

LAMPIRAN

Lampiran 1: Daftar Sampel Penelitian

Purposive sampling perusahaan non-keuangan tahun 2015-2017

NO	KODE PERUSAHAAN	KRITERIA				LENGKAP
		1	2	3	4	
1	ABBA	√	√	-	√	-
2	BLTZ	√	√	-	√	-
3	EMTK	√	√	√	√	√
4	FORU	√	√	-	√	-
5	JTPE	√	√	√	-	-
6	KBLV	√	√	-	√	-
7	LINK	√	√	√	√	√
8	LPLI	√	√	-	√	-
9	MARI	-	-	√	√	-
10	MDIA	√	√	√	√	√
11	MNCN	√	√	√	√	√
12	MSKY	√	√	-	√	-
13	SCMA	√	√	√	√	√
14	TMPO	√	√	-	√	-
15	VIVA	√	√	-	√	-
16	BATA	√	√	√	√	√
17	BIMA	√	√	-	√	-
18	PTSN	√	√	-	√	-
19	KOPI	√	√	√	√	√
20	LAPD	√	√	-	√	-
21	MPOW	-	-	√	√	-
22	PGAS	√	√	-	√	-
23	POWR	-	-	√	√	-
24	RAJA	√	√	√	-	-
25	TGRA	-	-	√	√	-
26	DVLA	√	√	√	√	√
27	INAF	√	√	-	√	-
28	KAEF	√	√	-	√	-
29	KLBF	√	√	-	√	-
30	MERK	√	√	√	√	√
31	PYFA	√	√	√	√	√
32	SCPI	√	-	-	√	-
33	SIDO	√	√	-	√	-
34	SQBB	√	√	√	-	-

**Lampiran *Purposive Sampling* Perusahaan Non-keuangan
pada tahun 2015-2017 (Lanjutan)**

35	SQBI	√	-	-	√	-
36	TSPC	√	√	-	√	-
37	BAYU	√	√	√	√	√
38	BUVA	√	√	-	√	-
39	FAST	√	√	√	-	-
40	GMCW	√	√	-	√	-
41	HOME	√	√	√	-	-
42	HOTL	√	-	√	√	-
43	ICON	√	√	√	√	√
44	INPP	√	√	√	-	-
45	JGLE	-	√	-	√	-
46	JIHD	√	√	√	-	-
47	JSPT	√	√	√	√	√
48	KPIG	√	√	√	√	√
49	MABA	-	-	-	√	-
50	MAMI	√	√	√	√	√
51	MAMIP	√	-	-	√	-
52	MAPB	-	-	√	√	-
53	MINA	-	-	-	√	-
54	ASGR	√	√	√	√	√
55	ATIC	√	√	√	√	√
56	DNET	√	√	√	-	-
57	LMAS	√	√	√	√	√
58	MLPT	√	√	√	√	√
59	MTDL	√	√	√	√	√
60	CMNP	√	√	√	√	√
61	JSMR	√	√	√	√	√
62	META	√	√	√	√	√
63	SULI	√	√	-	√	-
64	TIRT	√	√	-	√	-
65	IKBI	√	√	-	√	-
66	JECC	√	√	-	√	-
67	KBLI	√	√	√	√	√
68	KBLM	√	√	√	-	-
69	SCCO	√	√	√	-	-
70	VOKS	√	√	√	-	-
71	MIKA	√	√	√	√	√
72	PRDA	-	√	√	√	-

**Lampiran *Purposive Sampling* Perusahaan Non keuangan
pada tahun 2015-2017 (Lanjutan)**

73	SAME	✓	✓	✓	✓	✓
74	SILO	✓	✓	✓	✓	✓
75	SRAJ	✓	✓	-	✓	-
76	AMFG	✓	✓	✓	✓	✓
77	ARNA	✓	✓	✓	✓	✓
78	IKAI	✓	✓	-	✓	-
79	KIAS	✓	✓	-	✓	-
80	MARK	-	-	✓	✓	-
81	MLIA	✓	✓	-	✓	-
82	TOTO	✓	✓	✓	✓	✓
83	AGII	-	✓	✓	✓	-
84	BRPT	✓	✓	-	✓	-
85	BUDI	✓	✓	-	✓	-
86	DPNS	✓	✓	-	✓	-
87	EKAD	✓	✓	-	✓	-
88	ETWA	✓	✓	-	✓	-
89	INCI	✓	✓	-	✓	-
90	MDKI	-	✓	✓	✓	-
91	SRSN	✓	✓	✓	-	-
92	TPIA	✓	✓	✓	-	-
93	UNIC	✓	✓	✓	-	-
94	ACST	✓	✓	✓	✓	✓
95	ADHI	✓	✓	✓	✓	✓
96	CSIS	-	-	-	✓	-
97	DGIK	✓	✓	✓	-	✓
98	IDPR	✓	✓	✓	-	-
99	MTRA	-	✓	✓	✓	-
100	NRCA	✓	✓	✓	-	-
101	PBSA	-	-	✓	✓	-
102	PSSI	-	-	-	✓	-
103	PTPP	✓	✓	✓	-	-
104	SSIA	✓	✓	✓	-	-
105	TOPS	-	✓	✓	✓	-
106	TOTL	✓	✓	✓	-	-
107	WEGE	-	-	✓	✓	-
108	WIKA	✓	✓	✓	✓	✓
109	WSKT	✓	✓	✓	✓	✓
110	BALI	✓	✓	✓	-	-

**Lampiran *Purposive Sampling* Perusahaan Non keuangan
pada tahun 2015-2017 (Lanjutan)**

111	BUKK	√	√	√	√	√
112	IBST	√	√	√	-	-
113	INDY	√	√	-	√	-
114	OASA	-	-	-	√	-
115	PPRE	-	-	√	√	-
116	SUPR	√	√	√	-	-
117	TBIG	√	√	√	-	-
118	TOWR	√	√	√	√	√
119	TRUB	√	-	-	√	-
120	ADES	√	√	√	√	√
121	KINO	√	√	-	√	-
122	MBTO	√	√	-	√	-
123	MRAT	√	√	-	√	-
124	TCID	√	√	√	√	√
125	UNVR	√	√	√	√	√
126	ALKA	√	√	-	√	-
127	ALMII	√	√	-	√	-
128	BAJA	√	√	-	√	-
129	BTON	√	√	-	√	-
130	CTBN	√	√	-	√	-
131	GDST	√	√	-	√	-
132	INAI	√	√	-	√	-
133	ISSP	√	√	-	√	-
134	JKSW	√	√	-	√	-
135	JPRS	√	√	-	√	-
136	KRAS	√	√	-	√	√
137	LION	√	√	√	√	√
138	LMSH	√	√	√	√	√
139	NIKL	√	√	-	√	-
140	PICO	√	√	√	√	√
141	TBMS	√	√	√	-	-
142	AISA	√	√	-	√	-
143	ALTO	√	√	-	√	-
144	CAMP	-	-	√	√	-
145	CEKA	√	√	√	√	√
146	CLEO	-	√	√	√	-
147	DLTA	√	√	-	√	-
148	HOKI	-	-	√	√	-

**Lampiran *Purposive Sampling* Perusahaan Non keuangan
pada tahun 2015-2017 (Lanjutan)**

149	ICBP	✓	✓	✓	✓	✓
150	INDF	✓	✓	✓	✓	✓
151	MLBI	✓	✓	✓	✓	✓
152	MYOR	✓	✓	-	✓	-
153	PCAR	-	-	-	✓	-
154	PSDN	✓	✓	-	✓	-
155	ROTI	✓	✓	✓	✓	✓
156	SKBM	✓	✓	✓	-	-
157	SKLT	✓	✓	✓	✓	✓
158	STTP	✓	✓	-	✓	-
159	ULTJ	✓	✓	-	✓	-
160	ASII	✓	✓	✓	✓	✓
161	AUTO	✓	✓	-	✓	-
162	BOLT	✓	✓	-	✓	-
163	BRAM	✓	✓	✓	-	-
164	GYDR	✓	✓	✓	-	-
165	GJTL	✓	✓	-	✓	-
166	IMAS	✓	✓	-	✓	-
167	INDS	✓	✓	-	✓	-
168	LPIN	✓	✓	-	✓	-
169	MASA	✓	✓	-	✓	-
170	NIPS	✓	-	✓	✓	-
171	PRAS	✓	✓	-	✓	-
172	SMSM	✓	✓	-	✓	-
173	AMIN	✓	✓	✓	✓	✓
174	GMFI	-	✓	✓	✓	-
175	KRAH	✓	✓	-	✓	-
176	CINT	✓	✓	-	✓	-
177	KICI	✓	✓	-	✓	-
178	LMPI	✓	✓	-	✓	-
179	WOOD	-	-	✓	✓	-
180	CPIN	✓	✓	-	✓	-
181	JPFA	✓	✓	✓	✓	✓
182	MAIN	✓	✓	-	✓	-
183	SIPD	✓	✓	-	✓	-
184	AIMS	✓	✓	-	✓	-
185	AKRA	✓	✓	✓	✓	✓
186	APII	✓	✓	✓	✓	✓

**Lampiran *Purposive Sampling* Perusahaan Non keuangan
pada tahun 2015-2017 (Lanjutan)**

187	BMSR	√	√	-	√	-
188	BOGA	-	-	√	√	-
189	CARS	-	-	√	√	-
190	CLPI	√	√	√	√	√
191	CMPP	√	√	-	√	-
192	CNKO	√	√	-	√	-
193	DPUM	√	√	√	√	√
194	DSSA	√	√	√	-	-
195	DWGL	-	-	-	√	-
196	EPMT	√	√	√	√	√
197	FISH	√	√	√	-	-
198	GREN	√	√	-	√	-
199	HEXA	√	√	√	-	-
200	INTA	√	√	-	√	-
201	INTD	√	√	√	√	√
202	ITTG	√	√	-	√	-
203	JKON	√	√	√	√	√
204	KOBX	√	√	-	√	-
205	KONI	√	√	-	√	-
206	LTLS	√	√	√	√	√
207	MDRN	√	√	-	√	-
208	MICE	√	√	√	√	√
209	MPMX	√	√	√	√	√
210	OKAS	√	√	-	√	-
211	SDPC	√	√	√	√	√
212	SQMI	√	-	-	√	-
213	TGKA	√	√	√	√	√
214	TIRA	√	√	-	√	-
215	TMPI	√	-	-	√	-
216	TRIL	√	√	-	√	-
217	TURI	√	√	√	√	√
218	ACES	√	√	√	√	√
219	AMRT	√	√	√	√	√
220	CENT	√	√	-	√	-
221	CSAP	√	√	√	√	-
222	DAYA	-	√	-	√	-
223	ECII	√	√	-	√	-
224	ERAA	√	√	√	√	√

**Lampiran *Purposive Sampling* Perusahaan Non keuangan
pada tahun 2015-2017 (Lanjutan)**

225	GLOB	√	√	-	√	-
226	GOLD	√	√	-	√	-
227	HERO	√	√	-	√	-
228	KIOS	-	-	-	√	-
229	KOIN	√	√	-	√	-
230	LPPF	√	√	√	√	√
231	MAPI	√	√	√	√	√
232	UNTR	√	√	√	√	√
233	WAPO	√	√	-	√	-
234	WICO	√	√	√	-	-
235	MCAS	-	-	√	√	-
236	MIDI	√	√	√	√	√
237	MKNT	√	√	√	√	√
238	MPPA	√	√	-	√	-
239	RALS	√	√	√	√	√
240	RANC	√	√	-	√	-
241	RIMO	√	√	-	√	-
242	SKYB	√	√	-	√	-
243	SONA	√	√	-	√	-
244	TELE	√	√	√	√	√
245	TRIO	√	√	-	√	-
246	APEX	√	√	-	√	-
247	DYAN	√	√	-	√	-
248	GEMA	√	√	√	√	√
249	ITMA	√	√	-	√	-
250	MFMI	√	√	√	√	√
251	SUGI	√	√	-	√	-
252	AALI	√	√	√	√	√
253	ANJT	√	√	-	√	-
254	BWPT	√	√	-	√	-
255	DSNG	√	√	√	√	√
256	GOLL	√	√	-	√	-
257	GZCO	√	√	-	√	-
258	JAWA	√	√	-	√	-
259	LSIP	√	√	√	√	√
260	MAGP	√	-	-	√	-
261	PALM	√	√	-	√	-
262	SGRO	√	√	√	-	-

**Lampiran *Purposive Sampling* Perusahaan Non keuangan
pada tahun 2015-2017 (Lanjutan)**

263	SIMP	✓	✓	✓	✓	✓
264	C PRO	✓	✓	-	✓	✓
265	DSFI	✓	✓	✓	✓	✓
266	I IKP	✓	✓	-	✓	-
267	ADRO	✓	✓	✓	-	-
268	ARII	✓	✓	-	✓	-
269	ATPK	✓	✓	-	✓	-
270	BORN	✓	-	✓	✓	-
271	BSSR	✓	✓	✓	-	-
272	BUMI	✓	✓	-	✓	-
273	BYAN	✓	✓	-	✓	-
274	DEWA	✓	✓	✓	-	-
275	DOID	✓	✓	-	✓	-
276	FIRE	-	-	-	✓	-
277	SMAR	✓	✓	-	✓	-
278	SSMS	✓	✓	✓	✓	✓
279	TBLA	✓	✓	✓	✓	✓
280	UNSP	✓	✓	-	✓	-
281	CTTH	✓	✓	✓	✓	✓
282	MITI	✓	✓	-	✓	-
283	GEMS	✓	✓	✓	-	-
284	GTBO	✓	-	-	✓	-
285	HRUM	✓		-	✓	-
286	ITMG	✓	✓	✓	-	-
287	KKGI	✓	✓	✓	-	-
288	MBAP	✓	✓	-	✓	-
289	MYOH	✓	✓	-	✓	-
290	PKPK	✓	✓	-	✓	-
291	PTBA	✓	✓	✓	✓	✓
292	PTRO	✓	✓	-	✓	-
293	SMMT	✓	✓	-	✓	-
294	TOBA	✓	✓	-	✓	-
295	ANTM	✓	✓	-	✓	-
296	CITA	✓	✓	-	✓	-
297	CKRA	✓	✓	-	✓	-
298	DKFT	✓	✓	-	✓	-
299	INCO	✓	✓	-	✓	-
300	MDKA	✓	✓	-	✓	-

**Lampiran *Purposive Sampling* Perusahaan Non keuangan
pada tahun 2015-2017 (Lanjutan)**

301	PSAB	√	√	-	√	-
302	SMRU	√	√	-	√	-
303	TINS	√	√	√	√	√
304	ZINC	-	-	-	√	-
305	BTEK	√	√	-	√	-
306	ARTI	√	√	√	-	-
307	BIPI	√	-	-	√	-
308	ELSA	√	√	√	√	√
309	ENRG	√	√	-	√	-
310	ESSA	√	√	-	√	-
311	MEDC	√	√	-	√	-
312	RUIS	√	√	-	√	-
313	ABMM	√	√	-	√	-
314	BHIT	√	√	-	√	-
315	BMTR	√	√	√	√	√
316	BNBR	√	√	-	√	-
317	BRMS	√	√	-	√	-
318	MLPL	√	√	-	√	-
319	MYRX	√	√	-	√	-
320	MYRXP	√	-	-	√	-
321	PLAS	√	√	-	√	-
322	POOL	√	√	√	√	√
323	SRTG	√	√	√	√	√
324	AKKU	√	√	-	√	-
325	AKPI	√	√	-	√	-
326	APLI	√	√	-	√	-
327	BRNA	√	√	-	√	-
328	FPNI	√	√	-	√	-
329	IGAR	√	√	-	√	-
330	IMPC	√	√	-	√	-
331	IPOL	√	√	-	√	-
332	PBID	-	-	√	√	-
333	SIAP	√	√	-	√	-
334	SIMA	√	√	-	√	-
335	TALF	√	√	-	√	-
336	TRST	√	√	-	√	-
337	YPAS	√	√	-	√	-
338	GGRM	√	√	-	√	-

**Lampiran *Purposive Sampling* Perusahaan Non keuangan
pada tahun 2015-2017 (Lanjutan)**

339	HMSPI	✓	✓	-	✓	-
340	RMBA	✓	✓	-	✓	-
341	WIIM	✓	✓	✓	✓	✓
342	ALDO	✓	✓	-	✓	-
343	DAJK	✓	-	-	✓	-
344	FASW	✓	✓	-	✓	-
345	INKP	✓	✓	-	✓	-
346	INRU	✓	✓	-	✓	-
347	KBRI	✓	✓	-	✓	-
348	KDSI	✓	✓	-	✓	-
349	SPMA	✓	✓	-	✓	-
350	TKIM	✓	✓	-	✓	-
351	INTP	✓	✓	✓	✓	✓
352	SMBR	✓	✓	-	✓	-
353	SMCB	✓	✓	-	✓	-
354	SMGR	✓	✓	-	✓	-
355	WSBP	-	✓	✓	✓	-
356	WTON	✓	✓	-	✓	-
357	BISI	✓	✓	✓	✓	✓
358	ADMG	✓	✓	-	✓	-
359	ARGO	✓	✓	-	✓	-
360	BELL	-	-	-	✓	-
361	CNTB	✓	✓	-	✓	-
362	CNTX	✓	✓	-	✓	-
363	ERTX	✓	✓	-	✓	-
364	ESTI	✓	✓	-	✓	-
365	HDTX	✓	✓	-	✓	-
366	INDR	✓	✓	-	✓	-
367	MYTX	✓	-	-	✓	-
368	PBRX	✓	✓	-	✓	-
369	POLY	✓	✓	-	✓	-
370	RICY	✓	✓	-	✓	-
371	SRIL	✓	✓	-	✓	-
372	SSTM	✓	✓	-	✓	-
373	STAR	✓	✓	-	✓	-
374	TFCO	✓	✓	-	✓	-
375	TRIS	✓	✓	-	✓	-
376	UNIT	✓	✓	✓	✓	✓

**Lampiran *Purposive Sampling* Perusahaan Non keuangan
pada tahun 2015-2017 (Lanjutan)**

377	BTEL	√	-	-	√	-
378	EXCL	√	√	-	√	-
379	FREN	√	√	-	√	-
380	ISAT	√	√	-	√	-
381	TLKM	√	√	√	√	√
382	APOL	√	√	-	√	-
383	ASSA	√	√	√	√	√
384	BBRM	√	√	-	√	-
385	BIRD	√	√	√	√	√
386	BLTA	√	√	-	√	-
387	BULL	√	√	-	√	-
388	CANI	√	√	-	√	-
389	CASS	√	√	√	√	√
390	GIAA	√	√	-	√	-
391	HITS	√	√	-	√	-
392	IATA	√	√	-	√	-
393	INDX	√	√	-	√	-
394	IPCM	-	-	√	√	-
395	KARW	√	√	-	√	-
396	LEAD	√	√	-	√	-
397	LRNA	√	√	-	√	-
398	MBSS	√	√	-	√	-
399	MIRA	√	√	-	√	-
400	NELY	√	√	√	√	√
401	PORT	-	-	-	√	-
402	PTIS	√	√	-	√	-
403	RIGS	√	√	-	√	-
404	SAFE	√	√	-	√	-
405	SDMU	√	√	-	√	-
406	SHIP	-	-	√	√	-
407	SMDR	√	√	-	√	-
408	SOCI	√	√	-	√	-
409	TAMU	-	-	-	-	-
410	TAXI	√	√	-	√	-
411	TMAS	√	√	√	-	-
412	TPMA	√	√	-	√	-
413	TRAM	-	√	-	√	-
414	WEHA	√	√	-	√	-

**Lampiran *Purposive Sampling* Perusahaan Non keuangan
pada tahun 2015-2017 (Lanjutan)**

415	WINS	√	√	-	√	-
416	ZBRA	√	√	-	√	-

Keterangan kriteria:

1. Perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2015-2017.
2. Perusahaan yang menerbitkan annual report secara rutin selama tahun penelitian.
3. Perusahaan yang tidak mengalami kerugian selama tahun penelitian.
4. Perusahaan yang mempunyai pajak penghasilan positif selama tahun penelitian.

Lampiran 2: Daftar Sampel Setelah *Purposive Sampling*

Daftar Sampel Setelah *Purposive Sampling*

NO	NAMA PERUSAHAAN	KODE PERUSAHAAN
1	Astra Agro Lestari Tbk	AALI
2	Ace Hardware Indonesia Tbk	ACES
3	Acset Indonusa Tbk	ACST
4	Akasha Wira International Tbk	ADES
5	Adhi Karya (Persero) Tbk	ADHI
6	AKR Corporindo Tbk	AKRA
7	Asahimas Flat Glass Tbk	AMFG
8	Ateliers Mecaniques D'Indonesia Tbk	AMIN
9	PT Sumber Alfaria Trijaya Tbk.	AMRT
10	PT Arita Prima Indonesia Tbk.	APII
11	Arwana Citra Mulia Tbk	ARNA
12	Astra Graphia Tbk	ASGR
13	Astra International Tbk	ASII
14	Adi Sarana Armada Tbk	ASSA
15	Anabatic Technologies Tbk	ATIC
16	Sepatu Bata Tbk	BATA
17	Bayu Buana Tbk	BAYU
18	PT Blue Bird Tbk	BIRD
19	Bisi International Tbk	BISI
20	Global Mediacom Tbk	BMTR
21	Bukaka Teknik Utama Tbk	BUKK
22	Cardig Aero Services Tbk	CASS
23	Wilmar Cahaya Indonesia Tbk	CEKA
24	Colorpak Indonesia Tbk	CLPI
25	Cipta Marga Nusaphala Persada Tbk	CMNP
26	Catur Sentosa Adiprana Tbk	CSAP
27	Citatah Tbk	CTTH
28	PT Dua Putra Utama Makmur Tbk.	DPUM
29	Dharma Samudera Fishing Ind. Tbk	DSFI
30	PT Dharma Satya Nusantara Tbk.	DSNG
31	Darya Varia Laboratoria Tbk	DVLA
32	Elnusa Tbk	ELSA
33	Elang Mahkota Teknologi Tbk	EMTK

Lampiran Daftar Sampel Setelah Purposive Sampling (Lanjutan)

34	Enseval Putra Megatrading Tbk	EPMT
35	Erajaya Swasembada Tbk	ERAA
36	Gema Grahasarana Tbk	GEMA
37	Indofood CBP Sukses Makmur Tbk	ICBP
38	Island Concepts Indonesia Tbk	ICON
39	Indofood Sukses Makmur	INDF
40	Inter-Delta Tbk	INTD
41	Indocement Tunggal Prakarsa Tbk	INTP
42	Jaya Konstruksi Manggala Pratama Tbk	JKON
43	JAPFA Comfeed Indonesia Tbk	JPFA
44	Jasa Marga (Persero) Tbk	JSMR
45	Jakarta Setiabudi International Tbk	JSPT
46	KMI Wire and Cable Tbk	KBLI
47	Mitra Energi Persada Tbk	KOPI
48	MNC Land Tbk	KPIG
49	Link Net Tbk	LINK
50	Lion Metal Works Tbk	LION
51	Limas Indonesia Makmur Tbk	LMAS
52	Lionmash Prima Tbk	LMSH
53	Lippo Securities Tbk	LPPF
54	PP London Sumatra Indonesia Tbk	LSIP
55	PT Lautan Luas Tbk	LTLS
56	Mas Murni Indonesia Tbk	MAMI
57	Mitra Adiperkasa Tbk	MAPI
58	Intermedia Capital Tbk	MDIA
59	Merck Indonesia Tbk	MERK
60	Nusantara Infrastructure Tbk	META
61	Multifiling Mitra Indonesia Tbk	MFMI
62	Multi Indocitra Tbk	MICE
63	Midi Utama Indonesia Tbk	MIDI
64	Mitra Keluarga Karyasehat Tbk	MIKA
65	PT Mitra Komunikasi Nusantara Tbk.	MKNT
66	Multi Bintang Indonesia Tbk	MLBI
67	Multipolar Technology Tbk	MLPT
68	Media Nusantara Citra Tbk	MNCN
69	PT Mitra Pinasthika Mustika Tbk.	MPMX
70	Metrodata Electronics Tbk	MTDL

Lampiran Daftar Sampel Setelah Purposive Sampling (Lanjutan)

71	Pelayaran Nelly Dwi Putri Tbk	NELY
72	Pelangi Indah Canindo Tbk	PICO
73	Pool Advista Indonesia Tbk	POOL
74	Bukit Asam Tbk	PTBA
75	Pyridam Farma Tbk	PYFA
76	Ramayana Lestari Sentosa Tbk	RALS
77	Nippon Iindosari Corporindo Tbk	ROTI
78	Sarana Meditama Metropolitan Tbk	SAME
79	Surya Citra Media Tbk	SCMA
80	Millennium Pharmacon International Tbk	SDPC
81	Siloam International Hospitals Tbk	SILO
82	Salim Ivomas Pratama Tbk	SIMP
83	Sekar Laut Tbk	SKLT
84	PT Saratoga Investama Sedaya Tbk.	SRTG
85	PT Sawit Sumbermas Sarana Tbk.	SSMS
86	Tunas Baru Lampung Tbk	TBLA
87	Mandom Indonesia Tbk	TCID
88	Tiphone Mobile Indonesia Tbk	TELE
89	Tigaraksa Satria Tbk	TGKA
90	PT Timah Tbk.	TINS
91	PT Telekomunikasi Indonesia Tbk.	TLKM
92	Surya Toto Indonesia Tbk	TOTO
93	Sarana Menara Nusantara Tbk	TOWR
94	Tunas Ridean Tbk	TURI
95	Nusantara Inti Corpora Tbk	UNIT
96	United Tractors Tbk	UNTR
97	Unilever Indonesia Tbk	UNVR
98	Wismilak Inti Makmur Tbk	WIIM
99	Wijaya Karya (Persero) Tbk	WIKA
100	Waskita Karya (Persero) Tbk	WSKT

Lampiran 3: data penelitian variabel penghindaran pajak, beban pajak tangguhan

NO	KODE PERUSAHAAN	TAHUN	ETR	DTE
1	EMTK	2015	0.231519194	-0.00411055
2	LINK	2015	0.253069532	-0.00044198
3	MDIA	2015	0.259684165	-0.00445982
4	MNCN	2015	0.240251836	-0.01547826
5	SCMA	2015	0.251890199	-0.002571
6	BATA	2015	0.090735833	-1.9838E-05
7	KOPI	2015	0.327696693	-0.00517314
8	DVLA	2015	0.253003724	-0.00085552
9	MERK	2015	0.265005446	-0.00611951
10	PYFA	2015	0.322250019	-0.00366849
11	BAYU	2015	0.199348549	-0.00228093
12	ICON	2015	0.544385817	-0.00033016
13	JSPT	2015	0.151882237	-0.00401873
14	KPIG	2015	0.084932205	-0.00011635
15	MAMI	2015	0.275450599	0.001152805
16	ASGR	2015	0.237404899	0.001842239
17	ATIC	2015	0.33926596	-0.00052447
18	LMAS	2015	0.313114183	-7.2776E-05
19	MLPT	2015	0.192531559	-0.00164795
20	MTDL	2015	0.216214465	-0.00140261
21	CMNP	2015	0.203649102	-0.00151615
22	JSMR	2015	0.362182543	0.005138236
23	META	2015	0.224595281	0.007393589
24	KBLI	2015	0.231110646	-0.00077576
25	MIKA	2015	0.204561837	-0.00475107
26	SAME	2015	0.170787519	0.011648883
27	SILO	2015	0.416472347	-0.00253781
28	AMFG	2015	0.26475726	0.00266692
29	ARNA	2015	0.254457907	-0.00051906
30	TOTO	2015	0.252473025	-0.00667029
31	ACST	2015	0.00728863	0.000210362
32	ADHI	2015	0.376717468	-7.5683E-08
33	WIKA	2015	0.516217478	0.001215819
34	WSKT	2015	0.032241285	-0.00122264

Data penelitian variabel penghindaran pajak, beban pajak tangguhan (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	ETR	DTE
35	BUKK	2015	0.284684049	-0.00029376
36	TOWR	2015	0.250928606	0.033898682
37	ADES	2015	0.256615733	0.004167081
38	TCID	2015	0.066277165	0.000156437
39	UNVR	2015	0.252594358	0.005077493
40	LION	2015	0.21270797	-0.00234602
41	LMSH	2015	0.489268427	0.003666998
42	PICO	2015	0.141875308	0.000437895
43	CEKA	2015	0.25108292	-0.00056468
44	ICBP	2015	0.270968871	-0.00657001
45	INDF	2015	0.348718603	-0.00333933
46	MLBI	2015	0.264461819	0.011032469
47	ROTI	2015	0.284765247	0.005626193
48	SKLT	2015	0.266999663	-0.00395256
49	ASII	2015	0.204635762	-0.0054909
50	AMIIN	2015	0.259324422	0.001776379
51	JPFA	2015	0.248242382	0.000276224
52	AKRA	2015	0.180487025	-0.00293062
53	APII	2015	0.296290792	-0.00022996
54	CLPI	2015	0.302667404	-15.1322461
55	DPUM	2015	0.15365507	-0.00026697
56	EPMT	2015	0.257465932	-0.0010638
57	INTD	2015	0.265710729	-0.0088061
58	JKON	2015	0.187127066	-0.00125893
59	LTLS	2015	0.558008754	-0.00103873
60	MICE	2015	0.301802151	-0.00124628
61	MPMX	2015	0.386216552	-0.00187238
62	SDPC	2015	0.290128594	-0.00227869
63	TGKA	2015	0.267074329	2.34293E-05
64	TURI	2015	0.145487243	-0.00292632
65	ACES	2015	0.205994672	-0.00230706
66	AMRT	2015	0.20462213	0.00167717
67	CSAP	2015	0.500280603	-0.00179505

Data penelitian variabel penghindaran pajak, beban pajak tangguhan (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	ETR	DTE
68	ERAA	2015	0.282738208	0.001568689
69	LPPF	2015	0.183195494	0.001892202
70	MAPI	2015	0.796777314	-0.00508171
71	UNTR	2015	0.333983265	-0.02046344
72	MIDI	2015	0.230338186	-0.00182696
73	MKNT	2015	0.255435023	0.002069301
74	RALS	2015	0.078344578	-0.00145228
75	TELE	2015	0.259773847	-0.00043425
76	GEMA	2015	0.187102431	-0.00205389
77	MFMI	2015	16889.14789	250.9705988
78	AALI	2015	0.408186894	-0.0046437
79	DSNG	2015	0.291004881	-0.00248232
80	LSIP	2015	0.235656772	0.001350729
81	SIMP	2015	0.433008672	0.006473954
82	DSFI	2015	0.381144608	0.012994067
83	SSMS	2015	0.242833792	0.003056654
84	TBLA	2015	0.237187232	0.004489645
85	CTTH	2015	0.511038373	-0.00082159
86	PTBA	2015	0.235260133	-0.00151918
87	TINS	2015	0.396056207	0.000244214
88	ELSA	2015	0.244206658	0.010610343
89	BMTR	2015	0.538837131	-0.01120684
90	POOL	2015	0.035303185	0.001752676
91	SRTG	2015	0.134125355	0.000916004
92	WIIM	2015	0.263435914	0.001502495
93	INTP	2015	0.228168599	0.001223557
94	BISI	2015	0.203942785	-0.00191831
95	UNIT	2015	0.767692846	-0.00024575
96	TLKM	2015	0.2560462	-0.00239737
97	ASSA	2015	0.398885158	0.008574998
98	BIRD	2015	0.249747487	0.00841078
99	CASS	2015	0.291225044	0.007790629
100	NELY	2015	0.015135833	0.000273066
101	EMTK	2016	0.34265427	-0.00533982

Data penelitian variabel penghindaran pajak, beban pajak tangguhan (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	ETR	DTE
102	LINK	2016	0.248377734	0.000837067
103	MDIA	2016	0.1642276	-0.0026191
104	MNCN	2016	0.311192829	-0.00144039
105	SCMA	2016	0.286145065	-0.00382938
106	BATA	2016	0.353287054	-0.00120232
107	KOPI	2016	0.440818051	-0.04407838
108	DVLA	2016	0.290712209	-0.00821466
109	MERK	2016	0.284172738	-0.01007253
110	PYFA	2016	0.270378568	-0.00415515
111	BAYU	2016	0.198534373	-0.00059957
112	ICON	2016	0.367996745	-0.00533214
113	JSPT	2016	0.170284103	-0.00055086
114	KPIG	2016	-0.00624126	-0.00309703
115	MAMI	2016	0.015191182	0.000100568
116	ASGR	2016	0.249899296	-0.00320096
117	ATIC	2016	0.356056621	-0.00037255
118	LMAS	2016	0.564789567	-0.00168636
119	MLPT	2016	129.7866297	0.003750002
120	MTDL	2016	0.247997	0.001125072
121	CMNP	2016	0.221912139	-0.00211611
122	JSMR	2016	0.319519729	0.023053103
123	META	2016	0.235603939	0.001913336
124	KBLI	2016	0.134128245	-0.02045266
125	MIKA	2016	0.195901269	-0.00388761
126	SAME	2016	0.456311146	0.009462433
127	SILO	2016	0.42713037	-2.8886E-09
128	AMFG	2016	0.252802235	-0.00194952
129	ARNA	2016	0.262135292	-0.00182099
130	TOTO	2016	0.329285431	-0.00791888
131	ACST	2016	0.008599815	0.000303706
132	ADHI	2016	0.485641148	2.12041E-06
133	WIKA	2016	0.065014959	0.00148675
134	WSKT	2016	0.158898772	-0.00019371
135	BUKK	2016	0.327685721	0.000644952
136	TOWR	2016	0.293407719	-0.00017052

Data penelitian variabel penghindaran pajak, beban pajak tangguhan (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	ETR	DTE
137	ADES	2016	0.092235057	-0.00363428
138	TCID	2016	0.268274212	0.005426956
139	UNVR	2016	0.2544613	0.001112528
140	LION	2016	0.225455701	-0.00320471
141	LMSH	2016	0.336502992	0.001696171
142	PICO	2016	0.204346065	0.000283758
143	CEKA	2016	0.126407645	-0.0259985
144	ICBP	2016	0.27217556	-0.00431643
145	INDF	2016	0.342947706	0.000526323
146	MLBI	2016	0.256067706	0.002110571
147	ROTI	2016	0.242651289	0.010859545
148	SKLT	2016	0.179609329	-0.00497644
149	ASII	2016	0.177549095	-0.00436368
150	AMIIN	2016	0.254898093	-0.00046927
151	JPFA	2016	0.215059978	-0.00139142
152	AKRA	2016	0.062010746	-0.00739093
153	APII	2016	0.297864061	-0.00063967
154	CLPI	2016	0.257002421	-6.05672229
155	DPUM	2016	0.236436498	-1.2159E-05
156	EPMT	2016	0.254106419	-0.00065027
157	INTD	2016	0.338914653	-0.00098778
158	JKON	2016	0.175114282	0
159	LTLS	2016	0.183414399	-0.00725211
160	MICE	2016	0.359329634	-0.00254217
161	MPMX	2016	0.36027621	-0.00236568
162	SDPC	2016	0.376483597	0.001567233
163	TGKA	2016	0.146074927	-0.00067831
164	TURI	2016	0.20174777	-0.00238422
165	ACES	2016	0.181870544	-0.039676
166	AMRT	2016	0.187801366	-0.00226107
167	CSAP	2016	0.26026574	0.001685998
168	ERAA	2016	0.317612458	0.000820564
169	LPPF	2016	0.202537958	0.004233266
170	MAPI	2016	0.480745561	-0.00834718
171	UNTR	2016	0.241537259	0.001292579

Data penelitian variabel penghindaran pajak, beban pajak tangguhan (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	ETR	DTE
172	MIDI	2016	0.211085043	-0.00165376
173	MKNT	2016	0.326988694	-0.0001429
174	RALS	2016	0.121673314	-0.00194365
175	TELE	2016	0.260967014	-0.00017352
176	GEMA	2016	0.130978241	-0.00154908
177	MFMI	2016	0.24061003	411.7085493
178	AALI	2016	0.04277433	-0.03497067
179	DSNG	2016	0.559801274	-0.00076656
180	LSIP	2016	0.000468989	-0.00214312
181	SIMP	2016	0.000711022	0.009259762
182	DSFI	2016	0.252728	0.012335355
183	SSMS	2016	0.30178505	0.006168824
184	TBLA	2016	0.226358893	0.005223953
185	CTTH	2016	0.219804511	-1.52184563
186	PTBA	2016	0.249362976	0.001223153
187	TINS	2016	0.317904909	-7.5434E-07
188	ELSA	2016	0.244436051	0.002941341
189	BMTR	2016	0.44302937	-0.00345298
190	POOL	2016	0.664884292	0.027289669
191	SRTG	2016	0.13389399	0.049612129
192	WIIM	2016	0.222245165	0.000886545
193	INTP	2016	0.066410381	-0.02115028
194	BISI	2016	2.836223698	-0.00348665
195	UNIT	2016	0.550621841	-0.00011236
196	TLKM	2016	0.236115112	-0.01035668
197	ASSA	2016	0.30021944	0.007929312
198	BIRD	2016	0.262511004	0.005439214
199	CASS	2016	0.309358984	0.010324533
200	NELY	2016	0.04755103	0.000340126
201	EMTK	2017	0.483936339	-0.03588538
202	LINK	2017	0.247975058	0.000194855
203	MDIA	2017	0.135439017	-0.00138482
204	MNCN	2017	0.351087285	0.013627164
205	SCMA	2017	0.260541023	-0.0049284
206	BATA	2017	0.325307389	-0.00315883

Data penelitian variabel penghindaran pajak, beban pajak tangguhan (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	ETR	DTE
207	KOPI	2017	0.81207831	-0.00976622
208	DVLA	2017	0.282552357	-0.0023046
209	MERK	2017	0.296948049	-0.00774379
210	PYFA	2017	0.257506647	-0.00312403
211	BAYU	2017	0.224750491	-0.00116916
212	ICON	2017	0.113733362	-0.00401873
213	JSPT	2017	0.148157806	0.000808472
214	KPIG	2017	0.00402473	-0.00204118
215	MAMI	2017	0.037780806	0.001060083
216	ASGR	2017	0.263891552	0.001370493
217	ATIC	2017	0.317759926	-0.00143538
218	LMAS	2017	0.522939897	-0.00253695
219	MLPT	2017	76.40102558	-0.00118589
220	MTDL	2017	0.201164183	-0.00097987
221	CMNP	2017	0.183139177	-0.0014771
222	JSMR	2017	0.355887807	0.00272101
223	META	2017	0.414658962	0.003315199
224	KBLI	2017	0.163006045	-0.00014351
225	MIKA	2017	0.191976336	-0.00196434
226	SAME	2017	0.254563684	0.002796065
227	SILO	2017	0.482495913	-0.00249663
228	AMFG	2017	0.393464278	0.002712679
229	ARNA	2017	0.264855521	3.38574E-05
230	TOTO	2017	0.261411948	-0.0047893
231	ACST	2017	0.019033647	-1.7178E-05
232	ADHI	2017	0.45986653	-6.2187E-05
233	WIKA	2017	0.072672659	-0.00023892
234	WSKT	2017	0.090695901	0.00302344
235	BUKK	2017	0.291549044	-0.00067083
236	TOWR	2017	0.250742786	0.005934855
237	ADES	2017	0.251551032	0.007608026
238	TCID	2017	0.26310623	-0.0044398
239	UNVR	2017	0.252580519	0.003916828
240	LION	2017	0.539888916	-0.0025903
241	LMSH	2017	0.258523639	-0.00015922

Data penelitian variabel penghindaran pajak, beban pajak tangguhan (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	ETR	DTE
242	PICO	2017	0.125979226	0.003121464
243	CEKA	2017	0.24983287	0.001420429
244	ICBP	2017	0.319479211	0.002978208
245	INDF	2017	0.328193938	0.000256053
246	MLBI	2017	0.257274076	0.002653142
247	ROTI	2017	0.272812466	0.006204937
248	SKLT	2017	0.160751156	-0.00068842
249	ASII	2017	0.206569393	-0.00649214
250	AMIIIN	2017	0.237916373	-0.00286892
251	JPFA	2017	0.363545224	-0.00107506
252	AKRA	2017	0.108191482	-0.00204638
253	APII	2017	0.273450982	-0.00139681
254	CLPI	2017	0.22139647	-0.01288376
255	DPUM	2017	0.242809029	-0.00066791
256	EPMT	2017	0.243767347	0.000222498
257	INTD	2017	0.003235071	0.0005709
258	JKON	2017	0.126628448	0.000244552
259	LTLS	2017	0.270731727	-0.00105508
260	MICE	2017	0.343171909	-0.00179558
261	MPMX	2017	0.402774578	-0.00361826
262	SDPC	2017	0.314108025	-0.0008251
263	TGKA	2017	0.217211177	-0.00150228
264	TURI	2017	0.197312818	0.00252608
265	ACES	2017	0.18676792	-0.00501527
266	AMRT	2017	0.089658834	-0.00179153
267	CSAP	2017	0.226770961	0.001266497
268	ERAA	2017	0.276253319	0.002160754
269	LPPF	2017	0.20415766	0.010323529
270	MAPI	2017	0.41404194	-0.00486564
271	UNTR	2017	0.270780944	-0.00447457
272	MIDI	2017	0.16581879	-0.001263
273	MKNT	2017	0.263062093	-0.00520045
274	RALS	2017	0.128617722	-0.00227286
275	TELE	2017	0.254953176	-0.00039547
276	GEMA	2017	0.115861491	1.99156E-05

Data penelitian variabel penghindaran pajak, beban pajak tangguhan (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	ETR	DTE
277	MFMI	2017	0.23876932	0.01036072
278	AALI	2017	0.280712811	0.002798549
279	DSNG	2017	0.291216225	0.002509984
280	LSIP	2017	0.000612925	0.000346862
281	SIMP	2017	0.000711022	-0.00902058
282	DSFI	2017	0.262869594	-0.00389434
283	SSMS	2017	0.27683618	-0.00202811
284	TBLA	2017	0.233199368	0.006160918
285	CTTH	2017	0.321097608	0.000359576
286	PTBA	2017	0.250594163	-0.00418722
287	TINS	2017	0.289435655	-0.00602034
288	ELSA	2017	0.231678545	-0.00271227
289	BMTR	2017	0.479719101	0.012801067
290	POOL	2017	0.050300719	0.01007292
291	SRTG	2017	0.024876164	-0.00411613
292	WIIM	2017	0.255114399	0.001875627
293	INTP	2017	0.186884475	0.003005249
294	BISI	2017	2.480590219	0.003539062
295	UNIT	2017	0.310052843	-0.00034272
296	TLKM	2017	0.23343257	-0.00778906
297	ASSA	2017	0.252456003	0.002739998
298	BIRD	2017	0.239572234	0.00192929
299	CASS	2017	0.281692606	-0.00013271
300	NELY	2017	0.044423784	0.00020832

Lampiran 4: data penelitian variabel *capital intensity*, koneksi politik dan karakter eksekutif

NO	KODE PERUSAHAAN	TAHUN	CAP	KONEKSI POLITIK	RISK
1	EMTK	2015	0.127063338	0	0.273644725
2	LINK	2015	0.787003089	0	2.822799584
3	MDIA	2015	0.127012248	0	0.348415632
4	MNCN	2015	0.286398886	1	0.325484089
5	SCMA	2015	0.329794866	0	1.670308897
6	BATA	2015	0.295182442	0	2.448669723
7	KOPI	2015	0.381194517	0	2.433243042
8	DVLA	2015	0.187654775	0	0.104390806
9	MERK	2015	0.172655945	0	2.576302515
10	PYFA	2015	0.526110181	0	2.629440036
11	BAYU	2015	0.080166938	0	1.987174978
12	ICON	2015	0.025282235	0	0.058015571
13	JSPT	2015	0.219087975	0	9477569
14	KPIG	2015	0.29160578	1	0.033466477
15	MAMI	2015	0.579047325	0	0.105643492
16	ASGR	2015	0.163590288	0	0.727694807
17	ATIC	2015	0.218057399	0	0.163976353
18	LMAS	2015	0.274958123	0	1.310861125
19	MLPT	2015	0.203036827	0	0.313332581
20	MTDL	2015	0.029893055	0	0.137884241
21	CMNP	2015	0.033379035	0	0.10157742
22	JSMR	2015	0.02488341	1	1.953188029
23	META	2015	0.025342376	0	0.072172309
24	KBLI	2015	0.355787357	0	0.402350886
25	MIKA	2015	0.237725656	0	0.381557562
26	SAME	2015	0.767060836	0	1.29615E-07
27	SILO	2015	0.52014941	0	1.92213E-10
28	AMFG	2015	0.426880236	0	0.675649929
29	ARNA	2015	0.618398689	0	0.123203473
30	TOTO	2015	0.358726119	0	0.19933546
31	ACST	2015	0.160695165	0	0.148756827
32	ADHI	2015	0.065594091	0	0.05450746
33	WIKA	2015	0.161920429	1	0.104219328
34	WSKT	2015	0.063451019	1	0.061528915

Data penelitian variabel *capital intensity*, koneksi politik dan karakter eksekutif (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	CAP	KONEKSI POLITIK	RISK
35	BUKK	2015	0.404366213	0	0.093900594
36	TOWR	2015	0.007339083	0	0.176296928
37	ADES	2015	0.435348364	0	0.415496063
38	TCID	2015	0.433550796	0	0.591570103
39	UNVR	2015	0.528985766	0	0.536810523
40	LION	2015	0.176676803	0	0.208350037
41	LMSH	2015	0.20779672	0	0.242720333
42	PICO	2015	0.218448208	0	0.499051789
43	CEKA	2015	0.148740868	0	0.219802206
44	ICBP	2015	0.246818749	0	0.176611062
45	INDF	2015	0.27328678	0	0.106832593
46	MLBI	2015	0.602646639	0	0.924216973
47	ROTI	2015	0.673008276	0	0.297280762
48	SKLT	2015	0.393933854	0	0.331674839
49	ASII	2015	0.000169911	0	0.285440137
50	AMIIIN	2015	0.35729794	0	0.213990756
51	JPFA	2015	0.39680553	0	0.241925069
52	AKRA	2015	0.293985366	0	0.257460197
53	APII	2015	0.387766896	0	0.066955544
54	CLPI	2015	0.215016143	0	0.00201899
55	DPUM	2015	0.375058808	0	0.070784103
56	EPMT	2015	0.151800003	0	0.205361267
57	INTD	2015	0.077762137	0	0.378442441
58	JKON	2015	0.178236812	0	0.226235915
59	LTLS	2015	0.292056114	0	0.145239027
60	MICE	2015	0.406681739	0	0.256458921
61	MPMX	2015	0.231416695	0	8010826
62	SDPC	2015	0.016456515	0	0.085091982
63	TGKA	2015	0.052425689	0	0.230388019
64	TURI	2015	0.406624928	0	0.259305844
65	ACES	2015	0.084134363	0	0.373792944
66	AMRT	2015	0.307852118	0	0.287777081
67	CSAP	2015	0.22109934	0	0.133006673
68	ERAA	2015	0.05597761	0	0.083338586
69	LPPF	2015	0.225379381	0	0.683954993

Data penelitian variabel *capital intensity*, koneksi politik dan karakter eksekutif (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	CAP	KONEKSI POLITIK	RISK
70	MAPI	2015	0.257085803	0	0.000118107
71	UNTR	2015	0.205130911	0	0.500171716
72	MIDI	2015	0.326086835	0	0.202224373
73	MKNT	2015	0.059797523	0	0.095634268
74	RALS	2015	0.291421853	0	0.492358965
75	TELE	2015	0.022953499	0	0.086371924
76	GEMA	2015	0.149912751	0	0.151333093
77	MFMI	2015	0.034275553	0	264.2583993
78	AALI	2015	0.435178949	0	0.223032226
79	DSNG	2015	0.248111775	0	0.132292706
80	LSIP	2015	0.387394234	0	0.126198017
81	SIMP	2015	0.325918722	0	0.079217521
82	DSFI	2015	0.498820902	0	0.612968524
83	SSMS	2015	0.329641106	0	0.259140015
84	TBLA	2015	0.477524929	0	0.094002709
85	CTTH	2015	0.38324911	0	0.378636947
86	PTBA	2015	0.330241672	1	0.293405788
87	TINS	2015	0.239703016	0	0.080654264
88	ELSA	2015	0.335921868	1	0.166939496
89	BMTR	2015	0.300055801	1	0.129457905
90	POOL	2015	0.015592289	0	0.103296324
91	SRTG	2015	0.071201705	1	0
92	WIIM	2015	0.247075511	0	0.324552125
93	INTP	2015	0.499808672	0	0.000217488
94	BISI	2015	0.136857023	0	0.236347124
95	UNIT	2015	0.710849128	0	0.353951203
96	TLKM	2015	0.624048431	1	0.309406462
97	ASSA	2015	0.877248667	0	0.289352775
98	BIRD	2015	0.866213946	0	0.537713466
99	CASS	2015	0.192708013	1	0.036983911
100	NELY	2015	0.779305031	0	0.160135768
101	EMTK	2016	0.218739295	0	0.322138082
102	LINK	2016	0.753188899	0	2.847324332
103	MDIA	2016	0.099556653	0	0.431980298
104	MNCN	2016	0.338793122	1	0.32088516

Data penelitian variabel *capital intensity*, koneksi politik dan karakter eksekutif (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	CAP	KONEKSI POLITIK	RISK
105	SCMA	2016	0.200548474	0	0.742465309
106	BATA	2016	0.27282556	0	2.34099755
107	KOPI	2016	0.41564891	0	2.544460257
108	DVLA	2016	0.264208186	0	0.142162987
109	MERK	2016	0.17473566	0	2.317443143
110	PYFA	2016	0.478591194	0	2.474266631
111	BAYU	2016	0.064965296	0	2.101667232
112	ICON	2016	0.019774227	0	0.060233416
113	JSPT	2016	0.234481795	0	0.081665957
114	KPIG	2016	0.23815841	1	0.014409185
115	MAMI	2016	0.56207737	0	0.155184206
116	ASGR	2016	0.227636951	0	0.833460209
117	ATIC	2016	0.194918248	0	0.085983163
118	LMAS	2016	0.219623492	0	0.447546856
119	MLPT	2016	0.2796909	0	0.178585447
120	MTDL	2016	0.043976284	0	0.130718332
121	CMNP	2016	0.01994516	0	0.104723661
122	JSMR	2016	0.016535704	1	1.768330919
123	META	2016	0.284315872	0	0.087604632
124	KBLI	2016	0.299523384	0	0.469413616
125	MIKA	2016	0.257439649	0	0.401969699
126	SAME	2016	0.90621379	0	1.26441E-07
127	SILO	2016	0.401801129	0	0.000159879
128	AMFG	2016	0.63946909	0	0.540337046
129	ARNA	2016	0.556434292	0	0.274111931
130	TOTO	2016	0.341573411	0	0.140280955
131	ACST	2016	0.14793476	0	0.148111735
132	ADHI	2016	0.072853498	0	0.037877819
133	WIKA	2016	0.106032454	1	0.080860235
134	WSKT	2016	0.049059067	1	0.051954891
135	BUKK	2016	0.365140637	0	0.080483877
136	TOWR	2016	0.653085383	0	0.234632702
137	ADES	2016	0.487540376	0	0.418549563
138	TCID	2016	0.428055657	0	0.446421152
139	UNVR	2016	0.5690702	0	0.552858511

Data penelitian variabel *capital intensity*, koneksi politik dan karakter eksekutif (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	CAP	KONEKSI POLITIK	RISK
140	LION	2016	0.17554949	0	0.208244662
141	LMSH	2016	0.380130934	0	0.251374093
142	PICO	2016	0.202105367	0	0.486506418
143	CEKA	2016	0.151459973	0	0.34242155
144	ICBP	2016	0.246152543	0	0.194374441
145	INDF	2016	0.312772311	0	0.133132517
146	MLBI	2016	0.561755452	0	0.994435697
147	ROTI	2016	0.631146974	0	0.30634653
148	SKLT	2016	0.527373129	0	0.254552775
149	ASII	2016	0.000165118	0	0.292436654
150	AMIIN	2016	0.204091056	0	0.199469546
151	JPFA	2016	0.390217695	0	0.236328131
152	AKRA	2016	0.288156978	0	0.25109486
153	APII	2016	0.422413603	0	0.065310574
154	CLPI	2016	0.235070483	0	1.86412E-07
155	DPUM	2016	0.576192187	0	0.089668174
156	EPMT	2016	0.143584917	0	0.20489396
157	INTD	2016	0.080813701	0	0.367305914
158	JKON	2016	0.175286507	0	0.263439846
159	LTLS	2016	0.325902028	0	0.166309319
160	MICE	2016	0.345757425	0	0.131114314
161	MPMX	2016	0.235885698	0	8.63581E-05
162	SDPC	2016	0.021044526	0	0.081421069
163	TGKA	2016	0.043524091	0	0.233070207
164	TURI	2016	0.373836329	0	0.310163805
165	ACES	2016	0.074337581	0	0.374720042
166	AMRT	2016	0.294939907	0	0.284135551
167	CSAP	2016	0.20547055	0	0.123718539
168	ERAA	2016	0.061585458	0	0.101058125
169	LPPF	2016	0.201663429	0	0.591000638
170	MAPI	2016	0.246829078	0	0.0001434
171	UNTR	2016	0.188657089	0	0.560404786
172	MIDI	2016	0.335216178	0	0.197316395
173	MKNT	2016	0.050480321	0	0.079496545
174	RALS	2016	0.275291483	0	0.549292889

Data penelitian variabel *capital intensity*, koneksi politik dan karakter eksekutif (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	CAP	KONEKSI POLITIK	RISK
175	TELE	2016	0.018584426	0	0.095413768
176	GEMA	2016	0.288407882	0	0.111903803
177	MFMI	2016	0.812422288	0	1.948986422
178	AALI	2016	0.413932036	0	0.274285542
179	DSNG	2016	0.254773431	0	0.093107099
180	LSIP	2016	0.36325817	0	0.120034828
181	SIMP	2016	0.326597186	0	0.102261132
182	DSFI	2016	0.459295834	0	0.54933921
183	SSMS	2016	0.244187586	0	0.220848499
184	TBLA	2016	0.434473086	0	0.114592377
185	CTTH	2016	0.365130979	0	0.424002135
186	PTBA	2016	0.327707383	1	0.292555317
187	TINS	2016	0.232609575	0	0.109625558
188	ELSA	2016	0.379939804	1	0.172537722
189	BMTR	2016	0.34726975	1	0.14139547
190	POOL	2016	0.009894708	0	0.101653946
191	SRTG	2016	0.000249679	1	0.267781465
192	WIIM	2016	0.244119207	0	0.317932165
193	INTP	2016	0.48568535	0	0.000152269
194	BISI	2016	0.13162198	0	2.217798199
195	UNIT	2016	0.709826508	0	0.422237038
196	TLKM	2016	0.63747766	1	0.331260335
197	ASSA	2016	0.868432429	0	0.33411874
198	BIRD	2016	0.847223082	0	0.456565696
199	CASS	2016	0.310174648	1	0.283819686
200	NELY	2016	0.744589253	0	0.128487513
201	EMTK	2017	0.105108158	0	0.14101002
202	LINK	2017	0.714059768	0	2.823180708
203	MDIA	2017	0.056189479	0	0.23557324
204	MNCN	2017	0.352453107	1	0.353613077
205	SCMA	2017	0.19111999	0	0.616511615
206	BATA	2017	0.255870943	0	2.286295256
207	KOPI	2017	0.408563763	0	2.518287702
208	DVLA	2017	0.241326369	0	0.134433838
209	MERK	2017	0.209832025	0	2.324296453

Data penelitian variabel *capital intensity*, koneksi politik dan karakter eksekutif (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	CAP	KONEKSI POLITIK	RISK
210	PYFA	2017	0.475859343	0	2.579743944
211	BAYU	2017	0.06372555	0	1.979861061
212	ICON	2017	0.022337744	0	0.090455535
213	JSPT	2017	0.290823132	0	82.66811889
214	KPIG	2017	0.219982788	1	1.02529E-05
215	MAMI	2017	0.524027545	0	0.169710895
216	ASGR	2017	0.169246129	0	0.64380531
217	ATIC	2017	0.158266095	0	0.078214279
218	LMAS	2017	0.147351807	0	0.594212881
219	MLPT	2017	0.264370678	0	0.189490783
220	MTDL	2017	0.047711295	0	0.133754393
221	CMNP	2017	0.016215285	0	0.095539423
222	JSMR	2017	0.013081021	1	1.73153484
223	META	2017	0.315321594	0	0.084764447
224	KBLI	2017	0.346345208	0	0.370678685
225	MIKA	2017	0.35168215	0	0.392579922
226	SAME	2017	0.876523131	0	1.323E-07
227	SILO	2017	0.346377721	0	9.64948E-05
228	AMFG	2017	0.649139988	0	0.462712849
229	ARNA	2017	0.520627388	0	0.237158532
230	TOTO	2017	0.285297624	0	0.173267855
231	ACST	2017	0.091736536	0	0.032898839
232	ADHI	2017	0.053680638	0	0.029541049
233	WIKA	2017	0.086072326	1	0.071448544
234	WSKT	2017	0.048442221	1	0.064922139
235	BUKK	2017	0.276008376	0	0.105351475
236	TOWR	2017	0.671547034	0	0.24534897
237	ADES	2017	0.569106775	0	0.411139251
238	TCID	2017	0.40843419	0	0.468348842
239	UNVR	2017	0.551248563	0	0.536854876
240	LION	2017	0.143089256	0	0.176727537
241	LMSH	2017	0.346584684	0	0.313918418
242	PICO	2017	0.171094681	0	0.449137737
243	CEKA	2017	0.152453863	0	0.262540297
244	ICBP	2017	0.256811474	0	0.191242661

Data penelitian variabel *capital intensity*, koneksi politik dan karakter eksekutif (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	CAP	KONEKSI POLITIK	CAP
245	INDF	2017	0.338724999	0	0.13027026
246	MLBI	2017	0.54344367	0	1.096935633
247	ROTI	2017	0.437247743	0	0.18265406
248	SKLT	2017	0.490048667	0	0.258505353
249	ASII	2017	0.000163716	0	0.301475413
250	AMIIN	2017	0.27615199	0	0.191486787
251	JPFA	2017	0.395755107	0	0.1991909
252	AKRA	2017	0.250528559	0	0.25978865
253	APII	2017	0.410030097	0	0.123211106
254	CLPI	2017	0.216695193	0	1.11111E-07
255	DPUM	2017	0.465025166	0	0.099921922
256	EPMT	2017	0.161020668	0	0.200196893
257	INTD	2017	0.059646989	0	0.371096189
258	JKON	2017	0.174279481	0	0.265232029
259	LTLS	2017	0.338480781	0	0.197172914
260	MICE	2017	0.357176329	0	0.237676415
261	MPMX	2017	0.348059499	0	0.000140649
262	SDPC	2017	0.019399893	0	0.073272976
263	TGKA	2017	0.03559859	0	0.248695832
264	TURI	2017	0.37319434	0	0.274055252
265	ACES	2017	0.081111364	0	0.351834399
266	AMRT	2017	0.275909768	0	0.287974654
267	CSAP	2017	0.233775309	0	0.117241429
268	ERAA	2017	0.05474549	0	0.10300012
269	LPPF	2017	0.89524537	0	0.517335474
270	MAPI	2017	0.27161483	0	0.000159644
271	UNTR	2017	0.19905708	0	0.520517293
272	MIDI	2017	0.333164347	0	0.171367834
273	MKNT	2017	0.020897059	0	0.133946755
274	RALS	2017	0.252509341	0	0.558609479
275	TELE	2017	0.015499788	0	0.081395488
276	GEMA	2017	0.271856021	0	0.089860257
277	MFMI	2017	0.816840216	0	2.830658198
278	AALI	2017	0.407140628	0	0.331024343
279	DSNG	2017	0.246019435	0	0.184772432

Data penelitian variabel *capital intensity*, koneksi politik dan karakter eksekutif (lanjutan)

NO	KODE PERUSAHAAN	TAHUN	CAP	KONEKSI POLITIK	CAP
280	LSIP	2017	0.331881625	0	0.137512788
281	SIMP	2017	0.307248844	0	0.092901603
282	DSFI	2017	0.407406945	0	0.498773809
283	SSMS	2017	0.201275997	0	0.202454837
284	TBLA	2017	0.44155087	0	0.152390612
285	CTTH	2017	0.310134223	0	0.358201793
286	PTBA	2017	0.281946746	1	0.429505889
287	TINS	2017	0.207336555	0	0.118534807
288	ELSA	2017	0.32316205	1	0.146739208
289	BMTR	2017	0.411128556	1	0.154996181
290	POOL	2017	0.008274425	0	0.266916852
291	SRTG	2017	0.000186146	1	0.120658247
292	WIIM	2017	0.026010205	0	0.32051966
293	INTP	2017	0.518972462	0	0.000106189
294	BISI	2017	0.195352541	0	2.051956347
295	UNIT	2017	0.67472117	0	0.474102883
296	TLKM	2017	0.655826162	1	0.325512384
297	ASSA	2017	0.835938581	0	0.36613828
298	BIRD	2017	0.860206427	0	0.51990927
299	CASS	2017	0.361990878	1	0.30211398
300	NELY	2017	0.721765483	0	0.145800479

Lampiran 5 : Output Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DTE	220	-.04	.05	-.0005	.00751
CAP	220	.00	.91	.2946	.20038
KONEKSI_POLITIK	220	0	1	.10	.301
RISK	220	.00	.99	.2501	.18329
ETR	220	.02	.46	.2437	.08134
Valid N (listwise)	220				

Lampiran 6: Output Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		220
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.07555853
Most Extreme Differences	Absolute	.033
	Positive	.033
	Negative	-.032
Kolmogorov-Smirnov Z		.494
Asymp. Sig. (2-tailed)		.968

a Test distribution is Normal.

b Calculated from data.

Lampiran 7: Output Hasil Uji Multikolinieritas

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t Tolerance	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			B	Std. Error
1 (Constant)	.251	.011		22.143	.000		
DTE	1.872	.704	.173	2.657	.008	.949	1.053
CAP	.073	.027	.181	2.748	.006	.929	1.077
KONEKSI_POLI	-.064	.017	-.238	-3.681	.000	.962	1.039
TIK							
RISK	-.085	.029	-.192	-2.953	.003	.954	1.048

a Dependent Variable: ETR

Lampiran 8: Output Hasil Uji Autokorelasi

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.370(a)	.137	.121	.07626	2.063

a Predictors: (Constant), RISK, DTE, KONEKSI_POLITIK, CAP

b Dependent Variable: ETR

Lampiran 9: Output Hasil Uji Heteroskedastisitas

Correlations

		DTE	CAP	KONEKSI_POLITIK	RISK	Unstandar dized Residual
Spearman's rho	DTE	Correlation Coefficient	.250(**)	.070	-.025	-.020
		Sig. (2-tailed)	.	.000	.302	.710
		N	220	220	220	220
	CAP	Correlation Coefficient	.250(**)	1.000	-.065	.190(**)
		Sig. (2-tailed)	.	.	.336	.005
		N	220	220	220	220
	KONEKSI_POLITI K	Correlation Coefficient	.070	-.065	1.000	-.094
		Sig. (2-tailed)	.302	.336	.	.164
		N	220	220	220	220
	RISK	Correlation Coefficient	-.025	.190(**)	-.094	1.000
		Sig. (2-tailed)	.	.	.164	.
		N	220	220	220	220
Unstandardized Residual	Correlation Coefficient	-.020	.001	.032	-.028	1.000
	Sig. (2-tailed)	.	.764	.988	.640	.678
	N	220	220	220	220	220

** Correlation is significant at the 0.01 level (2-tailed).

Lampiran 10: Output Hasil Uji Koefisien Determinasi (*Adjusted R²*)**Model Summary(b)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.370(a)	.137	.121	.07626

a Predictors: (Constant), RISK, DTE, KONEKSI_POLITIK, CAP

b Dependent Variable: ETR

Lampiran 11: Output Hasil Uji Statistik F (Simultan)

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.199	4	.050	8.539	.000(a)
	Residual	1.250	215	.006		
	Total	1.449	219			

a Predictors: (Constant), RISK, DTE, KONEKSI_POLITIK, CAP

b Dependent Variable: ETR

Lampiran 12: Output Hasil Uji Statistik t (Parameter Individual)

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	.251	.011		22.143	.000
DTE	1.872	.704	.173	2.657	.008
CAP	.073	.027	.181	2.748	.006
KONEKSI_POLITIK	-.064	.017	-.238	-3.681	.000
RISK	-.085	.029	-.192	-2.953	.003

a Dependent Variable: ETR