

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	Karakteristik Eksekutif	Strategi Bisnis	Kualitas Audit	Penghindaran Pajak
2014	ALTO	PT. Tri Bayan Tirta Tbk	-0.02	1.45	0	-1.55
2015			-0.02	1.40	0	-0.39
2016			-0.04	1.50	0	0.78
2017			-0.05	2.03	0	-0.10
2018			-0.01	2.27	0	-0.28
2014	CEKA	PT. Wilmar Cahaya Indonesia TBK	0.00	0.83	1	0.06
2015			0.04	0.63	1	-0.05
2016			0.14	0.91	1	0.12
2017			0.06	0.85	1	0.09
2018			0.06	0.84	1	-0.14
2014	DLTA	PT. Delta Jakarta Tbk	0.21	8.21	1	2.90
2015			0.14	4.90	1	3.30
2016			0.16	3.95	1	2.21
2017			0.15	3.21	1	1.63
2018			0.16	3.43	1	1.30
2014	ICBP	PT. Indofood CBP Sukses Makmur Tbk	0.07	5.24	1	0.07
2015			0.07	4.80	1	0.03
2016			0.08	5.41	1	0.03
2017			0.06	5.11	1	0.04
2018			0.09	5.37	1	0.03
2014	INDF	PT. Indofood Sukses Makmur Tbk	0.01	1.47	1	0.04
2015			0.00	1.05	1	0.12
2016			0.02	1.58	1	0.02
2017			0.02	1.43	1	0.12
2018			0.01	1.31	1	0.13
2014	MLBI	PT. Multi Bintang Indonesia Tbk	0.19	45.47	1	0.05
2015			0.13	22.54	1	-0.26
2016			0.25	30.17	1	-0.26
2017			0.34	27.06	1	0.01
2018			0.26	28.87	1	-0.27
2014	MYOR	PT. Mayora Indah Tbk	0.02	4.56	0	1.44
2015			0.10	5.25	0	0.36
2016			0.12	5.87	0	0.54
2017			0.12	6.14	0	0.52
2018			0.01	6.86	0	0.56
2014	PSDN	PT. Prasadha	-0.06	0.54	1	-0.74

2015		Aneka Niaga Tbk	-0.09	0.54	1	-0.15
2016		Aneka Niaga Tbk	-0.10	0.69	1	1.60
2017		Aneka Niaga Tbk	0.01	1.23	1	0.11
2018		Aneka Niaga Tbk	-0.12	1.14	1	-0.08
2014	ROTI	PT. Nippon Indosari Corpindo Tbk	0.14	7.30	1	0.44
2015			0.15	5.39	1	0.49
2016			0.13	5.61	1	0.52
2017			0.02	2.80	1	-0.01
2018			0.03	2.55	1	-0.21
2014	SKBM	PT. Sekar Bumi Tbk	0.02	2.86	0	0.12
2015			0.09	2.57	0	0.20
2016			-0.01	1.63	0	0.29
2017			0.00	1.21	0	0.25
2018			-0.01	1.15	0	-0.15
2014	SKLT	PT. Sekar Laut Tbk	0.06	1.51	0	-0.03
2015			0.05	1.68	0	0.30
2016			0.04	0.72	0	0.14
2017			0.03	2.47	0	0.02
2018			0.04	3.05	0	0.06
2014	STTP	PT. Siantar Top Tbk	0.02	4.62	0	0.05
2015			0.05	3.92	0	0.02
2016			0.03	3.58	0	0.01
2017			0.04	4.13	0	-0.04
2018			0.05	2.98	0	0.06
2014	ULTJ	PT. Ultra Jaya Milk Industry and Trading Company Tbk	0.11	4.74	0	0.31
2015			0.14	4.07	0	-0.09
2016			0.15	3.78	0	0.03
2017			0.10	3.34	0	0.03
2018			0.11	3.27	0	0.05

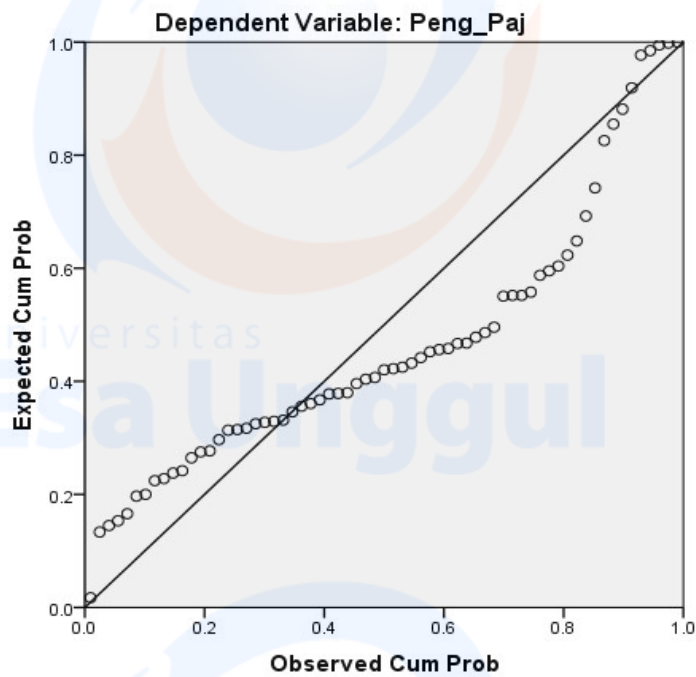
LAMPIRAN 3
Hasil Output SPSS 22

1. Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Peng_Paj	65	-1.55	3.30	.2585	.74148
Karak_Eks	65	-.12	.34	.0645	.08542
Stra_Bis	65	.54	45.47	5.1846	7.99152
Kual_Aud	65	.00	1.00	.5385	.50240
Valid N (listwise)	65				

2. Hasil Pengujian Sebelum Outlier

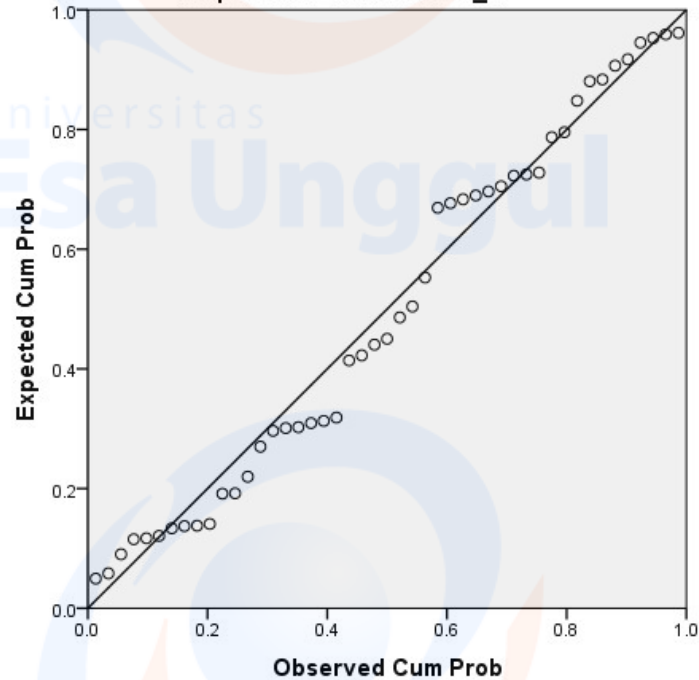
Normal P-P Plot of Regression Standardized Residual



3. Hasil Pengujian Setelah Outlier

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: LN_Y



1. Kolmogorof-Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		47
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.50869046
Most Extreme Differences	Absolute	.113
	Positive	.113
	Negative	-.100
Test Statistic		.113
Asymp. Sig. (2-tailed)		.174 ^c

a. Test distribution is Normal.

b. Calculated from data.

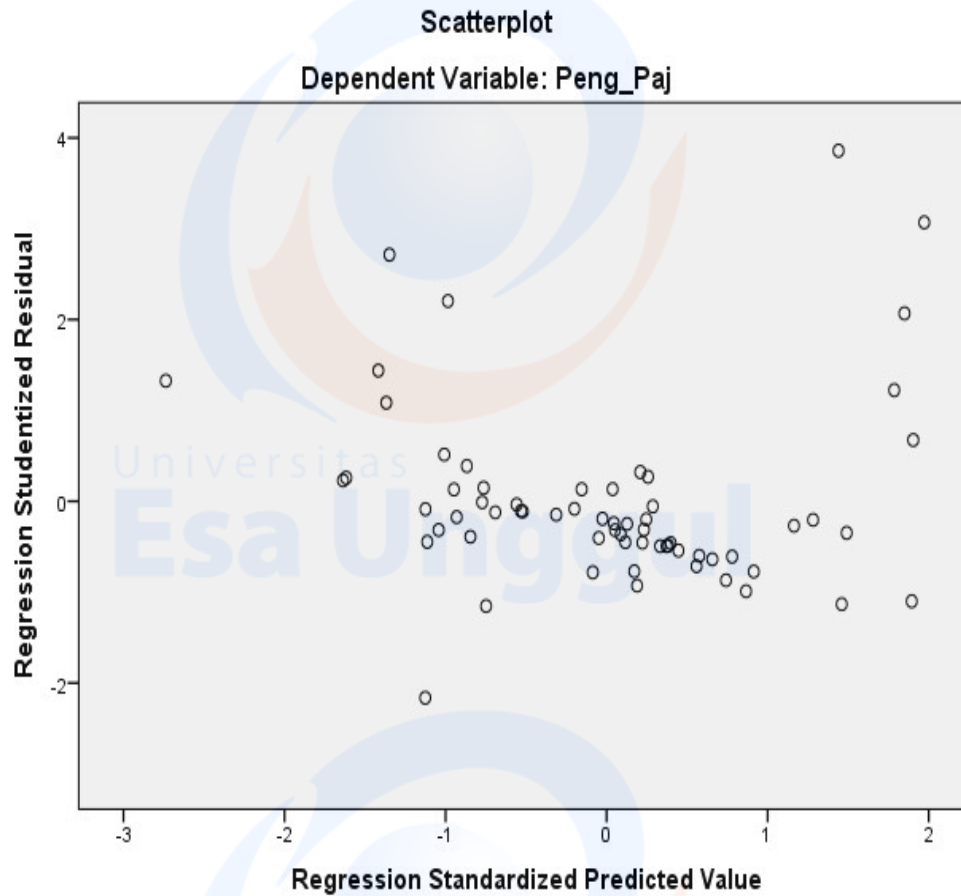
c. Lilliefors Significance Correction.

5. Hasil Uji Multikolinearitas

Model		Coefficients ^a	
		Collinearity Statistics	
		Tolerance	VIF
1	Karak_Eks	.566	1.768
	Stra_Bis	.559	1.788
	Kual_Aud	.938	1.066

a. Dependent Variable: Peng_Paj

6. Hasil Uji Heteroskedastisitas



7. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,421 ^a	,177	,137	,68894	2,123

a. Predictors: (Constant), Kual_Aud, Karak_Eks, Stra_Bis

b. Dependent Variable: Peng_Paj

8. Hasil Uji Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,044	,134		,327	,745
Karak_Eks	4,280	1,340	,493	3,193	,002
Stra_Bis	-,038	,014	-,408	-2,628	,011
Kual_Aud	,250	,177	,170	1,414	,163

a. Dependent Variable: Peng_Paj

9. Hasil Uji Simultan (f)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6,233	3	2,078	4,378	,007 ^b
	Residual	28,953	61	,475		
	Total	35,186	64			

a. Dependent Variable: Peng_Paj

b. Predictors: (Constant), Kual_Aud, Karak_Eks, Stra_Bis

10. Hasil Uji Parsial (t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	1 (Constant)	,044	,134		,327
Karak_Eks	4,280	1,340	,493	3,193	,002
Stra_Bis	-,038	,014	-,408	-2,628	,011
Kual_Aud	,250	,177	,170	1,414	,163

a. Dependent Variable: Peng_Paj

11. Hasil Uji Koefisien Determinasi (R2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,421 ^a	,177	,137	,68894

a. Predictors: (Constant), Kual_Aud, Karak_Eks, Stra_Bis

b. Dependent Variable: Peng_Paj

12. Hasil Uji Run Test

Runs Test

	Unstandardized Residual
Test Value ^a	-,13855
Cases < Test Value	32
Cases >= Test Value	33
Total Cases	65
Number of Runs	28
Z	-1,374
Asymp. Sig. (2-tailed)	,170

a. Median

Lampiran 4
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