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## LAMPIRAN



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## Lampiran 1: Biodata Penulis

### A. Identitas Diri

Nama Lengkap : Heri Valdy  
Tempat, Tanggal Lahir : Parisan, 12 Mei 2001  
Jenis Kelamin : Laki-laki  
Agama : Islam  
Alamat : Perumahan Dosen Blok C8 No. 2, Palu  
No. Telepon/HP : 082259920735  
Alamat Email : herivaldyy@gmail.com

### B. Riwayat Pendidikan

1. Pendidikan Formal
  - a. Tahun 2007-2008 : TK Rini Syarif Karya Mukti
  - b. Tahun 2008-2014 : SD Negeri 1 Parisan Agung
  - c. Tahun 2014-2017 : MTS Negeri 3 Donggala
  - d. Tahun 2017-2020 : SMA Negeri Model Terpadu Madani Palu
2. Pendidikan Non Formal
  - a. Pelatihan *Basic Character Learning Skills, Characters, and Creativity* (BALANCE) Universitas Hasanuddin ( 2020 )
  - b. Bina Kader Mahasiswa Akuntansi (BKMA) oleh Ikatan Mahasiswa Akuntansi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin (2021)

Demikian biodata ini dibuat dengan sebenarnya.

Makassar, 27 Juni 2024

Heri Valdy



## Lampiran 2: Hasil Pengujian

### 1. Uji Asumsi Klasik

#### a. Uji Normalitas

##### 1) Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		174
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.21121608
Most Extreme Differences	Absolute	.379
	Positive	.379
	Negative	-.321
Test Statistic		.379
Asymp. Sig. (2-tailed) <sup>c</sup>		.000

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

##### 2) Uji Normalitas Setelah *Outlier* dan Transformasi Data

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		134
Normal Parameters <sup>a,b</sup>	Mean	.1302787
	Std. Deviation	.05847552
Most Extreme Differences	Absolute	.042
	Positive	.042
	Negative	-.027
Test Statistic		.042
Asymp. Sig. (2-tailed) <sup>c</sup>		.200 <sup>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.



## b. Uji Multikolinearitas

		Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.414	.033		12.671	.000		
	Kepemilikan Manajerial	-.555	.037	-.679	-14.984	.000	.880	1.137
	Komite Audit	-.034	.011	-.140	-3.222	.002	.955	1.047
	Sales Growth	-.183	.027	-.319	-6.889	.000	.844	1.185
	Leverage	.019	.006	.147	3.439	.001	.987	1.014

a. Dependent Variable: Tax Avoidance

## c. Uji Heteroskedastisitas

			Correlations				
			Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Unstandardized Residual
Spearman's rho	Kepemilikan Manajerial	Correlation Coefficient	1.000	.588**	.212*	.149	.047
		Sig. (2-tailed)	.	.000	.014	.086	.589
		N	134	134	134	134	134
	Komite Audit	Correlation Coefficient	.588**	1.000	.271**	.240**	.020
		Sig. (2-tailed)	.000	.	.002	.005	.820
		N	134	134	134	134	134
	Sales Growth	Correlation Coefficient	.212*	.271**	1.000	.161	-.245**
		Sig. (2-tailed)	.014	.002	.	.063	.428
		N	134	134	134	134	134
	Leverage	Correlation Coefficient	.149	.240**	.161	1.000	-.043
		Sig. (2-tailed)	.086	.005	.063	.	.621
		N	134	134	134	134	134
	Unstandardized Residual	Correlation Coefficient	.047	.020	-.245**	-.043	1.000
		Sig. (2-tailed)	.589	.820	.004	.621	.
		N	134	134	134	134	134

\* Significant at the 0.05 level (2-tailed).

\*\* Significant at the 0.01 level (2-tailed).



## 2. Statistik Deskriptif

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan Manajerial	134	-.391	.382	.02607	.092413
Komite Audit	134	2.546	4.996	3.08209	.309825
Sales Growth	134	-.387	.353	.07674	.131361
Leverage	134	.095	2.556	.76278	.575565
Tax Avoidance	134	.232	.768	.29456	.075590
Valid N (listwise)	134				

## 3. Koefisien Determinasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.876 <sup>a</sup>	.767	.760	.037054

a. Predictors: (Constant), Leverage, Komite Audit, Kepemilikan Manajerial, Sales Growth

b. Dependent Variable: Tax Avoidance

## 4. Uji Hipotesis

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.414	.033		12.671	.000
	Kepemilikan Manajerial	-.555	.037	-.679	-14.984	.000
	Komite Audit	-.034	.011	-.140	-3.222	.002
	Sales Growth	-.183	.027	-.319	-6.889	.000
	Leverage	.019	.006	.147	3.439	.001

a. Dependent Variable: Tax Avoidance



### Lampiran 3: Sampel Penelitian

No.	Kode	Nama Perusahaan
1	AGII	PT Samator Indo Gas Tbk.
2	ANTM	Aneka Tambang Tbk.
3	DPNS	Duta Pertiwi Nusantara Tbk.
4	EKAD	Ekadharma International Tbk.
5	IGAR	Champion Pacific Indonesia Tbk.
6	INCI	Intanwijaya Internasional Tbk.
7	INTP	Indocement Tunggul Prakarsa Tbk.
8	ISSP	PT Steel Pipe Industry of Indonesia Tbk.
9	LTLS	PT Lautan Luas Tbk.
10	MDKI	PT Emdeki Utama Tbk.
11	PBID	PT Panca Budi Idaman Tbk.
12	SMBR	PT Semen Baturaja Tbk.
13	SMGR	Semen Indonesia (Persero) Tbk.
14	SPMA	Suparma Tbk.
15	SRSN	Indo Acidatama Tbk.
16	TRST	Trias Sentosa Tbk.
17	WTON	Wijaya Karya Beton
18	ARNA	Arwana Citramulia Tbk.
19	ASGR	Astra Graphia Tbk.
20	ASII	Astra International Tbk.
21	BHIT	PT MNC Asia Holding Tbk.
22	DYAN	PT Dyandra Media International Tbk.
23	JTPE	Jasuindo Tiga Perkasa Tbk.
24	KBLI	KMI Wire and Cable Tbk.
25	LION	Lion Metal Works Tbk.
26	MARK	PT Mark Dynamics Indonesia Tbk.
27	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk.
28	UNTR	United Tractors Tbk.
29	VOKS	Voksel Electric Tbk.
30	AALI	Astra Agro Lestari Tbk.
31	AMRT	PT Sumber Alfaria Trijaya Tbk.
32	BISI	BISI International Tbk.
33	BUDI	PT Budi Starch & Sweetener Tbk.
34	CEKA	PT Wilmar Cahaya Indonesia Tbk.
35	CLEO	PT Sariguna Primatirta Tbk.
	CPIN	Charoen Pokphand Indonesia Tbk.
	DLTA	Delta Djakarta Tbk.
	DSFI	Dharma Samudera Fishing Ind. Tbk.
	DSNG	PT Dharma Satya Nusantara Tbk.



No.	Kode	Nama Perusahaan
40	GGRM	Gudang Garam Tbk.
41	HMSP	HM Sampoerna Tbk.
42	HOKI	PT Buyung Poetra Sembada Tbk.
43	ICBP	Indofood CBP Sukses Makmur Tbk.
44	INDF	Indofood Sukses Makmur Tbk.
45	JPFA	JAPFA Comfeed Indonesia Tbk.
46	KINO	PT Kino Indonesia Tbk.
47	LSIP	PP London Sumatra Indonesia Tbk.
48	MAIN	Malindo Feedmill Tbk.
49	MLBI	Multi Bintang Indonesia Tbk.
50	MYOR	Mayora Indah Tbk.
51	ROTI	PT Nippon Indosari Corpindo Tbk.
52	SGRO	PT Sampoerna Agro Tbk.
53	SSMS	PT Sawit Sumbermas Sarana Tbk.
54	TBLA	Tunas Baru Lampung Tbk.
55	TCID	Mandom Indonesia Tbk.
56	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk.
57	UNVR	Unilever Indonesia Tbk.
58	WIIM	Wismilak Inti Makmur Tbk.





## Lampiran 4: Tabulasi Data Penelitian

No.	Kode	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Tax Avoidance
1	AGII	PT Samator Indo Gas Tbk.	2017	0,056	3	0,113	0,885	0,271
2			2018	0,057	3	0,128	1,096	0,225
3			2019	0,058	3	0,063	0,991	0,251
4	ANTM	Aneka Tambang Tbk.	2017	0,000	4	0,995	0,623	0,700
5			2018	0,000	4	0,001	0,427	0,187
6			2019	0,000	4	0,294	0,399	0,718
7	DPNS	Duta Pertiwi Nusantara Tbk.	2017	0,059	3	-0,040	0,152	0,275
8			2018	0,059	3	0,288	0,138	0,229
9			2019	0,059	3	-0,171	0,128	0,328
10	EKAD	Ekadharna International Tbk.	2017	0,000	3	0,132	0,202	0,277
11			2018	0,000	3	0,149	0,178	0,270
12			2019	0,000	3	0,025	0,136	0,308
13	IGAR	Champion Pacific Indonesia Tbk.	2017	0,000	3	-0,039	0,161	0,244
14			2018	0,000	3	0,020	0,181	0,277
15			2019	0,000	3	-0,001	0,150	0,272
16	INCI	Intanwijaya Internasional Tbk.	2017	0,489	3	0,532	0,132	0,250
17			2018	0,489	3	0,364	0,223	0,243
18			2019	0,490	3	0,037	0,192	0,234
19	INTP	Indocement Tunggal Prakarsa Tbk.	2017	0,000	3	-0,061	0,175	0,187
20			2018	0,000	3	0,053	0,196	0,182
21			2019	0,000	3	0,049	0,200	0,193
22	ISSP	PT Steel Pipe Industry of Indonesia Tbk.	2017	0,000	3	0,124	1,207	0,577
23			2018	0,000	3	0,220	1,227	0,183
24			2019	0,000	3	0,094	1,073	0,204
25	LTLS	PT Lautan Luas Tbk.	2017	0,031	3	0,025	2,083	0,271
26			2018	0,045	3	0,073	1,973	0,237
27			2019	0,045	3	-0,077	1,714	0,253
28	MDKI	PT Emdeki Utama Tbk.	2017	0,106	3	0,083	0,138	0,206
29			2018	0,125	3	0,084	0,099	0,233
			2019	0,126	3	-0,124	0,107	0,227
		Panca Budi Aman Tbk.	2017	0,115	3	0,102	0,378	0,237
			2018	0,118	3	0,247	0,487	0,227
			2019	0,118	3	0,064	0,402	0,249



No.	Kode	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Tax Avoidance
34	SMBR	PT Semen Baturaja Tbk.	2017	0,000	3	0,019	0,483	0,298
35			2018	0,000	3	0,286	0,594	0,477
36			2019	0,000	3	0,002	0,609	0,653
37	SMGR	Semen Indonesia (Persero) Tbk.	2017	0,000	4	-0,008	0,633	0,268
38			2018	0,000	4	0,106	0,557	0,248
39			2019	0,000	4	0,066	1,296	0,258
40	SPMA	Suparma Tbk.	2017	0,000	3	0,064	0,084	0,239
41			2018	0,000	3	0,103	0,081	0,250
42			2019	0,000	3	0,315	0,722	0,258
43	SRSN	Indo Acidatama Tbk.	2017	0,345	3	0,083	0,571	0,067
44			2018	0,290	3	0,141	0,437	0,238
45			2019	0,279	3	0,052	0,514	0,249
46	TRST	Trias Sentosa Tbk.	2017	0,063	3	0,042	0,687	2,053
47			2018	0,063	3	0,152	0,915	0,745
48			2019	0,063	3	0,139	1,000	1,222
49	WTON	Wijaya Karya Beton	2017	0,000	3	0,047	1,572	0,188
50			2018	0,002	3	0,117	1,831	0,214
51			2019	0,000	3	-0,025	1,947	0,185
52	ARNA	Arwana Citramulia Tbk.	2017	0,373	3	0,540	0,556	0,265
53			2018	0,373	3	0,292	0,507	0,253
54			2019	0,373	3	0,022	0,529	0,254
55	ASGR	Astra Graphia Tbk.	2017	0,000	3	0,444	0,826	0,264
56			2018	0,000	3	0,039	0,530	0,251
57			2019	0,000	3	0,172	0,782	0,257
58	ASII	Astra International Tbk.	2017	0,000	4	0,138	0,890	0,206
59			2018	0,000	4	0,161	0,977	0,218
60			2019	0,001	4	-0,009	0,885	0,218
61	BHIT	PT MNC Asia Holding Tbk.	2017	0,050	3	0,035	1,347	0,565
62			2018	0,046	3	-0,032	1,303	0,379
63			2019	0,035	3	0,130	0,998	0,231
64		PT Dyandra Media International Tbk.	2017	0,158	3	-0,042	0,836	0,173
			2018	0,157	3	0,202	0,512	0,210
			2019	0,157	3	-0,053	0,473	0,419
			2017	0,073	3	0,106	0,731	0,259



No.	Kode	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Tax Avoidance
68		Jasuindo Tiga	2018	0,073	3	0,029	0,679	0,247
69		Perkasa Tbk.	2019	0,073	3	0,133	0,546	0,248
70	KBLI	KMI Wire and Cable Tbk.	2017	0,000	3	0,133	0,687	0,163
71			2018	0,000	3	0,331	0,598	0,237
72			2019	0,000	3	0,061	0,493	0,209
73	LION	Lion Metal Works Tbk.	2017	0,002	3	-0,078	0,508	0,540
74			2018	0,003	3	0,213	0,465	0,386
75			2019	0,003	3	-0,122	0,468	0,839
76	MARK	PT Mark Dynamics Indonesia Tbk.	2017	0,001	3	0,157	0,364	0,270
77			2018	0,001	3	0,357	0,338	0,264
78			2019	0,035	3	0,111	0,476	0,259
79	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk.	2017	0,000	3	0,314	0,471	0,219
80			2018	0,000	3	0,162	0,431	0,260
81			2019	0,000	3	0,105	0,401	0,266
82	UNTR	United Tractors Tbk.	2017	0,000	3	0,418	0,730	0,271
83			2018	0,000	3	0,311	1,038	0,268
84			2019	0,001	3	-0,002	0,828	0,281
85	VOKS	Voksel Electric Tbk.	2017	0,000	3	0,117	1,592	0,278
86			2018	0,054	3	0,189	1,694	0,259
87			2019	0,060	3	-0,005	1,729	0,196
88	AALI	Astra Agro Lestari Tbk.	2017	0,000	3	0,225	0,342	0,281
89			2018	0,000	3	0,103	0,379	0,311
90			2019	0,000	3	-0,085	0,421	0,631
91	AMRT	PT Sumber Alfaria Trijaya Tbk.	2017	0,019	3	0,095	3,172	0,192
92			2018	0,016	3	0,120	2,684	0,196
93			2019	0,016	3	0,060	2,485	0,195
94	BISI	BISI International Tbk.	2017	0,001	3	0,247	0,192	0,223
95			2018	0,002	3	-0,019	0,197	0,201
96			2019	0,003	3	0,003	0,270	0,242
97		Budi Starch & Sweetener Tbk.	2017	0,000	3	0,017	1,460	0,251
			2018	0,000	3	0,054	1,766	0,297
			2019	0,000	3	0,135	1,362	0,237
			2017	0,008	3	0,035	0,542	0,250



No.	Kode	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Tax Avoidance
101		PT Wilmar	2018	0,008	3	-0,148	0,197	0,249
102		Cahaya Indonesia Tbk.	2019	0,000	3	-0,140	0,231	0,244
103	CLEO	PT Sariguna Primatirta Tbk.	2017	0,000	3	0,173	1,218	0,195
104			2018	0,000	3	0,352	0,312	0,222
105			2019	0,010	3	0,310	0,625	0,241
106	CPIN	Charoen Pokphand Indonesia Tbk.	2017	0,000	4	0,290	0,562	0,233
107			2018	0,000	4	0,093	0,426	0,230
108			2019	0,000	4	0,087	0,393	0,210
109	DLTA	Delta Djakarta Tbk.	2017	0,000	3	0,003	0,171	0,242
110			2018	0,000	3	0,149	0,186	0,234
111			2019	0,000	3	-0,074	0,175	0,229
112	DSFI	Dharma Samudera Fishing Ind. Tbk.	2017	0,001	3	0,072	1,267	0,263
113			2018	0,000	3	0,008	1,222	0,247
114			2019	0,000	3	-0,269	0,987	0,233
115	DSNG	PT Dharma Satya Nusantara Tbk.	2017	0,109	3	0,330	1,550	0,293
116			2018	0,109	3	-0,077	2,208	0,293
117			2019	0,109	3	0,205	2,114	0,364
118	GGRM	Gudang Garam Tbk.	2017	0,007	3	0,092	0,582	0,257
119			2018	0,007	3	0,149	0,531	0,256
120			2019	0,007	3	0,155	0,544	0,249
121	HMSP	HM Sampoerna Tbk.	2017	0,000	3	0,038	0,265	0,250
122			2018	0,000	3	0,077	0,318	0,246
123			2019	0,000	3	-0,006	0,427	0,249
124	HOKI	PT Buyung Poetra Sembada Tbk.	2017	0,013	3	0,054	0,212	0,255
125			2018	0,015	3	0,191	0,347	0,253
126			2019	0,015	3	0,148	0,323	0,270
127	ICBP	Indofood CBP Sukses Makmur Tbk.	2017	0,000	3	0,036	0,556	0,319
128			2018	0,000	3	0,079	0,513	0,277
129			2019	0,000	3	0,101	0,451	0,279
130		Indofood Sukses Makmur Tbk.	2017	0,000	3	0,053	0,877	0,329
			2018	0,000	3	0,046	0,934	0,334
			2019	0,000	3	0,044	0,775	0,325
			2017	0,000	3	0,094	1,304	0,390



No.	Kode	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Tax Avoidance
134		JAPFA Comfeed	2018	0,000	3	0,149	1,255	0,271
135		Indonesia Tbk.	2019	0,000	3	0,080	1,200	0,268
136	KINO	PT Kino Indonesia Tbk.	2017	0,106	3	-0,095	0,575	0,222
137			2018	0,108	3	0,143	0,643	0,251
138			2019	0,100	3	0,295	0,737	0,189
139	LSIP	PP London Sumatra Indonesia Tbk.	2017	0,000	3	0,231	0,197	0,238
140			2018	0,000	3	-0,152	0,205	0,210
141			2019	0,000	3	-0,080	0,203	0,284
142	MAIN	Malindo Feedmill Tbk.	2017	0,000	5	0,039	1,448	32,186
143			2018	0,000	5	0,232	1,236	0,286
144			2019	0,000	5	0,112	1,251	0,387
145	MLBI	Multi Bintang Indonesia Tbk.	2017	0,000	3	0,039	1,357	0,257
146			2018	0,000	3	0,055	1,475	0,267
147			2019	0,000	3	0,038	1,528	0,259
148	MYOR	Mayora Indah Tbk.	2017	0,252	3	0,134	1,028	0,254
149			2018	0,252	3	0,156	1,059	0,261
150			2019	0,252	3	0,040	0,923	0,246
151	ROTI	PT Nippon Indosari Corpindo Tbk.	2017	0,000	3	-0,012	0,617	0,273
152			2018	0,000	3	0,111	0,506	0,320
153			2019	0,000	3	0,206	0,514	0,319
154	SGRO	PT Sampoerna Agro Tbk.	2017	0,000	3	0,241	1,052	0,391
155			2018	0,000	3	-0,113	1,239	0,555
156			2019	0,000	3	0,019	1,280	0,770
157	SSMS	PT Sawit Sumbermas Sarana Tbk.	2017	0,023	3	0,190	1,337	0,276
158			2018	0,000	3	0,145	1,776	0,745
159			2019	0,000	4	-0,117	1,911	0,922
160	TBLA	Tunas Baru Lampung Tbk.	2017	0,001	3	0,378	2,372	0,232
161			2018	0,001	3	-0,040	2,416	0,267
162			2019	0,001	3	-0,009	0,224	0,270
163	TCID	Mandom Indonesia Tbk.	2017	0,001	3	0,071	0,271	0,263
164			2018	0,001	3	-0,021	0,240	0,262
			2019	0,001	3	-0,999	0,264	0,278
		Ultrajaya Milk Industry &	2017	0,338	3	0,041	0,233	0,306
			2018	0,343	3	0,122	0,164	0,261



No.	Kode	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Tax Avoidance
168		Trading Company Tbk.	2019	0,360	3	0,140	0,169	0,247
169	UNVR	Unilever Indonesia Tbk.	2017	0,000	3	0,029	2,655	0,253
170			2018	0,000	3	0,015	1,753	0,252
171			2019	0,000	3	0,027	2,909	0,253
172	WIIM	Wismilak Inti Makmur Tbk.	2017	0,380	3	-0,124	0,253	0,255
173			2018	0,380	3	-0,048	0,249	0,277
174			2019	0,380	3	-0,008	0,258	0,363





Lampiran 5: Tabulasi Hasil *Outlier* dan Transformasi Data

No.	Kode	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Tax Avoidance
1	AGII	PT Samator Indo Gas Tbk.	2017	0,068	3,012	0,125	0,897	0,282
2			2018	0,093	3,036	0,164	1,132	0,261
3			2019	0,081	3,023	0,086	1,015	0,275
4	ANTM	Aneka Tambang Tbk.	2018	0,045	4,045	0,047	0,472	0,233
5			2019	-0,221	3,779	0,074	0,179	0,497
6	DPNS	Duta Pertiwi Nusantara Tbk.	2017	0,063	3,004	-0,037	0,155	0,278
7			2018	0,079	3,020	0,308	0,158	0,248
8			2019	0,039	2,980	-0,191	0,107	0,308
9	EKAD	Ekadharna International Tbk.	2017	0,002	3,002	0,134	0,204	0,280
10			2018	0,005	3,005	0,154	0,183	0,275
11			2019	-0,011	2,989	0,014	0,124	0,296
12	IGAR	Champion Pacific Indonesia Tbk.	2017	0,021	3,021	-0,018	0,182	0,266
13			2018	0,005	3,005	0,025	0,185	0,281
14			2019	0,007	3,007	0,006	0,157	0,279
15	INTP	Indocement Tunggul Prakarsa Tbk.	2017	0,050	3,050	-0,011	0,225	0,237
16			2018	0,051	3,051	0,103	0,247	0,232
17			2019	0,045	3,045	0,094	0,246	0,238
18	ISSP	PT Steel Pipe Industry of Indonesia Tbk.	2017	-0,132	2,868	-0,009	1,074	0,445
19			2018	0,059	3,059	0,279	1,287	0,242
20			2019	0,049	3,049	0,143	1,123	0,254
21	LTLS	PT Lautan Luas Tbk.	2017	0,060	3,029	0,054	2,113	0,300
22			2018	0,088	3,043	0,116	2,016	0,280
23			2019	0,080	3,035	-0,042	1,749	0,288
24	MDKI	PT Emdeki Utama Tbk.	2017	0,139	3,033	0,116	0,170	0,238
25			2018	0,143	3,018	0,102	0,118	0,251
26			2019	0,151	3,025	-0,099	0,132	0,252
27	PBID	PT Panca Budi Idaman Tbk.	2017	0,135	3,019	0,121	0,397	0,257
28			2018	0,141	3,023	0,270	0,510	0,250
29			2019	0,132	3,015	0,079	0,417	0,264
		Semen Muraja Tbk.	2017	-0,002	2,998	0,017	0,480	0,296
			2019	-0,174	2,826	-0,173	0,435	0,479
		Semen Indonesia (Persero) Tbk.	2017	0,008	4,008	0,000	0,642	0,276
			2018	0,015	4,015	0,121	0,572	0,263



No.	Kode	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Tax Avoidance
34			2019	0,020	4,020	0,085	1,316	0,278
35	SPMA	Suparma Tbk.	2017	0,021	3,021	0,085	0,104	0,260
36			2018	0,015	3,015	0,118	0,095	0,265
37			2019	0,014	3,014	0,330	0,736	0,273
38	TRST	Trias Sentosa Tbk.	2018	-0,159	2,779	-0,069	0,694	0,523
39			2019	-0,391	2,546	-0,315	0,546	0,768
40	WTON	Wijaya Karya Beton	2017	0,064	3,064	0,111	1,636	0,253
41			2018	0,055	3,053	0,170	1,885	0,267
42			2019	0,072	3,072	0,047	2,019	0,257
43	ASGR	Astra Graphia Tbk.	2018	0,021	3,021	0,060	0,551	0,272
44			2019	0,018	3,018	0,191	0,800	0,276
45	ASII	Astra International Tbk.	2017	0,039	4,039	0,177	0,929	0,245
46			2018	0,034	4,034	0,195	1,011	0,252
47			2019	0,036	4,036	0,027	0,920	0,254
48	BHIT	PT MNC Asia Holding Tbk.	2017	-0,075	2,875	-0,090	1,222	0,440
49			2018	0,013	2,967	-0,065	1,270	0,346
50			2019	0,068	3,033	0,163	1,032	0,264
51	JTPE	Jasuindo Tiga Perkasa Tbk.	2017	0,088	3,015	0,121	0,746	0,274
52			2018	0,095	3,022	0,051	0,701	0,269
53			2019	0,091	3,018	0,150	0,563	0,265
54	KBLI	KMI Wire and Cable Tbk.	2018	0,023	3,023	0,353	0,620	0,260
55			2019	0,041	3,041	0,102	0,534	0,249
56	LION	Lion Metal Works Tbk.	2018	-0,047	2,950	0,163	0,416	0,336
57			2019	-0,262	2,735	-0,387	0,203	0,574
58	MARK	PT Mark Dynamics Indonesia Tbk.	2017	0,009	3,007	0,165	0,372	0,277
59			2019	0,049	3,014	0,124	0,489	0,272
60	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk.	2017	0,031	3,031	0,345	0,502	0,249
61			2018	0,013	3,013	0,175	0,444	0,273
62			2019	0,011	3,011	0,116	0,412	0,277
63	UNTR	United Tractors Tbk.	2018	0,014	3,013	0,324	1,052	0,281
64			2019	0,012	3,011	0,009	0,839	0,291
					2017	0,019	3,019	0,136
			2018	0,080	3,026	0,215	1,720	0,285
			2019	0,121	3,061	0,055	1,790	0,257



No.	Kode	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Tax Avoidance
68	AALI	Astra Agro Lestari Tbk.	2017	0,000	3,000	0,226	0,343	0,281
69			2018	-0,012	2,988	0,091	0,368	0,299
70			2019	-0,164	2,836	-0,250	0,257	0,467
71	AMRT	PT Sumber Alfaria Trijaya Tbk.	2019	0,087	3,071	0,131	2,556	0,266
72	BISI	BISI International Tbk.	2017	0,027	3,026	0,274	0,218	0,250
73			2018	0,045	3,042	0,023	0,239	0,243
74			2019	0,025	3,023	0,026	0,293	0,265
75	BUDI	PT Budi Starch & Sweetener Tbk.	2017	0,033	3,033	0,050	1,493	0,284
76			2018	0,013	3,013	0,068	1,780	0,310
77			2019	0,036	3,036	0,171	1,399	0,273
78	CEKA	PT Wilmar Cahaya Indonesia Tbk.	2017	0,029	3,021	0,056	0,564	0,271
79			2018	0,029	3,021	-0,126	0,218	0,270
80			2019	0,024	3,024	-0,116	0,255	0,268
81	CLEO	PT Sariguna Primatirta Tbk.	2017	0,054	3,054	0,227	1,272	0,249
82			2019	0,031	3,021	0,331	0,646	0,262
83	CPIN	Charoen Pokphand Indonesia Tbk.	2019	0,032	4,032	0,119	0,425	0,242
84	DLTA	Delta Djakarta Tbk.	2017	0,022	3,022	0,025	0,193	0,264
85			2018	0,023	3,023	0,172	0,209	0,257
86			2019	0,029	3,029	-0,044	0,204	0,259
87	DSFI	Dharma Samudera Fishing Ind. Tbk.	2017	0,024	3,023	0,095	1,290	0,286
88			2018	0,032	3,032	0,040	1,254	0,279
89	DSNG	PT Dharma Satya Nusantara Tbk.	2017	0,111	3,002	0,333	1,553	0,295
90			2018	0,127	3,018	-0,059	2,227	0,311
91	GGRM	Gudang Garam Tbk.	2017	0,024	3,017	0,110	0,600	0,274
92			2018	0,023	3,016	0,165	0,547	0,272
93			2019	0,026	3,020	0,174	0,564	0,269
94	HMSP	HM Sampoerna Tbk.	2017	0,018	3,018	0,056	0,283	0,268
95			2018	0,020	3,020	0,097	0,338	0,266
			2019	0,022	3,022	0,015	0,448	0,270
		Buyung Poetra Tambada Tbk.	2017	0,028	3,014	0,069	0,226	0,269
			2018	0,029	3,014	0,205	0,361	0,267



No.	Kode	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Tax Avoidance
99			2019	0,021	3,006	0,154	0,329	0,277
100	ICBP	Indofood CBP	2017	-0,012	2,988	0,024	0,544	0,307
101		Sukses Makmur	2018	0,007	3,007	0,086	0,521	0,284
102		Tbk.	2019	0,005	3,005	0,106	0,456	0,284
103	INDF	Indofood Sukses	2017	-0,013	2,987	0,040	0,864	0,316
104		Makmur Tbk.	2018	-0,015	2,985	0,031	0,919	0,319
105			2019	-0,012	2,987	0,031	0,762	0,313
106	JPFA	JAPFA Comfeed	2017	-0,039	2,961	0,055	1,265	0,351
107		Indonesia Tbk.	2018	0,018	3,018	0,167	1,273	0,289
108			2019	0,020	3,020	0,100	1,220	0,288
109	KINO	PT Kino Indonesia	2017	0,140	3,034	-0,061	0,609	0,255
110		Tbk.	2018	0,123	3,016	0,158	0,658	0,266
111			2019	0,144	3,044	0,340	0,781	0,234
112	LSIP	PP London	2017	0,019	3,019	0,251	0,216	0,258
113		Sumatra Indonesia	2018	0,041	3,041	-0,111	0,245	0,251
114		Tbk.	2019	0,003	3,003	-0,076	0,206	0,287
115	MAIN	Malindo Feedmill	2018	-0,004	4,996	0,228	1,232	0,282
116	MLBI	Multi Bintang	2017	0,028	3,028	0,067	1,385	0,285
117		Indonesia Tbk.	2018	0,024	3,024	0,079	1,499	0,292
118			2019	0,029	3,029	0,068	1,557	0,288
119	MYOR	Mayora Indah Tbk.	2019	0,269	3,017	0,057	0,940	0,263
120	ROTI	PT Nippon	2017	0,012	3,012	0,000	0,629	0,285
121		Indosari Corpindo	2018	-0,014	2,986	0,096	0,492	0,305
122		Tbk.	2019	-0,016	2,984	0,191	0,498	0,303
123	SGRO	PT Sampoerna	2017	-0,045	2,955	0,195	1,007	0,346
124		Agro Tbk.	2018	-0,117	2,883	-0,230	1,122	0,439
125			2019	-0,224	2,776	-0,205	1,056	0,546
126	SSMS	PT Sawit	2017	0,037	3,014	0,205	1,352	0,291
127		Sumbermas	2018	-0,208	2,792	-0,063	1,568	0,537
		Sarana Tbk.						
		inas Baru	2018	0,038	3,037	-0,003	2,453	0,305
		mpung Tbk.	2019	0,010	3,009	-0,001	0,233	0,279
			2017	0,013	3,011	0,082	0,282	0,274



No.	Kode	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komite Audit	Sales Growth	Leverage	Tax Avoidance
131		Mandom Indonesia Tbk.	2018	0,014	3,013	-0,008	0,253	0,275
132	UNVR	Unilever Indonesia Tbk.	2018	0,036	3,036	0,050	1,789	0,288
133	WIIM	Wismilak Inti	2017	0,382	3,002	-0,123	0,255	0,257
134		Makmur Tbk.	2018	0,370	2,989	-0,059	0,238	0,266

