

Lampiran 1 Daftar Sampel Perusahaan

No.	Nama Perusahaan	Kode
1	PT Argha Karya Prima Industry Tbk	AKPI
2	PT Alkindo Naratama Tbk	ALDO
3	PT Asahimas Flat Glass Tbk	AMFG
4	PT Arwana Citramulia Tbk	ARNA
5	PT Astra International Tbk	ASII
6	PT Astra Otoparts Tbk	AUTO
7	PT Budi Acid Jaya Tbk	BUDI
8	PT Chitose International Tbk	CINT
9	PT Charoen Pokphand Indonesia Tbk	CPIN
10	PT Duta Pertiwi Nusantara Tbk	DPNS
11	PT Darya-Varia Laboratoria Tbk	DVLA
12	PT Gudang Garam Tbk	GGRM
13	PT Hanjaya Mandala Sampoerna Tbk	HMSP
14	PT Indofood ICB Sukses Makmur Tbk	ICBP
15	PT Impack Pratama Industri Tbk	IMPC
16	PT Indal Alumunium Insustri Tbk	INAI
17	PT Indofood Sukses Makmur Tbk	INDF
18	PT Indospring Tbk	INDS
19	PT Indocement Tunggal Prakarsa Tbk	INTP
20	PT Japfa Comfeed Indonesia Tbk	JPFA
21	PT Kimia Farma Tbk	KAEF
22	PT KMI Wire and Cable Tbk	KBLI
23	PT Kalbe Farma Tbk	KLBF
24	PT Lion Metal Works Tbk	LION
25	PT Lion Mesh Prima Tbk	LMSH
26	PT Merck Tbk	MERK
27	PT Pelangi Indah Canindo Tbk	PICO
28	PT Pyridam Farma Tbk	PYFA
29	PT Ricky Putra Globalindo Tbk	RICY

30	PT Nippon Indosari Corpindo Tbk	ROTI
31	PT Supreme Cable Manufacturing Tbk	SCCO
32	PT Semen Baturaja Persero Tbk	SMBR
33	PT Semen Indonesia Tbk	SMGR
34	PT Selamat Sempurna Tbk	SMSM
35	PT Indo Acidatama Tbk	SRSN
36	PT Tunas Alfin Tbk	TALF
37	PT Mandom Indonesia Tbk	TCID
38	PT Surya Toto Indonesia Tbk	TOTO
39	PT Trisula International Tbk	TRIS
40	PT Nusantara Inti Corpora Tbk	UNIT
41	PT Wismilak Inti Makmur Tbk	WIIM
42	PT Wijaya Karya Beton Tbk	WTON

Lampiran 2 Tabulasi Data

No.	Kode	KAP					
		2015		2016		2017	
1	AKPI	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
2	ALDO	Arsyad	0	Richard Risambessy	0	Richard Risambessy	0
3	AMFG	Sidharta Widjaja	1	Sidharta Widjaja	1	Sidharta Widjaja	1
4	ARNA	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
5	ASII	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
6	AUTO	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
7	BUDI	Mulyamin Sensi	0	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0
8	CINT	Gideon Adi	0	Gideon Adi	0	Gideon Adi	0
9	CPIN	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
10	DPNS	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata	0
11	DVLA	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
12	GGRM	Sidharta Widjaja	1	Sidharta Widjaja	1	Sidharta Widjaja	1
13	HMSP	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
14	ICBP	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
15	IMPC	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0
16	INAI	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata	0
17	INDF	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
18	INDS	Tanubrata Sutanto Fahmi	0	Tanubrata Sutanto Fahmi	0	Tanubrata Sutanto Fahmi	0
19	INTP	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
20	JPFA	Mulyamin Sensi	0	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
21	KAEF	Hendrawinata, Eddy Sidharta	0	Hadori Sugiarto	0	Hadori Sugiarto	0
22	KBLI	Satrio bing Eny	0	Satrio bing Eny	0	Satrio bing Eny	0

23	KLBF	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
24	LION	Kosasih, Nurdiyaman	0	Kosasih, Nurdiyaman	0	Kosasih, Nurdiyaman	0
25	LMSH	Kosasih, Nurdiyaman	0	Kosasih, Nurdiyaman	0	Kosasih, Nurdiyaman	0
26	MERK	Sidharta Widjaja	1	Sidharta Widjaja	1	Sidharta Widjaja	1
27	PICO	Joko,Sidik, Indra	0	Herman, Dody Tanumihardja	0	Herman, Dody Tanumihardja	0
28	PYFA	Tanubrata Sutanto Fahmi	0	Tanubrata Sutanto Fahmi	0	Tanubrata Sutanto Fahmi	0
29	RICY	Joachim Poltak	0	Johannes Juara	0	Johannes Juara	0
30	ROTI	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
31	SCCO	Doli, Bambang Sulistiyanto	0	Doli, Bambang Sulistiyanto	0	Doli, Bambang Sulistiyanto	0
32	SMBR	Herman, Dody Tanumihardja	0	Herman, Dody Tanumihardja	0	Herman, Dody Tanumihardja	0
33	SMGR	Satrio bing Eny	0	Satrio bing Eny	0	Satrio bing Eny	0
34	SMSM	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
35	SRSN	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0
36	TALF	Tjahjadi & Tamara	0	Tjahjadi & Tamara	0	Tjahjadi & Tamara	0
37	TCID	Satrio bing Eny	0	Satrio bing Eny	0	Satrio bing Eny	0
38	TOTO	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1	Purwantono, Sungkoro & Surja	1
39	TRIS	Gideon Adi	0	Gideon Adi	0	Gideon Adi	0
40	UNIT	Achmad Rasyid Hisbullah	0	Budiman, Wawan, Pamudji	0	Budiman, Wawan, Pamudji	0
41	WIIM	Kosasih, Nurdiyaman	0	Kosasih, Nurdiyaman	0	Kosasih, Nurdiyaman	0
42	WTON	Hadori Sugiarto	0	Hadori Sugiarto	0	Hadori Sugiarto	0

Lampiran 3 Tabulasi Data

No.	Kode	Tahun	Umur		
		Berdiri	2015	2016	2017
1	AKPI	1980	35	36	37
2	ALDO	1989	26	27	28
3	AMFG	1971	44	45	46
4	ARNA	1993	22	23	24
5	ASII	1957	58	59	60
6	AUTO	1991	24	25	26
7	BUDI	1979	36	37	38
8	CINT	1978	37	38	39
9	CPIN	1972	43	44	45
10	DPNS	1982	33	34	35
11	DVLA	1976	39	40	41
12	GGRM	1958	57	58	59
13	HMSP	1913	102	103	104
14	ICBP	2009	6	7	8
15	IMPC	1981	34	35	36
16	INAI	1971	44	45	46
17	INDF	1990	25	26	27
18	INDS	1978	37	38	39
19	INTP	1985	30	31	32
20	JPFA	1971	44	45	46
21	KAEF	1969	46	47	48
22	KBLI	1972	43	44	45
23	KLBF	1966	49	50	51
24	LION	1972	43	44	45
25	LMSH	1982	33	34	35
26	MERK	1984	31	32	33
27	PICO	1983	32	33	34
28	PYFA	1976	39	40	41
29	RICY	1987	28	29	30
30	ROTI	1995	20	21	22
31	SCCO	1970	45	46	47
32	SMBR	1974	41	42	43
33	SMGR	1953	62	63	64

34	SMSM	1983	32	33	34
35	SRSN	1982	33	34	35
36	TALF	1977	38	39	40
37	TCID	1969	46	47	48
38	TOTO	1977	38	39	40
39	TRIS	2004	11	12	13
40	UNIT	1988	27	28	29
41	WIIM	1994	21	22	23
42	WTON	1997	18	19	20

Lampiran 4 Tabulasi Data

No.	Kode	Penjualan		
		2015	2016	2017
1	AKPI	Rp2,017,466,511,000	Rp2,047,218,639,000	Rp2,064,857,643,000
2	ALDO	Rp538,363,112,800	Rp666,434,061,412	Rp708,740,551,637
3	AMFG	Rp3,665,989,000,000	Rp3,724,075,000,000	Rp3,885,791,000,000
4	ARNA	Rp1,291,926,384,471	Rp1,511,978,367,218	Rp1,732,985,361,870
5	ASII	Rp184,196,000,000,000	Rp181,084,000,000,000	Rp206,057,000,000,000
6	AUTO	Rp11,723,787,000,000	Rp12,806,867,000,000	Rp13,549,857,000,000
7	BUDI	Rp2,378,805,000,000	Rp2,467,553,000,000	Rp2,510,587,000,000
8	CINT	Rp315,229,890,328	Rp327,426,146,630	Rp373,955,852,243
9	CPIN	Rp30,107,727,000,000	Rp38,256,857,000,000	Rp49,367,386,000,000
10	DPNS	Rp118,475,319,120	Rp115,940,711,050	Rp111,294,849,755
11	DVLA	Rp1,306,098,136,000	Rp1,451,356,680,000	Rp1,575,647,308,000
12	GGRM	Rp70,365,573,000,000	Rp76,274,147,000,000	Rp83,305,925,000,000
13	HMSP	Rp89,069,306,000,000	Rp95,466,657,000,000	Rp99,091,484,000,000
14	ICBP	Rp31,741,094,000,000	Rp34,375,236,000,000	Rp35,606,593,000,000
15	IMPC	Rp1,147,838,378,766	Rp1,135,296,191,546	Rp1,193,054,430,825
16	INAI	Rp1,384,675,922,166	Rp1,284,510,320,664	Rp980,285,748,450
17	INDF	Rp64,061,947,000,000	Rp66,659,484,000,000	Rp70,186,618,000,000
18	INDS	Rp1,659,505,639,261	Rp1,637,036,790,119	Rp1,967,982,902,772
19	INTP	Rp17,798,055,000,000	Rp15,361,894,000,000	Rp14,431,211,000,000
20	JPFA	Rp25,022,913,000,000	Rp27,063,310,000,000	Rp29,602,688,000,000
21	KAEF	Rp4,860,371,483,524	Rp5,811,502,656,431	Rp6,127,479,369,403
22	KBLI	Rp2,662,038,531,021	Rp2,812,196,217,447	Rp3,186,704,707,526
23	KLBF	Rp17,887,464,223,321	Rp19,374,230,957,505	Rp20,182,120,166,616
24	LION	Rp389,251,192,409	Rp379,137,149,036	Rp349,690,796,141
25	LMSH	Rp174,598,965,938	Rp157,855,084,036	Rp224,371,164,551
26	MERK	Rp983,446,471,000	Rp1,034,806,890,000	Rp1,156,648,155,000
27	PICO	Rp699,310,599,565	Rp705,730,705,044	Rp747,064,722,530
28	PYFA	Rp217,843,921,422	Rp216,951,583,953	Rp223,002,490,278
29	RICY	Rp1,111,051,293,008	Rp1,221,519,096,811	Rp1,600,432,168,098
30	ROTI	Rp2,174,501,712,899	Rp2,521,920,968,213	Rp2,491,100,179,560
31	SCCO	Rp3,533,081,041,052	Rp3,378,572,000,577	Rp4,440,404,595,541
32	SMBR	Rp1,461,248,284,000	Rp1,522,808,093,000	Rp1,551,524,990,000
33	SMGR	Rp26,948,004,471,000	Rp26,134,306,138,000	Rp27,813,664,176,000

34	SMSM	Rp2,802,924,000,000	Rp2,879,876,000,000	Rp3,339,964,000,000
35	SRSN	Rp531,573,325,000	Rp500,539,668,000	Rp521,481,727,000
36	TALF	Rp476,383,633,793	Rp569,419,992,907	Rp646,087,885,410
37	TCID	Rp2,314,889,854,074	Rp2,526,776,164,168	Rp2,706,394,847,919
38	TOTO	Rp2,278,673,871,193	Rp2,069,017,634,710	Rp2,171,861,931,164
39	TRIS	Rp859,743,472,895	Rp901,909,489,240	Rp773,806,956,330
40	UNIT	Rp118,260,140,704	Rp104,109,821,503	Rp103,245,048,266
41	WIIM	Rp1,839,419,574,956	Rp1,685,795,530,617	Rp1,476,427,090,781
42	WTON	Rp2,652,622,140,207	Rp3,481,731,506,128	Rp5,362,263,237,778

Lampiran 5 Tabulasi Data

No.	Kode	Sales Growth		
		2015	2016	2017
1	AKPI	0.0371	0.0147	0.0086
2	ALDO	0.0901	0.2379	0.0635
3	AMFG	(0.0017)	0.0158	0.0434
4	ARNA	(0.1974)	0.1703	0.1462
5	ASII	(0.0868)	(0.0169)	0.1379
6	AUTO	(0.0434)	0.0924	0.0580
7	BUDI	0.0414	0.0373	0.0174
8	CINT	0.1004	0.0387	0.1421
9	CPIN	0.0328	0.2707	0.2904
10	DPNS	(0.1077)	(0.0214)	(0.0401)
11	DVLA	0.1833	0.1112	0.0856
12	GGRM	0.0795	0.0840	0.0922
13	HMSP	0.1038	0.0718	0.0380
14	ICBP	0.0572	0.0830	0.0358
15	IMPC	(0.1878)	(0.0109)	0.0509
16	INAI	0.4834	(0.0723)	(0.2368)
17	INDF	0.0074	0.0405	0.0529
18	INDS	(0.1111)	(0.0135)	0.2022
19	INTP	(0.1099)	(0.1369)	(0.0606)
20	JPFA	0.0231	0.0815	0.0938
21	KAEF	0.0751	0.1957	0.0544
22	KBLI	0.1166	0.0564	0.1332
23	KLBF	0.0299	0.0831	0.0417
24	LION	0.0308	(0.0260)	(0.0777)
25	LMSH	(0.2990)	(0.0959)	0.4214
26	MERK	0.1393	0.0522	0.1177
27	PICO	0.0072	0.0092	0.0586
28	PYFA	(0.0201)	(0.0041)	0.0279
29	RICY	(0.0628)	0.0994	0.3102
30	ROTI	0.1565	0.1598	(0.0122)
31	SCCO	(0.0460)	(0.0437)	0.3143
32	SMBR	0.2028	0.0421	0.0189

33	SMGR	(0.0014)	(0.0302)	0.0643
34	SMSM	0.0646	0.0275	0.1598
35	SRSN	0.1242	(0.0584)	0.0418
36	TALF	(0.1464)	0.1953	0.1346
37	TCID	0.0029	0.0915	0.0711
38	TOTO	0.1096	(0.0920)	0.0497
39	TRIS	0.1512	0.0490	(0.1420)
40	UNIT	0.1543	(0.1197)	(0.0083)
41	WIIM	0.1071	(0.0835)	(0.1242)
42	WTON	(0.1906)	0.3126	0.5401

Lampiran 6 Tabulasi Data

No.	Kode	Cash Tax		
		2015	2016	2017
1	AKPI	34317	26771	32373
2	ALDO	9625	10397	11533
3	AMFG	152968	117634	60494
4	ARNA	66524	30383	34886
5	ASII	6498000	5426000	6369000
6	AUTO	206244	180533	289787
7	BUDI	22233	16761	69285
8	CINT	12637	9704	9531
9	CPIN	628226	139015	27392
10	DPNS	5091	31	1880
11	DVLA	35265	40763	53649
12	GGRM	1830188	2405902	2638900
13	HMSP	3824285	3826053	4337944
14	ICBP	1189923	1530642	1862383
15	IMPC	61657	39267	35837
16	INAI	17138	14661	12992
17	INDF	2333641	70664	44703
18	INDS	11377	23927	26170
19	INTP	1219943	754245	274627
20	JPFA	132844	419397	674877
21	KAEF	68190	72733	71236
22	KBLI	45086	60705	104974
23	KLBF	700482	752684	782316
24	LION	11137	17898	12430
25	LMSH	1483	962	3704
26	MERK	56132	68360	63274
27	PICO	2355	813	852
28	PYFA	1605	2274	2094
29	RICY	9769	10443	11350
30	ROTI	76292	101019	49102
31	SCCO	43183	156655	79257

32	SMBR	62851	81103	48490
33	SMGR	1343605	1544512	1147544
34	SMSM	150513	135020	167001
35	SRSN	9662	17610	22370
36	TALF	12651	9809	9365
37	TCID	52587	33536	66616
38	TOTO	117555	94715	76205
39	TRIS	16198	20051	31044
40	UNIT	4067	915	606
41	WIIM	41390	45325	29473
42	WTON	221478	238923	369377

Lampiran 7 Tabulasi Data

No.	Kode	Laba Sblm Pajak		
		2015	2016	2017
1	AKPI	51139	75953	31813
2	ALDO	32454	33847	38622
3	AMFG	464263	348561	63589
4	ARNA	95514	123838	166204
5	ASII	19630000	22253000	29196000
6	AUTO	433596	648907	711936
7	BUDI	52125	52832	61016
8	CINT	40762	28173	38319
9	CPIN	2281628	3983661	3255705
10	DPNS	11832	12288	7568
11	DVLA	144438	214417	226148
12	GGRM	8635275	8931136	10436512
13	HMSP	13932644	17011447	16894806
14	ICBP	4009634	4989254	5206561
15	IMPC	147205	164796	111424
16	INAI	57114	58097	52292
17	INDF	4962084	7385228	7658554
18	INDS	4134	60140	160341
19	INTP	5645111	4146379	2287989
20	JPFA	697677	2766591	2402405
21	KAEF	338135	383026	449710
22	KBLI	150049	386130	428885
23	KLBF	2720881	3091188	3241187
24	LION	58452	54671	20175
25	LMSH	3807	9424	17488
26	MERK	193941	214916	208494
27	PICO	17451	16762	19250
28	PYFA	4555	7053	9599
29	RICY	22398	23362	25809
30	ROTI	378252	369417	186147
31	SCCO	206056	439602	345230
32	SMBR	443414	349281	208947
33	SMGR	5850923	5084622	2746546

34	SMSM	583717	658208	720638
35	SRSN	20715	16880	18969
36	TALF	43547	41046	31954
37	TCID	583122	221476	243083
38	TOTO	381574	251321	377661
39	TRIS	50169	47947	21834
40	UNIT	16610	1915	1539
41	WIIM	177963	136663	54491
42	WTON	206059	340840	419501

Lampiran 8 Tabulasi Data

No.	Kode	CETR		
		2015	2016	2017
1	AKPI	0.6711	0.3525	1.0176
2	ALDO	0.2966	0.3072	0.2986
3	AMFG	0.3295	0.3375	0.9513
4	ARNA	0.6965	0.2453	0.2099
5	ASII	0.3310	0.2438	0.2181
6	AUTO	0.4757	0.2782	0.4070
7	BUDI	0.4265	0.3173	1.1355
8	CINT	0.3100	0.3444	0.2487
9	CPIN	0.2753	0.0349	0.0084
10	DPNS	0.4303	0.0025	0.2484
11	DVLA	0.2442	0.1901	0.2372
12	GGRM	0.2119	0.2694	0.2529
13	HMSP	0.2745	0.2249	0.2568
14	ICBP	0.2968	0.3068	0.3577
15	IMPC	0.4189	0.2383	0.3216
16	INAI	0.3001	0.2524	0.2485
17	INDF	0.4703	0.0096	0.0058
18	INDS	2.7521	0.3979	0.1632
19	INTP	0.2161	0.1819	0.1200
20	JPFA	0.1904	0.1516	0.2809
21	KAEF	0.2017	0.1899	0.1584
22	KBLI	0.3005	0.1572	0.2448
23	KLBF	0.2574	0.2435	0.2414
24	LION	0.1905	0.3274	0.6161
25	LMSH	0.3895	0.1021	0.2118
26	MERK	0.2894	0.3181	0.3035
27	PICO	0.1349	0.0485	0.0443
28	PYFA	0.3524	0.3224	0.2181
29	RICY	0.4362	0.4470	0.4398
30	ROTI	0.2017	0.2735	0.2638
31	SCCO	0.2096	0.3564	0.2296
32	SMBR	0.1417	0.2322	0.2321
33	SMGR	0.2296	0.3038	0.4178

34	SMSM	0.2579	0.2051	0.2317
35	SRSN	0.4664	1.0432	1.1793
36	TALF	0.2905	0.2390	0.2931
37	TCID	0.0902	0.1514	0.2740
38	TOTO	0.3081	0.3769	0.2018
39	TRIS	0.3229	0.4182	1.4218
40	UNIT	0.2449	0.4778	0.3938
41	WIIM	0.2326	0.3317	0.5409
42	WTON	1.0748	0.7010	0.8805

Lampiran 9. Descriptives Statistics**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	126	-.3565	.3248	-.017927	.0792459
Kualitas Audit	126	0	1	.42	.496
Umur Perusahaan	126	6	104	37.95	15.453
Pertumbuhan Penjualan	126	-.2990	.5401	.050906	.1284991
Penghindaran Pajak	126	.0025	2.7521	.350953	.3204354
Valid N (listwise)	126				

Lampiran 10 Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Pertumbuhan Penjualan, Umur Perusahaan, Manajemen Laba, Kualitas Audit	.	Enter

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

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.393 ^a	.154	.126	.2995312

- a. Predictors: (Constant), Pertumbuhan Penjualan, Umur Perusahaan, Manajemen Laba, Kualitas Audit

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.979	4	.495	5.514	.000 ^a
	Residual	10.856	121	.090		
	Total	12.835	125			

- a. Predictors: (Constant), Pertumbuhan Penjualan, Umur Perusahaan, Manajemen Laba, Kualitas Audit
 b. Dependent Variable: Penghindaran Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.525	.073		7.179	.000
	Manajemen Laba	-.827	.340	-.205	-2.433	.016
	Kualitas Audit	.124	.055	.192	2.264	.025
	Umur Perusahaan	-.003	.002	-.143	-1.691	.093
	Pertumbuhan Penjualan	-.469	.209	-.188	-2.245	.027

a. Dependent Variable: Penghindaran Pajak

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		126
Normal Parameters ^{a,b}	Mean	-.0498652
	Std. Deviation	.14475589
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.051
Kolmogorov-Smirnov Z		.875
Asymp. Sig. (2-tailed)		.428

a. Test distribution is Normal.

b. Calculated from data.

Model Summary^a

Model	R	Durbin-Watson
1	^a	1.831

a. Predictors: (Constant), Pertumbuhan Penjualan, Umur Perusahaan, Manajemen Laba, Kualitas Audit

b. Dependent Variable: Penghindaran Pajak

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Manajemen Laba	.988	1.012
	Kualitas Audit	.970	1.031
	Umur Perusahaan	.978	1.022
	Pertumbuhan Penjualan	.998	1.002

a. Dependent Variable: Penghindaran Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.117	.027		4.385	.000
	Manajemen Laba	-.018	.124	-.013	-.146	.884
	Kualitas Audit	-.024	.020	-.111	-1.215	.227
	Umur Perusahaan	.000	.001	.057	.625	.533
	Pertumbuhan Penjualan	-.098	.076	-.115	-1.285	.201

a. Dependent Variable: Abs_res