

## LAMPIRAN 1: SAMPEL PENELITIAN

TAHUN 2016

NO	KODE	NAMA PERUSAHAAN
1	APLN	Agung Podomoro Land Tbk.
2	ASRI	Alam Sutera Realty Tbk.
3	BAPA	Bekasi Asri Pemula Tbk.
4	BCIP	Bumi Citra Permai Tbk.
5	BEST	Bekasi Fajar Industrial Estate
6	BIPP	Bhuwanatala Indah Permai Tbk.
7	BKSL	Sentul City Tbk.
8	BSDE	Bumi Serpong Damai Tbk.
9	CTRA	Ciputra Development Tbk.
10	DART	Duta Anggada Realty Tbk.
11	DILD	Intiland Development Tbk.
12	DMAS	Puradelta Lestari Tbk.
13	DUTI	Duta Pertiwi Tbk
14	FMII	Fortune Mate Indonesia Tbk
15	GAMA	Gading Development Tbk.
16	GMTD	Gowa Makassar Tourism Developm
17	GPRA	Perdana Gapuraprima Tbk.
18	GWSA	Greenwood Sejahtera Tbk.
19	JRPT	Jaya Real Property Tbk.
20	KIJA	Kawasan Industri Jababeka Tbk.
21	LCGP	Eureka Prima Jakarta Tbk.
22	LPCK	Lippo Cikarang Tbk
23	LPKR	Lippo Karawaci Tbk.
24	MDLN	Modernland Realty Tbk.
25	MKPI	Metropolitan Kentjana Tbk.
26	MMLP	Mega Manunggal Property Tbk.
27	MTLA	Metropolitan Land Tbk.
28	OMRE	Indonesia Prima Property Tbk
29	PLIN	Plaza Indonesia Realty Tbk.
30	PPRO	PP Properti Tbk.
31	PWON	Pakuwon Jati Tbk.
32	RDTX	Roda Vivatex Tbk
33	RODA	Pikko Land Development Tbk.
34	SMDM	Suryamas Dutamakmur Tbk.
35	SMRA	Summarecon Agung Tbk.

**TAHUN 2017**

NO	KODE	NAMA PERUSAHAAN
1	APLN	Agung Podomoro Land Tbk.
2	ASRI	Alam Sutera Realty Tbk.
3	BAPA	Bekasi Asri Pemula Tbk.
4	BCIP	Bumi Citra Permai Tbk.
5	BEST	Bekasi Fajar Industrial Estate
6	BKSL	Sentul City Tbk.
7	BSDE	Bumi Serpong Damai Tbk.
8	CTRA	Ciputra Development Tbk.
9	DART	Duta Anggada Realty Tbk.
10	DILD	Intiland Development Tbk.
11	DMAS	Puradelta Lestari Tbk.
12	DUTI	Duta Pertiwi Tbk
13	FMII	Fortune Mate Indonesia Tbk
14	GAMA	Gading Development Tbk.
15	GMTD	Gowa Makassar Tourism Developm
16	GPRA	Perdana Gapuraprima Tbk.
17	GWSA	Greenwood Sejahtera Tbk.
18	JRPT	Jaya Real Property Tbk.
19	KIJA	Kawasan Industri Jababeka Tbk.
20	LPCK	Lippo Cikarang Tbk
21	LPKR	Lippo Karawaci Tbk.
22	MDLN	Modernland Realty Tbk.
23	MKPI	Metropolitan Kentjana Tbk.
24	MMLP	Mega Manunggal Property Tbk.
25	MTLA	Metropolitan Land Tbk.
26	NIRO	City Retail Developments Tbk.
27	PLIN	Plaza Indonesia Realty Tbk.
28	PPRO	PP Properti Tbk.
29	PWON	Pakuwon Jati Tbk.
30	RDTX	Ristia Bintang Mahkotasejati T
31	RIMO	Rimo International Lestari Tbk
32	RODA	Pikko Land Development Tbk.
33	SMDM	Suryamas Dutamakmur Tbk.
34	SMRA	Summarecon Agung Tbk.

**TAHUN 2018**

NO	KODE	NAMA PERUSAHAAN
1	APLN	Agung Podomoro Land Tbk.
2	ASRI	Alam Sutera Realty Tbk.
3	BCIP	Bumi Citra Permai Tbk.
4	BEST	Bekasi Fajar Industrial Estate
5	BKSL	Sentul City Tbk.
6	BSDE	Bumi Serpong Damai Tbk.
7	CITY	Natura City Developments Tbk.
8	CTRA	Ciputra Development Tbk.
9	DART	Duta Anggada Realty Tbk.
10	DILD	Intiland Development Tbk.
11	DMAS	Puradelta Lestari Tbk.
12	DUTI	Duta Pertiwi Tbk
13	ELTY	Bakrieland Development Tbk.
14	FMII	Megapolitan Developments Tbk.
15	GAMA	Gading Development Tbk.
16	GMTD	Gowa Makassar Tourism Developm
17	GPRA	Perdana Gapuraprima Tbk.
18	GWSA	Greenwood Sejahtera Tbk.
19	JRPT	Jaya Real Property Tbk.
20	KIJA	Kawasan Industri Jababeka Tbk.
21	LPCK	Lippo Cikarang Tbk
22	LPKR	Lippo Karawaci Tbk.
23	MDLN	Modernland Realty Tbk.
24	MKPI	Metropolitan Kentjana Tbk.
25	MMLP	Mega Manunggal Property Tbk.
26	MTLA	Metropolitan Land Tbk.
27	MYRX	Hanson International Tbk
28	OMRE	Indonesia Prima Property Tbk
29	PLIN	Plaza Indonesia Realty Tbk.
30	POLL	Pollux Properti Indonesia Tbk.
31	PPRO	PP Properti Tbk.
32	PWON	Pakuwon Jati Tbk.
33	RBMS	Ristia Bintang Mahkotasejati T
34	RDTX	Roda Vivatex Tbk
35	RIMO	Rimo International Lestari Tbk
36	RISE	Jaya Sukses Makmur Sentosa Tbk
37	SMDM	Suryamas Dutamakmur Tbk.
38	SMRA	Summarecon Agung Tbk.

## LAMPIRAN 2: TABULASI DATA

### TAHUN 2016

NO	KODE	beban pajak penghasilan it	pendapatan sebelum pajak it	ETR
1	APLN	21,196,803,000	960,933,911,000	0.02
2	ASRI	81,110,130,000	591,353,409,000	0.14
3	BAPA	143,003,271	1,961,065,401	0.07
4	BCIP	1,789,009,910	51,216,938,402	0.03
5	BEST	4,222,258,750	340,510,137,353	0.01
6	BIPP	646,179,368	27,870,600,130	0.02
7	BKSL	36,327,633	562,390,582,418	0.00
8	BSDE	27,905,221,175	2,084,615,254,082	0.01
9	CTRA	155,021,000,000	,325,717,000,000	0.12
10	DART	5,350,328,000	186,525,740,000	0.03
11	DILD	157,189,266	419,201,384,730	0.00
12	DMAS	17,813,681,000	775,362,017,781	0.02
13	DUTI	3,724,457,750	844,375,081,766	0.00
14	FMII	20,043,524,906	296,952,677,638	0.07
15	GAMA	68,891,670	1,129,945,297	0.06
16	GMTD	591,738,150	87,506,296,666	0.01
17	GPRA	335,432,750	47,331,202,523	0.01
18	GWSA	4,962,712,750	215,111,556,267	0.02
19	JRPT	9,630,694	1,027,479,880	0.01
20	KIJA	85,957,405,711	512,499,728,216	0.17
21	LCGP	4,806,654,773	7,946,582,993	0.60
22	LPCK	10,076,000,000	549,872,000,000	0.02
23	LPKR	330,373,000,000	1,557,747,000,000	0.21
24	MDLN	49,219,580,260	550,569,253,448	0.09
25	MKPI	426,121,532	1,199,799,869,120	0.00
26	MMLP	6,500,000	122,044,410,000	0.00
27	MTLA	1,685,744,000	141,466,637,000	0.01
28	OMRE	2,090,641,883	316,304,513,560	0.01
29	PLIN	328,088,443	397,530,958	0.83
30	PPRO	95,238,361,920	461,340,375,315	0.21
31	PWON	48,491,301,000	1,731,763,680,000	0.03
32	RDTX	29,851,985	257,364,075,673	0.00
33	RODA	3,276,669,726	64,428,855,617	0.05
34	SMDM	1,875,967,214	20,293,655,258	0.09
35	SMRA	272,454,139,000	877,504,997,000	0.31

NO	KODE	KOMISARIS INDEPENDEN	TOTAL KOMISARIS	DKI
1	APLN	1	2	0.50
2	ASRI	2	5	0.40
3	BAPA	1	3	0.33
4	BCIP	1	3	0.33
5	BEST	2	5	0.40
6	BIPP	1	3	0.33
7	BKSL	2	5	0.40
8	BSDE	2	5	0.40
9	CTRA	1	3	0.33
10	DART	1	3	0.33
11	DILD	2	5	0.40
12	DMAS	2	6	0.33
13	DUTI	3	6	0.50
14	FMII	1	3	0.33
15	GAMA	1	2	0.50
16	GMTD	3	9	0.33
17	GPRA	1	3	0.33
18	GWSA	1	3	0.33
19	JRPT	2	5	0.40
20	KIJA	1	5	0.20
21	LCGP	3	6	0.50
22	LPCK	3	7	0.43
23	LPKR	4	6	0.67
24	MDLN	2	5	0.40
25	MKPI	6	19	0.32
26	MMLP	2	4	0.50
27	MTLA	2	5	0.40
28	OMRE	3	6	0.50
29	PLIN	1	4	0.25
30	PPRO	2	4	0.50
31	PWON	1	3	0.33
32	RDTX	1	3	0.33
33	RODA	1	3	0.33
34	SMDM	1	3	0.33
35	SMRA	2	4	0.50

NO	KODE	T. KEWAJIBAN	T. EQUITY	DER
1	APLN	15,741,190,673,000	9,970,762,709,000	1.58
2	ASRI	12,998,285,601,000	7,187,845,081,000	1.81
3	BAPA	72,040,603,450	107,220,274,666	0.67
4	BCIP	358,073,873,548	305,364,560,705	1.17
5	BEST	1,814,537,354,523	3,390,835,762,307	0.54
6	BIPP	444,202,117,934	1,203,819,560,786	0.37
7	BKSL	4,199,257,402,891	7,160,248,908,120	0.59
8	BSDE	13,939,298,974,339	24,462,607,305,888	0.57
9	CTRA	14,774,323,000,000	14,297,927,000,000	1.03
10	DART	2,442,909,056,000	3,623,348,540,000	0.67
11	DILD	6,782,581,912,231	4,770,828,683,560	1.42
12	DMAS	415,467,051,316	7,388,384,883,957	0.06
13	DUTI	1,899,304,756,790	7,792,913,029,035	0.24
14	FMII	98,838,157,454	672,709,453,979	0.15
15	GAMA	247,197,419,367	1,097,670,948,750	0.23
16	GMTD	590,413,630,191	638,758,820,149	0.92
17	GPRA	559,139,315,183	1,010,179,715,695	0.55
18	GWSA	478,485,384,788	6,484,787,677,416	0.07
19	JRPT	3,578,037,749,000	4,906,398,903,000	0.73
20	KIJA	5,095,107,624,314	5,638,490,580,801	0.90
21	LCGP	93,391,738,503	1,622,399,745,885	0.06
22	LPCK	1,410,461,654,803	4,242,691,000,000	0.33
23	LPKR	23,528,544,000,000	22,075,139,000,000	1.07
24	MDLN	7,944,774,284,719	6,595,334,000,460	1.20
25	MKPI	2,897,296,559,011	3,714,904,308,188	0.78
26	MMLP	681,509,496,000	2,336,485,759,000	0.29
27	MTLA	1,430,126,743,000	1,745,835,263,000	0.82
28	OMRE	146,961,455,436	3,648,750,476,801	0.04
29	PLIN	2,301,324,680,000	2,285,244,690,000	1.01
30	PPRO	5,858,373,083,290	2,991,460,782,967	1.96
31	PWON	9,654,447,854,000	11,019,693,800,000	0.88
32	RDTX	273,290,660,870	1,828,463,127,984	0.15
33	RODA	662,456,964,876	2,766,286,712,873	0.24
34	SMDM	623,122,518,910	2,475,866,647,011	0.25
35	SMRA	12,644,764,172,000	8,165,555,485,000	1.55

NO	KODE	UKURAN PERUSAHAAN
1	APLN	30.88
2	ASRI	30.64
3	BAPA	25.91
4	BCIP	27.20
5	BEST	29.28
6	BIPP	28.13
7	BKSL	30.06
8	BSDE	31.28
9	CTRA	31.00
10	DART	29.43
11	DILD	30.10
12	DMAS	29.69
13	DUTI	29.90
14	FMII	27.37
15	GAMA	27.93
16	GMTD	27.84
17	GPRA	28.08
18	GWSA	29.57
19	JRPT	29.77
20	KIJA	30.00
21	LCGP	28.17
22	LPCK	29.36
23	LPKR	31.45
24	MDLN	30.31
25	MKPI	29.52
26	MMLP	29.01
27	MTLA	29.00
28	OMRE	29.08
29	PLIN	29.15
30	PPRO	29.81
31	PWON	30.66
32	RDTX	28.06
33	RODA	28.86
34	SMDM	28.76
35	SMRA	30.67

NO	KODE	LABA SETELAH PAJAK	TOTAL ASET	ROA
1	APLN	939,737,108,000	25,711,953,382,000	0.0374
2	ASRI	510,243,279,000	20,186,130,682,000	0.0293
3	BAPA	1,818,062,130	179,260,878,116	0.0109
4	BCIP	49,427,928,492	650,585,909,842	0.0721
5	BEST	336,287,878,603	5,205,373,116,830	0.0654
6	BIPP	27,224,420,762	1,648,021,678,720	0.0169
7	BKSL	562,426,910,051	11,359,506,311,011	0.0495
8	BSDE	2,037,537,680,130	38,292,205,983,731	0.0539
9	CTRA	1,170,706,000,000	29,072,250,000,000	0.0516
10	DART	191,876,068,000	6,066,257,596,000	0.0385
11	DILD	297,350,554,988	11,840,059,936,442	0.0253
12	DMAS	757,548,336,781	7,803,851,935,273	0.0994
13	DUTI	840,650,624,016	9,692,217,785,825	0.0871
14	FMII	276,909,152,732	771,547,611,433	0.3849
15	GAMA	1,198,836,967	1,344,868,368,117	0.0008
16	GMTD	86,914,558,516	1,229,172,450,340	0.0712
17	GPRA	46,995,769,773	1,569,319,030,878	0.0302
18	GWSA	210,148,843,517	6,963,273,062,204	0.0309
19	JRPT	1,017,849,186,000	8,484,436,652,000	0.1211
20	KIJA	426,542,322,505	10,733,598,205,115	0.0477
21	LCGP	3,139,928,220	1,712,398,813,132	0.0008
22	LPCK	539,796,000,000	5,653,153,184,505	0.0973
23	LPKR	1,227,374,000,000	45,603,683,000,000	0.0269
24	MDLN	501,349,673,188	14,540,108,285,179	0.0379
25	MKPI	1,199,373,747,588	6,612,200,867,199	0.1815
26	MMLP	399,206,997,000	3,965,769,441,000	0.1007
27	MTLA	316,514,414,000	3,932,529,273,000	0.0819
28	OMRE	318,395,155,443	4,264,983,383,118	0.0747
29	PLIN	725,619,401,000	4,586,569,370,000	0.0867
30	PPRO	366,102,013,395	8,826,283,788,338	0.0417
31	PWON	1,780,254,981,000	20,674,141,654,000	0.0838
32	RDTX	260,009,476,018	1,533,753,788,854	0.1678
33	RODA	61,152,185,891	3,428,743,677,749	0.0188
34	SMDM	20,429,870,704	3,098,989,165,921	0.0065
35	SMRA	605,050,858,000	20,810,319,657,000	0.0296



NO	KODE	SALES 2016	SALES 2015	PERTUMBUHAN PERUSAHAAN
1	APLN	6,006,952,123,000	5,971,581,977,000	0.01
2	ASRI	2,715,688,780,000	2,783,700,318,000	-0.02
3	BAPA	34,022,502,954	24,144,133,759	0.41
4	BCIP	,824,738,771	170,737,112,014	0.33
5	BEST	824,408,087,980	686,980,990,156	0.20
6	BIPP	113,883,200,419	111,644,042,531	0.02
7	BKSL	1,206,574,998,918	559,801,139,534	1.16
8	BSDE	6,521,770,279,079	6,209,574,072,348	0.05
9	CTRA	6,739,315,000,000	7,514,286,000,000	-0.10
10	DART	754,737,513,000	842,706,924,000	-0.10
11	DILD	2,276,459,607,316	2,200,900,470,208	0.03
12	DMAS	1,593,793,682,966	2,285,853,817,278	-0.30
13	DUTI	2,019,459,161,815	1,686,812,400,465	0.20
14	FMII	402,073,435,600	238,860,628,545	0.68
15	GAMA	53,677,931,667	119,810,618,136	-0.55
16	GMTD	276,272,327,077	319,045,292,945	-0.13
17	GPRA	429,022,624,427	416,124,379,635	0.03
18	GWSA	141,439,630,076	83,739,395,532	0.69
19	JRPT	2,381,022,659,000	2,150,206,788,000	0.11
20	KIJA	2,931,015,007,454	3,139,920,233,816	-0.07
21	LCGP	21,545,454,546	41,671,880,826	-0.48
22	LPCK	1,544,898,127,282	2,120,553,079,169	-0.27
23	LPKR	10,962,448,000,000	8,910,177,991,351	0.23
24	MDLN	2,360,530,874,951	2,849,685,595,416	-0.17
25	MKPI	2,564,831,067,149	2,094,490,911,234	0.22
26	MMLP	175,319,744,000	163,491,579,000	0.07
27	MTLA	1,143,372,190,000	1,089,217,674,000	0.05
28	OMRE	242,237,199,644	262,234,886,917	-0.08
29	PLIN	1,659,204,584,000	1,644,546,338,000	0.01
30	PPRO	2,150,061,072,104	1,505,172,315,341	0.43
31	PWON	4,841,104,813,000	4,625,052,737,000	0.05
32	RDTX	406,872,943,034	422,254,497,423	-0.04
33	RODA	494,307,414,497	1,055,922,632,197	-0.53
34	SMDM	494,722,625,665	577,756,248,563	-0.14
35	SMRA	5,397,948,907,000	5,623,560,624,000	-0.04

**TAHUN 2017**

NO	KODE	beban pajak penghasilan it	pendapatan sebelum pajak it	ETR
1	APLN	13,911,010,000	1,896,492,410,000	0.01
2	ASRI	59,475,254,000	1,444,664,431,000	0.04
3	BAPA	31,146,666	13,243,528,581	0.00
4	BCIP	2,103,526,526	55,633,159,415	0.04
5	BEST	4,773,579,800	488,161,066,733	0.01
6	BKSL	248,808,033	468,310,373,708	0.00
7	BSDE	39,349,089,255	5,228,121,059,142	0.01
8	CTRA	39,461,000,000	1,052,529,000,000	0.04
9	DART	5,814,404,000	24,363,413,000	0.24
10	DILD	98,863,753,278	172,672,760,091	0.57
11	DMAS	13,124,051,000	670,243,686,819	0.02
12	DUTI	4,366,075,250	653,012,273,229	0.01
13	FMII	1,201,936,259	9,933,130,616	0.12
14	GAMA	81,897,554	348,332,472	0.24
15	GMTD	573,206,556	68,803,466,028	0.01
16	GPRA	644,174,321	37,960,260,759	0.02
17	GWSA	2,071,958,500	190,572,390,596	0.01
18	JRPT	45,226,315,000	1,162,352,423,000	0.04
19	KIJA	19,760,685,242	130,079,893,294	0.15
20	LPCK	12,308,000,000	380,748,000,000	0.03
21	LPKR	310,145,000,000	1,167,129,000,000	0.27
22	MDLN	62,017,754,259	676,791,362,305	0.09
23	MKPI	90,382,334	1,193,730,206,227	0.00
24	MMLP	39,750,000	293,104,331,000	0.00
25	MTLA	2,259,242,000	553,270,027,000	0.00
26	NIRO	30,597,268,945	34,170,417,627	0.90
27	PLIN	5,848,171,000	280,440,687,000	0.02
28	PPRO	78,947,741,839	538,590,578,252	0.15
29	PWON	47,064,731,000	2,071,691,771,000	0.02
30	RDTX	199,297,431	249,142,489,265	0.00
31	RIMO	468,087,192	61,932,492,553	0.01
32	RODA	16,637,191,111	24,060,421,218	0.69
33	SMDM	13,435,194,706	33,172,576,351	0.41
34	SMRA	266,510,479,000	798,948,092,000	0.33

NO	KODE	KOMISARIS INDEPENDEN	TOTAL KOMISARIS	DKI
1	APLN	1	6	0.17
2	ASRI	2	5	0.40
3	BAPA	1	3	0.33
4	BCIP	1	3	0.33
5	BEST	2	5	0.40
6	BKSL	2	5	0.40
7	BSDE	2	5	0.40
8	CTRA	3	8	0.38
9	DART	1	3	0.33
10	DILD	2	5	0.40
11	DMAS	2	6	0.33
12	DUTI	3	6	0.50
13	FMII	1	3	0.33
14	GAMA	1	2	0.50
15	GMTD	5	11	0.45
16	GPRA	1	3	0.33
17	GWSA	1	3	0.33
18	JRPT	2	5	0.40
19	KIJA	1	5	0.20
20	LPCK	3	6	0.50
21	LPKR	3	5	0.60
22	MDLN	2	5	0.40
23	MKPI	6	19	0.32
24	MMLP	2	5	0.40
25	MTLA	2	5	0.40
26	NIRO	1	2	0.50
27	PLIN	1	4	0.25
28	PPRO	2	4	0.50
29	PWON	1	3	0.33
30	RDTX	1	3	0.33
31	RIMO	2	3	0.67
32	RODA	1	3	0.33
33	SMDM	1	3	0.33
34	SMRA	2	4	0.50

NO	KODE	T. KEWAJIBAN	T.EQUITY	DER
1	APLN	17,293,138,465,000	11,496,977,549,000	0.07
2	ASRI	12,155,738,907,000	8,572,691,580,000	0.07
3	BAPA	58,885,428,726	120,150,545,325	0.07
4	BCIP	48,327,126,151	36,017,596,807	0.07
5	BEST	1,870,815,438,091	3,848,185,561,449	0.09
6	BKSL	5,034,486,488,719	9,942,554,632,114	0.03
7	BSDE	16,754,337,385,933	29,196,851,089,224	0.11
8	CTRA	16,321,729,000,000	15,550,573,000,000	0.04
9	DART	2,801,378,185,000	3,559,467,424,000	0.01
10	DILD	6,786,634,657,165	6,310,550,327,246	0.01
11	DMAS	465,103,754,344	7,005,837,802,975	0.09
12	DUTI	2,240,819,998,834	8,334,861,687,451	0.06
13	FMII	119,688,203,666	681,891,747,861	0.01
14	GAMA	304,391,699,654	1,098,164,523,621	0.00
15	GMTD	538,877,693,247	703,837,060,697	0.06
16	GPRA	466,150,356,014	1,033,311,672,197	0.03
17	GWSA	524,360,986,056	6,676,500,397,347	0.03
18	JRPT	3,496,187,155,000	5,976,495,533,000	0.12
19	KIJA	5,366,080,073,786	5,900,240,238,562	0.01
20	LPCK	4,734,087,000,000	7,720,736,000,000	0.03
21	LPKR	26,911,822,000,000	29,860,294,000,000	0.02
22	MDLN	7,522,211,606,109	7,077,456,731,242	0.05
23	MKPI	2,276,438,836,762	4,551,607,678,081	0.17
24	MMLP	693,479,770,000	4,670,189,629,000	0.05
25	MTLA	1,819,793,556,000	1,818,338,726,000	0.11
26	NIRO	1,236,499,805,113	3,655,733,911,217	0.00
27	PLIN	3,652,525,537,000	986,912,868,000	0.06
28	PPRO	7,559,823,781,194	5,000,108,540,934	0.04
29	PWON	10,567,227,711,000	12,791,490,025,000	0.09
30	RDTX	225,499,951,528.000	2,054,961,766,461	0.11
31	RIMO	779,829,742,592	5,151,665,312,510	0.01
32	RODA	1,123,580,529,314	2,735,308,024,151	0.01
33	SMDM	643,807,670,857	2,497,872,652,546	0.01
34	SMRA	416,618,692,000	8,353,742,063,000	0.02

NO	KODE	TOTAL ASET	UKURAN PERUSAHAAN
1	APLN	28,790,116,014,000	30.9911
2	ASRI	20,728,430,487,000	30.6625
3	BAPA	179,035,974,051	25.9109
4	BCIP	843,447,229,256	27.4608
5	BEST	5,719,000,999,540	29.3748
6	BKSL	14,977,041,120,833	30.3375
7	BSDE	45,951,188,475,157	31.4586
8	CTRA	31,706,163,000,000	31.0875
9	DART	6,360,845,609,000	29.4812
10	DILD	13,097,184,984,411	30.2034
11	DMAS	7,470,941,557,319	29.6420
12	DUTI	10,575,681,686,285	29.9896
13	FMII	801,479,951,527	27.4097
14	GAMA	1,402,556,223,275	27.9693
15	GMTD	1,242,714,753,944	27.8483
16	GPRA	1,499,462,028,211	28.0361
17	GWSA	7,200,861,383,403	29.6052
18	JRPT	9,472,682,688,000	29.8794
19	KIJA	11,266,320,312,348	30.0528
20	LPCK	12,378,337,000,000	30.1470
21	LPKR	56,772,116,000,000	31.6701
22	MDLN	14,599,669,337,351	30.3120
23	MKPI	6,828,046,514,843	29.5521
24	MMLP	5,363,669,399,000	29.3107
25	MTLA	4,873,830,176,000	29.2149
26	NIRO	4,892,233,716,330	29.2187
27	PLIN	4,639,438,405,000	29.1656
28	PPRO	12,559,932,322,129	30.1615
29	PWON	23,358,717,736,000	30.7820
30	RDTX	2,280,461,717,989	28.4554
31	RIMO	5,931,495,055,102	29.4113
32	RODA	3,857,234,679,308	28.9810
33	SMDM	3,141,680,323,404	28.7758
34	SMRA	21,662,711,991,000	30.7066

NO	KODE	LABA SETELAH PAJAK	TOTAL ASET	ROA
1	APLN	1,882,581,400,000	28,790,116,014,000	0.0659
2	ASRI	1,385,189,177,000	20,728,430,487,000	0.0697
3	BAPA	13,212,381,915	179,035,974,051	0.0740
4	BCIP	53,529,632,889	843,447,229,256	0.0660
5	BEST	483,387,486,933	5,719,000,999,540	0.0854
6	BKSL	468,559,181,741	14,977,041,120,833	0.0313
7	BSDE	5,166,720,070,985	45,951,188,475,157	0.1138
8	CTRA	1,018,529,000,000	31,706,163,000,000	0.0408
9	DART	30,177,817,000	6,360,845,609,000	0.0087
10	DILD	271,536,513,369	13,097,184,984,411	0.0132
11	DMAS	657,119,635,819	7,470,941,557,319	0.0897
12	DUTI	648,646,197,979	10,575,681,686,285	0.0613
13	FMII	8,731,194,357	801,479,951,527	0.0124
14	GAMA	430,230,026	1,402,556,223,275	0.0002
15	GMTD	68,230,259,472	1,242,714,753,944	0.0554
16	GPRA	37,316,086,438	1,499,462,028,211	0.0253
17	GWSA	188,500,432,096	7,200,861,383,403	0.0265
18	JRPT	1,117,126,108,000	9,472,682,688,000	0.1227
19	KIJA	149,840,578,536	11,266,320,312,348	0.0115
20	LPCK	368,440,000,000	12,378,337,000,000	0.0308
21	LPKR	856,984,000,000	56,772,116,000,000	0.0206
22	MDLN	614,773,608,046	14,599,669,337,351	0.0464
23	MKPI	1,193,639,823,893	6,828,046,514,843	0.1748
24	MMLP	293,064,581,000	5,363,669,399,000	0.0546
25	MTLA	551,010,785,000	4,873,830,176,000	0.1135
26	NIRO	3,721,787,876	4,892,233,716,330	0.0007
27	PLIN	286,288,858,000	4,639,438,405,000	0.0604
28	PPRO	459,642,836,413	12,559,932,322,129	0.0369
29	PWON	2,024,627,040,000	23,358,717,736,000	0.0887
30	RDTX	246,909,721,574	2,280,461,717,989	0.1093
31	RIMO	61,464,405,360	5,931,495,055,102	0.0104
32	RODA	40,697,612,329	3,857,234,679,308	0.0062
33	SMDM	19,737,381,645	3,141,680,323,404	0.0065
34	SMRA	532,437,613,000	21,662,711,991,000	0.0192

NO	KODE	SALES 2017	SALES 2016	PERTUMBUHAN PERUSAHAAN
1	APLN	7,043,036,602,000	6,006,952,123,000	0.17
2	ASRI	3,917,107,098,000	2,715,688,780,000	0.44
3	BAPA	46,437,737,073	34,022,502,954	0.36
4	BCIP	189,037,576,143	227,824,738,771	-0.17
5	BEST	1,006,096,715,440	824,408,087,980	0.22
6	BKSL	1,623,484,966,262	1,206,574,998,918	0.35
7	BSDE	10,347,343,192,163	6,602,955,279,363	0.57
8	CTRA	6,442,797,000,000	6,739,315,000,000	-0.04
9	DART	445,956,264,000	754,737,513,000	-0.41
10	DILD	2,202,820,510,610	2,276,459,607,316	-0.03
11	DMAS	1,336,390,680,684	1,593,793,682,966	-0.16
12	DUTI	1,718,746,728,686	1,989,827,777,548	-0.14
13	FMII	35,261,000,000	402,073,000,000	-0.91
14	GAMA	66,581,958,479	53,677,931,667	0.24
15	GMTD	227,499,858,134	276,272,327,077	-0.18
16	GPRA	366,751,537,542	429,022,624,427	-0.15
17	GWSA	84,985,760,705	141,439,630,076	-0.40
18	JRPT	2,405,242,304,000	2,381,022,659,000	0.01
19	KIJA	2,994,759,224,061	2,931,015,007,454	0.02
20	LPCK	1,501,178,000,000	1,544,898,000,000	-0.03
21	LPKR	11,064,119,000,000	10,962,448,000,000	0.01
22	MDLN	3,195,904,064,863	2,465,211,935,368	0.30
23	MKPI	2,541,602,115,027	2,564,831,067,149	-0.01
24	MMLP	208,794,196,000	175,319,744,000	0.19
25	MTLA	1,263,595,248,000	1,143,372,190,000	0.11
26	NIRO	380,879,695,331	263,633,645,672	0.44
27	PLIN	1,609,456,677,000	1,659,204,584,000	-0.03
28	PPRO	2,708,881,065,095	2,150,061,072,104	0.26
29	PWON	5,717,537,579,000	4,841,104,813,000	0.18
30	RDTX	395,780,873,819	406,872,943,034	-0.03
31	RIMO	283,485,882,883	46,841,454	6,051.03
32	RODA	291,276,991,934	494,307,414,497	-0.41
33	SMDM	468,479,918,789	494,722,625,665	-0.05
34	SMRA	5,640,751,809,000	5,397,948,907,000	0.04

**TAHUN 2018**

NO	KODE	beban pajak penghasilan it	pendapatan sebelum pajak it	ETR
1	APLN	3,008,420,000	196,738,712,000	0.02
2	ASRI	64,686,328,000	1,035,272,928,000	0.06
3	BCIP	2,640,560,210	52,887,679,483	0.05
4	BEST	4,597,880,811	427,134,829,498	0.01
5	BKSL	53,605,611	368,537,710,838	0.00
6	BSDE	58,602,950,500	1,760,420,645,427	0.03
7	CITY	495,143,000	88,652,021,848	0.01
8	CTRA	47,812,000,000	1,345,277,000,000	0.04
9	DART	5,952,908,000	7,168,113,000	0.83
10	DILD	103,756,227,015	90,350,432,325	1.15
11	DMAS	18,011,108,750	514,376,079,188	0.04
12	DUTI	6,525,357,822	1,133,182,587,932	0.01
13	ELTY	2,358,092,049	2,737,063,575,261	0.00
14	FMII	1,282,933,788	7,191,190,892	0.18
15	GAMA	86,046,150	1,649,822,157	0.05
16	GMTD	598,906,539	62,042,118,980	0.01
17	GPRA	1,197,812,073	51,623,011,989	0.02
18	GWSA	2,244,292,428	212,814,731,605	0.01
19	JRPT	31,671,597	1,081,417,358	0.03
20	KIJA	18,328,876,392	85,429,279,335	0.21
21	LPCK	27,338,000,000	2,248,060,000,000	0.01
22	LPKR	397,480,000,000	2,060,165,000,000	0.19
23	MDLN	53,298,606,456	78,564,470,317	0.68
24	MKPI	8,623,010,625	1,009,936,526,194	0.01
25	MMLP	32,250,000	281,345,367,000	0.00
26	MTLA	1,072,056,000	508,299,835,000	0.00
27	MYRX	91,179,353	148,702,552,676	0.00
28	OMRE	1,644,292,973	132,321,724,644	0.01
29	PLIN	31,532,505,000	183,001,799,000	0.17
30	POLL	23,150,300,866	252,221,057,589	0.09
31	PPRO	4,440,755,770	501,224,252,591	0.01
32	PWON	26,946,121,000	2,853,882,334,000	0.01
33	RBMS	651,692,811	9,016,924,645	0.07
34	RDTX	420,126,022	268,959,868,154	0.00
35	RIMO	927,764,008	117,343,452,330	0.01
36	RISE	4,962,185,621	96,800,110,838	0.05
37	SMDM	11,455,733,777	96,845,855,180	0.12
38	SMRA	10,456,830,000	701,080,460,000	0.01



NO	KODE	KOMISARIS INDEPENDEN	TOTAL KOMISARIS	DKI
1	APLN	1	5	0.20
2	ASRI	2	5	0.40
3	BCIP	2	5	0.40
4	BEST	2	5	0.40
5	BKSL	2	5	0.40
6	BSDE	2	5	0.40
7	CITY	1	3	0.33
8	CTRA	3	8	0.38
9	DART	1	3	0.33
10	DILD	2	5	0.40
11	DMAS	2	6	0.33
12	DUTI	2	4	0.50
13	ELTY	1	3	0.33
14	FMII	1	3	0.33
15	GAMA	1	2	0.50
16	GMTD	3	9	0.33
17	GPRA	1	3	0.33
18	GWSA	1	3	0.33
19	JRPT	2	5	0.40
20	KIJA	2	4	0.50
21	LPCK	3	5	0.60
22	LPKR	3	4	0.75
23	MDLN	2	5	0.40
24	MKPI	4	15	0.27
25	MMLP	2	5	0.40
26	MTLA	2	5	0.40
27	MYRX	1	3	0.33
28	OMRE	3	6	0.50
29	PLIN	1	4	0.25
30	POLL	1	3	0.33
31	PPRO	2	4	0.50
32	PWON	1	3	0.33
33	RBMS	2	4	0.50
34	RDTX	1	3	0.33
35	RIMO	1	3	0.33
36	RISE	1	3	0.33
37	SMDM	1	3	0.33
38	SMRA	2	4	0.50

NO	KODE	T. KEWAJIBAN	T.EQUITY	DER
1	APLN	17,376,276,425,000	12,207,553,479,000	1.4234
2	ASRI	320,723,018,568	9,551,357,108,000	0.0336
3	BCIP	439,430,278,694	410,369,422,399	1.0708
4	BEST	2,118,132,306,800	4,171,994,244,591	0.5077
5	BKSL	5,631,606,614,993	10,621,125,569,214	0.5302
6	BSDE	21,814,594,254,302	30,286,897,950,250	0.7203
7	CITY	150,117,486,869	774,829,227,758	0.1937
8	CTRA	17,644,741,000,000	16,644,276,000,000	1.0601
9	DART	3,329,371,379,000	3,575,915,015,000	0.9311
10	DILD	7,699,882,620,129	6,515,652,571,077	1.1818
11	DMAS	311,529,808,844	7,188,503,626,528	0.0433
12	DUTI	3,227,976,940,583	9,414,918,798,240	0.3429
13	ELTY	3,946,607,867,564	9,659,572,138,674	0.4086
14	FMII	265,462,614,782	675,492,776,561	0.3930
15	GAMA	272,660,250,727	1,099,691,968,365	0.2479
16	GMTD	488,790,826,773	764,071,329,249	0.6397
17	GPRA	454,440,028,598	1,082,013,561,820	0.4200
18	GWSA	597,490,070,576	6,893,543,754,696	0.0867
19	JRPT	3,847,899,580,000	6,693,348,687,000	0.5749
20	KIJA	1,144,917,357,852	6,052,508,878,193	0.1892
21	LPCK	1,695,594,000,000	6,894,233,000,000	0.2459
22	LPKR	24,336,392,000,000	24,747,068,000,000	0.9834
23	MDLN	8,397,680,558,019	6,829,799,424,211	1.2296
24	MKPI	1,776,589,738,461	5,231,665,104,900	0.3396
25	MMLP	783,095,982,000	5,308,226,825,000	0.1475
26	MTLA	1,755,200,333,000	3,438,762,407,000	0.5104
27	MYRX	3,700,746,491,765	7,924,440,371,212	0.4670
28	OMRE	405,042,815,008	3,847,663,658,030	0.1053
29	PLIN	3,811,773,076,000	1,232,152,528,000	3.0936
30	POLL	2,801,915,455,180	2,122,311,237,069	1.3202
31	PPRO	10,657,152,475,401	5,818,568,010,883	1.8316
32	PWON	9,706,398,758,000	15,311,681,466,000	0.6339
33	RBMS	268,758,850,964	629,209,176,674	0.4271
34	RDTX	213,066,766,537	2,313,423,014,628	0.0921
35	RIMO	1,085,319,708,847	5,429,231,295,452	0.1999
36	RISE	500,531,557,980	1,862,866,358,177	0.2687
37	SMDM	606,128,820,887	2,552,513,564,173	0.2375
38	SMRA	14,238,537,503,000	9,060,704,565,000	1.5715

NO	KODE	TOTAL ASET	UKURAN PERUSAHAAN
1	APLN	29,583,829,904,000	31.018
2	ASRI	20,890,925,564,000	30.670
3	BCIP	849,799,701,092	27.468
4	BEST	6,290,126,551,391	29.470
5	BKSL	16,252,732,184,207	30.419
6	BSDE	52,101,492,204,552	31.584
7	CITY	924,946,714,627	27.553
8	CTRA	34,289,017,000,000	31.166
9	DART	6,905,286,394,000	29.563
10	DILD	14,215,535,191,206	30.285
11	DMAS	7,500,033,435,372	29.646
12	DUTI	12,642,895,738,823	30.168
13	ELTY	13,606,180,006,238	30.242
14	FMII	940,955,391,343	27.570
15	GAMA	1,372,352,219,092	27.948
16	GMTD	1,252,862,156,022	27.856
17	GPRA	1,536,453,590,418	28.060
18	GWSA	7,491,033,825,272	29.645
19	JRPT	9,472,682,688,000	29.879
20	KIJA	11,783,772,244,027	30.098
21	LPCK	8,589,827,000,000	29.782
22	LPKR	49,806,410,000,000	31.539
23	MDLN	15,227,479,982,230	30.354
24	MKPI	7,008,254,843,361	29.578
25	MMLP	6,091,322,807,000	29.438
26	MTLA	5,193,962,740,000	29.279
27	MYRX	11,625,186,862,977	30.084
28	OMRE	4,252,706,473,038	29.079
29	PLIN	5,043,925,604,000	29.249
30	POLL	4,924,226,692,249	29.225
31	PPRO	16,475,720,486,285	30.433
32	PWON	25,018,080,224,000	30.851
33	RBMS	897,968,027,638	27.523
34	RDTX	2,526,489,781,165	28.558
35	RIMO	6,514,551,004,299	29.505
36	RISE	2,363,397,916,157	28.491
37	SMDM	3,158,642,385,060	28.781
38	SMRA	23,299,242,068,000	30.779

NO	KODE	LABA SETELAH PAJAK	TOTAL ASET	ROA
1	APLN	193,730,292,000	29,583,829,904,000	0.0065
2	ASRI	970,586,600,000	20,890,925,564,000	0.0465
3	BCIP	50,247,119,273	849,799,701,092	0.0591
4	BEST	422,536,948,687	6,290,126,551,391	0.0672
5	BKSL	368,591,316,449	16,252,732,184,207	0.0227
6	BSDE	1,701,817,694,927	52,101,492,204,552	0.0327
7	CITY	88,156,878,848	924,946,714,627	0.0953
8	CTRA	1,302,702,000,000	34,289,017,000,000	0.0380
9	DART	13,121,021,000	6,905,286,394,000	0.0019
10	DILD	194,106,659,340	14,215,535,191,206	0.0137
11	DMAS	496,364,970,438	7,500,033,435,372	0.0662
12	DUTI	1,126,657,230,110	12,642,895,738,823	0.0891
13	ELTY	2,726,725,583,414	13,606,180,006,238	0.2004
14	FMII	5,908,257,104	940,955,391,343	0.0063
15	GAMA	1,563,776,007,000	1,372,352,219,092	1.1395
16	GMTD	61,443,212,441	1,252,862,156,022	0.0490
17	GPRA	50,425,199,916	1,536,453,590,418	0.0328
18	GWSA	210,570,439,177	7,491,033,825,272	0.0281
19	JRPT	1,049,745,761,000	9,472,682,688,000	0.1108
20	KIJA	67,100,402,943	11,783,772,244,027	0.0057
21	LPCK	2,027,361,000,000	8,589,827,000,000	0.2360
22	LPKR	1,662,685,000,000	49,806,410,000,000	0.0334
23	MDLN	25,265,863,861	15,227,479,982,230	0.0017
24	MKPI	1,018,559,536,819	7,008,254,843,361	0.1453
25	MMLP	281,313,117,000	6,091,322,807,000	0.0462
26	MTLA	507,227,779,000	5,193,962,740,000	0.0977
27	MYRX	148,793,732,029	11,625,186,862,977	0.0128
28	OMRE	133,966,017,617	4,252,706,473,038	0.0315
29	PLIN	214,534,304,000	5,043,925,604,000	0.0425
30	POLL	229,070,756,723	4,924,226,692,249	0.0465
31	PPRO	496,783,496,821	16,475,720,486,285	0.0302
32	PWON	2,826,936,213,000	25,018,080,224,000	0.1130
33	RBMS	5,403,552,648	897,968,027,638	0.0060
34	RDTX	267,384,570,823	2,526,489,781,165	0.1058
35	RIMO	192,257,900,000	6,514,551,004,299	0.0295
36	RISE	91,529,077,865	2,363,397,916,157	0.0387
37	SMDM	85,390,121,403	3,158,642,385,060	0.0270
38	SMRA	690,623,630,000	23,299,242,068,000	0.0296

NO	KODE	SALES 2018	SALES 2017	PERTUMBUHAN PERUSAHAAN
1	APLN	5,035,325,429,000	7,043,036,602,000	0.7149
2	ASRI	28,451,499,193,000	46,437,737,073,000	0.6127
3	BCIP	200,658,519,501	189,037,576,143	1.0615
4	BEST	962,801,481,480	1,006,096,715,440	0.9570
5	BKSL	1,316,805,554,419	1,623,484,966,262	0.8111
6	BSDE	6,628,782,185,008	10,347,343,192,163	0.6406
7	CITY	213,260,534,095	246,500,807,737	0.8652
8	CTRA	7,670,405,000,000	6,442,797,000,000	1.1905
9	DART	379,418,062,000	445,956,264,000	0.8508
10	DILD	2,552,536,173,132	2,202,820,510,610	1.1588
11	DMAS	1,036,229,521,794	1,336,390,680,684	0.7754
12	DUTI	2,225,704,530,841	1,718,746,728,686	1.2950
13	ELTY	1,096,389,373,607	1,239,228,442,094	0.8847
14	FMII	43,232,413,637	35,261,236,363	1.2261
15	GAMA	77,542,232,036	66,581,958,479	1.1646
16	GMTD	253,808,572,531	237,267,562,075	1.0697
17	GPRA	435,573,970,378	366,751,537,542	1.1877
18	GWSA	134,413,002,080	84,985,760,705	1.5816
19	JRPT	2,330,550,693,000	2,405,242,304,000	0.9689
20	KIJA	2,711,870,473,438	2,994,759,224,061	0.9055
21	LPCK	2,209,581,000,000	1,501,178,000,000	1.4719
22	LPKR	10,879,198,000,000	9,909,547,000,000	1.0979
23	MDLN	2,124,202,844,845	3,195,904,064,863	0.6647
24	MKPI	2,217,086,119,506	2,541,602,115,027	0.8723
25	MMLP	299,234,087,000	208,794,196,000	1.4332
26	MTLA	1,378,861,622,000	1,263,595,248,000	1.0912
27	MYRX	1,211,102,677,631	885,133,359,302	1.3683
28	OMRE	156,507,546,904	188,815,353,481	0.8289
29	PLIN	1,689,647,742,000	1,609,456,677,000	1.0498
30	POLL	928,461,683,975	441,818,715,627	2.1015
31	PPRO	2,556,174,514,577	2,708,881,065,095	0.9436
32	PWON	7,080,668,385,000	5,749,184,680,000	1.2316
33	RBMS	183,045,980,412	137,064,329,373	1.3355
34	RDTX	509,524,574,232	283,485,882,883	1.7974
35	RIMO	509,524,574,232	283,485,882,883	1.7974
36	RISE	251,190,687,395	229,955,620,274	1.0923
37	SMDM	539,302,125,082	468,479,918,789	1.1512
38	SMRA	5,661,360,114,000	5,640,751,810,000	1.0037

### LAMPIRAN 3: OLAH DATA SPSS

#### Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DKI	107	.17	.75	.3912	.09811
DER	107	.00	3.09	.4799	.55564
SIZE	107	25.91	31.67	29.4584	1.21062
ROA	107	.00	1.14	.0687	.11839
PERTUMBUHAN PERUSAHAAN	107	-.91	6051.03	56.9719	584.93446
ETR	107	.00	1.15	.1120	.21294
Valid N (listwise)	107				

#### Frequencies (SEBELUM OUTLIER)

Statistics

Unstandardized Residual

N	Valid	107
	Missing	0
Skewness		2.857
Std. Error of Skewness		.234
Kurtosis		8.316
Std. Error of Kurtosis		.463

#### Frequencies (SETELAH OUTLIER)

Statistics

Unstandardized Residual

N	Valid	85
	Missing	0
Skewness		.192
Std. Error of Skewness		.261
Kurtosis		.665
Std. Error of Kurtosis		.517

## Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	PERTUMBUHAN PERUSAHAAN, ROA, DKI, SIZE, DER <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: ETR

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.590 <sup>a</sup>	.348	.307	.03992	2.065

a. Predictors: (Constant), PERTUMBUHAN PERUSAHAAN, ROA, DKI, SIZE, DER

b. Dependent Variable: ETR

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.067	5	.013	8.437	.000 <sup>a</sup>
	Residual	.126	79	.002		
	Total	.193	84			

a. Predictors: (Constant), PERTUMBUHAN PERUSAHAAN, ROA, DKI, SIZE, DER

b. Dependent Variable: ETR

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.003	.105		-.027	.979		
	DKI	-.123	.050	-.233	-2.476	.015	.935	1.069
	DER	.035	.008	.408	4.226	.000	.885	1.130
	SIZE	.000	.004	-.006	-.062	.951	.898	1.114
	ROA	-.270	.098	-.259	-2.766	.007	.943	1.060
	PERTUMBUHAN PERUSAHAAN	-.008	.007	-.103	-1.107	.272	.959	1.042

a. Dependent Variable: ETR

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	DKI	DER	SIZE	ROA	PERTUMBUHAN PERUSAHAAN
1	1	4.612	1.000	.00	.00	.01	.00	.01	.01
	2	.614	2.740	.00	.00	.20	.00	.09	.48
	3	.518	2.984	.00	.00	.46	.00	.05	.50
	4	.222	4.559	.00	.03	.30	.00	.81	.00
	5	.033	11.887	.01	.94	.00	.01	.03	.00
	6	.001	74.993	.99	.02	.03	.99	.00	.00

a. Dependent Variable: ETR

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.0158	.1090	.0346	.02829	85
Residual	-.08962	.11028	.00000	.03871	85
Std. Predicted Value	-1.782	2.630	.000	1.000	85
Std. Residual	-2.245	2.762	.000	.970	85

a. Dependent Variable: ETR



## Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	PERTUMBUHAN PERUSAHAAN, ROA, DKI, SIZE, DER <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: absut

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.255 <sup>a</sup>	.065	.006	.03699

a. Predictors: (Constant), PERTUMBUHAN PERUSAHAAN, ROA, DKI, SIZE, DER

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.008	5	.002	1.100	.367 <sup>a</sup>
	Residual	.108	79	.001		
	Total	.116	84			

a. Predictors: (Constant), PERTUMBUHAN PERUSAHAAN, ROA, DKI, SIZE, DER

b. Dependent Variable: absut

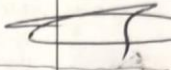
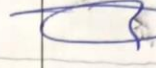
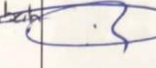
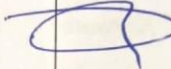
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.077	.098		.785	.435
	DKI	.082	.046	.199	1.773	.080
	DER	.003	.008	.040	.347	.730
	SIZE	.000	.003	-.031	-.270	.788
	ROA	-.063	.091	-.078	-.693	.490
	PERTUMBUHAN PERUSAHAAN	.007	.007	.118	1.058	.293

a. Dependent Variable: absut

Lampiran 13. Catatan Konsultasi dan Bimbingan

**CATATAN KONSULTASI DAN BIMBINGAN**

TANGGAL	MATERI	SARAN	PARAF
10/10-19	Pengajuan Judul	Revisi	
	Pengajuan Proposal	Revisi	
	Pengajuan Proposal ke-2	Revisi dan format jurnal	
	Bab IV (olah data)	Revisi	

Semarang, .....  
Pembimbing,

**BERITA ACARA REVISI UJIAN TUGAS AKHIR / SKRIPSI**

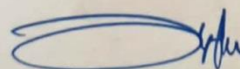
**NIM** : 14.05.52.0276  
**NAMA** : ARLINDA RISKY MAHARDIKA  
**PRODI** : 52 - Akuntansi (S1 - Strata 1)  
**TANGGAL** : 11 Agustus 2020  
**JUDUL** : PENGARUH DEWAN KOMISARIS INDEPENDEN, LEVERAGE, UKURAN PERUSAHAAN, PROFITABILITAS, DAN SALES GROWTH TERHADAP TAX AVOIDANCE PADA PERUSAHAAN PROPERTI DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE TAHUN 2016-2018

NO	MATERI YANG DIREVISI	PARAF DOSEN SAAT UJIAN	PARAF DOSEN SETELAH REVISI		
			PENGUJI 1	PENGUJI 2	PENGUJI 3
1	Hi. DEK → Ditak (om Anli brlakuu & pnyalaku & mlai pmlakuu)				
2	kesimpulan menyimpulkan				
3	Dok. surat bukt. pembetulan th 2017: no 30. 6.05.03				26/8/20
4	Tata tulis → SA.khnsi				
5					
6					

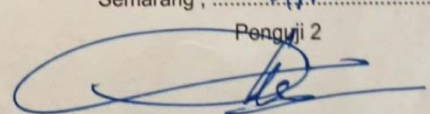
NB : Batas waktu revisi 1 minggu setelah ujian

Semarang, 11 Agustus 2020

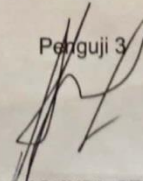
Penguji 1

  
( ANDI KARTIKA, SE., M.M )

Penguji 2

  
( DJOKO WAHYUDI, SE., M.M., Ak )

Penguji 3

  
( ACHMAD BADJURI, SE., M.Si, A.kt )



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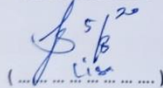
Yang bertanda tangan di bawah ini Kepala UPT Perpustakaan Universitas Stikubank (UNISBANK) Semarang, menerangkan bahwa:

Nama : Arlinda Risky Maharidita  
NIM : 14.05.52.0276  
Fakultas/ Prodi : FEB / Akuntansi

Menerangkan bahwa mahasiswa yang bersangkutan telah **Lolos Cek Plagiarisme Turnitin** dengan judul skripsi / tesis Pengaruh Dewan Komisaris Independen, Leverage, Ukuran Perusahaan, Profitabilitas Dan Sales Growth Terhadap Tax Avoidance Pada Perusahaan Properti dan Real Estate - - -

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Untuk Mahasiswa

Catatan:

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- 2.kehilangan surat keterangan ini dikenakan denda Rp.5000

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