

Lampiran

Perusahaan Populasi

No.	Kode Perusahaan	Nama Perusahaan	Tanggal Pendaftaran
1	ADES	Akasha Wira International Tbk d	13/06/1994
2	ADMG	Polychem Indonesia Tbk	20/10/1993
3	AISA	Tiga Pilar Sejahtera Food Tbk	11/06/1997
4	AKKU	Alam Karya Unggul Tbk	01/11/2004
5	AKPI	Argha Karya Prima Industry Tbk	18/12/1992
6	ALDO	Alkindo Naratama Tbk	12/07/2011
7	ALKA	Alaska Industrindo Tbk	12/07/1990
8	ALMI	Alumindo Light Metal Industry Tbk	02/01/1997
9	ALTO	Tri Banyan Tirta Tbk	10/07/2012
10	AMFG	Asahimas Flat Glass Tbk	08/11/1995
11	AMIN	Ateliers Mecaniques D'Indonesie Tbk	10/12/2015
12	APLI	Asiaplast Industries Tbk	01/05/2000
13	ARGO	Argo Pantess Tbk	07/01/1991
14	ARNA	Arwana Citra Mulia Tbk	17/07/2001
15	ASII	Astra International Tbk	04/04/1990
16	AUTO	Astra Auto Part Tbk	15/06/1998
17	BAJA	Saranacentral Bajatama Tbk	21/12/2011
18	BATA	Sepatu Bata Tbk	24/03/1982
19	BIMA	Primarindo Asia Infrastructure Tbk d	30/08/1994
20	BOLT	Garuda Metalindo Tbk	07/07/2015
21	BRAM	Indo Kordsa Tbk d	05/09/1990
22	BRNA	Berlina Tbk	06/11/1989
23	BRPT	Barito Pasific Tbk	01/10/1993
24	BTON	Beton Jaya Manunggal Tbk	18/07/2001
25	BUDI	Budi Starch and Sweetener Tbk d	08/05/1995
26	CEKA	Wilmar Cahaya Indonesia Tbk d	09/07/1996
27	CINT	Chitose Internasional Tbk	27/06/2014
28	CNTX	Centex Tbk	22/05/1979
29	CPIN	Charoen Pokphand Indonesia Tbk	18/03/1991
30	CTBN	Citra Turbindo Tbk	28/11/1989
31	DAJK	Dwi Aneka Jaya Kemasindo Tbk	14/05/2014
32	DLTA	Delta Djakarta Tbk	12/02/1984
33	DPNS	Duta Pertiwi Nusantara	08/08/1990
34	DVLA	Darya Varia Laboratoria Tbk	11/11/1994
35	EKAD	Ekadharm International Tbk	14/08/1990
36	ERTX	Eratex Djaya Tbk	21/08/1990
37	ESTI	Ever Shine Textile Industry Tbk	13/10/1992

38	ETWA	Eterindo Wahanatama Tbk	16/05/1997
39	FASW	Fajar Surya Wisesa Tbk	01/12/1994
40	FPNI	Lotte Chemical Titan Tbk d	21/03/2002
41	GDST	Gunawan Dianjaya Steel Tbk	23/12/2009
42	GDYR	Goodyear Indonesia Tbk	01/12/1980
43	GGRM	Gudang Garam Tbk	27/08/1990
44	GJTL	Gajah Tunggal Tbk	08/05/1990
45	HDTX	Panasia Indo Resources Tbk d	06/06/1990
46	HMSP	Hanjaya Mandala Sampoerna Tbk	15/08/1990
47	ICBP	Indofood CBP Sukses Makmur Tbk	07/10/2010
48	IGAR	Champion Pasific Indonesia Tbk d	05/11/1990
49	IKAI	Inti Keramik Alam Asri Industri Tbk	04/06/1997
50	IKBI	Sumi Indo Kabel Tbk	21/01/1991
51	IMAS	Indomobil Sukses International Tbk	15/09/1993
52	IMPC	Impack Pratama Industri Tbk	17/12/2014
53	INAF	Indofarma Tbk	17/04/2001
54	INAI	Indal Aluminium Industry Tbk	05/12/1994
55	INCI	Intan Wijaya International Tbk	24/07/1990
56	INDF	Indofood Sukses Makmur Tbk	14/07/1994
57	INDR	Indo Rama Synthetic Tbk	03/08/1990
58	INDS	Indospring Tbk	10/08/1990
59	INKP	Indah Kiat Pulp & paper Tbk	16/07/1990
60	INRU	Toba Pulp Lestari Tbk	18/06/1990
61	INTP	Indocement Tunggal Prakasa Tbk	05/12/1989
62	IPOL	Indopoly Swakarsa Industry Tbk	09/07/2010
63	ISSP	Steel Pipe Industry of Indonesia Tbk	22/02/2013
64	JECC	Jembo Cable Company Tbk	18/11/1992
65	JKSW	Jakarta Kyoei Steel Work LTD Tbk	06/08/1997
66	JPFA	Japfa Comfeed Indonesia Tbk	23/10/1989
67	JPRS	Jaya Pari Steel Tbk	08/08/1989
68	KAEF	Kimia Farma Tbk	04/07/2001
69	KBLI	KMI Wire and Cable Tbk	06/07/1992
70	KBLM	Kabelindo Murni Tbk	01/06/1992
71	KBRI	Kertas Basuki Rachmat Indonesia Tbk	11/07/2008
72	KDSI	Kedaung Setia Industrial Tbk	29/07/1996
73	KIAS	Keramika Indonesia Assosiasi Tbk	08/12/1994
74	KICI	Kedaung Indag Can Tbk	28/10/1993
75	KINO	Kino Indonesia Tbk	11/12/2015
76	KLBF	Kalbe Farma Tbk	30/07/1991
77	KRAH	Grand Kartech Tbk	08/11/2013
78	KRAS	Krakatau Steel Tbk	10/11/2010

79	LION	Lion Metal Works Tbk	20/08/1993
80	LMPI	Langgeng Makmur Industry Tbk	17/10/1994
81	LMSH	Lionmesh Prima Tbk	04/06/1990
82	LPIN	Multi Prima Sejahtera Tbk d	05/02/1990
83	MAIN	Malindo Feedmill Tbk	10/02/2006
84	MASA	Multistrada Arah Sarana Tbk	09/06/2005
85	MBTO	Martina Berto Tbk	13/01/2011
86	MERK	Merck Tbk	23/07/1981
87	MLBI	Multi Bintang Indonesia Tbk	17/01/1994
88	MLIA	Mulia Industrindo Tbk	17/01/1994
89	MRAT	Mustika Ratu Tbk	27/07/1995
90	MYOR	Mayora Indah Tbk	04/07/1990
91	MYTX	Apac Citra Centertex Tbk	10/10/1989
92	NIKL	Pelat Timah Nusantara Tbk	14/12/2009
93	NIPS	Nippres Tbk	24/07/1991
94	PBRX	Pan Brothers Tbk	16/08/1990
95	PICO	Pelangi Indah Canindo Tbk	23/09/1996
96	POLY	Asia Pasific Fibers Tbk d	12/03/1991
97	PRAS	Prima alloy steel Universal Tbk	12/07/1990
98	PSDN	Prashida Aneka Niaga Tbk	18/10/1994
99	PTSN	Sat Nusa Persada Tbk	08/11/2007
100	PYFA	Pyridam Farma Tbk	16/10/2001
101	RICY	Ricky Putra Globalindo Tbk	22/01/1998
102	RMBA	Bentoel International Investama Tbk	05/03/1990
103	ROTI	Nippon Indosari Corporindo Tbk	28/06/2010
104	SCCO	Supreme Cable Manufacturing and Commerce Tbk	20/07/1982
105	SCPI	Schering Plough Indonesia Tbk	08/06/1990
106	SIAP	Sekawan Intipratama Tbk	17/10/2008
107	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	18/12/2013
108	SIMA	Siwani Makmur Tbk	03/06/1994
109	SIPD	Siearad Produce Tbk	27/12/1996
110	SKBM	Sekar Bumi Tbk	05/01/1993
111	SKLT	Sekar Laut Tbk	08/09/1993
112	SMBR	Semen Baturaja Persero Tbk	28/06/2013
113	SMCB	Holcim Indonesia Tbk d	10/08/1997
114	SMGR	Semen Indonesia Tbk d	08/07/1991
115	SMSM	Selamat Sempurna Tbk	09/09/1996
116	SOBI	Sorini Agro Asia Corporindo Tbk	03/08/1992
117	SPMA	Suparma Tbk	16/11/1994
118	SQBI&SQBB	Taisho Pharmaceutical Indonesia Tbk	29/03/1983
119	SRIL	Sri Rejeki Isman Tbk	17/06/2013

120	SRSN	Indo Acitama Tbk	11/01/1993
121	SSTM	Sunson Textile Manufacturer Tbk	20/08/1997
122	STAR	Star Petrochem Tbk	13/07/2011
123	STTP	Siantar Top Tbk	16/12/1996
124	SULI	SLJ Global Tbk d	21/03/1994
125	TALF	Tunas Alfin Tbk	17/01/2014
126	TBMS	Tembaga Mulia Semanan Tbk	30/09/1993
127	TCID	Mandom Indonesia Tbk	23/09/1993
128	TFCO	Tifico Fiber Indonesia Tbk	26/02/1980
129	TIRT	Tirta Mahakam Resources Tbk	13/12/1999
130	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	03/04/1990
131	TOTO	Surya Toto Indonesia Tbk	30/10/1990
132	TPIA	Chandra Asri Petrochemical	26/05/2008
133	TRIS	Trisula International Tbk	28/06/2012
134	TRST	Trias Sentosa Tbk	02/07/1990
135	TSPC	Tempo Scan Pasific Tbk	17/06/1994
136	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	02/07/1990
137	UNIC	Unggul Indah Cahaya Tbk	06/11/1989
138	UNIT	Nusantara Inti Corpora Tbk	18/04/2002
139	UNVR	Unilever Indonesia Tbk	11/01/1982
140	VOKS	Voksel Electric Tbk	20/12/1990
141	WIIM	Wisnilak Inti Makmur Tbk	18/12/2012
142	WSBP	Waskita Beton Precast Tbk	20/09/2016
143	WTON	Wijaya Karya Beton Tbk	08/04/2014
144	YPAS	Yana Prima Hasta Persada Tbk	05/03/2008

Data Sample

No.	Kode Perusahaan	Tahun	Y1	X1	X2	X3
			CETR	Kom_Audit	Kom_Indp	Kom_Rem
1	AMFG	2011	0.25	0.25	0.33	3
2	AMFG	2012	0.25	0.25	0.33	3
3	AMFG	2013	0.25	0.25	0.33	3
4	AMFG	2014	0.23	0.25	0.33	3
5	AMFG	2015	0.26	0.25	0.33	3
6	Bata	2011	0.41	0.33	0.50	4
7	Bata	2012	0.43	0.33	0.50	4
8	Bata	2013	0.44	0.33	0.40	4
9	Bata	2014	0.40	0.33	0.50	4
10	Bata	2015	0.15	0.33	0.50	4
11	BRAM	2011	1.81	0.33	0.40	3
12	BRAM	2012	0.12	0.33	0.40	3
13	BRAM	2013	0.51	0.33	0.40	3
14	BRAM	2014	0.37	0.33	0.40	3
15	BRAM	2015	0.45	0.33	0.40	3
16	CEKA	2011	0.35	0.33	0.33	3
17	CEKA	2012	0.43	0.33	0.33	3
18	CEKA	2013	0.33	0.33	0.33	3
19	CEKA	2014	0.39	0.33	0.33	3
20	CEKA	2015	0.34	0.33	0.33	3
21	CTBN	2011	0.22	0.67	0.33	3

22	CTBN	2012	0.37	0.67	0.33	3
23	CTBN	2013	0.39	0.67	0.33	3
24	CTBN	2014	0.36	0.67	0.33	3
25	CTBN	2015	0.05	0.67	0.33	3
26	DPNS	2011	0.13	0.67	0.33	3
27	DPNS	2012	0.25	0.67	0.33	3
28	DPNS	2013	0.31	0.67	0.33	3
29	DPNS	2014	0.18	0.67	0.33	3
30	DPNS	2015	0.20	0.67	0.33	3
31	FASW	2011	0.38	1.00	0.40	4
32	FASW	2012	1.08	1.00	0.40	4
33	FASW	2013	0.32	1.00	0.40	4
34	FASW	2014	0.45	1.00	0.40	4
35	FASW	2015	0.30	1.00	0.40	4
36	GDST	2011	0.40	1.00	0.33	3
37	GDST	2012	0.33	1.00	0.33	3
38	GDST	2013	0.32	1.00	0.33	3
39	GDST	2014	0.36	1.00	0.33	3
40	GDST	2015	0.33	1.00	0.33	3
41	GGRM	2011	0.25	0.33	0.33	4
42	GGRM	2012	0.26	0.33	0.33	4
43	GGRM	2013	0.53	0.33	0.33	4
44	GGRM	2014	0.25	0.33	0.50	4
45	GGRM	2015	0.25			

				0.67	0.50	4
46	HMSP	2011	0.35	0.33	0.50	3
47	HMSP	2012	0.35	0.33	0.50	3
48	HMSP	2013	0.34	0.33	0.50	3
49	HMSP	2014	0.35	0.33	0.40	3
50	HMSP	2015	0.34	0.33	0.40	3
51	ICBP	2011	0.33	0.50	0.43	3
52	ICBP	2012	0.33	0.50	0.43	3
53	ICBP	2013	0.33	0.50	0.43	3
54	ICBP	2014	0.34	0.50	0.50	3
55	ICBP	2015	0.37	0.67	0.50	3
56	INDF	2011	0.23	0.50	0.38	3
57	INDF	2012	0.24	0.50	0.38	3
58	INDF	2013	0.27	0.50	0.38	3
59	INDF	2014	0.29	0.50	0.38	3
60	INDF	2015	0.35	0.50	0.38	3
61	INTP	2011	0.24	1.00	0.43	3
62	INTP	2012	0.24	1.00	0.43	3
63	INTP	2013	0.24	1.00	0.43	3
64	INTP	2014	0.22	1.00	0.43	3
65	INTP	2015	0.23	1.00	0.43	3
66	IPOL	2011	0.25	1.00	0.33	3
67	IPOL	2012	0.18	1.00	0.33	3
68	IPOL	2013	0.17	1.00	0.33	3

69	IPOL	2014	0.5	1.00	0.33	3
70	IPOL	2015	0.61	1.00	0.33	3
71	JECC	2011	0.39	0.67	0.67	3
72	JECC	2012	0.54	0.67	0.67	3
73	JECC	2013	0.25	0.67	0.67	3
74	JECC	2014	0.39	0.67	0.67	3
75	JECC	2015	2.45	0.67	0.67	3
76	JPRS	2011	0.28	1.00	0.50	3
77	JPRS	2012	0.28	1.00	0.50	3
78	JPRS	2013	0.22	1.00	0.50	3
79	JPRS	2014	0.17	1.00	0.50	3
80	JPRS	2015	0.21	1.00	0.50	3
81	KAEF	2011	0.26	0.67	0.40	3
82	KAEF	2012	0.26	0.67	0.40	3
83	KAEF	2013	0.24	0.67	0.40	3
84	KAEF	2014	0.25	0.67	0.40	3
85	KAEF	2015	0.25	0.67	0.40	3
86	KBLM	2011	0.25	0.67	0.33	3
87	KBLM	2012	0.26	0.67	0.33	3
88	KBLM	2013	0.28	0.67	0.33	3
89	KBLM	2014	0.25	0.67	0.33	3
90	KBLM	2015	0.41	0.67	0.33	3
91	KDSI	2011	0.24	0.67	0.50	4
92	KDSI	2012	0.23			

				0.67	0.50	4
93	KDSI	2013	0.24	0.67	0.50	4
94	KDSI	2014	0.23	0.67	0.50	4
95	KDSI	2015	0.23	0.67	0.50	4
96	LION	2011	0.22	0.67	0.33	3
97	LION	2012	0.18	0.67	0.33	3
98	LION	2013	0.24	0.67	0.33	3
99	LION	2014	0.22	0.67	0.33	3
100	LION	2015	0.21	0.67	0.33	3
101	LMPI	2011	0.43	0.67	0.50	3
102	LMPI	2012	1.17	0.67	0.50	3
103	LMPI	2013	0.16	0.67	0.50	3
104	LMPI	2014	0.75	0.67	0.50	3
105	LMPI	2015	0.73	0.67	0.50	3
106	LMSH	2011	0.39	0.67	0.33	3
107	LMSH	2012	0.09	0.67	0.33	3
108	LMSH	2013	0.35	0.67	0.33	3
109	LMSH	2014	0.49	0.67	0.33	3
110	LMSH	2015	0.96	0.67	0.33	3
111	MAIN	2011	0.29	0.60	0.60	3
112	MAIN	2012	0.27	0.60	0.60	3
113	MAIN	2013	0.29	0.60	0.60	3
114	MAIN	2014	0.28	0.60	0.60	3
115	MAIN	2015	0.16	0.60	0.60	3

116	PBRX	2011	0.25	1.00	0.67	3
117	PBRX	2012	0.30	1.00	0.67	3
118	PBRX	2013	0.22	1.00	0.67	3
119	PBRX	2014	0.38	1.00	0.67	3
120	PBRX	2015	0.33	1.00	0.67	3
121	RICY	2011	0.28	1.00	0.33	3
122	RICY	2012	0.39	1.00	0.33	3
123	RICY	2013	0.86	1.00	0.33	3
124	RICY	2014	0.50	1.00	0.33	3
125	RICY	2015	0.66	1.00	0.33	3
126	SKBM	2011	0.25	0.67	0.33	3
127	SKBM	2012	0.30	0.67	0.33	3
128	SKBM	2013	0.34	0.67	0.33	3
129	SKBM	2014	0.23	0.67	0.33	3
130	SKBM	2015	0.34	0.67	0.33	3
131	SKLT	2011	0.25	0.67	0.33	3
132	SKLT	2012	0.32	0.67	0.33	3
133	SKLT	2013	0.31	0.67	0.33	3
134	SKLT	2014	0.3	0.67	0.33	3
135	SKLT	2015	0.27	0.67	0.33	3
136	SMSM	2011	0.28	0.67	0.33	3
137	SMSM	2012	0.29	0.67	0.33	3
138	SMSM	2013	0.31	0.67	0.33	3
139	SMSM	2014				

			0.28	0.67	0.33	3
140	SMSM	2015	0.27	0.67	0.33	3
141	SRSN	2011	0.29	1.00	0.38	3
142	SRSN	2012	0.34	1.00	0.38	3
143	SRSN	2013	0.51	1.00	0.38	3
144	SRSN	2014	0.52	1.00	0.38	3
145	SRSN	2015	0.25	1.00	0.38	3
146	STTP	2011	0.41	0.67	0.50	3
147	STTP	2012	0.25	0.67	0.50	3
148	STTP	2013	0.25	0.67	0.50	3
149	STTP	2014	0.36	0.67	0.50	3
150	STTP	2015	0.25	0.67	0.50	3
151	TBMS	2011	0.26	0.67	0.40	3
152	TBMS	2012	0.51	0.67	0.40	3
153	TBMS	2013	0.15	0.67	0.40	3
154	TBMS	2014	0.36	0.67	0.40	3
155	TBMS	2015	0.56	0.67	0.40	3
156	TRST	2011	0.25	0.67	0.33	4
157	TRST	2012	0.31	0.67	0.33	4
158	TRST	2013	1.20	0.67	0.33	4
159	TRST	2014	1.09	0.67	0.50	4
160	TRST	2015	1.02	0.67	0.50	4
161	ULTJ	2011	0.22	0.67	0.33	3
162	ULTJ	2012	0.30	0.67	0.33	3

163	ULTJ	2013	0.34	0.67	0.33	3
164	ULTJ	2014	0.32	0.67	0.33	3
165	ULTJ	2015	0.34	0.67	0.33	3
166	UNVR	2011	0.34	0.67	0.80	3
167	UNVR	2012	0.34	0.67	0.80	3
168	UNVR	2013	0.34	0.67	0.80	3
169	UNVR	2014	0.34	0.67	0.80	3
170	UNVR	2015	0.34	0.67	0.80	3

Hasil Uji Penelitian

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax_Avoidance	170	.05	2.45	.3644	.26861
Kom_Audiit	170	.25	1.00	.6762	.22148
Kom_Indp	170	.33	.80	.4219	.11820
Kom_Rem	170	3.00	4.00	3.1471	.35521
Valid N (listwise)	170				

Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		170
Normal Parameters ^{a,b}	Mean	0
	Std. Deviation	11.5997926
Most Extreme Differences	Absolute	0.387
	Positive	0.387
	Negative	-0.263
Test Statistic		0.387
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Kolmogorov-Smirnov (Tanpa Outlier)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		140
Normal	Mean	0
Parameters ^{a,b}	Std. Deviation	0.0892018
Most Extreme	Absolute	0.112
Differences	Positive	0.112
	Negative	-0.072
Kolmogorov-Smirnov Z		1.325
Asymp. Sig. (2-tailed)		0.06

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinearitas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VF
1 (Constant)		
x1	0.231	4.334
x2	0.179	5.583
x3	0.259	3.863

a. Dependent Variable: y

Uji Heterokedastisitas

Coefficients^a

Model	t	Sig.
1 (Constant)	-1.739	0.087
Kom_Audit	0.972	0.335
Kom_Indp	0.748	0.458
Kom_Rem	1.643	0.106

a. Dependent Variable: ABS_RES1

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.320 ^a	0.102	0.082	0.41509	1.908

a. Predictors: (Constant), Kom_Rem, Kom_Indp, Kom_Audit

b. Dependent Variable: Tax_Avoidance

Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2.664	3	0.888	5.154	.002 ^b
Residual	23.433	136	0.172		
Total	26.097	139			

a. Dependent Variable: Tax_Avoidance

b. Predictors: (Constant), Kom_Rem, Kom_Indp, Kom_Audit

Uji T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Keterangan
	B	Std. Error	Beta			
1 (Constant)	0.021	0.012		1.703	0.091	
K_Audit	-1.032	0.13	-0.298	-7.963	0	H2 : Diterima
K_Indep	-0.852	0.141	-0.257	-6.054	0	H3 : Diterima
K_Rem	-1.014	0.075	-0.479	-13.552	0	H4 : Diterima

a. Dependent Variable: Tax_Avoidance