

LAMPIRAN SPSS

Descriptive

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Avoidance	51	.01	25.80	.9516	3.62225
Kepemilikan Instutisional	51	.01	.90	.4625	.27493
Proporsi Dewan Komisaris	51	.25	.67	.3661	.08040
Independen					
Komite Audit	51	3.00	5.00	3.1176	.38195
Karakter Eksekutif	51	.01	.66	.1441	.13238
Size	51	17.03	28.53	24.4831	3.90975
Leverage	51	.08	6.34	1.0482	1.15157
Profitabilitas	51	.01	.28	.0861	.06171
Valid N (listwise)	51				

Uji Asumsi Klasik

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

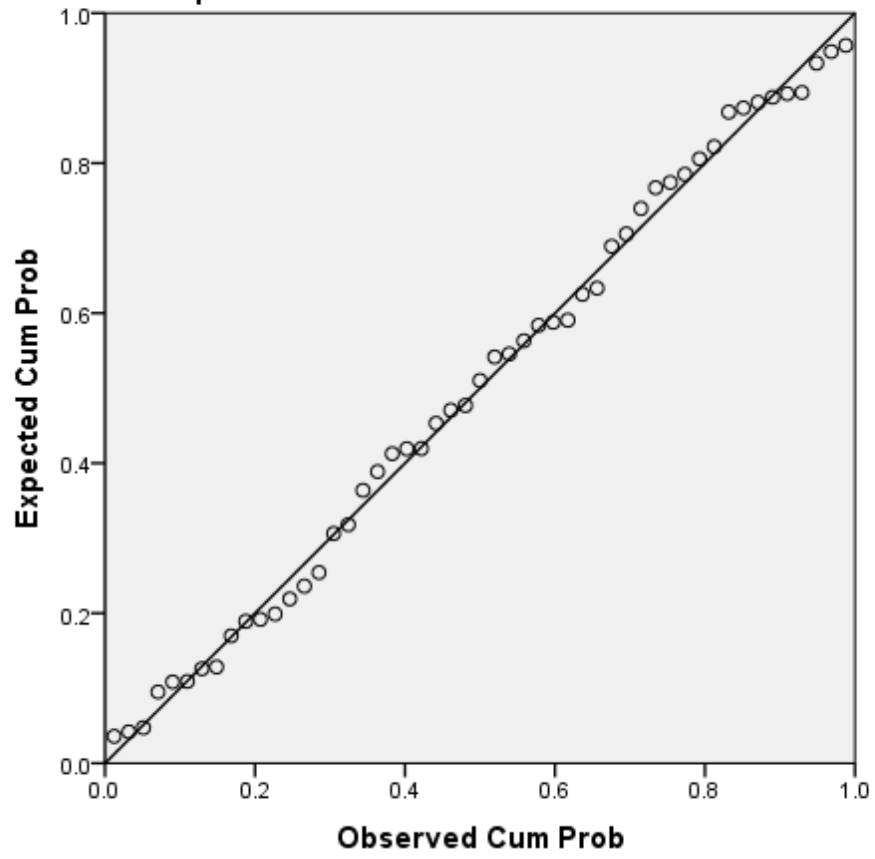
		Unstandardized Residual
N		51
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.25284062
	Absolute	.062
Most Extreme Differences	Positive	.056
	Negative	-.062
Kolmogorov-Smirnov Z		.446
Asymp. Sig. (2-tailed)		.989

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Tax Avoidance



Uji Heteros

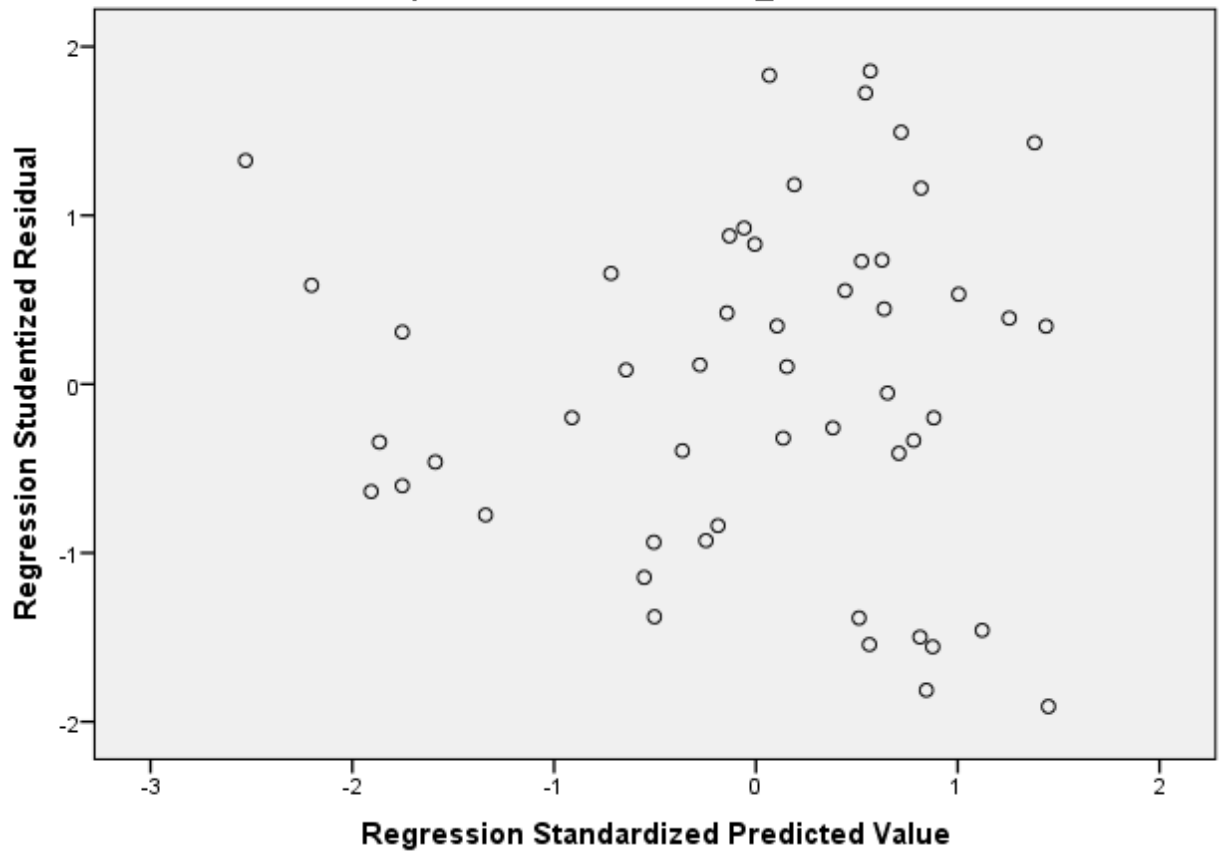
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.086	.461		.187	.853
Kepemilikan Instutisional	-.002	.018	-.014	-.082	.935
Proporsi Dewan Komisaris Independen	-.154	.099	-.257	-1.552	.128
Komite Audit	-.129	.171	-.127	-.752	.456
Karakter Eksekutif	-.052	.162	-.054	-.318	.752
Size	.049	.127	.058	.382	.704
Leverage	-.012	.025	-.087	-.493	.624
Profitabilitas	-.352	.261	-.223	-1.346	.185

a. Dependent Variable: ABS_RES

Scatterplot

Dependent Variable: ABS_RES



Uji Multikol

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics			
	B	Std. Error	Beta			Tolerance	VIF		
1	(Constant)	-1.013	.916		-1.106	.275			
	Kepemilikan Instutisional	.050	.037		.152	1.367	.179	.685	1.461
	Proporsi Dewan Komisaris Independen	-.467	.198		-.262	-2.366	.023	.695	1.439
	Komite Audit	-.717	.341		-.238	-2.105	.041	.662	1.510
	Karakter Eksekutif	.723	.322		.257	2.244	.030	.650	1.540
	Size	.514	.252		.207	2.035	.048	.818	1.222
	Leverage	.101	.050		.239	2.028	.049	.614	1.629
	Profitabilitas	1.073	.519		.229	2.069	.045	.694	1.440

a. Dependent Variable: Tax Avoidance

Uji Auto

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.797 ^a	.635	.575	.27265	2.009

a. Predictors: (Constant), Profitabilitas, Proporsi Dewan Komisaris Independen, Leverage, Size, Kepemilikan Instutisional, Komite Audit, Karakter Eksekutif

b. Dependent Variable: Tax Avoidance

$$Du = 1,8718$$

$$Dw = 2,009$$

$$4 - Du = 2,1282$$

Uji Regresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.797 ^a	.635	.575	.27265

a. Predictors: (Constant), Profitabilitas, Proporsi Dewan Komisaris Independen, Leverage, Size, Kepemilikan Instutisional, Komite Audit, Karakter Eksekutif

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	5.554	7	.793	10.673	.000 ^b
Residual	3.196	43	.074		
Total	8.750	50			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Profitabilitas, Proporsi Dewan Komisaris Independen, Leverage, Size, Kepemilikan Instutisional, Komite Audit, Karakter Eksekutif

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.013	.916		-1.106	.275
Kepemilikan Instutisional	.050	.037	.152	1.367	.179
Proporsi Dewan Komisaris Independen	-.467	.198	-.262	-2.366	.023
Komite Audit	-.717	.341	-.238	-2.105	.041
Karakter Eksekutif	.723	.322	.257	2.244	.030
Size	.514	.252	.207	2.035	.048
Leverage	.101	.050	.239	2.028	.049
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a. Dependent Variable: Tax Avoidance