

No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
1	TOTO	2011	0.06899	0.46306	0.05027	0.33	3	1	27.92337
2	SKLT	2011	0.25448	0.02888	0.03784	0.33	3	0	26.09035
3	IGAR	2011	0.04395	0.31843	0.15181	0.33	3	0	26.59702
4	DLTA	2011	0.25946	0.07132	0.15412	0.4	3	1	27.26885
5	INDS	2011	0.25059	0.05886	0.09575	0.33	3	0	27.7618
6	SRSN	2011	0.05136	0.30928	0.15261	0.33	3	0	26.61265
7	LION	2011	0.02762	0.37949	0.42068	0.33	3	0	26.6254
8	SMGR	2011	0.02893	0.67537	0.48994	0.33	4	1	30.60969
9	CEKA	2011	0.26063	0.04226	0.07988	0.33	3	1	27.43666
10	UNVR	2011	0.25301	0.01978	0.15008	0.8	3	1	29.98071

No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
11	KAEF	2011	0.25966	0.01795	0.0997	0.4	3	0	28.21569
12	HMSP	2011	0.2609	0.04084	0.01821	0.4	3	1	30.59267
13	VOKS	2011	0.21488	0.08002	0.51346	0.2	3	0	28.08403
14	KDSI	2011	0.23652	0.00611	0.43976	0.5	3	0	27.09926
15	ALMI	2011	0.03991	0.17835	0.14553	0.4	3	0	28.25319
16	BATA	2011	0.27999	0.1789	0.12215	0.4	3	1	26.97063
17	YPAS	2011	0.02584	0.40041	0.1018	0.33	3	0	26.13272
18	TSPC	2011	0.20773	0.0128	0.04938	0.67	3	0	29.07803
19	ULTJ	2011	0.1809	0.04726	0.35417	0.33	3	0	28.41058

No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
20	KBLI	2011	0.32322	0.06009	0.28265	0.4	3	1	27.71124
21	ASII	2011	0.18224	0.04362	0.49849	0.45	4	1	32.67004
22	TRST	2011	0.03915	0.25417	0.40546	0.33	3	1	28.36274
23	INTP	2011	0.06484	0.51095	0.35967	0.43	3	1	30.52977
24	BUDI	2011	0.0421	0.28216	0.47401	0.33	3	0	28.38399
25	GGRM	2011	0.25047	0.04318	0.23599	0.5	3	1	31.29685
26	INDF	2011	0.23011	0.02653	0.2	0.33	4	1	31.61473
27	PYFA	2011	0.27004	0.01024	0.23077	0.33	3	0	25.49424
28	JPRS	2011	0.09415	0.30964	0.16044	0.5	3	0	26.80514

No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
29	SMCB	2011	0.09419	0.30236	0.19357	0.57	3	1	30.02441
30	KLBF	2011	0.23364	0.01437	0.40027	0.33	3	1	29.74421
31	AUTO	2011	0.1223	0.03732	0.04346	0.4	3	1	29.57181
32	MLBI	2011	0.25438	0.14874	0.1747	0.29	3	1	27.83054
33	CPIN	2011	0.17173	0.55174	0.44466	0.4	5	1	29.81124
34	NIPS	2011	0.28042	0.31256	0.38488	0.33	3	0	26.82513
35	TCID	2011	0.26351	0.03519	0.22806	0.4	4	1	27.754
36	TOTO	2012	0.06915	0.48295	0.0379	0.25	3	1	28.05148
37	SKLT	2012	0.31732	0.02493	0.03784	0.33	3	0	26.24371

No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
38	IGAR	2012	0.04957	0.35907	0.15181	0.33	3	0	26.46737
39	DLTA	2012	0.25768	0.07483	0.15412	0.4	3	1	27.33706
40	INDS	2012	0.25846	0.04976	0.11483	0.33	3	0	28.14071
41	SRSN	2012	0.04654	0.28359	0.09945	0.33	3	0	26.71999
42	LION	2012	0.02595	0.38766	0.42053	0.33	3	0	26.79515
43	SMGR	2012	0.03824	0.66473	0.48994	0.5	5	1	30.91115
44	CEKA	2012	0.30306	0.05622	0.07988	0.33	3	1	27.65834
45	UNVR	2012	0.25169	0.01922	0.15008	0.8	3	1	30.11468
46	KAEF	2012	0.2606	0.02499	0.09973	0.4	3	0	28.36163

No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
47	HMSP	2012	0.25689	0.08886	0.01821	0.4	3	1	30.89859
48	VOKS	2012	0.20381	0.08066	0.51346	0.2	3	0	28.16052
49	KDSI	2012	0.22667	0.00995	0.18988	0.5	3	0	27.06989
50	ALMI	2012	0.01999	0.14944	0.14553	0.4	3	0	28.26313
51	BATA	2012	0.3006	0.17559	0.12211	0.4	3	1	27.07608
52	YPAS	2012	0.02448	0.4018	0.1018	0.33	3	0	26.57959
53	TSPC	2012	0.21813	0.01244	0.22714	0.5	3	0	29.16422
54	ULTJ	2012	0.22826	0.04321	0.35417	0.33	3	0	28.51512
55	KBLI	2012	0.27454	0.01761	0.26265	0.4	3	1	27.7809

No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
56	ASII	2012	0.18482	0.02158	0.49849	0.42	4	1	32.83653
57	TRST	2012	0.0322	0.2764	0.37746	0.33	3	1	28.41407
58	INTP	2012	0.04067	0.55689	0.35967	0.43	3	1	30.75581
59	BUDI	2012	0.03973	0.26171	0.45877	0.33	3	0	28.46379
60	GGRM	2012	0.26433	0.03663	0.23533	0.5	3	1	31.35694
61	INDF	2012	0.24236	0.02532	0.49917	0.38	4	1	31.71514
62	PYFA	2012	0.33414	0.00961	0.23077	0.33	3	0	25.63481
63	JPRS	2012	0.08883	0.2676	0.16044	0.5	3	0	26.71124
64	SMCB	2012	0.08239	0.36146	0.19357	0.43	3	1	30.12987

No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
65	KLBF	2012	0.2309	0.01255	0.40027	0.33	3	1	29.87364
66	AUTO	2012	0.10088	0.02798	0.04346	0.33	3	1	29.81501
67	MLBI	2012	0.25336	0.16557	0.1747	0.29	3	1	27.77256
68	CPIN	2012	0.1665	0.62111	0.44466	0.4	5	1	30.14457
69	NIPS	2012	0.26403	0.31592	0.38473	0.25	3	0	26.98608
70	TCID	2012	0.2602	0.02971	0.22806	0.4	4	1	27.86338
71	TOTO	2013	0.05952	0.51831	0.0379	0.25	3	1	28.18845
72	SKLT	2013	0.31075	0.01414	0.03784	0.33	3	0	26.43366
73	IGAR	2013	0.05003	0.38928	0.15181	0.33	3	0	26.47503



No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
74	DLTA	2013	0.24525	0.07791	0.15412	0.4	3	1	27.48835
75	INDS	2013	0.2003	0.04191	0.11457	0.33	3	0	28.41789
76	SRSN	2013	0.03632	0.24018	0.12599	0.38	3	0	26.76538
77	LION	2013	0.03444	0.41397	0.42053	0.33	3	0	26.93501
78	SMGR	2013	0.30915	0.63429	0.48994	0.33	4	1	31.0583
79	CEKA	2013	0.24822	0.05176	0.07232	0.33	3	1	27.69833
80	UNVR	2013	0.2523	0.01609	0.15008	0.8	3	1	30.2224
81	KAEF	2013	0.24103	0.02673	0.09973	0.4	3	0	28.53602
82	HMSP	2013	0.2544	0.07902	0.01821	0.5	3	1	30.94173

No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
83	VOKS	2013	0.24242	0.05049	0.46533	0.2	3	0	28.30184
84	KDSI	2013	0.23684	0.01711	0.18988	0.5	3	0	27.46878
85	ALMI	2013	0.02349	0.1329	0.22418	0.5	3	0	28.64338
86	BATA	2013	0.30404	0.17371	0.12946	0.4	3	1	27.24637
87	YPAS	2013	0.03924	0.35551	0.1018	0.33	3	0	27.14306
88	TSPC	2013	0.23062	0.01121	0.22663	0.6	3	0	29.31889
89	ULTJ	2013	0.25552	0.05214	0.35613	0.33	3	0	28.66478
90	KBLI	2013	0.30091	0.03365	0.26265	0.33	3	1	27.92147
91	ASII	2013	0.18988	0.01792	0.49849	0.3	4	1	32.99697

No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
92	TRST	2013	0.03444	0.25368	0.38788	0.33	3	1	28.18303
93	INTP	2013	0.01991	0.58779	0.35967	0.43	3	1	30.9122
94	BUDI	2013	0.0454	0.23996	0.47302	0.33	3	0	28.49933
95	GGRM	2013	0.26149	0.02609	0.23533	0.33	3	1	31.55833
96	INDF	2013	0.26828	0.17069	0.49917	0.38	3	1	31.98892
97	PYFA	2013	0.27108	0.00806	0.23077	0.33	3	0	25.88873
98	JPRS	2013	0.0698	0.18857	0.16044	0.5	3	0	26.65429
99	SMCB	2013	0.11253	0.32328	0.04044	0.5	3	1	30.33205
100	KLBF	2013	0.23404	0.01475	0.43293	0.33	3	1	30.05716

No	PERUSAHAAN	TAHUN	PP	KE	KI	DK	KOA	KUA	UP
101	AUTO	2013	0.166	0.03564	0.2	0.36	3	1	30.16612
102	MLBI	2013	0.25728	0.11166	0.1747	0.29	3	1	28.20884
103	CPIN	2013	0.13251	0.69186	0.44466	0.33	5	1	30.38609
104	NIPS	2013	0.25693	0.31511	0.50488	0.33	3	0	27.40589
105	TCID	2013	0.26638	0.01187	0.22781	0.4	4	1	28.01353

## Lampiran 2. Analisis Deskriptif dan Frekuensi

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Penghindaran Pajak	105	.01991	.33414	.1790433	.10052424
Karakter Eksekutif	105	.00611	.69186	.1809240	.19072082
Kepemilikan Institusional	105	.01821	.51346	.2428964	.15501224
Dewan Komisaris	105	.20	.80	.3867	.10727
Ukuran Perusahaan	105	25.49424	32.99697	28.55311	1.74976826
Valid N (listwise)	105				

### Descriptive Statistics

TAHUN		N	Minimum	Maximum	Mean	Std. Deviation
2011	Penghindaran Pajak	35	.02584	.32322	.1749097	.09768931
	Karakter Eksekutif	35	.00611	.67537	.1792066	.18486600
	Kepemilikan Institusional	35	.01821	.51346	.2384063	.15633068
	Dewan Komisaris	35	.20	.80	.3940	.11173
	Ukuran Perusahaan	35	25.49424	32.67004	28.40495	1.74424050
	Valid N (listwise)	35				
2012	Penghindaran Pajak	35	.01999	.33414	.1776277	.10512507
	Karakter Eksekutif	35	.00961	.66473	.1827871	.19435284
	Kepemilikan Institusional	35	.01821	.51346	.2417317	.15510628
	Dewan Komisaris	35	.20	.80	.3840	.10353
	Ukuran Perusahaan	35	25.63481	32.83653	28.53665	1.77183837
	Valid N (listwise)	35				
2013	Penghindaran Pajak	35	.01991	.31075	.1845926	.10131119
	Karakter Eksekutif	35	.00806	.69186	.1807783	.19826212
	Kepemilikan Institusional	35	.01821	.50488	.2485511	.15794789
	Dewan Komisaris	35	.20	.80	.3820	.10914
	Ukuran Perusahaan	35	25.88873	32.99697	28.71773	1.76991753
	Valid N (listwise)	35				

### Komite Audit

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	91	86.7	86.7	86.7
	4	10	9.5	9.5	96.2
	5	4	3.8	3.8	100.0
	Total	105	100.0	100.0	

### Kualitas Audit

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	48	45.7	45.7	45.7
	1	57	54.3	54.3	100.0
	Total	105	100.0	100.0	

### Lampiran 3. Uji Asumsi Klasik

#### Normalitas

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		105
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.06925245
Most Extreme Differences	Absolute	.075
	Positive	.075
	Negative	-.053
Kolmogorov-Smirnov Z		.773
Asymp. Sig. (2-tailed)		.588

a. Test distribution is Normal.

b. Calculated from data.

## Heteroskedastisitas

### Correlations

			ABS
Spearman's rho	Karakter Eksekutif	Correlation Coefficient	.117
		Sig. (2-tailed)	.233
		N	105
	Kepemilikan Institusional	Correlation Coefficient	.081
		Sig. (2-tailed)	.411
		N	105
	Dewan Komisaris	Correlation Coefficient	-.115
		Sig. (2-tailed)	.242
		N	105
	Komite Audit	Correlation Coefficient	.101
		Sig. (2-tailed)	.305
		N	105
	Kualitas Audit	Correlation Coefficient	-.167
		Sig. (2-tailed)	.088
		N	105
	Ukuran Perusahaan	Correlation Coefficient	-.047
		Sig. (2-tailed)	.635
		N	105



## Multikolinieritas

**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	Karakter Eksekutif	.820	1.219
	Kepemilikan Institusional	.647	1.546
	Dewan Komisaris	.806	1.241
	Komite Audit	.642	1.557
	Kualitas Audit	.579	1.727
	Ukuran Perusahaan	.457	2.189

a. Dependent Variable: Penghindaran Pajak

## Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.725 <sup>a</sup>	.525	.496	.07134093	2.190

- a. Predictors: (Constant), Ukuran Perusahaan, Karakter Eksekutif, Dewan Komisaris, Kepemilikan Institusional, Komite Audit, Kualitas Audit
- b. Dependent Variable: Penghindaran Pajak

## Lampiran 4. Hasil Analisis Regresi Linier Berganda

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.725 <sup>a</sup>	.525	.496	.07134093	2.190

a. Predictors: (Constant), Ukuran Perusahaan, Karakter Eksekutif, Dewan Komisaris, Kepemilikan Instusional, Komite Audit, Kualitas Audit

b. Dependent Variable: Penghindaran Pajak

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.552	6	.092	18.082	.000 <sup>a</sup>
	Residual	.499	98	.005		
	Total	1.051	104			

a. Predictors: (Constant), Ukuran Perusahaan, Karakter Eksekutif, Dewan Komisaris, Kepemilikan Instusional, Komite Audit, Kualitas Audit

b. Dependent Variable: Penghindaran Pajak