

LAMPIRAN

Lampiran 1. Daftar perusahaan sampel

No.	KODE	Nama Perusahaan
1	ADES	Akasha Wira International
2	AKPI	Argha Karya Prima
3	AKRA	AKR Corporindo
4	AMFG	Asahimas Flat Glass
5	APLI	Asiplast Industries
6	ARNA	Arwana Citramulia
7	ASGR	Astra Graphia
8	ASII	Astra International
9	AUTO	Astra Otoparts
10	BATA	Sepatu Bata
11	DLTA	Delta Djakarta
12	DPNS	Duta Pertiwi Nusantara
13	DVLA	Darya Varia
14	FAST	Fast Food Indonesia
15	GGRM	Gudang Garam
16	HMSP	HM Sampoerna
17	ICBP	Indofood CBP Sukses M.
18	INAI	Indal Alumindo Industry
19	INCI	Intanwijaya International
20	INDF	Indofood Sukses Makmur
21	INDS	Indospring
22	INTP	Indocement Tunggul Perkasa
23	JECC	Jembo Cable Company
24	KBLI	KMI Wire and Cable
25	KLBF	Kalbe Farma
26	LION	Lion Metal Works
27	LMSH	Lionmesh Prima

28	LTLS	Lautan Luas
29	MLBI	Multi Bintang Indonesia
30	MTDL	Metrodata Electronics
31	MYOR	Mayora Indah
32	PYFA	Pyridan Farma
33	RICY	Ricky Putra Globalindo
34	ROTI	Nippon Indosari
35	SCCO	Supreme Cable Manufact.
36	SKLT	Sekar Laut
37	SMGR	Semen Indonesia
38	SMSM	Selamat Sempurna
39	SRSN	Indo Acidatama
40	TBLA	Tunas Baru Lampung
41	TCID	Mandom Indonesia
42	ULTJ	Ultrajaya Milk Industri
43	UNTR	United Tractors
44	UNVR	Unilever Indonesia

Sumber : Data Sekunder yang telah diolah (2019)

Lampiran 2. Tabulasi Data penelitian

Tahun 2015

No.	TAHUN	KODE	TA	NP
1	2015	ADES	0	1,82
2	2015	AKPI	0	0,54
3	2015	AKRA	0	3,88
4	2015	AMFG	0	0,84
5	2015	APLI	0	0,44
6	2015	ARNA	0	4,10
7	2015	ASGR	0	2,29
8	2015	ASII	0	1,92
9	2015	AUTO	0	0,76
10	2015	BATA	0	2,14
11	2015	DLTA	0	0,10
12	2015	DPNS	0	0,53
13	2015	DVLA	0	1,50
14	2015	FAST	0	2,06
15	2015	GGRM	0	2,78
16	2015	HMSP	0	13,66
17	2015	ICBP	0	4,79
18	2015	INAI	0	0,53
19	2015	INCI	0	0,33
20	2015	INDF	0	1,05
21	2015	INDS	0	0,12
22	2015	INTP	0	3,44
23	2015	JECC	0	0,56
24	2015	KBLI	0	0,46
25	2015	KLBF	0	5,66
26	2015	LION	0	0,12
27	2015	LMSH	0	0,49
28	2015	LTLS	0	0,48
29	2015	MLBI	0	22,54
30	2015	MTDL	0	0,97
31	2015	MYOR	0	5,25
32	2015	PYFA	0	0,59
33	2015	RICY	0	0,26
34	2015	ROTI	0	5,39
35	2015	SCCO	0	0,83
36	2015	SKLT	0	1,68
37	2015	SMGR	0	2,46
38	2015	SMSM	0	4,76
39	2015	SRSN	0	0,89
40	2015	TBLA	0	0,95

41	2015	TCID	0	1,93
42	2015	ULTJ	0	4,07
43	2015	UNTR	0	1,61
44	2015	UNVR	0	58,48

Tahun 2016

No	Tahun	Kode	Kode TA	NP
1	2016	ADES	0	1,53
2	2016	AKPI	1	0,55
3	2016	AKRA	1	2,97
4	2016	AMFG	0	0,81
5	2016	APLI	1	0,68
6	2016	ARNA	1	0,32
7	2016	ASGR	1	2,20
8	2016	ASII	0	2,39
9	2016	AUTO	0	0,94
10	2016	BATA	1	1,84
11	2016	DLTA	1	3,95
12	2016	DPNS	1	0,50
13	2016	DVLA	0	1,82
14	2016	FAST	1	2,45
15	2016	GGRM	0	3,11
16	2016	HMSP	0	13,04
17	2016	ICBP	1	5,41
18	2016	INAI	1	0,79
19	2016	INCI	1	0,21
20	2016	INDF	0	1,58
21	2016	INDS	1	0,26
22	2016	INTP	1	2,17
23	2016	JECC	0	1,13
24	2016	KBLI	1	0,84
25	2016	KLBF	0	5,70
26	2016	LION	1	1,16
27	2016	LMSH	0	0,48
28	2016	LTLS	0	0,33
29	2016	MLBI	0	30,17
30	2016	MTDL	0	0,84
31	2016	MYOR	1	5,87
32	2016	PYFA	1	1,01
33	2016	RICY	0	0,24
34	2016	ROTI	1	5,61
35	2016	SCCO	1	1,23

36	2016	SKLT	0	0,72
37	2016	SMGR	0	1,78
38	2016	SMSM	1	0,89
39	2016	SRSN	0	0,75
40	2016	TBLA	0	1,55
41	2016	TCID	0	1,41
42	2016	ULTJ	0	3,78
43	2016	UNTR	0	1,86
44	2016	UNVR	0	62,93

Tahun 2017

No	Tahun	Kode	Kode TA	NP
1	2017	ADES	0	1,23
2	2017	AKPI	0	0,44
3	2017	AKRA	1	2,82
4	2017	AMFG	0	0,74
5	2017	APLI	1	0,43
6	2017	ARNA	1	2,44
7	2017	ASGR	0	1,43
8	2017	ASII	0	2,15
9	2017	AUTO	0	0,92
10	2017	BATA	1	1,28
11	2017	DLTA	0	3,21
12	2017	DPNS	1	0,43
13	2017	DVLA	0	1,97
14	2017	FAST	1	2,22
15	2017	GGRM	0	3,82
16	2017	HMSP	1	16,13
17	2017	ICBP	0	5,11
18	2017	INAI	0	0,86
19	2017	INCI	0	0,25
20	2017	INDF	0	1,43
21	2017	INDS	1	0,39
22	2017	INTP	0	3,29
23	2017	JECC	0	1,30
24	2017	KBLI	0	0,96
25	2017	KLBF	0	5,70
26	2017	LION	1	0,88
27	2017	LMSH	1	0,47
28	2017	LTLS	0	0,42
29	2017	MLBI	0	27,06
30	2017	MTDL	0	1,43

31	2017	MYOR	1	6,14
32	2017	PYFA	0	0,90
33	2017	RICY	0	0,22
34	2017	ROTI	0	2,29
35	2017	SCCO	0	0,68
36	2017	SKLT	0	2,47
37	2017	SMGR	1	1,93
38	2017	SMSM	1	3,95
39	2017	SRSN	0	0,72
40	2017	TBLA	0	1,64
41	2017	TCID	0	1,94
42	2017	ULTJ	0	3,55
43	2017	UNTR	0	2,78
44	2017	UNVR	0	82,44

Perhitungan Nilai Perusahaan

No.	KODE	Harga pasar saham			Book Value Saham			PBV		
		2015	2016	2017	2015	2016	2017	2015	2016	2017
1	ADES	1015	1000	885	556,65	651,62	717,09	1,82	1,53	1,23
2	AKPI	875	900	725	1628,77	1647,11	1656,78	0,54	0,55	0,44
3	AKRA	7175	6000	6350	1849,42	2022,74	2253,85	3,88	2,97	2,82
4	AMFG	6550	6700	6025	7811,57	8293,24	8177,14	0,84	0,81	0,74
5	APLI	65	112	72	147,71	164,33	166,72	0,44	0,68	0,43
6	ARNA	500	520	342	121,87	1614,28	140,22	4,10	0,32	2,44
7	ASGR	1800	1900	1310	785,85	864,71	917,43	2,29	2,20	1,43
8	ASII	6000	8275	8300	3125,82	3455,87	3861,54	1,92	2,39	2,15
9	AUTO	1600	2050	2060	2104,56	2186,13	2232,3	0,76	0,94	0,92
10	BATA	900	790	570	420,91	428,58	445,62	2,14	1,84	1,28
11	DLTA	5200	5000	4590	53057,63	1264,43	1429,63	0,10	3,95	3,21
12	DPNS	387	400	350	728,71	795,05	808,85	0,53	0,50	0,43
13	DVLA	1300	1755	1960	869,21	963,91	996,7	1,50	1,82	1,97
14	FAST	1150	1500	1440	558,82	613,1	648,36	2,06	2,45	2,22
15	GGRM	55000	63900	83800	19753,73	20562,59	21926,06	2,78	3,11	3,82
16	HMSP	94000	3830	4730	6881,14	293,81	293,27	13,66	13,04	16,13
17	ICBP	13475	8575	8900	2810,33	1586,43	1742,8	4,79	5,41	5,11
18	INAI	405	645	378	757,01	814,45	437,82	0,53	0,79	0,86
19	INCI	282	282	377	850,95	1341,32	1482,47	0,33	0,21	0,25
20	INDF	5175	7925	7625	4911,1	5004,47	5325,11	1,05	1,58	1,43
21	INDS	350	810	1260	2924,25	3151,34	3268,3	0,12	0,26	0,39
22	INTP	22325	15400	21950	6483,14	7100,53	6670,73	3,44	2,17	3,29
23	JECC	1350	3500	4700	2432,25	3110,7	3620,12	0,56	1,13	1,30
24	KBLI	119	276	426	256,38	329,74	445,88	0,46	0,84	0,96
25	KLBF	1320	1515	1690	233,35	265,89	296,41	5,66	5,70	5,70
26	LION	1050	1050	765	8743,56	904,73	869,55	0,12	1,16	0,88
27	LMSH	575	590	640	1171,26	1222,05	1350,23	0,49	0,48	0,47
28	LTLS	500	350	500	1038,22	1076,29	1199,41	0,48	0,33	0,42
29	MLBI	8200	11750	13675	363,78	389,48	505,41	22,54	30,17	27,06
30	MTDL	650	650	650	670,55	778,27	455,7	0,97	0,84	1,43
31	MYOR	30500	1645	2020	5808,1	280,22	328,93	5,25	5,87	6,14
32	PYFA	112	200	183	189,17	197,18	203,44	0,59	1,01	0,90
33	RICY	159	154	150	623,45	642,8	670,49	0,26	0,24	0,22
34	ROTI	1265	1600	1275	234,8	285,03	557,13	5,39	5,61	2,29
35	SCCO	3725	7275	9000	4486,51	5936,38	13270,66	0,83	1,23	0,68
36	SKLT	370	308	1100	220,12	428,74	445,28	1,68	0,72	2,47
37	SMGR	11400	9175	9900	4626,27	5154,56	5131,75	2,46	1,78	1,93
38	SMSM	4760	980	1255	1000,4	1097,51	317,47	4,76	0,89	3,95
39	SRSN	50	50	50	56,49	66,79	69,02	0,89	0,75	0,72
40	TBLA	510	990	1225	538,83	640,31	748,76	0,95	1,55	1,64
41	TCID	16500	12500	17900	8528,87	8868,49	9242,34	1,93	1,41	1,94
42	ULTJ	3945	4570	1295	968,54	1208,02	364,28	4,07	3,78	3,55
43	UNTR	16950	21250	35400	10522,49	11426,38	12744,29	1,61	1,86	2,78
44	UNVR	37000	38800	55900	632,68	616,55	678,03	58,48	62,93	82,44

Perhitungan Tax Amnesty (pengampunan pajak)

NO	KODE PERUSAHAAN	Perusahaan yang mengikuti Tax Amnesty		
		2015	2016	2017
1	ADES	0	0	0
2	AKPI	0	1	0
3	AKRA	0	1	1
4	AMFG	0	0	0
5	APLI	0	1	1
6	ARNA	0	1	1
7	ASGR	0	1	0
8	ASII	0	0	0
9	AUTO	0	0	0
10	BATA	0	1	1
11	DLTA	0	1	0
12	DPNS	0	1	1
13	DVLA	0	0	0
14	FAST	0	1	1
15	GGRM	0	0	0
16	HMSP	0	0	1
17	ICBP	0	1	0
18	INAI	0	1	0
19	INCI	0	1	0
20	INDF	0	0	0
21	INDS	0	1	1
22	INTP	0	1	0
23	JECC	0	0	0
24	KBLI	0	1	0
25	KLBF	0	0	0
26	LION	0	1	1
27	LMSH	0	0	1
28	LTLS	0	0	0
29	MLBI	0	0	0
30	MTDL	0	0	0
31	MYOR	0	1	1
32	PYFA	0	1	0
33	RICY	0	0	0
34	ROTI	0	1	0
35	SCCO	0	1	0
36	SKLT	0	0	0
37	SMGR	0	0	1
38	SMSM	0	1	1
39	SRSN	0	0	0
40	TBLA	0	0	0

41	TCID	0	0	0
42	ULTJ	0	0	0
43	UNTR	0	0	0
44	UNVR	0	0	0

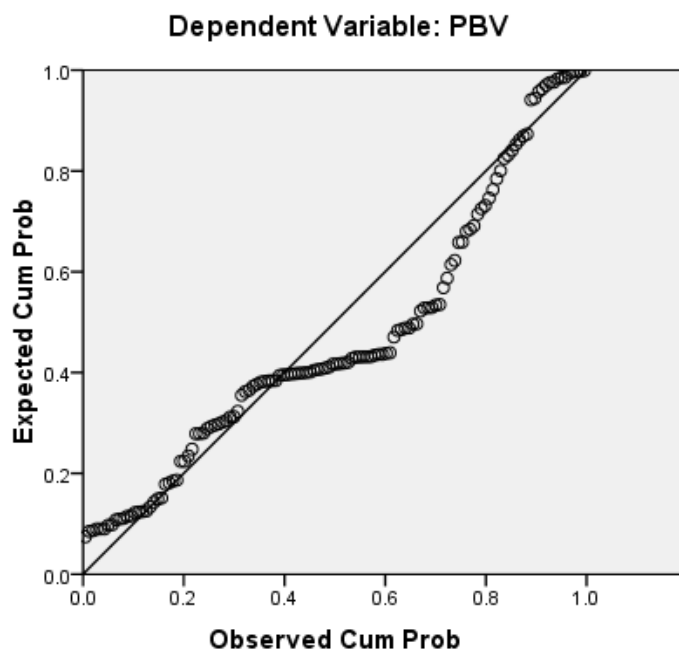
Lampiran 3. Hasil Output SPSS

ANALISIS STATISTIK DESCRIPTIF

Variabel Penelitian	N	Minimum	Maximum	Mean	Std. Deviation
<i>Tax Amnesty</i>	132	.00	1.00	.3824	.42848
Nilai Perusahaan	132	.10	6.14	1.9372	1.60609
Valid N (listwise)	132				

UJI NORMALITAS

Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		132
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	1.54300212
Most Extreme Differences	Absolute	.177
	Positive	.177
	Negative	-.077
Kolmogorov-Smirnov Z		2.035
Asymp. Sig. (2-tailed)		.064

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Data sekunder yang diolah, 2019

ANALISIS REGRESI LINIER SEDERHANA

Hasil Regresi Linier Sederhana

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	2.335	.181		12.900	.000					
	TA	-1.040	.316	-.278	-3.294	.001	-.278	-.278	-.278	1.000	1.000

a. Dependent Variable: NP

Sumber : Data sekunder yang telah diolah, 2019

UJI HIPOTESIS

UJI t

Hasil uji parsial Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.335	.181		12.900	.000
	TA	-1.040	.316	-.278	-3.294	.001

a. Dependent Variable: NP

Sumber: data sekunder yang diolah SPSS, 2019

UJI F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	26.026	1	26.026	10.848	.001 ^a
	Residual	311.892	130	2.399		
	Total	337.918	131			

a. Predictors: (Constant), TA

b. Dependent Variable: PBV

Sumber : Data sekunder yang diolah, 2019

UJI KOEFISIEN DETERMINASI (R²)**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.278 ^a	.077	.070	1.54893

a. Predictors: (Constant), TA

b. Dependent Variable: PBV

Sumber : Data sekunder yang diolah, 2019

UJI BEDA TAMBAHAN UNTUK MENDUKUNG PENELITIAN

NORMALITAS

Test Statistics^a

		NP
Most Extreme Differences	Absolute	.101
	Positive	.075
	Negative	-.101
Kolmogorov-Smirnov Z		.507
Asymp. Sig. (2-tailed)		.960

a. Grouping Variable: TA

Sumber : Data sekunder yang diolah, 2019

UJI PAIRED SAMPLE T-test

Paired Samples Test

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 NP1 - NP2	2.54606	1.98009	.33958	1.85517	3.23694	7.498	33	.000

Sumber : Data sekunder yang diolah, 2019