

## LAMPIRAN - LAMPIRAN

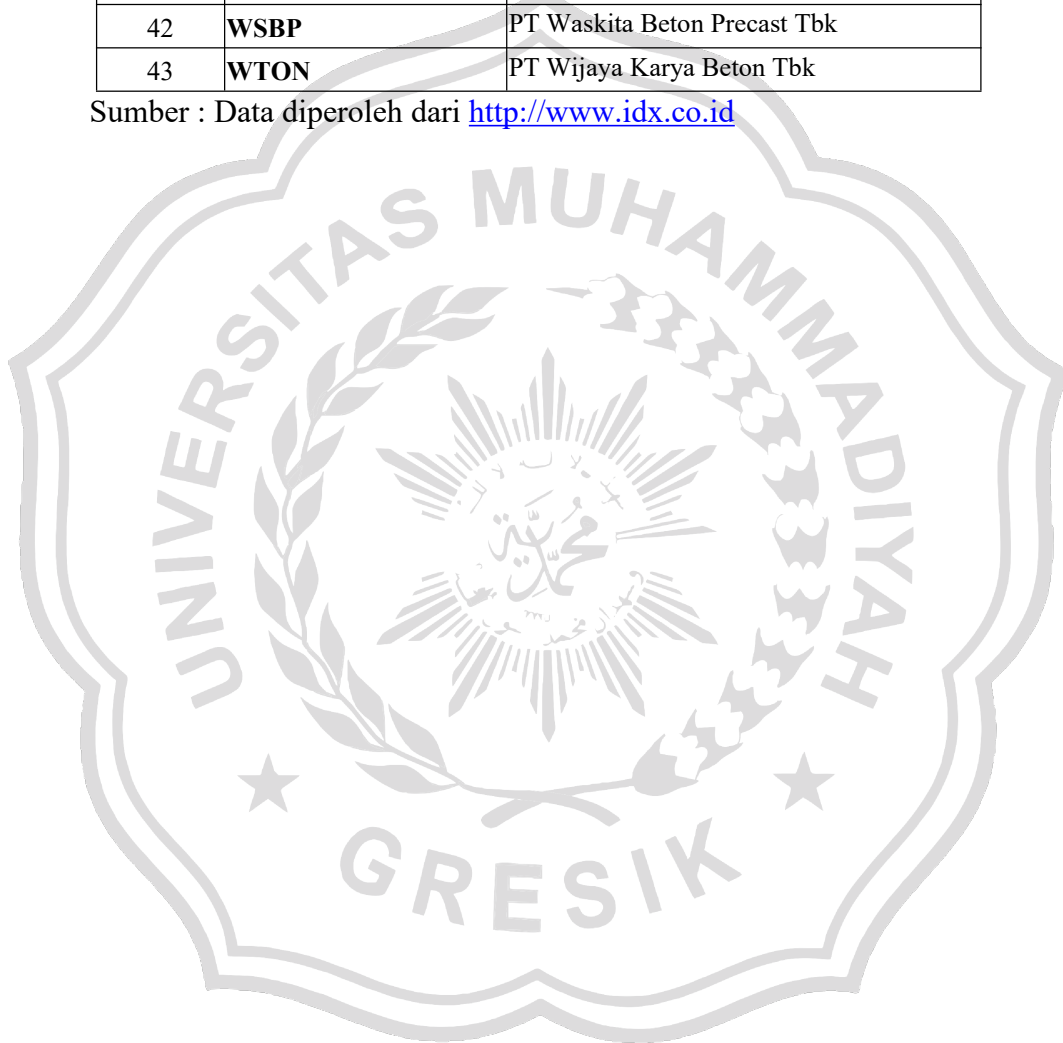
### Lampiran 1 Sampel Penelitian

**Tabel 4.2**

No	Kode Perusahaan	Keterangan
1	<b>ADES</b>	PT Akasha Wira International Tbk
2	<b>AMIN</b>	PT Atmindo Tbk
3	<b>ARNA</b>	PT Arwana Citramulia Tbk
4	<b>ASII</b>	PT Astra International Tbk
5	<b>AUTO</b>	PT Astra Otomatis Tbk
6	<b>CEKA</b>	PT Wilmar Cahaya Indonesia Tbk
7	<b>CPIN</b>	PT Charoen Pokpand Indonesia Tbk
8	<b>DLTA</b>	PT Delta Djakarta Tbk
9	<b>DVLA</b>	PT Darya Varia Laboratoria bk
10	<b>EKAD</b>	PT Ekadharma International Tbk
11	<b>FASW</b>	PT Fajar Surya Wisesa Tbk
12	<b>GGRM</b>	PT Gudang Garam Tbk
13	<b>HMSP</b>	PT HM Sampoerna Tbk
14	<b>IGAR</b>	PT Champion Pacific Indonesia Tbk
15	<b>IMPC</b>	PT Impack Pratama Industri Tbk
16	<b>INAI</b>	PT Indal Aluminium Industry Tbk
17	<b>INDF</b>	PT Indofood Sukses makmur Tbk
18	<b>INDS</b>	PT Indospring Tbk
19	<b>INTP</b>	PT Indocement Tunggul Prakarsa Tbk
20	<b>JPFA</b>	PT Japfa Comfeed Indonesia Tbk
21	<b>KBLI</b>	PT KMI Wire and Cable Tbk
22	<b>KBLM</b>	PT Kabelindo Murni Tbk
23	<b>KINO</b>	PT Kino Indonesia Tbk
24	<b>KLBF</b>	PT Kalbe Farma Tbk
25	<b>LION</b>	PT Lion Metal Works Tbk
26	<b>LMSH</b>	PT Lionmes Prima Tbk
27	<b>MDKI</b>	PT Emdeki Utama Tbk
28	<b>MLBI</b>	PT Multi Bintang Tbk
29	<b>RICY</b>	PT Ricky Putra Globalindo Tbk
30	<b>ROTI</b>	PT Nippon Indosari Corpindo Tbk
31	<b>SCCO</b>	PT Sucaco Tbk
32	<b>SKBM</b>	PT Sekar Bumi Tbk
33	<b>SMSM</b>	PT Selamat Sempurna Tbk

34	<b>SPMA</b>	PT Suparma Tbk
35	<b>TALF</b>	PT Tunas Alfin Tbk
36	<b>TCID</b>	PT Mandom Indonesia Tbk
37	<b>TOTO</b>	PT Surya Toto Indonesia Tbk
38	<b>TSPC</b>	PT Tempo Scan pasific Tbk
39	<b>ULTJ</b>	PT Ultrajaya Milk Industry & Trading Company Tbk
40	<b>UNIT</b>	PT Nusantara Inti Corporate Tbk
41	<b>WIIM</b>	PT Wismilak Inti Makmur Tbk
42	<b>WSBP</b>	PT Waskita Beton Precast Tbk
43	<b>WTON</b>	PT Wijaya Karya Beton Tbk

Sumber : Data diperoleh dari <http://www.idx.co.id>



## Lampiran 2 Penentuan Sampel Kriteria

No	Kode Perusahaan	Kriteria				Sampel
		1	2	3	4	
1	ADES	X	X	X	X	X
2	ADMG	X	X	-	-	-
3	AGII	X	X	X	-	-
4	AISA	X	X	-	-	-
5	AKKU	X	X	-	-	-
6	AKPI	X	X	X	-	-
7	ALDO	X	X	X	-	-
8	ALKA	X	X	X	-	-
9	ALMI	X	X	-	X	-
10	ALTO	X	X	-	-	-
11	AMFG	X	X	X	-	-
12	AMIN	X	X	X	X	X
13	APLI	X	X	-	X	-
14	ARGO	X	X	-	-	-
15	ARNA	X	X	X	X	X
16	ASII	X	X	X	X	X
17	AUTO	X	X	X	X	X
18	BAJA	X	X	-	-	-
19	BATA	X	X	-	X	-
20	BIMA	X	X	X	-	-
21	BOLT	X	-	X	X	-
22	BRAM	X	X	-	-	-
23	BRNA	X	X	-	-	-
24	BRPT	X	X	-	-	-
25	BTON	X	X	-	-	-
26	BUDI	X	X	X	-	-
27	CAKK	X	-	X	-	-
28	CAMP	X	-	X	-	-
29	CEKA	X	X	X	X	X
30	CINT	X	X	X	-	-
31	CLEO	X	X	-	X	-
32	CNTX	X	-	-	-	-
33	CPIN	X	X	X	X	X
34	CTBN	X	X	-	-	-
35	DLTA	X	X	X	X	X
82	KINO	X	X	X	X	X
83	KLBF	X	X	X	X	X
84	KMTR	X	-	-	-	-
85	KPAL	X	-	X	-	-
86	KPAS	X	-	X	-	-
87	KRAH	X	-	-	-	-
88	KRAS	X	X	-	-	-
89	LION	X	X	X	X	X
90	LMPI	X	X	-	-	-
91	LMSH	X	X	X	X	X
92	LPIN	X	X	-	-	-
93	MAIN	X	X	X	-	-
94	MARK	X	X	X	-	-
95	MASA	X	X	-	-	-
96	MBTO	X	X	-	-	-
97	MDKI	X	X	X	-	-
98	MERK	X	-	X	-	-
99	MLBI	X	X	X	X	X
100	MLIA	X	X	X	-	-
101	MOLI	X	-	X	-	-
102	MRAT	X	-	-	-	-
103	MYOR	X	X	X	-	-
104	MYTX	X	-	-	-	-
105	NIKL	X	X	-	-	-
106	NIPS	X	-	X	-	-
107	PANI	X	X	X	-	-
108	PBRX	X	X	-	-	-
109	PCAR	X	X	-	-	-
110	PEHA	X	X	X	-	-
111	PICO	X	X	X	-	-
112	POLY	X	X	-	-	-
113	PRAS	X	X	-	-	-
114	PSDN	X	X	-	-	-
115	PTSN	X	X	-	-	-
116	PYFA	X	X	X	-	-

36	DPNS	X	-	X	-	-
37	DVLA	X	X	X	X	X
38	EKAD	X	X	X	X	X
39	ERTX	X	X	-	-	-
40	ESTI	X	X	-	-	-
41	ETWA	X	X	-	-	-
42	FASW	X	X	X	X	X
43	FPNI	X	X	-	-	-
44	GDST	X	X	-	-	-
45	GDYR	X	X	-	-	-
46	GGRM	X	X	X	X	X
47	GJTL	X	-	-	-	-
48	GMFI	X	-	-	-	-
49	GOOD	X	-	-	-	-
50	HDTX	X	X	-	-	-
51	HMSP	X	X	X	X	X
52	HOKI	X	X	-	X	-
53	HRTA	X	-	X	-	-
54	ICBP	X	X	X	-	-
55	IGAR	X	X	X	X	X
56	IKAI	X	-	-	-	-
57	IKBI	X	X	-	-	-
58	IMAS	X	X	-	-	-
59	IMPC	X	X	X	X	X
60	INAF	X	X	-	-	-
61	INAI	X	X	X	X	X
62	INCI	X	X	X	-	-
63	INDF	X	X	X	X	X
64	INDR	X	X	-	-	-
65	INDS	X	X	X	X	X
66	INKP	X	X	-	-	-
67	INRU	X	X	-	-	-
68	INTP	X	X	X	X	X
69	IPOL	X	X	-	-	-
70	ISSP	X	X	X	-	-
71	JECC	X	X	X	-	-
72	JKSW	X	X	-	-	-
73	JPFA	X	X	X	X	X
74	JSKY	X	-	X	-	-
75	KAEF	X	X	X	-	-
117	RICY	X	X	X	X	X
118	RMBA	X	X	-	-	-
119	ROTI	X	X	X	X	X
120	SCCO	X	X	X	X	X
121	SCPI	X	X	X	-	-
122	SIAP	X	X	X	-	-
123	SIDO	X	X	X	-	-
124	SIMA	X	X	-	-	-
125	SIPD	X	X	-	-	-
126	SKBM	X	X	X	X	X
127	SKLT	X	X	-	-	-
128	SMBR	X	X	X	-	-
129	SMCB	X	X	-	-	-
130	SMGR	X	X	X	-	-
131	SMSM	X	X	X	X	X
132	SPMA	X	X	X	X	X
133	SRIL	X	X	X	-	-
134	SRSN	X	X	X	-	-
135	SSTM	X	X	-	-	-
136	STAR	X	X	X	-	-
137	STTP	X	X	X	-	-
138	SULI	X	X	-	-	-
139	SWAT	X	X	X	-	-
140	TALF	X	X	X	X	X
141	TBMS	X	X	-	-	-
142	TCID	X	X	X	-	X
143	TDPM	X	X	X	-	-
144	TFCO	X	X	X	-	-
145	TIRT	X	X	X	-	-
146	TKIM	X	X	X	-	-
147	TOTO	X	X	X	X	X
148	TPIA	X	X	X	-	-
149	TRIS	X	X	X	-	-
150	TRST	X	X	X	-	-
151	TSPC	X	X	X	X	X
152	ULTJ	X	X	X	X	X
153	UNIT	X	X	X	X	X
154	UNVR	X	X	X	-	-
155	VOKS	X	X	X	-	-
156	WIIM	X	X	X	X	X

76	KBLI	X	X	X	X	X
77	KBLM	X	X	X	X	X
78	KBRI	X	X	-	-	-
79	KDSI	X	X	X	-	-
80	KIAS	X	X	-	-	-
81	KICI	X	X	-	-	-

157	WOOD	X	X	X	-	-
158	WSBP	X	X	X	X	X
159	WTON	X	X	X	X	X
160	YPAS	X	X	X	-	-
161	ZONE	X	X	X	-	-

Keterangan :

1. Kriteria pertama yakni Perusahaan Manufaktur Yang Terdaftar di BEI 2016 sampai dengan 2018.
2. Kriteria kedua yakni perusahaan manufaktur secara berturut-turut menyampaikan laporan keuangan tahunan di Bursa Efek Indonesia selama periode penelitian 2016-2018.
3. Kriteria ketiga yakni Perusahaan yang menggunakan mata uang rupiah dan tidak memiliki kerugian dalam tahun pengamatan agar mempermudah dalam perhitungan *Tax Avoidance*.
4. Kriteria keempat yakni Perusahaan yang menyajikan data secara lengkap terkait dengan variabel penelitian serta memiliki  $CETR < 1$  agar tidak membuat masalah dalam estimasi model.

**Lampiran 3 Tabel Perhitungan Komisaris Independen (DKI)**

No	Tahun	Kode Perusahaan	Jumlah anggota Komisaris Independen	Jumlah seluruh Dewan Komisaris	DKI (%)
1	2016	ADES	1.00	3.00	33.33
2	2016	AMIN	1.00	2.00	50.00
3	2016	ARNA	1.00	3.00	33.33
4	2016	ASII	4.00	12.00	33.33
5	2016	AUTO	3.00	8.00	37.50
6	2016	CEKA	1.00	3.00	33.33
7	2016	CPIN	2.00	4.00	50.00
8	2016	DLTA	2.00	5.00	40.00
9	2016	DVLA	3.00	7.00	42.86
10	2016	EKAD	1.00	2.00	50.00
11	2016	FASW	2.00	5.00	40.00
12	2016	GGRM	2.00	5.00	40.00
13	2016	HMSP	2.00	5.00	40.00
14	2016	IGAR	1.00	3.00	33.33
15	2016	IMPC	1.00	3.00	33.33
16	2016	INAI	2.00	4.00	50.00
17	2016	INDF	3.00	8.00	37.50
18	2016	INDS	1.00	3.00	33.33
19	2016	INTP	3.00	7.00	42.86
20	2016	JPFA	2.00	5.00	40.00
21	2016	KBLI	2.00	5.00	40.00
22	2016	KBLM	1.00	3.00	33.33
23	2016	KINO	2.00	4.00	50.00
24	2016	KLBF	3.00	7.00	42.86
25	2016	LION	1.00	3.00	33.33
26	2016	LMSH	1.00	3.00	33.33
27	2016	MLBI	4.00	7.00	57.14
28	2016	RICY	1.00	3.00	33.33
29	2016	ROTI	1.00	3.00	33.33
30	2016	SCCO	1.00	3.00	33.33
31	2016	SKBM	1.00	3.00	33.33
32	2016	SMSM	1.00	3.00	33.33
33	2016	SPMA	4.00	5.00	80.00
34	2016	TALF	1.00	3.00	33.33

35	2016	<b>TCID</b>	2.00	5.00	40.00
36	2016	<b>TOTO</b>	2.00	5.00	40.00
37	2016	<b>TSPC</b>	3.00	6.00	50.00
38	2016	<b>ULTJ</b>	1.00	3.00	33.33
39	2016	<b>UNIT</b>	1.00	2.00	50.00
40	2016	<b>WIIM</b>	1.00	3.00	33.33
41	2016	<b>WSBP</b>	2.00	4.00	50.00
42	2016	<b>WTON</b>	2.00	6.00	33.33

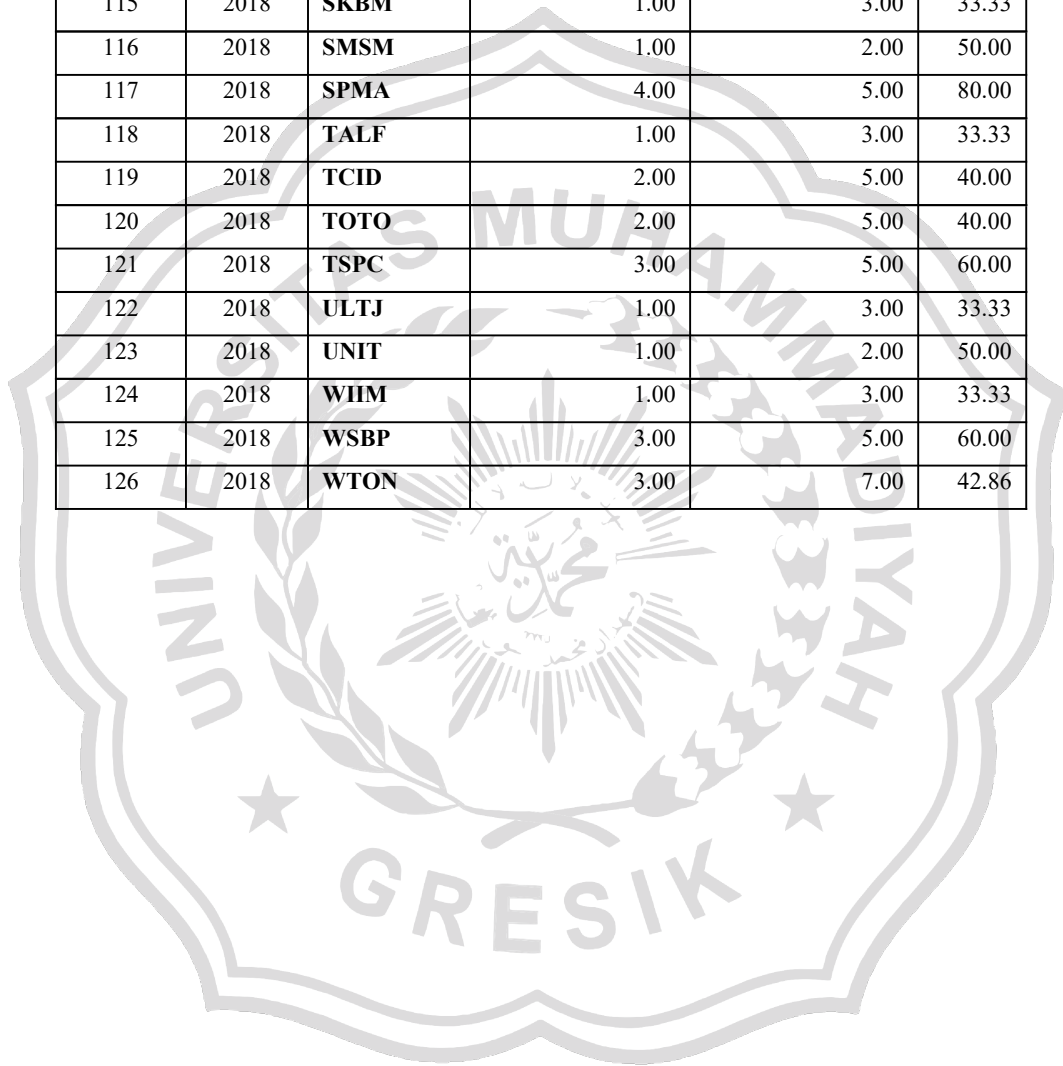
No	Tahun	Kode Perusahaan	Jumlah anggota Komisaris Independen	Jumlah seluruh Dewan Komisaris	DKI (%)
43	2017	<b>ADES</b>	1.00	3.00	33.33
44	2017	<b>AMIN</b>	1.00	2.00	50.00
45	2017	<b>ARNA</b>	2.00	4.00	50.00
46	2017	<b>ASII</b>	4.00	12.00	33.33
47	2017	<b>AUTO</b>	3.00	8.00	37.50
48	2017	<b>CEKA</b>	1.00	3.00	33.33
49	2017	<b>CPIN</b>	1.00	3.00	33.33
50	2017	<b>DLTA</b>	2.00	5.00	40.00
51	2017	<b>DVLA</b>	3.00	7.00	42.86
52	2017	<b>EKAD</b>	1.00	2.00	50.00
53	2017	<b>FASW</b>	1.00	4.00	25.00
54	2017	<b>GGRM</b>	2.00	4.00	50.00
55	2017	<b>HMSP</b>	2.00	5.00	40.00
56	2017	<b>IGAR</b>	1.00	3.00	33.33
57	2017	<b>IMPC</b>	1.00	2.00	50.00
58	2017	<b>INAI</b>	2.00	4.00	50.00
59	2017	<b>INDF</b>	3.00	8.00	37.50
60	2017	<b>INDS</b>	1.00	3.00	33.33
61	2017	<b>INTP</b>	3.00	7.00	42.86
62	2017	<b>JPFA</b>	3.00	6.00	50.00
63	2017	<b>KBLI</b>	2.00	6.00	33.33
64	2017	<b>KBLM</b>	1.00	3.00	33.33
65	2017	<b>KINO</b>	2.00	4.00	50.00
66	2017	<b>KLBF</b>	3.00	7.00	42.86
67	2017	<b>LION</b>	1.00	3.00	33.33
68	2017	<b>LMSH</b>	1.00	3.00	33.33
69	2017	<b>MLBI</b>	3.00	6.00	50.00
70	2017	<b>RICY</b>	1.00	3.00	33.33

71	2017	<b>ROTI</b>	1.00	3.00	33.33
72	2017	<b>SCCO</b>	1.00	3.00	33.33
73	2017	<b>SKBM</b>	1.00	3.00	33.33
74	2017	<b>SMSM</b>	1.00	2.00	50.00
75	2017	<b>SPMA</b>	4.00	5.00	80.00
76	2017	<b>TALF</b>	1.00	3.00	33.33
77	2017	<b>TCID</b>	3.00	6.00	50.00
78	2017	<b>TOTO</b>	2.00	5.00	40.00
79	2017	<b>TSPC</b>	3.00	5.00	60.00
80	2017	<b>ULTJ</b>	1.00	3.00	33.33
81	2017	<b>UNIT</b>	1.00	2.00	50.00
82	2017	<b>WIIM</b>	1.00	3.00	33.33
83	2017	<b>WSBP</b>	2.00	4.00	50.00
84	2017	<b>WTON</b>	3.00	7.00	42.86

<b>No</b>	<b>Tahun</b>	<b>Kode Perusahaan</b>	<b>Jumlah anggota Komisaris Independen</b>	<b>Jumlah seluruh Dewan Komisaris</b>	<b>DKI (%)</b>
85	2018	<b>ADES</b>	1.00	3.00	33.33
86	2018	<b>AMIN</b>	1.00	2.00	50.00
87	2018	<b>ARNA</b>	2.00	4.00	50.00
88	2018	<b>ASII</b>	3.00	10.00	30.00
89	2018	<b>AUTO</b>	3.00	8.00	37.50
90	2018	<b>CEKA</b>	1.00	3.00	33.33
91	2018	<b>CPIN</b>	1.00	3.00	33.33
92	2018	<b>DLTA</b>	2.00	5.00	40.00
93	2018	<b>DVLA</b>	3.00	7.00	42.86
94	2018	<b>EKAD</b>	1.00	2.00	50.00
95	2018	<b>FASW</b>	1.00	3.00	33.33
96	2018	<b>GGRM</b>	2.00	4.00	50.00
97	2018	<b>HMSP</b>	2.00	6.00	33.33
98	2018	<b>IGAR</b>	1.00	3.00	33.33
99	2018	<b>IMPC</b>	1.00	2.00	50.00
100	2018	<b>INAI</b>	1.00	3.00	33.33
101	2018	<b>INDF</b>	3.00	8.00	37.50
102	2018	<b>INDS</b>	1.00	3.00	33.33
103	2018	<b>INTP</b>	2.00	6.00	33.33
104	2018	<b>JPFA</b>	3.00	6.00	50.00
105	2018	<b>KBLI</b>	2.00	6.00	33.33
106	2018	<b>KBLM</b>	2.00	3.00	66.67



107	2018	<b>KINO</b>	2.00	4.00	50.00
108	2018	<b>KLBF</b>	2.00	6.00	33.33
109	2018	<b>LION</b>	1.00	3.00	33.33
110	2018	<b>LMSH</b>	1.00	3.00	33.33
111	2018	<b>MLBI</b>	3.00	6.00	50.00
112	2018	<b>RICY</b>	1.00	3.00	33.33
113	2018	<b>ROTI</b>	1.00	3.00	33.33
114	2018	<b>SCCO</b>	1.00	3.00	33.33
115	2018	<b>SKBM</b>	1.00	3.00	33.33
116	2018	<b>SMSM</b>	1.00	2.00	50.00
117	2018	<b>SPMA</b>	4.00	5.00	80.00
118	2018	<b>TALF</b>	1.00	3.00	33.33
119	2018	<b>TCID</b>	2.00	5.00	40.00
120	2018	<b>TOTO</b>	2.00	5.00	40.00
121	2018	<b>TSPC</b>	3.00	5.00	60.00
122	2018	<b>ULTJ</b>	1.00	3.00	33.33
123	2018	<b>UNIT</b>	1.00	2.00	50.00
124	2018	<b>WIIM</b>	1.00	3.00	33.33
125	2018	<b>WSBP</b>	3.00	5.00	60.00
126	2018	<b>WTON</b>	3.00	7.00	42.86



#### Lampiran 4 Tabel Komisaris Independen

No	Kode Perusahaan	DKI (%)		
		2016	2017	2018
1	<b>ADES</b>	33.33	33.33	33.33
2	<b>AMIN</b>	50.00	50.00	50.00
3	<b>ARNA</b>	33.33	50.00	50.00
4	<b>ASII</b>	33.33	33.33	30.00
5	<b>AUTO</b>	37.50	37.50	37.50
6	<b>CEKA</b>	33.33	33.33	33.33
7	<b>CPIN</b>	50.00	33.33	33.33
8	<b>DLTA</b>	40.00	40.00	40.00
9	<b>DVLA</b>	42.86	42.86	42.86
10	<b>EKAD</b>	50.00	50.00	50.00
11	<b>FASW</b>	40.00	25.00	33.33
12	<b>GGRM</b>	40.00	50.00	50.00
13	<b>HMSP</b>	40.00	40.00	33.33
14	<b>IGAR</b>	33.33	33.33	33.33
15	<b>IMPC</b>	33.33	50.00	50.00
16	<b>INAI</b>	50.00	50.00	33.33
17	<b>INDF</b>	37.50	37.50	37.50
18	<b>INDS</b>	33.33	33.33	33.33
19	<b>INTP</b>	42.86	42.86	33.33
20	<b>JPFA</b>	40.00	50.00	50.00
21	<b>KBLI</b>	40.00	33.33	33.33
22	<b>KBLM</b>	33.33	33.33	66.67
23	<b>KINO</b>	50.00	50.00	50.00
24	<b>KLBF</b>	42.86	42.86	33.33
25	<b>LION</b>	33.33	33.33	33.33
26	<b>LMSH</b>	33.33	33.33	33.33
27	<b>MLBI</b>	57.14	50.00	50.00
28	<b>RICY</b>	33.33	33.33	33.33
29	<b>ROTI</b>	33.33	33.33	33.33
30	<b>SCCO</b>	33.33	33.33	33.33
31	<b>SKBM</b>	33.33	33.33	33.33
32	<b>SMSM</b>	33.33	50.00	50.00
33	<b>SPMA</b>	80.00	80.00	80.00
34	<b>TALF</b>	33.33	33.33	33.33
35	<b>TCID</b>	40.00	50.00	40.00
36	<b>TOTO</b>	40.00	40.00	40.00
37	<b>TSPC</b>	50.00	60.00	60.00
38	<b>ULTJ</b>	33.33	33.33	33.33
39	<b>UNIT</b>	50.00	50.00	50.00
40	<b>WIIM</b>	33.33	33.33	33.33
41	<b>WSBP</b>	50.00	50.00	60.00
42	<b>WTON</b>	33.33	42.86	42.86

**Lampiran 5 Tabel Jumlah Komite Audit**

No	Kode Perusahaan	KAU		
		2016	2017	2018
1	ADES	3,00	3,00	3,00
2	AMIN	3,00	3,00	3,00
3	ARNA	4,00	4,00	4,00
4	ASII	3,00	3,00	3,00
5	AUTO	3,00	3,00	3,00
6	CEKA	3,00	3,00	3,00
7	CPIN	5,00	4,00	3,00
8	DLTA	3,00	3,00	3,00
9	DVLA	3,00	3,00	3,00
10	EKAD	3,00	3,00	3,00
11	FASW	3,00	3,00	3,00
12	GGRM	3,00	3,00	3,00
13	HMSP	3,00	3,00	3,00
14	IGAR	3,00	3,00	3,00
15	IMPC	3,00	3,00	3,00
16	INAI	3,00	3,00	3,00
17	INDF	3,00	3,00	3,00
18	INDS	3,00	3,00	3,00
19	INTP	3,00	3,00	3,00
20	JPFA	3,00	3,00	3,00
21	KBLI	3,00	3,00	3,00

No	Kode Perusahaan	KAU		
		2016	2017	2018
22	KBLM	3,00	3,00	3,00
23	KINO	3,00	3,00	3,00
24	KLBF	3,00	3,00	3,00
25	LION	3,00	3,00	3,00
26	LMSH	3,00	3,00	3,00
27	MLBI	3,00	3,00	3,00
28	RICY	3,00	3,00	3,00
29	ROTI	3,00	3,00	3,00
30	SCCO	3,00	3,00	3,00
31	SKBM	3,00	3,00	3,00
32	SMSM	3,00	3,00	3,00
33	SPMA	3,00	3,00	3,00
34	TALF	3,00	3,00	3,00
35	TCID	3,00	3,00	3,00
36	TOTO	3,00	3,00	3,00
37	TSPC	3,00	3,00	3,00
38	ULTJ	3,00	3,00	3,00
39	UNIT	3,00	3,00	3,00
40	WIIM	3,00	3,00	3,00
41	WSBP	3,00	3,00	3,00
42	WTON	3,00	3,00	3,00

## Lampiran 6 Tabel Perhitungan Kepemilikan Institusional

No	Tahun	Kode Perusahaan	Jumlah saham yang dimiliki Institusi	Jumlah seluruh Saham yang beredar	INST
1	2016	ADES	539,896,713.00	589,896,800.00	91.52
2	2016	AMIN	613,200,000.00	1,080,000,000.00	56.78
3	2016	ARNA	1,025,450,000.00	7,341,430,976.00	13.97
4	2016	ASII	20,288,255,040.00	40,483,553,140.00	50.11
5	2016	AUTO	3,855,786,337.00	4,819,733,000.00	80.00
6	2016	CEKA	547,471,000.00	595,000,000.00	92.01
7	2016	CPIN	9,106,385,410.00	16,398,000,000.00	55.53
8	2016	DLTA	467,061,150.00	800,659,050.00	58.33
9	2016	DVLA	1,031,800,912.00	1,120,000,000.00	92.13
10	2016	EKAD	527,200,720.00	698,775,000.00	75.45
11	2016	FASW	2,125,296,499.00	2,477,888,787.00	85.77
12	2016	GGRM	1,453,589,500.00	1,924,088,000.00	75.55
13	2016	HMSP	107,594,221,125.00	116,318,076,900.00	92.50
14	2016	IGAR	824,612,420.00	972,204,500.00	84.82
15	2016	IMPC	3,741,380,000.00	4,833,500,000.00	77.41
16	2016	INAI	213,101,000.00	316,800,000.00	67.27
17	2016	INDF	4,396,103,450.00	8,780,426,500.00	50.07
18	2016	INDS	578,210,207.00	656,249,710.00	88.11
19	2016	INTP	1,877,480,863.00	3,681,231,699.00	51.00
20	2016	JPFA	7,186,031,335.00	11,410,522,910.00	62.98
21	2016	KBLI	2,345,034,899.00	4,007,235,107.00	58.52
22	2016	KBLM	913,381,200.00	1,120,000,000.00	81.55
23	2016	KINO	1,141,221,900.00	1,428,571,500.00	79.89
24	2016	KLBF	26,488,713,385.00	46,875,122,110.00	56.51
25	2016	LION	300,120,000.00	520,160,000.00	57.70
26	2016	LMSH	30,927,000.00	96,000,000.00	32.22
27	2016	MLBI	1,723,151,000.00	2,107,000,000.00	81.78
28	2016	RICY	308,287,600.00	641,717,510.00	48.04
29	2016	ROTI	3,511,223,500.00	5,061,800,000.00	69.37
30	2016	SCCO	146,275,640.00	205,583,400.00	71.15
31	2016	SKBM	755,074,606.00	936,530,894.00	80.62
32	2016	SMSM	3,347,263,708.00	5,758,675,440.00	58.13
33	2016	SPMA	1,599,759,797.00	2,114,570,958.00	75.65
34	2016	TALF	1,345,097,700.00	1,353,435,500.00	99.38
35	2016	TCID	148,334,763.00	201,066,667.00	73.77
36	2016	TOTO	9,531,686,400.00	10,320,000,000.00	92.36
37	2016	TSPC	3,517,335,218.00	4,500,000,000.00	78.16

38	2016	<b>ULTJ</b>	1,071,348,565.00	2,888,382,000.00	37.09
39	2016	<b>UNIT</b>	41,323,425.00	75,422,200.00	54.79
40	2016	<b>WIIM</b>	580,018,070.00	2,099,873,760.00	27.62
41	2016	<b>WSBP</b>	15,816,694,534.00	26,361,157,534.00	60.00
42	2016	<b>WTON</b>	5,965,929,549.00	8,715,466,600.00	68.45

No	Tahun	Kode Perusahaan	Jumlah saham yang dimiliki Institusi	Jumlah seluruh Saham yang beredar	INST
43	2017	<b>ADES</b>	539,896,713.00	589,896,800.00	91.52
44	2017	<b>AMIN</b>	613,200,000.00	1,080,000,000.00	56.78
45	2017	<b>ARNA</b>	1,026,150,000.00	7,341,430,976.00	13.98
46	2017	<b>ASII</b>	20,288,255,040.00	40,483,553,140.00	50.11
47	2017	<b>AUTO</b>	3,855,786,337.00	4,819,733,000.00	80.00
48	2017	<b>CEKA</b>	547,471,000.00	595,000,000.00	92.01
49	2017	<b>CPIN</b>	9,106,385,410.00	16,398,000,000.00	55.53
50	2017	<b>DLTA</b>	467,061,150.00	800,659,050.00	58.33
51	2017	<b>DVLA</b>	1,031,800,912.00	1,120,000,000.00	92.13
52	2017	<b>EKAD</b>	536,712,320.00	698,775,000.00	76.81
53	2017	<b>FASW</b>	2,136,259,799.00	2,477,888,787.00	86.21
54	2017	<b>GGRM</b>	1,453,589,500.00	1,924,088,000.00	75.55
55	2017	<b>HMSP</b>	107,594,221,125.00	116,318,076,900.00	92.50
56	2017	<b>IGAR</b>	824,612,420.00	972,204,500.00	84.82
57	2017	<b>IMPC</b>	4,317,042,954.00	4,833,500,000.00	89.32
58	2017	<b>INAI</b>	426,202,000.00	633,600,000.00	67.27
59	2017	<b>INDF</b>	4,396,103,450.00	8,780,426,500.00	50.07
60	2017	<b>INDS</b>	578,210,207.00	656,249,710.00	88.11
61	2017	<b>INTP</b>	1,877,480,863.00	3,681,231,699.00	51.00
62	2017	<b>JPFA</b>	7,186,031,335.00	11,410,522,910.00	62.98
63	2017	<b>KBLI</b>	2,206,626,999.00	4,007,235,107.00	55.07
64	2017	<b>KBLM</b>	913,381,200.00	1,120,000,000.00	81.55
65	2017	<b>KINO</b>	1,145,913,500.00	1,428,571,500.00	80.21
66	2017	<b>KLBF</b>	26,614,076,385.00	46,875,122,110.00	56.78
67	2017	<b>LION</b>	300,120,000.00	520,160,000.00	57.70
68	2017	<b>LMSH</b>	30,927,000.00	96,000,000.00	32.22
69	2017	<b>MLBI</b>	1,723,151,000.00	2,107,000,000.00	81.78
70	2017	<b>RICY</b>	308,287,600.00	641,717,510.00	48.04
71	2017	<b>ROTI</b>	4,348,028,207.00	6,186,488,888.00	70.28
72	2017	<b>SCCO</b>	146,275,640.00	205,583,400.00	71.15
73	2017	<b>SKBM</b>	1,429,025,322.00	1,726,003,217.00	82.79
74	2017	<b>SMSM</b>	3,347,263,708.00	5,758,675,440.00	58.13
75	2017	<b>SPMA</b>	1,764,759,797.00	2,114,570,958.00	83.46

76	2017	<b>TALF</b>	1,345,716,700.00	1,353,435,500.00	99.43
77	2017	<b>TCID</b>	148,428,496.00	201,066,667.00	73.82
78	2017	<b>TOTO</b>	9,531,686,400.00	10,320,000,000.00	92.36
79	2017	<b>TSPC</b>	3,551,607,218.00	4,500,000,000.00	78.92
80	2017	<b>ULTJ</b>	4,258,588,260.00	11,553,528,000.00	36.86
81	2017	<b>UNIT</b>	22,173,175.00	75,422,200.00	29.40
82	2017	<b>WIIM</b>	108,000,000.00	2,099,873,760.00	5.14
83	2017	<b>WSBP</b>	15,816,694,534.00	26,361,157,534.00	60.00
84	2017	<b>WTON</b>	5,919,426,149.00	8,715,466,600.00	67.92

No	Tahun	Kode Perusahaan	Jumlah saham yang dimiliki Institusi	Jumlah seluruh Saham yang beredar	INST
85	2018	<b>ADES</b>	539,896,713.00	589,896,800.00	91.52
86	2018	<b>AMIN</b>	630,638,300.00	1,080,000,000.00	58.39
87	2018	<b>ARNA</b>	1,026,388,000.00	7,341,430,976.00	13.98
88	2018	<b>ASII</b>	20,288,255,040.00	40,483,553,140.00	50.11
89	2018	<b>AUTO</b>	3,855,786,337.00	4,819,733,000.00	80.00
90	2018	<b>CEKA</b>	547,471,000.00	595,000,000.00	92.01
91	2018	<b>CPIN</b>	9,106,385,410.00	16,398,000,000.00	55.53
92	2018	<b>DLTA</b>	467,061,150.00	800,659,050.00	58.33
93	2018	<b>DVLA</b>	1,031,800,912.00	1,120,000,000.00	92.13
94	2018	<b>EKAD</b>	541,781,720.00	698,775,000.00	77.53
95	2018	<b>FASW</b>	2,157,744,599.00	2,477,888,787.00	87.08
96	2018	<b>GGRM</b>	1,453,589,500.00	1,924,088,000.00	75.55
97	2018	<b>HMSP</b>	107,594,221,125.00	116,318,076,900.00	92.50
98	2018	<b>IGAR</b>	824,612,420.00	972,204,500.00	84.82
99	2018	<b>IMPC</b>	4,341,088,454.00	4,833,500,000.00	89.81
100	2018	<b>INAI</b>	426,202,000.00	633,600,000.00	67.27
101	2018	<b>INDF</b>	4,396,103,450.00	8,780,426,500.00	50.07
102	2018	<b>INDS</b>	578,210,207.00	656,249,710.00	88.11
103	2018	<b>INTP</b>	1,877,480,863.00	3,681,231,699.00	51.00
104	2018	<b>JPFA</b>	7,514,780,366.00	11,726,575,201.00	64.08
105	2018	<b>KBLI</b>	2,524,018,303.00	4,007,235,107.00	62.99
106	2018	<b>KBLM</b>	916,977,800.00	1,120,000,000.00	81.87
107	2018	<b>KINO</b>	1,146,112,800.00	1,428,571,500.00	80.23
108	2018	<b>KLBF</b>	26,702,656,085.00	46,875,122,110.00	56.97
109	2018	<b>LION</b>	300,120,000.00	520,160,000.00	57.70
110	2018	<b>LMSH</b>	30,927,000.00	96,000,000.00	32.22
111	2018	<b>MLBI</b>	1,723,151,000.00	2,107,000,000.00	81.78
112	2018	<b>RICY</b>	308,287,600.00	641,717,510.00	48.04
113	2018	<b>ROTI</b>	4,523,028,207.00	6,186,488,888.00	73.11

114	2018	<b>SCCO</b>	146,275,640.00	205,583,400.00	71.15
115	2018	<b>SKBM</b>	1,429,025,322.00	1,726,003,217.00	82.79
116	2018	<b>SMSM</b>	3,347,263,708.00	5,758,675,440.00	58.13
117	2018	<b>SPMA</b>	1,953,225,197.00	2,114,570,958.00	92.37
118	2018	<b>TALF</b>	1,345,715,600.00	1,353,435,000.00	99.43
119	2018	<b>TCID</b>	148,438,129.00	201,066,667.00	73.83
120	2018	<b>TOTO</b>	9,531,686,400.00	10,320,000,000.00	92.36
121	2018	<b>TSPC</b>	3,835,523,318.00	4,500,000,000.00	85.23
122	2018	<b>ULTJ</b>	4,258,588,260.00	11,553,528,000.00	36.86
123	2018	<b>UNIT</b>	22,173,175.00	75,422,200.00	29.40
124	2018	<b>WIIM</b>	116,000,000.00	2,099,873,760.00	5.52
125	2018	<b>WSBP</b>	15,816,694,534.00	26,361,157,534.00	60.00
126	2018	<b>WTON</b>	5,882,939,649.00	8,715,466,600.00	67.50



**Lampiran 7 Tabel Kepemilikan Institusional (INST)**

No	Kode Perusahaan	INST(%)		
		2016	2017	2018
1	ADES	91.52	91.52	91.52
2	AMIN	56.78	56.78	58.39
3	ARNA	13.97	13.98	13.98
4	ASII	50.11	50.11	50.11
5	AUTO	80.00	80.00	80.00
6	CEKA	92.01	92.01	92.01
7	CPIN	55.53	55.53	55.53
8	DLTA	58.33	58.33	58.33
9	DVLA	92.13	92.13	92.13
10	EKAD	75.45	76.81	77.53
11	FASW	85.77	86.21	87.08
12	GGRM	75.55	75.55	75.55
13	HMSP	92.50	92.50	92.50
14	IGAR	84.82	84.82	84.82
15	IMPC	77.41	89.32	89.81
16	INAI	67.27	67.27	67.27
17	INDF	50.07	50.07	50.07
18	INDS	88.11	88.11	88.11
19	INTP	51.00	51.00	51.00
20	JPFA	62.98	62.98	64.08
21	KBLI	58.52	55.07	62.99
22	KBLM	81.55	81.55	81.87
23	KINO	79.89	80.21	80.23
24	KLBF	56.51	56.78	56.97
25	LION	57.70	57.70	57.70
26	LMSH	32.22	32.22	32.22
27	MLBI	81.78	81.78	81.78
28	RICY	48.04	48.04	48.04
29	ROTI	69.37	70.28	73.11
30	SCCO	71.15	71.15	71.15
31	SKBM	80.62	82.79	82.79
32	SMSM	58.13	58.13	58.13
33	SPMA	75.65	83.46	92.37
34	TALF	99.38	99.43	99.43
35	TCID	73.77	73.82	73.83
36	TOTO	92.36	92.36	92.36
37	TSPC	78.16	78.92	85.23
38	ULTJ	37.09	36.86	36.86
39	UNIT	54.79	29.40	29.40
40	WIIM	27.62	5.14	5.52
41	WSBP	60.00	60.00	60.00
42	WTON	68.45	67.92	67.50

GRESIK



**Lampiran 8 Tabel perhitungan *Tax Avoidance***

No	Tahun	Kode Perusahaan	Pembayaran Pajak	Laba Sebelum Pajak	CETR
1	2016	ADES	6,874,000,000.00	61,636,000,000.00	0,11
2	2016	AMIN	3,648,296,922.00	25,339,603,773.00	0,14
3	2016	ARNA	30,383,985,120.00	123,838,299,924.00	0,25
4	2016	ASII	5,426,000,000,000.00	22,253,000,000,000.00	0,24
5	2016	AUTO	180,533,000,000.00	648,907,000,000.00	0,28
6	2016	CEKA	71,741,157,316.00	285,827,837,455.00	0,25
7	2016	CPIN	564,587,000,000.00	3,983,661,000,000.00	0,14
8	2016	DLTA	77,889,052,000.00	315,715,966,000.00	0,25
9	2016	DVLA	40,763,252,000.00	214,417,056,000.00	0,19
10	2016	EKAD	15,028,285,649.00	118,449,029,979.00	0,13
11	2016	FASW	56,418,762,120.00	826,729,617,029.00	0,07
12	2016	GGRM	2,405,902,000,000.00	8,931,136,000,000.00	0,27
13	2016	HMSP	3,826,053,000,000.00	17,011,447,000,000.00	0,22
14	2016	IGAR	20,320,848,027.00	95,774,588,017.00	0,21
15	2016	IMPC	39,267,826,741.00	164,796,167,232.00	0,24
16	2016	INAI	14,661,850,487.00	58,097,472,991.00	0,25
17	2016	INDF	2,678,358,000,000.00	7,385,228,000,000.00	0,36
18	2016	INDS	23,927,426,317.00	60,140,115,829.00	0,40
19	2016	INTP	754,245,000,000.00	4,145,632,000,000.00	0,18
20	2016	JPFA	419,397,000,000.00	2,766,591,000,000.00	0,15
21	2016	KBLI	60,705,492,363.00	386,129,743,485.00	0,16
22	2016	KBLM	30,422,720,419.00	44,548,264,596.00	0,68
23	2016	KINO	89,613,261,669.00	219,312,978,691.00	0,41
24	2016	KLBF	752,684,488,364.00	3,091,188,460,230.00	0,24
25	2016	LION	17,898,756,417.00	54,671,394,698.00	0,33
26	2016	LMSH	962,338,826.00	9,424,028,642.00	0,10
27	2016	MDKI	3,141,000,000.00	81,733,000,000.00	0,04
28	2016	MLBI	176,184,000,000.00	1,346,369,000,000.00	0,13
29	2016	RICY	10,443,099,386.00	23,362,443,532.00	0,45
30	2016	ROTI	101,019,619,984.00	369,416,841,698.00	0,27
31	2016	SCCO	156,655,116,505.00	439,602,100,346.00	0,36
32	2016	SKBM	17,322,736,215.00	30,809,950,308.00	0,56
33	2016	SMSM	135,020,000,000.00	658,208,000,000.00	0,21

34	2016	SPMA	11,522,575,000.00	111,358,495,242.00	0,10
35	2016	TALF	9,809,110,259.00	41,045,743,182.00	0,24
36	2016	TCID	33,536,827,158.00	221,475,857,643.00	0,15
37	2016	TOTO	94,715,903,786.00	251,320,891,921.00	0,38
38	2016	TSPC	466,394,302,993.00	718,958,200,369.00	0,65
39	2016	ULTJ	253,029,785,147.00	932,482,782,652.00	0,27
40	2016	UNIT	915,852,232.00	1,915,481,906.00	0,48
41	2016	WIIM	45,325,281,371.00	136,662,997,252.00	0,33
42	2016	WSBP	244,155,844,638.00	967,344,550,016.00	0,25
43	2016	WTON	238,923,936,734.00	340,540,053,557.00	0,70

<b>NO</b>	<b>Tahun</b>	<b>Kode Perusahaan</b>	<b>Pembayaran Pajak</b>	<b>Laba Sebelum Pajak</b>	<b>CETR</b>
1	2017	ADES	6,344,000,000.00	51,095,000,000.00	0,12
2	2017	AMIN	10,702,778,499.00	43,285,170,463.00	0,25
3	2017	ARNA	34,886,327,895.00	166,203,941,034.00	0,21
4	2017	ASII	6,369,000,000,000.00	29,196,000,000,000.00	0,22
5	2017	AUTO	289,787,000,000.00	711,936,000,000.00	0,41
6	2017	CEKA	48,635,458,386.00	143,195,939,366.00	0,34
7	2017	CPIN	1,452,945,000,000.00	3,255,705,000,000.00	0,45
8	2017	DLTA	93,222,005,000.00	364,353,633,000.00	0,26
9	2017	DVLA	53,649,116,000.00	226,147,921,000.00	0,24
10	2017	EKAD	38,261,692,997.00	102,649,309,681.00	0,37
11	2017	FASW	88,495,020,674.00	824,530,694,900.00	0,11
12	2017	GGRM	2,638,900,000,000.00	10,436,512,000,000.00	0,25
13	2017	HMSP	4,337,944,000,000.00	16,894,806,000,000.00	0,26
14	2017	IGAR	33,389,113,795.00	95,764,791,063.00	0,35
15	2017	IMPC	3,583,732,388.00	111,423,979,247.00	0,03
16	2017	INAI	12,992,559,962.00	52,292,073,203.00	0,25
17	2017	INDF	3,422,799,000,000.00	7,594,822,000,000.00	0,45
18	2017	INDS	26,170,174,192.00	160,340,854,561.00	0,16
19	2017	INTP	274,627,000,000.00	2,287,274,000,000.00	0,12
20	2017	JPFA	674,877,000,000.00	1,740,595,000,000.00	0,39
21	2017	KBLI	104,974,127,449.00	428,884,879,225.00	0,24
22	2017	KBLM	27,458,663,018.00	34,528,844,006.00	0,80
23	2017	KINO	54,442,838,200.00	140,964,951,060.00	0,39
24	2017	KLBF	782,316,500,559.00	3,241,186,725,992.00	0,24
25	2017	LION	12,430,253,792.00	20,175,438,794.00	0,62
26	2017	LMSH	3,704,152,045.00	17,488,236,349.00	0,21
27	2017	MDKI	26,618,000,000.00	59,299,000,000.00	0,45
28	2017	MLBI	467,798,000,000.00	1,780,020,000,000.00	0,26

29	2017	RICY	11,350,912,364.00	25,808,846,585.00	0,44
30	2017	ROTI	49,102,534,677.00	186,147,334,530.00	0,26
31	2017	SCCO	79,257,623,425.00	345,230,356,594.00	0,23
32	2017	SKBM	13,706,785,039.00	31,761,022,154.00	0,43
33	2017	SMSM	167,001,000,000.00	720,638,000,000.00	0,23
34	2017	SPMA	13,499,298,212.00	121,308,934,629.00	0,11
35	2017	TALF	9,365,983,573.00	31,954,151,234.00	0,29
36	2017	TCID	66,616,537,948.00	243,083,045,787.00	0,27
37	2017	TOTO	76,205,502,869.00	377,660,867,510.00	0,20
38	2017	TSPC	538,603,804,385.00	744,090,262,873.00	0,72
39	2017	ULTJ	347,000,000,000.00	1,026,231,000,000.00	0,34
40	2017	UNIT	606,737,383.00	1,539,428,122.00	0,39
41	2017	WIIM	29,473,484,420.00	54,491,308,212.00	0,54
42	2017	WSBP	316,757,905,370.00	1,156,234,012,013.00	0,27
43	2017	WTON	369,377,638,473.00	419,501,620,158.00	0,88

<b>NO</b>	<b>Tahun</b>	<b>Kode Perusahaan</b>	<b>Pembayaran Pajak</b>	<b>Laba Sebelum Pajak</b>	<b>CETR</b>
1	2018	ADES	6,113,000,000.00	70,060,000,000	0,09
2	2018	AMIN	14,991,875,380.00	51,284,231,355.00	0,29
3	2018	ARNA	55,097,062,037.00	211,729,940,176.00	0,26
4	2018	ASII	8,010,000,000,000.00	34,995,000,000,000.00	0,23
5	2018	AUTO	277,099,000,000.00	861,563,000,000.00	0,32
6	2018	CEKA	13,897,283,933.00	123,394,812,359.00	0,11
7	2018	CPIN	918,248,000,000.00	5,907,351,000,000.00	0,16
8	2018	DLTA	93,685,209,000.00	437,203,341,000.00	0,21
9	2018	DVLA	76,348,303,000.00	272,843,904,000.00	0,28
10	2018	EKAD	29,115,691,717.00	101,455,415,901.00	0,29
11	2018	FASW	220,967,658,625.00	1,988,090,191,158.00	0,11
12	2018	GGRM	2,897,496,000,000.00	10,479,242,000,000.00	0,28
13	2018	HMSP	4,412,498,000,000.00	17,961,269,000,000.00	0,25
14	2018	IGAR	27,168,554,186.00	61,747,960,127.00	0,44
15	2018	IMPC	33,682,665,107.00	117,459,959,119.00	0,29
16	2018	INAI	14,901,843,664.00	64,757,097,094.00	0,23
17	2018	INDF	3,460,973,000,000.00	7,446,966,000,000.00	0,46
18	2018	INDS	47,600,009,458.00	147,982,768,771.00	0,32
19	2018	INTP	167,132,000,000.00	1,400,228,000,000.00	0,12
20	2018	JPFA	773,175,000,000.00	3,089,839,000,000.00	0,25
21	2018	KBLI	49,693,745,885.00	308,977,208,238.00	0,16
22	2018	KBLM	9,104,072,397.00	64,508,435,214.00	0,14
23	2018	KINO	34,557,803,047.00	200,385,373,873.00	0,17

24	2018	KLBF	838,106,813,718.00	3,306,399,669,021.00	0,25
25	2018	LION	7,979,956,206.00	23,908,625,171.00	0,33
26	2018	LMSH	4,593,432,439.00	5,024,560,665.00	0,91
27	2018	MDKI	10,986,000,000.00	44,033,000,000.00	0,25
28	2018	MLBI	500,380,000,000.00	1,671,912,000,000.00	0,30
29	2018	RICY	12,205,166,082.00	29,841,866,355.00	0,41
30	2018	ROTI	20,320,139,824.00	186,936,324,915.00	0,11
31	2018	SCCO	83,116,506,166.00	343,024,583,828.00	0,24
32	2018	SKBM	10,858,232,331.00	20,887,453,647.00	0,52
33	2018	SMSM	193,018,000,000.00	828,281,000,000.00	0,23
34	2018	SPMA	17,327,208,596.00	109,673,317,782.00	0,16
35	2018	TALF	11,424,979,966.00	60,866,228,487.00	0,19
36	2018	TCID	78,201,157,875.00	234,625,954,664.00	0,33
37	2018	TOTO	98,653,823,687.00	451,998,563,901.00	0,22
38	2018	TSPC	526,447,491,388.00	727,700,178,905.00	0,72
39	2018	ULTJ	291,922,000,000.00	949,018,000,000.00	0,31
40	2018	UNIT	754,073,588.00	2,140,998,083.00	0,35
41	2018	WIIM	18,067,051,524.00	70,730,637,719.00	0,26
42	2018	WSBP	472,052,995,679.00	1,355,548,311,604.00	0,35
43	2018	WTON	555,564,819,311.00	619,251,303,685.00	0,90



Lampiran 9 Tabel *Tax Avoidance (CETR)*

No	Kode Perusahaan	CETR		
		2016	2017	2018
1	ADES	0,11	0,12	0,09
2	AMIN	0,14	0,25	0,29
3	ARNA	0,25	0,21	0,26
4	ASII	0,24	0,22	0,23
5	AUTO	0,28	0,41	0,32
6	CEKA	0,25	0,34	0,11
7	CPIN	0,14	0,45	0,16
8	DLTA	0,25	0,26	0,21
9	DVLA	0,19	0,24	0,28
10	EKAD	0,13	0,37	0,29
11	FASW	0,07	0,11	0,11
12	GGRM	0,27	0,25	0,28
13	HMSP	0,22	0,26	0,25
14	IGAR	0,21	0,35	0,44
15	IMPC	0,24	0,03	0,29
16	INAI	0,25	0,25	0,23
17	INDF	0,36	0,45	0,46
18	INDS	0,40	0,16	0,32
19	INTP	0,18	0,12	0,12
20	JPFA	0,15	0,39	0,25
21	KBLI	0,16	0,24	0,16

No	Kode Perusahaan	CETR		
		2016	2017	2018
22	KBLM	0,68	0,80	0,14
23	KINO	0,41	0,39	0,17
24	KLBF	0,24	0,24	0,25
25	LION	0,33	0,62	0,33
26	LMSH	0,10	0,21	0,91
27	MLBI	0,13	0,26	0,30
28	RICY	0,45	0,44	0,41
29	ROTI	0,27	0,26	0,11
30	SCCO	0,36	0,23	0,24
31	SKBM	0,56	0,43	0,52
32	SMSM	0,21	0,23	0,23
33	SPMA	0,10	0,11	0,16
34	TALF	0,24	0,29	0,19
35	TCID	0,15	0,27	0,33
36	TOTO	0,38	0,20	0,22
37	TSPC	0,65	0,72	0,72
38	ULTJ	0,27	0,34	0,31
39	UNIT	0,48	0,39	0,35
40	WIIM	0,33	0,54	0,26
41	WSBP	0,25	0,27	0,35
42	WTON	0,70	0,88	0,90

## Lampiran 10 Hasil Output SPSS

### 1. Hasil Uji Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CETR	126	.03	.91	.3010	.17258
DKI	126	25.00	80.00	41.1590	10.14429
KAU	126	3.00	5.00	3.0714	.31442
INST	126	5.14	99.43	67.5508	20.98626
Valid N (listwise)	126				

Sumber : Hasil olah data dengan SPSS 15, 2020

Setelah data Outlier

#### Hasil Pengujian *Descriptive Statistic Setelah Outlier* Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CETR	116	.03	.56	.2616	.10842
DKI	116	25.00	80.00	41.0660	10.11324
KAU	116	3.00	5.00	3.0776	.32707
INST	116	5.14	99.43	67.3466	21.41830
Valid N (listwise)	116				

Sumber : Hasil olah data dengan SPSS 15, 2020

### 2. Uji Asumsi Klasik

#### 2.1 Hasil Uji Normalitas *One-Sample Kolmogorov-Smirnov (K-S)*

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

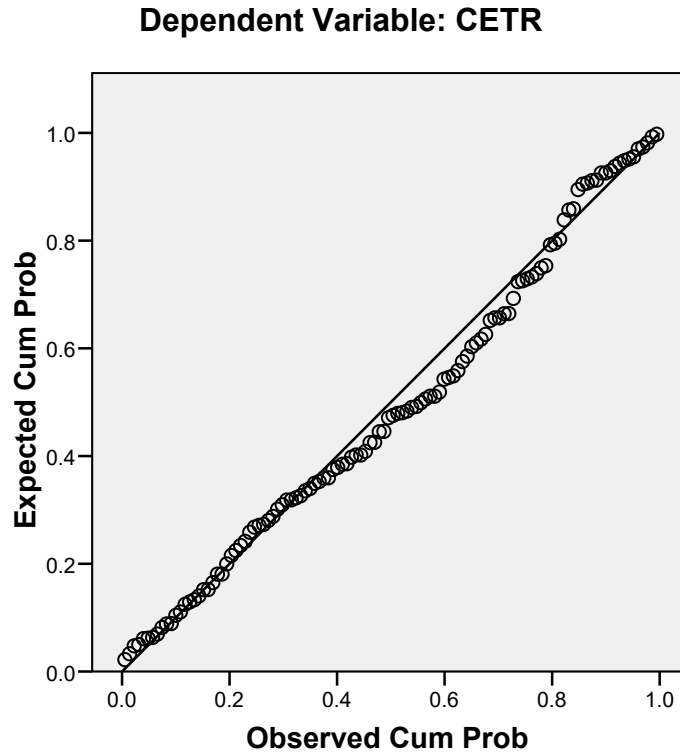
		Unstandardized Residual
N		116
Normal Parameters(a,b)	Mean	-.0394142
	Std. Deviation	.10505061
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.053
Kolmogorov-Smirnov Z		.921
Asymp. Sig. (2-tailed)		.364

a Test distribution is Normal.

b Calculated from data.

Sumber : Hasil olah data dengan SPSS, 2020

## Normal P-P Plot of Regression Standardized Residual



**Gambar 4.1 Hasil Uji Normalitas Grafik P-P Plot**  
Sumber : Hasil olah data dengan SPSS, 2020

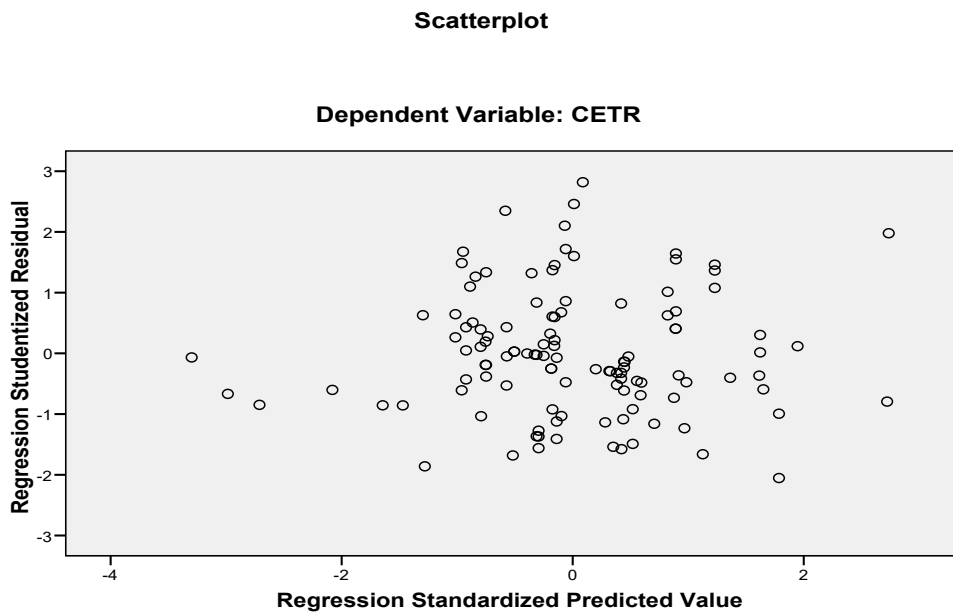
### 2.2 Hasil Uji Multikolinieritas

**Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			B	Std. Error
1	(Constant)	.474	.117		4.045	.000		
	DKI	-.002	.001	-.171	-1.874	.063	.993	1.008
	KAU	-.022	.031	-.067	-.715	.476	.933	1.072
	INST	-.001	.000	-.200	-2.118	.036	.931	1.074

a. Dependent Variable: CETR

Sumber : Hasil olah data dengan SPSS, 2020



**Gambar 4.2 Hasil Uji Heteroskedastisitas dengan Grafik *Scatterplot***  
 Sumber : Hasil olah data dengan SPSS, 2020

### 2.3 Hasil Uji Autokorelasi *Durbin Watson Test*

**Model Summary(b)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.266(a)	.071	.046	.10590	2.044

a Predictors: (Constant), INST, DKI, KAU

b Dependent Variable: CETR

Sumber : Hasil olah data dengan SPSS, 2020

### 3. Hasil Uji Regresi Linier Berganda

**Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	.474	.117		4.045	.000
	DKI	-.002	.001	-.171	-1.874	.063
	KAU	-.022	.031	-.067	-.715	.476
	INST	-.001	.000	-.200	-2.118	.036

a Dependent Variable: CETR

Sumber : Hasil Output SPSS, 2020



## 4. UJI HIPOTESIS

### 4.1 Hasil Uji t

**Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	.474	.117		4.045	.000
	DKI	-.002	.001	-.171	-1.874	.063
	KAU	-.022	.031	-.067	-.715	.476
	INST	-.001	.000	-.200	-2.118	.036

a Dependent Variable: CETR

Sumber : Hasil Output SPSS, 2020

### 4.2 Hasil Uji F

**ANOVA(b)**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.096	3	.032	2.842	.041(a)
	Residual	1.256	112	.011		
	Total	1.352	115			

a Predictors: (Constant), INST, DKI, KAU

b Dependent Variable: CETR

Sumber : Hasil Output SPSS, 2020

### 4.3 Hasil Uji Koefisin Determinasi (R<sup>2</sup>)

**Model Summary(b)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.266(a)	.071	.046	.10590

a Predictors: (Constant), INST, DKI, KAU

b Dependent Variable: CETR

Sumber : Hasil Output SPSS, 2020



PRODI AKUNTANSI  
FAKULTAS EKONOMI DAN BISNIS  
UNIVERSITAS MUHAMMADIYAH GRESIK



**BERITA ACARA UJIAN SIDANG SKRIPSI**  
**SEMESTER GENAP 2019 / 2020**  
Nomer : 267/II.3.UMG/Akun/E/2020

Pada hari ini **Rabu**, Tanggal **29 Juli 2020**, pukul **08.00 - 09.30**. Telah dilaksanakan Ujian Sidang Skripsi  
Pada Mahasiswa :

Nama Mahasiswa : **Risa Tri Utami**  
NIM : **16 321 052**  
Judul Skripsi : **Pengaruh Penerapan kebijakan GOOD Corporate Governance Terhadap Tax Avoidance**  
  
Dosen Pembimbing I : **Umaimah, S.E., M.Ak**  
Dosen Pembimbing II : **Luchki Ary Triska B, S.E., MM**  
Penguji I : **Suwarno, SE., M.Si**  
Penguji II : **-**

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Umaimah, S.E., M.Ak	Ketua	
2	Luchki Ary Triska B, S.E., MM	Sekretaris	
3	Suwarno, SE., M.Si	Anggota	
4	-	Anggota	

Berdasarkan hasil Ujian Sidang Skripsi yang telah dilakukan di depan penguji dinyatakan :

**Lulus (Diterima / Diterima dengan Perbaikan) atau Mengulang atau Tidak Lulus\*)**

Mengetahui,  
Ketua Program Studi,  
  
**Syaifdi, S.E., MM**

Gresik, 29 Juli 2020,  
Ketua Tim Penguji,

**Umaimah, S.E., M.Ak**

Catatan :  
\*) Coret yang tidak perlu

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