

LAMPIRAN

Lampiran 1. Perhitungan *Earning Management*

Cara menghitung *earning management* dilakukan dengan menggunakan *discretionary accrual* dari *Modified Jones Model* dengan rumus sebagai berikut :

$$DAit = (TACit/Ait-1) - Ndait$$

No	Kode Perusahaan	<i>Earning Management</i>		
		2017	2018	2019
1	CAMP	-0,00033344	-0,0008222345	0,000455768
2	CLEO	-0,002454727	-0,001592457	-0,00164631
3	HOKI	-0,014029085	-0,000755711	0,000628956
4	WOOD	0,003282397	-0,006065198	-0,00349412
5	GOOD	-0,003518393	0,001202864	-0,001722881
6	KPAS	-0,001615774	0,000974541	-0,000869717
7	PANI	0,013932618	0,007572335	0,000381384
8	COCO	-0,005586589	-0,009387957	-0,009191065
9	FOOD	-0,002966598	0,002680841	-0,003664371
10	ITIC	-0,000107631	0,00030232	-0,00002342
11	KEJU	0,000572435	-0,000861787	-0,001091402

Lampiran 2. Perhitungan *Firm Size*

Cara menghitung *firm size* menggunakan LN dikalikan dengan total asset perusahaan dengan rumus berikut :

$$\text{Size} = \text{LN (Total Aset)}$$

No	Kode Perusahaan	<i>Firm Size</i>		
		2017	2018	2019
1	CAMP	27,82261994	27,63528781	27,68695639
2	CLEO	27,21689527	27,44941993	27,85027255
3	HOKI	27,08104492	27,35506543	27,46694337
4	WOOD	28,97727498	29,15457372	29,33856253
5	GOOD	28,90196582	29,06905564	29,25299367
6	KPAS	25,96116424	26,16448961	26,26582426
7	PANI	25,05734253	25,73118519	24,48641418
8	COCO	25,32642805	25,81547952	26,24649554
9	FOOD	25,56464999	25,56507082	25,49890975
10	ITIC	25,80536108	26,5972943	26,82763875
11	KEJU	26,95368024	27,00828433	27,22502595

Lampiran 3. Perhitungan Agresivitas Pajak

Cara menghitung agresivitas pajak menggunakan *effective tax rate* dengan rumus sebagai berikut :

$$\text{ETR} = \text{Beban Pajak Penghasilan} : \text{Pendapatan sebelum pajak}$$

No	Kode Perusahaan	Agresivitas Pajak		
		2017	2018	2019
1	CAMP	0,256274858	0,262872533	0,228829411
2	CLEO	0,19519071	0,22241621	0,241300294
3	HOKI	0,255035421	0,253489317	0,270475435
4	WOOD	0,267001992	0,2544644	0,231367585
5	GOOD	0,205736503	0,26956815	0,249412462
6	KPAS	0,273461534	0,445333411	0,625903654
7	PANI	0,268523536	0,330777249	-0,002121727
8	COCO	0,415143962	0,263218976	0,26073623
9	FOOD	0,457937013	0,483263386	0,404723464
10	ITIC	0,260879566	0,278332799	-1,117690967
11	KEJU	0,257787737	0,276278736	0,282363187

Lampiran 4. Tabel Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
EARNING MANAGEMENT (X1)	33	-.014	.014	-.00124	.004796
FIRM SIZE (X2)	33	24.486	29.339	26.98052	1.331141
KOMISARIS INDEPENDEN (Z)	33	.000	.500	.25445	.25445
EM*KI	33	-.005	.002	-.00073	.001587
FS*KI	33	.000	14.669	7.03012	6.027912
AGRESIVITAS PAJAK (Y)	33	-1.118	.626	.25342	.309679
Valid N (listwise)	33				

Lampiran 5. Tabel Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		33
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	.64506334
Most Extreme Differences Absolute		.093
	Positive	.093
	Negative	-.053
Kolmogorov-Smirnov Z		.535
Asymp. Sig. (2-tailed)		.937

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 6. Tabel Uji Multikolinieritas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 EARNING MANAGEMENT (X1)	.824	1.214
FIRM SIZE (X2)	.914	1.095
KOMISARIS INDEPENDEN (Z)	.791	1.264
EM*KI	.752	1.330
FS*KI	.899	1.112

a. Dependent Variable: AGRESIVITAS PAJAK (Y)

Lampiran 7. Tabel Uji Heterokedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.185	3.709		1.128	.269
EARNING MANAGEMENT (X1)	-24.700	19.390	-.334	-1.274	.214
FIRM SIZE (X2)	-.140	.142	-.528	-.988	.332
KOMISARIS INDEPENDEN (Z)	-12.926	8.630	-7.951	-1.498	.146
EM*KI	39.975	60.811	.179	.657	.517
FS*KI	.487	.329	8.280	1.481	.150

a. Dependent Variable: absresid

Lampiran 8. Tabel Uji Autokorelasi Durbin Watson

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.265 ^a	.070	-.017	276019802.406 31	1.888

a. Predictors: (Constant), KOMISARIS INDEPENDEN, EARNING MANAGEMENT, FIRM SIZE

b. Dependent Variable: AGRESIVITAS PAJAK

Lampiran 9. Tabel Analisis regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.124	1.144		.983	.333
EARNING MANAGEMENT (X1)	4.360	11.774	.068	.370	.714
FIRM SIZE (X2)	-.032	.042	-.138	-.756	.455

a. Dependent Variable: AGRESIVITAS PAJAK (Y)

Lampiran 10. Tabel Uji Statistik T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.030	1.131		-.910	.370
EARNING MANAGEMENT (X1)	-7.610	10.454	-.118	-.728	.473
FIRM SIZE (X2)	.057	.043	.244	1.311	.200
KOMISARIS INDEPENDEN (Z)	-1.012	.278	-.712	-3.638	.001

a. Dependent Variable: AGRESIVITAS PAJAK (Y)

Lampiran 11. Tabel Uji F (*goodness of fit*)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.030	1.131		-.910	.370
	EARNING MANAGEMENT (X1)	-7.610	10.454	-.118	-.728	.473
	FIRM SIZE (X2)	.057	.043	.244	1.311	.200
	KOMISARIS INDEPENDEN (Z)	-1.012	.278	-.712	-3.638	.001

a. Dependent Variable: AGRESIVITAS PAJAK (Y)

Lampiran 12. Tabel Uji *Moderated Regression Analysis*

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.805	2.553		1.491	.148
EARNING MANAGEMENT (X1)	-2.049	13.344	-.032	-.154	.879
FIRM SIZE (X2)	-.129	.098	-.555	-1.318	.198
KOMISARIS INDEPENDEN (Z)	-14.456	5.939	-10.179	-2.434	.022
EM*KI	-44.211	41.850	-.226	-1.056	.300
FS*KI	.508	.226	9.895	2.247	.033

a. Dependent Variable: AGRESIVITAS PAJAK (Y)