

LAMPIRAN

Daftar Sampel Perusahaan

No	Kode	Nama Perusahaan
1	AKPI	PT. Argha Karya Prima Industry Tbk
2	ALKA	PT. Alakasa Industrindo Tbk
3	AMFG	PT. Asahimas Flat Glass Tbk
4	APLI	PT. Asiaplast Industries Tbk
5	ARNA	PT. Arwana Citra Mulia Tbk
6	ASII	PT. Astra International Tbk
7	AUTO	PT. Astra Otoparts Tbk
8	BATA	PT. Sepatu Bata Tbk
9	BTON	PT. Beton Jaya Manunggal Tbk
10	BUDI	PT. Budi Starch & Sweetener Tbk
11	CLEO	PT. Sariguna Primatirta Tbk
12	CPIN	PT. Charoen Pokphand Indonesia Tbk
13	DVLA	PT. Darya Varia Laboratoria Tbk
14	HRTA	PT. Hartadinata Abadi Tbk
15	ICBP	PT. Indofood CBP Sukses Makmur Tbk
16	IGAR	PT. Champion Pasific Indonesia Tbk
17	INCI	PT. Intan Wijaya International Tbk
18	INDF	PT. Indofood Sukses Makmur Tbk
19	INDS	PT. Indospring Tbk
20	INTP	PT. Indocement Tunggul Prakasa Tbk
21	IPOL	PT. Indopoly Swakarsa Industry Tbk
22	JPFA	PT. Japfa Comfeed Indonesia Tbk
23	JSKY	PT. Sky Energi Indoensia Tbk
24	KAEF	PT. Kimia Farma Tbk
25	KBLI	PT. KMI Wire And Cable Tbk
26	KBLM	PT. Kabelindo Murni Tbk
27	KINO	PT. Kino Indonesia Tbk
28	KLBF	PT. Kalbe Farma Tbk
29	MAIN	PT. Malindo Feedmill Tbk
30	MARK	PT. Mark Dynamics Indonesia Tbk
31	MLBI	PT. Multi Bintang Indonesia Tbk
32	PBID	PT. Panca Budi Idaman Tbk
33	PBRX	PT. Pan Brothers Tbk
34	RICY	PT. Ricky Putra Globalindo Tbk
35	ROTI	PT. Nippon Indosari Corporindo Tbk
36	SIDO	PT. Industri Jamu & Farmasi Sido Muncul Tbk
37	SMGR	PT. Semen Indonesia (Persero) Tbk
38	SRIL	PT. Sri Rejeki Isman Tbk
39	STTP	PT. Siantar Top Tbk
40	TCID	PT. Mandom Indonesia Tbk
41	TOTO	PT. Surya Toto Indonesia Tbk
42	TRIS	PT. Trisula International Tbk

43	TSPC	PT. Tempo Scan Pasific Tbk
44	UNIT	PT. Nusantara Inti Corpora Tbk
45	UNVR	PT. Unilever Indonesia Tbk
46	VOKS	PT. Voksel Electric Tbk
47	WIIM	PT. Wismilak Inti Makmur Tbk
48	WOOD	PT. Integra Indocabinet Tbk
49	WTON	PT. Wijaya Karya Beton Tbk

Daftar Sampel Manajemen Pajak

No	Kode Saham	Nama Emiten	Kriteria		
			2017	2018	2019
1	AKPI	Argha Karya Prima Industry Tbk	-0.58087	-0.2995	-0.307588597
2	ALKA	Alakasa Industrindo Tbk	-0.04091	0.08188	0.450716198
3	AMFG	Asahimas Flat Glass Tbk	-0.39346	-0.41023	-0.214902385
4	APLI	Asiaplast Industries Tbk	-1.34109	0.186732	-0.510045829
5	ARNA	Arwana Citra Mulia Tbk	0.264855	0.252784	0.253533008
6	ASII	Astra International Tbk	-0.20657	-0.21783	-0.218270981
7	AUTO	Astra Otoparts Tbk	-0.23058	-0.20981	-0.000237842
8	BATA	Sepatu Bata Tbk	-0.32531	-0.26845	-0.346269724
9	BTON	Beton Jaya Manunggal Tbk	-0.22841	0.262502	0.204781671
10	BUDI	Budi Starch & Sweetener Tbk	1.236984	0.296931	0.236982301
11	CLEO	Sariguna Primatirta Tbk	-0.20371	-0.22695	-0.000242732
12	CPIN	Charoen Pokphand Indonesia Tbk	-0.2331	-0.22952	-0.209578699
13	DVLA	Darya Varia Laboratoria Tbk	-0.28255	-0.26459	-0.26379013
14	HRTA	Hartadinata Abadi Tbk	-0.2506	-0.25569	-0.250498448
15	ICBP	Indofood CBP Sukses Makmur Tbk	-0.31948	-0.27735	-0.279272666
16	IGAR	Champion Pasific Indonesia Tbk	-0.24422	-0.27654	-2.67632E-07
17	INCI	PT. Intan Wijaya International Tbk	-0.25017	-0.24342	-0.234240727
18	INDF	Indofood Sukses Makmur Tbk	0.328194	0.333708	0.325355907
19	INDS	Indospring Tbk	-0.29126	-0.25203	-0.219920963

20	INTP	Indocement Tunggal Prakasa Tbk	-0.18671	-0.18143	-0.193051891
21	IPOL	Indopoly Swakarsa Industry Tbk	1.818055	-0.50274	-0.614884504
22	JPFA	Japfa Comfeed Indonesia Tbk	-0.36355	-0.27077	-0.267753278
23	JSKY	Sky Energi Indoensia Tbk	0.229975	0.221832	0.247620584
24	KAEF	Kimia Farma Tbk	-0.2624	-0.30453	-0.585279916
25	KBLI	KMI Wire And Cable Tbk	-0.16301	-0.23732	-0.208643705
26	KBLM	Kabelindo Murni Tbk	-0.01241	-0.36946	-0.20854048
27	KINO	Kino Indonesia Tbk	-0.22182	-0.25086	-0.18942581
28	KLBF	Kalbe Farma Tbk	-0.24313	-0.24471	-0.254187482
29	MAIN	Malindo Feedmill Tbk	0.010171	-0.28615	-0.387301844
30	MARK	Mark Dynamics Indonesia Tbk	-0.26955	-0.26351	-0.258535034
31	MLBI	Multi Bintang Indonesia Tbk	0.300114	-0.26742	-0.258545369
32	PBID	Panca Budi Idaman Tbk	-0.23749	-0.22696	-0.249125247
33	PBRX	Pan Brothers Tbk	-0.28644	-0.20867	-0.300361773
34	RICY	Ricky Putra Globalindo Tbk	-0.35842	-0.38072	-0.402819335
35	ROTI	Nippon Indosari Corporindo Tbk	0.272812	-0.31971	-0.318584382
36	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	-0.21718	-0.00024	-0.000247846
37	SMGR	Semen Indonesia (Persero) Tbk	-0.00026	-0.2483	-0.00025801
38	SRIL	Sri Rejeki Isman Tbk	-0.05691	-0.14945	-0.136843893
39	STTP	Siantar Top Tbk	-0.25134	-0.21437	0.205014654
40	TCID	Mandom Indonesia Tbk	-0.26311	-0.26245	-0.26244544
41	TOTO	Surya Toto Indonesia Tbk	-0.26141	-0.23298	-0.232978103
42	TRIS	Trisula International Tbk	-0.34969	-0.1909	-0.351279926
43	TSPC	Tempo Scan Pasific Tbk	0.250979	0.257416	0.252525393
44	UNIT	Nusantara Inti Corpora Tbk	-0.30994	-0.32891	-0.224513173
45	UNVR	Unilever Indonesia Tbk	-0.25258	-0.25258	-0.253382425

46	VOKS	Voksel Electric Tbk	-0.27813	-0.27813	-0.195785132
47	WIIM	Wismilak Inti Makmur Tbk	0.25512	0.27694	0.362597378
48	WOOD	Integra Indocabinet Tbk	-0.267	-0.25446	-0.231367585
49	WTON	Wijaya Karya Beton Tbk	-0.18842	-0.21415	-0.138950784

Daftar Sampel Dewan Komisaris

No	Kode Saham	Nama Emiten	Kriteria		
			2017	2018	2019
1	AKPI	Argha Karya Prima Industry Tbk	5	5	5
2	ALKA	Alakasa Industrindo Tbk	2	2	2
3	AMFG	Asahimas Flat Glass Tbk	5	5	5
4	APLI	Asiaplast Industries Tbk	2	1	1
5	ARNA	Arwana Citra Mulia Tbk	3	3	3
6	ASII	Astra International Tbk	10	9	9
7	AUTO	Astra Otoparts Tbk	7	7	7
8	BATA	Sepatu Bata Tbk	3	3	3
9	BTON	Beton Jaya Manunggal Tbk	1	1	1
10	BUDI	Budi Starch & Sweetener Tbk	2	2	2
11	CLEO	Sariguna Primatirta Tbk	2	2	2
12	CPIN	Charoen Pokphand Indonesia Tbk	2	2	2
13	DVLA	Darya Varia Laboratoria Tbk	6	6	6
14	HRTA	Hartadinata Abadi Tbk	2	2	2
15	ICBP	Indofood CBP Sukses Makmur Tbk	5	5	5
16	IGAR	Champion Pasific Indonesia Tbk	2	2	2
17	INCI	PT. Intan Wijaya International Tbk	2	2	2
18	INDF	Indofood Sukses Makmur Tbk	2	2	2
19	INDS	Indospring Tbk	2	2	2
20	INTP	Indocement Tunggul Prakasa Tbk	6	5	5
21	IPOL	Indopoly Swakarsa Industry Tbk	2	2	2
22	JPFA	Japfa Comfeed Indonesia Tbk	5	5	5
23	JSKY	Sky Energi Indoensia Tbk	2	2	2
24	KAEF	Kimia Farma Tbk	4	4	4
25	KBLI	KMI Wire And Cable Tbk	5	5	5
26	KBLM	Kabelindo Murni Tbk	2	2	2
27	KINO	Kino Indonesia Tbk	4	4	4
28	KLBF	Kalbe Farma Tbk	6	6	6
29	MAIN	Malindo Feedmill Tbk	4	4	4
30	MARK	Mark Dynamics Indonesia Tbk	1	1	1
31	MLBI	Multi Bintang Indonesia Tbk	5	5	7

32	PBID	Panca Budi Idaman Tbk	1	1	2
33	PBRX	Pan Brothers Tbk	2	2	2
34	RICY	Ricky Putra Globalindo Tbk	2	2	2
35	ROTI	Nippon Indosari Corporindo Tbk	2	2	2
36	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	2	4	4
37	SMGR	Semen Indonesia (Persero) Tbk	6	6	6
38	SRIL	Sri Rejeki Isman Tbk	2	2	2
39	STTP	Siantar Top Tbk	2	2	2
40	TCID	Mandom Indonesia Tbk	5	4	5
41	TOTO	Surya Toto Indonesia Tbk	4	4	4
42	TRIS	Trisula International Tbk	2	2	2
43	TSPC	Tempo Scan Pasific Tbk	4	4	4
44	UNIT	Nusantara Inti Corpora Tbk	1	1	1
45	UNVR	Unilever Indonesia Tbk	4	5	4
46	VOKS	Voksel Electric Tbk	5	5	6
47	WIIM	Wismilak Inti Makmur Tbk	2	2	2
48	WOOD	Integra Indocabinet Tbk	2	2	2
49	WTON	Wijaya Karya Beton Tbk	6	6	5

Daftar Sampel Leverage

No	Kode Saham	Nama Emiten	Kriteria		
			2017	2018	2019
1	AKPI	Argha Karya Prima Industry Tbk	0.589623	0.598155	0.551653
2	ALKA	Alakasa Industrindo Tbk	0.742831	0.844783	0.826738
3	AMFG	Asahimas Flat Glass Tbk	0.433794	0.573482	0.609761
4	APLI	Asiaplast Industries Tbk	0.430187	0.59421	0.492583
5	ARNA	Arwana Citra Mulia Tbk	0.000357	0.000337	0.000346
6	ASII	Astra International Tbk	0.471229	0.494176	0.46936
7	AUTO	Astra Otoparts Tbk	0.271179	0.291134	0.272556
8	BATA	Sepatu Bata Tbk	0.322994	0.273761	0.243174
9	BTON	Beton Jaya Manunggal Tbk	0.15729	0.157377	0.200932
10	BUDI	Budi Starch & Sweetener Tbk	0.59357	0.63852	0.571538
11	CLEO	Sariguna Primatirta Tbk	0.549159	0.237974	0.000385
12	CPIN	Charoen Pokphand Indonesia Tbk	0.359659	0.298568	0.282132
13	DVLA	Darya Varia Laboratoria Tbk	0.319697	0.286756	0.28628
14	HRTA	Hartadinata Abadi Tbk	0.297461	0.000289	0.475921
15	ICBP	Indofood CBP Sukses Makmur Tbk	0.357223	0.339277	0.31099
16	IGAR	Champion Pasific	0.138543	0.153077	0.130618

		Indonesia Tbk			
17	INCI	PT. Intan Wijaya International Tbk	0.116558	0.182465	0.161114
18	INDF	Indofood Sukses Makmur Tbk	0.468308	0.48293	0.436556
19	INDS	Indospring Tbk	0.119032	0.116062	0.092483
20	INTP	Indocement Tunggul Prakasa Tbk	0.149217	0.164346	0.166991
21	IPOL	Indopoly Swakarsa Industry Tbk	0.445977	0.446532	0.41124
22	JPFA	Japfa Comfeed Indonesia Tbk	0.535492	0.556611	0.545437
23	JSKY	Sky Energi Indoensia Tbk	0.759087	0.640874	0.592598
24	KAEF	Kimia Farma Tbk	0.549797	0.634017	0.596089
25	KBLI	KMI Wire And Cable Tbk	0.407137	0.374086	0.330146
26	KBLM	Kabelindo Murni Tbk	0.35927	0.3673	0.339456
27	KINO	Kino Indonesia Tbk	0.365217	0.391203	0.424404
28	KLBF	Kalbe Farma Tbk	0.163828	0.157146	0.175632
29	MAIN	Malindo Feedmill Tbk	0.582257	0.540656	0.545812
30	MARK	Mark Dynamics Indonesia Tbk	0.266943	0.252584	0.322334
31	MLBI	Multi Bintang Indonesia Tbk	0.575748	0.595939	0.604409
32	PBID	Panca Budi Idaman Tbk	0.276316	0.327526	0.286875
33	PBRX	Pan Brothers Tbk	0.590513	0.56726	0.598876
34	RICY	Ricky Putra Globalindo Tbk	0.686953	0.711023	0.717718
35	ROTI	Nippon Indosari Corporindo Tbk	0.381498	0.33614	0.339385
36	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	0.083064	0.130336	0.133504
37	SMGR	Semen Indonesia (Persero) Tbk	0.378332	0.360068	0.550266
38	SRIL	Sri Rejeki Isman Tbk	0.629341	0.621595	0.619902
39	STTP	Siantar Top Tbk	0.408832	0.37428	0.254569
40	TCID	Mandom Indonesia Tbk	0.213176	0.193314	0.208549
41	TOTO	Surya Toto Indonesia Tbk	0.400744	0.334002	0.34066
42	TRIS	Trisula International Tbk	0.346325	0.437256	0.424175
43	TSPC	Tempo Scan Pasific Tbk	0.316466	0.309674	0.308349
44	UNIT	Nusantara Inti Corpora Tbk	0.424794	0.413994	0.409353
45	UNVR	Unilever Indonesia Tbk	0.726383	0.611842	0.744249
46	VOKS	Voksel Electric Tbk	0.61419	0.628778	0.63354
47	WIIM	Wismilak Inti Makmur	0.202022	0.199381	0.204961

		Tbk			
48	WOOD	Integra Indocabinet Tbk	0.50231	0.466048	0.509806
49	WTON	Wijaya Karya Beton Tbk	0.556627	1.948793	0.660623

Daftar Sampel Capital Intensity Ratio

No	Kode Saham	Nama Emiten	Kriteria		
			2017	2018	2019
1	AKPI	Argha Karya Prima Industry Tbk	0.365359	0.40181	0.391677
2	ALKA	Alakasa Industrindo Tbk	0.908092	0.959768	0.969312
3	AMFG	Asahimas Flat Glass Tbk	0.31962	0.261949	0.268672
4	APLI	Asiaplast Industries Tbk	0.317041	0.401296	0.294969
5	ARNA	Arwana Citra Mulia Tbk	0.000462	0.000501	0.000542
6	ASII	Astra International Tbk	0.410264	0.387597	0.366686
7	AUTO	Astra Otoparts Tbk	0.354182	0.378465	0.346194
8	BATA	Sepatu Bata Tbk	0.663737	0.649532	0.631007
9	BTON	Beton Jaya Manunggal Tbk	0.752918	0.81005	0.820447
10	BUDI	Budi Starch & Sweetener Tbk	0.349549	0.434129	0.380392
11	CLEO	Sariguna Primatirta Tbk	0.21815	0.238081	0.000193
12	CPIN	Charoen Pokphand Indonesia Tbk	0.477956	0.509962	0.453027
13	DVLA	Darya Varia Laboratoria Tbk	0.716476	0.715092	0.699585
14	HRTA	Hartadinata Abadi Tbk	0.925397	0.93071	0.949916
15	ICBP	Indofood CBP Sukses Makmur Tbk	5.243381	0.410903	0.429481
16	IGAR	Champion Pasific Indonesia Tbk	0.772388	0.729906	0.723086
17	INCI	PT. Intan Wijaya International Tbk	0.479087	0.489298	0.501316
18	INDF	Indofood Sukses Makmur Tbk	0.369747	0.344659	0.326443
19	INDS	Indospring Tbk	0.428888	0.457095	0.33847
20	INTP	Indocement Tunggul Prakasa Tbk	0.446335	0.443197	0.463007
21	IPOL	Indopoly Swakarsa Industry Tbk	0.340635	0.371988	0.378539
22	JPFA	Japfa Comfeed Indonesia Tbk	0.395751	0.538927	0.484095
23	JSKY	Sky Energi Indoensia Tbk	0.216973	0.164796	0.176854
24	KAEF	Kimia Farma Tbk	0.608848	0.562976	0.400198

25	KBLI	KMI Wire And Cable Tbk	0.346345	0.669848	0.246907
26	KBLM	Kabelindo Murni Tbk	0.422719	0.465476	0.448382
27	KINO	Kino Indonesia Tbk	0.554549	0.55008	0.497265
28	KLBF	Kalbe Farma Tbk	0.604466	0.586805	0.553794
29	MAIN	Malindo Feedmill Tbk	0.500704	0.482622	0.491379
30	MARK	Mark Dynamics Indonesia Tbk	0.588342	0.509774	0.521063
31	MLBI	Multi Bintang Indonesia Tbk	0.429009	0.425319	0.401388
32	PBID	Panca Budi Idaman Tbk	0.647478	0.736063	0.662676
33	PBRX	Pan Brothers Tbk	0.765683	0.778825	0.802667
34	RICY	Ricky Putra Globalindo Tbk	0.244916	0.213191	0.190518
35	ROTI	Nippon Indosari Corporindo Tbk	0.508806	0.426946	0.400256
36	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	0.515769	0.463702	0.485237
37	SMGR	Semen Indonesia (Persero) Tbk	0.664236	0.640178	0.709232
38	SRIL	Sri Rejeki Isman Tbk	0.540741	0.517678	0.57384
39	STTP	Siantar Top Tbk	0.401383	0.475377	0.404435
40	TCID	Mandom Indonesia Tbk	0.540467	0.545337	0.559813
41	TOTO	Surya Toto Indonesia Tbk	0.465819	0.4622	0.459067
42	TRIS	Trisula International Tbk	0.232351	0.694812	0.660327
43	TSPC	Tempo Scan Pasific Tbk	0.679143	0.651929	0.648846
44	UNIT	Nusantara Inti Corpora Tbk	0.31151	0.347308	0.391267
45	UNVR	Unilever Indonesia Tbk	0.420078	0.42642	0.413095
46	VOKS	Voksel Electric Tbk	0.790296	0.766638	0.753285
47	WIIM	Wismilak Inti Makmur Tbk	0.202022	0.708027	0.72983
48	WOOD	Integra Indocabinet Tbk	0.50231	0.506923	0.794111
49	WTON	Wijaya Karya Beton Tbk	0.379098	0.331911	0.291363

Daftar Sampel Profitabilitas

No	Kode Saham	Nama Emiten	Kriteria		
			2017	2018	2019
1	AKPI	Argha Karya Prima Industry Tbk	0.004856	0.020919	0.019577
2	ALKA	Alakasa Industrindo Tbk	0.050477	0.035353	0.012161
3	AMFG	Asahimas Flat Glass Tbk	0.006153	0.000782	-0.01513
4	APLI	Asiaplast Industries Tbk	0.031018	-0.0467	0.022871
5	ARNA	Arwana Citra Mulia Tbk	0.076301	0.095715	0.120989
6	ASII	Astra International Tbk	0.078354	0.079406	0.075637
7	AUTO	Astra Otoparts Tbk	0.037352	0.038452	0.046184
8	BATA	Sepatu Bata Tbk	0.062703	0.077487	0.027158
9	BTON	Beton Jaya Manunggal Tbk	0.061967	0.127956	0.005929
10	BUDI	Budi Starch & Sweetener Tbk	1.55438	0.014884	0.021335
11	CLEO	Sariguna Primatirta Tbk	0.075916	0.07586	0.000105
12	CPIN	Charoen Pokphand Indonesia Tbk	0.101816	0.16464	0.123741
13	DVLA	Darya Varia Laboratoria Tbk	0.098879	0.119235	0.121196
14	HRTA	Hartadinata Abadi Tbk	0.077762	0.080281	0.064898
15	ICBP	Indofood CBP Sukses Makmur Tbk	0.120068	0.133144	0.13017
16	IGAR	Champion Pasific Indonesia Tbk	0.141079	0.078345	0.098506
17	INCI	PT. Intan Wijaya International Tbk	0.054493	0.042608	0.034066
18	INDF	Indofood Sukses Makmur Tbk	0.058507	0.051399	0.06136
19	INDS	Indospring Tbk	0.046677	0.04459	0.035791
20	INTP	Indocement Tunggal Prakasa Tbk	0.06444	0.041239	0.066226
21	IPOL	Indopoly Swakarsa Industry Tbk	0.008614	0.017369	0.01625
22	JPFA	Japfa Comfeed Indonesia Tbk	0.052531	0.181478	0.074801
23	JSKY	Sky Energi Indoensia Tbk	0.050923	0.041081	0.026104
24	KAEF	Kimia Farma Tbk	0.045614	0.047231	0.000866
25	KBLI	KMI Wire And Cable	0.119052	0.072624	0.11108

		Tbk			
26	KBLM	Kabelindo Murni Tbk	0.085739	0.031328	0.030089
27	KINO	Kino Indonesia Tbk	0.033882	0.04179	0.109802
28	KLBF	Kalbe Farma Tbk	0.147642	0.135525	0.125223
29	MAIN	Malindo Feedmill Tbk	0.011959	0.065557	0.03279
30	MARK	Mark Dynamics Indonesia Tbk	0.206754	0.257498	0.199436
31	MLBI	Multi Bintang Indonesia Tbk	0.526704	0.423882	0.41632
32	PBID	Panca Budi Idaman Tbk	0.126645	0.129791	0.095767
33	PBRX	Pan Brothers Tbk	0.013603	0.028147	0.025972
34	RICY	Ricky Putra Globalindo Tbk	0.012047	0.012003	0.01063
35	ROTI	Nippon Indosari Corporindo Tbk	0.029688	0.028903	0.050619
36	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	0.16902	0.198898	0.228361
37	SMGR	Semen Indonesia (Persero) Tbk	0.041725	0.06032	0.029712
38	SRIL	Sri Rejeki Isman Tbk	0.057033	0.061979	0.056215
39	STTP	Siantar Top Tbk	0.092222	0.096948	0.167486
40	TCID	Mandom Indonesia Tbk	0.075843	0.070773	0.056895
41	TOTO	Surya Toto Indonesia Tbk	0.098686	0.119668	0.459067
42	TRIS	Trisula International Tbk	0.00274	0.031066	0.020255
43	TSPC	Tempo Scan Pasific Tbk	0.074963	0.068663	0.071082
44	UNIT	Nusantara Inti Corpora Tbk	0.002491	0.001208	0.001621
45	UNVR	Unilever Indonesia Tbk	0.370486	0.466578	0.358032
46	VOKS	Voksel Electric Tbk	0.078764	0.766638	0.753285
47	WIIM	Wismilak Inti Makmur Tbk	0.033115	0.708027	0.021029
48	WOOD	Integra Indocabinet Tbk	0.045154	0.052743	0.039941
49	WTON	Wijaya Karya Beton Tbk	0.028739	0.331911	0.049402

Daftar Sampel Komisaris Independen

No	Kode Saham	Nama Emiten	Kriteria		
			2017	2018	2019
1	AKPI	Argha Karya Prima Industry Tbk	0.5	0.5	0.5
2	ALKA	Alakasa Industrindo Tbk	0.5	0.5	0.5
3	AMFG	Asahimas Flat Glass Tbk	0.5	0.5	0.5
4	APLI	Asiaplast Industries Tbk	0.5	1	1
5	ARNA	Arwana Citra Mulia Tbk	1	1	1
6	ASII	Astra International Tbk	0.571429	0.428571	0.428571
7	AUTO	Astra Otoparts Tbk	0.6	0.6	0.6
8	BATA	Sepatu Bata Tbk	1	1	1
9	BTON	Beton Jaya Manunggal Tbk	1	1	1
10	BUDI	Budi Starch & Sweetener Tbk	0.5	0.5	0.5
11	CLEO	Sariguna Primatirta Tbk	0.5	0.5	0.5
12	CPIN	Charoen Pokphand Indonesia Tbk	0.5	0.5	0.5
13	DVLA	Darya Varia Laboratoria Tbk	0.75	0.75	0.75
14	HRTA	Hartadinata Abadi Tbk	0.5	0.5	0.5
15	ICBP	Indofood CBP Sukses Makmur Tbk	1	1	1
16	IGAR	Champion Pasific Indonesia Tbk	0.5	0.5	0.5
17	INCI	PT. Intan Wijaya International Tbk	0.5	0.5	0.5
18	INDF	Indofood Sukses Makmur Tbk	0.5	0.5	0.5
19	INDS	Indospring Tbk	0.5	0.5	0.5
20	INTP	Indocement Tunggul Prakasa Tbk	0.75	0.5	0.5
21	IPOL	Indopoly Swakarsa Industry Tbk	0.5	0.5	0.5
22	JPFA	Japfa Comfeed Indonesia Tbk	1	1	1
23	JSKY	Sky Energi Indoensia Tbk	0.5	0.5	0.5
24	KAEF	Kimia Farma Tbk	0.666667	0.666667	0.666667
25	KBLI	KMI Wire And Cable	0.5	0.5	1

		Tbk			
26	KBLM	Kabelindo Murni Tbk	0.5	2	2
27	KINO	Kino Indonesia Tbk	1	1	1
28	KLBF	Kalbe Farma Tbk	0.75	0.75	0.75
29	MAIN	Malindo Feedmill Tbk	1.5	1.5	1.5
30	MARK	Mark Dynamics Indonesia Tbk	1	1	1
31	MLBI	Multi Bintang Indonesia Tbk	2	1	1
32	PBID	Panca Budi Idaman Tbk	1	1	0.5
33	PBRX	Pan Brothers Tbk	2	2	2
34	RICY	Ricky Putra Globalindo Tbk	0.5	1	1
35	ROTI	Nippon Indosari Corporindo Tbk	0.5	0.5	0.5
36	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	0.5	0.666667	0.666667
37	SMGR	Semen Indonesia (Persero) Tbk	0.4	0.75	0.4
38	SRIL	Sri Rejeki Isman Tbk	0.5	0.5	1
39	STTP	Siantar Top Tbk	1	1	1
40	TCID	Mandom Indonesia Tbk	1	0.666667	1
41	TOTO	Surya Toto Indonesia Tbk	0.666667	0.666667	0.666667
42	TRIS	Trisula International Tbk	0.5	0.5	0.5
43	TSPC	Tempo Scan Pasific Tbk	1.5	1.5	1.5
44	UNIT	Nusantara Inti Corpora Tbk	1	1	1
45	UNVR	Unilever Indonesia Tbk	4	2	4
46	VOKS	Voksel Electric Tbk	0.5	0.5	0.4
47	WIIM	Wismilak Inti Makmur Tbk	0.5	0.5	0.5
48	WOOD	Integra Indocabinet Tbk	1	1	1
49	WTON	Wijaya Karya Beton Tbk	1	0.75	1

Hasil Uji Statistik Non-Parametik *Kolmogorov-Smirov* (K-S)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		147
Normal	Mean	0E-7
Parameters ^{a,b}	Std. Deviation	.29347300
Most Extreme	Absolute	.155
Differences	Positive	.155
	Negative	-.134
Kolmogorov-Smirnov Z		1.880
Asymp. Sig. (2-tailed)		.002

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		129
Normal	Mean	0E-7
Parameters ^{a,b}	Std. Deviation	.10604045
Most Extreme	Absolute	.116
Differences	Positive	.116
	Negative	-.107
Kolmogorov-Smirnov Z		1.314
Asymp. Sig. (2-tailed)		.063

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Pajak Dewan Komisaris	147	-1.341	1.818	-.14422	.312001
Leverage	147	1	10	3.37	1.881
Capital Intensity Ratio	147	.000	1.949	.40617	.230522
Profitabilitas Komisaris Independen	147	.000	5.243	.52517	.438559
	147	-.047	1.554	.10872	.179790
	147	.40	4.00	.8345	.53434
Valid N (listwise)	147				

Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.311	.045		6.920	.000		
DK	-.006	.005	-.102	-1.182	.239	.976	1.025
LEV	.017	.056	.028	.298	.767	.840	1.190
CIR	-.075	.050	-.131	-1.498	.137	.953	1.050
PROF	-.500	.227	-.212	-2.208	.029	.796	1.256
KI	.032	.028	.099	1.146	.254	.989	1.011

a. Dependent Variable: abs__y

Hasil Uji Autokolerasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.316 ^a	.100	.063	.10817	2.228

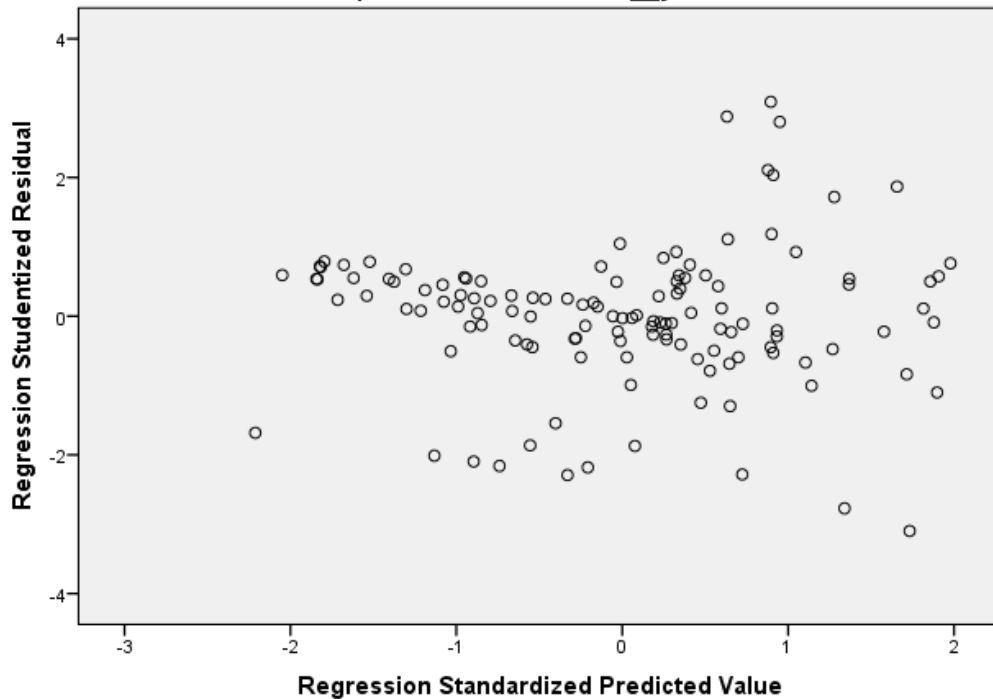
a. Predictors: (Constant), DK, LEV, CIR, PROF, KI

b. Dependent Variable: abs__y

Hasil Uji Heteroskedatisitas

Scatterplot

Dependent Variable: abs__y



Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.316 ^a	.100	.063	.10817	2.228

a. Predictors: (Constant), DK, LEV, CIR, PROF, KI

b. Dependent Variable: abs__y

Hasil Uji Kelayakan Model

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.159	5	.032	2.725	.023 ^b
	Residual	1.439	123	.012		
	Total	1.599	128			

a. Dependent Variable: abs__y

b. Predictors: (Constant), DK, LEV, CIR, PROF, KI

Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.311	.045		6.920	.000
	DK	-.006	.005	-.102	-1.182	.239
	LEV	.017	.056	.028	.298	.767
	CIR	-.075	.050	-.131	-1.498	.137
	PROF	-.500	.227	-.212	-2.208	.029
	KI	.032	.028	.099	1.146	.254

a. Dependent Variable: abs__y

Hasil Uji Analisis Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.311	.045		6.920	.000
DK	-.006	.005	-.102	-1.182	.239
LEV	.017	.056	.028	.298	.767
CIR	-.075	.050	-.131	-1.498	.137
PROF	-.500	.227	-.212	-2.208	.029
KI	.032	.028	.099	1.146	.254

a. Dependent Variable: abs__y