

# LAMPIRAN

**Lampiran 1**  
**Daftar Sampel Penelitian**

<b>Subsektor</b>	<b>No</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
Batubara	1	ADRO	PT Adaro Energy Tbk.
	2	BSSR	PT Baramulti Suksessarana Tbk.
	3	GEMS	PT Golden Energy Mines Tbk.
	4	ITMG	PT Indo Tambangraya Megah Tbk.
	5	KKGI	PT Resources Alam Indonesia Tbk.
	6	MYOH	PT Samindo Resources Tbk.
	7	PTBA	PT Bukit Asam Tbk.
	8	TOBA	PT Toba Bara Sejahtera Tbk.
Batu-batuan	9	CTTH	PT Citatah Tbk.
Logam dan Mineral lainnya	10	INCO	PT Vale Indonesia Tbk.
	11	TINS	PT Timah Tbk.
Minyak dan Gas	12	ELSA	PT Elnusa Tbk.
	13	ESSA	PT Surya Esa Perkasa Tbk.
	14	RUIS	PT Radiant Utama Interinsco Tbk.

## Lampiran 2

### Hasil Perhitungan Variabel Penelitian

No	Kode	Tahun	CETR	Risk	Size	ROA	DAR
1	ADRO	2012	0,463	0,026	31,801	0,057	0,552
2	ADRO	2013	0,453	0,021	32,039	0,034	0,526
3	ADRO	2014	0,436	0,021	32,010	0,029	0,492
4	ADRO	2015	0,461	0,021	32,040	0,025	0,437
5	ADRO	2016	0,377	0,019	32,104	0,052	0,420
6	BSSR	2012	0,242	0,189	27,929	0,070	0,408
7	BSSR	2013	0,297	0,131	28,294	0,030	0,452
8	BSSR	2014	0,512	0,122	28,363	0,015	0,463
9	BSSR	2015	0,277	0,106	28,506	0,152	0,396
10	BSSR	2016	0,230	0,103	28,536	0,149	0,308
11	CTTH	2012	0,137	0,042	26,289	0,011	0,699
12	CTTH	2013	0,749	0,033	26,513	0,001	0,758
13	CTTH	2014	0,574	0,030	26,626	0,003	0,781
14	CTTH	2015	0,511	0,018	27,130	0,003	0,523
15	CTTH	2016	0,220	0,018	27,146	0,034	0,489
16	ELSA	2012	0,358	0,023	29,088	0,032	0,524
17	ELSA	2013	0,281	0,023	29,106	0,056	0,477
18	ELSA	2014	0,253	0,023	29,077	0,098	0,392
19	ELSA	2015	0,252	0,022	29,114	0,086	0,402
20	ELSA	2016	0,244	0,024	29,064	0,075	0,313
21	ESSA	2012	0,275	0,222	27,386	0,064	0,361
22	ESSA	2013	0,303	0,120	27,997	0,106	0,239
23	ESSA	2014	0,236	0,100	28,185	0,074	0,283
24	ESSA	2015	0,286	0,045	28,975	0,018	0,341
25	ESSA	2016	0,369	0,019	29,827	0,000	0,686
26	GEMS	2012	0,183	0,082	28,867	0,052	0,157
27	GEMS	2013	0,272	0,070	29,023	0,042	0,262
28	GEMS	2014	0,279	0,072	28,998	0,034	0,214
29	GEMS	2015	0,249	0,055	29,260	0,006	0,330
30	GEMS	2016	0,285	0,055	29,255	0,093	0,299
31	INCO	2012	0,262	0,050	30,747	0,029	0,262
32	INCO	2013	0,303	0,041	30,956	0,017	0,248
33	INCO	2014	0,273	0,039	31,000	0,074	0,235
34	INCO	2015	0,277	0,036	31,084	0,022	0,199
35	INCO	2016	0,631	0,038	31,029	0,001	0,176

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>CETR</b>	<b>Risk</b>	<b>Size</b>	<b>ROA</b>	<b>DAR</b>
36	ITMG	2012	0,269	0,089	21,123	0,290	0,328
37	ITMG	2013	0,282	0,076	21,054	0,166	0,308
38	ITMG	2014	0,236	0,079	20,991	0,153	0,313
39	ITMG	2015	0,547	0,079	20,887	0,054	0,292
40	ITMG	2016	0,319	0,079	20,914	0,108	0,250
41	KKGI	2012	0,338	0,090	27,635	0,231	0,294
42	KKGI	2013	0,314	0,070	27,888	0,163	0,309
43	KKGI	2014	0,373	0,073	27,845	0,080	0,275
44	KKGI	2015	0,376	0,066	27,938	0,058	0,221
45	KKGI	2016	0,355	0,068	27,913	0,096	0,145
46	MYOH	2012	0,263	0,109	27,888	0,028	0,790
47	MYOH	2013	0,259	0,078	28,228	0,096	0,569
48	MYOH	2014	0,345	0,070	28,340	0,132	0,506
49	MYOH	2015	0,354	0,063	28,430	0,153	0,421
50	MYOH	2016	0,261	0,071	28,313	0,144	0,270
51	PTBA	2012	0,256	0,076	30,175	0,229	0,332
52	PTBA	2013	0,247	0,083	30,089	0,159	0,353
53	PTBA	2014	0,245	0,065	30,326	0,136	0,415
54	PTBA	2015	0,235	0,057	30,458	0,121	0,450
55	PTBA	2016	0,249	0,052	30,553	0,109	0,432
56	RUIS	2012	0,399	0,015	27,794	0,025	0,798
57	RUIS	2013	0,474	0,014	27,876	0,023	0,795
58	RUIS	2014	0,285	0,014	27,865	0,044	0,754
59	RUIS	2015	0,411	0,016	27,719	0,038	0,669
60	RUIS	2016	0,525	0,018	27,610	0,027	0,633
61	TINS	2012	0,333	0,044	29,439	0,071	0,253
62	TINS	2013	0,321	0,034	29,696	0,065	0,379
63	TINS	2014	0,338	0,027	29,909	0,065	0,425
64	TINS	2015	0,396	0,029	29,859	0,011	0,421
65	TINS	2016	0,318	0,028	29,887	0,026	0,408
66	TOBA	2012	0,412	0,114	28,559	0,046	0,576
67	TOBA	2013	0,313	0,076	28,966	0,111	0,581
68	TOBA	2014	0,336	0,077	28,950	0,119	0,526
69	TOBA	2015	0,342	0,074	28,991	0,091	0,451
70	TOBA	2016	0,439	0,082	28,888	0,056	0,435

**Lampiran 3**  
**Output SPSS**

**1. Uji Statitik Deskriptif Variabel Penelitian**

Statistics						
	Tax Avoidance (T)	Karakter Eksekutif (K)	Ukuran Perusahaan (U)	Profitabilitas (P)	Leverage (L)	
N Valid	43	43	43	43	43	
Missing	0	0	0	0	0	
Mean	,35007	,06337	28,07879	,05514	,45286	
Std. Deviation	,113030	,046541	1,798073	,035969	,187539	
Minimum	,183	,014	20,887	,000	,145	
Maximum	,749	,222	29,859	,132	,798	
Percentiles						
25	,27200	,02300	27,84500	,02700	,29200	
50	,32100	,06600	28,34000	,05400	,43500	
75	,39900	,07900	29,06400	,08600	,57600	

**2. Uji Normalitas**

a. Substruktur 1

Tests of Normality						
	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,093	43	,200 <sup>*</sup>	,960	43	,133

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

b. Substruktur 2

Tests of Normality						
	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,095	43	,200 <sup>*</sup>	,975	43	,447

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

### 3. Uji Multikolinieritas

#### a. Substruktur 1

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1(Constant)	,678	,427		1,586	,121		
Karakter Eksekutif (K)	-,895	,597	-,222	-1,498	,142	,917	1,091
Ukuran Perusahaan (U)	-,002	,015	-,023	-,159	,874	,985	1,015
Profitabilitas (P)	-1,841	,768	-,353	-2,398	,021	,929	1,077

a. Dependent Variable: Leverage (L)

#### b. Substruktur 2

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1,016	,231		4,391	,000		
Karakter Eksekutif (K)	-,246	,322	-,101	-,763	,450	,867	1,153
Ukuran Perusahaan (U)	-,024	,008	-,385	-3,094	,004	,984	1,016
Profitabilitas (P)	-,935	,432	-,297	-2,166	,037	,810	1,235
Leverage	,180	,084	,299	2,144	,038	,786	1,273

a. Dependent Variable: Tax Avoidance (T)

### 4. Uji Heteroskedastisitas

#### a. Substruktur 1

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,225	,224		1,007	,320
Karakter Eksekutif (E)	-,113	,313	-,060	-,361	,720
Ukuran Perusahaan (P)	-,003	,008	-,054	-,338	,737
Profitabilitas (U)	-,079	,402	-,032	-,196	,846

a. Dependent Variable: RES\_2

b. Substruktur 2

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,285	,120		2,372	,023
Karakter Eksekutif (K)	,054	,167	,051	,320	,751
Ukuran Perusahaan (U)	-,008	,004	-,286	-1,928	,061
Profitabilitas (P)	-,312	,224	-,228	-1,392	,172
Leverage (L)	,041	,044	,157	,946	,350

a. Dependent Variable: RES\_2

**5. Uji Autokorelasi**

a. Substruktur 1

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,463 <sup>a</sup>	,214	,154	,172509	,876

a. Predictors: (Constant), Profitabilitas, Ukuran\_Perusahaan, Karakter\_Eksekutif

b. Dependent Variable: Leverage (L)

b. Substruktur 2

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,648 <sup>a</sup>	,420	,359	,090513	1,529

a. Predictor s: (Constant), Leverage, Ukuran\_Perusahaan, Karakter\_Eksekutif, Profitabilitas

b. Dependent Variable: Tax Avoidance (T)

## 6. Uji Koefisien Determinasi (*Adjusted R<sup>2</sup>*)

### a. Substruktur 1

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,463 <sup>a</sup>	,214	,154	,172509

a. Predictors: (Constant), Profitabilitas, Ukuran\_Perusahaan, Karakter\_Eksekutif

b. Dependent Variable: Leverage (L)

### b. Substruktur 2

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,648 <sup>a</sup>	,420	,359	,090513

a. Predictors: (Constant), Leverage, Ukuran\_Perusahaan, Karakter\_Eksekutif, Profitabilitas

b. Dependent Variable: Tax Avoidance (T)

## 7. Uji Regresi Linier Berganda

### a. Substruktur 1

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,678	,427		1,586	,121
Karakter Eksekutif (K)	-,895	,597	-,222	-1,498	,142
Ukuran Perusahaan (U)	-,002	,015	-,023	-,159	,874
Profitabilitas (P)	-1,841	,768	-,353	-2,398	,021

a. Dependent Variable: Leverage (L)



b. Substruktur 2

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,016	,231		4,391	,000
Karakter Eksekutif (K)	-,246	,322	-,101	-,763	,450
Ukuran Perusahaan (U)	-,024	,008	-,385	-3,094	,004
Profitabilitas (P)	-,935	,432	-,297	-2,166	,037
Leverage (L)	,180	,084	,299	2,144	,038

a. Dependent Variable: Tax Avoidance (T)