

LAMPIRAN



Lampiran 1. Perusahaan Manufaktur

NO	KODE	PERUSAHAAN	NO	KODE	PERUSAHAAN
1	INTP	Indocement Tunggal Prakasa Tbk	34	SRIL	Sri Rejeki Isman Tbk
2	SMBR	Semen Baturaja Persero Tbk	35	TRIS	Trisula International Tbk
3	SMGR	Semen Gresik Tbk	36	UNIT	Nusantara Inti Corpora Tbk
4	WTON	Wijaya Karya Beton Tbk	37	BATA	Sepatu Bata
5	ARNA	Arwana Citra Mulia Tbk	38	SCCO	Supreme Cable Manufacturing and Commerce Tbk
6	TOTO	Surya Toto Indonesia Tbk	39	VOKS	Voksel Electric Tbk
7	INAI	Indal Aluminium Industry Tbk	40	CEKA	Cahaya Kalbar Tbk
8	ISSP	Steel Pipe Industry of Indonesia Tbk	41	DLTA	Delta Djakarta Tbk
9	LION	Lion Metal Works Tbk	42	ICBP	Indofood CBP Sukses Makmur Tbk
10	LMSH	Lionmesh Prima Tbk	43	INDF	Indofood Sukses Makmur Tbk
11	PICO	Pelangi Indah Canindo Tbk	44	MLBI	Multi Bintang Indonesia Tbk
12	BRPT	Barito Pasific Tbk	45	MYOR	Mayora Indah Tbk
13	BUDI	Budi Acid Jaya Tbk	46	ROTI	Nippon Indosari Corporindo Tbk
14	DPNS	Duta Pertiwi Nusantara	47	SKBM	Sekar Bumi Tbk
15	EKAD	Ekadharma International Tbk	48	SKLT	Sekar Laut Tbk
16	INCI	Intan Wijaya International Tbk	49	STTP	Siantar Top Tbk
17	TPIA	Chandra Asri Petrochemical	50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
18	AKPI	Argha Karya Prima Industry Tbk	51	GGRM	Gudang Garam Tbk
19	APLI	Asiaplast Industries Tbk	52	HMSP	Hanjaya Mandala Sampoerna Tbk
20	IGAR	Champion Pasific Indonesia Tbk	53	WIIM	Wismilak Inti Makmur Tbk
21	IPOL	Indopoly Swakarsa Industry Tbk	54	DVLA	Darya Varia Laboratoria Tbk
22	TALF	Tunas Alfion Tbk	55	KAEF	Kimia Farma Tbk
23	CPIN	Charoen Pokphand Indonesia Tbk	56	KLBF	Kalbe Farma Tbk
24	JPFA	Japfa Comfeed Indonesia Tbk	57	PYFA	Pyridam Farma Tbk
25	ALDO	Alkindo Naratama Tbk	58	SCPI	Schering Plough Indonesia Tbk
26	ASII	Astra International Tbk	59	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
27	AUTO	Astra Auto Part Tbk	60	TSPC	Tempo Scan Pasific Tbk
28	BOLT	Garuda Metalindo Tbk	61	ADES	Akasya Wira International Tbk
29	INDS	Indospring Tbk	62	KINO	Kino Indonesia Tbk
30	PRAS	Prima alloy steel Universal Tbk	63	TCID	Mandom Indonesia Tbk
31	SMSM	Selamat Sempurna Tbk	64	CINT	Chitose International Tbk
32	RICY	Ricky Putra Globalindo Tbk			
33	STAR	Strar Petrocehme			

Lampiran 2. Data Tabulasi Agresivitas Pajak

NO	KODE	PERUSAHAAN	2015		
			Beban pajak penghasilan	Laba sebelum pajak	Agresivitas Pajak
1	INTP	Indocement Tunggal Prakasa Tbk	1,288,450	5,645,111	0.23
2	SMBR	Semen Baturaja Persero Tbk	89,234	443,414	0.20
3	SMGR	Semen Gresik Tbk	1,325,482	5,850,923	0.23
4	WTON	Wijaya Karya Beton Tbk	34,275	206,059	0.17
5	ARNA	Arwana Citra Mulia Tbk	24,304	95,514	0.25
6	TOTO	Surya Toto Indonesia Tbk	96,337	381,574	0.25
7	INAI	Indal Aluminium Industry Tbk	28,498	57,114	0.50
8	ISSP	Steel Pipe Industry of Indonesia Tbk	35,906	194,905	0.18
9	LION	Lion Metal Works Tbk	12,433	58,452	0.21
10	LMSH	Lionmesh Prima Tbk	1,863	3,807	0.49
11	PICO	Pelangi Indah Canindo Tbk	4,250	17,451	0.24
12	BRPT	Barito Pasific Tbk	434,653	599,140	0.73
13	BUDI	Budi Acid Jaya Tbk	31,053	52,125	0.60
14	DPNS	Duta Pertiwi Nusantara	1,973	11,832	0.17
15	EKAD	Ekadharna International Tbk	19,267	66,307	0.29
16	INCI	Intan Wijaya International Tbk	2,260	19,221	0.12
17	TPIA	Chandra Asri Petrochemical	434,477	819,312	0.53
18	AKPI	Argha Karya Prima Industry Tbk	23,494	51,139	0.46
19	APLI	Asiaplast Industries Tbk	475	16,620	0.03
20	IGAR	Champion Pasific Indonesia Tbk	11,820	63,236	0.19
21	IPOL	Indopoly Swakarsa Industry Tbk	60,287	99,345	0.61
22	TALF	Tunas Alfon Tbk	9,829	42,547	0.23
23	CPIN	Charoen Pokphand Indonesia Tbk	449,030	2,281,628	0.20
24	JPFA	Japfa Comfeed Indonesia Tbk	173,193	697,677	0.25
25	ALDO	Alkindo Naratama Tbk	8,375	32,454	0.26
26	ASII	Astra International Tbk	4,017	19,630	0.20
27	AUTO	Astra Auto Part Tbk	110,895	433,596	0.26
28	BOLT	Garuda Metalindo Tbk	35,251	132,931	0.27
29	INDS	Indospring Tbk	2,200	4,134	0.53
30	PRAS	Prima alloy steel Universal Tbk	2,032	8,469	0.24
31	SMSM	Selamat Sempurna Tbk	122,410	583,717	0.21
32	RICY	Ricky Putra Globalindo Tbk	8,632	8,932	0.97
33	STAR	Strar Petrocehme	2,340	2,647	0.88
34	SRIL	Sri Rejeki Isman Tbk	130,752	946,618	0.14
35	TRIS	Trisula International Tbk	12,731	50,169	0.25
36	UNIT	Nusantara Inti Corpora Tbk	1,275	1,661	0.77

37	BATA	Sepatu Bata	19,284	148,804	0.13
38	SCCO	Supreme Cable Manufacturing and Commerce Tbk	46,937	206,056	0.23
39	VOKS	Voksel Electric Tbk	2,116	2,393	0.88
40	CEKA	Cahaya Kalbar Tbk	35,722	142,271	0.25
41	DLTA	Delta Djakarta Tbk	58,153	250,198	0.23
42	ICBP	Indofood CBP Sukses Makmur Tbk	1,086,486	4,009,638	0.27
43	INDF	Indofood Sukses Makmur Tbk	1,730,371	4,962,084	0.35
44	MLBI	Multi Bintang Indonesia Tbk	178,663	675,572	0.26
45	MYOR	Mayora Indah Tbk	390,262	1,640,495	0.24
46	ROTI	Nippon Indosari Corporindo Tbk	107,713	378,852	0.28
47	SKBM	Sekar Bumi Tbk	13,479	53,630	0.25
48	SKLT	Sekar Laut Tbk	7,309	232,005	0.03
49	STTP	Siantar Top Tbk	46,300	27,376	1.69
50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	177,575	700,675	0.25
51	GGRM	Gudang Garam Tbk	2,182,441	8,635,275	0.25
52	HMSP	Hanjaya Mandala Sampoerna Tbk	3,569,336	13,932,644	0.26
53	WIIM	Wismilak Inti Makmur Tbk	46,882	177,963	0.26
54	DVLA	Darya Varia Laboratoria Tbk	36,543	144,436	0.25
55	KAEF	Kimia Farma Tbk	85,163	338,135	0.25
56	KLBF	Kalbe Farma Tbk	663,187	2,720,881	0.24
57	PYFA	Pyridam Farma Tbk	1,468	4,555	0.32
58	SCPI	Schering Plough Indonesia Tbk	59,049	198,370	0.30
59	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	122,924	560,399	0.22
60	TSPC	Tempo Scan Pasific Tbk	177,892	707,111	0.25
61	ADES	Akasya Wira International Tbk	11,336	44,175	0.26
62	KINO	Kino Indonesia Tbk	73,943	336,974	0.22
63	TCID	Mandom Indonesia Tbk	38,648	583,122	0.07
64	CINT	Chitose International Tbk	11,285	40,762	0.28

NO	KODE	PERUSAHAAN	2016		
			Beban pajak penghasilan	Laba sebelum pajak	Agresivitas Pajak
1	INTP	Indocement Tunggal Prakasa Tbk	276,060	4,146,379	0.07
2	SMBR	Semen Baturaja Persero Tbk	90,190	349,281	0.26
3	SMGR	Semen Gresik Tbk	549,585	5,084,622	0.11
4	WTON	Wijaya Karya Beton Tbk	58,692	340,260	0.17
5	ARNA	Arwana Citra Mulia Tbk	32,462	123,838	0.26
6	TOTO	Surya Toto Indonesia Tbk	82,756	251,321	0.33
7	INAI	Indal Aluminium Industry Tbk	25,544	58,097	0.44

8	ISSP	Steel Pipe Industry of Indonesia Tbk	36,224	139,149	0.26
9	LION	Lion Metal Works Tbk	12,326	54,571	0.23
10	LMSH	Lionmesh Prima Tbk	3,171	9,424	0.34
11	PICO	Pelangi Indah Canindo Tbk	2,425	16,762	0.14
12	BRPT	Barito Pasific Tbk	1,346,919	5,106,258	0.26
13	BUDI	Budi Acid Jaya Tbk	14,208	52,832	0.27
14	DPNS	Duta Pertiwi Nusantara	2,279	12,288	0.19
15	EKAD	Ekadharna International Tbk	27,763	118,449	0.23
16	INCI	Intan Wijaya International Tbk	3,306	13,295	0.25
17	TPIA	Chandra Asri Petrochemical	1,349,351	5,381,830	0.25
18	AKPI	Argha Karya Prima Industry Tbk	23,559	75,953	0.31
19	APLI	Asiaplast Industries Tbk	8,414	2,329	3.61
20	IGAR	Champion Pasific Indonesia Tbk	24,469	97,775	0.25
21	IPOL	Indopoly Swakarsa Industry Tbk	51,446	138,745	0.37
22	TALF	Tunas Alfon Tbk	10,908	41,046	0.27
23	CPIN	Charoen Pokphand Indonesia Tbk	1,731,848	3,983,661	0.43
24	JPFA	Japfa Comfeed Indonesia Tbk	594,983	2,766,591	0.22
25	ALDO	Alkindo Naratama Tbk	8,618	33,847	0.25
26	ASII	Astra International Tbk	3,951	22,253	0.18
27	AUTO	Astra Auto Part Tbk	165,486	648,907	0.26
28	BOLT	Garuda Metalindo Tbk	38,353	146,837	0.26
29	INDS	Indospring Tbk	10,584	60,140	0.18
30	PRAS	Prima alloy steel Universal Tbk	661	3,970	0.17
31	SMSM	Selamat Sempurna Tbk	156,250	658,208	0.24
32	RICY	Ricky Putra Globalindo Tbk	9,329	9,329	1.00
33	STAR	Strar Petrocehme	5,467	5,930	0.92
34	SRIL	Sri Rejeki Isman Tbk	89,512	887,149	0.10
35	TRIS	Trisula International Tbk	22,734	47,947	0.47
36	UNIT	Nusantara Inti Corpora Tbk	1,055	1,915	0.55
37	BATA	Sepatu Bata	23,070	65,302	0.35
38	SCCO	Supreme Cable Manufacturing and Commerce Tbk	99,008	439,602	0.23
39	VOKS	Voksel Electric Tbk	64,298	224,344	0.29
40	CEKA	Cahaya Kalbar Tbk	36,131	285,828	0.13
41	DLTA	Delta Djakarta Tbk	72,538	327,048	0.22
42	ICBP	Indofood CBP Sukses Makmur Tbk	1,357,953	4,989,254	0.27
43	INDF	Indofood Sukses Makmur Tbk	2,532,747	7,385,228	0.34
44	MLBI	Multi Bintang Indonesia Tbk	338,057	1,320,186	0.26
45	MYOR	Mayora Indah Tbk	457,007	1,845,683	0.25
46	ROTI	Nippon Indosari Corporindo Tbk	89,639	369,417	0.24
47	SKBM	Sekar Bumi Tbk	8,264	30,810	0.27

48	SKLT	Sekar Laut Tbk	4,520	217,746	0.02
49	STTP	Siantar Top Tbk	43,570	25,166	1.73
50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	222,675	932,483	0.24
51	GGRM	Gudang Garam Tbk	2,258,454	8,931,136	0.25
52	HMSP	Hanjaya Mandala Sampoerna Tbk	4,249,218	17,011,447	0.25
53	WIIM	Wisnilak Inti Makmur Tbk	30,373	136,663	0.22
54	DVLA	Darya Varia Laboratoria Tbk	62,334	214,417	0.29
55	KAEF	Kimia Farma Tbk	111,428	383,026	0.29
56	KLBF	Kalbe Farma Tbk	740,304	3,091,188	0.24
57	PYFA	Pyridam Farma Tbk	1,908	7,053	0.27
58	SCPI	Schering Plough Indonesia Tbk	88,347	223,074	0.40
59	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	1,485,257	629,082	2.36
60	TSPC	Tempo Scan Pasific Tbk	173,465	718,958	0.24
61	ADES	Akasya Wira International Tbk	5,685	61,636	0.09
62	KINO	Kino Indonesia Tbk	38,203	219,313	0.17
63	TCID	Mandom Indonesia Tbk	59,416	221,476	0.27
64	CINT	Chitose International Tbk	7,554	28,173	0.27

NO	KODE	PERUSAHAAN	2017		
			Beban pajak penghasilan	Laba sebelum pajak	Agresivitas Pajak
1	INTP	Indocement Tunggal Prakasa Tbk	427,456	2,287,989	0.19
2	SMBR	Semen Baturaja Persero Tbk	62,299	208,947	0.30
3	SMGR	Semen Gresik Tbk	603,887	2,746,546	0.22
4	WTON	Wijaya Karya Beton Tbk	79,042	419,502	0.19
5	ARNA	Arwana Citra Mulia Tbk	44,020	166,204	0.26
6	TOTO	Surya Toto Indonesia Tbk	98,725	37,761	2.61
7	INAI	Indal Aluminium Industry Tbk	13,640	52,292	0.26
8	ISSP	Steel Pipe Industry of Indonesia Tbk	11,796	20,430	0.58
9	LION	Lion Metal Works Tbk	10,892	20,175	0.54
10	LMSH	Lionmesh Prima Tbk	4,521	17,488	0.26
11	PICO	Pelangi Indah Canindo Tbk	2,476	19,250	0.13
12	BRPT	Barito Pasific Tbk	1,429,517	5,221,453	0.27
13	BUDI	Budi Acid Jaya Tbk	15,325	61,016	0.25
14	DPNS	Duta Pertiwi Nusantara	1,605	7,568	0.21
15	EKAD	Ekadharma International Tbk	26,454	102,649	0.26
16	INCI	Intan Wijaya International Tbk	5,523	22,077	0.25
17	TPIA	Chandra Asri Petrochemical	1,219,794	5,752,508	0.21
18	AKPI	Argha Karya Prima Industry Tbk	18,480	31,813	0.58

19	APLI	Asiaplast Industries Tbk	5,227	33,524	0.16
20	IGAR	Champion Pasific Indonesia Tbk	23,388	95,762	0.24
21	IPOL	Indopoly Swakarsa Industry Tbk	19,282	47,463	0.41
22	TALF	Tunas Alfon Tbk	10,488	31,954	0.33
23	CPIN	Charoen Pokphand Indonesia Tbk	758,918	3,255,705	0.23
24	JPFA	Japfa Comfeed Indonesia Tbk	632,785	1,740,595	0.36
25	ALDO	Alkindo Naratama Tbk	9,586	38,622	0.25
26	ASII	Astra International Tbk	6,031	38,622	0.16
27	AUTO	Astra Auto Part Tbk	164,155	711,936	0.23
28	BOLT	Garuda Metalindo Tbk	34,699	131,970	0.26
29	INDS	Indospring Tbk	46,701	160,341	0.29
30	PRAS	Prima alloy steel Universal Tbk	7,233	4,006	1.81
31	SMSM	Selamat Sempurna Tbk	165,250	720,638	0.23
32	RICY	Ricky Putra Globalindo Tbk	9,250	9,250	1.00
33	STAR	Strar Petrocehme	4,164	4,758	0.88
34	SRIL	Sri Rejeki Isman Tbk	55,626	114,215	0.49
35	TRIS	Trisula International Tbk	7,635	21,834	0.35
36	UNIT	Nusantara Inti Corpora Tbk	477	1,539	0.31
37	BATA	Sepatu Bata	25,870	79,524	0.33
38	SCCO	Supreme Cable Manufacturing and Commerce Tbk	75,500	345,230	0.22
39	VOKS	Voksel Electric Tbk	64,038	230,243	0.28
40	CEKA	Cahaya Kalbar Tbk	35,775	143,196	0.25
41	DLTA	Delta Djakarta Tbk	86,240	369,012	0.23
42	ICBP	Indofood CBP Sukses Makmur Tbk	1,663,388	2,026,561	0.82
43	INDF	Indofood Sukses Makmur Tbk	2,846,668	7,385,228	0.39
44	MLBI	Multi Bintang Indonesia Tbk	457,953	1,780,020	0.26
45	MYOR	Mayora Indah Tbk	665,062	1,780,020	0.37
46	ROTI	Nippon Indosari Corporindo Tbk	50,783	145,981	0.35
47	SKBM	Sekar Bumi Tbk	5,881	31,761	0.19
48	SKLT	Sekar Laut Tbk	4,400	288,546	0.02
49	STTP	Siantar Top Tbk	72,522	27,371	2.65
50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	314,550	1,026,231	0.31
51	GGRM	Gudang Garam Tbk	3,607,032	1,026,231	3.51
52	HMSP	Hanjaya Mandala Sampoerna Tbk	4,224,272	16,894,806	0.25
53	WIIM	Wismilak Inti Makmur Tbk	13,902	54,491	0.26
54	DVLA	Darya Varia Laboratoria Tbk	63,899	226,148	0.28
55	KAEF	Kimia Farma Tbk	118,002	449,710	0.26
56	KLBF	Kalbe Farma Tbk	787,935	449,710	1.75
57	PYFA	Pyridam Farma Tbk	2,472	9,599	0.26

58	SCPI	Schering Plough Indonesia Tbk	58,127	180,642	0.32
59	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	148,090	681,889	0.22
60	TSPC	Tempo Scan Pasific Tbk	186,751	744,090	0.25
61	ADES	Akasya Wira International Tbk	12,853	51,095	0.25
62	KINO	Kino Indonesia Tbk	31,269	140,965	0.22
63	TCID	Mandom Indonesia Tbk	63,957	243,083	0.26
64	CINT	Chitose International Tbk	8,671	243,083	0.04

NO	KODE	PERUSAHAAN	2018		
			Beban pajak penghasilan	Laba sebelum pajak	Agresivitas Pajak
1	INTP	Indocement Tunggal Prakasa Tbk	254,291	1,400,228	0.18
2	SMBR	Semen Baturaja Persero Tbk	69,282	706,645	0.10
3	SMGR	Semen Gresik Tbk	1,019,255	9,330,530	0.11
4	WTON	Wijaya Karya Beton Tbk	132,611	619,251	0.21
5	ARNA	Arwana Citra Mulia Tbk	53,522	211,730	0.25
6	TOTO	Surya Toto Indonesia Tbk	105,305	549,952	0.19
7	INAI	Indal Aluminium Industry Tbk	24,293	93,163	0.26
8	ISSP	Steel Pipe Industry of Indonesia Tbk	10,899	59,640	0.18
9	LION	Lion Metal Works Tbk	21,473	36,153	0.59
10	LMSH	Lionmesh Prima Tbk	2,138	5,025	0.43
11	PICO	Pelangi Indah Canindo Tbk	2,072	17,802	0.12
12	BRPT	Barito Pasific Tbk	197,643	455,809	0.43
13	BUDI	Budi Acid Jaya Tbk	21,314	71,781	0.30
14	DPNS	Duta Pertiwi Nusantara	2,967	28,876	0.10
15	EKAD	Ekadharna International Tbk	27,410	100,695	0.27
16	INCI	Intan Wijaya International Tbk	5,365	22,040	0.24
17	TPIA	Chandra Asri Petrochemical	2,152,726	390,490	5.51
18	AKPI	Argha Karya Prima Industry Tbk	42,330	198,830	0.21
19	APLI	Asiaplast Industries Tbk	3,697	58,566	0.06
20	IGAR	Champion Pasific Indonesia Tbk	49,303	101,128	0.49
21	IPOL	Indopoly Swakarsa Industry Tbk	950,483	41,163	23.09
22	TALF	Tunas Alfon Tbk	19,278	74,769	0.26
23	CPIN	Charoen Pokphand Indonesia Tbk	1,355,866	6,488,206	0.21
24	JPFA	Japfa Comfeed Indonesia Tbk	836,638	3,089,839	0.27
25	ALDO	Alkindo Naratama Tbk	31,997	261,264	0.12
26	ASII	Astra International Tbk	7,625	50,769	0.15
27	AUTO	Astra Auto Part Tbk	180,762	364,023	0.50
28	BOLT	Garuda Metalindo Tbk	21,102	142,532	0.15

29	INDS	Indospring Tbk	37,295	148,240	0.25
30	PRAS	Prima alloy steel Universal Tbk	1,209	62,538	0.02
31	SMSM	Selamat Sempurna Tbk	195,000	1,193	163.45
32	RICY	Ricky Putra Globalindo Tbk	11,361	18,480	0.61
33	STAR	Strar Petrocehme	5,856	6,030	0.97
34	SRIL	Sri Rejeki Isman Tbk	21,863	183,778	0.12
35	TRIS	Trisula International Tbk	11,202	56,044	0.20
36	UNIT	Nusantara Inti Corpora Tbk	248	754	0.33
37	BATA	Sepatu Bata	24,933	95,542	0.26
38	SCCO	Supreme Cable Manufacturing and Commerce Tbk	89,029	343,025	0.26
39	VOKS	Voksel Electric Tbk	36,521	141,989	0.26
40	CEKA	Cahaya Kalbar Tbk	30,745	92,650	0.33
41	DLTA	Delta Djakarta Tbk	103,118	441,248	0.23
42	ICBP	Indofood CBP Sukses Makmur Tbk	1,788,004	7,457,200	0.24
43	INDF	Indofood Sukses Makmur Tbk	2,485,115	12,161,900	0.20
44	MLBI	Multi Bintang Indonesia Tbk	447,105	1,653,242	0.27
45	MYOR	Mayora Indah Tbk	621,507	6,396,654	0.10
46	ROTI	Nippon Indosari Corporindo Tbk	59,764	127,000	0.47
47	SKBM	Sekar Bumi Tbk	9,477	225,610	0.04
48	SKLT	Sekar Laut Tbk	10,383	267,000	0.04
49	STTP	Siantar Top Tbk	69,605	619,688	0.11
50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	247,411	1,956,276	0.13
51	GGRM	Gudang Garam Tbk	2,686,174	18,644,327	0.14
52	HMSP	Hanjaya Mandala Sampoerna Tbk	4,249,218	2,182,441	1.95
53	WIIM	Wisnilak Inti Makmur Tbk	19,588	17,961	1.09
54	DVLA	Darya Varia Laboratoria Tbk	72,191	52,186	1.38
55	KAEF	Kimia Farma Tbk	220,211	925,409	0.24
56	KLBF	Kalbe Farma Tbk	809,000	3,306,400	0.24
57	PYFA	Pyridam Farma Tbk	2,869	151,103	0.02
58	SCPI	Schering Plough Indonesia Tbk	66,012	193,103,981	0.00
59	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	203,988	867,837	0.24
60	TSPC	Tempo Scan Pasific Tbk	187,322	702,576	0.27
61	ADES	Akasya Wira International Tbk	17,102	70,060	0.24
62	KINO	Kino Indonesia Tbk	50,269	200,385	0.25
63	TCID	Mandom Indonesia Tbk	61,576	178,962	0.34
64	CINT	Chitose International Tbk	8,536	22,090	0.39

Lampiran 3. Data Tabulasi CSR

NO	KODE	PERUSAHAAN	2015		2016	
			TOTAL PENGUNGKAPAN	CSDI	TOTAL PENGUNGKAPAN	CSDI
1	INTP	Indocement Tunggal Prakasa Tbk	50	0,641026	50	0,641026
2	SMBR	Semen Baturaja Persero Tbk	20	0,25641	18	0,230769
3	SMGR	Semen Gresik Tbk	44	0,564103	45	0,576923
4	WTON	Wijaya Karya Beton Tbk	33	0,423077	34	0,435897
5	ARNA	Arwana Citra Mulia Tbk	30	0,384615	30	0,384615
6	TOTO	Surya Toto Indonesia Tbk	32	0,410256	32	0,410256
7	INAI	Indal Aluminium Industry Tbk	39	0,5	40	0,512821
8	ISSP	Steel Pipe Industry of Indonesia Tbk	31	0,397436	33	0,423077
9	LION	Lion Metal Works Tbk	28	0,358974	27	0,346154
10	LMSH	Lionmesh Prima Tbk	25	0,320513	25	0,320513
11	PICO	Pelangi Indah Canindo Tbk	31	0,397436	31	0,397436
12	BRPT	Barito Pasific Tbk	35	0,448718	35	0,448718
13	BUDI	Budi Acid Jaya Tbk	37	0,474359	38	0,487179
14	DPNS	Duta Pertiwi Nusantara	38	0,487179	38	0,487179
15	EKAD	Ekadharna International Tbk	24	0,307692	24	0,307692
16	INCI	Intan Wijaya International Tbk	33	0,423077	32	0,410256
17	TPIA	Chandra Asri Petrochemical	23	0,294872	26	0,333333
18	AKPI	Argha Karya Prima Industry Tbk	41	0,525641	41	0,525641
19	APLI	Asiaplast Industries Tbk	35	0,448718	35	0,448718
20	IGAR	Champion Pasific Indonesia Tbk	28	0,358974	28	0,358974
21	IPOL	Indopoly Swakarsa Industry Tbk	43	0,551282	43	0,551282
22	TALF	Tunas Alfon Tbk	34	0,435897	36	0,461538
23	CPIN	Charoen Pokphand Indonesia Tbk	43	0,551282	42	0,538462
24	JPFA	Japfa Comfeed Indonesia Tbk	14	0,179487	14	0,179487
25	ALDO	Alkindo Naratama Tbk	47	0,602564	47	0,602564
26	ASII	Astra International Tbk	44	0,564103	46	0,589744
27	AUTO	Astra Auto Part Tbk	35	0,448718	36	0,461538
28	BOLT	Garuda Metalindo Tbk	21	0,269231	26	0,333333

29	INDS	Indospring Tbk	19	0,24359	22	0,282051
30	PRAS	Prima alloy steel Universal Tbk	30	0,384615	33	0,423077
31	SMSM	Selamat Sempurna Tbk	38	0,487179	40	0,512821
32	RICY	Ricky Putra Globalindo Tbk	29	0,371795	28	0,358974
33	STAR	Strar Petrocehme	53	0,679487	46	0,589744
34	SRIL	Sri Rejeki Isman Tbk	35	0,448718	33	0,423077
35	TRIS	Trisula International Tbk	32	0,410256	33	0,423077
36	UNIT	Nusantara Inti Corpora Tbk	35	0,448718	36	0,461538
37	BATA	Sepatu Bata	26	0,333333	28	0,358974
38	SCCO	Supreme Cable Manufacturing and Commerce Tbk	34	0,435897	32	0,410256
39	VOKS	Voksel Electric Tbk	20	0,25641	22	0,282051
40	CEKA	Cahaya Kalbar Tbk	42	0,538462	42	0,538462
41	DLTA	Delta Djakarta Tbk	36	0,461538	37	0,474359
42	ICBP	Indofood CBP Sukses Makmur Tbk	29	0,371795	30	0,384615
43	INDF	Indofood Sukses Makmur Tbk	46	0,589744	45	0,576923
44	MLBI	Multi Bintang Indonesia Tbk	24	0,307692	24	0,307692
45	MYOR	Mayora Indah Tbk	36	0,461538	36	0,461538
46	ROTI	Nippon Indosari Corporindo Tbk	32	0,410256	32	0,410256
47	SKBM	Sekar Bumi Tbk	40	0,512821	40	0,512821
48	SKLT	Sekar Laut Tbk	25	0,320513	24	0,307692
49	STTP	Siantar Top Tbk	42	0,538462	43	0,551282
50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	34	0,435897	33	0,423077
51	GGRM	Gudang Garam Tbk	29	0,371795	27	0,346154
52	HMSP	Hanjaya Mandala Sampoerna Tbk	29	0,371795	28	0,358974
53	WIIM	Wismilak Inti Makmur Tbk	37	0,474359	37	0,474359
54	DVLA	Darya Varia Laboratoria Tbk	33	0,423077	35	0,448718
55	KAEF	Kimia Farma Tbk	31	0,397436	29	0,371795
56	KLBF	Kalbe Farma Tbk	32	0,410256	29	0,371795
57	PYFA	Pyridam Farma Tbk	28	0,358974	28	0,358974
58	SCPI	Schering Plough Indonesia Tbk	34	0,435897	33	0,423077
59	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	31	0,397436	33	0,423077
60	TSPC	Tempo Scan Pasific Tbk	39	0,5	39	0,5
61	ADES	Akasya Wira International Tbk	27	0,346154	27	0,346154

62	KINO	Kino Indonesia Tbk	30	0,384615	30	0,384615
63	TCID	Mandom Indonesia Tbk	33	0,423077	33	0,423077
64	CINT	Chitose International Tbk	39	0,5	39	0,5

NO	KODE	PERUSAHAAN	2017		2018	
			TOTAL PENGUNGKAPAN	CSDI	TOTAL PENGUNGKAPAN	CSDI
1	INTP	Indocement Tunggal Prakasa Tbk	50	0,641026	50	0,641026
2	SMBR	Semen Baturaja Persero Tbk	20	0,25641	21	0,269231
3	SMGR	Semen Gresik Tbk	44	0,564103	44	0,564103
4	WTON	Wijaya Karya Beton Tbk	36	0,461538	36	0,461538
5	ARNA	Arwana Citra Mulia Tbk	29	0,371795	38	0,487179
6	TOTO	Surya Toto Indonesia Tbk	33	0,423077	31	0,397436
7	INAI	Indal Aluminium Industry Tbk	41	0,525641	38	0,487179
8	ISSP	Steel Pipe Industry of Indonesia Tbk	32	0,410256	33	0,423077
9	LION	Lion Metal Works Tbk	31	0,397436	36	0,461538
10	LMSH	Lionmesh Prima Tbk	23	0,294872	34	0,435897
11	PICO	Pelangi Indah Canindo Tbk	26	0,333333	37	0,474359
12	BRPT	Barito Pasific Tbk	37	0,474359	36	0,461538
13	BUDI	Budi Acid Jaya Tbk	37	0,474359	43	0,551282
14	DPNS	Duta Pertiwi Nusantara	37	0,474359	37	0,474359
15	EKAD	Ekadharna International Tbk	22	0,282051	23	0,294872
16	INCI	Intan Wijaya International Tbk	32	0,410256	32	0,410256
17	TPIA	Chandra Asri Petrochemical	24	0,307692	25	0,320513
18	AKPI	Argha Karya Prima Industry Tbk	41	0,525641	42	0,538462
19	APLI	Asiaplast Industries Tbk	35	0,448718	33	0,423077
20	IGAR	Champion Pasific Indonesia Tbk	28	0,358974	28	0,358974
21	IPOL	Indopoly Swakarsa Industry Tbk	43	0,551282	40	0,512821
22	TALF	Tunas Alfons Tbk	34	0,435897	33	0,423077
23	CPIN	Charoen Pokphand Indonesia Tbk	41	0,525641	43	0,551282
24	JPFA	Japfa Comfeed Indonesia Tbk	18	0,230769	22	0,282051
25	ALDO	Alkindo Naratama Tbk	46	0,589744	44	0,564103
26	ASII	Astra International Tbk	44	0,564103	39	0,5
27	AUTO	Astra Auto Part Tbk	34	0,435897	33	0,423077

28	BOLT	Garuda Metalindo Tbk	24	0,307692	24	0,307692
29	INDS	Indospring Tbk	20	0,25641	25	0,320513
30	PRAS	Prima alloy steel Universal Tbk	30	0,384615	34	0,435897
31	SMSM	Selamat Sempurna Tbk	40	0,512821	42	0,538462
32	RICY	Ricky Putra Globalindo Tbk	29	0,371795	33	0,423077
33	STAR	Strar Petrocehme	52	0,666667	49	0,628205
34	SRIL	Sri Rejeki Isman Tbk	32	0,410256	37	0,474359
35	TRIS	Trisula International Tbk	27	0,346154	35	0,448718
36	UNIT	Nusantara Inti Corpora Tbk	32	0,410256	39	0,5
37	BATA	Sepatu Bata Supreme Cable	26	0,333333	33	0,423077
38	SCCO	Manufacturing and Commerce Tbk	32	0,410256	32	0,410256
39	VOKS	Voksel Electric Tbk	18	0,230769	21	0,269231
40	CEKA	Cahaya Kalbar Tbk	42	0,538462	43	0,551282
41	DLTA	Delta Djakarta Tbk	36	0,461538	36	0,461538
42	ICBP	Indofood CBP Sukses Makmur Tbk	25	0,320513	29	0,371795
43	INDF	Indofood Sukses Makmur Tbk	44	0,564103	46	0,589744
44	MLBI	Multi Bintang Indonesia Tbk	24	0,307692	24	0,307692
45	MYOR	Mayora Indah Tbk	37	0,474359	40	0,512821
46	ROTI	Nippon Indosari Corporindo Tbk	32	0,410256	30	0,384615
47	SKBM	Sekar Bumi Tbk	41	0,525641	36	0,461538
48	SKLT	Sekar Laut Tbk	25	0,320513	28	0,358974
49	STTP	Siantar Top Tbk	41	0,525641	47	0,602564
50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	33	0,423077	39	0,5
51	GGRM	Gudang Garam Tbk	27	0,346154	31	0,397436
52	HMSP	Hanjaya Mandala Sampoerna Tbk	28	0,358974	29	0,371795
53	WIIM	Wismilak Inti Makmur Tbk	33	0,423077	43	0,551282
54	DVLA	Darya Varia Laboratoria Tbk	35	0,448718	38	0,487179
55	KAEF	Kimia Farma Tbk	28	0,358974	32	0,410256
56	KLBF	Kalbe Farma Tbk	29	0,371795	34	0,435897
57	PYFA	Pyridam Farma Tbk	27	0,346154	35	0,448718
58	SCPI	Schering Plough Indonesia Tbk	33	0,423077	33	0,423077
59	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	33	0,423077	32	0,410256

60	TSPC	Tempo Scan Pasific Tbk	39	0,5	42	0,538462
61	ADES	Akasya Wira International Tbk	27	0,346154	30	0,384615
62	KINO	Kino Indonesia Tbk	30	0,384615	33	0,423077
63	TCID	Mandom Indonesia Tbk	33	0,423077	38	0,487179
64	CINT	Chitose International Tbk	39	0,5	41	0,525641

Lampiran 4. Data Tabulasi Komisararis Independen

NO	KODE	PERUSAHAAN	2015			2016		
					KI			KI
1	INTP	Indocement Tunggul Prakasa Tbk	2	6	0.33	2	6	0.33
2	SMBR	Semen Baturaja Persero Tbk	2	5	0.40	2	5	0.40
3	SMGR	Semen Gresik Tbk	2	7	0.29	2	7	0.29
4	WTON	Wijaya Karya Beton Tbk	3	7	0.43	3	7	0.43
5	ARNA	Arwana Citra Mulia Tbk	2	4	0.50	2	4	0.50
6	TOTO	Surya Toto Indonesia Tbk	2	5	0.40	2	5	0.40
7	INAI	Indal Aluminium Industry Tbk	1	3	0.33	1	3	0.33
8	ISSP	Steel Pipe Industry of Indonesia Tbk	2	5	0.40	2	5	0.40
9	LION	Lion Metal Works Tbk	1	3	0.33	1	3	0.33
10	LMSH	Lionmesh Prima Tbk	1	3	0.33	1	3	0.33
11	PICO	Pelangi Indah Canindo Tbk	1	3	0.33	1	3	0.33
12	BRPT	Barito Pasific Tbk	1	3	0.33	1	3	0.33
13	BUDI	Budi Acid Jaya Tbk	1	3	0.33	1	3	0.33
14	DPNS	Duta Pertiwi Nusantara	1	3	0.33	1	3	0.33
15	EKAD	Ekadharna International Tbk	1	3	0.33	1	3	0.33
16	INCI	Intan Wijaya International Tbk	1	3	0.33	1	3	0.33
17	TPIA	Chandra Asri Petrochemical	2	7	0.29	2	7	0.29
18	AKPI	Argha Karya Prima Industry Tbk	2	6	0.33	2	6	0.33
19	APLI	Asiaplast Industries Tbk	1	2	0.50	1	2	0.50
20	IGAR	Champion Pasific Indonesia Tbk	1	3	0.33	1	3	0.33
21	IPOL	Indopoly Swakarsa Industry Tbk	1	3	0.33	1	3	0.33
22	TALF	Tunas Alfon Tbk	1	3	0.33	1	3	0.33
23	CPIN	Charoen Pokphand Indonesia Tbk	1	3	0.33	1	3	0.33
24	JPFA	Japfa Comfeed Indonesia Tbk	3	6	0.50	3	6	0.50
25	ALDO	Alkindo Naratama Tbk	1	3	0.33	1	3	0.33
26	ASII	Astra International Tbk	4	11	0.36	4	11	0.36
27	AUTO	Astra Auto Part Tbk	3	8	0.38	3	8	0.38

28	BOLT	Garuda Metalindo Tbk	1	3	0.33	1	3	0.33
29	INDS	Indospring Tbk	1	3	0.33	1	3	0.33
30	PRAS	Prima alloy steel Universal Tbk	2	3	0.67	2	3	0.67
31	SMSM	Selamat Sempurna Tbk	1	2	0.50	1	2	0.50
32	RICY	Ricky Putra Globalindo Tbk	1	3	0.33	1	3	0.33
33	STAR	Strar Petrocehme	1	2	0.50	1	2	0.50
34	SRIL	Sri Rejeki Isman Tbk	1	3	0.33	1	3	0.33
35	TRIS	Trisula International Tbk	1	3	0.33	1	3	0.33
36	UNIT	Nusantara Inti Corpora Tbk	1	2	0.50	1	2	0.50
37	BATA	Sepatu Bata	1	3	0.33	1	3	0.33
38	SCCO	Supreme Cable Manufacturing and Commerce Tbk	1	3	0.33	1	3	0.33
39	VOKS	Voksel Electric Tbk	1	6	0.17	1	6	0.17
40	CEKA	Cahaya Kalbar Tbk	1	3	0.33	1	3	0.33
41	DLTA	Delta Djakarta Tbk	2	5	0.40	2	5	0.40
42	ICBP	Indofood CBP Sukses Makmur Tbk	3	6	0.50	3	6	0.50
43	INDF	Indofood Sukses Makmur Tbk	3	8	0.38	3	8	0.38
44	MLBI	Multi Bintang Indonesia Tbk	3	6	0.50	3	6	0.50
45	MYOR	Mayora Indah Tbk	2	5	0.40	2	5	0.40
46	ROTI	Nippon Indosari Corporindo Tbk	1	3	0.33	1	3	0.33
47	SKBM	Sekar Bumi Tbk	1	3	0.33	1	3	0.33
48	SKLT	Sekar Laut Tbk	1	2	0.50	1	2	0.50
49	STTP	Siantar Top Tbk	1	3	0.33	1	3	0.33
50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	1	3	0.33	1	3	0.33
51	GGRM	Gudang Garam Tbk	2	4	0.50	2	4	0.50
52	HMSP	Hanjaya Mandala Sampoerna Tbk	2	6	0.33	2	6	0.33
53	WIIM	Wisnilak Inti Makmur Tbk	1	3	0.33	1	3	0.33
54	DVLA	Darya Varia Laboratoria Tbk	3	7	0.43	3	7	0.43
55	KAEF	Kimia Farma Tbk	2	5	0.40	2	5	0.40
56	KLBF	Kalbe Farma Tbk	2	7	0.29	2	7	0.29
57	PYFA	Pyridam Farma Tbk	2	4	0.50	2	4	0.50
58	SCPI	Schering Plough Indonesia Tbk	1	3	0.33	1	3	0.33
59	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	2	5	0.40	2	5	0.40
60	TSPC	Tempo Scan Pasific Tbk	3	5	0.60	3	5	0.60
61	ADES	Akasya Wira International Tbk	1	3	0.33	1	3	0.33
62	KINO	Kino Indonesia Tbk	2	4	0.50	2	4	0.50
63	TCID	Mandom Indonesia Tbk	2	5	0.40	2	5	0.40
64	CINT	Chitose International Tbk	1	2	0.50	1	2	0.50

NO	KODE	PERUSAHAAN	2017			2018		
					KI			KI
1	INTP	Indocement Tunggak Prakasa Tbk	2	6	0.33	2	6	0.33
2	SMBR	Semen Baturaja Persero Tbk	2	5	0.40	2	5	0.40
3	SMGR	Semen Gresik Tbk	2	7	0.29	2	7	0.29
4	WTON	Wijaya Karya Beton Tbk	3	7	0.43	3	7	0.43
5	ARNA	Arwana Citra Mulia Tbk	2	4	0.50	2	4	0.50
6	TOTO	Surya Toto Indonesia Tbk	2	5	0.40	2	5	0.40
7	INAI	Indal Aluminium Industry Tbk	1	3	0.33	1	3	0.33
8	ISSP	Steel Pipe Industry of Indonesia Tbk	2	5	0.40	2	5	0.40
9	LION	Lion Metal Works Tbk	1	3	0.33	1	3	0.33
10	LMSH	Lionmesh Prima Tbk	1	3	0.33	1	3	0.33
11	PICO	Pelangi Indah Canindo Tbk	1	3	0.33	1	3	0.33
12	BRPT	Barito Pasific Tbk	1	3	0.33	1	3	0.33
13	BUDI	Budi Acid Jaya Tbk	1	3	0.33	1	3	0.33
14	DPNS	Duta Pertiwi Nusantara	1	3	0.33	1	3	0.33
15	EKAD	Ekadharna International Tbk	1	3	0.33	1	3	0.33
16	INCI	Intan Wijaya International Tbk	1	3	0.33	1	3	0.33
17	TPIA	Chandra Asri Petrochemical	2	7	0.29	2	7	0.29
18	AKPI	Argha Karya Prima Industry Tbk	2	6	0.33	2	6	0.33
19	APLI	Asiaplast Industries Tbk	1	2	0.50	1	2	0.50
20	IGAR	Champion Pasific Indonesia Tbk	1	3	0.33	1	3	0.33
21	IPOL	Indopoly Swakarsa Industry Tbk	1	3	0.33	1	3	0.33
22	TALF	Tunas Alfons Tbk	1	3	0.33	1	3	0.33
23	CPIN	Charoen Pokphand Indonesia Tbk	1	3	0.33	1	3	0.33
24	JPFA	Japfa Comfeed Indonesia Tbk	3	6	0.50	3	6	0.50
25	ALDO	Alkindo Naratama Tbk	1	3	0.33	1	3	0.33
26	ASII	Astra International Tbk	4	11	0.36	4	11	0.36
27	AUTO	Astra Auto Part Tbk	3	8	0.38	3	8	0.38
28	BOLT	Garuda Metalindo Tbk	1	3	0.33	1	3	0.33
29	INDS	Indospring Tbk	1	3	0.33	1	3	0.33
30	PRAS	Prima alloy steel Universal Tbk	2	3	0.67	2	3	0.67
31	SMSM	Selamat Sempurna Tbk	1	2	0.50	1	2	0.50
32	RICY	Ricky Putra Globalindo Tbk	1	3	0.33	1	3	0.33
33	STAR	Strar Petrochem	1	2	0.50	1	2	0.50
34	SRIL	Sri Rejeki Isman Tbk	1	3	0.33	1	3	0.33
35	TRIS	Trisula International Tbk	1	3	0.33	1	3	0.33
36	UNIT	Nusantara Inti Corpora Tbk	1	2	0.50	1	2	0.50

37	BATA	Sepatu Bata	1	3	0.33	1	3	0.33
38	SCCO	Supreme Cable Manufacturing and Commerce Tbk	1	3	0.33	1	3	0.33
39	VOKS	Voksel Electric Tbk	1	6	0.17	1	6	0.17
40	CEKA	Cahaya Kalbar Tbk	1	3	0.33	1	3	0.33
41	DLTA	Delta Djakarta Tbk	2	5	0.40	2	5	0.40
42	ICBP	Indofood CBP Sukses Makmur Tbk	3	6	0.50	3	6	0.50
43	INDF	Indofood Sukses Makmur Tbk	3	8	0.38	3	8	0.38
44	MLBI	Multi Bintang Indonesia Tbk	3	6	0.50	3	6	0.50
45	MYOR	Mayora Indah Tbk	2	5	0.40	2	5	0.40
46	ROTI	Nippon Indosari Corporindo Tbk	1	3	0.33	1	3	0.33
47	SKBM	Sekar Bumi Tbk	1	3	0.33	1	3	0.33
48	SKLT	Sekar Laut Tbk	1	2	0.50	1	2	0.50
49	STTP	Siantar Top Tbk	1	3	0.33	1	3	0.33
50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	1	3	0.33	1	3	0.33
51	GGRM	Gudang Garam Tbk	2	4	0.50	2	4	0.50
52	HMSP	Hanjaya Mandala Sampoerna Tbk	2	6	0.33	2	6	0.33
53	WIIM	Wisnilak Inti Makmur Tbk	1	3	0.33	1	3	0.33
54	DVLA	Darya Varia Laboratoria Tbk	3	7	0.43	3	7	0.43
55	KAEF	Kimia Farma Tbk	2	5	0.40	2	5	0.40
56	KLBF	Kalbe Farma Tbk	2	7	0.29	2	7	0.29
57	PYFA	Pyridam Farma Tbk	2	4	0.50	2	4	0.50
58	SCPI	Schering Plough Indonesia Tbk	1	3	0.33	1	3	0.33
59	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	2	5	0.40	2	5	0.40
60	TSPC	Tempo Scan Pasific Tbk	3	5	0.60	3	5	0.60
61	ADES	Akasya Wira International Tbk	1	3	0.33	1	3	0.33
62	KINO	Kino Indonesia Tbk	2	4	0.50	2	4	0.50
63	TCID	Mandom Indonesia Tbk	2	5	0.40	2	5	0.40
64	CINT	Chitose International Tbk	1	2	0.50	1	2	0.50

Lampiran 5. Data Tabulasi Komite Audit

NO	KODE	PERUSAHAAN	KA			
			2015	2016	2017	2018
1	INTP	Indocement Tunggal Prakasa Tbk	3	3	3	3
2	SMBR	Semen Baturaja Persero Tbk	3	3	3	3
3	SMGR	Semen Gresik Tbk	4	4	4	4
4	WTON	Wijaya Karya Beton Tbk	3	3	3	3
5	ARNA	Arwana Citra Mulia Tbk	3	3	3	3
6	TOTO	Surya Toto Indonesia Tbk	3	3	3	3
7	INAI	Indal Aluminium Industry Tbk	3	3	3	3
8	ISSP	Steel Pipe Industry of Indonesia Tbk	3	3	3	3
9	LION	Lion Metal Works Tbk	3	3	3	3
10	LMSH	Lionmesh Prima Tbk	3	3	3	3
11	PICO	Pelangi Indah Canindo Tbk	3	3	3	3
12	BRPT	Barito Pasific Tbk	3	3	3	3
13	BUDI	Budi Acid Jaya Tbk	3	3	3	3
14	DPNS	Duta Pertiwi Nusantara	3	3	3	3
15	EKAD	Ekadharna International Tbk	3	3	3	3
16	INCI	Intan Wijaya International Tbk	3	3	3	3
17	TPIA	Chandra Asri Petrochemical	3	3	3	3
18	AKPI	Argha Karya Prima Industry Tbk	3	3	3	3
19	APLI	Asiaplast Industries Tbk	3	3	3	3
20	IGAR	Champion Pasific Indonesia Tbk	3	3	3	3
21	IPOL	Indopoly Swakarsa Industry Tbk	3	3	3	3
22	TALF	Tunas Alfon Tbk	3	3	3	3
23	CPIN	Charoen Pokphand Indonesia Tbk	3	3	3	3
24	JPFA	Japfa Comfeed Indonesia Tbk	3	3	3	3
25	ALDO	Alkindo Naratama Tbk	3	3	3	3
26	ASII	Astra International Tbk	4	4	4	4
27	AUTO	Astra Auto Part Tbk	3	3	3	3
28	BOLT	Garuda Metalindo Tbk	3	3	3	3
29	INDS	Indospring Tbk	3	3	3	3
30	PRAS	Prima alloy steel Universal Tbk	3	3	3	3
31	SMSM	Selamat Sempurna Tbk	3	3	3	3
32	RICY	Ricky Putra Globalindo Tbk	3	3	3	3
33	STAR	Strar Petrocehme	3	3	3	3
34	SRIL	Sri Rejeki Isman Tbk	3	3	3	3

35	TRIS	Trisula International Tbk	3	3	3	3
36	UNIT	Nusantara Inti Corpora Tbk	3	3	3	3
37	BATA	Sepatu Bata	3	3	3	3
38	SCCO	Supreme Cable Manufacturing and Commerce Tbk	3	3	3	3
39	VOKS	Voksel Electric Tbk	3	3	3	3
40	CEKA	Cahaya Kalbar Tbk	3	3	3	3
41	DLTA	Delta Djakarta Tbk	3	3	3	3
42	ICBP	Indofood CBP Sukses Makmur Tbk	3	3	3	3
43	INDF	Indofood Sukses Makmur Tbk	3	3	3	3
44	MLBI	Multi Bintang Indonesia Tbk	3	3	3	3
45	MYOR	Mayora Indah Tbk	3	3	3	3
46	ROTI	Nippon Indosari Corporindo Tbk	3	3	3	3
47	SKBM	Sekar Bumi Tbk	3	3	3	3
48	SKLT	Sekar Laut Tbk	3	3	3	3
49	STTP	Siantar Top Tbk	3	3	3	3
50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	3	3	3	3
51	GGRM	Gudang Garam Tbk	3	3	3	3
52	HMSP	Hanjaya Mandala Sampoerna Tbk	3	3	3	3
53	WIIM	Wismilak Inti Makmur Tbk	3	3	3	3
54	DVLA	Darya Varia Laboratoria Tbk	3	3	3	3
55	KAEF	Kimia Farma Tbk	3	3	3	3
56	KLBF	Kalbe Farma Tbk	3	3	3	3
57	PYFA	Pyridam Farma Tbk	4	4	4	4
58	SCPI	Schering Plough Indonesia Tbk	3	3	3	3
59	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	3	3	3	3
60	TSPC	Tempo Scan Pasific Tbk	3	3	3	3
61	ADES	Akasya Wira International Tbk	3	3	3	3
62	KINO	Kino Indonesia Tbk	3	3	3	3
63	TCID	Mandom Indonesia Tbk	3	3	3	3
64	CINT	Chitose International Tbk	3	3	3	3

Lampiran 6. Data Tabulasi Leverage

NO	KODE	PERUSAHAAN	DER			
			2015	2016	2017	2018
1	INTP	Indocement Tunggal Prakasa Tbk	0.16	0.15	0.18	0.2
2	SMBR	Semen Baturaja Persero Tbk	0.11	0.4	0.48	0.59
3	SMGR	Semen Gresik Tbk	0.39	0.45	0.61	31.63

4	WTON	Wijaya Karya Beton Tbk	0.97	0.87	0.57	0.18
5	ARNA	Arwana Citra Mulia Tbk	0.6	0.63	0.56	0.09
6	TOTO	Surya Toto Indonesia Tbk	0.64	0.69	0.67	50.15
7	INAI	Indal Aluminium Industry Tbk	0.46	0.42	0.34	3.61
8	ISSP	Steel Pipe Industry of Indonesia Tbk	1.13	1.28	1.21	1.23
9	LION	Lion Metal Works Tbk	0.41	0.46	0.51	0.47
10	LMSH	Lionmesh Prima Tbk	0.19	0.39	0.24	0.21
11	PICO	Pelangi Indah Canindo Tbk	1.45	1.34	1.58	1.37
12	BRPT	Barito Pasific Tbk	0.88	0.77	0.81	0.98
13	BUDI	Budi Acid Jaya Tbk	1.95	1.52	1.46	1.14
14	DPNS	Duta Pertiwi Nusantara	0.14	0.12	0.15	0.16
15	EKAD	Ekadharna International Tbk	0.33	0.19	0.2	0.18
16	INCI	Intan Wijaya International Tbk	0.1	0.11	0.13	0.22
17	TPIA	Chandra Asri Petrochemical	1.1	0.87	0.79	0.8
18	AKPI	Argha Karya Prima Industry Tbk	1.6	1.34	1.44	1.48
19	APLI	Asiaplast Industries Tbk	0.21	0.39	0.28	1.46
20	IGAR	Champion Pasific Indonesia Tbk	0.24	0.18	0.18	0.18
21	IPOL	Indopoly Swakarsa Industry Tbk	0.83	0.81	0.8	0.81
22	TALF	Tunas Alfons Tbk	0.24	0.17	0.2	0.25
23	CPIN	Charoen Pokphand Indonesia Tbk	0.97	0.71	0.56	0.43
24	JPFA	Japfa Comfeed Indonesia Tbk	1.81	1.05	1.15	0.7
25	ALDO	Alkindo Naratama Tbk	1.14	1.04	1.17	0.53
26	ASII	Astra International Tbk	0.94	0.87	0.88	0.8
27	AUTO	Astra Auto Part Tbk	0.41	0.39	0.4	0
28	BOLT	Garuda Metalindo Tbk	0.21	0.15	0.65	0.5
29	INDS	Indospring Tbk	0.33	0.2	0.14	0.13
30	PRAS	Prima alloy steel Universal Tbk	1.13	1.3	1.28	1.37
31	SMSM	Selamat Sempurna Tbk	0.54	0.43	0.34	0.3
32	RICY	Ricky Putra Globalindo Tbk	1.99	2.12	2.19	2.46
33	STAR	Strar Petrocehme	0.49	0.41	0.25	0.26
34	SRIL	Sri Rejeki Isman Tbk	1.83	1.86	1.7	1.64
35	TRIS	Trisula International Tbk	0.74	0.85	0.53	0.83
36	UNIT	Nusantara Inti Corpora Tbk	0.9	0.77	0.74	0.71
37	BATA	Sepatu Bata	0.45	0.44	0.48	0.39
38	SCCO	Supreme Cable Manufacturing and Commerce Tbk	0.92	1.01	0.47	0.43
39	VOKS	Voksel Electric Tbk	2.01	1.49	1.59	1.69
40	CEKA	Cahaya Kalbar Tbk	1.32	0.61	0.54	0.19
41	DLTA	Delta Djakarta Tbk	0.22	0.18	0.17	0.18
42	ICBP	Indofood CBP Sukses Makmur Tbk	0.62	0.56	11.21	0.51
43	INDF	Indofood Sukses Makmur Tbk	1.13	0.87	0.87	0.93
44	MLBI	Multi Bintang Indonesia Tbk	1.74	1.77	1.36	1.47
45	MYOR	Mayora Indah Tbk	1.18	1.06	1.22	1.06
46	ROTI	Nippon Indosari Corporindo Tbk	1.28	1.08	0.62	0.5
47	SKBM	Sekar Bumi Tbk	1.22	1.72	0.59	0.7

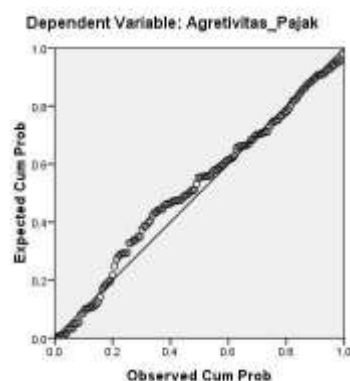
48	SKLT	Sekar Laut Tbk	1.48	0.92	1.07	1.2
49	STTP	Siantar Top Tbk	0.9	0.01	0.69	0.59
50	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	0.21	0.92	1.07	0.16
51	GGRM	Gudang Garam Tbk	0.4	0.37	0.36	0.53
52	HMSP	Hanjaya Mandala Sampoerna Tbk	0.19	0.24	0.26	0
53	WIIM	Wisnilak Inti Makmur Tbk	0.42	0.37	0.25	0.25
54	DVLA	Darya Varia Laboratoria Tbk	0.41	0.42	0.47	0.4
55	KAEF	Kimia Farma Tbk	0.74	1.03	0.22	0.17
56	KLBF	Kalbe Farma Tbk	0.25	0.22	0.21	2.3
57	PYFA	Pyridam Farma Tbk	0.58	0.58	0.47	0.57
58	SCPI	Schering Plough Indonesia Tbk	13.98	4.95	2.79	2.26
59	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	0.08	0.08	0.09	0.15
60	TSPC	Tempo Scan Pasific Tbk	0.45	0.42	0.46	0.45
61	ADES	Akasya Wira International Tbk	0.99	0.99	0.99	0.83
62	KINO	Kino Indonesia Tbk	0.081	0.68	0.58	0.27
63	TCID	Mandom Indonesia Tbk	0.21	0.23	0.27	0.19
64	CINT	Chitose International Tbk	0.21	0.22	0.25	0.26

Lampiran 7. Hasil Uji Statistik Deskriptif

No	Variabel	N	Min	Max	Mean	Standar Deviasi
1.	CSR	256	0,179	0,679	0,43119	0,094551
2.	Komisaris independen	256	0,167	0,667	0,38481	0,085534
3.	Komite audit	256	3	5	3,08	0,322
4.	Leverage	256	0,00	50,15	1,1408	3,82868
5.	Agresivitas pajak	256	0,000	163,45	1,11985	10,299491

Lampiran 8. Gambar Grafik P-Plot

Normal P-P Plot of Regression Standardized Residual



Lampiran 9. Hasil Pengujian Normalitas

N		256
Normal Parameters	Mean	.0000
	Std Deviation	10.22937
Most Extreme Differences	Absolute	.404
	Positive	.404
	Negative	-.350
Kolmogorov Smirnov Z		6.464
Asymp. Sig.(2-tailed)		.000

Lampiran 10. Hasil Pengujian Normalitas Setelah di Outlier

N		138
Normal Parameters	Mean	.0000
	Std Deviation	.02288528
Most Extreme Differences	Absolute	.091
	Positive	.035
	Negative	-.091
Kolmogorov Smirnov Z		1.064
Asymp. Sig.(2-tailed)		.208

Lampiran 11. Hasil Uji Autokorelasi

Model	R	Durbin-Watson
1	A	2,077

Lampiran 12, Hasil Uji Multikolinieritas

Model	Collinearity Statistics	
	Tolerance	VIF
CSR	0,919	1.088
Komisaris independen	0,994	1,006
Komite audit	0,914	1,094
<i>Leverage</i>	0,999	1,001

Lampiran 13. Hasil Uji Heteroskedastisitas

Model	Unztandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std.Error	Beta		
(Constant)	.010	.013		.817	.416
CSR	.024	.014	.156	1.754	.082
Komisaris_Independen	.000	.015	-.005	-.063	.950
Komite_Audit	.000	.004	-.018	-.207	.837
Leverage	.000	.000	-.066	-.770	.443

Lampiran 14. Hasil Uji Regresi Linier Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	sig
	B	Std.Error	Beta		
(Constant)	.325	.020		15.914	.000
CSR	-.097	.022	-.353	-4.447	.000
Komisaris	.013	.023	.044	.575	.566
Independen					
Komite Audit	-.014	.006	-.199	-2.499	.014
Leverage	-.001	.000	-.169	-2.221	.028

Lampiran 15. Hasil Uji F

Model	Sum Of Squearress	Df	Mean Square	F	Sig
Regression	.022	4	.005	10.037	.000
Residual	.027	1.33	.001		
Total	.093	1.37			

Lampiran 16. Hasil Uji Koefisien Determinasi

Model	R	R square	Adjusted R Square	Std Error of the Estimate
1	0,482 α	0,232	0,209	0,023226869

Lampiran 17 Uji t.

Variabel	B	T	Signifikansi	Keterangan
CSR	-0,097	-4,447	0,000	Diterima
Komisaris Independen	0,13	0,575	0,566	Ditolak
Komite audit	-0,014	-2,499	0,014	Diterima
Leverage	-0,001	-2,221	0,999	Ditolak

