

LAMPIRAN 1

Regression

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Komite Audit	60	3.00	6.00	4.0500	1.08025
Kepemilikan Institusional	60	25.38	98.27	66.6773	18.39081
Dewan Komisaris	60	33.33	80.00	54.8867	9.63495
Ukuran Perusahaan	60	15.46	20.76	18.3423	1.49653
DER	60	3.79	11.52	6.9932	2.13154
ROA	60	.18	3.05	1.4197	.77916
Sales Growth	60	-10.05	43.00	12.8965	11.89805
Tax Avoidance	60	.14	.72	.2532	.07751
Valid N (listwise)	60				

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Sales Growth, Ukuran Perusahaan, Dewan Komisaris, Kepemilikan Institusional, Komite Audit, DER, ROA ^a		Enter

a. All requested variables entered.

b. Dependent Variable: Tax Avoidance

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.488 ^a	.238	.136	.07207	2.052

a. Predictors: (Constant), Sales Growth, Ukuran Perusahaan, Dewan Komisaris, Kepemilikan Institusional, Komite Audit, DER, ROA

b. Dependent Variable: Tax Avoidance

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.084	7	.012	2.323	.039 ^a
	Residual	.270	52	.005		
	Total	.354	59			

a. Predictors: (Constant), Sales Growth, Ukuran Perusahaan, Dewan Komisaris, Kepemilikan Institusional, Komite Audit, DER, ROA

b. Dependent Variable: Tax Avoidance

Coefficients^a

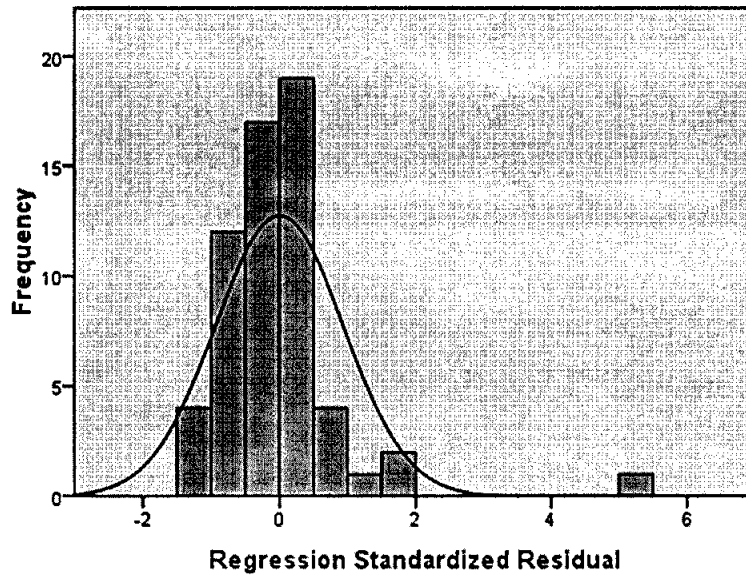
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.502	.159		3.159	.003		
	Komite Audit	-.003	.011	-.042	-.280	.781	.649	1.541
	Kepemilikan Institusional	.001	.001	.319	2.078	.043	.621	1.610
	Dewan Komisaris	.001	.001	.100	.661	.512	.646	1.548
	Ukuran Perusahaan	-.023	.009	-.449	-2.482	.016	.447	2.237
	DER	.006	.006	.166	.961	.341	.488	2.050
	ROA	.025	.020	.246	1.232	.223	.366	2.730
	Sales Growth	-.002	.001	-.244	-1.713	.093	.719	1.391

a. Dependent Variable: Tax Avoidance

Charts

Histogram

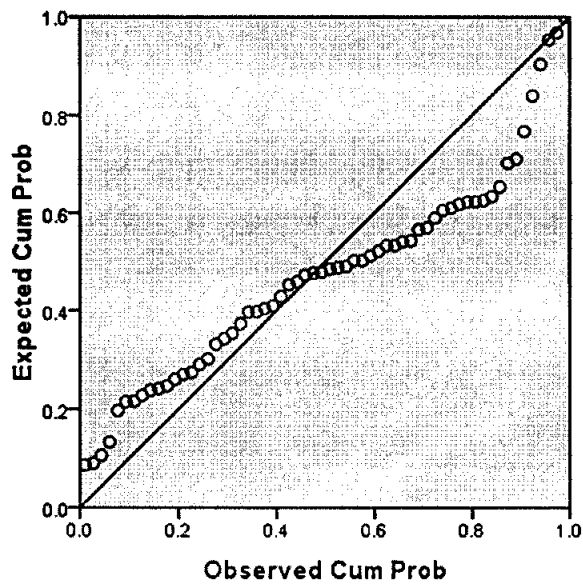
Dependent Variable: Tax Avoidance



Mean = -1.44E-15
Std. Dev. = 0.939
N = 60

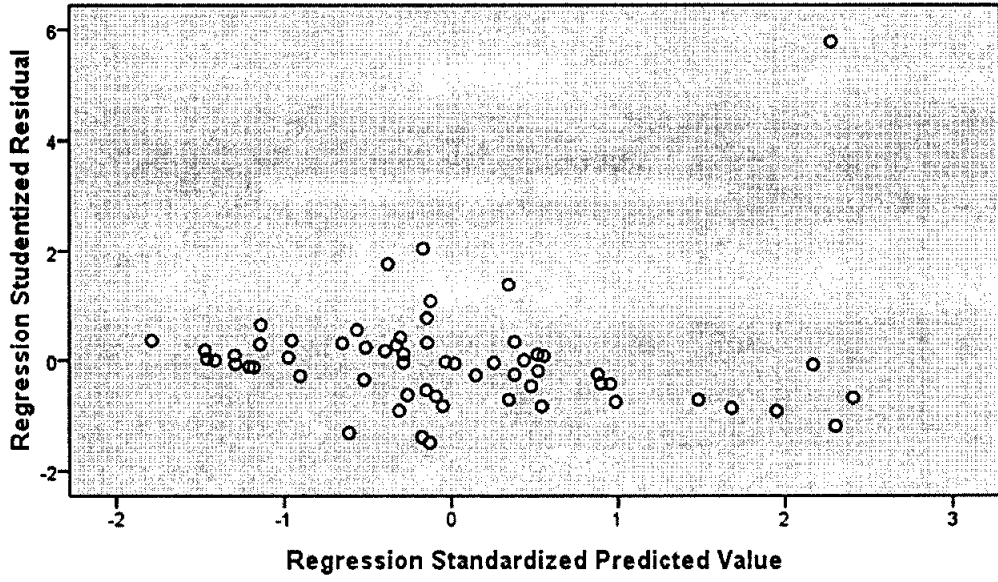
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Tax Avoidance



Scatterplot

Dependent Variable: Tax Avoidance



**PENGARUH KOMITE AUDIT, KEPEMILIKAN INSTITUSIONAL, DEWAN KOMISARIS, UKURAN PERUSAHAAN (SIZE),
LEVERAGE (DER), PROFITABILITAS (ROA) DAN SALES GROWTH TERHADAP TINDAKAN PENGHINDARAN PAJAK
(TAX AVOIDANCE) PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BEI TAHUN 2014-2016**

NO	NAMA PERUSAHAAN	TAHUN	total aset	sales	2013	laba sebelum pajak	KOMITE AUDIT	KEPEMILIKAN INSTITUSIONAL	DEWAN KOMISARIS	SIZE	DER	ROA	SALES GROWTH	TAX AVOIDANCE	
1	BBCA	2014	552423892	43771256	34277149	20741121	4229451	3	45.58	60.00	20.13	6.06	2.99	27.70	0.20
		2015	594372770	55441647		22657114	4621346	3	45.58	60.00	20.20	5.60	3.03	26.66	0.20
		2016	676738753	50425826		25839200	5206919	3	47.63	60.00	20.33	4.97	3.05	-9.05	0.20
2	BACA	2014	9251776	792064	553884	98896	24366	3	25.38	66.67	16.04	8.50	0.81	43.00	0.25
		2015	12159197	1120950		119648	28825	3	25.38	66.67	16.31	10.54	0.75	41.52	0.24
		2016	14207414	1269285		126025	32568	3	33.72	66.67	16.47	9.80	0.66	13.23	0.26
3	BBKP	2014	79051268	7093455	5950023	971121	244313	4	48.57	57.14	18.19	10.59	0.92	19.22	0.25
		2015	94366502	8303973		1178227	214421	4	48.57	57.14	18.36	11.52	1.02	17.07	0.18
		2016	105406002	9408677		1357170	266535	4	48.57	57.14	18.47	10.05	1.32	13.30	0.20
4	BBNI	2014	416573708	33364942	26450708	13524310	2694931	4	60.61	66.67	19.85	5.59	2.60	26.14	0.20
		2015	508595288	36895081		11466148	2325616	4	60.61	55.56	20.05	5.26	1.80	10.58	0.20
		2016	603031880	43768439		14302905	2892709	3	60.61	66.67	20.22	5.52	1.89	18.63	0.20
5	BBNP	2014	9468873	1080295	906462	130449	33916	3	82.68	50.00	16.06	7.32	1.02	19.18	0.26
		2015	8613114	1006417		90315	23448	3	82.68	50.00	15.97	6.20	0.78	-6.84	0.26
		2016	7705782	905311		12073	3964	3	87.09	50.00	15.86	5.43	0.21	-10.05	0.33
6	BBRI	2014	801955021	75122213	59461084	30859073	6605228	6	57.32	55.56	20.50	7.21	3.02	26.34	0.21
		2015	878426312	85434037		32494018	7083230	6	57.32	55.56	20.59	6.76	2.89	13.73	0.22
		2016	1003644426	92151312		33973770	7745779	6	57.32	55.56	20.73	5.84	2.61	7.86	0.23
7	BBTN	2014	144582353	12807328	10782877	1579327	433755	5	60.61	57.14	18.79	10.80	0.79	18.77	0.27
		2015	171807592	14966209		2541886	690979	5	60.61	57.14	18.96	11.40	1.08	16.86	0.27
		2016	214168479	17138819		3330084	711179	6	60.61	57.14	19.18	10.20	1.22	14.52	0.21
8	BDMN	2014	195708593	22991485	20130837	3553534	870872	5	73.77	57.14	19.09	4.93	1.37	14.21	0.25
		2015	188057412	22420658		3281534	812377	5	73.77	57.14	19.05	4.50	1.31	-2.48	0.25
		2016	174685800	20654674		4393037	1600315	5	74.69	57.14	18.98	3.79	1.60	-7.88	0.36
9	BJBR	2014	75836537	8791820	8132988	1438490	318455	6	52.00	80.00	18.14	9.02	1.48	8.10	0.22
		2015	88697430	10084451		1766398	385434	6	52.00	80.00	18.30	9.81	1.56	14.70	0.22
		2016	102318457	10677875		1463908	310683	5	51.16	60.00	18.44	9.00	1.13	5.88	0.21
10	BMRI	2014	855039673	62637942	50208842	26008015	5353232	5	60.61	55.56	20.57	7.16	2.42	24.75	0.21
		2015	910063409	71570127		26369430	5217032	5	60.61	55.56	20.63	6.16	2.32	14.26	0.20
		2016	1038706009	76709888		18572965	3922802	5	60.61	55.56	20.76	5.38	1.41	7.18	0.21
11	BNBA	2014	5155423	531253	397198	70542	18714	3	91.83	66.67	15.46	7.56	1.01	33.75	0.27
		2015	6567267	660714		77646	20695	3	91.83	33.33	15.70	4.32	0.87	24.37	0.27
		2016	7121173	717418		106483	27723	3	91.83	33.33	15.78	4.49	1.11	8.58	0.26
12	BNGA	2014	233162423	20812884	17870203	3200169	856329	4	92.19	50.00	19.27	7.20	1.01	16.47	0.27
		2015	238849252	22318759		570004	142119	4	92.19	50.00	19.29	7.33	0.18	7.24	0.25
		2016	241571728	21324648		2850708	768991	4	92.19	50.00	19.30	6.06	0.86	-4.45	0.27
13	BNII	2014	143318466	12549750	11200357	982724	236840	4	98.27	50.00	18.78	8.78	0.50	12.05	0.24
		2015	157619013	12923499		1644040	398378	4	98.27	50.00	18.88	9.01	0.73	2.98	0.24

		2016	166678902	13546449		2610640	676452	4	98.27	50.00	18.93	7.65	1.18	4.82	0.26
14	BJTM	2014	37998046	4083943	3385537	1375836	436752	3	51.89	40.00	17.45	5.29	2.47	20.63	0.32
		2015	42803631	4703655		1261253	376750	3	51.89	40.00	17.57	5.80	2.07	15.17	0.30
		2016	43032950	4904378		1452128	423912	3	51.89	40.00	17.58	4.97	2.39	4.27	0.29
15	MCOR	2014	9769591	899099	649136	71448	18572	3	78.21	66.67	16.09	8.50	0.81	38.51	0.26
		2015	10089121	1000742		96528	29150	3	78.21	66.67	16.13	10.54	0.90	11.30	0.30
		2016	12257391	1067322		79445	57267	3	78.21	66.67	16.32	9.80	0.76	6.65	0.72
16	BTPN	2014	75059223	12293155	10943058	2543990	658863	4	69.07	50.00	18.13	5.04	2.49	12.34	0.26
		2015	81039663	13003876		2432611	680002	3	69.38	50.00	18.21	4.60	2.16	5.78	0.28
		2016	91371387	13695226		2604519	728673	4	69.38	60.00	18.33	4.33	2.05	5.32	0.28
17	INPC	2014	23453347	2249421	1940361	177777	67192	6	51.68	50.00	16.97	7.62	0.47	5.93	0.38
		2015	25119249	2415224		84258	12964	6	51.17	60.00	17.04	8.08	0.28	7.37	0.15
		2016	26219938	2268276		92424	19581	6	51.17	60.00	17.08	4.93	0.28	-16.08	0.21
18	PNBN	2014	172581667	15491547	12982201	3477071	894444	4	85.74	40.00	18.97	6.43	1.50	19.33	0.26
		2015	183120540	16914828		2457684	889839	4	85.74	50.00	19.03	4.94	0.86	9.19	0.36
		2016	199175053	17447007		3306183	788135	4	85.74	33.33	19.11	4.82	1.26	3.15	0.24
19	MEGA	2014	66647891	5978672	4865437	697981	98743	3	58.41	50.00	18.01	8.58	0.90	22.88	0.14
		2015	68225170	6458281		1238769	185998	3	58.41	50.00	18.04	4.92	1.54	8.02	0.15
		2016	70531682	6151919		1545423	387423	3	58.41	50.00	18.07	4.75	1.64	-4.74	0.25
20	NISP	2014	103123179	7907553	6149145	1776712	444530	4	85.94	50.00	18.45	5.92	1.29	28.60	0.25
		2015	120480402	9221005		2001461	500626	4	85.06	50.00	18.61	6.34	1.25	16.61	0.25
		2016	138196341	10204341		2351102	561202	3	81.90	50.00	18.74	6.08	1.30	10.66	0.24

LAMPIRAN 3

Uji F Tabel ($\alpha = 5\%$)

DF2	DF1					DF2	DF1				
	1	2	3	4	5		1	2	3	4	5
1	161,45	199,50	215,71	224,58	230,16	51	4,03	3,18	2,79	2,55	2,40
2	18,51	19,00	19,16	19,25	19,30	52	4,03	3,18	2,78	2,55	2,39
3	10,13	9,55	9,28	9,12	9,01	53	4,02	3,17	2,78	2,55	2,39
4	7,71	6,94	6,59	6,39	6,26	54	4,02	3,17	2,78	2,54	2,39
5	6,61	5,79	5,41	5,19	5,05	55	4,02	3,16	2,77	2,54	2,38
6	5,99	5,14	4,76	4,53	4,39	56	4,01	3,16	2,77	2,54	2,38
7	5,59	4,74	4,35	4,12	3,97	57	4,01	3,16	2,77	2,53	2,38
8	5,32	4,46	4,07	3,84	3,69	58	4,01	3,16	2,76	2,53	2,37
9	5,12	4,26	3,86	3,63	3,48	59	4,00	3,15	2,76	2,53	2,37
10	4,96	4,10	3,71	3,48	3,33	60	4,00	3,15	2,76	2,53	2,37
11	4,84	3,98	3,59	3,36	3,20	61	4,00	3,15	2,76	2,52	2,37
12	4,75	3,89	3,49	3,26	3,11	62	4,00	3,15	2,75	2,52	2,36
13	4,67	3,81	3,41	3,18	3,03	63	3,99	3,14	2,75	2,52	2,36
14	4,60	3,74	3,34	3,11	2,96	64	3,99	3,14	2,75	2,52	2,36
15	4,54	3,68	3,29	3,06	2,90	65	3,99	3,14	2,75	2,51	2,36
16	4,49	3,63	3,24	3,01	2,85	66	3,99	3,14	2,74	2,51	2,35
17	4,45	3,59	3,20	2,96	2,81	67	3,98	3,13	2,74	2,51	2,35
18	4,41	3,55	3,16	2,93	2,77	68	3,98	3,13	2,74	2,51	2,35
19	4,38	3,52	3,13	2,90	2,74	69	3,98	3,13	2,74	2,50	2,35
20	4,35	3,49	3,10	2,87	2,71	70	3,98	3,13	2,74	2,50	2,35
21	4,32	3,47	3,07	2,84	2,68	71	3,98	3,13	2,73	2,50	2,34
22	4,30	3,44	3,05	2,82	2,66	72	3,97	3,12	2,73	2,50	2,34
23	4,28	3,42	3,03	2,80	2,64	73	3,97	3,12	2,73	2,50	2,34
24	4,26	3,40	3,01	2,78	2,62	74	3,97	3,12	2,73	2,50	2,34
25	4,24	3,39	2,99	2,76	2,60	75	3,97	3,12	2,73	2,49	2,34
26	4,23	3,37	2,98	2,74	2,59	76	3,97	3,12	2,72	2,49	2,33
27	4,21	3,35	2,96	2,73	2,57	77	3,97	3,12	2,72	2,49	2,33
28	4,20	3,34	2,95	2,71	2,56	78	3,96	3,11	2,72	2,49	2,33
29	4,18	3,33	2,93	2,70	2,55	79	3,96	3,11	2,72	2,49	2,33
30	4,17	3,32	2,92	2,69	2,53	80	3,96	3,11	2,72	2,49	2,33
31	4,16	3,30	2,91	2,68	2,52	81	3,96	3,11	2,72	2,48	2,33
32	4,15	3,29	2,90	2,67	2,51	82	3,96	3,11	2,72	2,48	2,33
33	4,14	3,28	2,89	2,66	2,50	83	3,96	3,11	2,71	2,48	2,32
34	4,13	3,28	2,88	2,65	2,49	84	3,95	3,11	2,71	2,48	2,32
35	4,12	3,27	2,87	2,64	2,49	85	3,95	3,10	2,71	2,48	2,32
36	4,11	3,26	2,87	2,63	2,48	86	3,95	3,10	2,71	2,48	2,32
37	4,11	3,25	2,86	2,63	2,47	87	3,95	3,10	2,71	2,48	2,32
38	4,10	3,24	2,85	2,62	2,46	88	3,95	3,10	2,71	2,48	2,32
39	4,09	3,24	2,85	2,61	2,46	89	3,95	3,10	2,71	2,47	2,32
40	4,08	3,23	2,84	2,61	2,45	90	3,95	3,10	2,71	2,47	2,32
41	4,08	3,23	2,83	2,60	2,44	91	3,95	3,10	2,70	2,47	2,31
42	4,07	3,22	2,83	2,59	2,44	92	3,94	3,10	2,70	2,47	2,31
43	4,07	3,21	2,82	2,59	2,43	93	3,94	3,09	2,70	2,47	2,31
44	4,06	3,21	2,82	2,58	2,43	94	3,94	3,09	2,70	2,47	2,31
45	4,06	3,20	2,81	2,58	2,42	95	3,94	3,09	2,70	2,47	2,31
46	4,05	3,20	2,81	2,57	2,42	96	3,94	3,09	2,70	2,47	2,31
47	4,05	3,20	2,80	2,57	2,41	97	3,94	3,09	2,70	2,47	2,31
48	4,04	3,19	2,80	2,57	2,41	98	3,94	3,09	2,70	2,46	2,31
49	4,04	3,19	2,79	2,56	2,40	99	3,94	3,09	2,70	2,46	2,31
50	4,03	3,18	2,79	2,56	2,40	100	3,94	3,09	2,70	2,46	2,31

LAMPIRAN 4

Uji t Tabel ($\alpha = 5\%$)

DF	α untuk uji dua pihak (<i>two tail test</i>)				DF	α untuk uji dua pihak (<i>two tail test</i>)			
	0.01	0.025	0.05	0.1		0.01	0.025	0.05	0.1
	α untuk uji satu pihak (<i>one tail test</i>)					α untuk uji satu pihak (<i>one tail test</i>)			
	0.005	0.0125	0.025	0.05		0.005	0.0125	0.025	0.05
1	63.656	25.452	12.706	6.314	51	2.676	2.310	2.008	1.675
2	9.925	6.205	4.303	2.920	52	2.674	2.308	2.007	1.675
3	5.841	4.177	3.182	2.353	53	2.672	2.307	2.006	1.674
4	4.604	3.495	2.776	2.132	54	2.670	2.306	2.005	1.674
5	4.032	3.163	2.571	2.015	55	2.668	2.304	2.004	1.673
6	3.707	2.969	2.447	1.943	56	2.667	2.303	2.003	1.673
7	3.499	2.841	2.365	1.895	57	2.665	2.302	2.002	1.672
8	3.355	2.752	2.306	1.860	58	2.663	2.301	2.002	1.672
9	3.250	2.685	2.262	1.833	59	2.662	2.300	2.001	1.671
10	3.169	2.634	2.228	1.812	60	2.660	2.299	2.000	1.671
11	3.106	2.593	2.201	1.796	61	2.659	2.298	2.000	1.670
12	3.055	2.560	2.179	1.782	62	2.657	2.297	1.999	1.670
13	3.012	2.533	2.160	1.771	63	2.656	2.296	1.998	1.669
14	2.977	2.510	2.145	1.761	64	2.655	2.295	1.998	1.669
15	2.947	2.490	2.131	1.753	65	2.654	2.295	1.997	1.669
16	2.921	2.473	2.120	1.746	66	2.652	2.294	1.997	1.668
17	2.898	2.458	2.110	1.740	67	2.651	2.293	1.996	1.668
18	2.878	2.445	2.101	1.734	68	2.650	2.292	1.995	1.668
19	2.861	2.433	2.093	1.729	69	2.649	2.291	1.995	1.667
20	2.845	2.423	2.086	1.725	70	2.648	2.291	1.994	1.667
21	2.831	2.414	2.080	1.721	71	2.647	2.290	1.994	1.667
22	2.819	2.405	2.074	1.717	72	2.646	2.289	1.993	1.666
23	2.807	2.398	2.069	1.714	73	2.645	2.289	1.993	1.666
24	2.797	2.391	2.064	1.711	74	2.644	2.288	1.993	1.666
25	2.787	2.385	2.060	1.708	75	2.643	2.287	1.992	1.665
26	2.779	2.379	2.056	1.706	76	2.642	2.287	1.992	1.665

27	2.771	2.373	2.052	1.703	77	2.641	2.286	1.991	1.665
28	2.763	2.368	2.048	1.701	78	2.640	2.285	1.991	1.665
29	2.756	2.364	2.045	1.699	79	2.639	2.285	1.990	1.664
30	2.750	2.360	2.045	1.697	80	2.639	2.284	1.990	1.664
31	2.744	2.356	2.040	1.696	81	2.638	2.284	1.990	1.664
32	2.738	2.352	2.037	1.694	82	2.637	2.283	1.989	1.664
33	2.733	2.348	2.035	1.692	83	2.636	2.283	1.989	1.663
34	2.728	2.345	2.032	1.691	84	2.636	2.282	1.989	1.663
35	2.724	2.342	2.030	1.690	85	2.635	2.282	1.988	1.663
36	2.719	2.339	2.028	1.688	86	2.634	2.281	1.988	1.663
37	2.715	2.336	2.026	1.687	87	2.634	2.281	1.988	1.663
38	2.712	2.334	2.024	1.686	88	2.633	2.280	1.987	1.662
39	2.708	2.331	2.023	1.685	89	2.632	2.280	1.987	1.662
40	2.704	2.329	2.021	1.684	90	2.632	2.280	1.987	1.662
41	2.701	2.327	2.020	1.683	91	2.631	2.279	1.986	1.662
42	2.698	2.325	2.018	1.682	92	2.630	2.279	1.986	1.662
43	2.695	2.323	2.017	1.681	93	2.630	2.278	1.986	1.661
44	2.692	2.321	2.015	1.680	94	2.629	2.278	1.986	1.661
45	2.690	2.319	2.014	1.679	95	2.629	2.277	1.985	1.661
46	2.687	2.317	2.013	* 1.679	96	2.628	2.277	1.985	1.661
47	2.685	2.315	2.012	1.678	97	2.627	2.277	1.985	1.661
48	2.682	2.314	2.011	1.677	98	2.627	2.276	1.984	1.661
49	2.680	2.312	2.010	1.677	99	2.626	2.276	1.984	1.660
50	2.678	2.311	2.009	1.676	100	2.626	2.276	1.984	1.660