

LAMPIRAN

Lampiran 1. Daftar Perusahaan tahun 2014

No	Kode Saham	Nama Perusahaan	No	Kode Saham	Nama Perusahaan
1	ARNA	Arwana Citramulia Tbk	21	LION	Lion Metal Works Tbk
2	ASBI	Asuransi Bintang Tbk	22	MDLN	Modernland Realty Tbk
3	ASSA	Adi Sarana Armada Tbk	23	MEGA	Bank Mega Tbk
4	BBRI	Bank Rakyat Indonesia Tbk	24	MFIN	Mandala Multifinance Tbk
5	BBTN	Bank Tabungan Negara Tbk	25	MYOR	Mayora Indah Tbk
6	BBYB	Bank Yudha Bhakti Tbk	26	PADI	Minna Padi Investama Tbk
7	BIPP	Bhuwanatala Indah Permai Tbk	27	PDES	Destinasi Tirta Nusantara Tbk
8	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	28	PNSE	Pudjiadi and Sons Tbk
9	BMTR		29	PTBA	Bukit Asem Tbk
10	BTON	Beton Jaya Manunggal Tbk	30	RALS	Ramayana Lestari Sentosa Tbk
11	BUKK	Bukaka Teknik Utama Tbk	31	RANC	Supra Boga Lestari Tbk
12	BUVA	Bukit Uluwatu Villa Tbk	32	SMSM	Selamat Sempurna Tbk
13	BVIC	Bank Victoria International Tbk	33	SSIA	Surya Semesta Internusa Tbk
14	CMNP	Citra Marga Nusaphala Persada Tbk	34	ULTJ	Ultrajaya Milk Industry & Trading Company Tbk
15	CPIN	Charoen Pokphand Indonesia Tbk	35	VICO	
16	FORU		36	WIIM	Wismilak Inti Makmur Tbk
17	GGRM	Gudang Garam Tbk	37	WSKT	Waskita Karya Tbk
18	GJTL	Gajah Tunggal Tbk			
19	GLOB	Global Teleshop Tbk			
20	KAEF	Kimia Farma Tbk			

Lampiran 2. Daftar Perusahaan Tahun 2015

No	Kode Saham	Nama Perusahaan	No	Kode Saham	Nama Perusahaan
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk	22	KBLM	Kabelindo Murni Tbk
2	ASBI	Asuransi Bintang Tbk	23	KINO	Kino Indonesia Tbk
3	ASSA	Adi Sarana Armada Tbk	24	MDLN	Modernland realty Tbk
4	BALI	Bali Towerindo Sentra Tbk	25	META	Nusantara Infrastructure Tbk
5	BBKP	Bank Bukopin Tbk	26	MFIN	Mandala Multifinance Tbk
6	BBMD	Bank Mestika Dharma Tbk	27	MICE	Multi Indocitra Tbk
7	BBRI	Bank Rakyat Indonesia Tbk	28	NIPS	Nipress Tbk
8	BBYB	Bank Yudha Bhakti Tbk	29	NOBU	Bank Nationalnobu Tbk
9	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	30	PDES	Destinasi Tirta Nusantara Tbk
10	BRIS	Bank Rakyat Indonesia Syariah Tbk	31	PEGE	Panca Global Securities Tbk
11	BTON	Beton Jaya Manunggal Tbk	32	PNBS	Panin Bank Syariah Tbk
12	BUKK	Bukaka Teknik Utama Tbk	33	PNSE	Pudjadi and Sons Tbk
13	CMNP	Citra Marga Nusaphala Persada Tbk	34	RICY	Ricky Putra Globalindo Tbk
14	CTTH	Citatah Tbk	35	RUIS	Radiant Utama Interinsco Tbk
15	DNAR	Bank Dinar Indonesia Tbk	36	SRSN	Indo Acidatama Tbk
16	FORU	Fortune Indonesia Tbk	37	SSIA	Surya Semesta Internusia Tbk
17	ICBP	Indofood Sukses Makmur Tbk	38	TLKM	Telkom Indonesia Tbk
18	INTP	Indocement Tunggal Prakarsa Tbk	39	ULTJ	
19	JRPT		40	WIIM	Wismilak Inti Makmur Tbk
20	JTPE	Jasuindo Tiga Perkasa Tbk	41	WOMF	Wahana Ottomitra Multiartha Tbk
21	KAEF	Kimia Farma Tbk			

Lampiran 3. Daftar Perusahaan Tahun 2016

No	Kode Saham	Nama Perusahaan	No	Kode Saham	Nama Perusahaan
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk	25	JTPE	Jasuindo Tiga Perkasa Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk	26	KAEF	Kimia Farma Tbk
3	ASSA	Adi Sarana Armada Tbk	27	KDSI	Kedawung Setia Industrial Tbk
4	BALI	Bali Towerindo Sentra Tbk	28	LION	Lion Metal Works Tbk
5	BBLD	Buana Finance Tbk	29	MDLN	Modernland realty Tbk
6	BBMD	Bank Mestika Tbk	30	MEGA	Bank Mega Tbk
7	BBNP	Bank Nusantara Parahyangan Tbk	31	META	Nusantara Infrastructure Tbk
8	BGTG	Bank Ganesha Tbk	32	MFIN	
9	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	33	MICE	Multi Indocitra Tbk
10	BRIS	Bank Rakyat Indonesia Syariah Tbk	34	MTLA	Metropolitan Land Tbk
11	BTEK	Bumi Teknokultura Unggul Tbk	35	MYOR	Mayora Indah Tbk
12	BUKK	Bukaka Teknik Utama Tbk	36	NOBU	Bank Nationalnobu Tbk
13	CMNP	Citra Marga Nusaphala Persada Tbk	37	PDES	Destinasi Tirta Nusantara Tbk
14	CPIN	Charoen Pokphand Indonesia Tbk	38	PEGE	Panca Global Securities Tbk
15	CTTH	Citatah Tbk	39	PNBN	Panin Bank Tbk
16	DNAR	Bank Dinar Indonesia Tbk	40	PTBA	Bukit Asam Tbk
17	DSNG	Dharma Satya Nusantara Tbk	41	RICY	Ricky Putra Globalindo Tbk
18	FASW	Fajar Surya Wisesa Tbk	42	RODA	Pikko Land Development Tbk
19	GDST	Gunawan Dianjaya Steel Tbk	43	SMSM	Selamat Sempurna Tbk
20	GEMA	Gema Grahasarana Tbk	44	TLKM	Telkom Indonesia Tbk
21	GGRM	Gudang Garam Tbk	45	TRIM	Trimegah Sekuritas Indonesia Tbk
22	GJTL		46	VRNA	Verena Multi Finance Tbk
23	GMTD		47	WIIM	Wismilak Inti Makmur Tbk
24	JRPT	Jaya Real Property Tbk			

Lampiran 4. Daftar Perusahaan Tahun 2017

No	Kode Saham	Nama Perusahaan	No	Kode Saham	Nama Perusahaan
1	ABDA	Asuransi Bina Dana Arta Tbk	24	MAMI	Mas Murni Indonesia Tbk
2	ASSA	Adi Sarana Armada Tbk	25	MDLN	Modernland realty Tbk
3	BBLD	Buana Finance Tbk	26	META	Nusantara Infrastructure Tbk
4	BBMD	Buana Finance Tbk	27	MFIN	Mandala Multifinance Tbk
5	BCIP	Bumi Citra Permai Tbk	28	MLIA	Mulia Industrindo Tbk
6	BNLI	Bank Permata Tbk	29	MPOW	Megapower Makmur Tbk
7	BTON	Beton Jaya Manunggal Tbk	30	MYOR	Mayora Indah Tbk
8	BUKK	Bukaka Teknik Utama Tbk	31	NIPS	Nipress Tbk
9	BVIC	Bank Victoria International Tbk	32	NOBU	Bank Nationalnobu Tbk
10	CMNP	Citra Marga Nusaphala Persada Tbk	33	PEGE	Panca Global Securities Tbk
11	CSIS	Cahayasakti Investindo Sukses Tbk	34	PPNX	Perkebunan Nusantara X Tbk
12	DNAR	Bank Dinar Indonesia Tbk	35	PTBA	Bukit Asam Tbk
13	DSNG	Dharma Satya Nusantara Tbk	36	PYFA	Pyridam Farma Tbk
14	EPMT	Enseval Putera Megatrading Tbk	37	RALS	Ramayana Lestari Sentosa Tbk
15	GEMA	Gema Grahasarana Tbk	38	RANC	Supra Boga Lestari Tbk
16	GMTD		39	RICY	Ricky Putra Globalindo Tbk
17	INTP	Indocement Tunggal Prakarsa Tbk	40	RIMO	
18	JTPE	Jasuindo Tiga Perkasa Tbk	41	SMBR	Semen Baturaja Tbk
19	KDSI	Kedawung Setia Industrial Tbk	42	SMGR	Semen Indonesia Tbk
20	KINO	Kino Indonesia Tbk	43	TELE	Tiphone Mobile Indonesia Tbk
21	KLBF	Kalbe Farma Tbk	44	VICO	Victoria Investama Tbk
22	LPCK	Lippo Cikarang Tbk	45	VRNA	Verena Multifinance Tbk
23	LION	Lion Metal Works Tbk	46	WSBP	Waskita Beton Precast Tbk

Lampiran 5. Daftar Perusahaan Tahun 2018

No	Kode Saham	Nama Perusahaan	No	Kode Saham	Nama Perusahaan
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk	26	KINO	Kino Indonesia Tbk
2	ASDF	Astra Sedaya Finance Tbk	27	LPGI	Lippo General Insurance Tbk
3	BBKE	Bank Kesejahteraan Tbk	28	LPKR	Lippo Karawaci Tbk
4	BBKP	Bank Bukopin Tbk	29	MDLN	Modernland Realty Tbk
5	BBTN	Bank Tabungan Negara Tbk	30	META	Nusantara Infrastructure Tbk
6	BCIP	Bumi Citra Permai Tbk	31	MFIN	Mandala Multifinance Tbk
7	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	32	MLIA	Mulia Industrindo Tbk
8	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	33	MPOW	Megapower Makmur Tbk
9	BNTT	Bank NTT Tbk	34	MTLA	
10	BRIS	Bank Rakyat Indonesia Syariah Tbk	35	NOBU	Bank Nationalnobu Tbk
11	BSMT	Bank Pembangunan Daerah Sumatera Utara Tbk	36	PDES	Destinasi Tirta Nusantara Tbk
12	BSSB	Bank Pembangunan Daerah Sulsebar Tbk	37	PNBN	Bank Pan Indonesia Tbk
13	BTON	Beton Jaya Manunggal Tbk	38	PPRE	PP Presisi Tbk
14	BUKK	Bukaka Teknik Utama Tbk	39	RALS	Ramayana Lestari Sentosa Tbk
15	BUVA	Bukit Uluwatu Villa Tbk	40	SCBD	Sudirman Central Business District Tbk
16	CITA		41	SKRN	Superkrane Mitra Utama Tbk
17	CTTH	Citatah Tbk	42	SMBR	Semen Baturaja Tbk
18	ERAA	Erajaya Swasembada Tbk	43	SMSM	Selamat Sempurna Tbk
19	GMTD	Gowa Makassar Tourism Development Tbk	44	SRSN	Indo Acidatama Tbk
20	GOOD	Garudafood Putra Putri Jaya Tbk	45	SSIA	Surya Semesta Internusa Tbk
21	IMFI	Indomobil Finance Indonesia Tbk	46	VICO	Victoria Investama Tbk
22	INTP	Indocement Tunggal Prakarsa Tbk	47	WIIM	Wismilak Inti Makmur Tbk
23	JTPE	Jasuindo Tiga Perkasa Tbk	48	WOMF	Wahana Ottomitra Multiartha Tbk
24	KDSI	Kedawung Setia Industrial Tbk	49	WSBP	Waskita Beton Precast Tbk
25	KEHA	Bank KEB Hana Tbk	50	ZINC	Kapuas Prima Coal Tbk

Lampiran 6. Data Tahun 2014

No.	Kode Saham	etr	cr	csr	roe
1	ARNA	0.248947	1.607543	0.006234	0.286826
2	ASBI	0.303637	2.221183	0.000209	0.071509
3	ASSA	0.237443	0.401108	0.000078	0.051285
4	BBRI	0.213614	1.133994	0.000185	0.248918
5	BBTN	0.279413	0.941531	0.000043	0.091394
6	BBYB	0.251152	1.067478	0.000167	0.044145
7	BIPP	0.21521	0.562313	0.000097	0.043416
8	BJTM	0.317445	1.17899	0.000407	0.155384
9	BMTR	0.327261	4.173417	0.000110	0.081263
10	BTON	0.203466	5.055522	0.000741	0.052032
11	BUKK	0.13318	1.539682	0.002084	0.085525
12	BUVA	0.127807	1.255411	0.000589	0.031516
13	BVIC	0.130278	1.149982	0.000002	0.060062
14	CMNP	0.210094	3.960005	0.000310	0.110387
15	CPIN	0.170986	2.240683	0.000048	0.159609
16	FORU	0.370814	1.965325	0.000708	0.029408
17	GGRM	0.251262	1.620165	0.000189	0.162368
18	GJTL	0.315158	2.016304	0.000667	0.045104
19	GLOB	0.262262	1.39929	0.000023	0.162583
20	KAEF	0.250558	2.386995	0.000579	0.130598
21	LION	0.220437	3.694662	0.000238	0.110368
22	MDLN	0.160474	1.207363	0.000077	0.133407
23	MEGA	0.141469	1.065203	0.000018	0.086139
24	MFIN	0.250452	1.472027	0.000158	0.215168
25	MYOR	0.226309	2.089937	0.000097	0.099944
26	PADI	0.312951	5.320832	0.000129	0.005903
27	PDES	0.261264	0.824923	0.000203	0.074335
28	PNSE	0.244453	2.851487	0.001880	0.102929
29	PTBA	0.245076	2.075136	0.005063	0.232874
30	RALS	0.085151	2.785345	0.000231	0.105694
31	RANC	0.403609	1.312973	0.000128	0.023169
32	SMSM	0.221164	2.112016	0.000081	0.367504
33	SSIA	0.235017	1.679664	0.000710	0.16902
34	ULTJ	0.24509	3.344626	0.000806	0.125098
35	VICO	0.014548	4.324415	0.000076	0.066479
36	WIIM	0.249002	2.274954	0.007975	0.131438
37	WSKT	0.336671	1.361796	0.000587	0.175936

Lampiran 7. Data Tahun 2015

No.	Kode Saham	etr	Cr	csr	roe
1	AGRO	0.27351	1.16682	0.00069	0.05952
2	ASBI	0.07456	3.37272	0.00030	0.17547
3	ASSA	0.39888	0.42499	0.00005	0.03999
4	BALI	0.26416	0.31764	0.00092	0.24133
5	BBKP	0.18191	1.07985	0.00058	0.12797
6	BBMD	0.25327	1.11181	0.03249	0.10636
7	BBRI	0.21799	1.14147	0.00021	0.22462
8	BBYB	0.27866	1.06247	0.00003	0.06805
9	BJTM	0.29871	1.17089	0.00109	0.14050
10	BRIS	0.27463	2.96421	0.00006	0.05241
11	BTON	0.18965	4.35763	0.00119	0.04241
12	BUKK	0.28468	1.47543	0.00171	0.04874
13	CMNP	0.20365	2.87877	0.00021	0.10867
14	CTTH	0.51091	1.87814	0.00413	0.00674
15	DNAR	0.22453	1.16793	0.00002	0.03240
16	FORU	0.54442	1.82947	0.00081	0.01544
17	ICBP	0.27097	2.32601	0.01228	0.17838
18	INTP	0.22817	4.88657	0.00117	0.18255
19	JRPT	0.00780	0.98177	0.00022	0.21004
20	JTPE	0.26823	1.15930	0.00075	0.18619
21	KAEF	0.25186	1.93023	0.00182	0.13585
22	KBLM	0.40572	1.05730	0.00027	0.04304
23	KINO	0.21943	1.61879	0.00013	0.14805
24	MDLN	0.09029	0.99838	0.00016	0.14419
25	META	0.22459	2.52798	0.00054	0.08103
26	MFIN	0.25156	1.81960	0.00018	0.15465
27	MICE	0.30178	2.95191	0.00013	0.04502
28	NIPS	0.26538	1.04732	0.00039	0.05036
29	NOBU	0.19850	1.19419	0.00002	0.01530
30	PDES	0.28508	1.00104	0.00032	0.03816
31	PEGE	0.10233	3.64295	0.00030	0.11166
32	PNBS	0.28915	1.30182	0.00002	0.04637
33	PNSE	0.33312	1.67732	0.00117	0.05564
34	RICY	0.39879	1.18557	0.00038	0.03366
35	RUIS	0.41052	0.82365	0.00033	0.12198
36	SRSN	0.25152	2.16708	0.00226	0.04559
37	SSIA	0.02310	1.56171	0.00039	0.11479

38	TLKM	0.25605	1.35295	0.00011	0.24957
39	ULTJ	0.25343	3.74548	0.00088	0.18699
40	WIIM	0.26344	2.89377	0.00990	0.13890
41	WOMF	0.16438	2.98524	0.00005	0.02073



Lampiran 8. Data Tahun 2016

No.	Kode Saham	etr	Cr	csr	roe
1	AGRO	0.270853	1.177878	0.000030	0.053197
2	AISA	0.199462	2.375551	0.000119	0.168659
3	ASSA	0.300208	0.48964	0.000071	0.068778
4	BALI	0.254368	0.422148	0.000484	0.280288
5	BBLD	0.249695	1.429619	0.000380	0.048525
6	BBMD	0.252662	1.282998	0.000066	0.066844
7	BBNP	0.328363	1.175169	0.000014	0.006771
8	BGTG	0.255169	1.295941	0.000300	0.036703
9	BJTM	0.291925	1.170804	0.000329	0.142618
10	BRIS	0.286661	4.022402	0.000062	0.067812
11	BTEK	0.03935	0.599386	0.000246	0.001487
12	BUKK	0.327685	1.456634	0.001637	0.052915
13	CMNP	0.244287	2.88019	0.008485	0.108579
14	CPIN	0.434738	2.17277	0.000124	0.157192
15	CTTH	0.21981	1.89405	0.000757	0.066299
16	DNAR	0.233581	1.113946	0.000027	0.029327
17	DSNG	0.253104	0.893675	0.001992	0.093198
18	FASW	0.058926	1.075123	0.000489	0.246328
19	GDST	0.303401	1.240374	0.002545	0.0381
20	GEMA	0.130978	1.456087	0.000719	0.077696
21	GGRM	0.252874	1.937891	0.000477	0.168654
22	GJTL	0.241403	1.730545	0.000685	0.107138
23	GMTD	0.006754	1.165144	0.000492	0.136067
24	JRPT	0.009372	0.974824	0.000141	0.207453
25	JTPE	0.192518	1.299019	0.000661	0.143738
26	KAEF	0.290912	1.713668	0.000928	0.119573
27	KDSI	0.260138	1.231923	0.000263	0.112265
28	LION	0.225439	3.558659	0.000968	0.08998
29	MDLN	0.089397	1.344455	0.000198	0.076016
30	MEGA	0.250691	1.096622	0.000021	0.09441
31	META	0.228243	3.113235	0.000586	0.081731
32	MFIN	0.246877	2.462115	0.000271	0.140774
33	MICE	0.454558	2.387742	0.000059	0.040344
34	MTLA	0.016723	2.59474	0.000179	0.126484
35	MYOR	0.247609	2.250172	0.000077	0.221647
36	NOBU	0.227365	1.165823	0.000038	0.022761
37	PDES	0.338588	1.127526	0.000269	0.124188

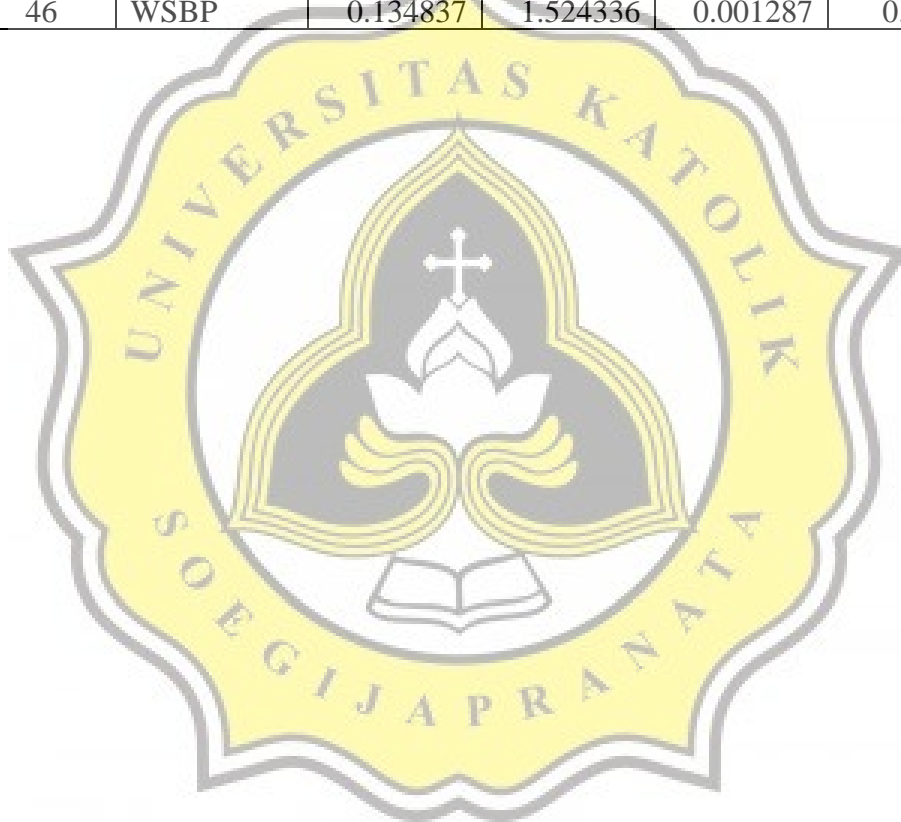
38	PEGE	0.111928	2.412666	0.000199	0.108318
39	PNBN	0.238382	1.229715	0.000104	0.073625
40	PTBA	0.25949	1.655829	0.008378	0.191843
41	RICY	0.399324	1.148683	0.000353	0.034019
42	RODA	0.050847	3.9304	0.003733	0.022106
43	SMSM	0.237031	2.860253	0.000166	0.317832
44	TLKM	0.236115	1.199663	0.000107	0.276397
45	TRIM	0.250117	1.986264	0.005095	0.072714
46	VRNA	0.305254	1.256073	0.000076	0.02255
47	WIIM	0.222242	3.394238	0.010085	0.107245



Lampiran 9. Data Tahun 2017

No.	Kode Saham	etr	Cr	csr	roe
1	ABDA	0.025433	1.597609	0.000007	0.116932
2	ASSA	0.252451	0.428307	0.000091	0.104795
3	BBLD	0.247815	1.341842	0.000788	0.058814
4	BBMD	0.252655	0.957635	0.000055	0.085719
5	BCIP	0.134113	1.186256	0.000306	0.148619
6	BNLI	0.213113	1.20225	0.000026	0.034793
7	BTON	0.228405	5.474975	0.001237	0.073527
8	BUKK	0.291548	1.06748	0.000969	0.115926
9	BVIC	0.227357	1.146612	0.000456	0.047812
10	CMNP	0.197076	2.712507	0.000160	0.124013
11	CSIS	0.87004	0.757391	0.000152	0.000584
12	DNAR	0.22366	1.109625	0.000037	0.022005
13	DSNG	0.291216	1.008663	0.001116	0.206492
14	EPMT	0.243767	2.800828	0.000008	0.100928
15	GEMA	0.115837	1.311038	0.000105	0.058894
16	GMTD	0.008328	1.194689	0.000766	0.09694
17	INTP	0.187139	3.703071	0.002997	0.075736
18	JTPE	0.258731	1.191308	0.001180	0.139757
19	KDSI	0.261313	1.186373	0.000237	0.142038
20	KINO	0.221815	1.653887	0.000063	0.053376
21	KLBF	0.243101	4.5094	0.006018	0.176569
22	LPCK	0.032326	5.765973	0.000093	0.047721
23	LION	0.539926	3.271368	0.000815	0.020524
24	MAMI	0.037776	1.1379	0.000173	0.033592
25	MDLN	0.091634	1.33016	0.000089	0.086864
26	META	0.414658	2.733122	0.000060	0.036729
27	MFIN	0.246151	2.475182	0.000292	0.172149
28	MLIA	0.063978	0.869726	0.000443	0.027096
29	MPOW	0.215568	0.301212	0.000451	0.084244
30	MYOR	0.254211	2.386027	0.000067	0.221767
31	NIPS	0.26085	1.173665	0.000157	0.050153
32	NOBU	0.215495	1.12974	0.000015	0.025134
33	PEGE	0.081611	2.974432	0.000316	0.127269
34	PPNX	0.310802	1.0965	0.011004	0.007151
35	PTBA	0.250594	2.46337	0.014838	0.32951

36	PYFA	0.257423	3.522769	0.000345	0.065472
37	RALS	0.128618	2.950008	0.000150	0.116354
38	RANC	0.200047	1.599604	0.000157	0.081817
39	RICY	0.358416	1.188492	0.000289	0.038483
40	RIMO	0.007557	2.445611	0.001349	0.011931
41	SMBR	0.298152	1.679959	0.004373	0.042969
42	SMGR	0.256147	1.567751	0.005524	0.067119
43	TELE	0.254953	3.883818	0.000057	0.118012
44	VICO	0.187807	1.000745	0.000016	0.050443
45	VRNA	0.268855	1.272466	0.000333	0.016267
46	WSBP	0.134837	1.524336	0.001287	0.13672



Lampiran 10. Data Tahun 2018

No.	Kode Saham	etr	cr	csr	roe
1	AGRO	0.301857	1.228098	0.000036	0.046157
2	ASDF	0.247465	1.301953	0.000142	0.159937
3	BBKE	0.238446	1.138332	0.000087	0.041024
4	BBKP	0.121871	0.992413	0.000026	0.022104
5	BBTN	0.222241	1.170587	0.000210	0.11778
6	BCIP	0.139149	1.122487	0.000289	0.122443
7	BJBR	0.198575	1.129457	0.000969	0.137559
8	BJTM	0.281343	1.133271	0.000176	0.148763
9	BNTT	0.266767	1.196496	0.000329	0.129368
10	BRIS	0.296435	3.935102	0.000133	0.021207
11	BSMT	0.253731	1.22457	0.001030	0.158382
12	BSSB	0.262726	1.220421	0.000512	0.194911
13	BTON	0.187639	5.78829	0.001247	0.15185
14	BUKK	0.144664	0.9512	0.000770	0.285356
15	BUVA	0.353235	0.354849	0.000469	0.005973
16	CITA	0.087813	0.466088	0.000413	0.440972
17	CTTH	0.442719	1.865813	0.001240	0.015888
18	ERAA	0.260818	1.298827	0.000083	0.184296
19	GMTD	0.009639	1.371296	0.001086	0.080415
20	GOOD	0.269568	1.182494	0.000774	0.170917
21	IMFI	0.24684	1.614346	0.000011	0.073215
22	INTP	0.181607	3.137264	0.001511	0.049348
23	JTPE	0.247202	1.437528	0.001108	0.186199
24	KDSI	0.261584	1.169324	0.000244	0.138266
25	KEHA	0.250671	1.217621	0.000043	0.082364
26	KINO	0.250862	1.501135	0.000023	0.068643
27	LPGI	0.120446	3.144226	0.000058	0.078069
28	LPKR	0.187176	4.531587	0.000157	0.067769
29	MDLN	0.678402	2.194614	0.000309	0.003699
30	META	0.340467	2.667529	0.000095	0.072866

31	MFIN	0.251923	3.329947	0.000596	0.161766
32	MLIA	0.286009	0.934974	0.001121	0.08436
33	MPOW	0.085944	0.32249	0.000480	0.020854
34	MTLA	0.002109	3.077542	0.000308	0.147503
35	NOBU	0.030016	1.122135	0.000020	0.031638
36	PDES	0.606402	0.908254	0.000421	0.0135
37	PNBN	0.303015	1.211554	0.000026	0.078218
38	PPRE	0.032111	1.791618	0.000208	0.152392
39	RALS	0.181361	3.254509	0.000445	0.153393
40	SCBD	0.154267	0.989265	0.000730	0.043732
41	SKRN	0.478806	1.710411	0.000235	0.099002
42	SMBR	0.47663	2.134368	0.004171	0.0219
43	SMSM	0.235103	3.943244	0.000385	0.294636
44	SRSN	0.238175	2.452801	0.000700	0.081072
45	SSIA	0.282295	1.701152	0.000232	0.020486
46	VICO	0.190209	1.125925	0.000019	0.024582
47	WIIM	0.276926	5.918556	0.028148	0.050876
48	WOMF	0.240763	1.862649	0.000136	0.183656
49	WSBP	0.185957	1.396993	0.000795	0.139993
50	ZINC	0.232599	1.173851	0.000211	0.187289

Lampiran 11. Olah data Deskriptif Statistik Model 1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ETR	221	.00211	.87004	.2374377	.11597684
CR	221	.30121	5.91856	1.8918545	1.14220024
CSR	221	.000002	.032488	.00125104	.003512741
Valid N (listwise)	221				

Lampiran 12. Olah data Deskriptif Statistik Model 2

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ETR	221	.00211	.87004	.2374377	.11597684
CR	221	.30121	5.91856	1.8918545	1.14220024
CSR	221	.000002	.032488	.00125104	.003512741
ROE	221	.00058	.44097	.1043239	.07478953
ETR.ROE	221	.00006	.08257	.0228851	.01827168
CR.ROE	221	.00044	1.16184	.1972282	.18556728
ETR.CR.ROE	221	.00004	.27315	.0430551	.04433836
Valid N (listwise)	221				

Lampiran 13. Uji Normalitas Percobaan 1 Model 1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		84
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.00518487
Most Extreme Differences	Absolute	.285
	Positive	.285
	Negative	-.258
Test Statistic		.285
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 14. Uji Normalitas Percobaan 1 Model 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		84
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.00500796
Most Extreme Differences	Absolute	.218
	Positive	.218
	Negative	-.171
Test Statistic		.218
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 15. Uji Normalitas Percobaan 2 Model 1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		143
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.00337743
Most Extreme Differences	Absolute	.340
	Positive	.340
	Negative	-.322
Test Statistic		.340
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 16. Uji Normalitas Percobaan 2 Model 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		143
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.00335571
Most Extreme Differences	Absolute	.333
	Positive	.333
	Negative	-.272
Test Statistic		.333
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 17. Uji Normalitas Setelah Pengobatan Model 1

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		221
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.61616869
Most Extreme Differences	Absolute	.028
	Positive	.028
	Negative	-.026
Test Statistic		.028
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 18. Uji Normalitas Setelah Pengobatan Model 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		221
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.60337318
Most Extreme Differences	Absolute	.031
	Positive	.031
	Negative	-.026
Test Statistic		.031
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Lampiran 19. Uji Heterokedastisitas Model 1

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.348	.152		8.850	.000
	LnETR	.066	.078	.058	.854	.394
	LnCR	.091	.115	.054	.795	.428

a. Dependent Variable: AbsModel1

Lampiran 20. Uji Heterokedastisitas Model 2

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.470	.378		3.886	.000
	LnETR	.380	.191	.337	1.990	.052
	LnCR	.064	.299	.039	.214	.831
	LnROE	.044	.121	.043	.360	.720
	LnETR.LnROE	.120	.064	.335	1.868	.063
	LnCR.LnROE	-.001	.121	-.001	-.005	.996
	LnETR.LnCR.LnROE	.011	.043	.038	.259	.796

a. Dependent Variable: AbsModel2

Lampiran 21. Uji Multikolinearitas Model 1

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-8.172	.252		-32.436	.000		
	LnETR	.137	.129	.070	1.062	.289	.999	1.001
	LnCR	.565	.189	.198	2.985	.003	.999	1.001

a. Dependent Variable: LnCSR

Lampiran 22. Uji Multikolinearitas Model 2

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-7.565	.646		-11.710	.000		
	LnETR	.182	.326	.094	.560	.576	.156	6.414
	LnCR	.587	.511	.206	1.149	.252	.137	7.275
	LnROE	.236	.207	.136	1.140	.255	.309	3.240
	LnETR.LnROE	-.022	.110	.036	.204	.839	.139	7.183
	LnCR.LnROE	-.034	.207	-.034	-.165	.869	.101	9.872
	LnETR.LnCR.LnROE	-.033	.073	-.067	-.457	.648	.203	4.935

a. Dependent Variable: LnCSR

Lampiran 23. Uji Autokolerasi Model 1

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.208 ^a	.043	.034	1.62356538	2.047

a. Predictors: (Constant), LnCR, LnETR

b. Dependent Variable: LnCSR

Lampiran 24. Uji Autokolerasi Model 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.241 ^a	.058	.032	1.62569500	2.073

a. Predictors: (Constant), LnETR.LnCR.LnROE, LnROE, LnETR, LnCR, LnETR.LnROE, LnCR.LnROE

b. Dependent Variable: LnCSR

Lampiran 25. Uji F

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.871	2	12.935	4.907	.008 ^b
	Residual	574.640	218	2.636		
	Total	600.511	220			

a. Dependent Variable: LnCSR

b. Predictors: (Constant), LnCR, LnETR

Lampiran 26. Uji Determinasi Model 1

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.208 ^a	.043	.034	1.62356538	2.047

a. Predictors: (Constant), LnCR, LnETR

b. Dependent Variable: LnCSR

Lampiran 27. Uji Determinasi Model 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.241 ^a	.058	.032	1.62569500	2.073

a. Predictors: (Constant), LnETR.LnCR.LnROE, LnROE, LnETR, LnCR, LnETR.LnROE, LnCR.LnROE

b. Dependent Variable: LnCSR



Lampiran 28. Uji Hipotesis Model 1

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-8.172	.252		-32.436	.000
	LnETR	.137	.129	.070	1.062	.289
	LnCR	.565	.189	.198	2.985	.003

a. Dependent Variable: LnCSR

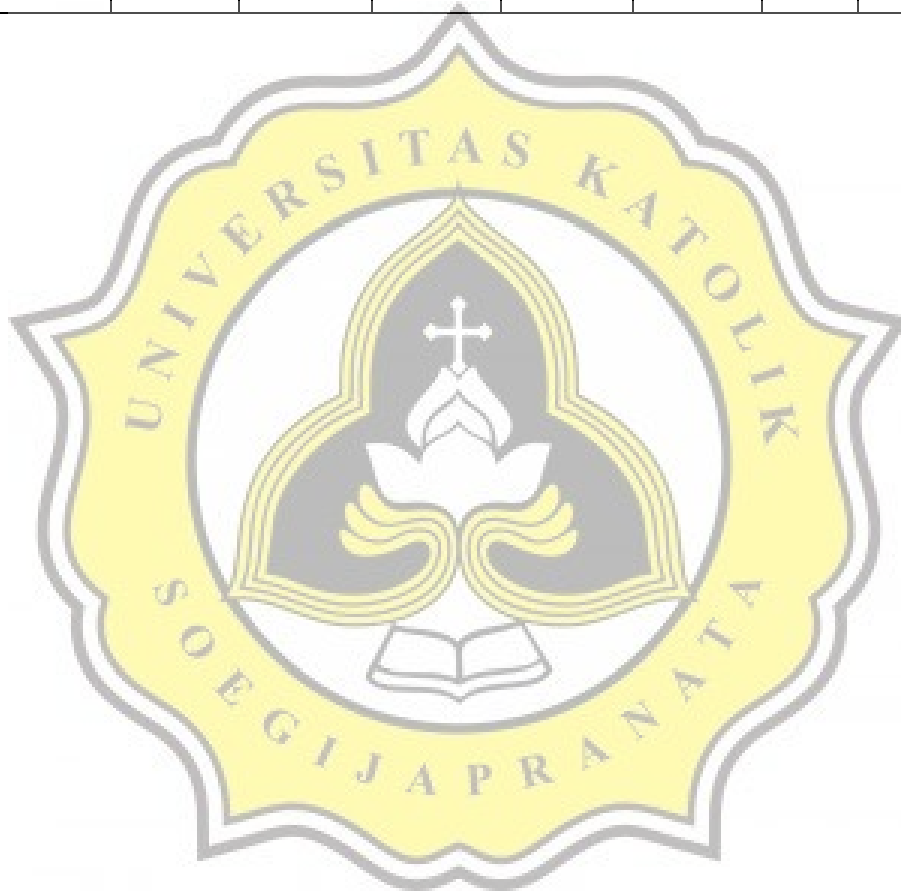
Lampiran 29. Uji Hipotesis Model 2

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-7.565	.646		-11.710	.000
	LnETR	.182	.326	.094	.560	.576
	LnCR	.587	.511	.206	1.149	.252
	LnROE	.236	.207	.136	1.140	.255
	LnETR.LnROE	.022	.110	.036	.204	.839
	LnCR.LnROE	-.034	.207	-.034	-.165	.869
	LnETR.LnCR.LnROE	-.033	.073	-.067	-.457	.648

a. Dependent Variable: LnCSR

Lampiran 30. Z- Creamer

Adj R^2 H_1	Adj R^2 H_2	$\Sigma \mu^2$ Sebelum	$\Sigma \mu^2$ Sesudah	n-k Sebelum	n-k Sesudah	σ^2 Sebelum	σ^2 Sesudah	Adj R^2 $H_2 -$ Adj R^2 H_1	$(\sigma^2 \times$ Adj $R_1^2) + (\sigma^2 \times$ Adj $R_2^2)$	Akar	Z
0.034	0.032	0.966	0.968	218	218	0.0044	0.0044	0.002	0.00029	0.017	0.117





8.99% PLAGIARISM
APPROXIMATELY

Report #11422050

PENDAHULUAN Latar Belakang Sumber pendapatan suatu negara dapat diperoleh dari berbagai sektor, salah satunya melalui sektor pajak. Di Indonesia penerimaan pajak menjadi salah satu sumber penyokong dana terbesar bagi penerimaan belanja negara dibandingkan dengan penerimaan bukan pajak. Namun penerimaan pajak di Indonesia sejak tahun 2009 tidak pernah mencapai target yang ditetapkan dalam Anggaran Pendapatan dan Belanja Negara (APBN). Diantaranya pada tahun 2014 pajak yang ditargetkan oleh pemerintah sejumlah 1.246 triliun dan yang terealisasi 1.143 triliun. Selanjutnya tahun 2015 target pemerintah sejumlah 1.489 triliun dan yang terealisasi 1.236 triliun. Penyebab terjadinya shortfall pajak atau kondisi ketika realisasi lebih rendah dibandingkan dengan target yang ditetapkan adalah adanya indikasi perusahaan yang melakukan aktivitas penghindaran pajak atau agresivitas pajak. Progam Corporate Social Responsibility akan menjadi sumber praktik penyimpangan pajak ketika dilakukan secara berlebihan. Sehingga meminimalkan pendapatan atau laba yang menjadi objek pajak penghasilan perusahaan tersebut. Ketika pendapatan digunakan untuk progam Corporate Social Responsibility, pemerintah akan kesulitan melacak cashflow yang terjadi. Penerimaan pajak negara berasal dari beberapa sumber, salah satunya adalah perusahaan sebagai