

Lampiran 1. Daftar Nama Perusahaan Sampel Penelitian

NO	KODE	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk
2	ALKA	Alakasa Industrindo
3	ALMI	Alumindo Light Metal Industry
4	AKKU	Aneka Kemasindo Utama
5	ARGO	Argo Pantes
6	ARNA	Arwana Citra Mulia
7	AMFG	Asahima Flat Glass
8	APLI	Asiaplast Industries
9	ASII	Astra International
10	BATA	Bata
11	RMBA	Bentoel Group
12	BRNA	Berlina
13	BTON	Beton Jaya Manunggal
14	BUDI	Budi Acid Jaya
15	CEKA	Cahaya Kalbar
16	IGAR	Champion Pasific Indonesia
17	CPIN	Charoen Phokpand Indonesia
18	DVLA	Darya Varia Laboratoria
19	DAVO	Davomas Abadi
20	DLTA	Delta Djakarta
21	DPNS	Duta Pertiwi Nusantara
22	EKAD	Ekadharna International
23	ETWA	Eterindo Wahanatama
24	FASW	Fajar Suya Wisesa
25	GJTL	Gajah Tunggal
26	GGRM	Gudang Garam
27	GDST	Gunawan Dianjaya Steel
28	HMSP	Hanjaya Mandala Sampoerna Tbk
29	MYRX	Hanson International
30	SMCB	Holcim
31	INAI	Indal Aluminium Industri
32	SRSN	Indo Acidatama
33	INTP	Indocement

NO	KODE	NAMA PERUSAHAAN
34	INAF	Indofarma
35	ICBP	Indofood
36	INDS	Indospring
37	INCI	Intan Wijaya International
38	IKAI	Inti Keramik Alamasri Industri
39	JPFA	Japfa Comfeed Indonesia
40	JPRS	Jaya Pari Steel
41	JECC	Jemblo Cabel Company Tbk
42	JKSW	Jakarta Kyohei Steel Work
43	KBLM	Kabelindo Murni Tbk
44	KLBF	Kalbe
45	KICI	Kedawung Indah Can Tbk
46	KDSI	Kedawung Setia Industrial
47	KAEF	Kimia Farma
48	LION	Lion Metal Works
49	LMSH	Lionmesh Prima
50	MAIN	Malindo Feedmill
51	TCID	Mandom Indonesia Tbk
52	MYOR	Mayora Indah Tbk
53	MERK	Merck
54	SCPI	Merck Sharp Dohme Pharma atau Schering-Plough Indonesia Tbk
55	MLILA	Multi Bintang Indonesia
56	MLBI	Multi Prima Sejahtera Tbk
57	LPIN	Mustika Ratu
58	MRAT	Panasia Indosyntec
59	HDTX	Pelangi Indah Canindo
60	PICO	Prashida Aneka Niaga Tbk
61	PSDN	Primarindo Asia Infrastructure
62	BIMA	Pyridam Farma
63	PYFA	Ricky Putra Globalindo
64	RICY	Sekar Laut Tbk
65	SKLT	Sekawan Inti Pratama
66	SIAP	Selamat Sempurna Tbk
67	SMSM	Semen Indonesia
68	SMGR	Siantar Top Tbk

NO	KODE	NAMA PERUSAHAAN
69	STTP	Sierad Produce
70	SIPD	Sumalindo Lestari Jaya
71	SULI	Suparma Tbk
72	SPMA	Surya Toto Indonesia
73	TOTO	Taisho Pharmaceutical Indonesia Tbk
74	SQBB	Tirta Mahakam Resources
75	TIRT	Trias Sentosa
76	TRST	Ultra Jaya Milk Industries Tbk
77	ULTJ	Unilever Indonesia Tbk
78	UNVR	Yanaprima Hastapersada
79	YPAS	Akasha Wira International Tbk

Lampiran 2. Data Ukuran Perusahaan

NO	KODE	LOG TOTAL ASET			
		2010	2011	2012	2013
1	ADES	11.51120533	11.49975305	11.59005453	11.64450161
2	ALKA	11.20193244	11.41243329	11.16991638	11.38365886
3	ALMI	12.1772924	12.25322243	12.27452004	12.43966077
4	AKKU	10.45300953	10.07067658	10.02460233	10.66088778
5	ARGO	12.15479924	12.16222697	12.2576339	12.37014888
6	ARNA	11.94109089	11.91986622	11.97190631	12.05508952
7	AMFG	12.37523496	12.42984833	12.16344554	12.54892879
8	APLI	11.52498069	11.52290366	11.52357389	11.48229389
9	ASII	14.0525285	14.18616779	14.26072472	14.3304016
10	BATA	11.68507192	11.71319585	11.75899359	11.83294622
11	RMBA	12.6904262	12.80167511	12.8410841	12.96529655
12	BRNA	11.74107867	11.80886146	11.88670721	12.05120375
13	BTON	10.95318222	11.07450764	11.16166899	11.24584886
14	BUDI	12.2939441	12.32700829	12.3616659	12.37710126
15	CEKA	11.92965895	11.91559025	12.01186328	12.02923248
16	IGAR	11.55093732	11.54092114	11.49463144	11.49796111
17	CPIN	12.81413275	12.94685513	13.09161867	13.19651323
18	DVLA	11.96768414	11.9315138	12.0312838	12.07556677
19	DAVO	12.45594134	12.41180396	12.39970871	12.40386229
20	DLTA	11.85039118	11.84271323	11.8723351	11.93803954
21	DPNS	11.24472923	11.23634229	11.26607433	11.40887172
22	EKAD	11.31063062	11.37583238	11.43758167	11.53605506
23	ETWA	11.72703701	11.79288836	11.98270387	12.11116545
24	FASW	12.65273186	12.6933834	12.74650453	12.7552695
25	GJTL	13.01584438	13.06273774	13.10957156	13.18612971
26	GGRM	13.59205128	13.48772758	13.61814567	13.70560931

NO	KODE	LOG TOTAL ASET			
		2010	2011	2012	2013
27	GDST	12.03123456	11.99009788	12.06594218	12.07609281
28	HMSP	13.31228577	13.28727181	13.41908839	13.43782337
29	MYRX	11.12455548	11.93549444	12.02488889	12.72720466
30	SMCB	13.01858604	13.03943399	13.08523765	13.17304022
31	INAI	11.58995788	11.73582433	11.78691051	11.88416153
32	SRSN	11.56110707	11.55772632	11.60434375	11.62405772
33	INTP	13.18599933	13.25890848	13.35707989	13.42499984
34	INAF	11.86567113	12.04723657	12.07504259	12.11210563
35	ICBP	13.12584914	13.18249617	13.25090487	13.32771583
36	INDS	11.88638674	12.05679636	12.22135668	12.34173484
37	INCI	11.12719512	11.09755118	11.12149037	11.13399233
38	IKAI	11.80874287	11.73940618	11.7053721	11.68309844
39	JPFA	12.84392429	12.91731731	13.03986856	13.17369867
40	JPRS	11.61413928	11.64132403	11.6005444	11.57581197
41	JECC	11.74973531	11.79729382	11.85061878	12.09335924
42	JKSW	11.46237937	11.45808146	11.4451663	11.41894069
43	KBLM	11.60551483	11.80818042	11.85910306	11.81577444
44	KLBF	12.84710953	12.9177446	12.97395671	13.05365691
45	KICI	10.93420651	10.9416064	10.97752228	10.99253462
46	KDSI	11.74641997	11.76905739	11.75630441	11.92953839
47	KAEF	12.21939899	12.25388112	12.31730006	12.39303785
48	LION	11.48273066	11.5632624	11.63698614	11.69772431
49	LMSH	10.89320701	10.99131086	11.10906436	11.15136249
50	MAIN	11.98512036	12.12313305	12.25524393	12.34525582
51	TCID	12.02004558	12.05341079	12.10091237	12.16611989
52	MYOR	12.64337283	12.81953377	12.91920921	12.98722922
53	MERK	11.63825806	11.76670172	11.75544107	11.84319933
54	SCPI	11.3687629	11.49487597	11.64394433	11.71860132

NO	KODE	<i>LOG TOTAL ASET</i>			
		2010	2011	2012	2013
55	MLILA	12.6563186	12.78669363	12.81683467	12.85672282
56	MLBI	12.05579178	12.08664915	12.06147057	12.25094377
57	LPIN	11.17879619	11.19692599	11.2362067	11.29312118
58	MRAT	11.58698366	11.62581956	11.65846243	11.64304161
59	HDTX	12.00758265	12.00585593	12.13435135	12.37634483
60	PICO	11.75614926	11.74961292	11.77423666	11.79337141
61	PSDN	11.61764119	11.62465991	11.83417336	11.83367759
62	BIMA	10.94089094	10.96154402	11.00043764	11.07190799
63	PYFA	11.00254185	11.07200566	11.13305808	11.24333307
64	RICY	11.78768939	11.80759907	11.92556923	12.04527029
65	SKLT	11.29967166	11.33089626	11.39749935	11.47999183
66	SIAP	11.1787254	11.21280898	11.2656838	11.43552238
67	SMSM	12.02820644	12.0557062	12.19206941	12.23073067
68	SMGR	13.19209329	13.29361892	13.42454001	13.48845037
69	STTP	11.812428	11.97070287	12.09685471	12.16733488
70	SIPD	12.30908879	12.42186754	12.51826692	12.49909301
71	SULI	12.29126575	12.22917466	12.15496506	11.97365469
72	SPMA	12.17319611	12.19082942	12.22124551	12.24726256
73	TOTO	12.03805681	12.12696542	12.18260406	12.24208843
74	SQBB	11.50518186	11.55841629	11.59894851	11.62447597
75	TIRT	11.76131286	11.83943563	11.83228481	11.85924468
76	TRST	12.30740152	12.32887881	12.34007293	12.51334008
77	ULTJ	12.30245989	12.3382935	12.38395772	12.44895678
78	UNVR	12.93958225	13.02045708	13.07863728	13.12542231
79	YPAS	11.30288537	11.34929582	11.54337043	11.78808263

Lampiran 3. Data Dewan Komisaris Independen

NO	KODE	Dewan Komisaris Independen			
		2010	2011	2012	2013
1	ADES	0.166666667	0.166666667	0.166666667	0.166666667
2	ALKA	0	0	0	0
3	ALMI	0	0	0	0
4	AKKU	0.5	0.166666667	0.166666667	0.166666667
5	ARGO	0.166666667	0.166666667	0.133333333	0.133333333
6	ARNA	0.666666667	0.666666667	0.666666667	0.666666667
7	AMFG	0.083333333	0.083333333	0.083333333	0.083333333
8	APLI	0.166666667	0.166666667	0.166666667	0.166666667
9	ASII	0.0757576	0.0757576	0.0428571	0.0428571
10	BATA	0.057142857	0.133333333	0.083333333	0.133333333
11	RMBA	0.133333333	0.133333333	0.083333333	0.133333333
12	BRNA	0.25	0.25	0.25	0.166666667
13	BTON	0.5	0.5	0.5	0.5
14	BUDI	0.133333333	0.133333333	0.166666667	0.166666667
15	CEKA	0.166666667	0.166666667	0.166666667	0.166666667
16	IGAR	0	0	0	0
17	CPIN	0.133333333	0.133333333	0.133333333	0.083333333
18	DVLA	0.1071429	0.075	0.075	0.075
19	DAVO	0.166666667	0.166666667	0.166666667	0.166666667
20	DLTA	0.133333333	0.133333333	0.133333333	0.133333333
21	DPNS	0.166666667	0.166666667	0.075	0.075
22	EKAD	0.166666667	0.166666667	0.166666667	0.166666667
23	ETWA	0.083333333	0.083333333	0.083333333	0.083333333
24	FASW	0.166666667	0.166666667	0.166666667	0.166666667
25	GJTL	0.075	0.075	0.083333333	0.057142857
26	GGRM	0.075	0.25	0.25	0.166666667
27	GDST	0.166666667	0.166666667	0.166666667	0.5

NO	KODE	Dewan Komisaris Independen			
		2010	2011	2012	2013
28	HMSP	0.083333333	0.133333333	0.133333333	0.166666667
29	MYRX	0.5	0.5	0.5	0.5
30	SMCB	0.075	0.075	0.166666667	0.166666667
31	INAI	0.133333333	0.133333333	0.133333333	0.133333333
32	SRSN	0.055555556	0.055555556	0.055555556	0.075
33	INTP	0.1071429	0.166666667	0.166666667	0.166666667
34	INAF	0.25	0.133333333	0.25	0.25
35	ICBP	0.075	0.075	0.1071429	0.075
36	INDS	0.166666667	0.166666667	0.166666667	0.166666667
37	INCI	0.166666667	0.166666667	0.166666667	0.166666667
38	IKAI	0.5	0.5	0.5	0.5
39	JPFA	0.083333333	0.083333333	0.166666667	0.166666667
40	JPRS	0.5	0.5	0.5	0.5
41	JECC	0.666666667	0.666666667	0.666666667	0.666666667
42	JKSW	0.5	0.5	0.5	0.5
43	KBLM	0.25	0.166666667	0.166666667	0.166666667
44	KLBF	0.083333333	0.083333333	0.083333333	0.083333333
45	KICI	0.166666667	0.166666667	0.166666667	0.166666667
46	KDSI	0.25	0.25	0.2	0.2
47	KAEF	0.3	0.133333333	0.133333333	0.133333333
48	LION	0.166666667	0.166666667	0.166666667	0.166666667
49	LMSH	0.166666667	0.166666667	0.166666667	0.166666667
50	MAIN	0.166666667	0.166666667	0.166666667	0.166666667
51	TCID	0.133333333	0.133333333	0.133333333	0.133333333
52	MYOR	0.166666667	0.133333333	0.133333333	0.133333333
53	MERK	0.166666667	0.166666667	0.166666667	0.166666667
54	SCPI	0.166666667	0.166666667	0.166666667	0.166666667
55	MLILA	0.166666667	0.166666667	0.1111111	0.133333333

NO	KODE	Dewan Komisaris Independen			
		2010	2011	2012	2013
56	MLBI	0.107142857	0.107142857	0.107142857	0.107142857
57	LPIN	0.166666667	0.166666667	0.166666667	0.166666667
58	MRAT	0.166666667	0.166666667	0.111111111	0.133333333
59	HDTX	0.75	0.25	0.166666667	0.5
60	PICO	0.166666667	0.166666667	0.166666667	0.5
61	PSDN	0.083333333	0.083333333	0.083333333	0.083333333
62	BIMA	0.25	0.25	0.666666667	0.666666667
63	PYFA	0.166666667	0.166666667	0.166666667	0.166666667
64	RICY	0.166666667	0.166666667	0.166666667	0.166666667
65	SKLT	0.166666667	0.166666667	0.166666667	0.166666667
66	SIAP	0.166666667	0.166666667	0.166666667	0.166666667
67	SMSM	0.166666667	0.166666667	0.166666667	0.166666667
68	SMGR	0.133333333	0.083333333	0.166666667	0.083333333
69	STTP	0.5	0.5	0.5	0.5
70	SIPD	0.666666667	0.666666667	0.666666667	0.666666667
71	SULI	0.133333333	0.133333333	0.133333333	0.166666667
72	SPMA	0.133333333	0.133333333	0.133333333	0.133333333
73	TOTO	0.166666667	0.166666667	0.083333333	0.083333333
74	SQBB	0.166666667	0.083333333	0.166666667	0.166666667
75	TIRT	0.5	0.5	0.166666667	0.166666667
76	TRST	0.166666667	0.166666667	0.166666667	0.166666667
77	ULTJ	0.166666667	0.166666667	0.166666667	0.166666667
78	UNVR	0.083333333	0.133333333	0.133333333	0.133333333
79	YPAS	0.166666667	0.166666667	0.166666667	0.166666667

Lampiran 4. Data Kepemilikan Instutisional

NO	KODE	Kepemilikan Instutisional
1	ADES	0.0009%
2	ALKA	72.39%
3	ALMI	0.20%
4	AKKU	1.00%
5	ARGO	0.20%
6	ARNA	2.00%
7	AMFG	0.05%
8	APLI	1.00%
9	ASII	0.0003%
10	BATA	5.97%
11	RMBA	0.0050%
12	BRNA	5.00%
13	BTON	0.10%
14	BUDI	0.0125%
15	CEKA	0.20%
16	IGAR	2.00%
17	CPIN	0.0010%
18	DVLA	25.00%
19	DAVO	2.00%
20	DLTA	0.10%
21	DPNS	0.40%
22	EKAD	2.00%
23	ETWA	0.20%
24	FASW	0.20%
25	GJTL	0.05%
26	GGRM	0.05%
27	GDST	1.00%

NO	KODE	Kepemilikan Institusional
28	HMSP	0.01%
29	MYRX	0.20%
30	SMCB	0.05%
31	INAI	0.20%
32	SRSN	5.00%
33	INTP	0.05%
34	INAF	1.00%
35	ICBP	0.01%
36	INDS	0.10%
37	INCI	0.20%
38	IKAI	0.20%
39	JPFA	0.0078%
40	JPRS	1.00%
41	JECC	0.05%
42	JKSW	0.20%
43	KBLM	0.5298%
44	KLBF	2.00%
45	KICI	0.20%
46	KDSI	0.20%
47	KAEF	1.00%
48	LION	0.10%
49	LMSH	0.10%
50	MAIN	2.00%
51	TCID	0.20%
52	MYOR	0.20%
53	MERK	0.10%
54	SCPI	0.10%
55	MLILA	0.20%
56	MLBI	0.10%

NO	KODE	Kepemilikan Institusional
57	LPIN	0.20%
58	MRAT	0.80%
59	HDTX	0.20%
60	PICO	0.44%
61	PSDN	0.20%
62	BIMA	0.20%
63	PYFA	1.00%
64	RICY	0.20%
65	SKLT	1.00%
66	SIAP	0.10%
67	SMSM	0.10%
68	SMGR	1.00%
69	STTP	1.00%
70	SIPD	0.81%
71	SULI	0.18%
72	SPMA	0.25%
73	TOTO	0.10%
74	SQBB	0.10%
75	TIRT	0.80%
76	TRST	1.00%
77	ULTJ	0.50%
78	UNVR	0.0010%
79	YPAS	1.00%

Lampiran 5. Data Kualitas Audit

NO	KODE	KOMITE AUDIT			
		2010	2011	2012	2013
1	ADES	3	3	3	3
2	ALKA	3	3	3	3
3	ALMI	3	3	3	3
4	AKKU	2	2	2	2
5	ARGO	3	3	3	3
6	ARNA	4	4	3	3
7	AMFG	4	4	4	4
8	APLI	3	3	3	3
9	ASII	4	4	4	4
10	BATA	3	5	3	5
11	RMBA	3	3	3	3
12	BRNA	3	3	3	3
13	BTON	3	3	3	3
14	BUDI	3	3	3	3
15	CEKA	3	3	3	3
16	IGAR	3	3	3	3
17	CPIN	5	5	5	5
18	DVLA	3	3	3	4
19	DAVO	0	0	0	0
20	DLTA	3	3	3	3
21	DPNS	3	3	3	3
22	EKAD	0	0	3	3
23	ETWA	3	3	3	3
24	FASW	3	3	3	3
25	GJTL	3	3	3	3
26	GGRM	3	3	3	3
27	GDST	0	0	3	3

NO	KODE	KOMITE AUDIT			
		2010	2011	2012	2013
28	HMSP	0	0	3	3
29	MYRX	0	2	3	3
30	SMCB	3	3	3	3
31	INAI	3	3	3	3
32	SRSN	4	3	3	3
33	INTP	3	3	3	3
34	INAF	5	5	7	6
35	ICBP	4	4	4	3
36	INDS	2	2	3	3
37	INCI	0	0	0	0
38	IKAI	2	2	2	2
39	JPFA	2	2	2	1
40	JPRS	3	3	3	3
41	JECC	3	3	3	3
42	JKSW	3	3	3	3
43	KBLM	3	3	3	3
44	KLBF	3	3	3	3
45	KICI	3	3	3	3
46	KDSI	3	3	3	3
47	KAEF	3	3	3	3
48	LION	3	3	3	3
49	LMSH	3	3	3	3
50	MAIN	4	4	4	4
51	TCID	4	4	4	4
52	MYOR	3	3	3	3
53	MERK	3	3	3	3
54	SCPI	2	2	2	2
55	MLILA	3	3	3	3

NO	KODE	KOMITE AUDIT			
		2010	2011	2012	2013
56	MLBI	3	3	3	3
57	LPIN	3	3	3	3
58	MRAT	2	2	2	2
59	HDTX	0	0	0	0
60	PICO	3	3	3	3
61	PSDN	3	3	3	3
62	BIMA	3	3	3	3
63	PYFA	3	3	3	3
64	RICY	3	3	3	3
65	SKLT	3	3	3	3
66	SIAP	3	3	3	3
67	SMSM	3	3	3	3
68	SMGR	3	3	4	4
69	STTP	3	3	3	3
70	SIPD	4	4	4	4
71	SULI	3	3	3	3
72	SPMA	3	3	3	3
73	TOTO	3	3	3	3
74	SQBB	3	3	3	3
75	TIRT	3	3	3	3
76	TRST	3	3	3	3
77	ULTJ	3	3	3	3
78	UNVR	3	3	3	3
79	YPAS	3	3	3	3

Lampiran 6. Data Komite Audit

NO	KODE	KAP BIG FOUR/NON-BIG FOUR			
		2010	2011	2012	2013
1	ADES	0	0	0	0
2	ALKA	0	0	0	0
3	ALMI	0	0	0	0
4	AKKU	0	0	0	0
5	ARGO	0	0	0	0
6	ARNA	1	1	1	1
7	AMFG	1	1	1	1
8	APLI	0	0	1	1
9	ASII	1	1	1	1
10	BATA	1	1	1	1
11	RMBA	1	1	1	1
12	BRNA	0	0	0	0
13	BTON	0	0	0	0
14	BUDI	0	0	0	0
15	CEKA	0	0	0	0
16	IGAR	0	0	0	0
17	CPIN	1	1	1	1
18	DVLA	1	1	1	1
19	DAVO	0	0	0	0
20	DLTA	1	1	1	1
21	DPNS	0	0	0	0
22	EKAD	0	0	0	0
23	ETWA	1	1	1	0
24	FASW	0	0	0	0
25	GJTL	1	1	1	1
26	GGRM	1	1	1	1

NO	KODE	KAP BIG FOUR/NON-BIG FOUR			
		2010	2011	2012	2013
27	GDST	0	0	0	0
28	HMSP	1	1	1	1
29	MYRX	0	0	0	1
30	SMCB	1	1	1	1
31	INAI	0	0	0	0
32	SRSN	0	0	0	0
33	INTP	1	1	1	1
34	INAF	0	0	0	0
35	ICBP	1	1	1	1
36	INDS	0	0	0	0
37	INCI	0	0	0	0
38	IKAI	0	0	0	0
39	JPFA	0	0	0	0
40	JPRS	0	0	0	0
41	JECC	0	0	0	0
42	JKSW	0	0	0	0
43	KBLM	0	0	0	0
44	KLBF	1	1	1	1
45	KICI	0	0	0	0
46	KDSI	0	0	0	0
47	KAEF	0	0	0	0
48	LION	0	0	0	0
49	LMSH	0	0	0	0
50	MAIN	0	0	0	0
51	TCID	1	1	1	1
52	MYOR	0	0	0	0
53	MERK	1	1	1	1
54	SCPI	1	1	1	1

NO	KODE	KAP BIG FOUR/NON-BIG FOUR			
		2010	2011	2012	2013
55	MLILA	1	1	1	1
56	MLBI	1	1	1	1
57	LPIN	0	0	0	0
58	MRAT	0	0	0	0
59	HDTX	0	0	0	0
60	PICO	0	0	0	0
61	PSDN	1	1	1	1
62	BIMA	0	0	0	0
63	PYFA	0	0	0	0
64	RICY	0	0	0	0
65	SKLT	0	0	0	0
66	SIAP	0	0	0	0
67	SMSM	0	0	0	1
68	SMGR	1	1	1	1
69	STTP	0	0	0	0
70	SIPD	0	0	0	0
71	SULI	1	1	1	1
72	SPMA	0	0	0	0
73	TOTO	1	1	1	1
74	SQBB	1	1	1	1
75	TIRT	0	0	0	0
76	TRST	1	1	1	1
77	ULTJ	0	0	0	0
78	UNVR	1	1	1	1
79	YPAS	0	0	0	0

Lampiran 7. Data Konservatisme (dalam Rupiah)

NO	KODE	CONNACC			
		2010	2011	2012	2013
1	ADES	63,652,000,000	(26,874,000,000)	2,182,000,000	22,107,000,000
2	ALKA	4,332,314,000	(17,735,615,000)	10,155,059,000	480,237,000
3	ALMI	119,270,717,788	(178,134,037,393)	44,799,086,636	741,558,969,133
4	AKKU	(3,189,174,447)	(6,949,933,994)	2,816,521,624	(1,420,484,367)
5	ARGO	(116,025,099,000)	(67,683,855,000)	(131,729,815,000)	319,805,806,000
6	ARNA	(35,128,676,494)	(47,614,608,718)	(77,061,875,378)	(39,134,456,204)
7	AMFG	(141,000,000,000)	8,264,000,000	(59,708,000,000)	(208,572,000,000)
8	APLI	(8,300,077,929)	21,365,045,901	149,910,926,521	(58,101,056,225)
9	ASII	18,658,000,000,000	17,132,000,000,000	20,525,000,000,000	8,510,000,000,000
10	BATA	30,522,730,000	733,449,000	39,152,986,000	18,473,383,000
11	RMBA	(314,518,000,000)	198,104,000,000	54,962,000,000	114,799,000,000
12	BRNA	(21,439,849,000)	(51,729,627,000)	(44,927,538,000)	(112,831,692,000)
13	BTON	(12,841,678,995)	(14,347,093,610)	(987,657,220)	15,067,269,434
14	BUDI	(4,841,000,000)	(5,127,000,000)	9,754,000,000	(176,268,000,000)
15	CEKA	236,659,897,011	(29,238,418,423)	(118,507,409,758)	47,413,823,307

NO	KODE	CONNACC			
		2010	2011	2012	2013
16	IGAR	(30,595,153,555)	29,521,757,765	12,969,549,532	4,675,270,829
17	CPIN	(183,246,000,000)	1,291,183,000,000	1,002,378,000,000	478,648,000,000
18	DVLA	(7,933,425,000)	52,601,670,000	33,679,606,000	23,110,757,000
19	DAVO	614,956,138,452	(9,775,451,554)	(2,425,215,290,551)	422,522,555,254
20	DLTA	122,507,928,000	(17,011,215,000)	(26,227,070,000)	(70,058,505,000)
21	DPNS	(539,476,095)	(20,072,235,384)	15,252,035,019	68,823,801,435
22	EKAD	13,623,151,580	13,152,548,894	8,833,524,751	17,628,616,512
23	ETWA	191,227,612,717	148,958,764,672	(9,309,614,156)	236,959,493,712
24	FASW	(881,454,800,859)	(1,778,229,116,472)	(120,662,088,877)	(457,919,829,419)
25	GJTL	(171,771,000,000)	386,536,000,000	(556,804,000,000)	(1,151,537,000,000)
26	GGRM	1,443,695,000,000	5,163,422,000,000	237,758,000,000	2,050,896,000,000
27	GDST	208,072,488,041	80,901,217,331	(321,882,499,698)	(99,150,258,427)
28	HMSP	(125,342,000,000)	(2,480,498,000,000)	6,320,353,000,000	511,021,000,000
29	MYRX	28,528,018,868	18,527,345,773	22,457,925,263	24,191,927,920
30	SMCB	(225,680,000,000)	(1,017,899,000,000)	10,479,725,000,000	(72,412,585,562)
31	INAI	373,225,054,226	518,192,171,484	122,863,204,042	(72,412,585,562)
32	SRSN	3,100,940,000	(4,748,353,000)	25,527,590,000	(20,605,779,000)

NO	KODE	CONNACC			
		2010	2011	2012	2013
33	INTP	(157,087,000,000)	(274,489,000,000)	(845,124,000,000)	(320,532,000,000)
34	INAF	(6,071,391,236)	11,827,053,148	87,539,283,735	90,298,651,866
35	ICBP	(372,402,000,000)	(45,926,000,000)	(647,624,000,000)	359,025,000,000
36	INDS	(58,949,486,398)	622,629,421	27,348,824,166	(103,473,461,771)
37	INCI	(20,345,028,787)	(4,788,089,000)	1,518,482,661	670,721,754
38	IKAI	(39,236,731,383)	(49,815,396,017)	(44,077,246,121)	(31,168,716,407)
39	JPFA	37,937,000,000	805,790,000,000	845,162,000,000	547,809,000,000
40	JPRS	(20,095,290,614)	74,730,604,829	20,080,491,352	(63,339,894,424)
41	JECC	(4,167,286,000)	21,948,755,000	36,328,775,000	145,464,313,000
42	JKSW	23,629,536,808	(7,326,789,328)	(17,185,177,152)	(8,058,748,167)
43	KBLM	7,639,579,439	(16,812,764,516)	117,511,363,861	130,529,848,603
44	KLBF	200,672,198,457	159,805,504,933	472,892,999,233	1,137,160,076,248
45	KICI	(3,904,690,948)	3,874,370,338	92,851,617,070	91,049,517,286
46	KDSI	43,777,993,982	(17,845,028,816)	(11,624,967,625)	(47,195,165,991)
47	KAEF	16,673,947,840	107,610,659,948	4,750,905,608	(30,271,898,113)
48	LION	7,240,892,111	13,706,735,451	20,438,982,922	13,747,152,750
49	LMSH	(2,155,777,350)	5,987,722,083	30,816,599,586	734,687,221

NO	KODE	CONNACC			
		2010	2011	2012	2013
50	MAIN	35,068,177,000	143,814,898,000	16,318,241,000	140,955,586,000
51	TCID	(19,313,880,689)	73,608,533,867	(93,659,534,839)	(88,167,341,626)
52	MYOR	253,146,452,101	1,099,763,515,618	(74,994,167,541)	45,276,630,147
53	MERK	(34,493,507,000)	81,356,996,000	25,437,829,000	48,013,522,000
54	SCPI	(4,383,871,000)	31,884,682,000	(25,253,974,000)	36,168,661,000
55	MLILA	(202,292,119,000)	(743,757,491,000)	1,366,485,144,000	107,966,552,000
56	MLBI	129,357,000,000	(158,315,000,000)	(81,962,000,000)	(1,578,000,000)
57	LPIN	13,058,650,796	7,161,356,555	11,206,969,866	16,852,353,506
58	MRAT	25,029,282,867	31,870,914,101	24,035,863,161	(8,927,509,394)
59	HDTX	(29,451,452,112)	10,071,971,420	(44,621,436,498)	(610,651,702,120)
60	PICO	40,997,916,366	28,469,019,999	38,267,230,718	22,750,466,759
61	PSDN	30,269,316,067	4,968,217,890	27,944,414,203	(50,703,562,292)
62	BIMA	8,151,100,865	3,927,891,762	(9,115,790,293)	(24,531,070,385)
63	PYFA	(892,527,551)	7,876,340,898	10,483,538,947	18,416,412,226
64	RICY	(18,394,069,495)	358,589,273	(10,812,921,719)	113,224,898,710
65	SKLT	6,061,831,302	(1,406,005,757)	4,159,618,686	(1,109,169,378)
66	SIAP	(1,866,037,981)	7,705,194,727	(16,281,710,322)	32,148,897,932

NO	KODE	CONNACC			
		2010	2011	2012	2013
67	SMSM	24,408,079,053	(4,925,466,046)	1,282,603,910,522	1,361,017,540,387
68	SMGR	281,784,793,566	(459,211,957,013)	(1,065,871,124,000)	(114,898,955,000)
69	STTP	59,095,317,519	(42,972,549,330)	58,866,921,953	67,195,026,789
70	SIPD	68,067,508,052	22,228,207,336	183,786,573,844	(52,490,829,121)
71	SULI	86,275,715,035	(338,911,420,675)	(129,614,000,000)	(141,603,000,000)
72	SPMA	(58,525,499,189)	(77,686,045,666)	13,619,729,973	(309,224,843,095)
73	TOTO	45,093,380,628	(8,648,977,948)	(78,735,969,045)	53,872,136,876
74	SQBB	(47,412,121,000)	2,896,329,000	(2,272,569,000)	8,359,196,000
75	TIRT	(41,443,438,599)	62,825,571,185	(43,060,979,518)	(115,999,002,457)
76	TRST	6,578,799,206	(71,915,944,240)	(9,394,339,698)	202,624,468,990
77	ULTJ	(148,762,143,620)	(212,150,236,470)	(136,510,804,662)	139,995,065,747
78	UNVR	(83,236,000,000)	(1,166,681,000,000)	(300,715,000,000)	(781,087,000,000)
79	YPAS	(491,993,401)	1,424,154,490	45,626,645,317	21,434,782,771

Lampiran 8. Data Penghindaran Pajak

NO	KODE	CETR			
		2010	2011	2012	2013
1	ADES	-0.056166711	-0.12687751	0.072385849	0.025154576
2	ALKA	-0.231757792	-0.198091229	-0.178024568	-45.34060984
3	ALMI	-0.271085612	-0.285355271	4.330457407	0.138614363
4	AKKU	-0.769411357	-0.377177095	2.499593496	-1.914735433
5	ARGO	-3.147860313	0.408154434	0.179528483	-0.346413787
6	ARNA	0.256394543	0.26146056	0.252446404	0.248622688
7	AMFG	-0.246090627	-0.24552401	-0.252695057	-0.249349422
8	APLI	-0.249489907	0.160627206	-0.294816301	-0.313926716
9	ASII	-0.191479245	-0.182174453	0.184816116	0.189877557
10	BATA	0.278976335	0.279988661	-0.300602855	-0.304035031
11	RMBA	-0.405028739	-0.369386506	-0.245157796	-0.207522719
12	BRNA	-0.197432092	-0.247144302	-0.31906953	0.502610695
13	BTON	-0.26092763	-0.218064839	-0.235535006	-0.222082661
14	BUDI	0.348288191	0.301126589	0.59246493	-0.112506161
15	CEKA	0.267383066	0.260630757	0.303055517	-0.248219567
16	IGAR	-0.226757895	-0.229154273	-0.244116973	-0.276863115
17	CPIN	-0.212320015	-0.205771235	-0.2060202	-0.267329464
18	DVLA	-0.279383787	0.273015736	-0.271756454	-0.284258194
19	DAVO	0.082693409	0.127287342	0.062742057	-0.205615736
20	DLTA	-0.243071675	-0.259461241	-0.25767891	-0.245253655
21	DPNS	-0.197133989	-0.11677927	-0.196791538	-0.234870996
22	EKAD	-0.22150833	-0.257545123	-0.244786772	-0.241162902
23	ETWA	-0.192601259	-0.189046391	0.295672151	0.747942176
24	FASW	-0.257175005	-0.273168259	-0.520153067	-0.24392678
25	GJTL	-0.258662668	-0.201070259	-0.223104844	-0.027718008
26	GGRM	-0.251541919	-0.250472602	-0.264333497	-0.261492361

NO	KODE	CETR			
		2010	2011	2012	2013
27	GDST	0.25934296	0.28729944	0.245966199	0.244270397
28	HMSP	0.325397975	0.213130192	-0.256885226	-0.254396814
29	MYRX	0.01704338	0.055977867	-0.661773105	0.98133173
30	SMCB	-0.276643637	-0.30638634	-0.205179974	-0.390499256
31	INAI	-0.349228832	-0.139193548	-0.236912489	-0.558216516
32	SRSN	-0.306813408	-0.290538321	-0.341784348	-0.510383031
33	INTP	0.240979354	0.235047437	0.236581484	0.240003493
34	INAF	-0.385233616	-0.331205431	-0.313402367	-0.139771029
35	ICBP	-0.264738153	-0.247201183	-0.245671129	-0.247287318
36	INDS	-0.323838635	-0.250588336	-0.258464682	-0.200301209
37	INCI	-0.044898657	-0.025144233	-0.029379972	-0.033580908
38	IKAI	0.145093111	0.174985629	-0.005363794	-0.010166449
39	JPFA	0.240508611	0.230233782	0.212701234	0.284961052
40	JPRS	-0.264417095	-0.220098833	-0.217634164	-0.179525381
41	JECC	-1.456803235	-0.280436068	-0.350675073	-0.201623797
42	JKSW	2.259433378	-0.037086623	0	0
43	KBLM	-1.106721123	-0.076371671	-0.255346838	-0.280480904
44	KLBF	-0.240977915	-0.23363963	-0.230898743	-0.234038854
45	KICI	-0.051884265	-1.836121029	-0.266396773	0.254136597
46	KDSI	-0.130098232	-0.236516945	-0.226674684	-0.236836373
47	KAEF	0.22336097	0.259664012	0.018254264	0.023801046
48	LION	-0.231529912	-0.218164319	-0.176343107	-0.238344276
49	LMSH	-0.287480991	-0.280591506	-0.084048159	-0.26005105
50	MAIN	-0.200079705	-0.225405292	-0.210545389	-0.222765491
51	TCID	0.242502374	0.263506931	-0.260201123	-0.266375851
52	MYOR	0.241059532	0.228201389	0.224404336	0.252578683
53	MERK	-0.244878477	-0.183839121	-0.261157209	-0.252496923
54	SCPI	-0.073372267	-0.097921678	0.033342471	0.653526312

NO	KODE	CETR			
		2010	2011	2012	2013
55	MLILA	0.040056097	-1.128141671	0.291166963	0.068332262
56	MLBI	0.254327944	0.254383993	-0.253360581	-0.25727974
57	LPIN	-0.237638064	-0.28905525	-0.152895999	-0.336638636
58	MRAT	-0.259231464	-0.241069332	-0.27732508	-0.33112997
59	HDTX	-0.924932119	-0.146633913	1.087334551	-0.269163129
60	PICO	-0.279400963	-0.245830337	-0.264987142	-0.264433907
61	PSDN	-0.345463544	-0.357206332	-0.495549178	-0.506858226
62	BIMA	-0.268046941	-0.482999566	-0.71294241	-0.249314656
63	PYFA	-2.551673334	-0.270039307	-0.334138045	-0.27107622
64	RICY	-0.235907392	-0.221738895	-0.278108193	-0.461663792
65	SKLT	-0.216830395	-0.253355788	0.317320524	-0.310750572
66	SIAP	-0.255454018	-0.286436409	-0.293502182	-0.228182109
67	SMSM	-0.194932428	-0.215801036	-0.22385989	-0.235103993
68	SMGR	-0.2251946	-0.222925432	-0.216433259	-0.226302132
69	STTP	-0.076714371	-0.293251897	-0.198574441	-0.198614778
70	SIPD	-0.343218706	-0.310489088	-0.240402247	-2.563683136
71	SULI	-1.045878301	0.02772414	0.32585461	0.140435403
72	SPMA	-0.648797766	-0.255335495	-0.256600802	-0.242794827
73	TOTO	-0.254700985	-0.255617532	-0.29836961	-0.268088018
74	SQBB	-0.256813636	-0.25468591	-0.252347953	-0.250454701
75	TIRT	-0.11123794	0.677849586	-0.19115119	-0.270602899
76	TRST	-0.220042809	-0.201894795	-0.238961645	-0.54563975
77	ULTJ	-0.471035457	0.35387944	-0.228264885	-0.255524636
78	UNVR	0.255428622	-0.25301271	-0.251689987	-0.252302199
79	YPAS	-0.261505677	-0.265955784	-0.270144089	-0.262260767

Lampiran 9. Hasil Deteksi *Outlier*

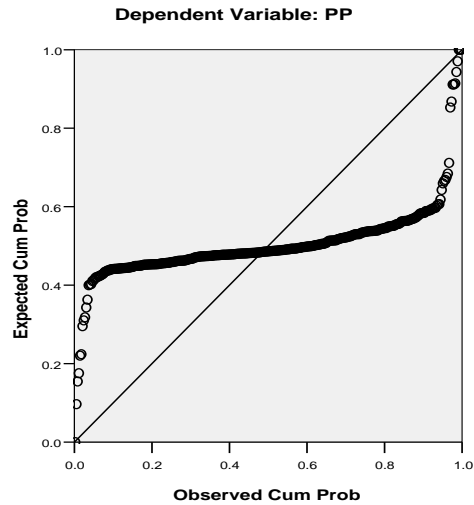
Casewise Diagnostics^a

Case Number	Std. Residual	PP	Predicted Value	Residual
2	4.284	-.2318	-10.190748	9.9589476
81	4.303	-.1981	-10.199652	10.00155
160	4.307	-.1780	-10.189396	10.01140
239	-15.119	-45.3406	-10.198451	-35.1421

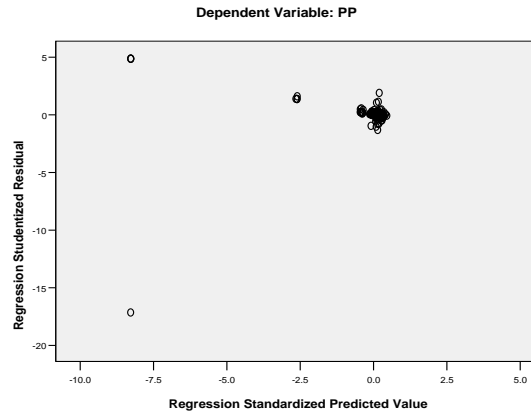
a. Dependent Variable: PP

Lampiran 10. Hasil Analisis Grafik dan Heteroskedastisitas sebelum *Outlier*

Normal P-P Plot of Regression Standardized Residual

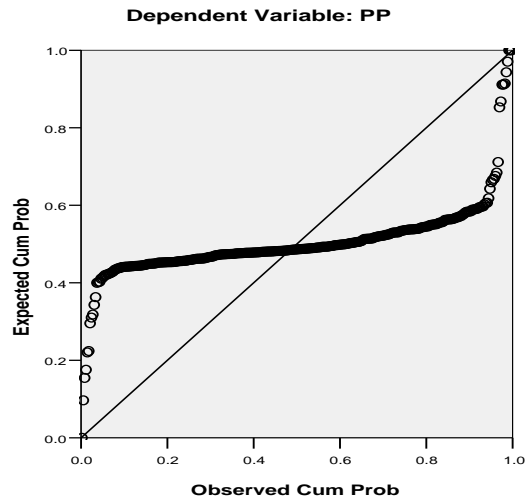


Scatterplot



Lampiran 11. Hasil Uji Normal P-P Plot sebelum reduksi data *Outlier*

Normal P-P Plot of Regression Standardized Residual



Lampiran 12. Data Perusahaan *Outlier*

NO	KETERANGAN	KODE
1	Akasha Wira International Tbk	ADES
7	Asahima Flat Glass	AMFG
8	Asiaplast Industries	APLI
9	Astra International	ASII
11	Bentoel Group	RMBA
13	Beton Jaya Manunggal	BTON
16	Champion Pasific Indonesia	IGAR
17	Charoen Phokpand Indonesia	CPIN
19	Davomas Abadi	DAVO
20	Delta Djakarta	DLTA
21	Duta Pertiwi Nusantara	DPNS
22	Ekadharna International	EKAD
25	Gajah Tunggal	GJTL
26	Gudang Garam	GGRM
27	Gunawan Dianjaya Steel	GDST
28	Hanjaya Mandala Sampoerna Tbk	HMSP
30	Holcim	SMCB
31	Indal Aluminium Industri	INAI
32	Indo Acidatama	SRSN
33	Indocement	INTP
34	Indofarma	INAF
35	Indofood	ICBP
36	Indospring	INDS
37	Intan Wijaya International	INCI
38	Inti Keramik Alamasri Industri	IKAI
39	Japfa Comfeed Indonesia	JPFA

NO	KETERANGAN	KODE
40	Jaya Pari Steel	JPRS
44	Kalbe	KLBF
46	Kedawang Setia Industrial	KDSI
47	Kimia Farma	KAEF
48	Lion Metal Works	LION
49	Lionmesh Prima	LMSH
50	Malindo Feedmill	MAIN
52	Mayora Indah Tbk	MYOR
53	Merck	MERK
57	Multi Prima Sejahtera Tbk	LPIN
58	Mustika Ratu	MRAT
60	Pelangi Indah Canindo	PICO
61	Prashida Aneka Niaga Tbk	PSDN
64	Ricky Putra Globalindo	RICY
66	Sekawan Inti Pratama	SIAP
67	Selamat Sempurna Tbk	SMSM
68	Semen Indonesia	SMGR
69	Siantar Top Tbk	STTP
73	Surya Toto Indonesia	TOTO
74	Taisho Pharmaceutical Indonesia Tbk	SQBB
76	Trias Sentosa	TRST
79	Yanaprima Hastapersada	YPAS

Lampiran 13. Analisis Deskriptif setelah *Outlier*

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PP	316	-45.3406	4.3305	-.294362	2.5943044
UP	316	10.0246	14.3304	12.046139	.7059997
IND	316	.0000	.7500	.201111	.1602694
KI	316	.0000	.7239	.018634	.0851994
K	316	.0000	13.3618	12.368179	.7173164
Valid N (listwise)	316				

KA

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	201	63.6	63.6	63.6
1	115	36.4	36.4	100.0
Total	316	100.0	100.0	

KO

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	19	6.0	6.0	6.0
1	1	.3	.3	6.3
2	21	6.6	6.6	13.0
3	236	74.7	74.7	87.7
4	29	9.2	9.2	96.8
5	8	2.5	2.5	99.4
6	1	.3	.3	99.7
7	1	.3	.3	100.0
Total	316	100.0	100.0	

Lampiran 14. Hasil Analisis Regresi Linier Berganda

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	K, KI, IND, ^a KO, UP, KA	.	Enter

a. All requested variables entered.

b. Dependent Variable: PP

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.636 ^a	.405	.386	.1449935	2.093

a. Predictors: (Constant), K, KI, IND, KO, UP, KA

b. Dependent Variable: PP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.645	6	.441	20.973	.000 ^a
	Residual	3.889	185	.021		
	Total	6.535	191			

a. Predictors: (Constant), K, KI, IND, KO, UP, KA

b. Dependent Variable: PP

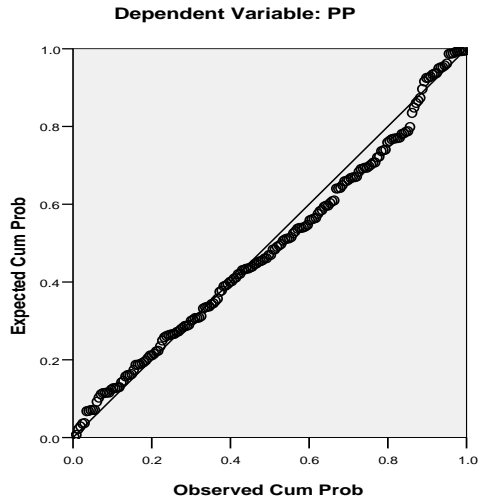
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.553	.254		-6.104	.000		
	UP	.149	.018	.614	8.489	.000	.615	1.626
	IND	.043	.092	.029	.475	.636	.870	1.149
	KI	-3.559	1.239	-.173	-2.873	.005	.890	1.124
	KA	-.190	.029	-.503	-6.484	.000	.534	1.872
	KO	-.062	.011	-.349	-5.769	.000	.881	1.136
	K	-.013	.012	-.066	-1.122	.263	.931	1.075

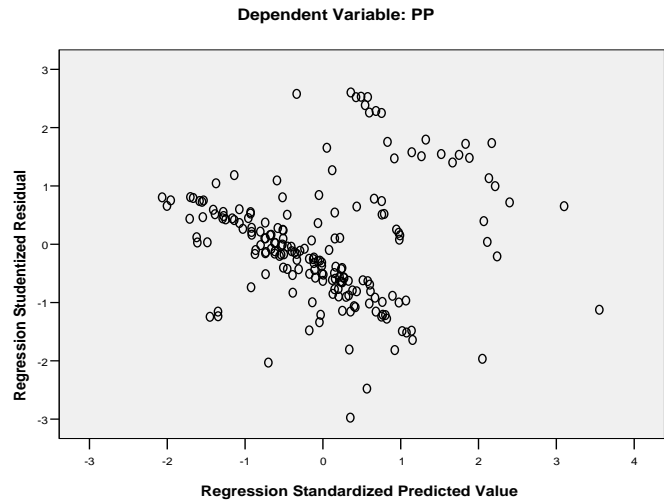
a. Dependent Variable: PP

Lampiran 15. Hasil Analisis Grafik dan Heteroskedastisitas setelah *Outlier*

Normal P-P Plot of Regression Standardized Residual

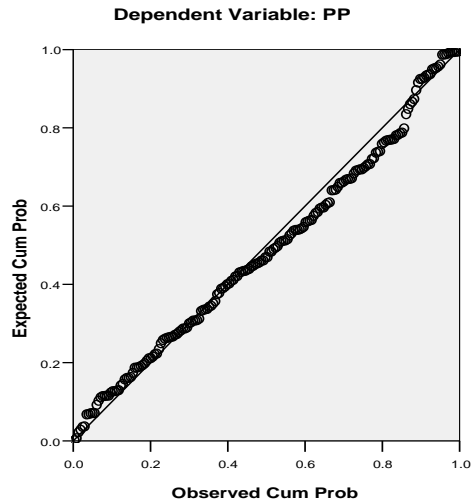


Scatterplot



Lampiran 16. Hasil Uji Normal P-P Plot setelah reduksi data *Outlier*

Normal P-P Plot of Regression Standardized Residual



Lampiran 17. Hasil Uji Multikolinieritas (*Tolerance* dan *Variance Inflation Factor* (VIF))

Variabel Bebas	<i>Tolerance</i>	VIF
UP	0.615	1.626
IND	0.870	1.149
KI	0.890	1.124
KA	0.534	1.872
KO	0.881	1.136
K	0.931	1.075

Lampiran 18. Hasil Uji Autokorelasi

Du (n = 192, k = 6)	DW	4-Du
1,900	2,093	2,100