LAMPIRAN

LAMPIRAN 1: SURAT PENETAPAN DOSEN PEMBIMBING

Perkumpulan Pengelola Pendidikan Malangkuçeçwara (P3M)

STIE MALANGKUÇEÇWARA
d.h. ABM School of Economics

Terakreditasi "A", AKUNTANSI, 056/SK/BAN-PT/Akred/S/II/2014
Terakreditasi "A", MANAJEMEN, 257/SK/BAN-PT/Ak-VI/S/XII/2013

Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2017/2018

Nomor : 0902/BAAK/IX/2017

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçeçwara Malang menetapkan :

Nama : - DYAH ARUNING PUSPITA, SE, Ak., MM., CA
Sebagai : Dosen Pembimbing 1
Nama : - --
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : ERVIN KHAVIDATUL MUKHLISINA
Nomor Pokok : A.2014.1.32824
Skripsi yang diajukan
Bidang Kajian : TEORI AKUNTANSI
Pokok Bahasan : CORPORATE SOCIAL RESPONSIBILITY
Tempat/Obyek : -

Judul Skripsi : -

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya. Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang
Pada Tanggal : 09/10/2017
Ketua Program Studi Akuntansi,

SEKOLAH TINGGI ILMU EKONOMI MALANGKUÇEÇWARA P3M MALANG

Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA,CPA
NIK-P.3M : 202.710.246

Jalan Terusan Candi Kalasan
Malang - Indonesia (65142)
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LAMPIRAN 2: KARTU BIMBINGAN BAB I sd III

STIE Malangkuçeçwara
(Accounting Business Management)
Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI
BAB.I s.d BAB. III

BLN/TGL	BAB	PERMASALAHAN	PARAF
		Bulan :	
18 Okt 2017		Konsultasi Judul	
23 Okt 2017		Konsultasi Judul	
25 Okt 2017		Konsultasi jurnal	
01 Nov. 2017		Konsultasi outline (outline kurang lengkap).	
		Bulan :	
16 Nov 2017		Pembetulan outline	
22 Nov 2017	I	Konsultasi Bab I (alasan pemilihan objek penelitian kurang tepat).	
23 Nov 2017	II	Konsultasi isi dari Bab II	
04 Des 2017	II	Konsultasi Bab II (- Persamaan & perbedaan penelitian terdahulu jadi 1 - Model teori kurang tepat	
		Bulan :	
11 Des 2017	II & III	Konsultasi Bab II dan Bab III (- Hasil pemilihan sampel belum selesai. - Kriteria pemilihan sampel diperbaiki lagi)	
21 Feb 2018	I - III	Revisi Bab I - III (- Pengembangan hipotesis diperbaiki lagi - Penjelasan model teori ditambahi)	
7 Maret '18	I - III	Revisi Bab I - III	
		Bulan :	
7-3-2018		ACC Bab 1 - 3.	
		Bulan :	

Dosen Pembimbing 1

Dyah A. Purpita

Dosen Pembimbing 2

Catatan:
Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kreteria penilaian:
6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan

LAMPIRAN 3: SURAT PENETAPAN DOSEN PEMBIMBING

Perkumpulan Pengelola Pendidikan Malangkuçeçwara (P3.M)

STIE MALANGKUÇEÇWARA
d/h ABM School *of* Economics

Terakreditasi "A", AKUNTANSI...
Terakreditasi "A", MANAJEMEN, 257/SK/BAN-PT/Ak-VIII/S/XII/2013

Penetapan Dosen Pembimbing Skripsi
Semester GASAL Tahun Akademik 2017/2018

Nomor : 0902/BAAK/IX/2017

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçeçwara Malang menetapkan :

Nama	: - DYAH ARUNING PUSPITA, SE, Ak., MM., CA
Sebagai	: Dosen Pembimbing 1
Nama	: - --
Sebagai	: Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama	: ERVIN KHAVIDATUL MUKHLISINA
Nomor Pokok	: A.2014.1.32824
Skripsi yang diajukan	
Bidang Kajian	: TEORI AKUNTANSI
Pokok Bahasan	: CORPORATE SOCIAL RESPONSIBILITY
Tempat/Obyek	: POJOK GALERI INVESTASI BEI STIE MALANGKUÇEÇWARA
Judul Skripsi	: PENGARUH CSR DISCLOSURE,CAPITAL INTENSITY DAN SALES GROWTH TERHADAP TEX AVOIDANCE

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang
Pada Tanggal : 07/03/2018
Ketua Program Studi Akuntansi,

SEKOLAH TINGGI ILMU EKONOMI MALANGKUÇEÇWARA P3M MALANG

Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA,CPA
NIK-P.3M : 202.710.246

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LAMPIRAN 4: KARTU BIMBINGAN BAB IV sd V

STIE Malangkuçeçwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI
BAB IV s.d. BAB V

BLN/TGL	BAB	PERMASALAHAN	PARAF
		Bulan : April	
18 April 2018	IV	- Kurang alasan pemilihan perusahaan sampel dalam	
		gambaran objek penelitian.	
25 April	IV	- Cek ulang penyajian data variabel capital intensity.	
		Bulan : Mei	
2 Mei 2018	IV	- Revisi hasil arah penelitian yang seharusnya	
		menggunakan unstandardized (B).	
		- Revisi cara penyampaian dalam menjelaskan hasil	
		penelitian.	
		Bulan :	
4 Mei	IV	- Revisi analisis data (kurang analisis uji F / simultan)	
9 Mei	IV	- Revisi urutan pembahasan yang harus dijelaskan dalam	
		interpretasi.	
		- Revisi interpretasi CSR yang seharusnya lebih spesifik	
		Bulan :	
		dihubungkan ke penghindaran pajak (Tax Avoidance).	
16 Mei	IV & V	- Kurang interpretasi uji simultan pada Bab IV	
		- Kurang kesimpulan uji simultan pada Bab V	
23 Mei	I - II	- Tambah rumusan masalah dan tujuan penelitian karena	
		Bulan :	
		menambah 1 hipotesis lagi yaitu hipotesis uji simultan	
		- Perbaiki model hipotesis (menambahkan uji simultan	
		- Menambahkan pengembangan hipotesis uji simultan di Bab II	
28/5		ACC Bab 4 & 5	

Dosen Pembimbing 1

Dyah Aruning Puspita

Dosen Pembimbing 2

Catatan:

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kreteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan

LAMPIRAN 5: TABEL PENYAJIAN DATA

TABULASI ETR 2014-2016

NO	KODE PERUSAHAAN	BEBAN PAJAK KINI	PENGHASILAN SEBELUM PAJAK	ETR (Y)
ETR 2014				
1	ARTI	2,497,571,318	26,599,530,803	9.39%
2	DEWA	6,033,189	6,331,790	95.28%
3	ELSA	149,981	559,701	26.80%
4	ESSA	3,556,643	13,510,193	26.33%
5	INCO	72,433	236,931	30.57%
6	ITMG	82,165	262,030	31.36%
7	KKGI	4,467,698	12,770,508	34.98%
8	PSAB	15,535,545	45,568,613	34.09%
9	PTBA	621,799	2,674,726	23.25%
10	RUIS	24,294,469,901	77,914,196,902	31.18%
11.	CTTH	282,048,000	644,290,370	43.78%
ETR 2015				
1	ARTI	858,154,242	11,100,805,108	7.73%
2	DEWA	308,450	5,432,960	5.68%
3	ELSA	82,826	513,021	16.14%
4	ESSA	2,342,172	6,818,590	34.35%
5	INCO	27,451	69,828	39.31%
6	ITMG	57,073	139,446	40.93%
7	KKGI	3,210,689	9,085,030	35.34%
8	PSAB	25,084,425	57,769,005	43.42%
9	PTBA	649,261	2,663,796	24.37%
10	RUIS	27,745,330,595	70,030,859,016	39.62%
11	CTTH	2,337,883,475	3,987,537,336	58.63%
ETR 2016				
1	ARTI	171,445,750	2,038,622,270	8.41%
2	DEWA	311,951	2,764,875	11.28%
3	ELSA	89,288	425,473	20.99%
4	ESSA	90,391	244,885	36.91%
5	INCO	3,259	5,165	63.10%
6	ITMG	60,983	191,991	31.76%
7	KKGI	5,086,326	14,689,875	34.62%
8	PSAB	15,297,652	40,504,596	37.77%
9	PTBA	651,847	2,733,799	23.84%
10	RUIS	29,614,116,272	54,852,288,151	53.99%
11	CTTH	6,804,660,600	26,764,367,473	25.42%

TABULASI *CAPITAL INTENSITY* 2014-2016

NO	KODE PERUSAHAAN	TOTAL ASET TETAP	TOTAL ASET	*CAPITAL INTENSITY* (X2)
***Capital Intensity* (2014)**				
1	ARTI	1,284,547,798,874	1,773,670,967,651	72.42%
2	DEWA	195,067,576	355,859,007	54.82%
3	ELSA	2,009,036	4,245,704	47.32%
4	ESSA	113,926,819	139,828,663	81.48%
5	INCO	1,712,756	2,334,190	73.38%
6	ITMG	737,795	1,307,348	56.43%
7	KKGI	59,840,371	99,568,691	60.10%
8	PSAB	787,501,200	856,714,899	91.92%
9	PTBA	7,395,218	14,812,023	49.93%
10	RUIS	558,685,129,049	1,264,142,659,644	44.19%
11.	CTTH	91,523,407,380	366,053,299,896	25.00%
***Capital Intensity* (2015)**				
1	ARTI	1,692,037,281,877	2,449,292,815,367	69.08%
2	DEWA	238,188,980	372,974,932	63.86%
3	ELSA	2,328,194	4,407,513	52.82%
4	ESSA	243,722,474	277,845,932	87.72%
5	INCO	1,689,200	2,289,161	73.79%
6	ITMG	666,045	1,178,363	56.52%
7	KKGI	59,932,884	98,541,575	60.82%
8	PSAB	761,166,539	829,436,593	91.77%
9	PTBA	9,295,567	16,894,043	55.02%
10	RUIS	528,077,439,167	1,091,753,891,437	48.37%
11.	CTTH	286,101,176,450	605,667,034,867	47.24%
***Capital Intensity* (2016)**				
1	ARTI	1,782,046,268,743	2,616,795,546,996	68.10%
2	DEWA	252,291,033	381,339,706	66.16%
3	ELSA	2,325,840	4,190,956	55.50%
4	ESSA	534,441,290	669,217,508	79.86%
5	INCO	1,626,338	2,225,492	73.08%
6	ITMG	670,788	1,209,792	55.45%
7	KKGI	59,178,163	98,708,750	59.95%
8	PSAB	764,215,910	852,939,392	89.60%
9	PTBA	10,226,847	18,576,774	55.05%
10	RUIS	526,847,478,771	979,132,450,762	53.81%
11.	CTTH	284,561,621,588	615,962,000,265	46.20%

TABULASI *SALES GROWTH* 2014

NO	KODE PERUSAHAAN	JML PENJ (2013)	JML PENJ (2014)	*SALES GROWTH* (X3)
1	ARTI	404,543,663,558	357,566,721,199	-11.61%
2	DEWA	222,028,647	234,664,122	5.69%
3	ELSA	4,111,973	4,221,172	2.66%
4	ESSA	42,243,986	39,933,037	-5.47%
5	INCO	921,638	1,038,082	12.63%
6	ITMG	2,178,763	1,942,655	-10.84%
7	KKGI	193,474,442	135,766,894	-29.83%
8	PSAB	77,870,619	280,174,006	259.79%
9	PTBA	11,209,219	13,077,962	16.67%
10	RUIS	1,796,548,087,821	1,833,216,329,110	2.04%
11	CTTH	240,794,596,763	206,226,258,734	-14.36%

TABULASI *SALES GROWTH* 2015

NO	KODE PERUSAHAAN	JML PENJ (2014)	JML PENJ (2015)	*SALES GROWTH* (X3)
1	ARTI	357,566,721,199	225,794,233,032	-36.85%
2	DEWA	234,664,122	240,123,973	2.33%
3	ELSA	4,221,172	3,775,323	-10.56%
4	ESSA	39,933,037	40,500,314	1.42%
5	INCO	1,038,082	789,745	-23.92%
6	ITMG	1,942,655	1,589,409	-18.18%
7	KKGI	135,766,894	111,011,540	-18.23%
8	PSAB	280,174,006	286,591,579	2.29%
9	PTBA	13,077,962	13,733,627	5.01%
10	RUIS	1,833,216,329,110	1,598,265,131,427	-12.82%
11	CTTH	206,226,258,734	220,748,167,038	7.04%

TABULASI *SALES GROWTH* 2016

NO	KODE PERUSAHAAN	JML PENJ (2015)	JML PENJ (2016)	*SALES GROWTH* (X3)
1	ARTI	225,794,233,032	210,140,743,548	-6.93%
2	DEWA	240,123,973	259,095,490	7.90%
3	ELSA	3,775,323	3,620,570	-4.10%
4	ESSA	40,500,314	29,081,280	-28.19%
5	INCO	789,745	584,143	-26.03%
6	ITMG	1,589,409	1,367,498	-13.96%
7	KKGI	111,011,540	92,636,624	-16.55%
8	PSAB	286,591,579	235,129,200	-17.96%
9	PTBA	13,733,627	14,058,869	2.37%
10	RUIS	1,598,265,131,427	1,315,633,714,236	-17.68%
11	CTTH	220,748,167,038	276,137,623,717	25.09%

LAMPIRAN 6: RINCIAN PENGUNGKAPAN INDIKATOR CSR SETIAP PERUSAHAAN

		ARTI			DEWA			ELSA		
No.	**Aspek**	**2014**	**2015**	**2016**	**2014**	**2015**	**2016**	**2014**	**2015**	**2016**
1.		1	1	1	1	1	1	1	1	1
2.		0	0	0	1	0	1	1	0	0
3.		1	1	1	0	0	0	1	1	0
4.	Ekonomi	1	1	1	0	0	0	1	1	0
5.		0	0	0	0	0	0	0	0	0
6.		0	0	0	0	0	0	1	0	0
7.		1	1	1	0	0	0	0	0	1
8.		1	1	1	0	0	0	0	0	0
9.		0	0	0	0	0	0	0	0	0
10.		0	1	0	0	0	0	1	1	1
11.		0	0	0	1	1	1	1	1	0
12.		0	0	0	0	0	0	1	1	1
13.		0	0	0	0	0	0	0	0	0
14.		0	1	0	0	0	0	1	1	0
15.		0	0	0	0	0	0	1	1	0
16.		0	0	0	0	0	0	1	1	0
17.		0	0	0	1	1	1	1	1	1
18.		0	0	0	0	0	0	1	1	0
19.		0	0	0	0	0	0	1	1	0
20.		1	1	1	0	0	0	0	0	0
21.		1	1	1	0	0	0	0	0	0
22.	Lingkungan	0	0	0	1	1	1	0	0	0
23.		0	0	0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0	0	0
27.		0	0	0	1	1	1	0	0	0
28.		0	0	0	1	1	1	1	1	1
29.		0	0	0	1	1	1	0	0	0
30.		0	0	0	0	0	0	0	0	0
31.		0	0	0	0	0	0	1	1	1
32.		0	0	0	0	0	0	1	1	0
33.		0	0	0	1	1	1	0	1	0
34.		0	0	0	1	1	1	0	0	0
35.		0	0	0	1	1	1	1	0	0
36.		0	0	0	0	0	0	0	1	1
37.		0	0	0	0	0	0	0	0	0
38.		1	1	1	0	0	0	1	1	1
39.		0	0	0	0	0	0	0	0	0
40.		0	0	0	0	0	1	0	0	0
41.		1	1	1	0	0	0	0	0	0

42.		1	1	1	1	1	1	0	0	0
43.		0	0	0	0	0	0	1	1	1
44.	Sosial	0	0	0	0	0	0	1	1	1
45.	(Kepe	0	0	0	0	0	0	0	0	0
46.	gawai	0	0	0	0	0	0	0	1	0
47.	an)	0	0	0	1	1	1	0	0	0
48.		0	0	0	0	0	0	1	1	1
49.		0	0	0	0	0	0	1	1	1
50.		1	1	1	1	1	1	1	1	0
51.		1	1	1	1	1	1	1	1	0
52.		0	0	0	1	1	1	1	1	1
53.		0	0	0	0	0	0	0	0	0
54.		0	0	0	0	0	0	1	1	0
55.		0	0	0	0	0	0	1	1	1
56.		0	0	0	0	0	0	1	1	0
57.		0	0	0	1	1	1	0	0	0
58.		0	0	0	1	1	1	0	0	0
59.		0	0	0	0	0	0	1	0	0
60.		1	1	1	1	1	1	0	0	0
61.		0	0	0	1	1	1	1	0	0
62.		0	0	0	0	0	0	1	0	0
63.	Sosial	0	0	0	0	0	0	1	1	1
64.	(Hak	0	0	0	1	1	1	1	1	0
65.	Asasi	1	1	1	1	1	1	0	0	0
66.	Manu	0	0	0	1	1	1	0	0	0
67.	sia)	1	1	1	0	0	0	1	1	1
68.		0	0	0	0	0	0	0	0	0
69.		0	0	0	0	0	0	0	0	0
70.		1	1	1	0	0	0	1	0	0
71.		1	1	1	0	0	0	1	1	0
72.	Sosial	1	1	1	1	1	1	1	1	1
73.	(maya	1	1	1	1	1	1	1	0	1
74.	rakat)	0	0	0	1	1	1	0	0	0
75.		1	1	1	1	1	1	0	1	1
76.		0	0	0	1	1	1	0	0	0
77.		1	1	1	1	1	1	0	0	0
78.		1	1	1	0	0	0	0	0	0
79.		0	0	0	0	0	0	0	1	1
80.		0	0	0	0	0	0	0	0	0
81.		0	0	0	1	1	1	1	0	0
82.		1	1	1	1	1	1	1	0	0
83.		0	0	0	1	1	1	0	1	1
84.		0	0	0	0	0	0	0	0	0
85.	Sosial	0	0	0	0	0	0	0	0	0
86.	(tangg	0	0	0	0	0	0	0	1	1
87.	ung	0	0	0	0	0	0	1	1	0
88.	jawab	0	0	0	0	0	0	0	0	0
89.	atas	0	0	0	0	0	0	1	1	0
90.	produ	0	0	0	0	0	0	1	1	1

91.	k)	1	1	1	0	0	0	1	1	1
Total		24	26	24	32	31	33	45	42	25
		91								
%		26.37 %	28.57 %	26.39 %	35.16 %	34.07 %	36.26 %	49.45 %	46.15 %	27.47 %

		ESSA			**INCO**			**ITMG**		
No.	**Aspek**	**2014**	**2015**	**2016**	**2014**	**2015**	**2016**	**2014**	**2015**	**2016**
1.	Ekonomi	1	1	1	1	1	1	1	1	1
2.		0	0	0	1	0	0	0	0	0
3.		0	0	0	0	1	0	1	0	1
4.		0	0	0	1	0	0	0	0	0
5.		0	0	0	0	0	0	1	1	0
6.		0	0	0	0	0	0	1	0	0
7.		1	1	1	1	1	0	0	1	1
8.		0	0	0	1	1	0	1	1	1
9.		0	0	0	1	1	0	1	0	0
10.	Lingkungan	0	0	0	1	1	0	1	0	0
11.		0	0	0	0	1	0	0	0	0
12.		0	0	0	1	1	1	1	1	1
13.		0	0	0	1	0	0	0	0	0
14.		0	0	0	1	1	0	0	1	1
15.		0	0	0	1	1	0	1	1	0
16.		0	0	0	0	0	0	0	0	0
17.		0	0	0	1	1	0	0	1	1
18.		1	0	0	1	1	0	1	1	1
19.		0	0	0	0	0	0	1	0	0
20.		1	1	1	0	0	0	1	0	0
21.		1	1	0	0	0	0	0	0	0
22.		0	0	0	1	0	0	0	1	1
23.		0	0	0	0	0	0	1	1	0
24.		0	0	0	0	1	0	1	1	1
25.		0	0	0	0	1	0	1	1	1
26.		0	0	0	0	0	0	1	0	0
27.		0	0	0	0	1	0	0	0	0
28.		0	0	0	1	1	0	0	1	1
29.		0	0	0	0	0	0	0	0	0
30.		0	0	0	1	1	1	1	1	0
31.		0	0	0	1	1	1	0	1	1
32.		0	0	0	1	1	1	1	1	1
33.		0	0	0	1	0	0	0	0	0
34.		0	0	0	0	1	0	0	0	0
35.		0	0	0	1	1	0	0	0	0
36.		0	0	0	1	0	0	0	0	0
37.		0	0	0	0	0	0	0	0	0
38.		0	0	0	0	0	0	0	1	1

39.		0	0	0	0	1	0	0	0	0
40.		0	0	0	1	1	0	1	1	1
41.		0	0	0	0	1	0	0	1	1
42.		1	1	1	0	0	0	0	0	0
43.		0	0	0	0	0	0	0	0	0
44.	Sosial (Kepe gawai an)	0	0	0	1	1	0	1	1	1
45.		0	0	0	0	1	0	1	0	0
46.		0	0	0	0	0	0	1	0	0
47.		0	0	0	0	0	0	0	0	0
48.		1	1	1	1	1	0	1	0	0
49.		0	0	0	1	1	0	1	1	1
50.		1	1	1	1	1	1	1	1	1
51.		1	1	1	1	1	0	1	0	0
52.		0	0	0	1	1	0	1	1	1
53.		0	0	0	0	0	0	1	0	0
54.		0	0	0	1	1	0	1	1	1
55.		0	0	0	0	1	0	1	0	0
56.		0	0	0	0	0	0	1	0	0
57.		1	1	1	1	1	0	1	0	0
58.		1	1	1	0	1	0	0	0	0
59.		0	0	0	0	1	0	0	0	0
60.		0	0	0	0	0	0	0	0	0
61.		0	0	0	0	0	0	0	0	0
62.		0	0	0	0	0	0	0	1	0
63.	Sosial (Hak Asasi Manu sia)	0	0	0	0	0	0	0	0	0
64.		0	0	0	0	0	0	0	0	0
65.		0	0	0	0	0	0	0	0	0
66.		0	0	0	0	0	0	0	0	0
67.		0	0	0	1	0	0	0	0	0
68.		0	0	0	1	0	0	0	0	0
69.		0	0	0	0	0	0	1	0	0
70.		0	0	0	0	0	0	0	0	0
71.		0	0	0	0	0	0	0	0	0
72.	Sosial (maya rakat)	1	1	1	1	1	0	1	1	1
73.		1	1	1	1	1	1	0	0	0
74.		0	0	0	0	1	0	0	1	1
75.		0	0	1	0	1	1	0	1	1
76.		0	0	0	0	1	0	0	0	1
77.		0	0	0	0	0	0	0	0	0
78.		0	0	0	0	0	0	0	0	0
79.		1	1	1	0	0	0	0	0	0
80.		1	1	1	0	1	0	0	0	0
81.		1	1	1	0	0	0	0	0	0
82.		0	0	0	0	1	0	0	0	0
83.		1	1	1	0	1	0	0	0	0
84.		0	0	0	0	0	0	0	0	0
85.	Sosial (tangg ung	0	0	0	0	0	0	0	0	0
86.		0	0	0	0	1	0	0	0	0
87.		0	0	0	0	0	0	0	1	1

88.	jawab	0	0	0	0	0	0	0	0	0
89.	atas	0	0	0	0	0	0	0	0	0
90.	produ	0	0	0	0	0	0	0	0	0
91.	k)	0	0	0	0	0	0	0	0	0
Total		17	16	16	34	45	8	34	30	27
		91								
%		18.68 %	17.58 %	17.58 %	37.36 %	49.45 %	8.79 %	37.36 %	32.97 %	29.67 %

		KKGI			**PSAB**			**PTBA**		
No.	**Aspek**	**2014**	**2015**	**2016**	**2014**	**2015**	**2016**	**2014**	**2015**	**2016**
1.	Ekonomi	1	1	1	1	1	1	1	1	1
2.		1	1	0	0	0	0	1	1	1
3.		0	0	0	0	0	1	1	1	1
4.		1	1	1	0	0	0	1	1	0
5.		0	0	0	1	1	1	1	1	1
6.		0	0	0	0	0	0	1	1	1
7.		1	1	1	0	0	0	1	1	0
8.		1	1	0	0	0	0	1	1	1
9.		0	0	0	0	0	0	1	1	1
10.	Lingkungan	0	0	0	0	0	0	1	1	1
11.		0	0	0	1	1	1	1	1	1
12.		0	0	0	0	0	0	1	1	1
13.		1	1	1	0	0	0	0	1	0
14.		0	0	0	0	0	0	1	1	1
15.		1	1	1	0	0	0	1	1	1
16.		1	1	1	0	0	0	1	1	1
17.		1	1	1	1	1	1	1	1	1
18.		1	1	1	0	0	0	1	1	0
19.		0	0	0	0	0	0	1	1	0
20.		1	1	1	0	0	0	1	1	0
21.		0	0	0	0	0	0	1	1	0
22.		1	1	1	1	1	1	1	1	1
23.		0	0	0	0	0	0	0	1	1
24.		1	1	1	0	0	0	1	1	0
25.		1	1	1	0	0	0	1	1	0
26.		1	1	1	0	0	0	1	1	0
27.		0	0	0	1	1	1	1	1	0
28.		1	1	1	1	1	1	1	1	0
29.		1	1	1	1	1	1	1	1	0
30.		0	0	0	0	0	0	1	1	1
31.		0	0	0	0	0	0	1	0	1
32.		0	0	0	0	0	0	1	1	0
33.		1	1	1	1	1	1	1	1	0
34.		1	1	1	1	1	1	1	1	0
35.		0	0	0	1	1	1	1	1	0

36.		0	0	0	0	0	0	0	1	1
37.		0	0	0	0	0	0	0	0	0
38.		0	0	0	0	0	0	1	1	1
39.		1	1	1	0	0	0	1	1	1
40.		1	1	1	0	0	0	1	1	1
41.		0	0	0	0	0	0	0	1	1
42.		0	0	0	1	1	1	0	1	1
43.		1	1	1	0	0	0	1	1	1
44.	Sosial (Kepegawaian)	0	0	0	0	0	0	1	1	1
45.		0	0	0	0	0	0	0	1	0
46.		0	0	0	0	0	0	1	1	1
47.		1	1	1	1	1	1	1	1	1
48.		1	1	1	0	0	0	1	1	0
49.		1	1	1	0	0	0	1	1	0
50.		0	0	0	1	1	1	1	1	0
51.		1	1	1	1	1	1	1	0	0
52.		0	0	0	1	1	1	1	1	0
53.		1	1	1	0	0	0	1	1	1
54.		1	1	1	0	0	0	1	1	0
55.		0	0	0	0	0	0	1	1	1
56.		0	0	0	0	0	0	1	1	1
57.		0	0	0	1	1	1	0	1	1
58.		0	0	0	1	1	1	0	1	1
59.		1	1	1	0	0	0	0	1	1
60.	Sosial (Hak Asasi Manusia)	1	1	1	1	1	1	0	0	0
61.		0	0	0	1	1	1	1	1	1
62.		1	1	1	0	0	0	1	1	1
63.		1	1	1	0	0	0	1	1	1
64.		0	0	0	1	1	1	1	1	1
65.		0	0	0	1	1	1	1	1	1
66.		1	1	1	1	1	1	1	1	1
67.		0	0	0	0	0	0	1	1	1
68.		1	1	1	0	0	0	0	0	0
69.		1	1	1	0	0	0	1	1	1
70.		0	0	0	0	0	0	1	1	1
71.		0	0	0	0	0	0	0	1	1
72.	Sosial (mayarakat)	1	1	1	1	1	1	1	1	1
73.		1	1	1	1	1	1	1	1	1
74.		0	0	0	1	1	1	1	1	1
75.		0	0	0	1	1	1	1	1	1
76.		0	0	0	1	1	1	1	1	1
77.		1	1	1	1	1	1	0	0	1
78.		1	1	1	0	0	0	1	1	1
79.		0	0	0	0	0	0	1	1	1
80.		1	1	1	0	0	0	1	1	1
81.		0	0	0	1	1	1	1	1	1
82.		1	1	1	1	1	1	1	1	1
83.		1	1	1	1	1	1	1	1	1
84.		1	1	1	0	0	0	0	1	1

85.	Sosial (tanggung jawab atas produk)	1	1	1	0	0	0	1	1	1
86.		0	0	0	0	0	0	1	1	1
87.		0	0	0	0	0	0	0	1	1
88.		0	0	0	0	0	0	0	1	1
89.		0	0	0	0	0	0	1	1	1
90.		1	1	1	0	0	0	1	0	1
91.		0	0	0	0	0	0	1	1	1
Total		45	45	43	32	32	33	74	84	64
		91								
%		49.45 %	49.45 %	47.25 %	35.16 %	35.16 %	36.26 %	81.32 %	92.31 %	70.33 %

		RUIS			**CCTH**		
No.	**Aspek**	**2014**	**2015**	**2016**	**2014**	**2015**	**2016**
1.	Ekonomi	1	1	1	1	1	1
2.		0	0	0	0	0	0
3.		1	1	1	0	1	0
4.		1	1	1	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		1	1	1	1	1	1
8.		1	1	1	0	0	1
9.		1	1	1	0	0	0
10.	Lingkungan	0	1	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		1	1	1	0	0	0
14.		1	1	1	0	0	0
15.		1	1	1	0	0	0
16.		0	0	0	0	0	0
17.		1	1	1	0	0	0
18.		1	1	1	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	1	1	1
21.		0	0	0	1	1	1
22.		1	1	1	0	0	0
23.		1	1	1	0	0	0
24.		1	1	0	0	0	0
25.		1	1	1	0	0	0
26.		1	1	1	0	0	0
27.		0	0	0	0	0	0
28.		1	1	1	0	0	0
29.		1	1	1	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		1	1	1	0	0	0

33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		1	1	1	0	0	0
36.		1	1	1	0	0	0
37.		0	0	0	0	0	0
38.		0	0	0	0	0	0
39.		0	0	0	0	0	0
40.		1	1	1	0	0	0
41.		1	1	1	0	0	0
42.		0	0	0	1	1	1
43.		0	0	0	0	0	0
44.	Sosial (Kepegawaian)	1	1	1	0	0	0
45.		1	1	0	0	0	0
46.		1	1	1	0	0	0
47.		0	0	0	0	0	0
48.		1	1	1	1	1	1
49.		1	1	1	0	0	0
50.		1	1	1	1	1	1
51.		1	1	1	1	1	0
52.		1	1	1	0	0	0
53.		1	1	1	0	0	0
54.		1	1	1	0	0	0
55.		1	1	1	0	0	0
56.		0	0	0	0	0	0
57.		1	1	1	1	1	1
58.		0	0	0	1	1	1
59.		0	0	0	0	0	0
60.	Sosial (Hak Asasi Manusia)	0	0	0	0	0	0
61.		0	0	0	0	0	0
62.		1	1	1	0	0	0
63.		0	0	0	0	0	0
64.		0	0	0	0	0	0
65.		0	0	0	0	0	0
66.		0	0	0	0	0	0
67.		0	0	0	0	0	0
68.		0	0	0	0	0	0
69.		1	1	1	0	0	0
70.		0	0	0	0	0	0
71.		0	0	0	0	0	0
72.	Sosial (mayarakat)	1	1	1	1	1	1
73.		1	1	1	1	1	1
74.		1	1	1	0	0	0
75.		1	1	1	0	0	0
76.		0	0	0	0	0	0
77.		1	1	1	0	0	0
78.		0	0	0	0	0	0
79.		0	0	0	1	1	1
80.		0	0	0	1	1	1
81.		0	0	0	1	1	0

82.		0	1	0	0	0	0
83.	Sosial (tanggung jawab atas produk)	1	1	1	1	1	1
84.		1	1	1	0	0	0
85.		1	1	1	0	0	0
86.		0	0	0	0	0	0
87.		0	0	0	0	0	0
88.		0	0	0	0	0	0
89.		0	0	0	0	0	0
90.		1	1	1	0	0	0
91.		1	1	1	0	0	0
Total		47	49	45	16	17	15
		91					
%		51.65 %	58.85 %	49.45 %	17.58 %	18.68 %	16.48 %

LAMPIRAN 7: TABEL ANALISIS DATA

Tabel Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Variance
CSR_DISCLOSURE	33	.08800	.92300	.3831818	.18564170	.034
CAPITAL_INTENSITY	33	.25000	.91900	.6263030	.15471819	.024
SALES_GROWTH	33	-.36900	2.59800	.0086970	.48615227	.236
TAX_AVOIDANCE	33	.05700	.95300	.3274242	.17819986	.032
Valid N (listwise)	33					

Tabel Uji Normalitas (Kolmogorov-Smirnov)

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		33
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.95197164
Most Extreme Differences	Absolute	.155
	Positive	.155
	Negative	-.094
Kolmogorov-Smirnov Z		.893
Asymp. Sig. (2-tailed)		.403

a. Test distribution is Normal.

b. Calculated from data.

Tabel Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	.209	.089		2.352	.026		
	CSR_DISCLOSURE	-.351	.163	-.297	-2.749	.040	.972	1.029
	CAPITAL_INTENSITY	.566	.133	.592	4.239	.000	.953	1.049
	SALES_GROWTH	.024	.051	.066	.474	.639	.943	1.060

a. Dependent Variable: TAX_AVOIDANCE

Tabel Uji Heteroskedastisitas

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	.694	.465		1.492	.146		
	CSR_DISCLOSURE	-1.166	.856	-.240	-1.362	.184	.972	1.029
	CAPITAL_INTENSITY	.922	.699	.235	1.318	.198	.953	1.049
	SALES_GROWTH	.051	.270	.034	.188	.852	.943	1.060

a. Dependent Variable: ABS_RES

Tabel Uji Autokorelasi (Durbin-Watson)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.679[a]	.461	.406	.13736935	1.851

a. Predictors: (Constant), SALES_GROWTH, CSR_DISCLOSURE, CAPITAL_INTENSITY

b. Dependent Variable: TAX_AVOIDANCE

Tabel Uji t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.209	.089		2.352	.026		
	CSR DISCLOSURE	-.351	.163	-.297	-2.749	.040	.972	1.029
	CAPITAL INTENSITY	.566	.133	.592	4.239	.000	.953	1.049
	SALES_GROWTH	.024	.051	.066	.474	.639	.943	1.060

a. Dependent Variable: TAX_AVOIDANCE

Tabel Uji Anova

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.469	3	.156	8.283	.000[a]
	Residual	.547	29	.019		
	Total	1.016	32			

a. Predictors: (Constant), SALES_GROWTH, CSR_DISCLOSURE, CAPITAL_INTENSITY

b. Dependent Variable: TAX_AVOIDANCE

Tabel Uji Koefisien Regresi (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.679[a]	.461	.406	.13736935	1.851

a. Predictors: (Constant), SALES_GROWTH, CSR_DISCLOSURE, CAPITAL_INTENSITY

b. Dependent Variable: TAX_AVOIDANCE