

## LAMPIRAN

### A. Daftar Perusahaan

No	Kode	Nama Perusahaan
1	ADRO	PT Adaro Energy Tbk
2	DEWA	PT Darma Henwa Tbk
3	GEMS	PT Golden Energy Mines Tbk
4	ITMG	PT Indo Tambangraya Megah Tbk
5	KKGI	PT Resource Alam Indonesia Tbk
6	MBAP	PT Mitrabara Adiperdana Tbk
7	MYOH	PT Samindo Resources Tbk
8	PTBA	PT Bukit Asam Tbk
9	TOBA	PT Toba Bara Sejahtera Tbk
10	PSAB	PT J Resources Asia Pasifik Tbk
11	TINS	PT Timah Tbk
12	ARTI	PT Ratu Prabu Energi Tbk
13	ELSA	PT Elnusa Tbk
14	ESSA	PT Surya Esa Perkasa Tbk
15	RUIS	PT Radiant Utama Interinsco Tbk
16	CTTH	PT Citatah Tbk
17	BSSR	PT Baramulti Suksessarana Tbk

B. Variabel

1. Komite Audit

No	Kode	Jumlah
1.	ADRO	3
2.	DEWA	3
3.	GEMS	3
4.	ITMG	3
5.	KKGI	3
6.	MBAP	3
7.	MYOH	3
8.	PTBA	4
9.	TOBA	3
10.	TINS	4
11.	ELSA	4
12.	ESSA	3
13.	BSSR	3
14.	ADRO	3
15.	DEWA	3
16.	GEMS	3
17.	ITMG	3
18.	KKGI	3
19.	MBAP	3
20.	MYOH	3
21.	PTBA	3
22.	TINS	4
23.	ARTI	2
24.	ELSA	4
25.	CTTH	3
26.	BSSR	3
27.	ADRO	3
28.	DEWA	3
29.	ITMG	3
30.	KKGI	3
31.	MBAP	3
32.	MYOH	3
33.	PTBA	3
34.	TINS	4
35.	ARTI	2
36.	ELSA	3
37.	CTTH	3
38.	BSSR	3
39.	ADRO	3
40.	DEWA	3
41.	GEMS	3

42.	ITMG	4
43.	KKGI	3
44.	MBAP	3
45.	MYOH	3
46.	PTBA	4
47.	PSAB	3
48.	TINS	4
49.	ELSA	3
50.	RUIS	3
51.	CTTH	3
52.	BSSR	3

## 2. Komisaris Independen

No	Kode	Jumlah
1.	ADRO	2
2.	DEWA	2
3.	GEMS	3
4.	ITMG	2
5.	KKGI	2
6.	MBAP	1
7.	MYOH	1
8.	PTBA	2
9.	TOBA	2
10.	TINS	2
11.	ELSA	2
12.	ESSA	2
13.	BSSR	3
14.	ADRO	2
15.	DEWA	2
16.	GEMS	3
17.	ITMG	2
18.	KKGI	2
19.	MBAP	1
20.	MYOH	1
21.	PTBA	2
22.	TINS	3
23.	ARTI	1
24.	ELSA	2
25.	CTTH	1
26.	BSSR	3
27.	ADRO	2
28.	DEWA	2
29.	ITMG	2
30.	KKGI	2

31.	MBAP	1
32.	MYOH	1
33.	PTBA	2
34.	TINS	3
35.	ARTI	1
36.	ELSA	2
37.	CTTH	1
38.	BSSR	3
39.	ADRO	2
40.	DEWA	2
41.	GEMS	3
42.	ITMG	2
43.	KKGI	2
44.	MBAP	1
45.	MYOH	1
46.	PTBA	2
47.	PSAB	1
48.	TINS	2
49.	ELSA	2
50.	RUIS	1
51.	CTTH	1
52.	BSSR	3

### 3. Profitabilitas

No	Kode	ROA
1.	ADRO	2,86
2.	DEWA	0,08
3.	GEMS	3,41
4.	ITMG	15,31
5.	KKGI	8,04
6.	MBAP	17,32
7.	MYOH	13,21
8.	PTBA	13,63
9.	TOBA	11,91
10.	TINS	6,54
11.	ELSA	9,85
12.	ESSA	9,66
13.	BSSR	1,53
14.	ADRO	2,56
15.	DEWA	0,13
16.	GEMS	0,55
17.	ITMG	5,47
18.	KKGI	5,80

19.	MBAP	3,15
20.	MYOH	15,31
21.	PTBA	12,05
22.	TINS	1,09
23.	ARTI	0,73
24.	ELSA	8,52
25.	CTTH	0,32
26.	BSSR	15,17
27.	ADRO	5,13
28.	DEWA	0,14
29.	ITMG	10,80
30.	KKGI	9,78
31.	MBAP	2,33
32.	MYOH	14,41
33.	PTBA	10,80
34.	TINS	2,64
35.	ARTI	0,17
36.	ELSA	7,42
37.	CTTH	3,39
38.	BSSR	14,90
39.	ADRO	7,09
40.	DEWA	0,69
41.	GEMS	19,94
42.	ITMG	18,59
43.	KKGI	12,98
44.	MBAP	3,65
45.	MYOH	9,03
46.	PTBA	20,36
47.	PSAB	1,57
48.	TINS	4,23
49.	ELSA	5,09
50.	RUIS	2,18
51.	CTTH	0,67
52.	BSSR	3,94

4. Leverage

No	Kode	Jumlah
1.	ADRO	3
2.	DEWA	3
3.	GEMS	3
4.	ITMG	3
5.	KKGI	3
6.	MBAP	3
7.	MYOH	3
8.	PTBA	4
9.	TOBA	3
10.	TINS	4
11.	ELSA	4
12.	ESSA	3
13.	BSSR	3
14.	ADRO	3
15.	DEWA	3
16.	GEMS	3
17.	ITMG	3
18.	KKGI	3
19.	MBAP	3
20.	MYOH	3
21.	PTBA	3
22.	TINS	4
23.	ARTI	2
24.	ELSA	4
25.	CTTH	3
26.	BSSR	3
27.	ADRO	3
28.	DEWA	3
29.	ITMG	3
30.	KKGI	3
31.	MBAP	3
32.	MYOH	3
33.	PTBA	3
34.	TINS	4
35.	ARTI	2
36.	ELSA	3
37.	CTTH	3
38.	BSSR	3
39.	ADRO	3
40.	DEWA	3
41.	GEMS	3
42.	ITMG	4

43.	KKGI	3
44.	MBAP	3
45.	MYOH	3
46.	PTBA	4
47.	PSAB	3
48.	TINS	4
49.	ELSA	3
50.	RUIS	3
51.	CTTH	3
52.	BSSR	3

#### 5. Manajemen Laba

NO	CODE	TOTAL ACRUAL			
		2014	2015	2016	2017
1	ADRO	-9.842.647.660	-5.574.441.720	-4.513.601.880	-2.713.899.208
2	DEWA	-2.673.520.310.620	-5.023.981.379.825	-2.044.893.044.868	-3.252.214.003.268
3	GEMS	-371.985.680.640	1.329.796.328.753	-462.468.363.825	1.022.451.341.780
4	ITMG	-2.482.051.120	-2.485.615.755	-1.859.739.106	1.708.007.448
5	KKGI	-56.294.472.238	-30.863.510.175	-112.828.490.926	-74.909.662.280
6	MBAP	42.146.609.600	198.353.578.230	-272.552.667.532	4.657.866.364
7	MYOH	-30.863.437.000	-85.539.650.120	-82.790.825.446	-184.564.767.348
8	PTBA	-55.955.633.000	381.312.000	140.314.000	2.894.010.000
9	TOBA	224.828.538.560	-469.889.956.740	-610.036.382.003	958.570.283.700

10	PSAB	-848.855.833.720	-1.162.055.762.270	590.477.808.966	1.198.358.188.924
11	TINS	1.245.994.000	-1.423.334.000	730.381.000	-1.102.600.000
12	ARTI	53.078.560.838	159.070.404.202	-159.169.496.156	-444.361.447.051
13	ELSA	-30.357.700.000	-24.090.200.000	-145.707.145.000	38.588.000
14	ESSA	-74.466.323.690	557.747.461.345	4.811.494.902.119	1.264.940.482.220
15	RUIS	-229.511.268.963	-275.090.454.972	-322.975.441.429	-1.012.458.481.384
16	CTTH	-176.427.441.636	184.835.127.812	-17.559.779.292	121.442.572.815
17	BSSR	137.924.248.840	-152.896.780.740	-112.718.059.439	-1.604.200.680.228

## 6. Agresivitas Pajak

NO	KODE	ETR			
		2014	2015	2016	2017
1	ADRO	2,29	2,17	0,27	2,36
2	DEWA	1,05	0,11	1,25	1,34
3	GEMS	3,58	4,01	3,51	3,54
4	ITMG	4,24	1,83	3,13	3,13
5	KKGI	2,68	2,66	2,82	3,17
6	MBAP	4,84	3,73	3,99	3,92
7	MYOH	3,90	3,82	3,59	3,61
8	PTBA	4,08	4,25	4,01	3,99
9	TOBA	2,98	2,92	2,28	3,2
10	PSAB	2,31	2,15	2,22	2,32
11	TINS	2,96	2,52	3,15	3,45
12	ARTI	7,65	1,66	0,28	8,24
13	ELSA	3,95	3,85	3,89	3,91
14	ESSA	2,77	4,75	6,67	2,06
15	RUIS	2,61	2,56	1,96	2,16
16	CTTH	1,74	1,96	4,55	5
17	BSSR	1,96	2,61	4,36	3,87

### C. Olah Data

#### 1. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
KOMITE AUDIT	52	2	4	3.13	.444
KOMISARIS	52	1	3	1.88	.676
INDEPENDEN	52	.08	20.36	7.2331	5.94601
PROFITABILITAS	52	.17	1.88	.6844	.33382



MANAJEMEN					
LABA	52	-371985680640	224828538560	31936295771.5	118927062906.
				2	767
AGRESIVITAS	52	.11	5.00	3.0292	1.17131
PAJAK					
Valid N (listwise)	52				

Sumber : Hasil Output Spss 22

## 2. Uji Asumsi Klasik

### a. Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		52
Normal	Mean	.0000000
Parameters <sup>a,b</sup>	Std. Deviation	.97515082
Most Extreme	Absolute	.095
Differences	Positive	.095
	Negative	-.093
Test Statistic		.095
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

### b. Uji Multikolinieritas

#### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	KOMITE AUDIT	.830	1.205
	KOMISARIS INDEPENDEN	.854	1.172
	PROFITABILITAS	.890	1.124

LEVERAGE	.770	1.299
MANAJEMEN LABA	.809	1.237

a. Dependent Variable: AGRESIVITAS PAJAK

### c. Uji Autokolerasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.554 <sup>a</sup>	.307	.232	1.02678	1.876

a. Predictors: (Constant), MANAJEMEN LABA, PROFITABILITAS, KOMISARIS INDEPENDEN, KOMITE AUDIT, LEVERAGE

b. Dependent Variable: AGRESIVITAS PAJAK

### d. Uji Heteroskedastisitas

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.509E-17	1.079		.000	1.000
	KOMITE AUDIT	.000	.355	.000	.000	1.000
	KOMISARIS INDEPENDEN	.000	.230	.000	.000	1.000
	PROFITABILITAS	.000	.026	.000	.000	1.000
	LEVERAGE	.000	.491	.000	.000	1.000
	MANAJEMEN LABA	.000	.000	.000	.000	1.000

a. Dependent Variable: Abs\_res

## 3. Uji Regresi Linier Berganda

### a. Koefisien Determinasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.554 <sup>a</sup>	.307	.232	1.02678

a. Predictors: (Constant), MANAJEMEN LABA, PROFITABILITAS, KOMISARIS INDEPENDEN, KOMITE AUDIT, LEVERAGE

b. Dependent Variable: AGRESIVITAS PAJAK

b. Uji F

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.473	5	4.295	4.074	.004 <sup>b</sup>
	Residual	48.497	46	1.054		
	Total	69.970	51			

a. Dependent Variable: AGRESIVITAS PAJAK

b. Predictors: (Constant), MANAJEMEN LABA, PROFITABILITAS, KOMISARIS INDEPENDEN, KOMITE AUDIT, LEVERAGE

c. Uji T

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

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

	B	Std. Error	Beta		
1 (Constant)	1.235	1.079		1.144	.259
KOMITE AUDIT	.662	.355	.251	1.861	.069
KOMISARIS INDEPENDEN	-.295	.230	-.170	1.282	.206
PROFITABILITAS	.083	.026	.419	3.222	.002
LEVERAGE	-.442	.491	-.126	-.901	.373
MANAJEMEN LABA	5.620 E-13	.000	.057	.418	.678

a. Dependent Variable: AGRESIVITAS PAJAK