

Lampiran 1 Daftar Perusahaan yang Menjadi Sampel Penelitian

No.	Nama Perusahaan	Kode
1.	ALKINDO NARATAMA Tbk	ALDO

2.	ALASKA INDUSTRINDO Tbk	ALKA
3.	ARWANA CITRA MULIA Tbk	ARNA
4.	ASTRA INTERNATIONAL Tbk	ASII
5.	ASTRA OTOPART Tbk	AUTO
6.	SEPATU BATA Tbk	BATA
7.	BUDI STARCH AND SWEETENER Tbk <i>d.h</i> BUDI ACID JAYA Tbk	BUDI
8.	CHAROEN POKPHAND INDONESIA Tbk	CPIN
9.	DELTA DJAKARTA Tbk	DLTA
10.	DARYA VARIA LABORATORIA Tbk	DVLA
11.	KEDAWUNG SETIA INDUSTRIAL Tbk	KDSI
12.	MULIA INDUSTRINDO Tbk	MLIA
13.	MAYORA INDAH Tbk	MYOR
14.	INDUSTRI JAMU DAN FARMASI SIDO MUNCUL Tbk	SIDO
15.	SELAMAT SEMPURNA Tbk	SMSM
16.	SEKAR LAUT Tbk	SKLT
17.	INDO ACIDATAMA Tbk	SRSN
18.	SURYA TOTO INDONESIA Tbk	TOTO
19.	TRIAS SENTOSA Tbk	TRST
20.	UNILEVER INDONESIA Tbk	UNVR

21.	WIJAYA KARYA BETON Tbk	WTON
22.	INDAL ALUMINIUM INDUSTRY Tbk	INAI
23.	RICKY PUTRA GLOBALINDO Tbk	RICY
24.	KIMIA FARMA Tbk	KAEF

Lampiran 2 Tabulasi Data Variabel Komite Audit

No	Kode Perusahaan	2016	2017	2018
1	ALDO	3	3	3
2	ALKA	3	3	3
3	ARNA	4	4	4
4	ASII	4	4	4
5	AUTO	3	3	3
6	BATA	3	3	3
7	BUDI	3	3	3
8	CPIN	3	4	3
9	DLTA	3	3	3
10	DVLA	3	3	3
11	KDSI	3	3	3
12	MLIA	3	3	3
13	MYOR	3	3	3
14	SIDO	3	3	3
15	SMSM	3	3	3
16	SKLT	3	3	3
17	SRSN	3	3	3
18	TOTO	3	3	3
19	TRST	3	3	3
20	UNVR	3	3	3

21	WTON	3	3	3
22	INAI	3	3	3
23	RICY	3	3	3
24	KAEF	4	4	4

Lampiran 3 Tabulasi Data Variabel Kepemilikan Institusional

No	Kode Perusahaan	2016	2017	2018
1	ALDO	36.3636364	36.3636364	36.3636364
2	ALKA	93.0685597	93.0685597	93.0685597
3	ARNA	51.2999443	51.2999443	51.2999443
4	ASII	50.1547998	50.1547998	50.1547998
5	AUTO	79.9999987	79.9999987	79.9999987
6	BATA	87.1087308	87.1087308	87.1087308
7	BUDI	53.402317	53.402317	53.402317
8	CPIN	55.5356629	55.5356629	55.5356629
9	DLTA	81.6711121	81.6711121	81.6711121
10	DVLA	99.6361875	99.6361875	99.6361875
11	KDSI	83.9425185	83.9425185	83.9425185
12	MLIA	82.3409767	82.3409767	82.3409767
13	MYOR	84.2907059	84.2907059	84.2907059
14	SIDO	81	81	81
15	SMSM	19.3781593	19.3781593	19.3781593
16	SKLT	83.8308511	83.8308511	83.8308511
17	SRSN	90.0542823	90.0542823	90.0542823
18	TOTO	92.3613023	92.3613023	92.3613023
19	TRST	64.0381405	64.0381405	64.0381405
20	UNVR	84.9918414	84.9918414	84.9918414

21	WTON	13.1949332	13.1949332	13.1949332
22	INAI	38.994113	38.994113	38.994113
23	RICY	48.0410142	48.0410142	48.0410142
24	KAEF	90.025207	90.025207	90.025207

No	Kode Perusahaan	2016	2017	2018
1	ALDO	50	50	50
2	ALKA	33.33	33.33	33.33
3	ARNA	100	100	100
4	ASII	57.14	57.14	57.14
5	AUTO	60	60	60
6	BATA	100	100	100
7	BUDI	50	50	50
8	CPIN	50	50	56
9	DLTA	66.67	66.67	66.67
10	DVLA	75	75	75
11	KDSI	100	100	100
12	MLIA	66.67	66.67	66.67
13	MYOR	66.67	66.67	66.67
14	SIDO	66.67	66.67	66.67
15	SMSM	25	25	25
16	SKLT	50	50	50
17	SRSN	60	60	60
18	TOTO	66.67	66.67	66.67
19	TRST	100	100	100
20	UNVR	40	40	40

21	WTON	60	60	60
22	INAI	100	100	100
23	RICY	50	50	50
24	KAEF	66.67	66.67	66.67

Lampiran 5 Tabulasi Data Variabel Kualitas Audit

No	Kode Perusahaan	2016	2017	2018
1	ALDO	0	0	0
2	ALKA	0	0	0
3	ARNA	1	1	1
4	ASII	1	1	1
5	AUTO	1	1	1
6	BATA	1	1	1
7	BUDI	0	0	0
8	CPIN	1	1	1
9	DLTA	1	1	1
10	DVLA	1	1	1
11	KDSI	0	0	0
12	MLIA	1	1	1
13	MYOR	0	0	0
14	SIDO	1	1	1
15	SMSM	1	1	1
16	SKLT	0	0	0
17	SRSN	0	0	0
18	TOTO	1	1	1
19	TRST	0	0	0
20	UNVR	1	1	1

21	WTON	0	0	0
22	INAI	0	0	0
23	RICY	0	0	0
24	KAEF	0	0	0

Lampiran 6 Tabulasi Data Profitabilitas

No	Kode Perusahaan	2016	2017	2018
1	ALDO	0.061485804	0.058221975	0.080790548
2	ALKA	0.003778153	0.050477774	0.035353804
3	ARNA	0.059211344	0.076300729	0.095714941
4	ASII	0.069893643	0.078156374	0.079405647
5	AUTO	0.033083215	0.037106729	0.042845568
6	BATA	0.052478453	0.062702963	0.077486896
7	BUDI	0.011383504	0.015544033	0.017213616
8	CPIN	0.075711566	0.090713027	0.090315657
9	DLTA	0.212481199	0.20865432	0.221940384
10	DVLA	0.099312277	0.098879068	0.119235427
11	KDSI	0.041257517	0.051920227	0.055168172
12	MLIA	0.001170385	0.009164633	0.035921747
13	MYOR	0.107462529	0.109343675	0.100071831
14	SIDO	0.160839051	0.169020118	0.198898439
15	SMSM	0.222727232	0.22730679	0.226170685
16	SKLT	0.036333456	0.036101344	0.042759801
17	SRSN	0.015416657	0.02711483	0.056401248
18	TOTO	0.06529864	0.098686259	0.119668091
19	TRST	0.010270135	0.011461374	0.01474804
20	UNVR	0.381630742	0.370486036	0.466601393

21	WTON	0.060506828	0.048169215	0.054790849
22	INAI	0.026551243	0.031840496	0.028888138
23	RICY	0.010889735	0.012072699	0.012003346
24	KAEF	0.058882225	0.054412699	0.042470894

Lampiran 7 Tabulasi Data Variabel Penghindaran Pajak (CETR)

No	Kode Perusahaan	2016	2017	2018
1	ALDO	0.307174059	0.298621346	0.139458463
2	ALKA	0.436739105	0.051644955	0
3	ARNA	0.245352085	0.209900726	0.260223292
4	ASII	0.243832292	0.218146321	0.292634809
5	AUTO	0.278210899	0.407040801	0.321623607
6	BATA	0.422145581	0.276709842	0.366412611
7	BUDI	0.488321472	0.087878589	0.233780527
8	CPIN	0.141725664	0.445712987	0.155441585
9	DLTA	0.157939619	0.259389285	0.213801932
10	DVLA	0.190111984	0.237230198	0.279824111
11	KDSI	0.12428936	0.291595069	0.322886264
12	MLIA	0.04604157	0.492467274	0.302637872
13	MYOR	0.290014699	0.269092507	0.303773399
14	SIDO	0.215685713	0.216061558	0.218633223
15	SMSM	0.205132724	0.231740486	0.233034441
16	SKLT	0.318954837	0.300963859	0.170326056
17	SRSN	0.290114265	0.052986503	0.163996792
18	TOTO	0.376872384	0.201782894	0.218261365
19	TRST	0.920796877	0.11989412	0.561313785
20	UNVR	0.241124793	0.256736666	0.192075441

21	WTON	0.701397073	0.880515404	0.897155672
22	INAI	0.252366407	0.248461366	0.230119081
23	RICY	0.447003729	0.439807038	0.40899473
24	KAEF	0.189892654	0.158404612	0.289026193

	N	Minimum	Maximum	Mean	Median	Std. Deviasi
Komite Audit (X1)	72	3.00	4.00	3.1389	3.0000	.34826
Kepemilikan Institusional (X2)	72	13.19	99.64	68.5302	81.3356	24.24073
Proporsi Dewan Komisaris Independen (X3)	72	25.00	100.00	65.1038	63.3350	21.24629
Kualitas Audit (X4)	72	.00	1.00	.5000	.5000	.50351
Profitabilitas (X5)	72	.0012	.4666	.086483	.058552	.0898599
Penghindaran Pajak (Y)	72	.00	.92	.2911	.2546	.17555
Valid N (Listwise)	72					

Lampiran 9 Hasil Uji Asumsi Klasik

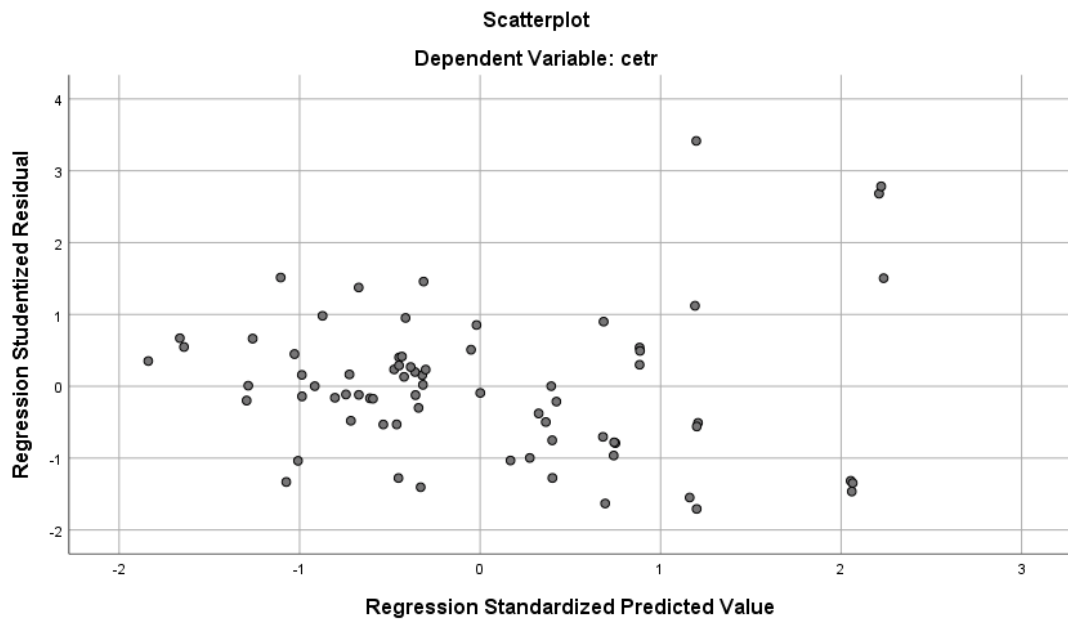
a) Hasil Uji Normalitas

		Unstandardized Residual
N		72
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviasi	.15635390
Most Extreme Differences	Absolute	.098
	Positive	.098
	Negative	-.055
Test Statistic		.098
Asymp. Sig. (2-tailed)		.083

b) Hasil Uji Multikolonieritas

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Komite Audit (X1)	.916	1.092
Kepemilikan Institusional (X2)	.933	1.072
Proporsi Dewan Komisaris Independen (X3)	.841	1.189
Kualitas Audit (X4)	.676	1.479
Profitabilitas (X5)	.636	1.572

c) Hasil Uji Heterokedastisitas



d) Hasil Uji Autokorelasi

Model	Durbin-Watson
1	1,787

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,639	,199		3,206	,002
Komite Audit (X1)	-,070	,058	-.138	-1,205	,233
Kepemilikan Institusional (X2)	-,003	,001	-,395	-3,481	,001
Proporsi Dewan Komisaris Independen (X3)	,001	,001	,171	1,432	,157
Kualitas Audit (X4)	-,023	,046	-,065	-,489	,626
Profitabilitas (X5)	-,164	,269	-,084	-,612	,543

Lampiran 11 Pengujian Hipotesis

a. Uji Simultan

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	,452	5	,090	3,440	,008 ^b
Residual	1,736	66	,026		
Total	2,188	71			

b. Uji Koefisien Determinasi (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,455 ^a	,207	,147	,16217

c. Uji Parsial

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,639	,199		3,206	,002
Komite Audit (X1)	-,070	,058	-.138	-1,205	,233
Kepemilikan Institusional (X2)	-,003	,001	-,395	-3,481	,001
Proporsi Dewan Komisaris Independen (X3)	,001	,001	,171	1,432	,157
Kualitas Audit (X4)	-,023	,046	-,065	-,489	,626
Profitabilitas (X5)	-,164	,269	-,084	-,612	,543