

Lampiran 1

TABEL PERHITUNGAN PERUSAHAAN MAKANAN DAN MINUMAN 2007

Tahun	Kode	Perusahaan	GCG			kualitas audit	leverage	Penghindaran pajak
			proporsi komisaris independen	Dewan Direksi	jumlah komite			
2007	AISA	PT. Tiga Pilar Sejahtera Food Tbk	0.333333333	1.5	1	0	0.784595661	0.110911821
2007	DLTA	PT. Delta Djakarta Tbk	0.4	1.5	1	1	0.22206975	0.322267242
2007	CEKA	PT. Cahaya Kalbar Tbk	0.333333333	1.5	1	1	0.643075272	1.499488955
2007	MYOR	PT. Mayora Indonesia Tbk	0.333333333	2	1	0	0.414665268	0.259051317
2007	INDF	PT. Indofood Sukses Makmur Tbk	0.3	4	1.333333333	1	0.70402156	0.339169167
2007	PSDN	PT. Prasadha Aneka Niaga Tbk	0.333333333	3	1	1	0.606998912	1.166721905
2007	MLBI	PT. Multi Bintang Indonesia Tbk	0.4	2	1	1	0.681897931	0.355582497
2007	STTP	PT. Siantar Top Tbk	0.5	1.5	1	0	0.306944229	0.421407992
2007	ROTI	PT. Nippon Indosari Corpindo Tbk	0.333333333	2	1	1	0.47887887	0.214871228
2007	ULTJ	PT. Ultrajaya Milk Indo	0.333333333	1.5	1	0	0.346796721	0.253562256

Lampiran 2

TABEL PERHITUNGAN PERUSAHAAN MAKANAN DAN MINUMAN 2008

Tahun	Kode	Perusahaan	GCG			kualitas audit	leverage	Penghindaran pajak
			proporsi komisaris independen	Dewan Direksi	jumlah komite			
2008	AISA	PT. Tiga Pilar Sejahtera Food Tbk	0.333333333	1.5	1	0	0.61547612	0.163826558
2008	DLTA	PT. Delta Djakarta Tbk	0.4	1.5	1	1	0.249629698	0.247069595
2008	CEKA	PT. Cahaya Kalbar Tbk	0.333333333	1.5	1	1	0.469523392	1.044702224
2008	MYOR	PT. Mayora Indonesia Tbk	0.333333333	2	1	0	0.563230716	0.30893716
2008	INDF	PT. Indofood Sukses Makmur Tbk	0.3	4.5	1.333333333	1	0.667580764	0.519061875
2008	PSDN	PT. Prasadha Aneka Niaga Tbk	0.333333333	3	1	1	0.52552324	0.380569075
2008	MLBI	PT. Multi Bintang Indonesia Tbk	0.4	2	1	1	0.634299955	0.173083293
2008	STTP	PT. Siantar Top Tbk	0.333333333	1.5	1	0	0.420124448	1.636327052
2008	ROTI	PT. Nippon Indosari Corpindo Tbk	0.5	2	1	1	0.576410451	0.164017871
2008	ULTJ	PT. Ultrajaya Milk Indo	0.333333333	1.5	1	0	0.346995166	0.04264882

Lampiran 3

TABEL PERHITUNGAN PERUSAHAAN MAKANAN DAN MINUMAN 2009

Tahun	Kode	Perusahaan	GCG			kualitas audit	leverage	Penghindaran pajak
			proporsi komisaris independen	Dewan Direksi	jumlah komite			
2009	AISA	PT. Tiga Pilar Sejahtera Food Tbk	0.333333333	1.5	1	0	0.68162232	0.276641361
2009	DLTA	PT. Delta Djakarta Tbk	0.4	2.5	1	1	0.211470949	0.289130227
2009	CEKA	PT. Cahaya Kalbar Tbk	0.333333333	1.5	1	1	0.469523392	1.044702224
2009	MYOR	PT. Mayora Indonesia Tbk	0.333333333	2	1	0	0.499913876	0.168200158
2009	INDF	PT. Indofood Sukses Makmur Tbk	0.3	4.5	1.333333333	1	0.616269469	0.477303459
2009	PSDN	PT. Prasadha Aneka Niaga Tbk	0.333333333	3	1	1	0.508614194	0.429527044
2009	MLBI	PT. Multi Bintang Indonesia Tbk	0.4	2	1	1	0.893964055	0.32742211
2009	STTP	PT. Siantar Top Tbk	0.333333333	1.5	1	0	0.26281361	0.147722046
2009	ROTI	PT. Nippon Indosari Corpindo Tbk	0.5	1.5	1	1	0.516280079	0.696773614
2009	ULTJ	PT. Ultrajaya Milk Indo	0.333333333	1.5	1	0	0.310592489	0.334581331

Lampiran 4

TABEL PERHITUNGAN PERUSAHAAN MAKANAN DAN MINUMAN 2010

Tahun	Kode	Perusahaan	GCG			kualitas audit	leverage	Penghindaran pajak
			proporsi komisaris independen	Dewan Direksi	jumlah komite			
2010	AISA	PT. Tiga Pilar Sejahtera Food Tbk	0.333333333	1.5	1	0	0.695362043	0.039827149
2010	DLTA	PT. Delta Djakarta Tbk	0.4	2.5	1	1	0.162613029	0.453098958
2010	CEKA	PT. Cahaya Kalbar Tbk	0.333333333	1.5	1	1	0.636962108	0.450535696
2010	MYOR	PT. Mayora Indonesia Tbk	0.333333333	2.5	1	0	0.536164963	0.26663718
2010	INDF	PT. Indofood Sukses Makmur Tbk	0.333333333	4.5	1.333333333	1	0.474302782	0.347815274
2010	PSDN	PT. Prasadha Aneka Niaga Tbk	0.333333333	3	1	1	0.533256556	0.424796972
2010	MLBI	PT. Multi Bintang Indonesia Tbk	0.285714286	2	1	1	0.585458217	0.255864562
2010	STTP	PT. Siantar Top Tbk	0.333333333	1.5	1.333333333	0	0.311015043	0.170028708
2010	ROTI	PT. Nippon Indosari Corpindo Tbk	0.333333333	3	1	1	0.19852154	0.230670201
2010	ULTJ	PT. Ultrajaya Milk Indo	0.333333333	1.5	1	0	0.35157671	0.147534845

Lampiran 5

TABEL PERHITUNGAN PERUSAHAAN MAKANAN DAN MINUMAN 2011

Tahun	Kode	Perusahaan	GCG			kualitas audit	leverage	Penghindaran pajak
			proporsi komisaris independen	Dewan Direksi	jumlah komite			
2011	AISA	PT. Tiga Pilar Sejahtera Food Tbk	0.4	1.5	1	0	0.489509956	0.066055006
2011	DLTA	PT. Delta Djakarta Tbk	0.4	2.5	1	1	0.177014001	0.253986
2011	CEKA	PT. Cahaya Kalbar Tbk	0.333333333	1.5	1	1	0.508042294	0.10101732
2011	MYOR	PT. Mayora Indonesia Tbk	0.4	2.5	1	0	0.632617267	0.346664452
2011	INDF	PT. Indofood Sukses Makmur Tbk	0.333333333	4.5	1.333333333	1	0.410102181	0.288255017
2011	PSDN	PT. Prasadha Aneka Niaga Tbk	0.333333333	3	1	1	0.510428206	0.53118522
2011	MLBI	PT. Multi Bintang Indonesia Tbk	0.428571429	2	1	1	0.565935601	0.249734381
2011	STTP	PT. Siantar Top Tbk	0.333333333	1.5	1	0	0.475734896	0.174845749
2011	ROTI	PT. Nippon Indosari Corpindo Tbk	0.333333333	3	1	1	0.280180993	0.293380129
2011	ULTJ	PT. Ultrajaya Milk Indo	0.333333333	1.5	1	0	0.356434335	0.465321891

Lampiran 6

TABEL PERHITUNGAN PERUSAHAAN MAKANAN DAN MINUMAN 2012

Tahun	Kode	Perusahaan	GCG			kualitas audit	leverage	Penghindaran pajak
			proporsi komisaris independen	Dewan Direksi	jumlah komite			
2012	AISA	PT. Tiga Pilar Sejahtera Food Tbk	0.4	2	1	0	0.474230629	0.075585965
2012	DLTA	PT. Delta Djakarta Tbk	0.4	2.5	1	1	0.1973621	0.259748157
2012	CEKA	PT. Cahaya Kalbar Tbk	0.333333333	1.5	1	1	0.549084101	0.550314148
2012	MYOR	PT. Mayora Indonesia Tbk	0.4	2	1	0	0.630491054	0.138502957
2012	INDF	PT. Indofood Sukses Makmur Tbk	0.428571429	3.5	1.333333333	1	0.42447315	0.355937694
2012	PSDN	PT. Prasadha Aneka Niaga Tbk	0.333333333	3	1	1	0.399984448	1.02218686
2012	MLBI	PT. Multi Bintang Indonesia Tbk	0.428571429	2	1	1	0.713681201	0.313598272
2012	STTP	PT. Siantar Top Tbk	0.5	1.5	1	0	0.53618787	0.185013704
2012	ROTI	PT. Nippon Indosari Corpindo Tbk	0.333333333	3	1	1	0.446773277	0.212636716
2012	ULTJ	PT. Ultrajaya Milk Indo	0.333333333	1.5	1	0	0.307450555	0.154850014

Lampiran 7

TABEL PERHITUNGAN PERUSAHAAN MAKANAN DAN MINUMAN 2013

Tahun	Kode	Perusahaan	GCG			kualitas audit	leverage	Penghindaran pajak
			proporsi komisaris independen	Dewan Direksi	jumlah komite			
2013	AISA	PT. Tiga Pilar Sejahtera Food Tbk	0.333333333	2	1	0	0.530600356	0.057130338
2013	DLTA	PT. Delta Jakarta Tbk	0.4	2.5	1	1	0.219693016	0.279235026
2013	CEKA	PT. Cahaya Kalbar Tbk	0.333333333	2	1	1	0.506113079	0.271782669
2013	MYOR	PT. Mayora Indonesia Tbk	0.4	2.5	1	0	0.598989649	0.254791868
2013	INDF	PT. Indofood Sukses Makmur Tbk	0.428571429	4	1	1	0.508621353	0.422569477
2013	PSDN	PT. Prasadha Aneka Niaga Tbk	0.333333333	3	1	1	0.387533103	0.644811719
2013	MLBI	PT. Multi Bintang Indonesia Tbk	0.428571429	2	1	1	0.445880477	0.219133832
2013	STTP	PT. Siantar Top Tbk	0.333333333	1.5	1	0	0.527822881	0.218960855
2013	ROTI	PT. Nippon Indosari Corpindo Tbk	0.333333333	3	1	1	0.568035123	0.264576905
2013	ULTJ	PT. Ultrajaya Milk Indo	0.333333333	1.5	1	0	0.283279451	0.390265267

Lampiran 8

TABEL PERHITUNGAN PERUSAHAAN MAKANAN DAN MINUMAN 2014

Tahun	Kode	Perusahaan	GCG			kualitas audit	leverage	Penghindaran pajak
			proporsi komisaris independen	Dewan Direksi	jumlah komite			
2014	AISA	PT. Tiga Pilar Sejahtera Food Tbk	0.4	1.5	1.333333333	0	0.512628316	0.07464011
2014	DLTA	PT. Delta Djakarta Tbk	0.333333333	2.5	1	1	0.229320569	0.266148894
2014	CEKA	PT. Cahaya Kalbar Tbk	0.333333333	2	1	1	0.581395354	0.345541314
2014	MYOR	PT. Mayora Indonesia Tbk	0.4	2	1	0	0.601543878	1.215267932
2014	INDF	PT. Indofood Sukses Makmur Tbk	0.375	4.5	1	1	0.520259356	0.385058539
2014	PSDN	PT. Prasadha Aneka Niaga Tbk	0.333333333	3	1	1	0.390308663	1.229152115
2014	MLBI	PT. Multi Bintang Indonesia Tbk	0.5	2	1	1	0.751777525	0.315184471
2014	STTP	PT. Siantar Top Tbk	0.5	1.5	1	0	0.5191205	0.31794953
2014	ROTI	PT. Nippon Indosari Corpindo Tbk	0.333333333	3	1	1	0.551950665	0.190315618
2014	ULTJ	PT. Ultrajaya Milk Indo	0.333333333	1.5	1	0	0.223506044	0.334868188

Lampiran 9. Kualitas Audit 1

Tahun	Kode Perusahaan	Kualitas auditor	Kelompok
2007	AISA	RSM! AJJ Associate	0
	DLTA	Deloitte	1
	CEKA	Kosasih, Nur diyaman	0
	MYOR	Moore Stephens	0
	INDF	Ernst & Young	1
	PSDN	Ernst & Young	1
	MLBI	KPMG	1
	STTP	Adi Jimmy Arthawan	0
	ROTI	Ernst & Young	1
	ULTJ	KBS koesbandijah, beddy samsi, setiasih	0
2008	AISA	RSM! AJJ Associate	0
	DLTA	Deloitte	1
	CEKA	Ernst & Young	1
	MYOR	Moore Stephens	0
	INDF	Ernst & Young	1
	PSDN	Ernst & Young	1
	MLBI	KPMG	1
	STTP	Adi Jimmy Arthawan	0
	ROTI	Ernst & Young	1
	ULTJ	KBS koesbandijah, beddy samsi, setiasih	0
2009	AISA	RSM! aJJ Associate	0
	DLTA	Deloitte	1
	CEKA	Ernst & Young	1
	MYOR	Moore Stephens	0
	INDF	Ernst & Young	1
	PSDN	Ernst & Young	1
	MLBI	KPMG	1
	STTP	RSM! AJJ Associate	0
	ROTI	Ernst & Young	1
	ULTJ	KBS koesbandjah, beddy samsi, setiasih	0
2010	AISA	RSM! AJJ Associate	0
	DLTA	Deloitte	1
	CEKA	Ernst & Young	1
	MYOR	Moore Stephens	0
	INDF	Ernst & Young	1
	PSDN	Ernst & Young	1
	MLBI	KPMG	1
	STTP	RSM! AJJ Associate	0
	ROTI	Ernst & Young	1
	ULTJ	KBS koesbandijah, beddy samsi, setiasih	0

Lampiran 10. Kualitas Audit 2

Tahun	Kode Perusahaan	Kualitas auditor	Kelompok
2011	AISA	RSM! AJJ Associate	0
	DLTA	Deloitte	1
	CEKA	Ernst & Young	1
	MYOR	Moore Stephens	0
	INDF	Ernst & Young	1
	PSDN	Ernst & Young	1
	MLBI	KPMG	1
	STTP	HLB Hadori Sugiarto Adi dan Rekan	0
	ROTI	Ernst & Young	1
	ULTJ	KBS koesbandijah, beddy samsi, setiasih	0
	2012	AISA	RSM! AJJ Associate
DLTA		Deloitte	1
CEKA		Ernst & Young	1
MYOR		Moore Stephens	0
INDF		Ernst & Young	1
PSDN		Ernst & Young	1
MLBI		PWC	1
STTP		HLB Hadori Sugiarto Adi dan Rekan	0
ROTI		Ernst & Young	1
ULTJ		Bambang Budi Tresno	0
2013		AISA	RSM! AJJ Associate
	DLTA	Deloitte	1
	CEKA	Ernst & Young	1
	MYOR	Moore Stephens	0
	INDF	Ernst & Young	1
	PSDN	Ernst & Young	1
	MLBI	KPMG	1
	STTP	HLB Hadori Sugiarto Adi dan Rekan	0
	ROTI	Ernst & Young	1
	ULTJ	BDO Tanubrata Sutanto Fahmi & Rekan	0
	2014	AISA	RSM! AJJ Associate
DLTA		Deloitte	1
CEKA		Ernst & Young	1
MYOR		Moore Stephens	0
INDF		Ernst & Young	1
PSDN		Ernst & Young	1
MLBI		KPMG	1
STTP		HLB Hadori Sugiarto Adi dan Rekan	0
ROTI		Ernst & Young	1
ULTJ		BDO Tanubrata Sutanto Fahmi & Rekan	0

Lampiran 11. Data yang di Outlier

Tahun	Kode Perusahaan	Zkomindep	Zdireksi	Zkomite	Zkual	ZDAR	ZCETR
2007	CEKA	-0.59771	-0.8642	-0.33124	0.81138	1.03899	3.48682
2008	STTP	-0.59771	-0.8642	-0.33124	-1.21707	-0.36631	3.91272
2014	MYOR	0.67559	-0.28807	-0.33124	-1.21707	0.77721	2.60218
2014	PSDN	-0.59771	0.8642	-0.33124	0.81138	-0.55424	2.64539
2007	PSDN	-0.59771	0.8642	-0.33124	0.81138	0.81159	2.45108
2009	MLBI	0.67559	-0.28807	-0.33124	0.81138	2.62038	-0.16125
2007	STTP	2.58554	-0.8642	-0.33124	-1.21707	-1.0797	0.13128
2008	ROTI	2.58554	-0.28807	-0.33124	0.81138	0.61879	-0.66984
2009	ROTI	2.58554	-0.8642	-0.33124	0.81138	0.23978	0.98836
2012	STTP	2.58554	-0.8642	-0.33124	-1.21707	0.36526	-0.6045
2014	MLBI	2.58554	-0.28807	-0.33124	0.81138	1.72416	-0.19934
2014	STTP	2.58554	-0.8642	-0.33124	-1.21707	0.25768	-0.19073
2011	MLBI	1.22129	-0.28807	-0.33124	0.81138	0.55276	-0.40305
2012	INDF	1.22129	1.44034	2.98119	0.81138	-0.3389	-0.07249
2012	MLBI	1.22129	-0.28807	-0.33124	0.81138	1.48403	-0.20428
2013	INDF	1.22129	2.01648	-0.33124	0.81138	0.1915	0.1349
2013	MLBI	1.22129	-0.28807	-0.33124	0.81138	-0.20396	-0.4983

Lampiran 12. Hasil Spss

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Komindep	63	.29	.40	.3475	.03145
Direksi	63	1.50	4.50	2.2778	.89703
Komite	63	1.00	1.33	1.0370	.10560
Kual	63	.00	1.00	.5714	.49885
DAR	63	.16	.78	.4577	.15713
CETR	63	.04	1.04	.3112	.21021
Valid N (listwise)	63				

One-Sample Kolmogorov-Smirnov Test

		Komindep	Direksi	Komite	Kual	DAR	CETR
N		80	80	80	80	80	80
Normal Parameters ^{a,b}	Mean	.3646	2.2500	1.0333	.6000	.4782	.3792
	Std. Deviation	.05236	.86785	.10063	.49299	.15865	.32128
Most Extreme Differences	Absolute	.362	.238	.530	.391	.103	.229
	Positive	.362	.238	.530	.288	.067	.229
	Negative	-.225	-.194	-.370	-.391	-.103	-.145
Test Statistic		.362	.238	.530	.391	.103	.229
Asymp. Sig. (2-tailed)		.000 ^c	.000 ^c	.000 ^c	.000 ^c	.035 ^c	.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

One-Sample Kolmogorov-Smirnov Test

		ERR_1
N		63
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.56180442
Most Extreme Differences	Absolute	.062
	Positive	.056
	Negative	-.062
Test Statistic		.062
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.

Coefficients

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	LNDAR	.872	1.146
	LNKomindep	.871	1.148
	LNDireksi	.542	1.846
	LNKomite	.766	1.306
	Kual	.637	1.569

a. Dependent Variable: LNCETR

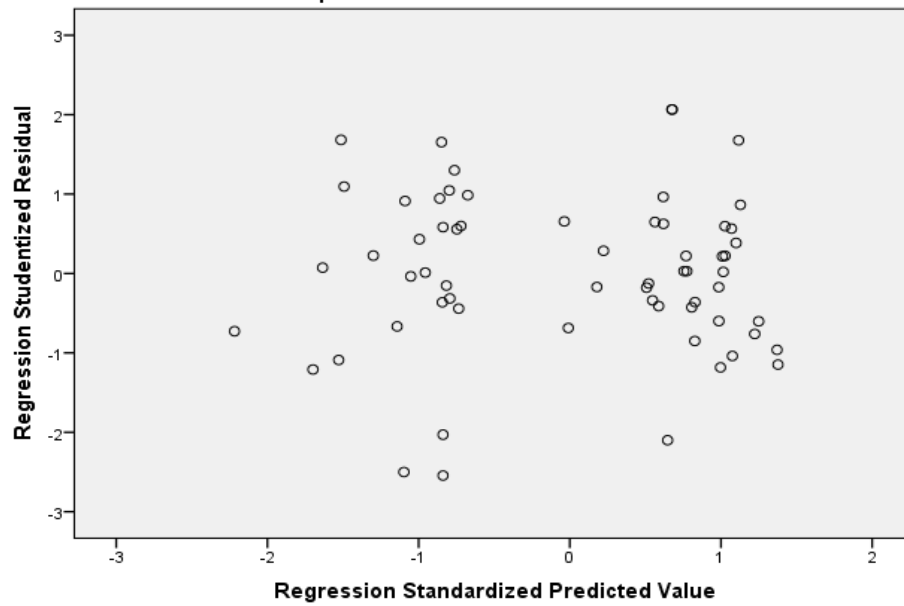
Model Summary^b

Model	Durbin-Watson
1	2.365

- a. Predictors: (Constant), LNDAR, LNDireksi, LNKomindep, LNKomite, Kual
- b. Dependent Variable: LNCETR

Scatterplot

Dependent Variable: LNCETR



ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.268	4	.317	2.121	.090 ^b
	Residual	8.666	58	.149		
	Total	9.934	62			

- a. Dependent Variable: LNDAR
- b. Predictors: (Constant), Kual, LNKomindep, LNKomite, LNDireksi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.240	.614		-3.649	.001
	LNKomindep	-1.280	.574	-.281	-2.231	.030
	LNDireksi	.149	.187	.133	.801	.427
	LNKomite	.261	.615	.059	.424	.673
	Kual	-.160	.121	-.200	-1.321	.192

a. Dependent Variable: LNDAR

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.357 ^a	.128	.067	.38655

a. Predictors: (Constant), Kual, LNKomindep, LNKomite, LNDireksi

b. Dependent Variable: LNDAR

ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
Equation 1	Regression	9.543	5	1.909	5.559	.000
	Residual	19.569	57	.343		
	Total	29.112	62			

Coefficients

		Unstandardized Coefficients		Beta	t	Sig.
		B	Std. Error			
Equation 1	(Constant)	-3.677	1.032		-3.564	.001
	LNDAR	-.146	.199	-.085	-.733	.466
	LNKomindep	-1.575	.906	-.202	-1.738	.088
	LNDireksi	.216	.284	.112	.758	.452
	LNKomite	-.684	.933	-.091	-.734	.466
	Kual	.638	.187	.465	3.417	.001

Model Summary

Equation 1	Multiple R	.573
	R Square	.328
	Adjusted R Square	.269
	Std. Error of the Estimate	.586