

LAMPIRAN 1

DATA PERUSAHAAN

A. Data perusahaan yang menjadi sampel

NO	KODE EFEK	NAMA PERUSAHAAN
1	ARNA	PT Arwana Citramulia Tbk
2	ASII	PT Astra International Tbk
3	AUTO	PT Astra Otoparts Tbk
4	BATA	PT Sepatu Bata Tbk
5	BRNA	PT Berlina Tbk
6	CEKA	PT wilmar Cahaya Indonesia Tbk
7	CPIN	PT Charoen Pokphand Indonesia Tbk
8	DVLA	PT Darya Varia Laboratoria Tbk
9	ADES	PT Akasha Wira International Tbk
10	INAF	PT Indofarma (Persero) Tbk
11	INDS	PT Indospring Tbk
12	INTP	PT Indocement Tunggul Prakarsa Tbk
13	JPFA	PT Japfa Comfeed Indonesia Tbk
14	SMCB	PT Holcim Indonesia Tbk
15	SMGR	PT Semen Indonesia Tbk
16	TRIS	PT Trisula International Tbk
17	AISA	PT Tiga Pilar Sejahtera Food Tbk
18	AKPI	PT Argha Karya Prima Industry Tbk
19	ALMI	PT Alumindo Light Metal Industry Tbk
20	ALTO	PT Tri Banyan Tirta Tbk
21	AMFG	PT Asahimas Flat Glass Tbk
22	BAJA	PT Sarana Central Bajatama Tbk
23	BIMA	PT Primarindo Asia Infrastructure Tbk
24	BTON	PT Betonjaya Manunggal Tbk
25	FASW	PT Fajar Surya Wisesa Tbk
26	GDST	PT Gunawan Dianjaya Steel Tbk
27	GGRM	PT Gudang Garam Tbk
28	GJTL	PT Gajah Tunggul Tbk
29	HMSP	PT HM Sampoerna Tbk
30	ICBP	PT Indofood CBP Sukses Makmur Tbk
31	IGAR	PT Champion Pacific Indonesia Tbk
32	IMAS	PT Indomobil Sukses International Tbk
33	INAI	PT Indal Aluminium Industry Tbk
34	INDF	PT Indofood Tbk
35	JECC	PT Jembo Cable Company Tbk

36	JPRS	PT Jaya Pari Steel Tbk
37	KAEF	PT Kimia Farma (Persero) Tbk
38	KBLI	PT KMI Wire and Cable Tbk
39	KBLM	PT Kabelindo Murni Tbk
40	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk
41	KIAS	PT Kiramika Indonesia Assosiasi Tbk
42	KLBF	PT Kalbe Farma Tbk
43	LION	PT Lion Metal Works Tbk
44	LMPI	PT Langgeng Makmur Industry Tbk
45	LMSH	PT Lionmesh Prima Tbk
46	MBTO	PT Martina Berto Tbk
47	MERK	PT Merck Tbk
48	MLBI	PT Multi Bintang Indonesia Tbk
49	MLIA	PT Mulia Industrindo Tbk
50	MYOR	PT Mayora Indah Tbk
51	NIPS	PT Nipress Tbk
52	PICO	PT Pelangi Indah Canindo Tbk
53	PYFA	PT Pyridam Farma Tbk
54	RMBA	PT Bentoel International Investama Tbk
55	ROTI	PT Nippon Indosari Corpindo Tbk
56	SIAP	PT Sekawan Intipratama
57	SKBM	PT Sekar Bumi Tbk
58	SMSM	PT Selamat Sempurna Tbk
59	STAR	PT Star Petrochem Tbk
60	TIRT	PT Tirta Mahakam Resources Tbk
61	TOTO	PT Surya Toto Indonesia Tbk
62	TRST	PT Trias Sentosa Tbk
63	TSPC	PT Tempo Scan Pasific Tbk
64	ULTJ	PT Ultrajaya Milk & trading company Tbk
65	UNVR	PT Unilever Indonesia Tbk
66	WIIM	PT wismilk Inti Makmur Tbk
67	YPAS	PT Yanaprima Hastapersada Tbk

B. Data perusahaan yang memakai dolar dalam laporan keuangan

NO	KODE EFEK	NAMA PERUSAHAAN
1	ETRX	PT Eratx Djaja Tbk
2	JKSW	PT Jakarta Kyoei Steel Works Tbk
3	KRAS	PT Krakatau Steel Tbk
4	MRAT	PT Mustika Ratu Tbk
5	NIKL	PT Latinusa Tbk
6	POLY	PT Asia fasific Fibers Tbk
7	SCCO	PT Sucaco Tbk
8	SKLT	PT Sekar Laut Tbk
9	SRIL	PT Sri Rejeki Isman Tbk
10	STTP	PT Siantar Top Tbk
11	TBMS	PT Tembaga Mulia Semanan Tbk
12	TFCO	PT Tifico Fiber Indonesia Tbk
13	TKIM	PT Pabrik Kertas Tjiwi Kimia Tbk
14	ADMG	PT Poly Chem Indonesia Tbk
15	BUDI	PT Budi Starch & Sweetener Tbk
16	CTBN	PT Citra Tubindo Tbk
17	FPNI	PT Lotte Chemical Titan Tbk
18	GDYR	PT Goodyear Indonesia Tbk
19	HDTX	PT Pansia Indo Resources Tbk
20	INDR	PT Indo Rama Synthetics Tbk
21	IPOL	PT Indopoly Swakarsa Industry Tbk
22	PTSN	PT Sat Nusapersada Tbk
23	SCPI	PT Merck Sharp Dohme Pharma Tbk
24	SMBR	PT Batu Raja Tbk
25	SULI	PT Sumalindo Lestari Jaya Global Tbk
26	TCID	PT Mandom Indonesia Tbk
27	UNIC	PT Unggul Indah Cahaya Tbk

C. Data perusahaan yang tidak disajikan secara lengkap

NO	KODE EFEK	NAMA PERUSAHAAN
1	CPRO	PT Central Proteinaprima Tbk
2	IKAI	PT Intikeramik Alamsari Industry Tbk
3	SIMA	PT Siwani Makmur Tbk
4	AALI	PT Astra Agro Lestari Tbk
5	AKKU	PT Alam Karya Unggul Tbk
6	ALDO	PT Alkindo Naratama Tbk
7	ANJT	PT Austindo Nusantara Jaya Tbk
8	APLI	PT Asia Plast Industry Tbk
9	ARGO	PT Argo Pantas Tbk
10	BISI	PT Bisi International Tbk
11	BRAM	PT Indo Kordsa Tbk
12	BWPT	PT BW Plantation Tbk
13	CNTX	PT Century Textile Industry Tbk
14	DAVO	PT Davomas Abadi Tbk
15	DLTA	PT Delta Djakarta Tbk
16	DSFI	PT Dharma Samudera Fishing Industry Tbk
17	ETWA	PT Etirindo Wahanatama Tbk
18	GZCO	PT Gozco Plaantation Tbk
19	IIKP	PT Inti Agri Resources Tbk
20	IKBI	PT Sumi Indo Kabel Tbk
21	JAWA	PT J.A Wattie Tbk
22	LPIN	PT Multi Prima Sejahtera Tbk
23	LSIP	PT London Sumatera Indonesia Tbk
24	MAGP	PT Multi Agro Gemilang Plantation Tbk
25	MAIN	PT Malindo Feedmil Tbk
26	MASA	PT Multistrada Arah Sarana Tbk
27	PALM	PT Provident Agro Tbk
28	PRAS	PT Prima Alloy Steel Universal Tbk
29	SGRO	PT Sampoerna Agro Tbk
30	SIMP	PT Salim Ivomas Pratama Tbk
31	SIPD	PT Sierad Produce Tbk
32	SMAR	PT Smart Tbk
33	SSTM	PT Sunson Textile Manufacturer Tbk
34	TBLA	PT Tunas Baru Lampung Tbk
35	UNSP	PT Bakrie Sumatera Plantations Tbk
36	UNTX	PT Unitex Tbk
37	VOKS	PT Voksel Electric Tbk

LAMPIRAN II

OLAH DATA

A. Penghindaran Pajak

1. Pada tahun 2013

NAMA PERUSAHAAN	beban pajak penghasilan	Laba sebelum pajak	ETR y
ARNA	78651688576	3.1635E+11	0.24862238
ASII	5226000000	27523000000	0.18987756
AUTO	210589000	1268604000	0.16600058
BATA	19384816000	63758495000	0.30403503
BRNA	4087294000	8132127000	0.50261069
CEKA	21484183371	86553141929	0.24821957
CPIN	922643000	3451333000	0.26732946
DVLA	49960304	175756777	0.28425819
ADES	3538000	59194000	0.05976957
INAF	8810151948	63032747250	0.13977103
INDS	36971608720	1.8458E+11	0.20030121
INTP	1582860000	6595154000	0.24000349
JPFA	2.2531E+11	8.95945E+11	0.25147749
SMCB	384243000	1336548000	0.28748911
SMGR	1566101213	6920399734	0.22630213
TRIS	16242515642	68692410785	0.23645284
AISA	1031165000	450800000	2.28741127
AKPI	31796426000	66416762000	0.47874098
ALMI	3179681857	22939050450	0.13861436
ALTO	7051116190	23889167908	0.29515956
AMFG	112395000	450753000	0.24934942
BAJA	25803762610	1.02926E+11	0.25070102
BIMA	5363594646	21513354790	0.24931466
BTON	7389150663	33272073649	0.22208266
FASW	80351854904	3.2041E+11	0.25077845
GDST	29669714531	1.21585E+11	0.24402366
GGRM	1.55227E+12	5.9362E+12	0.26149236
GJTL	46143000000	1.66473E+11	0.27718008
HMSP	3.69122E+12	1.45097E+13	0.25439681
ICBP	7.33699E+11	2.96699E+12	0.24728732
IGAR	13411886964	48442303122	0.27686312
IMAS	25617533080	5.95522E+11	0.04301692
INAI	6932568065	11361992726	0.61015424

INDF	1.25207E+12	4.66696E+12	0.26828439
JECC	8757728000	43435984000	0.2016238
JPRS	3292055269	18337547841	0.17952538
KAEF	68483102322	2.48125E+11	0.27600195
KBLI	31649193450	1.05179E+11	0.30090656
KBLM	2993053470	10671148829	0.2804809
KBRI	1243626122	25460181727	0.04884592
KIAS	31345700327	1.06706E+11	0.2937576
KLBF	6.0207E+11	2.57252E+12	0.23403885
LION	20265714260	85027065076	0.23834428
LMPI	1979041160	14019452357	0.14116394
LMSH	5054792013	19437691207	0.26005105
MBTO	6843350211	23006208262	0.29745667
MERK	59262982000	2.34708E+11	0.25249692
MLBI	4.05716E+11	1.57695E+12	0.25727974
MLIA	30320728000	4.43725E+11	0.06833226
MYOR	3.42515E+11	1.35607E+12	0.25257868
NIPS	11712057000	45584169000	0.25693255
PICO	5550410241	20989782669	0.26443391
PYFA	2304128607	8499928945	0.27107622
RMBA	67183000000	3.99413E+11	0.16820434
ROTI	52789633241	2.10805E+11	0.25041938
SIAP	1708552782	7487671961	0.22818211
SKBM	20038059647	78305045915	0.25589743
SMSM	1.07818E+11	4.58595E+11	0.23510399
STAR	5805600522	6375056383	0.91067438
TIRT	51167151932	1.89086E+11	0.2706029
TOTO	86647351813	3.23205E+11	0.26808802
TRST	39588224814	72553777173	0.54563975
TSPC	1.914E+11	8.29935E+11	0.23062071
ULTJ	1.11593E+11	4.3672E+11	0.25552464
UNVR	1.80618E+12	7.15881E+12	0.2523022
WIIM	42797081717	1.75119E+11	0.24438816
YPAS	2211772259	8433485062	0.26226077

2. Pada tahun 2014

NAMA PERUSAHAAN	beban pajak penghasilan	Laba sebelum pajak	ETR y
ARNA	24304373076	95514316424	0.254458
ASII	4927000000	27058000000	0.18209
AUTO	136954000	1091040000	0.125526
BATA	12924794	142444243	0.090736
BRNA	7933019000	41154392000	0.192762
CEKA	15865132244	56866547178	0.278989
CPIN	360248000	2106892000	0.170986
DVLA	24936967	105866443	0.235551
ADES	10490000	41511000	0.252704
INAF	6328649024	7768986701	0.814604
INDS	40767813500	1.68587E+11	0.24182
INTP	1521220000	6814636000	0.223228
JPFA	1.57703E+11	5.42549E+11	0.290671
SMCB	645000000	88441000000	0.007293
SMGR	1509616169	7119304263	0.212045
TRIS	11919895464	48442710589	0.246062
AISA	106381000	484284000	0.219667
AKPI	26631750000	61291373000	0.434511
ALMI	225281738	3919718495	0.057474
ALTO	35576868	10056343863	0.003538
AMFG	141011000	605163000	0.233013
BAJA	633659739	2274365489	0.278609
BIMA	3203209775	13252206563	0.241711
BTON	1944806795	9481642753	0.205113
FASW	41283223781	1.32785E+11	0.310902
GDST	4966839268	18918134245	0.262544
GGRM	1.81055E+12	7.20585E+12	0.251262
GJTL	1.24191E+11	3.94059E+11	0.315158
HMSP	3.53722E+12	1.37183E+13	0.257847
ICBP	8.57044E+11	3.38873E+12	0.25291
IGAR	20927345985	75826220743	0.275991
IMAS	85981208712	18888760812	4.551977
INAI	10069405353	32752754293	0.307437
INDF	1.82822E+12	6.2293E+12	0.293487
JECC	9300196000	33144906000	0.280592
JPRS	1180710579	8111189456	0.145566
KAEF	79079988771	3.15611E+11	0.250562
KBLI	24388746419	96415603209	0.252954

KBLM	6871966432	27370807811	0.251069
KBRI	320407753	17846695005	0.017953
KIAS	26492865760	1.18732E+11	0.223131
KLBF	6.4261E+11	2.7637E+12	0.232518
LION	13856109214	62857739316	0.220436
LMPI	1304396134	3051105630	0.427516
LMSH	3603680847	11006796283	0.327405
MBTO	2774368169	56994438368	0.048678
MERK	54907935000	2.05958E+11	0.266597
MLBI	2.83495E+11	1.07838E+12	0.26289
MLIA	38480077000	1.63493E+11	0.235362
MYOR	1.19876E+11	5.29701E+11	0.226309
NIPS	17254715000	67389703000	0.256044
PICO	4311636994	20537790746	0.209937
PYFA	1550165979	4211187980	0.368107
RMBA	5.63457E+11	1.68787E+12	0.333828
ROTI	64185387029	2.52763E+11	0.253935
SIAP	1286053437	14472568419	0.088861
SKBM	20645137227	1.09761E+11	0.188092
SMMS	1.19683E+11	5.4115E+11	0.221164
STAR	6311985085	6660901063	0.947617
TIRT	791669891	23932220931	0.03308
TOTO	88078819693	3.81883E+11	0.230644
TRST	33017263179	63101740322	0.523239
TSPC	1.5844E+11	7.42733E+11	0.21332
ULTJ	91996013563	3.75357E+11	0.245089
UNVR	1.9382E+12	7.67672E+12	0.252477
WIIM	37236710659	1.49542E+11	0.249006
YPAS	515142568	9447119285	0.054529

3. Pada tahun 2015

NAMA PERUSAHAAN	beban pajak penghasilan	Laba sebelum pajak	ETR y
ARNA	85772743500	3.48684E+11	0.245989613
ASII	4017000000	1963000000	2.046357616
AUTO	110895000	433596000	0.255756511
BATA	28299463	99545892	0.284285594
BRNA	5462661	27013535	0.202219406
CEKA	35721906910	1.42271E+11	0.25108292
CPIN	449030000	2281628000	0.196802459
DVLA	36543278	144437708	0.253003724
ADES	11336000	44175000	0.256615733
INAF	7609430318	14175137373	0.536815279
INDS	2200387443	4134206595	0.532239353
INTP	1287915000	5644576000	0.228168599
JPFA	1.73193E+11	6.97677E+11	0.248242382
SMCB	16047000	28645000000	0.000560202
SMGR	1325482459	6032416054	0.219726631
TRIS	12720908918	50169354682	0.253559349
AISA	126685000	500435000	0.25314976
AKPI	23494252000	51138966000	0.45941977
ALMI	20263542471	73877448238	0.274285901
ALTO	14771648172	39117374969	0.377623708
AMFG	122917000	464263000	0.26475726
BAJA	2480768394	11830669878	0.209689597
BIMA	1166593918	395219933	2.951758807
BTON	1480484072	7804262097	0.189701993
FASW	94049915767	4.02947E+11	0.233405457
GDST	18133395026	73346098878	0.247230532
GGRM	2.18244E+12	8.63528E+12	0.252735553
GJTL	18543000000	3.31869E+11	0.055874456
HMSP	3.56934E+12	1.35696E+13	0.263038293
ICBP	1.08649E+12	4.00963E+12	0.270968871
IGAR	11820161899	63236346206	0.186920381
IMAS	2.05796E+11	18330656528	11.22689123
INAI	21695919307	57114061880	0.379870011
INDF	1.73037E+12	4.96208E+12	0.348718603
JECC	6031664000	8496333000	0.709913795
JPRS	4712360932	26702065911	0.176479264
KAEF	85162555115	3.38135E+11	0.251859582
KBLI	34677927328	1.50049E+11	0.231110646

KBLM	8712277887	21472643499	0.405738487
KBRI	23421115224	1.32326E+11	0.176996213
KIAS	44347231493	2.08066E+11	0.213139725
KLBF	6.63187E+11	2.72088E+12	0.243739768
LION	12433164026	58451801513	0.21270797
LMPI	2905643494	6873689802	0.422719613
LMSH	1862729485	3807172880	0.489268427
MBTO	2776670972	16833220866	0.164951853
MERK	51395379000	1.93941E+11	0.265005446
MLBI	1.78663E+11	6.75572E+11	0.264461819
MLIA	34297010000	1.90209E+11	0.180312554
MYOR	3.90262E+11	1.64049E+12	0.237892644
NIPS	11080809000	41752147000	0.265394951
PICO	2475910983	17451317001	0.141875308
PYFA	1467826630	4554931095	0.322250019
RMBA	3.00014E+11	1.93855E+12	0.154761905
ROTI	1.07713E+11	3.78252E+11	0.284765247
SIAP	1895491769	34952736526	0.054230139
SKBM	13479285258	53629853879	0.251339213
SMSM	1.2241E+11	5.83717E+11	0.209707786
STAR	2339678558	2646564128	0.884043781
TIRT	1694738395	829306792	2.04356025
TOTO	96337115958	3.81574E+11	0.252473025
TRST	25783708943	51097812346	0.504595163
TSPC	1.77892E+11	7.07111E+11	0.251576199
ULTJ	1.77575E+11	7.00675E+11	0.253434148
UNVR	1.97769E+12	7.82949E+12	0.252594358
WIIM	44876683000	1.77963E+11	0.252168696
YPAS	174284717	10055066010	0.017333026

B. Komisaris Independen

1. Pada tahun 2013

nama perusahaan	komisaris independen	total komisaris	ki x1
ARNA	2	3	0.6666667
ASII	3	10	0.3
Auto	4	12	0.3333333
bata	2	5	0.4
BRNA	2	4	0.5
CEKA	2	3	0.6666667
CPIN	2	6	0.3333333
DVLA	2	6	0.3333333
ADES	1	3	0.3333333
INAF	3	4	0.75
INDS	1	3	0.3333333
INTP	1	7	0.1428571
JPFA	2	3	0.6666667
SMCB	3	7	0.4285714
SMGR	3	7	0.4285714
TRIS	1	3	0.3333333
AISA	2	6	0.3333333
AKPI	2	6	0.3333333
ALMI	2	5	0.4
ALTO	1	3	0.3333333
AMFG	1	5	0.2
BAJA	1	3	0.3333333
BIMA	2	3	0.6666667
BTON	1	2	0.5
FASW	2	5	0.4
GDST	1	2	0.5
GGRM	1	3	0.3333333
GJTL	3	7	0.4285714
HMSP	3	6	0.5
ICBP	3	7	0.4285714
IGAR	1	3	0.3333333
IMAS	3	7	0.4285714
INAI	2	5	0.4
INDF	3	8	0.375
JECC	2	3	0.6666667
JPRS	1	2	0.5
KAEF	2	5	0.4

KBLI	2	5	0.4
KBLM	1	3	0.3333333
KBRI	1	3	0.3333333
KIAS	2	6	0.3333333
KLBF	2	6	0.3333333
LION	1	3	0.3333333
LMPI	1	2	0.5
LMSH	1	3	0.3333333
MBTO	1	3	0.3333333
MERK	1	3	0.3333333
MLBI	3	7	0.4285714
MLIA	2	5	0.4
MYOR	2	5	0.4
NIPS	1	3	0.3333333
PICO	1	2	0.5
PYFA	1	3	0.3333333
RMBA	2	5	0.4
ROTI	2	5	0.4
SIAP	1	3	0.3333333
SKBM	1	3	0.3333333
SMSM	1	3	0.3333333
STAR	1	2	0.5
TRIT	1	3	0.3333333
TOTO	2	5	0.4
TRST	1	3	0.3333333
TSPC	3	5	0.6
ULTJ	1	3	0.3333333
UNVR	4	5	0.8
WIIM	1	3	0.3333333
YPAS	1	3	0.3333333

2. Pada tahun 2014

nama perusahaan	k.independen	total komisaris	ki x1
ARNA	2	3	0.666667
ASII	3	10	0.3
auto	3	10	0.3
bata	2	5	0.4
BRNA	3	7	0.428571
CEKA	2	3	0.666667
CPIN	2	6	0.333333

DVLA	2	6	0.333333
ADES	1	3	0.333333
INAF	2	3	0.666667
INDS	1	3	0.333333
INTP	3	6	0.5
JPFA	1	3	0.333333
SMCB	2	7	0.285714
SMGR	2	7	0.285714
TRIS	1	3	0.333333
AISA	1	5	0.2
AKPI	2	5	0.4
ALMI	2	4	0.5
ALTO	1	3	0.333333
AMFG	1	5	0.2
BAJA	1	3	0.333333
BIMA	2	3	0.666667
BTON	1	2	0.5
FASW	2	5	0.4
GDST	1	2	0.5
GGRM	2	4	0.5
GJTL	3	6	0.5
HMSP	3	6	0.5
ICBP	3	7	0.428571
IGAR	1	2	0.5
IMAS	2	6	0.333333
INAI	2	4	0.5
INDF	3	8	0.375
JECC	2	3	0.666667
JPRS	1	3	0.333333
KAEF	2	5	0.4
KBLI	2	5	0.4
KBLM	1	3	0.333333
KBRI	1	3	0.333333
KIAS	2	6	0.333333
KLBF	2	6	0.333333
LION	1	3	0.333333
LMPI	1	2	0.5
LMSH	1	3	0.333333
MBTO	1	3	0.333333
MERK	1	3	0.333333
MLBI	3	7	0.428571

MLIA	2	5	0.4
MYOR	2	5	0.4
NIPS	1	3	0.333333
PICO	1	2	0.5
PYFA	1	3	0.333333
RMBA	3	5	0.6
ROTI	2	5	0.4
SIAP	2	4	0.5
SKBM	1	3	0.333333
SMSM	1	3	0.333333
STAR	1	2	0.5
TRIT	1	3	0.333333
TOTO	2	5	0.4
TRST	1	3	0.333333
TSPC	3	4	0.75
ULTJ	1	3	0.333333
UNVR	4	5	0.8
WIIM	1	3	0.333333
YPAS	1	3	0.333333

3. Pada tahun 2015

nama perusahaan	k.independen	total komisaris	ki x1
ARNA	2	3	0.666667
ASII	4	11	0.363636
auto	3	9	0.333333
bata	2	5	0.4
BRNA	1	3	0.333333
CEKA	2	3	0.666667
CPIN	2	6	0.333333
DVLA	2	6	0.333333
ADES	1	3	0.333333
INAF	1	3	0.333333
INDS	1	3	0.333333
INTP	3	6	0.5
JPFA	2	4	0.5
SMCB	2	7	0.285714
SMGR	2	7	0.285714
TRIS	1	3	0.333333
AISA	2	5	0.4
AKPI	2	6	0.333333

ALMI	2	4	0.5
ALTO	1	3	0.333333
AMFG	1	5	0.2
BAJA	1	3	0.333333
BIMA	2	3	0.666667
BTON	1	2	0.5
FASW	2	5	0.4
GDST	1	3	0.333333
GGRM	2	4	0.5
GJTL	3	6	0.5
HMSP	3	6	0.5
ICBP	3	6	0.5
IGAR	1	2	0.5
IMAS	3	7	0.428571
INAI	2	4	0.5
INDF	3	8	0.375
JECC	2	3	0.666667
JPRS	1	3	0.333333
KAEF	2	5	0.4
KBLI	2	5	0.4
KBLM	1	3	0.333333
KBRI	1	2	0.5
KIAS	2	6	0.333333
KLBF	2	6	0.333333
LION	1	3	0.333333
LMPI	1	2	0.5
LMSH	1	3	0.333333
MBTO	1	3	0.333333
MERK	1	3	0.333333
MLBI	4	8	0.5
MLIA	2	5	0.4
MYOR	2	3	0.666667
NIPS	1	3	0.333333
PICO	1	3	0.333333
PYFA	2	4	0.5
RMBA	3	5	0.6
ROTI	2	5	0.4
SIAP	2	4	0.5
SKBM	1	3	0.333333
SMSM	1	3	0.333333
STAR	2	4	0.5

TRIT	1	2	0.5
TOTO	2	5	0.4
TRST	2	4	0.5
TSPC	3	4	0.75
ULTJ	1	3	0.333333
UNVR	4	5	0.8
WIIM	1	3	0.333333
YPAS	1	3	0.333333

C. Kepemilikan Institusi

nama perusahaan	2013 x2	2014 x2	2015 x2
ARNA	7341430976	7341430976	7341430976
ASII	4.0469E+10	4.0469E+10	4.0469E+10
AUTO	4816630000	4782083542	5180267000
BATA	1240921900	124921900	124921900
BRNA	580274000	580274000	580274000
CEKA	488880500	297500000	297500000
CPIN	1.6398E+10	1.6398E+10	1.6398E+10
DVLA	1120000000	1120000000	1120000000
ADES	589896800	589896800	589896800
INAF	3099267500	3099267500	3099267500
INDS	522714852	653393276	653393276
intp	1840615849	1840615849	1840615849
JPFA	1.064E+10	1.064E+10	1.064E+10
SMCB	7662900000	7662900000	7662900000
SMGR	593152000	593152000	593152000
TRIS	19300000	1043763025	1045446326
AISA	3218600000	3218600000	3218600000
AKPI	680000000	680000000	680000000
ALMI	616000000	616000000	616000000
ALTO	2186000000	2267000000	2186000000
AMFG	434000000	434000000	434000000
BAJA	1800000000	1800000000	1800000000
BIMA	86000000	860000000	860000000
BTON	18000000	18000000	18000000
FASW	2477888787	2477888787	2477888787
GDST	8.1993E+11	8.1989E+11	8.2E+11
GGRM	1913711200	1913711200	1913711200
GJTL	3481437500	348137500	3481437500
HMSP	4383000000	4383000000	4652732076

ICBP	5830954000	5830954000	5830954000
IGAR	972204500	972204500	972204500
IMAS	2765278412	2765278412	2765278412
INAI	316800000	316800000	316800000
INDF	8780426500	8780426500	8780426500
JECC	151200000	151200000	151200000
JPRS	633490000	633490000	633490000
KAEF	5554000000	5554000000	5554000000
KBLI	4007235107	4007235107	4007235107
KBLM	1120000000	1120000000	1120000000
KBRI	7987756484	7987756484	7987756484
KIAS	1.4929E+10	1.4929E+10	1.4929E+10
KLBF	4.6875E+10	4.6875E+10	4687122110
LION	51886500	51886500	51886500
LMPI	1008349406	100834906	1008349406
LMSH	7143500	7143500	7143500
MBTO	1068995500	1068995500	1068995500
MERK	22400000	22400000	22400000
MLBI	2107000000	2107000000	2107000000
MLIA	1322229300	1322229300	1322229300
MYOR	894347989	894347989	894347989
NIPS	630720000	630720000	630720000
PICO	567910000	567910000	568375000
PYFA	411600000	411600000	411600000
RMBA	7240005000	7240005000	7240005000
ROTI	5061800000	5061800000	5061800000
SIAP	600000000	600000000	600000000
SKBM	865736394	865736394	865736394
SMSM	1439668860	1439668860	1439668860
STAR	4800000000	4800000000	4800000000
TRIT	1011774750	1011774750	1011774750
TOTO	495360000	990720000	1032000000
TRST	2766022891	2774663441	2566282541
TSPC	4500000000	4500000000	4500000000
ULTJ	7630000000	7630000000	7630000000
UNVR	7630000000	7630000000	7630000000
WIIM	2099873760	2099873760	2099873760
YPAS	665650589	665650589	665650589

D. Kompensasi eksekutif

nama perusahaan	total gaji	LOG	total gaji	log	total gaji	log
ARNA	25538190970	10.40719013	3.01E+10	10.47871781	36597720780	10.56345404
ASII	15980000000	10.20357677	3.79E+09	9.579097327	4304000000	9.633872263
AUTO	371559000	8.570027785	4.54E+08	8.657419207	42383000	7.627191694
BATA	876447000	8.942725659	1.27E+08	8.102419013	133870160	8.126683782
BRNA	17143848000	10.23410831	8.69E+09	9.939260761	8698581600	9.939448442
CEKA	25561672650	10.40758927	2.7E+10	10.43135308	58116282241	10.76429782
CPIN	33529888000	10.5254321	3.36E+10	10.52602801	33639215000	10.52684585
DVLA	26096270171	10.41657844	2.61E+10	10.41711767	26150783910	10.41748471
ADES	81849000000	10.91301338	8.96E+10	10.95218682	85158000000	10.93022545
INAF	1.62753E+11	11.21152845	1.29E+11	11.11047923	1.36063E+11	11.13373913
INDS	54058566366	10.73286452	6.67E+10	10.82419072	73011624103	10.86339201
INTP	3.7419E+11	11.5730916	2.24E+10	10.34945719	20237699000	10.30616113
JPFA	4.22211E+11	11.62552954	4.02E+11	11.60432219	4.42609E+11	11.64602024
SMCB	7.15977E+11	11.85489907	1.7E+12	12.23097129	3.33938E+12	12.52366584
SMGR	9.55986E+11	11.98045154	3.59E+11	11.55561674	3.66432E+11	11.56399339
TRIS	53954770918	10.73202985	5.94E+10	10.77381451	75899316724	10.88023787
AISA	43335000000	10.6368388	9.32E+10	10.96928076	1.02081E+11	11.00894492
AKPI	59083313000	10.77146484	6.31E+10	10.80029607	43739414000	10.64087296
ALMI	18070116181	10.25696094	1.84E+10	10.26518809	18635413721	10.27033904
ALTO	28166324868	10.44973018	6.84E+10	10.83525566	63946155853	10.80581444
AMFG	3.04706E+11	11.48388101	4.46E+11	11.64976991	4.06676E+11	11.60924854
BAJA	9426294974	9.974341026	9.45E+09	9.975514843	10561736004	10.02373531
BIMA	43464629013	10.63813598	3.28E+10	10.51644432	34241887826	10.5345577
BTON	6099135741	9.785268299	7.41E+09	9.869941435	7968108685	9.901355249
FASW	18798430640	10.27412159	2.88E+10	10.46005235	77290084997	10.88812378
GDST	18936217101	10.27729322	1.91E+10	10.28149782	24945192386	10.39698686
GGRM	1.38251E+12	12.14066954	1.25E+12	12.09846028	1.31975E+12	12.12049068
GJTL	2.92919E+11	11.46674754	5.27E+11	11.72163258	5.42261E+11	11.73420837
HMSP	1.44675E+12	12.16039319	1.79E+12	12.25215128	2.09373E+12	12.32091985
ICBP	2.18212E+12	12.33887863	2.56E+12	12.40850826	3.29598E+12	12.51798444
IGAR	26816165212	10.42839667	2.97E+10	10.47205426	30685673600	10.48693566
IMAS	1.07897E+12	12.03300777	2.14E+12	12.33133285	1.96515E+12	12.29339564
INAI	32855939000	10.51661388	7.53E+10	10.8767121	42506734416	10.62845774
INDF	3.26029E+12	12.5132565	3.89E+12	12.58949095	3.91011E+12	12.59218875
JECC	45402926000	10.65708384	3.32E+10	10.52139163	22565269873	10.35344053
JPRS	12870151969	10.10958368	1.6E+10	10.20326781	16281815450	10.21170283
KAEF	2.65918E+11	11.4247473	7.01E+11	11.84598149	7.24652E+11	11.86012958
KBLI	40400729646	10.60638921	4.78E+10	10.67898878	56179506026	10.74957792

KBLM	13432433734	10.12815471	1.34E+10	10.12725057	15588909592	10.19281574
KBRI	18554739453	10.26845486	1.66E+10	10.22130823	19940832298	10.29974328
KIAS	74209430923	10.8704591	8.46E+10	10.92737941	1.21598E+11	11.084926
KLBF	1.46985E+12	12.16727156	1.62E+12	12.21039223	1.73508E+12	12.23931964
LION	53644783572	10.7295275	6.8E+10	10.83273969	60378550184	10.78088268
LMPI	1.23644E+11	11.09217252	5.49E+10	10.73957083	51758083079	10.71397818
LMSH	7987383001	9.90240451	9.03E+09	9.955682311	3125650803	9.494940457
MBTO	79193452823	10.89868928	1.15E+11	11.05900014	1.27496E+11	11.1054966
MERK	59531770000	10.7747488	6.77E+10	10.83082778	53481756000	10.72820566
MLBI	1.80978E+11	11.25762578	1.73E+11	11.23910419	2.02545E+11	11.30652153
MLIA	4.52555E+11	11.65567184	5.17E+11	11.71307628	5.28968E+11	11.72342939
MYOR	2.03526E+11	11.3086209	2.18E+11	11.33892391	2.43604E+11	11.38668362
NIPS	17695546000	10.24786397	2.97E+10	10.4729048	29323278000	10.46721252
PICO	17816288180	10.25081723	1.85E+10	10.26713992	16293083888	10.21200329
PYFA	44100819372	10.64444666	4.96E+10	10.69570117	53201479154	10.72592371
RMBA	4.67204E+11	11.66950655	7.45E+11	11.87233986	8.98187E+11	11.95336676
ROTI	1.43496E+11	11.15683833	1.77E+11	11.24782596	2.34167E+11	11.36952577
SIAP	1.44179E+12	12.15890298	4.13E+11	11.61549389	1.08598E+11	11.03582122
SKBM	19897485045	10.29879819	3.12E+10	10.49480355	37086955629	10.56922118
SMSM	1.19471E+11	11.0772612	1.09E+11	11.0364093	1.42316E+11	11.15325373
STAR	3046673822	9.483825961	3.57E+09	9.552904791	3489968625	9.542821523
TRIT	52123183000	10.71703093	4.75E+10	10.67664575	51359066132	10.71061712
TOTO	98171795049	10.99198673	1.17E+11	11.06725953	75283870289	10.87670194
TRST	33638836677	10.52684097	3.47E+10	10.54070952	1.08162E+11	11.03407532
TSPC	6.25644E+11	11.79632755	6.66E+11	11.82362665	7.06887E+11	11.84935
ULTJ	91912457736	10.96337438	1.56E+11	11.19251571	1.20306E+11	11.08028824
UNVR	5.87808E+11	11.76923549	6.72E+11	11.82729688	5.24978E+11	11.7201411
WIIM	1.09749E+11	11.04040196	1.11E+11	11.04618757	66583958411	10.82336961
YPAS	13268600699	10.12282512	9.05E+11	11.95656895	8.9061E+11	11.9496875

E. Keahlian Akuntansi

nama perusahaan	keahlian akuntansi	total staf keuangan	ki 2013	ka	ts	ki 2014	ka	ts	ki 2015
ARNA	4	8	0.5	4	8	0.5	4	8	0.5
ASII	3	8	0.375	3	8	0.375	3	8	0.375
AUTO	4	8	0.5	4	8	0.5	4	8	0.5
BATA	3	5	0.6	3	5	0.6	3	5	0.6
BRNA	3	4	0.75	4	5	0.8	4	5	0.8
CEKA	2	3	0.66667	2	3	0.667	2	3	0.667
CPIN	2	3	0.66667	2	3	0.667	2	3	0.667

DVLA	3	4	0.75	3	4	0.75	3	4	0.75
ADES	3	4	0.75	3	4	0.75	3	4	0.75
INAF	3	4	0.75	2	3	0.667	2	3	0.667
INDS	2	3	0.66667	2	3	0.667	2	3	0.667
Intp	2	3	0.66667	2	3	0.667	2	3	0.667
JPFA	3	6	0.5	3	6	0.5	3	6	0.5
SMCB	3	4	0.75	3	4	0.75	3	4	0.75
SMGR	3	4	0.75	3	4	0.75	3	4	0.75
TRIS	3	4	0.75	3	4	0.75	3	4	0.75
AISA	3	4	0.75	3	4	0.75	3	4	0.75
AKPI	3	6	0.5	3	6	0.5	3	6	0.5
ALMI	3	6	0.5	3	6	0.5	3	6	0.5
ALTO	4	8	0.5	4	8	0.5	4	8	0.5
AMFG	3	6	0.5	3	6	0.5	3	6	0.5
BAJA	3	5	0.6	3	5	0.6	3	5	0.6
BIMA	3	6	0.5	3	6	0.5	3	6	0.5
BTON	3	4	0.75	3	4	0.75	3	4	0.75
FASW	3	5	0.6	3	5	0.6	3	5	0.6
GDST	3	6	0.5	3	6	0.5	3	6	0.5
GGRM	3	6	0.5	3	6	0.5	3	6	0.5
GJTL	3	6	0.5	3	6	0.5	3	6	0.5
HMSP	3	6	0.5	3	6	0.5	3	6	0.5
ICBP	3	6	0.5	3	6	0.5	3	6	0.5
IGAR	3	5	0.6	3	5	0.6	3	5	0.6
IMAS	3	6	0.5	3	6	0.5	3	6	0.5
INAI	3	6	0.5	3	6	0.5	3	6	0.5
INDF	3	8	0.375	3	8	0.375	3	8	0.375
JECC	3	8	0.375	3	8	0.375	3	8	0.375
JPRS	3	6	0.5	3	6	0.5	3	6	0.5
KAEF	3	5	0.6	3	5	0.6	3	5	0.6
KBLI	3	6	0.5	3	6	0.5	3	6	0.5
KBLM	3	6	0.5	3	6	0.5	3	6	0.5
KBRI	3	6	0.5	3	6	0.5	3	6	0.5
KIAS	3	6	0.5	3	6	0.5	3	6	0.5
KLBF	3	8	0.375	3	8	0.375	3	8	0.375
LION	3	6	0.5	3	6	0.5	3	6	0.5
LMPI	3	6	0.5	3	6	0.5	3	6	0.5
LMSH	3	6	0.5	3	6	0.5	3	6	0.5
MBTO	2	5	0.4	2	5	0.4	2	5	0.4
MERK	2	5	0.4	2	5	0.4	2	5	0.4
MLBI	3	6	0.5	3	6	0.5	3	6	0.5

MLIA	3	5	0.6	3	6	0.5	3	6	0.5
MYOR	2	5	0.4	2	5	0.4	3	5	0.6
NIPS	3	6	0.5	3	6	0.5	3	6	0.5
PICO	3	5	0.6	3	5	0.6	3	5	0.6
PYFA	3	5	0.6	3	5	0.6	3	5	0.6
RMBA	3	8	0.375	3	8	0.375	3	8	0.375
ROTI	3	6	0.5	3	6	0.5	3	6	0.5
SIAP	3	5	0.6	3	5	0.6	3	5	0.6
SKBM	3	5	0.6	3	5	0.6	3	5	0.6
SMSM	3	6	0.5	3	6	0.5	3	6	0.5
STAR	3	5	0.6	3	5	0.6	3	5	0.6
TRIT	3	5	0.6	3	5	0.6	3	5	0.6
TOTO	3	6	0.5	3	6	0.5	3	6	0.5
TRST	3	6	0.5	3	6	0.5	3	6	0.5
TSPC	3	6	0.5	3	6	0.5	3	6	0.5
ULTJ	3	6	0.5	3	6	0.5	3	6	0.5
UNVR	3	6	0.5	3	6	0.5	3	6	0.5
WIIM	3	6	0.5	3	6	0.5	3	6	0.5
YPAS	3	6	0.5	3	6	0.5	3	6	0.5

F. Ukuran Perusahaan

Nama perusahaan	total aset	log	total aset	log	total aset	log
ARNA	1.13524E+12	27.7578694	1.25994E+12	27.86208374	1.431E+12	27.9892405
ASII	2.13994E+11	26.0892138	2.36027E+11	26.18721204	2.454E+11	26.226298
AUTO	12617678000	23.2583647	7745807000	22.7704175	7.627E+09	22.7549223
BATA	680685060	20.3386103	774891087	20.46823304	795257974	20.4941771
BRNA	1125132715	20.8411668	1334086016	21.01151226	1.821E+09	21.322533
CEKA	1.06963E+12	27.6983314	1.28415E+12	27.88111817	1.486E+12	28.0269921
CPIN	15722197000	23.4783394	20862439000	23.7612162	2.468E+10	23.9294582
DVLA	1195106672	20.9015013	1241239780	20.93937654	1.376E+09	21.0426488
ADES	441064000	19.9047005	504865000	20.03980162	653224000	20.2974307
INAF	1.04662E+12	27.6765838	8.84359E+11	27.50812857	9.215E+11	27.549321
INDS	2.19652E+12	28.4178947	2.28267E+11	26.15378012	2.554E+12	28.5686538
INTP	26607000000	24.0044402	27638000000	24.04245747	2.889E+10	24.0865883
JPFA	1.4918E+13	30.3335897	1.57E+13	30.38468183	1.716E+10	23.5658158
SMCB	14894990000	23.4242908	16323940000	23.51589858	1.705E+10	23.5594783
SMGR	30883103000	24.153475	34331678000	24.25933432	3.815E+10	24.3648733
TRIS	4.75382E+11	26.8873837	5.2192E+11	26.98078033	5.743E+11	27.0764986
AISA	5025778000	22.3378461	7373868000	22.72120824	9.061E+09	22.927243
AKPI	2084570000	21.4578284	2227040000	21.52393919	2.883E+09	21.7821458

ALMI	2.75208E+12	28.6433775	3.21711E+12	28.7995058	2.189E+12	28.4144838
ALTO	1.44943E+12	28.0021912	1.23905E+12	27.84536819	1.18E+12	27.7965356
AMFG	3.56168E+12	28.9012546	3.94613E+12	29.0037552	4.27E+12	29.0826993
BAJA	8.42928E+11	27.4601479	9.7463E+11	27.60532422	9.487E+11	27.5783402
BIMA	1.18007E+11	25.4940103	1.04059E+11	25.36821983	9.956E+10	25.3240102
BTON	1.76133E+11	25.8945069	1.74089E+11	25.88283102	1.831E+11	25.933387
FASW	5692660000	22.4624435	5581001000	22.44263399	6.994E+09	22.6682661
GDST	1.1915E+12	27.8062313	1.35793E+12	27.93698418	1.184E+12	27.7998641
GGRM	5.07703E+13	31.5583317	5.82206E+13	31.69526036	6.351E+13	31.7821463
GJTL	1.53508E+13	30.3621857	1.60429E+13	30.40628731	1.751E+13	30.493765
HMSP	2.74046E+13	30.9417318	2.83806E+13	30.97672799	3.801E+13	31.2688894
ICBP	2.12675E+13	30.6881998	2.49102E+13	30.84629892	2.665E+13	30.9138337
IGAR	3.14747E+11	26.4750338	3.49895E+11	26.58089833	3.839E+11	26.6737418
IMAS	2.2315E+13	30.7362812	2.34713E+14	33.0893863	2.486E+13	30.8443197
INAI	7.65881E+11	27.3642932	8.97282E+11	27.52263565	1.33E+12	27.916395
INDF	7.80928E+13	31.9889188	8.59389E+13	32.08465752	9.183E+13	32.1509768
JECC	1.23982E+12	27.8459887	1.06248E+12	27.69162317	1.358E+12	27.9373758
JPRS	3.76541E+11	26.6542921	3.70968E+11	26.63938086	3.633E+11	26.6183985
KAEF	2.47194E+12	28.5360242	2.96818E+12	28.71897164	3.236E+12	28.8054284
KBLI	1.33702E+12	27.9214661	1.34088E+12	27.92434816	1.552E+12	28.0704366
KBLM	6.54296E+11	27.2068261	6.4725E+11	27.19599792	6.544E+11	27.2069628
KBRI	7.88749E+11	27.3937142	1.29932E+12	27.89285835	1.456E+12	28.0066668
KIAS	2.2709E+12	28.4511995	2.35254E+12	28.48651782	2.124E+12	28.3845061
KLBF	1.13151E+13	30.0571558	1.2425E+13	30.15073429	1.37E+13	30.2481554
LION	4.98568E+11	26.9350056	6.00103E+11	27.12036667	6.393E+11	27.1836868
LMPI	8.2219E+11	27.4352367	8.08892E+11	27.41893154	7.931E+11	27.399207
LMSH	1.41698E+11	25.676961	1.39916E+11	25.66430521	1.338E+11	25.6194831
MBTO	6.1177E+11	27.1396218	6.19383E+11	27.15198979	6.489E+11	27.1985435
MERK	6.96946E+11	27.2699742	7.11056E+11	27.29001679	6.416E+11	27.1873039
MLBI	1.78215E+12	28.2088405	2.23105E+12	28.43349389	2.101E+12	28.3733646
MLIA	7.1899E+12	29.6036983	7.21515E+12	29.60720442	7.126E+12	29.5947432
MYOR	9.71022E+12	29.9042004	1.02911E+13	29.96230134	1.134E+13	30.0595969
NIPS	7.98408E+11	27.4058851	1.20685E+12	27.81903842	1.548E+12	28.0678041
PICO	6.214E+11	27.1552412	6.26627E+11	27.16361652	6.058E+11	27.1297964
PYFA	1.75119E+11	25.8887311	1.72557E+11	25.87399577	1.6E+11	25.7981367
RMBA	9.94759E+12	29.9283517	1.08215E+13	30.01255296	1.267E+14	32.4726326
ROTI	1.88269E+12	28.2637222	2.14289E+12	28.3931785	2.706E+12	28.6266122
SIAP	2.72598E+11	26.3312634	3.02759E+11	26.43620436	2.78E+11	26.3508235
SKBM	4.97653E+11	26.933168	6.49534E+11	27.19952107	7.645E+11	27.3624673
SMSM	1.7011E+12	28.1622981	1.7494E+12	28.19029113	2.22E+12	28.428577
STAR	7.49403E+11	27.3425424	7.75918E+11	27.37731246	7.29E+11	27.3149678

TRIT	7.23177E+11	27.30692	7.13715E+11	27.29374938	7.632E+11	27.3607441
TOTO	1.74618E+11	25.8858652	2.02729E+12	28.3377204	2.44E+12	28.522831
TRST	3.26092E+12	28.8130303	3.26129E+12	28.81314256	3.357E+12	28.8421759
TSPC	5.40784E+12	29.3188712	5.59273E+12	29.35248874	6.285E+12	29.4691439
ULTJ	2.81162E+12	28.6647823	2.91708E+12	28.70160545	3.54E+12	28.8951467
UNVR	1.33482E+13	30.2224018	1.42807E+13	30.28992799	1.573E+13	30.3865873
WIIM	1.22901E+12	27.8372311	1.33291E+12	27.91838389	1.343E+12	27.9257037
YPAS	6.13879E+11	27.1430633	3.20495E+11	26.49313124	2.792E+11	26.3551576

LAMPIRAN III

DAFTAR TABEL

Lampiran Descriptive

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Komisaris Independen	201	.14	.67	.5811	.07469
Kepemilikan	201	6.85	11.91	11.6495	.99506
Kompensasi Eksekutif	201	.88	1.10	1.0801	.03648
Keahlian Akuntansi	201	.36	.67	.4465	.04806
Ukuran Perusahaan	201	1.30	1.52	1.4328	.04627
Penghindaran Pajak	201	.00	11.23	.3777	.88703
Keahlian Akuntansi*Ukuran Perusahaan	201	.47	1.03	.6281	.07693
Valid N (listwise)	201				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		201
Normal Parameters ^{a,b}	Mean	.2305331
	Std. Deviation	.95267277
	Absolute	.089
Most Extreme Differences	Positive	.089
	Negative	-.055
Kolmogorov-Smirnov Z		1.256
Asymp. Sig. (2-tailed)		.085

a. Test distribution is Normal.

b. Calculated from data.

Uji Heteroskedastistas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.449	1.864		.777	.438
1 Komisararis Independen	-1.271	1.010	-.145	-1.258	.210
Kepemilikan	-.123	.077	-.187	-1.597	.112
Kompensasi Eksekutif	.502	2.061	.028	.243	.808
Keahlian Akuntansi	1.803	1.169	.133	1.543	.125

a. Dependent Variable: ABS_RES

Uji Multikolinearsitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	9.711	1.666		5.827	.000		
Komisaris Independen	-3.631	.903	-.306	-4.020	.000	.331	3.023
Kepemilikan	-.250	.069	-.280	-3.637	.000	.323	3.097
Kompensasi Eksekutif	-5.000	1.842	-.206	-2.714	.007	.333	2.999
Keahlian Akuntansi	2.431	1.045	.132	2.326	.021	.597	1.675

a. Dependent Variable: Penghindaran Pajak

Uji Autokolerasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.791 ^a	.625	.617	.54873	1.975

a. Predictors: (Constant), Keahlian Akuntansi, Kepemilikan, Kompensasi Eksekutif, Komisaris Independen

b. Dependent Variable: Penghindaran Pajak

Tidak ada auto bila : $DU < Dw < (4 - DU)$

$$Du = 1,8094$$

$$DW = 1,975$$

$$4 - DU = 2,1906$$

Maka, tidak terjadi auto karena $1,8094 < 1,975 < 2,1906$

Uji Regresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.797 ^a	.635	.626	.54271

a. Predictors: (Constant), Keahlian Akuntansi*Ukuran Perusahaan, Kepemilikan, Komisaris Independen, Kompensasi Eksekutif, Keahlian Akuntansi

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	99.931	5	19.986	67.858	.000 ^b
Residual	57.434	195	.295		
Total	157.365	200			

a. Dependent Variable: Penghindaran Pajak

b. Predictors: (Constant), Keahlian Akuntansi*Ukuran Perusahaan, Kepemilikan, Komisaris Independen, Kompensasi Eksekutif, Keahlian Akuntansi

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	10.538	1.686		6.249	.000
Komisaris Independen	-3.587	.894	-.302	-4.014	.000
Kepemilikan	-.291	.070	-.326	-4.147	.000
Kompensasi Eksekutif	-5.294	1.826	-.218	-2.899	.004
Keahlian Akuntansi	-.879	1.762	-.048	-.499	.619
Keahlian Akuntansi*Ukuran Perusahaan	2.269	.979	.197	2.318	.021

a. Dependent Variable: Penghindaran Pajak