

# LAMPIRAN

## LAMPIRAN 1

### Daftar Nama Perusahaan

No	nama
1	ALDO (Alkindo Naratama Tbk)
2	BTON (Beton Jaya Manunggal Tbk)
3	HMSP (Hanjaya Mandala Sampoerna Tbk)
4	IGAR (Champion Pasific Indonesia Tbk)
5	INAI (Indal Aluminium Industry Tbk)
6	INDS (Indospring Tbk)
7	ISSP (Steel Pipe Industry of Indonesia Tbk)
8	JPFA (Japfa Comfeed Indonesia Tbk)
9	KBLI (KMI Wire and Cable Tbk)
10	KBLM (Kabelindo Murni Tbk)
11	LION (Lion Metal Works Tbk)
12	LMSH (Lionmesh Prima Tbk)
13	MERK (Merck Tbk)
14	NIPS (Nippres Tbk)
15	PICO (Pelangi Indah Canindo Tbk)
16	RICY (Ricky Putra Globalindo Tbk)
17	SIDO ( Industri Jamu dan Farmasi Sido Muncul Tbk )
18	SKLT (Sekar Laut Tbk)
19	SMBR ( Semen Baturaja Persero Tbk )
20	SMGR ( Semen Gresik Tbk )
21	SRSN (Indo Acitama Tbk)
22	TRIS (Trisula International Tbk)
23	TSPC (Tempo Scan Pasific Tbk)
24	ULTJ (Ultrajaya Milk Industry and Trading Company Tbk)
25	WIIM (Wismilak Inti Makmur Tbk)

## LAMPIRAN 2

### Daftar Tabulasi 2013-2015

No	Tahun	Nama	CETR	ROA	K.KEL	KOMIS	KOMITE	LEVERAGE	SIZE	AL	K.INS
1	2013	ALDO	0.25	0.08	0	0.33	3	1.16	26.43	24.87	0.58
2	2013	BTON	0.22	0.15	0	0.5	3	0.27	32.8	23.32	0.82
3	2013	HMSP	0.25	0.39	0	0.5	3	0.94	30.94	-26.1	0.98
4	2013	IGAR	0.28	0.11	0	0.33	3	0.39	26.48	-24.13	0.85
5	2013	INAI	0.56	0.01	0	0.5	3	5.06	27.36	24.58	0.77
6	2013	INDS	0.2	0.07	0	0.33	3	0.25	28.42	-24.44	0.88
7	2013	ISSP	0.19	0.05	0	0.33	3	1.27	29.11	27.16	0.56
8	2013	JPFA	0.28	0.04	0	0.33	1	1.84	30.33	28.15	0.58
9	2013	KBLI	0.3	0.05	0	0.33	3	0.51	27.92	25.87	0.74
10	2013	KBLM	0.28	0.01	0	0.33	3	1.43	27.21	24.85	0.8
11	2013	LION	0.24	0.13	0	0.33	3	0.2	26.94	23.67	0.58
12	2013	LSMH	0.26	0.1	1	0.33	3	0.28	25.68	22.79	0.26
13	2013	MERK	0.25	0.25	0	0.33	3	0.36	27.27	25.03	0.87
14	2013	NIPS	0.26	0.04	1	0.33	3	2.38	27.41	26.12	0.37
15	2013	PICO	0.26	0.02	1	0.5	3	1.89	27.16	24.04	0.94
16	2013	RICY	0.35	0.01	1	0.33	3	1.34	27.49	21.64	0.48
17	2013	SIDO	0.3	0.14	1	0.33	3	0.12	28.71	-26.32	0
18	2013	SKLT	0.31	0.04	0	0.33	0	1.16	26.43	24.12	0.96
19	2013	SMBR	0.22	0.12	0	0.6	3	0.1	28.63	25.07	0.76
20	2013	SMGR	0.23	0.17	0	0.33	4	0.41	31.06	27.36	0.51
21	2013	SRSN	0.51	0.04	0	0.38	3	0.34	26.77	22.24	0.78
22	2013	TRIS	0.25	0.11	0	0.33	3	0.59	26.83	24.47	0.7
23	2013	TSPC	0.23	0.12	0	0.6	3	0.4	29.32	26.77	0.77
24	2013	ULTJ	0.26	0.12	1	0.33	3	0.4	28.66	26.43	0.47
25	2013	WIIM	0.24	0.11	1	0.33	3	0.57	27.84	-26.07	0.22
1	2014	ALDO	0.25	0.06	0	0.33	3	1.24	26.6	24.49	0.63
2	2014	BTON	0.2	0.04	0	0.5	3	0.19	25.88	-22.54	0.82
3	2014	HMSP	0.26	0.36	0	0.5	3	1.1	30.98	25.65	0.98
4	2014	IGAR	0.28	0.16	0	0.33	3	0.33	26.58	24.45	0.79
5	2014	INAI	0.33	0.02	0	0.5	3	5.15	27.52	25.16	0.78
6	2014	INDS	0.24	0.06	0	0.33	3	0.25	28.46	-25.55	0.88
7	2014	ISSP	0.18	0.04	0	0.33	3	1.34	29.33	26.95	0.56
8	2014	JPFA	0.29	0.02	0	0.33	3	1.97	30.39	-27.21	0.58
9	2014	KBLI	0.26	0.05	0	0.4	3	0.42	27.92	22.94	0.54
10	2014	KBLM	0.25	0.03	0	0.33	3	1.23	27.2	-23.47	0.83
11	2014	LION	0.22	0.08	1	0.33	3	0.35	27.12	24.88	0.07
12	2014	LSMH	0.33	0.05	1	0.33	3	0.21	25.66	-23.78	0.03
13	2014	MERK	0.27	0.21	0	0.33	3	0.29	27.3	-24.94	0.94
14	2014	NIPS	0.26	0.04	0	0.33	3	1.1	27.82	25.41	0.69
15	2014	PICO	0.21	0.03	0	0.33	3	1.71	27.16	-22.97	0.94

16	2014	RICY	0.33	0.01	1	0.33	3	1.95	27.79	-23.53	0.48
17	2014	SIDO	0.24	0.15	1	0.33	3	0.07	28.67	-25.23	0
18	2014	SKLT	0.3	0.05	0	0.33	3	1.16	26.53	-21.55	0.96
19	2014	SMBR	0.17	0.11	0	0.5	3	0.08	28.7	24.94	0.76
20	2014	SMGR	0.21	0.16	0	0.43	5	0.37	31.17	27.51	0.51
21	2014	SRSN	0.52	0.03	0	0.38	3	0.41	26.86	23.73	0.62
22	2014	TRIS	0.25	0.07	0	0.33	3	0.69	26.98	24.26	0.67
23	2014	TSPC	0.21	0.1	0	0.8	3	0.35	29.35	-24.85	0.77
24	2014	ULTJ	0.25	0.1	0	0.33	3	0.29	28.7	-24.91	0.64
25	2014	WIIM	0.25	0.08	1	0.33	3	0.56	27.92	-24.88	0.29
1	2015	ALDO	0.26	0.07	0	0.33	3	1.14	26.63	22.78	0.58
2	2015	BTON	0.19	0.03	0	0.5	3	0.23	25.93	-24.14	0.82
3	2015	HMSP	0.26	0.27	0	0.4	3	0.19	31.27	29.55	0.93
4	2015	IGAR	0.19	0.13	0	0.33	3	0.24	26.67	-24.47	0.85
5	2015	INAI	0.5	0.02	0	0.5	3	4.55	27.92	24.42	0.78
6	2015	INDS	0.53	0	0	0.33	3	0.33	28.57	23.71	0.88
7	2015	ISSP	0.18	0.03	0	0.4	3	1.13	29.33	26.69	1.79
8	2015	JPFA	0.25	0.03	0	0.5	3	1.81	30.47	27.16	0.58
9	2015	KBLI	0.23	0.07	0	0.4	3	0.51	28.07	24.56	0.58
10	2015	KBLM	0.41	0.02	0	0.33	3	1.21	27.21	-23.79	0.83
11	2015	LION	0.21	0.07	0	0.33	3	0.41	27.18	-22.58	0.58
12	2015	LMSH	0.49	0.01	1	0.33	3	0.19	25.62	23.03	0.32
13	2015	MERK	0.27	0.18	0	0.33	3	0.26	27.42	-22.33	0.87
14	2015	NIPS	0.27	0.02	0	0.33	3	1.54	28.07	23.92	0.63
15	2015	PICO	0.14	0.02	0	0.33	2	1.45	27.13	22.67	0.94
16	2015	RICY	0.4	0.01	1	0.33	3	1.99	27.81	-23.01	0.48
17	2015	SIDO	0.22	0.16	1	0.33	3	0.08	28.66	25.6	0
18	2015	SKLT	0.27	0.05	0	0.33	3	1.48	26.66	23.73	0.96
19	2015	SMBR	0.2	0.11	0	0.6	3	0.11	28.82	-26.53	0.76
20	2015	SMGR	0.23	0.12	0	0.29	4	0.39	31.27	-27.5	0.51
21	2015	SRSN	0.25	0.03	0	0.38	3	0.69	27.08	25.23	0.78
22	2015	TRIS	0.25	0.07	0	0.33	3	0.74	27.08	23.48	0.67
23	2015	TSPC	0.25	0.08	0	0.5	3	0.45	29.47	26.6	0.78
24	2015	ULTJ	0.25	0.15	1	0.33	3	0.27	28.9	24.17	0.48
25	2015	WIIM	0.26	0.1	1	0.33	3	0.42	27.93	-21.74	0.22

### LAMPIRAN 3

Tabel 4.1  
Proses Pemilihan Sampel

No	Keterangan	Tahun		
		2013	2014	2015
1	Perusahaan manufaktur yang terdaftar di BEI	136	145	151
2	Perusahaan yang datanya tidak lengkap	(99)	(101)	(107)
3	Perusahaan yang memenuhi kriteria sampel	28	28	28
4	Sampel Perusahaan sebelum outlier	84		
5	Data <i>Outlier</i>	9		
6	<b>Total Observasi tahun 2013-2015</b>	<b>75</b>		

### LAMPIRAN 4

Tabel 4.2  
Hasil Uji Statistik Deskriptif

#### Descriptive Statistics

	N	Minimu m	Maximu m	Mean	Std. Deviation
CETR	75	.14	.56	.2731	.08573
ROA	75	.00	.39	.0862	.07544
K.KEL	75	0	1	.23	.421
KOMISARIS	75	.29	.80	.3827	.09121
KOMITE	75	0	5	2.97	.519
LEVERAGE	75	.07	5.15	.9106	1.01367
SIZE	75	25.62	32.80	28.0390	1.53706
AL	75	21.55	29.55	24.7305	1.64720
K.INS	75	.00	1.79	.6612	.28490
Valid N (listwise)	75				

## LAMPIRAN 5

Tabel 4.3  
Hasil Uji Asumsi Klasik

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		75
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.07559915
Most Extreme Differences	Absolute	.156
	Positive	.156
	Negative	-.091
Kolmogorov-Smirnov Z		1.354
Asymp. Sig. (2-tailed)		.051

a Test distribution is Normal.

b Calculated from data.

## LAMPIRAN 6

Tabel 4.4  
Hasil Uji Multikolinearitas

### Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.500	.197		2.544	.013		
	ROA	-.109	.151	-.096	-.718	.475	.665	1.505
	K.KEL	.016	.031	.079	.518	.606	.502	1.993
	KOMISRIS	-.024	.112	-.025	-.211	.834	.831	1.203
	KOMITE	.006	.019	.038	.329	.743	.892	1.121
	LEVERE	.030	.010	.355	2.876	.005	.775	1.290
	SIZE	-.009	.007	-.162	-1.250	.216	.705	1.418
	AL	.000	.000	.065	.580	.564	.937	1.068
	K.INS	-.011	.047	-.037	-.236	.814	.480	2.083

a Dependent Variable: CETR

**LAMPIRAN 7**

Tabel 4.5

Hasil Uji Heteroskedastisitas

**Coefficients(a)**

Mode 1		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.175	.131		1.339	.185
	ROA	-.168	.100	-.229	-1.671	.100
	K.KEL	.006	.021	.049	.310	.757
	KOMISARS	-.005	.074	-.008	-.065	.949
	KOMITE	.008	.013	.078	.664	.509
	LEVERAGE	.004	.007	.078	.612	.543
	SIZE	-.006	.005	-.160	-1.201	.234
	AL	.000	.000	.180	1.564	.123
	K.INS	.031	.031	.161	.997	.323

a Dependent Variable: Abs\_Res

**LAMPIRAN 8**

Tabel 4.6 Hasil Uji Autokorelasi

**Model Summary(b)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin- Watson
1	.472(a)	.222	.128	.08004990	2.121

a Predictors: (Constant), K.INS, ROA, AL, KOMITE, KOMISARIS, LEVERAGE, SIZE, K.KEL

b Dependent Variable: CETR

## LAMPIRAN 9

Tabel 4.7  
Hasil Uji Nilai *F*

### ANOVA(b)

Mode		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.121	8	.015	2.358	.027(a)
	Residual	.423	66	.006		
	Total	.544	74			

a Predictors: (Constant), K.INS, ROA, AL, KOMITE, KOMISARIS, LEVERAGE, SIZE, K.KEL

b Dependent Variable: CETR

## LAMPIRAN 10

Tabel 4.8  
Hasil Uji Nilai *t*  
Coefficients(a)

Mode	1	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.500	.197		2.544	.013
	ROA	-.109	.151	-.096	-.718	.475
	K.KEL	.016	.031	.079	.518	.606
	KOMISARIS	-.024	.112	-.025	-.211	.834
	KOMITE	.006	.019	.038	.329	.743
	LEVERAGE	.030	.010	.355	2.876	.005
	SIZE	-.009	.007	-.162	-1.250	.216
	AL	.000	.000	.065	.580	.564
	K.INS	-.011	.047	-.037	-.236	.814

a Dependent Variable: CETR

**LAMPIRAN 11**

TABEL 4.9  
Ringkasan Hasil Pengujian Hipotesis

<b>Kode</b>	<b>Hipotesis</b>	<b>Hasil</b>
H <sub>1</sub>	Profitabilitas tidak berpengaruh terhadap penghindaran pajak	Ditolak
H <sub>2</sub>	Kepemilikan Keluarga tidak berpengaruh terhadap penghindaran pajak	Ditolak
H <sub>3</sub>	Komisaris Independen tidak berpengaruh terhadap penghindaran pajak	Ditolak
H <sub>4</sub>	Komite Audit tidak berpengaruh terhadap penghindaran pajak	Ditolak
H <sub>5</sub>	Leverage berpengaruh negatif terhadap penghindaran pajak	Diterima
H <sub>6</sub>	Ukuran perusahaan tidak berpengaruh terhadap penghindaran pajak	Ditolak
H <sub>7</sub>	Kualitas Audit tidak berpengaruh terhadap penghindaran pajak	Ditolak
H <sub>8</sub>	Kepemilikan Institusional tidak berpengaruh terhadap penghindaran pajak	Ditolak



## LAMPIRAN 12

Tabel 4.10  
Hasil Uji Determinasi

### Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.472(a)	.222	.128	.08004990	2.121

a Predictors: (Constant), K.INS, ROA, AL, KOMITE, KOMISARIS, LEVERAGE, SIZE, K.KEL

b Dependent Variable: CETR