPI	2014	1.304.396.134	6.873.689.809	0,1898
		2015	2.905.643.494	11.184.077.925	0,2598
		2016	4.251.042.468	-34.598.578.079	-0,1229
		2017	3.458.019.905	34.598.578.079	0,0999

Lampiran 3

Hasil Analisis Statistik Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
Penghindaran Pajak	136	-2.6229	.8146	.197847	.0275532	.3213223
Dewan Komisaris Independen	136	.20	1.00	.4160	.01107	.12915
Komite Audit	136	.00	1.00	.9044	.02531	.29511
Profitabilitas	136	-.1560	.7091	.121409	.0123267	.1437527
Leverage	136	-9.4474	3.0286	.665363	.0982488	1.1457684
Size	136	64.0000	9.1832E6	9.4106E5	1.3333E5	1.8704531E6
Valid N (listwise)	136					

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Penghindaran Pajak	136	-2.6229	.8146	.197847	.3213223
Dewan Komisaris Independen	136	.20	.80	.3973	.09090
Komite Audit	136	.00	1.00	.9044	.29511
Profitabilitas	136	-.1560	.7091	.121409	.1437527
Leverage	136	-9.4474	3.0286	.665363	1.1457684
Size	136	19.1027	32.1509	2.7897E1	2.7830049
Valid N (listwise)	136				

Lampiran 4

Hasil Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		118
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	.07504494
Most Extreme Differences	Absolute	.123
	Positive	.085
	Negative	-.123
Kolmogorov-Smirnov Z		1.338
Asymp. Sig. (2-tailed)		.056

a. Test distribution is Normal.

Lampiran 5

Hasil Uji Multikolinieritas

Coefficients<sup>a</sup>

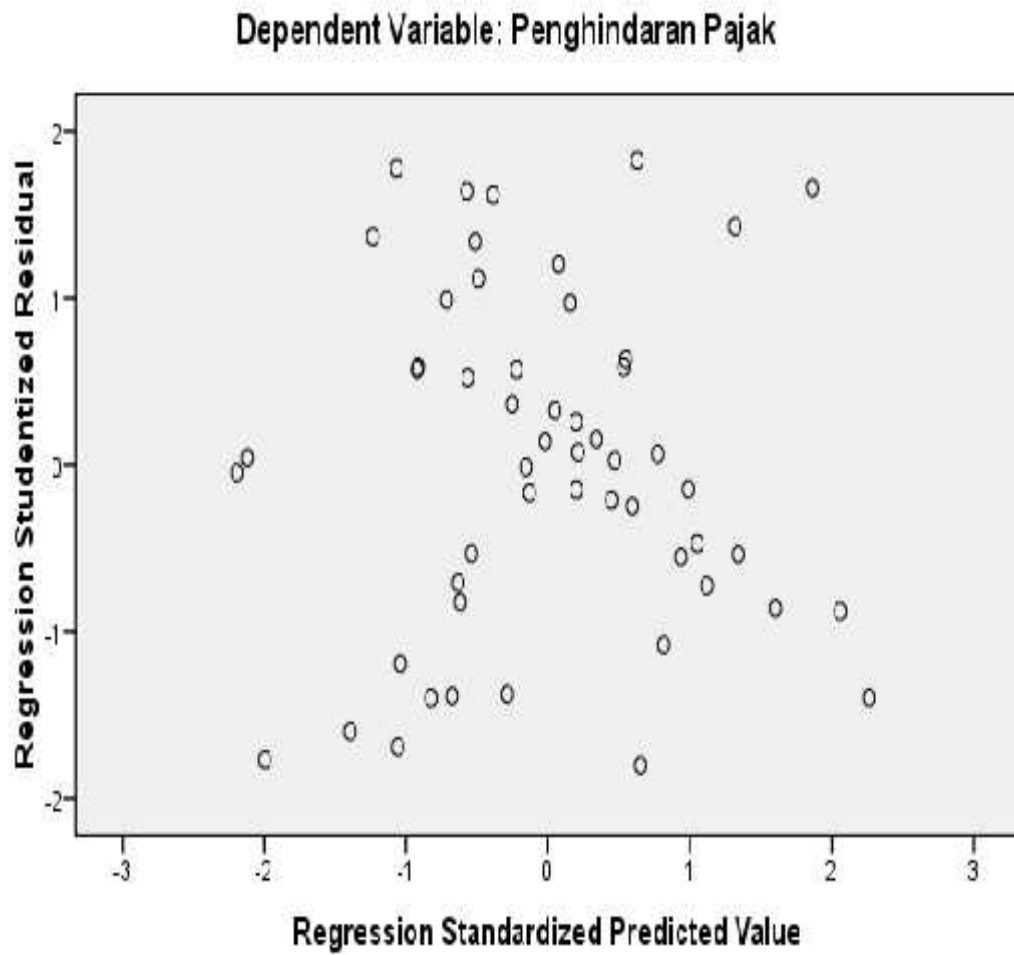
Model		Unstandardized Coefficients		Standardized Coefficients	1		Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	171	370		2.464	.015		
	Devar Komisaris Independen	-.050	.072	-.03*	-.69E-06	.463	.787	1.281
	Komite Audit	.04E-06	.027	.137	1.66E-06	.083	.864	1.157
	Profitabilitas	-.1*E-06	.06*	-.13*	-1.94E-06	.085	.877	1.143
	Leverage	.050	.007	.837	7.35E-06	.003	.861	1.123
	Size	.001	.003	.045	.56E-06	.573	.913	1.092

a. Dependent Variable: Penghirdaran Pajak



Lampiran 6

Hasil Uji Heteroskedastisitas



Lampiran 7

Hasil Uji Autokorelasi

*Runs Test*

**Runs Test**

	Unstandardized Residual
Test Value <sup>a</sup>	.00275
Cases < Test Value	59
Cases >= Test Value	59
Total Cases	118
Number of Runs	52
Z	-1.479
Asymp. Sig. (2-tailed)	.139

a. Median

*Durbin-Watson*

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.586 <sup>a</sup>	.343	.314	.07670	1.605

a. Predictors: (Constant), Size, Profitabilitas, Leverage, Komite Audit, Dewan Komisaris Independen

b. Dependent Variable: Penghindaran Pajak

Lampiran 8

Hasil Uji Parsial (uji t)

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	.171	.070		2.464	.016
	Dewan Komisaris Independen	-.050	.072	-.061	-.693	.490
	Komite Audit	.045	.027	.137	1.663	.098
	Profitabilitas	-.119	.061	-.181	-1.941	.056
	Leverage	.050	.007	.587	7.353	.000
	Size	.001	.003	.045	.561	.576

a. Dependent variable: Penghincaran Pajak

Lampiran 9

Hasil Uji Simultan (Uji F)

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.344	5	.069	11.699	.000 <sup>a</sup>
	Residual	.659	112	.006		
	Total	1.003	117			

a. Predictors: (Constant), Size, Profitabilitas, Leverage, Komite Audit, Dewan Komisaris Independen

b. Dependent Variable: Penghindaran Pajak

Lampiran 10

Hasil Uji Determinan ( $R^2$ )

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.591 <sup>a</sup>	.350	.282	.0060739	1.861

a. Predictors: (Constant), Size, Komite Audit, Leverage, Profitabilitas, Dewan Komisaris Independen

b. Dependent Variable: Penghindaran Pajak