

LAMPIRAN

Lampiran 1. Daftar Perusahaan Sampel

No.	Kode	Nama Perusahaan
1	APLI	Asiaplast Industries Tbk
2	ARNA	Arwana Citramulia Tbk
3	ASII	Astra Internasional Tbk
4	AUTO	Astra Otoparts Tbk
5	BATA	Sepatu Bata Tbk
6	BTON	Betonjaya Manunggal Tbk
7	BUDI	Budi Starch & Sweetener Tbk
8	CEKA	Wilmar Cahaya Indonesia Tbk
9	DLTA	Delta Djakarta Tbk
10	DVLA	Darya-Varia Laborataria Tbk
11	EKAD	Ekadharma Internasional Tbk
12	GJTL	Gajah Tunggal Tbk
13	HMSP	H. M. Sampoerna Tbk
14	INAI	Indal Aluminium Industry Tbk
15	INDF	Indofood Sukses Makmur Tbk
16	INDS	Indospring Tbk
17	INTP	Indocement Tunggal Prakasa Tbk
18	JECC	Jembo Cable Company Tbk
19	JPRS	Jaya Pari Steel Tbk
20	KAEF	Kimia Farma Tbk
21	KDSI	Kedawung Setia Industrial Tbk
22	KICI	Kedaung Indah Can Tbk
23	KLBF	Kalbe Farma Tbk

No.	Kode	Nama Perusahaan
24	LION	Lion Metal Works Tbk
25	LMSH	Lionmesh Prima Tbk
26	LPIN	Multi Prima Sejahtera Tbk
27	MERK	Merck Tbk
28	MYOR	Mayora Indah Tbk
29	PYFA	Pyridam Farma Tbk
30	SKLT	Sekar Laut Tbk
31	SMCB	Holcim Indonesia Tbk
32	SMGR	Semen Indonesia Tbk
33	SMSM	Selamat Sempurna Tbk
34	SRSN	Indo Acidatama Tbk
35	STTP	Siantar Top Tbk
36	TCID	Mandom Indonesia Tbk
37	TRST	Trias Sentosa Tbk
38	TSPC	Tempo Scan Pacific Tbk
39	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
40	UNIT	Nusantara Inti Corpora Tbk
41	UNVR	Unilever Indonesia Tbk

Lampiran 2. Hasil Input Data

No.	Kode	Tahun	Agresivitas Pajak (X1)	Transparansi Perusahaan (Y1)
1	APLI	2011	0,248191537	0,714836074
2	APLI	2012	0,591082331	0,188477519
3	APLI	2013	0,94426973	0,481433616
4	ARNA	2011	0,249596909	0,021902496
5	ARNA	2012	0,263473677	0,06906333
6	ARNA	2013	0,252832576	0,063459438
7	ASII	2011	0,198742822	0,267536812
8	ASII	2012	0,205821206	0,205687857
9	ASII	2013	0,212440504	0,059703708
10	AUTO	2011	0,156537854	1,054910345
11	AUTO	2012	0,149351575	0,075126329
12	AUTO	2013	0,187154542	0,106399496
13	BATA	2011	0,256699808	1,82025968
14	BATA	2012	0,153974217	1,875890021
15	BATA	2013	0,427577491	1,906047537
16	BTON	2011	0,211833614	0,261281821
17	BTON	2012	0,231036851	0,033603911
18	BTON	2013	0,219996462	0,02525645
19	BUDI	2011	0,140485044	11,38627931
20	BUDI	2012	0,25490982	5,843331906
21	BUDI	2013	0,127059068	2,210458943
22	CEKA	2011	0,249884878	0,742340619
23	CEKA	2012	0,300986853	0,943239997
24	CEKA	2013	0,229657036	0,715197623
25	DLTA	2011	0,269176317	0,555349852
26	DLTA	2012	0,276329499	0,565401668
27	DLTA	2013	0,257338737	0,136891705

No.	Kode	Tahun	Agresivitas Pajak (X1)	Transparansi Perusahaan (Y1)
28	DVLA	2011	0,298023912	0,552943156
29	DVLA	2012	0,267032489	0,57866048
30	DVLA	2013	0,300002641	0,528594078
31	EKAD	2011	0,265182219	2,197760516
32	EKAD	2012	0,25230836	0,708762553
33	EKAD	2013	0,248764997	0,446728398
34	GJTL	2011	0,22127405	0,160413784
35	GJTL	2012	0,229669274	7,910095011
36	GJTL	2013	0,311906435	1,195433728
37	HMSP	2011	0,266165995	0,069923058
38	HMSP	2012	0,256885226	0,53880394
39	HMSP	2013	0,254396814	1,165907189
40	INAI	2011	0,208941692	3,921690775
41	INAI	2012	0,253734067	0,813947474
42	INAI	2013	0,70094263	0,150488659
43	INDF	2011	0,273488272	0,04404289
44	INDF	2012	0,296695246	0,014413755
45	INDF	2013	0,356733658	0,024444433
46	INDS	2011	0,193358472	0,340389216
47	INDS	2012	0,245917939	0,276204514
48	INDS	2013	0,205055918	0,341138547
49	INTP	2011	0,239939373	0,012879023
50	INTP	2012	0,244509941	0,158990773
51	INTP	2013	0,250836447	0,160509792
52	JECC	2011	0,335557858	1,004287842
53	JECC	2012	0,374871865	3,483527827
54	JECC	2013	0,312144649	2,506558735
55	JPRS	2011	0,235259586	0,019387837
56	JPRS	2012	0,237534642	0,47177209

No.	Kode	Tahun	Agresivitas Pajak (X1)	Transparansi Perusahaan (Y1)
57	JPRS	2013	0,186648266	0,03480569
58	KAEF	2011	0,275164003	2,551209066
59	KAEF	2012	0,269079434	1,547477403
60	KAEF	2013	0,244295189	1,198153445
61	KDSI	2011	0,27555151	0,009066795
62	KDSI	2012	0,265363398	0,545937058
63	KDSI	2013	0,278695604	1,086264765
64	KICI	2011	0,756525206	0,414595667
65	KICI	2012	0,295055285	0,2567457
66	KICI	2013	0,18199201	0,187392468
67	KLBF	2011	0,233932076	0,317433346
68	KLBF	2012	0,235440023	0,261999112
69	KLBF	2013	0,240001759	0,227580086
70	LION	2011	0,226596469	0,789271162
71	LION	2012	0,185262367	0,129281324
72	LION	2013	0,25051993	0,029739811
73	LMSH	2011	0,298844815	0,022035733
74	LMSH	2012	0,110493627	0,298161674
75	LMSH	2013	0,256204091	0,316083862
76	LPIN	2011	0,325904409	0,213504664
77	LPIN	2012	0,207522967	0,193933207
78	LPIN	2013	0,357046516	0,180204655
79	MERK	2011	0,191043143	0,092161468
80	MERK	2012	0,268457232	0,554025302
81	MERK	2013	0,268188984	0,454517588
82	MYOR	2011	0,223016137	0,215169699
83	MYOR	2012	0,225370845	0,321092553
84	MYOR	2013	0,219190828	0,125677774
85	PYFA	2011	0,318994063	0,288019485

No.	Kode	Tahun	Agresivitas Pajak (X1)	Transparansi Perusahaan (Y1)
86	PYFA	2012	0,334138045	0,258079309
87	PYFA	2013	0,27107622	0,355126938
88	SKLT	2011	0,379665223	0,060460479
89	SKLT	2012	0,382535933	0,037218144
90	SKLT	2013	0,375044143	0,01277737
91	SMCB	2011	0,302087647	0,078481369
92	SMCB	2012	0,29744563	0,0177238
93	SMCB	2013	0,304435755	0,117428447
94	SMGR	2011	0,226071443	0,967925922
95	SMGR	2012	0,2218771	0,271162943
96	SMGR	2013	0,217330766	0,132035148
97	SMSM	2011	0,220135494	2,32275956
98	SMSM	2012	0,237699544	0,167181272
99	SMSM	2013	0,242329076	0,480098685
100	SRSN	2011	0,302283273	0,636548796
101	SRSN	2012	0,336483776	0,676901736
102	SRSN	2013	0,232505271	0,461307963
103	STTP	2011	0,189230829	0,100283622
104	STTP	2012	0,199947896	0,046107296
105	STTP	2013	0,209160159	0,065088066
106	TCID	2011	0,273459668	0,666950618
107	TCID	2012	0,306513607	0,462887597
108	TCID	2013	0,283889717	0,265169642
109	TRST	2011	0,178636407	0,320158739
110	TRST	2012	0,320398829	0,312203
111	TRST	2013	0,087934678	0,407605674
112	TSPC	2011	0,213595291	0,705762342
113	TSPC	2012	0,223907141	0,102367723
114	TSPC	2013	0,226502163	0,010851044

No.	Kode	Tahun	Agresivitas Pajak (X1)	Transparansi Perusahaan (Y1)
115	ULTJ	2011	0,192018799	0,380835564
116	ULTJ	2012	0,243691076	0,004787316
117	ULTJ	2013	0,280877981	0,079967231
118	UNIT	2011	0,368829862	0,279794651
119	UNIT	2012	0,940107825	0,142751102
120	UNIT	2013	0,871610639	0,067363491
121	UNVR	2011	0,249247372	0,029576662
122	UNVR	2012	0,243020892	0,233593871
123	UNVR	2013	0,244706521	0,595905856

Lampiran 3. Statistik Deskriptif Seluruh Variabel Penelitian

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Agresivitas Pajak	1	,08793467	,944269730	,2788976	,13433439
	2	77328292	4368363	21927533	0019069
	3				
Transparansi Perusahaan	1	,00478731	11,3862793	,7099417	1,4438977
	2	58496367	056888960	69776832	72795663
	3				
Valid N (listwise)	1				
	2				
	3				

Lampiran 4. Hasil Pengujian Asumsi Klasik

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual
N		123
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,43549816
Most Extreme Differences	Absolute	,292
	Positive	,277
	Negative	-,292
Kolmogorov-Smirnov Z		3,242
Asymp. Sig. (2-tailed)		,000

- a. Test distribution is Normal.
- b. Calculated from data.

Lampiran 5. Hasil Pengujian Hipotesis

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	AgresivitasPajak ^b	.	Enter

a. Dependent Variable: TransparansiPerusahaan

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,108 ^a	,012	,003	1,4414177693 33062

a. Predictors: (Constant), AgresivitasPajak

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2,951	1	2,951	1,420	,236 ^b
1 Residual	251,400	121	2,078		
Total	254,351	122			

a. Dependent Variable: TransparansiPerusahaan

b. Predictors: (Constant), AgresivitasPajak

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,033	,300		3,437	,001
¹ AgresivitasPajak	-1,158	,971	-,108	-1,192	,236

a. Dependent Variable: TransparansiPerusahaan