

LAMPIRAN

LAMPIRAN 1

Daftar Perusahaan yang Termasuk dalam sampel

No.	Kode Perusahaan	Nama Perusahaan
1.	APLN	Agung Podomoro Land Tbk
2.	ASRI	Alam Sutera Realty Tbk
3.	BAPA	Bekasi Asri Pemula Tbk
4.	BEST	Bekasi Fajar Industrial Estate Tbk
5.	BKSL	Sentul City Tbk
6.	BSDE	Bumi Serpong Damai Tbk
7.	CTRA	Ciputra Development Tbk
8.	DART	Duta Anggada Realty Tbk
9.	DILD	Intiland Development Tbk
10.	EMDE	Megapolitan Developments Tbk
11.	GMTD	Gowa Makassar Tourism Development Tbk
12.	GPRA	Perdana Gapuraprima Tbk
13.	GWSA	Greenwood Sejahtera Tbk
14.	JIHD	Jakarta International Hotels Dan Development
15.	JRPT	Jaya Real Property Tbk
16.	KIJA	Kawasan Industri Jababeka Tbk
17.	KPIG	MNC Land Tbk
18.	LAMI	Lamicitra Nusantara Tbk
19.	LPCK	Lippo Cikarang Tbk
20.	LPKR	Lippo Karawaci Tbk
21.	MDLN	Modernland Realty Ltd Tbk
22.	MKPI	Metropolitan Kentjana Tbk
23.	MTLA	Metropolitan Land Tbk
24.	MTSM	Metro Realty Tbk
25.	PLIN	Plaza Indonesia Realty Tbk

26.	PWON	Pakuwon Jati Tbk
27.	RODA	Pikko Land Development Tbk
28.	SCBD	Danayasa Arthatama Tbk,
29.	SMDM	Suryamas Dutamakmur Tbk
30.	SMRA	Summarecon Agung Tbk

LAMPIRAN 2

Hasil Olah Data Industri Properti dan *real estate* 2011-2015

Tahun	Kode Perusahaan	Variabel Independen				Variabel dependen
		Penerapan <i>corporate governance</i>	Ukuran Perusahaan	<i>Return on Assets (ROA)</i>	Kualitas Audit	Penghindaran Pajak
2011	APLN	0.782609	0.972	6.3	1	0.233604
	ASRI	0.73913	0.746	10	0	0.168872
	BAPA	0.695652	-0.438	3.99	0	0.137527
	BEST	0.695652	1.050	7.3	0	0.282649
	BKSL	0.478261	0.032	13.5	0	0.403519
	BSDE	0.695652	0.133	6.58	0	0.159713
	CTRA	0.782609	0.287	2.8	1	0.340264
	DART	0.73913	0.200	1.6	1	0.540234
	DILD	0.869565	-0.552	2.7	0	0.418435
	EMDE	0.652174	-0.385	0.22	0	1.03141
	GMTD	0.608696	0.597	10	0	0.661051
	GPRA	0.695652	0.259	3.63	0	0.256787
	GWSA	0.695652	1.735	11.96	0	0.068745
	JHHD	0.608696	-0.294	1.6	0	0.434509
	JRPT	0.73913	0.155	8.48	0	0.150172
	KIJA	0.826087	0.922	5.8	0	0.119
	KPIG	0.73913	0.139	2.34	0	0.1896
	LAMI	0.608696	0.238	6.24	0	0.148128
	LPCK	0.695652	1.230	15.32	0	0.448287
	LPKR	0.826087	0.341	4	0	0.478461
MDLN	0.608696	1.003	3.82	0	0.123209	
MKPI	0.73913	0.163	15.09	0	0.205426	

	MTLA	0.608696	0.163	9.05	1	0.132912
	MTSM	0.565217	0.043	4.47	0	37.63671
	PLIN	0.869565	0.121	1.96	1	0.296906
	PWON	0.73913	0.204	6	1	0.217971
	RODA	0.73913	0.000	14.83	0	0.372382
	SCBD	0.652174	-0.380	2.09	0	0.387135
	SMDM	0.608696	0.690	1.2	0	0.286998
	SMRA	0.782609	0.387	5	1	0.41855
2012	APLN	0.869565	0.226	6.5	1	0.252020506
	ASRI	0.652174	-0.998	11	0	0.126890001
	BAPA	0.652174	-0.178	2.82	0	0.372329084
	BEST	0.782609	1.028	20.6	0	0.074991625
	BKSL	0.782609	0.360	21.4	0	0.106515086
	BSDE	0.826087	0.328	7.7	0	0.131056727
	CTRA	0.73913	0.525	3.9	1	0.237684854
	DART	0.695652	1.020	4.2	1	0.404350006
	DILD	0.782609	-0.452	3.08	0	0.273475054
	EMDE	0.826087	0.092	0.47	0	0.127001317
	GMTD	0.869565	0.268	7	0	1.045213082
	GPR	0.73913	-0.084	4.3	0	0.25331182
	GWSA	0.782609	1.766	20.93	0	0.07019454
	JHHD	0.652174	0.048	0.19	0	0.393941213
	JRPT	0.826087	0.234	8.55	0	0.143823619
	KIJA	0.782609	0.220	5.4	0	0.179633267
	KPIG	0.869565	4.052	4.02	0	0.152323268
	LAMI	0.434783	-0.172	5.31	0	0.169738202
	LPCK	0.782609	0.123	14.37	0	0.384095496
	LPKR	0.826087	0.470	4	0	0.336296781
	MDLN	0.956522	1.206	5.67	0	0.001853797
	MKPI	0.695652	0.075	14.22	0	0.187863318
	MTLA	0.782609	0.075	10.1	1	0.132912219
	MTSM	0.478261	-0.071	3.84	0	0.174859066
	PLIN	0.826087	0.880	5.94	1	0.272217592
	PWON	0.73913	0.465	9.9	1	0.190255267
	RODA	0.695652	0.239	16.87	0	0.148781369
		SCBD	0.652174	-0.006	1.95	0

	SMDM	0.652174	-0.007	0.5	0	0.364036324
	SMRA	0.869565	0.468	4	1	0.312526129
2013	APLN	0.73913	0.045	5.3	1	0.297967
	ASRI	0.565217	0.506	6	0	0.169975
	BAPA	0.565217	0.595	2.86	0	0.303197
	BEST	0.565217	0.381	22.2	0	0.075037
	BKSL	0.521739	0.545	30.05	0	0.0513
	BSDE	0.913043	0.540	11.9	0	0.105282
	CTRA	0.826087	0.528	4.9	1	0.095684
	DART	0.782609	0.528	3.8	1	0.277736
	DILD	0.869565	-0.019	4.75	0	0.282906
	EMDE	0.73913	1.065	3.6	0	0.239141
	GMTD	0.826087	1.065	7	0	0.837709
	GPRRA	0.608696	0.255	7.99	0	0.150466
	GWSA	0.826087	0.455	7.06	1	0.093567
	JHHD	0.608696	-0.871	27.3	0	0.07959
	JRPT	0.695652	2.104	8.88	0	0.337678
	KIJA	0.73913	0.194	1.2	0	0.480715
	KPIG	0.869565	0.956	3.78	1	0.087512
	LAMI	0.565217	0.438	8.88	0	0.155766
	LPCK	0.826087	-0.064	15.32	0	0.359633
	LPKR	0.826087	0.311	4	0	0.256527
	MDLN	0.826087	0.082	25.41	0	0.005577
	MKPI	0.695652	0.718	12.9	0	0.223755
	MTLA	0.826087	0.125	8.51	1	0.162118
	MTSM	0.434783	0.694	-2.12	0	4.672648
	PLIN	0.826087	-0.185	0.81	1	0.602375
	PWON	0.869565	0.399	12.2	1	0.170936
	RODA	0.782609	2.042	13.7	0	0.114369
	SCBD	0.782609	2.042	31.61	0	0.077977
SMDM	0.695652	2.987	1.2	0	0.615419	
SMRA	0.826087	0.230	8	1	0.201738	
	APLN	0.782609	0.081	4.5	1	0.296759
	ASRI	0.652174	-0.014	7	0	0.130184
	BAPA	0.608696	0.132	4	0	0.635071
2014	BEST	0.73913	-0.370	11	0	0.135652

	BKSL	0.608696	-0.259	37.43	0	0.965284
	BSDE	0.869565	-0.030	14.2	0	0.069983
	CTRA	0.826087	0.250	5.6	1	0.153138
	DART	0.782609	0.250	8	1	0.230831
	DILD	0.826087	0.553	5.19	0	0.246905
	EMDE	0.956522	0.383	3.82	0	0.563155
	GMTD	0.869565	0.383	7.9	0	0.167887
	GPRA	0.608696	0.052	6.08	0	0.231412
	GWSA	0.782609	0.090	7.49	0	0.101605
	JHD	0.695652	0.915	2.1	0	0.494505
	JRPT	0.782609	-0.569	11	0	0.133232
	KIJA	0.73913	0.472	4.6	0	0.158156
	KPIG	0.869565	0.022	3.89	0	0.028063
	LAMI	0.521739	0.723	6.08	0	0.204963
	LPCK	0.826087	0.055	19.59	0	0.184747
	LPKR	0.826087	0.350	7	0	0.121896
	MDLN	0.869565	0.748	6.81	0	0.002865
	MKPI	0.695652	0.567	10.1	0	0.302864
	MTLA	0.826087	0.156	9.52	1	0.1457
	MTSM	0.608696	-0.463	-1.19	0	37.63671
	PLIN	0.826087	0.092	7.88	1	0.202961
	PWON	0.869565	0.278	15	1	0.093012
	RODA	0.782609	0.070	2.9	0	0.11184
	SCBD	0.73913	0.070	2.4	0	0.16096
	SMDM	0.652174	-0.647	1.4	0	0.33755
	SMRA	0.826087	0.265	7	1	0.127822
2015	APLN	0.826087	0.127	4.8	1	0.022034
	ASRI	0.652174	-0.233	4	0	0.31851
	BAPA	0.652174	-0.469	0.78	0	1.487485
	BEST	0.913043	-0.182	5	0	0.120017
	BKSL	0.565217	-0.182	41.24	0	1.386051
	BSDE	0.913043	-0.214	6.53	0	0.001796
	CTRA	0.782609	0.114	4.9	1	0.195392
	DART	0.73913	0.184	3.1	1	0.387801
	DILD	0.913043	0.184	4.16	0	0.29438
	EMDE	1	0.045	5.12	0	0.310804

GMTD	0.73913	0.045	9.3	0	0.105421
GPRA	0.73913	0.008	4.63	0	0.402084
GWSA	0.782609	-0.264	18.57	0	0.00373
JHHD	0.73913	-0.234	1.4	0	0.955217
JRPT	0.73913	0.029	11.52	0	1.995203
KIJA	0.73913	0.110	3	0	0.255117
KPIG	0.913043	0.122	2.05	0	0.14341
LAMI	0.652174	0.125	24.13	1	0.11704
LPCK	0.826087	0.962	16.71	0	0.262942
LPKR	0.826087	0.183	1	0	0.472647
MDLN	0.782609	-0.236	6.8	0	0.002089
MKPI	0.73913	0.046	15.6	0	0.217295
MTLA	0.73913	0.814	6.63	1	0.011542
MTSM	0.478261	0.124	-3	0	0.705451
PLIN	0.826087	0.081	5.99	1	0.410231
PWON	0.826087	0.194	6.7	1	0.017817
RODA	0.782609	0.541	0.56	0	0.107207
SCBD	0.826087	0.541	2.9	0	0.316611
SMDM	0.695652	0.053	2.4	0	0.314622
SMRA	0.826087	0.387	6	1	0.008349

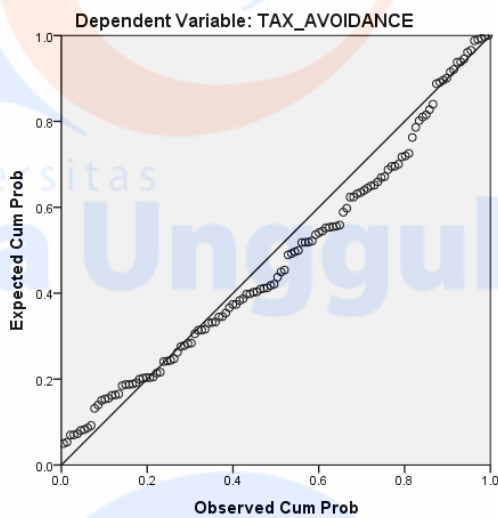
LAMPIRAN 3

Hasil Uji Regresi

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
IPCG	150	.43	1.00	.7446	.11005
SALES_GROWRTH	150	-1.00	4.05	.3217	.63303
ROA	150	-.03	.41	.0784	.07232
KUALITAS_AUDIT	150	.00	1.00	.2467	.43252
TAX_AVOIDANCE	150	.00	37.64	.8168	4.32033
Valid N (listwise)	150				

Normal P-P Plot of Regression Standardized Residual

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	.531	.103		5.159	.000		
	IPCG	-.298	.134	-.193	-2.218	.028	.943	1.060
	SALES_GR	.007	.024	.027	.313	.755	.973	1.028
	OWRTH							
	ROA	-.941	.236	-.343	-3.996	.000	.970	1.031
	KUALITAS_AUDIT	-.008	.030	-.025	-.286	.776	.940	1.064

a. Dependent Variable: TAX_AVOIDANCE

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.385 ^a	.148	.119	.14261	2.039

a. Predictors: (Constant), KUALITAS_AUDIT, SALES_GROWRTH, ROA, IPCG

b. Dependent Variable: TAX_AVOIDANCE

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
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1	Regression	.420	4	.105	5.164	.001 ^b
	Residual	2.420	119	.020		
	Total	2.840	123			

a. Dependent Variable: TAX_AVOIDANCE

b. Predictors: (Constant), KUALITAS_AUDIT, SALES_GROWRTH, ROA, IPCG

