



Universitas  
**Esa Unggul**

# LAMPIRAN



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**Lampiran 1. Daftar Nama Perusahaan *Property and Real Estate*  
Tahun. 2013-2016**

No	Kode Saham	Nama Perusahaan
1	APLN	PT. Agung Podomoro Land Tbk
2	ASRI	PT. Alam Sutera Realty Tbk
3	BAPA	PT. Bekasi Asri Pemula Tbk
4	BCIP	PT. Bumi Citra Permai
5	BEST	PT. Bekasi Fajar Industrial Estate Tbk
6	BKSL	PT. Sentul City Tbk
7	BSDE	PT. Bumi Serpong Damai Tbk
8	COWL	PT. Cowell Development Tbk
9	CTRA	PT. Ciputra Development Tbk
10	DART	PT. Duta Anggada Realty Tbk
11	DUTI	PT. Duta Pertiwi Tbk
12	EMDE	PT. Megapolitan Development Tbk
13	JRPT	PT. Jaya Real Property Tbk
14	KIJA	PT. Kawasan Industri Jababeka Tbk
15	LPCK	PT. Lippo Cikarang Tbk
16	MDLN	PT. Metropolitan Kentjana Tbk
17	MTLA	PT. Metropolitan Land Tbk
18	NIRO	PT. Nirvana Development Tbk
19	PWON	PT. Pakuwon Jati Tbk
20	SMRA	PT. Summarecon Agung Tbk

**Lampiran 2. Data *Effective Tax Rate (ETR)* Tahun. 2013-2016**

No	Kode	Th. 2013	TH. 2014	TH. 2015	TH. 2016
1	APLN	0.21	0.20	0.28	0.30
2	ASRI	0.18	0.20	0.29	0.36
3	BAPA	0.26	0.25	1.00	1.02
4	BCIP	0.25	0.27	0.63	1.87
5	BEST	0.08	0.10	0.16	0.01
6	BKSL	0.07	0.05	1.03	0.07
7	BSDE	0.11	0.07	0.15	0.19
8	COWL	0.36	0.20	0.30	2.88
9	CTRA	0.17	0.16	0.20	0.22
10	DART	0.25	0.18	0.26	0.20
11	DUTI	0.11	0.12	0.17	0.16
12	EMDE	0.28	0.28	0.33	0.24
13	JRPT	0.13	0.13	0.14	0.13
14	KIJA	0.49	0.30	0.22	0.26
15	LPCK	0.11	0.10	0.02	0.04
16	MDLN	0.04	0.18	0.24	0.29
17	MTLA	0.17	0.18	0.28	0.21
18	SMRA	0.17	0.18	0.23	0.31
19	NIRO	0.74	0.24	5.01	2.66
20	PWON	0.15	0.09	0.24	0.19

**Lampiran 3. Data *Cash Effective Tax Rate (CETR)* Tahun. 2013-2016**

No	Kode	Th. 2013	Th. 2014	Th. 2015	Th. 2016
1	APLN	0.30	0.30	0.36	0.30
2	ASRI	0.17	0.14	0.32	0.35
3	BAPA	0.30	0.64	1.49	1.27
4	BCIP	0.36	0.29	0.68	0.98
5	BEST	0.08	0.14	0.12	0.09
6	BKSL	0.05	0.10	0.23	0.06
7	BSDE	0.11	0.07	0.14	0.00
8	COWL	0.44	0.25	0.10	2.54
9	CTRA	0.06	0.15	0.20	0.20
10	DART	0.28	0.23	0.39	0.14
11	DUTI	0.10	0.11	0.14	0.10
12	EMDE	0.24	0.56	0.31	0.28

13	JRPT	0.34	0.03	0.15	0.12
14	KIJA	0.48	0.16	0.26	0.21
15	LPCK	0.36	0.18	0.26	0.10
16	MDLN	0.03	(0.15)	0.19	0.36
17	MTLA	0.16	0.15	0.01	0.00
18	SMRA	0.20	0.13	0.17	0.34
19	NIRO	0.73	0.07	4.14	2.88
20	PWON	0.17	0.09	0.02	0.02

**Lampiran 4. Data *Effective Tax Rate (ETR)-Cash Effective Tax Rate (CETR) TaxAv. Tahun. 2013-2016***

No	Kode	Th. 2013	Th. 2014	Th. 2015	Th. 2016
1	APLN	-0.09	-0.10	-0.08	0.00
2	ASRI	0.01	0.06	-0.03	0.01
3	BAPA	-0.04	-0.39	-0.49	-0.25
4	BCIP	-0.11	-0.02	-0.05	0.89
5	BEST	0.00	-0.04	0.04	-0.08
6	BKSL	0.02	-0.05	0.80	0.01
7	BSDE	0.00	0.00	0.01	0.19
8	COWL	-0.08	-0.05	0.20	0.34
9	CTRA	0.11	0.01	0.00	0.02
10	DART	-0.03	-0.05	-0.13	0.06
11	DUTI	0.01	0.01	0.03	0.06
12	EMDE	0.04	-0.28	0.02	-0.04
13	JRPT	-0.21	0.10	-0.01	0.01
14	KIJA	0.01	0.14	-0.04	0.05
15	LPCK	-0.25	-0.08	-0.24	-0.06
16	MDLN	0.01	0.06	0.05	-0.07
17	MTLA	0.01	0.03	0.27	0.21
18	SMRA	-0.03	0.05	0.06	-0.03
19	NIRO	0.01	0.17	0.87	-0.22
20	PWON	-0.02	0.00	0.22	0.17

**Lampiran 5. Data Sales Growth (SG) Tahun. 2013-2016**

No	Kode	Th. 2013	Th. 2014	Th. 2015	Th. 2016
1	APLN	0.24	0.01	0.11	0.00
2	ASRI	0.45	-0.04	-0.27	-0.03
3	BAPA	0.59	0.13	-0.47	0.36
4	BCIP	0.72	0.20	-0.21	0.33
5	BEST	0.37	-0.40	-0.23	0.21
6	BKSL	-0.16	0.16	0.45	1.49
7	BSDE	0.63	-0.06	0.10	0.04
8	COWL	0.31	2.17	0.26	0.02
9	CTRA	0.88	0.25	0.19	-0.10
10	DART	-0.14	1.14	-0.51	-0.15
11	DUTI	-0.07	-0.16	0.05	0.36
12	EMDE	1.07	0.38	0.05	0.02
13	JRPT	0.20	0.48	0.11	0.11
14	KIJA	0.21	-0.15	-0.06	-0.03
15	LPCK	0.31	0.16	0.37	-0.40
16	MDLN	0.72	0.57	0.05	-0.17
17	MTLA	0.26	0.29	-0.08	-0.04
18	SMRA	-0.65	-0.87	33.70	-0.10
19	NIRO	2.71	-0.45	2.20	-0.99
20	PWON	0.30	0.31	0.11	-0.01

**Lampiran 6. Data Leverage (Debt To Equity Ratio) Tahun. 2013-2016**

No	Kode	Th. 2013	Th. 2014	Th. 2015	Th. 2016
1	APLN	1.73	1.80	1.71	1.58
2	ASRI	1.71	1.66	1.83	1.81
3	BAPA	0.90	0.77	0.74	0.67
4	BCIP	1.00	1.35	1.64	1.58
5	BEST	0.36	0.28	0.52	0.54
6	BKSL	0.54	0.60	0.70	0.59
7	BSDE	0.68	0.52	0.63	0.57
8	COWL	0.64	1.73	2.02	1.91
9	CTRA	1.06	1.04	1.01	1.03
10	DART	0.63	0.58	0.67	0.67
11	DUTI	0.24	0.28	0.32	0.24
12	EMDE	0.68	0.96	0.81	0.98

13	JRPT	1.30	1.09	0.83	0.73
14	KIJA	0.97	0.82	0.96	0.90
15	LPCK	1.12	0.61	0.51	0.14
16	MDLN	1.06	0.96	1.00	1.20
17	MTLA	0.61	0.60	0.64	0.57
18	SMRA	1.93	1.57	1.49	1.55
19	NIRO	0.60	0.75	0.14	0.28
20	PWON	1.27	1.02	0.99	0.88

**Lampiran 7. Data Kualitas Audit (KA) Tahun. 2013-2016 (Jika KAP Big 4 = 1, Jika Bukan KAP Big 4 = 0)**

No	Kode	Th. 2013	Th. 2014	Th. 2015	Th. 2016
1	APLN	1	1	1	1
2	ASRI	0	0	0	0
3	BAPA	0	0	0	0
4	BCIP	0	0	0	0
5	BEST	0	0	0	0
6	BKSL	0	0	0	0
7	BSDE	0	0	0	0
8	COWL	0	0	0	0
9	CTRA	0	0	0	0
10	DART	1	1	1	1
11	DUTI	1	1	1	1
12	EMDE	1	1	1	1
13	JRPT	0	0	0	0
14	KIJA	0	0	0	0
15	LPCK	0	0	0	0
16	MDLN	0	0	0	0
17	MTLA	1	1	1	1
18	SMRA	0	0	0	0
19	NIRO	0	0	0	0
20	PWON	1	1	1	1

**Lampiran 8. Data Ukuran Perusahaan (Total asset) Tahun. 2013-2016.  
(Dalam Jutaan Rupiah)**

No	Kode	Th. 2013	Th. 2014	Th. 2015	Th. 2016
1	APLN	196.799.089	236.861.582	245.591.749	257.119.533
2	ASRI	144.280.825	169.243.669	187.098.701	201.861.306
3	BAPA	175.635.233	176.171.620	175.743.601	179.260.878
4	BCIP	432.316.712	590.329.940	672.447.578	789.137.000
5	BEST	336.027.228	365.299.343	463.131.543	520.537.311
6	BKSL	106.542.006	998.697.357	111.458.968	113.595.063
7	BSDE	225.721.594	281.347.253	360.221.484	382.922.059
8	COWL	194.491.375	368.239.349	354.058.574	349.305.538
9	CTRA	201.148.713	232.834.776	26.258.718	29.072.250
10	DART	476.844.963	511.427.365	573.986.324	606.625.759
11	DUTI	747.359.650	802.431.104	901.491.121	969.221.778
12	EMDE	938.536.950	117.901.869	119.604.096	136.364.166
13	JRPT	616.317.786	668.426.290	757.810.143	848.443.665
14	KIJA	825.516.723	850.527.044	974.069.466	107.335.982
15	LPCK	385.416.634	430.982.423	547.675.733	565.315.318
16	MDLN	964.781.307	104.469.076	128.430.506	145.401.082
17	MTLA	283.448.417	325.071.774	362.074.257	393.252.927
18	SMRA	136.591.368	153.794.789	187.582.620	208.103.196
19	NIRO	295.500.913	303.720.077	313.862.329	379.198.326
20	PWON	929.824.540	167.707.425	187.781.224	206.741.416

**Lampiran 9. Pengujian dengan Alat Statistik**

**Input data (20 Perusahaan x 4 tahun)**

Tahun	Kode	TaxAv	SG	DER	KA	SIZE	LN_ SIZE	KA	UN_ Residual
2013	APLN	-0.09	0.24	1.73	1	196799089.00	19.10	-0.1033	0.00494
	ASRI	0.01	0.45	1.71	0	144280825.00	18.79	0.01161	0.00462
	BAPA	-0.04	0.59	0.90	0	175635233.00	18.98	-0.0384	-0.00092
	BCIP	-0.11	0.72	1.00	0	432316712.00	19.88	-0.1084	0.00061
	BEST	0.00	0.37	0.36	0	336027228.00	19.63	0.00161	-0.0039
	BKSL	0.02	-0.16	0.54	0	106542006.00	18.48	0.02161	-0.0038
	BSDE	0.00	0.63	0.68	0	225721594.00	19.23	0.00161	-0.00212

	COWL	-0.08	0.31	0.64	0	194491375.00	19.09	-0.0784	-0.00267
	CTRA	0.11	0.88	1.06	0	201148713.00	19.12	0.11161	0.00058
	DART	-0.03	-0.14	0.63	1	476844963.00	19.98	-0.0433	-0.00164
	DUTI	0.01	-0.07	0.24	1	747359650.00	20.43	-0.0033	-0.00381
	EMDE	0.04	1.07	0.68	1	938536950.00	20.66	0.02667	-0.00054
	JRPT	-0.21	0.20	1.30	0	616317786.00	20.24	-0.2084	0.00296
	KIJA	0.01	0.21	0.97	0	825516723.00	20.53	0.01161	0.00137
	LPCK	-0.25	0.31	1.12	0	385416634.00	19.77	-0.2484	0.00112
	MDLN	0.01	0.72	1.06	0	964781307.00	20.69	0.01161	0.00212
	MTLA	0.01	0.26	0.61	1	283448417.00	19.46	-0.0033	-0.00231
	SMRA	-0.03	-0.65	1.93	0	136591368.00	18.73	-0.0284	0.00613
	NIRO	0.01	2.71	0.60	0	295500913.00	19.50	0.01161	-0.00257
	PWON	-0.02	0.30	1.27	1	929824540.00	20.65	-0.0333	0.00353
<b>2014</b>	APLN	-0.10	0.01	1.80	1	236861582.00	19.28	-0.1133	0.00563
	ASRI	0.06	-0.04	1.66	0	169243669.00	18.95	0.06161	0.00458
	BAPA	-0.39	0.13	0.77	0	176171620.00	18.99	-0.3884	-0.00241
	BCIP	-0.02	0.20	1.35	0	590329940.00	20.20	-0.0184	0.0036
	BEST	-0.04	-0.40	0.28	0	365299343.00	19.72	-0.0384	-0.00436
	BKSL	-0.05	0.16	0.60	0	998697357.00	20.72	-0.0484	-0.00111
	BSDE	0.00	-0.06	0.52	0	281347253.00	19.46	0.00161	-0.00293
	COWL	-0.05	2.17	1.73	0	368239349.00	19.72	-0.0484	0.0055
	CTRA	0.01	0.25	1.04	0	232834776.00	19.27	0.01161	0.00048
	DART	-0.05	1.14	0.58	1	511427365.00	20.05	-0.0633	-0.00207
	DUTI	0.01	-0.16	0.28	1	802431104.00	20.50	-0.0033	-0.00344
	EMDE	-0.28	0.38	0.96	1	117901869.00	18.59	-0.2933	-0.00134
	JRPT	0.10	0.48	1.09	0	668426290.00	20.32	0.10161	0.00211
	KIJA	0.14	-0.15	0.82	0	850527044.00	20.56	0.14161	0.00062
	LPCK	-0.08	0.16	0.61	0	430982423.00	19.88	-0.0784	-0.00201
	MDLN	0.06	0.57	0.96	0	104469076.00	18.46	0.06161	-0.00089
	MTLA	0.03	0.29	0.60	1	325071774.00	19.60	0.01667	-0.0022
	SMRA	0.05	-0.87	1.57	0	153794789.00	18.85	0.05161	0.00391
	NIRO	0.17	-0.45	0.75	0	303720077.00	19.53	0.17161	-0.0009
	PWON	0.00	0.31	1.02	1	167707425.00	18.94	-0.0133	-0.00004
<b>2015</b>	APLN	-0.08	0.11	1.71	1	245591749.00	19.32	-0.0933	0.00507
	ASRI	-0.03	-0.27	1.83	0	187098701.00	19.05	-0.0284	0.00573
	BAPA	-0.49	-0.47	0.74	0	175743601.00	18.98	-0.4884	-0.00274
	BCIP	-0.05	-0.21	1.64	0	672447578.00	20.33	-0.0484	0.00575
	BEST	0.04	-0.23	0.52	0	463131543.00	19.95	0.04161	-0.0023
	BKSL	0.80	0.45	0.70	0	111458968.00	18.53	-1.0284	-0.00105



	BSDE	0.01	0.10	0.63	0	360221484.00	19.70	0.01161	-0.00189
	COWL	0.20	0.26	2.02	0	354058574.00	19.68	0.20161	0.00811
	CTRA	0.00	0.19	1.01	0	26258718.00	17.08	0.00161	-0.00211
	DART	-0.13	-0.51	0.67	1	573986324.00	20.17	-0.1433	-0.0013
	DUTI	0.03	0.05	0.32	1	901491121.00	20.62	0.01667	-0.00302
	EMDE	0.02	0.05	0.81	1	119604096.00	18.60	0.00667	-0.00181
	JRPT	-0.01	0.11	0.83	0	757810143.00	20.45	-0.0084	0.00027
	KIJA	-0.04	-0.06	0.96	0	974069466.00	20.70	-0.0384	0.00141
	LPCK	-0.24	0.37	0.51	0	547675733.00	20.12	-0.2384	-0.00275
	MDLN	0.05	0.05	1.00	0	128430506.00	18.67	0.05161	-0.00035
	MTLA	0.27	-0.08	0.64	1	362074257.00	19.71	0.25667	-0.00134
	SMRA	0.06	33.70	1.49	0	187582620.00	19.05	0.06161	0.0003
	NIRO	0.87	2.20	0.14	0	313862329.00	19.56	2.09161	-0.0043
	PWON	0.22	0.11	0.99	1	187781224.00	19.05	0.20667	0.00029
<b>2016</b>	APLN	0.00	0.00	1.58	1	257119533.00	19.37	-0.0133	0.00436
	ASRI	0.01	-0.03	1.81	0	201861306.00	19.12	0.01161	0.00573
	BAPA	-0.25	0.36	0.67	0	179260878.00	19.00	-1.1184	-0.00274
	BCIP	0.89	0.33	1.58	0	789137.00	13.58	0.89161	-0.00036
	BEST	-0.08	0.21	0.54	0	520537311.00	20.07	-0.0784	-0.00229
	BKSL	0.01	1.49	0.59	0	113595063.00	18.55	0.01161	-0.00356
	BSDE	0.19	0.04	0.57	0	382922059.00	19.76	0.19161	-0.00192
	COWL	0.34	0.02	1.91	0	349305538.00	19.67	0.34161	0.0076
	CTRA	0.02	-0.10	1.03	0	29072250.00	17.19	0.02161	-0.0018
	DART	0.06	-0.15	0.67	1	606625759.00	20.22	0.04667	-0.00093
	DUTI	0.06	0.36	0.24	1	969221778.00	20.69	0.04667	-0.00348
	EMDE	-0.04	0.02	0.98	1	136364166.00	18.73	-0.0533	-0.00058
	JRPT	0.01	0.11	0.73	0	848443665.00	20.56	0.01161	-0.00027
	KIJA	0.05	-0.03	0.90	0	107335982.00	18.49	0.05161	-0.00124
	LPCK	-0.06	-0.40	0.14	0	565315318.00	20.15	-0.0584	-0.0049
	MDLN	-0.07	-0.17	1.20	0	145401082.00	18.80	-0.0684	0.00098
	MTLA	0.21	-0.04	0.57	1	393252927.00	19.79	0.19667	-0.00185
	SMRA	-0.03	-0.10	1.55	0	208103196.00	19.15	-0.0284	0.00388
	NIRO	-0.22	-0.99	0.28	0	379198326.00	19.75	-0.2184	-0.00459
	PWON	0.17	-0.01	0.88	1	206741416.00	19.15	0.15667	-0.00045

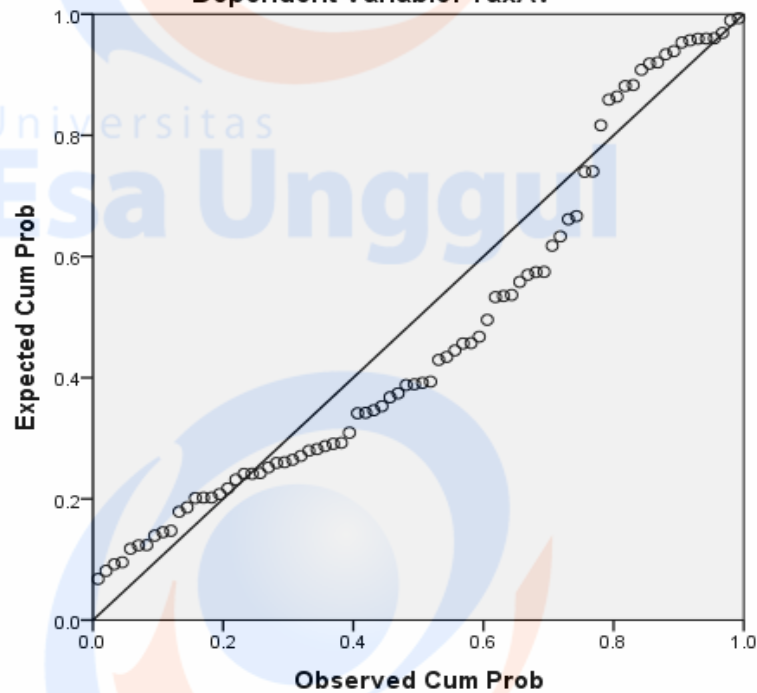
### A. Hasil Uji Statistik Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
TaxAv	80	-.49	.89	.0214	.21018
SG	80	-.99	33.70	.6239	3.79038
DER	80	.14	2.02	.9450	.48427
KA	80	0	1	.30	.461
SIZE	80	789137.00	998697357.00	383992894.7000	271543848.25744
Valid N (listwise)	80				

### B. Hasil Uji Normalitas

**Normal P-P Plot of Regression Standardized Residual**  
Dependent Variable: TaxAv



### C. Hasil Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		80
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.00320012
	Absolute	.134
Most Extreme Differences	Positive	.134
	Negative	-.078
Kolmogorov-Smirnov Z		1.202
Asymp. Sig. (2-tailed)		.111

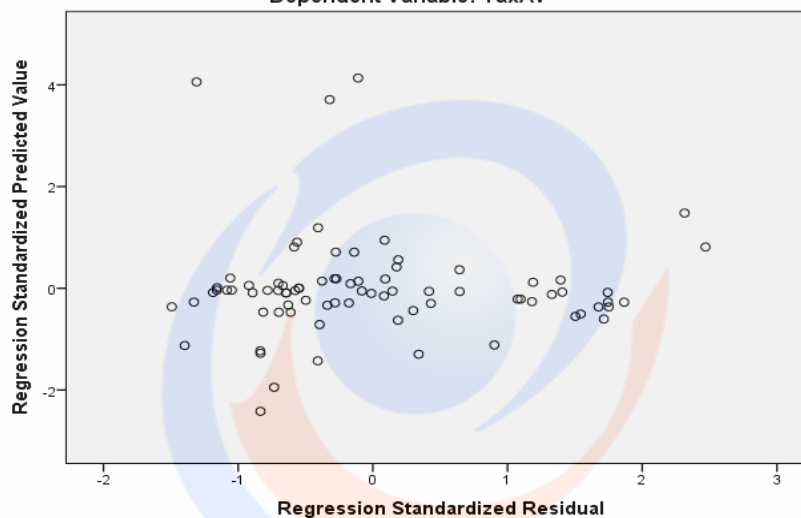
a. Test distribution is Normal.

b. Calculated from data.

### D. Hasil Uji Heteroskedastisitas

Scatterplot

Dependent Variable: TaxAv



### E. Hasil Uji Multikolinearitas

#### Coefficientsa

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 SG	.983	1.017
DER	.901	1.110
UN_KA	.977	1.023
LN_SIZE	.897	1.114

Sumber : Data diolah SPSS 23

### F. Hasil Uji Autokorelasi

#### Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.658 <sup>a</sup>	.433	.402	.16246	2.072

a. Predictors: (Constant), LN\_SIZE, SG, UN\_KA, DER

b. Dependent Variable: TaxAv

**G. Hasil Uji F****ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.510	4	.378	14.303	.000 <sup>b</sup>
	Residual	1.980	75	.026		
	Total	3.490	79			

a. Dependent Variable: TaxAv

b. Predictors: (Constant), LN\_SIZE, SG, UN\_KA, DER

**H. Hasil Uji t****Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Hipotesis
	B	Std. Error	Beta			
(Constant)	1.144	.383		2.985	.004	
1 SG	.001	.005	.016	.180	.857	H2 : Ditolak
DER	-.026	.040	-.060	-.649	.518	H3 : Diterima
UN_KA	.359	.056	.568	6.456	.000	H4 : Diterima
LN_SIZE	-.057	.019	-.273	-2.969	.004	H5 : Diterima

a. Dependent Variable: TaxAv

### I. Hasil Uji Regresi Linier Berganda

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

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	1.144	.383	
SG	.001	.005	.016
DER	-.026	.040	-.060
UN_KA	.359	.056	.568
LN_SIZE	-.057	.019	-.273

a. Dependent Variable: Tax Av

### J. Hasil Uji Koefisien Determinasi ( $R^2$ )

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.658 <sup>a</sup>	.433	.402	.16246	2.072

a. Predictors: (Constant), LN\_SIZE, SG, UN\_KA, DER

b. Dependent Variable: TaxAv