

LAMPIRAN. 1

DAFTAR PERUSAHAAN MANUFAKTUR TERDAFTAR BEI

No	Kode	Nama Perusahaan
1	ADES	PT AKASHA WIRA INTERNATIONAL Tbk
2	ADMG	PT Polychem Indonesia Tbk
3	AISA	PT TIGA PILAR SEJAHTERA FOOD Tbk
4	AKKU	PT ANUGERAH KAGUM KARYA UTAMA TBK
5	AKPI	PT ARGHA KARYA PRIMA INDUSTRY Tbk
6	ALDO	PT ALKINDO NARATAMA Tbk
7	ALKA	PT ALAKASA INDUSTRINDO Tbk
8	ALMI	PT ALUMINDO LIGHT METAL INDUSTRY Tbk
9	ALTO	PT TRI BANYAN TIRTA Tbk
10	AMFG	PT ASAHIMAS FLAT GLASS Tbk
11	AMIN	PT ATMINDO Tbk
12	APLI	PT ASIAPLAST INDUSTRIES Tbk
13	ARGO	PT ARGO PANTES Tbk
14	ARNA	PT ARWANA CITRAMULIA Tbk
15	ASII	PT ASTRA INTERNATIONAL Tbk
16	AUTO	PT ASTRA OTOPARTS Tbk
17	BAJA	P.T. SARANACENTRAL BAJATAMA Tbk
18	BATA	PT SEPATU BATA Tbk.
19	BELL	PT TRISULA TEXTILE Tbk
20	BIMA	PT PRIMARINDO ASIA INFRASTRUCTURE Tbk
21	BOLT	PT GARUDA METALINDO Tbk
22	BRAM	PT. INDO KORDSA Tbk
23	BRNA	PT BERLINA Tbk
24	BRPT	PT BARITO PACIFIC Tbk
25	BTON	PT BETONJAYA MANUNGGAL Tbk
26	BUDI	PT BUDI STARCH & SWEETENER Tbk
27	CAMP	PT CAMPINA ICE CREAM INDUSTRY Tbk
28	CEKA	PT WILMAR CAHAYA INDONESIA Tbk.
29	CINT	PT CHITOSE INTERNASIONAL Tbk
30	CLEO	PT SARIGUNA PRIMATIRTA Tbk
31	CNTX	PT Century Textile Indonesia Tbk
32	CPIN	PT CHAROEN POKPHAND INDONESIA TBK
33	CTBN	PT CITRA TUBINDO Tbk
34	DAJK	PT DWI ANEKA JAYA KEMASINDO Tbk
35	DLTA	PT DELTA DJAKARTA Tbk
36	DPNS	PT Duta Pertiwi Nusantara Tbk
37	DVLA	PT DARYA-VARIA LABORATORIA TBK
38	EKAD	PT EKADHARMA INTERNATIONAL TBK
39	ERTX	PT Eratex Djaja Tbk
40	ESTI	PT EVER SHINE TEX Tbk DAN ENTITAS ANAKNYA
41	ETWA	PT ETERINDO WAHANATAMA Tbk
42	FASW	P.T. FAJAR SURYA WISESA Tbk
43	FPNI	PT Lotte Chemical Titan Tbk
44	GDST	Pt Gunawan Dianjaya Steel, Tbk.
45	GDYR	PT GOODYEAR INDONESIA Tbk
46	GGRM	PT GUDANG GARAM Tbk
47	GJTL	PT. GAJAH TUNGGAL Tbk
48	GMFI	PT GARUDA MAINTENANCE FACILITY AERO ASIA Tbk
49	HDTX	PT PANASIA INDO RESOURCES Tbk
50	HMSP	PT HANJAYA MANDALA SAMPOERNA Tbk.
51	HOKI	PT BUYUNG PUTRA SEMBADA Tbk
52	HRTA	PT HARTADINATA ABADI Tbk

No	Kode	Nama Perusahaan
53	ICBP	PT INDOFOOD CBP SUKSES MAKMUR Tbk
54	IGAR	PT CHAMPION PACIFIC INDONESIA Tbk
55	IKAI	PT INTIKERAMIK ALAMASRI INDUSTRI Tbk
56	IKBI	PT SUMI INDO KABEL Tbk
57	IMAS	PT INDOMOBIL SUKSES INTERNASIONAL Tbk
58	IMPC	PT IMPACK PRATAMA INDUSTRI Tbk
59	INAF	PT INDOFARMA (PERSERO) Tbk
60	INAI	PT INDAL ALUMINIUM INDUSTRY Tbk
61	INCI	PT INTANWIJAYA INTERNASIONAL Tbk
62	INDF	PT INDOFOOD SUKSES MAKMUR Tbk
63	INDR	PT. INDO-RAMA SYNTHETICS Tbk
64	INDS	PT INDO SPRING Tbk
65	INKP	PT INDAH KIAT PULP & PAPER Tbk
66	INRU	PT TOBA PULP LESTARI Tbk
67	INTP	PT INDOCEMENT TUNGGAL PRAKARSA Tbk
68	IPOL	PT INDOPOLY SWAKARSA INDUSTRY Tbk
69	ISSP	PT STEEL PIPE INDUSTRY OF INDONESIA Tbk
70	JECC	PT JEMBO CABLE COMPANY Tbk
71	JKSW	PT IAKARTA KYOEI STEEL WORKS, Tbk
72	JPFA	PT JAPFA COMFEED INDONESIA Tbk
73	JPRS	PT JAYA PARI STEEL Tbk PT JAYA PARI STEEL Tbk
74	KAEF	PT KIMIA FARMA (persero) Tbk
75	KBLI	PT KMI Wire and Cable Tbk
76	KBLM	PT KABELINDO MURNI Tbk
77	KBRI	PT KERTAS BASUKI RACHMAT INDONESIA Tbk
78	KDSI	PT KEDAWUNG SETIA INDUSTRIAL Tbk
79	KIAS	PT KERAMIKA INDONESIA ASSOSIASI Tbk
80	KICI	PT KEDAUNG INDAH CAN Tbk
81	KINO	PT KINO INDONESIA TBK
82	KLBF	PT KALBE FARMA Tbk
83	KMTR	PT KIRANA MEGATARA Tbk
84	KRAH	PT Grand Kartech Tbk
85	KRAS	PT KRAKATAU STEEL (PERSERO) Tbk
86	LION	PT LION METAL WORKS Tbk
87	LMPI	PT LANGGENG MAKMUR INDUSTRI Tbk
88	LMSH	PT LIONMESH PRIMA Tbk
89	LPIN	PT Multi Prima Sejahtera Tbk
90	MAIN	PT MALINDO FEEDMILL Tbk
91	MARK	PT MARK DYNAMICS INDONESIA Tbk
92	MASA	PT MULTISTRADA ARAH SARANA Tbk
93	MBTO	PT MARTINA BERTO Tbk
94	MDKI	PT EMDEKI UTAMA Tbk
95	MERK	PT MERCK Tbk
96	MLBI	PT MULTI BINTANG INDONESIA Tbk
97	MLIA	PT MULIA INDUSTRINDO Tbk
98	MRAT	PT MUSTIKA RATU Tbk
99	MYOR	PT MAYORA INDAH Tbk
100	MYTX	PT ASIA PACIFIC INVESTAMA Tbk
101	NIKL	PT LATINUSA Tbk
102	NIPS	PT NIPRESS Tbk
103	PBID	PT PACA BUDI IDAMAN Tbk
104	PBRX	PT PAN BROTHERS Tbk
105	PCAR	PT PRIMA CAKRAWALA ABADI Tbk
106	PICO	PT PELANGI INDAH CANINDO TBK
107	POLY	PT ASIA PACIFIC FIBERS Tbk
108	PRAS	PT PRIMA ALLOY STEEL UNIVERSAL Tbk
109	PSDN	PT PRASIDHA ANEKA NIAGA Tbk
110	PTSN	PT SAT NUSAPERSADA Tbk

No	Kode	Nama Perusahaan
111	PYFA	PT PYRIDAM FARMA Tbk
112	RICY	PT RICKY PUTRA GLOBALINDO Tbk
113	RMBA	PT BENTOEL INTERNASIONAL INVESTAMA Tbk
114	ROTI	PT NIPPON INDOSARI CORPINDO Tbk
115	SCCO	PT SUPREME CABLE MANUFACTURING & COMMERCE Tbk
116	SCPI	PT MERCK SHARP DOHME PHARMA TBK
117	SIAP	PT SEKAWAN INTIPRATAMA Tbk
118	SIDO	PT INDUSTRI JAMU DAN FARMASI SIDOMUNCULTbk
119	SIMA	PT SIWANMI MAKMUR Tbk
120	SIPD	PT SIERAD PRODUCE Tbk
121	SKBM	PT SEKAR BUMI Tbk
122	SKLT	PT SEKAR LAUT Tbk
123	SMBR	PT SEMEN BATURAJA (PERSERO) Tbk
124	SMCB	PT Holcim Indonesia Tbk.
125	SMGR	PT SEMEN INDONESIA (PERSERO) Tbk
126	SMSM	PT SELAMAT SEMPURNA Tbk
127	SOBI	PT SORINI AGRO ASIA CORPORINDO Tbk
128	SPMA	PT SUPARMA Tbk
129	SQBB	PT TAISHO PHAMACEUTICAL INDONESIA TBK
130	SRIL	PT SRI REJEKI ISMAN Tbk
131	SRSN	PT INDO ACIDATAMA Tbk
132	SSTM	PT. SUNSON TEXTILE MANUFACTURER Tbk
133	STAR	PT STAR PETROCHEM Tbk
134	STTP	PT SIANTAR TOP Tbk
135	SULI	PT SLJ GLOBAL Tbk
136	TALF	PT TUNAS ALFIN TBK
137	TBMS	PT TEMBAGA MULIA SEMANAN TBK
138	TCID	PT. MANDOM INDONESIA Tbk
139	TFCO	PT TIFICO FIBER INDONESIA Tbk
140	TIRT	PT TIRTA MAHAKAM RESOURCES Tbk
141	TKIM	PT PABRIK KERTAS TJIWI KIMIA Tbk
142	TOTO	PT SURYA TOTO INDONESIA Tbk
143	TPIA	PT. CHANDRA ASRI PETROCHEMICAL Tbk
144	TRIS	PT TRISULA INTERNATIONAL Tbk
145	TRST	PT TRIAS SENTOSA Tbk
146	TSPC	PT TEMPO SCAN PACIFIC Tbk
147	ULTJ	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk
148	UNIC	PT UNGGUL INDAH CAHAYA TBK
149	UNIT	PT. NUSANTARA INTI CORPORA TBK
150	UNVR	PT Unilever Indonesia Tbk
151	VOKS	PT Voksel Electric Tbk
152	WIIM	PT WISMILAK INTI MAKMUR TBK
153	WOOD	PT INTEGRA INDOCABINET Tbk
154	WSBP	PT WASKITA BETON PRECAST Tbk
155	WTON	PT WIJAYA KARYA BETON Tbk
156	YPAS	PT YANAPRIMA HASTAPERSADA TBK

LAMPIRAN 2
HASIL SELEKSI PERUSAHAAN MANUFAKTUR

A. KEPEMILKAN MANAJERIAL (%)

NO	KODE	NAMA PERUSAHAAN	2015	2016	2017
1	ALDO	PT ALKINDO NARATAMA Tbk	14,32%	14,32%	14,32%
2	AMFG	PT ASAHIMAS FLAT GLASS Tbk	0,01%	0,01%	0,01%
3	AMIN	PT ATMINDO Tbk	3,89%	3,89%	3,89%
4	ASII	PT ASTRA INTERNATIONAL Tbk	0,04%	0,04%	0,04%
5	BOLT	PT GARUDA METALINDO Tbk	22,40%	22,40%	22,40%
6	CPIN	PT CHAROEN POKPHAND INDONESIA TBK	0,00%	0,00%	0,00%
7	DPNS	PT Duta Pertiwi Nusantara Tbk	5,71%	5,71%	5,91%
8	GGRM	PT GUDANG GARAM Tbk	0,92%	0,67%	0,67%
9	IMPC	PT IMPACK PRATAMA INDUSTRI Tbk	1,59%	1,65%	1,70%
10	INCI	PT INTANWIJAYA INTERNASIONAL Tbk	13,92%	33,58%	33,58%
11	INDF	PT INDOFOOD SUKSES MAKMUR Tbk	0,02%	0,02%	0,02%
12	ISSP	PT STEEL PIPE INDUSTRY OF INDONESIA Tbk	0,01%	0,01%	0,01%
13	KAEF	PT KIMIA FARMA (persero) Tbk	0,23%	0,23%	0,13%
14	KINO	PT KINO INDONESIA TBK	10,50%	10,50%	10,60%
15	LMPI	PT LANGGENG MAKMUR INDUSTRI Tbk	0,01%	0,01%	0,01%
16	NIPS	PT NIPRESS Tbk	6,01%	8,39%	5,33%
17	PICO	PT PELANGI INDAH CANINDO TBK	0,04%	0,04%	0,03%
18	PYFA	PT PYRIDAM FARMA Tbk	23,08%	23,08%	23,08%
19	SKBM	PT SEKAR BUMI Tbk	3,10%	3,23%	1,93%
20	SKLT	PT SEKAR LAUT Tbk	0,24%	0,28%	10,67%
21	SMSM	PT SELAMAT SEMPURNA Tbk	8,00%	8,00%	8,00%
22	STTP	PT SIANTAR TOP Tbk	3,19%	3,19%	3,19%
23	TCID	PT MANDOM INDONESIA Tbk	0,14%	0,14%	0,14%
24	TSPC	PT TEMPO SCAN PACIFIC Tbk	0,06%	0,05%	0,06%
25	ULTJ	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	11,49%	11,49%	33,84%
26	WIIM	PT WISMILAK INTI MAKMUR TBK	24,61%	24,84%	38,01%

B. KEPEMILIKAN INSTITUSIONAL (%)

NO	KODE	NAMA PERUSAHAAN	2015	2016	2017
1	ALDO	PT ALKINDO NARATAMA Tbk	58,41%	58,41%	58,41%
2	AMFG	PT ASAHIMAS FLAT GLASS Tbk	84,82%	84,82%	84,83%
3	AMIN	PT ATMINDO Tbk	73,89%	56,78%	56,78%
4	ASII	PT ASTRA INTERNATIONAL Tbk	50,15%	50,15%	50,12%
5	BOLT	PT GARUDA METALINDO Tbk	57,60%	57,60%	57,60%
6	CPIN	PT CHAROEN POKPHAND INDONESIA TBK	55,53%	55,53%	55,53%
7	DPNS	PT Duta Pertiwi Nusantara Tbk	59,87%	59,87%	59,87%
8	GGRM	PT GUDANG GARAM Tbk	75,55%	75,55%	75,55%
9	IMPC	PT IMPACK PRATAMA INDUSTRI Tbk	88,41%	77,41%	92,27%
10	INCI	PT INTANWIJAYA INTERNASIONAL Tbk	2,12%	2,11%	2,20%
11	INDF	PT INDOFOOD SUKSES MAKMUR Tbk	50,07%	50,07%	50,07%
12	ISSP	PT STEEL PIPE INDUSTRY OF INDONESIA Tbk	58,55%	55,94%	56,85%
13	KAEF	PT KIMIA FARMA (persero) Tbk	90,03%	90,03%	90,03%
14	KINO	PT KINO INDONESIA TBK	79,89%	79,89%	80,21%
15	LMPI	PT LANGGENG MAKMUR INDUSTRI Tbk	83,29%	83,28%	23,52%
16	NIPS	PT NIPRESS Tbk	62,91%	59,59%	50,37%
17	PICO	PT PELANGI INDAH CANINDO TBK	94,05%	94,05%	94,01%
18	PYFA	PT PYRIDAM FARMA Tbk	53,85%	53,85%	53,85%
19	SKBM	PT SEKAR BUMI Tbk	80,49%	80,63%	83,07%
20	SKLT	PT SEKAR LAUT Tbk	96,09%	83,55%	84,06%
21	SMSM	PT SELAMAT SEMPURNA Tbk	58,13%	58,13%	58,13%
22	STTP	PT SIANTAR TOP Tbk	56,76%	56,76%	56,76%
23	TCID	PT MANDOM INDONESIA Tbk	78,84%	73,77%	73,82%
24	TSPC	PT TEMPO SCAN PACIFIC Tbk	78,42%	78,93%	78,42%
25	ULTJ	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	37,09%	37,09%	36,86%
26	WIIM	PT WISMILAK INTI MAKMUR TBK	22,48%	27,62%	5,14%

C. PROSENTASI DEWAN KOMISARIS INDEPENDEN

NO	KODE	NAMA PERUSAHAAN	2015	2016	2017
1	ALDO	PT ALKINDO NARATAMA Tbk	33%	33%	33%
2	AMFG	PT ASAHIMAS FLAT GLASS Tbk	33%	33%	33%
3	AMIN	PT ATMINDO Tbk	50%	50%	50%
4	ASII	PT ASTRA INTERNATIONAL Tbk	33%	33%	33%
5	BOLT	PT GARUDA METALINDO Tbk	50%	50%	50%
6	CPIN	PT CHAROEN POKPHAND INDONESIA TBK	33%	50%	33%
7	DPNS	PT Duta Pertiwi Nusantara Tbk	33%	33%	33%
8	GGRM	PT GUDANG GARAM Tbk	50%	50%	50%
9	IMPC	PT IMPACK PRATAMA INDUSTRI Tbk	50%	33%	33%
10	INCI	PT INTANWIJAYA INTERNASIONAL Tbk	33%	33%	33%
11	INDF	PT INDOFOOD SUKSES MAKMUR Tbk	40%	40%	40%
12	ISSP	PT STEEL PIPE INDUSTRY OF INDONESIA Tbk	40%	40%	40%
13	KAEF	PT KIMIA FARMA (persero) Tbk	33%	33%	33%
14	KINO	PT KINO INDONESIA TBK	33%	33%	33%
15	LMPI	PT LANGGENG MAKMUR INDUSTRI Tbk	50%	50%	50%
16	NIPS	PT NIPRESS Tbk	33%	33%	33%
17	PICO	PT PELANGI INDAH CANINDO TBK	33%	33%	33%
18	PYFA	PT PYRIDAM FARMA Tbk	50%	50%	50%
19	SKBM	PT SEKAR BUMI Tbk	33%	33%	33%
20	SKLT	PT SEKAR LAUT Tbk	33%	33%	33%
21	SMSM	PT SELAMAT SEMPURNA Tbk	33%	33%	33%
NO	KODE	NAMA PERUSAHAAN	2015	2016	2017
22	STTP	PT SIANTAR TOP Tbk	50%	50%	50%
23	TCID	PT MANDOM INDONESIA Tbk	33%	33%	33%
24	TSPC	PT TEMPO SCAN PACIFIC Tbk	40%	40%	40%
25	ULTJ	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	33%	33%	33%
26	WIIM	PT WISMILAK INTI MAKMUR TBK	33%	33%	33%

D. KOMITE AUDIT

NO	KODE	NAMA PERUSAHAAN	2015	2016	2017
1	ALDO	PT ALKINDO NARATAMA Tbk	3	3	3
2	AMFG	PT ASAHIMAS FLAT GLASS Tbk	5	5	5
3	AMIN	PT ATMINDO Tbk	3	3	3
4	ASII	PT ASTRA INTERNATIONAL Tbk	4	4	4
5	BOLT	PT GARUDA METALINDO Tbk	2	2	2
6	CPIN	PT CHAROEN POKPHAND INDONESIA TBK	5	5	5
7	DPNS	PT Duta Pertiwi Nusantara Tbk	3	3	3
8	GGRM	PT GUDANG GARAM Tbk	3	3	3
9	IMPC	PT IMPACK PRATAMA INDUSTRI Tbk	3	3	3
10	INCI	PT INTANWIJAYA INTERNASIONAL Tbk	3	3	3
11	INDF	PT INDOFOOD SUKSES MAKMUR Tbk	3	3	3
12	ISSP	PT STEEL PIPE INDUSTRY OF INDONESIA Tbk	3	4	4
13	KAEF	PT KIMIA FARMA (persero) Tbk	3	3	3
14	KINO	PT KINO INDONESIA TBK	3	3	3
15	LMPI	PT LANGGENG MAKMUR INDUSTRI Tbk	3	3	3
16	NIPS	PT NIPRESS Tbk	3	3	3
17	PICO	PT PELANGI INDAH CANINDO TBK	3	3	3
18	PYFA	PT PYRIDAM FARMA Tbk	3	3	3
19	SKBM	PT SEKAR BUMI Tbk	3	3	3
20	SKLT	PT SEKAR LAUT Tbk	3	3	3
21	SMSM	PT SELAMAT SEMPURNA Tbk	3	4	4
22	STTP	PT SIANTAR TOP Tbk	3	3	3
23	TCID	PT MANDOM INDONESIA Tbk	4	4	4
24	TSPC	PT TEMPO SCAN PACIFIC Tbk	3	3	3
25	ULTJ	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	4	4	4
26	WIIM	PT WISMILAK INTI MAKMUR TBK	3	3	3

E. KUALITAS AUDIT

NO	KODE	NAMA PERUSAHAAN	2015	2016	2017
1	ALDO	PT ALKINDO NARATAMA Tbk	0	0	0
2	AMFG	PT ASAHIMAS FLAT GLASS Tbk	1	1	1
3	AMIN	PT ATMINDO Tbk	0	0	0
4	ASII	PT ASTRA INTERNATIONAL Tbk	1	1	1
5	BOLT	PT GARUDA METALINDO Tbk	0	0	0
6	CPIN	PT CHAROEN POKPHAND INDONESIA TBK	1	1	1
7	DPNS	PT Duta Pertiwi Nusantara Tbk	0	0	0
8	GGRM	PT GUDANG GARAM Tbk	1	1	1
9	IMPC	PT IMPACK PRATAMA INDUSTRI Tbk	0	0	0
10	INCI	PT INTANWIJAYA INTERNASIONAL Tbk	1	1	1
11	INDF	PT INDOFOOD SUKSES MAKMUR Tbk	1	1	1
12	ISSP	PT STEEL PIPE INDUSTRY OF INDONESIA Tbk	0	0	0
13	KAEF	PT KIMIA FARMA (persero) Tbk	0	0	0
14	KINO	PT KINO INDONESIA TBK	0	0	0
15	LMPI	PT LANGGENG MAKMUR INDUSTRI Tbk	0	0	0
16	NIPS	PT NIPRESS Tbk	0	0	0
17	PICO	PT PELANGI INDAH CANINDO TBK	0	0	0
18	PYFA	PT PYRIDAM FARMA Tbk	0	0	0
19	SKBM	PT SEKAR BUMI Tbk	0	0	0
20	SKLT	PT SEKAR LAUT Tbk	0	0	0
21	SMSM	PT SELAMAT SEMPURNA Tbk	1	1	1
22	STTP	PT SIANTAR TOP Tbk	0	0	0
23	TCID	PT MANDOM INDONESIA Tbk	1	1	1
24	TSPC	PT TEMPO SCAN PACIFIC Tbk	0	0	0
25	ULTJ	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	0	0	0
26	WIIM	PT WISMILAK INTI MAKMUR TBK	0	0	0

F. KOMPENSASI MANAJEMEN

NO	KODE	NAMA PERUSAHAAN	2015	2016	2017
1	ALDO	PT ALKINDO NARATAMA Tbk	Rp3.521.000.000	Rp1.808.474.335	Rp1.942.703.467
2	AMFG	PT ASAHIMAS FLAT GLASS Tbk	Rp29.707.000.000	Rp32.464.000.000	Rp36.367.000.000
3	AMIN	PT ATMINDO Tbk	Rp1.184.992.646	Rp2.251.271.880	Rp2.407.314.616
4	ASII	PT ASTRA INTERNATIONAL Tbk	Rp1.013.000.000.000	Rp995.000.000.000	Rp1.193.000.000.000
5	BOLT	PT GARUDA METALINDO Tbk	Rp18.683.000.000	Rp34.254.749.450	Rp26.206.703.000
6	CPIN	PT CHAROEN POKPHAND INDONESIA TBK	Rp58.140.000.000	Rp77.496.000.000	Rp107.800.000.000
7	DPNS	PT Duta Pertiwi Nusantara Tbk	Rp17.192.648.705	Rp13.349.619.719	Rp12.484.092.198
8	GGRM	PT GUDANG GARAM Tbk	Rp61.305.000.000	Rp84.744.000.000	Rp118.041.000.000
9	IMPC	PT IMPACK PRATAMA INDUSTRI Tbk	Rp12.654.915.945	Rp15.682.061.973	Rp18.915.081.252
10	INCI	PT INTANWIJAYA INTERNASIONAL Tbk	Rp1.600.000.000	Rp1.632.000.000	Rp2.650.000.000
11	INDF	PT INDOFOOD SUKSES MAKMUR Tbk	Rp190.000.000.000	Rp892.124.000.000	Rp953.911.000.000
12	ISSP	PT STEEL PIPE INDUSTRY OF INDONESIA Tbk	Rp24.681.000.000	Rp12.166.000.000	Rp15.642.000.000
13	KAEF	PT KIMIA FARMA (persero) Tbk	Rp35.243.079.506	Rp36.243.079.506	Rp54.585.423.405
14	KINO	PT KINO INDONESIA TBK	Rp39.888.041.678	Rp48.787.353.836	Rp50.302.543.656
15	LMPI	PT LANGGENG MAKMUR INDUSTRI Tbk	Rp9.285.000.000	Rp7.918.000.000	Rp8.624.000.000
16	NIPS	PT NIPRESS Tbk	Rp5.408.789.000	Rp6.833.000.000	Rp7.516.000.000
17	PICO	PT PELANGI INDAH CANINDO TBK	Rp1.515.000.000	Rp1.510.000.000	Rp1.520.000.000
18	PYFA	PT PYRIDAM FARMA Tbk	Rp3.688.291.585	Rp3.688.291.585	Rp6.424.340.325
19	SKBM	PT SEKAR BUMI Tbk	Rp4.094.938.307	Rp4.955.899.223	Rp5.538.281.170
20	SKLT	PT SEKAR LAUT Tbk	Rp2.110.000.000	Rp2.391.506.631	Rp2.608.186.020
21	SMSM	PT SELAMAT SEMPURNA Tbk	Rp43.305.000.000	Rp29.019.000.000	Rp55.522.000.000
22	STTP	PT SIANTAR TOP Tbk	Rp3.369.180.900	Rp3.608.919.759	Rp3.767.332.100
23	TCID	PT MANDOM INDONESIA Tbk	Rp14.074.415.620	Rp31.990.011.534	Rp33.496.115.472
24	TSPC	PT TEMPO SCAN PACIFIC Tbk	Rp31.900.000.000	Rp34.100.000.000	Rp32.800.000.000
25	ULTJ	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	Rp3.600.000.000	Rp6.400.000.000	Rp8.800.000.000
26	WIIM	PT WISMILAK INTI MAKMUR TBK	Rp12.953.127.797	Rp13.810.000.000	Rp11.920.000.000

G. NILAI CASH ETR

KODE	NAMA PERUSAHAAN	TAHUN	BEBAN PAJAK	LABA SEBELUM PAJAK	CETR
ALDO	PT ALKINDO NARATAMA Tbk	2015	Rp8.374.000.000	Rp32.453.000.000	0,26
		2016	Rp8.617.820.135	Rp33.847.325.358	0,25
		2017	Rp9.586.395.553	Rp38.621.790.950	0,25
AMFG	PT ASAHIMAS FLAT GLASS Tbk	2015	Rp122.917.000.000	Rp464.263.000.000	0,26
		2016	Rp88.117.000.000	Rp348.561.000.000	0,25
		2017	Rp25.020.000.000	Rp63.589.000.000	0,39
AMIN	PT ATMINDO Tbk	2015	Rp6.571.178.105	Rp25.339.603.773	0,26
		2016	Rp11.033.307.424	Rp43.285.170.463	0,25
		2017	Rp12.201.358.340	Rp51.284.231.355	0,24
ASII	PT ASTRA INTERNATIONAL Tbk	2015	Rp4.017.000.000.000	Rp19.630.000.000.000	0,20
		2016	Rp3.951.000.000.000	Rp22.253.000.000.000	0,18
		2017	Rp6.031.000.000.000	Rp29.196.000.000.000	0,21
BOLT	PT GARUDA METALINDO Tbk	2015	Rp35.250.725.087	Rp132.931.035.859	0,27
		2016	Rp42.077.964.813	Rp159.541.042.737	0,26
		2017	Rp34.699.400.993	Rp131.970.355.069	0,26
CPIN	PT CHAROEN POKPHAND INDONESIA TBK	2015	Rp449.030.000.000	Rp2.281.628.000.000	0,20
		2016	Rp1.731.848.000.000	Rp3.983.661.000.000	0,43
		2017	Rp758.918.000.000	Rp3.255.705.000.000	0,23
DPNS	PT Duta Pertiwi Nusantara Tbk	2015	Rp1.972.849.888	Rp11.832.026.060	0,17
		2016	Rp2.278.665.403	Rp12.288.056.506	0,19
		2017	Rp1.604.832.494	Rp7.568.252.565	0,21
GGRM	PT GUDANG GARAM Tbk	2015	Rp2.182.441.000.000	Rp8.635.275.000.000	0,25
		2016	Rp2.258.454.000.000	Rp8.931.136.000.000	0,25
		2017	Rp2.681.165.000.000	Rp10.436.512.000.000	0,26
IMPC	PT IMPACK PRATAMA INDUSTRI Tbk	2015	Rp17.445.790.361	Rp147.204.866.336	0,12
		2016	Rp38.973.036.457	Rp164.796.167.232	0,24
		2017	Rp20.121.000.000	Rp111.424.000.000	0,18
INCI	PT INTANWIJAYA INTERNASIONAL Tbk	2015	Rp2.259.981.843	Rp19.220.641.866	0,12
		2016	Rp3.305.911.836	Rp13.294.748.095	0,25
		2017	Rp5.523.195.214	Rp22.077.467.345	0,25
INDF	PT INDOFOOD SUKSES MAKMUR Tbk	2015	Rp1.730.371.000.000	Rp4.962.084.000.000	0,35
		2016	Rp2.532.747.000.000	Rp7.385.228.000.000	0,34
		2017	Rp2.513.491.000.000	Rp7.658.554.000.000	0,33
ISSP	PT STEEL PIPE INDUSTRY OF INDONESIA Tbk	2015	Rp35.906.000.000	Rp194.905.000.000	0,18
		2016	Rp36.224.000.000	Rp139.149.000.000	0,26
		2017	Rp11.796.000.000	Rp20.430.000.000	0,58

KAEF	PT KIMIA FARMA (persero) Tbk	2015	Rp85.162.555.115	Rp338.135.061.189	0,25
		2016	Rp111.427.977.007	Rp383.025.924.670	0,29
		2017	Rp118.001.844.961	Rp449.709.762.422	0,26
KINO	PT KINO INDONESIA TBK	2015	Rp73.943.000.000	Rp336.974.000.000	0,22
		2016	Rp38.203.000.000	Rp219.313.000.000	0,17
		2017	Rp31.268.949.262	Rp140.964.951.060	0,22
LMPI	PT LANGGENG MAKMUR INDUSTRI Tbk	2015	Rp2.905.643.494	Rp6.873.689.802	0,42
		2016	Rp4.251.042.468	Rp11.184.077.925	0,38
		2017	Rp521.211.176	Rp2.496.323.226	0,21
NIPS	PT NIPRESS Tbk	2015	Rp11.080.809.000	Rp41.752.147.000	0,27
		2016	Rp22.882.997.000	Rp88.566.134.000	0,26
		2017	Rp15.567.442.000	Rp59.678.267.000	0,26
PICO	PT PELANGI INDAH CANINDO TBK	2015	Rp2.475.910.983	Rp17.451.317.001	0,14
		2016	Rp3.532.269.135	Rp17.285.721.005	0,20
		2017	Rp2.425.158.838	Rp19.249.539.064	0,13
PYFA	PT PYRIDAM FARMA Tbk	2015	Rp1.467.826.630	Rp4.554.931.095	0,32
		2016	Rp1.907.090.128	Rp7.053.407.169	0,27
		2017	Rp2.471.878.605	Rp9.599.280.773	0,26
SKBM	PT SEKAR BUMI Tbk	2015	Rp13.479.285.258	Rp53.629.853.879	0,25
		2016	Rp8.264.494.258	Rp30.809.950.308	0,27
		2017	Rp5.880.557.363	Rp31.761.022.154	0,19
SKLT	PT SEKAR LAUT Tbk	2015	Rp8.620.000.000	Rp27.376.000.000	0,31
		2016	Rp4.520.085.462	Rp25.166.206.536	0,18
		2017	Rp4.399.850.008	Rp27.370.565.356	0,16
SMSM	PT SELAMAT SEMPURNA Tbk	2015	Rp122.410.000.000	Rp583.717.000.000	0,21
		2016	Rp156.016.000.000	Rp658.208.000.000	0,24
		2017	Rp165.250.000.000	Rp720.638.000.000	0,23
STTP	PT SIANTAR TOP Tbk	2015	Rp46.300.197.602	Rp232.005.398.773	0,20
		2016	Rp43.569.590.674	Rp217.746.308.540	0,20
		2017	Rp72.521.739.769	Rp288.545.819.603	0,25
TCID	PT MANDOM INDONESIA Tbk	2015	Rp38.647.669.480	Rp583.121.947.494	0,07
		2016	Rp59.416.261.296	Rp221.475.857.643	0,27
		2017	Rp63.956.663.719	Rp243.083.045.787	0,26
TSPC	PT TEMPO SCAN PACIFIC Tbk	2015	Rp77.892.281.060	Rp707.110.932.867	0,11
		2016	Rp186.750.680.877	Rp744.090.262.873	0,25
		2017	Rp173.464.664.107	Rp718.958.200.369	0,24
ULTJ	PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk	2015	Rp177.575.035.200	Rp700.675.250.229	0,25
		2016	Rp222.657.146.910	Rp932.482.782.652	0,24
		2017	Rp314.550.000.000	Rp1.026.231.000.000	0,31

WIIM	PT WISMILAK INTI MAKMUR TBK	2015	Rp46.881.830.192	Rp177.962.941.779	0,26
		2016	Rp30.372.690.384	Rp136.662.997.252	0,22
		2017	Rp13.901.517.361	Rp54.491.308.212	0,26

LAMPIRAN 3
UJI ASUMSI KLASIK

A. UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,06806185
	Absolute	,098
Most Extreme Differences	Positive	,098
	Negative	-,075
Kolmogorov-Smirnov Z		,863
Asymp. Sig. (2-tailed)		,445

a. Test distribution is Normal.

b. Calculated from data.

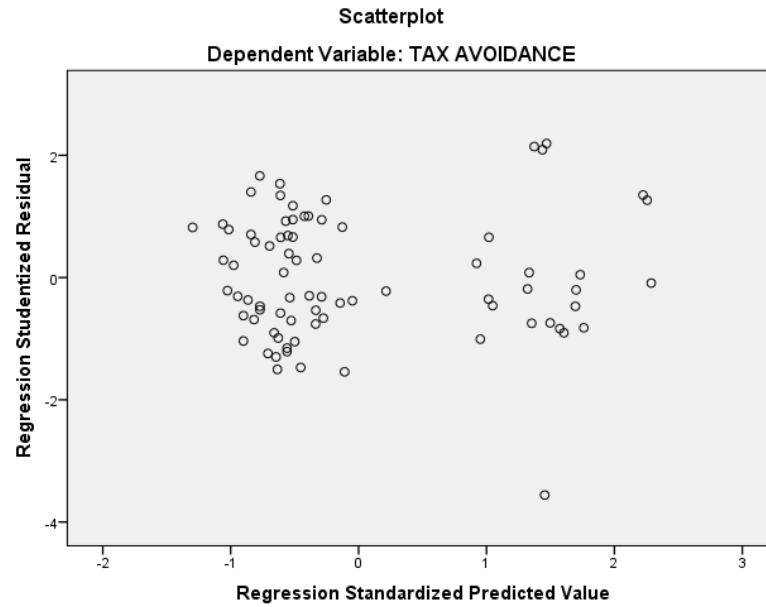
B. UJI MULTIKOLINIERITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,330	,187				
	KEPEMILIKAN MANAJERIAL	,116	,126	,150	,920	,361	2,331
	KEPEMILIKAN INSTITUSIONAL	,007	,052	,020	,133	,895	1,994
	KOMPOSISI DEWAN KOMISARIS INDEPENDEN	,390	,118	,378	3,303	,001	1,147
	KOMITE AUDIT	,047	,017	,410	2,828	,006	1,843
	KUALITAS AUDIT	-,045	,029	-,273	-1,572	,120	2,635
	KOM EKSEKUTIF	,012	,007	,257	1,783	,079	1,817

a. Dependent Variable: TAX AVOIDANCE

C. UJI HETEROSKEDASTISITAS



D. UJI AUTOKORELSI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,435 ^a	,190	,121	,07088	1,864

a. Predictors: (Constant), KOM EKSEKUTIF, KEPEMILIKAN INSTITUSIONAL, KOMPOSISI DEWAN KOMISARIS INDEPENDEN, KOMITE AUDIT, KEPEMILIKAN MANAJERIAL, KUALITAS AUDIT

b. Dependent Variable: PENGHINDARAN PAJAK

LAMPIRAN 4
UJI REGRESI LINIER BERGANDA

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,083	6	,014	2,768	,018 ^b
Residual	,357	71	,005		
Total	,440	77			

a. Dependent Variable: TAX AVOIDANCE

b. Predictors: (Constant), KOM EKSEKUTIF, KEPEMILIKAN INSTITUSIONAL, KOMPOSISI DEWAN KOMISARIS INDEPENDEN, KOMITE AUDIT, KEPEMILIKAN MANAJERIAL, KUALITAS AUDIT

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,330	,187		-1,764	,082
KEPEMILIKAN MANAJERIAL	,116	,126	,150	,920	,361
KEPEMILIKAN INSTITUSIONAL	,007	,052	,020	,133	,895
KOMPOSISI DEWAN KOMISARIS INDEPENDEN	,390	,118	,378	3,303	,001
KOMITE AUDIT	,047	,017	,410	2,828	,006
KUALITAS AUDIT	-,045	,029	-,273	-1,572	,120
KOM EKSEKUTIF	,012	,007	,257	1,783	,079

a. Dependent Variable: TAX AVOIDANCE