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LAMPIRAN

DATA SAMPEL PERUSAHAAN

No	Nama Perusahaan	Kode Perusahaan	Tanggal IPO
1	Tiga Pilar Sejahtera Food Tbk	AISA	11 Juni 1997
2	Tri Banyan Tirta Tbk	ALTO	10 Juli 2012
3	Cahaya Kalbar Tbk	CEKA	9 Juli 1996
4	Delta Djakarta Tbk	DLTA	12 Februari 1984
5	Indofood CBP Sukses Makmur Tbk	ICBP	7 Oktober 2010
6	Indofood Sukses Makmur Tbk	INDF	14 Juli 1994
7	Mayora Indah Tbk	MYOR	4 Juli 1990
8	Prashida Aneka Niaga Tbk	PSDN	18 Oktober 1994
9	Nippon Indosari Corporindo Tbk	ROTI	28 Juni 2010
10	Sekar Bumi Tbk	SKBM	05 Januari 1993
11	Sekar Laut Tbk	SKLT	8-Sep-93
12	Siantar Top Tbk	STTP	16 Desember 1996
13	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	2 Juli 1990

Tabulasi Data Penghindaran Pajak

NO	KODE PERUSAHAAN	PERUSAHAAN	TAHUN	PENGHINDARAN PAJAK		
				CETR	ETR	Y
1	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2011	-0.0402365	-0.190237554	0.150001054
2	ALTO	Tri Banyan Tirta Tbk, PT	2011	-0.237981645	-0.260701161	0.022719516
3	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2011	-0.032818	0.249884878	-0.282702878
4	DLTA	Delta Djakarta Tbk, PT	2011	-0.51736	-0.259461241	-0.257898759
5	ICBP	Indofood CBP Sukses Makur Tbk, PT	2011	-0.2425205	-0.247201183	0.004680683
6	INDF	Indofood Sukses Makmur Tbk, PT	2011	-0.2146275	-0.229947505	0.015320005
7	MYOR	Mayora Indah Tbk, PT	2011	-0.0664795	0.228201389	-0.294680889
8	PSDN	Prashida Aneka Niaga Tbk, PT	2011	-0.5233145	-0.357206332	-0.166108168
9	ROTI	Nippon Indosari Corporindo Tbk, PT	2011	-0.063208	0.251797329	-0.315005329
10	SKBM	Sekar Bumi Tbk, PT	2011	-0.058098	-0.097183465	0.039085465
11	SKLT	Sekar Laut Tbk, Tbk	2011	-0.4416665	-0.379665223	-0.062001277
12	STTP	Siantar Top Tbk, PT	2011	-0.319056	-0.189230829	-0.129825171
13	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2011	-0.3860385	-0.212407465	-0.173631035
14	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2012	-0.05637	-0.218208435	0.161838435
15	ALTO	Tri Banyan Tirta Tbk, PT	2012	-0.2422525	-0.263641087	0.021388587
16	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2012	-0.0684405	0.258548881	-0.326989381
17	DLTA	Delta Djakarta Tbk, PT	2012	-0.5699065	-0.25767891	-0.31222759
18	ICBP	Indofood CBP Sukses Makur Tbk, PT	2012	-0.24863	-0.24604303	-0.00258697
19	INDF	Indofood Sukses Makmur Tbk, PT	2012	-0.2331935	-0.242530773	0.009337273
20	MYOR	Mayora Indah Tbk, PT	2012	-0.087452	0.224404336	-0.311856336
21	PSDN	Prashida Aneka Niaga Tbk, PT	2012	-0.579756	-0.495549178	-0.084206822
22	ROTI	Nippon Indosari Corporindo Tbk, PT	2012	-0.0551525	0.253479539	-0.308632039
23	SKBM	Sekar Bumi Tbk, PT	2012	-0.311179	-0.232978074	-0.078200926
24	SKLT	Sekar Laut Tbk, Tbk	2012	-0.4514635	-0.382535933	-0.068927567
25	STTP	Siantar Top Tbk, PT	2012	-0.3360805	-0.199947896	-0.136132604
26	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2012	-0.436383	-0.243691076	-0.192691924
27	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2013	-0.0969575	-0.228848713	0.131891213
28	ALTO	Tri Banyan Tirta Tbk, PT	2013	-0.3723505	-0.584728138	0.212377638
29	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2013	-0.3362715	-0.248219567	-0.088051933
30	DLTA	Delta Djakarta Tbk, PT	2013	-0.499178	-0.32494845	-0.17422955
31	ICBP	Indofood CBP Sukses Makur Tbk, PT	2013	-0.201818	-0.247287318	0.045469318
32	INDF	Indofood Sukses Makmur Tbk, PT	2013	-0.2713515	-0.294094784	0.022743284
33	MYOR	Mayora Indah Tbk, PT	2013	-0.002657	0.398129659	-0.400786659
34	PSDN	Prashida Aneka Niaga Tbk, PT	2013	-0.598631	-0.506853111	-0.091777889
35	ROTI	Nippon Indosari Corporindo Tbk, PT	2013	-0.030199	0.250419379	-0.280618379
36	SKBM	Sekar Bumi Tbk, PT	2013	-0.3976745	-0.255897425	-0.141777075
37	SKLT	Sekar Laut Tbk, Tbk	2013	-0.4502385	-0.375044143	-0.075194357
38	STTP	Siantar Top Tbk, PT	2013	0.5819315	1	-0.4180685
39	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2013	-0.032582	0.255524636	-0.288106636
40	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2014	-0.0809555	-0.219666559	0.138711059
41	ALTO	Tri Banyan Tirta Tbk, PT	2014	0.124520143	-0.021423063	0.145943206
42	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2014	-0.3414065	-0.278988843	-0.062417657
43	DLTA	Delta Djakarta Tbk, PT	2014	-0.4740585	-0.317930607	-0.156127893
44	ICBP	Indofood CBP Sukses Makur Tbk, PT	2014	-0.2116435	-0.252862674	0.041219174
45	INDF	Indofood Sukses Makmur Tbk, PT	2014	-0.2621935	-0.292726316	0.030532816
46	MYOR	Mayora Indah Tbk, PT	2014	0.0161525	0.226065214	-0.209912714
47	PSDN	Prashida Aneka Niaga Tbk, PT	2014	-0.941015	-0.837416903	-0.103598097
48	ROTI	Nippon Indosari Corporindo Tbk, PT	2014	-0.236893	-0.037197084	-0.199695916
49	SKBM	Sekar Bumi Tbk, PT	2014	-0.383266	-0.187633352	-0.195632648
50	SKLT	Sekar Laut Tbk, Tbk	2014	-0.458711	-0.298964167	-0.159746833
51	STTP	Siantar Top Tbk, PT	2014	0.49593	1	-0.50407
52	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2014	-0.0094415	0.245350433	-0.254791933
53	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2015	-0.124288	-0.25314976	0.12886176
54	ALTO	Tri Banyan Tirta Tbk, PT	2015	-1.301769598	-1.462579664	0.160810066
55	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2015	-0.325627	-0.25108292	-0.07454408
56	DLTA	Delta Djakarta Tbk, PT	2015	-0.358494	-0.302806544	-0.055687456
57	ICBP	Indofood CBP Sukses Makur Tbk, PT	2015	-0.222781	-0.270968871	0.048187871
58	INDF	Indofood Sukses Makmur Tbk, PT	2015	-0.3090025	-0.348718603	0.039716103
59	MYOR	Mayora Indah Tbk, PT	2015	-0.0293025	0.237892644	-0.267195144
60	PSDN	Prashida Aneka Niaga Tbk, PT	2015	-1.1500255	-1.235854796	0.085829296
61	ROTI	Nippon Indosari Corporindo Tbk, PT	2015	-0.2471205	-0.025872169	-0.221248331
62	SKBM	Sekar Bumi Tbk, PT	2015	-0.4531625	-0.251339213	-0.201823287
63	SKLT	Sekar Laut Tbk, Tbk	2015	-0.419585	-0.266999663	-0.152585337
64	STTP	Siantar Top Tbk, PT	2015	0.5724125	1	-0.4275875
65	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2015	0.044588	0.339466569	-0.294878569

Tabulasi Data ROA

NO	KODE PERUSAHAAN	PERUSAHAAN	TAHUN	ROA
				X1
1	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2011	0.047879861
2	ALTO	Tri Banyan Tirta Tbk, PT	2011	0.020571307
3	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2011	0.158198172
4	DLTA	Delta Djakarta Tbk, PT	2011	0.437908511
5	ICBP	Indofood CBP Sukses Makur Tbk, PT	2011	0.180315035
6	INDF	Indofood Sukses Makmur Tbk, PT	2011	0.118545832
7	MYOR	Mayora Indah Tbk, PT	2011	0.094937495
8	PSDN	Prashida Aneka Niaga Tbk, PT	2011	0.088086929
9	ROTI	Nippon Indosari Corporindo Tbk, PT	2011	0.204110788
10	SKBM	Sekar Bumi Tbk. PT	2011	0.049572054
11	SKLT	Sekar Laut Tbk, Tbk	2011	0.037420672
12	STTP	Siantar Top Tbk, PT	2011	0.064596291
13	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2011	0.071917778
14	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2012	0.064623855
15	ALTO	Tri Banyan Tirta Tbk, PT	2012	0.067221112
16	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2012	0.081458518
17	DLTA	Delta Djakarta Tbk, PT	2012	0.499368368
18	ICBP	Indofood CBP Sukses Makur Tbk, PT	2012	0.170512485
19	INDF	Indofood Sukses Makmur Tbk, PT	2012	0.106360562
20	MYOR	Mayora Indah Tbk, PT	2012	0.115605462
21	PSDN	Prashida Aneka Niaga Tbk, PT	2012	0.074412284
22	ROTI	Nippon Indosari Corporindo Tbk, PT	2012	0.165810916
23	SKBM	Sekar Bumi Tbk. PT	2012	0.057313971
24	SKLT	Sekar Laut Tbk, Tbk	2012	0.046702896
25	STTP	Siantar Top Tbk, PT	2012	0.074502927
26	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2012	0.189181827
27	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2013	0.069057987
28	ALTO	Tri Banyan Tirta Tbk, PT	2013	0.015899407
29	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2013	0.022334105
30	DLTA	Delta Djakarta Tbk, PT	2013	0.309961631
31	ICBP	Indofood CBP Sukses Makur Tbk, PT	2013	0.104390726
32	INDF	Indofood Sukses Makmur Tbk, PT	2013	0.044022325
33	MYOR	Mayora Indah Tbk, PT	2013	0.108969662
34	PSDN	Prashida Aneka Niaga Tbk, PT	2013	0.031271983
35	ROTI	Nippon Indosari Corporindo Tbk, PT	2013	0.086693488
36	SKBM	Sekar Bumi Tbk. PT	2013	0.116534585
37	SKLT	Sekar Laut Tbk, Tbk	2013	0.03788216
38	STTP	Siantar Top Tbk, PT	2013	0.077845201
39	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2013	0.115637002
40	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2014	0.051294343
41	ALTO	Tri Banyan Tirta Tbk, PT	2014	-0.008179871
42	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2014	0.031928835
43	DLTA	Delta Djakarta Tbk, PT	2014	0.288811876
44	ICBP	Indofood CBP Sukses Makur Tbk, PT	2014	0.101147934
45	INDF	Indofood Sukses Makmur Tbk, PT	2014	0.059883521
46	MYOR	Mayora Indah Tbk, PT	2014	0.03977654
47	PSDN	Prashida Aneka Niaga Tbk, PT	2014	0.019981168
48	ROTI	Nippon Indosari Corporindo Tbk, PT	2014	0.088001318
49	SKBM	Sekar Bumi Tbk. PT	2014	0.136476569
50	SKLT	Sekar Laut Tbk, Tbk	2014	0.049704352
51	STTP	Siantar Top Tbk, PT	2014	0.07261799
52	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2014	0.097138429
53	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2015	0.041248302
54	ALTO	Tri Banyan Tirta Tbk, PT	2015	-0.020627985
55	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2015	0.071710572
56	DLTA	Delta Djakarta Tbk, PT	2015	0.184957282
57	ICBP	Indofood CBP Sukses Makur Tbk, PT	2015	0.110055697
58	INDF	Indofood Sukses Makmur Tbk, PT	2015	0.040394635
59	MYOR	Mayora Indah Tbk, PT	2015	0.110223439
60	PSDN	Prashida Aneka Niaga Tbk, PT	2015	0.027313475
61	ROTI	Nippon Indosari Corporindo Tbk, PT	2015	0.099965391
62	SKBM	Sekar Bumi Tbk. PT	2015	0.117849863
63	SKLT	Sekar Laut Tbk, Tbk	2015	0.053211933
64	STTP	Siantar Top Tbk, PT	2015	0.096743224
65	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2015	0.148079136

Tabulasi Data *Leverage*

NO	KODE PERUSAHAAN	PERUSAHAAN	TAHUN	LEVERAGE
				X2
1	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2011	0.454416927
2	ALTO	Tri Banyan Tirta Tbk, PT	2011	0.473237364
3	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2011	0.508042294
4	DLTA	Delta Djakarta Tbk, PT	2011	0.177990783
5	ICBP	Indofood CBP Sukses Makur Tbk, PT	2011	0.296467608
6	INDF	Indofood Sukses Makmur Tbk, PT	2011	0.410102181
7	MYOR	Mayora Indah Tbk, PT	2011	0.63275055
8	PSDN	Prashida Aneka Niaga Tbk, PT	2011	0.510428206
9	ROTI	Nippon Indosari Corporindo Tbk, PT	2011	0.280180993
10	SKBM	Sekar Bumi Tbk. PT	2011	0.000446256
11	SKLT	Sekar Laut Tbk, Tbk	2011	0.426336983
12	STTP	Siantar Top Tbk, PT	2011	0.475734896
13	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2011	0.379976578
14	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2012	0.365303185
15	ALTO	Tri Banyan Tirta Tbk, PT	2012	0.421584991
16	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2012	0.549084101
17	DLTA	Delta Djakarta Tbk, PT	2012	0.128668651
18	ICBP	Indofood CBP Sukses Makur Tbk, PT	2012	0.32481981
19	INDF	Indofood Sukses Makmur Tbk, PT	2012	0.42447315
20	MYOR	Mayora Indah Tbk, PT	2012	0.630491054
21	PSDN	Prashida Aneka Niaga Tbk, PT	2012	0.399984448
22	ROTI	Nippon Indosari Corporindo Tbk, PT	2012	0.438474141
23	SKBM	Sekar Bumi Tbk. PT	2012	0.000223398
24	SKLT	Sekar Laut Tbk, Tbk	2012	0.481543975
25	STTP	Siantar Top Tbk, PT	2012	0.53618787
26	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2012	0.307450555
27	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2013	0.531117601
28	ALTO	Tri Banyan Tirta Tbk, PT	2013	0.637847808
29	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2013	0.506113079
30	DLTA	Delta Djakarta Tbk, PT	2013	0.228702899
31	ICBP	Indofood CBP Sukses Makur Tbk, PT	2013	0.402670748
32	INDF	Indofood Sukses Makmur Tbk, PT	2013	0.526904972
33	MYOR	Mayora Indah Tbk, PT	2013	0.599297671
34	PSDN	Prashida Aneka Niaga Tbk, PT	2013	0.395393878
35	ROTI	Nippon Indosari Corporindo Tbk, PT	2013	0.573726569
36	SKBM	Sekar Bumi Tbk. PT	2013	0.611818404
37	SKLT	Sekar Laut Tbk, Tbk	2013	0.537565515
38	STTP	Siantar Top Tbk, PT	2013	0.527822881
39	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2013	0.283279451
40	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2014	0.513837647
41	ALTO	Tri Banyan Tirta Tbk, PT	2014	0.569524948
42	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2014	0.581395354
43	DLTA	Delta Djakarta Tbk, PT	2014	0.237654706
44	ICBP	Indofood CBP Sukses Makur Tbk, PT	2014	0.417315248
45	INDF	Indofood Sukses Makmur Tbk, PT	2014	0.532972391
46	MYOR	Mayora Indah Tbk, PT	2014	0.604094245
47	PSDN	Prashida Aneka Niaga Tbk, PT	2014	0.402862133
48	ROTI	Nippon Indosari Corporindo Tbk, PT	2014	0.555002274
49	SKBM	Sekar Bumi Tbk. PT	2014	0.528903326
50	SKLT	Sekar Laut Tbk, Tbk	2014	0.91077309
51	STTP	Siantar Top Tbk, PT	2014	0.864637016
52	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2014	0.271834784
53	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2015	0.562198853
54	ALTO	Tri Banyan Tirta Tbk, PT	2015	0.570445581
55	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2015	0.569334886
56	DLTA	Delta Djakarta Tbk, PT	2015	0.181735965
57	ICBP	Indofood CBP Sukses Makur Tbk, PT	2015	0.383037424
58	INDF	Indofood Sukses Makmur Tbk, PT	2015	0.530427132
59	MYOR	Mayora Indah Tbk, PT	2015	0.542044421
60	PSDN	Prashida Aneka Niaga Tbk, PT	2015	0.477240974
61	ROTI	Nippon Indosari Corporindo Tbk, PT	2015	0.560830443
62	SKBM	Sekar Bumi Tbk. PT	2015	0.549909053
63	SKLT	Sekar Laut Tbk, Tbk	2015	0.472558223
64	STTP	Siantar Top Tbk, PT	2015	0.4597963
65	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2015	0.250011048

Tabulasi Data Ukuran Perusahaan

NO	KODE PERUSAHAAN	PERUSAHAAN	TAHUN	UKURAN PERUSAHAAN
				X3
1	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2011	15.16813851
2	ALTO	Tri Banyan Tirta Tbk, PT	2011	26.08549896
3	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2011	27.43666048
4	DLTA	Delta Djakarta Tbk, PT	2011	19.96363717
5	ICBP	Indofood CBP Sukses Makur Tbk, PT	2011	16.53830861
6	INDF	Indofood Sukses Makmur Tbk, PT	2011	17.79679715
7	MYOR	Mayora Indah Tbk, PT	2011	27.2152716
8	PSDN	Prashida Aneka Niaga Tbk, PT	2011	26.76676861
9	ROTI	Nippon Indosari Corporindo Tbk, PT	2011	27.35544799
10	SKBM	Sekar Bumi Tbk. PT	2011	25.97729734
11	SKLT	Sekar Laut Tbk, Tbk	2011	26.09035282
12	STTP	Siantar Top Tbk, PT	2011	27.56356199
13	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2011	28.4105829
14	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2012	15.42910462
15	ALTO	Tri Banyan Tirta Tbk, PT	2012	26.51206311
16	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2012	27.65833733
17	DLTA	Delta Djakarta Tbk, PT	2012	20.1711623
18	ICBP	Indofood CBP Sukses Makur Tbk, PT	2012	16.69209211
19	INDF	Indofood Sukses Makmur Tbk, PT	2012	17.89852799
20	MYOR	Mayora Indah Tbk, PT	2012	29.74757854
21	PSDN	Prashida Aneka Niaga Tbk, PT	2012	27.24919117
22	ROTI	Nippon Indosari Corporindo Tbk, PT	2012	27.81745477
23	SKBM	Sekar Bumi Tbk. PT	2012	26.3895595
24	SKLT	Sekar Laut Tbk, Tbk	2012	26.24371211
25	STTP	Siantar Top Tbk, PT	2012	27.85403733
26	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2012	28.51511645
27	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2013	15.42910462
28	ALTO	Tri Banyan Tirta Tbk, PT	2013	28.03816441
29	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2013	27.69833139
30	DLTA	Delta Djakarta Tbk, PT	2013	20.58708225
31	ICBP	Indofood CBP Sukses Makur Tbk, PT	2013	16.87938412
32	INDF	Indofood Sukses Makmur Tbk, PT	2013	18.16722509
33	MYOR	Mayora Indah Tbk, PT	2013	29.90448311
34	PSDN	Prashida Aneka Niaga Tbk, PT	2013	27.24804962
35	ROTI	Nippon Indosari Corporindo Tbk, PT	2013	28.23133403
36	SKBM	Sekar Bumi Tbk. PT	2013	26.93786868
37	SKLT	Sekar Laut Tbk, Tbk	2013	26.43365805
38	STTP	Siantar Top Tbk, PT	2013	28.01632392
39	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2013	28.66478229
40	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2014	15.81317871
41	ALTO	Tri Banyan Tirta Tbk, PT	2014	27.845369
42	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2014	27.88111817
43	DLTA	Delta Djakarta Tbk, PT	2014	20.72070573
44	ICBP	Indofood CBP Sukses Makur Tbk, PT	2014	17.03556521
45	INDF	Indofood Sukses Makmur Tbk, PT	2014	18.26914696
46	MYOR	Mayora Indah Tbk, PT	2014	29.96297053
47	PSDN	Prashida Aneka Niaga Tbk, PT	2014	27.15702279
48	ROTI	Nippon Indosari Corporindo Tbk, PT	2014	28.3931785
49	SKBM	Sekar Bumi Tbk. PT	2014	27.20480699
50	SKLT	Sekar Laut Tbk, Tbk	2014	26.52711954
51	STTP	Siantar Top Tbk, PT	2014	28.16176942
52	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2014	28.70160545
53	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2015	16.01948773
54	ALTO	Tri Banyan Tirta Tbk, PT	2015	27.79672882
55	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2015	28.0269921
56	DLTA	Delta Djakarta Tbk, PT	2015	20.7608717
57	ICBP	Indofood CBP Sukses Makur Tbk, PT	2015	17.09494038
58	INDF	Indofood Sukses Makmur Tbk, PT	2015	18.33546622
59	MYOR	Mayora Indah Tbk, PT	2015	30.05959686
60	PSDN	Prashida Aneka Niaga Tbk, PT	2015	27.15362842
61	ROTI	Nippon Indosari Corporindo Tbk, PT	2015	28.62661224
62	SKBM	Sekar Bumi Tbk. PT	2015	27.36246726
63	SKLT	Sekar Laut Tbk, Tbk	2015	26.65580474
64	STTP	Siantar Top Tbk, PT	2015	28.2831213
65	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2015	28.89514669

Tabulasi Data Kompensasi Rugi Fiskal

NO	KODE PERUSAHAAN	PERUSAHAAN	TAHUN	KOMPENSASI RUGI FISKAL
				X4
1	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2011	0
2	ALTO	Tri Banyan Tirta Tbk, PT	2011	0
3	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2011	0
4	DLTA	Delta Djakarta Tbk, PT	2011	0
5	ICBP	Indofood CBP Sukses Makur Tbk, PT	2011	0
6	INDF	Indofood Sukses Makmur Tbk, PT	2011	0
7	MYOR	Mayora Indah Tbk, PT	2011	0
8	PSDN	Prashida Aneka Niaga Tbk, PT	2011	0
9	ROTI	Nippon Indosari Corporindo Tbk, PT	2011	0
10	SKBM	Sekar Bumi Tbk. PT	2011	0
11	SKLT	Sekar Laut Tbk, Tbk	2011	0
12	STTP	Siantar Top Tbk, PT	2011	0
13	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2011	0
14	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2012	0
15	ALTO	Tri Banyan Tirta Tbk, PT	2012	0
16	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2012	0
17	DLTA	Delta Djakarta Tbk, PT	2012	0
18	ICBP	Indofood CBP Sukses Makur Tbk, PT	2012	0
19	INDF	Indofood Sukses Makmur Tbk, PT	2012	0
20	MYOR	Mayora Indah Tbk, PT	2012	0
21	PSDN	Prashida Aneka Niaga Tbk, PT	2012	0
22	ROTI	Nippon Indosari Corporindo Tbk, PT	2012	0
23	SKBM	Sekar Bumi Tbk. PT	2012	0
24	SKLT	Sekar Laut Tbk, Tbk	2012	0
25	STTP	Siantar Top Tbk, PT	2012	0
26	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2012	0
27	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2013	0
28	ALTO	Tri Banyan Tirta Tbk, PT	2013	0
29	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2013	0
30	DLTA	Delta Djakarta Tbk, PT	2013	0
31	ICBP	Indofood CBP Sukses Makur Tbk, PT	2013	0
32	INDF	Indofood Sukses Makmur Tbk, PT	2013	0
33	MYOR	Mayora Indah Tbk, PT	2013	0
34	PSDN	Prashida Aneka Niaga Tbk, PT	2013	0
35	ROTI	Nippon Indosari Corporindo Tbk, PT	2013	0
36	SKBM	Sekar Bumi Tbk. PT	2013	0
37	SKLT	Sekar Laut Tbk, Tbk	2013	0
38	STTP	Siantar Top Tbk, PT	2013	0
39	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2013	0
40	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2014	0
41	ALTO	Tri Banyan Tirta Tbk, PT	2014	1
42	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2014	0
43	DLTA	Delta Djakarta Tbk, PT	2014	0
44	ICBP	Indofood CBP Sukses Makur Tbk, PT	2014	0
45	INDF	Indofood Sukses Makmur Tbk, PT	2014	0
46	MYOR	Mayora Indah Tbk, PT	2014	0
47	PSDN	Prashida Aneka Niaga Tbk, PT	2014	0
48	ROTI	Nippon Indosari Corporindo Tbk, PT	2014	0
49	SKBM	Sekar Bumi Tbk. PT	2014	0
50	SKLT	Sekar Laut Tbk, Tbk	2014	0
51	STTP	Siantar Top Tbk, PT	2014	0
52	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2014	0
53	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2015	0
54	ALTO	Tri Banyan Tirta Tbk, PT	2015	1
55	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2015	0
56	DLTA	Delta Djakarta Tbk, PT	2015	0
57	ICBP	Indofood CBP Sukses Makur Tbk, PT	2015	0
58	INDF	Indofood Sukses Makmur Tbk, PT	2015	0
59	MYOR	Mayora Indah Tbk, PT	2015	0
60	PSDN	Prashida Aneka Niaga Tbk, PT	2015	0
61	ROTI	Nippon Indosari Corporindo Tbk, PT	2015	0
62	SKBM	Sekar Bumi Tbk. PT	2015	0
63	SKLT	Sekar Laut Tbk, Tbk	2015	0
64	STTP	Siantar Top Tbk, PT	2015	0
65	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2015	0

Tabulasi Data Kepemilikan Institusi

NO	KODE PERUSAHAAN	PERUSAHAAN	TAHUN	KEPEMILIKAN INSTITUSI
1	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2011	X5 0.953861928
2	ALTO	Tri Banyan Tirta Tbk, PT	2011	0.000972
3	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2011	0.927682353
4	DLTA	Delta Djakarta Tbk, PT	2011	0.845880466
5	ICBP	Indofood CBP Sukses Makur Tbk, PT	2011	0.805329454
6	INDF	Indofood Sukses Makmur Tbk, PT	2011	0.180131383
7	MYOR	Mayora Indah Tbk, PT	2011	0.002
8	PSDN	Prashida Aneka Niaga Tbk, PT	2011	0.173958333
9	ROTI	Nippon Indosari Corporindo Tbk, PT	2011	0.035375
10	SKBM	Sekar Bumi Tbk. PT	2011	0.009300238
11	SKLT	Sekar Laut Tbk, Tbk	2011	0.962162346
12	STTP	Siantar Top Tbk, PT	2011	0.599308855
13	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2011	0.644815515
14	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2012	0.953861928
15	ALTO	Tri Banyan Tirta Tbk, PT	2012	0.000806452
16	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2012	0.927682353
17	DLTA	Delta Djakarta Tbk, PT	2012	0.845880466
18	ICBP	Indofood CBP Sukses Makur Tbk, PT	2012	0.805329454
19	INDF	Indofood Sukses Makmur Tbk, PT	2012	0.180131383
20	MYOR	Mayora Indah Tbk, PT	2012	0.002
21	PSDN	Prashida Aneka Niaga Tbk, PT	2012	0.173958333
22	ROTI	Nippon Indosari Corporindo Tbk, PT	2012	0.035375
23	SKBM	Sekar Bumi Tbk. PT	2012	0.009300238
24	SKLT	Sekar Laut Tbk, Tbk	2012	0.962162346
25	STTP	Siantar Top Tbk, PT	2012	0.599308855
26	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2012	0.644815515
27	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2013	0.953861928
28	ALTO	Tri Banyan Tirta Tbk, PT	2013	0.998297098
29	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2013	0.927682353
30	DLTA	Delta Djakarta Tbk, PT	2013	0.845880466
31	ICBP	Indofood CBP Sukses Makur Tbk, PT	2013	0.805329454
32	INDF	Indofood Sukses Makmur Tbk, PT	2013	0.180131383
33	MYOR	Mayora Indah Tbk, PT	2013	0.001714286
34	PSDN	Prashida Aneka Niaga Tbk, PT	2013	0.000994048
35	ROTI	Nippon Indosari Corporindo Tbk, PT	2013	0.035375
36	SKBM	Sekar Bumi Tbk. PT	2013	0.009146141
37	SKLT	Sekar Laut Tbk, Tbk	2013	0.962162346
38	STTP	Siantar Top Tbk, PT	2013	0.599308855
39	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2013	0.644815515
40	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2014	0.696523536
41	ALTO	Tri Banyan Tirta Tbk, PT	2014	0.00083252
42	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2014	0.927682353
43	DLTA	Delta Djakarta Tbk, PT	2014	0.845880466
44	ICBP	Indofood CBP Sukses Makur Tbk, PT	2014	0.805329454
45	INDF	Indofood Sukses Makmur Tbk, PT	2014	0.180131383
46	MYOR	Mayora Indah Tbk, PT	2014	0.001714286
47	PSDN	Prashida Aneka Niaga Tbk, PT	2014	0.000994048
48	ROTI	Nippon Indosari Corporindo Tbk, PT	2014	0.035375
49	SKBM	Sekar Bumi Tbk. PT	2014	0.008454763
50	SKLT	Sekar Laut Tbk, Tbk	2014	0.962162346
51	STTP	Siantar Top Tbk, PT	2014	0.599308855
52	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2014	0.644815515
53	AISA	Tiga Pilar Sejahtera Food Tbk, PT	2015	0.958056298
54	ALTO	Tri Banyan Tirta Tbk, PT	2015	0.833836338
55	CEKA	Wilmar Cahaya Indonesia Tbk, PT	2015	0.920119328
56	DLTA	Delta Djakarta Tbk, PT	2015	0.845880466
57	ICBP	Indofood CBP Sukses Makur Tbk, PT	2015	0.805329454
58	INDF	Indofood Sukses Makmur Tbk, PT	2015	0.180131383
59	MYOR	Mayora Indah Tbk, PT	2015	0.001714286
60	PSDN	Prashida Aneka Niaga Tbk, PT	2015	0.000994048
61	ROTI	Nippon Indosari Corporindo Tbk, PT	2015	0.035375
62	SKBM	Sekar Bumi Tbk. PT	2015	0.008454763
63	SKLT	Sekar Laut Tbk, Tbk	2015	0.962162346
64	STTP	Siantar Top Tbk, PT	2015	0.599308855
65	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk. PT	2015	0.644815515

Hasil Uji Analisis Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PENGHINDARAN PAJAK	65	-.50	.21	-.1130	.16782
ROA	65	-.02	.50	.1006	.09017
LEVERAGE	65	.00	.91	.4538	.16463
UKURAN PERUSAHAAN	65	15.17	30.06	24.6389	4.82366
KOMPENSASI RUGI FISKAL	65	.00	1.00	.0308	.17404
KEPEMILIKAN INSTITUSI	65	.00	1.00	.4885	.39837
Valid N (listwise)	65				

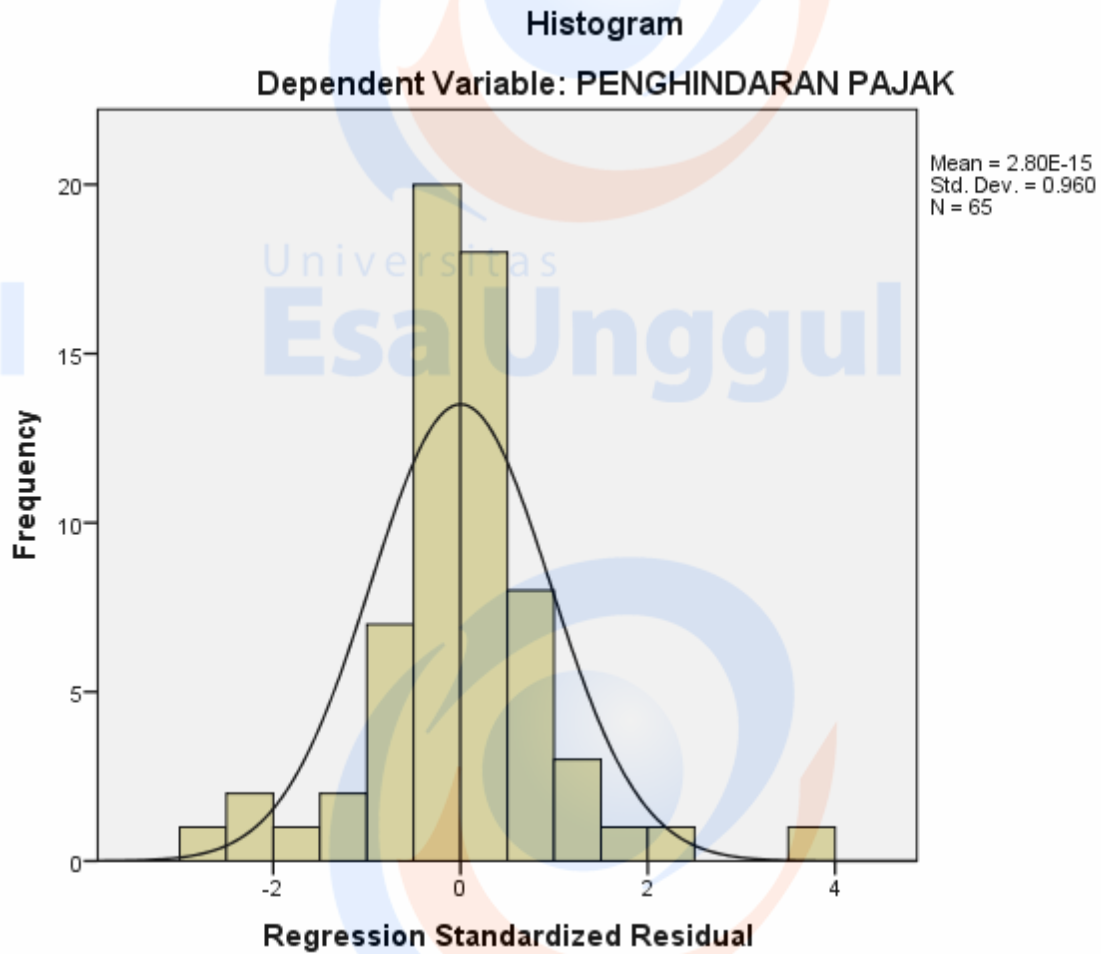
Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.08822586
Most Extreme Differences	Absolute	.139
	Positive	.139
	Negative	-.134
Kolmogorov-Smirnov Z		1.117
Asymp. Sig. (2-tailed)		.165

a. Test distribution is Normal.

b. Calculated from data.



Hasil Uji Heteroskedastisitas (Uji Getjser)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.123	.054		-2.277	.026		
	ROA	.024	.102	.033	.237	.814	.706	1.416
	LEVERAGE	.064	.055	.157	1.152	.254	.725	1.380
	UKURAN PERUSAHAAN	.006	.002	.401	3.122	.100	.817	1.224
	KOMPENSASI RUGI FISKAL	-.073	.046	-.189	-1.578	.120	.942	1.062
	KEPEMILIKAN INSTITUSI	.029	.021	.175	1.403	.166	.865	1.156

a. Dependent Variable: abs

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.851 ^a	.724	.700	.09189	1.821

a. Predictors: (Constant), KEPEMILIKAN INSTITUSI, KOMPENSASI RUGI FISKAL, LEVERAGE, UKURAN PERUSAHAAN, ROA

b. Dependent Variable: PENGHINDARAN PAJAK

Hasil Uji Multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	.667	.080			
	ROA	-1.125	.152	-.604	.706	1.416
	LEVERAGE	-.240	.082	-.235	.725	1.380
	UKURAN PERUSAHAAN	-.023	.003	-.670	.817	1.224
	KOMPENSASI RUGI FISKAL	.248	.068	.257	.942	1.062
	KEPEMILIKAN INSTITUSI	.017	.031	.041	.865	1.156

a. Dependent Variable: PENGHINDARAN PAJAK

Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.304	5	.261	30.893	.000 ^b
	Residual	.498	59	.008		
	Total	1.802	64			

a. Dependent Variable: PENGHINDARAN PAJAK

b. Predictors: (Constant), KEPEMILIKAN INSTITUSI, KOMPENSASI RUGI FISKAL, LEVERAGE, UKURAN PERUSAHAAN, ROA

Hasil Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.667	.080		8.331	.000
	ROA	-1.125	.152	-.604	-7.421	.000
	LEVERAGE	-.240	.082	-.235	-2.928	.005
	UKURAN PERUSAHAAN	-.023	.003	-.670	-8.846	.000
	KOMPENSASI RUGI FISKAL	.248	.068	.257	3.647	.001
	KEPEMILIKAN INSTITUSI	.017	.031	.041	.552	.583

a. Dependent Variable: PENGHINDARAN PAJAK

Hasil Uji Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.667	.080		8.331	.000		
	ROA	-1.125	.152	-.604	-7.421	.000	.706	1.416
	LEVERAGE	-.240	.082	-.235	-2.928	.005	.725	1.380
	UKURAN PERUSAHAAN	-.023	.003	-.670	-8.846	.000	.817	1.224
	KOMPENSASI RUGI FISKAL	.248	.068	.257	3.647	.001	.942	1.062
	KEPEMILIKAN INSTITUSI	.017	.031	.041	.552	.583	.865	1.156

a. Dependent Variable: PENGHINDARAN PAJAK

Hasil Uji Determinansi

Model Summary^b

Model	R	R Square	Adjusted R Square
1	.851 ^a	.724	.700

a. Predictors: (Constant), KEPEMILIKAN INSTITUSI, KOMPENSASI RUGI FISKAL, LEVERAGE, UKURAN PERUSAHAAN, ROA

b. Dependent Variable: PENGHINDARAN PAJAK