

LAMPIRAN

LAMPIRAN 1
Daftar Nama Perusahaan

No	Kode Perusahaan	Nama Perusahaan
1	ALTO	PT. Tri Bayan Tirta Tbk
2	CEKA	PT. Wilmar Cahaya Indonesia TBK
3	DLTA	PT. Delta Djakarta Tbk
4	ICBP	PT. Indofood CBP Sukses Makmur Tbk
5	INDF	PT. Indofood Sukses Makmur Tbk
6	MLBI	PT. Multi Bintang Indonesia Tbk
7	MYOR	PT. Mayora Indah Tbk
8	PSDN	PT. Prasadha Aneka Niaga Tbk
9	ROTI	PT. Nippon Indosari Corpindo Tbk
10	SKBM	PT. Sekar Bumi Tbk
11	SKLT	PT. Sekar Laut Tbk
12	STTP	PT. Siantar Top Tbk
13	ULTJ	PT. Ultra Jaya Milk Industry and Trading Company Tbk

LAMPIRAN 2
Data Variabel Penelitian

Tahun	Kode PT	Nama Perusahaan	Komisaris Independen	Kualitas Audit	Ukuran Perusahaan	Penghindaran Pajak
2015	Alto	PT. Tri Bayan Tirta Tbk	0,50	0	27,80	0,58
2016			0,50	0	27,78	0,27
2017			0,50	0	27,73	0,10
2018			0,50	0	27,74	0,89
2015	Ceka	PT. Wilmar Cahaya Indonesia TBK	0,50	1	28,03	0,05
2016			0,50	1	27,99	- 0,12
2017			0,50	1	27,96	- 0,09
2018			0,50	1	27,79	0,14
2015	DLTA	PT. Delta Djakarta Tbk	0,40	1	20,76	0,15
2016			0,40	1	20,90	0,17
2017			0,40	1	21,02	- 0,02
2018			0,40	1	21,14	0,20
2015	ICBP	PT. Indofood CBP Sukses Makmur Tbk	0,50	1	24,00	- 0,03
2016			0,50	1	24,09	- 0,03
2017			0,50	1	24,26	- 0,04
2018			0,50	1	24,18	- 0,03
2015	INDF	PT. Indofood Sukses Makmur Tbk	0,38	1	24,00	- 0,12
2016			0,38	1	24,09	- 0,02
2017			0,38	1	25,21	- 0,12
2018			0,38	1	25,29	- 0,13
2015	MLBI	PT. Multi Bintang Indonesia Tbk	0,57	1	21,47	- 0,01
2016			0,57	1	21,55	0,06
2017			0,50	1	21,64	0,07
2018			0,50	1	21,78	- 0,03
2015	MYOR	PT. Mayora Indah Tbk	0,40	0	30,06	0,11
2016			0,40	0	30,19	- 0,04
2017			0,40	0	30,33	- 0,01
2018			0,40	0	30,50	- 0,04
2015	PSDN	PT. Prasadha Aneka Niaga Tbk	0,33	1	27,15	- 0,19
2016			0,33	1	27,21	0,33
2017			0,33	1	27,26	- 0,10
2018			0,33	1	27,27	- 0,19

2015	ROTI	PT. Nippon Indosari Corpindo Tbk	0,33	1	28,63	0,08
2016			0,33	1	28,70	- 0,03
2017			0,33	1	29,15	0,01
2018			0,33	1	29,11	0,21
2015	SKBM	PT. Sekar Bumi Tbk	0,33	0	27,36	- 0,20
2016			0,33	0	27,63	- 0,29
2017			0,33	0	28,12	- 0,25
2018			0,33	0	28,20	- 0,28
2015	SKLT	PT. Sekar Laut Tbk	0,33	0	26,66	- 2,07
2016			0,33	0	27,07	- 0,14
2017			0,33	0	27,18	- 0,14
2018			0,33	0	27,34	0,02
2015	STTP	PT. Siantar Top Tbk	0,50	0	28,28	- 0,02
2016			0,50	0	28,48	- 0,01
2017			0,50	0	28,48	0,04
2018			0,50	0	28,60	- 0,06
2015	ULTJ	PT. Ultra Jaya Milk Industry and Trading Company Tbk	0,33	0	28,90	0,09
2016			0,33	0	29,08	- 0,03
2017			0,33	0	22,37	- 0,03
2018			0,33	0	22,44	- 0,05

LAMPIRAN 3

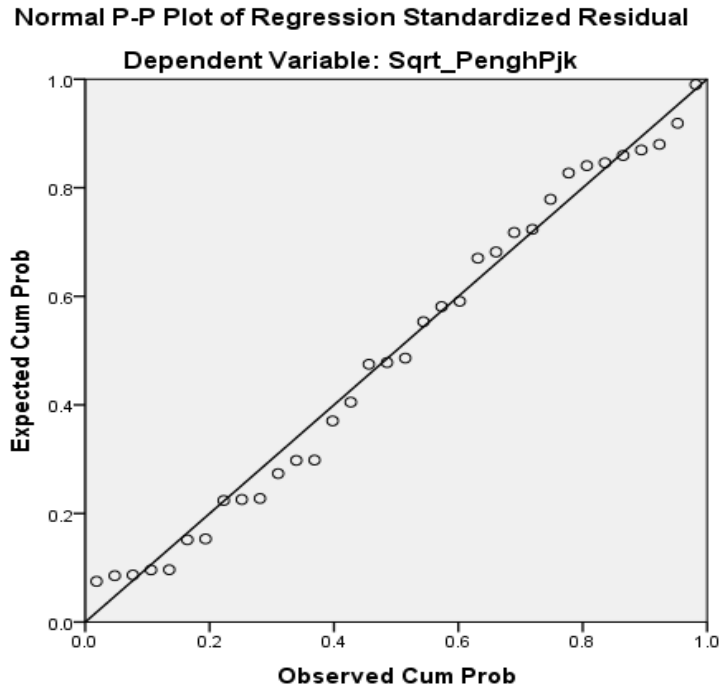
Hasil Output SPSS 22

1. Hasil Uji Statistik Deskriptif

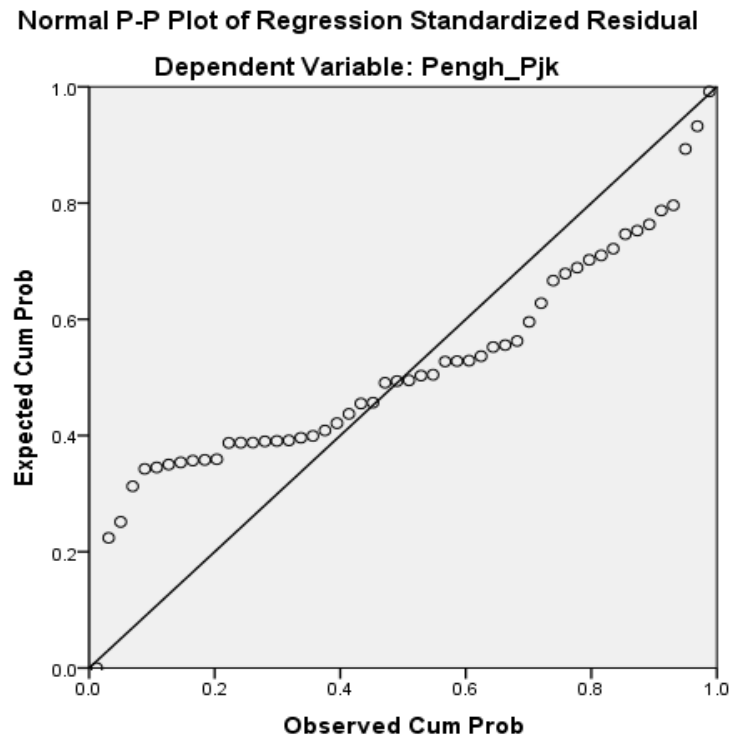
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kom_Indpt	52	33.00	57.00	41.2692	8.03208
Kua_Aud	52	.00	1.00	.5385	.50338
Ukr_Perush	52	2076.00	3050.00	2634.5192	287.85736
Pengh_Pjk	52	-207.00	89.00	-2.6731	34.96818
Valid N (listwise)	52				

2. Hasil Pengujian Sebelum Outlier



3. Hasil Pengujian Setelah Outlier



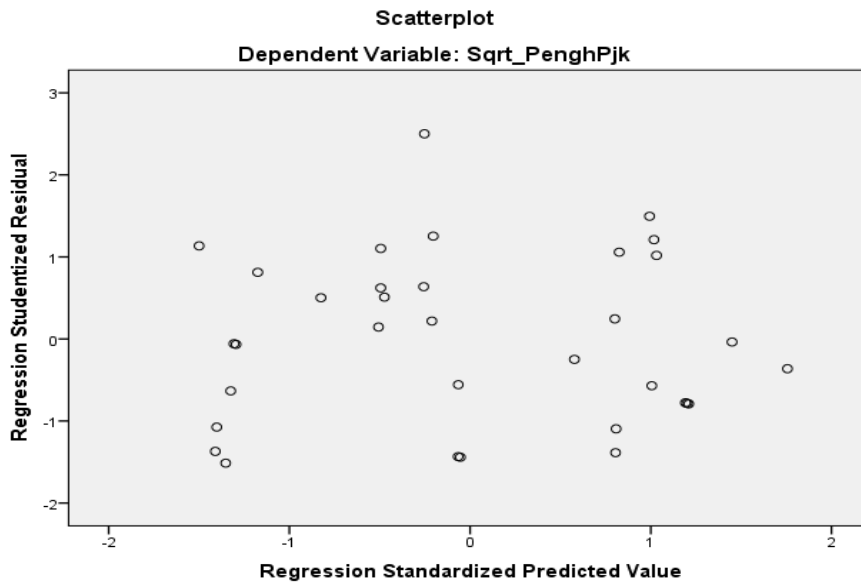
4. Kolomogorof-Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		34
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.03781527
Most Extreme Differences	Absolute	.093
	Positive	.093
	Negative	-.074
Test Statistic		.093
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

5. Hasil Uji Heteroskedastisitas



6. Hasil Uji Multikolinearitas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Kom_Indpt	0,928	1,078
	Kom_Audit	0,821	1,219
	Ukr_Perush	0,812	1,232

7. Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,579 ^a	0,336	0,269	0,03966	2,647
a. Predictors: (Constant), Ukr_Perush, Ln_KomInd, Kua_Audit					
b. Dependent Variable: Sqrt_PenghPjk					

8. Hasil Uji Regresi Linear Berganda

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,508	0,76		19,926	0,000
	Kom_Indpt	0,61	0,36	0,259	1,679	0,104
	Kua_Audit	0.034	0,15	0,357	2,175	0,038
	Ukr_Perush	-0,003	0,003	-0,173	-1,105	0,302

9. Hasil Uji Simultan (f)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,579 ^a	,336	,269	,03966

10. Hasil Uji Parsial (t)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	.024	3	.008	5.055	.006 ^b
Residual	.047	30	.002		
Total	.071	33			

11. Hasil Uji Koefisien Determinasi (R²)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,508	0,76		19,926	0,000
	Kom_Indpt	0,61	0,36	0,259	1,679	0,104
	Kua_Audit	0.034	0,15	0,357	2,175	0,038
	Ukr_Perush	-0,003	0,003	-0,173	-1,105	0,302

12. Hasil Uji Runs Test

Runs Test	
	Unstandardized Residual
Test Value ^a	-.00178
Cases < Test Value	17
Cases >= Test Value	17
Total Cases	34
Number of Runs	21
Z	.871
Asymp. Sig. (2-tailed)	.384

a. Median

Tabel Durbin-Watson

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076

35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673

66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683