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Lampiran 1 Sampel Penelitian

No	Populasi	Listing Berturut-turut			Publikasi Laporan THN Lengkap			LK Laba			Menggunakan Mata Uang Rp			Sesui Komponen Penelitian			Status
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
	Sub Sektor Industri Dasar dan Kimia																
	Sub Sektor Semen																
1	INTP (Indocement Tunggul Prakasa Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
2	SMBR (Semen Baturaja Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
3	SMCB (Holcim Indonesia Tbk)	√	√	√	√	√	√	x	x	√	√	√	√	√	√	√	Tdk Lolos
4	SMGR (Semen Indonesia (Persero) Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
5	WTON (Wijaya Karya Beton Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
6	WSBP (Waskita Beton Precast Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
7	AMFG (Asahimas Flat Glass Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
8	ARNA (Arwana Citramulia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
9	CAKK (Cahayaputra Asa Keramik Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	√	√	√	Tdk Lolos
10	IKAI (Intikeramik Alamasri Industri Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	Tdk Lolos
11	KIAS (Keramika Indonesia Asosiasi Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	Tdk Lolos

12	MARK (Mark Dynamics Indonesia Tbk)	x	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Tdk Lolos
13	MLIA (Mulia Industrindo Tbk)	√	√	√	x	x	x	√	√	√	√	√	√	√	√	√	√	Tdk Lolos
14	TOTO (Surya Toto Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
15	ALKA (Alakasa Industrindo Tbk)	√	√	√	√	√	√	x	√	√	√	√	√	√	√	√	√	Tdk Lolos
16	ALMI (Alumindo Light Metal Industry Tbk)	√	√	√	√	√	√	x	√	√	√	√	√	√	√	√	√	Tdk Lolos
17	BAJA (Saranacental Bajatama Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	√	√	√	√	Tdk Lolos
18	BTON (Betonjaya Manunggal Tbk)	√	√	√	√	√	√	x	√	√	√	√	√	√	√	√	√	Tdk Lolos
19	CTBN (Citra Tubindo Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	√	√	√	√	Tdk Lolos
20	GDST (Gunawan Dianjaya Steel Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	√	√	√	√	Tdk Lolos
21	INAI (Indal Aluminium Industry Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
22	ISSP (Steel Pipe Industry of Indonesia Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	√	√	√	√	Tdk Lolos
23	JKSW (Jakarta Kyoei Steel Works Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	√	Tdk Lolos
24	JPRS (Jaya Pari Steel Tbk)	√	√	x	√	√	√	x	x	x	√	√	√	√	√	√	√	Tdk Lolos
25	KRAS (Krakatau Steel (Persero) Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	√	√	√	√	Tdk Lolos
26	LION (Lion Metal Works Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos

27	LMSH (Lionmesh Prima Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
28	NIKL (Pelat Timah Nusantara Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	√	Tdk Lolos
29	PICO (Pelangi Indah Canindo Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
30	TBMS (Tembaga Mulia Semanan Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	√	Tdk Lolos
31	AGII (Aneka Gas Industri Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
32	BRPT (Barito Pasific Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	√	Tdk Lolos
33	BUDI (Budi Starch and Sweetener Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
34	DPNS (Duta Pertiwi Nusantara Tbk)	√	√	√	√	√	x	√	√	√	√	√	√	√	√	√	√	Tdk Lolos
35	EKAD (Ekadharna International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
36	ETWA (Eterindo Wahanatama Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	√	Tdk Lolos
37	INCI (Intan Wijaya International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
38	SOBI ( Sorini Agro Asia Corporindo Tbk)	√	x	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Tdk Lolos
39	MDKI (Emdeki Utama Tbk)	x	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Tdk Lolos
40	MOLI (Madusari Murni Indah Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Tdk Lolos
41	SRSN (Indo Acitama Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	√	Tdk Lolos
42	TDPM (Tridomain Performance Materials Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Tdk Lolos

43	TPIA (Chandra Asri Petrochemical)	√	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	Tdk Lolos
44	AKKU (Alam Karya Unggul Tbk)	√	√	√	√	√	√	√	√	x	x	√	√	√	√	√	√	Tdk Lolos
45	AKPI (Argha Karya Prima Industry Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
46	APLI (Asiaplast Industries Tbk)	√	√	√	√	√	√	√	√	x	x	√	√	√	√	√	√	Tdk Lolos
47	BRNA (Berlina Tbk)	√	√	√	√	√	√	√	√	x	x	√	√	√	√	√	√	Tdk Lolos
48	FPNI (Lotte Chemical Titan Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	x	√	√	√	Tdk Lolos
49	IGAR (Champion Pacific Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
50	IMPC (Impack Pratama Industri Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
51	IPOL (Indopoly Swakarsa Industry Tbk)	√	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	Tdk Lolos
52	SIAP (Sekawan Intipratama Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	√	Tdk Lolos
53	SIMA (Sekawan Intipratama Tbk)	√	√	√	√	√	√	x	√	√	√	√	√	√	√	√	√	Tdk Lolos
54	TALF (Tunas Alfin Tbk)	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√	Lolos
55	TRST (Trias Sentosa Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
56	YPAS (Yanaprima Hastapersada Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	√	Tdk Lolos
57	CPIN (Charoen Pokphand Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos

58	JPFA (Japfa Comfeed Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
59	MAIN (Malindo Feedmill Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	√	√	√	√	Tdk Lolos
60	SIPD (Sierad Produce Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	√	√	√	√	Tdk Lolos
61	SULI (SLJ Global Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	√	Tdk Lolos
62	TIRT (Tirta Mahakam Resources Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	√	√	√	√	Tdk Lolos
63	ALDO (Alkindo Naratama Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	x	Tdk Lolos
64	DAJK (Dwi Aneka Jaya Kemasindo Tbk)	√	√	x	√	√	√	√	√	√	√	√	√	√	√	√	√	Tdk Lolos
65	FASW (Fajar Surya Wisesa Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
66	INKP (Indah Kiat Pulp & Paper Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	√	Tdk Lolos
67	INRU (Toba Pulp Lestari Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	√	Tdk Lolos
68	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	√	Tdk Lolos
69	KDSI (Kedawung Setia Industrial Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
70	SPMA (Suparma Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	√	√	√	√	Tdk Lolos
71	SWAT (Sriwahana Adityakarta Tbk)	x	x	√	√	√	√	x	x	√	x	x	√	√	√	√	√	Tdk Lolos
72	TKIM (Pabrik Kertas Tjiwi Kimia Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	√	Tdk Lolos



73	KMTR (Kirana Megatara Tbk)	x	√	√	√	√	√	x	√	√	x	√	√	√	√	√	Tdk Lolos
74	AMIN (Ateliers Mecaniques D'Indonesie Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	√	√	√	Tdk Lolos
75	GMFI (Garuda Maintenance Facility Aero Asia Tbk)	x	√	√	√	√	√	x	√	√	x	x	x	√	√	√	Tdk Lolos
76	KPAL (Steadfast Marine Tbk)	x	x	√	√	√	√	x	x	√	x	x	√	√	√	√	Tdk Lolos
77	KRAH (Grand Kartech Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	√	√	√	Tdk Lolos
78	ASII (Astra International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
79	AUTO (Astra Otoparts Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
80	BOLT (Garuda Metalindo Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	√	√	√	Tdk Lolos
81	BRAM(Indo Kordsa Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	Tdk Lolos
82	GDYR (Goodyear Indonesia Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	√	√	√	Tdk Lolos
83	GJTL (Gajah Tunggal Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	√	√	√	Tdk Lolos
84	IMAS (Indomobil Sukses Internasional Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	Tdk Lolos
85	INDS (Indospring Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
86	LPIN (Multi Prima Sejahtera Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	Tdk Lolos
87	MASA (Multistrada Arah Sarana Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	√	√	√	Tdk Lolos
88	NIPS (Nipress Tbk)	√	√	√	√	√	x	√	x	√	√	√	√	√	√	√	Tdk Lolos

89	PRAS (Prima Alloy Steel Universal Tbk)	√	√	√	√	√	√	x	x	√	√	√	√	√	√	√	Tdk Lolos
90	SMSM (Selamat Sempurna Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
91	ADMG (Polychem Indonesia Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	√	√	√	Tdk Lolos
92	ARGO (Argo Pantas Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	√	√	√	Tdk Lolos
93	CNTX (Century Textile Industry Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	√	√	√	Tdk Lolos
94	ERTX (Eratex Djaja Tbk)	√	√	√	√	√	√	√	x	x	x	x	x	√	√	√	Tdk Lolos
95	ESTI (Ever Shine Tex Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	√	√	√	Tdk Lolos
96	HDTX (Panasia Indo Resources Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	Tdk Lolos
97	INDR (Indo Rama Synthetics Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	Tdk Lolos
98	MYTX (Asia Pacific Investama Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	Tdk Lolos
99	PBRX (Pan Brothers Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	Tdk Lolos
100	POLY (Asia Pacific Fibers Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	√	√	√	Tdk Lolos
101	RICY (Ricky Putra Globalindo Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
102	SRIL (Sri Rejeki Isman Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	√	√	√	Tdk Lolos
103	SSTM (Sunson Textile Manufacture Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	Tdk Lolos
104	STAR (Star Petrochem Tbk)	√	√	√	√	√	√	√	√		√	√	√	√	√	√	Lolos
105	TFCO (Tifico Fiber Indonesia Tbk)	√	√	√	√	√	√	√	x	x	x	x	x	√	√	√	Tdk Lolos

106	TRIS (Trisula International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
107	UNIT (Nusantara Inti Corpora Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
108	ZONE (Mega Perintis Tbk)	x	x	√	√	√	√	√	x	x	√	√	√	√	√	√	√	Tdk Lolos
109	BATA (Sepatu Bata Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
110	BIMA (Primarindo Asia Infrastructure Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	√	√	√	√	Tdk Lolos
111	IKBI (Sumi Indo Kabel Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	√	√	√	√	Tdk Lolos
112	KBLI (KMI Wire & Cable Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
113	KBLM (Kabelindo Murni Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
114	SCCO (Supreme Cable Manufacturing Corporation Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
115	VOKS (Voksel Electric Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
116	PTSN (Sat Nusapersada Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	√	√	√	√	Tdk Lolos
117	JSKY (Sky Energy Indonesia Tbk)	x	x	√	√	√	√	x	x	√	x	x	x	√	√	√	√	Tdk Lolos
118	AISA (Tiga Pilar Sejahtera Food Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	√	√	√	√	Tdk Lolos
119	ALTO (Tri Banyan Tirta Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	√	√	√	√	Tdk Lolos
120	CAMP (Campina Ice Cream Industry Tbk)	x	√	√	√	√	√	√	√	√	x	x	x	√	√	√	√	Tdk Lolos
121	CEKA (Cahaya Kalbar Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos

122	CLEO (Sariguna Primatirta Tbk)	x	√	√	√	√	√	x	x	√	x	x	x	√	√	√	Tdk Lolos
123	DLTA (Delta Djakarta Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
124	ICBP (Indofood CBP Sukses Makmur Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
125	IIKP (Inti Agri Resources Tbk)	x	√	√	√	√	√	x	x	√	x	x	x	√	√	√	Tdk Lolos
126	INDF (Indofood Sukses Makmur Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
127	GOOD (Garudafood Putra Putri Jaya Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	√	√	√	Tdk Lolos
128	HOKI (Buyung Poetra Sembada Tbk)	x	√	√	√	√	√	x	x	√	x	x	x	√	√	√	Tdk Lolos
129	MLBI (Multi Bintang Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
130	MYOR (Mayora Indah Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
131	PANI (Pratama Abadi Nusa Industri Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	√	√	√	Tdk Lolos
132	PCAR (Prima Cakrawala Abadi Tbk)	x	√	√	√	√	√	x	x	√	√	√	√	√	√	√	Tdk Lolos
133	PSDN (Prasidha Aneka Niaga Tbk)	√	√	√	√	√	√	x	√	√	√	√	√	√	√	√	Tdk Lolos
134	ROTI (Nippon Indosari Corpindo Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
135	SKBM (Sekar Bumi Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos

136	SKLT (Sekar Laut Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
137	STTP (Siantar Top Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
138	ULTJ (Ultra Jaya Milk Industry and Trading Company Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
139	GGRM (Gudang Garam Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
140	HMSP (Hanjaya MandalaSampoerna Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
141	RMBA (Bentoel Internasional Investama Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	√	Tdk Lolos
142	WIIM (Wismilak Inti Makmur Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
143	DVLA (Darya Varia Laboratoria Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
144	INAF (Indofarma Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	√	Tdk Lolos
145	KAEF (Kimia Farma Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
146	KLBF (Kalbe Farma Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
147	MERK (Merck Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
148	PEHA (Phapros Tbk)	x	x	√	√	√	√	√	√	√	x	x	x	√	√	√	√	Tdk Lolos
149	PYFA (Pyridam Farma Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
150	SCPI (Merck Sharp Dohme Pharma Tbk)	√	√	√	√	√	x	√	√	√	√	√	√	√	√	√	√	Tdk Lolos

151	SIDO (Industri Jamu dan Farmasi Sido Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
152	SQBB (Taisho Pharmaceutical Indonesia Tbk)	√	√	x	√	√	√	√	√	√	x	x	x	√	√	√	√	Tdk Lolos
153	TSPC (Tempo Scan Pasific Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	x	x	x	Tdk Lolos
154	ADES (Akasha Wira International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
155	KINO (Kino Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
156	KPAS (Cottonindo Ariesta Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Tdk Lolos
157	MBTO (Martina Berto Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	√	√	√	√	Tdk Lolos
158	MRAT (Mustika Ratu Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	√	√	√	√	Tdk Lolos
159	TCID (Mandom Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
160	UNVR (Unilever Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
161	CINT (Chitose International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Lolos
162	KICI (Kedaung Indah Can Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	√	√	√	√	Tdk Lolos
163	LMPI (Langgeng Makmur Industri Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	√	√	√	√	Tdk Lolos
164	WOOD (Integra Indocabinet Tbk)	x	√	√	√	√	√	√	√	x	x	x	x	√	√	√	√	Tdk Lolos
165	HRTA (Hartadinata Abadi Tbk)	x	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Tdk Lolos

Lampiran 2

Sampel Perusahaan Penelitian

<b>N0</b>	<b>Kode</b>	<b>Nama Perusahaan</b>	<b>Keterangan</b>
1	ADES	Akasha Wira International Tbk	Makanan dan Minuman
2	AGII	Aneka Gas Industri Tbk	Kimia
3	AMFG	Asahimas Flat Glass Tbk	Keramik, Porselan & Kaca
4	ARNA	Arwana Citra Mulia Tbk	Keramik, Porselan & Kaca
5	ASII	Astra International Tbk	Otomotif dan Komponen
6	AUTO	Astra International Tbk	Otomotif dan Komponen
7	BUDI	Budi Starch and Sweetener Tbk	Makanan dan Minuman
8	CEKA	Cahaya albar Tbk	Makanan dan Minuman
9	CINT	Chitose International Tbk	Peralatan Rumah Tangga
10	CPIN	Charoen Pokphand Indonesia Tbk	Pekan Ternak
11	EKAD	Ekadharma International Tbk	Kimia
12	FASW	Fajar Surya Wisesa	Pulp dan Kertas
13	HMSP	Hanjaya Mandala Sampoerna Tbk	Tembakau
14	ICBP	Indofood CBP Sukses Makmur Tbk	Makanan dan Minuman
15	IGAR	Champion Pasific Indonesia Tbk	Plastik dan Kemasan
16	IMPC	Impack Pratama Industri Tbk	Plastik dan Kemasan
17	INAI	Indal Aluminium Industry Tbk	Logam dan Sejenisnya
18	INCI	Intan Wijaya International	Kimia
19	INDF	Indofood Sukses Makmur Tbk	Makanan dan Minuman
20	INDS	Indospring Tbk	Otomotif dan Komponen
21	INTP	Indocement Tunggul Prakasa Tbk	Semen
22	JPFA	Japfa Comfeed Indonesia Tbk	Pekan Ternak
23	KAEF	Kimia Farma Tbk	Farmasi
24	KDSI	Kedaung Setia Industrial Tbk	Pulp dan Kertas
25	KINO	Kino Indonesia Tbk	Kosmetik dan Barang Keperluan rumah
26	LION	Lion Metal Works Tbk	Logam dan Sejenisnya
27	LMSH	Lionmesh Prima Tbk	Logam dan Sejenisnya
28	MLBI	Multi Bintang Indonesia Tbk	Makana dan Minuman
29	PICO	Pelangi Indah Canindo Tbk	Logam dan Sejenisnya
30	PYFA	Pyridam Farma Tbk	Farmasi
31	SKBM	Sukar Bumi Tbk	Makanan dan Minuman
32	SMBR	Semen Batu Baturaja Persero Tbk	Semen
33	SMGR	Semen Indonesia Tbk	Semen
34	SMSM	Selamat Sempurna Tbk	Otomotif dan Komponen
35	STAR	Buana Artha Anugerah Tbk	Tekstil dan Garmen
36	TALF	Tunas Alfin Tbk	Plastik dan Kemasan
37	TCID	Mandom Indonesia Tbk	Kosmetik dan Barang Keperluan rumah
38	TOTO	Surya Toto Indonesia Tbk	Keramik, Porselan & Kaca
39	TRIS	Trisula International Tbk	Tekstil dan Garmen
40	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	Makanan dan Minuman
41	UNVR	Unilever Indonesia Tbk	Kosmetik dan Barang Keperluan rumah
42	WIIM	Wisnilak Inti Makmur Tbk	Tembakau
43	WTON	Wijaya Karya Beton Tbk	Semen

Lampiran 3

Perhitungan ETR (Penghindaran Pajak) 2016

Kode	Beban Pajak	Laba Sebelum Pajak	ETR (Dalam %)	Dummy
ADES	5.685.000.000	61.636.000.000	9,22	1
AGII	23.628.000.000	87.915.000.000	26,88	0
AMFG	96.422.000.000	348.561.000.000	27,66	0
ARNA	35.067.817.204	123.838.299.924	28,32	0
ASII	3.951.000.000.000	22.253.000.000.000	17,75	1
AUTO	165.486.000.000	648.907.000.000	25,5	0
BUDI	14.208.000.000	52.832.000.000	26,89	0
CEKA	36.130.823.829	285.827.837.455	12,64	1
CINT	7.553.603.434	28.172.913.292	26,81	0
CPIN	1.731.848.000.000	3.983.661.000.000	43,47	0
EKAD	27.763.208.449	118.449.029.979	23,44	1
FASW	48.716.855.404	826.729.617.029	5,89	1
HMSP	4.249.218.000.000	17.011.447.000.000	24,98	1
ICBP	1.357.953.000.000	4.989.254.000.000	27,22	0
IGAR	26.468.958.222	95.774.588.017	27,64	0
IMPC	38.973.036.457	164.796.167.232	23,65	1
INAI	22.544.497.747	58.097.472.991	38,8	0
INCI	3.305.911.836	13.294.748.095	24,87	1
INDF	2.532.747.000.000	7.385.228.000.000	34,29	0
INDS	10.583.748.495	60.140.115.829	17,6	1
INTP	275.313.000.000	4.145.632.000.000	6,64	1
JPFA	594.983.000.000	2.766.591.000.000	21,51	1
KAEF	111.427.977.077	383.025.924.670	29,09	0
KDSI	16.570.567.066	63.697.916.133	26,01	0
KINO	38.202.824.881	219.312.978.691	17,42	1
LION	12.325.977.643	54.671.394.698	22,55	1
LMSH	3.171.213.831	9.424.028.642	33,65	0
MLBI	338.057.000.000	1.320.186.000.000	25,61	0
PICO	198.519.344	17.265.721.005	1,15	0
PYFA	1.907.090.128	7.053.407.169	27,04	0
SKBM	8.264.494.253	30.809.950.308	26,82	0
SMBR	90.190.025.000	349.280.550.000	25,82	0
SMGR	549.584.720.000	5.084.621.543.000	10,81	0
SMSM	156.016.000.000	658.208.000.000	23,7	1
STAR	5.466.959.514	5.929.514.820	92,2	0
TALF	10.908.035.858	41.045.743.182	26,58	0
TCID	59.416.261.296	221.475.857.643	26,83	0
TOTO	82.756.308.203	251.320.891.921	32,93	0
TRIS	22.734.275.933	47.947.291.257	47,42	0
ULTJ	222.657.146.910	932.482.782.652	23,88	1
UNVR	2.181.213.000.000	8.571.885.000.000	25,45	0
WIIM	30.372.690.384	136.662.997.252	22,22	1
WTON	58.691.974.024	340.259.601.398	17,25	1



Perhitungan ETR (Penghindaran Pajak) 2017

Kode	Beban Pajak	Laba Sebelum Pajak	ETR (Dalam %)	Dummy
ADES	12.853.000.000	51.095.000.000	25,16	0
AGII	36.222.000.000	133.820.000.000	27,07	0
AMFG	25.020.000.000	63.589.000.000	39,35	0
ARNA	44.020.031.391	166.203.941.034	26,49	0
ASII	6.031.000.000.000	29.196.000.000.000	20,66	1
AUTO	164.155.000.000	711.936.000.000	23,06	1
BUDI	15.325.000.000	61.016.000.000	25,12	0
CEKA	35.775.052.527	143.195.939.366	24,98	1
CINT	8.670.611.306	38.318.872.398	22,63	1
CPIN	758.918.000.000	3.255.705.000.000	23,31	1
EKAD	26.453.643.952	102.649.309.681	25,77	0
FASW	228.662.496.186	824.530.694.900	27,73	0
HMSF	4.224.272.000.000	16.894.806.000.000	25,0	0
ICBP	1.663.388.000.000	5.206.561.000.000	31,95	0
IGAR	23.388.107.927	95.764.791.063	24,42	1
IMPC	20.120.487.307	111.423.979.247	18,06	1
INAI	13.640.368.683	38.651.704.520	35,29	0
INCI	5.523.195.214	22.077.467.345	25,02	0
INDF	2.513.491.000.000	7.658.554.000.000	32,82	0
INDS	46.701.314.660	160.340.854.561	29,13	0
INTP	427.456.000.000	2.287.274.000.000	18,69	1
JPFA	632.785.000.000	1.740.595.000.000	36,35	0
KAEF	118.001.844.961	449.709.762.422	26,24	0
KDSI	24.397.862.353	68.965.208.549	35,38	0
KINO	31.268.949.262	140.964.951.060	22,18	1
LION	10.892.495.785	20.175.438.794	53,99	0
LMSH	4.521.122.499	17.488.236.349	25,85	0
MLBI	457.953.000.000	1.780.020.000.000	25,73	0
PICO	2.425.158.838	19.249.539.064	12,6	1
PYFA	2.471.878.605	9.599.280.773	25,75	0
SKBM	5.880.557.363	25.880.464.791	22,72	1
SMBR	62.298.722.000	208.947.154.000	29,82	0
SMGR	703.520.449.000	2.746.546.363.000	25,61	0
SMSM	165.250.000.000	720.638.000.000	22,93	1
STAR	4.163.674.800	4.758.401.598	87,5	0
TALF	10.488.314.450	31.954.151.234	32,82	0
TCID	63.956.663.719	243.083.045.787	26,31	0
TOTO	98.725.062.966	377.660.867.510	26,14	0
TRIS	7.635.098.236	21.833.987.786	34,97	0
ULTJ	314.550	1.026.231	30,65	0
UNVR	2.367.099.000.000	9.371.661.000.000	25,26	0
WIIM	13.901.517.361	54.491.308.212	25,51	0
WTON	64.037.702.240	230.242.661.579	27,81	0

Perhitungan ETR (Penghindaran Pajak) 2018

Kode	Beban Pajak	Laba Sebelum Pajak	ETR (Dalam %)	Dummy
ADES	17.102.000.000	70.060.000.000	24,41	1
AGII	33.265.000.000	147.639.000.000	22,53	1
AMFG	4.588.000.000	11.184.000.000	41,02	0
ARNA	53.522.141.574	211.729.940.176	25,28	0
ASII	7.623.000.000.000	34.995.000.000.000	21,78	1
AUTO	180.762.000.000	861.563.000.000	20,98	1
BUDI	21.314.000.000	71.781.000.000	29,69	0
CEKA	30.745.155.584	123.394.812.359	24,92	1
CINT	8.535.926.795	22.090.078.956	38,64	0
CPIN	1.355.866.000.000	5.907.351.000.000	22,95	1
EKAD	27.410.228.138	101.455.415.901	27,02	0
FASW	582.722.420.085	1.988.090.191.158	29,31	0
HMSP	4.422.851.000.000	17.961.269.000.000	24,62	1
ICBP	1.788.004.000.000	6.446.785.000.000	27,73	0
IGAR	17.075.521.722	61.747.960.127	27,65	0
IMPC	11.936.029.955	117.459.959.119	10,16	1
INAI	24.293.955.742	64.757.097.094	37,52	0
INCI	5.364.743.569	22.040.417.272	24,34	1
INDF	37.295.885.405	147.982.768.771	25,2	0
INDS	2.485.115.000.000	7.446.966.000.000	33,37	0
INTP	254.291.000.000	1.400.228.000.000	18,16	1
JPFA	836.638.000.000	3.089.839.000.000	27,08	0
KAEF	175.933.518.561	577.726.327.511	30,45	0
KDSI	27.193.843.703	103.955.745.914	26,16	0
KINO	50.269.328.831	200.385.373.873	25,09	0
LION	9.228.951.178	23.908.625.171	38,6	0
LMSH	2.137.833.275	5.024.560.665	42,55	0
MLBI	447.105.000.000	1.671.912.000.000	26,74	0
PICO	2.071.680.068	17.802.088.413	11,64	1
PYFA	2.869.815.788	11.317.263.776	25,36	0
SKBM	4.932.821.175	20.887.453.647	23,62	1
SMBR	69.281.988.000	145.356.709.000	47,66	0
SMGR	1.019.255.087.000	4.104.959.323.000	24,83	1
SMSM	194.731.000.000	828.281.000.000	23,51	1
STAR	5.856.185.860	6.029.776.900	97,12	0
TALF	16.889.494.487	60.866.228.487	27,75	0
TCID	61.576.511.908	234.625.954.664	26,24	0
TOTO	105.305.767.799	451.998.563.901	23,3	1
TRIS	4.640.547.008	24.305.621.702	19,09	1
ULTJ	247.411.000.000	949.018.000.000	26,07	0
UNVR	3.076.319.000.000	12.185.764.000.000	25,25	0
WIIM	19.587.786.800	70.730.637.719	27,69	0
WTON	132.611.129.232	619.251.303.685	21,41	1

Lampiran 4

Keberadaan Direksi Wanita dalam Dewan Direksi 2016-2017

Kode	20016	2017	2018
ADES	0	0	0
AGII	1	1	1
AMFG	0	0	0
ARNA	0	0	0
ASII	0	1	1
AUTO	0	0	1
BUDI	1	1	1
CEKA	1	1	1
CINT	0	0	0
CPIN	1	1	0
EKAD	0	0	0
FASW	1	1	1
HMSP	1	1	1
ICBP	1	1	0
IGAR	1	1	1
IMPC	1	1	1
INAI	0	0	0
INCI	0	0	0
INDF	1	1	0
INDS	1	1	1
INTP	0	0	0
JPFA	0	0	0
KAEF	1	1	1
KDSI	0	0	0
KINO	0	0	0
LION	0	0	0
LMSH	1	1	1
MLBI	0	0	0
PICO	0	0	0
PYFA	1	1	0
SKBM	1	1	1
SMBR	1	0	0
SMGR	0	0	0
SMSM	0	0	0
STAR	0	0	0
TALF	0	0	0
TCID	0	0	1
TOTO	0	0	0
TRIS	1	1	1
ULTJ	0	0	0
UNVR	0	1	1
WIIM	0	1	1
WTON	0	0	0

## Lampiran 5

## Pendidikan Dewan Direksi 2016-2018

Kode	Pendidikan			Anggota			Hasil		
	2016	2017	2018	2016	2017	2018	2016	2017	2018
ADES	3	3	3	3	3	3	1,00	1,00	1,00
AGII	7	7	7	8	8	7	0,88	0,88	1,00
AMFG	10	10	10	11	11	10	0,91	0,91	1,00
ARNA	4	4	4	4	4	4	1,00	1,00	1,00
ASII	3	8	9	3	8	9	1,00	1,00	1,00
AUTO	8	8	7	8	8	7	1,00	1,00	1,00
BUDI	7	5	7	7	5	7	1,00	1,00	1,00
CEKA	4	4	4	4	4	4	1,00	1,00	1,00
CINT	5	4	4	5	4	4	1,00	1,00	1,00
CPIN	6	6	6	6	6	6	1,00	1,00	1,00
EKAD	2	3	3	2	3	3	1,00	1,00	1,00
FASW	6	6	6	6	6	6	1,00	1,00	1,00
HMSP	5	8	5	6	9	6	0,83	0,89	0,83
ICBP	9	9	8	9	9	8	1,00	1,00	1,00
IGAR	5	5	5	5	5	5	1,00	1,00	1,00
IMPC	6	6	6	6	6	6	1,00	1,00	1,00
INAI	5	5	5	5	5	5	1,00	1,00	1,00
INCI	3	3	3	3	3	3	1,00	1,00	1,00
INDF	9	5	8	10	5	9	0,90	1,00	0,89
INDS	3	3	3	3	3	3	1,00	1,00	1,00
INTP	7	7	6	10	10	9	0,70	0,70	0,67
JPFA	5	5	5	5	5	5	1,00	1,00	1,00
KAEF	5	5	5	5	5	5	1,00	1,00	1,00
KDSI	3	3	3	3	3	3	1,00	1,00	1,00
KINO	5	5	6	5	5	7	1,00	1,00	0,86
LION	3	3	3	4	4	4	0,75	0,75	0,75
LSMH	3	3	3	3	3	3	1,00	1,00	1,00
MLBI	4	4	4	4	4	4	1,00	1,00	1,00
PICO	2	2	2	2	2	2	1,00	1,00	1,00
PYFA	3	3	2	3	3	2	1,00	1,00	1,00
SKBM	8	8	8	8	8	8	1,00	1,00	1,00
SMBR	5	4	5	5	4	5	1,00	1,00	1,00
SMGR	3	7	7	3	7	7	1,00	1,00	1,00
SMSM	4	3	4	5	5	5	0,80	0,60	0,80
STAR	2	2	2	2	2	2	1,00	1,00	1,00
TALF	4	4	4	5	5	5	0,80	0,80	0,80
TCID	2	14	14	2	14	14	1,00	1,00	1,00
TOTO	10	10	9	11	11	11	0,91	0,91	0,82
TRIS	3	3	3	4	4	4	0,75	0,75	0,75
ULTJ	3	3	3	3	3	3	1,00	1,00	1,00
UNVR	10	10	10	10	10	10	1,00	1,00	1,00
WIIM	6	6	6	6	6	6	1,00	1,00	1,00
WTON	6	7	6	6	7	6	1,00	1,00	1,00

Lampiran 6

Usia Anggota Dewan Direksi 2016-2018

<b>N0</b>	<b>Kode</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
1	ADES	3,00	3,00	3,00
2	AGII	5,00	6,00	5,00
3	AMFG	11,00	9,00	8,00
4	ARNA	3,00	3,00	3,00
5	ASII	2,00	6,00	7,00
6	AUTO	4,00	5,00	5,00
7	BUDI	5,00	3,00	5,00
8	CEKA	3,00	3,00	3,00
9	CINT	3,00	3,00	4,00
10	CPIN	3,00	3,00	3,00
11	EKAD	1,00	2,00	2,00
12	FASW	5,00	5,00	5,00
13	HMSP	1,00	2,00	2,00
14	ICBP	8,00	8,00	7,00
15	IGAR	4,00	4,00	4,00
16	IMPC	4,00	5,00	5,00
17	INAI	4,00	4,00	5,00
18	INCI	2,00	2,00	2,00
19	INDF	9,00	4,00	8,00
20	INDS	1,00	1,00	1,00
21	INTP	7,00	8,00	7,00
22	JPFA	5,00	5,00	5,00
23	KAEF	5,00	3,00	5,00
24	KDSI	2,00	2,00	2,00
25	KINO	1,00	2,00	1,00
26	LION	4,00	4,00	4,00
27	LMSH	4,00	4,00	4,00
28	MLBI	2,00	2,00	2,00
29	PICO	2,00	2,00	2,00
30	PYFA	2,00	2,00	2,00
31	SKBM	6,00	6,00	6,00
32	SMBR	2,00	2,00	2,00
33	SMGR	3,00	5,00	5,00
34	SMSM	3,00	3,00	3,00
35	STAR	1,00	1,00	1,00
36	TALF	5,00	5,00	5,00
37	TCID	2,00	11,00	11,00
38	TOTO	5,00	5,00	5,00
39	TRIS	2,00	2,00	3,00
40	ULTJ	3,00	3,00	3,00
41	UNVR	3,00	2,00	3,00
42	WIIM	3,00	3,00	4,00
43	WTON	5,00	5,00	5,00

## Lampiran 7

## Rapat Dewan Direksi 2016-2018

Kode	Rapat			Anggota			Hasil		
	2016	2017	2018	2016	2017	2018	2016	2017	2018
ADES	39	20	40	3	3	3	13,00	6,67	13,33
AGII	15	15	12	8	8	7	1,88	1,88	1,71
AMFG	39	20	40	11	11	10	3,55	1,82	4,00
ARNA	21	21	21	4	4	4	5,25	5,25	5,25
ASII	31	8	33	3	8	9	10,33	1,00	3,67
AUTO	30	24	29	8	8	7	3,75	3,00	4,14
BUDI	4	4	12	7	5	7	0,57	0,80	1,71
CEKA	10	10	15	4	4	4	2,50	2,50	3,75
CINT	12	12	12	5	4	4	2,40	3,00	3,00
CPIN	21	21	21	6	6	6	3,50	3,50	3,50
EKAD	12	6	6	2	3	3	6,00	2,00	2,00
FASW	52	36	33	6	6	6	8,67	6,00	5,50
HMSP	12	12	12	6	9	6	2,00	1,33	2,00
ICBP	18	18	19	9	9	8	2,00	2,00	2,38
IGAR	12	12	12	5	5	5	2,40	2,40	2,40
IMPC	12	12	12	6	6	6	2,00	2,00	2,00
INAI	38	38	38	5	5	5	7,60	7,60	7,60
INCI	12	12	12	3	3	3	4,00	4,00	4,00
INDF	19	12	19	10	5	9	1,90	2,40	2,11
INDS	12	12	12	3	3	3	4,00	4,00	4,00
INTP	25	25	24	10	10	9	2,50	2,50	2,67
JPFA	12	12	12	5	5	5	2,40	2,40	2,40
KAEF	46	63	46	5	5	5	9,20	12,60	9,20
KDSI	12	22	12	3	3	3	4,00	7,33	4,00
KINO	12	12	12	5	5	7	2,40	2,40	1,71
KLBF	11	11	12	4	4	4	2,75	2,75	3,00
LION	12	12	12	3	3	3	4,00	4,00	4,00
LMSH	12	12	12	4	4	4	3,00	3,00	3,00
MLBI	12	12	12	2	2	2	6,00	6,00	6,00
PICO	12	12	12	3	3	2	4,00	4,00	6,00
SKBM	12	16	12	8	8	8	1,50	2,00	1,50
SMBR	29	25	21	5	4	5	5,80	6,25	4,20
SMGR	6	75	37	3	7	7	2,00	10,71	5,29
SMSM	15	18	24	5	5	5	3,00	3,60	4,80
STAR	12	13	13	2	2	2	6,00	6,50	6,50
TALF	12	12	12	5	5	5	2,40	2,40	2,40
TCID	21	28	34	2	14	14	10,50	2,00	2,43
TOTO	12	12	12	11	11	11	1,09	1,09	1,09
TRIS	12	12	12	4	4	4	3,00	3,00	3,00
ULTJ	3	3	3	3	3	3	1,00	1,00	1,00
UNVR	21	22	27	10	10	10	2,10	2,20	2,70
WIIM	22	12	12	6	6	6	3,67	2,00	2,00
WTON	18	15	8	6	7	6	3,00	2,14	1,33

Lampiran 8

Ukuran Dewan Direksi 2016-2018

Kode	Tahun			Dummy		
	2016	2017	2018	2016	2017	2018
ADES	3	3	3	0	0	0
AGII	8	8	7	1	1	1
AMFG	11	11	10	1	1	1
ARNA	4	4	4	0	0	0
ASII	3	8	9	0	1	1
AUTO	8	8	7	1	1	1
BUDI	7	5	7	1	1	1
CEKA	4	4	4	0	0	0
CINT	5	4	4	1	0	0
CPIN	6	6	6	1	1	1
EKAD	2	3	3	0	0	0
FASW	6	6	6	1	1	1
GGRM	6	9	6	1	1	1
ICBP	9	9	8	1	1	1
IGAR	5	5	5	1	1	1
IMPC	6	6	6	1	1	1
INAI	5	5	5	1	1	1
INCI	3	3	3	0	0	0
INDF	10	5	9	1	1	1
INDS	3	3	3	0	0	0
INTP	10	10	9	1	1	1
JPFA	5	5	5	1	1	1
KAEF	5	5	5	1	1	1
KDSI	3	3	3	0	0	0
KINO	5	5	7	1	1	1
KLBF	4	4	4	0	0	0
LION	3	3	3	0	0	0
LMSH	4	4	4	0	0	0
MLBI	2	2	2	0	0	0
PICO	3	3	2	0	0	0
SKBM	8	8	8	1	1	1
SMBR	5	4	5	1	0	1
SMGR	3	7	7	0	1	1
SMSM	5	5	5	1	1	1
STAR	2	2	2	0	0	0
TALF	5	5	5	1	1	1
TCID	2	14	14	0	1	1
TOTO	11	11	11	1	1	1
TRIS	4	4	4	0	0	0
ULTJ	3	3	3	0	0	0
UNVR	10	10	10	1	1	1
WIIM	6	6	6	1	1	1
WTON	6	7	6	1	1	1

Lampiran 9

Hasil Output SPSS

1. Descriptive Statistics

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
ETR	129	,00	1,00	,3566	,48086
Direksi Wanita	129	,00	1,00	,4109	,49391
Pendidikan Direksi	129	,60	1,00	,9581	,08849
Usia Direksi	129	1,00	11,00	3,8992	2,14638
Rapat Direksi	129	,57	13,33	3,7667	2,55373
Ukuran Direksi	129	,00	1,00	,6047	,49083
Valid N (listwise)	129				

2. Hasil Uji Hosmer dan Lemeshow's Goodness of Fit Test

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	9,160	8	,329

3. Hasil Uji Perbandingan Nilai Antara -2 Log Likelihood Awal Dengan -2 Log Likelihood Akhir

-2 log likelihood awal (Block number=0)	-2 log likelihood akhir (Block number=1)
168,069	163,127

4. Hasil Uji Koefisien Determinasi (Nagelkerke R Square)

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	163,127 <sup>a</sup>	,038	,052

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

5. Omnibus Tests of Model Coefficients

**Omnibus Tests of Model Coefficients**

	Chi-square	df	Sig.
Step 1 Step	4,942	5	,423
Block	4,942	5	,423
Model	4,942	5	,423



6. *Variabels In The Equation*

**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	X1	,040	,398	,010	1	,919	1,041
	X2	-3,737	2,173	2,957	1	,085	,024
	X3	-,133	,110	1,457	1	,227	,875
	X4	,022	,079	,080	1	,777	1,023
	X5	,577	,476	1,466	1	,226	1,780
	Constant	3,041	2,104	2,089	1	,148	20,935

a. Variable(s) entered on step 1: X1, X2, X3, X4, X5.
















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### PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Uliffatun Nihaya  
NIM : 16 321 022  
Program Studi : Akuntansi  
Judul Skripsi : Karakteristik Dewan Direksi Terhadap Penghindaran Pajak

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Dr. Tumirin, SE., M.Si	1. 	1 28/1/20
2. -	2	2
3. Syaiful, S.E., MM	3 	3 20-1-2020
4. Umaimah, S.E., MAK	4 	4 20-1-2020

Catatan :  
Setiap mahasiswa/wi mengisi rangkap 2 (dua)