

## LAMPIRAN

### Lampiran 1. Daftar Populasi Perusahaan Sektor Energi Tahun 2019 – 2022

No	Kode	Nama Perusahaan	Sub Sektor
1	ABMM	ABM Investama Tbk.	Coal Production
2	ADMR	Adaro Minerals Indonesia Tbk.	Coal Production
3	ADRO	Adaro Energy Indonesia Tbk.	Coal Production
4	AIMS	Akbar Indo Makmur Stimec Tbk	Coal Production
5	AKRA	AKR Corporindo Tbk.	Oil & Gas Storage & Distribution
6	APEX	Apexindo Pratama Duta Tbk.	Oil & Gas Drilling Service
7	ARII	Atlas Resources Tbk.	Coal Production
8	ARTI	Ratu Prabu Energi Tbk	Oil, Gas & Coal Equipment & Services
9	BBRM	Pelayaran Nasional Bina Buana	Coal Distribution
10	BESS	Batulicin Nusantara Maritim Tbk	Coal Distribution
11	BIPI	Astrindo Nusantara Infrastrukt	Oil & Gas Production & Refinery
12	BOSS	Borneo Olah Sarana Sukses Tbk.	Coal Production
13	BSML	Bintang Samudera Mandiri Lines	Coal Distribution
14	BSSR	Baramulti Suksessarana Tbk.	Coal Production
15	BULL	Buana Lintas Lautan Tbk.	Oil & Gas Storage & Distribution
16	BUMI	Bumi Resources Tbk.	Coal Production
17	BYAN	Bayan Resources Tbk.	Coal Production
18	CANI	Capitol Nusantara Indonesia Tbk	Coal Distribution
19	CNKO	Exploitasi Energi Indonesia Tbk	Coal Distribution
20	COAL	Black Diamond Resources Tbk.	Coal Production
21	DEWA	Darma Henwa Tbk	Oil, Gas & Coal Equipment & Services
22	DOID	Delta Dunia Makmur Tbk.	Oil, Gas & Coal Equipment & Services
23	DSSA	Dian Swastatika Sentosa Tbk	Coal Production
24	DWGL	Dwi Guna Laksana Tbk.	Coal Distribution
25	ELSA	Elnusa Tbk.	Oil & Gas Drilling Service
26	ENRG	Energi Mega Persada Tbk.	Oil & Gas Production & Refinery
27	FIRE	Alfa Energi Investama Tbk.	Coal Distribution
28	GEMS	Golden Energy Mines Tbk.	Coal Production
29	GTBO	Garda Tujuh Buana Tbk	Coal Production
30	GTSI	GTS Internasional Tbk.	Oil & Gas Storage & Distribution
31	HITS	Humpuss Intermoda Transportasi	Oil & Gas Storage & Distribution

32	HRUM	Harum Energy Tbk.	Coal Production
33	IATA	MNC Energy Investments Tbk.	Coal Production
34	INDY	Indika Energy Tbk.	Coal Production
35	INPS	Indah Prakasa Sentosa Tbk.	Oil & Gas Storage & Distribution
36	ITMA	Sumber Energi Andalan Tbk.	Oil, Gas & Coal Equipment & Services
37	ITMG	Indo Tambangraya Megah Tbk.	Coal Production
38	JSKY	Sky Energy Indonesia Tbk.	Alternative Energy Equipment
39	KKGI	Resource Alam Indonesia Tbk.	Coal Production
40	KOPI	Mitra Energi Persada Tbk.	Oil & Gas Storage & Distribution
41	LEAD	Logindo Samudramakmur Tbk.	Oil & Gas Storage & Distribution
42	MBAP	Mitrabara Adiperdana Tbk.	Coal Production
43	MBSS	Mitribahtera Segara Sejati Tbk	Coal Distribution
44	MCOL	Prima Andalan Mandiri Tbk.	Coal Production
45	MEDC	Medco Energi Internasional Tbk	Oil & Gas Production & Refinery
46	MTFN	Capitalinc Investment Tbk.	Oil & Gas Storage & Distribution
47	MYOH	Samindo Resources Tbk.	Oil, Gas & Coal Equipment & Services
48	PGAS	Perusahaan Gas Negara Tbk.	Oil & Gas Storage & Distribution
49	PKPK	Perdana Karya Perkasa Tbk	Oil, Gas & Coal Equipment & Services
50	PSSI	IMC Pelita Logistik Tbk.	Coal Distribution
51	PTBA	Bukit Asam Tbk.	Coal Production
52	PTIS	Indo Straits Tbk.	Coal Distribution
53	PTRO	Petrosea Tbk.	Oil, Gas & Coal Equipment & Services
54	RAJA	Rukun Raharja Tbk.	Oil & Gas Storage & Distribution
55	RIGS	Rig Tenders Indonesia Tbk.	Coal Distribution
56	RMKE	RMK Energy Tbk.	Coal Distribution
57	RUIS	Radiant Utama Interinsco Tbk.	Oil, Gas & Coal Equipment & Services
58	SEMA	Semacom Integrated Tbk.	Alternative Fuels
59	SGER	Sumber Global Energy Tbk.	Coal Distribution
60	SHIP	Sillo Maritime Perdana Tbk.	Oil & Gas Storage & Distribution
61	SICO	Sigma Energy Compressindo Tbk.	Oil, Gas & Coal Equipment & Services
62	SMMT	Golden Eagle Energy Tbk.	Coal Production
63	SMRU	SMR Utama Tbk.	Oil, Gas & Coal Equipment & Services
64	SOCI	Soechi Lines Tbk.	Oil & Gas Storage & Distribution
65	SUGI	Sugih Energy Tbk.	Oil & Gas Production & Refinery

66	SURE	Super Energy Tbk.	Oil & Gas Production & Refinery
67	TAMU	Pelayaran Tamarin Samudra Tbk.	Oil, Gas & Coal Equipment & Services
68	TCPI	Transcoal Pacific Tbk.	Coal Distribution
69	TEBE	Dana Brata Luhur Tbk.	Coal Distribution
70	TOBA	TBS Energi Utama Tbk.	Coal Production
71	TPMA	Trans Power Marine Tbk.	Coal Distribution
72	TRAM	Trada Alam Minera Tbk.	Coal Production
73	UNIQ	Ulima Nitra Tbk.	Oil, Gas & Coal Equipment & Services
74	WINS	Wintermar Offshore Marine Tbk.	Oil, Gas & Coal Equipment & Services
75	WOWS	Ginting Jaya Energi Tbk.	Oil, Gas & Coal Equipment & Services

## Lampiran 2. Daftar Sampel Perusahaan Sektor Energi

No	Kode	Nama Perusahaan	Sub Sektor
1	ADRO	Adaro Energy Indonesia Tbk.	Coal Production
2	AKRA	AKR Corporindo Tbk.	Oil & Gas Storage & Distribution
3	BIPI	Astrindo Nusantara Infrastrukt	Oil & Gas Production & Refinery
4	BYAN	Bayan Resources Tbk.	Coal Production
5	ELSA	Elnusa Tbk.	Oil & Gas Drilling Service
6	ENRG	Energi Mega Persada Tbk.	Oil & Gas Production & Refinery
7	GEMS	Golden Energy Mines Tbk.	Coal Production
8	HRUM	Harum Energy Tbk.	Coal Production
9	ITMG	Indo Tambangraya Megah Tbk.	Coal Production
10	KOPI	Mitra Energi Persada Tbk.	Oil & Gas Storage & Distribution
11	MBAP	Mitrabara Adiperdana Tbk.	Coal Production
12	MYOH	Samindo Resources Tbk.	Oil, Gas & Coal Equipment & Services
13	PSSI	IMC Pelita Logistik Tbk.	Coal Distribution
14	PTBA	Bukit Asam Tbk.	Coal Production
15	RAJA	Rukun Raharja Tbk.	Oil & Gas Storage & Distribution
16	SHIP	Sillo Maritime Perdana Tbk.	Oil & Gas Storage & Distribution
17	SOCI	Soechi Lines Tbk.	Oil & Gas Storage & Distribution
18	TCPI	Transcoal Pacific Tbk.	Coal Distribution
19	TOBA	TBS Energi Utama Tbk.	Coal Production
20	TPMA	Trans Power Marine Tbk.	Coal Distribution

### Lampiran 3. Sampel Perusahaan dan Tabulasi Penelitian Variabel

No	Tahun	Kode	X1	X2	X3	X4	X5	Y
1	2019	ADRO	0.0587	0	54	11	1	0.3400
2	2019	AKRA	0.0927	0	57	4	0	0.2220
3	2019	BIPI	0.0456	0	51	2	0	0.2444
4	2019	BYAN	0.0336	1	71	1	0	0.2484
5	2019	ELSA	0.0920	0	55	0	1	0.2792
6	2019	ENRG	0.1741	0	55	10	0	0.7231
7	2019	GEMS	0.0435	0	55	3	1	0.3346
8	2019	HRUM	0.2042	0	53	4	1	0.2148
9	2019	ITMG	0.0310	1	45	0	1	0.3195
10	2019	KOPI	0.2646	0	56	5	1	0.4214
11	2019	MBAP	0.0451	0	45	1	1	0.2715
12	2019	MYOH	0.1044	1	57	0	0	0.2527
13	2019	PSSI	0.0697	0	47	2	1	0.0559
14	2019	PTBA	0.0248	0	55	3	1	0.2593
15	2019	RAJA	0.1789	0	50	2	1	0.2996
16	2019	SHIP	0.0646	0	50	2	1	0.1130
17	2019	SOCI	0.0912	0	61	0	0	0.2829
18	2019	TCPI	0.0554	0	50	4	1	0.0017
19	2019	TOBA	0.0452	0	56	8	1	0.3042
20	2019	TPMA	0.1183	0	52	1	1	0.0649
21	2020	ADRO	0.1543	0	55	12	1	0.2865
22	2020	AKRA	0.0603	0	58	5	0	0.2158
23	2020	BIPI	0.0462	0	52	3	0	0.2346
24	2020	BYAN	0.0216	1	72	2	0	0.1926
25	2020	ELSA	0.1324	0	51	0	0	0.3462
26	2020	ENRG	0.0451	0	21	0	0	0.4612
27	2020	GEMS	0.0299	0	56	4	1	0.2460
28	2020	HRUM	0.0671	0	54	5	1	0.0603
29	2020	ITMG	0.1286	0	50	0	1	0.4786
30	2020	KOPI	1.3749	0	57	6	1	0.7752
31	2020	MBAP	0.0552	0	50	0	0	0.2651
32	2020	MYOH	0.1020	1	58	1	0	0.2232
33	2020	PSSI	0.1098	0	48	3	1	0.1931
34	2020	PTBA	0.0306	0	56	4	1	0.2549
35	2020	RAJA	0.3297	0	51	3	1	0.4373

36	2020	SHIP	0.0493	0	51	3	1	0.1242
37	2020	SOCI	0.0319	0	62	1	0	0.1255
38	2020	TCPI	0.2588	0	51	5	1	0.0027
39	2020	TOBA	0.0157	0	57	9	1	0.1492
40	2020	TPMA	0.4400	0	53	2	1	0.1862
41	2021	ADRO	0.0201	0	56	13	1	0.3079
42	2021	AKRA	0.0540	0	59	6	0	0.2100
43	2021	BIPI	0.0521	0	53	4	0	0.2356
44	2021	BYAN	0.0156	1	73	3	0	0.2222
45	2021	ELSA	0.2017	0	55	0	1	0.5283
46	2021	ENRG	0.0701	0	22	1	0	0.6948
47	2021	GEMS	0.0260	0	57	5	1	0.2318
48	2021	HRUM	0.0449	0	55	6	1	0.2281
49	2021	ITMG	0.0114	0	51	1	1	0.2346
50	2021	KOPI	0.7337	0	58	7	1	0.5842
51	2021	MBAP	0.0155	0	51	1	0	0.2198
52	2021	MYOH	0.1048	1	59	2	0	0.2208
53	2021	PSSI	0.0379	0	49	4	1	0.0968
54	2021	PTBA	0.0095	0	57	0	1	0.2241
55	2021	RAJA	0.2067	0	52	4	1	0.2698
56	2021	SHIP	0.0585	0	52	4	1	0.1390
57	2021	SOCI	0.1237	0	63	2	0	0.2970
58	2021	TCPI	0.1490	0	52	6	1	0.0098
59	2021	TOBA	0.0151	0	45	0	1	0.2413
60	2021	TPMA	0.2271	0	54	3	1	0.1138
61	2022	ADRO	0.0097	0	57	14	1	0.3675
62	2022	AKRA	0.0291	0	60	7	0	0.1967
63	2022	BIPI	0.0793	0	54	5	0	0.3568
64	2022	BYAN	0.0214	1	74	4	0	0.2186
65	2022	ELSA	0.1119	0	56	1	1	0.1730
66	2022	ENRG	0.0026	0	23	2	0	0.5245
67	2022	GEMS	0.0131	0	58	6	1	0.2256
68	2022	HRUM	0.0126	0	56	7	1	0.2047
69	2022	ITMG	0.0056	0	52	0	1	0.2236
70	2022	KOPI	0.2014	0	59	8	1	0.3816
71	2022	MBAP	0.0093	0	52	2	0	0.2223
72	2022	MYOH	0.1556	1	58	0	1	0.2458
73	2022	PSSI	0.0198	0	50	5	1	0.0960
74	2022	PTBA	0.0081	0	58	1	1	0.2113

75	2022	RAJA	0.0882	0	53	5	1	0.1677
76	2022	SHIP	0.0564	0	53	5	1	0.1130
77	2022	SOCI	0.0789	0	64	3	0	0.2622
78	2022	TCPI	0.1060	0	57	0	1	0.0088
79	2022	TOBA	0.0052	0	46	1	1	0.1814
80	2022	TPMA	0.1014	0	55	4	1	0.0503

**Keterangan :**

**X1 : Kompensasi CEO**

**X2 : CEO Asing**

**X3 : Usia CEO**

**X4 : Masa Jabatan CEO**

**X5 : Keahlian Akuntansi CEO**

**Y : Agresivitas Pajak**

## Lampiran 4. Tabel Durbin Watson

Tabel Durbin-Watson (DW),  $\alpha = 5\%$ 

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
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683



Tabel Durbin-Watson (DW),  $\alpha = 5\%$ 

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864
114	1.6768	1.7122	1.6590	1.7303	1.6410	1.7488	1.6227	1.7677	1.6042	1.7869
115	1.6783	1.7133	1.6606	1.7313	1.6427	1.7496	1.6246	1.7683	1.6063	1.7874
116	1.6797	1.7145	1.6622	1.7323	1.6445	1.7504	1.6265	1.7690	1.6084	1.7878
117	1.6812	1.7156	1.6638	1.7332	1.6462	1.7512	1.6284	1.7696	1.6105	1.7883
118	1.6826	1.7167	1.6653	1.7342	1.6479	1.7520	1.6303	1.7702	1.6125	1.7887
119	1.6839	1.7178	1.6669	1.7352	1.6496	1.7528	1.6321	1.7709	1.6145	1.7892
120	1.6853	1.7189	1.6684	1.7361	1.6513	1.7536	1.6339	1.7715	1.6164	1.7896
121	1.6867	1.7200	1.6699	1.7370	1.6529	1.7544	1.6357	1.7721	1.6184	1.7901
122	1.6880	1.7210	1.6714	1.7379	1.6545	1.7552	1.6375	1.7727	1.6203	1.7905
123	1.6893	1.7221	1.6728	1.7388	1.6561	1.7559	1.6392	1.7733	1.6222	1.7910
124	1.6906	1.7231	1.6743	1.7397	1.6577	1.7567	1.6409	1.7739	1.6240	1.7914
125	1.6919	1.7241	1.6757	1.7406	1.6592	1.7574	1.6426	1.7745	1.6258	1.7919
126	1.6932	1.7252	1.6771	1.7415	1.6608	1.7582	1.6443	1.7751	1.6276	1.7923
127	1.6944	1.7261	1.6785	1.7424	1.6623	1.7589	1.6460	1.7757	1.6294	1.7928
128	1.6957	1.7271	1.6798	1.7432	1.6638	1.7596	1.6476	1.7763	1.6312	1.7932
129	1.6969	1.7281	1.6812	1.7441	1.6653	1.7603	1.6492	1.7769	1.6329	1.7937
130	1.6981	1.7291	1.6825	1.7449	1.6667	1.7610	1.6508	1.7774	1.6346	1.7941
131	1.6993	1.7301	1.6838	1.7458	1.6682	1.7617	1.6523	1.7780	1.6363	1.7945
132	1.7005	1.7310	1.6851	1.7466	1.6696	1.7624	1.6539	1.7786	1.6380	1.7950
133	1.7017	1.7319	1.6864	1.7474	1.6710	1.7631	1.6554	1.7791	1.6397	1.7954
134	1.7028	1.7329	1.6877	1.7482	1.6724	1.7638	1.6569	1.7797	1.6413	1.7958
135	1.7040	1.7338	1.6889	1.7490	1.6738	1.7645	1.6584	1.7802	1.6429	1.7962
136	1.7051	1.7347	1.6902	1.7498	1.6751	1.7652	1.6599	1.7808	1.6445	1.7967

## Lampiran 5. Tabel Distribusi F atau F Tabel

Titik Persentase Distribusi F untuk Probabilita = 0,05															
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

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
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
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.82	1.79
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.81	1.79
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.91	1.87	1.84	1.81	1.79
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.90	1.87	1.84	1.81	1.79
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.79
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.78
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.87	1.83	1.81	1.78
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.86	1.83	1.81	1.78
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78

## Lampiran 6. Hasil Output SPSS

### A. Deskriptif Statistik

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kompensasi <i>CEO</i>	80	.00	1.37	.1078	.17886
<i>CEO</i> Asing	80	0	1	.11	.318
Usia <i>CEO</i>	80	21.00	74.00	53.8250	8.46702
Jabatan <i>CEO</i>	80	.00	14.00	3.5375	3.17802
Keahlian Akuntansi <i>CEO</i>	80	0	1	.66	.476
Agresivitas Pajak	80	.00	.78	.2528	.15099
Valid N (listwise)	80				

Sumber : Hasil Olah Data SPSS ver 23

### B. Uji Asumsi Klasik

#### 1) Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		80
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.11486888
	Absolute	.083
Most Extreme Differences	Positive	.083
	Negative	-.062
Test Statistic		.083
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Sumber : Hasil Olah Data SPSS ver 23

## 2) Uji Multikolinieritas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.597	.094		6.333	.000		
Kompensasi <i>CEO</i>	.445	.076	.527	5.825	.000	.956	1.046
<i>CEO</i> Asing	.047	.050	.099	.935	.353	.694	1.440
Usia <i>CEO</i>	-.007	.002	-.380	-3.740	.000	.759	1.318
Jabatan <i>CEO</i>	.011	.005	.225	2.324	.023	.831	1.203
Keahlian Akuntansi <i>CEO</i>	-.107	.030	-.336	-3.512	.001	.852	1.173

a. Dependent Variable: Agresivitas Pajak

Sumber : Hasil Olah Data SPSS ver 23

## 3) Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.649 <sup>a</sup>	.421	.382	.11869	1.854

a. Predictors: (Constant), Jabatan *CEO*, Kompensasi *CEO*, Usia *CEO*, Keahlian Akuntansi *CEO*, *CEO* Asing

b. Dependent Variable: Agresivitas Pajak

Sumber : Hasil Olah Data SPSS ver 23

## 4) Uji Heteroskedastisitas

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.111	.056		1.994	.050
Kompensasi <i>CEO</i>	.007	.045	.019	.166	.869
<i>CEO</i> Asing	-.024	.030	-.109	-.811	.420
Usia <i>CEO</i>	-.001	.001	-.080	-.622	.536
Jabatan <i>CEO</i>	.000	.003	-.020	-.161	.872
Keahlian Akuntansi <i>CEO</i>	.028	.018	.186	1.536	.129

a. Dependent Variable: Ares

Sumber : Hasil Olah Data SPSS ver 23

## C. Uji Regresi Linear Berganda

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.597	.094		6.333	.000
Kompensasi Kinerja <i>CEO</i>	.445	.076	.527	5.825	.000
<i>CEO</i> Asing	.047	.050	.099	.935	.353
Usia <i>CEO</i>	-.007	.002	-.380	-3.740	.000
Jabatan <i>CEO</i>	.011	.005	.225	2.324	.023
Keahlian Akuntansi <i>CEO</i>	-.107	.030	-.336	-3.512	.001

a. Dependent Variable: Agresivitas Pajak

Sumber : Hasil Olah Data SPSS ver 23

## D. Pengujian Hipotesis

### 1) Koefisien Determinasi (R<sup>2</sup>)

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.649 <sup>a</sup>	.421	.382	.11869	1.854

a. Predictors: (Constant), Jabatan *CEO*, Kompensasi *CEO*, *CEO* Asing, Usia *CEO*, Jabatan *CEO*, Keahlian Akuntansi *CEO*

b. Dependent Variable: Agresivitas Pajak

Sumber : Hasil Olah Data SPSS ver 23

### 2) Uji Kelayakan Model (Uji f)

#### ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.759	5	.152	10.771	.000 <sup>b</sup>
Residual	1.042	74	.014		
Total	1.801	79			

a. Dependent Variable: Agresivitas Pajak

b. Predictors: (Constant), Jabatan *CEO*, Kompensasi Kinerja *CEO*, *CEO* Asing, Usia *CEO*, Jabatan *CEO*, Keahlian Akuntansi *CEO*

Sumber : Hasil Olah Data SPSS ver 23

### 3) Uji Hipotesis (Uji t)

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.597	.094		6.333	.000
Kompensasi <i>CEO</i>	.445	.076	.527	5.825	.000
<i>CEO</i> Asing	.047	.050	.099	.935	.353
Usia <i>CEO</i>	-.007	.002	-.380	-3.740	.000
Jabatan <i>CEO</i>	.011	.005	.225	2.324	.023
Keahlian Akuntansi <i>CEO</i>	-.107	.030	-.336	-3.512	.001

a. Dependent Variable: Agresivitas Pajak

Sumber : Hasil Olah Data SPSS ver 23