

## LAMPIRAN

### Lampiran 1

#### Daftar Sampel Perusahaan Manufaktur

No.	Kode	Nama Perusahaan	Kriteria 1	Kriteria 2	Kriteria 3	Kriteria 4	Kriteria 5
			Persh. Manufaktur BEI periode 2016-2018	Publish LK dan AR periode 2016-2018	LK dan AR dalam mata uang rupiah	Mengalami laba periode 2016-2018	Data Lengkap Sesuai Variabel
1	ADES	PT Akasha Wira Internatinal Tbk.	√	√	√	√	√
2	ADMG	Polychem Indonesia Tbk.	√	√	-	-	-
3	AGII	Aneka Gas Industri Tbk.	√	√	√	√	√
4	AISA	PT Tiga Pilar Sejahtera Food Tbk.	√	√	√	-	-
5	AKKU	Alam Karya Unggul Tbk.	√	√	√	-	-
6	AKPI	Argha Karya Prima Industry Tbk.	√	√	√	√	√
7	ALDO	Alkindo Naratam Tbk.	√	-	-	-	-
8	ALKA	Alaska Industrindo Tbk.	√	√	√	√	-
9	ALMI	Alumindo Light Metal Industry Tbk.	√	√	√	-	-
10	ALTO	PT Tri Banyan Tirta Tbk.	√	√	√	-	-
11	AMFG	Asahimas Flat Glass Tbk.	√	√	√	√	√
12	AMIN	Ateliers Mecaniques D'Indonesie Tbk.	√	√	√	√	√
13	APLI	Asiaplast Industries Tbk.	√	√	√	-	-

14	ARGO	Argo Pantes Tbk.	√	√	-	-	-
15	ARNA	Arwana Citra Mulia Tbk.	√	√	√	√	√
16	ASII	Astra International Tbk.	√	√	√	√	√
17	AUTO	Astra Otoparts Tbk.	√	√	√	√	√
18	BAJA	Saranacentral Bajatama Tbk.	√	√	√	-	-
19	BATA	Sepatu Bata Tbk.	√	√	√	√	√
20	BELL	Trisula Textile Industries Tbk.	√	-	-	-	-
21	BIMA	Primarindo Asia Infrastructure Tbk.	√	√	√	√	-
22	BOLT	Garuda Metalindo Tbk.	√	√	√	√	√
23	BRAM	Indo Kordsa Tbk.	√	√	-	-	-
24	BRNA	Berlina Tbk.	√	√	√	-	-
25	BRPT	Barito Pasific Tbk.	√	√	-	-	-
26	BTON	Beton Jaya Manunggal Tbk.	√	√	√	-	-
27	BUDI	Budi Starch & Sweetener Tbk.	√	√	√	√	√
28	CAKK	Cahayaputra Asa Keramik Tbk.	√	-	-	-	-
29	CAMP	Campina Ice Cream Industry Tbk.	√	-	-	-	-
30	CEKA	PT Wilmar Cahaya Indonesia Tbk.	√	√	√	√	√
31	CINT	PT Chitose International Tbk.	√	√	√	√	√
32	CLEO	Sariguna Primatirta Tbk.	√	-	-	-	-
33	CNTB/CNTX	Century Textile Industry Tbk.	√	-	-	-	-
34	CPIN	Charoen Pokphand Indonesia Tbk.	√	√	√	√	√
35	CTBN	Citra Turbindo Tbk.	√	√	-	-	-
36	DAJK	Dwi Aneka Jaya Kemasindo Tbk.	√	-	-	-	-
37	DLTA	PT Delta Djakarta Tbk.	√	√	√	√	√
38	DPNS	Duta Pertiwi Nusantara Tbk.	√	√	√	√	√

39	DVLA	Darya Varia Laboratoria Tbk.	√	√	√	√	√
40	EKAD	Ekadharna International Tbk.	√	√	√	√	√
41	ERTX	Eratex Djaya Tbk.	√	√	-	-	-
42	ESTI	Ever Shine Tex Tbk.	√	√	-	-	-
43	ETWA	Eterindo Wahanatama Tbk.	√	√	√	-	-
44	FASW	Fajar Surya Wisesa Tbk.	√	√	√	√	√
45	FPNI	Lotte Chemical Titan Tbk.	√	√	-	-	-
46	GDST	Gunawan Dianjaya Steel Tbk.	√	√	√	-	-
47	GDYR	Goodyear Indonesia Tbk.	√	√	-	-	-
48	GGRM	Gudang Garam Tbk.	√	√	√	√	√
49	GJTL	Gajah Tunggal Tbk.	√	√	√	-	-
50	GMFI	Garuda Maintenance Facility Aero Asia Tbk.	√	-	-	-	-
51	GOOD	PT Garudafood Putra Putri Jaya Tbk.	√	-	-	-	-
52	HDTX	Panasia Indo Resources Tbk.	√	√	√	-	-
53	HMSP	Handjaya Mandala Sampoerna Tbk.	√	√	√	√	√
54	HOKI	PT Buyung Poetra Sembada Tbk.	√	-	-	-	-
55	HRTA	Hartadinata Abadi Tbk.	√	-	-	-	-
56	ICBP	PT Indofood CBP Sukses Makmur Tbk.	√	√	√	√	√
57	IGAR	Champion Pasific Indonesia Tbk.	√	√	√	√	√
58	IIKP	Inti Agri Resources Tbk.	√	-	-	-	-
59	IKAI	Inti Keramik Alam Asri Industri Tbk.	√	√	√	-	-
60	IKBI	Sumi Indo Kabel Tbk.	√	√	-	-	-
61	IMAS	Indomobil Sukses International Tbk.	√	√	√	-	-
62	IMPC	Impact Pratama Industri Tbk.	√	√	√	√	√
63	INAF	Indofarma (Persero) Tbk.	√	√	√	-	-

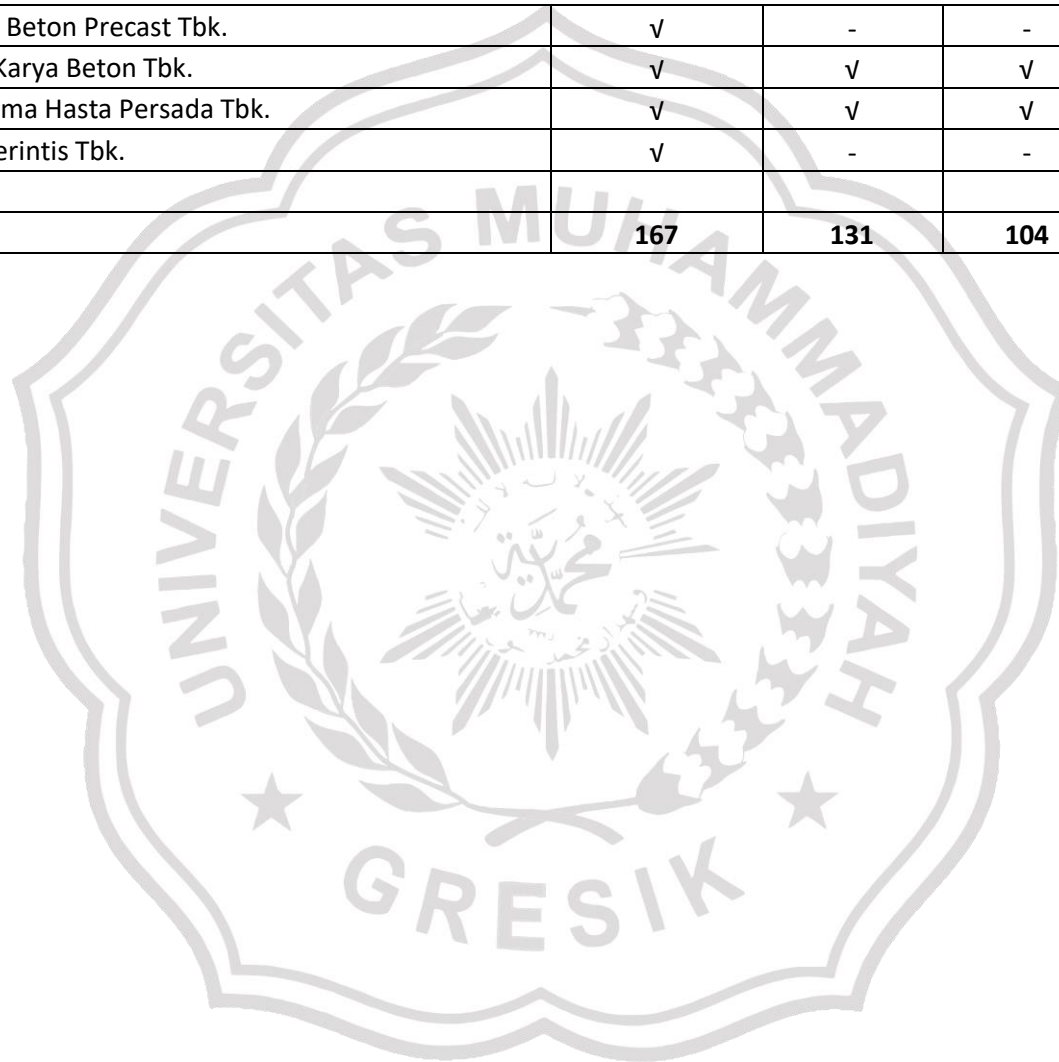
64	INAI	Indal Aluminium Industry Tbk.	√	√	√	√	√
65	INCF	Indo Komoditi Korpora Tbk.	√	-	-	-	-
66	INCI	Intan Wijaya International Tbk.	√	√	√	√	√
67	INDF	PT Indofood Sukses Makmur Tbk.	√	√	√	√	√
68	INDR	Indo Rama Synthetic Tbk.	√	√	-	-	-
69	INDS	Indospring Tbk.	√	√	√	√	√
70	INKP	Indah Kiat Pupl & Paper Tbk.	√	√	-	-	-
71	INRU	Toba Pulp Lestari Tbk.	√	√	-	-	-
72	INTP	Indocement Tunggal Prakasa Tbk.	√	√	√	√	√
73	IPOL	Indopoly Swakarsa Industry Tbk.	√	√	-	-	-
74	ISSP	Steel Pipe Industry of Indonesia Tbk.	√	√	√	√	√
75	JECC	Jembo Cable Company Tbk.	√	√	√	√	√
76	JKSW	Jakarta Kyoei Steel Work LTD Tbk.	√	√	√	-	-
77	JPFA	Japfa Comfeed Indonesia Tbk.	√	√	√	√	√
78	JPRS	Jaya Pari Steel Tbk.	√	-	-	-	-
79	JSKY	Sky Energy Indonesia Tbk.	√	-	-	-	-
80	KAEF	Kimia Farma (Persero) Tbk.	√	√	√	√	√
81	KBLI	KMI Wire and Cable Tbk.	√	√	√	√	√
82	KBLM	Kabelindo Murni Tbk.	√	√	√	√	√
83	KBRI	Kertas Basuki Rachmat Indonesia Tbk.	√	√	√	-	-
84	KDSI	Kedawung Setia Industrial Tbk.	√	√	√	√	√
85	KIAS	Keramika Indonesia Assosiasi Tbk.	√	√	√	-	-
86	KICI	PT Kedaung Indah Can Tbk.	√	√	√	-	-
87	KINO	Kino Indonesia Tbk.	√	√	√	√	√
88	KLBF	Kalbe Farma Tbk.	√	√	√	√	√

89	KMTR	Kirana Megatara Tbk.	√	-	-	-	-
90	KPAL	Steadfast Marine Tbk.	√	-	-	-	-
91	KPAS	Cottonindo Ariesta Tbk.	√	-	-	-	-
92	KRAH	Grand Kartech Tbk.	√	√	√	-	-
93	KRAS	Krakatau Steel Tbk.	√	√	-	-	-
94	LION	Lion Metal Works Tbk.	√	√	√	√	√
95	LMPI	PT Langgeng Makmur Industry Tbk.	√	√	√	-	-
96	LMSH	Lionmesh Prima Tbk.	√	√	√	√	√
97	LPIN	Multi Prima Sejahtera Tbk.	√	√	√	-	-
98	MAIN	Malindo Feedmill Tbk.	√	√	√	-	-
99	MARK	Mark Dynamics Indonesia Tbk.	√	-	-	-	-
100	MASA	Multistrada Arah Sarana Tbk.	√	√	-	-	-
101	MBTO	Martina Berto Tbk.	√	√	√	-	-
102	MDKI	Emdeki Utama Tbk.	√	-	-	-	-
103	MERK	Merck Indonesia Tbk.	√	√	√	√	√
104	MLBI	PT Multi Bintang Indonesia Tbk.	√	√	√	√	√
105	MLIA	Mulia Industrindo Tbk.	√	√	√	-	-
106	MOLI	Madusari Murni Indah Tbk.	√	-	-	-	-
107	MRAT	Mustika Ratu Tbk.	√	√	√	-	-
108	MYOR	PT Mayora Indah Tbk.	√	√	√	√	√
109	MYTX	Apac Citra Centertex Tbk.	√	√	√	-	-
110	NIKL	Pelat Timah Nusantara Tbk.	√	√	-	-	-
111	NIPS	Nipress Tbk.	√	-	-	-	-
112	PANI	Pratama Abadi Nusa Industri Tbk.	√	-	-	-	-
113	PBID	Panca Budi Idaman Tbk.	√	-	-	-	-

114	PBRX	Pan Brothers Tbk.	√	√	-	-	-
115	PCAR	Prima Cakrawala Abadi Tbk.	√	-	-	-	-
116	PICO	Pelangi Indah Canindo Tbk.	√	√	√	√	√
117	POLY	Asia Pasific Fibers Tbk.	√	√	-	-	-
118	PRAS	Prima Alloy Steel Universal Tbk.	√	√	√	-	-
119	PSDN	PT Prashida Aneka Niaga Tbk.	√	√	√	-	-
120	PTSN	Sat Nusa Persada Tbk.	√	√	-	-	-
121	PYFA	Pyridam Farma Tbk.	√	√	√	√	√
122	RICY	Ricky Putra Globalindo Tbk.	√	√	√	√	√
123	RMBA	Bentoel International Investama Tbk.	√	√	√	-	-
124	ROTI	PT Nippon Indosari Corporindo Tbk.	√	√	√	√	√
125	SCCO	Supreme Cable Manufacturing and Commerce Tbk.	√	√	√	√	√
126	SCPI	Merck Sharp Dohme Pharma Tbk.	√	-	-	-	-
127	SIAP	Sekawan Intipratama Tbk.	√	-	-	-	-
128	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk.	√	√	√	√	√
129	SIMA	Siwani Makmur Tbk.	√	-	-	-	-
130	SIPD	Siearad Produce Tbk.	√	√	√	-	-
131	SKBM	PT Sekar Bumi Tbk.	√	√	√	√	√
132	SKLT	PT Sekar Laut Tbk.	√	-	-	-	-
133	SMBR	Semen Baturaja (Persero) Tbk.	√	√	√	√	√
134	SMCB	Holcim Indonesia Tbk.	√	√	√	-	-
135	SMGR	Semen Indonesia (Persero) Tbk.	√	√	√	√	√
136	SMSM	Selamat Sempurna Tbk.	√	√	√	√	√
137	SPMA	Suparma Tbk.	√	√	√	√	√
138	SQBB	Taisho Pharmaceutical Indonesia Tbk.	√	-	-	-	-

139	SRIL	Sri Rejeki Isman Tbk.	√	√	-	-	-
140	SRSN	Indo Acitama Tbk.	√	√	√	√	-
141	SSTM	Sunson Textile Manufacturer Tbk.	√	-	-	-	-
142	STAR	Star Petrochem Tbk.	√	√	√	√	√
143	STTP	PT Siantar Top Tbk.	√	-	-	-	-
144	SULI	SLJ Global Tbk.	√	√	-	-	-
145	TALF	Tunas Alfin Tbk.	√	√	√	√	√
146	TBMS	Tembaga Mulia Semanan Tbk.	√	√	-	-	-
147	TCID	Mandom Indonesia Tbk.	√	√	√	√	√
148	TDPM	Tridomain Performance Materials Tbk.	√	-	-	-	-
149	TFCO	Tifico Fiber Indonesia Tbk.	√	√	-	-	-
150	TIRT	Tirta Mahakam Resources Tbk.	√	√	√	-	-
151	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.	√	√	-	-	-
152	TOTO	Surya Toto Indonesia Tbk.	√	√	√	√	√
153	TPIA	Chandra Asri Petrochemical Tbk.	√	√	-	-	-
154	TRIS	Trisula International Tbk.	√	√	√	√	√
155	TRST	Trias Sentosa Tbk.	√	√	√	√	-
156	TSPC	Tempo Scan Pasific Tbk.	√	√	√	√	-
157	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk.	√	√	√	√	√
158	UNIC	Unggul Indah Jaya Tbk.	√	√	-	-	-
159	UNIT	Nusantara Inti Corpora Tbk.	√	√	√	√	√
160	UNVR	Unilever Indonesia Tbk.	√	√	√	√	√
161	VOKS	Voksel Electric Tbk.	√	√	√	√	√
162	WIIM	Wismilak Inti Makmur Tbk.	√	√	√	√	√
163	WOOD	PT Integra Indocabinet Tbk.	√	-	-	-	-

164	WSBP	Waskita Beton Precast Tbk.	√	-	-	-	-
165	WTON	Wijaya Karya Beton Tbk.	√	√	√	√	√
166	YPAS	Yana Prima Hasta Persada Tbk.	√	√	√	-	-
167	ZONE	Mega Perintis Tbk.	√	-	-	-	-
			<b>167</b>	<b>131</b>	<b>104</b>	<b>70</b>	<b>65</b>





## Lampiran 2

### Data Perhitungan *Tax Avoidance*

No.	Tahun	Kode	Tax Expense	Pretax Income	ETR
1	2016	ADES	5.685.000.000	61.636.000.000	0,09
2	2016	AGII	23.628.000.000	87.915.000.000	0,27
3	2016	AKPI	23.558.754.000	75.952.611.000	0,31
4	2016	AMFG	88.117.000.000	348.561.000.000	0,25
5	2016	AMIN	6.571.178.105	25.339.603.773	0,26
6	2016	ARNA	32.462.388.949	123.838.299.924	0,26
7	2016	ASII	3.951.000.000.000	22.253.000.000.000	0,18
8	2016	AUTO	165.486.000.000	648.907.000.000	0,26
9	2016	BATA	23.070.359.000	65.302.022.000	0,35
10	2016	BOLT	38.353.271.313	146.836.687.300	0,26
11	2016	BUDI	14.208.000.000	52.832.000.000	0,27
12	2016	CEKA	36.130.823.829	285.827.837.455	0,13
13	2016	CINT	7.553.603.434	28.172.913.292	0,27
14	2016	CPIN	1.731.848.000.000	3.983.661.000.000	0,43
15	2016	DLTA	72.538.386.000	327.047.654.000	0,22
16	2016	DPNS	2.278.665.403	12.288.056.506	0,19
17	2016	DVLA	62.333.656.000	214.417.056.000	0,29
18	2016	EKAD	27.763.208.449	118.449.029.979	0,23
19	2016	FASW	48.716.855.404	826.729.617.029	0,06
20	2016	GGRM	2.258.454.000.000	8.931.136.000.000	0,25
21	2016	HMSP	4.249.218.000.000	17.011.447.000.000	0,25
22	2016	ICBP	1.357.953.000.000	4.989.254.000.000	0,27
23	2016	IGAR	26.468.958.222	95.774.588.017	0,28
24	2016	IMPC	38.973.036.457	164.796.167.232	0,24
25	2016	INAI	22.544.497.747	58.097.472.991	0,39
26	2016	INCI	3.305.911.836	13.294.748.095	0,25
27	2016	INDF	2.532.747.000.000	7.385.228.000.000	0,34
28	2016	INDS	10.583.748.495	60.140.115.829	0,18
29	2016	INTP	275.313.000.000	4.145.632.000.000	0,07
30	2016	ISSP	36.224.000.000	139.149.000.000	0,26
31	2016	JECC	43.002.354.000	175.425.515.000	0,25
32	2016	JPFA	594.983.000.000	2.766.591.000.000	0,22
33	2016	KAEF	111.427.977.007	383.025.924.670	0,29
34	2016	KBLI	51.790.904.893	386.129.743.485	0,13
35	2016	KBLM	14.689.067.757	34.528.844.006	0,43
36	2016	KDSI	16.570.567.066	63.697.916.133	0,26
37	2016	KINO	38.202.824.881	219.312.978.691	0,17
38	2016	KLBF	740.303.526.679	3.091.188.460.230	0,24

39	2016	LION	12.325.977.643	54.671.394.698	0,23
40	2016	LMSH	3.171.213.831	9.424.028.642	0,34
41	2016	MERK	61.073.314.000	214.916.161.000	0,28
42	2016	MLBI	338.057.000.000	1.320.186.000.000	0,26
43	2016	MYOR	457.007.141.573	1.845.683.269.238	0,25
44	2016	PICO	3.532.269.064	17.285.721.005	0,20
45	2016	PYFA	1.907.090.128	7.053.407.169	0,27
46	2016	RICY	9.329.017.013	23.362.443.531	0,40
47	2016	ROTI	89.639.472.867	369.416.841.698	0,24
48	2016	SCCO	99.008.469.812	439.602.100.346	0,23
49	2016	SIDO	148.557.000.000	629.082.000.000	0,24
50	2016	SKBM	8.264.494.258	30.809.950.308	0,27
51	2016	SMBR	90.190.025.000	349.280.550.000	0,26
52	2016	SMGR	549.584.720.000	5.084.621.543.000	0,11
53	2016	SMSM	156.016.000.000	658.208.000.000	0,24
54	2016	SPMA	30.295.064.563	111.358.495.242	0,27
55	2016	STAR	5.466.959.514	5.929.514.821	0,92
56	2016	TALF	10.906.035.858	41.045.743.182	0,27
57	2016	TCID	59.416.261.296	221.475.857.643	0,27
58	2016	TOTO	82.756.308.203	251.320.891.921	0,33
59	2016	TRIS	22.734.275.933	47.947.291.257	0,47
60	2016	ULTJ	222.657.000.000	932.483.000.000	0,24
61	2016	UNIT	1.054.706.173	1.915.481.906	0,55
62	2016	UNVR	2.181.213.000.000	8.571.885.000.000	0,25
63	2016	VOKS	64.297.950.713	224.343.824.106	0,29
64	2016	WIIM	30.372.690.384	136.662.997.252	0,22
65	2016	WTON	58.691.974.024	340.640.053.867	0,17
66	2017	ADES	12.853.000.000	51.095.000.000	0,25
67	2017	AGII	36.222.000.000	133.820.000.000	0,27
68	2017	AKPI	18.479.528.000	31.813.498.000	0,58
69	2017	AMFG	25.020.000.000	63.589.000.000	0,39
70	2017	AMIN	11.033.307.424	43.285.170.463	0,25
71	2017	ARNA	44.020.031.391	166.203.941.034	0,26
72	2017	ASII	6.031.000.000.000	29.196.000.000.000	0,21
73	2017	AUTO	164.155.000.000	711.936.000.000	0,23
74	2017	BATA	25.869.803.000	79.524.179.000	0,33
75	2017	BOLT	34.699.400.993	131.970.355.069	0,26
76	2017	BUDI	15.325.000.000	61.016.000.000	0,25
77	2017	CEKA	35.775.052.527	143.195.939.366	0,25
78	2017	CINT	8.670.611.306	38.318.872.398	0,23
79	2017	CPIN	758.918.000.000	3.255.705.000.000	0,23
80	2017	DLTA	89.240.218.000	369.012.853.000	0,24
81	2017	DPNS	1.604.832.494	7.568.252.565	0,21

82	2017	DVLA	63.898.628.000	226.147.921.000	0,28
83	2017	EKAD	26.453.643.952	102.649.309.681	0,26
84	2017	FASW	228.662.496.186	824.530.694.900	0,28
85	2017	GGRM	2.681.165.000.000	10.436.512.000.000	0,26
86	2017	HMSP	4.224.272.000.000	16.894.806.000.000	0,25
87	2017	ICBP	1.663.388.000.000	5.206.561.000.000	0,32
88	2017	IGAR	23.388.107.927	95.764.791.063	0,24
89	2017	IMPC	20.120.487.307	111.423.979.247	0,18
90	2017	INAI	13.640.368.683	52.292.073.203	0,26
91	2017	INCI	5.523.195.214	22.077.467.345	0,25
92	2017	INDF	2.513.491.000.000	7.658.554.000.000	0,33
93	2017	INDS	46.701.314.660	160.340.854.561	0,29
94	2017	INTP	427.456.000.000	2.287.274.000.000	0,19
95	2017	ISSP	11.796.000.000	20.430.000.000	0,58
96	2017	JECC	28.268.246.000	111.623.616.000	0,25
97	2017	JPFA	666.950.000.000	1.710.054.000.000	0,39
98	2017	KAEF	118.001.844.961	449.709.762.422	0,26
99	2017	KBLI	69.910.827.751	428.884.879.225	0,16
100	2017	KBLM	553.314.951	44.548.264.596	0,01
101	2017	KDSI	24.397.862.353	93.363.070.902	0,26
102	2017	KINO	31.268.949.262	140.964.951.060	0,22
103	2017	KLBF	787.935.315.388	3.241.186.725.992	0,24
104	2017	LION	10.892.495.785	20.175.438.794	0,54
105	2017	LMSH	4.521.122.499	17.488.236.349	0,26
106	2017	MERK	61.107.348.000	205.784.642.000	0,30
107	2017	MLBI	457.953.000.000	1.780.020.000.000	0,26
108	2017	MYOR	555.930.772.581	2.186.884.603.474	0,25
109	2017	PICO	2.425.158.838	22.614.674.874	0,11
110	2017	PYFA	2.471.878.605	9.599.280.773	0,26
111	2017	RICY	9.250.283.886	25.808.846.585	0,36
112	2017	ROTI	50.783.313.391	186.147.334.530	0,27
113	2017	SCCO	75.500.057.785	345.230.356.594	0,22
114	2017	SIDO	148.090.000.000	681.889.000.000	0,22
115	2017	SKBM	5.880.557.363	31.761.022.154	0,19
116	2017	SMBR	62.298.722.000	208.947.154.000	0,30
117	2017	SMGR	603.887.067.000	2.253.893.318.000	0,27
118	2017	SMSM	165.250.000.000	720.638.000.000	0,23
119	2017	SPMA	29.028.817.395	121.308.934.629	0,24
120	2017	STAR	4.163.674.800	4.758.401.598	0,88
121	2017	TALF	10.488.314.450	31.954.151.234	0,33
122	2017	TCID	63.956.663.719	243.083.045.787	0,26
123	2017	TOTO	98.725.062.966	377.660.867.510	0,26
124	2017	TRIS	7.635.098.236	21.833.987.786	0,35

125	2017	ULTJ	316.790.000.000	1.035.192.000.000	0,31
126	2017	UNIT	477.304.066	1.539.428.122	0,31
127	2017	UNVR	2.367.099.000.000	9.371.661.000.000	0,25
128	2017	VOKS	64.037.702.240	230.242.661.579	0,28
129	2017	WIIM	13.901.517.361	54.491.308.212	0,26
130	2017	WTON	79.042.760.767	419.501.620.158	0,19
131	2018	ADES	17.102.000.000	70.060.000.000	0,24
132	2018	AGII	33.625.000.000	147.639.000.000	0,23
133	2018	AKPI	27.460.619.000	91.686.890.000	0,30
134	2018	AMFG	4.588.000.000	11.184.000.000	0,41
135	2018	AMIN	12.201.358.340	51.284.231.355	0,24
136	2018	ARNA	53.522.141.574	211.729.940.176	0,25
137	2018	ASII	7.623.000.000.000	34.995.000.000.000	0,22
138	2018	AUTO	180.762.000.000	861.563.000.000	0,21
139	2018	BATA	24.933.238.000	92.878.105.000	0,27
140	2018	BOLT	27.102.667.897	102.840.767.511	0,26
141	2018	BUDI	21.314.000.000	71.781.000.000	0,30
142	2018	CEKA	30.745.155.584	123.394.812.359	0,25
143	2018	CINT	8.535.926.795	22.090.078.956	0,39
144	2018	CPIN	1.355.866.000.000	5.907.351.000.000	0,23
145	2018	DLTA	26.735.890.000	113.524.332.000	0,24
146	2018	DPNS	2.967.432.362	12.347.569.714	0,24
147	2018	DVLA	72.191.936.000	272.843.904.000	0,26
148	2018	EKAD	27.410.228.138	101.455.415.901	0,27
149	2018	FASW	582.722.420.085	1.988.090.191.158	0,29
150	2018	GGRM	2.686.174.000.000	10.479.242.000.000	0,26
151	2018	HMSP	4.422.851.000.000	17.961.269.000.000	0,25
152	2018	ICBP	1.788.004.000.000	6.446.785.000.000	0,28
153	2018	IGAR	17.075.521.722	61.747.960.127	0,28
154	2018	IMPC	11.936.029.955	117.459.959.119	0,10
155	2018	INAI	24.293.955.742	64.757.097.094	0,38
156	2018	INCI	5.364.743.569	22.040.417.272	0,24
157	2018	INDF	2.485.115.000.000	7.446.966.000.000	0,33
158	2018	INDS	37.295.885.405	147.982.768.771	0,25
159	2018	INTP	254.291.000.000	1.400.228.000.000	0,18
160	2018	ISSP	10.899.000.000	59.640.000.000	0,18
161	2018	JECC	33.619.690.000	122.048.569.000	0,28
162	2018	JPFA	836.638.000.000	3.089.839.000.000	0,27
163	2018	KAEF	175.933.518.561	577.726.327.511	0,30
164	2018	KBLI	73.326.145.035	308.977.208.238	0,24
165	2018	KBLM	23.833.338.586	64.508.435.214	0,37
166	2018	KDSI	27.193.843.703	103.955.745.914	0,26
167	2018	KINO	50.269.328.831	200.385.373.873	0,25

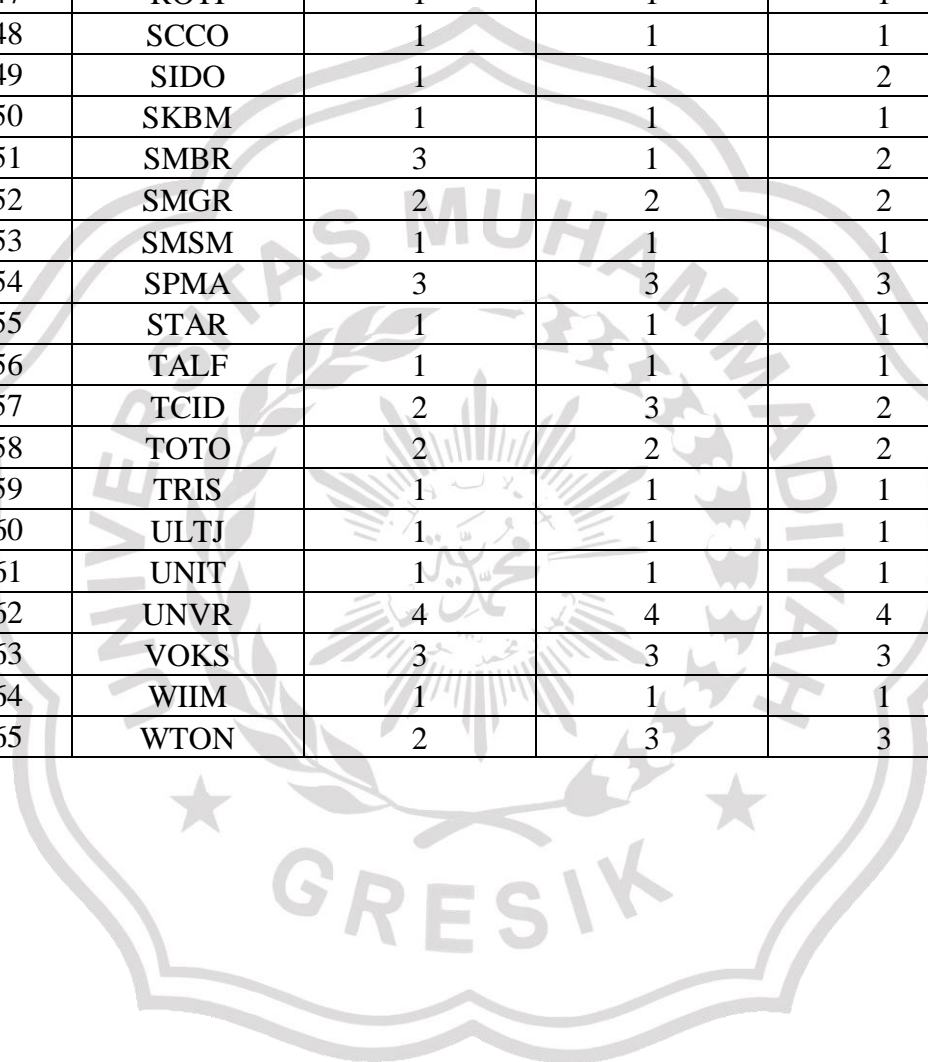
168	2018	KLBF	809.137.704.264	3.306.399.669.021	0,24
169	2018	LION	9.228.951.178	23.908.625.171	0,39
170	2018	LMSH	2.137.833.275	5.024.560.665	0,43
171	2018	MERK	12.830.660.000	50.208.396.000	0,26
172	2018	MLBI	447.105.000.000	1.671.912.000.000	0,27
173	2018	MYOR	621.507.918.551	2.381.942.198.855	0,26
174	2018	PICO	2.071.680.067	17.802.088.413	0,12
175	2018	PYFA	2.869.815.788	11.317.263.776	0,25
176	2018	RICY	11.361.489.897	29.841.866.355	0,38
177	2018	ROTI	59.764.888.552	186.936.324.915	0,32
178	2018	SCCO	89.029.251.172	343.024.583.828	0,26
179	2018	SIDO	203.988.000.000	867.837.000.000	0,24
180	2018	SKBM	4.932.821.175	20.887.453.647	0,24
181	2018	SMBR	69.281.988.000	145.356.709.000	0,48
182	2018	SMGR	1.019.255.087.000	4.104.959.323.000	0,25
183	2018	SMSM	194.731.000.000	828.281.000.000	0,24
184	2018	SPMA	27.440.595.513	109.673.317.782	0,25
185	2018	STAR	5.856.185.860	6.029.776.900	0,97
186	2018	TALF	16.889.494.487	60.866.228.487	0,28
187	2018	TCID	61.576.511.908	234.625.954.664	0,26
188	2018	TOTO	105.305.767.799	451.998.563.901	0,23
189	2018	TRIS	4.640.547.008	24.305.621.702	0,19
190	2018	ULTJ	247.411.000.000	949.018.000.000	0,26
191	2018	UNIT	247.549.814	754.073.588	0,33
192	2018	UNVR	3.076.319.000.000	12.185.764.000.000	0,25
193	2018	VOKS	36.521.210.266	141.989.954.853	0,26
194	2018	WIIM	19.587.786.800	70.730.637.719	0,28
195	2018	WTON	132.611.129.232	619.251.303.685	0,21

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**Lampiran 3****Data Variabel Komisaris Independen**

<b>No.</b>	<b>Kode</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
1	ADES	1	1	1
2	AGII	2	2	2
3	AKPI	2	2	2
4	AMFG	2	2	2
5	AMIN	1	1	1
6	ARNA	1	2	2
7	ASII	4	6	3
8	AUTO	3	3	3
9	BATA	2	2	2
10	BOLT	1	1	1
11	BUDI	1	1	1
12	CEKA	1	1	1
13	CINT	1	1	1
14	CPIN	2	1	1
15	DLTA	2	2	2
16	DPNS	1	1	1
17	DVLA	3	3	3
18	EKAD	1	1	1
19	FASW	1	1	1
20	GGRM	2	2	2
21	HMSP	2	2	2
22	ICBP	3	3	3
23	IGAR	1	1	1
24	IMPC	1	1	1
25	INAI	2	2	1
26	INCI	1	1	1
27	INDF	3	3	3
28	INDS	1	1	1
29	INTP	3	3	3
30	ISSP	2	2	2
31	JECC	2	2	2
32	JPFA	2	2	3
33	KAEF	2	2	2
34	KBLI	2	2	2
35	KBLM	1	1	2
36	KDSI	2	2	1
37	KINO	2	2	2
38	KLBF	3	3	2

39	LION	1	1	1
40	LMSH	1	1	2
41	MERK	1	1	1
42	MLBI	3	3	3
43	MYOR	2	2	2
44	PICO	1	1	1
45	PYFA	2	2	2
46	RICY	1	1	1
47	ROTI	1	1	1
48	SCCO	1	1	1
49	SIDO	1	1	2
50	SKBM	1	1	1
51	SMBR	3	1	2
52	SMGR	2	2	2
53	SMSM	1	1	1
54	SPMA	3	3	3
55	STAR	1	1	1
56	TALF	1	1	1
57	TCID	2	3	2
58	TOTO	2	2	2
59	TRIS	1	1	1
60	ULTJ	1	1	1
61	UNIT	1	1	1
62	UNVR	4	4	4
63	VOKS	3	3	3
64	WIIM	1	1	1
65	WTON	2	3	3



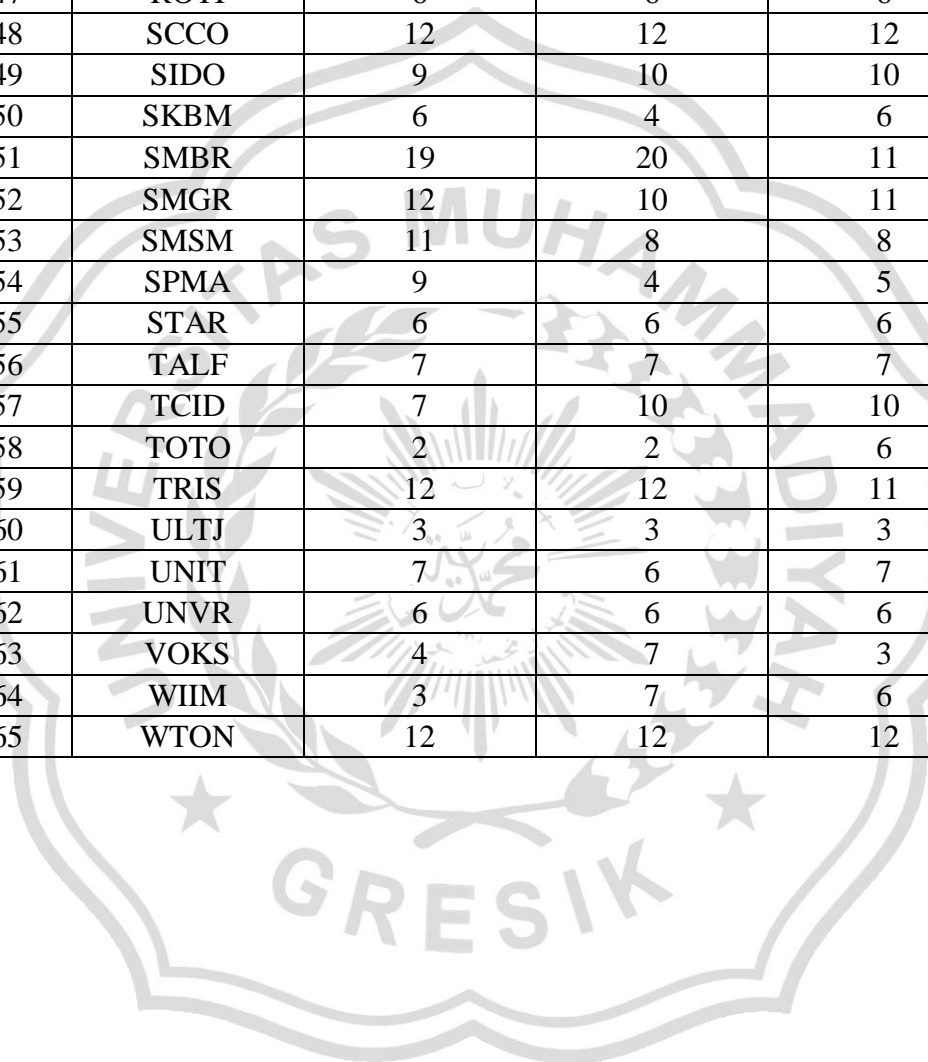
## Lampiran 4

### Data Variabel Frekuensi Rapat Dewan komisaris

No.	Kode	2016	2017	2018
1	ADES	4	4	6
2	AGII	6	6	6
3	AKPI	6	6	4
4	AMFG	4	6	7
5	AMIN	5	6	6
6	ARNA	6	6	6
7	ASII	6	6	6
8	AUTO	6	6	6
9	BATA	4	4	4
10	BOLT	3	3	6
11	BUDI	6	6	6
12	CEKA	6	6	6
13	CINT	12	12	12
14	CPIN	6	6	6
15	DLTA	3	4	4
16	DPNS	4	4	4
17	DVLA	1	1	1
18	EKAD	6	7	3
19	FASW	6	6	6
20	GGRM	6	6	5
21	HMSP	7	7	6
22	ICBP	12	12	12
23	IGAR	6	12	5
24	IMPC	6	6	6
25	INAI	30	36	32
26	INCI	5	5	9
27	INDF	12	12	12
28	INDS	10	10	10
29	INTP	6	6	6
30	ISSP	12	12	12
31	JECC	9	8	6
32	JPFA	6	9	6
33	KAEF	12	16	13
34	KBLI	4	7	10
35	KBLM	10	12	12
36	KDSI	6	7	6
37	KINO	4	4	12
38	KLBF	6	6	6



39	LION	6	4	6
40	LMSH	6	6	6
41	MERK	15	9	10
42	MLBI	6	6	6
43	MYOR	6	7	5
44	PICO	4	5	6
45	PYFA	6	6	6
46	RICY	24	24	20
47	ROTI	6	6	6
48	SCCO	12	12	12
49	SIDO	9	10	10
50	SKBM	6	4	6
51	SMBR	19	20	11
52	SMGR	12	10	11
53	SMSM	11	8	8
54	SPMA	9	4	5
55	STAR	6	6	6
56	TALF	7	7	7
57	TCID	7	10	10
58	TOTO	2	2	6
59	TRIS	12	12	11
60	ULTJ	3	3	3
61	UNIT	7	6	7
62	UNVR	6	6	6
63	VOKS	4	7	3
64	WIIM	3	7	6
65	WTON	12	12	12



**Lampiran 5****Data Variabel Tingkat Kehadiran Anggota Dewan Komisaris**

<b>No.</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	5,40	6,93
3	AKPI	4,00	4,20	6,00
4	AMFG	5,25	5,14	5,00
5	AMIN	2,00	2,00	2,00
6	ARNA	3,00	3,50	4,00
7	ASII	9,84	11,96	9,50
8	AUTO	7,16	6,50	7,00
9	BATA	1,50	1,75	2,00
10	BOLT	2,00	3,00	3,00
11	BUDI	3,00	3,00	3,00
12	CEKA	3,00	3,00	3,00
13	CINT	1,90	1,92	1,96
14	CPIN	4,00	3,00	3,00
15	DLTA	4,67	3,75	3,50
16	DPNS	3,00	3,00	3,00
17	DVLA	6,00	6,00	5,00
18	EKAD	1,16	1,28	2,00
19	FASW	5,00	5,00	3,00
20	GGRM	4,00	4,00	4,00
21	HMSP	4,71	4,85	6,00
22	ICBP	5,76	6,00	6,00
23	IGAR	3,00	3,00	3,00
24	IMPC	2,67	2,00	2,00
25	INAI	3,00	3,00	2,46
26	INCI	3,00	3,00	3,00
27	INDF	6,88	7,04	7,25
28	INDS	3,00	3,00	3,00
29	INTP	6,50	6,50	6,50
30	ISSP	4,00	4,25	3,75
31	JECC	3,00	3,00	4,00
32	JPFA	4,00	5,44	5,10
33	KAEF	4,00	4,75	4,00
34	KBLI	3,50	4,02	6,00
35	KBLM	2,91	2,49	2,67
36	KDSI	4,00	4,00	3,00
37	KINO	3,50	4,00	4,00
38	KLBF	5,33	5,33	5,50

39	LION	3,00	3,00	3,00
40	LMSH	2,83	2,83	3,00
41	MERK	3,00	1,98	2,25
42	MLBI	3,66	5,62	5,33
43	MYOR	5,00	5,00	5,00
44	PICO	2,70	2,76	2,85
45	PYFA	3,33	3,83	4,00
46	RICY	3,00	3,00	3,00
47	ROTI	3,00	3,00	3,00
48	SCCO	3,00	3,00	3,00
49	SIDO	2,43	2,19	3,40
50	SKBM	2,16	2,75	3,00
51	SMBR	4,78	3,95	4,09
52	SMGR	3,00	4,90	4,63
53	SMSM	3,00	1,50	2,00
54	SPMA	5,00	5,00	5,00
55	STAR	2,00	2,00	2,00
56	TALF	3,00	3,00	2,82
57	TCID	4,20	5,16	5,00
58	TOTO	5,00	5,00	4,33
59	TRIS	2,41	2,83	2,72
60	ULTJ	3,00	3,00	3,00
61	UNIT	2,00	2,00	2,00
62	UNVR	4,66	4,66	4,16
63	VOKS	7,00	5,52	5,52
64	WIIM	3,00	3,00	3,00
65	WTON	6,00	7,00	6,44



**Lampiran 6****Data Variabel Anggota Dewan Komisaris Dengan Latar Belakang****Pendidikan**

<b>No.</b>	<b>Kode</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
1	ADES	2	2	2
2	AGII	5	5	6
3	AKPI	3	3	3
4	AMFG	1	1	1
5	AMIN	1	1	1
6	ARNA	1	1	1
7	ASII	8	7	5
8	AUTO	7	6	6
9	BATA	1	1	1
10	BOLT	1	2	1
11	BUDI	2	2	2
12	CEKA	2	1	1
13	CINT	1	1	1
14	CPIN	2	1	1
15	DLTA	2	2	3
16	DPNS	3	3	3
17	DVLA	6	6	6
18	EKAD	1	1	1
19	FASW	3	3	1
20	GGRM	1	1	1
21	HMSP	3	3	3
22	ICBP	3	3	3
23	IGAR	1	1	1
24	IMPC	1	1	1
25	INAI	1	1	2
26	INCI	2	2	2
27	INDF	5	5	6
28	INDS	2	2	2
29	INTP	4	4	4
30	ISSP	1	1	1
31	JECC	1	2	2
32	JPFA	1	3	3
33	KAEF	2	2	3
34	KBLI	4	5	2
35	KBLM	1	1	1
36	KDSI	1	1	1

37	KINO	2	2	2
38	KLBF	3	3	2
39	LION	3	3	4
40	LMSH	2	2	3
41	MERK	2	2	2
42	MLBI	2	3	3
43	MYOR	2	2	2
44	PICO	2	2	2
45	PYFA	2	3	3
46	RICY	2	2	2
47	ROTI	2	2	2
48	SCCO	1	1	1
49	SIDO	1	1	2
50	SKBM	3	2	2
51	SMBR	2	2	1
52	SMGR	1	2	4
53	SMSM	1	1	1
54	SPMA	1	1	1
55	STAR	1	1	1
56	TALF	1	1	1
57	TCID	1	1	1
58	TOTO	3	3	3
59	TRIS	3	3	3
60	ULTJ	2	2	2
61	UNIT	1	1	1
62	UNVR	3	3	4
63	VOKS	4	5	5
64	WIIM	1	1	1
65	WTON	2	3	2

**Lampiran 7****Data Variabel Jabatan Ketua Dewan Komisaris**

<b>No.</b>	<b>Kode</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
1	ADES	0	0	0
2	AGII	0	0	0
3	AKPI	0	0	0
4	AMFG	0	0	0
5	AMIN	0	0	0
6	ARNA	0	0	0
7	ASII	0	0	0
8	AUTO	0	0	0
9	BATA	0	0	0
10	BOLT	0	0	0
11	BUDI	0	0	0
12	CEKA	0	0	0
13	CINT	0	0	0
14	CPIN	0	0	0
15	DLTA	0	0	0
16	DPNS	0	0	0
17	DVLA	0	0	0
18	EKAD	1	1	1
19	FASW	0	0	0
20	GGRM	0	0	0
21	HMSP	0	0	0
22	ICBP	0	0	0
23	IGAR	0	0	0
24	IMPC	0	0	0
25	INAI	0	0	0
26	INCI	0	0	0
27	INDF	0	0	0
28	INDS	0	0	0
29	INTP	0	0	0
30	ISSP	0	0	0
31	JECC	1	1	1
32	JPFA	0	0	0
33	KAEF	1	1	1
34	KBLI	0	0	0
35	KBLM	0	0	0
36	KDSI	0	0	0

37	KINO	1	1	1
38	KLBF	0	0	0
39	LION	0	0	0
40	LMSH	0	0	0
41	MERK	0	0	0
42	MLBI	1	1	1
43	MYOR	0	0	0
44	PICO	0	0	0
45	PYFA	0	0	0
46	RICY	0	0	0
47	ROTI	0	0	0
48	SCCO	0	0	0
49	SIDO	0	0	0
50	SKBM	0	0	0
51	SMBR	0	0	0
52	SMGR	0	0	0
53	SMSM	0	0	0
54	SPMA	1	1	1
55	STAR	0	0	0
56	TALF	0	0	0
57	TCID	0	0	0
58	TOTO	0	0	0
59	TRIS	0	0	0
60	ULTJ	0	0	0
61	UNIT	0	0	0
62	UNVR	0	0	0
63	VOKS	1	1	1
64	WIIM	0	0	0
65	WTON	0	0	0

## Lampiran 8

### Hasil Output SPSS

#### Hasil Uji Normalitas Data (Sebelum di outlier)

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		195
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,11117136
Most Extreme Differences	Absolute	,194
	Positive	,194
	Negative	-,148
Kolmogorov-Smirnov Z		2,706
Asymp. Sig. (2-tailed)		,000

a. Test distribution is Normal.

b. Calculated from data.

#### Hasil Uji Normalitas Data (Setelah dieliminasi 1)

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		157
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,04371393
Most Extreme Differences	Absolute	,142
	Positive	,142
	Negative	-,078
Kolmogorov-Smirnov Z		1,783
Asymp. Sig. (2-tailed)		,003

a. Test distribution is Normal.

b. Calculated from data.



## Hasil Uji Normalitas Data (Setelah dieliminasi 2)

### One-Sample Kolmogorov-Smirnov Test

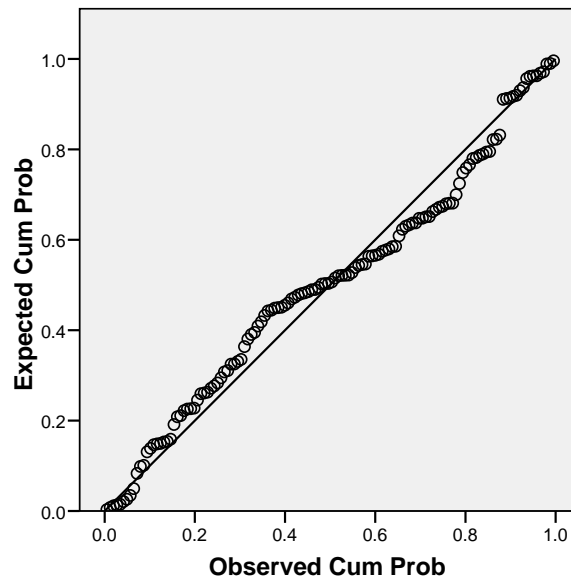
		Unstandardized Residual
N		144
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,03517116
Most Extreme Differences	Absolute	,084
	Positive	,084
	Negative	-,072
Kolmogorov-Smirnov Z		1,007
Asymp. Sig. (2-tailed)		,263

a. Test distribution is Normal.

b. Calculated from data.

### Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Tax Avoidance (Y)



## Hasil Uji Multikolinieritas

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,265	,010		26,958	,000		
	BOC Independent (X1)	,011	,007	,270	1,607	,111	,267	3,744
	BOC Meetings (X2)	,000	,001	-,042	-,475	,636	,952	1,050
	BOC Attendance (X3)	-,006	,004	-,296	-1,650	,101	,233	4,283
	BOC Education (X4)	-,001	,003	-,045	-,394	,694	,570	1,753
	BOC President (X5)	-,003	,008	-,040	-,404	,687	,772	1,295

a. Dependent Variable: Tax Avoidance (Y)

## Hasil Uji Autokorelasi

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,191 <sup>a</sup>	,037	-,001	,03004	1,704

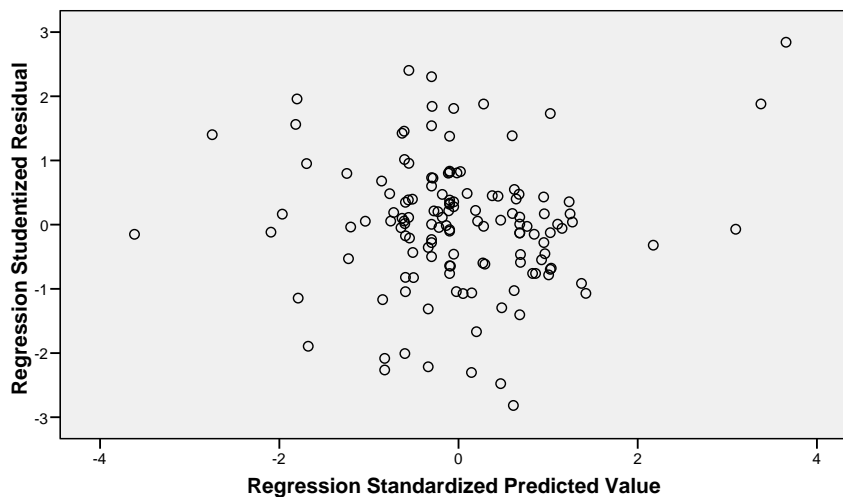
a. Predictors: (Constant), BOC President (X5), BOC Education (X4), BOC Meetings (X2), BOC Independent (X1), BOC Attendance (X3)

b. Dependent Variable: Tax Avoidance (Y)

## Hasil Uji Heteroskedastisitas

Scatterplot

Dependent Variable: Tax Avoidance



## Hasil Uji t

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,265	,010		26,958	,000
	BOC Independent (X1)	,011	,007	,270	1,607	,111
	BOC Meetings (X2)	,000	,001	-,042	-,475	,636
	BOC Attendance (X3)	-,006	,004	-,296	-1,650	,101
	BOC Education (X4)	-,001	,003	-,045	-,394	,694
	BOC President (X5)	-,003	,008	-,040	-,404	,687

a. Dependent Variable: Tax Avoidance (Y)

## Hasil Uji F

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,004	5	,001	,972	,437 <sup>a</sup>
	Residual	,116	128	,001		
	Total	,120	133			

a. Predictors: (Constant), BOC President (X5), BOC Education (X4), BOC Meetings (X2), BOC Independent (X1), BOC Attendance (X3)

b. Dependent Variable: Tax Avoidance (Y)

## Hasil Uji Koefisien Determinasi

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,191 <sup>a</sup>	,037	-,001	,03004

a. Predictors: (Constant), BOC President (X5), BOC Education (X4), BOC Meetings (X2), BOC Independent (X1), BOC Attendance (X3)