

LAMPIRAN 1
DAFTAR PERUSAHAAN INDUSTRI PULP & PAPER 2009 - 2014

NO	KODE	NAMA PERUSAHAAN
1	FASW	PT. Fajar Surya Wisesa, Tbk
2	INKP	PT. Indah Kiat Pulp & Paper, Tbk
3	INRU	PT. Toba Pulp Lestari, Tbk
4	KBRI	PT. Kertas Basuki Rachmat Indonesia, Tbk
5	SPMA	PT. Suparma, Tbk
6	TKIM	PT. Pabrik Kertas Tjiwi Kimia, Tbk

Lampiran 3

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Nilai persh.	36	.52	552.25	94.5231	144.61657
Karak. Eks	36	.02	.63	.3180	.16701
Tax Avoid	36	-2.41	8.45	.2257	1.54644
Valid N (listwise)	36				

Normalitas Data

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	Unstandardized Residual	Unstandardized Residual
N		36	36	36
Normal Parameters ^{a,b}	Mean	.0000000	.0000000	.0000000
	Std. Deviation	.76243608	1.04618105	1.02413045
Most Extreme Differences	Absolute	.182	.187	.208
	Positive	.103	.178	.164
	Negative	-.182	-.187	-.208
Kolmogorov-Smirnov Z		1.090	1.120	1.250
Asymp. Sig. (2-tailed)		.186	.163	.088

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 4. Asumsi Klasik

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.526 ^a	.276	.255	1.33466	2.268

a. Predictors: (Constant), Karak. Eks

b. Dependent Variable: Tax Avoid

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.504 ^a	.254	.232	126.74152	1.675

a. Predictors: (Constant), Tax Avoid

b. Dependent Variable: Nilai persh.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.657 ^a	.431	.415	110.64289	1.526

a. Predictors: (Constant), Karak. Eks

b. Dependent Variable: Nilai persh.

Lampiran 5. Regresi Linier

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Tax Avoid	.2257	1.54644	36
Karak. Eks	.3180	.16701	36

Correlations

		Tax Avoid	Karak. Eks
Pearson Correlation	Tax Avoid	1.000	.526
	Karak. Eks	.526	1.000
Sig. (1-tailed)	Tax Avoid	.	.000
	Karak. Eks	.000	.
N	Tax Avoid	36	36
	Karak. Eks	36	36

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Karak. Eks ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Tax Avoid

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.526 ^a	.276	.255	1.33466	2.268

a. Predictors: (Constant), Karak. Eks

b. Dependent Variable: Tax Avoid

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23.137	1	23.137	12.989	.001 ^a
	Residual	60.565	34	1.781		
	Total	83.701	35			

a. Predictors: (Constant), Karak. Eks

b. Dependent Variable: Tax Avoid

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.322	.484		-2.734	.010
	Karak. Eks	4.868	1.351	.526	3.604	.001

a. Dependent Variable: Tax Avoid

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Nilai persh.	94.5231	144.61657	36
Tax Avoid	.2257	1.54644	36

Correlations

		Nilai persh.	Tax Avoid
Pearson Correlation	Nilai persh.	1.000	.504
	Tax Avoid	.504	1.000
Sig. (1-tailed)	Nilai persh.	.	.001
	Tax Avoid	.001	.
N	Nilai persh.	36	36
	Tax Avoid	36	36

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Tax Avoid ^a	.	Enter

- a. All requested variables entered.
 b. Dependent Variable: Nilai persh.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.504 ^a	.254	.232	126.74152	1.675

- a. Predictors: (Constant), Tax Avoid
 b. Dependent Variable: Nilai persh.

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	185832.3	1	185832.292	11.569	.002 ^a
	Residual	546156.1	34	16063.414		
	Total	731988.4	35			

- a. Predictors: (Constant), Tax Avoid
 b. Dependent Variable: Nilai persh.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	83.890	21.354		3.929	.000
	Tax Avoid	47.119	13.853	.504	3.401	.002

a. Dependent Variable: Nilai persh.

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Nilai persh.	94.5231	144.61657	36
Karak. Eks	.3180	.16701	36

Correlations

		Nilai persh.	Karak. Eks
Pearson Correlation	Nilai persh.	1.000	.657
	Karak. Eks	.657	1.000
Sig. (1-tailed)	Nilai persh.	.	.000
	Karak. Eks	.000	.
N	Nilai persh.	36	36
	Karak. Eks	36	36

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Karak. Eks ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Nilai persh.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.657 ^a	.431	.415	110.64289	1.526

a. Predictors: (Constant), Karak. Eks

b. Dependent Variable: Nilai persh.

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	315765.5	1	315765.476	25.794	.000 ^a
	Residual	416222.9	34	12241.849		
	Total	731988.4	35			

a. Predictors: (Constant), Karak. Eks

b. Dependent Variable: Nilai persh.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-86.338	40.103		-2.153	.039
	Karak. Eks	568.735	111.983	.657	5.079	.000

a. Dependent Variable: Nilai persh.

LAMPIRAN 2
DATA SAMPLE PERUSAHAAN 2009 - 2014

NO	TAHUN	KODE	NAMA PERUSAHAAN	Karak. Eks	Tax Avoid.	Nilai Persh.
1	2009	FASW	PT. Fajar Surya Wisesa, Tbk	0.22173	0.18925	1.43054
		INKP	PT. Indah Kiat Pulp & Paper, Tbk	0.27600	0.06976	233.11039
		INRU	PT. Toba Pulp Lestari, Tbk	0.56317	(0.54236)	141.64669
		KBRI	PT. Kertas Basuki Rachmat Indonesia, Tbk	0.08212	0	0.79141
		SPMA	PT. Suparma, Tbk	0.25829	0.63162	0.80564
		TKIM	PT. Pabrik Kertas Tjiwi Kimia, Tbk	0.23383	0.31462	92.42373
2	2010	FASW	PT. Fajar Surya Wisesa, Tbk	0.20510	0.03063	2.00143
		INKP	PT. Indah Kiat Pulp & Paper, Tbk	0.32714	0.21734	165.68206
		INRU	PT. Toba Pulp Lestari, Tbk	0.60346	(1.09393)	408.81910
		KBRI	PT. Kertas Basuki Rachmat Indonesia, Tbk	0.45560	0	1.03663
		SPMA	PT. Suparma, Tbk	0.27584	0.64880	0.75820
		TKIM	PT. Pabrik Kertas Tjiwi Kimia, Tbk	0.25782	8.45017	133.11521
3	2011	FASW	PT. Fajar Surya Wisesa, Tbk	0.24092	(0.33302)	1.96882
		INKP	PT. Indah Kiat Pulp & Paper, Tbk	0.36055	(0.15293)	101.53000
		INRU	PT. Toba Pulp Lestari, Tbk	0.57910	(0.92898)	552.25153
		KBRI	PT. Kertas Basuki Rachmat Indonesia, Tbk	0.03448	(0.21132)	1.55852
		SPMA	PT. Suparma, Tbk	0.31616	0.25534	0.76573
		TKIM	PT. Pabrik Kertas Tjiwi Kimia, Tbk	0.29248	0.15175	138.36163
4	2012	FASW	PT. Fajar Surya Wisesa, Tbk	0.26170	(1.46987)	1.51216
		INKP	PT. Indah Kiat Pulp & Paper, Tbk	0.36633	0.24849	74.35751
		INRU	PT. Toba Pulp Lestari, Tbk	0.61742	(0.22478)	495.08596
		KBRI	PT. Kertas Basuki Rachmat Indonesia, Tbk	0.01674	0.06235	1.56034
		SPMA	PT. Suparma, Tbk	0.32285	0.25660	0.74625
		TKIM	PT. Pabrik Kertas Tjiwi Kimia, Tbk	0.31512	0.56153	77.02553
5	2013	FASW	PT. Fajar Surya Wisesa, Tbk	0.25162	0.10663	1.01158
		INKP	PT. Indah Kiat Pulp & Paper, Tbk	0.34260	0.02929	89.74747
		INRU	PT. Toba Pulp Lestari, Tbk	0.61920	0	358.89167
		KBRI	PT. Kertas Basuki Rachmat Indonesia, Tbk	0.04048	(0.10657)	0.87891
		SPMA	PT. Suparma, Tbk	0.36895	(0.02428)	0.60740
		TKIM	PT. Pabrik Kertas Tjiwi Kimia, Tbk	0.35555	0.82192	58.17757
6	2014	FASW	PT. Fajar Surya Wisesa, Tbk	0.25615	(0.06904)	0.95845
		INKP	PT. Indah Kiat Pulp & Paper, Tbk	0.40467	(0.00047)	75.92453
		INRU	PT. Toba Pulp Lestari, Tbk	0.63188	0.57515	137.37798
		KBRI	PT. Kertas Basuki Rachmat Indonesia, Tbk	0.02100	(2.40701)	0.52108
		SPMA	PT. Suparma, Tbk	0.30654	0.25572	0.65624
		TKIM	PT. Pabrik Kertas Tjiwi Kimia, Tbk	0.36566	0.84750	49.70072