Lampiran:

Tahun 2017

No.	KODE	Komisaris Independen	Direksi	CSR	ETR
1	AISA	0,4	4	0,64	0,25
2	ALTO	0,333	1	0,49	0,34
3	CAMP	0,333	2	0,68	0,5
4	CEKA	0,333	3	0,7	0,67
5	CLEO	0,5	3	0,85	0,156
6	DLTA	0,4	3	0,64	0,163
7	HOKI	0,5	3	0,49	0,34
8	ICBP	0,5	3	0,68	0,297
9	INDF	0,375	3	0,7	0,47
10	MLBI	0,5	3	0,85	0,225
11	MYOR	0,4	3	0,77	0,126
12	PCAR	0,333	2	0,72	0,23
13	PSDN	0,333	3	0,75	0,45
14	ROTI	0,333	3	0,64	0,32
15	SKBM	0,333	3	0,5	0,335
16	SKLT	0,333	3	0,68	0,564
17	STTP	0,4	4	0,49	0,23
18	ULTJ	0,333	3	0,68	0,159

Tahun 2018

No.	KODE	Komisaris Independen	Direksi	CSR	ETR
1	AISA	0,4	4	0,73	0,24
2	ALTO	0,333	1	0,86	0,34
3	CAMP	0,333	2	0,77	0,54
4	CEKA	0,333	3	0,65	0,76
5	CLEO	0,375	3	0,76	0,69
6	DLTA	0,4	3	0,67	0,34
7	HOKI	0,5	2	0,54	0,34
8	ICBP	0,375	3	0,65	0,19
9	INDF	0,4	3	0,45	0,28
10	MLBI	0,5	3	0,7	0,1
11	MYOR	0,4	3	0,75	0,15
12	PCAR	0,375	2	0,84	0,23
13	PSDN	0,333	3	0,77	0,45
14	ROTI	0,333	3	0,78	0,56
15	SKBM	0,333	3	0,67	0,65
16	SKLT	0,333	3	0,56	0,35
17	STTP	0,4	4	0,56	0,23
18	ULTJ	0,333	3	0,57	0,24

Tahun 2019

No.	**KODE**	**Komisaris Independen**	**Direksi**	**CSR**	**ETR**
1	AISA	0,4	2	0,7	0,35
2	ALTO	0,4	3	0,79	0,43
3	CAMP	0,333	3	0,7	0,67
4	CEKA	0,5	2	0,79	0,76
5	CLEO	0,375	3	0,7	0,75
6	DLTA	0,4	3	0,66	0,45
7	HOKI	0,5	3	0,5	0,4
8	ICBP	0,333	3	0,61	0,2
9	INDF	0,4	2	0,43	0,45
10	MLBI	0,5	3	0,73	0,25
11	MYOR	0,5	3	0,79	0,25
12	PCAR	0,375	2	0,89	0,45
13	PSDN	0,333	3	0,79	0,65
14	ROTI	0,4	3	0,79	0,76
15	SKBM	0,333	3	0,69	0,6
16	SKLT	0,5	2	0,58	0,54
17	STTP	0,4	3	0,59	0,43
18	ULTJ	0,333	3	0,59	0,45

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Komisaris Independen[b]	.	Enter

a. Dependent Variable: Tax Avoidance

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,323[a]	,104	,087	,17789

a. Predictors: (Constant), Komisaris Independen

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,192	1	,192	6,061	,017[b]
	Residual	1,646	52	,032		
	Total	1,837	53			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Komisaris Independen

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,677	,117		5,785	,000
	Komisaris Independen	-,696	,283	-,323	-2,462	,017

a. Dependent Variable: Tax Avoidance

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Direksi[b]	.	Enter

a. Dependent Variable: Tax Avoidance

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,274[a]	,075	,057	,18080

a. Predictors: (Constant), Direksi

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,138	1	,138	4,210	,045[b]
	Residual	1,700	52	,033		
	Total	1,837	53			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Direksi

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,604	,105		5,775	,000
	Direksi	-,075	,036	-,274	-2,052	,045

a. Dependent Variable: Tax Avoidance

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method

1	Komisaris Independen[b]	.	Enter

a. Dependent Variable: Corporate Social Responsibility

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,303[a]	,092	,074	,14542

a. Predictors: (Constant), Komisaris Independen

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,111	1	,111	5,246	,026[b]
	Residual	1,100	52	,021		
	Total	1,211	53			

a. Dependent Variable: Corporate Social Responsibility

b. Predictors: (Constant), Komisaris Independen

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,469	,096		4,903	,000
	Komisaris Independen	,529	,231	,303	2,290	,026

a. Dependent Variable: Corporate Social Responsibility

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Direksi[b]	.	Enter

a. Dependent Variable: Corporate Social Responsibility

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,256[a]	,065	,048	,14750

a. Predictors: (Constant), Direksi

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,079	1	,079	3,643	,062[b]
	Residual	1,131	52	,022		
	Total	1,211	53			

a. Dependent Variable: Corporate Social Responsibility

b. Predictors: (Constant), Direksi

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,525	,085		6,160	,000
	Direksi	,057	,030	,256	2,191	,036

a. Dependent Variable: Corporate Social Responsibility

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Corporate Social Responsibility[b]	.	Enter

a. Dependent Variable: Tax Avoidance

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,273[a]	,074	,057	,18084

a. Predictors: (Constant), Corporate Social Responsibility

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,137	1	,137	4,185	,046[b]
	Residual	1,701	52	,033		
	Total	1,837	53			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Corporate Social Responsibility

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,625	,115		5,435	,000
	Corporate Social Responsibility	-,336	,164	-,273	-2,046	,046

a. Dependent Variable: Tax Avoidance