Lampiran 3

Statistik Deskriptif
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax_Avoidance	126	.01	1.69	.2739	.18373
Risiko_Perusahaan	126	.00	1.28	.2848	.25204
Dewan_Komisaris	126	.25	1.00	.5504	.21312
Komite_Audit	126	2.00	7.00	4.5159	.95276
Konservatisme_Akuntansi	126	.00	7.13	.1824	.92438
Valid N (listwise)	126				

Uji Normalitas
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		126
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.65233945
Most Extreme Differences	Absolute	.153
	Positive	.153
	Negative	-.070
Kolmogorov-Smirnov Z		1.718
Asymp. Sig. (2-tailed)		.075

a. Test distribution is Normal.
b. Calculated from data.

Uji Autokorelasi
Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.447(a)	.200	.174	.66303	1.357

a. Predictors: (Constant), Ln_Konservatisme, Ln_Komite, Risiko_Perusahaan, Ln_Komisaris
b. Dependent Variable: Ln_Tax

Uji Multikolinearitas
Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF	B	Std. Error
1	(Constant)	3.318	.451		7.353	.000		
	Risiko_Perusahaan	-.432	.238	-.149	-1.810	.073	.974	1.027
	Ln_Komisaris	.384	.179	.177	2.143	.034	.968	1.033
	Ln_Komite	-1.308	.274	-.389	-4.769	.000	.995	1.005
	Ln_Konservatisme	-.003	.041	-.006	-.070	.944	.972	1.029

a. Dependent Variable: Ln_Tax

Uji Heteroskedastisitas

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	Ln_Konservatisme, Ln_Komite, Risiko_Perusahaan, Ln_Komisaris(a)	.	Enter

a. All requested variables entered.
b. Dependent Variable: ABS_RES

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	1.012	.311		3.259	.001
	Risiko_Perusahaan	-.296	.164	-.160	-1.802	.074
	Ln_Komisaris	.182	.123	.131	1.478	.142
	Ln_Komite	-.370	.189	-.172	-1.960	.052
	Ln_Konservatisme	-.012	.028	-.039	-.438	.662

a. Dependent Variable: ABS_RES

Hasil *Moderated Regresion Analysis*

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	Ln_Konservatisme, Ln_Komite, Risiko_Perusahaan, Ln_Komisaris(a)	.	Enter

a. All requested variables entered.
b. Dependent Variable: Ln_Tax

Model Summary(b)

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a. Predictors: (Constant), Ln_Konservatisme, Ln_Komite, Risiko_Perusahaan, Ln_Komisaris
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ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.310	4	3.328	7.569	.000(a)
	Residual	53.193	121	.440		
	Total	66.504	125			

a. Predictors: (Constant), Ln_Konservatisme, Ln_Komite, Risiko_Perusahaan, Ln_Komisaris
b. Dependent Variable: Ln_Tax