

Lampiran 1. Daftar Sampel Penelitian Perusahaan Manufaktur

No	Nama Perusahaan	Kode
1	Akasha Wira International Tbk	ADES
2	Argha Karya Prima Industry Tbk	AKPI
3	Alkindo Naratama Tbk	ALDO
4	Asahimas Flat Glass Tbk	AMFG
5	Astra International Tbk	ASII
6	Astra Auto Part Tbk	AUTO
7	Sepatu Bata Tbk	BATA
8	Beton Jaya Manunggal Tbk	BTON
9	Cahaya Kalbar Tbk	CEKA
10	Charoen Pokphand Indonesia Tbk	CPIN
11	Delta Djakarta Tbk	DLTA
12	Duta Pertiwi Nusantara	DPNS
13	Ekadharma International Tbk	EKAD
14	Gudang Garam Tbk	GGRM
15	Hanjaya Mandala Sampoerna Tbk	HMSP
16	Indofood CBP Sukses Makmur Tbk	ICBP
17	Champion Pasific Indonesia Tbk	IGAR
18	Indal Aluminium Industry Tbk	INAI
19	Intan Wijaya International Tbk	INCI
20	Indofood Sukses Makmur Tbk	INDF
21	Indocement Tungal Prakasa Tbk	INTP
22	Jembo Cable Company Tbk	JECC
23	Japfa Comfeed Indonesia Tbk	JPFA
24	Kimia Farma Tbk	KAEF
25	KMI Wire and Cable Tbk	KBLI
26	Kabelindo Murni Tbk	KBLM

27	Kedaung Setia Industrial Tbk	KDSI
28	Kedaung Indag Can Tbk	KICI
29	Kalbe Farma Tbk	KLBF
30	Lion Metal Works Tbk	LION
31	Lionmesh Prima Tbk	LMSH
32	Merck Tbk	MERK
33	Multi Bintang Indonesia Tbk	MLBI
34	Mayora Indah Tbk	MYOR
35	Nippres Tbk	NIPS
36	Pelangi Indah Canindo Tbk	PICO
37	Pyridam Farma Tbk	PYFA
38	Ricky Putra Globalindo Tbk	RICY
39	Nippon Indosari Corporindo Tbk	ROTI
40	Supreme Cable Manufacturing and Commerce Tbk	SCCO
41	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO
42	Sekar Bumi Tbk	SKBM
43	Sekar Laut Tbk	SKLT
44	Semen Baturaja Persero Tbk	SMBR
45	Semen Indonesia Tbk <i>d.h Semen Gresik Tbk</i>	SMGR
46	Selamat Sempurna Tbk	SMSM
47	Taisho Pharmaceutical Indonesia Tbk	SQBB
48	Indo Acitama Tbk	SRSN
49	Mandom Indonesia Tbk	TCID
50	Surya Toto Indonesia Tbk	TOTO
51	Trisula International Tbk	TRIS
52	Trias Sentosa Tbk	TRST

53	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ
54	Nusantara Inti Corpora Tbk	UNIT
55	Unilever Indonesia Tbk	UNVR

Lampiran 2. Tabulasi manajemen pajak

No	Nama Perusahaan	Kode	Hasil		
			2013	3014	2015
1	Akasha Wira International Tbk	ADES	0,060	0,253	0,257
2	Argha Karya Prima Industry Tbk	AKPI	0,479	0,433	0,459
3	Alkindo Naratama Tbk	ALDO	0,248	0,251	0,258
4	Asahimas Flat Glass Tbk	AMFG	0,249	0,233	0,265
5	Astra International Tbk	ASII	0,190	0,191	0,205
6	Astra Auto Part Tbk	AUTO	0,166	0,137	0,137
7	Sepatu Bata Tbk	BATA	0,304	0,284	0,091
8	Beton Jaya Manunggal Tbk	BTON	0,222	0,203	0,190
9	Cahaya Kalbar Tbk	CEKA	0,248	0,282	0,251
10	Charoen Pokphand Indonesia Tbk	CPIN	0,267	0,171	0,197
11	Delta Djakarta Tbk	DLTA	0,245	0,241	0,232
12	Duta Pertiwi Nusantara	DPNS	0,235	0,155	0,167
13	Ekadharma International Tbk	EKAD	0,241	0,306	0,291
14	Gudang Garam Tbk	GGRM	0,261	0,251	0,253
15	Hanjaya Mandala Sampoerna Tbk	HMSP	0,254	0,258	0,256
16	Indofood CBP Sukses Makmur Tbk	ICBP	0,247	0,253	0,271
17	Champion Pasific Indonesia Tbk	IGAR	0,277	0,276	0,187
18	Indal Aluminium Industry Tbk	INAI	0,056	0,327	0,499
19	Intan Wijaya International Tbk	INCI	0,034	0,029	0,118

20	Indofood Sukses Makmur Tbk	INDF	0,268	0,293	0,349
21	Indocement Tunggul Prakasa Tbk	INTP	0,240	0,223	0,228
22	Jembo Cable Company Tbk	JECC	0,202	0,281	0,710
23	Japfa Comfeed Indonesia Tbk	JPFA	0,285	0,291	0,248
24	Kimia Farma Tbk	KAEF	0,241	0,251	0,252
25	KMI Wire and Cable Tbk	KBLI	0,301	0,257	0,231
26	Kabelindo Murni Tbk	KBLM	0,280	0,251	0,406
27	Kedaung Setia Industrial Tbk	KDSI	0,237	0,233	0,230
28	Kedaung Indag Can Tbk	KICI	0,254	0,257	0,388
29	Kalbe Farma Tbk	KLBF	0,234	0,233	0,244
30	Lion Metal Works Tbk	LION	0,238	0,220	0,213
31	Lionmesh Prima Tbk	LMSH	0,260	0,327	0,354
32	Merck Tbk	MERK	0,252	0,267	0,265
33	Multi Bintang Indonesia Tbk	MLBI	0,257	0,263	0,264
34	Mayora Indah Tbk	MYOR	0,219	0,226	0,238
35	Nippres Tbk	NIPS	0,257	0,256	0,265
36	Pelangi Indah Canindo Tbk	PICO	0,264	0,210	0,142
37	Pyridam Farma Tbk	PYFA	0,271	0,368	0,322
38	Ricky Putra Globalindo Tbk	RICY	0,462	0,332	0,399
39	Nippon Indosari Corporindo Tbk	ROTI	0,250	0,254	0,285
40	Supreme Cable Manufacturing and Commerce Tbk	SCCO	0,277	0,245	0,235
41	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	0,303	0,239	0,219
42	Sekar Bumi Tbk	SKBM	0,256	0,188	0,251
43	Sekar Laut Tbk	SKLT	0,311	0,300	0,267
44	Semen Baturaja Persero Tbk	SMBR	0,220	0,168	0,201
45	Semen Indonesia Tbk <i>d.h Semen Gresik Tbk</i>	SMGR	0,226	0,214	0,227

46	Selamat Sempurna Tbk	SMSM	0,235	0,221	0,210
47	Taisho Pharmaceutical Indonesia Tbk	SQBB	0,250	0,251	0,244
48	Indo Acitama Tbk	SRSN	0,510	0,516	0,308
49	Mandom Indonesia Tbk	TCID	0,266	0,272	0,066
50	Surya Toto Indonesia Tbk	TOTO	0,268	0,231	0,252
51	Trisula International Tbk	TRIS	0,248	0,251	0,316
52	Trias Sentosa Tbk	TRST	0,546	0,847	0,341
53	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	0,256	0,250	0,278
54	Nusantara Inti Corpora Tbk	UNIT	0,872	0,961	0,833
55	Unilever Indonesia Tbk	UNVR	0,252	0,252	0,253

Lampiran 3. Tabulasi Ukuran perusahaan

No	Nama Perusahaan	Kode	Hasil		
			2013	2014	2015
1	Akasha Wira International Tbk	ADES	26,812	26,948	27,205
2	Argha Karya Prima Industry Tbk	AKPI	28,366	28,432	28,690
3	Alkindo Naratama Tbk	ALDO	26,432	26,600	26,626
4	Asahimas Flat Glass Tbk	AMFG	28,895	28,997	29,083
5	Astra International Tbk	ASII	32,997	33,095	33,134
6	Astra Auto Part Tbk	AUTO	30,166	30,297	30,294
7	Sepatu Bata Tbk	BATA	27,246	27,376	27,402
8	Beton Jaya Manunggal Tbk	BTON	25,895	25,883	25,933
9	Cahaya Kalbar Tbk	CEKA	27,698	27,881	28,027
10	Charoen Pokphand Indonesia Tbk	CPIN	30,386	30,669	30,837
11	Delta Djakarta Tbk	DLTA	27,488	27,623	27,669
12	Duta Pertiwi Nusantara	DPNS	26,270	26,318	26,338
13	Ekadharma International Tbk	EKAD	26,563	26,743	26,689

14	Gudang Garam Tbk	GGRM	31,558	31,695	31,782
15	Hanjaya Mandala Sampoerna Tbk	HMSP	30,942	30,977	31,269
16	Indofood CBP Sukses Makmur Tbk	ICBP	30,688	30,846	30,910
17	Champion Pasific Indonesia Tbk	IGAR	26,475	26,581	26,674
18	Indal Aluminium Industry Tbk	INAI	27,364	27,523	27,916
19	Intan Wijaya International Tbk	INCI	25,637	25,720	25,856
20	Indofood Sukses Makmur Tbk	INDF	31,989	32,085	32,151
21	Indocement Tunggul Prakasa Tbk	INTP	30,912	30,994	30,950
22	Jembo Cable Company Tbk	JECC	27,846	27,692	27,937
23	Japfa Comfeed Indonesia Tbk	JPFA	30,334	30,387	30,474
24	Kimia Farma Tbk	KAEF	28,536	28,719	28,805
25	KMI Wire and Cable Tbk	KBLI	27,921	27,922	28,070
26	Kabelindo Murni Tbk	KBLM	27,207	27,197	27,207
27	Kedaung Setia Industrial Tbk	KDSI	27,469	27,591	27,794
28	Kedaung Indag Can Tbk	KICI	25,311	25,295	25,620
29	Kalbe Farma Tbk	KLBF	30,057	30,151	30,248
30	Lion Metal Works Tbk	LION	26,935	27,120	27,184
31	Lionmesh Prima Tbk	LMSH	25,677	25,664	25,619
32	Merck Tbk	MERK	27,270	27,298	27,187
33	Multi Bintang Indonesia Tbk	MLBI	28,209	28,433	28,373
34	Mayora Indah Tbk	MYOR	29,904	29,962	30,060
35	Nippres Tbk	NIPS	27,406	27,819	28,068
36	Pelangi Indah Canindo Tbk	PICO	27,155	27,164	27,130
37	Pyridam Farma Tbk	PYFA	25,889	25,875	25,798
38	Ricky Putra Globalindo Tbk	RICY	27,491	27,789	27,812
39	Nippon Indosari Corporindo Tbk	ROTI	28,231	28,393	28,627
40	Supreme Cable Manufacturing and Commerce Tbk	SCCO	28,197	28,135	28,204
41	Industri Jamu dan Farmasi Sido	SIDO	28,713	28,668	28,659

	Muncul Tbk				
42	Sekar Bumi Tbk	SKBM	26,933	27,200	27,362
43	Sekar Laut Tbk	SKLT	26,434	26,527	26,656
44	Semen Baturaja Persero Tbk	SMBR	28,628	28,705	28,815
45	Semen Indonesia Tbk <i>d.h Semen Gresik Tbk</i>	SMGR	31,058	31,167	31,273
46	Selamat Sempurna Tbk	SMSM	28,162	28,190	28,429
47	Taisho Pharmaceutical Indonesia Tbk	SQBB	26,766	26,853	26,863
48	Indo Acitama Tbk	SRSN	26,765	26,862	27,076
49	Mandom Indonesia Tbk	TCID	28,014	28,248	28,364
50	Surya Toto Indonesia Tbk	TOTO	28,188	28,338	28,523
51	Trisula International Tbk	TRIS	26,830	26,985	27,076
52	Trias Sentosa Tbk	TRST	28,813	28,813	28,842
53	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	28,665	28,702	28,895
54	Nusantara Inti Corpora Tbk	UNIT	26,853	26,812	26,856
55	Unilever Indonesia Tbk	UNVR	30,222	30,290	30,387

Lampiran 4. Tabulasi Profitabilitas

No	Nama Perusahaan	Kode	Hasil		
			2013	2014	2015
1	Akasha Wira International Tbk	ADES	0,134	0,082	0,068
2	Argha Karya Prima Industry Tbk	AKPI	0,032	0,027	0,018
3	Alkindo Naratama Tbk	ALDO	0,111	0,079	0,089
4	Asahimas Flat Glass Tbk	AMFG	0,127	0,153	0,109
5	Astra International Tbk	ASII	0,129	0,116	0,080
6	Astra Auto Part Tbk	AUTO	0,101	0,077	0,077
7	Sepatu Bata Tbk	BATA	0,094	0,128	0,179

8	Beton Jaya Manunggal Tbk	BTON	0,189	0,055	0,043
9	Cahaya Kalbar Tbk	CEKA	0,081	0,044	0,096
10	Charoen Pokphand Indonesia Tbk	CPIN	0,220	0,101	0,092
11	Delta Djakarta Tbk	DLTA	0,413	0,383	0,241
12	Duta Pertiwi Nusantara	DPNS	0,341	0,064	0,043
13	Ekadharma International Tbk	EKAD	0,151	0,143	0,170
14	Gudang Garam Tbk	GGRM	0,117	0,124	0,136
15	Hanjaya Mandala Sampoerna Tbk	HMSP	0,529	0,483	0,367
16	Indofood CBP Sukses Makmur Tbk	ICBP	0,140	0,136	0,151
17	Champion Pasific Indonesia Tbk	IGAR	0,154	0,217	0,165
18	Indal Aluminium Industry Tbk	INAI	0,148	0,037	0,043
19	Intan Wijaya International Tbk	INCI	0,785	0,077	0,113
20	Indofood Sukses Makmur Tbk	INDF	0,060	0,072	0,054
21	Indocement Tunggul Prakasa Tbk	INTP	0,248	0,235	0,204
22	Jembo Cable Company Tbk	JECC	0,035	0,031	0,006
23	Japfa Comfeed Indonesia Tbk	JPFA	0,060	0,034	0,041
24	Kimia Farma Tbk	KAEF	0,115	0,106	0,104
25	KMI Wire and Cable Tbk	KBLI	0,079	0,070	0,097
26	Kabelindo Murni Tbk	KBLM	0,016	0,042	0,033
27	Kedaung Setia Industrial Tbk	KDSI	0,055	0,061	0,013
28	Kedaung Indag Can Tbk	KICI	0,101	0,065	0,020
29	Kalbe Farma Tbk	KLBF	0,227	0,222	0,199
30	Lion Metal Works Tbk	LION	0,171	0,105	0,091
31	Lionmesh Prima Tbk	LMSH	0,137	0,079	0,028
32	Merck Tbk	MERK	0,337	0,286	0,302
33	Multi Bintang Indonesia Tbk	MLBI	0,885	0,483	0,322
34	Mayora Indah Tbk	MYOR	0,140	0,051	0,145
35	Nippres Tbk	NIPS	0,057	0,056	0,027
36	Pelangi Indah Canindo Tbk	PICO	0,034	0,033	0,029

37	Pyridam Farma Tbk	PYFA	0,049	0,024	0,028
38	Ricky Putra Globalindo Tbk	RICY	0,009	0,019	0,019
39	Nippon Indosari Corporindo Tbk	ROTI	0,116	0,118	0,140
40	Supreme Cable Manufacturing and Commerce Tbk	SCCO	0,082	0,110	0,116
41	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	0,197	0,193	0,200
42	Sekar Bumi Tbk	SKBM	0,157	0,169	0,070
43	Sekar Laut Tbk	SKLT	0,055	0,071	0,073
44	Semen Baturaja Persero Tbk	SMBR	0,148	0,135	0,136
45	Semen Indonesia Tbk <i>d.h Semen Gresik Tbk</i>	SMGR	0,225	0,207	0,153
46	Selamat Sempurna Tbk	SMSM	0,270	0,309	0,263
47	Taisho Pharmaceutical Indonesia Tbk	SQBB	0,474	0,479	0,428
48	Indo Acitama Tbk	SRSN	0,078	0,064	0,036
49	Mandom Indonesia Tbk	TCID	0,149	0,129	0,280
50	Surya Toto Indonesia Tbk	TOTO	0,185	0,188	0,156
51	Trisula International Tbk	TRIS	0,143	0,100	0,087
52	Trias Sentosa Tbk	TRST	0,022	0,006	0,015
53	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	0,155	0,060	0,198
54	Nusantara Inti Corpora Tbk	UNIT	0,010	0,013	0,004
55	Unilever Indonesia Tbk	UNVR	0,536	0,538	0,498

Lampiran 5. Tingkat Utang Perusahaan

No	Nama Perusahaan	Kode	Hasil		
			2013	2014	2015
1	Akasha Wira International Tbk	ADES	0,400	0,414	0,497
2	Argha Karya Prima Industry Tbk	AKPI	0,506	0,535	0,616

3	Alkindo Naratama Tbk	ALDO	0,536	0,553	0,533
4	Asahimas Flat Glass Tbk	AMFG	0,220	0,187	0,206
5	Astra International Tbk	ASII	0,504	0,490	0,484
6	Astra Auto Part Tbk	AUTO	0,242	0,295	0,293
7	Sepatu Bata Tbk	BATA	0,417	0,446	0,312
8	Beton Jaya Manunggal Tbk	BTON	0,212	0,158	0,186
9	Cahaya Kalbar Tbk	CEKA	0,506	0,581	0,569
10	Charoen Pokphand Indonesia Tbk	CPIN	0,367	0,475	0,491
11	Delta Djakarta Tbk	DLTA	0,220	0,229	0,182
12	Duta Pertiwi Nusantara	DPNS	0,129	0,122	0,121
13	Ekadharma International Tbk	EKAD	0,308	0,336	0,251
14	Gudang Garam Tbk	GGRM	0,421	0,429	0,402
15	Hanjaya Mandala Sampoerna Tbk	HMSP	0,483	0,524	0,158
16	Indofood CBP Sukses Makmur Tbk	ICBP	0,376	0,396	0,383
17	Champion Pasific Indonesia Tbk	IGAR	0,283	0,247	0,191
18	Indal Aluminium Industry Tbk	INAI	0,835	0,837	0,820
19	Intan Wijaya International Tbk	INCI	0,074	0,073	0,091
20	Indofood Sukses Makmur Tbk	INDF	0,509	0,520	0,530
21	Indocement Tunggul Prakasa Tbk	INTP	0,136	0,142	0,136
22	Jembo Cable Company Tbk	JECC	0,881	0,839	0,729
23	Japfa Comfeed Indonesia Tbk	JPFA	0,648	0,664	0,644
24	Kimia Farma Tbk	KAEF	0,343	0,390	0,425
25	KMI Wire and Cable Tbk	KBLI	0,337	0,297	0,338
26	Kabelindo Murni Tbk	KBLM	0,588	0,552	0,547
27	Kedaung Setia Industrial Tbk	KDSI	0,586	0,618	0,678
28	Kedaung Indag Can Tbk	KICI	0,247	0,187	0,302
29	Kalbe Farma Tbk	KLBF	0,249	0,210	0,201
30	Lion Metal Works Tbk	LION	0,166	0,260	0,289
31	Lionmesh Prima Tbk	LMSH	0,220	0,171	0,160

32	Merck Tbk	MERK	0,265	0,227	0,262
33	Multi Bintang Indonesia Tbk	MLBI	0,446	0,752	0,635
34	Mayora Indah Tbk	MYOR	0,594	0,602	0,542
35	Nippres Tbk	NIPS	0,704	0,523	0,607
36	Pelangi Indah Canindo Tbk	PICO	0,654	0,631	0,592
37	Pyridam Farma Tbk	PYFA	0,464	0,441	0,367
38	Ricky Putra Globalindo Tbk	RICY	0,572	0,661	0,666
39	Nippon Indosari Corporindo Tbk	ROTI	0,568	0,552	0,561
40	Supreme Cable Manufacturing and Commerce Tbk	SCCO	0,598	0,508	0,480
41	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	0,110	0,066	0,071
42	Sekar Bumi Tbk	SKBM	0,596	0,511	0,550
43	Sekar Laut Tbk	SKLT	0,538	0,537	0,597
44	Semen Baturaja Persero Tbk	SMBR	0,090	0,071	0,098
45	Semen Indonesia Tbk <i>d.h Semen Gresik Tbk</i>	SMGR	0,292	0,271	0,281
46	Selamat Sempurna Tbk	SMSM	0,408	0,344	0,351
47	Taisho Pharmaceutical Indonesia Tbk	SQBB	0,176	0,197	0,237
48	Indo Acitama Tbk	SRSN	0,253	0,290	0,408
49	Mandom Indonesia Tbk	TCID	0,193	0,307	0,176
50	Surya Toto Indonesia Tbk	TOTO	0,407	0,393	0,389
51	Trisula International Tbk	TRIS	0,371	0,409	0,427
52	Trias Sentosa Tbk	TRST	0,476	0,460	0,417
53	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	0,283	0,224	0,210
54	Nusantara Inti Corpora Tbk	UNIT	0,475	0,452	0,472
55	Unilever Indonesia Tbk	UNVR	0,681	0,668	0,693

Lampiran 6. Tabulasi Intensitas Aset Tetap

No	Nama Perusahaan	Kode	Hasil		
			2013	2014	2015
1	Akasha Wira International Tbk	ADES	0,446	0,477	0,423
2	Argha Karya Prima Industry Tbk	AKPI	0,453	0,413	0,352
3	Alkindo Naratama Tbk	ALDO	0,649	0,688	0,677
4	Asahimas Flat Glass Tbk	AMFG	0,559	0,578	0,522
5	Astra International Tbk	ASII	0,413	0,412	0,428
6	Astra Auto Part Tbk	AUTO	0,399	0,357	0,335
7	Sepatu Bata Tbk	BATA	0,640	0,633	0,655
8	Beton Jaya Manunggal Tbk	BTON	0,720	0,721	0,746
9	Cahaya Kalbar Tbk	CEKA	0,792	0,820	0,843
10	Charoen Pokphand Indonesia Tbk	CPIN	0,561	0,480	0,487
11	Delta Djakarta Tbk	DLTA	0,863	0,861	0,869
12	Duta Pertiwi Nusantara	DPNS	0,652	0,654	0,674
13	Ekadharma International Tbk	EKAD	0,667	0,721	0,729
14	Gudang Garam Tbk	GGRM	0,682	0,662	0,670
15	Hanjaya Mandala Sampoerna Tbk	HMSP	0,775	0,732	0,784
16	Indofood CBP Sukses Makmur Tbk	ICBP	0,532	0,546	0,526
17	Champion Pasific Indonesia Tbk	IGAR	0,835	0,864	0,806
18	Indal Aluminium Industry Tbk	INAI	0,709	0,718	0,718
19	Intan Wijaya International Tbk	INCI	0,622	0,588	0,633
20	Indofood Sukses Makmur Tbk	INDF	0,416	0,477	0,466
21	Indocement Tunggal Prakasa Tbk	INTP	0,633	0,557	0,475
22	Jembo Cable Company Tbk	JECC	0,830	0,822	0,683
23	Japfa Comfeed Indonesia Tbk	JPFA	0,604	0,554	0,560
24	Kimia Farma Tbk	KAEF	0,732	0,687	0,649
25	KMI Wire and Cable Tbk	KBLI	0,686	0,637	0,620
26	Kabelindo Murni Tbk	KBLM	0,539	0,551	0,554

27	Kedaung Setia Industrial Tbk	KDSI	0,577	0,584	0,621
28	Kedaung Indag Can Tbk	KICI	0,680	0,672	0,549
29	Kalbe Farma Tbk	KLBF	0,663	0,654	0,639
30	Lion Metal Works Tbk	LION	0,860	0,814	0,795
31	Lionmesh Prima Tbk	LMSH	0,815	0,770	0,666
32	Merck Tbk	MERK	0,844	0,831	0,754
33	Multi Bintang Indonesia Tbk	MLBI	0,396	0,366	0,338
34	Mayora Indah Tbk	MYOR	0,662	0,632	0,657
35	Nippres Tbk	NIPS	0,670	0,556	0,453
36	Pelangi Indah Canindo Tbk	PICO	0,738	0,731	0,741
37	Pyridam Farma Tbk	PYFA	0,428	0,452	0,455
38	Ricky Putra Globalindo Tbk	RICY	0,722	0,722	0,711
39	Nippon Indosari Corporindo Tbk	ROTI	0,200	0,196	0,304
40	Supreme Cable Manufacturing and Commerce Tbk	SCCO	0,826	0,781	0,779
41	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	0,802	0,659	0,611
42	Sekar Bumi Tbk	SKBM	0,680	0,584	0,447
43	Sekar Laut Tbk	SKLT	0,514	0,505	0,503
44	Semen Baturaja Persero Tbk	SMBR	0,777	0,798	0,593
45	Semen Indonesia Tbk <i>d.h Semen Gresik Tbk</i>	SMGR	0,324	0,339	0,276
46	Selamat Sempurna Tbk	SMSM	0,645	0,648	0,616
47	Taisho Pharmaceutical Indonesia Tbk	SQBB	0,781	0,797	0,788
48	Indo Acitama Tbk	SRSN	0,701	0,725	0,768
49	Mandom Indonesia Tbk	TCID	0,496	0,472	0,534
50	Surya Toto Indonesia Tbk	TOTO	0,624	0,550	0,553
51	Trisula International Tbk	TRIS	0,768	0,740	0,746
52	Trias Sentosa Tbk	TRST	0,366	0,363	0,339

53	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	0,557	0,563	0,594
54	Nusantara Inti Corpora Tbk	UNIT	0,188	0,199	0,276
55	Unilever Indonesia Tbk	UNVR	0,439	0,444	0,421

Lampiran 7. Tabulasi Intensitas Persediaan

No	Nama Perusahaan	Kode	Hasil		
			2013	2014	2015
1	Akasha Wira International Tbk	ADES	0,192	0,183	0,152
2	Argha Karya Prima Industry Tbk	AKPI	0,140	0,130	0,120
3	Alkindo Naratama Tbk	ALDO	0,199	0,213	0,217
4	Asahimas Flat Glass Tbk	AMFG	0,195	0,190	0,202
5	Astra International Tbk	ASII	0,067	0,072	0,075
6	Astra Auto Part Tbk	AUTO	0,127	0,120	0,122
7	Sepatu Bata Tbk	BATA	0,413	0,406	0,355
8	Beton Jaya Manunggal Tbk	BTON	0,091	0,052	0,072
9	Cahaya Kalbar Tbk	CEKA	0,342	0,371	0,286
10	Charoen Pokphand Indonesia Tbk	CPIN	0,257	0,021	0,221
11	Delta Djakarta Tbk	DLTA	0,198	0,195	0,174
12	Duta Pertiwi Nusantara	DPNS	0,169	0,164	0,133
13	Ekadharma International Tbk	EKAD	0,318	0,394	0,294
14	Gudang Garam Tbk	GGRM	0,596	0,597	0,587
15	Hanjaya Mandala Sampoerna Tbk	HMSP	0,632	0,614	0,502
16	Indofood CBP Sukses Makmur Tbk	ICBP	0,135	0,113	0,096
17	Champion Pasific Indonesia Tbk	IGAR	0,321	0,342	0,293
18	Indal Aluminium Industry Tbk	INAI	0,363	0,367	0,210
19	Intan Wijaya International Tbk	INCI	0,042	0,151	0,092
20	Indofood Sukses Makmur Tbk	INDF	0,104	0,098	0,083

21	Indocement Tunggal Prakasa Tbk	INTP	0,055	0,058	0,055
22	Jembo Cable Company Tbk	JECC	0,374	0,355	0,251
23	Japfa Comfeed Indonesia Tbk	JPFA	0,317	0,326	0,341
24	Kimia Farma Tbk	KAEF	0,259	0,232	0,229
25	KMI Wire and Cable Tbk	KBLI	0,223	0,199	0,190
26	Kabelindo Murni Tbk	KBLM	0,156	0,141	0,210
27	Kedaung Setia Industrial Tbk	KDSI	0,182	0,194	0,236
28	Kedaung Indag Can Tbk	KICI	0,505	0,494	0,429
29	Kalbe Farma Tbk	KLBF	0,270	0,249	0,219
30	Lion Metal Works Tbk	LION	0,264	0,254	0,230
31	Lionmesh Prima Tbk	LMSH	0,267	0,222	0,168
32	Merck Tbk	MERK	0,358	0,256	0,251
33	Multi Bintang Indonesia Tbk	MLBI	0,091	0,102	0,063
34	Mayora Indah Tbk	MYOR	0,150	0,191	0,155
35	Nippres Tbk	NIPS	0,242	0,186	0,159
36	Pelangi Indah Canindo Tbk	PICO	0,418	0,390	0,403
37	Pyridam Farma Tbk	PYFA	0,205	0,187	0,226
38	Ricky Putra Globalindo Tbk	RICY	0,302	0,378	0,372
39	Nippon Indosari Corporindo Tbk	ROTI	0,020	0,019	0,016
40	Supreme Cable Manufacturing and Commerce Tbk	SCCO	0,170	0,166	0,166
41	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	0,097	0,082	0,095
42	Sekar Bumi Tbk	SKBM	0,179	0,172	0,142
43	Sekar Laut Tbk	SKLT	0,234	0,221	0,213
44	Semen Baturaja Persero Tbk	SMBR	0,049	0,064	0,057
45	Semen Indonesia Tbk <i>d.h Semen Gresik Tbk</i>	SMGR	0,086	0,082	0,063
46	Selamat Sempurna Tbk	SMSM	0,234	0,247	0,253
47	Taisho Pharmaceutical Indonesia	SQBB	0,098	0,094	0,123

	Tbk				
48	Indo Acitama Tbk	SRSN	0,458	0,394	0,389
49	Mandom Indonesia Tbk	TCID	0,225	0,226	0,184
50	Surya Toto Indonesia Tbk	TOTO	0,206	0,223	0,247
51	Trisula International Tbk	TRIS	0,291	0,320	0,339
52	Trias Sentosa Tbk	TRST	0,171	0,156	0,173
53	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	0,190	0,245	0,209
54	Nusantara Inti Corpora Tbk	UNIT	0,096	0,105	0,111
55	Unilever Indonesia Tbk	UNVR	0,156	0,163	0,146

Lampiran 8. Tabulasi Fasilitas Perpajakan

No	Nama Perusahaan	Kode	Hasil		
			2013	2014	2015
1	Akasha Wira International Tbk	ADES	0	0	0
2	Argha Karya Prima Industry Tbk	AKPI	0	0	0
3	Alkindo Naratama Tbk	ALDO	0	0	0
4	Asahimas Flat Glass Tbk	AMFG	0	0	0
5	Astra International Tbk	ASII	0	0	0
6	Astra Auto Part Tbk	AUTO	0	0	0
7	Sepatu Bata Tbk	BATA	0	0	0
8	Beton Jaya Manunggal Tbk	BTON	0	0	0
9	Cahaya Kalbar Tbk	CEKA	0	0	0
10	Charoen Pokphand Indonesia Tbk	CPIN	1	1	1
11	Delta Djakarta Tbk	DLTA	0	0	0
12	Duta Pertiwi Nusantara	DPNS	0	0	0
13	Ekadharma International Tbk	EKAD	0	0	0
14	Gudang Garam Tbk	GGRM	0	0	0
15	Hanjaya Mandala Sampoerna Tbk	HMSP	0	0	0

16	Indofood CBP Sukses Makmur Tbk	ICBP	0	0	0
17	Champion Pasific Indonesia Tbk	IGAR	0	0	0
18	Indal Aluminium Industry Tbk	INAI	0	0	0
19	Intan Wijaya International Tbk	INCI	0	0	0
20	Indofood Sukses Makmur Tbk	INDF	1	1	1
21	Indocement Tunggul Prakasa Tbk	INTP	0	0	0
22	Jembo Cable Company Tbk	JECC	0	0	0
23	Japfa Comfeed Indonesia Tbk	JPFA	1	1	1
24	Kimia Farma Tbk	KAEF	0	0	0
25	KMI Wire and Cable Tbk	KBLI	0	1	1
26	Kabelindo Murni Tbk	KBLM	0	0	0
27	Kedaung Setia Industrial Tbk	KDSI	0	0	0
28	Kedaung Indag Can Tbk	KICI	0	0	0
29	Kalbe Farma Tbk	KLBF	1	1	1
30	Lion Metal Works Tbk	LION	1	1	1
31	Lionmesh Prima Tbk	LMSH	0	0	0
32	Merck Tbk	MERK	0	0	0
33	Multi Bintang Indonesia Tbk	MLBI	0	0	0
34	Mayora Indah Tbk	MYOR	1	1	1
35	Nippres Tbk	NIPS	0	0	0
36	Pelangi Indah Canindo Tbk	PICO	0	0	0
37	Pyridam Farma Tbk	PYFA	0	0	0
38	Ricky Putra Globalindo Tbk	RICY	0	0	0
39	Nippon Indosari Corporindo Tbk	ROTI	0	0	0
40	Supreme Cable Manufacturing and Commerce Tbk	SCCO	0	0	0
41	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	0	0	0
42	Sekar Bumi Tbk	SKBM	0	0	0

43	Sekar Laut Tbk	SKLT	0	0	0
44	Semen Baturaja Persero Tbk	SMBR	0	0	0
45	Semen Indonesia Tbk <i>d.h Semen Gresik Tbk</i>	SMGR	1	1	1
46	Selamat Sempurna Tbk	SMSM	0	1	1
47	Taisho Pharmaceutical Indonesia Tbk	SQBB	0	0	0
48	Indo Acitama Tbk	SRSN	0	0	0
49	Mandom Indonesia Tbk	TCID	0	0	0
50	Surya Toto Indonesia Tbk	TOTO	0	0	0
51	Trisula International Tbk	TRIS	0	0	0
52	Trias Sentosa Tbk	TRST	1	1	1
53	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	0	0	0
54	Nusantara Inti Corpora Tbk	UNIT	0	0	0
55	Unilever Indonesia Tbk	UNVR	0	0	0

Lampiran 9. Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen pajak	160	,029	,546	,25612	,079366
Ukuran Perusahaan	160	25,295	33,134	28,28484	1,793803
Profitabilitas	160	,009	,885	,15099	,141775
Rasio Hutang	160	,066	,881	,40184	,194563
Intensitas Aset Tetap	160	,196	,869	,61382	,152196
Intensitas Persediaan	160	,016	,632	,22196	,128878
Fasilitas Perpajakan	160	,000	1,000	,16875	,375707
Valid N (listwise)	160				

Lampiran 10. Hasil Uji Normalitas One-Sampel Kolmogorov-Smirnov Tes

		Unstandardized Residual
N		160
Normal Parameters ^{a,b}	Mean	-,0143830
	Std. Deviation	,08080204
Most Extreme Differences	Absolute	,077
	Positive	,060
	Negative	-,077
Kolmogorov-Smirnov Z		,977
Asymp. Sig. (2-tailed)		,295

a. Test distribution is Normal.

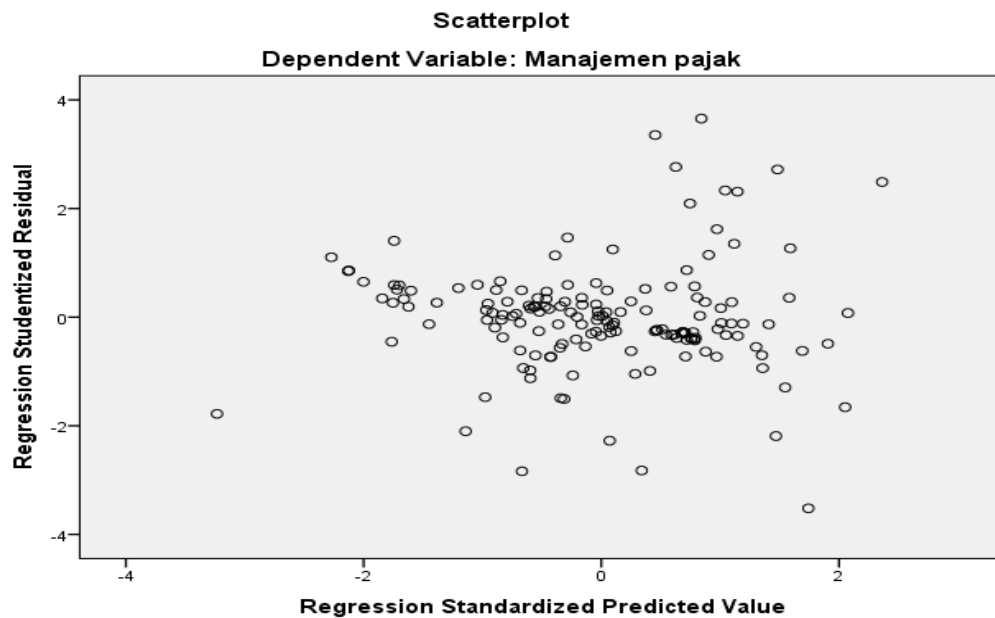
b. Calculated from data.

Lampiran 11. Hasil Uji Multikolinieritas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	,347	,121		2,869	,005		
Ukuran Perusahaan	-,004	,004	-,089	-1,006	,316	,707	1,415
Profitabilitas	-,098	,044	-,175	-2,240	,027	,898	1,114
Rasio Hutang	,097	,033	,239	2,915	,004	,820	1,220
¹ Intensitas Aset Tetap	-,041	,050	-,079	-,829	,409	,603	1,659
Intensitas Persediaan	,095	,055	,154	1,709	,090	,680	1,471
Fasilitas Perpajakan	,004	,017	,019	,229	,819	,832	1,201

a. Dependent Variable: Manajemen pajak

Lampiran 12. Hasil Uji Heteroskedastisitas



Lampiran 12. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,397 ^a	,157	,124	,074264	1,260

a. Predictors: (Constant), Fasilitas Perpajakan, Rasio Hutang, Intensitas Persediaan, Profitabilitas, Ukuran Perusahaan, Intensitas Aset Tetap

b. Dependent Variable: Manajemen pajak

Lampiran 13. Hasil Regresi Linier Berganda

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,397 ^a	,157	,124	,074264	1,260

a. Predictors: (Constant), Fasilitas Perpajakan, Rasio Hutang, Intensitas Persediaan, Profitabilitas, Ukuran Perusahaan, Intensitas Aset Tetap

b. Dependent Variable: Manajemen pajak

Lampiran 14. Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,397 ^a	,157	,124	,074264	1,260

a. Predictors: (Constant), Fasilitas Perpajakan, Rasio Hutang, Intensitas Persediaan, Profitabilitas, Ukuran Perusahaan, Intensitas Aset Tetap

b. Dependent Variable: Manajemen pajak

Lampiran 15. Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,158	6	,026	4,767	,000 ^b
	Residual	,844	153	,006		
	Total	1,002	159			

a. Dependent Variable: Manajemen pajak

b. Predictors: (Constant), Fasilitas Perpajakan, Rasio Hutang, Intensitas Persediaan, Profitabilitas, Ukuran Perusahaan, Intensitas Aset Tetap

Lampiran 16. Hasil Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,347	,121		2,869	,005
	Ukuran Perusahaan	-,004	,004	-,089	-1,006	,316
	Profitabilitas	-,098	,044	-,175	-2,240	,027
	Rasio Hutang	,097	,033	,239	2,915	,004
	Intensitas Aset Tetap	-,041	,050	-,079	-,829	,409
	Intensitas Persediaan	,095	,055	,154	1,709	,090
	Fasilitas Perpajakan	,004	,017	,019	,229	,819

a. Dependent Variable: Manajemen pajak