

LAMPIRAN

Daftar Nama Perusahaan Property, Real Estate and Building Construction

No	Kode Saham	Nama Perusahaan
1	ACST	Acset Indonusa Tbk
2	ADHI	Adhi Karya Tbk
3	APLN	Agung Podomoro Land Tbk
4	ASRI	Alam Sutera Realty Tbk
5	BAPA	Bekasi Asri Pemula Tbk
6	BCIP	Bumi Cita Permai Tbk
7	BEST	Bekasi Fajar Industrial Estate Tbk
8	BIPP	Bhuawanatala Indah Permai Tbk
9	BKDP	Bukit Darmo Property Tbk
10	BKSL	Sentul City Tbk
11	BSDE	Bumi Serpong Dama Tbk
12	CTRA	Ciputra Development Tbk
13	CTRP	Ciputra Property Tbk
14	CTRS	Ciputra SuryaTbk
15	DART	Duta Anggada Realty Tbk
16	DGIK	Nusa Konstruksi Enjiniring Tbk
17	DILD	Intiland Development Tbk
18	DUTI	Duta Pertiwi Tbk
19	ELTY	Bakrieland Development Tbk
20	EMDE	Mrgapolitan Development Tbk
21	FMII	Fortune Mate Indonesia Tbk
22	GAMA	Gading Development Tbk
23	GMTD	Goa Makasar Tourism Development Tbk
24	GPRA	Perdana Gapura Prima Tbk
25	IDPR	Indonesia Pondasi Raya Tbk
26	JRPT	Jaya Real Property Tbk
27	KIJA	Kawasan Indistri Jababeka Tbk
28	LAMI	Lamicitra Nusantara Tbk
29	LCGP	Eureka Prima Jakarta Tbk
30	LPCK	Lippo Cikarang Tbk
31	LPKR	Lippo Karawaci Tbk
32	MDLN	Modernland Realty Tbk
33	MKPI	Metropolitan Katjana Tbk
34	MTLA	Metropolitan Land Tbk

35	NIRO	Nirvana Development Tbk
36	NRCA	Nusa Raya Cipta Tbk
37	OMRE	Indonesia Prim Property Tbk
38	PLIN	Plaza Indonesia Realty Tbk
39	PPRO	PP Property Tbk
40	PTPP	Persero Tbk
41	PWON	Pakuwon Jati Tbk
42	RBMS	Rista Bintang Mahkota Sejati Tbk
43	RDTX	Roda Vivatex Tbk
44	RODA	Pikko land Development Tbk
45	SCBD	Dadanayasa Arthatama Tbk
46	SMDM	Suryamas Dutamakmur Tbk
47	SMRA	Summairecon Agung Tbk
48	SSIA	Surya Semesta Internusa Tbk
49	TARA	Sitara Propertindo Tbk
50	TOTL	Total Bangun Persada Tbk
51	WIKA	Wijaya Karya Tbk
52	WSKT	Waskita Karya Tbk

No	Nama Perusahaan	Y	X1	X2	X3	X4
1	BAPA	-0.22	8.94	1.571	0	0.05
2	BEST	-0.16	8.98	1.571	0	0.09
3	CTRA	-0.2	9.32	1.571	0	1.55
4	DILD	-0.25	9.88	1.57	0	0.03
5	LAMI	-0.15	9.79	1.571	0	0.11
6	LPKR	-0.17	10.5	1.571	0	0.11
7	MKPI	-0.19	10.41	1.571	0	0.19
8	OMRE	-0.2	10.05	1.571	0	0.15
9	PWON	-0.19	9.7	1.571	0	0.08
10	RDTX	-0.15	9.67	1.571	0	0.12
11	SSIA	-0.27	9.75	1.571	0	0.32
12	TOTL	-0.28	10.26	1.571	0	0.09
13	BAPA	-0.18	9	-1.571	0	0.03
14	BCIP	-0.36	9.39	-1.571	0	0.04
15	BEST	-0.09	9.11	-1.571	0	0.22
16	COWL	-0.18	9.67	-1.571	0	0.05
17	CTRA	-0.17	10.84	-1.571	0	1.56
18	CTRP	-0.15	10.14	-1.571	0	0.06
19	CTRS	-0.17	10.11	-1.571	0	0.07
20	DILD	-0.27	9.89	-1.571	0	0.05
21	GAMA	-0.23	7.92	-1.571	1	0.01
22	GMTD	-0.16	9.34	-1.571	0	0.08
23	GPRA	-0.27	9.48	-1.571	0	0.06
24	JRPT	-0.13	10.14	-1.571	0	0.1
25	KIJA	-0.17	10.31	-1.571	0	0.06
26	LAMI	-0.16	9.82	-1.571	0	0.08
27	LPCK	-0.11	9.34	-1.571	0	0.16
28	LPKR	-0.16	10.56	-1.571	0	0.15
29	MDLN	-0.16	9.66	-1.571	0	1.4
30	MKPI	-0.19	10.73	-1.571	0	0.17
31	MTLA	-0.16	10.13	-1.571	0	0.12
32	NIRO	-0.04	9.14	-1.571	1	0.01
33	OMRE	-0.31	10.3	-1.571	0	0.08
34	PWON	-0.15	10.13	-1.571	0	0.12
35	RDTX	-0.16	9.75	-1.571	0	0.12
36	RODA	-0.14	8.41	-1.571	0	0.03
37	SMDM	-0.19	9.84	-1.571	1	0.02
38	SMRA	-0.19	10.9	-1.571	0	0.09
39	SSIA	-0.16	8.3	-1.571	0	0.34

40	TOTL	-0.24	9.44	-1.571	0	0.12
41	WIKA	-0.36	9.63	-1.571	0	0.07
42	ACST	-0.23	10.54	1.571	0	0.1
43	BAPA	-0.25	9	1.571	0	0.04
44	BCIP	-0.28	9.33	1.571	0	0.08
45	BEST	-0.08	9.4	1.571	0	0.24
46	BIPP	-0.05	8.89	1.571	0	0.2
47	COWL	-0.35	9.98	1.571	0	0.04
48	CTRA	-0.17	10.87	1.571	0	0.08
49	DGIK	-0.38	9.88	-1.571	0	0.05
50	DILD	-0.18	9.95	1.571	0	0.46
51	EMDE	-0.28	9.69	1.571	0	0.05
52	LAMI	-0.13	9.82	1.571	0	0.1
53	MKPI	-0.21	10.49	1.571	0	0.16
54	MTLA	-0.17	10.18	1.571	0	0.1
55	NRCA	-0.3	9.95	1.571	0	0.17
56	PWON	-0.15	10.22	1.571	0	0.14
57	RDTX	-0.14	10.22	1.571	0	0.15
58	SMRA	-0.17	10.71	1.571	0	0.1
59	SSIA	-0.17	10.09	1.571	0	0.15
60	TOTL	-0.26	10.25	1.571	0	0.15
61	WIKA	-0.37	10.21	-1.571	0	0.08
62	ACST	-0.27	9.72	1.571	0	0.1
63	BAPA	-0.25	9.02	1.571	0	0.05
64	BEST	-0.1	9.48	1.571	0	0.12
65	BIPP	-0.21	9.36	1.571	0	0.04
66	CTRA	-0.16	10.98	1.571	0	0.09
67	DGIK	-0.46	7.04	-1.571	0	1.55
68	DILD	-0.18	10.53	1.571	0	0.56
69	EMDE	-0.27	9.85	1.571	0	0.05
70	LAMI	-0.19	9.82	1.571	0	0.07
71	MKPI	0	10.54	1.571	0	1.4
72	MTLA	-0.18	10.23	1.571	0	0.12
73	NRCA	-0.26	7.04	1.571	0	0.2
74	OMRE	-0.13	10.53	1.571	0	0.15
75	PWON	-0.09	10.35	1.571	0	0.17
76	RBMS	-0.42	8.83	-1.571	0	0.04
77	RDTX	-0.15	9.95	1.571	0	0.16
78	SMRA	-0.17	10.87	1.571	0	0.11
79	SSIA	-0.23	10.07	1.571	0	0.11

80	TOTL	-0.31	10.59	1.571	0	0.12
81	WIKA	-0.33	10.02	1.571	0	0.07
82	WSKT	-0.32	9.06	1.571	0	0.06
83	ACST	-0.01	9.73	1.571	1	0.02
84	APLN	-0.23	10.21	1.571	0	0.06
85	BAPA	0.1	10.98	1.571	1	1.56
86	BEST	-0.01	10.08	1.571	0	0.05
87	BIPP	-0.04	9.52	1.571	0	0.1
88	BKSL	-0.01	9.79	1.571	1	0.01
89	DILD	0	10.61	1.571	0	0.06
90	EMDE	-0.32	10	1.571	0	0.05
91	IDPR	-0.01	9.84	1.571	0	0.17
92	KIJA	-0.04	10.8	1.571	0	0.04
93	LAMI	0	10.98	1.571	0	1.4
94	MKPI	0	10.59	1.571	0	1.4
95	MTLA	-0.01	10.29	1.571	0	0.07
96	NRCA	-0.32	10.75	1.571	0	0.15
97	PWON	-0.02	10.58	1.571	0	0.08
98	RDTX	0	9.95	1.571	0	1.4
99	SCBD	-0.21	10.18	1.571	0	0.13
100	SMDM	-0.02	10.33	1.571	0	0.02
101	SMRA	0	10.86	1.571	0	1.4
102	SSIA	-0.02	10.05	1.571	0	0.06
103	TOTL	-0.03	10.62	1.571	0	0.07
104	WIKA	-0.35	10.41	-1.571	0	0.06

Tabel 4.1
Sampel Penelitian

Kriteria Sampel	Jumlah
Perusahaan property, real estate and building construction yang memiliki laporan keuangan yang lengkap dari tahun 2011-2015	245
Perusahaan property, real estate and building construction yang memperoleh laba positif tahun pengamatan 2011-2015 dan menggunakan nilai mata uang rupiah	224
Perusahaan yang rugi tahun pengamatan 2011-2015	(21)
Eksekutif yang memiliki saham di perusahaan	(90)
Data Outlier	(9)
Jumlah data yang diolah	104

Tabel 4.2
Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Penghindaran Pajak	104	-.46	.10	-.1770	.10919
Kompensasi Eksekutif	104	7.04	10.98	9.8981	.73466
Kepemilikan Saham Eksekutif	104	-1.571	1.571	.54373	1.480817
Preferensi Risiko Eksekutif	104	.00	.79	.0453	.18401
Karakteristik Eksekutif	104	.01	1.56	.2374	.40983
Valid N (listwise)	104				

Tabel 4.3

Uji Normalitas Data

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		104
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.09352088
Most Extreme Differences	Absolute	.058
	Positive	.041
	Negative	-.058
Kolmogorov-Smirnov Z		.587
Asymp. Sig. (2-tailed)		.881

a. Test distribution is Normal.

b. Calculated from data.

Tabel 4.4
Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.516 ^a	.266	.237	.09539	1.825

a. Predictors: (Constant), Karakteristik Eksekutif, Preferensi Risiko Eksekutif, Kepemilikan Saham Eksekutif, Kompensasi Eksekutif

b. Dependent Variable: Penghindaran Pajak

Tabel 4.5
Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.602	.131		-4.594	.000		
Kompensasi Eksekutif	.040	.013	.268	3.002	.003	.928	1.078
Kepemilikan Saham Eksekutif	.015	.007	.209	2.352	.021	.935	1.069
Preferensi Risiko Eksekutif	.180	.052	.303	3.488	.001	.982	1.018
Karakteristik Eksekutif	.057	.023	.215	2.494	.014	.993	1.007

a. Dependent Variable: Penghindaran Pajak

Tabel 4.6
Uji Heteroskedastisitas

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.197	.071		2.776	.007
	Kompensasi Eksekutif	-.012	.007	-.166	-1.634	.105
	Kepemilikan Saham Eksekutif	-.002	.004	-.060	-.594	.554
	Preferensi Risiko Eksekutif	-.039	.028	-.139	-1.406	.163
	Karakteristik Eksekutif	-.002	.012	-.019	-.194	.846

a. Dependent Variable: ABS_RES

Tabel 4.7

Uji Nilai F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.327	4	.082	8.989	.000 ^b
Residual	.901	99	.009		
Total	1.228	103			

a. Dependent Variable: Penghindaran Pajak

b. Predictors: (Constant), Karakteristik Eksekutif, Preferensi Risiko Eksekutif, Kepemilikan Saham Eksekutif, Kompensasi Eksekutif

Tabel 4.8**Uji Nilai T**

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.602	.131		-4.594	.000
Kompensasi Eksekutif	.040	.013	.268	3.002	.003
Kepemilikan Saham Eksekutif	.015	.007	.209	2.352	.021
Preferensi Risiko Eksekutif	.180	.052	.303	3.488	.001
Karakteristik Eksekutif	.057	.023	.215	2.494	.014

a. Dependent Variable: Penghindaran Pajak

Tabel 4.9

Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.516 ^a	.266	.237	.09539

a. Predictors: (Constant), Karakteristik Eksekutif, Preferensi Risiko Eksekutif, Kepemilikan Saham Eksekutif, Kompensasi Eksekutif