

APPENDICES

Appendix 1

List of Samples Manufacturing Companies in Indonesia Stock Exchange Year 2014-2016

No	Company Code	Name
1	ADES	Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	AKPI	Argha Karya Prima Industry Tbk
4	ALDO	Alkindo Naratama Tbk
5	AMFG	Asahimas Flat Glass Tbk
6	APLI	Asiaplast Industries Tbk
7	ARNA	Arwana Citra Mulia Tbk
8	ASII	Astra International Tbk
9	AUTO	Astra Auto Part Tbk
10	BATA	Sepatu Bata Tbk
11	BUDI	Budi Starch & Sweetener Tbk
12	CEKA	Wilma Cahaya Indonesia 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	ISSP	Steel Pipe Industry Indonesia, Tbk
29	JECC	Jembo Cable Company Tbk
30	JPFA	Japfa Comfeed Indonesia Tbk

No	Company Code	Name
31	KAEF	Kimia Farma Tbk
32	KBLI	KMI Wire and Cable Tbk
33	KBLM	Kabelindo Murni Tbk
34	KDSI	Kedawung Setia Industrial Tbk
35	KLBF	Kalbe Farma Tbk
36	LION	Lion Metal Works Tbk
37	MERK	Merck Tbk
38	MLBI	Multi Bintang Indonesia Tbk
39	MYOR	Mayora Indah Tbk
40	NIPS	Nippres Tbk
41	PICO	Pelangi Indah Canindo Tbk
42	PYFA	Pyridam Farma Tbk
43	RICY	Ricky Putra Globalindo Tbk
44	ROTI	Nippon Indosari Corporindo Tbk
45	SCCO	Supreme Cable Manufacturing and Commerce Tbk
46	SIDO	Sido Muncul 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	STAR	PT Star Petrochem Tbk
55	STTP	Siantar Top Tbk
56	TALF	Tunas Alfin Tbk
57	TCID	Mandom Indonesia Tbk
58	TOTO	Surya Toto Indonesia Tbk
59	TRIS	Trisula International Tbk
60	TRST	Trias Sentosa Tbk
61	TSPC	Tempo Scan Pasific Tbk
62	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
63	UNIT	Nusantara Inti Corpora Tbk
64	UNVR	Unilever Indonesia Tbk
65	WIIM	Wismilak Inti Makmur Tbk

Appendix 2
List of Outlier Distributed Manufacturing Companies

No	Company Code	Year
1	ADES	2015
2	ADES	2016
3	ASII	2014
4	CEKA	2016
5	IGAR	2016
6	INCI	2014
7	INDS	2015
8	INTP	2016
9	JECC	2015
10	KBLM	2014
11	PYFA	2016
12	SMSM	2015
13	STTP	2016
14	TCID	2015
15	TRST	2016
16	UNIT	2014
17	UNIT	2015
18	STAR	2014
19	STAR	2015
20	STAR	2016

Appendix 3

**Sampling Results
Manufacturing Companies in Indonesia Stock Exchange in 2014-2016**

No	Company Code	Year	TA	DEV	CSR_D	PC
1	ADES	2014	0,2527	0	0	0
2	AISA	2014	0,2197	1	0,1538	1
3	AISA	2015	0,2532	1	0,3077	1
4	AISA	2016	0,1995	1	0,3736	1
5	AKPI	2014	0,4332	1	0,1429	0
6	AKPI	2015	0,4594	1	0,2198	0
7	AKPI	2016	0,3102	1	0,2747	0
8	ALDO	2014	0,2532	0	0,1978	0
9	ALDO	2015	0,2581	0	0,1648	0
10	ALDO	2016	0,2546	0	0,2198	0
11	AMFG	2014	0,2328	1	0,2198	0
12	AMFG	2015	0,2648	0	0,3626	0
13	AMFG	2016	0,2528	0	0,4835	0
14	APLI	2014	0,4208	0	0,1319	0
15	APLI	2015	0,2039	0	0,1648	0
16	APLI	2016	0,251	0	0,1209	0
17	ARNA	2014	0,249	0	0,2198	1
18	ARNA	2015	0,2545	0	0,1978	1
19	ARNA	2016	0,2621	0	0,3516	1
20	ASII	2015	0,2046	1	0,2967	1
21	ASII	2016	0,1776	1	0,4945	1
22	AUTO	2014	0,1369	1	0,2308	1
23	AUTO	2015	0,2558	1	0,2747	1
24	AUTO	2016	0,255	1	0,4396	1

No	Company Code	Year	TA	DEV	CSR_D	PC
25	BATA	2014	0,2845	0	0,1209	1
26	BATA	2015	0,0907	0	0,0989	1
27	BATA	2016	0,3533	0	0,1868	1
28	BUDI	2014	0,3449	0	0	0
29	BUDI	2015	0,5957	1	0	0
30	BUDI	2016	0,2689	1	0	0
31	CEKA	2014	0,2816	1	0,0549	1
32	CEKA	2015	0,2511	1	0,0549	1
33	CPIN	2014	0,171	1	0,0879	1
34	CPIN	2015	0,2055	1	0,1429	1
35	CPIN	2016	0,4347	1	0,3297	1
36	DLTA	2014	0,241	0	0,0989	1
37	DLTA	2015	0,2324	0	0,1648	1
38	DLTA	2016	0,2218	0	0,3077	1
39	DPNS	2014	0,155	0	0,0989	0
40	DPNS	2015	0,1667	0	0,2198	0
41	DPNS	2016	0,1854	0	0,2747	0
42	DVLA	2014	0,2356	0	0,0659	1
43	DVLA	2015	0,253	0	0,1538	1
44	DVLA	2016	0,2907	0	0,1978	1
45	EKAD	2014	0,306	0	0,1099	0
46	DVLA	2015	0,2906	0	0,0659	0
47	DVLA	2016	0,2344	0	0,2967	0
48	GGRM	2014	0,2513	0	0,0769	0
49	GGRM	2015	0,2527	0	0,0989	0
50	GGRM	2016	0,2506	0	0,2747	0
51	HMSP	2014	0,2579	1	0,1099	1

No	Company Code	Year	TA	DEV	CSR_D	PC
52	HMSP	2015	0,2562	1	0,2967	1
53	HMSP	2016	0,2498	1	0,3407	1
54	ICBP	2014	0,2529	1	0,3077	1
55	ICBP	2015	0,271	1	0,3516	1
56	ICBP	2016	0,2722	1	0,4286	1
57	IGAR	2014	0,276	0	0,0989	0
58	IGAR	2015	0,1869	0	0,1538	0
59	IMPC	2014	0,1844	0	0,2198	0
60	IMPC	2015	0,1185	0	0	0
61	IMPC	2016	0,2365	0	0,4835	0
62	INAI	2014	0,3265	1	0,0879	0
63	INAI	2015	0,499	1	0,1758	0
64	INAI	2016	0,3881	1	0,3846	0
65	INCI	2015	0,1176	0	0,1758	1
66	INCI	2016	0,2487	0	0,3846	1
67	INDF	2014	0,2935	1	0,2198	1
68	INDF	2015	0,3487	1	0,2967	1
69	INDF	2016	0,3429	1	0,3736	1
70	INDS	2014	0,2381	0	0,1209	1
71	INDS	2016	0,176	0	0,3956	1
72	INTP	2014	0,2232	0	0,2857	0
73	INTP	2015	0,2282	0	0,3846	0
74	ISSP	2014	0,1799	1	0,2198	0
75	ISSP	2015	0,1842	1	0,2198	0
76	ISSP	2016	0,2603	1	0,2198	0
77	JECC	2014	0,2806	1	0,1648	1
78	JECC	2016	0,2451	1	0,4176	1

No	Company Code	Year	TA	DEV	CSR_D	PC
79	JPFA	2014	0,2907	1	0,1538	0
80	JPFA	2015	0,2482	1	0,1868	0
81	JPFA	2016	0,2151	1	0,4286	0
82	KAEF	2014	0,2506	1	0,1099	1
83	KAEF	2015	0,2518	1	0,2527	1
84	KAEF	2016	0,2909	1	0,4615	1
85	KBLI	2014	0,491	1	0,0989	1
86	KBLI	2015	0,2311	1	0,2857	1
87	KBLI	2016	0,1341	1	0,4286	1
88	KBLM	2015	0,4057	1	0,1319	0
89	KBLM	2016	0,4254	1	0,3846	0
90	KDSI	2014	0,2331	0	0,2198	0
91	KDSI	2015	0,2297	0	0,2198	0
92	KDSI	2016	0,2601	0	0,2198	0
93	KLBF	2014	0,2325	0	0,3077	1
94	KLBF	2015	0,2437	0	0,2527	1
95	KLBF	2016	0,2395	0	0,4615	1
96	LION	2014	0,2204	0	0,0989	0
97	LION	2015	0,2127	0	0,0879	0
98	LION	2016	0,2255	0	0,3077	0
99	MERK	2014	0,2667	0	0,2198	0
100	MERK	2015	0,265	0	0,1538	0
101	MERK	2016	0,2842	0	0,3516	0
102	MLBI	2014	0,2629	1	0,0879	1
103	MLBI	2015	0,4893	1	0,2527	1
104	MLBI	2016	0,3365	1	0,3187	1
105	MYOR	2014	0,2263	0	0,1648	0

No	Company Code	Year	TA	DEV	CSR_D	PC
106	MYOR	2015	0,265	0	0,1648	0
107	MYOR	2016	0,2842	0	0,4396	0
108	NIPS	2014	0,256	0	0,1429	0
109	NIPS	2015	0,2645	1	0,1429	0
110	NIPS	2016	0,2561	0	0,4396	0
111	PICO	2014	0,2098	1	0,2198	0
112	PICO	2015	0,2379	1	0,2198	0
113	PICO	2016	0,2478	1	0,2198	0
114	PYFA	2014	0,3682	1	0	1
115	PYFA	2015	0,2654	1	0	1
116	RICY	2014	0,3375	0	0,0549	0
117	RICY	2015	0,1419	0	0,1648	0
118	RICY	2016	0,2053	0	0,2527	0
119	ROTI	2014	0,2539	0	0,1319	0
120	ROTI	2015	0,3223	0	0,1538	0
121	ROTI	2016	0,2704	0	0,4396	0
122	SCCO	2014	0,2453	0	0,0989	0
123	SCCO	2015	0,3988	0	0,0989	0
124	SCCO	2016	0,3993	0	0,3516	0
125	SIDO	2014	0,2391	0	0,2198	0
126	SIDO	2015	0,2848	0	0,2198	0
127	SIDO	2016	0,2897	0	0,2198	0
128	SKBM	2014	0,1881	1	0,1209	0
129	SKBM	2015	0,2278	1	0,1209	0
130	SKBM	2016	0,2252	1	0,3187	0
131	SKLT	2014	0,3	0	0,0879	1
132	SKLT	2015	0,2194	0	0,0769	1

No	Company Code	Year	TA	DEV	CSR_D	PC
133	SKLT	2016	0,2362	0	0,3187	1
134	SMBR	2014	0,168	1	0,2527	1
135	SMBR	2015	0,2513	1	0,3077	1
136	SMBR	2016	0,2682	1	0,4286	1
137	SMGR	2014	0,214	1	0,2418	1
138	SMGR	2015	0,267	1	0,2857	1
139	SMGR	2016	0,1796	1	0,5604	1
140	SMSM	2014	0,2212	1	0,1648	0
141	SMSM	2016	0,2582	1	0,6154	0
142	SQBB	2014	0,2515	0	0,2198	1
143	SQBB	2015	0,2515	0	0,2198	1
144	SQBB	2016	0,2388	0	0,2198	1
145	SRSN	2014	0,5158	0	0,1648	1
146	SRSN	2015	0,2265	0	0,1648	1
147	SRSN	2016	0,1081	0	0,4615	1
148	STTP	2014	0,2641	0	0,1099	0
149	STTP	2015	0,2515	0	0,1099	0
150	TALF	2014	0,2527	0	0,2198	0
151	TALF	2015	0,2257	1	0,2198	0
152	TALF	2016	0,2658	0	0,2198	0
153	TCID	2014	0,272	0	0,3297	1
154	TCID	2016	0,2683	0	0,5385	1
155	TOTO	2014	0,2306	1	0,2527	1
156	TOTO	2015	0,2525	1	0,2308	1
157	TOTO	2016	0,3293	1	0,3626	1
158	TRIS	2014	0,246	1	0,0879	0
159	TRIS	2015	0,2487	1	0,0769	0

No	Company Code	Year	TA	DEV	CSR_D	PC
160	TRIS	2016	0,4742	1	0,4615	0
161	TRST	2014	0,5232	1	0,0549	0
162	TRST	2015	0,5046	1	0,0549	0
163	TSPC	2014	0,2133	0	0,0549	1
164	TSPC	2015	0,1442	0	0,0549	1
165	TSPC	2016	0,2413	0	0,2967	1
166	ULTJ	2014	0,2451	1	0,1319	1
167	ULTJ	2015	0,2534	1	0,1319	1
168	ULTJ	2016	0,2388	1	0,2967	1
169	UNIT	2016	0,5506	0	0,2198	0
170	UNVR	2014	0,2525	1	0,1978	1
171	UNVR	2015	0,2526	1	0,3077	1
172	UNVR	2016	0,2545	1	0,8462	1
173	WIIM	2014	0,249	1	0,1429	1
174	WIIM	2015	0,2634	1	0,2747	1
175	WIIM	2016	0,2223	1	0,6813	1

Appendix 4
SPSS Regression Results version 15.0

Result of Descriptive Statistic

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TAX AVOIDANCE DERIVATIVES CSR DISCLOSURE POLITICAL CONNECTION	175	,0907	,5957	,266394	,0833367
Valid N (listwise)	175	0	1	,49	,501
	175	,0000	,8462	,230330	,1401962
	175	0	1	,49	,501

Result of Normality Test

One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	175
Mean	,0000000
Std. Deviation	,28260725
Absolute	,124
Positive	,124
Negative	-,093
Kolmogorov-Smirnov Z	1,643
Asymp. Sig. (2-tailed)	,09

a. Test distribution is Normal.

b. Calculated from data.

Source: SPSS Data Result 15.0

Result of Autocorrelation and Determination Test

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,460(a)	,267	,251	,48508	1,674

a Predictors: (Constant), POLITICAL CONNECTION, CSR DISCLOSURE, DERIVATIVES

b Dependent Variable: TAX AVOIDANCE

Result of Multiple Linear Regression Analysis and Multicollinearity Test

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF	B	Std. Error
1	(Constant)	-1,389	,065		-21,481	,000		
	DERIVATIVES	,131	,045	,224	2,912	,004	,920	1,087
	CSR DISCLOSURE	,011	,033	,024	,322	,748	,976	1,025
	POLITICAL CONNECTION	,117	,045	-,201	2,619	,010	,930	1,075

a Dependent Variable: TAX AVOIDANCE

Result of F Test

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,004	3	,335	4,118	,008(a)
	Residual	13,897	171	,081		
	Total	14,901	174			

a Predictors: (Constant), POLITICAL CONNECTION, CSR DISCLOSURE, DERIVATIVES

b Dependent Variable: TAX AVOIDANCE

THE INFLUENCE OF DERIVATIVE TRANSACTIONS, CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND POLITICAL CONNECTIONS TOWARD TAX AVOIDANCE (Empirical Study on Manufacture Industry Listed in Indonesia Stock E

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