

LAMPIRAN

Lampiran 1. Jumlah Populasi Penelitian

No	Kode	Nama Perusahaan
1	AALI	Astra Argo Lestari Tbk.
2	ADHI	Adhi Karya (Persero) Tbk.
3	AKRA	AKR Corporindo Tbk.
4	ANTM	Aneka Tambang Tbk.
5	ASII	Astra International Tbk.
6	BBCA	Bank Central Asia Tbk.
7	BBNI	Bank Negara Indonesia (Persero) Tbk.
8	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
9	BBTN	Bank Tabungan Negara (Persero) Tbk.
10	BMRI	Bank Mandiri (Persero) Tbk.
11	BJBR	BPD Jawa Barat dan Banten Tbk.
12	BSDE	Bumi Serpong Damai Tbk.
13	GGRM	Gudang Garam Tbk.
14	HMSP	H.M. Sampoerna Tbk.
15	ICBP	Indofood CBP Sukses Makmur Tbk.
16	INDF	Indofood Sukses Makmur Tbk.
17	INTP	Indocement Tunggul Prakarsa Tbk.
18	JSMR	Jasa Marga (Persero) Tbk.
19	KLBF	Kalbe Farma Tbk.
20	LPKR	Lippo Karawaci Tbk.
21	LPPF	Matahari Department Store Tbk.
22	PTBA	Bukit Asam Tbk.
23	PTPP	PP (Persero) Tbk.
24	SCMA	Surya Citra Media Tbk.
25	SMGR	Semen Indonesia (Persero) Tbk.
26	SSMS	Sawit Sumbermas Sarana Tbk.
27	TLKM	Telekomunikasi Indonesia (Persero) Tbk.
28	UNTR	United Tractors Tbk.
29	UNVR	Unilever Indonesia Tbk.
30	WSKT	Waskita Karya (Persero) Tbk.
31	BKSL	Sentul City Tbk.
32	BRPT	Barito Pacific Tbk
33	ELSA	Elnusa Tbk
34	EXCL	XL Axiata Tbk
35	INDY	Indika Energy Tbk
36	INKP	Indah Kilat Pulp & Paper Tbk.
37	ITMG	Indo Tambangraya Megah Tbk

38	MEDC	Mecdo Energy International Tbk.
39	TPIA	Chandra Asri Petrochemical Tbk
40	WSBP	Waskita Beton Precast Tbk.
41	SMRA	Summarecon Agung Tbk.
42	BMTR	Global Mediacom Tbk.
43	BUMI	Bumi Resources Tbk.
44	MYRX	Hanson International Tbk.
45	ASRI	Alam Sutera Realty Tbk.

Lampiran 2. Jumlah Sampel Penelitian

No	Kode	Nama Perusahaan
1	ADHI	Adhi Karya (Persero) Tbk.
2	AKRA	AKR Corporindo Tbk.
3	ANTM	Aneka Tambang Tbk.
4	ASII	Astra International Tbk.
5	BBCA	Bank Central Asia Tbk.
6	BBNI	Bank Negara Indonesia (Persero) Tbk.
7	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
8	BBTN	Bank Tabungan Negara (Persero) Tbk.
9	BMRI	Bank Mandiri (Persero) Tbk.
10	BSDE	Bumi Serpong Damai Tbk.
11	GGRM	Gudang Garam Tbk.
12	HMSP	H.M. Sampoerna Tbk.
13	ICBP	Indofood CBP Sukses Makmur Tbk.
14	INDF	Indofood Sukses Makmur Tbk.
15	INTP	Indocement Tunggul Prakarsa Tbk.
16	JSMR	Jasa Marga (Persero) Tbk.
17	KLBF	Kalbe Farma Tbk.
18	LPKR	Lippo Karawaci Tbk.
19	LPPF	Matahari Department Store Tbk.
20	PTBA	Bukit Asam Tbk.
21	PTPP	PP (Persero) Tbk.
22	SCMA	Surya Citra Media Tbk.
23	SMGR	Semen Indonesia (Persero) Tbk.
24	SSMS	Sawit Sumbermas Sarana Tbk.
25	TLKM	Telekomunikasi Indonesia (Persero) Tbk.
26	UNTR	United Tractors Tbk.
27	UNVR	Unilever Indonesia Tbk.
28	WSKT	Waskita Karya (Persero) Tbk.

Lampiran 3. Tabulasi Data

No	Kode	Tahun	Variabel		
			X	Y	Z
1	ADHI	2016	0,07	0,47	0,07
		2017	0,05	0,85	0,05
		2018	0,06	0,80	0,05
2	AKRA	2016	0,27	0,33	0,29
		2017	0,25	0,82	0,25
		2018	0,18	1,35	0,25
3	ANTM	2016	0,23	0,42	0,43
		2017	0,29	0,81	0,47
		2018	0,31	0,68	0,60
4	ASII	2016	0,25	0,24	0,17
		2017	0,27	0,22	0,16
		2018	0,27	0,23	0,17
5	BBCA	2016	0,07	0,22	0,03
		2017	0,07	0,20	0,02
		2018	0,07	0,18	0,02
6	BBNI	2016	0,06	0,25	0,04
		2017	0,06	0,20	0,03
		2018	0,06	0,20	0,03
7	BBRI	2016	0,08	0,18	0,02
		2017	0,07	0,24	0,02
		2018	0,06	0,23	0,02
8	BBTN	2016	0,07	0,28	0,03
		2017	0,07	0,25	0,02
		2018	0,07	0,27	0,02
9	BMRI	2016	0,05	0,32	0,03
		2017	0,05	0,22	0,03
		2018	0,05	0,21	0,03
10	BSDE	2016	0,07	0,00	0,02
		2017	0,13	0,00	0,02
		2018	0,05	0,00	0,01
11	GGRM	2016	0,38	0,27	0,33
		2017	0,40	0,25	0,32
		2018	0,42	0,28	0,33
12	HMSP	2016	0,51	0,22	0,16
		2017	0,51	0,26	0,16
		2018	0,51	0,25	0,16

13	ICBP	2016	0,33	0,31	0,25
		2017	0,33	0,36	0,34
		2018	0,36	0,31	0,24
14	INDF	2016	0,30	0,36	0,42
		2017	0,34	0,45	0,45
		2018	0,35	0,51	0,44
15	INTP	2016	0,47	0,61	0,49
		2017	0,50	0,83	0,52
		2018	0,53	1,35	0,53
16	JSMR	2016	0,10	0,42	0,02
		2017	0,07	0,28	0,01
		2018	0,07	0,41	0,01
17	KLBF	2016	0,37	0,24	0,30
		2017	0,37	0,24	0,32
		2018	0,36	0,25	0,34
18	LPKR	2016	0,10	0,35	0,06
		2017	0,08	0,49	0,07
		2018	0,12	0,24	0,11
19	LPPF	2016	0,81	0,24	0,20
		2017	0,75	0,18	0,18
		2018	0,69	0,31	0,25
20	PTBA	2016	0,27	0,25	0,33
		2017	0,26	0,18	0,28
		2018	0,31	0,31	0,27
21	PTPP	2016	0,10	0,59	0,13
		2017	0,10	0,82	0,14
		2018	0,09	0,97	0,13
22	SCMA	2016	0,74	0,26	0,20
		2017	0,61	0,30	0,19
		2018	0,59	0,26	0,17
23	SMGR	2016	0,43	0,30	0,70
		2017	0,37	0,46	0,66
		2018	0,43	0,13	0,64
24	SSMS	2016	0,24	0,22	0,58
		2017	0,31	0,27	0,45
		2018	0,23	1,21	0,41
25	TLKM	2016	0,97	0,30	0,64
		2017	0,92	0,28	0,66
		2018	0,86	0,28	0,69

26	UNTR	2016	0,54	0,30	0,19
		2017	0,51	0,19	0,20
		2018	0,46	0,25	0,21
27	UNVR	2016	0,69	0,24	0,57
		2017	0,68	0,26	0,55
		2018	0,83	0,19	0,54
28	WSKT	2016	0,06	0,41	0,05
		2017	0,09	0,24	0,02
		2018	0,08	0,28	0,02

Lampiran 4. Indeks Pengukuran Variabel

No	Kode	2016				
		TOTAL ASET	ASET TETAP	EBITDA	EBT	PEMB.PAJAK
1	ADHI	20.095.436	1.459.816	1.459.707	612.622	284.905
2	AKRA	15.830.741	4.561.738	4.286.369	1.156.166	378.653
3	ANTM	29.981.536	12.958.946	6.911.248	237.292	99.862
4	ASII	261.855.000	43.237.000	66.512.000	22.253.000	5.426.000
5	BBCA	676.738.753	16.990.835	44.429.047	25.839.200	5.681.162
6	BBNI	603.031.880	21.972.223	34.529.787	14.302.905	3.583.629
7	BBRI	1.004.801.673	24.524.133	75.720.727	34.047.035	6.182.996
8	BBTN	214.168.479	6.557.332	14.203.311	3.330.084	938.172
9	BMRI	1.038.706.009	35.663.290	54.788.940	18.572.965	5.943.662
10	BSDE	38.292.205	823.400	2.682.176	2.065.442	3.312
11	GGRM	62.951.634	20.498.950	23.852.189	8.931.136	2.405.902
12	HMSP	42.508.277	6.895.483	21.691.322	17.011.447	3.826.053
13	ICBP	28.901.948	7.114.288	9.524.835	4.989.254	1.530.642
14	INDF	82.699.635	35.126.820	25.001.994	7.385.228	2.678.358
15	INTP	30.150.580	14.643.695	14.302.411	4.145.632	2.542.764
16	JSMR	53.500.324	884.665	5.202.144	2.649.679	1.111.170
17	KLBF	15.226.009	4.555.756	5.578.470	3.091.188	752.684
18	LPKR	45.603.683	2.902.208	4.562.503	1.557.747	540.485
19	LPPF	4.858.878	979.858	3.948.281	2.532.666	601.470
20	PTBA	18.576.774	6.087.746	5.012.868	2.733.799	695.330
21	PTPP	31.232.766	4.177.882	2.968.252	1.703.610	1.007.564
22	SCMA	4.820.611	966.766	3.561.468	2.023.551	521.613
23	SMGR	44.226.895	30.846.750	19.042.283	5.084.621	1.544.512
24	SSMS	7.308.221	4.266.038	1.755.632	847.387	183.688
25	TLKM	179.611.000	114.498.000	174.600.000	38.189.000	11.304.000
26	UNTR	63.991.229	12.072.399	34.468.462	6.730.030	2.028.487

27	UNVR	16.745.695	9.529.476	11.585.839	8.571.885	2.066.894
28	WSKT	61.425.181	3.275.335	3.725.557	2.155.589	879.126

No	Kode	2017				
		TOTAL ASET	ASET TETAP	EBITDA	EBT	PEMB. PAJAK
1	ADHI	28.332.948	1.520.931	1.520.949	518.983	440.222
2	AKRA	16.823.209	4.214.694	4.158.729	1.156.230	943.193
3	ANTM	30.014.273	14.092.995	8.748.659	454.397	370.062
4	ASII	295.830.000	48.402.000	78.829.000	29.137.000	6.369.000
5	BBCA	750.319.671	16.868.949	50.180.679	29.158.743	5.778.687
6	BBNI	709.330.000	22.805.000	40.805.513	17.165.000	3.365.755
7	BBRI	1.127.447.489	24.752.035	76.156.289	37.023.236	9.037.947
8	BBTN	261.365.267	4.837.319	19.449.534	3.861.555	975.516
9	BMRI	1.124.700.847	36.618.753	55.153.930	27.156.863	5.968.499
10	BSDE	45.951.188	771.936	5.863.506	5.228.121	5.426
11	GGRM	66.759.930	21.408.575	26.837.872	10.436.512	2.638.900
12	HMSP	43.141.063	6.890.750	22.176.326	16.894.806	4.337.944
13	ICBP	31.619.514	10.741.622	10.339.897	5.206.561	1.862.383
14	INDF	88.400.877	39.492.287	30.287.038	7.594.822	3.422.799
15	INTP	28.863.676	14.979.453	14.517.353	2.287.274	1.897.579
16	JSMR	79.192.772	1.035.922	5.437.565	3.250.452	911.125
17	KLBF	16.616.239	5.342.659	6.093.044	3.241.186	782.316
18	LPKR	56.772.116	3.854.458	4.635.016	1.167.129	573.721
19	LPPF	5.427.426	973.698	4.052.291	2.396.300	441.522
20	PTBA	21.987.482	6.199.299	5.619.377	6.101.629	1.120.852
21	PTPP	41.782.780	5.789.644	3.972.533	1.792.261	1.469.730
22	SCMA	5.385.807	1.029.335	3.287.531	1.782.043	534.368
23	SMGR	49.068.650	32.523.309	18.379.822	2.253.893	1.147.544
24	SSMS	9.773.852	4.399.217	2.990.797	1.120.374	299.255
25	TLKM	198.484.000	130.171.000	182.508.000	42.659.000	11.846.000
26	UNTR	82.262.093	16.374.852	41.547.006	10.522.657	2.033.517
27	UNVR	18.906.413	10.422.133	12.866.426	9.371.661	2.406.049
28	WSKT	97.895.760	2.235.779	9.177.552	4.620.646	1.095.267

No	Kode	2018				
		TOTAL ASET	ASET TETAP	EBITDA	EBT	PEMB. PAJAK
1	ADHI	30.188.615	1.573.324	1.870.909	649.504	518.273

2	AKRA	19.940.851	4.921.528	3.638.475	890.156	1.201.541
3	ANTM	33.306.391	20.128.156	10.440.877	1.265.502	864.111
4	ASII	344.711.000	57.733.000	93.917.000	34.995.000	8.010.000
5	BBCA	824.787.944	19.336.901	54.298.208	32.706.064	6.014.149
6	BBNI	808.572.000	26.127.000	46.395.148	19.821.000	3.932.801
7	BBRI	1.296.898.292	26.914.859	81.340.875	41.753.694	9.668.009
8	BBTN	306.436.194	5.017.694	21.390.550	3.610.275	976.956
9	BMRI	1.202.252.094	38.442.696	63.512.287	33.943.369	7.200.860
10	BSDE	52.101.492	676.536	2.800.341	1.760.421	4.742
11	GGRM	69.097.219	22.758.558	28.946.415	10.479.242	2.897.496
12	HMSP	46.602.420	7.288.435	23.813.613	17.961.269	4.412.498
13	ICBP	34.367.153	8.120.254	12.385.525	6.446.785	2.005.525
14	INDF	96.537.796	42.388.236	33.423.875	7.446.966	3.460.973
15	INTP	27.788.562	14.637.185	14.711.598	1.400.228	1.897.226
16	JSMR	82.418.600	754.805	6.061.087	3.210.306	1.326.950
17	KLBF	18.146.206	6.252.801	6.491.166	3.306.399	838.106
18	LPKR	49.806.410	5.397.911	6.004.945	2.123.565	514.770
19	LPPF	5.036.396	1.249.153	3.479.495	1.575.321	495.831
20	PTBA	24.172.933	6.547.586	7.446.991	6.858.075	2.108.194
21	PTPP	52.549.150	6.605.378	4.709.479	2.003.090	1.946.868
22	SCMA	6.138.226	1.049.625	3.599.618	1.969.018	516.576
23	SMGR	51.155.890	32.748.895	22.031.039	4.104.959	542.907
24	SSMS	11.296.112	4.579.445	2.623.921	340.868	412.427
25	TLKM	206.196.000	143.248.000	177.108.000	36.405.000	10.375.000
26	UNTR	116.281.017	24.584.551	53.500.542	15.708.719	3.877.972
27	UNVR	19.522.970	10.627.387	16.238.922	12.185.764	2.340.586
28	WSKT	124.391.581	1.995.908	9.738.488	5.536.442	1.566.131

Lampiran 5. Statistik Deskriptif

	N	Minimum	Maximum	Mean	Median	Std. Deviation
Tax Avoidance	66	,13	,51	,2733	,2550	,07422
Karakteristik Eksekutif	66	,05	,97	,3341	,3410	,25448
Intensitas Modal	66	,01	,70	,2397	,2950	,20898
Valid N (listwise)	66					

Lampiran 6. Uji Normalitas Sebelum Outlier

One-Sample Kolmogorov-Smirnov Test

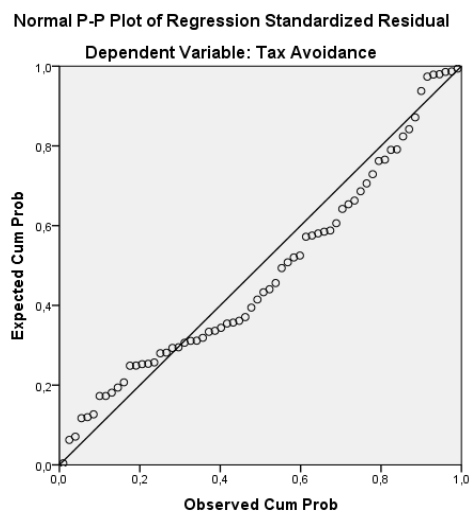
		Unstandardized Residual
N		84
Normal Parameters ^{a,b}	Mean	-,0584209
	Std. Deviation	,13739280
Most Extreme Differences	Absolute	,126
	Positive	,126
	Negative	-,102
Test Statistic		,126
Asymp. Sig. (2-tailed)		,003

Lampiran 7. Uji Normalitas Sesudah Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,07075123
Most Extreme Differences	Absolute	,101
	Positive	,101
	Negative	-,079
Test Statistic		,101
Asymp. Sig. (2-tailed)		,092

Lampiran 8. Uji Normalitas P-Plot



Lampiran 9. Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Karakteristik Eksekutif	,559	1,790
	Intensitas Modal	,559	1,790

a. Dependent Variable: Tax Avoidance

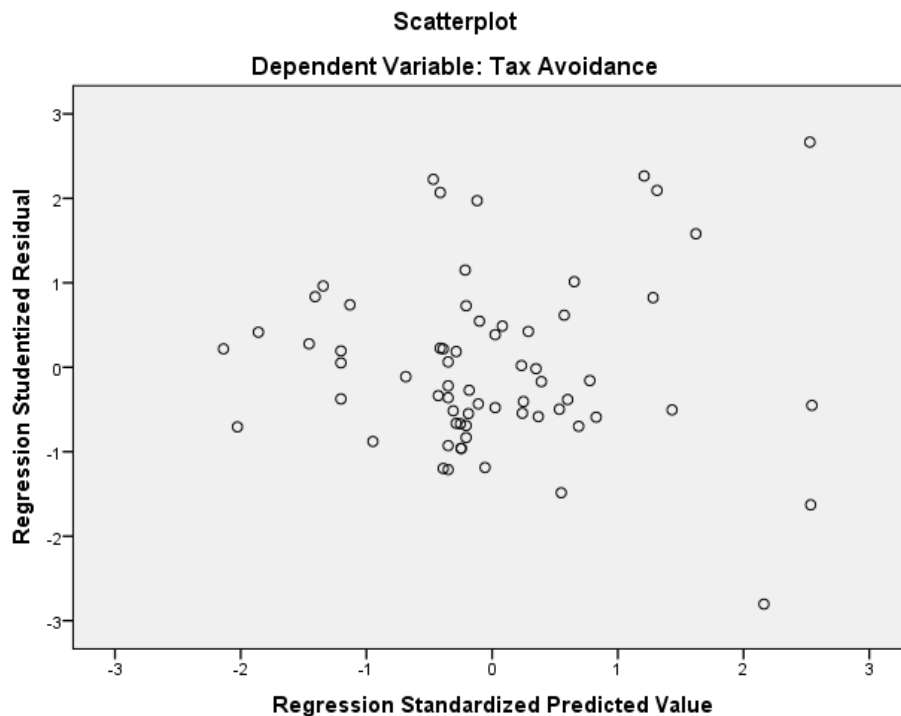
Lampiran 10. Uji Glejser

Coefficients^a

Model		Sig.
1	(Constant)	,000
	Karakteristik Eksekutif	,063
	Intensitas Modal	,055

a. Dependent Variable: Tax Avoidance

Lampiran 11. Uji Heteroskedastisitas



Lampiran 12. Uji Autokorelasi

Model Summary^b

Model	Durbin-Watson
1	1,623

a. Predictors: (Constant), Intensitas Modal, Karakteristik Eksekutif

b. Dependent Variable: Tax Avoidance

Lampiran 13. Uji F Persamaan 1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,033	2	,016	3,165	,049 ^b
	Residual	,325	63	,005		
	Total	,358	65			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Intensitas Modal, Karakteristik Eksekutif

Lampiran 14. Uji F Persamaan 2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,186	1	1,186	7,311	,000 ^b
	Residual	,945	60	,016		
	Total	2,132	61			

a. Dependent Variable: Intensitas Modal

b. Predictors: (Constant), Karakteristik Eksekutif

Lampiran 15. Koefisien Determinasi Persamaan 1

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,302 ^a	,091	,062	,07187

a. Predictors: (Constant), Intensitas Modal, Karakteristik Eksekutif

b. Dependent Variable: Tax Avoidance

Lampiran 16. Koefisien Determinasi Persamaan 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,746 ^a	,557	,549	,12551

a. Predictors: (Constant), Karakteristik Eksekutif

b. Dependent Variable: Intensitas Modal

Lampiran 17. Uji Regresi Linear Berganda Persamaan 1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,269	,015		17,887	,000
	Karakteristik Eksekutif	-,089	,047	-,305	-1,895	,063
	Intensitas Modal	,142	,057	,401	2,496	,015

a. Dependent Variable: Tax Avoidance

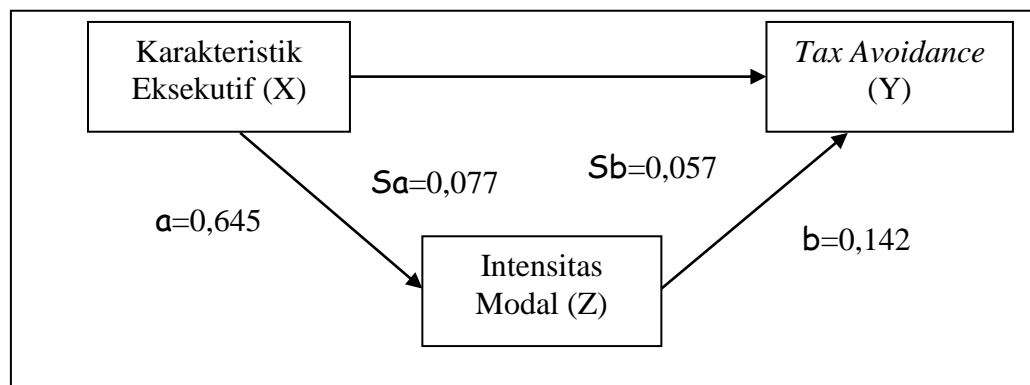
Lampiran 18. Uji Regresi Linear Berganda Persamaan 2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,057	,032		1,788	,049
	Karakteristik Eksekutif	,645	,077	,664	3,109	,000

a. Dependent Variable: Intensitas Modal

Lampiran 19. Uji Sobel Test



Lampiran 20. Pengaruh Rata-rata KE terhadap Rata-rata CETR

	Tahun	Jumlah Observasi	Rata-rata Karakteristik Eksekutif
CETR di atas rata-rata (>0,2733)	2016-2018	26	0,33
CETR di bawah rata-rata (<0,2733)	2016-2018	40	0,33

Lampiran 21. Perbandingan Rata-rata KE dan Rata-rata CETR

	2016	2017	2018
Rata-rata Karakteristik Eksekutif	0,3296	0,3479	0,3320
Rata-rata CETR	0,2633	0,2890	0,2931