

**LAMPIRAN 1****Data Perhitungan Penghindaran Pajak**

MLBI	2014	0.36	0.09	1.10	-0.05
	2015	0.24	0.28	1.10	-0.01
	2016	0.43	0.3	1.10	0.06
	2017	0.53	0.17	1.10	0.02
	2018	0.42	0.2	1.10	-0.03
MYOR	2014	0.04	0.23	1.10	-0.09
	2015	0.11	0.53	1.10	0.11
	2016	0.11	0.4	1.10	-0.04
	2017	0.11	0.49	1.10	-0.01
	2018	0.1	0.52	1.10	-0.04
SKBM	2014	0.14	0.49	1.10	-0.12
	2015	0.05	0.36	1.10	-0.02
	2016	0.02	0.2	1.10	-0.03
	2017	0.03	0.54	1.10	-0.05
	2018	0.03	0.44	1.10	-0.075
ULTJ	2014	0.18	1	1.10	-0.09
	2015	0.2	0.7	1.10	0.09
	2016	0.21	0.9	1.10	-0.03
	2017	0.14	0.92	1.10	-0.03
	2018	0.13	0.92	1.10	-0.05
UNVR	2014	0.4	0.1	1.10	0.01
	2015	0.37	0.06	1.10	0.01
	2016	0.38	0.03	1.10	0.01
	2017	0.37	0.03	1.10	0
	2018	0.47	0.03	1.10	0.06

Kode	Tahun	ROA	Cash Ratio	Jumlah Komite	Tax Avoidance
BUDI	2014	0.09	0.04	1.10	0.16
	2015	0.05	0.05	1.10	0.17
	2016	0.01	0.17	1.10	-0.05
	2017	0.13	0.07	1.10	0.16
	2018	0.15	0.06	1.10	-0.06
GGRM	2014	0.09	0.07	1.10	0.02
	2015	0.1	0.11	1.10	0.04
	2016	0.11	0.07	1.10	-0.02
	2017	0.12	0.1	1.10	0
	2018	0.11	0.09	1.10	-0.02
HMSP	2014	0.36	0	1.10	-0.03
	2015	0.27	0.38	1.10	-0.02
	2016	0.3	0.79	1.10	0.02
	2017	0.29	1.16	1.10	-0.01
	2018	0.29	1.06	1.10	0
KAEF	2014	0.09	0.67	1.39	0.09
	2015	0.08	0.42	1.39	0.06
	2016	0.06	0.38	1.39	0.1
	2017	0.05	0.42	1.39	0.1
	2018	0.04	0.52	1.39	0.02
KINO	2014	0.06	0.04	1.10	0.1
	2015	0.08	0.52	1.10	0.15
	2016	0.06	0.31	1.10	-0.07
	2017	0.03	0.32	1.10	-0.16
	2018	0.04	0.18	1.10	0.08
KLBF	2014	0.17	0.79	1.10	0
	2015	0.15	1.15	1.10	-0.01
	2016	0.15	1.25	1.10	0
	2017	0.15	1.25	1.10	0
	2018	0.14	0.8	1.10	-0.01

**LAMPIRAN 2****Penyajian Data Tax Avoidance**

Code	Tahun	ETR	CETR	Tax Avoidance
BUDI	2014	0.34	0.19	0.16
BUDI	2015	0.60	0.43	0.17
BUDI	2016	0.27	0.32	(0.05)
BUDI	2017	0.25	0.09	0.16
BUDI	2018	0.30	0.36	(0.06)
GGRM	2014	0.25	0.23	0.02
GGRM	2015	0.25	0.21	0.04
GGRM	2016	0.25	0.27	(0.02)
GGRM	2017	0.26	0.25	0.00
GGRM	2018	0.26	0.28	(0.02)
HMSP	2014	0.26	0.29	(0.03)
HMSP	2015	0.26	0.27	(0.02)
HMSP	2016	0.25	0.22	0.02
HMSP	2017	0.25	0.26	(0.01)
HMSP	2018	0.25	0.25	0.00
KLBF	2014	0.23	0.24	(0.00)
KLBF	2015	0.24	0.26	(0.01)
KLBF	2016	0.24	0.24	(0.00)
KLBF	2017	0.24	0.24	0.00
KLBF	2018	0.24	0.25	(0.01)
SKBM	2014	0.19	0.31	(0.12)
SKBM	2015	0.25	0.46	(0.20)
SKBM	2016	0.27	0.56	(0.29)
SKBM	2017	0.43	2.32	(1.89)
SKBM	2018	0.45	1.92	(1.47)
ULTJ	2014	0.25	0.34	(0.09)
ULTJ	2015	0.25	0.16	0.09
ULTJ	2016	0.24	0.27	(0.03)
ULTJ	2017	0.31	0.34	(0.03)

UNVR	2015	0.25	0.24	0.01
UNVR	2016	0.25	0.24	0.01
UNVR	2017	0.25	0.26	(0.00)
UNVR	2018	0.25	0.19	0.06
MYOR	2014	0.23	1.22	(0.99)
MYOR	2015	0.24	0.13	0.11
MYOR	2016	0.25	0.29	(0.04)
MYOR	2017	0.25	0.27	(0.01)
MYOR	2018	0.26	0.30	(0.04)
KINO	2014	0.25	0.15	0.10
KINO	2015	0.22	0.07	0.15
KINO	2016	0.17	0.41	(0.23)
KINO	2017	0.22	0.39	(0.16)
KINO	2018	0.25	0.17	0.08
MLBI	2014	0.26	0.32	(0.05)
MLBI	2015	0.26	0.27	(0.01)
MLBI	2016	0.26	0.19	0.06
MLBI	2017	0.26	0.24	0.02
MLBI	2018	0.27	0.30	(0.03)
KAEF	2014	0.25	0.16	0.09
KAEF	2015	0.25	0.19	0.06
KAEF	2016	0.29	0.19	0.10
KAEF	2017	0.26	0.16	0.10
KAEF	2018	0.30	0.29	0.02

## LAMPIRAN 3

Penyajian Data *Cash Ratio*

Code	Tahun	Kas+Setara Kas	Liabilitas Lancar	Cash Ratio
BUDI	2014	39,466.00	945,117.00	0.0418
BUDI	2015	69,699.00	1,491,109.00	0.0467
BUDI	2016	186,671.00	1,090,816.00	0.1711
BUDI	2017	70,303.00	1,019,986.00	0.0689
BUDI	2018	84,311.00	1,467,508.00	0.0575
GGRM	2014	1,588,110.00	23,783,134.00	0.0668
GGRM	2015	2,725,891.00	24,045,086.00	0.1134
GGRM	2016	1,595,120.00	21,638,565.00	0.0737
GGRM	2017	2,329,179.00	22,611,942.00	0.1030
GGRM	2018	2,034,169.00	22,003,567.00	0.0924
HMSP	2014	65,086.00	13,600,230.00	0.0048
HMSP	2015	1,718,738.00	4,538,674.00	0.3787
HMSP	2016	5,056,183.00	6,428,478.00	0.7865
HMSP	2017	7,501,737.00	6,482,969.00	1.1571
HMSP	2018	15,516,439.00	8,793,999.00	1.7644
KLBF	2014	1,894,609,528,205.00	2,385,920,172,489.00	0.7941
KLBF	2015	2,718,619,232,764.00	2,365,880,490,863.00	1.1491
KLBF	2016	2,895,582,003,331.00	2,317,161,787,100.00	1.2496
KLBF	2017	2,784,705,831,122.00	2,227,336,011,715.00	1.2502
KLBF	2018	3,153,327,557,478.00	2,286,167,471,594.00	1.3793
SKBM	2014	125,050,843,516.00	256,924,179,534.00	0.4867
SKBM	2015	107,598,435,920.00	298,417,379,502.00	0.3606
SKBM	2016	94,527,899,602.00	468,979,800,633.00	0.2016
SKBM	2017	278,614,714,467.00	511,596,750,506.00	0.5446
SKBM	2018	268,820,928,488.00	615,506,825,729.00	0.4367
ULTJ	2014	489,284,795,925.00	490,967,089,226.00	0.9966
ULTJ	2015	849,122,582,559.00	561,628,179,393.00	1.5119
ULTJ	2016	1,521,371,695,873.00	593,525,591,694.00	2.5633
ULTJ	2017	2,120,400.00	820,625.00	2.5839

UNVR	2014	859,127.00	8,864,832.00	0.0969
UNVR	2015	628,159.00	10,127,542.00	0.0620
UNVR	2016	373,835.00	10,878,074.00	0.0344
UNVR	2017	404,784.00	12,532,304.00	0.0323
UNVR	2018	351,667.00	11,134,786.00	0.0316
MYOR	2014	712,922,612,494.00	3,114,337,601,361.00	0.2289
MYOR	2015	1,682,075,365,772.00	3,151,495,162,694.00	0.5337
MYOR	2016	1,543,129,244,709.00	3,884,051,319,005.00	0.3973
MYOR	2017	2,201,859,470,155.00	4,473,628,322,956.00	0.4922
MYOR	2018	2,495,655,019,108.00	4,764,510,387,113.00	0.5238
KINO	2014	44,353,548,329.00	1,090,455,377,950.00	0.0407
KINO	2015	665,988,250,372.00	1,291,021,571,370.00	0.5159
KINO	2016	376,655,296,337.00	1,220,778,246,218.00	0.3085
KINO	2017	350,224,744,236.00	1,085,566,305,465.00	0.3226
KINO	2018	239,772,575,877.00	1,316,323,262,100.00	0.1822
MLBI	2014	146,364.00	1,588,801.00	0.0921
MLBI	2015	344,615.00	1,215,227.00	0.2836
MLBI	2016	403,231.00	1,326,261.00	0.3040
MLBI	2017	223,054.00	1,304,114.00	0.1710
MLBI	2018	307,896.00	1,578,919.00	0.1950
KAEF	2014	573,360,267,681.00	854,811,681,427.00	0.6707
KAEF	2015	460,994,073,484.00	1,092,623,765,562.00	0.4219
KAEF	2016	647,683,951,012.00	1,696,208,867,581.00	0.3818
KAEF	2017	989,637,043,382.00	2,369,507,448,769.00	0.4177
KAEF	2018	1,960,038,027,753.00	3,774,304,481,466.00	0.5193

**LAMPIRAN 4****Penyajian Data Komite Audit**

Code	Tahun	Jumlah Komite Audit	LN
BUDI	2014	3	1.10
BUDI	2015	3	1.10
BUDI	2016	3	1.10
BUDI	2017	3	1.10
BUDI	2018	3	1.10
GGRM	2014	3	1.10
GGRM	2015	3	1.10
GGRM	2016	3	1.10
GGRM	2017	3	1.10
GGRM	2018	3	1.10
HMSP	2014	3	1.10
HMSP	2015	3	1.10
HMSP	2016	3	1.10
HMSP	2017	3	1.10
HMSP	2018	3	1.10
KLBF	2014	3	1.10
KLBF	2015	3	1.10
KLBF	2016	3	1.10
KLBF	2017	3	1.10
KLBF	2018	3	1.10
SKBM	2014	3	1.10
SKBM	2015	3	1.10
SKBM	2016	3	1.10
SKBM	2017	3	1.10
SKBM	2018	3	1.10
ULTJ	2014	3	1.10
ULTJ	2015	3	1.10
ULTJ	2016	3	1.10
ULTJ	2017	3	1.10

ULTJ	2018	3	1.10
UNVR	2014	3	1.10
UNVR	2015	3	1.10
UNVR	2016	3	1.10
UNVR	2017	3	1.10
UNVR	2018	3	1.10
MYOR	2014	3	1.10
MYOR	2015	3	1.10
MYOR	2016	3	1.10
MYOR	2017	3	1.10
MYOR	2018	3	1.10
KINO	2014	3	1.10
KINO	2015	3	1.10
KINO	2016	3	1.10
KINO	2017	3	1.10
KINO	2018	3	1.10
MLBI	2014	3	1.10
MLBI	2015	3	1.10
MLBI	2016	3	1.10
MLBI	2017	3	1.10
MLBI	2018	3	1.10
KAEF	2014	4	1.39
KAEF	2015	4	1.39

1. Hasil Olah Data dari Excel ke Aplikasi SPSS 23
  - a. Hasil Uji Analisis Deskriptif

Tabel 4.2 Hasil Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ROA	55	.010	.53	.1707	.13419
Cash Ratio	55	.003	1.25	.4213	.36370
KOMA	55	1.10	1.39	1.1264	.08414
TA	55	-.160	.17	.0075	.07053
Valid N (listwise)	55				