



LAMPIRAN

Data Sampel

DATA CORPORATE SOCIAL RESPONSIBILITY TAHUN 2016-2018

$$CSRI_j = \frac{\sum x_{ij}}{n_j}$$

NO	KODE PERUSAHAAN	2016	2017	2018
1	GGRM	0,0989	0,1209	0,1319
2	INDF	0,0659	0,2857	0,3077
3	KAEF	0,0769	0,0769	0,0769
4	TCID	0,0330	0,0220	0,0330
5	PYFA	0,0440	0,0440	0,0659
6	SKLT	0,0549	0,0440	0,0330
7	ULTJ	0,0659	0,0659	0,0659
8	CEKA	0,0220	0,0330	0,0440
9	DLTA	0,0440	0,0659	0,0659
10	MLBI	0,0440	0,0549	0,0440
11	HMSP	0,0330	0,0440	0,0549
12	RMBA	0,0440	0,0549	0,0549
13	MRAT	0,0989	0,0659	0,0659
14	MBTO	0,0549	0,0659	0,0659
15	DVLO	0,0330	0,0330	0,0330

DATA KEPEMILIKAN INSTITUSIONAL TAHUN 2016-2018

NO	KODE PERUSAHAAN	2016	2017	2018
1	GGRM	0,7555	0,7555	0,7555
2	INDF	0,5007	0,5007	0,5007
3	KAEF	0,9003	0,9003	0,9003
4	TCID	0,7377	0,7377	0,7383
5	PYFA	0,5385	0,5385	0,5385
6	SKLT	0,8355	0,8406	0,8406
7	ULTJ	0,4533	0,6746	0,6746
8	CEKA	0,7536	0,7536	0,7536
9	DLTA	0,5000	0,5000	0,5000
10	MLBI	0,8406	0,8406	0,8406
11	HMSP	0,6746	0,6746	0,7383
12	RMBA	0,5385	0,9248	0,9248
13	MRAT	0,7126	0,7126	0,7126
14	MBTO	0,6803	0,6803	0,6803
15	DVLO	0,9213	0,9213	0,9213

DATA KEPEMILIKAN MANAJERIAL TAHUN 2016-2018

NO	KODE PERUSAHAAN	2016	2017	2018
1	GGRM	0,0067	0,0067	0,0067
2	INDF	0,0002	0,0002	0,0002
3	KAEF	0,0000	0,0000	0,0000
4	TCID	0,0014	0,0014	0,0013
5	PYFA	0,2308	0,2308	0,2996
6	SKLT	0,0028	0,0067	0,0082
7	ULTJ	0,0325	0,0325	0,0325
8	CEKA	0,0014	0,0014	0,0014
9	DLTA	0,2110	0,2110	0,2110
10	MLBI	0,0057	0,0057	0,0057
11	HMSP	0,0092	0,0092	0,0092
12	RMBA	0,2308	0,0729	0,0729
13	MRAT	0,0896	0,0896	0,0896
14	MBTO	0,6803	0,6803	0,6803
15	DVLO	0,6803	0,6803	0,6803

DATA DEWAN KOMISARIS TAHUN 2016-2018

NO	KODE PERUSAHAAN	2016	2017	2018
1	GGRM	0,67	0,67	0,67
2	INDF	0,43	0,43	0,43
3	KAEF	0,40	0,40	0,40
4	TCID	0,40	0,60	0,50
5	PYFA	0,33	0,67	0,67
6	SKLT	0,33	0,50	0,50
7	ULTJ	0,50	0,50	0,50
8	CEKA	0,60	0,50	0,50
9	DLTA	0,33	0,67	0,67
10	MLBI	0,50	0,50	0,50
11	HMSP	0,40	0,40	0,40
12	RMBA	0,33	0,67	0,67
13	MRAT	0,33	0,33	0,33
14	MBTO	0,33	0,33	0,33
15	DVLO	0,43	0,43	0,67

DATA KUALITAS AUDIT TAHUN 2016-2018

NO	KODE PERUSAHAAN	KAP	BIG FOUR	NON-BIG FOUR	2016	2017	2018
1	GGRM	KPMG			1	1	1
2	INDF	ERNEST			1	1	1
3	KAEF	HLB			0	0	0
4	TCID	DELIOT			1	1	1
5	PYFA	BDO			0	0	0
6	SKLT	PKF			0	0	0
7	ULTJ	BDO			0	0	0
8	CEKA	ERNEST			1	1	1
9	DLTA	DELIOT			1	1	1
10	MLBI	DELIOT			1	1	1
11	HMSP	PWC			1	1	1
12	RMBA	DELIOT			1	1	1
13	MRAT	PKF			0	0	0
14	MBTO	BDO			0	0	0
15	DVLA	ERNEST			1	1	1

DATA KOMITE AUDIT TAHUN 2016-2018

NO	KODE PERUSAHAAN	2016	2017	2018
1	GGRM	3	3	3
2	INDF	3	3	3
3	KAEF	4	4	4
4	TCID	4	4	4
5	PYFA	2	4	4
6	SKLT	1	1	1
7	ULTJ	3	3	3
8	CEKA	4	4	2
9	DLTA	4	4	1
10	MLBI	1	1	3
11	HMSP	3	4	4
12	RMBA	3	3	3
13	MRAT	2	2	2
14	MBTO	2	2	2
15	DVLO	3	3	3

DATA TAX AVOIDANCE 2016-2018

NO	KODE PERUSAHAAN	2016	2017	2018
1	GGRM	-0,2529	-0,2569	-0,2563
2	INDF	-0,3429	-0,3282	-0,3337
3	KAEF	-0,2909	-0,2624	-0,3045
4	TCID	-0,2462	-0,2631	-0,0256
5	PYFA	-0,2704	-0,2575	-0,2536
6	SKLT	-0,1796	-0,1608	-0,1924
7	ULTJ	0,2330	0,2957	0,2321
8	CEKA	-0,2631	-0,0256	-0,0256
9	DLTA	-0,2704	-0,2575	-0,2536
10	MLBI	-0,2218	-0,2218	-0,2218
11	HMSP	-0,2330	-0,2957	-0,2321
12	RMBA	-0,1998	-0,8746	-0,2704
13	MRAT	-0,2704	-0,2704	-0,2704
14	MBTO	-0,5914	-0,0937	-0,0718
15	DVLO	-0,2907	-0,2826	-0,2646



LAMPIRAN

Hasil Output SPSS

Uji Normalitas
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,17111316
Most Extreme Differences	Absolute	,154
	Positive	,154
	Negative	-,154
Kolmogorov-Smirnov Z		1,035
Asymp. Sig. (2-tailed)		,234

a. Test distribution is Normal.

b. Calculated from data.

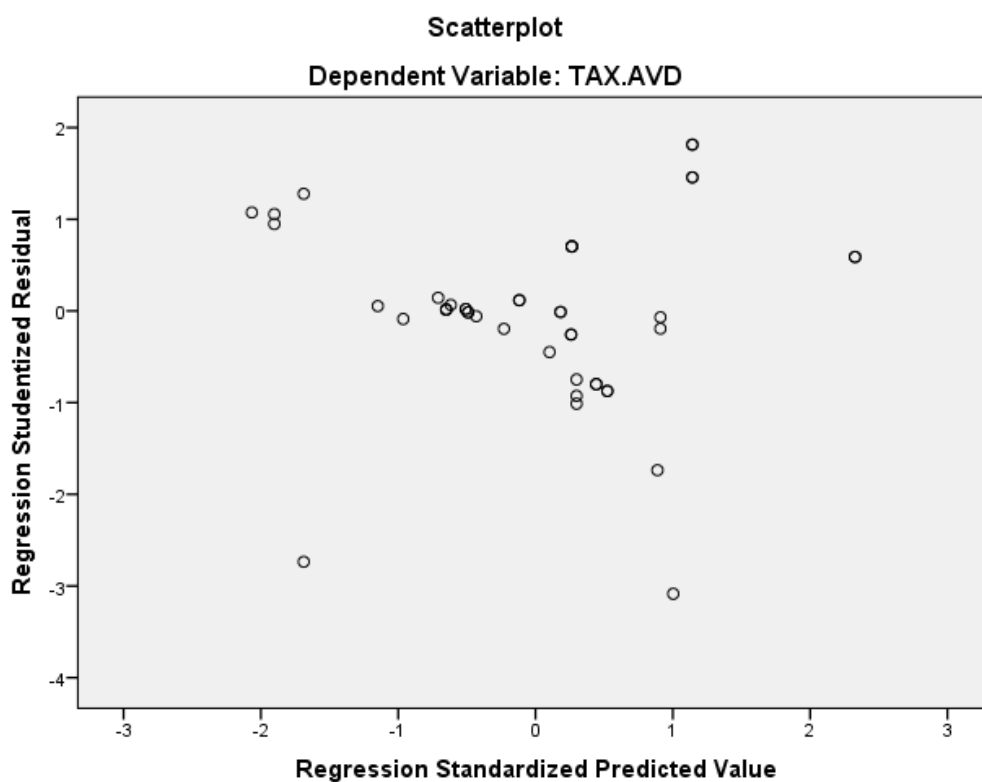
Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,368	,247		1,493	,144		
CSR	-1,152	,584	-,291	-1,972	,056	,736	1,358
KEP.INST	-,732	,246	-,484	-2,976	,005	,608	1,645
KEP.MAN	-1,489	,390	-,604	-3,815	,000	,640	1,562
DEW.KOM	,224	,263	,126	,851	,400	,734	1,362
KUA.AUD	-,194	,073	-,435	-2,665	,011	,603	1,659
KOM.AUD	,037	,034	,168	1,072	,290	,651	1,535

a. Dependent Variable: TAX.AVD

Uji Heteroskedastisitas



Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,624 ^a	,390	,293	,184	1,516

a. Predictors: (Constant), KOM.AUD, CSR, KEP.MAN, DEW.KOM, KEP.INST, KUA.AUD

b. Dependent Variable: TAX.AVD

Uji Deskriptif
Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
CSR	45	,0220	,3077	,068620	,0082577	,0553944
KEP.INST	45	,4533	,9248	,713280	,0215767	,1447407
KEP.MAN	45	,0000	,2996	,058993	,0132500	,0888835
DEW.KOM	45	,33	,67	,4764	,01835	,12307
KUA.AUD	45	0	1	,38	,073	,490
KOM.AUD	45	1	4	2,82	,150	1,007
TAX.AVD	45	-,8746	,2957	-,183878	,0326481	,2190102
Valid N (listwise)	45					

Uji Analisis Regresi Linear Berganda dan Uji T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,368	,247		1,493	,144
CSR	-1,152	,584	-,291	-1,972	,056
KEP.INST	-,732	,246	-,484	-2,976	,005
KEP.MAN	-1,489	,390	-,604	-3,815	,000
DEW.KOM	,224	,263	,126	,851	,400
KUA.AUD	-,194	,073	-,435	-2,665	,011
KOM.AUD	,037	,034	,168	1,072	,290

a. Dependent Variable: TAX.AVD

Uji Determinasi
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,624 ^a	,390	,293	,184

a. Predictors: (Constant), KOM.AUD, CSR, KEP.MAN, DEW.KOM, KEP.INST, KUA.AUD

b. Dependent Variable: TAX.AVD

Uji F
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,822	6	,137	4,042	,003 ^b
	Residual	1,288	38	,034		
	Total	2,110	44			

a. Dependent Variable: TAX.AVD

b. Predictors: (Constant), KOM.AUD, CSR, KEP.MAN, DEW.KOM, KEP.INST, KUA.AUD

Perpustakaan Universitas Muhammadiyah Yogyakarta menyatakan bahwa Skripsi atas:

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Judul : **PENGARUH PENGUNGKAPAN CORPORATE SOCIAL
RESPONSIBILITY DAN CORPORATE GOVERNANCE
TERHADAP TAX AVOIDANCE
(Studi Pada Perusahaan Manufaktur Yang Terdaftar Di BEI
Periode 2016-2018)**
Dosen Pembimbing : Alek Murtin, SE., M.Si., Ak., CA

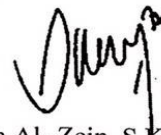
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Laela Niswatin, S.I.Pust

Yogyakarta, 12/16/2019
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Ikram Al- Zein, S.Kom.I

FONDA JASMEEL ANANDA_PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY DAN CORPORATE GOVERNANCE TERHADAP TAX AVOIDANCE (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Periode 2016-2018

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