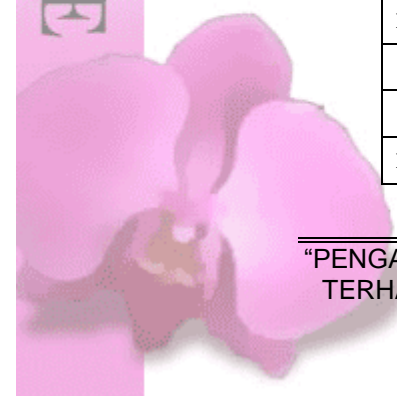
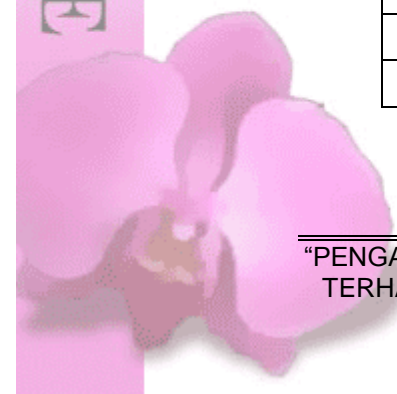


### LAMPIRAN 1 Perhitungan CSR

Perusahaan	Tahun	$\sum X_{yi}$	ni	TCSRI
<b>ADES</b>	2013	12	78	0,153846
	2014	19	78	0,24359
	2015	19	78	0,24359
<b>CEKA</b>	2013	0	78	0
	2014	0	78	0
	2015	0	78	0
<b>DLTA</b>	2013	5	78	0,064103
	2014	12	78	0,153846
	2015	5	78	0,064103
<b>DVLA</b>	2013	6	78	0,076923
	2014	6	78	0,076923
	2015	23	78	0,294872
<b>GGRM</b>	2013	17	78	0,217949
	2014	15	78	0,192308
	2015	16	78	0,205128
<b>HMSP</b>	2013	39	78	0,5
	2014	21	78	0,269231
	2015	41	78	0,525641
<b>ICBP</b>	2013	40	78	0,512821
	2014	40	78	0,512821
	2015	38	78	0,487179
<b>INDF</b>	2013	37	78	0,474359
	2014	39	78	0,5
	2015	39	78	0,5
<b>KLBF</b>	2013	38	78	0,487179
	2014	38	78	0,487179
	2015	38	78	0,487179
<b>MERK</b>	2013	39	78	0,5
	2014	38	78	0,487179
	2015	38	78	0,487179
<b>MLBI</b>	2013	0	78	0
	2014	0	78	0
	2015	25	78	0,320513
<b>MYOR</b>	2013	17	78	0,217949



	2014	25	78	0,320513
	2015	25	78	0,320513
<b>PYFA</b>	2013	3	78	0,038462
	2014	3	78	0,038462
	2015	9	78	0,115385
<b>ROTI</b>	2013	27	78	0,346154
	2014	27	78	0,346154
	2015	27	78	0,346154
<b>SIDO</b>	2013	9	78	0,115385
	2014	16	78	0,205128
	2015	35	78	0,448718
<b>SKBM</b>	2013	13	78	0,166667
	2014	13	78	0,166667
	2015	13	78	0,166667
<b>SKLT</b>	2013	18	78	0,230769
	2014	18	78	0,230769
	2015	18	78	0,230769
<b>SQBB</b>	2013	0	78	0
	2014	0	78	0
	2015	0	78	0
<b>STTP</b>	2013	0	78	0
	2014	0	78	0
	2015	0	78	0
<b>TCID</b>	2013	30	78	0,384615
	2014	30	78	0,384615
	2015	0	78	0
<b>TSPC</b>	2013	8	78	0,102564
	2014	8	78	0,102564
	2015	8	78	0,102564
<b>ULTJ</b>	2013	0	78	0
	2014	19	78	0,24359
	2015	19	78	0,24359
<b>WIIM</b>	2013	42	78	0,538462
	2014	42	78	0,538462
	2015	42	78	0,538462



## LAMPIRAN 2 Data SPSS

### Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

	CSR	Kepemilikan Mayoritas	Profitabilitas	Leverage	Ukuran Perusahaan	MTB	Agresivitas Pajak	
N	69	69	69	69	69	69	69	
Normal Parameters <sup>a,b</sup>	Mean	.26584	.53623	4.64188	.09604	24.08148	51.81771	.28055
	Std. Deviation	.194379	.502339	5.681821	.094033	4.561813	74.120956	.143562
Most Extreme Differences	Absolute	.148	.358	.272	.241	.177	.244	.279
	Positive	.103	.321	.272	.241	.169	.244	.279
	Negative	-.148	-.358	-.227	-.154	-.177	-.242	-.208
Kolmogorov-Smirnov Z	1.227	.621	.396	.404	.592	.693	.723	
Asymp. Sig. (2-tailed)	.098	.836	.998	.997	.874	.723	.672	

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

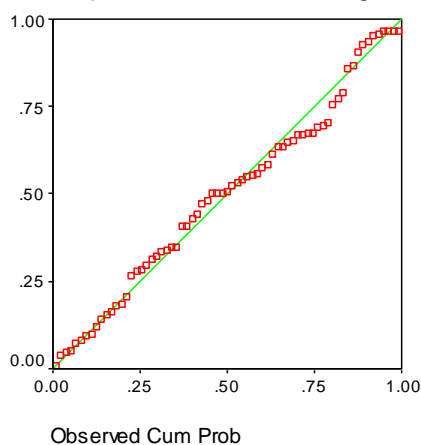
	Standardized Residual	
N	69	
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.95486373
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.054
Kolmogorov-Smirnov Z	.717	
Asymp. Sig. (2-tailed)	.683	

a. Test distribution is Normal.

b. Calculated from data.

### Normal P-P Plot of Regression Standardized Residuals

Dependent Variable: Agresivitas Pajak



## Uji Autokorelasi

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

Model	Durbin-Watson
1	1.715 <sup>a</sup>

- a. Predictors: (Constant), MBR, Leverage, CSR, Profitabilitas, Ukuran Perusahaan, Kepemilikan Mayoritas  
 b. Dependent Variable: Agresivitas Pajak

## Uji Multikolinieritas

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

Model		Collinearity Statistics	
		Tolerance	VIF
1	CSR	.856	1.168
	KepemilikanMayoritas	.744	1.344
	Profitabilitas	.874	1.144
	Leverage	.900	1.111
	Ukuran Perusahaan	.886	1.129
	MTB	.892	1.121

a. Dependent Variable: AgresivitasPajak

## Uji Heteroskedastisitas

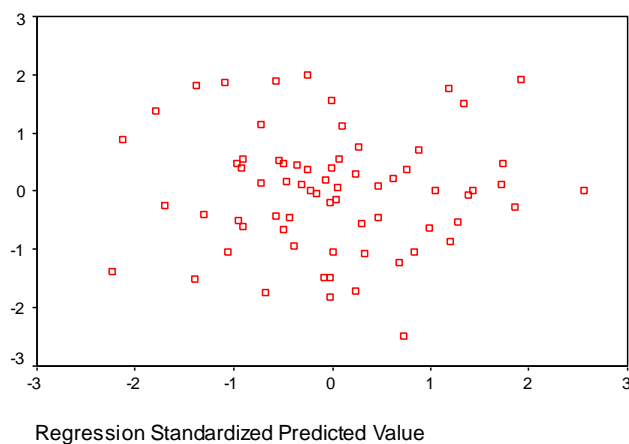
### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.687	.079		8.699	.000
	CSR	.019	.134	.018	.139	.890
	KepemilikanMayoritas	-.209	.114	-.258	-1.842	.070
	Profitabilitas	.082	.075	.142	1.103	.274
	Leverage	.191	.171	.142	1.116	.269
	Ukuran Perusahaan	-.123	.084	-.186	-1.453	.151
	MTB	.057	.093	.079	.616	.540

a. Dependent Variable: ABSRESID

## Scatterplot

Dependent Variable: Agresivitas Pajak



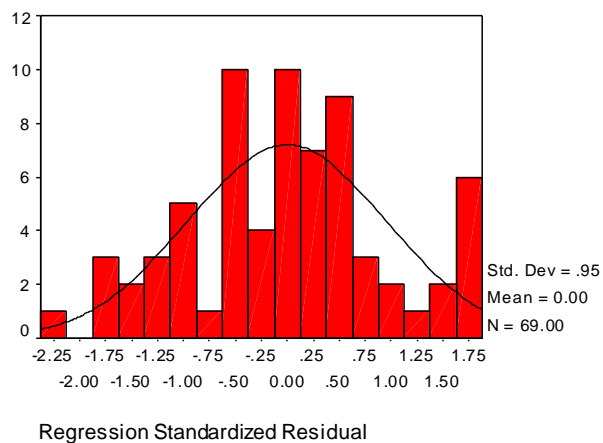
## Descriptives

## Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CSR	69	.000	.538	.266	.194
Profitabilitas	69	.147	.832	.464	.168
Leverage	69	.000	.408	.096	.094
Ukuran	69	16.873	30.248	24.081	4.562
MTB	69	.000	32.505	5.181	7.412
Agresivitas Pajak	69	.024	.769	.281	.144
Valid N	69				

## Histogram

Dependent Variable: Agresivitas Pajak



## Regression

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.623 <sup>a</sup>	.389	.370	.113931

a. Predictors: (Constant), Kepemilikan Mayoritas, CSR

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.545	2	.272	20.985	.000 <sup>a</sup>
	Residual	.857	66	.013		
	Total	1.401	68			

a. Predictors: (Constant), Kepemilikan Mayoritas, CSR

b. Dependent Variable: Agresivitas Pajak

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.422	.026		16.315	.000
	CSR	-.320	.073	-.434	-4.413	.000
	Kepemilikan Mayoritas	-.105	.028	-.369	-3.753	.000

a. Dependent Variable: Agresivitas Pajak

## Regression

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.634 <sup>a</sup>	.401	.343	.116324

a. Predictors: (Constant), MTB, Ukuran Perusahaan, Leverage, CSR, Kepemilikan Mayoritas, Profitabilitas

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.563	6	.094	6.929	.000 <sup>a</sup>
	Residual	.839	62	.014		
	Total	1.401	68			

a. Predictors: (Constant), MTB, Ukuran Perusahaan, Leverage, CSR, Kepemilikan Mayoritas, Profitabilitas

b. Dependent Variable: Agresivitas Pajak

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.44325	.093		4.751	.000
	CSR	-.32806	.080	-.444	-4.095	.000
	Kepemilikan Mayoritas	-.10979	.031	-.384	-3.535	.001
	Profitabilitas	-.00012	.003	-.005	-.041	.968
	Leverage	.16528	.158	.108	1.043	.301
	Ukuran Perusahaan	-.00124	.003	-.040	-.373	.710
	MTB	-.00004	.000	-.020	-.189	.851

a. Dependent Variable: Agresivitas Pajak

## Partial Correlation

### PARTIAL CORRELATION COEFFICIENTS

Controlling for..	PROF	LEV	UP	MBR
	X1	X2	Y	
X1	1.0000 ( 0) P= .	.2465 ( 63) P= .048	-.5106 ( 63) P= .000	
X2	.2465 ( 63) P= .048	1.0000 ( 0) P= .	-.4671 ( 63) P= .000	
Y	-.5106 ( 63) P= .000	-.4671 ( 63) P= .000	1.0000 ( 0) P= .	

(Coefficient / (D.F.) / 2-tailed Significance)



### LAMPIRAN 3 Perhitungan Kepemilikan Mayoritas

Keterangan Nilai 1 jika proporsi kepemilikan mayoritas > 50%  
 Nilai 0 jika proporsi kepemilikan mayoritas < 50%

Perusahaan	Tahun	Nama Pemilik						
ADES	2013	Waters Partners Bottling SA	Publik					
			1	0				
	2014	Waters Partners Bottling SA	Publik					
			1	0				
	2015	Waters Partners Bottling SA	Publik					
			1	0				
CEKA	2013	Tradesound Investments Limited	Masyarakat					
			1	0				
	2014	Tradesound Investments Limited	Masyarakat					
			1	0				
	2015	Tradesound Investments Limited	Masyarakat					
			1	0				
DLTA	2013	San Miguel Malaysia	Pemerintah DKI	BP.IPM Jaya	Masyarakat			
			1	0	0	0		
	2014	San Miguel Malaysia	Pemerintah DKI	BP.IPM Jaya	Masyarakat			
			1	0	0	0		
	2015	San Miguel Malaysia	Pemerintah DKI	BP.IPM Jaya	Masyarakat			
			1	0	0	0		
DVLA	2013	Blue Sphere Pte. Ltd	Publik					
			1	0				
	2014	Blue Sphere Pte. Ltd	Publik					
			1	0				
	2015	Blue Sphere Pte. Ltd	Publik					
			1	0				
GGRM	2013	Juni Setiawati Wonowidjojo	Susilo Wonowidjojo	Lucas Mulia Suhardja	PT Suryaduta Investama	PT Suryamitra Kusuma	Lainnya	
			0	0	0	1	0	0
	2014	Juni Setiawati Wonowidjojo	Susilo Wonowidjojo	Lucas Mulia Suhardja	PT Suryaduta Investama	PT Suryamitra Kusuma	Lainnya	
			0	0	0	1	0	0
	2015	Juni Setiawati Wonowidjojo	Susilo Wonowidjojo	Lucas Mulia Suhardja	PT Suryaduta Investama	PT Suryamitra Kusuma	Lainnya	
			0	0	0	1	0	0
HMSP	2013	PT Phillip Morris Indonesia	Publik					
			1	0				
	2014	PT Phillip Morris Indonesia	Publik					
			1	0				
	2015	PT Phillip Morris Indonesia	Publik					
			1	0				
ICBP	2013	PT Indofood Sukses Makmur Tbk	Publik					
			1	0				
	2014	PT Indofood Sukses Makmur Tbk	Publik					
			1	0				
	2015	PT Indofood Sukses Makmur Tbk	Publik					
			1	0				
INDF	2013	First Pacific	Publik					
			1	0				
	2014	First Pacific	Publik					
			1	0				
	2015	First Pacific	Publik					
			1	0				

		1	0						
<b>KLBF</b>	2013	PT Gira Sole Prima	PT Santa Seha Sanadi	PT Diptanala Bahana	PT Lucasta Murni Cemerlang	PT Ladang Ira Panen	PT Bina Arta Charisma	Publik	
		0	0	0	0	0	0	0	0
	2014	PT Gira Sole Prima	PT Santa Seha Sanadi	PT Diptanala Bahana	PT Lucasta Murni Cemerlang	PT Ladang Ira Panen	PT Bina Arta Charisma	Publik	
		0	0	0	0	0	0	0	0
	2015	PT Gira Sole Prima	PT Santa Seha Sanadi	PT Diptanala Bahana	PT Lucasta Murni Cemerlang	PT Ladang Ira Panen	PT Bina Arta Charisma	Publik	
		0	0	0	0	0	0	0	0
<b>MERK</b>	2013	Merck Holding GmbH	Institusi Lokal	Perorangan Asing	Perorangan Lokal				
		1	0	0	0	0			
	2014	Merck Holding GmbH	Institusi Lokal	Perorangan Asing	Perorangan Lokal				
		1	0	0	0	0			
	2015	Merck Holding GmbH	Institusi Lokal	Perorangan Asing	Perorangan Lokal				
		1	0	0	0	0			
<b>MLBI</b>	2013	Heineken Internasional BV	Publik	Hollandsch Administratiekantoor B.V					
		1	0	0					
	2014	Heineken Internasional BV	Publik	Hollandsch Administratiekantoor B.V					
		1	0	0					
	2015	Heineken Internasional BV	Publik	Hollandsch Administratiekantoor B.V					
		1	0	0					
<b>MYOR</b>	2013	Jogi Hendra Atmadja	Hendrawan Atmadja	Gunawan Atmadja	Dharmawan Atmadja				
		1	0	0	0				
	2014	Jogi Hendra Atmadja	Hendrawan Atmadja	Gunawan Atmadja	Dharmawan Atmadja				
		1	0	0	0				
	2015	Jogi Hendra Atmadja	Hendrawan Atmadja	Gunawan Atmadja	Dharmawan Atmadja				
		1	0	0	0				
<b>PYFA</b>	2013	PT Pyridam Internasional	Ir. Sarkri Kosasih	Indrawati Kosasih	Lindia Kosasih	Masyarakat			
		1	0	0	0	0			
	2014	PT Pyridam Internasional	Ir. Sarkri Kosasih	Indrawati Kosasih	Lindia Kosasih	Masyarakat			
		1	0	0	0	0			
	2015	PT Pyridam Internasional	Ir. Sarkri Kosasih	Indrawati Kosasih	Lindia Kosasih	Masyarakat			
		1	0	0	0	0			
<b>ROTI</b>	2013	PT Indoritel Makmur Internasional, Tbk	Bonlight Investments Ltd	Shikishima Baking Co.,	Sojitz Corporation	Masyarakat Umum			
		0	0	0	0	0			
	2014	PT Indoritel Makmur Internasional, Tbk	Bonlight Investments Ltd	Shikishima Baking Co.,	Sojitz Corporation	Masyarakat Umum			
		0	0	0	0	0			
	2015	PT Indoritel Makmur Internasional, Tbk	Bonlight Investments Ltd	Shikishima Baking Co.,	Sojitz Corporation	Masyarakat Umum			
		0	0	0	0	0			
<b>SIDO</b>	2013	Ny. Desy Sulistio	Irwan Hidayat	Sofyan Hidayat	Johan Hidayat	Sandra Linata Hidayat	David Hidayat		
		0	0	0	0	0	0		
	2014	Ny. Desy Sulistio	Irwan Hidayat	Sofyan Hidayat	Johan Hidayat	Sandra Linata Hidayat	David Hidayat		
		0	0	0	0	0	0		
	2015	Ny. Desy Sulistio	Irwan Hidayat	Sofyan Hidayat	Johan Hidayat	Sandra Linata Hidayat	David Hidayat		
		0	0	0	0	0	0		
<b>SKBM</b>	2013	BERLUTI FINANCE LIMITED	SAPPHIRA CORPORATE	MALVINA INVESTMENT	PT BANK NEGARA INDONESIA	JP MORGAN SPECIAL SITE	PT MULTI KARYA SEJATI	DIRECTORS AND OFFICERS	PUBLIK
		0	0	0	0	0	0	0	0
	2014	BERLUTI FINANCE LIMITED	SAPPHIRA CORPORATE	MALVINA INVESTMENT	PT BANK NEGARA INDONESIA	JP MORGAN SPECIAL SITE	PT MULTI KARYA SEJATI		
		0	0	0	0	0	0		
	2015	BERLUTI FINANCE LIMITED	SAPPHIRA CORPORATE	MALVINA INVESTMENT	PT BANK NEGARA INDONESIA	JP MORGAN SPECIAL SITE	PT MULTI KARYA SEJATI		
		0	0	0	0	0	0		

		0	0	0	0				
	2014	Mr. Loddy Gunadi	Mr. Harry Sunogo	Mr. Harry Lukmito	Mr. Harry Fongjaya				
		0	0	0	0				
	2015	Mr. Loddy Gunadi	Mr. Harry Sunogo	Mr. Harry Lukmito	Mr. Harry Fongjaya				
		0	0	0	0				
<b>SQBB</b>	2013	Masyarakat	Taisho Pharmaceutical Co., Ltd.						
		0	1						
	2014	Masyarakat	Taisho Pharmaceutical Co., Ltd.						
		0	1						
	2015	Masyarakat	Taisho Pharmaceutical Co., Ltd.						
		0	1						
<b>STTP</b>	2013	PT Shindo Tiara Tunggal	Shindo Sumidomo	Juwita Wijaya	Masyarakat				
		1	0	0	0				
	2014	PT Shindo Tiara Tunggal	Shindo Sumidomo	Juwita Wijaya	Masyarakat				
		1	0	0	0				
	2015	PT Shindo Tiara Tunggal	Shindo Sumidomo	Juwita Wijaya	Masyarakat				
		1	0	0	0				
<b>TCID</b>	2013	Mandom Corporation	PT Asia Jaya Paramita	Wilson Suryadi Sutan	Publik				
		1	0	0	0				
	2014	Mandom Corporation	PT Asia Jaya Paramita	Wilson Suryadi Sutan	Publik				
		1	0	0	0				
	2015	Mandom Corporation	PT Asia Jaya Paramita	Wilson Suryadi Sutan	Publik				
		1	0	0	0				
<b>TSPC</b>	2013	PT Bogamulia Nagadi	Masyarakat						
		1	0						
	2014	PT Bogamulia Nagadi	Masyarakat						
		1	0						
	2015	PT Bogamulia Nagadi	Masyarakat						
		1	0						
<b>ULTJ</b>	2013	Masyarakat	PT Prawirawidjaja	Sabana Prawirawidjaja	UBS AG Singapore	Indolife Pensiontama	AJ Central Asia	Samudera Prawirawidjaja	
		0	0	0	0	0	0	0	0
	2014	Masyarakat	PT Prawirawidjaja	Sabana Prawirawidjaja	UBS AG Singapore	Indolife Pensiontama	AJ Central Asia	Samudera Prawirawidjaja	
		0	0	0	0	0	0	0	0
	2015	Masyarakat	PT Prawirawidjaja	Sabana Prawirawidjaja	UBS AG Singapore	Indolife Pensiontama	AJ Central Asia	Samudera Prawirawidjaja	
		0	0	0	0	0	0	0	0
<b>WIIM</b>	2013	Central Tower Capital Pte.	Ronald Walla (Presiden)	Stephen Walla	Gaby Widjajadi	Gaby Widjajadi	Ir. Sugito Winarko	Publik	
		0	0	0	0	0	0	0	0
	2014	Central Tower Capital Pte.	Ronald Walla (Presiden)	Stephen Walla	Gaby Widjajadi	Gaby Widjajadi	Ir. Sugito Winarko	Publik	
		0	0	0	0	0	0	0	0
	2015	Central Tower Capital Pte.	Ronald Walla (Presiden)	Stephen Walla	Gaby Widjajadi	Gaby Widjajadi	Ir. Sugito Winarko	Publik	
		0	0	0	0	0	0	0	0

#### LAMPIRAN4 Perhitungan Agresivitas Pajak

Perusahaan	Tahun	Beban Pajak Penghasilan	Pendapatan Sebelum Pajak	ETR
ADES	2013	3,538,000	59,194,000	0.05976957
	2014	10,507,000	41,579,000	0.25269968
	2015	11,336,000	44,175,000	0.25661573
CEKA	2013	21,484,183,371,000	86,553,141,929,000	0.24821957
	2014	15,865,132,224,000	56,866,547,178,000	0.27898884
	2015	35,721,906,910,000	56,866,547,178,000	0.62817084
DLTA	2013	87,897,926,000	358,395,988,000	0.24525366
	2014	91,587,361,000	380,086,736,000	0.24096437
	2015	58,152,534,000	250,197,742,000	0.23242629
DVLA	2013	49,960,304,000	175,756,777,000	0.28425819
	2014	2,515,973,000	106,757,491,000	0.02356718
	2015	36,543,278,000	144,437,708,000	0.25300372
GGRM	2013	1,552,272,000	5,936,204,000	0.26149236
	2014	1,822,046,000	7,254,713,000	0.25115342
	2015	2,182,441,000	8,635,275,000	0.25273555
HMSP	2013	3,691,224,000	14,509,710,000	0.25439681
	2014	3,537,216,000	13,718,299,000	0.25784654
	2015	3,569,336,000	13,932,644,000	0.25618511
ICBP	2013	733,699,000	2,966,990,000	0.24728732
	2014	857,044,000	3,388,725,000	0.25291046
	2015	1,086,486,000	4,009,634,000	0.27096887
INDF	2013	1,252,072,000	4,666,958,000	0.26828439
	2014	1,855,939,000	6,340,185,000	0.29272632
	2015	1,730,371,000	4,962,084,000	0.3487186
KLBF	2013	602,070,267,545,000	2,572,522,717,231,000	0.23403885
	2014	642,609,966,418,000	2,763,700,548,048,000	0.23251794
	2015	663,186,962,586,000	2,720,881,244,459,000	0.24373977
MERK	2013	52,736,760,000	196,772,132,000	0.26800929
	2014	54,907,935,000	205,958,418,000	0.26659719
	2015	55,746,695,000	193,940,841,000	0.28744175
MLBI	2013	405,716,000	1,576,945,000	0.25727974
	2014	283,495,000	1,078,378,000	0.26289019
	2015	178,663,000	675,572,000	0.26446182
MYOR	2013	342,515,257,778,000	1,356,073,496,557,000	0.25257868

	2014	119,649,017,130,000	529,267,706,614,000	0.22606521
	2015	390,261,637,241,000	1,640,494,765,801,000	0.23789264
<b>PYFA</b>	2013	2,304,128,607,000	8,499,928,945,000	0.27107622
	2014	1,550,165,979,000	4,211,187,980,000	0.36810657
	2015	1,467,826,630,000	4,554,931,095,000	0.32225002
<b>ROTI</b>	2013	52,789,633,241,000	210,804,904,162,000	0.25041938
	2014	64,208,995,297,000	252,857,341,173,000	0.25393368
	2015	107,712,914,648,000	378,251,615,088,000	0.28476525
<b>SIDO</b>	2013	176,715,000,000	582,658,000,000	0.30329112
	2014	131,231,000,000	548,742,000,000	0.23914882
	2015	122,924,000,000	560,399,000,000	0.21935086
<b>SKBM</b>	2013	20,038,059,647,000	78,305,045,914,000	0.25589743
	2014	20,645,137,227,000	109,761,131,334,000	0.18809151
	2015	13,479,285,258,000	53,629,853,879,000	0.25133921
<b>SKLT</b>	2013	6,224,902,250,000	16,597,785,538,000	0.37504414
	2014	9,012,556,500,000	24,044,381,630,000	0.37483004
	2015	8,620,014,750,000	27,376,238,223,000	0.31487214
<b>SQBB</b>	2013	49,961,305,000	199,482,401,000	0.2504547
	2014	55,298,569,000	220,106,578,000	0.25123542
	2015	48,422,643,000	198,629,905,000	0.24378325
<b>STTP</b>	2013	28,362,006,717,000	142,799,075,520,000	0.19861478
	2014	44,299,638,031,000	167,765,041,979,000	0.26405762
	2015	46,300,197,602,000	232,005,398,773,000	0.19956517
<b>TCID</b>	2013	58,149,236,079,000	218,297,701,912,000	0.26637585
	2014	65,114,435,511,000	239,428,829,612,000	0.27195737
	2015	38,647,669,480,000	583,121,947,494,000	0.06627716
<b>TSPC</b>	2013	638,535,108,795,000	829,935,403,086,000	0.76937929
	2014	158,439,557,374,000	742,732,619,498,000	0.21331978
	2015	177,892,281,060,000	707,892,281,060,000	0.25129852
<b>ULTJ</b>	2013	111,592,767,209,000	436,720,187,873,000	0.25552464
	2014	91,996,013,563,000	375,356,927,774,000	0.24508942
	2015	177,575,035,200,000	700,675,250,229,000	0.25343415
<b>WIIM</b>	2013	42,797,081,717,000	175,119,289,578,000	0.24438816
	2014	37,236,710,659,000	149,541,532,719,000	0.24900581
	2015	46,881,830,192,000	177,962,941,779,000	0.26343591

**LAMPIRAN 5 Profitabilitas**

<b>Perusahaan</b>	<b>Tahun</b>	<b>ROA</b>
<b>ADES</b>	2013	5.13%
	2014	1.79%
	2015	2.35%
<b>CEKA</b>	2013	1.50%
	2014	3.30%
	2015	1.92%
<b>DLTA</b>	2013	8.28%
	2014	8.54%
	2015	3.39%
<b>DVLA</b>	2013	3.92%
	2014	-1.47%
	2015	4.42%
<b>GGRM</b>	2013	2.51%
	2014	2.70%
	2015	2.15%
<b>HMSP</b>	2013	10.28%
	2014	9.20%
	2015	9.82%
<b>ICBP</b>	2013	3.48%
	2014	2.95%
	2015	3.05%
<b>INDF</b>	2013	1.19%
	2014	1.69%
	2015	0.98%
<b>KLBF</b>	2013	4.51%
	2014	4.24%
	2015	4.06%
<b>MERK</b>	2013	12.26%
	2014	7.80%
	2015	6.80%
<b>MLBI</b>	2013	43.21%
	2014	16.29%
	2015	8.97%
<b>MYOR</b>	2013	2.68%

	2014	1.20%
	2015	2.59%
<b>PYFA</b>	2013	1.09%
	2014	0.92%
	2015	0.65%
<b>ROTI</b>	2013	4.26%
	2014	3.04%
	2015	2.47%
<b>SIDO</b>	2013	2.55%
	2014	3.93%
	2015	4.06%
<b>SKBM</b>	2013	1.04%
	2014	1.97%
	2015	0.96%
<b>SKLT</b>	2013	0.76%
	2014	1.20%
	2015	1.15%
<b>SQBB</b>	2013	9.00%
	2014	10.56%
	2015	8.81%
<b>STTP</b>	2013	2.55%
	2014	2.82%
	2015	2.91%
<b>TCID</b>	2013	2.87%
	2014	4.01%
	2015	3.16%
<b>TSPC</b>	2013	4.80%
	2014	4.64%
	2015	3.95%
<b>ULTJ</b>	2013	4.45%
	2014	3.16%
	2015	4.72%
<b>WIIM</b>	2013	4.45%
	2014	3.05%
	2015	2.65%

**LAMPIRAN 6 Leverage**

Perusahaan	Tahun	Total hutangjangkapanjang	Total aset	LEV
<b>ADES</b>	2013	67,556,000	441,064,000	0.153166
	2014	52,166,000	504,865,000	0.103327
	2015	125,491,000	653,224,000	0.19211
<b>CEKA</b>	2013	22,390,733,987	1,069,627,299,747	0.020933
	2014	27,917,794,870	1,284,150,037,341	0.02174
	2015	29,461,394,411	1,485,826,210,015	0.019828
<b>DLTA</b>	2013	31,492,068	867,040,802	0.036321
	2014	36,521,246	991,947,134	0.036818
	2015	48,280,940	1,038,321,916	0.046499
<b>DVLA</b>	2013	59,878,026	1,190,054,288	0.050315
	2014	95,232,652	1,236,247,525	0.077034
	2015	106,462,785	1,376,278,237	0.077356
<b>GGRM</b>	2013	1,259,400	50,770,251	0.024806
	2014	1,208,746	58,220,600	0.020761
	2015	1,452,418	63,505,413	0.022871
<b>HMSP</b>	2013	1,125,765	27,404,594	0.041079
	2014	1,282,286	28,380,630	0.045182
	2015	1,455,990	38,010,724	0.038305
<b>ICBP</b>	2013	3,305,156	21,267,470	0.155409
	2014	3,639,267	24,910,211	0.146095
	2015	4,171,369	26,560,624	0.157051
<b>INDF</b>	2013	15,324,315	78,092,789	0.196232
	2014	22,028,823	85,938,885	0.256331
	2015	23,602,395	91,831,526	0.257018
<b>KLBF</b>	2013	174,513,285,703	11,315,061,275,026	0.015423
	2014	221,636,516,794	12,245,032,367,729	0.0181
	2015	392,250,905,307	13,696,417,381,439	0.028639
<b>MERK</b>	2013	36,909,443	696,946,318	0.052959
	2014	33,088,525	716,599,526	0.046174
	2015	35,667,641	641,646,818	0.055588
<b>MLBI</b>	2013	72,073,000	1,782,148,000	0.040442
	2014	88,453,000	2,231,051,000	0.039646
	2015	119,146,000	2,100,853,000	0.056713
<b>MYOR</b>	2013	3,139,430,961,141	9,709,838,250,473	0.323325



	2014	3,076,215,435,183	10,291,108,029,334	0.29892
	2015	2,996,760,593,340	11,342,715,686,221	0.264201
<b>PYFA</b>	2013	32,431,771,087	175,118,921,406	0.185199
	2014	28,182,959,952	172,736,624,689	0.163156
	2015	22,195,418,683	159,951,537,229	0.138763
<b>ROTI</b>	2013	715,153,991,615	1,822,689,047,108	0.392362
	2014	875,163,252,239	2,142,894,276,216	0.408402
	2015	121,868,678,348	2,706,323,637,034	0.045031
<b>SIDO</b>	2013	1,304,000	2,951,507,000	0.000442
	2014	5,309,000	2,821,399,000	0.001882
	2015	13,737,000	2,796,111,000	0.004913
<b>SKBM</b>	2013	25,388,588,355	497,652,557,672	0.051017
	2014	74,700,075,216	649,534,031,113	0.115006
	2015	121,979,429,549	764,484,248,710	0.159558
<b>SKLT</b>	2013	36,627,023,044	301,989,488,699	0.121286
	2014	36,781,482,794	331,574,891,637	0.11093
	2015	65,993,237,971	377,110,748,359	0.174997
<b>SQBB</b>	2013	7,901,907	421,187,982	0.018761
	2014	6,755,953	459,352,720	0.014708
	2015	7,703,883	464,027,522	0.016602
<b>STTP</b>	2013	176,942,099,882	1,470,059,394,892	0.120364
	2014	343,978,800,839	1,700,204,093,895	0.202316
	2015	356,267,550,945	1,919,568,037,170	0.185598
<b>TCID</b>	2013	79,641,192,763	1,465,952,460,752	0.054327
	2014	83,677,063,909	1,852,235,343,636	0.045176
	2015	144,294,749,027	2,082,096,848,703	0.069303
<b>TSPC</b>	2013	197,540,096,162	5,407,957,915,805	0.036528
	2014	223,059,288,200	5,592,730,492,960	0.039884
	2015	251,101,467,083	6,824,729,099,203	0.036793
<b>ULTJ</b>	2013	162,680,395,048	2,281,620,982,142	0.0713
	2014	161,018,718,399	2,917,083,567,355	0.055199
	2015	180,862,036,933	3,539,995,910,248	0.051091
<b>WIIM</b>	2013	38,645,846,041	1,229,011,260,881	0.031445
	2014	39,036,668,424	1,332,907,675,785	0.029287
	2015	57,285,512,883	1,342,700,045,391	0.042664

#### LAMPIRAN 7 Ukuran Perusahaan

“PENGARUH CORPORATE SOCIAL RESPONSIBILITY DAN KEPEMILIKAN MAYORITAS TERHADAP AGRESIVITAS PAJAK (Studi Empiris pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang Terdaftar di BEI tahun 2013-2015)  
Author: Asep Firman Ramdhan Hikmatullah NPK: A.2013.1.32323

Perusahaan	Tahun	Total aset	Size
<b>ADES</b>	2013	441,064,000	19.9047
	2014	504,865,000	20.0398
	2015	653,224,000	20.29743
<b>CEKA</b>	2013	1,069,627,299,747	27.69833
	2014	1,284,150,037,341	27.88112
	2015	1,485,826,210,015	28.02699
<b>DLTA</b>	2013	867,040,802	20.5806
	2014	991,947,134	20.71518
	2015	1,038,321,916	20.76087
<b>DVLA</b>	2013	1,190,054,288	20.89726
	2014	1,236,247,525	20.93535
	2015	1,376,278,237	21.04265
<b>GGRM</b>	2013	50,770,251	17.74282
	2014	58,220,600	17.87975
	2015	63,505,413	17.96664
<b>HMSP</b>	2013	27,404,594	17.12622
	2014	28,380,630	17.16122
	2015	38,010,724	17.45338
<b>ICBP</b>	2013	21,267,470	16.87269
	2014	24,910,211	17.03079
	2015	26,560,624	17.09494
<b>INDF</b>	2013	78,092,789	18.17341
	2014	85,938,885	18.26915
	2015	91,831,526	18.33547
<b>KLBF</b>	2013	11,315,061,275,026	30.05716
	2014	12,245,032,367,729	30.13614
	2015	13,696,417,381,439	30.24816
<b>MERK</b>	2013	696,946,318	20.36222
	2014	716,599,526	20.39003
	2015	641,646,818	20.27955
<b>MLBI</b>	2013	1,782,148,000	21.30109
	2014	2,231,051,000	21.52574
	2015	2,100,853,000	21.46561
<b>MYOR</b>	2013	9,709,838,250,473	29.90416
	2014	10,291,108,029,334	29.9623

	2015	11,342,715,686,221	30.0596
<b>PYFA</b>	2013	175,118,921,406	25.88873
	2014	172,736,624,689	25.87503
	2015	159,951,537,229	25.79814
<b>ROTI</b>	2013	1,822,689,047,108	28.23133
	2014	2,142,894,276,216	28.39318
	2015	2,706,323,637,034	28.62661
<b>SIDO</b>	2013	2,951,507,000	21.80558
	2014	2,821,399,000	21.7605
	2015	2,796,111,000	21.7515
<b>SKBM</b>	2013	497,652,557,672	26.93317
	2014	649,534,031,113	27.19952
	2015	764,484,248,710	27.36247
<b>SKLT</b>	2013	301,989,488,699	26.43366
	2014	331,574,891,637	26.52712
	2015	377,110,748,359	26.6558
<b>SQBB</b>	2013	421,187,982	19.85859
	2014	459,352,720	19.94533
	2015	464,027,522	19.95545
<b>STTP</b>	2013	1,470,059,394,892	28.01632
	2014	1,700,204,093,895	28.16177
	2015	1,919,568,037,170	28.28312
<b>TCID</b>	2013	1,465,952,460,752	28.01353
	2014	1,852,235,343,636	28.24741
	2015	2,082,096,848,703	28.3644
<b>TSPC</b>	2013	5,407,957,915,805	29.31889
	2014	5,592,730,492,960	29.35249
	2015	6,824,729,099,203	29.55157
<b>ULTJ</b>	2013	2,281,620,982,142	28.45591
	2014	2,917,083,567,355	28.70161
	2015	3,539,995,910,248	28.89515
<b>WIIM</b>	2013	1,229,011,260,881	27.83723
	2014	1,332,907,675,785	27.91838
	2015	1,342,700,045,391	27.9257

**LAMPIRAN 8 Market to Book Ratio**

Perusahaan	Tahun	Nilai pasar	Nilai buku	MTB
<b>ADES</b>	2013	2,995,500,000	252	11,886,905
	2014	1,727,019,231	252	6,853,251
	2015	1,246,057,692	252	4,944,673
<b>CEKA</b>	2013	1,334,230,769	543	2,457,147
	2014	1,755,865,385	543	3,233,638
	2015	353,818,526	543	651,599
<b>DLTA</b>	2013	332,038,461,538	1,751	189,627,905
	2014	369,639,423,077	1,751	211,101,898
	2015	231,982,100,000	1,751	132,485,494
<b>DVLA</b>	2013	2,279,903,846	80	28,498,798
	2014	1,899,326,923	80	23,741,587
	2015	1,541,153,846	80	19,264,423
<b>GGRM</b>	2013	44,991,346,154	439	102,485,982
	2014	53,511,057,692	439	121,893,070
	2015	49,010,096,154	439	111,640,310
<b>HMSP</b>	2013	1,779,498,099	89	19,994,361
	2014	2,603,800,194	89	29,256,182
	2015	3,008,602,689	89	33,804,525
<b>ICBP</b>	2013	5,138,461,538	857	5,995,871
	2014	5,368,509,615	857	6,264,305
	2015	6,619,471,154	857	7,724,004
<b>INDF</b>	2013	6,834,615,385	47	145,417,349
	2014	6,923,557,692	47	147,309,738
	2015	6,326,730,769	47	134,611,293
<b>KLBF</b>	2013	1,293,653,846	5	258,730,769
	2014	1,616,250,000	5	323,250,000
	2015	1,625,288,462	5	325,057,692
<b>MERK</b>	2013	182,640,384,615	1,784	102,376,897
	2014	184,210,096,154	1,784	103,256,780
	2015	129,861,057,692	1,784	72,792,073
<b>MLBI</b>	2013	11,592,403,846	127	91,278,770
	2014	13,291,943,182	127	104,660,970
	2015	8,567,307,692	127	67,459,116
<b>MYOR</b>	2013	1,019,911,549	149	6,845,044

	2014	1,126,096,154	149	7,557,692
	2015	1,049,634,615	149	7,044,528
<b>PYFA</b>	2013	163,192,308	35	4,662,637
	2014	138,000,000	35	3,942,857
	2015	123,480,769	35	3,528,022
<b>ROTI</b>	2013	1,354,807,692	16	84,675,481
	2014	1,206,826,923	16	75,426,683
	2015	1,194,134,615	16	74,633,413
<b>SIDO</b>	2013	695,000,000	44	15,795,455
	2014	759,038,462	44	17,250,874
	2015	530,384,615	44	12,054,196
<b>SKBM</b>	2013	527,142,857	35	15,061,224
	2014	-	35	-
	2015	945,000,000	35	27,000,000
<b>SKLT</b>	2013	-	36	-
	2014	-	36	-
	2015	-	36	-
<b>SQBB</b>	2013	-	7,280	-
	2014	-	7,280	-
	2015	-	7,280	-
<b>STTP</b>	2013	1,402,727,273	44	31,880,165
	2014	-	44	-
	2015	-	44	-
<b>TCID</b>	2013	1,190,000,000	359	3,314,763
	2014	-	359	-
	2015	-	359	-
<b>TSPC</b>	2013	3,600,000,000	104	34,615,385
	2014	2,893,461,538	104	27,821,746
	2015	1,996,346,154	104	19,195,636
<b>ULTJ</b>	2013	3,668,461,538	84	43,672,161
	2014	4,040,480,769	84	48,100,962
	2015	3,904,038,462	84	46,476,648
<b>WIIM</b>	2013	795,961,538	127	6,267,414
	2014	632,115,385	127	4,977,286
	2015	458,923,077	127	3,613,568