

LAMPIRAN

Data Perusahaan yang diteliti:

| NO. | KODE | PERUSAHAAN |
|------------|-------------|-----------------------------------|
| 1 | AALI | PT ASTRA AGRO LESTARI Tbk |
| 2 | ADES | PT AKASHA WIRA INTERNATIONAL Tbk |
| 3 | AISA | PT TIGA PILAR SEJAHTERA FOOD Tbk |
| 4 | AKPI | PT ARGHA KARYA PRIMA INDUSTRI Tbk |
| 5 | ALDO | PT ALKINDO NARATAMA Tbk |
| 6 | AMFG | PT ASAHIMAS FLAT GLASS Tbk |
| 7 | ASII | PT ASTRA INTERNATIONAL Tbk |
| 8 | AUTO | PT ASTRA OTOPARTS Tbk |
| 9 | BATA | PT SEPATU BATA Tbk |
| 10 | BISI | PT BISI INTERNATIONAL Tbk |
| 11 | BUDI | PT BUDI STARCH AND SWEETENER Tbk |
| 12 | CEKA | PT WILMAR CAHAYA INDONESIA Tbk |
| 13 | CPIN | PT CHAROEN POKPHAND INDONESIA Tbk |
| 14 | GGRM | PT GUDANG GARAM Tbk |
| 15 | HMSP | PT HANJAYA NANDALA SAMPOERNA Tbk |
| 16 | ICBP | PT INDOFOOD CBP SUKSES MAKMUR Tbk |
| 17 | IGAR | PT KAGEO IGAR JAYA Tbk |
| 18 | INAI | PT INDAI ALUMINIUM INDUSTRY Tbk |
| 19 | INDF | PT INDOFOOD SUKSES MAKMUR Tbk |

| | | |
|----|------|--------------------------------------|
| 20 | INDS | PT INDOSPRING Tbk |
| 21 | INTP | PT INDOCEMENTTUNGGAL PRAKARSA Tbk |
| 22 | JECC | PT JEMBO CABLE COMPANY Tbk |
| 23 | JPFA | PT JAPFA COMFEED INDONESIA Tbk |
| 24 | KAEF | PT KIMIA FARMA |
| 25 | KBLI | PT KMI WIRE AND CABLE Tbk |
| 26 | KBLM | PT KABELINDO MURNI Tbk |
| 27 | KLBF | PT KALBE FARMA |
| 28 | LION | PT LION METAL WORKS Tbk |
| 29 | LMSH | PT LIONMESH PRIMA Tbk |
| 30 | LSIP | PT LONDON SUMATRA INDONESIA |
| 31 | MERK | PT MERCK Tbk |
| 32 | MYOR | PT MAYORA INDAH Tbk |
| 33 | NIPS | PT NIPRESS Tbk |
| 34 | PICO | PT PELANGI INDAH CANINDO Tbk |
| 35 | PYFA | PT PYRIDAM FARMA Tbk |
| 36 | ROTI | PT NIPPON INDOSARI Tbk |
| 37 | SKBM | PT SEKAR BUMI Tbk |
| 38 | SKLT | PT SEKAR LAUT Tbk |
| 39 | SMGR | PT SEMEN INDONESIA Tbk |
| 40 | SMSM | PT SELAMAT SEMPURNA Tbk |
| 41 | STAR | PT STAR PETROCHEM Tbk |
| 42 | TBLA | PT TUNAS BARU LAMPUNG Tbk |
| 43 | TCID | PT MANDOM INDONESIA Tbk |
| 44 | TOTO | PT SURYA TOTO INDONESIA Tbk |
| 45 | TRIS | PT TRISULA INTERNATIONAL Tbk |
| 46 | TRST | PT TRIAS SENTOSA Tbk |
| 47 | TSPC | PT TEMPO SCAN PACIFIC Tbk |
| 48 | ULTJ | PT ULTRAJAYA MILK INDUSTRY Tbk |

Data yang terkena outlier:

| No | PERUSAHAAN | | |
|----|------------|------|------|
| | 2013 | 2014 | 2015 |
| 1 | ADES | AKPI | AALI |
| 2 | ASII | ASII | AKPI |
| 3 | AKPI | AUTO | BUDI |
| 4 | AUTO | BUDI | BATA |
| 5 | BISI | CPIN | IGAR |
| 6 | BUDI | INAI | INAI |
| 7 | INAI | LMSH | INDF |
| 8 | JECC | MERK | INDS |
| 9 | MERK | PYFA | JECC |
| 10 | PICO | SMGR | KBLM |
| 11 | SKLT | STAR | LMSH |
| 12 | SMGR | TRST | PICO |
| 13 | STAR | | PYFA |
| 14 | TRST | | SMGR |
| 15 | | | STAR |
| 16 | | | TBLA |
| 17 | | | TRST |

VARIABEL INDEPENDEN

1. Profitabilitas

| NO. | PERUSAHAAN | ROA | | |
|-----|------------|---------|---------|---------|
| | | 2013 | 2014 | 2015 |
| 1 | AALI | 0.12718 | 0.14125 | 0.03234 |
| 2 | ADES | 0.12619 | 0.06144 | 0.05027 |
| 3 | AISA | 0.06906 | 0.05129 | 0.04125 |
| 4 | AKPI | 0.01661 | 0.01558 | 0.00959 |
| 5 | ALDO | 0.08339 | 0.05903 | 0.06579 |
| 6 | AMFG | 0.09421 | 0.11705 | 0.07994 |
| 7 | ASII | 0.10419 | 0.09374 | 0.06361 |
| 8 | AUTO | 0.08385 | 0.06651 | 0.02250 |
| 9 | BATA | 0.06519 | 0.09134 | 0.16286 |
| 10 | BISI | 0.07418 | 0.08834 | 0.12326 |
| 11 | BUDI | 0.01436 | 0.02361 | 0.00645 |
| 12 | CEKA | 0.06083 | 0.03193 | 0.07171 |
| 13 | CPIN | 0.16084 | 0.08372 | 0.07424 |
| 14 | GGRM | 0.08635 | 0.09267 | 0.10161 |
| 15 | HMSP | 0.39477 | 0.35873 | 0.27264 |
| 16 | ICBP | 0.10501 | 0.10163 | 0.11006 |
| 17 | IGAR | 0.11130 | 0.15690 | 0.13392 |
| 18 | INAI | 0.00655 | 0.02458 | 0.02151 |
| 19 | INDF | 0.04400 | 0.05121 | 0.03519 |
| 20 | INDS | 0.06720 | 0.05592 | 0.00076 |
| 21 | INTP | 0.30736 | 0.18259 | 0.15763 |
| 22 | JECC | 0.02798 | 0.02244 | 1.84026 |
| 23 | JPFA | 0.07717 | 0.04452 | 0.03057 |
| 24 | KAEF | 0.08724 | 0.07969 | 0.07817 |

| | | | | |
|----|------|---------|---------|---------|
| 25 | KBLI | 0.05500 | 0.05240 | 0.07435 |
| 26 | KBLM | 0.01173 | 0.03167 | 0.01950 |
| 27 | KLBF | 0.17414 | 0.17071 | 0.15024 |
| 28 | LION | 0.12989 | 0.08166 | 0.07198 |
| 29 | LMSH | 0.10150 | 0.05291 | 0.01453 |
| 30 | LSIP | 0.09638 | 0.10591 | 0.07044 |
| 31 | MERK | 0.33668 | 0.28608 | 0.22216 |
| 32 | MYOR | 0.17031 | 0.06312 | 0.11022 |
| 33 | NIPS | 0.05708 | 0.05582 | 0.01982 |
| 34 | PICO | 0.03289 | 0.02578 | 0.02472 |
| 35 | PYFA | 0.03538 | 0.01539 | 0.01930 |
| 36 | ROTI | 0.14462 | 0.14791 | 0.09997 |
| 37 | SKBM | 0.11708 | 0.13720 | 0.05252 |
| 38 | SKLT | 0.07204 | 0.04970 | 0.05321 |
| 39 | SMGR | 0.22469 | 0.20660 | 0.11861 |
| 40 | SMSM | 0.20481 | 0.24092 | 0.20779 |
| 41 | STAR | 0.00076 | 0.00045 | 0.42096 |
| 42 | TBLA | 0.02440 | 0.09393 | 0.02163 |
| 43 | TCID | 0.10925 | 0.09406 | 2.61490 |
| 44 | TOTO | 0.13547 | 0.14492 | 0.11692 |
| 45 | TRIS | 0.10734 | 0.06303 | 0.06520 |
| 46 | TRST | 0.01011 | 0.00922 | 0.00754 |
| 47 | TSPC | 0.18886 | 0.16113 | 0.08421 |
| 48 | ULTJ | 0.11564 | 0.09714 | 0.14777 |
| 49 | UNVR | 0.40100 | 0.40184 | 0.37202 |

2. Corporate Social Responsibility (CSR)

| No | PERUSAHAAN | CSR | | |
|----|------------|---------|---------|---------|
| | | 2013 | 2014 | 2015 |
| 1 | AALI | 0.16667 | 0.18056 | 0.18056 |
| 2 | ADES | 0.12500 | 0.12500 | 0.08333 |
| 3 | AISA | 0.12500 | 0.13889 | 0.19444 |
| 4 | AKPI | 0.18056 | 0.15278 | 0.18056 |
| 5 | ALDO | 0.08333 | 0.22222 | 0.18056 |
| 6 | AMFG | 0.26389 | 0.26389 | 0.26389 |
| 7 | ASII | 0.15278 | 0.15278 | 0.18056 |
| 8 | AUTO | 0.12500 | 0.12500 | 0.13889 |
| 9 | BATA | 0.08333 | 0.06944 | 0.09722 |
| 10 | BISI | 0.12500 | 0.15278 | 0.11111 |
| 11 | BUDI | 0.08333 | 0.18056 | 0.13889 |
| 12 | CEKA | 0.02778 | 0.02778 | 0.02778 |
| 13 | CPIN | 0.09722 | 0.09722 | 0.08333 |
| 14 | GGRM | 0.06944 | 0.08333 | 0.06944 |
| 15 | HMSP | 0.13889 | 0.15278 | 0.18056 |
| 16 | ICBP | 0.26389 | 0.26389 | 0.26389 |
| 17 | IGAR | 0.12500 | 0.11111 | 0.09722 |
| 18 | INAI | 0.08333 | 0.08333 | 0.06944 |
| 19 | INDF | 0.25000 | 0.25000 | 0.20833 |
| 20 | INDS | 0.04167 | 0.06944 | 0.05556 |
| 21 | INTP | 0.13889 | 0.18056 | 0.16667 |
| 22 | JECC | 0.18056 | 0.18056 | 0.18056 |
| 23 | JPFA | 0.13889 | 0.13889 | 0.15278 |
| 24 | KAEF | 0.04167 | 0.08333 | 0.22222 |
| 25 | KBLI | 0.06944 | 0.06944 | 0.08333 |
| 26 | KBLM | 0.11111 | 0.11111 | 0.12500 |

| | | | | |
|----|------|---------|---------|---------|
| 27 | KLBF | 0.11111 | 0.11111 | 0.13889 |
| 28 | LION | 0.05556 | 0.04167 | 0.04167 |
| 29 | LMSH | 0.04167 | 0.04167 | 0.05556 |
| 30 | LSIP | 0.05556 | 0.08333 | 0.05556 |
| 31 | MERK | 0.04167 | 0.04167 | 0.02778 |
| 32 | MYOR | 0.11111 | 0.18056 | 0.08333 |
| 33 | NIPS | 0.05556 | 0.08333 | 0.09722 |
| 34 | PICO | 0.02778 | 0.02778 | 0.02778 |
| 35 | PYFA | 0.04167 | 0.04167 | 0.04167 |
| 36 | ROTI | 0.13889 | 0.09722 | 0.11111 |
| 37 | SKBM | 0.05556 | 0.05556 | 0.06944 |
| 38 | SKLT | 0.02778 | 0.04167 | 0.08333 |
| 39 | SMGR | 0.16667 | 0.16667 | 0.20833 |
| 40 | SMSM | 0.13889 | 0.13889 | 0.09722 |
| 41 | STAR | 0.06944 | 0.06944 | 0.04167 |
| 42 | TBLA | 0.04167 | 0.02778 | 0.16667 |
| 43 | TCID | 0.19444 | 0.25000 | 0.16667 |
| 44 | TOTO | 0.16667 | 0.16667 | 0.13889 |
| 45 | TRIS | 0.08333 | 0.08333 | 0.05556 |
| 46 | TRST | 0.04167 | 0.04167 | 0.02778 |
| 47 | TSPC | 0.02778 | 0.02778 | 0.02778 |
| 48 | ULTJ | 0.09722 | 0.09722 | 0.08333 |
| 49 | UNVR | 0.08333 | 0.05556 | 0.16667 |

3. Kepemilikan Keluarga

| NO | PERUSAHAAN | Kepemilikan Keluarga | | |
|----|------------|----------------------|------|------|
| | | 2013 | 2014 | 2015 |
| 1 | AALI | 0 | 0 | 0 |
| 2 | ADES | 0 | 0 | 0 |
| 3 | AISA | 0 | 0 | 0 |
| 4 | AKPI | 0 | 0 | 0 |
| 5 | ALDO | 1 | 1 | 1 |
| 6 | AMFG | 0 | 0 | 0 |
| 7 | ASII | 0 | 0 | 0 |
| 8 | AUTO | 0 | 0 | 0 |
| 9 | BATA | 0 | 0 | 0 |
| 10 | BISI | 0 | 0 | 0 |
| 11 | BUDI | 1 | 1 | 0 |
| 12 | CEKA | 0 | 0 | 0 |
| 13 | CPIN | 0 | 0 | 0 |
| 14 | GGRM | 0 | 0 | 0 |
| 15 | HMSP | 0 | 0 | 0 |
| 16 | ICBP | 0 | 0 | 0 |
| 17 | IGAR | 1 | 1 | 1 |
| 18 | INAI | 0 | 0 | 0 |
| 19 | INDF | 0 | 0 | 0 |
| 20 | INDS | 0 | 0 | 0 |
| 21 | INTP | 0 | 0 | 0 |
| 22 | JECC | 0 | 0 | 0 |
| 23 | JPFA | 0 | 0 | 0 |
| 24 | KAEF | 0 | 0 | 0 |
| 25 | KBLI | 0 | 0 | 0 |
| 26 | KBLM | 0 | 0 | 1 |

| | | | | |
|----|------|---|---|---|
| 27 | KLBF | 1 | 1 | 1 |
| 28 | LION | 0 | 0 | 0 |
| 29 | LMSH | 0 | 0 | 0 |
| 30 | LSIP | 0 | 0 | 0 |
| 31 | MERK | 0 | 0 | 0 |
| 32 | MYOR | 0 | 0 | 0 |
| 33 | NIPS | 0 | 0 | 0 |
| 34 | PICO | 0 | 0 | 0 |
| 35 | PYFA | 0 | 0 | 0 |
| 36 | ROTI | 0 | 0 | 0 |
| 37 | SKBM | 0 | 0 | 0 |
| 38 | SKLT | 0 | 0 | 0 |
| 39 | SMGR | 0 | 0 | 0 |
| 40 | SMSM | 0 | 0 | 0 |
| 41 | STAR | 0 | 0 | 0 |
| 42 | TBLA | 0 | 0 | 0 |
| 43 | TCID | 0 | 0 | 0 |
| 44 | TOTO | 0 | 0 | 0 |
| 45 | TRIS | 0 | 0 | 0 |
| 46 | TRST | 0 | 0 | 0 |
| 47 | TSPC | 0 | 0 | 0 |
| 48 | ULTJ | 0 | 0 | 0 |
| 49 | UNVR | 0 | 0 | 0 |

4. Proporsi Komisaris Independen

| NO. | PERUSAHAAN | Proporsi Komisaris Independen | | |
|-----|------------|-------------------------------|---------|---------|
| | | 2013 | 2014 | 2015 |
| 1 | AALI | 0.42857 | 0.33333 | 0.40000 |
| 2 | ADES | 0.33333 | 0.33333 | 0.33333 |
| 3 | AISA | 0.33333 | 0.33333 | 0.25000 |
| 4 | AKPI | 0.33333 | 0.33333 | 0.33333 |
| 5 | ALDO | 0.33333 | 0.33333 | 0.33333 |
| 6 | AMFG | 0.33333 | 0.33333 | 0.33333 |
| 7 | ASII | 0.30000 | 0.36364 | 0.36364 |
| 8 | AUTO | 0.36364 | 0.27273 | 0.30000 |
| 9 | BATA | 0.40000 | 0.40000 | 0.40000 |
| 10 | BISI | 0.33333 | 0.33333 | 0.33333 |
| 11 | BUDI | 0.33333 | 0.33333 | 0.33333 |
| 12 | CEKA | 0.33333 | 0.33333 | 0.50000 |
| 13 | CPIN | 0.33333 | 0.33333 | 0.33333 |
| 14 | GGRM | 0.33333 | 0.50000 | 0.50000 |
| 15 | HMSP | 0.50000 | 0.50000 | 0.40000 |
| 16 | ICBP | 0.42857 | 0.42857 | 0.28571 |
| 17 | IGAR | 0.33333 | 0.33333 | 0.33333 |
| 18 | INAI | 0.50000 | 0.50000 | 0.50000 |
| 19 | INDF | 0.37500 | 0.37500 | 0.37500 |
| 20 | INDS | 0.33333 | 0.33333 | 0.33333 |
| 21 | INTP | 0.42857 | 0.42857 | 0.42857 |
| 22 | JECC | 0.66667 | 0.66667 | 0.66667 |
| 23 | JPFA | 0.33333 | 0.33333 | 0.50000 |
| 24 | KAEF | 0.40000 | 0.40000 | 0.33333 |
| 25 | KBLI | 0.33333 | 0.40000 | 0.40000 |
| 26 | KBLM | 0.33333 | 0.33333 | 0.33333 |

| | | | | |
|----|------|---------|---------|---------|
| 27 | KLBF | 0.33333 | 0.33333 | 0.50000 |
| 28 | LION | 0.33333 | 0.33333 | 0.33333 |
| 29 | LMSH | 0.33333 | 0.33333 | 0.33333 |
| 30 | LSIP | 0.37500 | 0.37500 | 0.33333 |
| 31 | MERK | 0.33333 | 0.33333 | 0.33333 |
| 32 | MYOR | 0.40000 | 0.40000 | 0.40000 |
| 33 | NIPS | 0.33333 | 0.33333 | 0.33333 |
| 34 | PICO | 0.50000 | 0.33333 | 0.33333 |
| 35 | PYFA | 0.33333 | 0.33333 | 0.50000 |
| 36 | ROTI | 0.33333 | 0.33333 | 0.33333 |
| 37 | SKBM | 0.33333 | 0.33333 | 0.33333 |
| 38 | SKLT | 0.33333 | 0.33333 | 0.33333 |
| 39 | SMGR | 0.33333 | 0.40000 | 0.28571 |
| 40 | SMSM | 0.33333 | 0.33333 | 0.33333 |
| 41 | STAR | 0.50000 | 0.50000 | 0.50000 |
| 42 | TBLA | 0.33333 | 0.33333 | 0.33333 |
| 43 | TCID | 0.40000 | 0.40000 | 0.50000 |
| 44 | TOTO | 0.25000 | 0.25000 | 0.40000 |
| 45 | TRIS | 0.33333 | 0.33333 | 0.33333 |
| 46 | TRST | 0.33333 | 0.33333 | 0.50000 |
| 47 | TSPC | 0.60000 | 0.75000 | 0.50000 |
| 48 | ULTJ | 0.33333 | 0.33333 | 0.33333 |
| 49 | UNVR | 0.80000 | 0.80000 | 0.80000 |

VARIABEL DEPENDEN

1. Penghindaran Pajak

| NO. | PERUSAHAAN | CETR | | |
|-----|------------|---------|---------|---------|
| | | 2013 | 2014 | 2015 |
| 1 | AALI | 0.26947 | 0.28963 | 0.40819 |
| 2 | ADES | 0.05977 | 0.25270 | 0.25662 |
| 3 | AISA | 0.22878 | 0.21969 | 0.25315 |
| 4 | AKPI | 0.47874 | 0.43322 | 0.45942 |
| 5 | ALDO | 0.25158 | 0.25319 | 0.25805 |
| 6 | AMFG | 0.26027 | 0.23280 | 0.26476 |
| 7 | ASII | 0.18988 | 0.19110 | 0.20464 |
| 8 | AUTO | 0.16600 | 0.13686 | 0.25576 |
| 9 | BATA | 0.30404 | 0.28450 | 0.09074 |
| 10 | BISI | 0.18686 | 0.20977 | 0.20394 |
| 11 | BUDI | 0.11251 | 0.34467 | 0.59574 |
| 12 | CEKA | 0.24822 | 0.28159 | 0.25108 |
| 13 | CPIN | 0.26733 | 0.17099 | 0.19680 |
| 14 | GGRM | 0.26149 | 0.25126 | 0.25274 |
| 15 | HMSP | 0.25440 | 0.25785 | 0.25619 |
| 16 | ICBP | 0.24729 | 0.25291 | 0.27097 |
| 17 | IGAR | 0.27686 | 0.27599 | 0.18692 |
| 18 | INAI | 0.55822 | 0.32651 | 0.49897 |
| 19 | INDF | 0.26828 | 0.29349 | 0.34872 |
| 20 | INDS | 0.20030 | 0.23805 | 0.53224 |
| 21 | INTP | 0.24000 | 0.22322 | 0.22817 |
| 22 | JECC | 0.20158 | 0.28059 | 0.47059 |
| 23 | JPFA | 0.28496 | 0.29067 | 0.24824 |
| 24 | KAEF | 0.24103 | 0.25056 | 0.25186 |

| | | | | |
|----|------|---------|---------|---------|
| 25 | KBLI | 0.30091 | 0.25664 | 0.23111 |
| 26 | KBLM | 0.28048 | 0.25107 | 0.40574 |
| 27 | KLBF | 0.23404 | 0.23252 | 0.24374 |
| 28 | LION | 0.23834 | 0.22044 | 0.21271 |
| 29 | LMSH | 0.26005 | 0.32741 | 0.48927 |
| 30 | LSIP | 0.22906 | 0.22898 | 0.23566 |
| 31 | MERK | 0.25250 | 0.26667 | 0.26501 |
| 32 | MYOR | 0.21950 | 0.22631 | 0.23789 |
| 33 | NIPS | 0.25693 | 0.25604 | 0.26539 |
| 34 | PICO | 0.02622 | 0.20975 | 0.14187 |
| 35 | PYFA | 0.27108 | 0.36823 | 0.32225 |
| 36 | ROTI | 0.25042 | 0.25394 | 0.28477 |
| 37 | SKBM | 0.25590 | 0.18809 | 0.25134 |
| 38 | SKLT | 0.31075 | 0.30000 | 0.26700 |
| 39 | SMGR | 0.00023 | 0.00021 | 0.00023 |
| 40 | SMSM | 0.23510 | 0.22116 | 0.20618 |
| 41 | STAR | 0.91067 | 0.94762 | 0.88404 |
| 42 | TBLA | 0.27313 | 0.22388 | 0.00667 |
| 43 | TCID | 0.26638 | 0.27196 | 0.06628 |
| 44 | TOTO | 0.26809 | 0.23064 | 0.25247 |
| 45 | TRIS | 0.24766 | 0.30729 | 0.25356 |
| 46 | TRST | 0.54564 | 0.52324 | 0.50460 |
| 47 | TSPC | 0.23062 | 0.21332 | 0.25158 |
| 48 | ULTJ | 0.25552 | 0.24509 | 0.25343 |
| 49 | UNVR | 0.25230 | 0.25248 | 0.25259 |

Lampiran

A. HASIL UJI STATISTIK DESKRIPTIF

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|-----|---------|---------|----------|----------------|
| Profitabilitas | 104 | .01173 | 2.61490 | .1366611 | .25879090 |
| Corporate Social Responsibility | 104 | .02778 | .26389 | .1156521 | .06621246 |
| Kepemilikan Keluarga Komisaris Independen | 104 | 0 | 1 | .08 | .268 |
| Penghindaran Pajak | 104 | .25000 | .80000 | .3835119 | .10525995 |
| Valid N (listwise) | 104 | .06628 | .30729 | .2484764 | .03033895 |

B. HASIL UJI ASUMSI KLASIK

1. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 104 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .02374496 |
| Most Extreme Differences | Absolute | .064 |
| | Positive | .043 |
| | Negative | -.064 |
| Kolmogorov-Smirnov Z | | .657 |
| Asymp. Sig. (2-tailed) | | .782 |

a. Test distribution is Normal.

b. Calculated from data.

2. Hasil Uji Multikolinieritas

Coefficients

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|----------------------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .241 | .010 | | 23.402 | .000 | | |
| | Profitabilitas | -.075 | .010 | -.640 | -7.774 | .000 | .913 | 1.096 |
| | Corporate Social Responsibility | .059 | .036 | .129 | 1.618 | .109 | .979 | 1.021 |
| | Kepemilikan Komisaris Independen | .004 | .009 | .031 | .394 | .694 | .987 | 1.014 |
| | Komisaris Independen | .027 | .024 | .095 | 1.149 | .253 | .913 | 1.095 |

a. Dependent Variable: Penghindaran Pajak

3. Hasil Uji Heterokedastisitas

Coefficients

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|----------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .028 | .006 | | 4.383 | .000 | | |
| | Profitabilitas | -.004 | .006 | -.076 | -.745 | .458 | .913 | 1.096 |
| | Corporate Social Responsibility | -.030 | .023 | -.130 | 1.307 | .194 | .979 | 1.021 |
| | Kepemilikan Komisaris Independen | -.006 | .006 | -.101 | 1.024 | .309 | .987 | 1.014 |
| | Komisaris Independen | -.014 | .015 | -.097 | -.948 | .345 | .913 | 1.095 |

a. Dependent Variable: ABS_RES_1

4. Hasil Uji Autokorelasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .622 ^a | .387 | .363 | .02421991 | 2.222 |

a. Predictors: (Constant), Komisaris Independen, Corporate Social Responsibility, Kepemilikan Keluarga, Profitabilitas

b. Dependent Variable: Penghindaran Pajak

C. Hasil Analisa Data dan Uji Hipotesis

1. Hasil Regresi Linier Berganda

Coefficients

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|---------------------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .241 | .010 | | 23.402 | .000 | | |
| | Profitabilitas | -.075 | .010 | -.640 | -7.774 | .000 | .913 | 1.096 |
| | Corporate Social Responsibility | .059 | .036 | .129 | 1.618 | .109 | .979 | 1.021 |
| | Kepemilikan Keluarga | .004 | .009 | .031 | .394 | .694 | .987 | 1.014 |
| | Komisaris Independen | .027 | .024 | .095 | 1.149 | .253 | .913 | 1.095 |

a. Dependent Variable: Penghindaran Pajak

2. Hasil Uji Koefisien Determinasi (Adjusted R Square)

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .622 ^a | .387 | .363 | .02421991 | 2.222 |

a. Predictors: (Constant), Komisaris Independen, Corporate Social Responsibility, Kepemilikan Keluarga, Profitabilitas

b. Dependent Variable: Penghindaran Pajak

3. UJI SIMULTAN (UJI F)

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1 | Regression | .037 | 4 | .009 | 15.655 | .000 ^a |
| | Residual | .058 | 99 | .001 | | |
| | Total | .095 | 103 | | | |

a. Predictors : (Constant), Komisaris Independen, Corporate Social Responsibility, Kepemilikan Keluarga, Profitabilitas

b. Dependent Variable: Penghindaran Pajak

4. HASIL UJI T

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|---------------------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .241 | .010 | | 23.402 | .000 | | |
| | Profitabilitas | -.075 | .010 | -.640 | -7.774 | .000 | .913 | 1.096 |
| | Corporate Social Responsibility | .059 | .036 | .129 | 1.618 | .109 | .979 | 1.021 |
| | Kepemilikan Keluarga | .004 | .009 | .031 | .394 | .694 | .987 | 1.014 |
| | Komisaris Independen | .027 | .024 | .095 | 1.149 | .253 | .913 | 1.095 |

a. Dependent Variable: Penghindaran Pajak