

Lampiran 1 Data tabulasi kepemilikan manajerial

NO	KODE	NAMA EMITEN	Kepemilikan Manajerial				
			2012	2013	2014	2015	2016
1	AKRA	PT. AKR CORPORINDO	0.52	0.51	0.73	0.51	0.53
2	ASII	PT. ASTRA INTERNATIONAL	0.04	0.04	0.04	0.04	0.04
3	BTON	PT. BETONJAYA MANUNGGAL	9.58	9.58	9.58	9.58	9.58
4	INDF	PT. INDOFOOD SUKSES MAKMUR	0.02	0.02	0.02	0.02	0.02
5	LTLS	PT. LAUTAN LUAS	3.64	2.62	2.62	2.62	2.62
6	STTP	PT. SIANTAR TOP	4.24	3.13	3.17	3.19	3.21
7	TBLA	PT. TUNAS BARU LAMPUNG	0.10	0.10	0.08	0.08	0.08
8	ALDO	PT. ALKINDO NARATAMA	6.66	14.32	19.57	19.57	7.66
9	ALMI	PT. ALUMINDO LIGHT METAL IND	1.60	1.60	1.60	1.62	1.64
10	AUTO	PT. ASTRA OTOPARTS	0.07	0.06	0.02	0.02	0.02
11	BRAM	PT. INDO KORDSA	27.77	6.77	6.77	6.77	6.77
12	BRNA	PT. BERLINA	10.08	9.42	7.21	6.58	5.08
13	CEKA	PT. WILMAR CAHAYA INDONESIA	0.76	0.76	0.76	0.76	0.76
14	CTBN	PT. CITRA TUBINDO	0.03	0.03	0.03	0.03	0.03
15	GGRM	PT. GUDANG GARAM	0.88	0.92	0.92	0.92	0.92
16	GJTL	PT. GAJAH TUNGGAL	0.08	0.09	0.10	0.10	0.1
17	IKBI	PT.SUMI INDO KABEL	0.10	0.10	0.10	0.10	0.1
18	INDS	PT. INDOSPRING	0.41	0.44	0.44	0.44	0.44
19	KICI	PT. KEDAUNG INDAH CAN	0.23	0.23	0.23	0.23	0.23
20	LION	PT. LION METAL WORKS	0.24	0.24	0.24	0.24	0.24
21	LMPI	PT. LANGGENG MAKMUR INDUSTRI	0.01	0.01	0.01	0.01	0.01
22	LMSH	PT. LION MESH PRIMA	25.61	25.61	25.18	25.58	9.85
23	MASA	PT. MULTI STRADA ARAH SARANA	3.46	3.06	15.70	15.7	15.7
24	MERK	PT. MERCK	0.001	0.001	0.001	0.090	0.1
25	NIPS	PT. NIPRESS	3.37	3.37	3.37	3.37	3.37
26	PRAS	PT. PRIMA ALLOY STEEL UNIVERSAL	5.91	5.91	5.91	4.96	4.96
27	PYFA	PT. PYRIDAM FARMA	23.08	23.08	23.08	11.54	11.54
28	SKLT	PT. SEKAR LAUT	0.12	0.12	0.12	0.12	0.12
29	SRIL	PT. SRI REJEKI ISMAN	0.05	0.05	0.05	0.05	0.05
30	SRSN	PT.INDO ACIDATAMA	12.08	9.41	11.59	11.59	10.16
31	TCID	PT. MANDOM INDONESIA	0.14	0.14	0.14	0.136	0.14
32	TRST	PT. TRIAS SENTOSA	1.90	1.50	1.19	1.19	5.82
33	ULTJ	PT. ULTRAJAYA MILK INDUSTRY	17.97	17.80	17.90	17.9	17.9

Lampiran 2 data tabulasi kepemilikan institusional

NO	KODE	NAMA EMITEN	Kepemilikan Institusional				
			2012	2013	2014	2015	2016
1	AKRA	PT. AKR CORPORINDO	59.22	59.18	58.78	58.58	58.58
2	ASII	PT. ASTRA INTERNATIONAL	50.11	50.11	50.11	50.11	50.11
3	BTON	PT. BETONJAYA MANUNGGAL	81.83	81.83	81.83	81.83	81.83
4	INDF	PT. INDOFOOD SUKSES MAKMUR	50.07	50.07	50.07	50.07	50.07
5	LTLS	PT. LAUTAN LUAS	63.03	55.03	56.05	54.05	54.05
6	STTP	PT. SIANTAR TOP	56.76	56.76	56.76	64.76	64.76
7	TBLA	PT. TUNAS BARU LAMPUNG	54.28	58.68	58.68	54.29	51.25
8	ALDO	PT. ALKINDO NARATAMA	58.41	58.41	58.41	58.41	58.41
9	ALMI	PT. ALUMINDO LIGHT METAL I	83.84	76.07	82.03	76.48	76.48
10	AUTO	PT. ASTRA OTOPARTS	80.00	80.00	80.00	80.00	80.00
11	BRAM	PT. INDO KORDSA	65.82	65.82	65.82	65.82	65.82
12	BRNA	PT. BERLINA	51.42	51.42	51.42	64.98	64.98
13	CEKA	PT. WILMAR CAHAYA IND	92.01	92.01	92.01	87.02	87.02
14	CTBN	PT. CITRA TUBINDO	80.92	82.45	82.45	85.19	85.19
15	GGRM	PT. GUDANG GARAM	75.55	75.55	75.55	69.29	69.29
16	GJTL	PT. GAJAH TUNGGAL	59.50	59.50	59.50	59.50	59.50
17	IKBI	PT.SUMI INDO KABEL	93.06	93.06	93.06	92.20	92.20
18	INDS	PT. INDOSPRING	88.11	88.11	88.11	88.11	88.11
19	KICI	PT. KEDAUNG INDAH CAN	81.69	81.69	81.69	81.69	81.69
20	LION	PT. LION METAL WORKS	57.70	57.70	57.70	57.70	57.70
21	LMPI	PT. LANGGENG MAKMUR IND	83.28	83.28	83.28	83.27	83.27
22	LMSH	PT. LION MESH PRIMA	32.22	32.22	32.22	32.22	32.22
23	MASA	PT. MULTI STRADA ARAH S	53.53	53.53	53.53	53.53	53.53
24	MERK	PT. MERCK	86.65	86.65	86.65	86.65	86.65
25	NIPS	PT. NIPRESS	58.89	58.89	62.9	43.25	43.25
26	PRAS	PT. PRIMA ALLOY STEEL U	45.24	45.24	45.24	54.07	54.07
27	PYFA	PT. PYRIDAM FARMA	53.85	53.85	53.85	53.85	53.85
28	SKLT	PT. SEKAR LAUT	67.39	67.39	67.39	67.39	67.39
29	SRIL	PT. SRI REJEKI ISMAN	56.07	56.07	56.07	56.07	56.07
30	SRSN	PT.INDO ACIDATAMA	68.01	68.01	68.01	68.01	68.01
31	TCID	PT. MANDOM INDONESIA	78.816	78.841	78.841	72.16	72.16
32	TRST	PT. TRIAS SENTOSA	43.43	43.43	43.43	43.43	43.43
33	ULTJ	PT. ULTRAJAYA MILK ITC	37.09	37.09	37.09	37.09	37.09

Lampiran 3 Data tabulasi komisaris independen

NO	KOD E	NAMA EMITEN	Jumlah Anggota Komind					Total Dewan Komisaris					Komisaris Independen				
			2012	2013	2014	2015	2016	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016
1	AKRA	PT. AKR CORPORINDO	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
2	ASII	PT. ASTRA INTERNATIONAL	3	3	3	3	3	10	10	10	10	10	30	30	30	30	30
3	BTON	PT. BETONJAYA MANUNGGAL	1	1	1	1	1	2	2	2	2	2	50	50	50	50	50
4	INDF	PT. INDOFOOD SUKSES MAKMUR	3	3	3	3	3	8	8	8	8	8	38	38	38	38	38
5	LTLS	PT. LAUTAN LUAS	3	3	3	3	3	6	6	6	6	6	50	50	50	50	50
6	STTP	PT. SIANTAR TOP	1	1	1	1	1	2	2	2	2	2	50	50	50	50	50
7	TBLA	PT. TUNAS BARU LAMPUNG	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
8	ALDO	PT. ALKINDO NARATAMA	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
9	ALMI	PT. ALUMINDO LIGHT METAL IND	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
10	AUTO	PT. ASTRA OTOPARTS	3	3	3	3	3	8	8	8	8	8	38	38	38	38	38
11	BRAM	PT. INDO KORDSA	2	2	2	2	2	5	5	5	5	5	40	40	40	40	40
12	BRNA	PT. BERLINA	2	2	2	2	2	4	4	4	4	4	50	50	50	50	50
13	CEKA	PT. WILMAR CAHAYA INDONESIA	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
14	CTBN	PT. CITRA TUBINDO	2	2	2	2	2	6	6	6	6	6	33	33	33	33	33
15	GGRM	PT. GUDANG GARAM	2	2	2	2	2	4	4	4	4	4	50	50	50	50	50
16	GJTL	PT. GAJAH TUNGGAL	3	3	3	3	3	10	10	10	10	10	30	30	30	30	30
17	IKBI	PT.SUMI INDO KABEL	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
18	INDS	PT. INDOSPRING	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
19	KICI	PT. KEDAUNG INDAH CAN	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
20	LION	PT. LION METAL WORKS	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
21	LMPI	PT. LANGGENG MAKMUR INDUSTRI	1	1	1	1	1	2	2	2	2	2	50	50	50	50	50
22	LMSH	PT. LION MESH PRIMA	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
23	MASA	PT. MULTI STRADA ARAH SARANA	2	2	2	2	2	5	5	5	5	5	40	40	40	40	40

24	MERK	PT. MERCK	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
25	NIPS	PT. NIPRESS	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
26	PRAS	PT. PRIMA ALLOY STEEL UNIVERSAL	2	2	2	2	2	3	3	3	3	3	67	67	67	67	67
27	PYFA	PT. PYRIDAM FARMA	2	2	2	2	2	4	4	4	4	4	50	50	50	50	50
28	SKLT	PT. SEKAR LAUT	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
29	SRIL	PT. SRI REJEKI ISMAN	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33
30	SRSN	PT. INDO ACIDATAMA	3	3	3	3	3	8	8	8	8	8	38	38	38	38	38
31	TCID	PT. MANDOM INDONESIA	2	2	2	2	2	5	5	5	5	5	40	40	40	40	40
32	TRST	PT. TRIAS SENTOSA	2	2	2	2	2	4	4	4	4	4	50	50	50	50	50
33	ULTJ	PT. ULTRAJAYA MILK IND & TRAD	1	1	1	1	1	3	3	3	3	3	33	33	33	33	33

Lampiran 4 data tabulasi agresivitas pajak

N O	KOD E	NAMA EMITEN	Profit Before Tax					Beban Pajak Penghasilan					Agresivitas Pajak				
			2012	2013	2014	2015	2016	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016
1	AKRA	PT. AKR CORPORINDO	809,68 2	733,05 2	993,34 4	1,317,0 20	1,118,5 45	190,8 49	117,4 26	202,7 80	233,1 74	71,69 5	0.2 4	0.1 6	0.2 0	0.1 8	0.0 6
2	ASII	PT. ASTRA INTERNATIONAL	27,898, 000	27,523, 000	27,352, 000	19,630, 000	22,253, 000	5,156, 000	5,226, 000	5,227, 000	4,017, 000	3,951, 000	0.1 8	0.1 9	0.1 9	0.2 0	0.1 8
3	BTON	PT. BETONJAYA MANUNGGAL	32,391	33,272	9,580	7,804	-11,514	7,629	7,389	1,949	1,480	-3,067	0.2 4	0.2 2	0.2 0	0.1 9	0.2 7
4	INDF	PT. INDOFOOD SUKSES MAKMUR	6,309,7 56	4,666,9 58	6,229,2 97	4,962,0 84	5,457,7 92	1,530, 310	1,252, 072	1,828, 217	1,730, 371	1,627, 608	0.2 4	0.2 7	0.2 9	0.3 5	0.3 0
5	LTLS	PT. LAUTAN LUAS	142,28 5	173,65 7	274,84 5	76,997	133,02 2	33,32 7	46,16 6	73,65 6	42,96 6	31,17 3	0.2 3	0.2 7	0.2 7	0.5 6	0.2 3
6	STTP	PT. SIANTAR TOP	93,117	142,79 9	167,76 5	232,00 5	128,26 4	18,49 1	28,36 2	44,30 0	46,30 0	24,87 0	0.2 0	0.2 0	0.2 6	0.2 0	0.1 9
7	TBLA	PT. TUNAS BARU LAMPUNG	331,11 7	119,07 1	562,41 9	263,21 4	641,42 0	67,35 0	32,52 2	125,9 16	62,43 1	171,5 73	0.2 0	0.2 7	0.2 2	0.2 4	0.2 7
8	ALDO	PT. ALKINDO NARATAMA	16,436	33,592	28,201	32,454	36,099	-5	8,451	7,140	8,375	9,181	0.0 0	0.2 5	0.2 5	0.2 6	0.2 5
9	ALMI	PT. ALUMINDO LIGHT METAL IND	26,170	22,939	1,635	73,877	78,983	11,33 2	3,180	314	20,26 4	18,95 4	0.4 3	0.1 4	0.1 9	0.2 7	0.2 4
10	AUTO	PT. ASTRA OTOPARTS	1,263,3 68	1,268,6 04	1,108,0 55	433,59 6	475,97 1	127,4 54	210,5 89	151,6 46	110,8 95	129,5 75	0.1 0	0.1 7	0.1 4	0.2 6	0.2 7
11	BRAM	PT. INDO KORDSA	244,79 5	102,99 5	271,07 2	267,99 4	28,306, 304	26,77 2	34,99 2	73,50 9	83,70 3	7,811, 019	0.1 1	0.3 4	0.2 7	0.3 1	0.2 8
12	BRNA	PT. BERLINA	80,032	8,132	74,268	2,427	25,458	25,53 6	4,087	17,26 9	4,732	7,711	0.3 2	0.5 0	0.2 3	1.9 5	0.3 0
13	CEKA	PT. WILMAR CAHAYA INDONESIA	83,714	86,553	57,073	142,27 1	181,68 1	25,37 0	21,48 4	16,07 1	35,72 2	46,46 1	0.3 0	0.2 5	0.2 8	0.2 5	0.2 6
14	CTBN	PT. CITRA TUBINDO	453,24 6	654,76 9	431,91 5	125,06 1	94,785	121,4 18	185,2 75	115,0 39	5,739	31,99 3	0.2 7	0.2 8	0.2 7	0.0 5	0.3 4
15	GGRM	PT. GUDANG GARAM	5,530,6 46	5,936,2 04	7,205,8 45	8,635,2 75	6,150,8 01	1,461, 935	1,552, 272	1,810, 552	2,182, 441	1,553, 050	0.2 6	0.2 6	0.2 5	0.2 5	0.2 5

16	GJTL	PT. GAJAH TUNGGAL	1,457,400	166,473	394,059	331,869	784,428	325,153	46,143	124,191	-18,543	201,488	0.22	0.28	0.32	-0.06	0.26
17	IKBI	PT.SUMI INDO KABEL	52,099	28,913	31,104	17,643	50,969	13,181	8,052	8,358	4,524	12,906	0.25	0.28	0.27	0.26	0.25
18	INDS	PT. INDOSPRING	180,798	184,580	167,540	4,134	48,140	46,730	36,972	39,883	2,200	2,168	0.26	0.20	0.24	0.53	0.05
19	KICI	PT. KEDAUNG INDAH CAN	3,080	9,948	6,328	2,771	236	-820	2,528	1,625	15,771	8	0.27	0.25	0.26	5.69	0.03
20	LION	PT. LION METAL WORKS	103,652	85,027	62,858	58,452	43,900	18,278	20,266	13,856	12,443	8,824	0.18	0.24	0.22	0.21	0.20
21	LMPI	PT. LANGGENG MAKMUR INDUSTRI	5,081	-14,019	3,003	6,874	2,787	2,740	-1,979	1,292	2,906	781	0.54	0.14	0.43	0.42	0.28
22	LMSH	PT. LION MESH PRIMA	45,071	19,438	11,007	3,807	2,819	3,788	5,055	3,604	1,863	772	0.08	0.26	0.33	0.49	0.27
23	MASA	PT. MULTI STRADA ARAH SARANA	14,993	71,143	28,111	392,319	50,609	11,901	115,335	22,228	1,354	17,864	0.79	1.62	0.79	0.00	0.35
24	MERK	PT. MERCK	145,915	234,708	205,058	193,941	169,159	38,107	59,263	54,683	51,395	43,710	0.26	0.25	0.27	0.27	0.26
25	NIPS	PT. NIPRESS	29,363	45,584	67,390	41,752	61,879	7,810	11,712	50,135	11,081	15,627	0.27	0.26	0.74	0.27	0.25
26	PRAS	PT. PRIMA ALLOY STEEL UNIVERSAL	9,977	15,808	15,015	8,469	3,504	-5,588	2,611	3,674	2,032	1,143	0.56	0.17	0.24	0.24	0.33
27	PYFA	PT. PYRIDAM FARMA	7,972	8,500	4,207	4,555	3,919	-2,664	2,304	1,549	1,468	1,077	0.33	0.27	0.37	0.32	0.27
28	SKLT	PT. SEKAR LAUT	11,664	16,598	23,544	27,376	18,370	3,701	5,158	7,063	7,309	3,359	0.32	0.31	0.30	0.27	0.18
29	SRIL	PT. SRI REJEKI ISMAN	323,498	462,825	820,269	946,618	494,449	94,189	133,657	192,022	130,752	72,698	0.29	0.29	0.23	0.14	0.15
30	SRSN	PT. INDO ACIDATAMA	25,761	32,667	29,858	20,715	3,463	8,805	16,673	15,402	5,210	-9,602	0.34	0.51	0.52	0.25	2.77

31	TCID	PT. MANDOM INDONESIA	203,26 3	218,29 8	239,42 9	583,12 1	196,95 5	52,88 9	58,14 9	65,11 4	38,64 8	52,68 1	0.2 6	0.2 7	0.2 7	0.0 7	0.2 7
32	TRST	PT. TRIAS SENTOSA	80,749	72,554	63,102	51,098	36,786	19,29 6	39,58 8	33,01 7	25,78 4	9,006	0.2 4	0.5 5	0.5 2	0.5 0	0.2 4
33	ULTJ	PT. ULTRAJAYA MILK IND & TRAD	457,97 0	436,72 0	375,35 7	700,67 5	718,68 6	104,5 38	111,5 93	91,99 6	177,5 75	163,5 93	0.2 3	0.2 6	0.2 5	0.2 5	0.2 3

Lampiran 5 data tabulasi CSR

NO	KODE	NAMA EMITEN	Jumlah Pengungkapan					CSRDI				
			2012	2013	2014	2015	2016	2012	2013	2014	2015	2016
1	AKRA	PT. AKR CORPORINDO	8	10	10	13	15	0.09	0.11	0.11	0.14	0.16
2	ASII	PT. ASTRA INTERNATIONAL	65	26	26	21	23	0.71	0.29	0.29	0.23	0.25
3	BTON	PT. BETONJAYA MANUNGGAL	15	18	19	19	19	0.16	0.20	0.21	0.21	0.21
4	INDF	PT. INDOFOOD SUKSES MAKMUR	18	16	16	17	17	0.20	0.18	0.18	0.19	0.19
5	LTLS	PT. LAUTAN LUAS	12	12	12	15	15	0.13	0.13	0.13	0.16	0.16
6	STTP	PT. SIANTAR TOP	6	6	6	6	6	0.07	0.07	0.07	0.07	0.07
7	TBLA	PT. TUNAS BARU LAMPUNG	16	16	19	19	21	0.18	0.18	0.21	0.21	0.23
8	ALDO	PT. ALKINDO NARATAMA	8	11	11	11	11	0.09	0.12	0.12	0.12	0.12
9	ALMI	PT. ALUMINDO LIGHT METAL INDUSTRY	6	8	8	8	10	0.07	0.09	0.09	0.09	0.11
10	AUTO	PT. ASTRA OTOPARTS	14	14	15	15	17	0.15	0.15	0.16	0.16	0.19
11	BRAM	PT. INDO KORDSA	6	11	11	11	11	0.07	0.12	0.12	0.12	0.12
12	BRNA	PT. BERLINA	13	12	12	13	13	0.14	0.13	0.13	0.14	0.14
13	CEKA	PT. WILMAR CAHAYA INDONESIA	17	17	18	18	18	0.19	0.19	0.20	0.20	0.20
14	CTBN	PT. CITRA TUBINDO	15	21	25	29	31	0.16	0.23	0.27	0.32	0.34
15	GGRM	PT. GUDANG GARAM	13	13	13	13	13	0.14	0.14	0.14	0.14	0.14
16	GJTL	PT. GAJAH TUNGGAL	7	7	8	8	8	0.08	0.08	0.09	0.09	0.09
17	IKBI	PT.SUMI INDO KABEL	6	9	9	9	9	0.07	0.10	0.10	0.10	0.10
18	INDS	PT. INDOSPRING	8	13	13	13	13	0.09	0.14	0.14	0.14	0.14
19	KICI	PT. KEDAUNG INDAH CAN	5	8	8	8	8	0.05	0.09	0.09	0.09	0.09
20	LION	PT. LION METAL WORKS	8	9	9	9	9	0.09	0.10	0.10	0.10	0.10

21	LMPI	PT. LANGGENG MAKMUR INDUSTRI	13	13	15	15	15	0.14	0.14	0.16	0.16	0.16
22	LMSH	PT. LION MESH PRIMA	6	8	8	8	8	0.07	0.09	0.09	0.09	0.09
23	MASA	PT. MULTI STRADA ARAH SARANA	5	5	7	7	9	0.05	0.05	0.08	0.08	0.10
24	MERK	PT. MERCK	8	10	10	12	12	0.09	0.11	0.11	0.13	0.13
25	NIPS	PT. NIPRESS	5	14	14	14	14	0.05	0.15	0.15	0.15	0.15
26	PRAS	PT. PRIMA ALLOY STEEL UNIVERSAL	5	3	3	3	3	0.05	0.03	0.03	0.03	0.03
27	PYFA	PT. PYRIDAM FARMA	5	14	14	14	14	0.05	0.15	0.15	0.15	0.15
28	SKLT	PT. SEKAR LAUT	4	6	6	6	6	0.04	0.07	0.07	0.07	0.07
29	SRIL	PT. SRI REJEKI ISMAN	5	5	5	5	5	0.05	0.05	0.05	0.05	0.05
30	SRSN	PT.INDO ACIDATAMA	12	12	12	12	12	0.13	0.13	0.13	0.13	0.13
31	TCID	PT. MANDOM INDONESIA	7	14	14	14	14	0.08	0.15	0.15	0.15	0.15
32	TRST	PT. TRIAS SENTOSA	5	10	10	10	10	0.05	0.11	0.11	0.11	0.11
33	ULTJ	PT. ULTRAJAYA MILK INDUSTRY & TRADING	11	13	13	13	13	0.12	0.14	0.14	0.14	0.14

Lampiran 6 data output spss

Descriptives

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Komisaris independen	165	30	67	39.06	8.723
Kepemilikan manajerial	165	.00	27.77	4.3982	6.76819
Kepemilikan institusional	165	32.22	93.06	64.8083	15.97980
Corporate Social Responsibility	165	.03	.71	.1306	.07241
Agresivitas Pajak	165	-2.77	5.69	.2601	.54878
Valid N (listwise)	165				

NPar Tests (Sebelum Transformasi)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		165
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.54734009
Most Extreme Differences	Absolute	.302
	Positive	.302
	Negative	-.293
Test Statistic		.302
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 7 data output spss

Descriptives

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Komisaris independen	153	30	67	38.88	8.623
Kepemilikan manajerial	153	.00	27.77	4.1714	6.68963
Kepemilikan institusional	153	32.22	93.06	64.9297	16.18215
Corporate Social Responsibility	153	.03	.71	.1341	.07337
Agresivitas Pajak	153	-.06	.56	.2557	.10242
Valid N (listwise)	153				

NPar Tests (Setelah Transformasi)

One-Sample Kolmogorov-Smirnov Test		
		Zscore: Zscore: Unstandardized Residual
N		153
Normal Parameters ^{a,b}	Mean ⁹	-.0357958
	Std. Deviation	.53533729
Most Extreme Differences	Absolute	.064
	Positive	.058
	Negative	-.064
Test Statistic		.064
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Lampiran 8 data output spss

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Komisaris independen	.935	1.070
	Kepemilikan manajerial	.921	1.086
	Kepemilikan institusional	.936	1.069
	Corporate Social Responsibility	.910	1.099

a. Dependent Variable: Agresivitas Pajak

Model Summary^b

Model	Durbin-Watson
1	2.000 ^a

a. Predictors: (Constant),
Corporate Social
Responsibility,
Kepemilikan manajerial,
Kepemilikan institusional,
Komisaris independen

b. Dependent Variable:
Agresivitas Pajak

Lampiran 9 data output spss

Regression (Heteroskedastisitas)

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Corporate Social Responsibility, Kepemilikan manajerial, Kepemilikan institusional, Komisaris independen ^b		Enter

- a. Dependent Variable: abs_res
 b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.188 ^a	.035	.009	.37717

- a. Predictors: (Constant), Corporate Social Responsibility, Kepemilikan manajerial, Kepemilikan institusional, Komisaris independen

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.773	4	.193	1.359	.251 ^b
	Residual	21.054	148	.142		
	Total	21.827	152			

- a. Dependent Variable: abs_res
 b. Predictors: (Constant), Corporate Social Responsibility, Kepemilikan manajerial, Kepemilikan institusional, Komisaris independen

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.408	.182		2.245	.026
	Komisaris independen	.004	.003	.087	1.046	.297
	Kepemilikan manajerial	.000	.005	-.004	-.043	.966
	Kepemilikan institusional	-.002	.002	-.078	-.931	.354
	Corporate Social Responsibility	-.450	.312	-.122	-1.441	.152

- a. Dependent Variable: abs_res

Lampiran 10 data output spss

Regression Model 1

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Kepemilikan institusional, Komisaris independen, Kepemilikan manajerial ^b		Enter

a. Dependent Variable: Corporate Social Responsibility

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.301 ^a	.090	.072	.09905

a. Predictors: (Constant), Kepemilikan institusional, Komisaris independen, Kepemilikan manajerial

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.145	3	.048	4.940	.003 ^b
	Residual	1.462	149	.010		
	Total	1.607	152			

a. Dependent Variable: Corporate Social Responsibility

b. Predictors: (Constant), Kepemilikan institusional, Komisaris independen, Kepemilikan manajerial

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.141	.046		3.044	.003
	Komisaris independen	-.002	.001	-.194	-2.444	.016
	Kepemilikan manajerial	.003	.001	.180	2.245	.026
	Kepemilikan institusional	.001	.000	.207	2.618	.010

a. Dependent Variable: Corporate Social Responsibility

Lampiran 11 data output spss

Regression Model 2

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Corporate Social Responsibility, Kepemilikan manajerial, Kepemilikan institusional, Komisaris independen ^b		Enter

- a. Dependent Variable: Agresivitas Pajak
 b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.387 ^a	.149	.126	.09573

- a. Predictors: (Constant), Corporate Social Responsibility, Kepemilikan manajerial, Kepemilikan institusional, Komisaris independen

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.238	4	.060	6.502	.000 ^b
	Residual	1.356	148	.009		
	Total	1.595	152			

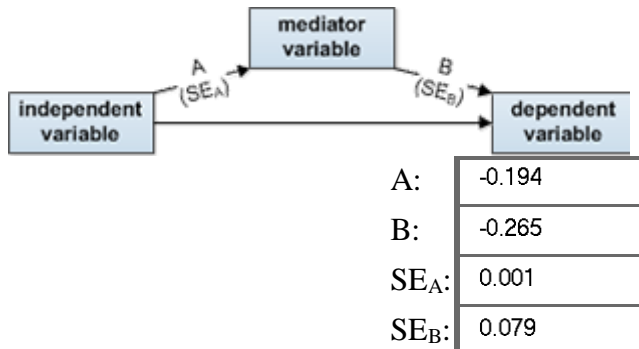
- a. Dependent Variable: Agresivitas Pajak
 b. Predictors: (Constant), Corporate Social Responsibility, Kepemilikan manajerial, Kepemilikan institusional, Komisaris independen

Coefficients^a

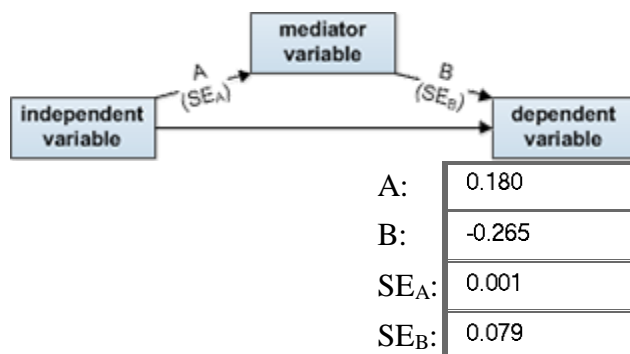
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.195	.046		4.217	.000
	Komisaris independen	.002	.001	.181	2.303	.023
	Kepemilikan manajerial	.003	.001	.184	2.328	.021
	Kepemilikan institusional	.000	.000	.020	.252	.802
	Corporate Social Responsibility	-.264	.079	-.265	-3.337	.001

- a. Dependent Variable: Agresivitas Pajak

Lampiran 12 data output spss

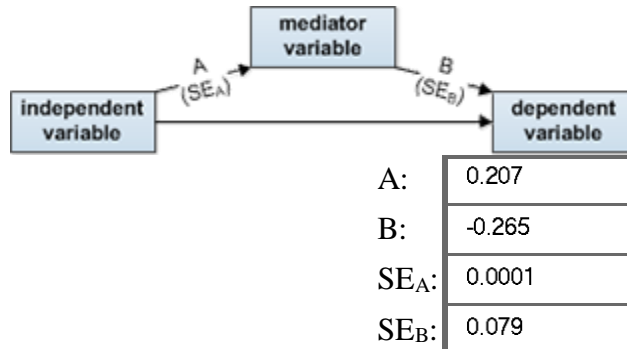


Sobel test statistic: 3.35392905
 One-tailed probability: 0.00039836
 Two-tailed probability: 0.00079673



Sobel test statistic: -3.35384805
 One-tailed probability: 0.00039848
 Two-tailed probability: 0.00079696

Lampiran 13 data output spss



Sobel test statistic: -3.35442598

One-tailed probability: 0.00039765

Two-tailed probability: 0.00079530