

LAMPIRAN

Lampiran 1**Daftar Sampel Perusahaan Manufaktur di Bursa Efek Indonesia
Tahun 2014-2016**

No	Kode Perusahaan	Nama
1	ADES	Akasha Wira International Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	ALDO	Alkindo Naratama Tbk
4	AMFG	Asahimas Flat Glass Tbk
5	APLI	Asiaplast Industries Tbk
6	ARNA	Arwana Citra Mulia Tbk
7	ASII	Astra International Tbk
8	AUTO	Astra Auto Part Tbk
9	BATA	Sepatu Bata Tbk
10	BUDI	Budi Starch & Sweetener Tbk
11	CEKA	Wilma Cahaya Indonesia Tbk
12	CINT	Chitose Internasional Tbk
13	CPIN	Charoen Pokphand Indonesia Tbk
14	DLTA	Delta Djakarta Tbk
15	DPNS	Duta Pertiwi Nusantara
16	DVLA	Darya Varia Laboratoria Tbk
17	EKAD	Ekadharma International Tbk
18	GGRM	Gudang Garam Tbk
19	HMSP	Hanjaya Mandala Sampoerna Tbk
20	ICBP	Indofood CBP Sukses Makmur Tbk
21	IGAR	Champion Pasific Indonesia Tbk
22	IMPC	Impack Pratama Industri Tbk
23	INAI	Indal Aluminium Industry Tbk
24	INCI	Intan Wijaya International Tbk
25	INDF	Indofood Sukses Makmur Tbk
26	INDS	Indospring Tbk
27	INTP	Indocement Tunggul Prakasa Tbk
28	JECC	Jembo Cable Company Tbk
29	JPFA	Japfa Comfeed Indonesia Tbk
30	KAEF	Kimia Farma Tbk
31	KBLI	KMI Wire and Cable Tbk
32	KBLM	Kabelindo Murni Tbk
33	KDSI	Kedawung Setia Industrial Tbk

No	Kode Perusahaan	Nama
34	KLBF	Kalbe Farma Tbk
35	LION	Lion Metal Works Tbk
36	LMPI	Langgeng Makmur Industry Tbk
37	LMSH	Lionmesh Prima Tbk
38	MERK	Merck Tbk
39	MLBI	Multi Bintang Indonesia Tbk
40	MYOR	Mayora Indah Tbk
41	NIPS	Nippres Tbk
42	PICO	Pelangi Indah Canindo Tbk
43	PYFA	Pyridam Farma Tbk
44	RICY	Ricky Putra Globalindo Tbk
45	ROTI	Nippon Indosari Corporindo Tbk
46	SCCO	Supreme Cable Manufacturing and Commerce Tbk
47	SKBM	Sekar Bumi Tbk
48	SKLT	Sekar Laut Tbk
49	SMBR	Semen Baturaja Persero Tbk
50	SMGR	Semen Indonesia Tbk
51	SMSM	Selamat Sempurna Tbk
52	SQBI	Taisho Pharmaceutical Indonesia Tbk
53	SRSN	Indo Acitama Tbk
54	STTP	Siantar Top Tbk
55	TCID	Mandom Indonesia Tbk
56	TOTO	Surya Toto Indonesia Tbk
57	TRIS	Trisula International Tbk
58	TRST	Trias Sentosa Tbk
59	TSPC	Tempo Scan Pasific Tbk
60	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
61	UNIT	Nusantara Inti Corpora Tbk
62	UNVR	Unilever Indonesia Tbk
63	WIIM	Wismilak Inti Makmur Tbk

Lampiran 2

Daftar Perusahaan Manufaktur yang Terkena Outlier

No	Kode Perusahaan	Tahun
1	ADES	2015
2	ADES	2016
3	AKPI	2014
4	AKPI	2016
5	APLI	2014
6	ASII	2014
7	BATA	2015
8	BUDI	2015
9	CEKA	2016
10	CPIN	2016
11	IGAR	2016
12	IMPC	2015
13	INAI	2015
14	INCI	2014
15	INCI	2015
16	INDF	2015
17	INDF	2016
18	INDS	2015
19	INTP	2016
20	JECC	2015
21	KBLI	2014
22	LMPI	2014
23	LMPI	2015
24	LMPI	2016
25	KBLM	2014
26	KBLM	2015
27	KBLM	2016
28	LMSH	2015
29	NIPS	2016
30	PICO	2014
31	PICO	2015
32	PICO	2016
33	RICY	2015

No	Kode Perusahaan	Tahun
34	RICY	2016
35	SMBR	2015
36	SMGR	2016
37	SRSN	2014
38	SRSN	2016
39	TCID	2015
40	TRIS	2016
41	TRST	2014
42	TRST	2015
43	TRST	2016
44	UNIT	2014
45	UNIT	2015

Lampiran 3**Hasil Sampling
Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2014-2016**

No	Kode Perusahaan	TA	BGEND	RISK	KM	KKEL
1	ADES_14	0,2527	0,1429	0,0266	9,764	0
2	AKPI_16	0,3102	0,0909	0,0236	10,1925	0
3	ALDO_14	0,2532	0,1667	0,0127	9,2444	0
4	ALDO_15	0,2581	0,1667	0,0124	9,2471	0
5	ALDO_16	0,2546	0,1667	0,0111	9,2573	0
6	AMFG_14	0,2328	0	0,0753	10,3999	1
7	AMFG_15	0,2648	0	0,0691	10,4183	1
8	AMFG_16	0,2528	0	0,0536	10,4441	0
9	APLI_15	0,2039	0	0,0426	9,3897	1
10	APLI_16	0,251	0	0,0499	9,3979	1
11	ARNA_14	0,249	0	0,0984	9,8768	1
12	ARNA_15	0,2545	0	0,0866	9,8837	0
13	ARNA_16	0,2621	0	0,0803	9,9943	0
14	ASII_15	0,2046	0,0909	0,0146	9,0414	0
15	ASII_16	0,1776	0,0833	0,0137	8,9978	0
16	AUTO_14	0,1369	0	0,0171	10,6592	1
17	AUTO_15	0,2558	0	0,0171	10,7318	1
18	AUTO_16	0,255	0	0,0168	10,7405	1
19	BATA_14	0,2845	0	0,0506	8,7619	0
20	BATA_16	0,3533	0	0,0969	8,7627	0
21	BUDI_14	0,3449	0,1	0,2035	10,3449	1
22	BUDI_16	0,2689	0,1	0,1719	10,3462	1
23	CEKA_14	0,2816	0,1429	0,0976	9,793	0
24	CEKA_15	0,2511	0,1429	0,0843	10,0072	0
25	CINT_14	0,292	0	0,0238	9,6761	1
26	CINT_15	0,2768	0	0,0227	9,6681	1
27	CINT_16	0,2681	0	0,0217	9,6796	1
28	CPIN_14	0,171	0	0,0573	11,0826	1
29	CPIN_15	0,2055	0	0,0479	11,0415	1
30	DLTA_14	0,241	0	0,0649	10,1648	0
31	DLTA_15	0,2324	0	0,062	10,0848	0
32	DLTA_16	0,2218	0	0,0538	10,13	0
33	DPNS_14	0,155	0	0,0101	10,2236	1

No	Kode Perusahaan	TA	BGEND	RISK	KM	KKEL
34	DPNS_15	0,1667	0	0,0099	10,2353	1
35	DPNS_16	0,1854	0	0,0092	10,1255	1
36	DVLA_14	0,2356	0,3077	9,2525	10,0147	0
37	DVLA_15	0,253	0,3077	8,3111	10,0384	0
38	DVLA_16	0,2907	0,2667	7,4694	10,1267	0
39	EKAD_14	0,306	0,2	0,0706	9,6335	1
40	EKAD_15	0,2906	0,2	0,0745	9,6721	1
41	EKAD_16	0,2344	0,2	0,0413	9,7782	1
42	GGRM_14	0,2513	0,0909	0,1086	10,7339	1
43	GGRM_15	0,2527	0,2	0,0996	10,7875	1
44	GGRM_16	0,2506	0,1818	0,1004	10,9281	1
45	HMSP_14	0,2579	0,0833	0,0684	11,0183	1
46	HMSP_15	0,2562	0,0714	0,051	11,0426	1
47	HMSP_16	0,2498	0,1538	0,0456	11,0899	1
48	ICBP_14	0,2529	0,0625	0,0357	11,2483	1
49	ICBP_15	0,271	0,0714	0,0335	11,2891	1
50	ICBP_16	0,2722	0,0667	0,0308	11,3417	1
51	IGAR_14	0,276	0	0,0442	9,1918	1
52	IGAR_15	0,1869	0	0,0402	9,3693	1
53	IMPC_14	0,1844	0,125	0,0392	9,9891	1
54	IMPC_16	0,2365	0,1111	0,0299	10,1954	1
55	INAI_14	0,3265	0,1111	0,0231	9,466	1
56	INAI_16	0,3881	0,1111	0,0155	9,5142	1
57	INCI_16	0,2487	0	0,0229	9,2127	1
58	INDF_14	0,2935	0,0588	0,0141	11,7993	0
59	INDS_14	0,2381	0,1667	0,0701	9,9251	1
60	INDS_16	0,176	0,1667	0,0646	9,9947	1
61	INTP_14	0,2232	0	0,0429	10,9058	0
62	INTP_15	0,2282	0	0,0448	10,8071	0
63	JECC_14	0,2806	0,2857	0,152	9,3921	1
64	JECC_16	0,2451	0,2857	0,1018	9,6956	1
65	JPFA_14	0,2907	0,1667	0,0083	11,3917	1
66	JPFA_15	0,2482	0,1111	0,0076	11,3698	1
67	JPFA_16	0,2151	0,1111	0,0068	11,4023	1
68	KAEF_14	0,2506	0,2	0,0143	10,3367	0
69	KAEF_15	0,2518	0,2	0,0124	10,4592	0
70	KAEF_16	0,2909	0,2	0,0092	10,5592	0

No	Kode Perusahaan	TA	BGEND	RISK	KM	KKEL
71	KBLI_15	0,2311	0,1	0,1104	10,1688	0
72	KBLI_16	0,1341	0	0,0916	10,1803	0
73	KDSI_14	0,2327	0	0,0276	10,1065	0
74	KDSI_15	0,2297	0	0,0223	10,3504	0
75	KDSI_16	0,2561	0	0,023	10,0294	0
76	KLBF_14	0,2325	0,1818	0,0183	10,6499	0
77	KLBF_15	0,2437	0,1667	0,0166	10,6304	0
78	KLBF_16	0,2395	0,1667	0,0149	10,602	0
79	LION_14	0,2204	0	0,0059	9,7361	0
80	LION_15	0,2127	0	0,0056	9,8536	0
81	LION_16	0,2255	0	0,0052	9,8777	0
82	LMSH_14	0,3274	0,1667	0,0266	9,0881	1
83	LMSH_16	0,3365	0,2	0,0229	9,1256	1
84	MERK_14	0,2667	0,25	0,0191	10,0858	1
85	MERK_15	0,265	0,25	0,0213	10,1235	1
86	MERK_16	0,2842	0,25	0,0184	10,2146	1
87	MLBI_14	0,2629	0	0,2299	8	0
88	MLBI_15	0,2645	0	0,2442	8	0
89	MLBI_16	0,2561	0	0,2255	8	0
90	MYOR_14	0,2263	0	0,0739	11,2558	1
91	MYOR_15	0,2379	0	0,067	11,3035	1
92	MYOR_16	0,2478	0	0,0588	11,4228	1
93	NIPS_14	0,256	0,1667	0,0635	9,6979	1
94	NIPS_15	0,2654	0,1667	0,0495	9,7331	1
95	PYFA_14	0,3682	0,5	0,0051	9,6192	1
96	PYFA_15	0,3223	0,4286	0,0055	9,5668	1
97	PYFA_16	0,2704	0,4286	0,0052	9,6543	1
98	RICY_14	0,3375	0	0,003	9,4163	0
99	ROTI_14	0,2539	0,2	0,0329	10,5769	0
100	ROTI_15	0,2848	0,25	0,026	10,8191	0
101	ROTI_16	0,2897	0,125	0,0241	10,9284	0
102	SCCO_14	0,2453	0,1429	0,088	9,694	1
103	SCCO_15	0,2278	0,1429	0,0822	9,725	1
104	SCCO_16	0,2252	0,1429	0,0595	9,7714	1
105	SKBM_14	0,1881	0,2222	0,0498	9,6997	0
106	SKBM_15	0,2513	0,2222	0,0423	9,6831	0
107	SKBM_16	0,2682	0,2727	0,0323	9,6951	0

No	Kode Perusahaan	TA	BGEND	RISK	KM	KKEL
108	SKLT_14	0,3	0	0,0132	9,1789	1
109	SKLT_15	0,267	0	0,0116	9,2535	1
110	SKLT_16	0,1796	0	0,0077	9,2977	1
111	SMBR_14	0,168	0,2	0,0165	10,3423	0
112	SMBR_16	0,2582	0,1	0,011	10,2622	0
113	SMGR_14	0,214	0	0,0295	10,9102	0
114	SMGR_15	0,2265	0	0,0265	10,962	0
115	SMSM_14	0,2212	0	0,046	10,6523	1
116	SMSM_15	0,2097	0	0,0362	10,6365	1
117	SMSM_16	0,237	0	0,0357	10,4627	0
118	SQBI_14	0,2512	0	0,0373	9,3424	0
119	SQBI_15	0,2438	0	0,0369	9,3979	0
120	SQBI_16	0,2486	0	0,0357	9,5911	0
121	SRSN_15	0,2515	0	0,024	10,0841	1
122	STTP_14	0,2641	0,2	0,0181	9,3997	1
123	STTP_15	0,1996	0,1667	0,016	9,5275	1
124	STTP_16	0,2001	0,1667	0,0132	9,5574	1
125	TCID_14	0,272	0,15	0,1085	10,2927	1
126	TCID_16	0,2683	0,1429	0,092	10,4803	1
127	TOTO_14	0,2306	0	0,03	10,461	1
128	TOTO_15	0,2525	0	0,0249	10,461	1
129	TOTO_16	0,3293	0	0,0236	10,461	1
130	TRIS_14	0,246	0,1667	0,0363	9,2169	0
131	TRIS_15	0,2487	0,1667	0,0329	9,211	0
132	TSPC_14	0,2133	0,6	0,005	10,4713	1
133	TSPC_15	0,1442	0,6	0,0045	10,5038	1
134	TSPC_16	0,2413	0,625	0,0043	10,5159	1
135	ULTJ_14	0,2451	0	0,098	9,3308	1
136	ULTJ_15	0,2534	0	0,0807	9,4314	1
137	ULTJ_16	0,2388	0	0,0674	9,6812	1
138	UNIT_16	0,5506	0	0,0051	0	0
139	UNVR_14	0,2525	0,2143	0,0499	10,7237	1
140	UNVR_15	0,2526	0,2857	0,0453	10,7373	1
141	UNVR_16	0,2545	0,3333	0,0426	10,7935	1
142	WIIM_14	0,249	0,2222	0,0187	9,8942	1
143	WIIM_15	0,2634	0,2222	0,0185	9,8895	1
144	WIIM_16	0,2223	0,2222	0,0184	9,9159	1

Lampiran 4

Hasil Regresi SPSS versi 22

Tabel 4.2
Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		144
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,04243963
Most Differences	Absolute	,095
	Positive	,080
	Negative	-,095
Test Statistic		1,095
Asymp. Sig. (2-tailed)		,073

a. Test distribution is Normal.

b. Calculated from data.

Tabel 4.3
Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,468	,033		14,140	,000		
Board Gender Diversity	,038	,029	,101	1,331	,018	,931	1,074
Preferensi Risiko Eksekutif	,001	,003	,014	,186	,853	,918	1,089
Kompensasi Manajemen	,023	,003	-,506	-6,677	,000	,942	1,062
KM*KKEL	,001	,001	,064	,825	,411	,892	1,121

a. Dependent Variable: Tax Avoidance

Tabel 4.4
Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,097	,022		4,346	,000
Board Gender Diversity	,002	,019	,009	,106	,916
Preferensi Risiko Eksekutif	-,001	,002	-,035	-,415	,679
Kompensasi Manajemen	-,007	,002	-,256	-3,037	,300
KM*KKEL	,001	,001	,099	1,144	,254

a. Dependent Variable: Abs_Res

Tabel 4.5
Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,499 ^a	,249	,227	,04305	1,260

a. Predictors: (Constant), KM*KKEL, Board Gender Diversity, Kompensasi Manajemen, Preferensi Risiko Eksekutif

b. Dependent Variable: Tax Avoidance

Tabel 4.6
Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Board Gender Diversity	144	,0000	,6250	,112473	,1307729
Preferensi Risiko Eksekutif	144	,0030	9,2525	,218792	1,1948521
Kompensasi Manajemen	144	,0000	11,7993	9,999613	1,0994702
KM*KKEL	144	,0000	11,4228	6,072388	5,0304912
Tax Avoidance	144	,1341	,5506	,251311	,0489710
Valid N (listwise)	144				

Tabel 4.7
Hasil Uji Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,468	,033		14,140	,000
Board Gender Diversity	,038	,029	,101	1,331	,018
Preferensi Risiko Eksekutif	,001	,003	,014	,186	,853
Kompensasi Manajemen	,023	,003	-.506	-6,677	,000
KM*KKEL	,001	,001	,064	,825	,411

a. Dependent Variable: Tax Avoidance

Tabel 4.8
 Hasil Uji Koefisien Determinasi (*Adjusted R²*)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,499 ^a	,249	,227	,04305	1,260

a. Predictors: (Constant), KM*KKEL, Board Gender Diversity, Kompensasi Manajemen, Preferensi Risiko Eksekutif

b. Dependent Variable: Tax Avoidance

Tabel 4.9
 Hasil Uji Signifikansi Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,085	4	,021	11,519	,000 ^b
	Residual	,258	139	,002		
	Total	,343	143			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), KM*KKEL, Board Gender Diversity, Kompensasi Manajemen, Preferensi Risiko Eksekutif

Tabel 4.10
Hasil Uji Parsial (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,468	,033		14,140	,000		
Board Gender Diversity	,038	,029	,101	1,331	,018	,931	1,074
Preferensi Risiko Eksekutif	,001	,003	,014	,186	,853	,918	1,089
Kompensasi Manajemen	,023	,003	-,506	-6,677	,000	,942	1,062
KM*KKEL	,001	,001	,064	,825	,411	,892	1,121

a. Dependent Variable: Tax Avoidance