

LAMPIRAN

LAMPIRAN 1

Daftar Perusahaan Manufaktur Periode 2013-2015 Yang Sesuai Dengan Kriteria Sampel Penelitian:

No	Kode	Perusahaan
1	ADES	Akasha Wira International Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	ALDO	Alkindo Naratama Tbk
4	ALKA	Alakasa Industrindo Tbk
5	ALMI	Alumindo Light Metal Industry Tbk
6	AMFG	Asahimas Flat Glass Tbk
7	APLI	Asiaplast Industries Tbk
8	ASII	Astra International Tbk
9	BRAM	Indo Kordsa Tbk
10	BRNA	Berlina Tbk
11	BTON	Betonjaya Manunggal Tbk
12	BUDI	Budi Starch & Sweetener Tbk
13	CEKA	Wilmar Cahaya Indonesia Tbk
14	CPIN	Charoen Pokphand Indonesia Tbk
15	CTBN	Citra Tubindo Tbk
16	DLTA	Delta Djakarta Tbk
17	DPNS	Duta Pertiwi Nusantara Tbk
18	ESTI	Ever Shine Tex Tbk
19	FASW	Fajar Surya Wisesa Tbk
20	GDYR	Goodyear Indonesia Tbk
21	GGRM	Gudang Garam Tbk
22	GJTL	Gajah Tunggal Tbk
23	HDTX	Panasia Indo Resources Tbk
24	HMSP	Hanjaya Mandal Sampoerna Tbk
25	ICBP	Indofood CBP Sukses Makmur Tbk
26	IKAI	Intikeramik Alamsri Industri Tbk
27	IMAS	Indomobil Sukses International Tbk
28	INAI	Indal Alumunium Industry Tbk
29	INCI	Intan Wijaya International Tbk
30	INDF	Indofood Sukses Makmur Tbk
31	INDS	Indospring Tbk
32	INKP	Indah Kiat Pulp & Paper Tbk
33	INTP	Indocement Tunggul Prakarsa Tbk
34	JECC	Jembo Cable Company Tbk
35	JPFA	Japfa Comfeed Indonesia Tbk
36	JPRS	Jaya Pari Steel Tbk
37	KBLI	KMI Wire and Cable Tbk
38	KIAS	Keramika Indonesia Assosiasi Tbk

Bersambung pada halaman selanjutnya

No	Kode	Perusahaan
39	KICI	Kedaung Indah Can Tbk
40	KLBF	Kalbe Farma Tbk
41	LION	Lion Metal Works Tbk
42	LMSH	Lionmesh Prima Tbk
43	MAIN	Malindo Feedmill Tbk
44	MASA	Multistrada Arah Sarana Tbk
45	MBTO	Martina Berto Tbk
46	MLBI	Multi Bintang Indonesia Tbk
47	MLIA	Mulia Industrindo Tbk
48	MYTX	Apac Citra Centertex Tbk
49	PTSN	Sat Nusapersada Tbk

LAMPIRAN 2

TABULASI DATA

1. Kompensasi Manajemen

NO	PERUSAHAAN	KOMPENSASI MANAJEMEN		
		2013	2014	2015
1	ADES	5167	5808	5379
2	AKPI	21561890	24821895	14423000
3	ALDO	3660011989	4545008010	5415008286
4	ALKA	7021822	6824338	2855913
5	ALMI	54987483974	64933505703	69341303017
6	AMFG	393871	446447	400676
7	APLI	5776393411	6342889183	7810893978
8	ASII	1141	1146	1013
9	BRAM	8711743	9883953	8389991
10	BRNA	10143848	7902121	8304494
11	BTON	2006640547	2369097748	2759120264
12	BUDI	19039	22057	29271
13	CEKA	15467630614	20545504614	24216604614
14	CPIN	338404	372079	407262
15	CTBN	14410638000	17445200000	18325205000
16	DLTA	27357937	28431736	45823686
17	DPNS	15552916280	17203094171	17192648705
18	ESTI	3,7E+11	4,12E+11	3,68E+11
19	FASW	12114830640	18516631520	22494278700
20	GDYR	135612	124119	1272792
21	GGRM	1318094	1239202	1114407
22	GJTL	1054940	1012077	1379467
23	HDTX	14174459212	20252065745	32912998
24	HMSP	1039084	1271392	110298
25	ICBP	1846021	2174437	2296680
26	IKAI	6394183669	8921806099	8271168050
27	IMAS	9521236000	6189534000	5012368000
28	INAI	35734350684	46911239051	52050545166
29	INCI	3150513212	4438545629	4148311735
30	INDF	600156	630002	695632
31	INDS	15268106767	22236731623	25169644125
32	INKP	66465	73309	1542
33	INTP	57095	64136	21783

NO	PERUSAHAAN	KOMPENSASI MANAJEMEN		
		2013	2014	2015
34	JECC	38717277	50391544	51307372
35	JPFA	144577	165958	160231
36	JPRS	18082184402	22203356880	14757325992
37	KBLI	123156654	126061459	1,156E+11
38	KIAS	58577083818	67137052292	3740272350
39	KICI	3217612464	4001126185	4562395208
40	KLBF	1,87553E+11	2,3284E+11	2,54716E+11
41	LION	43786313	53123653	55346039540
42	LMSH	11753330	12755812	1341039640
43	MAIN	6633542	7447758	12502966
44	MASA	8345676	9753502	3784331
45	MBTO	13271205197	12666728251	15117003061
46	MLBI	93526	108979	99667
47	MLIA	42802591	56315246	43178179
48	MYTX	24114	20732	39228
49	PTSN	2248398	2727173	2426847

Logaritma Natural dari Total Kompensasi

NO	PERUSAHAAN	(LN TOTAL KOMPENSASI)		
		2013	2014	2015
1	ADES	8,550047528	8,666991557	8,590257762
2	AKPI	16,88643796	17,02723668	16,48433471
3	ALDO	22,02073226	22,23729533	22,41244025
4	ALKA	15,76453329	15,7360059	14,86490214
5	ALMI	24,73037143	24,89662959	24,96230657
6	AMFG	12,88377872	13,00907597	12,9009084
7	APLI	22,47704535	22,57060021	22,77878526
8	ASII	7,03966035	7,044032897	6,920671504
9	BRAM	15,98018244	16,10642309	15,94255001
10	BRNA	16,13237797	15,88264176	15,93230737
11	BTON	21,41972779	21,58577502	21,73817772
12	BUDI	9,854244786	10,00138529	10,28435254
13	CEKA	23,46201533	23,745908	23,91030438
14	CPIN	12,73199573	12,82686148	12,91721199
15	CTBN	23,39123252	23,58233038	23,63154327
16	DLTA	17,12451725	17,16301654	17,64031168
17	DPNS	23,467514	23,5683551	23,56774773
18	ESTI	26,63676884	26,74428919	26,63134878
19	FASW	23,21769621	23,64193517	23,83652683
20	GDYR	11,81755315	11,72899606	14,05672347
21	GGRM	14,09169731	14,02997818	13,92383298
22	GJTL	13,86899445	13,82751521	14,13720775

NO	PERUSAHAAN	(LN TOTAL KOMPENSASI)		
		2013	2014	2015
23	HDTX	23,37470754	23,73152264	17,30937821
24	HMSP	13,85385011	14,05562292	11,61094107
25	ICBP	14,42854307	14,59228034	14,64697516
26	IKAI	22,57865461	22,91176424	22,83604158
27	IMAS	22,97679051	22,54612564	22,3351743
28	INAI	24,29937827	24,57152312	24,67548111
29	INCI	21,8708312	22,2135926	22,14596728
30	INDF	13,3049449	13,35347827	13,45257606
31	INDS	23,44903196	23,82501134	23,94890451
32	INKP	11,10443077	11,20243866	7,340835554
33	INTP	10,95247183	11,06876111	9,988885128
34	JECC	17,47179649	17,73533394	17,753345
35	JPFA	11,88156752	12,01949002	11,9843718
36	JPRS	23,618193	23,82350933	23,41500547
37	KBLI	18,62896771	18,65228012	25,47340076
38	KIAS	24,7936094	24,93000192	22,04242427
39	KICI	21,89190545	22,1098417	22,24111359
40	KLBF	25,95732603	26,1736161	26,26341362
41	LION	17,59483184	17,78813283	24,73687094
42	LMSH	16,27964716	16,36149757	21,016711
43	MAIN	15,70764946	15,82342361	16,34147645
44	MASA	15,93725412	16,09313696	15,14637968
45	MBTO	23,3088625	23,26224457	23,43908598
46	MLBI	11,44599475	11,59891048	11,50958991
47	MLIA	17,5721092	17,84647586	17,58084581

2. Reputasi Auditor

Tahun 2013

NO	PERUSAHAAN	AUDITOR (Tahun 2013)	Dummy
1	ADES	JOHAN MOLANDA MUSTIKA & REKAN	0
2	AKPI	PURWANTONO, SUHERMAN & SURJA	1
3	ALDO	ARSYAD & REKAN	0
4	ALKA	JOHANNES PATRICIA JUARA & REKAN	0
5	ALMI	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN	0
6	AMFG	SIDDHARTA & WIDJAJA	1
7	APLI	PURWANTONO, SUHERMAN & SURJA	1
8	ASII	TANUDIREDDJA, WIBISANA & REKAN	1
9	BRAM	DELOITTE	1
10	BRNA	HENDRAWINATA EDDY * SIDDHARTA	0
11	BTON	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO	0
12	BUDI	MULYAMIN SENSI SURYANTO & LIANNY	0
13	CEKA	PURWANTONO, SUHERMAN & SURJA	1
14	CPIN	PURWANTONO, SUHERMAN & SURJA	1
15	CTBN	PURWANTONO, SUHERMAN & SURJA	1

NO	PERUSAHAAN	AUDITOR (Tahun 2013)	Dummy
16	DLTA	DELOITTE	1
17	DPNS	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN	0
18	ESTI	PURWANTONO, SUHERMAN & SURJA	1
19	FASW	DELOITTE	1
20	GDYR	TANUDIREJJA, WIBISANA & REKAN	1
21	GGRM	SIDDHARTA & WIDJAJA	1
22	GJTL	DELOITTE	1
23	HDTX	DRS. BAMBANG SUDARYONO & REKAN	0
24	HMSP	TANUDIREJJA, WIBISANA & REKAN	1
25	ICBP	PURWANTONO, SUHERMAN & SURJA	1
26	IKAI	DOLI, BAMBANG, SULISTİYANTO, DADANG & ALI	0
27	IMAS	PURWANTONO, SUHERMAN & SURJA	1
28	INAI	PAUL HADIWINATA, DIDAJAT, ARSONO, ADE FATMA & REKAN	0
29	INCI	HANANTA BUDIANTO & REKAN	0
30	INDF	PURWANTONO, SUHERMAN & SURJA	1
31	INDS	TANUBRATA SUTANTO FAHMI & REKAN	0
32	INKP	TJIENDRADJAJA & HANDOKO TOMO	0
33	INTP	PURWANTONO, SUHERMAN & SURJA	1
34	JECC	TANUBRATA SUTANTO FAHMI & REKAN	0
35	JPFA	MULYAMIN SENSI SURYANTO & LIANNY	0
36	JPRS	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO	0
37	KBLI	DELOITTE	1
38	KIAS	MULYAMIN, SENSI SURYANTO & REKAN	0
39	KICI	PAUL HADIWINATA, HIDAJAT, ARSONO, ACHMAD & REKAN	0
40	KLBF	PURWANTONO, SUHERMAN & SURJA	1
41	LION	KOSASIH, NURDIYAMAN, TJAHO & REKAN	0
42	LMSH	KOSASIH, NURDIYAMAN, TJAHO & REKAN	0
43	MAIN	ANWAR, SUGHARTO & REKAN	0
44	MASA	PURWANTONO, SUHERMAN & SURJA	1
45	MBTO	TANUBRATA SUTANTO FAHMI & REKAN	0
46	MLBI	SIDDHARTA & WIDJAJA	1
47	MLIA	DELOITTE	1
48	MYTX	MULYAMIN SENSI SURYANTO & LIANNY	0
49	PTSN	JOHAN MALONDA MUSTIKA & REKAN	0

Tahun 2014

NO	PERUSAHAAN	AUDITOR (Tahun 2014)	Dummy
1	ADES	TANUBRATA SUTANTO FAMI & REKAN	0
2	AKPI	PURWANTONO, SUHERMAN & SURJA	1
3	ALDO	ARSYAD & REKAN	0
4	ALKA	JOHANNES JUARA & REKAN	0
5	ALMI	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN	0
6	AMFG	SIDDHARTA WIDJAJA & REKAN	1
7	APLI	PURWANTONO, SUHERMAN & SURJA	1
8	ASII	TANUDIREJJA, WIBISANA & REKAN	1

NO	PERUSAHAAN	AUDITOR (Tahun 2014)	Dummy
9	BRAM	DELOITTE	1
10	BRNA	HENDRAWINATA EDDY SIDDHARTA & TANZIL	0
11	BTON	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO	0
12	BUDI	MULYAMIN, SENSI SURYANTO & LIANNY	0
13	CEKA	PURWANTONO, SUHERMAN & SURJA	1
14	CPIN	PURWANTONO, SUHERMAN & SURJA	1
15	CTBN	PURWANTONO, SUHERMAN & SURJA	1
16	DLTA	DELOITTE	1
17	DPNS	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN	0
18	ESTI	PURWANTONO, SUHERMAN & SURJA	1
19	FASW	DELOITTE	1
20	GDYR	TANUDIREJJA, WIBISANA & REKAN	1
21	GGRM	SIDDHARTA WIDJAJA & REKAN	1
22	GJTL	DELOITTE	1
23	HDTX	DRS. BAMBANG SUDARYONO & REKAN	0
24	HMSP	TANUDIREJJA, WIBISANA & REKAN	1
25	ICBP	PURWANTONO, SUHERMAN & SURJA	1
26	IKAI	DOLI, BAMBANG, SULISTIYANTO, DADANG & ALI	0
27	IMAS	PURWANTONO, SUHERMAN & SURJA	1
28	INAI	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN	0
29	INCI	HANANTO BUDIANTO & REKAN	0
30	INDF	PURWANTONO, SUHERMAN & SURJA	1
31	INDS	TANUBRATA SUTANTO FAMI & REKAN	0
32	INKP	Y. SANTOSA DAN REKAN	0
33	INTP	PURWANTONO, SUHERMAN & SURJA	1
34	JECC	TANUBRATA SUTANTO FAHMI & REKAN	0
35	JPFA	MULYAMIN, SENSI SURYANTO & REKAN	0
36	JPRS	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO	0
37	KBLI	DELOITTE	1
38	KIAS	MULYAMIN, SENSI SURYANTO & REKAN	0
39	KICI	PAUL HADIWINATA, HIDAJAT, ARSONO, ACHMAD & REKAN	0
40	KLBF	PURWANTONO, SUHERMAN & SURJA	1
41	LION	KOSASIH, NURDIYAMAN, TJAHJO & REKAN	0
42	LMSH	HADORI SUGIARTO ADI & REKAN	0
43	MAIN	ANWAR, SUGHARTO & REKAN	0
44	MASA	PURWANTONO, SUHERMAN & SURJA	1
45	MBTO	TANUBRATA SUTANTO FAHMI & REKAN	0
46	MLBI	SIDDHARTA, WIDJAJA & REKAN	1
47	MLIA	DELOITTE	1
48	MYTX	KOSASIH, NURDIYAMAN, TJAHJO & REKAN	1
49	PTSN	JOHAN MALONDA MUSTIKA & REKAN	0

Tahun 2015

NO	PERUSA HAAN	AUDITOR (Tahun 2015)	Dummy
1	ADES	TANUBRATA SUTANTO FAMI & REKAN	0
2	AKPI	PURWANTONO, SUHERMAN & SURJA	1
3	ALDO	ARSYAD & REKAN	0
4	ALKA	JOHANNES JUARA & REKAN	0
5	ALMI	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN	0
6	AMFG	SIDDHARTA WIDJAJA & REKAN	1
7	APLI	PURWANTONO, SUHERMAN & SURJA	1
8	ASII	TANUDIREDDJA, WIBISANA & REKAN	1
9	BRAM	DELOITTE	1
10	BRNA	HENDRAWINATA EDDY SIDDHARTA & TANZIL	0
11	BTON	ARYANTO, AMIR JUSUF, MAWAR & SAPTOTO	0
12	BUDI	MULYAMIN, SENSI SURYANTO & LIANNY	0
13	CEKA	PURWANTONO, SUHERMAN & SURJA	1
14	CPIN	PURWANTONO, SUHERMAN & SURJA	1
15	CTBN	PURWANTONO, SUHERMAN & SURJA	1
16	DLTA	DELOITTE	1
17	DPNS	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN	0
18	ESTI	PURWANTONO, SUHERMAN & SURJA	1
19	FASW	DELOITTE	1
20	GDYR	TANUDIREDDJA, WIBISANA & REKAN	1
21	GGRM	SIDDHARTA WIDJAJA & REKAN	1
22	GJTL	DELOITTE	1
23	HDTX	DRS. BAMBANG SUDARYONO & REKAN	0
24	HMSF	TANUDIREDDJA, WIBISANA & REKAN	1
25	ICBP	PURWANTONO, SUHERMAN & SURJA	1
26	IKAI	DOLI, BAMBANG, SULISTIYANTO, DADANG & ALI	0
27	IMAS	PURWANTONO, SUHERMAN & SURJA	1
28	INAI	PAUL HADIWINATA, HIDAJAT, ARSONO, ADE FATMA & REKAN	0
29	INCI	HANANTO BUDIANTO & REKAN	0
30	INDF	PURWANTONO, SUHERMAN & SURJA	1
31	INDS	TANUBRATA SUTANTO FAMI & REKAN	0
32	INKP	Y. SANTOSA DAN REKAN	0
33	INTP	PURWANTONO, SUHERMAN & SURJA	1
34	JECC	TANUBRATA SUTANTO FAHMI & REKAN	0
35	JPFA	MULYAMIN SENSI SURYANTO & LIANNY	0
36	JPRS	AMIR ABADI JUSUF, ARYANTO, MAWAR & REKAN	0
37	KBLI	DELOITTE	1
38	KIAS	MULYAMIN, SENSI SURYANTO & REKAN	0
39	KICI	PAUL HADIWINATA, HIDAJAT, ARSONO, ACHMAD & REKAN	0
40	KLBF	PURWANTONO, SUHERMAN & SURJA	1
41	LION	KOSASIH, NURDIYAMAN, MULYADI, TIAHJO & REKAN	0
42	LMSH	KOSASIH, NURDIYAMAN, MULYADI, TIAHJO & REKAN	0
43	MAIN	ANWAR & REKAN	0

NO	PERUSAHAAN	AUDITOR (Tahun 2015)	Dummy
44	MASA	PURWANTONO, SUHERMAN & SURJA	1
45	MBTO	TANUBRATA SUTANTO FAHMI & REKAN	0
46	MLBI	DELOITTE	1
47	MLIA	DELOITTE	1
48	MYTX	KOSASIH, NURDIYAMAN, MULYADI, TIAHJO & REKAN	0
49	PTSN	JOHAN MALONDA MUSTIKA & REKAN	0

3. GAAP ETR

NO	PERUSAHAAN	GAAP ETR		
		BEBAN PAJAK		
		2013	2014	2015
1	ADES	3.538.000	10.490.000	11.336.000
2	AKPI	31.796.426	26.515.662	23.494.252
3	ALDO	8.451.226.930	7.140.433.800	8.374.792.461
4	ALKA	261.706.000	1.275.189	1.591.922
5	ALMI	26.118.732.307	1.948.963.064	20.263.542.471
6	AMFG	112.395.000	139.172.000	122.917.000
7	APLI	860.866.361	6.993.504.842	474.806.078
8	ASII	5.226.000	5.227.000	4.017.000
9	BRAM	2.851.812	5.911.019	5.710.782
10	BRNA	4.087.294	17.268.691	4.732.183
11	BTON	7.389.150.663	1.949.356.382	1.480.484.072
12	BUDI	4.337.000	14.010.000	31.053.000
13	CEKA	21.484.183.371	16.071.129.272	35.721.906.910
14	CPIN	922.643.000	360.248.000	449.030.000
15	CTBN	15.099.859	9.250.491	152.142.000
16	DLTA	87.897.926	91.445.380	58.152.543
17	DPNS	20.509.600.140	2.663.152.461	1.972.849.888
18	ESTI	1.580.574	1.220.863	3.452.680
19	FASW	80.351.854.904	39.697.866.011	94.049.915.767
20	GDYR	2.429.963	1.960.961	1.618.295
21	GGRM	1.552.272	1.810.552	2.182.441
22	GJTL	46.143.000	124.191.000	18.543.000
23	HDTX	80.529.230.163	4.154.524.874	5.003.413
24	HMSP	3.691.224	3.537.216	3.569.336
25	ICBP	733.699.000	857.044.000	1.086.486
26	IKAI	446.618.589	239.034.093	232.376.594
27	IMAS	25.617.533.080	85.982.108.712	19.735.296.012
28	INAI	1.622.253.070	1.959.012.123	28.498.388.713

NO	PERUSA HAAN	GAAP ETR		
		BEBAN PAJAK		
		2013	2014	2015
29	INCI	359.007.284	330.539.707	2.259.981.843
30	INDF	1.176.600	1.828.217	1.730.371
31	INDS	36.971.608.720	39.882.832.261	2.200.387.443
32	INKP	14.296.000	154.000	7.124.000
33	INTP	1.582.860	1.515.593	535.000
34	JECC	8.757.728	9.300.196	6.031.664
35	JPFA	255.310.000	157.703.000	173.193.000
36	JPRS	3.292.055.269	1.180.710.579	4.712.360.932
37	KBLI	31.649.193.450	24.194.434.469	34.677.927.328
38	KIAS	31.345.700.327	26.492.865.760	44.347.231.493
39	KICI	717.660.652	693.382.192	14.659.584.774
40	KLBF	602.070.267.545	642.609.966.418	663.186.962.586
41	LION	20.265.714.260	13.856.109.214	12.433.164.026
42	LMSH	5.054.792.013	3.603.680.847	1.862.729.485
43	MAIN	69.255.050	23.516.235	10.036.342
44	MASA	9.399.726	1.787.403	92.389.000
45	MBTO	6.843.350.187	2.774.368.169	2.776.670.972
46	MLBI	405.716.000	283.495.000	178.663.000
47	MLIA	30.320.728	38.480.077	34.297.010
48	MYTX	27.164.000	31.834.000	69.270.000
49	PTSN	552.894.000	725.174.000	657.309.000

NO	PERUSA HAAN	GAAP ETR		
		Laba Sebelum Pajak		
		2013	2014	2015
1	ADES	59.194.000	41.511.000	44.175.000
2	AKPI	66.416.762	61.206.366	51.138.966
3	ALDO	28.201.468.412	33.591.990.313	32.453.914.799
4	ALKA	(577.200.000)	3.934.443	416.384.000
5	ALMI	22.939.050.450	1.634.820.237	(73.877.448.238)
6	AMFG	450.753.000	597.807.000	464.263.000
7	APLI	2.742.452.624	16.620.076.489	2.329.080.812
8	ASII	27.523.000	27.352.000	19.630.000
9	BRAM	8.394.082	21.797.386	18.284.388
10	BRNA	(8.132.127)	74.267.515	(2.427.389)

NO	PERUSA HAAN	GAAP ETR		
		Laba Sebelum Pajak		
		2013	2014	2015
11	BTON	33.272.073.649	9.579.686.472	7.804.262.097
12	BUDI	38.549.000	43.488.000	52.125.000
13	CEKA	86.553.141.929	57.072.544.226	142.271.353.890
14	CPIN	3.451.333	2.106.892	2.281.628
15	CTBN	53.363.435	34.731.032	8.293.087
16	DLTA	358.395.988	379.518.812	250.197.742
17	DPNS	87.322.830.461	17.183.018.745	11.832.026.060
18	ESTI	(6.637.653)	(7.138.388)	(6.874.844)
19	FASW	(329.409.730.462)	126.443.720.961	(402.946.517.062)
20	GDYR	7.064.354	4.702.717	1.507.317
21	GGRM	5.936.204	7.205.845	8.635.275
22	GJTL	166.473.000	394.059.000	(331.869.000)
23	HDTX	(299.183.734.426)	(109.635.781.660)	(360.662.432)
24	HMSP	14.509.710	13.718.299	13.932.644
25	ICBP	2.966.990	3.388.725	4.009.634
26	IKAI	(26.145.169.161)	(26.750.105.567)	(109.120.665.879)
27	IMAS	595.522.228.749	18.888.760.812	203.042.152.540
28	INAI	11.361.992.726	32.752.754.293	57.114.061.880
29	INCI	10.690.815.380	11.358.760.719	19.220.641.866
30	INDF	4.000.751	6.229.297	4.962.084
31	INDS	184.580.057.733	167.540.182.130	4.134.206.595
32	INKP	206.906.000	126.308.000	229.871.000
33	INTP	6.595.154	6.789.602	5.645.111
34	JECC	43.435.984	33.144.906	8.496.333
35	JPFA	895.947.000	542.549.000	697.677.000
36	JPRS	18.337.547.841	(8.111.189.456)	(26.702.065.911)
37	KBLI	105.179.474.227	94.274.570.209	150.049.026.298
38	KIAS	106.706.006.595	118.732.268.918	(208.066.476.392)
39	KICI	9.947.532.870	6.328.129.933	2.710.606.804
40	KLBF	2.572.522.717.231	2.763.700.548.048	2.720.881.244.459
41	LION	85.027.065.076	62.857.739.316	58.451.801.513
42	LMSH	19.437.691.207	11.006.796.283	3.807.172.880
43	MAIN	310.887.695	(108.294.268)	(72.133.569)
44	MASA	(5.798.161)	2.260.418	(26.766.684)
45	MBTO	23.006.208.262	5.699.438.368	(16.833.220.866)
46	MLBI	1.576.945	1.078.378	675.572.000
47	MLIA	(443.724.928)	125.013.335	(190.208.664)
48	MYTX	(22.623.000)	(190.105.000)	(333.141.000)
49	PTSN	1.979.086	(1.934.337)	(548.692.000)

Perhitungan GAAP ETR

NO	PERUSA HAAN	PERHITUNGAN GAAP ETR		
		2013	2014	2015
1	ADES	0,059769571	0,252704103	0,256615733
2	AKPI	0,478740984	0,433217388	0,45941977
3	ALDO	0,299673294	0,212563582	0,258051841
4	ALKA	-0,453406098	0,324109156	0,003823206
5	ALMI	1,138614363	1,192157413	-0,274285901
6	AMFG	0,249349422	0,232804233	0,26475726
7	APLI	0,313903822	0,420786562	0,203859856
8	ASII	0,189877557	0,191101199	0,204635762
9	BRAM	0,339740784	0,271180177	0,312331044
10	BRNA	-0,502610695	0,232520113	-1,949495116
11	BTON	0,222082661	0,203488537	0,189701993
12	BUDI	0,112506161	0,322157837	0,595741007
13	CEKA	0,248219567	0,281591254	0,25108292
14	CPIN	267,3294637	170,9855085	196,8024586
15	CTBN	0,28296265	0,266346563	18,34564138
16	DLTA	0,245253655	0,240950849	0,23242633
17	DPNS	0,234870996	0,154987462	0,166738129
18	ESTI	-0,238122421	-0,171027829	-0,502219396
19	FASW	-0,24392678	0,3139568	-0,233405457
20	GDYR	0,343975259	0,416984692	1,073626185
21	GGRM	0,261492361	0,25126158	0,252735553
22	GJTL	0,277180083	0,31515839	-0,055874456
23	HDTX	-0,269163129	-0,037893877	-0,013872842
24	HMSP	0,254396814	0,257846545	0,256185115
25	ICBP	247,2873181	252,9104604	0,270968871
26	IKAI	-0,01708226	-0,008935819	-0,002129538
27	IMAS	0,043016922	4,552024856	0,097198024
28	INAI	0,142778922	0,059812134	0,498973244
29	INCI	0,033580908	0,02909998	0,117580977
30	INDF	0,294094784	0,293486889	0,348718603
31	INDS	0,200301209	0,238049355	0,532239353
32	INKP	0,069094178	0,001219242	0,030991295
33	INTP	0,240003493	0,223222657	0,094772273
34	JECC	0,201623797	0,280592016	0,709913795
35	JPFA	0,284961052	0,29067052	0,248242382
36	JPRS	0,179525381	-0,145565652	-0,176479264
37	KBLI	0,300906557	0,256637972	0,231110646
38	KIAS	0,293757599	0,223131134	-0,213139725

NO	PERUSAHAAN	PERHITUNGAN GAAP ETR		
		2013	2014	2015
39	KICI	0,072144587	0,109571421	5,408229903
40	KLBF	0,234038854	0,232517943	0,243739768
41	LION	0,238344276	0,220436009	0,21270797
42	LMSH	0,26005105	0,327405065	0,489268427
43	MAIN	0,222765491	-0,217151244	-0,139135525
44	MASA	-1,621156432	0,790740031	-3,4516416
45	MBTO	0,297456674	0,486779221	-0,164951853
46	MLBI	257,2797403	262,8901925	0,264461819
47	MLIA	-0,068332262	0,307807779	-0,180312554
48	MYTX	-1,200724926	-0,167454828	-0,207929976
49	PTSN	279,3683549	-374,8953776	-1,19795623

4. BOOK TAX GAP

a. Book Tax Gap- Laba Sebelum Pajak

NO	PERUSAHAAN	BOOK TAX GAP		
		LABA SEBELUMPAJAK		
		2013	2014	2015
1	ADES	59.194.000	41.511.000	44.175.000
2	AKPI	66.416.762	61.206.366	51.138.966
3	ALDO	28.201.468.412	33.591.990.313	32.453.914.799
4	ALKA	(577.200.000)	3.934.443	416.384.000
5	ALMI	22.939.050.450	1.634.820.237	(73.877.448.238)
6	AMFG	450.753.000	597.807.000	464.263.000
7	APLI	2.742.452.624	16.620.076.489	2.329.080.812
8	ASII	27.523.000	27.352.000	19.630.000
9	BRAM	8.394.082	21.797.386	18.284.388
10	BRNA	(8.132.127)	74.267.515	(2.427.389)
11	BTON	33.272.073.649	9.579.686.472	7.804.262.097
12	BUDI	38.549.000	43.488.000	52.125.000
13	CEKA	86.553.141.929	57.072.544.226	142.271.353.890
14	CPIN	3.451.333	2.106.892	2.281.628
15	CTBN	53.363.435	34.731.032	8.293.087
16	DLTA	358.395.988	379.518.812	250.197.742
17	DPNS	87.322.830.461	17.183.018.745	11.832.026.060
18	ESTI	(6.637.653)	(7.138.388)	(6.874.844)
19	FASW	(329.409.730.462)	126.443.720.961	(402.946.517.062)
20	GDYR	7.064.354	4.702.717	1.507.317
21	GGRM	5.936.204	7.205.845	8.635.275
22	GJTL	166.473.000	394.059.000	(331.869.000)
23	HDTX	(299.183.734.426)	(109.635.781.660)	(360.662.432)
24	HMSP	14.509.710	13.718.299	13.932.644
25	ICBP	2.966.990	3.388.725	4.009.634

NO	PERUSA HAAN	BOOK TAX GAP		
		LABA SEBELUMPAJAK		
		2013	2014	2015
26	IKAI	(26.145.169.161)	(26.750.105.567)	(109.120.665.879)
27	IMAS	595.522.228.749	18.888.760.812	203.042.152.540
28	INAI	11.361.992.726	32.752.754.293	57.114.061.880
29	INCI	10.690.815.380	11.358.760.719	19.220.641.866
30	INDF	4.000.751	6.229.297	4.962.084
31	INDS	184.580.057.733	167.540.182.130	4.134.206.595
32	INKP	206.906.000	126.308.000	229.871.000
33	INTP	6.595.154	6.789.602	5.645.111
34	JECC	43.435.984	33.144.906	8.496.333
35	JPFA	895.947.000	542.549.000	697.677.000
36	JPRS	18.337.547.841	(8.111.189.456)	(26.702.065.911)
37	KBLI	105.179.474.227	94.274.570.209	150.049.026.298
38	KIAS	106.706.006.595	118.732.268.918	(208.066.476.392)
39	KICI	9.947.532.870	6.328.129.933	2.710.606.804
40	KLBF	2.572.522.717.231	2.763.700.548.048	2.720.881.244.459
41	LION	85.027.065.076	62.857.739.316	58.451.801.513
42	LMSH	19.437.691.207	11.006.796.283	3.807.172.880
43	MAIN	310.887.695	(108.294.268)	(72.133.569)
44	MASA	(5.798.161)	2.260.418	(26.766.684)
45	MBTO	23.006.208.262	5.699.438.368	(16.833.220.866)
46	MLBI	1.576.945	1.078.378	675.572.000
47	MLIA	(443.724.928)	125.013.335	(190.208.664)
48	MYTX	(22.623.000)	(190.105.000)	(333.141.000)
49	PTSN	1.979.086	(1.934.337)	(548.692.000)

b. Book Tax Gap- Penghasilan Kena Pajak

NO	PERUSA HAAN	BOOK TAX GAP		
		PENGHASILAN KENA PAJAK		
		2013	2014	2015
1	ADES	(851.000)	392.000	(228.000)
2	AKPI	22.441.048	(10.570.770)	(34.317.867)
3	ALDO	(8.339.572.000)	1.054.160.762	4.517.720.924
4	ALKA	(261.705.000)	4.319.561	416.384.000
5	ALMI	(14.189.241.123)	(1.071.161.377)	(860.615.201)
6	AMFG	(117.318)	(141.238)	(860.615.201)
7	APLI	2.589.615.000	5.503.777.500	22.015.109.920
8	ASII	4.543.000	3.547.000	3.767.000
9	BRAM	4.279.595	6.269.862	4.594.718
10	BRNA	(8.421.691)	(7.516.414)	(7.365.653)
11	BTON	2.901.849.697	206.218.175	258.232.188
12	BUDI	4.898.000	979.000	270.000
13	CEKA	(19.877.537.995)	(14.963.549.139)	(36.447.040.119)
14	CPIN	(775.227)	3.219.369	2.601.483
15	CTBN	14.563.939	186.399.000	239.395.000

NO	PERUSA HAAN	BOOK TAX GAP		
		PENGHASILAN KENA PAJAK		
		2013	2014	2015
16	DLTA	92.229.171	93.407.412	63.020.987
17	DPNS	(6.613.783.500)	(3.974.453.500)	(2.492.313.250)
18	ESTI	223.030.000	216.193.000	113.895.000
19	FASW	(568.553.871.689)	(419.319.191.383)	(755.633.726.322)
20	GDYR	2.248.884	1.818.665	1.264.921
21	GGRM	1.437.622	1.618.197	2.100.703
22	GJTL	51.924.000	130.572.000	4.623.000
23	HDTX	(7.422.872.486)	(7.209.503.689)	4.883.799
24	HMSP	14.536.365	13.580.652	13.796.779
25	ICBP	831.693	3.769.745	4.335.377
26	IKAI	(76.469.980)	(89.292.984)	(36.199.819)
27	IMAS	129.872.778.645	116.133.581.352	136.477.983.766
28	INAI	(6.932.568.065)	(12.604.933.906)	(24.695.919.307)
29	INCI	10.690.815.000	11.358.760.000	1.014.049.500
30	INDF	1.589.389	2.169.795	1.952.413
31	INDS	38.766.719.567	47.040.645.376	23.957.601.590
32	INKP	27.935.000	25.713.000	16.563.000
33	INTP	1.618.871	1.489.243	1.193.429
34	JECC	(13.558.310)	11.487.863	6.183.104
35	JPFA	257.343.000	166.339.000	168.840.000
36	JPRS	13.640.042.190	(1.616.726.925)	4.712.360.932
37	KBLI	(35.502.420.500)	(26.469.660.800)	(35.718.123.350)
38	KIAS	26.273.186.750	21.781.481.750	(44.347.231.493)
39	KICI	(1.810.371.500)	(931.239.500)	1.051.905.250
40	KLBF	828.342.119.029	840.218.235.258	681.307.065.143
41	LION	(21.300.974.363)	(14.770.703.500)	13.852.894.250
42	LMSH	(4.980.016.000)	(3.694.983.266)	5.382.218.000
43	MAIN	(79.920.168)	(7.850.417)	(23.553.314)
44	MASA	(21.984.138)	9.973.070	(19.365.987)
45	MBTO	8.428.708.398	17.747.258.482	(7.604.810.161)
46	MLBI	1.119.312	823.761.000	303.992.000
47	MLIA	86.078.298	80.706.812	7.437.204
48	MYTX	(5.297.000)	(6.116.000)	(11.656.000)
49	PTSN	108.173.000	(31.492.000)	120.587.000

c. Book Tax Gap-Total Asset

NO	PERUSA HAAN	BOOK TAX GAP		
		TOTAL ASSET		
		2013	2014	2015
1	ADES	441.064	502.990	653.224
2	AKPI	2.084.567.189	2.227.042.590	2.883.143.132
3	ALDO	301.479.232.221	356.814.265.668	366.010.819.198
4	ALKA	241.912.806	245.297.737	144.628.405
5	ALMI	2.752.078.229.707	3.217.113.857.871	2.189.037.586.057
6	AMFG	3.539.393	3.217.113.857.871	2.189.037.586.057
7	APLI	3.988.144.634	273.126.657.794	308.620.387.248
8	ASII	213.994.000	236.029.000	245.435
9	BRAM	239.028.396	308.298.067	291.834.622
10	BRNA	1.125.132.715	1.334.085.916	584.029.401
11	BTON	176.136.296.407	174.157.547.015	183.116.245.288
12	BUDI	2.382.875	2.476.982	3.265.953
13	CEKA	1.069.627.299.747	1.284.150.037.341	1.485.826.210.015
14	CPIN	15.722.197	20.862.439	24.684.915
15	CTBN	274.151.287	259.894.737	230.679.826
16	DLTA	867.040.802	991.947.134	1.038.321.916
17	DPNS	256.372.669.050	268.877.322.944	274.483.110.371
18	ESTI	73.651.605	69.644.499	56.837.316
19	FASW	5.692.060.407.681	5.581.000.723.345	6.993.634.266.969
20	GDYR	111.048.164	125.498.249	119.315.863
21	GGRM	5.077.051	58.220.600	63.505.413
22	GJTL	15.350.754	16.042.897	17.509.505
23	HDTX	2.378.728.273.722	4.221.696.886.907	4.878.367.904
24	HMSP	27.404.594	28.380.630	38.010.724
25	ICBP	2.126.470	24.910.211	26.560.624
26	IKAI	482.057.048.870	518.546.655.125	390.042.617.783
27	IMAS	11.634.955.170.257	11.845.370.194.860	12.192.274.613.320
28	INAI	765.881.409.376	897.281.657.710	1.330.259.296.537
29	INCI	136.142.063.219	147.992.617.351	169.546.066.314
30	INDF	77.611.416	85.938.885	91.831.526
31	INDS	2.196.518.364.473	2.282.666.078.493	2.553.928.346.219
32	INKP	6.777.194	6.519.273	7.038.412
33	INTP	26.607.241	28.884.973	27.638.360
34	JECC	1.239.821.716	1.062.476.023	1.358.464.081
35	JPFA	14.917.590	15.730.435	17.159.466

NO	PERUSA HAAN	BOOK TAX GAP		
		TOTAL ASSET		
		2013	2014	2015
36	JPRS	376.540.741.943	370.967.708.751	363.265.042.157
37	KBLI	1.337.022.291.951	1.337.351.473.763	1.551.799.840.976
38	KIAS	2.270.904.910.518	2.352.542.603.065	2.124.390.696.519
39	KICI	98.295.722.100	96.745.744.221	133.831.888.816
40	KLBF	11.315.061.275.026	12.425.032.367.729	13.696.417.381.439
41	LION	498.567.897.161	600.102.716.315	639.330.150.373
42	LMSH	141.697.598.705	139.915.598.255	133.782.751.041
43	MAIN	2.214.398.692	3.531.219.815	3.962.068.064
44	MASA	629.065.832	625.203.702	598.429.237
45	MBTO	611.769.745.328	619.383.082.066	648.899.377.240
46	MLBI	1.782.148	2.231.051	2.100.853
47	MLIA	7.189.899.445	7.215.152.320	7.125.800.277
48	MYTX	2.095.468	2.041.304	1.944.326
49	PTSN	78.631.009	65.403.180	63.515.533

d. Perhitungan Book-Tax Gap

NO	NAMA	PERHITUNGAN BOOK TAX GAP		
		2013	2014	2015
		1	ADES	136,1367058
2	AKPI	0,021095849	0,032229799	0,029640163
3	ALDO	0,121205829	0,091189822	0,076326142
4	ALKA	-1,304168246	-0,001570002	0
5	ALMI	0,013491002	0,000841121	-0,033355678
6	AMFG	127,3863394	0,000185865	0,000605233
7	APLI	0,038322989	0,040700161	-0,063787196
8	ASII	0,107386188	0,100856251	64,63218367
9	BRAM	0,017213382	0,050365298	0,046908999
10	BRNA	0,00025736	0,061303345	0,008455506
11	BTON	0,172424563	0,053821775	0,041208959
12	BUDI	14,12201647	17,16161038	15,87744833
13	CEKA	0,099502584	0,056096322	0,120282165
14	CPIN	0,268827569	-0,053324398	-0,012957509
15	CTBN	0,141525858	-0,583574603	-1,001829753
16	DLTA	0,306983035	0,288434121	0,18026852
17	DPNS	0,366406506	0,078688199	0,052186596
18	ESTI	-3,118298006	-3,206734074	-2,124833692
19	FASW	0,042013634	0,097789436	0,050429747
20	GDYR	0,043363797	0,022980815	0,002031549
21	GGRM	0,886062007	0,095973728	0,102897874
22	GJTL	7,462109027	16,42390399	-19,21767634
23	HDTX	-0,122654136	-0,024261874	-0,074932075

NO	NAMA	PERHITUNGAN BOOK TAX GAP		
		2013	2014	2015
24	HMSP	-0,000972647	0,004850033	0,003574386
25	ICBP	1,004151011	-0,015295736	-0,012264132
26	IKAI	-0,054078038	-0,051414491	-0,279673197
27	IMAS	0,040021594	-0,008209521	0,005459537
28	INAI	0,023886937	0,050550112	0,061499274
29	INCI	2,7912E-09	4,85835E-09	0,10738434
30	INDF	0,031069682	0,04723708	0,032773832
31	INDS	0,066383847	0,052788946	-0,007761923
32	INKP	26,40783191	15,43040152	30,30626795
33	INTP	0,187027396	0,183498839	0,161068964
34	JECC	0,04596975	0,020383559	0,001702827
35	JPFA	42,8087915	23,91605827	30,81896604
36	JPRS	0,012475425	-0,017506814	-0,086477979
37	KBLI	0,105220306	0,090286087	0,119710767
38	KIAS	0,035418841	0,041211065	-0,077066448
39	KICI	0,119617661	0,075035543	0,012393919
40	KLBF	0,15414681	0,154807026	0,148912969
41	LION	0,213266919	0,129358593	0,069758805
42	LMSH	0,172322661	0,105076058	-0,011773155
43	MAIN	0,176484869	-0,02844452	-0,012261338
44	MASA	0,02573018	-0,012336223	-0,012366871
45	MBTO	0,023828409	-0,019451323	-0,014221636
46	MLBI	0,256787315	-368,7421856	176,8710138
47	MLIA	-0,073687154	0,006140761	-0,027736656
48	MYTX	-8,268320013	-90,1330718	-165,3452147
49	PTSN	-1,3505348	0,451930059	-10,53724921

LAMPIRAN 3

ANALISIS STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KM	105	6.92	26.74	17.5469	5.27032
RA	103	.00	1.00	.5631	.49843
ETRs	103	-.79	.29	-.2138	.14072
BTG	103	-.17	.89	.0619	.11738
Valid N (listwise)	103				

LAMPIRAN 4

UJI ASUMSI KLASIK

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		105
Normal Parameters ^{a,b}	Mean	-.1546248
	Std. Deviation	.77956725
Most Extreme Differences	Absolute	.109
	Positive	.109
	Negative	-.070
Kolmogorov-Smirnov Z		1.121
Asymp. Sig. (2-tailed)		.162

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		105
Normal Parameters ^{a,b}	Mean	.0068394
	Std. Deviation	.21464665
Most Extreme Differences	Absolute	.166
	Positive	.102
	Negative	-.166
Kolmogorov-Smirnov Z		1.298
Asymp. Sig. (2-tailed)		.076

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	KM	.911	1.098
	RA	.911	1.098

a. Dependent Variable: BTG

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	KM	.911	1.098
	RA	.911	1.098

a. Dependent Variable: ETR

3. Uji Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.633	.235		2.695	.008
	KM	-.003	.011	-.026	-.255	.799
	RA	.082	.101	.084	.817	.416

a. Dependent Variable: Abs_res1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.099	.070		1.421	.158
	KM	.004	.003	.132	1.310	.193
	RA	-.051	.030	-.172	-1.714	.090

a. Dependent Variable: Abs_res2

4. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.250 ^a	.062	.044	.41433	2.208

a. Predictors: (Constant), RA, KM

b. Dependent Variable: BTG

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.297 ^a	.088	.070	.21664	2.194

a. Predictors: (Constant), RA, KM

b. Dependent Variable: ETRs

LAMPIRAN 5

UJI HIPOTESIS

1. Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.494	.198		2.498	.014
	KM	-.023	.009	-.255	-2.540	.013
	RA	-.111	.085	-.132	-1.313	.192

a. Dependent Variable: BTG

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.267	.103		2.581	.011
	KM	-.007	.005	-.151	-1.525	.130
	RA	.096	.044	.214	2.165	.033

a. Dependent Variable: ETR

2. Uji F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.165	2	.583	3.394	.037 ^a
	Residual	17.510	102	.172		
	Total	18.675	104			

a. Predictors: (Constant), RA, KM

b. Dependent Variable: BTG

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.462	2	.231	4.926	.009 ^a
	Residual	4.787	102	.047		
	Total	5.249	104			

a. Predictors: (Constant), RA, KM

b. Dependent Variable: ETR

3. Uji Koefisien Determinasi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.250 ^a	.062	.044	.41433

a. Predictors: (Constant), RA, KM

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.297 ^a	.088	.070	.21664

a. Predictors: (Constant), RA, KM

4. Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.494	.198		2.498	.014
	KM	-.023	.009	-.255	-2.540	.013
	RA	-.111	.085	-.132	-1.313	.192

a. Dependent Variable: BTG

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.267	.103		2.581	.011
	KM	-.007	.005	-.151	-1.525	.130
	RA	.096	.044	.214	2.165	.033

a. Dependent Variable: ETRs



PUSAT PENGEMBANGAN AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS MUHAMMADIYAH SURAKARTA
Jl. A. Yani Pabelan, Kartasura Telp. (0271) 717417 - 719483 [Tromol] Pos 1 Surakarta 57102

SURAT KETERANGAN VALIDASI DATA SKRIPSI
NOMOR : 152/PPA-FEB/XII/2016

Pusat Pengembangan Akuntansi (PPA) FEB UMS menerangkan bahwa data skripsi mahasiswa dibawah ini :

Nama : TIKA NUR AMALINA SARI
NIM : B 200 130035
Judul : PENGARUH KOMPENSASI MANAJEMEN DAN
REPUTASI AUDITOR TERHADAP MANAJEMEN
PAJAK PADA PERUSAHAAN MANUFAKTUR YANG
TERDAFTAR DI BURSA EFEK INDONESIA
PERIODE 2013 - 2015

Telah divalidasi dan diverifikasi oleh tim validasi PPA FEB UMS

Keterangan : Tabulasi dan olah data telah di
lakukan sesuai metode penelitian
(Bab 3) yang disetujui oleh
pembimbing

Demikian surat keterangan ini dibuat, agar dapat dipergunakan sebagaimana mestinya.

Mengetahui Direktur PPA FEB UMS


Fauzan, SE, M.Si, Akt

Surakarta, 5-01-2017
Validator


Tri Irawati, SE, M.Si