

## LAMPIRAN B HASIL STATISTIK DESKRIPTIF

**Tabel 1.3**  
**Statistik Deskriptif**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kompensasi Manajemen Berbasis Saham (X1)	84	6,23	19,97	14,5318	2,99165
Dewan Direksi (X2)	84	3,00	22,00	6,8214	4,11334
Reputasi Auditor (X3)	84	,00	1,00	,6071	,49132
Ukuran Perusahaan (X4)	84	12,41	30,44	23,0208	5,81043
Kinerja Perusahaan (X5)	84	,01	,99	,1180	,13975
Rasio Hutang (X6)'	84	,07	,81	,3700	,18402
Manajemen Pajak (Y)	84	,01	2,05	,2929	,21329
Valid N (listwise)	84				

Sumber : Data Sekunder Diolah, 2019

**Tabel 1.4**  
**Hasil Uji Normalitas**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		55
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	,03643053
	Absolute	,143
Most Extreme Differences	Positive	,143
	Negative	-,082
Kolmogorov-Smirnov Z		1,064
Asymp. Sig. (2-tailed)		,208

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Data sekunder diolah, 2019

**Tabel 1.5**  
**Hasil Uji Multikolinieritas**

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,239	,042		5,633	,000		
Kompensasi Manajemen Berbasis Saham (X1)	,003	,001	,385	3,052	,004	,918	1,089
Dewan Direksi (X2)	,003	,002	,201	1,514	,137	,830	1,205
Reputasi Auditor (X3)	-,039	,017	-,332	-2,310	,025	,705	1,418
Ukuran Perusahaan (X4)	-,001	,001	-,136	-,960	,342	,729	1,372
Kinerja Perusahaan (X5)	-,062	,039	-,217	-1,605	,115	,794	1,259
Rasio Hutang (X6)	-,001	,032	-,002	-,018	,986	,918	1,090

a. Dependent Variable: Manajemen Pajak (Y)  
Sumber : Data sekunder diolah, 2019

**Tabel 1.6**  
**Uji Glejser Test**

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

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	,035	,028		1,264	,212

Kompensasi Manajemen Berbasis Saham (X1)	,001	,001	,110	,799	,428
Dewan Direksi (X2)	-,001	,001	-,081	-,562	,577
Reputasi Auditor (X3)	-,015	,011	-,217	-1,382	,173
Ukuran Perusahaan (X4)	-,001	,001	-,186	-1,206	,234
Kinerja Perusahaan (X5)	,014	,025	,081	,544	,589
Rasio Hutang (X6)	,038	,021	,250	1,816	,076

a. Dependent Variable: ares

Sumber : Data sekunder diolah, 2019

**Tabel 1.7**  
**Hasil Uji Autokorelasi**

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,039	,077		,500	,618
Profitabilitas	-,244	,096	-,292	-2,529	,013
Leverage	,018	,024	,059	,742	,459
Ukuran Perusahaan	-,006	,004	-,145	-1,659	,099
Book Tax Difference	,912	,410	,247	2,224	,028

a. Dependent Variable: Manajemen Laba

Sumber : Data sekunder diolah, 2019

**Tabel 1.8**  
**Model Regresi Linear Berganda**

Model	Coefficients <sup>a</sup>				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients	Beta		
	B	Std. Error				
(Constant)	,239	,042			5,633	,000
1						
Kompensasi Manajemen Berbasis Saham (X1)	,003	,001	,385		3,052	,004
Dewan Direksi (X2)	,003	,002	,201		1,514	,137
Reputasi Auditor (X3)	-,039	,017	-,332		-2,310	,025
Ukuran Perusahaan (X4)	-,001	,001	-,136		-,960	,342
Kinerja Perusahaan (X5)	-,062	,039	-,217		-1,605	,115
Rasio Hutang (X6)'	-,001	,032	-,002		-,018	,986

a. Dependent Variable: Manajemen Pajak (Y)

Sumber: Data Sekunder diolah, 2019

**Tabel 1.9**  
**Koefisien Determinasi**

Model	Model Summary <sup>b</sup>				
	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,548 <sup>a</sup>	,300	,213	,03864	2,132

a. Predictors: (Constant), Rasio Hutang (X6)', Ukuran Perusahaan (X4), Dewan Direksi (X2), Kompensasi Manajemen Berbasis Saham (X1), Kinerja Perusahaan (X5), Reputasi Auditor (X3)

b. Dependent Variable: Manajemen Pajak (Y)

a. Dependent Variable: Manajemen Pajak (Y)

Sumber: Data Sekunder diolah, 2019

**Tabel 1.10****Uji F****ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,031	6	,005	3,433	,007 <sup>b</sup>
	Residual	,072	48	,001		
	Total	,102	54			

a. Dependent Variable: Manajemen Pajak (Y)

b. Predictors: (Constant), Rasio Hutang (X6)', Ukuran Perusahaan (X4), Dewan Direksi (X2), Kompensasi Manajemen Berbasis Saham (X1), Kinerja Perusahaan (X5), Reputasi Auditor (X3)

Sumber: Data Sekunder diolah, 2019

**Tabel 1.11****Hasil Uji t****Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	,239	,042		5,633	,000
	Kompensasi Manajemen Berbasis Saham (X1)	,003	,001	,385	3,052	,004
	Dewan Direksi (X2)	,003	,002	,201	1,514	,137
	Reputasi Auditor (X3)	-,039	,017	-,332	-2,310	,025
	Ukuran Perusahaan (X4)	-,001	,001	-,136	-,960	,342
	Kinerja Perusahaan (X5)	-,062	,039	-,217	-1,605	,115
	Rasio Hutang (X6)'	-,001	,032	-,002	-,018	,986

a. Dependent Variable: Manajemen Pajak (Y)

Sumber: Data Sekunder diolah, 2019