

**Lampiran 1. Sampel Perusahaan Sektor Industri Barang Konsumsi**

<b>No</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
1	ADES	Akhasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	CINT	Chitose Internasional Tbk
4	DLTA	Delta Djakarta Tbk
5	DVLA	Darya Varia Laboratoria Tbk
6	GGRM	Gudang Garam Tbk
7	HSMP	Hanjaya Mandala Sampoerna Tbk
8	ICBP	Indofood CBP Sukses Makmur Tbk
9	INAF	Indofarma Tbk
10	INDF	Indofood Sukses Makmur Tbk
11	KAEF	Kimia Farma Tbk
12	KDSI	Kedawung Setia Industrial Tbk
13	KICI	Kedaung Indag Can Tbk
14	KLBF	Kalbe Farma Tbk
15	LMPI	Langgeng Makmur Industry Tbk
16	MBTO	Martina Berto Tbk
17	MERK	Merck Tbk
18	MLBI	Multi Bintang Indonesia Tbk
19	MRAT	Mustika Ratu Tbk
20	MYOR	Mayora Indah Tbk
21	PSDN	Prashida Aneka Niaga Tbk
22	PYFA	Pyridam Farma Tbk
23	RMBA	Bentoel International Investama Tbk
24	ROTI	Nippon Indosari Corporido Tbk
25	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
26	SKBM	Sekar Bumi Tbk
27	TCID	Mandom Indonesia Tbk
28	TSPC	Tempo Scan Pasific Tbk
29	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
30	UNVR	Unilever Indonesia Tbk
31	WIIM	Wismillak Inti Makmur Tbk

**Lampiran 2. Data Tabulasi**

Kepemilikan Institusional									
Kode	saham yang dimiliki institusional			jumlah saham yang diterbitkan			konsep institusional		
	2014	2015	2016	2014	2015	2016	2014	2015	2016
ADES	542,347,113	542,347,113	539,896,713	589,896,800	589,896,800	589,896,800	0.919	0.919	0.915
AISA	3,218,600,000	3,218,600,000	3,218,600,000	24,871,000,000	38,945,060,000	62,601,770,000	0.129	0.083	0.051
CINT	700,100,000	700,100,000	700,100,000	1,000,100,000	1,000,100,000	1,000,100,000	0.700	0.700	0.700
DLTA	467,061,150	467,061,150	467,061,150	800,659,050	800,659,050	800,659,050	0.583	0.583	0.583
DVLA	1,037,800,912	1,037,800,912	1,031,800,912	1,120,000,000	1,120,000,000	1,120,000,000	0.927	0.927	0.921
GGRM	1,471,291,700	1,471,291,700	1,466,536,430	1,924,088,000	1,924,088,000	1,924,088,000	0.765	0.765	0.762
HSMP	4,303,168,205	4,303,768,845	4,303,768,845	4,383,000,000	4,652,723,076	4,652,723,076	0.982	0.925	0.925
ICBP	4,695,839,000	4,695,839,000	9,391,678,000	5,830,954,000	5,830,954,000	11,661,908,000	0.805	0.805	0.805
INAF	2,500,000,000	2,499,999,999	2,499,999,999	3,099,267,500	3,099,267,500	3,099,267,500	0.807	0.807	0.807
INDF	4,397,483,470	4,397,483,470	4,397,483,470	8,780,426,500	8,780,426,500	8,780,426,500	0.501	0.501	0.501
KAEF	4,999,999,999	4,999,999,999	4,999,999,999	5,554,000,000	5,554,000,000	5,554,000,000	0.900	0.900	0.900
KDSI	327,770,000	327,770,000	328,336,600	405,000,000	405,000,000	405,000,000	0.809	0.809	0.811

KICI	114,936,620	114936620	229,873,240	138,000,000	138,000,000	276,000,000	0.833	0.833	0.833
KLBF	26,584,505,085	26,572,005,085	26,488,713,385	46,875,122,110	46,875,122,110	46,875,122,110	0.567	0.567	0.565
LMPI	840,007,332	840,007,332	840,007,332	1,008,517,669	1,008,517,669	1,008,517,669	0.833	0.833	0.833
MBTO	724,928,500	724,928,500	724,928,500	1,068,995,500	1,068,995,500	1,068,995,500	0.678	0.678	0.678
MERK	20,458,246,000	19,409,746,000	388,194,920	22,400,000,000	22,400,000,000	448,000,000	0.913	0.867	0.867
MLBI	1,762,995,000	1,723,151,000	1,723,151,000	2,107,000,000	2,107,000,000	2,107,000,000	0.837	0.818	0.818
MRAT	343,349,500	343,349,500	343349500	428,000,000	428,000,000	428,000,000	0.802	0.802	0.802
MYOR	295,717,347	295,717,347	1,884,630,582	894,347,989	894,347,989	22,358,699,725	0.331	0.331	0.084
PSDN	1,334,286,000	1,351,957,000	1,351,957,000	1,440,000,000	1,440,000,000	1,440,000,000	0.927	0.939	0.939
PYFA	400,000,000	411,599,974	411,599,974	520,000,000	535,080,000	535,080,000	0.769	0.769	0.769
RMBA	7,164,585,978	7,164,585,978	36,317,403,116	7,240,005,000	7,240,005,000	36,401,136,250	0.990	0.990	0.998
ROTI	3,581,223,500	4,911,923,500	3,511,923,500	5,061,800,000	5,061,800,000	5,061,800,000	0.708	0.970	0.694
SIDO	12,150,000,000	12,150,000,000	12,150,000,000	15,000,000,000	15,000,000,000	15,000,000,000	0.810	0.810	0.810
SKBM	791,814,709	7,828,814,909	785,307,491	936,530,894	9,365,308,940	936,530,894	0.845	0.836	0.839
TCID	158,795,029	148,607,767	148,620,767	201,066,667	201,066,667	201,066,667	0.790	0.739	0.739
TSPC	3,488,616,918	3,517,335,218	3,528,839,418	4,500,000,000	4,500,000,000	4,500,000,000	0.775	0.782	0.784
ULTJ	1,862,473,526	1,802,853,926	1,403,177,365	2,888,382,000	2,888,382,000	2,888,382,000	0.645	0.624	0.486

UNVR	6,484,877,500	6,484,877,500	6,484,877,500	7,630,000,000	7,630,000,000	7,630,000,000	0.850	0.850	0.850
WIIM	1,494,337,540	1,388,451,040	1,506,249,882	2,099,873,760	2,099,873,760	2,099,873,760	0.712	0.661	0.717

Dewan Komisaris									
Kode	jumlah komisaris independen			jumlah total dewan komisaris			dewan komisaris independen		
	2014	2015	2016	2014	2015	2016	2014	2015	2016
ADES	1	1	1	3	3	3	0.33	0.33	0.33
AISA	1	2	2	5	4	5	0.20	0.50	0.40
CINT	1	1	1	2	2	2	0.50	0.50	0.50
DLTA	2	2	2	5	5	5	0.40	0.40	0.40
DVLA	2	2	3	6	6	7	0.33	0.33	0.43
GGRM	2	2	2	4	3	3	0.50	0.67	0.67
HSMP	2	2	2	5	5	5	0.40	0.40	0.40
ICBP	3	3	3	7	6	6	0.43	0.50	0.50
INAF	1	1	1	3	3	3	0.33	0.33	0.33
INDF	3	3	3	8	8	8	0.38	0.38	0.38
KAEF	2	2	2	5	5	5	0.40	0.40	0.40
KDSI	2	2	2	4	5	4	0.50	0.40	0.50
KICI	1	1	1	3	3	3	0.33	0.33	0.33
KLBF	2	3	3	6	7	7	0.33	0.43	0.43
LMPI	1	1	1	2	2	2	0.50	0.50	0.50
MBTO	1	1	1	3	3	3	0.33	0.33	0.33
MERK	1	1	1	3	3	3	0.33	0.33	0.33
MLBI	4	4	4	8	7	7	0.50	0.57	0.57
MRAT	1	1	1	3	3	3	0.33	0.33	0.33
MYOR	2	2	1	5	5	3	0.40	0.40	0.33

PSDN	2	2	2	6	6	6	0.33	0.33	0.33
PYFA	1	2	2	3	4	4	0.33	0.50	0.50
RMBA	4	4	3	6	5	4	0.67	0.80	0.75
ROTI	1	1	1	3	3	3	0.33	0.33	0.33
SIDO	1	1	1	3	3	3	0.33	0.33	0.33
SKBM	1	1	1	3	3	3	0.33	0.33	0.33
TCID	2	3	2	6	6	5	0.33	0.50	0.40
TSPC	3	2	3	4	4	6	0.75	0.50	0.50
ULTJ	1	1	1	3	3	3	0.33	0.33	0.33
UNVR	4	3	4	5	4	5	0.80	0.75	0.80
WIIM	1	1	1	3	3	3	0.33	0.33	0.33

Latar Belakang Pendidikan Komite Audit			
Kode	akuntansi/keuangan		
	2014	2015	2016
ADES	0	1	1
AISA	1	1	0
CINT	1	1	1
DLTA	0	0	1
DVLA	1	1	1
GGRM	1	1	1
HSMP	1	1	1
ICBP	1	0	1
INAF	1	0	1
INDF	1	1	0
KAEF	1	1	1
KDSI	1	0	0
KICI	1	1	1
KLBF	1	1	1
LMPI	1	1	1
MBTO	1	1	1
MERK	1	1	1
MLBI	1	1	1
MRAT	1	1	1
MYOR	1	1	1
PSDN	1	1	1
PYFA	1	1	1
RMBA	1	1	1
ROTI	1	1	1
SIDO	1	1	1
SKBM	1	1	1
TCID	1	1	1
TSPC	0	0	0
ULTJ	1	1	1
UNVR	1	1	1
WIIM	1	1	1

Kualitas Audit			
Kode	KAP <i>Big Four</i>		
	2014	2015	2016
ADES	1	1	1
AISA	1	1	1
CINT	0	1	1
DLTA	0	1	1
DVLA	1	1	1
GGRM	1	1	1
HSMP	1	1	1
ICBP	1	1	1
INAF	1	1	1
INDF	1	1	1
KAEF	0	0	0
KDSI	0	0	0
KICI	0	0	0
KLBF	1	1	1
LMPI	0	0	0
MBTO	0	0	0
MERK	1	1	1
MLBI	1	1	1
MRAT	0	0	0
MYOR	0	0	0
PSDN	1	1	1
PYFA	0	0	0
RMBA	1	1	1
ROTI	1	1	1
SIDO	0	0	0
SKBM	0	0	0
TCID	1	1	1
TSPC	0	0	0
ULTJ	0	0	0
UNVR	1	1	1
WIIM	0	0	0

Penghindaran pajak									
Kode	kas yang dibayarkan untuk pajak			laba sebelum pajak			CETR		
	2014	2015	2016	2014	2015	2016	2014	2015	2016
ADES	10,490,000,000	11,336,000,000	5,685,000,000	41,511,000,000	44,175,000,000	61,636,000,000	0.253	0.257	0.092
AISA	106,458,000,000	126,685,000,000	179,203,000,000	484,592,000,000	500,435,000,000	898,431,000,000	0.220	0.253	0.199
CINT	8,030,789,290	11,284,522,975,000	7,553,603,434,000	30,763,564,126	40,762,330,489,000	28,172,913,292,000	0.261	0.277	0.268
DLTA	73,451,795,000	58,152,543,000	72,538,386,000	374,767,760,000	250,197,742,000	327,047,654,000	0.196	0.232	0.222
DVLA	24,936,967,000	37,605,179,000	46,800,883,000	105,866,443,000	144,336,612,000	214,417,056,000	0.236	0.261	0.218
GGRM	1,810,552,000,000	2,182,441,000,000	2,258,454,000,000	7,205,845,000,000	8,635,275,000,000	8,931,136,000,000	0.251	0.253	0.253
HSMP	3,537,216,000,000	3,569,336,000,000	4,249,218,000,000	13,718,299,000,000	13,932,644,000,000	17,011,447,000,000	0.258	0.256	0.250
ICBP	857,044,000,000	1,086,486,000,000	1,357,953,000,000	3,388,725,000,000	4,009,634,000,000	4,989,254,000,000	0.253	0.271	0.272
INAF	6,236,811,336	7,609,430,318	1,553,938,401	7,401,635,942	14,175,137,737	18,921,337,613	0.843	0.537	0.082
INDF	1,828,217,000,000	1,730,371,000,000	2,532,747,000,000	6,229,297,000,000	4,962,084,000,000	7,385,228,000,000	0.293	0.349	0.343
KAEF	82,110,852,489	89,350,000,000	111,430,000,000	315,611,000,000	354,910,000,000	383,026,000,000	0.260	0.252	0.291
KDSI	13,888,383,230	3,419,704,975	16,570,567,066	59,575,756,481	14,890,268,268	63,697,916,133	0.233	0.230	0.260
KICI	1,624,621,692	1,051,905,250	214,733,321	6,328,129,933	2,710,606,804	577,669,984	0.257	0.388	0.372
KLBF	643,000,000,000	663,000,000,000	740,000,000,000	2,763,701,000,000	2,720,881,000,000	3,091,188,000,000	0.233	0.244	0.239
LMPI	3,051,105,630	2,905,643,494	2,905,743,494	1,304,396,134	6,873,689,802	6,873,789,802	2.339	0.423	0.423
MBTO	3,202,569,196	2,776,670,972	2,967,619,292	7,412,242,476	16,833,220,866	11,781,230,371	0.432	0.165	0.252
MERK	54,907,935,000	51,395,379,000	61,073,314,000	205,958,418,000	193,940,841,000	214,916,161,000	0.267	0.265	0.284
MLBI	283,495,000,000	178,663,000,000	338,057,000,000	1,078,378,000,000	675,572,000,000	1,320,186,000,000	0.263	0.264	0.256
MRAT	4,198,838,982	2,967,702,134	1,467,163,793	16,795,355,928	11,870,808,534	4,082,301,885	0.250	0.250	0.359
MYOR	119,649,017,130	390,261,637,241	457,007,141,573	529,267,706,614	1,640,494,765,801	1,845,683,269,238	0.226	0.238	0.248
PSDN	9,376,077,546	9,583,653,087	26,351,813,680	18,289,592,371	33,036,176,490	10,310,364,592	0.513	0.290	2.556
PYFA	1,550,165,979	1,467,826,630	145,316,000,000	4,211,187,980	4,554,931,095	466,952,000,000	0.368	0.322	0.311



RMBA	255,159,000,000	75,514,000,000	75,682,000,000	1,297,227,000,000	302,056,000,000	302,728,000,000	0.197	0.250	0.250
ROTI	64,208,995,297	107,712,914,648	89,639,472,867	252,857,341,173	378,251,615,088	369,416,841,698	0.254	0.285	0.243
SIDO	131,231,000,000	122,924,000,000	148,557,000,000	548,742,000,000	560,399,000,000	629,082,000,000	0.239	0.219	0.236
SKBM	20,809,209,078	13,479,285,258	8,264,494,258	110,903,572,672	53,629,853,879	30,809,950,308	0.188	0.251	0.268
TCID	65,114,435,511	38,647,669,480	59,416,261,296	239,428,829,612	583,121,947,494	221,475,857,643	0.272	0.066	0.268
TSPC	152,515,117,693	177,892,281,060	173,464,664,107	738,305,933,705	707,110,932,867	718,958,200,369	0.207	0.252	0.241
ULTJ	91,896,185,643	177,575,035,200	222,657,146,910	374,957,616,094	700,675,250,229	932,482,782,652	0.245	0.253	0.239
UNVR	2,000,932,000,000	1,977,685,000,000	2,181,213,000,000	7,927,652,000,000	7,829,490,000,000	8,571,885,000,000	0.252	0.253	0.254
WIIM	37,359,691,059	46,881,830,192	30,372,690,384	150,033,454,319	177,962,941,779	136,662,997,252	0.249	0.263	0.222

Rekap data tabulasi															
Kode	konsep institusional			dewan komisaris independen			Komite Audit			KAP <i>Big Four</i>			CETR		
	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
ADES	0.919	0.919	0.915	0.33	0.33	0.33	0	1	1	1	1	1	0.253	0.257	0.092
AISA	0.129	0.083	0.051	0.20	0.50	0.40	1	1	0	1	1	1	0.220	0.253	0.199
CINT	0.700	0.700	0.700	0.50	0.50	0.50	1	1	1	0	1	1	0.261	0.277	0.268
DLTA	0.583	0.583	0.583	0.40	0.40	0.40	0	0	1	0	1	1	0.196	0.232	0.222
DVLA	0.927	0.927	0.921	0.33	0.33	0.43	1	1	1	1	1	1	0.236	0.261	0.218
GGRM	0.765	0.765	0.762	0.50	0.67	0.67	1	1	1	1	1	1	0.251	0.253	0.253
HSMP	0.982	0.925	0.925	0.40	0.40	0.40	1	1	1	1	1	1	0.258	0.256	0.250
ICBP	0.805	0.805	0.805	0.43	0.50	0.50	1	0	1	1	1	1	0.253	0.271	0.272
INAF	0.807	0.807	0.807	0.33	0.33	0.33	1	0	1	1	1	1	0.843	0.537	0.082
INDF	0.501	0.501	0.501	0.38	0.38	0.38	1	1	0	1	1	1	0.293	0.349	0.343
KAEF	0.900	0.900	0.900	0.40	0.40	0.40	1	1	1	0	0	0	0.260	0.252	0.291
KDSI	0.809	0.809	0.811	0.50	0.40	0.50	1	0	0	0	0	0	0.233	0.230	0.260
KICI	0.833	0.833	0.833	0.33	0.33	0.33	1	1	1	0	0	0	0.257	0.388	0.372
KLBF	0.567	0.567	0.565	0.33	0.43	0.43	1	1	1	1	1	1	0.233	0.244	0.239
LMPI	0.833	0.833	0.833	0.50	0.50	0.50	1	1	1	0	0	0	2.339	0.423	0.423
MBTO	0.678	0.678	0.678	0.33	0.33	0.33	1	1	1	0	0	0	0.432	0.165	0.252
MERK	0.913	0.867	0.867	0.33	0.33	0.33	1	1	1	1	1	1	0.267	0.265	0.284
MLBI	0.837	0.818	0.818	0.50	0.57	0.57	1	1	1	1	1	1	0.263	0.264	0.256
MRAT	0.802	0.802	0.802	0.33	0.33	0.33	1	1	1	0	0	0	0.250	0.250	0.359
MYOR	0.331	0.331	0.084	0.40	0.40	0.33	1	1	1	0	0	0	0.226	0.238	0.248

PSDN	0.927	0.939	0.939	0.33	0.33	0.33	1	1	1	1	1	1	0.513	0.290	2.556
PYFA	0.769	0.769	0.769	0.33	0.50	0.50	1	1	1	0	0	0	0.368	0.322	0.311
RMBA	0.990	0.990	0.998	0.67	0.80	0.75	1	1	1	1	1	1	0.197	0.250	0.250
ROTI	0.708	0.970	0.694	0.33	0.33	0.33	1	1	1	1	1	1	0.254	0.285	0.243
SIDO	0.810	0.810	0.810	0.33	0.33	0.33	1	1	1	0	0	0	0.239	0.219	0.236
SKBM	0.845	8.359	0.839	0.33	0.33	0.33	1	1	1	0	0	0	0.188	0.251	0.268
TCID	0.790	0.739	0.739	0.33	0.50	0.40	1	1	1	1	1	1	0.272	0.066	0.268
TSPC	0.775	0.782	0.784	0.75	0.50	0.50	0	0	0	0	0	0	0.207	0.252	0.241
ULTJ	0.645	0.624	0.486	0.33	0.33	0.33	1	1	1	0	0	0	0.245	0.253	0.239
UNVR	0.850	0.850	0.850	0.80	0.75	0.80	1	1	1	1	1	1	0.252	0.253	0.254
WIIM	0.712	0.661	0.717	0.33	0.33	0.33	1	1	1	0	0	0	0.249	0.263	0.222

### Lampiran 3. Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan institusional	93	.0514	.9977	.748925	.1957797
Dewan komisaris independen	93	.2000	.8000	.424002	.1267418
Komite Audit	93	0	1	.87	.337
Kualitas audit	93	0	1	.56	.499
Penghindaran pajak	93	.0663	2.5559	.316634	.3309875
Valid N (listwise)	93				

#### Komite Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Latar belakang non akuntansi dan keuangan	12	12.9	12.9	12.9
Latar belakang akuntansi dan keuangan	81	87.1	87.1	100.0
Total	93	100.0	100.0	

#### Kualitas audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid KAP non big four	41	44.1	44.1	44.1
KAP the big four	52	55.9	55.9	100.0
Total	93	100.0	100.0	

## Lampiran 4. Hasil Uji Asumsi Klasik

### Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		93
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.32710994
Most Extreme Differences	Absolute	.327
	Positive	.327
	Negative	-.281
Kolmogorov-Smirnov Z		3.153
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		81
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.02768235
Most Extreme Differences	Absolute	.077
	Positive	.040
	Negative	-.077
Kolmogorov-Smirnov Z		.694
Asymp. Sig. (2-tailed)		.722

a. Test distribution is Normal.

b. Calculated from data.

## Uji Multikolinearitas

**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kepemilikan institusional	.966	1.035
	Dewan komisaris independen	.897	1.115
	Komite Audit	.915	1.093
	Kualitas audit	.979	1.021

a. Dependent Variable: Penghindaran pajak

## Uji Heteroskedastisitas

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.027	.012		2.200	.031
	Kepemilikan institusional	.004	.010	.046	.409	.684
	Dewan komisaris independen	.006	.017	.044	.372	.711
	Komite Audit	-.010	.006	-.191	-1.644	.104
	Kualitas audit	-.006	.004	-.150	-1.340	.184

a. Dependent Variable: Abs\_res

## Uji Autokorelasi

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

Model	R	Durbin-Watson
1	<sup>a</sup>	2.046

a. Predictors: (Constant), Kualitas audit, Komite Audit, Kepemilikan institusional, Dewan komisaris independen

b. Dependent Variable: Penghindaran pajak

## Lampiran 5. Hasil Uji Regresi Linier Berganda

### Model Persamaan Regresi

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.219	.018		11.903	.000
	Kepemilikan institusional	.009	.016	.053	.598	.552
	Dewan komisaris independen	.097	.025	.351	3.809	.000
	Komite Audit	-.029	.010	-.275	-3.022	.003
	Kualitas audit	.026	.006	.351	3.987	.000

a. Dependent Variable: Penghindaran pajak

### Uji F

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.045	4	.011	13.915	.000 <sup>a</sup>
	Residual	.061	76	.001		
	Total	.106	80			

a. Predictors: (Constant), Kualitas audit, Komite Audit, Kepemilikan institusional, Dewan komisaris independen

b. Dependent Variable: Penghindaran pajak

### Koefisien Determinasi ( $R^2$ )

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.650 <sup>a</sup>	.423	.392	.0284015

a. Predictors: (Constant), Kualitas audit, Komite Audit, Kepemilikan institusional, Dewan komisaris independen

## Uji t

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.219	.018		11.903	.000
	Kepemilikan institusional	.009	.016	.053	.598	.552
	Dewan komisaris independen	.097	.025	.351	3.809	.000
	Komite Audit	-.029	.010	-.275	-3.022	.003
	Kualitas audit	.026	.006	.351	3.987	.000

a. Dependent Variable: Penghindaran pajak