

Lampiran 1

Daftar Sampel Perusahaan

No	Nama Perusahaan	KODE
1	AKR Corporindo Tbk	AKRA
2	Astra Inetrnational Tbk	ASII
3	Indofood CBP Sukses Makmur Tbk	ICBP
4	Indofood Sukses Makmur Tbk	INDF
5	Summarecon Agung Tbk	SMRA
6	Telekomunikasi Indonesia (Persero) Tbk	TLKM
7	United Tractors Tbk	UNTR
8	Wijaya Karya (Persero) Tbk	WIKA

Lampiran 2

DAFTAR INPUT DATA

No	Kode	Tahun	Kepemilikan Manajerial (KM)	Ukuran Perusahaan	Leverage (DER)	ICSR DI	Agresivitas Pajak (CETR)
1	AKRA	2014	0,007224	30,324979	1,479192	0,263736	-0,205768
2	ASII	2014	0,000370	33,094967	0,963831	0,252747	-0,217496
3	ICBP	2014	0,805330	30,851076	0,716194	0,362637	0,311231
4	INDF	2014	0,000157	32,086266	1,137280	0,329670	0,342229
5	SMRA	2014	0,002823	30,395620	1,473744	0,164835	-0,001777
6	TLKM	2014	0,000001	32,585594	0,649246	0,241758	-0,266173
7	UNTR	2014	0,000575	31,730466	0,565205	0,428571	0,403223
8	WIKA	2014	0,000776	29,846832	2,909364	0,384615	-0,395826
9	AKRA	2015	0,006813	30,352522	1,086572	0,230769	-0,213263
10	ASII	2015	0,000368	33,134053	0,939692	0,318681	-0,270657
11	ICBP	2015	0,805330	30,910451	0,620844	0,428571	0,306693
12	INDF	2015	0,000157	32,150977	1,129595	0,329670	0,406646
13	SMRA	2015	0,002823	30,562655	1,491220	0,186813	-0,002374
14	TLKM	2015	0,000049	32,744051	0,778621	0,263736	-0,266894
15	UNTR	2015	0,000006	31,753555	0,572354	0,362637	0,628321
16	WIKA	2015	0,000850	30,044257	3,193964	0,461538	-0,336297
17	AKRA	2016	0,007221	30,392975	0,960628	0,241758	-0,159199
18	ASII	2016	0,000400	33,198812	0,871650	0,362637	-0,225677
19	ICBP	2016	0,791752	30,994930	0,562198	0,406593	0,294914
20	INDF	2016	0,000157	32,039866	0,870092	0,219780	0,336403
21	SMRA	2016	0,001386	30,666470	1,548549	0,230769	-0,004828
22	TLKM	2016	0,000091	32,821815	0,701764	0,252747	-0,281180
23	UNTR	2016	0,000006	31,789767	0,501368	0,373626	0,229684
24	WIKA	2016	0,000089	30,644781	1,240840	0,329670	-0,023851
25	AKRA	2017	0,005771	30,453781	0,863108	0,263736	-0,136210
26	ASII	2017	0,000400	33,320806	0,890227	0,340659	-0,212822
27	ICBP	2017	0,791752	31,084796	0,555747	0,318681	0,302947
28	INDF	2017	0,000157	32,112903	0,876766	0,351648	0,328178
29	SMRA	2017	0,006103	30,706625	1,593203	0,208791	-0,008957
30	TLKM	2017	0,000049	32,921730	0,971438	0,263736	-0,266228
31	UNTR	2017	0,000014	32,040932	1,038206	0,340659	0,297992
32	WIKA	2017	0,000089	31,452764	2,122220	0,406593	-0,077795
33	AKRA	2018	0,006755	30,623792	1,008783	0,307692	-0,201079
34	ASII	2018	0,000497	33,473728	0,976973	0,296703	-0,221346
35	ICBP	2018	0,791752	31,168122	0,513495	0,384615	0,287915
36	INDF	2018	0,000166	32,200956	0,933974	0,285714	0,343672
37	SMRA	2018	0,009867	30,779442	1,571460	0,230769	949
38	TLKM	2018	0,000082	32,959848	1,046134	0,307692	-0,259085
39	UNTR	2018	0,000533	32,387031	1,038206	0,395604	0,286063

40	WIKI	2018	0,000096	31,712449	2,440541	0,417582	-0,085974
----	------	------	----------	-----------	----------	----------	-----------

Lampiran 3

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan Manajerial	40	,000001	,805330	,10122093	,266423827
Ukuran Perusahaan	40	29,846832	33,473728	31,61293605	1,053655977
Leverage	40	,501368	3,193964	1,13511220	,613262576
ICSR DI	40	,164835	,461538	,31373595	,074279254
Agresivitas Pajak	40	-,395826	,628321	,01896015	,273694333
Valid N (listwise)	40				

Lampiran 4

Hasil Uji Asumsi Klasik

Hasil Uji Normalitas

Model 1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,06293811
Most Extreme Differences	Absolute	,068
	Positive	,068
	Negative	-,052
Test Statistic		,068
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Model 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,21504012
Most Extreme Differences	Absolute	,120
	Positive	,120
	Negative	-,083
Test Statistic		,120
Asymp. Sig. (2-tailed)		,147 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Hasil Uji Multikolinearitas

Model 1

		Coefficients ^a	
		Tolerance	VIF
Model			
1	(Constant)		
	Kepemilikan Manajerial	,718	1,392
	Ukuran Perusahaan	,664	1,507
	Leverage	,621	1,611

a. Dependent Variable: ICSR DI

Model 2

		Coefficients ^a	
		Tolerance	VIF
Model			
1	(Constant)		
	Kepemilikan Manajerial	,531	1,883
	Ukuran Perusahaan	,584	1,711
	Leverage	,511	1,955
	ICSR DI	,718	1,393

a. Dependent Variable: Agresivitas Pajak

Hasil Uji Autokolerasi

Model 1

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,531 ^a	,282	,222	,065508058	1,783

a. Predictors: (Constant), Leverage, Kepemilikan Manajerial, Ukuran Perusahaan

b. Dependent Variable: ICSR DI

Model 2

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,619 ^a	,383	,312	,226995774	1,732

a. Predictors: (Constant), ICSR DI, Ukuran Perusahaan, Kepemilikan Manajerial, Leverage

b. Dependent Variable: Agresivitas Pajak

Hasil Uji Heteroskedastisitas

Model 1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,487 ^a	,238	,099	,00485

a. Predictors: (Constant), KM.UP.Lev, Lev2, UP2, Leverage, Kepemilikan Manajerial, Ukuran Perusahaan

Model 2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,552 ^a	,305	,153	,04260

a. Predictors: (Constant), KM.UP.Lev.ICSRDI, Lev2, UP2, ICSRDI2, Leverage, Kepemilikan Manajerial, Ukuran Perusahaan

Lampiran 5

Hasil Uji Regresi Linear Berganda

Model 1

Model		Coefficients ^a		Standardized Coefficients Beta
		Unstandardized Coefficients B	Std. Error	
1	(Constant)	-,626	,403	
	Kepemilikan Manajerial	,166	,046	,594
	Ukuran Perusahaan	,027	,012	,383
	Leverage	,060	,022	,497

a. Dependent Variable: ICSR DI

Model 2

Model		Coefficients ^a		Standardized Coefficients Beta
		Unstandardized Coefficients B	Std. Error	
1	(Constant)	2,711	1,441	
	Kepemilikan Manajerial	-,032	,187	-,031
	Ukuran Perusahaan	-,089	,045	-,344
	Leverage	-,281	,083	-,630
	ICSR DI	1,439	,578	,390

a. Dependent Variable: Agresivitas Pajak

Hasil Uji Kelayakan Model

a. Hasil Uji F

Model 1

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,061	3	,020	4,714	,007 ^b
	Residual	,154	36	,004		
	Total	,215	39			

a. Dependent Variable: ICSR DI

b. Predictors: (Constant), Leverage, Kepemilikan Manajerial, Ukuran Perusahaan

Model 2

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,118	4	,279	5,424	,002 ^b
	Residual	1,803	35	,052		
	Total	2,921	39			

a. Dependent Variable: Agresivitas Pajak

b. Predictors: (Constant), ICSR DI, Ukuran Perusahaan, Kepemilikan Manajerial, Leverage

b. Hasil Uji Koefisien Determinasi

Model 1

Model Summary ^b						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	,531 ^a	,282	,222	,065508058	1,783	

a. Predictors: (Constant), Leverage, Kepemilikan Manajerial, Ukuran Perusahaan

b. Dependent Variable: ICSR DI

Model 2

Model Summary ^b						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	,619 ^a	,383	,312	,226995774	1,732	

a. Predictors: (Constant), ICSR DI, Ukuran Perusahaan, Kepemilikan Manajerial, Leverage

b. Dependent Variable: Agresivitas Pajak

Hasil Uji Hipotesis

a. Hasil Uji t

Model 1

Coefficients^a

Model		T	Sig.
1	(Constant)	-1,554	,129
	Kepemilikan Manajerial	3,564	,001
	Ukuran Perusahaan	2,212	,033
	Leverage	2,775	,009

a. Dependent Variable: ICSR DI

Model 2

Coefficients^a

Model		T	Sig.
1	(Constant)	1,881	,068
	Kepemilikan Manajerial	-,169	,867
	Ukuran Perusahaan	-1,977	,056
	Leverage	-3,394	,002
	ICSR DI	2,491	,018

a. Dependent Variable: Agresivitas Pajak