

LAMPIRAN

Lampiran 1

Perusahaan Hasil *Purposive Sampling*

No	Kode	Nama Perusahaan
1	ARNA	PT Arwana Citramulia Tbk
2	AUTO	PT Astra Auto Part Tbk
3	BUDI	PT Budi Acid Jaya Tbk
4	DLTA	PT Delta Djakarta Tbk
5	HMSP	PT Hanjaya Mandala Sampoerna Tbk
6	ICBP	PT Indofood CBP Sukses Makmur Tbk
7	INDF	PT Indofood Sukses Makmur Tbk
8	INDS	PT Indospring Tbk
9	INTP	PT Indocement Tunggul Prakarsa Tbk
10	JPFA	PT Japfa Comfeed Indoensia Tbk
11	KLBF	PT Kalbe Farma Tbk
12	MLBI	PT Multi Bintang Indonesia Tbk
13	SMSM	PT Selamat Sempurna Tbk
14	TOTO	PT Surya Toto Indonesia Tbk
15	WIIM	PT Wismilak Inti Makmur Tbk

Lampiran 2

Data Penelitian

No	Kode	Tahun	Labu Bersih Setelah Pajak	Total Aset	ROA
1	ARNA	2013	237.697.913.883	1.135.244.802.060	0,2094
		2014	261.651.053.219	1.259.175.442.875	0,2078
		2015	71.209.943.348	1.430.779.475.454	0,0498
		2016	91.375.910.975	1.543.216.299.146	0,0592
2	AUTO	2013	999.766.000.000	12.484.843.000.000	0,0801
		2014	956.409.000.000	14.380.926.000.000	0,0665
		2015	322.701.000.000	14.339.110.000.000	0,0225
		2016	483.421.000.000	14.612.274.000.000	0,0331
3	BUDI	2013	42.886.000.000	2.382.875.000.000	0,0180
		2014	28.499.000.000	2.476.982.000.000	0,0115
		2015	21.072.000.000	3.265.953.000.000	0,0065
		2016	38.624.000.000	2.931.807.000.000	0,0132
4	DLTA	2013	270.498.062.000	867.040.802.000	0,3120
		2014	288.073.432.000	991.947.134.000	0,2904
		2015	192.045.199.000	1.038.321.916.000	0,1850
		2016	254.509.268.000	1.197.796.650.000	0,2125
5	HMSP	2013	10.818.486.000.000	27.404.594.000.000	0,3948
		2014	10.181.083.000.000	28.380.630.000.000	0,3587
		2015	10.363.308.000.000	38.010.724.000.000	0,2726
		2016	12.762.229.000.000	42.508.277.000.000	0,3002
6	ICBP	2013	2.235.040.000.000	21.267.470.000.000	0,1051
		2014	2.531.681.000.000	24.910.211.000.000	0,1016
		2015	2.923.148.000.000	26.560.624.000.000	0,1101
		2016	3.631.301.000.000	28.901.948.000.000	0,1256
7	INDF	2013	3.416.635.000.000	77.611.416.000.000	0,0440
		2014	5.146.323.000.000	85.938.885.000.000	0,0599
		2015	2.923.148.000.000	26.560.624.000.000	0,1101
		2016	3.631.301.000.000	28.901.948.000.000	0,1256
8	INDS	2013	147.608.449.013	2.196.518.364.473	0,0672
		2014	127.657.349.869	2.282.666.078.493	0,0559
		2015	1.933.819.152	2.553.928.346.219	0,0008
		2016	49.556.367.334	2.477.272.502.538	0,0200
9	INTP	2013	5.012.294.000.000	26.607.241.000.000	0,1884
		2014	5.274.009.000.000	28.884.973.000.000	0,1826
		2015	4.356.661.000.000	27.638.360.000.000	0,1576
		2016	3.870.319.000.000	30.150.580.000.000	0,1284

10	JPFA	2013	640.637.000.000	14.917.590.000.000	0,0429
		2014	384.846.000.000	15.730.435.000.000	0,0245
		2015	524.484.000.000	17.159.466.000.000	0,0306
		2016	2.171.608.000.000	19.251.026.000.000	0,1128
11	KLBF	2013	1.970.452.449.686	11.315.061.275.016	0,1741
		2014	2.121.090.581.630	12.425.032.367.729	0,1707
		2015	2.057.694.281.873	13.696.417.381.439	0,1502
		2016	2.350.884.933.551	15.226.009.210.657	0,1544
12	MLBI	2013	1.171.229.000.000	1.782.148.000.000	0,6572
		2014	794.883.000.000	2.231.051.000.000	0,3563
		2015	496.909.000.000	2.100.853.000.000	0,2365
		2016	982.129.000.000	2.275.038.000.000	0,4317
13	SMSM	2013	352.701.000.000	1.712.710.000.000	0,2059
		2014	421.467.000.000	1.749.395.000.000	0,2409
		2015	461.307.000.000	2.220.108.000.000	0,2078
		2016	502.192.000.000	2.254.740.000.000	0,2227
14	TOTO	2013	236.557.513.162	1.746.177.682.568	0,1355
		2014	293.803.908.949	2.027.288.693.678	0,1449
		2015	285.236.780.659	2.439.540.859.205	0,1169
		2016	168.564.583.718	2.581.440.938.262	0,0653
15	WIIM	2013	132.322.207.861	1.229.011.260.881	0,1077
		2014	112.304.822.060	1.332.907.675.785	0,0843
		2015	131.081.111.587	1.342.700.045.391	0,0976
		2016	106.290.306.868	1.353.634.132.275	0,0785

No	Kode	Tahun	Total Utang	Total Aset	DER
1	ARNA	2013	366.754.918.531	1.135.244.802.060	0,3231
		2014	346.944.901.743	1.259.175.442.875	0,2755
		2015	536.050.998.398	1.430.779.475.454	0,3747
		2016	595.128.097.887	1.543.216.299.146	0,3856
2	AUTO	2013	3.058.924.000.000	12.484.843.000.000	0,2450
		2014	4.244.369.000.000	14.380.926.000.000	0,2951
		2015	4.195.684.000.000	14.339.110.000.000	0,2926
		2016	4.075.716.000.000	14.612.274.000.000	0,2789
3	BUDI	2013	1.497.754.000.000	2.382.875.000.000	0,6285
		2014	1.563.631.000.000	2.476.982.000.000	0,6313
		2015	2.160.702.000.000	3.265.953.000.000	0,6616
		2016	1.766.825.000.000	2.931.807.000.000	0,6026
4	DLTA	2013	190.482.809.000	867.040.802.000	0,2197

		2014	227.473.881.000	991.947.134.000	0,2293
		2015	188.700.435.000	1.038.321.916.000	0,1817
		2016	185.422.642.000	1.197.796.650.000	0,1548
5	HMSP	2013	13.249.559.000.000	27.404.594.000.000	0,4835
		2014	14.882.516.000.000	28.380.630.000.000	0,5244
		2015	5.994.664.000.000	38.010.724.000.000	0,1577
		2016	8.333.263.000.000	42.508.277.000.000	0,1960
6	ICBP	2013	8.001.739.000.000	21.267.470.000.000	0,3762
		2014	9.870.264.000.000	24.910.211.000.000	0,3962
		2015	10.173.713.000.000	26.560.624.000.000	0,3830
		2016	10.401.125.000.000	28.901.948.000.000	0,3599
7	INDF	2013	39.719.660.000.000	77.611.416.000.000	0,5118
		2014	44.710.509.000.000	85.938.885.000.000	0,5203
		2015	10.173.713.000.000	26.560.624.000.000	0,3830
		2016	10.410.125.000.000	28.901.948.000.000	0,3602
8	INDS	2013	443.652.749.965	2.196.518.364.473	0,2020
		2014	454.347.526.616	2.282.666.078.493	0,1990
		2015	634.889.428.231	2.553.928.346.219	0,2486
		2016	409.208.624.907	2.477.272.502.538	0,1652
9	INTP	2013	3.629.554.000.000	26.607.241.000.000	0,1364
		2014	4.100.172.000.000	28.884.973.000.000	0,1419
		2015	3.772.410.000.000	27.638.360.000.000	0,1365
		2016	4.011.877.000.000	30.150.580.000.000	0,1331
10	JPFA	2013	9.672.368.000.000	14.917.590.000.000	0,6484
		2014	10.440.441.000.000	15.730.435.000.000	0,6637
		2015	11.049.774.000.000	17.159.466.000.000	0,6439
		2016	9.878.062.000.000	19.251.026.000.000	0,5131
11	KLBF	2013	2.815.103.309.451	11.315.061.275.016	0,2488
		2014	2.607.556.689.283	12.425.032.367.729	0,2099
		2015	2.758.131.396.170	13.696.417.381.439	0,2014
		2016	2.762.162.069.572	15.226.009.210.657	0,1814
12	MLBI	2013	794.615.000.000	1.782.148.000.000	0,4459
		2014	1.677.254.000.000	2.231.051.000.000	0,7518
		2015	1.334.373.000.000	2.100.853.000.000	0,6352
		2016	1.454.398.000.000	2.275.038.000.000	0,6393
13	SMSM	2013	695.957.000.000	1.712.710.000.000	0,4063
		2014	602.558.000.000	1.749.395.000.000	0,3444
		2015	779.860.000.000	2.220.108.000.000	0,3513
		2016	674.685.000.000	2.254.740.000.000	0,2992
14	TOTO	2013	710.527.268.893	1.746.177.682.568	0,4069
		2014	796.096.371.054	2.027.288.693.678	0,3927

		2015	947.997.940.099	2.439.540.859.205	0,3886
		2016	1.057.566.418.720	2.581.440.938.262	0,4097
15	WIIM	2013	447.651.956.536	1.229.011.260.881	0,3642
		2014	478.482.577.195	1.332.907.675.785	0,3590
		2015	398.991.064.485	1.342.700.045.391	0,2972
		2016	362.540.740.471	1.353.634.132.275	0,2678

No	Kode	Tahun	Total Aset	Size
1	ARNA	2013	1.135.244.802.060	27,7579
		2014	1.259.175.442.875	27,8615
		2015	1.430.779.475.454	27,9892
		2016	1.543.216.299.146	28,0649
2	AUTO	2013	12.484.843.000.000	30,1555
		2014	14.380.926.000.000	30,2969
		2015	14.339.110.000.000	30,2940
		2016	14.612.274.000.000	30,3129
3	BUDI	2013	2.382.875.000.000	28,4993
		2014	2.476.982.000.000	28,5381
		2015	3.265.953.000.000	28,8146
		2016	2.931.807.000.000	28,7066
4	DLTA	2013	867.040.802.000	27,4884
		2014	991.947.134.000	27,6229
		2015	1.038.321.916.000	27,6686
		2016	1.197.796.650.000	27,8115
5	HMSP	2013	27.404.594.000.000	30,9417
		2014	28.380.630.000.000	30,9767
		2015	38.010.724.000.000	31,2689
		2016	42.508.277.000.000	31,3807
6	ICBP	2013	21.267.470.000.000	30,6882
		2014	24.910.211.000.000	30,8463
		2015	26.560.624.000.000	30,9105
		2016	28.901.948.000.000	30,9949
7	INDF	2013	77.611.416.000.000	31,9827
		2014	85.938.885.000.000	32,0847
		2015	26.560.624.000.000	30,9105
		2016	28.901.948.000.000	30,9949
8	INDS	2013	2.196.518.364.473	28,4179
		2014	2.282.666.078.493	28,4564
		2015	2.553.928.346.219	28,5687

		2016	2.477.272.502.538	28,5382
9	INTP	2013	26.607.241.000.000	30,9122
		2014	28.884.973.000.000	30,9943
		2015	27.638.360.000.000	30,9502
		2016	30.150.580.000.000	31,0372
10	JPFA	2013	14.917.590.000.000	30,3336
		2014	15.730.435.000.000	30,3866
		2015	17.159.466.000.000	30,4736
		2016	19.251.026.000.000	30,5886
11	KLBF	2013	11.315.061.275.016	30,0572
		2014	12.425.032.367.729	30,1507
		2015	13.696.417.381.439	30,2482
		2016	15.226.009.210.657	30,3540
12	MLBI	2013	1.782.148.000.000	28,2088
		2014	2.231.051.000.000	28,4335
		2015	2.100.853.000.000	28,3734
		2016	2.275.038.000.000	28,4530
13	SMSM	2013	1.712.710.000.000	28,1691
		2014	1.749.395.000.000	28,1903
		2015	2.220.108.000.000	28,4286
		2016	2.254.740.000.000	28,4441
14	TOTO	2013	1.746.177.682.568	28,1885
		2014	2.027.288.693.678	28,3377
		2015	2.439.540.859.205	28,5228
		2016	2.581.440.938.262	28,5794
15	WIIM	2013	1.229.011.260.881	27,8372
		2014	1.332.907.675.785	27,9184
		2015	1.342.700.045.391	27,9257
		2016	1.353.634.132.275	27,9338

No	Kode	Tahun	Kom Rugi Fiskal	Kode Dummy
1	ARNA	2013	-180.934.583	1
		2014	0	0
		2015	0	0
		2016	0	0
2	AUTO	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0

3	BUDI	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0
4	DLTA	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0
5	HMSP	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0
6	ICBP	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0
7	INDF	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0
8	INDS	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0
9	INTP	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0
10	JPFA	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0
11	KLBF	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0
12	MLBI	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0
13	SMSM	2013	0	0

		2014	0	0
		2015	0	0
		2016	0	0
14	TOTO	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0
15	WIIM	2013	0	0
		2014	0	0
		2015	0	0
		2016	0	0

No	Kode	Tahun	Jml Saham Institusi	Jml Saham Blockholder	Jml Saham Beredar	Kepemilikan Institusional
1	ARNA	2013	3.704.882.000	0	7.341.430.976	0,5047
		2014	4.025.282.100	0	7.341.430.976	0,5483
		2015	3.530.347.500	0	7.341.430.976	0,4809
		2016	1.025.450.000	0	7.341.430.976	0,1397
2	AUTO	2013	3.855.786.337	0	4.819.733.000	0,8000
		2014	3.855.786.337	0	4.819.733.000	0,8000
		2015	3.855.786.337	0	4.819.733.000	0,8000
		2016	3.855.786.337	0	4.819.733.000	0,8000
3	BUDI	2013	2.159.440.831	0	4.098.997.362	0,5268
		2014	2.159.440.831	0	4.098.997.362	0,5268
		2015	2.252.568.831	0	4.098.997.362	0,5495
		2016	2.402.568.831	0	4.098.997.362	0,5861
4	DLTA	2013	13.078.143	0	16.013.181	0,8167
		2014	13.078.143	0	16.013.181	0,8167
		2015	653.907.150	0	800.659.050	0,8167
		2016	653.907.150	0	800.659.050	0,8167
5	HMSP	2013	4.303.168.205	0	4.383.000.000	0,9818
		2014	4.303.168.205	0	4.383.000.000	0,9818
		2015	4.303.768.845	0	4.652.723.076	0,9250
		2016	107.594.221.125	0	116.318.076.900	0,9250
6	ICBP	2013	469.584	0	583.095	0,8053
		2014	469.584	0	583.095	0,8053
		2015	469.584	0	583.095	0,8053
		2016	469.584	0	583.095	0,8053
7	INDF	2013	439.610	0	878.043	0,5007
		2014	439.610	0	878.043	0,5007

		2015	469.584	0	583.095	0,8053
		2016	469.584	0	583.095	0,8053
8	INDS	2013	462.568.166	0	525.000.000	0,8811
		2014	578.210.207	0	656.249.710	0,8811
		2015	578.210.207	0	656.249.710	0,8811
		2016	578.210.207	0	656.249.710	0,8811
9	INTP	2013	2.357.216.097	0	3.681.231.699	0,6403
		2014	2.357.216.097	0	3.681.231.699	0,6403
		2015	2.357.216.097	0	3.681.231.699	0,6403
		2016	1.877.480.863	0	3.681.231.699	0,5100
10	JPFA	2013	6.130.699.735	0	10.660.522.910	0,5751
		2014	6.130.699.735	0	10.660.522.910	0,5751
		2015	6.165.985.835	0	10.660.522.910	0,5784
		2016	7.186.031.335	0	11.410.522.910	0,6298
11	KLBF	2013	26.581.655.085	0	46.875.122.110	0,5671
		2014	26.584.505.085	0	46.875.122.110	0,5671
		2015	26.488.713.385	0	46.875.122.110	0,5651
		2016	26.572.005.085	0	46.875.122.110	0,5669
12	MLBI	2013	17.630	0	21.070	0,8367
		2014	17.630	0	21.070	0,8367
		2015	17.232	0	21.070	0,8178
		2016	17.232	0	21.070	0,8178
13	SMSM	2013	83.682	0	143.967	0,5813
		2014	83.682	0	143.967	0,5813
		2015	83.682	0	143.967	0,5813
		2016	83.682	0	143.967	0,5813
14	TOTO	2013	476.584.320	0	495.360.000	0,9621
		2014	953.168.640	0	990.720.000	0,9621
		2015	953.168.640	0	1.032.000.000	0,9236
		2016	953.168.640	0	1.032.000.000	0,9236
15	WIIM	2013	472.018.070	399.691.550	2.099.873.760	0,4151
		2014	472.018.070	399.691.550	2.099.873.760	0,4151
		2015	472.018.070	399.691.550	2.099.873.760	0,4151
		2016	580.018.070	404.590.971	2.099.873.760	0,4689

No	Kode	Tahun	Penjualan Tahun t	Penjualan Tahun t-1	Sales Growth
1	ARNA	2013	1.417.640.229.330	1.113.663.603.211	0,2730
		2014	1.609.758.677.687	1.417.640.229.330	0,1355
		2015	1.291.926.384.471	1.609.758.677.687	-0,1974

		2016	1.511.978.367.218	1.291.926.384.471	0,1703
2	AUTO	2013	10.701.988.000.000	8.277.485.000.000	0,2929
		2014	12.255.427.000.000	10.701.988.000.000	0,1452
		2015	11.723.787.000.000	12.255.427.000.000	-0,0434
		2016	12.806.867.000.000	11.723.787.000.000	0,0924
3	BUDI	2013	2.568.954.000.000	2.295.369.000.000	0,1192
		2014	2.284.211.000.000	2.568.954.000.000	-0,1108
		2015	2.378.805.000.000	2.284.211.000.000	0,0414
		2016	2.467.553.000.000	2.378.805.000.000	0,0373
4	DLTA	2013	867.066.542.000	719.951.793.000	0,2043
		2014	879.253.383.000	867.066.542.000	0,0141
		2015	699.506.819.000	879.253.383.000	-0,2044
		2016	774.968.268.000	699.506.819.000	0,1079
5	HMSP	2013	75.025.207.000.000	66.626.123.000.000	0,1261
		2014	80.690.139.000.000	75.025.207.000.000	0,0755
		2015	89.069.306.000.000	80.690.139.000.000	0,1038
		2016	95.466.657.000.000	89.069.306.000.000	0,0718
6	ICBP	2013	25.094.681.000.000	21.716.913.000.000	0,1555
		2014	30.022.463.000.000	25.094.681.000.000	0,1964
		2015	31.741.094.000.000	30.022.463.000.000	0,0572
		2016	34.466.069.000.000	31.741.094.000.000	0,0859
7	INDF	2013	56.623.657.000.000	45.768.144.000.000	0,2372
		2014	63.594.452.000.000	56.623.657.000.000	0,1231
		2015	31.741.094.000.000	63.594.452.000.000	-0,5009
		2016	34.466.969.000.000	31.741.094.000.000	0,0859
8	INDS	2013	1.702.447.098.851	1.476.987.701.603	0,1526
		2014	1.866.977.260.195	1.702.447.098.851	0,0966
		2015	1.659.505.639.261	1.866.977.260.195	-0,1111
		2016	1.637.036.790.119	1.659.505.639.261	-0,0135
9	INTP	2013	18.691.286.000.000	17.290.337.000.000	0,0810
		2014	19.996.264.000.000	18.691.286.000.000	0,0698
		2015	17.798.055.000.000	19.996.264.000.000	-0,1099
		2016	15.361.894.000.000	17.798.055.000.000	-0,1369
10	JPFA	2013	21.412.085.000.000	17.832.702.000.000	0,2007
		2014	24.458.880.000.000	21.412.085.000.000	0,1423
		2015	25.022.913.000.000	24.458.880.000.000	0,0231
		2016	27.063.310.000.000	25.022.913.000.000	0,0815
11	KLBF	2013	16.002.131.057.048	13.636.405.178.957	0,1735
		2014	17.368.532.547.558	16.002.131.057.048	0,0854
		2015	17.887.464.223.321	17.368.532.547.558	0,0299
		2016	19.374.230.957.505	17.887.464.223.321	0,0831

12	MLBI	2013	3.561.989.000.000	1.566.984.000.000	1,2731
		2014	2.988.501.000.000	3.561.989.000.000	-0,1610
		2015	2.696.318.000.000	2.988.501.000.000	-0,0978
		2016	3.263.311.000.000	2.696.318.000.000	0,2103
13	SMSM	2013	2.381.889.000.000	2.269.289.777.481	0,0496
		2014	2.632.860.000.000	2.381.889.000.000	0,1054
		2015	2.802.924.000.000	2.632.860.000.000	0,0646
		2016	2.879.876.000.000	2.802.924.000.000	0,0275
14	TOTO	2013	1.711.306.783.682	1.576.763.006.759	0,0853
		2014	2.053.630.374.083	1.711.306.783.682	0,2000
		2015	2.278.673.871.193	2.053.630.374.083	0,1096
		2016	2.069.017.634.710	2.278.673.871.193	-0,0920
15	WIIM	2013	1.661.533.200.316	1.119.062.225.729	0,4848
		2014	1.588.022.200.150	1.661.533.200.316	-0,0442
		2015	1.839.419.574.956	1.588.022.200.150	0,1583
		2016	1.685.795.530.617	1.839.419.574.956	-0,0835

No	Kode	Tahun	Cash Tax Paid	Pre tax Income	CETR	AgresPJ (1-CETR)
1	ARNA	2013	79.932.918.250	316.349.602.459	0,2527	0,7473
		2014	85.772.743.500	348.379.437.541	0,2462	0,7538
		2015	24.958.350.700	95.514.316.424	0,2613	0,7387
		2016	35.067.817.204	123.939.299.924	0,2829	0,7171
2	AUTO	2013	219.695.000.000	1.210.355.000.000	0,1815	0,8185
		2014	175.292.000.000	1.108.055.000.000	0,1582	0,8418
		2015	122.608.000.000	433.596.000.000	0,2828	0,7172
		2016	207.287.000.000	648.907.000.000	0,3194	0,6806
3	BUDI	2013	4.898.000.000	38.549.000.000	0,1271	0,8729
		2014	979.000.000	43.488.000.000	0,0225	0,9775
		2015	270.000.000	52.125.000.000	0,0052	0,9948
		2016	3.268.000.000	52.832.000.000	0,0619	0,9381
4	DLTA	2013	92.229.171.000	358.385.988.000	0,2573	0,7427
		2014	93.407.412.000	379.518.812.000	0,2461	0,7539
		2015	63.020.987.000	250.197.742.000	0,2519	0,7481
		2016	85.564.530.000	327.047.654.000	0,2616	0,7384
5	HMSP	2013	3.670.904.000.000	14.509.710.000.000	0,2530	0,7470
		2014	3.538.988.000.000	13.718.299.000.000	0,2580	0,7420
		2015	3.590.197.000.000	13.932.644.000.000	0,2577	0,7423
		2016	4.197.296.000.000	17.011.447.000.000	0,2467	0,7533
6	ICBP	2013	831.693.000.000	2.966.990.000.000	0,2803	0,7197

		2014	988.884.000.000	3.388.725.000.000	0,2918	0,7082
		2015	1.229.728.000.000	4.009.634.000.000	0,3067	0,6933
		2016	1.471.399.000.000	4.989.254.000.000	0,2949	0,7051
7	INDF	2013	1.568.439.000.000	4.000.751.000.000	0,3920	0,6080
		2014	2.164.892.000.000	6.229.297.000.000	0,3475	0,6525
		2015	1.229.728.000.000	4.009.634.000.000	0,3067	0,6933
		2016	1.471.399.000.000	4.989.254.000.000	0,2949	0,7051
8	INDS	2013	37.849.233.250	184.580.057.733	0,2051	0,7949
		2014	45.862.050.500	167.540.182.130	0,2737	0,7263
		2015	15.836.402.852	4.134.206.595	3,8306	-2,8306
		2016	3.375.518.000	60.140.115.829	0,0561	0,9439
9	INTP	2013	1.654.305.000.000	6.595.154.000.000	0,2508	0,7492
		2014	1.550.303.000.000	6.789.602.000.000	0,2283	0,7717
		2015	1.252.573.000.000	5.644.576.000.000	0,2219	0,7781
		2016	859.972.000.000	4.145.632.000.000	0,2074	0,7926
10	JPFA	2013	257.343.000.000	895.947.000.000	0,2872	0,7128
		2014	166.339.000.000	542.549.000.000	0,3066	0,6934
		2015	168.840.000.000	697.677.000.000	0,2420	0,7580
		2016	618.859.000.000	2.766.591.000.000	0,2237	0,7763
11	KLBF	2013	617.409.976.525	2.572.522.717.231	0,2400	0,7600
		2014	648.934.564.453	2.763.700.548.048	0,2348	0,7652
		2015	681.307.065.143	2.720.881.244.459	0,2504	0,7496
		2016	793.758.488.140	3.091.188.460.230	0,2568	0,7432
12	MLBI	2013	651.082.000.000	1.576.945.000.000	0,4129	0,5871
		2014	483.060.000.000	1.078.378.000.000	0,4480	0,5520
		2015	228.495.000.000	675.572.000.000	0,3382	0,6618
		2016	563.242.000.000	1.320.186.000.000	0,4266	0,5734
13	SMSM	2013	111.772.000.000	461.143.000.000	0,2424	0,7576
		2014	127.943.000.000	541.150.000.000	0,2364	0,7636
		2015	132.110.000.000	583.717.000.000	0,2263	0,7737
		2016	156.669.000.000	658.208.000.000	0,2380	0,7620
14	TOTO	2013	92.629.648.550	323.204.864.975	0,2866	0,7134
		2014	109.394.602.911	381.882.728.642	0,2865	0,7135
		2015	110.093.833.818	381.573.896.617	0,2885	0,7115
		2016	81.519.786.737	251.320.891.921	0,3244	0,6756
15	WIIM	2013	43.867.960.250	175.119.289.578	0,2505	0,7495
		2014	35.921.312.750	149.541.532.719	0,2402	0,7598
		2015	44.876.683.000	177.962.941.779	0,2522	0,7478
		2016	29.182.326.250	136.662.997.252	0,2135	0,7865

Lampiran 3

Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas - ROA (X1)	60	,0008	,6572	,148943	,1230945
Leverage - DER (X2)	60	,1331	,7518	,364417	,1654913
Ukuran Perusahaan - Size (X3)	60	27,4884	32,0847	29,404590	1,3560171
Kompensasi Rugi Fiskal (X4)	60	0	1	,02	,129
Kepemilikan Institusional (X5)	60	,1397	,9818	,694602	,1828866
Sales Growth (X6)	60	-,5009	1,2731	,083885	,2130327
Agresivitas Pajak (Y)	60	-2,8306	,9948	,687077	,4689412
Valid N (listwise)	60				

Lampiran 4

Hasil Uji Asumsi Klasik

Hasil Uji Normalitas 1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,45411610
Most Extreme Differences	Absolute	,323
	Positive	,231
	Negative	-,323
Test Statistic		,323
Asymp. Sig. (2-tailed)		,000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Data *Outlier* pada Standar Deviasi 2Casewise Diagnostics^a

Case Number	Std. Residual	Agresivitas Pajak (Y)	Predicted Value	Residual
31	-6,810	-2,8306	,432422	-3,2630222

a. Dependent Variable: Agresivitas Pajak (Y)

Casewise Diagnostics^a

Case Number	Std. Residual	Agresivitas Pajak (Y)	Predicted Value	Residual
10	2,578	,9775	,786032	,1914680
11	2,899	,9948	,779438	,2153617
12	2,096	,9381	,782387	,1557134

a. Dependent Variable: Agresivitas Pajak (Y)

Casewise Diagnostics^a

Case Number	Std. Residual	Agresivitas Pajak (Y)	Predicted Value	Residual
9	2,957	,8729	,714216	,1586838
28	2,631	,9439	,802713	,1411871

a. Dependent Variable: Agresivitas Pajak (Y)

Casewise Diagnostics^a

Case Number	Std. Residual	Agresivitas Pajak (Y)	Predicted Value	Residual
6	2,230	,8418	,744865	,0969346
21	-2,244	,6080	,705546	-,0975463

a. Dependent Variable: Agresivitas Pajak (Y)

Casewise Diagnostics^a

Case Number	Std. Residual	Agresivitas Pajak (Y)	Predicted Value	Residual
12	2,028	,7470	,667910	,0790902

a. Dependent Variable: Agresivitas Pajak (Y)

Casewise Diagnostics^a

Case Number	Std. Residual	Agresivitas Pajak (Y)	Predicted Value	Residual
12	2,457	,7420	,650456	,0915443

a. Dependent Variable: Agresivitas Pajak (Y)

Casewise Diagnostics^a

Case Number	Std. Residual	Agresivitas Pajak (Y)	Predicted Value	Residual
7	-2,081	,6806	,752264	-,0716644
29	2,071	,7580	,686674	,0713256
30	2,267	,7763	,698215	,0780846

a. Dependent Variable: Agresivitas Pajak (Y)

Casewise Diagnostics^a

Case Number	Std. Residual	Agresivitas Pajak (Y)	Predicted Value	Residual
5	2,212	,8185	,755586	,0629144

a. Dependent Variable: Agresivitas Pajak (Y)

Hasil Uji Normalitas 2**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		46
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,02490386
Most Extreme Differences	Absolute	,103
	Positive	,100
	Negative	-,103
Test Statistic		,103
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.

Hasil Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Profitabilitas - ROA (X1)	.632	1.581
	Leverage - DER (X2)	.978	1.022
	Ukuran Perusahaan - Size (X3)	.898	1.114
	Kompensasi Rugi Fiskal (X5)	.945	1.059
	Kepemilikan Institusional (X4)	.846	1.182
	Sales Growth (X6)	.714	1.401

a. Dependent Variable: Agresivitas Pajak (Y)

Hasil Uji Heteroskedastisitas (Uji White)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.539 ^a	.291	.062	.00069

a. Predictors: (Constant), X1.X2.X3.X4.X5.X6, X1.2, Leverage - DER (X2), X3.2, X5.2, Sales Growth (X6), X6.2, Profitabilitas - ROA (X1), X2.2, Kepemilikan Institusional (X4), Ukuran Perusahaan - Size (X3)

Hasil Uji Autokolerasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.880 ^a	.775	.741	.0267510	1.367

a. Predictors: (Constant), Sales Growth (X6), Kepemilikan Institusional (X4), Leverage - DER (X2), Kompensasi Rugi Fiskal (X5), Ukuran Perusahaan - Size (X3), Profitabilitas - ROA (X1)

b. Dependent Variable: Agresivitas Pajak (Y)

Lampiran 5

Analisis Regresi Linear Berganda

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Sales Growth (X6), Kepemilikan Institusional (X5), Leverage - DER (X2), Kompensasi Rugi Fiskal (X4), Ukuran Perusahaan - Size (X3), Profitabilitas - ROA (X1) ^b	.	Enter

a. Dependent Variable: Agresivitas Pajak (Y)

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.880 ^a	.775	.741	.0267510	1.367

a. Predictors: (Constant), Sales Growth (X6), Kepemilikan Institusional (X5), Leverage - DER (X2), Kompensasi Rugi Fiskal (X4), Ukuran Perusahaan - Size (X3), Profitabilitas - ROA (X1)

b. Dependent Variable: Agresivitas Pajak (Y)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.096	6	.016	22.415	.000 ^b
	Residual	.028	39	.001		
	Total	.124	45			

a. Dependent Variable: Agresivitas Pajak (Y)

b. Predictors: (Constant), Sales Growth (X6), Kepemilikan Institusional (X5), Leverage - DER (X2), Kompensasi Rugi Fiskal (X4), Ukuran Perusahaan - Size (X3), Profitabilitas - ROA (X1)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.026	.090		11.391	.770
	Profitabilitas - ROA (X1)	-.145	.043	.320	-3.350	.002
	Leverage - DER (X2)	-.254	.026	.738	-9.617	.000
	Ukuran Perusahaan - Size (X3)	-.005	.003	.138	-1.720	.093
	Kompensasi Rugi Fiskal (X4)	.008	.028	-.024	.303	.763
	Kepemilikan Institusional (X5)	-.057	.023	.203	-2.457	.019
	Sales Growth (X6)	-.009	.020	.041	-.451	.654

a. Dependent Variable: Agresivitas Pajak (Y)

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	(Constant)	Variance Proportions					
					Profitabilitas - ROA (X1)	Leverage - DER (X2)	Ukuran Perusahaan - Size (X3)	Kompensasi Rugi Fiskal (X5)	Kepemilikan Institusional (X4)	Sales Growth (X6)
1	1	4.789	1.000	.00	.01	.01	.00	.00	.00	.01
	2	1.030	2.157	.00	.00	.00	.00	.65	.00	.13
	3	.819	2.418	.00	.01	.00	.00	.30	.00	.49
	4	.200	4.888	.00	.64	.21	.00	.00	.00	.24
	5	.122	6.265	.00	.21	.73	.00	.00	.05	.12
	6	.040	10.986	.01	.08	.03	.01	.02	.94	.02
	7	.001	69.699	.99	.05	.02	.99	.02	.01	.00

a. Dependent Variable: Agresivitas Pajak (Y)

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,590202	,785194	,725126	,0462469	46
Residual	-,0478367	,0491785	,0000000	,0249039	46
Std. Predicted Value	-2,917	1,299	,000	1,000	46
Std. Residual	-1,788	1,838	,000	,931	46

a. Dependent Variable: Agresivitas Pajak (Y)