

Lampiran 1. Daftar Perusahaan Sampel

No	Kode	Nama Perusahaan
1.	AMFG	PT. Asahimas Flat Glass, Tbk
2.	ARNA	PT. Arwana Citramulia, Tbk
3.	ASII	PT. Astra International, Tbk
4.	AUTO	PT. Astra Otoparts, Tbk
5.	BATA	PT. Sepatu Bata, Tbk
6.	BTON	PT. Betonjaya Manunggal, Tbk
7.	CPIN	PT. Charoen Pokphand Indonesia, Tbk
8.	DLTA	PT. Delta Djakarta, Tbk
9.	EKAD	PT. Ekadharma International, Tbk
10.	ETWA	PT. Eterindo Wahanatama, Tbk
11.	GGRM	PT. Gudang Garam, Tbk
12.	GJTL	PT. Gajah Tunggal, Tbk
13.	HMSP	PT. HM Sampoerna, Tbk
14.	INDS	PT. Indospring, Tbk
15.	INTP	PT. Indocement Tunggul Prakarsa, Tbk
16.	JECC	PT. Jembo Cable Company, Tbk
17.	JPFA	PT. Japfa Comfeed Indonesia, Tbk
18.	JPRS	PT. Jaya Pari Steel, Tbk
19.	KAEF	PT. Kimia Farma (persero), Tbk
20.	KBLI	PT. KMI Wire and Cable, Tbk
21.	KICI	PT. Kedaung Indah Can, Tbk
22.	KLBF	PT. Kalbe Farma, Tbk
23.	LION	PT. Lion Metal Works, Tbk
24.	LMSH	PT. Lionmesh Prima, Tbk
25.	LPIN	PT. Multi Prima Sejahtera, Tbk
26.	MAIN	PT. Malindo Feedmill, Tbk
27.	MERK	PT. Merck, Tbk
28.	MLBI	PT. Multi Bintang Indonesia, Tbk
29.	MYOR	PT. Mayora Indah, Tbk
30.	PYFA	PT. Pyridam Farma, Tbk
31.	RICY	PT. Ricky Putra Globalindo, Tbk
32.	SIPD	PT. Sierad Produce, Tbk
33.	SMCB	PT. Holcim Indonesia
34.	SMGR	PT. Semen Indonesia (persero), Tbk

35.	SMSM	PT. Selamat Sempurna, Tbk
36.	SRSN	PT. Indo Acidatama, Tbk
37.	TCID	PT. Mandom Indonesia, Tbk
38.	TRST	PT. Trias Sentosa, Tbk
39.	TSPC	PT. Tempo Scan Pacific, Tbk
40.	ULTJ	PT. Ultra Jaya Milk Industry, Tbk
41.	UNVR	PT. Unilever Indonesia, Tbk
42.	YPAS	PT. Yanaprima Hastapersada, Tbk

Lampiran 2. Data Tarif Pajak Efektif 2010-2013

No	EMITEN	2010	2011	2012	2013
1	AMFG	0,2608	0,25867	0,26947	0,26027
2	ARNA	0,28557	0,2492	0,28239	0,2238
3	ASII	0,09455	0,07327	0,09105	0,07091
4	AUTO	0,14273	0,1203	0,15773	0,16574
5	BATA	0,24533	0,2567	0,28546	0,28512
6	BTON	0,2558	0,21183	0,23104	0,22
7	CPIN	0,21948	0,20023	0,19938	0,2545
8	DLTA	0,26555	0,22094	0,1885	0,21224
9	EKAD	0,25165	0,25747	0,25591	0,25938
10	ETWA	0,33103	0,22021	0,24369	0,22815
11	GGRM	0,25055	0,25583	0,26004	0,24307
12	GJTL	0,22313	0,24599	0,19627	0,30313
13	HMSP	0,25783	0,25988	0,25718	0,2528
14	INDS	0,25339	0,23241	0,23298	0,22936
15	INTP	0,2423	0,2398	0,2469	0,24992
16	JECC	0,26174	0,30788	0,37487	0,31214
17	JPFA	0,22238	0,20875	0,21182	0,22396
18	JPRS	0,16884	0,23526	0,23501	0,18596
19	KAEF	0,21808	0,25111	0,24724	0,24223
20	KBLI	0,29624	0,30001	0,2926	0,33754
21	KICI	0,0779	0,75653	0,29506	0,18199
22	KLBF	0,16939	0,18888	0,19598	0,19244
23	LION	0,24486	0,22602	0,18455	0,2315
24	LMSH	0,29546	0,29884	0,08238	0,2562
25	LPIN	0,23152	0,20222	0,15738	0,18303

26	MAIN	0,22012	0,2038	0,22176	0,2197
27	MERK	0,25635	0,19104	0,26846	0,26819
28	MLBI	0,2004	0,19471	0,23892	0,1878
29	MYOR	0,20592	0,20736	0,20719	0,26296
30	PYFA	0,30674	0,31899	0,33929	0,34133
31	RICY	0,30223	0,27691	0,26228	0,25908
32	SIPD	0,18738	0,29864	0,16856	0,4526
33	SMCB	0,27544	0,31432	0,30335	0,31965
34	SMGR	0,19621	0,20261	0,20929	0,19715
35	SMSM	0,20653	0,20846	0,15042	0,31968
36	SRSN	0,29462	0,44805	0,33648	0,23251
37	TCID	0,26377	0,27346	0,30652	0,28389
38	TRST	0,20278	0,1808	0,24507	0,09286
39	TSPC	0,21612	0,15023	0,21479	0,13455
40	ULTJ	0,31216	0,23993	0,26121	0,27878
41	UNVR	0,25019	0,24936	0,24313	0,24432
42	YPAS	0,25977	0,26717	0,27539	0,29302

Lampiran 3. Data Kepemilikan Manajerial 2010-2013

No	EMITEN	2010	2011	2012	2013
1	AMFG	0	0	0	0
2	ARNA	0	0	0	0
3	ASII	0,00037	0,00036	0,00036	0,00036
4	AUTO	0,00077	0,00077	0,0007	0,00064
5	BATA	0	0,00001	0,00001	0
6	BTON	0,09583	0,09583	0,09583	0,09583
7	CPIN	0	0	0	0
8	DLTA	0	0	0	0
9	EKAD	0	0	0	0
10	ETWA	0,00062	0,00083	0,00083	0,00083
11	GGRM	0,00804	0,00854	0,0092	0,0092
12	GJTL	0,00084	0,00084	0,00084	0,00096
13	HMSP	0	0	0	0
14	INDS	0,00587	0,00409	0,00409	0,00435
15	INTP	0	0	0	0
16	JECC	0	0	0	0
17	JPFA	0	0	0	0
18	JPRS	0,15535	0,15535	0,15535	0,15535
19	KAEF	0,00005	0,00005	0,00002	0,00002
20	KBLI	0	0	0	0
21	KICI	0,046	0,046	0,00227	0,00227
22	KLBF	0,00021	0,00021	0,00009	0,00009
23	LION	0,00235	0,00235	0,00235	0,00235
24	LMSH	0,2562	0,2562	0,2562	0,2562
25	LPIN	0	0	0	0

26	MAIN	0	0	0	0
27	MERK	0	0	0	0,01786
28	MLBI	0	0	0	0
29	MYOR	0	0	0	0
30	PYFA	0,23077	0,23077	0,23077	0,23077
31	RICY	0	0	0	0
32	SIPD	0	0	0	0
33	SMCB	0	0	0	0
34	SMGR	0	0	0	0
35	SMSM	0,05699	0,05699	0,05699	0,05699
36	SRSN	0,00001	0,00001	0,06404	0,06404
37	TCID	0,00148	0,00142	0,00142	0,00142
38	TRST	0	0	0,01907	0,01495
39	TSPC	0,00081	0,00088	0,00102	0,00097
40	ULTJ	0,1797	0,1797	0,1797	0,1797
41	UNVR	0	0	0	0
42	YPAS	0,00352	0,00352	0,00352	0,00352

Lampiran 4. Data Kepemilikan Institusional 2010-2013

No	EMITEN	2010	2011	2012	2013
1	AMFG	0,85044	0,85044	0,85044	0,85044
2	ARNA	0,74268	0,70295	0,64102	0,50465
3	ASII	0,50115	0,50115	0,50115	0,50115
4	AUTO	0	0	0	0
5	BATA	0,84031	0,96166	0,9619	0,95406
6	BTON	0,79861	0,81531	0,81825	0,81825
7	CPIN	0,55534	0,55534	0,55534	0,55534
8	DLTA	0,81671	0,81671	0,81671	0,81671
9	EKAD	0	0	0	0
10	ETWA	0,48154	0,48154	0,48153	0,48153
11	GGRM	0,75547	0,75547	0,75547	0,75547
12	GJTL	0,5901	0,59808	0,59808	0,59813
13	HMSP	0,98179	0,98179	0,98179	0,98179
14	INDS	0,87465	0,88108	0,88108	0,88108
15	INTP	0,64033	0,64033	0,64033	0,64033
16	JECC	0,90148	0,90148	0,90148	0,90148
17	JPFA	0,58323	0,58323	0,57508	0,57508
18	JPRS	0,68421	0,68421	0,68421	0,68421
19	KAEF	0,90025	0,90025	0,90025	0,90025
20	KBLI	0,71735	0,71735	0,73735	0,73735
21	KICI	0,7502	0,7502	0,82548	0,87408
22	KLBF	0,03696	0,36553	0,36469	0,39304
23	LION	0,57698	0,57698	0,57698	0,57698
24	LMSH	0,32216	0,32216	0,32216	0,32216
25	LPIN	0,29704	0,39446	0,39446	0,39446

26	MAIN	0,59096	0,59096	0,59096	0,59096
27	MERK	0,91894	0,9185	0,91631	0,92698
28	MLBI	0,751	0,751	0,751	0,76243
29	MYOR	0,33061	0,33061	0,33065	0,33065
30	PYFA	0,53846	0,53846	0,53846	0,53846
31	RICY	0,48041	0,48041	0,48041	0,48041
32	SIPD	0,41445	0,41445	0,41445	0,41445
33	SMCB	0,80643	0,80643	0,80643	0,80643
34	SMGR	0,51006	0,51006	0,51006	0,51006
35	SMSM	0,54813	0,54813	0,54813	0,54813
36	SRSN	0,85314	0,85314	0,7798	0,7798
37	TCID	0,12939	0,12939	0,12939	0,12939
38	TRST	0,59454	0,59454	0,59717	0,60346
39	TSPC	0,95031	0,95062	0,77286	0,77337
40	ULTJ	0,46612	0,46612	0,4659	0,4659
41	UNVR	0	0	0	0
42	YPAS	0,89469	0,89469	0,89469	0,89469

Lampiran 5. Data Komisararis Independen 2010-2013

No	EMITEN	2010	2011	2012	2013
1	AMFG	0,33333	0,33333	0,33333	0,33333
2	ARNA	0,66667	0,66667	0,66667	0,66667
3	ASII	0,45455	0,45455	0,41667	0,3
4	AUTO	0,3	0,4	0,33333	0,36364
5	BATA	0,4	0,4	0,4	0,4
6	BTON	0,5	0,5	0,5	0,5
7	CPIN	0,4	0,4	0,4	0,33333
8	DLTA	0,4	0,4	0,4	0,4
9	EKAD	0,33333	0,33333	0,5	0,5
10	ETWA	0,33333	0,25	0,25	0,25
11	GGRM	0,75	0,75	0,5	0,33333
12	GJTL	0,375	0,375	0,33333	0,28571
13	HMSP	0,33333	0,4	0,4	0,5
14	INDS	0,33333	0,33333	0,33333	0,33333
15	INTP	0,42857	0,42857	0,57143	0,57143
16	JECC	0,33333	0,33333	0,33333	0,66667
17	JPFA	0,25	0,25	0,33333	0,33333
18	JPRS	0,5	0,5	0,5	0,5
19	KAEF	0,6	0,4	0,4	0,4
20	KBLI	0,4	0,4	0,4	0,33333
21	KICI	0,33333	0,33333	0,33333	0,33333
22	KLBF	0,33333	0,33333	0,33333	0,33333
23	LION	0,33333	0,33333	0,33333	0,33333
24	LMSH	0,33333	0,33333	0,33333	0,33333
25	LPIN	0,33333	0,33333	0,33333	0,33333

26	MAIN	0,33333	0,33333	0,33333	0,33333
27	MERK	0,33333	0,33333	0,33333	0,33333
28	MLBI	0,28571	0,28571	0,33333	0,33333
29	MYOR	0,33333	0,4	0,4	0,4
30	PYFA	0,33333	0,33333	0,33333	0,33333
31	RICY	0,33333	0,33333	0,33333	0,33333
32	SIPD	0,33333	0,33333	0,66667	0,66667
33	SMCB	0,57143	0,57143	0,5	0,5
34	SMGR	0,4	0,33333	0,5	0,33333
35	SMSM	0,33333	0,33333	0,33333	0,33333
36	SRSN	0,33333	0,33333	0,33333	0,375
37	TCID	0,4	0,4	0,4	0,5
38	TRST	0,33333	0,33333	0,33333	0,4
39	TSPC	0,66667	0,66667	0,5	0,33333
40	ULTJ	0,33333	0,33333	0,33333	0,6
41	UNVR	0,75	0,8	0,8	0,33333
42	YPAS	0,33333	0,33333	0,33333	0,8

Lampiran 6. Data Komite Audit 2010-2013

No	EMITEN	2010	2011	2012	2013
1	AMFG	12	14	15	11
2	ARNA	8	12	12	11
3	ASII	9	8	6	5
4	AUTO	4	4	4	6
5	BATA	1	4	4	5
6	BTON	11	5	5	5
7	CPIN	44	37	36	36
8	DLTA	1	1	1	3
9	EKAD	3	4	4	4
10	ETWA	4	4	4	4
11	GGRM	5	8	6	6
12	GJTL	4	4	4	12
13	HMSP	8	10	9	9
14	INDS	2	2	2	2
15	INTP	4	4	4	4
16	JECC	41	38	19	18
17	JPFA	4	4	4	4
18	JPRS	12	12	12	12
19	KAEF	4	4	4	4
20	KBLI	4	4	4	4
21	KICI	4	4	4	4
22	KLBF	4	3	4	4
23	LION	2	2	2	3
24	LMSH	2	4	4	3
25	LPIN	3	4	3	3

26	MAIN	4	4	4	4
27	MERK	2	2	2	2
28	MLBI	4	4	3	6
29	MYOR	4	4	4	4
30	PYFA	3	4	4	4
31	RICY	4	4	4	4
32	SIPD	6	6	6	4
33	SMCB	5	5	5	4
34	SMGR	33	13	8	12
35	SMSM	4	4	4	4
36	SRSN	7	3	4	4
37	TCID	14	14	15	14
38	TRST	4	4	4	4
39	TSPC	2	2	2	2
40	ULTJ	2	2	2	2
41	UNVR	5	4	5	4
42	YPAS	4	4	4	4

Lampiran 7. Data Ukuran Perusahaan 2010-2013

No	EMITEN	2010	2011	2012	2013
1	AMFG	28,49503	28,62078	28,76739	28,89498
2	ARNA	27,49538	27,44651	27,56633	27,75787
3	ASII	32,35714	32,66486	32,83653	32,99697
4	AUTO	29,35126	29,57181	29,81501	30,16612
5	BATA	26,90587	26,97063	27,07608	27,24637
6	BTON	25,22063	25,5	25,70069	25,89452
7	CPIN	29,08372	29,2893	30,14457	30,38609
8	DLTA	27,28653	27,26885	27,33706	27,48835
9	EKAD	26,04369	26,19382	26,33601	26,56275
10	ETWA	27,0025	27,15413	27,5912	27,88699
11	GGRM	31,05664	31,29685	31,35694	31,55833
12	GJTL	29,97009	30,07807	30,1859	30,36219
13	HMSP	30,65267	30,59507	30,89859	30,94173
14	INDS	27,36942	27,7618	28,14071	28,41789
15	INTP	30,36189	30,52977	30,75581	30,9122
16	JECC	27,05477	27,16427	27,28706	27,84599
17	JPFA	29,57423	29,74322	30,02541	30,33356
18	JPRS	26,74254	26,80514	26,71124	26,65429
19	KAEF	28,13621	28,2156	28,36163	28,53602
20	KBLI	27,58888	27,71124	27,7809	27,92147
21	KICI	25,17694	25,19398	25,27668	25,31125
22	KLBF	29,58156	29,74421	29,87364	30,05716
23	LION	26,43996	26,6254	26,79515	26,93501
24	LMSH	25,08254	25,30843	25,57957	25,67696
25	LPIN	25,74013	25,78187	25,87232	26,00337

26	MAIN	27,59676	27,91455	28,21874	28,426
27	MERK	26,79808	27,09383	27,0679	27,26997
28	MLBI	27,75949	27,83054	27,77256	28,20884
29	MYOR	29,11244	29,51807	29,74758	29,9042
30	PYFA	25,33429	25,49424	25,63481	25,88873
31	RICY	27,14216	27,188	27,45964	27,73526
32	SIPD	28,34272	28,60241	28,82437	28,78023
33	SMCB	29,9764	30,02441	30,12987	30,33205
34	SMGR	30,37592	30,60969	30,91115	31,0583
35	SMSM	27,69597	27,75929	28,07328	28,1623
36	SRSN	26,62043	26,61265	26,71999	26,76538
37	TCID	27,67718	27,754	27,86338	28,01353
38	TRST	28,33884	28,38829	28,41407	28,81303
39	TSPC	28,90906	29,07803	29,16422	29,31889
40	ULTJ	28,32746	28,40997	28,51512	28,66478
41	UNVR	29,79449	29,98071	30,11468	30,2224
42	YPAS	26,02586	26,13272	26,57959	27,14306

Lampiran 8. Data *Leverage* 2010-2013

No	EMITEN	2010	2011	2012	2013
1	AMFG	0,28744	0,25424	0,26793	0,28205
2	ARNA	1,10368	0,72093	0,54985	0,47724
3	ASII	0,92297	1,02433	1,02946	1,01524
4	AUTO	0,36136	0,47457	0,61923	0,32001
5	BATA	0,46075	0,45748	0,48161	0,71521
6	BTON	0,22734	0,28864	0,28205	0,26883
7	CPIN	0,45431	0,42956	0,51026	0,57998
8	DLTA	0,19419	0,21509	0,24589	0,28155
9	EKAD	0,38769	0,37858	0,42669	0,44548
10	ETWA	0,76036	0,65102	1,19522	1,89842
11	GGRM	0,4419	0,59215	0,56017	0,72592
12	GJTL	1,94096	1,60767	1,3492	1,68166
13	HMSP	1,00922	0,89931	0,97225	0,93603
14	INDS	2,40097	0,80264	0,46474	0,2531
15	INTP	0,17141	0,15364	0,17181	0,15796
16	JECC	4,69322	3,91806	3,96204	7,39644
17	JPFA	1,00211	1,18379	1,30122	1,84403
18	JPRS	0,37033	0,2961	0,14704	0,03867
19	KAEF	0,48765	0,43252	0,00044	0,5218
20	KBLI	0,46109	0,50505	0,37456	0,50795
21	KICI	0,34409	0,3596	0,42668	0,32874
22	KLBF	0,21836	0,2699	0,27759	0,33119
23	LION	0,16917	0,21107	0,16585	0,1991
24	LMSH	0,67146	0,71354	0,3181	0,2827
25	LPIN	0,41147	0,33077	0,27743	0,36943

26	MAIN	2,777	2,14776	1,63962	1,56747
27	MERK	0,19765	0,18254	0,36639	0,36064
28	MLBI	1,4123	1,30226	2,49261	0,80465
29	MYOR	1,15629	1,72196	1,70629	1,4937
30	PYFA	0,30252	0,43249	0,54893	0,86493
31	RICY	0,81467	0,83324	1,2959	1,91158
32	SIPD	0,65242	1,07825	1,58323	1,45555
33	SMCB	0,52904	0,45478	0,44553	0,69783
34	SMGR	0,28199	0,34529	0,46321	0,41226
35	SMSM	0,87836	0,69525	0,7099	0,68962
36	SRSN	0,59475	0,4319	0,4937	0,33847
37	TCID	0,10412	0,10824	0,15021	0,23919
38	TRST	0,63941	0,60767	0,61725	0,90733
39	TSPC	0,34708	0,39542	0,38168	0,39995
40	ULTJ	0,5422	0,55384	0,44394	0,39524
41	UNVR	1,14907	1,84773	2,02013	2,1373
42	YPAS	0,52747	0,509	1,12309	2,5939

Lampiran 9. Hasil Analisis deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Effectiv e Tax Rate	168	.07091	.75653	.2413532	.07193928
Kepemilikan Manajerial	168	.00000	.25620	.0254395	.06268027
kepemilikan Institusional	168	.00000	.98179	.6014126	.26288443
Komisaris Independen	168	.25000	.80000	.4040525	.11997957
Komite Audit	168	1	44	6.61	7.421
Ukuran Perusahaan	168	25.08254	32.99697	28.23788	1.77238467
Leverage	168	.00044	7.39644	.8075296	.88978619
Valid N (listwise)	168				

Lampiran 10. Hasil Uji Asumsi Klasik

Hasil Uji Normalitas dengan Kolmogorov-Smirnov
(Sebelum Reduksi Outlayer)

N = 168

One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	168
Normal Parameters ^{a,b}	
Mean	.0000000
Std. Deviation	.06666865
Most Extreme Differences	
Absolute	.112
Positive	.112
Negative	-.079
Kolmogorov-Smirnov Z	1.454
Asymp. Sig. (2-tailed)	.029

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Normalitas dengan Kolmogorov-Smirnov
(Setelah Reduksi Outlayer)

N = 167

One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	167
Normal Parameters ^{a,b}	
Mean	.0000000
Std. Deviation	.05520999
Most Extreme Differences	
Absolute	.072
Positive	.072
Negative	-.059
Kolmogorov-Smirnov Z	.937
Asymp. Sig. (2-tailed)	.344

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Multikolinieritas dengan *Tolerance Value* dan VIF

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kepemilikan Manajerial	.798	1.253
	kepemilikan Institusional	.964	1.038
	Komisaris Independen	.954	1.048
	Komite Audit	.919	1.088
	Ukuran Perusahaan	.771	1.296
	Leverage	.912	1.097

a. Dependent Variable: Effective Tax Rate

Hasil Uji Heteroskedastisitas dengan Spearman's Rho

Correlations

		Unstandardized Residual		
		Correlation Coefficient	Sig. (2-tailed)	N
Spearman's rho	Kepemilikan Manajerial	-.075	.333	167
	kepemilikan Institusional	-.006	.938	167
	Komisaris Independen	-.013	.869	167
	Komite Audit	.070	.366	167
	Ukuran Perusahaan	.054	.486	167
	Leverage	.046	.553	167

Hasil Uji Autokorelasi dengan Durbin-Watson

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.391 ^a	.153	.121	.05623565	1.844

a. Predictors: (Constant), Leverage, kepemilikan Institusional, Komisaris Independen, Kepemilikan Manajerial, Komite Audit, Ukuran Perusahaan

b. Dependent Variable: Effective Tax Rate

Lampiran 11. Hasil Uji Regresi Linier Berganda

Hasil Uji Ketepatan Model

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.391 ^a	.153	.121	.05623565	1.844

- a. Predictors: (Constant), Leverage, kepemilikan Institusional, Komisaris Independen, Kepemilikan Manajerial, Komite Audit, Ukuran Perusahaan
- b. Dependent Variable: Effective Tax Rate

Hasil Uji Statistik F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.091	6	.015	4.811	.000 ^a
	Residual	.506	160	.003		
	Total	.597	166			

- a. Predictors: (Constant), Leverage, kepemilikan Institusional, Komisaris Independen, Kepemilikan Manajerial, Komite Audit, Ukuran Perusahaan
- b. Dependent Variable: Effective Tax Rate

Hasil Uji Hipotesis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.455	.081		5.612	.000
	Kepemilikan Manajerial	.045	.078	.047	.579	.563
	kepemilikan Institusional	.034	.017	.151	2.036	.043
	Komisaris Independen	.074	.037	.148	1.987	.049
	Komite Audit	.000	.001	.039	.509	.612
	Ukuran Perusahaan	-.010	.003	-.289	-3.491	.001
	Leverage	.010	.005	.152	1.994	.048

- a. Dependent Variable: Effective Tax Rate