

LAMPIRAN

Lampiran 1: Daftar Perusahaan Sampel

Perusahaan yang digunakan tahun 2014

No.	Kode	Nama Perusahaan
1.	APLI	PT ASIAPLAST INDUSTRIES Tbk.
2.	CEKA	PT WILMAR CAHAYA INDONESIA Tbk
3.	BATA	PT. Sepatu Bata Tbk
4.	BOLT	PT GARUDA METALINDO Tbk
5.	DVLA	PT DARYA-VARIA LABORATORIA TBK
6.	INAF	PT INDOFARMA (PERSERO) Tbk
7.	INTP	PT INDOCEMENT TUNGGAL PRAKARSA Tbk
8.	JECC	PT Jembo Cable Company Tbk.
9.	MERK	PT MERCK Tbk
10.	MLBI	PT MULTI BINTANG INDONESIA Tbk
11.	PYFA	PT PYRIDAM FARMA Tbk
12.	PICO	PT PELANGI INDAH CANINDO TBK
13.	KINO	PT KINO INDONESIA Tbk
14.	SMBR	PT SEMEN BATURAJA (PERSERO) Tbk
15.	SMGR	PT SEMEN INDONESIA (PERSERO) Tbk
16.	SQBB	PT TAISHO PHARMACEUTICAL Tbk
17.	TSPC	PT TEMPO SCAN PACIFIC Tbk
18.	TALF	PT TUNAS ALFIN Tbk
19.	STTP	PT SIANTAR TOP Tbk
20.	SMSM	PT SELAMAT SEMPURNA Tbk
21.	WSBP	PT WASKITA BETON PRECAST Tbk
22.	KIAS	PT Keramik Indonesia Asosiasi, Tbk.
23.	DPNS	PT Duta Pertiwi Nusantara Tbk
24.	EKAD	PT. Ekadharma National Tbk.
25.	SOBI	PT SORINI AGRO ASIA CORPORINDO Tbk
26.	MRAT	PT MUSTIKA RATU Tbk.
27.	TCID	PT. MANDOM INDONESIA Tbk
28.	UNVR	PT Unilever Indonesia Tbk
29.	ADES	PT AKASHA WIRA INTERNATIONAL Tbk
30.	DLTA	PT DELTA DJAKARTA Tbk
31.	ICBP	PT INDOFOOD CBP SUKSES MAKMUR Tbk
32.	INDF	PT INDOFOOD SUKSES MAKMUR Tbk
33.	KRAH	PT GRAND KARTECH Tbk
34.	INDS	PT INDOSPRING Tbk.
35.	CPIN	PT CHAROEN POKPHAND INDONESIA Tbk.
36.	CINT	PT CHITOSE INTERNASIONAL TBK
37.	KDSI	PT KEDAWUNG SETIA INDUSTRIAL Tbk
38.	IGAR	PT CHAMPION PACIFIC INDONESIA Tbk

39.	DAJK	PT DWI ANEKA JAYA KEMASINDO Tbk
40.	GGRM	PT GUDANG GARAM Tbk
41.	WTON	PT WIJAYA KARYA BETON Tbk
42.	SMCB	PT Holcim Indonesia Tbk.
43.	ASII	PT ASTRA INTERNATIONAL Tbk
44.	AUTO	PT ASTRA OTOPARTS Tbk

Sumber : Data diolah (2014)

Perusahaan yang digunakan tahun 2015

No.	Kode	Nama Perusahaan
1.	ADES	PT AKASHA WIRA INTERNATIONAL Tbk
2.	AMIN	PT ATMINDO Tbk
3.	ARNA	PT ARWANA CITRAMULIA Tbk
4.	AUTO	PT ASTRA OTOPARTS Tbk
5.	ASII	PT ASTRA INTERNATIONAL Tbk
6.	BATA	PT. Sepatu Bata Tbk
7.	BOLT	PT GARUDA METALINDO Tbk
8.	CEKA	PT WILMAR CAHAYA INDONESIA Tbk.
9.	CINT	PT CHITOSE INTERNASIONAL Tbk
10.	CPIN	PT CHAROEN POKPHAND INDONESIA TBK
11.	INCI	PT INTANWIJAYA INTERNASIONAL TBK
12.	EKAD	PT EKADHARMA INTERNATIONAL TBK
13.	DPNS	PT Duta Pertiwi Nusantara Tbk
14.	DLTA	PT DELTA DJAKARTA Tbk
15.	DVLA	PT DARYA-VARIA LABORATORIA TBK
16.	GGRM	PT GUDANG GARAM Tbk
17.	HMSP	PT HANJAYA MANDALA SAMPOERNA Tbk.
18.	ICBP	PT INDOFOOD CBP SUKSES MAKMUR Tbk
19.	IGAR	PT CHAMPION PACIFIC INDONESIA Tbk
20.	INAF	PT INDOFARMA (PERSERO) Tbk
21.	INDF	PT INDOFOOD SUKSES MAKMUR Tbk
22.	INTP	PT INDOCEMENT TUNGGAL PRAKARSA Tbk
23.	JECC	PT JEMBO CABLE COMPANY Tbk
24.	JPFA	PT JAPFA COMFEED INDONESIA Tbk
25.	KINO	PT KINO INDONESIA Tbk
26.	MERK	PT MERCK Tbk
27.	MLBI	PT MULTI BINTANG INDONESIA Tbk
28.	MYOR	PT MAYORA INDAH Tbk
29.	PICO	PT PELANGI INDAH CANINDO TBK
30.	PYFA	PT PYRIDAM FARMA Tbk
31.	RICY	PT RICKY PUTRA GLOBALINDO Tbk
32.	SCPI	PT MERCK SHARP DOHME PHARMA TBK
33.	SMCB	PT Holcim Indonesia Tbk

34.	SMGR	PT SEMEN INDONESIA (PERSERO) Tbk
35.	SMSM	PT SELAMAT SEMPURNA Tbk
36.	SQBB	PT TAISHO PHARMACEUTICAL Tbk
37.	STTP	PT SIANTAR TOP Tbk
38.	TALF	PT TUNAS ALFIN Tbk
39.	TCID	PT MANDOM INDONESIA Tbk.
40.	TSPC	PT TEMPO SCAN PACIFIC Tbk
41.	UNVR	PT Unilever Indonesia Tbk
42.	WSBP	PT WASKITA BETON PRECAST Tbk

Sumber : Data diolah (2015)

Perusahaan yang digunakan tahun 2016

No.	Kode	Nama Perusahaan
1.	ADES	PT AKASHA WIRA INTERNATIONAL Tbk
2.	AKKU	PT ANUGERAH KAGUM KARYA UTAMA TBK (d/h PT ALAM KARYA UNGGUL TBK)
3.	ALDO	PT ALKINDO NARATAMA Tbk
4.	AMIN	PT ATMINDO Tbk
5.	APLI	PT ASIAPLAST INDUSTRIES Tbk.
6.	ASII	PT ASTRA INTERNATIONAL Tbk
7.	AUTO	PT ASTRA OTOPARTS Tbk
8.	BATA	PT SEPATU BATA Tbk.
9.	BOLT	PT GARUDA METALINDO Tbk
10.	CEKA	PT WILMAR CAHAYA INDONESIA Tbk
11.	CINT	PT CHITOSE INTERNASIONAL Tbk
12.	CPIN	PT CHAROEN POKPHAND INDONESIA TBK
13.	DLTA	PT DELTA DJAKARTA Tbk
14.	DPNS	PT Duta Pertiwi Nusantara Tbk
15.	DVLA	PT DARYA-VARIA LABORATORIA TBK
16.	EKAD	PT EKADHARMA INTERNATIONAL Tbk
17.	GGRM	PT GUDANG GARAM Tbk
18.	HMSP	PT HANJAYA MANDALA SAMPOERNA Tbk
19.	ICBP	PT INDOFOOD CBP SUKSES MAKMUR Tbk
20.	IGAR	PT CHAMPION PACIFIC INDONESIA Tbk
21.	INCI	PT INTANWIJAYA INTERNASIONAL Tbk
22.	INDF	PT INDOFOOD SUKSES MAKMUR Tbk
23.	INDS	PT INDOSPRING Tbk.
24.	INTP	PT INDOCEMENT TUNGGAL PRAKARSA Tbk
25.	JPFA	PT JAPFA COMFEED INDONESIA Tbk
26.	KAEF	PT KIMIA FARMA (PERSERO), Tbk
27.	KDSI	PT KEDAWUNG SETIA INDUSTRIAL Tbk
28.	KINO	PT KINO INDONESIA Tbk
29.	MBTO	PT MARTINA BERTO Tbk

30.	MERK	PT MERCK Tbk
31.	MLBI	PT MULTI BINTANG INDONESIA Tbk
32.	PYFA	PT PYRIDAM FARMA Tbk
33.	RICY	PT RICKY PUTRA GLOBALINDO Tbk
34.	SMBR	PT SEMEN BATURAJA (PERSERO) Tbk
35.	SMGR	PT SEMEN INDONESIA (PERSERO) Tbk
36.	SMSM	PT SELAMAT SEMPURNA Tbk
37.	SQBB	PT TAISHO PHARMACEUTICAL INDONESIA Tbk
38.	SCPI	PT MERCK SHARP DOHME PHARMA TBK
39.	STTP	PT SIANTAR TOP Tbk
40.	TALF	PT TUNAS ALFIN Tbk
41.	TCID	PT. MANDOM INDONESIA Tbk
42.	TSPC	PT TEMPO SCAN PACIFIC Tbk
43..	ULTJ	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk.
44.	UNVR	PT Unilever Indonesia Tbk
45.	WSBP	PT WASKITA BETON PRECAST Tbk

Sumber : Data diolah (2016)

Perusahaan yang digunakan tahun 2017

No.	Kode	Nama Perusahaan
1.	ADES	PT AKASHA WIRA INTERNATIONAL Tbk
2.	AMIN	PT ATMINDO Tbk
3.	ASII	PT ASTRA INTERNATIONAL Tbk
4.	BTON	PT BETONJAYA MANUNGGAL Tbk
5.	BOLT	PT GARUDA METALINDO Tbk
6.	AUTO	PT ASTRA OTOPARTS Tbk
7.	BATA	PT SEPATU BATA Tbk.
8.	CEKA	PT WILMAR CAHAYA INDONESIA Tbk.
9.	CINT	PT CHITOSEINTERNASIONAL Tbk
10.	CPIN	PT CHAROEN POKPHAND INDONESIA TBK
11.	DPNS	PT Duta Pertiwi Nusantara Tbk
12.	DVLA	PT DARYA-VARIA LABORATORIA TBK
13.	EKAD	PT EKADHARMA INTERNATIONAL Tbk
14.	GGRM	PT GUDANG GARAM Tbk
15.	HMSP	PT HANJAYA MANDALA SAMPOERNA Tbk.
16.	ICBP	PT INDOFOOD CBP SUKSES MAKMUR Tbk
17.	IGAR	PT CHAMPION PACIFIC INDONESIA TBK
18.	INCI	PT INTANWIJAYA INTERNASIONAL Tbk
19.	INDF	PT INDOFOOD SUKSES MAKMUR Tbk
20.	INDS	PT INDOSPRING Tbk.
21.	INTP	PT INDOCEMENT TUNGGAL PRAKARSA Tbk
22.	JECC	PT JEMBO CABLE COMPANY Tbk

23.	JPFA	PT JAPFA COMFEED INDONESIA Tbk
24.	KDSI	PT KEDAWUNG SETIA INDUSTRIAL Tbk
25.	KINO	PT KINO INDONESIA Tbk
26.	MERK	PT MERCK Tbk
27.	MLBI	PT MULTI BINTANG INDONESIA Tbk
28.	SCPI	PT MERCK SHARP DOHME PHARMA TBK
29.	SMGR	PT SEMEN INDONESIA (PERSERO) Tbk
30.	SMSM	PT SELAMAT SEMPURNA Tbk
31.	STTP	PT SIANTAR TOP Tbk
32.	TALF	PT TUNAS ALFIN Tbk
33.	TCID	PT. MANDOM INDONESIA Tbk
34.	TSPC	PT TEMPO SCAN PACIFIC Tbk
35.	UNIT	PT NUSANTARA INTI CORPORA TBK
36.	UNVR	PT Unilever Indonesia Tbk
37.	WSBP	PT WASKITA BETON PRECAST Tbk
38.	PYFA	PT PYRIDAM FARMA Tbk
39.	SMBR	PT SEMEN BATURAJA (PERSERO) Tbk

Sumber : Data diolah (2017)

Lampiran 2: Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CETR	170	.2762	.9990	.716092	.1237253
KP	170	.5007	.9990	.705698	.1496784
DK	170	2	12	4.34	2.115
KI	170	.2500	1.0000	.433200	.1158802
KA	170	.2500	.6667	.374510	.1033015
Valid N (listwise)	170				

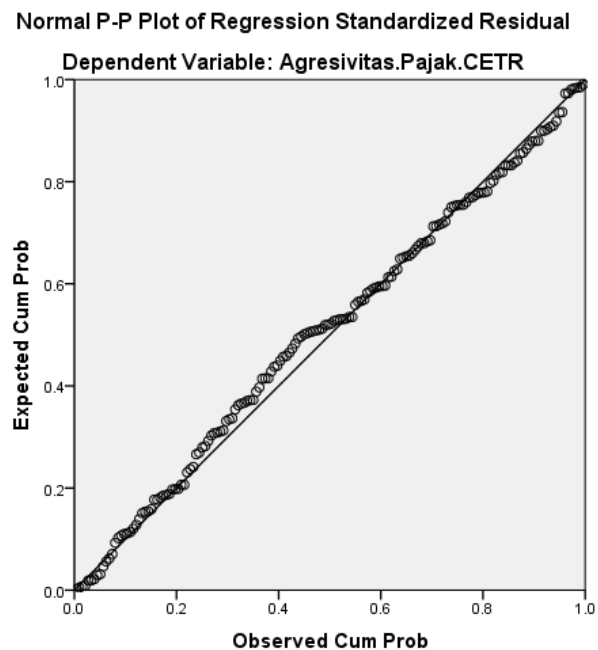
Lampiran 3: Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		170
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.11570766
Most Extreme Differences	Absolute	.058
	Positive	.029
	Negative	-.058
Kolmogorov-Smirnov Z		.753
Asymp. Sig. (2-tailed)		.622

a. Test distribution is Normal.

b. Calculated from data.



Lampiran 4 : Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	KP	.984	1.017
	DK	.871	1.148
	KI	.982	1.018
	KA	.899	1.113

a. Dependent Variable: Agresivitas.Pajak.CETR

Lampiran 5: Uji Autokorelasi

Model Summary^b

Model	Durbin-Watson
1	1.807

a. Predictors: (Constant), KA, KP, KI, DK

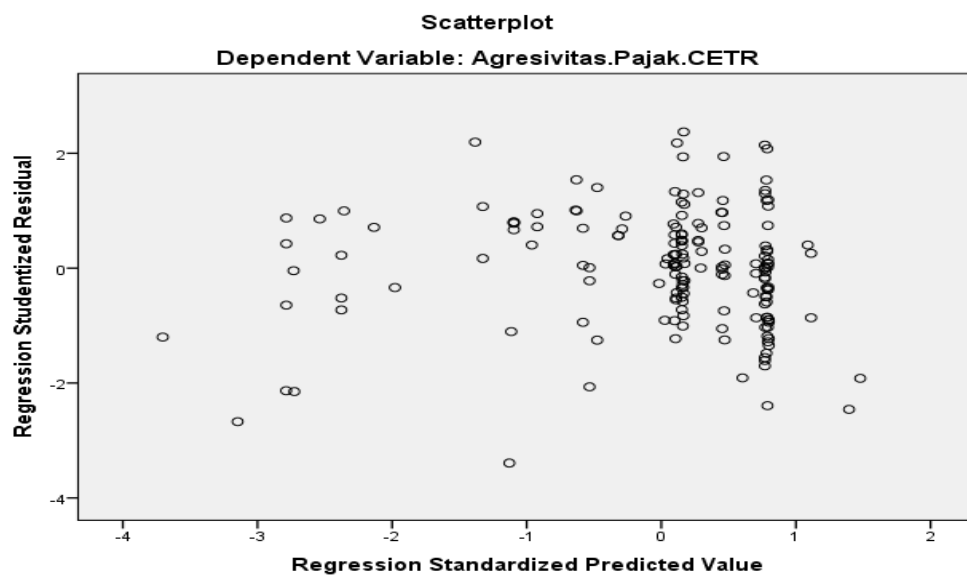
b. Dependent Variable: Agresivitas.Pajak.CETR

Lampiran 6 : Uji Gletjer

Coefficients^a

Model	Unstandardized Coefficients		Std. Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.049	.042		1.174	.242
1 KP	.002	.038	.005	.061	.951
DK	-.003	.003	-.075	-.902	.368
KI	.057	.049	.091	1.167	.245
KA	.066	.058	.093	1.141	.256

a. Dependent Variable: AbsUt.CETR



Lampiran 7: Uji Hipotesis

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.933	.067		13.953	.000		
1 KP	.003	.061	.003	.044	.965	.984	1.017
DK	-.001	.005	-.023	-.294	.769	.871	1.148
KI	-.171	.078	-.160	-2.184	.030	.982	1.018
KA	-.372	.092	-.311	-4.044	.000	.899	1.113

a. Dependent Variable: Agresivitas.Pajak.CETR

Lampiran 8 : Uji koefisien determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.354 ^a	.125	.104	.1171018

a. Predictors: (Constant), KA, KP, KI, DK

b. Dependent Variable: Agresivitas.Pajak.CETR

Lampiran 9 : Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.324	4	.081	5.915	.000 ^b
Residual	2.263	165	.014		
Total	2.587	169			

a. Dependent Variable: Agresivitas.Pajak.CETR

b. Predictors: (Constant), KA, KP, KI, DK