

Lampiran 1 Daftar Perusahaan Sampel

No	Nama Perusahaan	Kode Perusahaan
1.	PT Akasha Wira Internasional Tbk.	ADES
2.	PT Tiga Pilar Sejahtera Food Tbk.	AISA
3.	PT Alam Karya Unggul Tbk.	AKKU
4.	PT Alumindo Light Metal Industry Tbk.	ALMI
5.	PT Asahimas Flat Glass Tbk.	AMFG
6.	PT Asiaplast Industries Tbk.	APLI
7.	PT Argo Pantes Tbk.	ARGO
8.	PT Arwana Citra Mulia Tbk.	ARNA
9.	PT Astra International Tbk.	ASII
10.	PT Astra Otoparts Tbk.	AUTO
11.	PT Sepatu Bata Tbk.	BATA
12.	PT Berlina Tbk.	BRNA
13.	PT Betonjaya Manunggal Tbk.	BTON
14.	PT Budi Acid Jaya Tbk.	BUDI
15.	PT Delta Djakarta Tbk.	DLTA
16.	PT Darya Varia Laboratoria Tbk.	DVLA
17.	PT Eratex Djaja Tbk.	ERTX
18.	PT Eterindo Wahanatama Tbk.	ETWA
19.	PT Fajar Surya Wisesa Tbk.	FASW
20.	PT Gudang Garam Tbk.	GGRM
21.	PT Gajah Tunggal Tbk.	GJTL
22.	PT HM Sampoerna Tbk.	HMSP
23.	PT Champion Pacific Indonesia Tbk.	IGAR
24.	PT Indomobil Sukses International Tbk.	IMAS
25.	PT Indal Aluminium Industry Tbk.	INAI
26.	PT Intanwijaya Internasional Tbk.	INCI
27.	PT Indofoof Sukses Makmur Tbk.	INDF

No	Nama Perusahaan	Kode Perusahaan
28.	PT Indospring Tbk.	INDS
29.	PT Indocement Tunggul Prakarsa Tbk	INTP
30.	PT Jembo Cable Company Tbk.	JECC
31.	PT Jaya Pari Steel Tbk.	JPRS
32.	PT KMI Wire dan Cable Tbk.	KBLI
33.	PT Kabelindo Murni Tbk.	KBLM
34.	PT Kedawung Setia Industrial Tbk.	KDSI
35.	PT Kedaung Indah Can Tbk.	KICI
36.	PT Lion Metal Tbk.	LION
37.	PT langgeng Makmur Industri Tbk.	LMPI
38.	PT Lionmesh Prima Tbk.	LMSH
39.	PT Multi Prima Sejahtera Tbk.	LPIN
40.	PT Mustika Ratu Tbk.	MRAT
41.	PT Mayora Indah Tbk.	MYOR
42.	PT Hanson International Tbk.	MYRX
43.	PT Nipress Tbk.	NIPS
44.	PT Pan Brothers Tbk.	PBRX
45.	PT Pelangi Indah Canindo Tbk.	PICO
46.	PT Pyridam Farma Tbk.	PYFA
47.	PT Ricky Putra Globalindo Tbk.	RICY
48.	PT Bentoel International Investama Tbk.	RMBA
49.	PT Sucaco Tbk.	SCCO
50.	PT Sekar Laut Tbk.	SKLT
51.	PT Holcim Indonesia Tbk.	SMCB
52.	PT Selamat Sempurna Tbk.	SMSM
53.	PT Suparma Tbk.	SPMA
54.	PT Indo Acidatama Tbk.	SRSN
55.	PT Mandom Indonesia Tbk.	TCID
56.	PT Tirta Mahakam Resources Tbk.	TIRT

No	Nama Perusahaan	Kode Perusahaan
57.	PT Surya Toto Indonesia Tbk.	TOTO
58.	PT Trias Sentosa Tbk.	TRST
59.	PT Tempo Scan Pacific Tbk.	TSPC
60.	PT Ultrajaya Milk Industry & Trading Company Tbk.	ULTJ
61.	PT Unilever Indonesia Tbk.	UNVR
62.	PT Voksel Electric Tbk.	VOKS

Lampiran 2 Statistik Deskriptif

Deskripsi

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Biaya Hutang (COD)	186	-.0617	.1820	.0307	.0286
Penghindaran Pajak (TA)	186	-.5371	1.7403	.0000	.1978
Kepemilikan Institusional (INST)	186	.0000	.9914	.6769	.2138
Ukuran Perusahaan (SIZE)	186	7.0246	11.2607	9.0694	.7369
Leverage (LEV)	186	.0005	2.2392	.4663	.2660
Aliran Kas Operasi (CFO)	186	-.2827	.5736	.0843	.1163
Umur Perusahaan (AGE)	186	9.0000	81.0000	35.2903	13.4370
Valid N (listwise)	186				

Lampiran 3 Hasil Analisis Regresi Linier Berganda dan Uji Autokorelasi Hipotesis 1

Hasil Regresi

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.620 ^a	.385	.368	.022	1.959

- a. Predictors: (Constant), Umur Perusahaan (AGE), Leverage (LEV), Penghindaran Pajak (TA), Ukuran Perusahaan (SIZE), Aliran Kas Operasi (CFO)
- b. Dependent Variable: Biaya Hutang (COD)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.058	5	.012	23.400	.000 ^a
	Residual	.093	180	.001		
	Total	.152	185			

- a. Predictors: (Constant), Umur Perusahaan (AGE), Leverage (LEV), Penghindaran Pajak (TA), Ukuran Perusahaan (SIZE), Aliran Kas Operasi (CFO)
- b. Dependent Variable: Biaya Hutang (COD)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations
	B	Std. Error	Beta			Partial
1	(Constant)	.056	2.569	2.173	.031	
	Penghindaran Pajak (TA)	-.015	.682	-.103	.343	-.248
	Ukuran Perusahaan (SIZE)	-.003	1.454	-.064	.387	-.065
	Leverage (LEV)	.019	1.011	.180	.013	.185
	Aliran Kas Operasi (CFO)	-.004	.590	-.018	.818	-.017
	Umur Perusahaan (AGE)	.0003	1.499	-.153	.045	.149

a. Dependent Variable: Biaya Hutang (COD)

Lampiran 4 Uji Heteroskedastisitas Hipotesis 1

Uji Heteroskedastisitas (Uji Glejser)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.166 ^a	.028	.001	.01892

a. Predictors: (Constant), Umur Perusahaan (AGE), Leverage (LEV), Penghindaran Pajak (TA), Ukuran Perusahaan (SIZE), Aliran Kas Operasi (CFO)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.002	5	.000	1.019	.408 ^a
	Residual	.064	180	.000		
	Total	.066	185			

a. Predictors: (Constant), Umur Perusahaan (AGE), Leverage (LEV), Penghindaran Pajak (TA), Ukuran Perusahaan (SIZE), Aliran Kas Operasi (CFO)

b. Dependent Variable: ABS_RES

Coefficients^c

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.022	.018		1.250	.213
	Penghindaran Pajak (TA)	.003	.007	.027	.361	.719
	Ukuran Perusahaan (SIZE)	.001	.002	.026	.337	.737
	Leverage (LEV)	-.005	.005	-.074	-1.009	.314
	Aliran Kas Operasi (CFO)	.016	.013	.098	1.247	.214
	Umur Perusahaan (AGE)	.000	.000	-.145	-1.848	.066

a. Dependent Variable: ABS_RES

Lampiran 5 Uji Normalitas Hipotesis 1

Uji Normalitas

One-Sam ple Kolmogor ov-Sm ir nov Test

		Unstandardized Residual
N		186
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.02738211
Most Extreme Differences	Absolute	.070
	Positive	.064
	Negative	-.070
Kolmogorov-Smirnov Z		.953
Asymp. Sig. (2-tailed)		.323

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 6 Hasil Analisis Regresi Linier Berganda dan Uji Autokorelasi Hipotesis 2

Hasil Regresi

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.556 ^a	.309	.282	.024	1.992

- a. Predictors: (Constant), Umur Perusahaan (AGE), Kepemilikan Institusional (INST), Leverage (LEV), TA*INST, Ukuran Perusahaan (SIZE), Aliran Kas Operasi (CFO), Penghindaran Pajak (TA)
- b. Dependent Variable: Biaya Hutang (COD)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.047	7	.007	11.167	.000 ^a
	Residual	.105	178	.001		
	Total	.152	185			

- a. Predictors: (Constant), Umur Perusahaan (AGE), Kepemilikan Institusional (INST), Leverage (LEV), TA*INST, Ukuran Perusahaan (SIZE), Aliran Kas Operasi (CFO), Penghindaran Pajak (TA)
- b. Dependent Variable: Biaya Hutang (COD)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations
	B	Std. Error	Beta			Partial
1	(Constant)	.060	.027	2.255	.025	
	Penghindaran Pajak (TA)	-.065	.030	-.451	.651	-.161
	Kepemilikan Institusional (INST)	-.002	.010	-.011	.988	-.011
	TA*INST	-.060	.065	-.354	.723	-.069
	Ukuran Perusahaan (SIZE)	-.003	.003	-.070	.946	-.069
	Leverage (LEV)	.019	.008	.178	.859	.182
	Aliran Kas Operasi (CFO)	-.006	.019	-.023	.982	-.022
	Umur Perusahaan (AGE)	.0003	.000	.155	.877	.150

a. Dependent Variable: Biaya Hutang (COD)

Lampiran 7 Uji Heterokedastisitas Hipotesis 2

Uji Heteroskedastisitas (Uji Glejser)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.171 ^a	.029	-.009	.01892

a. Predictors: (Constant), Umur Perusahaan (AGE), Kepemilikan Institusional (INST), Leverage (LEV), TA*INST, Ukuran Perusahaan (SIZE), Aliran Kas Operasi (CFO), Penghindaran Pajak (TA)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.002	7	.000	.765	.618 ^a
	Residual	.064	178	.000		
	Total	.066	185			

a. Predictors: (Constant), Umur Perusahaan (AGE), Kepemilikan Institusional (INST), Leverage (LEV), TA*INST, Ukuran Perusahaan (SIZE), Aliran Kas Operasi (CFO), Penghindaran Pajak (TA)

b. Dependent Variable: ABS_RES1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.024	.018		1.321	.188
	Penghindaran Pajak (TA)	-.002	.038	-.026	-.065	.948
	Kepemilikan Institusional (INST)	-.004	.007	-.043	-.546	.586
	TA*INST	.002	.044	.015	.037	.971
	Ukuran Perusahaan (SIZE)	.001	.002	.029	.375	.708
	Leverage (LEV)	-.006	.005	-.086	-1.154	.250
	Aliran Kas Operasi (CFO)	.018	.013	.110	1.353	.178
	Umur Perusahaan (AGE)	.000	.000	-.141	-1.786	.076

a. Dependent Variable: ABS_RES1

Lampiran 8 Uji Normalitas Hipotesis 2

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		186
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.02731657
Most Extreme Differences	Absolute	.075
	Positive	.049
	Negative	-.075
Kolmogorov-Smirnov Z		1.018
Asymp. Sig. (2-tailed)		.251

a. Test distribution is Normal.

b. Calculated from data.