



Lampiran 1**Data Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia (BEI)****Periode Tahun 2011-2015**

INDUSTRI DASAR & KIMIA		
Sub sektor Semen		
No	Kode Perusahaan	Nama Perusahaan
1	INTP	Indocement Tunggal Prakasa Tbk
2	SMBR	Semen Baturaja Persero Tbk
3	SMCB	Holcim Indonesia Tbk d.h Semen Cibinong Tbk
4	SMGR	Semen Indonesia Tbk d.h Semen Gresik Tbk
5	WTON	Wijaya Karya Beton Tbk
Sub sector Keramik, Porselen & Kaca		
1	AMFG	Asahimas Flat Glass Tbk
2	ARNA	Arwana Citra Mulia Tbk
3	IKAI	Inti Keramik Alam Asri Industri Tbk
4	KIAS	Keramika Indonesia Assosiasi Tbk
5	MLIA	Mulia Industrindo Tbk
6	TOTO	Surya Toto Indonesia Tbk
Sub sector Logam & Sejenisnya		
1	ALKA	Alaska Industrindo Tbk
2	ALMI	Alumindo Light Metal Industry Tbk
3	BAJA	Saranacentral Bajatama Tbk
4	BTON	Beton Jaya Manunggal Tbk
5	CTBN	Citra Turbindo Tbk
6	GDST	Gunawan Dianjaya Steel Tbk
7	INAI	Indal Aluminium Industry Tbk
8	ISSP	Steel Pipe Industry of Indonesia Tbk
9	JKSW	Jakarta Kyoei Steel Work LTD Tbk
10	JPRS	Jaya Pari Steel Tbk
11	KRAS	Krakatau Steel Tbk
12	LION	Lion Metal Works Tbk
13	LMSH	Lionmesh Prima Tbk
14	NIKL	Pelat Timah Nusantara Tbk
15	PICO	Pelangi Indah Canindo Tbk
16	TBMS	Tembaga Mulia Semanan Tbk
Sub sektor Kimia		
1	BRPT	Barito Pasific Tbk
2	BUDI	Budi Starch and Sweetener Tbk d.h Budi Acid Jaya Tbk
3	DPNS	Duta Pertiwi Nusantara
4	EKAD	Ekadharna International Tbk
5	ETWA	Eterindo Wahanatama Tbk

6	INCI	Intan Wijaya International Tbk
7	SOBI	Sorini Agro Asia Corporindo Tbk
8	SRSN	Indo Acitama Tbk
9	TPIA	Chandra Asri Petrochemical
10	UNIC	Unggul Indah Cahaya Tbk
Sub sektor Plastik & Kemasan		
1	AKKU	Alam Karya Unggul Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	APLI	Asiaplast Industries Tbk
4	BRNA	Berlina Tbk
5	FPNI	Lotte Chemical Titan Tbk d.h Titan Kimia Nusantara Tbk d.h Fatra Polindo Nusa Industri Tbk
6	IGAR	Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk
7	IMPC	Impack Pratama Industri Tbk
8	IPOL	Indo poly Swakarsa Industry Tbk
9	SIAP	Sekawan Intipratama Tbk
10	SIMA	Siwani Makmur Tbk
11	TALF	Tunas Alfin Tbk
12	TRST	Trias Sentosa Tbk
13	YPAS	Yana Prima Hasta Persada Tbk
Sub sektor Pakan Ternak		
1	CPIN	Charoen Pokphand Indonesia Tbk
2	JPFA	Japfa Comfeed Indonesia Tbk
3	MAIN	Malindo Feedmill Tbk
4	SIPD	Siearad Produce Tbk
Sub sektor Kayu & Pengolahannya		
1	SULI	SLJ Global Tbk d.h Sumalindo Lestari Jaya Tbk
2	TIRT	Tirta Mahakam Reso urces Tbk
Sub sektor Pulp & Kertas		
1	ALDO	Alkindo Naratama Tbk
2	DAJK	Dwi Aneka Jaya Kemasindo Tbk
3	FASW	Fajar Surya Wisesa Tbk
4	INKP	Indah Kiat Pulp & paper Tbk
5	INRU	Toba Pulp Lestari Tbk
6	KBRI	Kertas Basuki Rachmat Indonesia Tbk
7	KDSI	Kedaung Setia Industrial Tbk
8	SPMA	Suparma Tbk
9	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
SEKTOR ANEKA INDUSTRY		
Mesin dan alat berat		
1	AMIN	Ateliers Mecaniques D'Indonesie Tbk
2	KRAH	Grand Kartech Tbk
Otomotif & Komponen		
1	ASII	Astra International Tbk
2	AUTO	Astra Auto Part Tbk

3	BOLT	Garuda Mentalindo Tbk
4	BRAM	Indo Kordsa Tbk
5	GDYR	Goodyear Indonesia Tbk
6	GJTL	Gajah Tunggal Tbk
7	IMAS	Indomobil Sukses International Tbk
8	INDS	Indo spring Tbk
9	LPIN	Multi Prima Sejahtera Tbk
10	MASA	Multistrada Arah Sarana Tbk
11	NIPS	Nippres Tbk
12	PRAS	Prima alloy steel Universal Tbk
13	SMSM	Selamat Sempurna Tbk
Tekstil & Garment		
1	ADMG	Polychem Indonesia Tbk
2	ARGO	Argo Pantes Tbk
3	CNTB	Asuransi Harta Aman Pratama Tbk
4	CNTX	Centex Tbk
5	ERTX	Eratex Djaya Tbk
6	ESTI	Ever Shine Textile Industry Tbk
7	HDTX	Pan Asia Indosyntec Tbk
8	INDR	Indo Rama Synthetic Tbk
9	MYTX	Apac Citra Centertex Tbk
10	PBRX	Pan Brothers Tbk
11	POLY	Asia Pasific Fibers Tbk
12	RICY	Ricky Putra Glo balindo Tbk
13	SRIL	Sri Rejeki Isman Tbk
14	SSTM	Sunson Tex tile Manufac turer Tbk
15	STAR	Star Petrochem Tbk
16	TFCO	Tifco Fiber Indonsia Tbk
17	TRIS	Trisula International Tbk
18	UNIT	Nusantara Inti Corpora Tbk
19	UNTX	Unitex Tbk
Alas kaki		
1	BATA	Sepatu Bata Tbk
2	BIMA	Primarindo Asia Infrastructure Tbk
Kabel		
1	IKBI	Sumi Indo Kabel Tbk
2	JECC	Jembo Cable Company Tbk
3	KBLI	KMI Wire and Cable Tbk
4	KBLM	Kabelindo Murni Tbk
5	SCCO	Supreme Cable Manufac turing and Commerce Tbk
6	VOKS	Voksel Electric Tbk
Elektronika		
1	PTSN	Sat Nusa Persada Tbk
SEKTOR INDUSTRI BARANG KONSUMSI		

Makanan & Minuman		
1	ADES	Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	CEKA	Cahaya Kalbar Tbk
4	DAVO	Davomas Abadi Tbk
5	DLTA	Delta Djakarta Tbk
6	ICBP	Indo food CBP Sukses Makmur Tbk
7	INDF	Indofood Sukses Makmur Tbk
8	MLBI	Multi Bintang Indonesia Tbk
9	MYOR	Mayora Indah Tbk
10	PSDN	Prashida Aneka Niaga Tbk
11	ROTI	Nippon Indosari Corpo rindo Tbk
12	SKLT	Sekar Laut Tbk
13	STTP	Siantar Top Tbk
14	ALTO	Tri Banyan Tirta Tbk
15	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
Rokok		
1	GGRM	Gudang Garam Tbk
2	HMSP	Hanjaya Mandala Sampoerna Tbk
3	RMBA	Bentoel International Investama Tbk
4	WIIM	Wismilak Inti Makmur Tbk
Farmasi		
1	DVLA	Darya Varia Labo ratoria Tbk
2	INAF	Indofarma Tbk
3	KAEF	Kimia Farma Tbk
4	KLBF	Kalbe Farma Tbk
5	MERK	Merck Tbk
6	PYFA	Pyridam Farma Tbk
7	SCPI	Schering Plough Indonesia Tbk
8	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
9	SQBB	Taisho Pharmaceutical Indonesia Tbk
10	SQBI	Taisho Pharmaceutical Indonesia Tbk
11	TSPC	Tempo Scan Pasific Tbk
Kosmetik & Barang keperluan rumah tangga		
1	ADES	Akasha Wira International Tbk
2	KINO	Kino Indonesia Tbk
3	MBTO	Martina Berto Tbk
4	MRAT	Mustika Ratu Tbk
5	TCID	Mandom Indonesia Tbk
6	UNVR	Unilever Indonesia Tbk
Peralatan rumah tangga		
1	KDSI	Kedawung Setia Industrial Tbk
2	KICI	Kedaung Indag Can Tbk
3	LMPI	Langgeng Makmur Industry Tbk

Sumber : IDX Statistik (data diolah April 2017)

Lampiran 2

Daftar Perusahaan Sampel

No	Nama Perusahaan	Jumlah Data	Periode Penelitian	Total Data
1	PT Alkindo Naratama Tbk	1	4 Tahun	4
2	PT Beton Jaya Manunggal Tbk	1	4 Tahun	4
3	PT Duta Pertiwi Nusantara Tbk	1	4 Tahun	4
4	PT Indofood Sukses Makmur Tbk	1	4 Tahun	4
5	PT Pelangi Indah Canindo Tbk	1	4 Tahun	4
6	PT Indo Acidatama Tbk	1	4 Tahun	4
7	PT Siantar TOP Tbk	1	4 Tahun	4
8	PT Mandom Indonesia Tbk	1	4 Tahun	4
9	PT Trias Sentosa Tbk	1	4 Tahun	4
10	PT Ultrajaya Milk Industry & Trading Company Tbk	1	4 Tahun	4
Total Sampel Penelitian				40 Data



Lampiran 3

Hasil Perhitungan *Corporate Governance* (X1) Menggunakan Proksi

Kepemilikan Manajerial

$$\text{Kepemilikan Manajerial} = \frac{\text{Kepemilikan saham oleh direktur dan komisaris}}{\text{Jumlah saham beredar}}$$

No	Kode Perusahaan	Tahun	Kepemilikan Saham oleh Direktur dan Komisaris	Jumlah Saham Beredar	Kepemilikan Manajerial
1	ALDO	2012	78.769.231	550.000.000	0,143217
		2013	78.769.231	550.000.000	0,143217
		2014	78.769.231	550.000.000	0,143217
		2015	78.769.231	550.000.000	0,143217
2	BTON	2012	17.250.000	180.000.000	0,095833
		2013	17.250.000	180.000.000	0,095833
		2014	17.250.000	180.000.000	0,095833
		2015	17.250.000	180.000.000	0,095833
3	DPNS	2012	1.891.040	331.129.952	0,005711
		2013	1.891.040	331.129.952	0,005711
		2014	1.891.040	331.129.952	0,005711
		2015	1.891.040	331.129.952	0,005711
4	INDF	2012	1.380.020	8.780.426.500	0,000157
		2013	1.380.020	8.780.426.500	0,000157
		2014	1.380.020	8.780.426.500	0,000157
		2015	1.380.020	8.780.426.500	0,000157
5	INDS	2012	2.856.434	656.249.710	0,004353
		2013	2.856.434	656.249.710	0,004353
		2014	2.856.434	656.249.710	0,004353
		2015	2.856.434	656.249.710	0,004353
6	PICO	2012	465.000	568.375.000	0,000818
		2013	465.000	568.375.000	0,000818
		2014	465.000	568.375.000	0,000818
		2015	465.000	568.375.000	0,000818
7	SRSN	2012	726.876.144	6.020.000.000	0,120744
		2013	697.979.035	6.020.000.000	0,115943

		2014	697.979.035	6.020.000.000	0,115943
		2015	697.979.035	6.020.000.000	0,115943
8	STTP	2012	55.521.500	1.310.000.000	0,042383
		2013	55.521.500	1.310.000.000	0,042383
		2014	55.521.500	1.310.000.000	0,042383
		2015	55.521.500	1.310.000.000	0,042383
9	TCID	2012	285.225	201.066.667	0,001419
		2013	285.225	201.066.667	0,001419
		2014	273.004	201.066.667	0,001358
		2015	273.004	201.066.667	0,001358
10	TRST	2012	53.557.859	2.808.000.000	0,019073
		2013	41.972.259	2.808.000.000	0,014947
		2014	33.336.559	2.808.000.000	0,011872
		2015	80.096.959	2.808.000.000	0,028525
11	ULTJ	2012	102.811.100.000	577.676.400.000	0,177974
		2013	102.811.100.000	577.676.400.000	0,177974
		2014	102.811.100.000	577.676.400.000	0,177974
		2015	102.811.100.000	577.676.400.000	0,177974

Sumber : IDX Statistik (data diolah Maret 2017)



Lampiran 4

Hasil Perhitungan *Return on Asset* (X2)

$$ROA = \frac{\text{Laba Bersih}}{\text{Total Aset}}$$

No	Kode Perusahaan	Tahun	Laba Bersih	Total Aset	ROA
1	ALDO	2012	Rp 13.327.139.458	Rp 216.293.168.908	0,061616
		2013	Rp 22.589.101.552	Rp 301.479.232.221	0,074928
		2014	Rp 21.070.935.796	Rp 346.674.687.826	0,060780
		2015	Rp 24.079.122.338	Rp 366.010.819.198	0,065788
2	BTON	2012	Rp 24.761.627.150	Rp 145.100.528.067	0,170652
		2013	Rp 25.882.922.986	Rp 176.136.296.407	0,146948
		2014	Rp 7.536.835.958	Rp 174.088.741.855	0,043293
		2015	Rp 6.323.778.025	Rp 183.116.245.288	0,034534
3	DPNS	2012	Rp 20.608.530.035	Rp 184.533.123.832	0,111679
		2013	Rp 66.813.230.321	Rp 256.372.669.050	0,260610
		2014	Rp 14.528.830.097	Rp 268.891.042.610	0,054032
		2015	Rp 9.859.176.172	Rp 274.483.110.371	0,035919
4	INDF	2012	Rp 4.779.446	Rp 59.389.405	0,080476
		2013	Rp 3.416.635	Rp 78.092.789	0,043751
		2014	Rp 5.229.489	Rp 86.077.251	0,060753
		2015	Rp 3.709.501	Rp 91.831.526	0,040395
5	INDS	2012	Rp 134.068.283.255	Rp 1.664.779.358.215	0,080532
		2013	Rp 147.608.449.013	Rp 2.196.518.364.473	0,067201
		2014	Rp 127.657.349.869	Rp 2.282.666.078.493	0,055925
		2015	Rp 1.933.819.152	Rp 2.553.928.346.219	0,000757
6	PICO	2012	Rp 11.198.721.164	Rp 594.616.098.268	0,018834
		2013	Rp 15.921.927.303	Rp 621.400.236.614	0,025623
		2014	Rp 16.298.574.907	Rp 626.626.507.164	0,026010
		2015	Rp 16.566.533.152	Rp 605.788.310.444	0,027347
7	SRSN	2012	Rp 16.956.040	Rp 402.108.960	0,042168
		2013	Rp 15.994.295	Rp 420.782.548	0,038011
		2014	Rp 14.456.260	Rp 463.347.124	0,031200
		2015	Rp 15.504.788	Rp 574.073.314	0,027008
8	STTP	2012	Rp 74.626.183.474	Rp 1.249.840.835.890	0,059709

		2013	Rp 114.674.074.530	Rp 1.470.059.394.892	0,078006
		2014	Rp 123.635.526.965	Rp 1.700.204.093.895	0,072718
		2015	Rp 185.705.201.171	Rp 1.919.568.037.170	0,096743
9	TCID	2012	Rp 150.373.851.969	Rp 1.261.572.952.461	0,119196
		2013	Rp 160.148.465.833	Rp 1.465.952.460.752	0,109245
		2014	Rp 175.828.646.432	Rp 1.863.679.837.324	0,094345
		2015	Rp 544.474.278.014	Rp 2.082.096.848.703	0,261503
10	TRST	2012	Rp 61.453.058.755	Rp 2.188.129.039.119	0,028085
		2013	Rp 32.965.552.359	Rp 3.260.919.505.192	0,010109
		2014	Rp 30.256.039.162	Rp 3.261.285.495.052	0,009277
		2015	Rp 25.314.103.403	Rp 3.357.359.499.954	0,007540
11	ULTJ	2012	Rp 353.431.619.485	Rp 2.420.793.382.029	0,145998
		2013	Rp 325.127.420.664	Rp 2.811.620.982.142	0,115637
		2014	Rp 283.061.430.451	Rp 2.918.133.278.435	0,097001
		2015	Rp 523.100.215029	Rp 3.539.995.910.248	0,147769

Sumber : IDX Statistik (data diolah Maret 2017)



Lampiran 5

Hasil Perhitungan *Leverage (X3)* Menggunakan DER

$$\text{Debt to Equity Ratio} = \frac{\text{Jumlah Hutang}}{\text{Jumlah Ekuitas}}$$

No	Kode Perusahaan	Tahun	Jumlah Hutang	Jumlah Ekuitas	DER
1	ALDO	2012	Rp 95.786.811.491	Rp 107.536.357.440	1,011349
		2013	Rp 82.739.679.642	Rp 139.883.299.162	1,155220
		2014	Rp 162.010.439.059	Rp 148.803.798.920	1,329744
		2015	Rp 195.081.792.385	Rp 170.929.026.813	1,141303
2	BTON	2012	Rp 31.921.571.823	Rp 113.178.956.244	0,282045
		2013	Rp 37.318.882.613	Rp 138.817.413.794	0,268834
		2014	Rp 27.206.679.934	Rp 146.882.061.921	0,185228
		2015	Rp 34.011.648.533	Rp 149.104.596.755	0,228106
3	DPNS	2012	Rp 28.939.822.487	Rp 155.593.301.345	0,185997
		2013	Rp 32.944.704.261	Rp 223.427.954.789	0,147451
		2014	Rp 32.849.679.334	Rp 236.041.363.276	0,139169
		2015	Rp 33.187.031.327	Rp 241.296.079.044	0,137537
4	INDF	2012	Rp 25.249.168	Rp 34.140.237	0,739572
		2013	Rp 39.719.660	Rp 38.373.129	1,035090
		2014	Rp 45.803.053	Rp 40.274.198	1,137280
		2015	Rp 48.709.933	Rp 43.121.593	1,129595
5	INDS	2012	Rp 528.206.496.386	Rp 1.136.572.861.829	0,464736
		2013	Rp 443.652.749.965	Rp 1.752.865.614.508	0,253101
		2014	Rp 454.347.526.616	Rp 1.828.318.551.877	0,248506
		2015	Rp 634.889.428.231	Rp 1.919.038.917.988	0,330837
6	PICO	2012	Rp 395.503.093.290	Rp 199.113.004.978	1,986325
		2013	Rp 406.365.304.333	Rp 215.034.932.281	1,889764
		2014	Rp 396.102.056.004	Rp 230.524.451.160	1,718265
		2015	Rp 358.697.326.131	Rp 247.090.984.313	1,451681
7	SRSN	2012	Rp 132.904.817	Rp 269.204.143	0,493695
		2013	Rp 106,406,914	Rp 314.375.634	0,338471
		2014	Rp 134,510,685	Rp 328.836.439	0,409050
		2015	Rp 233.993.478	Rp 340.079.836	0,688055
8	STTP	2012	Rp 670.149.495.580	Rp 579.691.340.310	1,156045

		2013	Rp 780.488.966.725	Rp 689.570.428.167	1,131848
		2014	Rp 884.693.224.635	Rp 815.510.869.260	1,084833
		2015	Rp 910.758.598.913	Rp 1.008.809.438.257	0,902805
9	TCID	2012	Rp 164.751.376.547	Rp 1.096.821.575.914	0,150208
		2013	Rp 282.961.770.795	Rp 1.182.990.689.957	0,239192
		2014	Rp 611.508.876.121	Rp 1.252.170.961.203	0,488359
		2015	Rp 367.225.370.670	Rp 1.714.871.478.033	0,214142
10	TRST	2012	Rp 835.136.579.731	Rp 1.352.992.459.388	0,617251
		2013	Rp 1.551.242.364.818	Rp 1.709.677.140.374	0,907331
		2014	Rp 1.504.845.098.173	Rp 1.756.440.396.879	0,856758
		2015	Rp 1.400.438.809.900	Rp 1.956.920.690.054	0,715634
11	ULTJ	2012	Rp 744.274.268.607	Rp 1.676.519.113.422	0,443940
		2013	Rp 796.474.448.056	Rp 2.015.146.534.086	0,395244
		2014	Rp 644.827.122.017	Rp 2.273.306.156.418	0,283652
		2015	Rp 742.490.216.326	Rp 2.797.505.693.922	0,265412

Sumber : IDX Statistik (data diolah Maret 2017)



Lampiran 6

Hasil Perhitungan *Tax Avoidance* (Y) Menggunakan CETR

$$\text{Cash Effective Tax Rate} = \frac{\text{Pembayaran Pajak}}{\text{Laba Sebelum Pajak}}$$

No	Kode Perusahaan	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	CETR
1	ALDO	2012	Rp 4.821.366.241	Rp 19.391.797.651	0,248629
		2013	Rp 6.456.902.950	Rp 33.591.990.313	0,192215
		2014	Rp 10.519.388.486	Rp 28.214.669.992	0,372834
		2015	Rp 9.625.279.857	Rp 32.453.914.799	0,296583
2	BTON	2012	Rp 7.235.482.940	Rp 32.390.792.706	0,223381
		2013	Rp 6.678.058.810	Rp 33.272.073.649	0,200711
		2014	Rp 5.164.306.500	Rp 9.481.642.753	0,544664
		2015	Rp 1.439.055.000	Rp 7.804.262.097	0,184393
3	DPNS	2012	Rp 6.779.358.926	Rp 23.006.862.464	0,294667
		2013	Rp 5.518.809.232	Rp 42.636.885.085	0,129437
		2014	Rp 5.535.631.876	Rp 17.194.970.495	0,321933
		2015	Rp 5.091.447.672	Rp 11.832.026.060	0,430311
4	INDF	2012	Rp 2.246.693	Rp 6.316.960	0,355660
		2013	Rp 1.972.114	Rp 4.666.958	0,422569
		2014	Rp 2.398.644	Rp 6.340.185	0,378324
		2015	Rp 2.333.641	Rp 4.962.084	0,470295
5	INDS	2012	Rp 48.790.656.850	Rp 180.798.243.861	0,269862
		2013	Rp 49.939.005.016	Rp 184.580.057.733	0,270555
		2014	Rp 61.707.692.060	Rp 167.540.182.130	0,368316
		2015	Rp 40.897.913.397	Rp 4.134.206.595	9,892566
6	PICO	2012	Rp 4.055.229.194	Rp 15.152.893.643	0,267621
		2013	Rp 8.605.650.298	Rp 20.989.782.669	0,409992
		2014	Rp 4.034.153.087	Rp 20.537.790.746	0,196426
		2015	Rp 2.335.868.614	Rp 17.451.317.001	0,133851
7	SRSN	2012	Rp 16.444.563	Rp 25.760.615	0,638361
		2013	Rp 10.316.305	Rp 32.666.954	0,315802
		2014	Rp 8.157.747	Rp 29.857.990	0,273218
		2015	Rp 9.662.769	Rp 20.714.663	0,466470
8	STTP	2012	Rp 17.227.884.058	Rp 93.116.800.006	0,185014

		2013	Rp 31.267.407.734	Rp 143.095.332.679	0,218508
		2014	Rp 53.340.816.264	Rp 167.977.695.749	0,317547
		2015	Rp 51.222.193.820	Rp 232.005.398.773	0,220780
9	TCID	2012	Rp 54.977.475.657	Rp 203.263.152.528	0,270474
		2013	Rp 61.365.979.182	Rp 218.297.701.912	0,281111
		2014	Rp 66.871.707.437	Rp 241.447.832.720	0,276961
		2015	Rp 52.587.296.299	Rp 583.121.947.494	0,090182
10	TRST	2012	Rp 25.135.383.755	Rp 80.748.964.071	0,311278
		2013	Rp 28.704.607.737	Rp 72.553.777.173	0,395632
		2014	Rp 38.887.839.612	Rp 63.330.489.681	0,614046
		2015	Rp 33.478.892.134	Rp 51.097.812.346	0,655192
11	ULTJ	2012	Rp 70916.678.805	Rp 457.970.115.184	0,154850
		2013	Rp 17.436.720.813	Rp 436.720.187.873	0,390265
		2014	Rp 125.695.094.342	Rp 374.957.616.094	0,335225
		2015	Rp 111.720.131.452	Rp 700.675.250.229	0,159446

Sumber : IDX Statistik (data diolah Maret 2017)



Lampiran 7

Hasil Perhitungan Semua Variabel

No	Kode Perusahaan	Tahun	Kepemilikan Manajerial	ROA	DER	CETR
1	ALDO	2012	0,143217	0,061616	1,011349	0,248629
		2013	0,143217	0,074928	1,155220	0,192215
		2014	0,143217	0,060780	1,329744	0,372834
		2015	0,143217	0,065788	1,141303	0,296583
2	BTON	2012	0,095833	0,170652	0,282045	0,223381
		2013	0,095833	0,146948	0,268834	0,200711
		2014	0,095833	0,043293	0,185228	0,544664
		2015	0,095833	0,034534	0,228106	0,184393
3	DPNS	2012	0,005711	0,111679	0,185997	0,294667
		2013	0,005711	0,260610	0,147451	0,129437
		2014	0,005711	0,054032	0,139169	0,321933
		2015	0,005711	0,035919	0,137537	0,430311
4	INDF	2012	0,000157	0,080476	0,739572	0,355660
		2013	0,000157	0,043751	1,035090	0,422569
		2014	0,000157	0,060753	1,137280	0,378324
		2015	0,000157	0,040395	1,129595	0,470295
5	INDS	2012	0,004353	0,080532	0,464736	0,269862
		2013	0,004353	0,067201	0,253101	0,270555
		2014	0,004353	0,055925	0,248506	0,368316
		2015	0,004353	0,000757	0,330837	9,892566
6	PICO	2012	0,000818	0,018834	1,986325	0,267621
		2013	0,000818	0,025623	1,889764	0,409992
		2014	0,000818	0,026010	1,718265	0,196426
		2015	0,000818	0,027347	1,451681	0,133851
7	SRSN	2012	0,120744	0,042168	0,493695	0,638361
		2013	0,115943	0,038011	0,338471	0,315802
		2014	0,115943	0,031200	0,409050	0,273218
		2015	0,115943	0,027008	0,688055	0,466470
8	STTP	2012	0,042383	0,059709	1,156045	0,185014
		2013	0,042383	0,078006	1,131848	0,218508
		2014	0,042383	0,072718	1,084833	0,317547
		2015	0,042383	0,096743	0,902805	0,220780
9	TCID	2012	0,001419	0,119196	0,150208	0,270474
		2013	0,001419	0,109245	0,239192	0,281111
		2014	0,001358	0,094345	0,488359	0,276961
		2015	0,001358	0,261503	0,214142	0,090182
10	TRST	2012	0,019073	0,028085	0,617251	0,311278
		2013	0,014947	0,010109	0,907331	0,395632

		2014	0,011872	0,009277	0,856758	0,614046
		2015	0,028525	0,007540	0,715634	0,655192
11	ULTJ	2012	0,177974	0,145998	0,443940	0,154850
		2013	0,177974	0,115637	0,395244	0,390265
		2014	0,177974	0,097001	0,283652	0,335225
		2015	0,177974	0,147769	0,265412	0,159446

Sumber : IDX Statistik (data diolah Maret 2017)



Hasil Olahan data Menggunakan SPSS

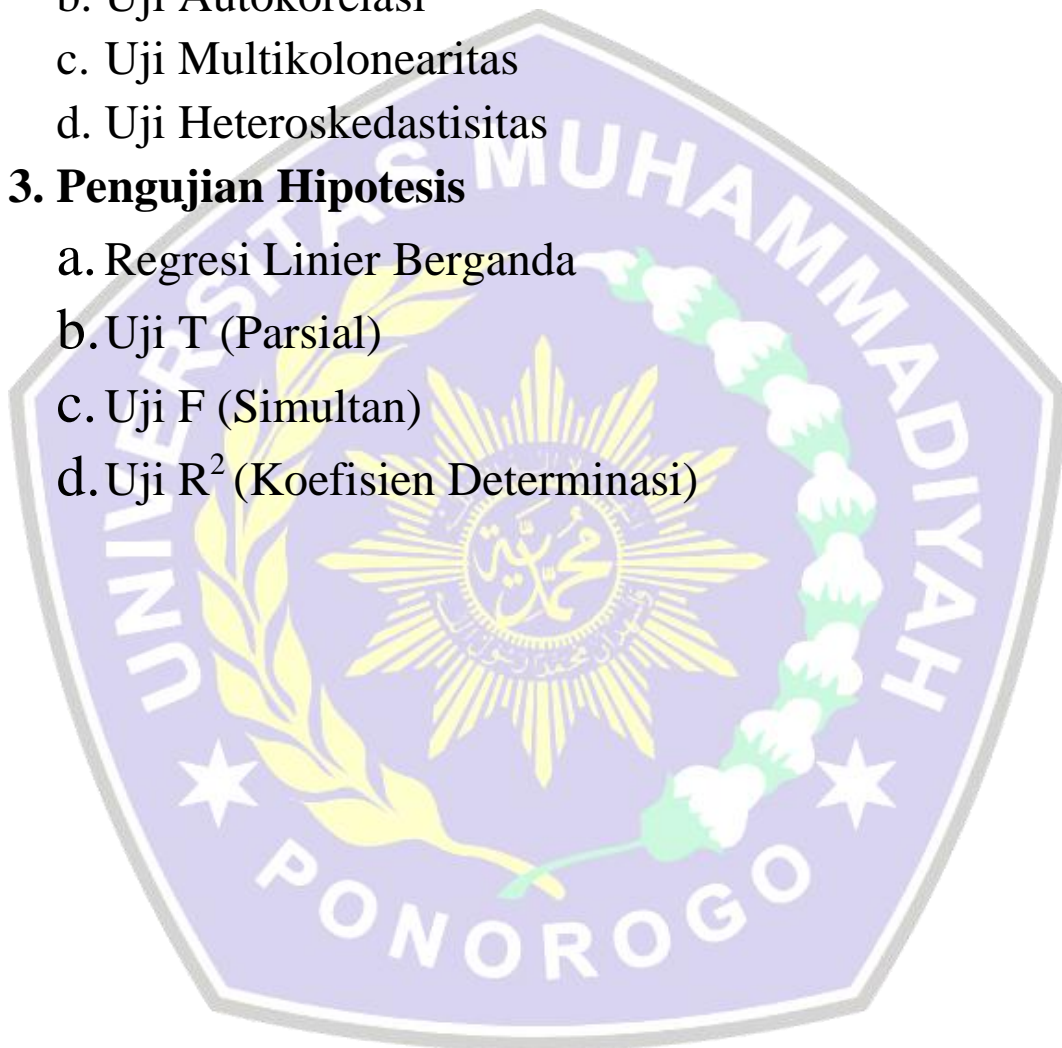
1. Statistik Deskriptif

2. Asumsi Klasik

- a. Uji Normalitas
- b. Uji Autokorelasi
- c. Uji Multikolinearitas
- d. Uji Heteroskedastisitas

3. Pengujian Hipotesis

- a. Regresi Linier Berganda
- b. Uji T (Parsial)
- c. Uji F (Simultan)
- d. Uji R^2 (Koefisien Determinasi)



Lampiran 8

Data Hasil Output SPSS Statistik Deskriptif

1. Deskripsi Data *Corporate Governance* (X1)

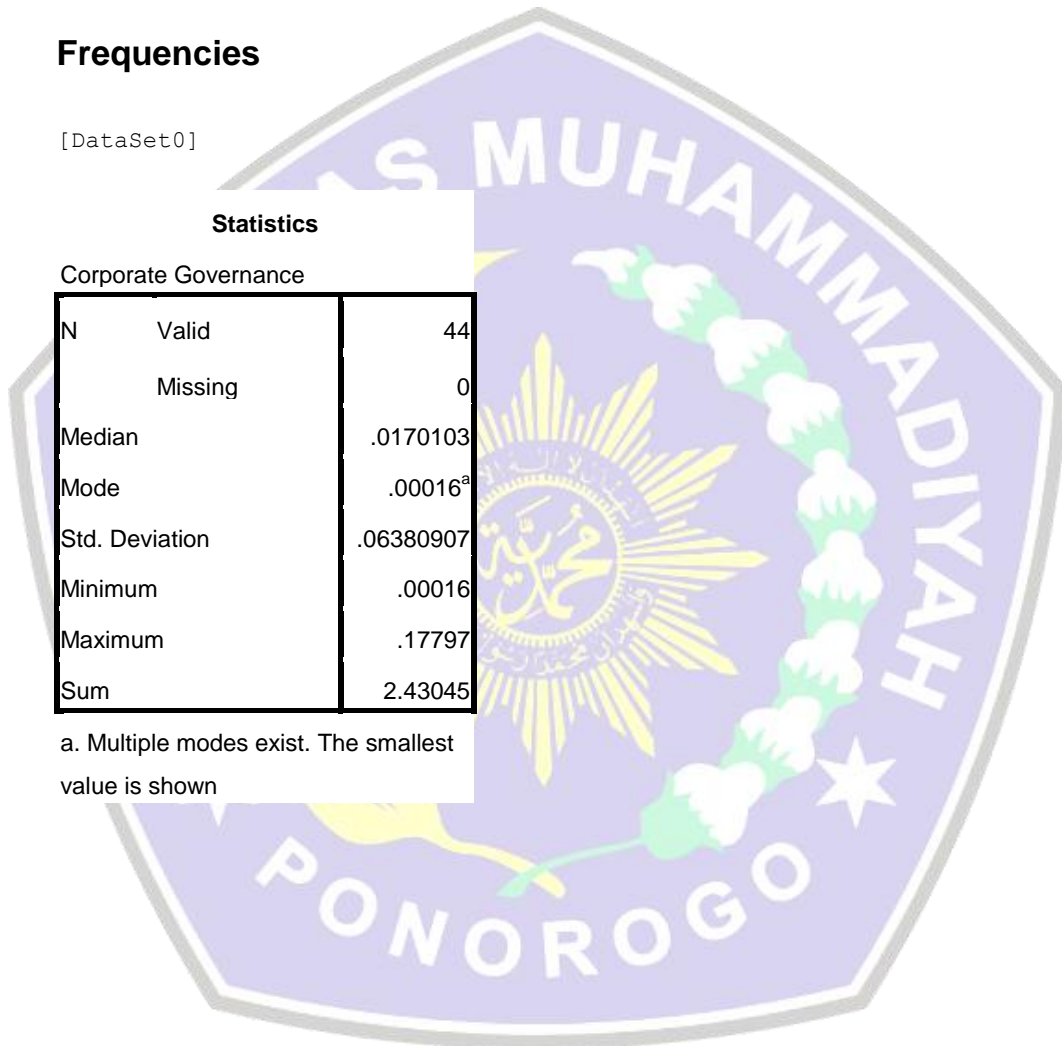
```
FREQUENCIES VARIABLES=X1  
  /STATISTICS=STDDEV MINIMUM MAXIMUM MEDIAN MODE SUM  
  /HISTOGRAM  
  
  /ORDER=ANALYSIS.
```

Frequencies

[DataSet0]

Statistics		
Corporate Governance		
N	Valid	44
	Missing	0
	Median	.0170103
	Mode	.00016 ^a
	Std. Deviation	.06380907
	Minimum	.00016
	Maximum	.17797
	Sum	2.43045

a. Multiple modes exist. The smallest value is shown



2. Deskripsi Data *Return on Assets* (X2)

```
FREQUENCIES VARIABLES=X2
  /STATISTICS=STDDEV MINIMUM MAXIMUM MEAN MEDIAN MODE SUM
  /HISTOGRAM

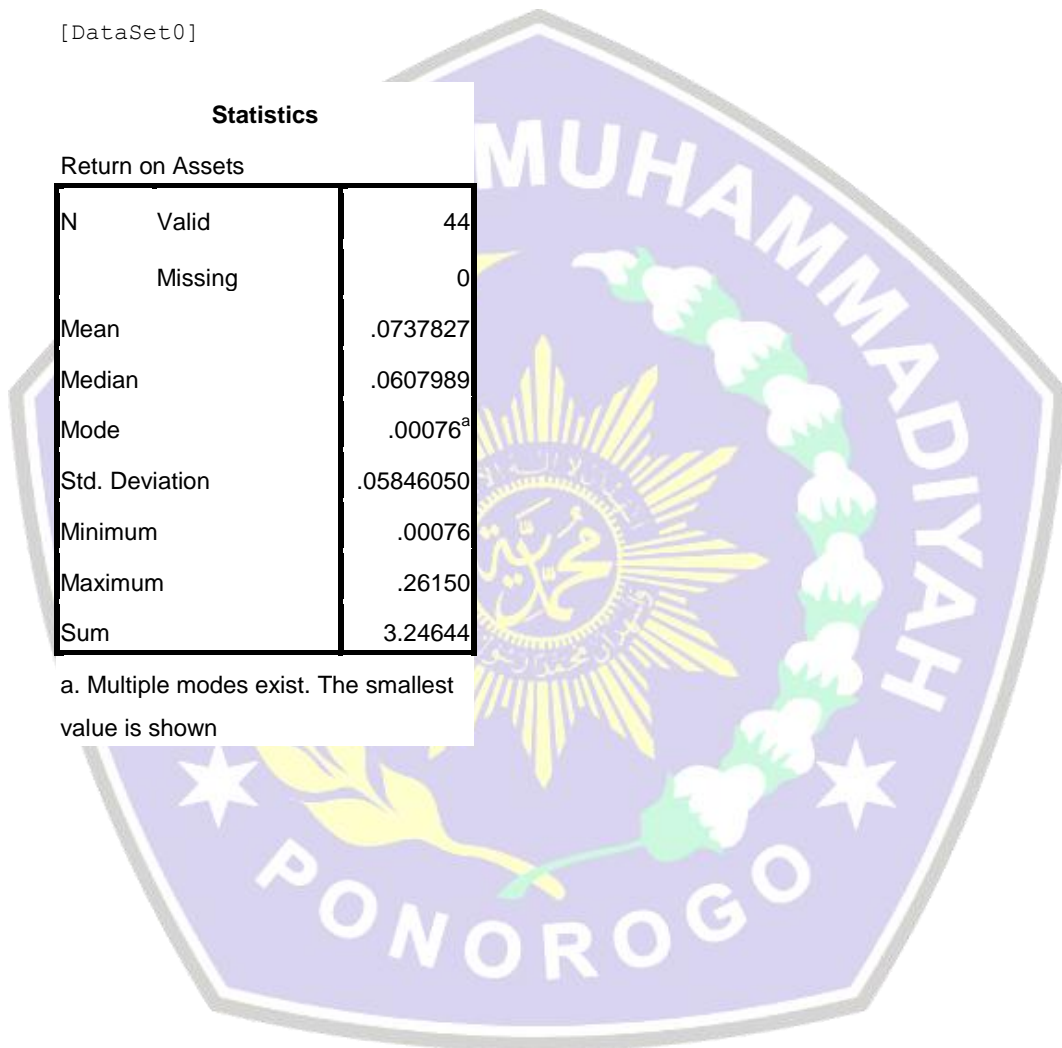
  /ORDER=ANALYSIS.
```

Frequencies

[DataSet0]

Statistics		
Return on Assets		
N	Valid	44
	Missing	0
Mean		.0737827
Median		.0607989
Mode		.00076 ^a
Std. Deviation		.05846050
Minimum		.00076
Maximum		.26150
Sum		3.24644

a. Multiple modes exist. The smallest value is shown



3. Deskripsi Data *Leverage* (X3)

```
FREQUENCIES VARIABLES=X3  
  /STATISTICS=STDDEV MINIMUM MAXIMUM MEAN MEDIAN MODE SUM  
  /HISTOGRAM  
  
  /ORDER=ANALYSIS.
```

Frequencies

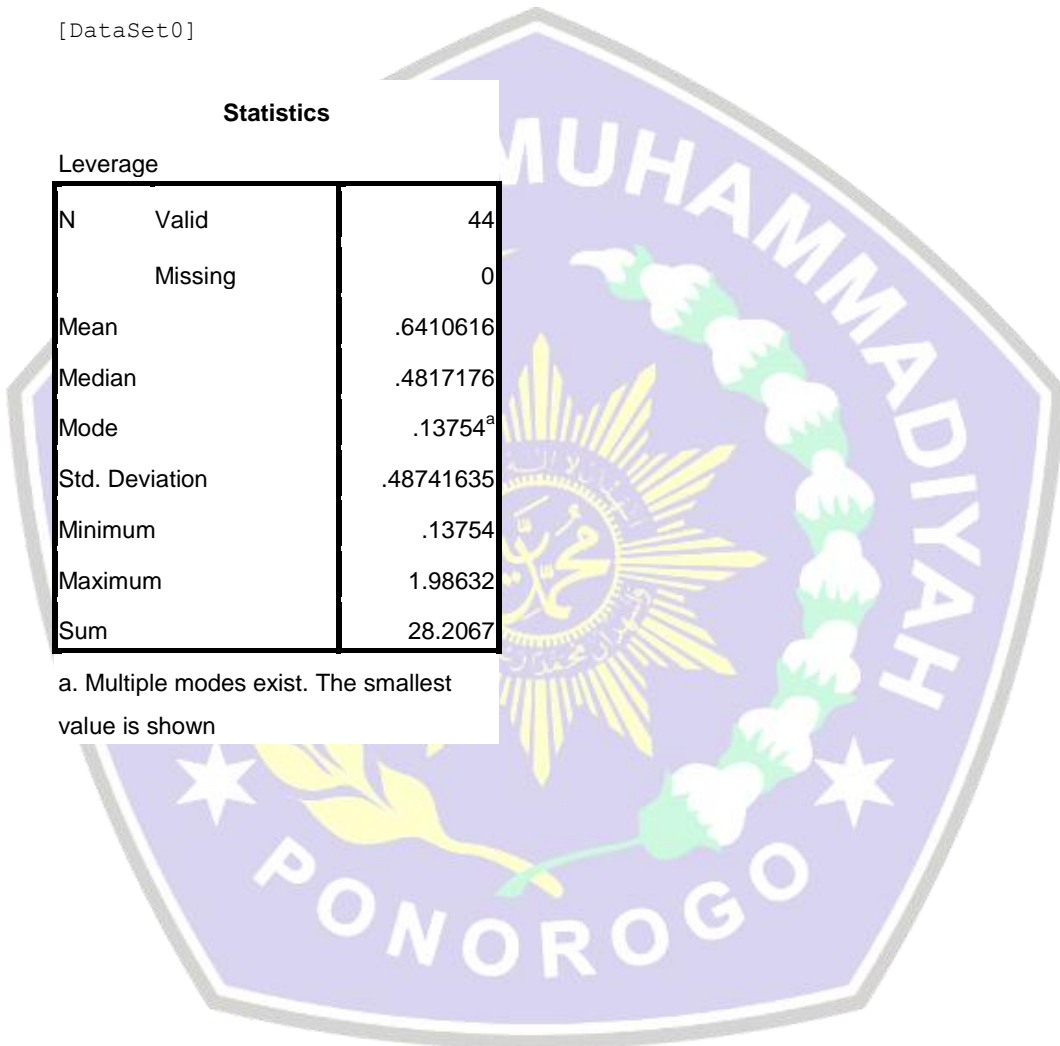
[DataSet0]

Statistics

Leverage

N	Valid	44
	Missing	0
Mean		.6410616
Median		.4817176
Mode		.13754 ^a
Std. Deviation		.48741635
Minimum		.13754
Maximum		1.98632
Sum		28.2067

a. Multiple modes exist. The smallest value is shown



4. Deskripsi Data *Tax Avoidance* (Y)

```
FREQUENCIES VARIABLES=Y  
  /STATISTICS=STDDEV MINIMUM MAXIMUM MEAN MEDIAN MODE SUM  
  /HISTOGRAM  
  
  /ORDER=ANALYSIS.
```

Frequencies

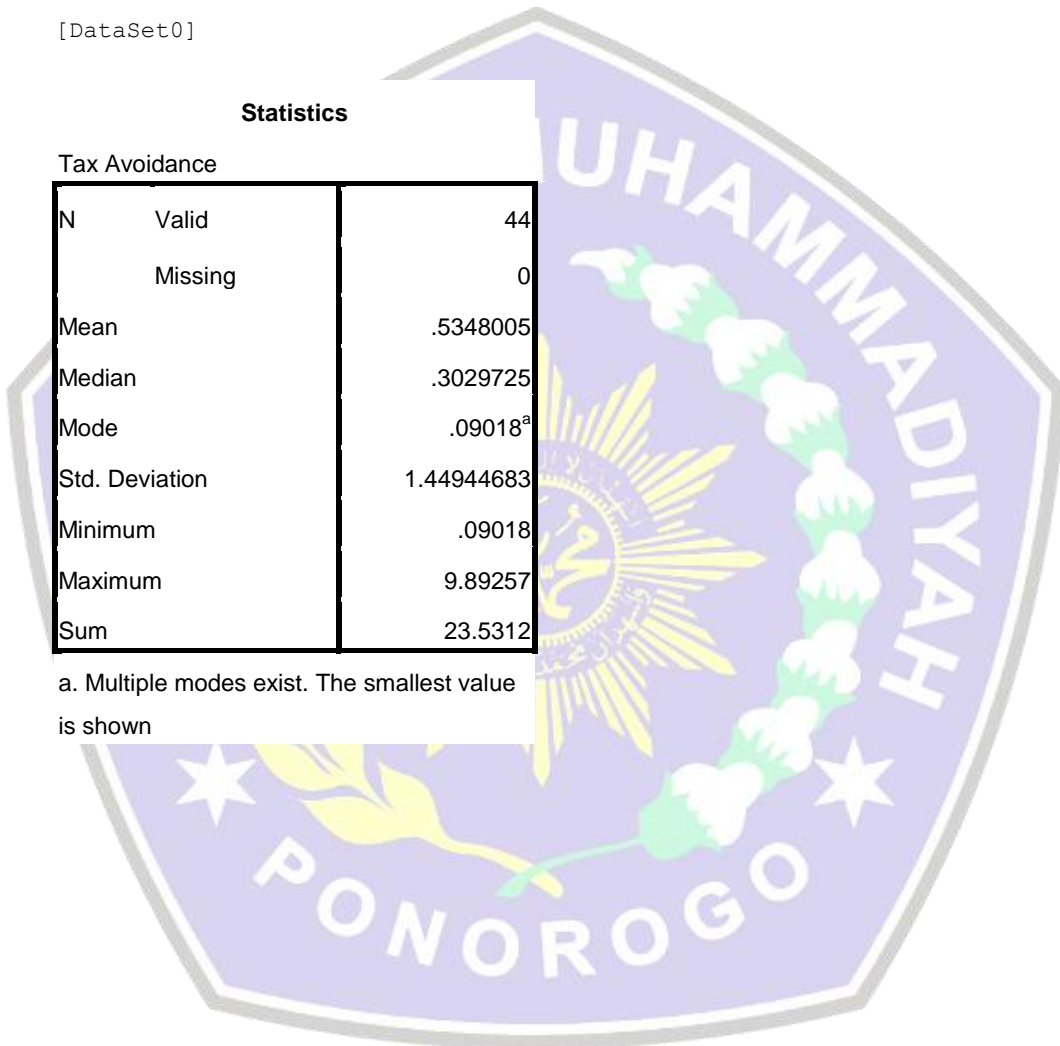
[DataSet0]

Statistics

Tax Avoidance

N	Valid	44
	Missing	0
Mean		.5348005
Median		.3029725
Mode		.09018 ^a
Std. Deviation		1.44944683
Minimum		.09018
Maximum		9.89257
Sum		23.5312

a. Multiple modes exist. The smallest value is shown



Lampiran 9

Data Hasil Output SPSS Asumsi Klasik

1. Data Hasil Output SPSS Uji Normalitas

a. Uji Normalitas menggunakan uji Kolmogorov-Smirnov Sebelum Transformasi Data

```
NPAR TESTS  
  /K-S (NORMAL) =ZRE_1  
  
  /MISSING ANALYSIS.
```

NPar Tests

[DataSet0]

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		44
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.96448564
Most Extreme Differences	Absolute	.296
	Positive	.296
	Negative	-.240
Kolmogorov-Smirnov Z		1.967
Asymp. Sig. (2-tailed)		.001

a. Test distribution is Normal.

b. Uji Normalitas menggunakan uji Kolmogorov-Smirnov Sesudah Menghilangkan Data Penyebab Tidak Normal

```

NPAR TESTS
  /K-S (NORMAL) =ZRE_1
  /MISSING ANALYSIS.
  
```

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		40
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.96076892
Most Extreme Differences	Absolute	.057
	Positive	.050
	Negative	-.057
Kolmogorov-Smirnov Z		.360
Asymp. Sig. (2-tailed)		.999
a. Test distribution is Normal.		

2. Data Hasil Output SPSS Uji Autokorelasi

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT VAR00004
  /METHOD=ENTER VAR00001 VAR00002 VAR00003

  /RESIDUALS DURBIN.
  
```

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Leverage, Corporate Governance, Return On Asset ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Tax Avoidance

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.623 ^a	.388	.337	.11206	2.307

a. Predictors: (Constant), Leverage, Corporate Governance, Return On Asset

b. Dependent Variable: Tax Avoidance

3. Data Hasil Output SPSS Uji Multikolinearitas

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT VAR00004
  /METHOD=ENTER VAR00001 VAR00002 VAR00003

/RESIDUALS DURBIN.
  
```

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Leverage, Corporate Governance, Return On Asset ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Tax Avoidance

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.623 ^a	.388	.337	.11206	2.307

a. Predictors: (Constant), Leverage, Corporate Governance, Return On Asset

b. Dependent Variable: Tax Avoidance

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.286	3	.095	7.601	.000 ^a
	Residual	.452	36	.013		
	Total	.738	39			

a. Predictors: (Constant), Leverage, Corporate Governance, Return On Asset

b. Dependent Variable: Tax Avoidance

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.496	.055		8.983	.000		
Corporate Governance	.030	.283	.014	.105	.917	.955	1.047
Return On Asset	-1.618	.341	-.708	-4.747	.000	.765	1.308
Leverage	-.073	.041	-.273	-1.800	.080	.739	1.353

a. Dependent Variable: Tax Avoidance



Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Corporate Governance	Return On Asset	Leverage
1	1	2.933	1.000	.01	.04	.02	.02
	2	.580	2.248	.00	.22	.09	.23
	3	.420	2.643	.00	.62	.32	.01
	4	.067	6.594	.98	.12	.57	.74

a. Dependent Variable: Tax Avoidance



Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0576	.4327	.3223	.08569	40
Residual	-.24229	.24270	.00000	.10766	40
Std. Predicted Value	-3.089	1.289	.000	1.000	40
Std. Residual	-2.162	2.166	.000	.961	40

a. Dependent Variable: Tax Avoidance

4. Data Hasil Output SPSS Uji Heteroskedastisitas

1. Data Hasil Output SPSS Uji Heteroskedastisitas Sebelum Transformasi Ln

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT abres

  /METHOD=ENTER VAR00001 VAR00002 VAR00003.
```

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Leverage, Corporate Governance, Return On Asset ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: abres

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.451 ^a	.203	.137	.06047

a. Predictors: (Constant), Leverage, Corporate Governance, Return On Asset

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.034	3	.011	3.057	.041 ^a
	Residual	.132	36	.004		
	Total	.165	39			

a. Predictors: (Constant), Leverage, Corporate Governance, Return On Asset

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.034	3	.011	3.057	.041 ^a
	Residual	.132	36	.004		
	Total	.165	39			

a. Predictors: (Constant), Leverage, Corporate Governance, Return On Asset

b. Dependent Variable: abres

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.120	.030		4.023	.000
	Corporate Governance	.127	.153	.127	.832	.411
	Return On Asset	-.504	.184	-.466	-2.741	.009
	Leverage	-.006	.022	-.051	-.294	.770

a. Dependent Variable: abres



2. Data Hasil Output SPSS Uji Heteroskedastisitas Setelah Transformasi Ln

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT abres1

  /METHOD=ENTER LnX1 LnX2 LnX3.
  
```

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Ln_Leverage, Ln_Corporate Governance, Ln_Return On Asset ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: abres1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.225 ^a	.050	-.029	.20323

a. Predictors: (Constant), Ln_Leverage, Ln_Corporate Governance, Ln_Return On Asset

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.079	3	.026	.638	.596 ^a
	Residual	1.487	36	.041		
	Total	1.566	39			

a. Predictors: (Constant), Ln_Leverage, Ln_Corporate Governance, Ln_Return On Asset

b. Dependent Variable: abres1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.311	.157		1.974	.056
	Ln_Corporate Governance	-.013	.014	-.160	-.969	.339
	Ln_Return On Asset	.015	.044	.063	.345	.732
	Ln_Leverage	.037	.046	.150	.807	.425

a. Dependent Variable: abres1



Lampiran 10

Data Hasil Output SPSS Analisis Regresi Linier, Uji T, Uji F dan Koefisien Determinasi

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT LnY

  /METHOD=ENTER LnX1 LnX2 LnX3.
```

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Ln_Leverage, Ln_Corporate Governance, Ln_Return On Asset ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Ln_Tax Avoidance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.587 ^a	.345	.290	.38085

a. Predictors: (Constant), Ln_Leverage, Ln_Corporate Governance, Ln_Return On Asset

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.751	3	.917	6.322	.001 ^a
	Residual	5.222	36	.145		
	Total	7.973	39			

a. Predictors: (Constant), Ln_Leverage, Ln_Corporate Governance, Ln_Return On Asset

b. Dependent Variable: Ln_Tax Avoidance



Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.183	.295		-7.401	.000
	Ln_Corporate Governance	.012	.026	.063	.457	.651
	Ln_Return On Asset	-.338	.082	-.628	-4.118	.000
	Ln_Leverage	-.053	.086	-.096	-.619	.540

a. Dependent Variable: Ln_Tax Avoidance



Lampiran 11

Tabel t

df	0.10	0.05	df	0.10	0.05	df	0.10	0.05	df	0.10	0.05
1	6.313	12.70	51	1.675	2.007	101	1.660	1.983	151	1.655	1.975
2	2.919	4.302	52	1.674	2.006	102	1.659	1.983	152	1.654	1.975
3	2.353	3.182	53	1.674	2.005	103	1.659	1.983	153	1.654	1.975
4	2.131	2.776	54	1.673	2.004	104	1.659	1.983	154	1.654	1.975
5	2.015	2.570	55	1.673	2.004	105	1.659	1.982	155	1.654	1.975
6	1.943	2.446	56	1.672	2.003	106	1.659	1.982	156	1.654	1.975
7	1.894	2.364	57	1.672	2.002	107	1.659	1.982	157	1.654	1.975
8	1.859	2.306	58	1.671	2.001	108	1.659	1.982	158	1.654	1.975
9	1.833	2.262	59	1.671	2.001	109	1.658	1.981	159	1.654	1.975
10	1.812	2.228	60	1.670	2.000	110	1.658	1.981	160	1.654	1.974
11	1.795	2.200	61	1.670	1.999	111	1.658	1.981	161	1.654	1.974
12	1.782	2.178	62	1.669	1.998	112	1.658	1.981	162	1.654	1.974
13	1.770	2.160	63	1.669	1.998	113	1.658	1.981	163	1.654	1.974
14	1.761	2.144	64	1.669	1.997	114	1.658	1.980	164	1.654	1.974
15	1.753	2.131	65	1.668	1.997	115	1.658	1.980	165	1.654	1.974
16	1.745	2.119	66	1.668	1.996	116	1.658	1.980	166	1.654	1.974
17	1.739	2.109	67	1.667	1.996	117	1.657	1.980	167	1.654	1.974
18	1.734	2.100	68	1.667	1.995	118	1.657	1.980	168	1.653	1.974
19	1.729	2.093	69	1.667	1.994	119	1.657	1.980	169	1.653	1.974
20	1.724	2.085	70	1.666	1.994	120	1.657	1.979	170	1.653	1.974
21	1.720	2.079	71	1.666	1.993	121	1.657	1.979	171	1.653	1.973
22	1.717	2.073	72	1.666	1.993	122	1.657	1.979	172	1.653	1.973
23	1.713	2.068	73	1.666	1.993	123	1.657	1.979	173	1.653	1.973
24	1.710	2.063	74	1.665	1.992	124	1.657	1.979	174	1.653	1.973
25	1.708	2.059	75	1.665	1.992	125	1.657	1.979	175	1.653	1.973
26	1.705	2.055	76	1.665	1.991	126	1.657	1.978	176	1.653	1.973
27	1.703	2.051	77	1.664	1.991	127	1.656	1.978	177	1.653	1.973
28	1.701	2.048	78	1.664	1.990	128	1.656	1.978	178	1.653	1.973
29	1.699	2.045	79	1.664	1.990	129	1.656	1.978	179	1.653	1.973
30	1.697	2.042	80	1.664	1.990	130	1.656	1.978	180	1.653	1.973
31	1.695	2.039	81	1.66	1.989	131	1.656	1.978	181	1.653	1.973
32	1.693	2.036	82	1.66	1.989	132	1.656	1.978	182	1.653	1.973
33	1.692	2.034	83	1.66	1.988	133	1.656	1.977	183	1.653	1.973
34	1.690	2.032	84	1.66	1.988	134	1.656	1.977	184	1.653	1.972
35	1.689	2.030	85	1.66	1.988	135	1.656	1.977	185	1.653	1.972
36	1.688	2.028	86	1.66	1.987	136	1.656	1.977	186	1.653	1.972
37	1.687	2.026	87	1.66	1.987	137	1.656	1.977	187	1.653	1.972
38	1.685	2.024	88	1.66	1.987	138	1.655	1.977	188	1.653	1.972
39	1.684	2.022	89	1.66	1.986	139	1.655	1.977	189	1.652	1.972
40	1.683	2.021	90	1.66	1.986	140	1.655	1.977	190	1.652	1.972
41	1.682	2.019	91	1.66	1.986	141	1.655	1.976	191	1.652	1.972
42	1.681	2.018	92	1.66	1.986	142	1.655	1.976	192	1.652	1.972
43	1.681	2.016	93	1.66	1.985	143	1.655	1.976	193	1.652	1.972
44	1.680	2.015	94	1.66	1.985	144	1.655	1.976	194	1.652	1.972
45	1.679	2.014	95	1.66	1.985	145	1.655	1.976	195	1.652	1.972
46	1.678	2.012	96	1.66	1.984	146	1.655	1.976	196	1.652	1.972
47	1.677	2.011	97	1.66	1.984	147	1.655	1.976	197	1.652	1.972
48	1.677	2.010	98	1.66	1.984	148	1.655	1.976	198	1.652	1.972
49	1.676	2.009	99	1.66	1.984	149	1.655	1.976	199	1.652	1.971
50	1.675	2.008	100	1.66	1.983	150	1.655	1.975	200	1.652	1.971

Lampiran 12

Tabel F

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87

Lampiran 13

Tabel Durbin Watson

n	k = 1		k = 2		k = 3		k = 4		k = 5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671