

Lampiran

Lampiran 1**Daftar Sampel Perusahaan Manufaktur di Bursa Efek Indonesia 2013 – 2017**

No	Nama Perusahaan	Kode Perusahaan	Tahun				
			2013	2014	2015	2016	2017
1	PT Indocement Tunggul Prakasa	INTP	2013	2014	2015	2016	2017
2	PT Semen Baturaja Persero	SMBR	2013	2014	2015	2016	2017
3	PT Holcim Indonesia	SMCB	2013	2014	2015	2016	2017
4	PT Semen Gresik	SMGR	2013	2014	2015	2016	2017
5	PT Asahimas Flat Glass	AMFG	2013	2014	2015	2016	2017
6	PT Arwana Citra Mulia	ARNA	2013	2014	2015	2016	2017
7	PT Inti Keramik Alam Asri Industri	IKAI	2013	2014	2015	2016	2017
8	PT Keramik Indonesia Asosiasi	KIAS	2013	2014	2015	2016	2017
9	PT Mulia Industrindo	MLIA	2013	2014	2015	2016	2017
10	PT Surya Toto Indonesia	TOTO	2013	2014	2015	2016	2017
11	PT Alaska Industrindo	ALKA	2013	2014	2015	2016	2017
12	PT Alumindo Light Metal Industry	ALMI	2013	2014	2015	2016	2017
13	PT Beton Jaya Manunggal	BTON	2013	2014	2015	2016	2017
14	PT Citra Turbindo	CTBN	2013	2014	2015	2016	2017
15	PT Gunawan Dianjaya Steel	GDST	2013	2014	2015	2016	2017
16	PT Indal Alumunium Industry	INAI	2013	2014	2015	2016	2017
17	PT Steel Pipe Industry of Indonesia	ISSP	2013	2014	2015	2016	2017
18	PT Jakarta Kyoei Steel Work	JKSW	2013	2014	2015	2016	2017
19	PT Krakatau Steel	KRAS	2013	2014	2015	2016	2017
20	PT Lion Metal Works	LION	2013	2014	2015	2016	2017

21	PT Lionmesh Prima	LMSH	2013	2014	2015	2016	2017
22	PT Pelat Timah Nusantara	NIKL	2013	2014	2015	2016	2017
23	PT Pelangi Indah Canindo	PICO	2013	2014	2015	2016	2017
24	PT Tembaga Mulia Semanan	TBMS	2013	2014	2015	2016	2017
25	PT Barito Pasific	BRPT	2013	2014	2015	2016	2017
26	PT Budi Acid Jaya	BUDI	2013	2014	2015	2016	2017
27	PT Duta Pertiwi Nusantara	DPNS	2013	2014	2015	2016	2017
28	PT Ekadharma International	EKAD	2013	2014	2015	2016	2017
29	PT Eterindo Wahanatama	ETWA	2013	2014	2015	2016	2017
30	PT Intan Wijaya International	INCI	2013	2014	2015	2016	2017
31	PT Indo Acitama	SRSN	2013	2014	2015	2016	2017
32	PT Chandra Asri Petrochemical	TPIA	2013	2014	2015	2016	2017
33	PT Unggul Indah Cahaya	UNIC	2013	2014	2015	2016	2017
34	PT Argha Karya Prima Industry	AKPI	2013	2014	2015	2016	2017
35	PT Asiaplast Industries	APLI	2013	2014	2015	2016	2017
36	PT Berlina	BRNA	2013	2014	2015	2016	2017
37	PT Titan Kimia Nusantara	FPNI	2013	2014	2015	2016	2017
38	PT Champion Pasific Indonesia	IGAR	2013	2014	2015	2016	2017
39	PT Indopoly Swakarsa Industry	IPOL	2013	2014	2015	2016	2017
40	PT Sekawan Intipratama	SIAP	2013	2014	2015	2016	2017
41	PT Siwani Makmur	SIMA	2013	2014	2015	2016	2017
42	PT Trias Sentosa	TRST	2013	2014	2015	2016	2017
43	PT Yana Prima Hasta Persada	YPAS	2013	2014	2015	2016	2017
44	PT Charoen Pokphand Indonesia	CPIN	2013	2014	2015	2016	2017

45	PT Japfa Comfeed Indonesia	JPFA	2013	2014	2015	2016	2017
46	PT Malindo Feedmill	MAIN	2013	2014	2015	2016	2017
47	PT Searad Produce	SIPD	2013	2014	2015	2016	2017
48	PT Sumalindo Lestari Jaya	SULI	2013	2014	2015	2016	2017
49	PT Tirta Mahakam Resources	TIRT	2013	2014	2015	2016	2017
50	PT Alkindo Naratama	ALDO	2013	2014	2015	2016	2017
51	PT Fajar Surya Wisesa	FASW	2013	2014	2015	2016	2017
52	PT Indah Kiat Pulp & Paper	INKP	2013	2014	2015	2016	2017
53	PT Toba Pulp Lestari	INRU	2013	2014	2015	2016	2017
54	PT Kertas Basuki Rachmat Indonesia	KBRI	2013	2014	2015	2016	2017
55	PT Kedaung Setia Industrial	KDSI	2013	2014	2015	2016	2017
56	PT Suparma	SPMA	2013	2014	2015	2016	2017
57	PT Pabrik Kertas Tjiwi Kimia	TKIM	2013	2014	2015	2016	2017
58	PT Grand Kartech	KRAH	2013	2014	2015	2016	2017
59	PT Astra International	ASII	2013	2014	2015	2016	2017
60	PT Astra Auto Part	AUTO	2013	2014	2015	2016	2017
61	PT Indo Kordsa	BRAM	2013	2014	2015	2016	2017
62	PT Goodyear Indonesia	GDYR	2013	2014	2015	2016	2017
63	PT Gajah Tunggal	GJTL	2013	2014	2015	2016	2017
64	PT Indomobil Sukses International	IMAS	2013	2014	2015	2016	2017
65	PT Indospring	INDS	2013	2014	2015	2016	2017
66	PT Multi Prima Sejahtera	LPIN	2013	2014	2015	2016	2017
67	PT Multistrada Arah Sarana	MASA	2013	2014	2015	2016	2017
68	PT Nippres	NIPS	2013	2014	2015	2016	2017

69	PT Prima Alloy Steel Universal	PRAS	2013	2014	2015	2016	2017
70	PT Selamat Sempurna	SMSM	2013	2014	2015	2016	2017
71	PT Polychem Indonesia	ADMG	2013	2014	2015	2016	2017
72	PT Argo Pantes	ARGO	2013	2014	2015	2016	2017
73	PT Centex	CNTX	2013	2014	2015	2016	2017
74	PT Eratex Djaya	ERTX	2013	2014	2015	2016	2017
75	PT Ever Shine Textile Industry	ESTI	2013	2014	2015	2016	2017
76	PT Pan Asia Indosyntec	HDTX	2013	2014	2015	2016	2017
77	PT Indo Rama Synthetic	INDR	2013	2014	2015	2016	2017
78	PT Apac Citra Centertex	MYTX	2013	2014	2015	2016	2017
79	PT Pan Brothers	PBRX	2013	2014	2015	2016	2017
80	PT Asia Pasific Fibers	POLY	2013	2014	2015	2016	2017
81	PT Ricky Putra Globalindo	RICY	2013	2014	2015	2016	2017
82	PT Sri Rejeki Isman	SRIL	2013	2014	2015	2016	2017
83	PT Sunson Textile Manufacturer	SSTM	2013	2014	2015	2016	2017
84	PT Trisula International	TRIS	2013	2014	2015	2016	2017
85	PT Nusantara Inti Corpora	UNIT	2013	2014	2015	2016	2017
86	PT Primarindo Asia Infrastructure	BIMA	2013	2014	2015	2016	2017
87	PT Sumi Indo Kabel	IKBI	2013	2014	2015	2016	2017
88	PT Jembo Cable Company	JECC	2013	2014	2015	2016	2017
89	PT KMI Wire and Cable	KBLI	2013	2014	2015	2016	2017
90	PT Kabelindo Murni	KBLM	2013	2014	2015	2016	2017
91	PT Supreme Cable Manufacturing and Commerce	SCCO	2013	2014	2015	2016	2017
92	PT Voksel Electric	VOKS	2013	2014	2015	2016	2017

93	PT Sat Nusa Persada	PTSN	2013	2014	2015	2016	2017
94	PT Tiga Pilar Sejahtera Food	AISA	2013	2014	2015	2016	2017
95	PT Cahaya Kalbar	CEKA	2013	2014	2015	2016	2017
96	PT Delta Djakarta	DLTA	2013	2014	2015	2016	2017
97	PT Indofood CBP Sukses Makmur	ICBP	2013	2014	2015	2016	2017
98	PT Indofood Sukses Makmur	INDF	2013	2014	2015	2016	2017
99	PT Multi Bintang Indonesia	MLBI	2013	2014	2015	2016	2017
100	PT Mayora Indah	MYOR	2013	2014	2015	2016	2017
101	PT Prashida Aneka Niaga	PSDN	2013	2014	2015	2016	2017
102	PT Nippon Indosari Corporindo	ROTI	2013	2014	2015	2016	2017
103	PT Sekar Laut	SKLT	2013	2014	2015	2016	2017
104	PT Siantar Top	STTP	2013	2014	2015	2016	2017
105	PT Ultrajaya Milk Industry and Trading Company	ULTJ	2013	2014	2015	2016	2017
106	PT Gudang Garam	GGRM	2013	2014	2015	2016	2017
107	PT Hanjaya Mandala Sampoerna	HMSP	2013	2014	2015	2016	2017
108	PT Bentoel International Investama	RMBA	2013	2014	2015	2016	2017
109	PT Wismilak Inti Makmur	WIIM	2013	2014	2015	2016	2017
110	PT Darya Varia Laboratoria	DVLA	2013	2014	2015	2016	2017
111	PT Indofarma	INAF	2013	2014	2015	2016	2017
112	PT Kimia Farma	KAEF	2013	2014	2015	2016	2017
113	PT Kalbe Farma	KLBF	2013	2014	2015	2016	2017
114	PT Merck	MERK	2013	2014	2015	2016	2017
115	PT Pyridam Farma	PYFA	2013	2014	2015	2016	2017
116	PT Schering Plough Indonesia	SCPI	2013	2014	2015	2016	2017

117	PT Industri Jamu dan Farmasi Sido Muncul	SIDO	2013	2014	2015	2016	2017
118	PT Tempo Scan Pasific	TSPC	2013	2014	2015	2016	2017
119	Akasha Wira International Tbk d.h Ades Waters Indonesia	ADES	2013	2014	2015	2016	2017
120	PT Martina Berto	MBTO	2013	2014	2015	2016	2017
121	PT Mustika Ratu	MRAT	2013	2014	2015	2016	2017
122	PT Mandom Indonesia	TCID	2013	2014	2015	2016	2017
123	PT Unilever Indonesia	UNVR	2013	2014	2015	2016	2017
124	PT Kedaung Indag Can	KICI	2013	2014	2015	2016	2017
125	PT Langgeng Makmur Industry	LMPI	2013	2014	2015	2016	2017
126	PT Sekar Bumi	SKBM	2013	2014	2015	2016	2017
127	PT Chitose Internasional	CINT	-	2014	2015	2016	2017
128	PT Sepatu Bata	BATA	-	2014	2015	2016	2017
129	PT Tri Banyan Tirta	ALTO	2013	2014	2015	2016	2017
130	PT Wijaya Karya Beton	WTON	2013	2014	2015	2016	2017
131	PT Impack Pratama Industri	IMPC	-	2014	2015	2016	2017
132	PT Garuda Metalindo	BOLT	-	-	2015	2016	2017
133	PT Star Petrochem	STAR	-	2014	2015	2016	2017
134	PT Tifico Fiber Indonesia	TFCO	2013	2014	2015	2016	2017
135	PT Ateliers Mecaniques D'Indonesie	AMIN	-	-	2015	2016	2017
136	PT Tunas Alfin	TALF	-	-	2015	2016	2017
137	PT Hartadinata Abadi	HRTA	-	-	2015	2016	2017
138	PT Saranacentral Bajatama	BAJA	-	-	2015	2016	2017
139	PT Kino Indonesia	KINO	-	-	2015	2016	2017

140	PT Waskita Beton Precast	WSBP	-	-	-	2016	2017
141	PT Trisula Textile Industries	BELL	-	-	-	-	2017
142	PT Kirana Megatara	KMTR	-	-	-	-	2017
143	PT Sariguna Primatirta	CLEO	-	-	-	-	2017
144	PT Garuda Maintenance Facility Aero Asia	GMFI	-	-	-	-	2017
145	PT Integra Indocabinet	WOOD	-	-	-	-	2017
146	PT Mark Dynamics Indonesia	MARK	-	-	-	-	2017
147	PT Panca Budi Idaman	PBID	-	-	-	-	2017
148	PT Campina Ice Cream Industry	CAMP	-	-	-	-	2017
149	PT Emdeki Utama	MDKI	-	-	-	-	2017
150	PT Buyung Poetra Sembada	HOKI	-	-	-	-	2017
151	PT Itamaraya	ITMA	2013	2014	-	-	-
152	PT Hanson International	MYRX	2013	2014	-	-	-
153	PT Alam Karya Unggul	AKKU	2013	2014	-	2016	-
154	PT Karwell Indonesia	KARW	2013	2014	-	-	-

Sumber : IDX 2013-2017 (Data Diolah)

Lampiran 2**Perhitungan *Tax Avoidance* Tahun 2013****(dalam jutaan rupiah)**

NO	KODE	BEBAN PAJAK PENGHASILAN	Earnings Before Income Tax (EBIT)	GAAP ETR
1	INTP	1.582.860	6.595.154	0,2400
2	SMBR	88.218	400.401	0,2203
3	SMCB	384.243	1.336.548	0,2875
4	SMGR	1.566.101	6.920.399	0,2263
5	AMFG	112.395	450.753	0,2493
6	ARNA	78.651	316.349	0,2486
7	IKAI	446	43.930	0,0102
8	KIAS	31.345	106.706	0,2938
9	MLIA	30.320	443.724	0,0683
10	TOTO	86.647	323.204	0,2681
11	ALKA	117	577	0,2028
12	ALMI	8.914	22.939	0,3886
13	BTON	7.389	33.272	0,2221
14	CTBN	15.099.859	53.363.435	0,2830
15	GDST	29.699	121.585	0,2443
16	INAI	6.342	11.361	0,5582
17	ISSP	47.697	251.258	0,1898
18	LION	20.265	85.027	0,2383
19	LMSH	5.054	19.437	0,2600
20	NIKL	99.250	503.000	0,1973
21	PICO	5.550	20.989	0,2644
22	TBMS	658.978	5.104.791	0,1291
23	BUDI	4.337	38.549	0,1125
24	DPNS	20.509	87.322	0,2349
25	EKAD	12.537	51.988	0,2412
26	ETWA	23.475	31.386	0,7479
27	INCI	2.313	10.690	0,2164
28	SRSN	16.672	32.666	0,5104
29	TPIA	6.049.000	17.079.000	0,3542
30	UNIC	8.593.446	18.901.460	0,4546
31	AKPI	31.796	66.416	0,4787
32	APLI	860	2.742	0,3136
33	IGAR	13.411	48.442	0,2768

34	IPOL	2.010.246	11.513.690	0,1746
35	TRST	39.588	72.553	0,5456
36	YPAS	2.211	8.433	0,2622
37	CPIN	922.643	3.451.333	0,2673
38	JPFA	255.310	895.947	0,2850
39	MAIN	69.255	310.887	0,2228
40	SIPD	2.892	11.269	0,2566
41	SULI	37.394	290.995	0,1285
42	ALDO	8.451	33.591	0,2516
43	INKP	14.296	206.906	0,0691
44	INRU	1.631	5.411	0,3014
45	KDSI	11.172	47.175	0,2368
46	TKIM	12.185	14.825	0,8219
47	KRAH	10.318	44.983	0,2294
48	ASII	5.226	27.523	0,1899
49	AUTO	210.589	1.268.604	0,1660
50	BRAM	2.851	8.394	0,3397
51	GDYR	2.009.152	6.643.543	0,3024
52	GJTL	46.143	166.473	0,2772
53	IMAS	25.617	595.522	0,0430
54	INDS	36.971	184.580	0,2003
55	LPIN	4.341	12.896	0,3366
56	NIPS	11.712	45.584	0,2569
57	PRAS	2.611	15.808	0,1652
58	SMSM	107.817	458.595	0,2351
59	ADMG	12.740.366	14.718.267	0,8656
60	ARGO	21.032	60.716	0,3464
61	ERTX	181.593	899.536	0,2019
62	INDR	2.486.430	4.121.542	0,6033
63	PBRX	2.296.171	12.745.579	0,1802
64	RICY	7.478	16.199	0,4616
65	SRIL	133.656	462.824	0,2888
66	TRIS	15.865	64.060	0,2477
67	UNIT	3.536	4.368	0,8095
68	IKBI	1.745.750	6.827.119	0,2557
69	JECC	8.757	43.435	0,2016
70	KBLI	31.649	105.179	0,3009
71	KBLM	2.993	10.671	0,2805
72	SCCO	40.196	145.158	0,2769
73	VOKS	12.509	51.602	0,2424
74	PTSN	552.894	1.979.086	0,2794

75	AISA	102.858	449.586	0,2288
76	CEKA	21.484	86.553	0,2482
77	DLTA	87.897	358.395	0,2453
78	ICBP	733.699	2.966.990	0,2473
79	INDF	1.252.072	4.666.958	0,2683
80	MLBI	405.716	1.576.945	0,2573
81	MYOR	342.515	1.356.073	0,2526
82	PSDN	21.915	43.237	0,5069
83	ROTI	52.789	210.804	0,2504
84	SKLT	5.157	16.597	0,3107
85	STTP	28.362	142.799	0,1986
86	ULTJ	111.592	436.720	0,2555
87	GGRM	1.552.272	5.936.204	0,2615
88	HMSP	3.691.224	14.509.710	0,2544
89	WIIM	42.797	175.119	0,2444
90	DVLA	49.960	175.756	0,2843
91	KAEF	68.483	284.125	0,2410
92	KLBF	602.070	2.572.522	0,2340
93	MERK	59.262	234.707	0,2525
94	PYFA	2.304.128.607	8.499.928.945	0,2711
95	SIDO	176.715	582.658	0,3033
96	TSPC	191.400	829.935	0,2306
97	ADES	3.538	59.194	0,0598
98	MBTO	6.843	23.006	0,2974
99	TCID	58.149	218.297	0,2664
100	UNVR	1.806.183	7.158.967	0,2523
101	KICI	2.528	9.947	0,2541
102	SKBM	20.038	78.305	0,2559
103	ALTO	7.051.116.180	23.889.167.908	0,2952
104	WTON	87.315.397.089	328.521.638.626	0,2658
105	ITMA	757	15.879	0,0477
106	MYRX	12.860	13.105	0,9813

Lampiran 2**Perhitungan *Tax Avoidance* Tahun 2014****(dalam jutaan rupiah)**

NO	KODE	BEBAN PAJAK PENGHASILAN	Earnings Before Income Tax (EBIT)	GAAP ETR
107	INTP	1.515.593	6.789.602	0,2232
108	SMBR	394.651	66.315.221	0,0060
109	SMCB	338.528	1.007.397	0,3360
110	SMGR	1.517.189	7.090.766	0,2140
111	AMFG	139.172	349.997	0,3976
112	ARNA	86.728	348.379	0,2489
113	KIAS	26.492	118.732	0,2231
114	MLIA	38.480	163.493	0,2354
115	TOTO	88.079	381.883	0,2306
116	ALKA	1.275	3.934	0,3241
117	ALMI	314	1.635	0,1920
118	BTON	1.949	9.580	0,2034
119	CTBN	9.250.491	34.731.032	0,2663
120	GDST	4.980	18.918	0,2632
121	INAI	10.694	32.753	0,3265
122	ISSP	47.129	262.024	0,1799
123	LION	13.856.109.214	62.857.739.316	0,2204
124	LMSH	3.603.680.847	11.006.796.283	0,3274
125	PICO	4.287	20.441	0,2097
126	TBMS	1.570.749	5.876.063	0,2673
127	BRPT	5.613.000	7.013.000	0,8004
128	BUDI	14.989	43.488	0,3447
129	DPNS	2.663	17.183	0,1550
130	EKAD	17.966	58.722	0,3060
131	ETWA	27.081	69.386	0,3903
132	INCI	330.539.707	11.358.760.719	0,0291
133	SRSN	8.824	35.296	0,2500
134	TPIA	6.666.000	24.912.000	0,2676
135	UNIC	846.904	1.726.780	0,4905
136	AKPI	26.515.662	61.206.366	0,4332
137	APLI	7.015	16.706	0,4208
138	BRNA	17.269	74.267	0,2325
139	FPNI	1.970	4.472	0,4405

140	IGAR	20.927	75.826	0,2760
141	IPOL	4.179.749	8.289.639	0,5042
142	SIMA	253	1.124	0,2251
143	TRST	33.017	63.101	0,5232
144	CPIN	360.248	2.106.892	0,1710
145	JPFA	157.703	542.549	0,2907
146	MAIN	23.516	108.294	0,2171
147	SIPD	22.521	24.585	0,9160
148	SULI	10.067	15.586	0,6459
149	TIRT	791.699	23.932.220	0,0331
150	ALDO	7.140	28.201	0,2532
151	FASW	39.698	126.444	0,3140
152	INKP	154.000	126.308.000	0,0012
153	INRU	194.000	1.650.000	0,1176
154	KBRI	320	17.847	0,0179
155	KDSI	13.489	57.978	0,2327
156	SPMA	16.698	65.301	0,2557
157	TKIM	9.392.000	11.082.000	0,8475
158	KRAH	7.261	38.996	0,1862
159	ASII	5.227.000	27.352.000	0,1911
160	AUTO	151.646	1.108.055	0,1369
161	BRAM	5.911.019	21.797.386	0,2712
162	GJTL	124.191	394.059	0,3152
163	IMAS	18.889	85.982	0,2197
164	INDS	39.882	167.540	0,2380
165	LPIN	1.592	2.539	0,6270
166	MASA	1.787.403	2.260.418	0,7907
167	NIPS	17.254	67.389	0,2560
168	PRAS	15.014	79.460	0,1890
169	SMSM	119.683	541.150	0,2212
170	ERTX	462	2.248.860	0,0002
171	ESTI	1.220.863	7.138.388	0,1710
172	INDR	3.799.697	7.838.337	0,4848
173	PBRX	2.807.132	12.914.827	0,2174
174	POLY	1.134.008	81.760.954	0,0139
175	RICY	7.516	22.627	0,3322
176	SRIL	15.440.846	65.959.193	0,2341
177	TRIS	11.727	47.671	0,2460
178	UNIT	5.251	5.648	0,9297
179	BIMA	3.203	13.252	0,2417
180	IKBI	1.542.271	4.555.909	0,3385

181	JECC	9.300	33.145	0,2806
182	KBLI	24.194	94.274	0,2566
183	KBLM	6.872	27.371	0,2511
184	SCCO	44.728	182.347	0,2453
185	AISA	64.509	263.645	0,2447
186	CEKA	16.071	57.072	0,2816
187	DLTA	91.445	379.519	0,2409
188	ICBP	857.044	3.388.725	0,2529
189	INDF	1.828.217	6.229.297	0,2935
190	MLBI	283.495	1.078.378	0,2629
191	MYOR	65.272	326.361	0,2000
192	ROTI	64.185	252.763	0,2539
193	SKLT	7.063	109.761	0,0643
194	STTP	23.544	167.765	0,1403
195	ULTJ	44.299	91.996	0,4815
196	GGRM	1.810.552	7.205.845	0,2513
197	HMSP	3.537.216	13.718.299	0,2578
198	WIIM	37.236	44.902	0,8293
199	DVLA	105.866	149.541	0,7079
200	INAF	6.237	7.402	0,8426
201	KAEF	79.080	315.611	0,2506
202	KLBF	642.610	2.763.700	0,2325
203	MERK	54.682	205.058	0,2667
204	PYFA	1.549	4.206	0,3683
205	SIDO	130.458	545.651	0,2391
206	TSPC	158.439	742.732	0,2133
207	ADES	10.490	41.511	0,2527
208	MBTO	2.774	5.699	0,4868
209	MRAT	2.669	10.040	0,2658
210	TCID	65.114	239.429	0,2720
211	UNVR	1.938.199	7.676.722	0,2525
212	KICI	1.625	6.328	0,2568
213	LMPI	1.292	3.003	0,4302
214	SKBM	20.809	110.903	0,1876
215	CINT	10.467	35.842	0,2920
216	BATA	28.144	98.926	0,2845
217	WTON	89.117	411.521	0,2166
218	IMPC	65.527	355.326	0,1844
219	STAR	6.293	6.775	0,9289
220	ITMA	17.575	26.125.926	0,0007
221	MYRX	324	1.370	0,2365

Lampiran 2**Perhitungan *Tax Avoidance* Tahun 2015****(dalam jutaan rupiah)**

NO	KODE	BEBAN PAJAK PENGHASILAN	Earnings Before Income Tax (EBIT)	GAAP ETR
222	INTP	1.287.915	5.644.576	0,2282
223	SMBR	89.234	443.414	0,2012
224	SMCB	150.930	350.418	0,4307
225	SMGR	1.325.482	5.850.923	0,2265
226	AMFG	122.917	464.263	0,2648
227	ARNA	24.304	95.514	0,2545
228	TOTO	96.337	381.573	0,2525
229	BTON	1.480	7.804	0,1896
230	CTBN	152.142	8.293.087	0,0183
231	INAI	28.498	57.114	0,4990
232	ISSP	35.906	194.905	0,1842
233	LION	12.433	58.451	0,2127
234	LMSH	1.862	3.807	0,4891
235	PICO	2.475	17.451	0,1418
236	TBMS	1.211.941	3.386.164	0,3579
237	BRPT	29.655	34.737	0,8537
238	BUDI	31.053	52.125	0,5957
239	DPNS	1.972	11.832	0,1667
240	EKAD	19.266	66.306	0,2906
241	INCI	2.259	19.220	0,1175
242	SRSN	5.209	20.714	0,2515
243	TPIA	29.643.000	55.899.000	0,5303
244	AKPI	23.494	51.138	0,4594
245	APLI	474	2.329	0,2035
246	FPNI	4.108.000	7.088.000	0,5796
247	IGAR	11.820	63.236	0,1869
248	IPOL	4.113.196	6.777.976	0,6068
249	SIMA	87	1.571	0,0554
250	TRST	25.783	51.097	0,5046
251	CPIN	449.030	2.281.628	0,1968
252	JPFA	173.193	697.677	0,2482

253	ALDO	8.374	32.453	0,2580
254	INKP	7.124.000	229.871.000	0,0310
255	KDSI	3.419	14.890	0,2296
256	ASII	4.017.000	19.630.000	0,2046
257	AUTO	110.895	433.596	0,2558
258	BRAM	5.710.782	18.284.388	0,3123
259	INDS	2.200	4.134	0,5322
260	NIPS	11.080	41.752	0,2654
261	PRAS	2.031	8.469	0,2398
262	SMSM	122.410	583.717	0,2097
263	CNTX	97.813	1.380.064	0,0709
264	PBRX	2.873.313	11.494.810	0,2500
265	RICY	8.932	22.397	0,3988
266	SRIL	8.920.772	64.584.701	0,1381
267	TRIS	12.720	50.169	0,2535
268	UNIT	1.275	1.661	0,7676
269	IKBI	779.245	2.932.319	0,2657
270	JECC	6.031	8.496	0,7099
271	KBLI	34.677	150.049	0,2311
272	KBLM	8.712	21.472	0,4057
273	SCCO	46.936	206.056	0,2278
274	VOKS	2.116	2.393	0,8842
275	AISA	126.685	500.435	0,2531
276	CEKA	35.721	142.271	0,2511
277	DLTA	58.152	250.197	0,2324
278	ICBP	1.086.486	4.009.634	0,2710
279	INDF	1.730.371	4.962.084	0,3487
280	MLBI	178.663	675.572	0,2645
281	MYOR	390.261	1.640.494	0,2379
282	ROTI	64.185	378.251	0,2848
283	SKLT	7.063	27.376	0,2670
284	STTP	23.544	232.005	0,1996
285	HMSP	3.537.216	13.932.644	0,2562
286	WIIM	46.881	177.962	0,2634
287	DVLA	36.543	144.437	0,2530
288	INAF	7.609	14.175	0,5368
289	KAEF	85.162	338.135	0,2519
290	KLBF	663.186	2.720.881	0,2437
291	MERK	51.395	193.940	0,2650
292	PYFA	1.467	4.554	0,3221
293	SCPI	59.048	198.370	0,2977

294	SIDO	122.924	560.299	0,2194
295	TSPC	177.892	707.110	0,2516
296	ADES	11.336	44.175	0,2566
297	MRAT	1.209	2.255	0,5361
298	TCID	38.647	583.121	0,0663
299	UNVR	1.977.685	7.829.490	0,2526
300	LMPI	2.905	6.873	0,4227
301	SKBM	13.479	53.629	0,2513
302	CINT	11.284	40.762	0,2768
303	BATA	12.924	142.444	0,0907
304	WTON	34.275	206.059	0,1663
305	IMPC	17.445	147.204	0,1185
306	BOLT	35.250	132.931	0,2652
307	STAR	2.339	2.646	0,8840
308	AMIN	3.304	12.190	0,2710
309	TALF	9.828	43.546	0,2257
310	KINO	73.943	336.974	0,2194

Lampiran 2**Perhitungan *Tax Avoidance* Tahun 2016****(dalam jutaan rupiah)**

NO	KODE	BEBAN PAJAK PENGHASILAN	Earnings Before Income Tax (EBIT)	GAAP ETR
311	INTP	275.313	4.146.379	0,0664
312	SMBR	90.190	349.281	0,2582
313	SMCB	664.410	1.833.923	0,3623
314	SMGR	137.266	5.084.622	0,0270
315	AMFG	88.117	348.561	0,2528
316	ARNA	32.462	123.838	0,2621
317	MLIA	10.348	1.147.427	0,0090
318	TOTO	82.758	251.320	0,3293
319	ALKA	239	277	0,8628
320	GDST	13.809	45.514	0,3034
321	ISSP	239.138	1.139.149	0,2099
322	LION	12.325	54.671	0,2254
323	LMSH	3.171	9.424	0,3365
324	NIKL	80.560	2.438.754	0,0330
325	PICO	3.532	17.285	0,2043
326	TBMS	2.438.453	9.665.458	0,2523
327	BRPT	100.247	380.043	0,2638
328	BUDI	14.208	52.832	0,2689
329	DPNS	2.278	12.288	0,1854
330	EKAD	27.763	118.243	0,2348
331	INCI	3.305	13.294	0,2486
332	TPIA	100.428.000	400.553.000	0,2507
333	UNIC	9.717.097	11.405.185	0,8520
334	AKPI	23.558	75.952	0,3102
335	APLI	8.414	33.523	0,2510
336	BRNA	7.793	20.458	0,3809
337	FPNI	2.220.000	4.839.000	0,4588
338	IGAR	26.469	95.775	0,2764
339	IPOL	3.828.991	10.326.358	0,3708
340	TRST	10.599	23.194	0,4570
341	CPIN	1.731.848	3.983.661	0,4347
342	JPFA	594.983	2.766.591	0,2151
343	MAIN	11.386	301.616	0,0377

344	SIPD	4.532	8.516	0,5322
345	SULI	4.252	597.596	0,0071
346	TIRT	8.144	37.132	0,2193
347	ALDO	8.617	33.847	0,2546
348	FASW	48.716	826.729	0,0589
349	INKP	57.445.000	145.310.000	0,3953
350	KDSI	16.570	63.697	0,2601
351	SPMA	30.295	111.358	0,2721
352	KRAH	3.606	4.433	0,8134
353	ASII	3.951.000	22.253.000	0,1775
354	AUTO	165.486	648.907	0,2550
355	BRAM	8.738.072	31.037.564	0,2815
356	GDYR	1.410.957	2.657.025	0,5310
357	GJTL	199.386	825.947	0,2414
358	INDS	10.583	60.140	0,1760
359	NIPS	22.882	88.566	0,2584
360	SMSM	156.000	658.000	0,2371
361	CNTX	97.813	1.380.064	0,0709
362	ERTX	612.258	2.171.613	0,2819
363	ESTI	50.811	3.081.055	0,0165
364	INDR	4.906.106	6.362.848	0,7711
365	PBRX	4.994.946	18.241.164	0,2738
366	RICY	9.329	23.362	0,3993
367	SRIL	6.662.101	66.027.791	0,1009
368	TRIS	22.734	47.947	0,4741
369	UNIT	1.055	1.915	0,5509
370	BIMA	124	29.869	0,0042
371	IKBI	1.345.104	5.340.672	0,2519
372	JECC	43.002	175.425	0,2451
373	KBLI	51.790	386.129	0,1341
374	KBLM	14.689	34.528	0,4254
375	SCCO	99.008	439.602	0,2252
376	VOKS	64.297	224.343	0,2866
377	PTSN	1.150.631	1.747.678	0,6584
378	AISA	179.203	898.431	0,1995
379	CEKA	36.130	285.827	0,1264
380	DLTA	72.538	327.048	0,2218
381	ICBP	1.357.953	4.989.254	0,2722
382	INDF	2.532.747	7.385.228	0,3429
383	MLBI	338.057	1.320.057	0,2561
384	MYOR	457.007	1.845.683	0,2476

385	ROTI	60.250	369.416	0,1631
386	SKLT	4.520	25.166	0,1796
387	STTP	43.569	217.746	0,2001
388	ULTJ	222.657	923.500	0,2411
389	GGRM	2.258.454	89.331.136	0,0253
390	HMSP	4.249.218	17.011.447	0,2498
391	WIIM	694.442	136.663	0,2222
392	DVLA	30.373	214.417	0,2907
393	KAEF	62.333	38.302	0,2909
394	KLBF	740.302	3.091.188	0,2395
395	MERK	61.073	214.916	0,2842
396	PYFA	12.864	13.532	0,9506
397	SCPI	61.073	214.916	0,2842
398	SIDO	148.557	629.082	0,2361
399	TSPC	173.464	718.958	0,2413
400	ADES	5.685	61.636	0,0922
401	MBTO	2.967	11.781	0,2518
402	TCID	59.416	221.475	0,2683
403	UNVR	2.181.213	8.751.885	0,2492
404	KICI	214.733.321	577.669.984	0,3717
405	LMPI	70.000	102.364	0,6838
406	SKBM	16.449	30.809	0,5339
407	CINT	7.553	28.172	0,2681
408	BATA	23.070	65.302	0,3533
409	WTON	58.692	340.260	0,1725
410	IMPC	38.973	164.796	0,2365
411	BOLT	38.353	146.836	0,2612
412	STAR	5.466	5.929	0,9219
413	TFCO	1.545.078	4.682.190	0,3300
414	AMIN	11.033	25.339	0,4354
415	TALF	21.777	30.138	0,7226
416	BAJA	19.199	53.593	0,3582
417	KINO	38.203	219.313	0,1742
418	WSBP	335.518	967.345	0,3468
419	AKKU	20.521	20.873	0,9831

Lampiran 2**Perhitungan *Tax Avoidance* Tahun 2017****(dalam jutaan rupiah)**

NO	KODE	BEBAN PAJAK PENGHASILAN	Earnings Before Income Tax (EBIT)	GAAP ETR
420	INTP	427.456	2.287.274	0,1869
421	SMBR	62.298	208.947	0,2982
422	SMGR	703.520	2.746.546	0,2561
423	AMFG	25.020	63.589	0,3935
424	IKAI	9.641	316.845	0,0304
425	MLIA	3.250	22.230	0,1462
426	TOTO	3.250	337.661	0,0096
427	BTON	3.729	14.737	0,2530
428	CTBN	3.639.374	15.753.937	0,2310
429	GDST	11.621	21.906	0,5305
430	INAI	13.640	52.292	0,2608
431	LION	10.892	20.175	0,5399
432	LMSH	4.521	17.488	0,2585
433	NIKL	81.943	1.441.114	0,0569
434	PICO	4.073	17.826	0,2285
435	TBMS	3.040.208	10.623.879	0,2862
436	BRPT	105.515	385.404	0,2738
437	BUDI	15.325	61.016	0,2512
438	DPNS	1.605	7.568	0,2121
439	EKAD	26.454	102.649	0,2577
440	INCI	5.523	22.077	0,2502
441	SRSN	1.270	18.969	0,0670
442	TPIA	105.448.000	424.602.000	0,2483
443	UNIC	5.722.381	17.653.780	0,3241
444	AKPI	18.479	31.813	0,5809
445	BRNA	49.905	224.189	0,2226
446	IGAR	23.388	95.765	0,2442
447	IPOL	1.023.932	3.503.358	0,2923
448	SIAP	964	11.458	0,0841
449	CPIN	758.918	3.225.705	0,2353
450	JPFA	632.785	1.740.595	0,3635

451	TIRT	1.333	2.335	0,5709
452	FASW	228.662	824.530	0,2773
453	INKP	43.085.000	457.087.000	0,0943
454	INRU	1.531	1.912	0,8007
455	KBRI	20.645	105.059	0,1965
456	KDSI	24.937	93.363	0,2671
457	SPMA	29.029	121.308	0,2393
458	TKIM	8.232.000	35.542.000	0,2316
459	ASII	6.031.000	29.196.000	0,2066
460	AUTO	164.115	711.936	0,2305
461	BRAM	9.501.511	34.069.438	0,2789
462	GJTL	61.796	106.824	0,5785
463	INDS	46.701	160.341	0,2913
464	NIPS	15.567	59.678	0,2608
465	SMSM	165.250	720.638	0,2293
466	ADMG	3.113.199	11.751.064	0,2649
467	INDR	9.620.794	11.879.895	0,8098
468	PBRX	3.137.669	10.954.185	0,2864
469	RICY	9.250	25.809	0,3584
470	SRIL	4.105.822	72.141.142	0,0569
471	TRIS	7.635	21.834	0,3497
472	UNIT	477	1.539	0,3099
473	BIMA	7.487	10.901	0,6868
474	IKBI	450.752	1.684.339	0,2676
475	JECC	28.268	111.624	0,2532
476	SCCO	75.500	345.230	0,2187
477	VOKS	67.408	230.242	0,2928
478	PTSN	266.879	759.306	0,3515
479	CEKA	35.775	143.196	0,2498
480	DLTA	82.240	369.013	0,2229
481	ICBP	3.543.173	5.206.561	0,6805
482	INDF	2.513.491	7.658.554	0,3282
483	MLBI	457.953	1.780.020	0,2573
484	MYOR	555.930	2.186.884	0,2542
485	ROTI	50.783	186.147	0,2728
486	STTP	72.521	288.545	0,2513
487	ULTJ	314.550	1.026.231	0,3065
488	GGRM	2.681.165	10.436.512	0,2569
489	HMSP	4.224.272	16.894.806	0,2500
490	WIIM	13.902	54.491	0,2551
491	DVLA	63.899	226.148	0,2826

492	KAEF	118.001	449.009	0,2628
493	KLBF	787.935	3.241.186	0,2431
494	MERK	61.017	205.785	0,2965
495	PYFA	2.471	9.599	0,2574
496	SCPI	61.107	205.784	0,2969
497	SIDO	148.090	681.889	0,2172
498	TSPC	186.750	744.090	0,2510
499	ADES	12.853	51.095	0,2516
500	MRAT	72	1.355	0,0531
501	TCID	63.956	243.083	0,2631
502	UNVR	2.367.099	9.371.661	0,2526
503	KICI	2.691	10.638	0,2530
504	SKBM	5.879	31.761	0,1851
505	CINT	8.670	38.318	0,2263
506	BATA	25.869	79.524	0,3253
507	WTON	79.043	419.502	0,1884
508	BOLT	34.699	131.970	0,2629
509	STAR	4.164	4.759	0,8750
510	TFCO	2.871.553	6.143.762	0,4674
511	AMIN	12.201	51.284	0,2379
512	TALF	12.200	44.470	0,2743
513	HRTA	36.884	147.185	0,2506
514	BAJA	19.199	53.593	0,3582
515	KINO	31.268	140.964	0,2218
516	WSBP	155.903	1.156.234	0,1348
517	BELL	5.281	20.232	0,2610
518	KMTR	283.583	706.768	0,4012
519	CLEO	12.168	62.342	0,1952
520	GMFI	16.802.524	67.748.873	0,2480
521	WOOD	62.445	233.877	0,2670
522	MARK	17.365	64.422	0,2696
523	PBID	71.909	302.783	0,2375
524	CAMP	14.962	58.384	0,2543
525	MDKI	12.200	59.299	0,2057
526	HOKI	16.420	64.384	0,2550

Lampiran 3

Perhitungan Dewan Independen Tahun 2013

NO	KODE	JUMLAH DEWAN INDEPENDEN	JUMLAH SELURUH ANGGOTA DEWAN KOMISARIS	TOTAL
1	INTP	3	7	0,4286
2	SMBR	3	5	0,6000
3	SMCB	3	7	0,4286
4	SMGR	3	6	0,5000
5	AMFG	2	6	0,3333
6	ARNA	2	4	0,5000
7	IKAI	1	2	0,5000
8	KIAS	2	6	0,3333
9	MLIA	2	5	0,4000
10	TOTO	1	4	0,2500
11	ALKA	2	4	0,5000
12	ALMI	2	4	0,5000
13	BTON	1	2	0,5000
14	CTBN	2	6	0,3333
15	GDST	1	2	0,5000
16	INAI	2	5	0,4000
17	ISSP	2	6	0,3333
18	LION	1	3	0,3333
19	LMSH	1	3	0,3333
20	NIKL	2	6	0,3333
21	PICO	1	2	0,5000
22	TBMS	2	5	0,4000
23	BUDI	1	3	0,3333
24	DPNS	1	3	0,3333
25	EKAD	1	2	0,5000
26	ETWA	1	4	0,2500
27	INCI	1	3	0,3333
28	SRSN	3	8	0,3750
29	TPIA	2	7	0,2857
30	UNIC	2	6	0,3333
31	AKPI	2	6	0,3333

32	APLI	2	3	0,6667
33	IGAR	1	2	0,5000
34	IPOL	1	3	0,3333
35	TRST	1	3	0,3333
36	YPAS	1	3	0,3333
37	CPIN	2	6	0,3333
38	JPFA	1	3	0,3333
39	MAIN	1	3	0,3333
40	SIPD	1	3	0,3333
41	SULI	1	3	0,3333
42	ALDO	1	3	0,3333
43	INKP	4	9	0,4444
44	INRU	2	4	0,5000
45	KDSI	2	4	0,5000
46	TKIM	3	7	0,4286
47	KRAH	1	3	0,3333
48	ASII	3	10	0,3000
49	AUTO	4	11	0,3636
50	BRAM	3	7	0,4286
51	GDYR	1	3	0,3333
52	GJTL	3	7	0,4286
53	IMAS	3	7	0,4286
54	INDS	1	3	0,3333
55	LPIN	1	3	0,3333
56	NIPS	1	3	0,3333
57	PRAS	1	3	0,3333
58	SMSM	1	3	0,3333
59	ADMG	1	5	0,2000
60	ARGO	2	4	0,5000
61	ERTX	2	4	0,5000
62	INDR	2	5	0,4000
63	PBRX	1	3	0,3333
64	RICY	1	3	0,3333
65	SRIL	1	3	0,3333
66	TRIS	1	3	0,3333
67	UNIT	1	2	0,5000
68	IKBI	2	6	0,3333
69	JECC	2	3	0,6667
70	KBLI	2	5	0,4000
71	KBLM	1	3	0,3333
72	SCCO	1	3	0,3333

73	VOKS	2	5	0,4000
74	PTSN	1	3	0,3333
75	AISA	2	6	0,3333
76	CEKA	1	3	0,3333
77	DLTA	2	5	0,4000
78	ICBP	3	7	0,4286
79	INDF	3	8	0,3750
80	MLBI	3	7	0,4286
81	MYOR	2	5	0,4000
82	PSDN	2	6	0,3333
83	ROTI	1	3	0,3333
84	SKLT	1	3	0,3333
85	STTP	1	2	0,5000
86	ULTJ	1	3	0,3333
87	GGRM	1	3	0,3333
88	HMSP	3	6	0,5000
89	WIMM	1	3	0,3333
90	DVLA	3	6	0,5000
91	KAEF	2	5	0,4000
92	KLBF	2	6	0,3333
93	MERK	1	3	0,3333
94	PYFA	1	2	0,5000
95	SIDO	1	3	0,3333
96	TSPC	1	3	0,3333
97	ADES	1	3	0,3333
98	MBTO	1	3	0,3333
99	TCID	2	5	0,4000
100	UNVR	4	5	0,8000
101	KICI	1	3	0,3333
102	SKBM	2	6	0,3333
103	ALTO	1	3	0,3333
104	WTON	2	6	0,3333
105	ITMA	1	3	0,3333
106	MYRX	1	2	0,5000

Lampiran 3

Perhitungan Dewan Independen Tahun 2014

NO	KODE	JUMLAH DEWAN INDEPENDEN	JUMLAH SELURUH ANGGOTA DEWAN KOMISARIS	TOTAL
107	INTP	3	7	0,4286
108	SMBR	3	5	0,6000
109	SMCB	3	6	0,5000
110	SMGR	3	7	0,4286
111	AMFG	2	6	0,3333
112	ARNA	1	3	0,3333
113	KIAS	2	6	0,3333
114	MLIA	2	5	0,4000
115	TOTO	2	5	0,4000
116	ALKA	1	4	0,2500
117	ALMI	2	3	0,6667
118	BTON	1	2	0,5000
119	CTBN	2	6	0,3333
120	GDST	1	3	0,3333
121	INAI	1	2	0,5000
122	ISSP	2	6	0,3333
123	LION	1	3	0,3333
124	LMSH	1	3	0,3333
125	PICO	1	3	0,3333
126	TBMS	2	5	0,4000
127	BRPT	1	3	0,3333
128	BUDI	1	3	0,3333
129	DPNS	1	3	0,3333
130	EKAD	1	3	0,3333
131	ETWA	1	3	0,3333
132	INCI	1	3	0,3333
133	SRSN	3	8	0,3750
134	TPIA	2	7	0,2857
135	UNIC	2	6	0,3333
136	AKPI	2	6	0,3333
137	APLI	1	3	0,3333
138	BRNA	4	9	0,4444
139	FPNI	1	2	0,5000

140	IGAR	1	3	0,3333
141	IPOL	1	3	0,3333
142	SIMA	1	4	0,2500
143	TRST	2	4	0,5000
144	CPIN	2	6	0,3333
145	JPFA	1	3	0,3333
146	MAIN	2	4	0,5000
147	SIPD	2	3	0,6667
148	SULI	1	3	0,3333
149	TIRT	1	3	0,3333
150	ALDO	1	3	0,3333
151	FASW	2	5	0,4000
152	INKP	4	9	0,4444
153	INRU	2	4	0,5000
154	KBRI	1	3	0,3333
155	KDSI	2	3	0,6667
156	SPMA	4	5	0,8000
157	TKIM	3	7	0,4286
158	KRAH	1	3	0,3333
159	ASII	5	12	0,4167
160	AUTO	3	10	0,3000
161	BRAM	6	13	0,4615
162	GJTL	3	6	0,5000
163	IMAS	2	6	0,3333
164	INDS	1	3	0,3333
165	LPIN	2	4	0,5000
166	MASA	2	5	0,4000
167	NIPS	1	3	0,3333
168	PRAS	1	3	0,3333
169	SMSM	1	3	0,3333
170	ERTX	2	4	0,5000
171	ESTI	2	3	0,6667
172	INDR	2	5	0,4000
173	PBRX	2	3	0,6667
174	POLY	2	6	0,3333
175	RICY	1	3	0,3333
176	SRIL	1	3	0,3333
177	TRIS	1	3	0,3333
178	UNIT	1	2	0,5000
179	BIMA	2	3	0,6667
180	IKBI	1	3	0,3333

181	JECC	2	3	0,6667
182	KBLI	2	5	0,4000
183	KBLM	1	3	0,3333
184	SCCO	1	3	0,3333
185	AISA	1	5	0,2000
186	CEKA	1	3	0,3333
187	DLTA	2	6	0,3333
188	ICBP	3	7	0,4286
189	INDF	1	3	0,3333
190	MLBI	4	8	0,5000
191	MYOR	2	5	0,4000
192	ROTI	1	3	0,3333
193	SKLT	1	3	0,3333
194	STTP	1	2	0,5000
195	ULTJ	1	3	0,3333
196	GGRM	2	3	0,6667
197	HMSP	3	6	0,5000
198	WIIM	1	3	0,3333
199	DVLA	2	6	0,3333
200	INAF	1	3	0,3333
201	KAEF	2	5	0,4000
202	KLBF	2	6	0,3333
203	MERK	1	3	0,3333
204	PYFA	1	3	0,3333
205	SIDO	1	3	0,3333
206	TSPC	3	4	0,7500
207	ADES	1	3	0,3333
208	MBTO	1	3	0,3333
209	MRAT	1	3	0,3333
210	TCID	5	8	0,6250
211	UNVR	3	4	0,7500
212	KICI	1	3	0,3333
213	LMPI	1	2	0,5000
214	SKBM	1	3	0,3333
215	CINT	1	3	0,3333
216	BATA	2	5	0,4000
217	WTON	2	6	0,3333
218	IMPC	1	2	0,5000
219	STAR	1	2	0,5000
220	ITMA	1	3	0,3333
221	MYRX	2	4	0,5000

Lampiran 3

Perhitungan Dewan Independen Tahun 2015

NO	KODE	JUMLAH DEWAN INDEPENDEN	JUMLAH SELURUH ANGGOTA DEWAN KOMISARIS	TOTAL
222	INTP	3	7	0,4286
223	SMBR	3	5	0,6000
224	SMCB	3	7	0,4286
225	SMGR	2	7	0,2857
226	AMFG	2	6	0,3333
227	ARNA	1	3	0,3333
228	TOTO	2	5	0,4000
229	BTON	1	2	0,5000
230	CTBN	2	6	0,3333
231	INAI	2	4	0,5000
232	ISSP	2	4	0,5000
233	LION	1	3	0,3333
234	LMSH	1	3	0,3333
235	PICO	1	3	0,3333
236	TBMS	2	5	0,4000
237	BRPT	1	3	0,3333
238	BUDI	1	3	0,3333
239	DPNS	1	3	0,3333
240	EKAD	1	2	0,5000
241	INCI	1	3	0,3333
242	SRSN	3	8	0,3750
243	TPIA	3	7	0,4286
244	AKPI	2	6	0,3333
245	APLI	1	3	0,3333
246	FPNI	1	2	0,5000
247	IGAR	1	2	0,5000
248	IPOL	1	3	0,3333
249	SIMA	1	2	0,5000
250	TRST	2	4	0,5000
251	CPIN	2	5	0,4000
252	JPFA	2	4	0,5000
253	ALDO	1	3	0,3333
254	INKP	3	7	0,4286
255	KDSI	2	4	0,5000
256	ASII	3	4	0,7500

257	AUTO	3	9	0,3333
258	BRAM	2	5	0,4000
259	INDS	1	3	0,3333
260	NIPS	1	3	0,3333
261	PRAS	1	3	0,3333
262	SMSM	1	3	0,3333
263	CNTX	1	3	0,3333
264	PBRX	2	3	0,6667
265	RICY	2	5	0,4000
266	SRIL	1	3	0,3333
267	TRIS	1	3	0,3333
268	UNIT	1	2	0,5000
269	IKBI	1	3	0,3333
270	JECC	2	3	0,6667
271	KBLI	2	5	0,4000
272	KBLM	1	3	0,3333
273	SCCO	1	3	0,3333
274	VOKS	2	5	0,4000
275	AISA	1	5	0,2000
276	CEKA	1	3	0,3333
277	DLTA	3	6	0,5000
278	ICBP	3	6	0,5000
279	INDF	3	8	0,3750
280	MLBI	3	6	0,5000
281	MYOR	2	5	0,4000
282	ROTI	1	3	0,3333
283	SKLT	1	3	0,3333
284	STTP	1	2	0,5000
285	HMSP	3	6	0,5000
286	WIIM	1	3	0,3333
287	DVLA	2	6	0,3333
288	INAF	1	3	0,3333
289	KAEF	1	3	0,3333
290	KLBF	3	7	0,4286
291	MERK	1	3	0,3333
292	PYFA	2	4	0,5000
293	SCPI	1	3	0,3333
294	SIDO	1	3	0,3333
295	TSPC	2	4	0,5000
296	ADES	1	3	0,3333
297	MRAT	1	3	0,3333

298	TCID	3	6	0,5000
299	UNVR	4	5	0,8000
300	LMPI	1	2	0,5000
301	SKBM	1	3	0,3333
302	CINT	1	3	0,3333
303	BATA	2	5	0,4000
304	WTON	1	6	0,1667
305	IMPC	1	2	0,5000
306	BOLT	1	2	0,5000
307	STAR	1	2	0,5000
308	AMIN	1	2	0,5000
309	TALF	1	2	0,5000
310	KINO	2	3	0,6667

Lampiran 3

Perhitungan Dewan Independen Tahun 2016

NO	KODE	JUMLAH DEWAN INDEPENDEN	JUMLAH SELURUH ANGGOTA DEWAN KOMISARIS	TOTAL
311	INTP	3	7	0,4286
312	SMBR	3	5	0,6000
313	SMCB	3	6	0,5000
314	SMGR	2	7	0,2857
315	AMFG	2	6	0,3333
316	ARNA	1	3	0,3333
317	MLIA	2	5	0,4000
318	TOTO	2	5	0,4000
319	ALKA	2	4	0,5000
320	GDST	1	3	0,3333
321	ISSP	2	5	0,4000
322	LION	1	3	0,3333
323	LMSH	1	3	0,3333
324	NIKL	2	6	0,3333
325	PICO	1	3	0,3333
326	TBMS	2	5	0,4000
327	BRPT	1	3	0,3333
328	BUDI	1	3	0,3333
329	DPNS	1	3	0,3333
330	EKAD	1	2	0,5000
331	INCI	1	3	0,3333
332	TPIA	3	7	0,4286
333	UNIC	2	6	0,3333
334	AKPI	2	6	0,3333
335	APLI	1	2	0,5000
336	BRNA	2	4	0,5000
337	FPNI	1	2	0,5000
338	IGAR	1	3	0,3333
339	IPOL	1	3	0,3333
340	TRST	2	4	0,5000
341	CPIN	2	4	0,5000
342	JPFA	2	5	0,4000
343	MAIN	3	5	0,6000
344	SIPD	1	3	0,3333
345	SULI	2	4	0,5000

346	TIRT	1	2	0,5000
347	ALDO	1	3	0,3333
348	FASW	3	5	0,6000
349	INKP	3	5	0,6000
350	KDSI	2	4	0,5000
351	SPMA	4	5	0,8000
352	KRAH	2	4	0,5000
353	ASII	4	12	0,3333
354	AUTO	3	8	0,3750
355	BRAM	2	5	0,4000
356	GDYR	1	3	0,3333
357	GJTL	3	9	0,3333
358	INDS	1	3	0,3333
359	NIPS	1	3	0,3333
360	SMSM	1	3	0,3333
361	CNTX	1	3	0,3333
362	ERTX	1	3	0,3333
363	ESTI	2	3	0,6667
364	INDR	2	5	0,4000
365	PBRX	1	3	0,3333
366	RICY	1	3	0,3333
367	SRIL	1	3	0,3333
368	TRIS	1	3	0,3333
369	UNIT	1	2	0,5000
370	BIMA	2	3	0,6667
371	IKBI	1	3	0,3333
372	JECC	2	3	0,6667
373	KBLI	2	5	0,4000
374	KBLM	1	3	0,3333
375	SCCO	1	3	0,3333
376	VOKS	2	7	0,2857
377	PTSN	1	3	0,3333
378	AISA	2	5	0,4000
379	CEKA	1	3	0,3333
380	DLTA	2	5	0,4000
381	ICBP	1	4	0,2500
382	INDF	3	8	0,3750
383	MLBI	4	7	0,5714
384	MYOR	1	3	0,3333
385	ROTI	1	3	0,3333
386	SKLT	1	3	0,3333

387	STTP	1	2	0,5000
388	ULTJ	1	3	0,3333
389	GGRM	1	3	0,3333
390	HMSP	2	6	0,3333
391	WIIM	1	3	0,3333
392	DVLA	3	7	0,4286
393	KAEF	2	5	0,4000
394	KLBF	3	7	0,4286
395	MERK	1	3	0,3333
396	PYFA	2	4	0,5000
397	SCPI	1	3	0,3333
398	SIDO	1	3	0,3333
399	TSPC	3	6	0,5000
400	ADES	1	3	0,3333
401	MBTO	1	3	0,3333
402	TCID	2	5	0,4000
403	UNVR	4	5	0,8000
404	KICI	1	3	0,3333
405	LMPI	1	2	0,5000
406	SKBM	1	3	0,3333
407	CINT	1	2	0,5000
408	BATA	2	4	0,5000
409	WTON	2	6	0,3333
410	IMPC	1	3	0,3333
411	BOLT	1	2	0,5000
412	STAR	1	2	0,5000
413	TFCO	1	3	0,3333
414	AMIN	1	2	0,5000
415	TALF	1	3	0,3333
416	BAJA	1	3	0,3333
417	KINO	2	4	0,5000
418	WSBP	2	4	0,5000
419	AKKU	1	3	0,3333

Lampiran 3**Perhitungan Dewan Independen Tahun 2017**

NO	KODE	JUMLAH DEWAN INDEPENDEN	JUMLAH SELURUH ANGGOTA DEWAN KOMISARIS	TOTAL
420	INTP	3	7	0,4286
421	SMBR	1	5	0,2000
422	SMGR	2	7	0,2857
423	AMFG	2	6	0,3333
424	IKAI	1	2	0,5000
425	MLIA	2	5	0,4000
426	TOTO	2	5	0,4000
427	BTON	1	2	0,5000
428	CTBN	2	8	0,2500
429	GDST	1	2	0,5000
430	INAI	1	4	0,2500
431	LION	1	3	0,3333
432	LMSH	1	3	0,3333
433	NIKL	1	3	0,3333
434	PICO	1	3	0,3333
435	TBMS	2	5	0,4000
436	BRPT	1	3	0,3333
437	BUDI	1	3	0,3333
438	DPNS	1	3	0,3333
439	EKAD	1	2	0,5000
440	INCI	1	3	0,3333
441	SRSN	3	9	0,3333
442	TPIA	3	7	0,4286
443	UNIC	2	6	0,3333
444	AKPI	2	6	0,3333
445	BRNA	2	5	0,4000
446	IGAR	1	3	0,3333
447	IPOL	1	3	0,3333
448	SIAP	2	4	0,5000
449	CPIN	1	3	0,3333
450	JPFA	3	6	0,5000
451	TIRT	1	2	0,5000
452	FASW	2	4	0,5000
453	INKP	3	7	0,4286
454	INRU	2	4	0,5000

455	KBRI	1	3	0,3333
456	KDSI	2	4	0,5000
457	SPMA	4	5	0,8000
458	TKIM	3	6	0,5000
459	ASII	4	12	0,3333
460	AUTO	3	8	0,3750
461	BRAM	2	5	0,4000
462	GJTL	3	9	0,3333
463	INDS	1	3	0,3333
464	NIPS	1	3	0,3333
465	SMSM	1	2	0,5000
466	ADMG	2	4	0,5000
467	INDR	2	5	0,4000
468	PBRX	2	3	0,6667
469	RICY	1	3	0,3333
470	SRIL	1	3	0,3333
471	TRIS	1	3	0,3333
472	UNIT	1	2	0,5000
473	BIMA	2	3	0,6667
474	IKBI	1	3	0,3333
475	JECC	2	3	0,6667
476	SCCO	1	3	0,3333
477	VOKS	3	6	0,5000
478	PTSN	1	3	0,3333
479	CEKA	1	3	0,3333
480	DLTA	2	5	0,4000
481	ICBP	3	6	0,5000
482	INDF	2	8	0,2500
483	MLBI	3	6	0,5000
484	MYOR	2	5	0,4000
485	ROTI	1	3	0,3333
486	STTP	1	2	0,5000
487	ULTJ	1	3	0,3333
488	GGRM	2	4	0,5000
489	HMSP	2	5	0,4000
490	WIIM	1	3	0,3333
491	DVLA	3	7	0,4286
492	KAEF	2	5	0,4000
493	KLBF	2	6	0,3333
494	MERK	1	3	0,3333
495	PYFA	1	4	0,2500

496	SCPI	1	3	0,3333
497	SIDO	1	3	0,3333
498	TSPC	3	5	0,6000
499	ADES	1	3	0,3333
500	MRAT	1	3	0,3333
501	TCID	3	6	0,5000
502	UNVR	4	5	0,8000
503	KICI	1	3	0,3333
504	SKBM	1	3	0,3333
505	CINT	1	2	0,5000
506	BATA	2	4	0,5000
507	WTON	1	3	0,3333
508	BOLT	1	3	0,3333
509	STAR	1	2	0,5000
510	TFCO	1	3	0,3333
511	AMIN	1	2	0,5000
512	TALF	1	3	0,3333
513	HRTA	1	3	0,3333
514	BAJA	1	3	0,3333
515	KINO	1	4	0,2500
516	WSBP	3	5	0,6000
517	BELL	1	3	0,3333
518	KMTR	3	8	0,3750
519	CLEO	1	3	0,3333
520	GMFI	1	3	0,3333
521	WOOD	2	4	0,5000
522	MARK	1	2	0,5000
523	PBID	1	2	0,5000
524	CAMP	1	3	0,3333
525	MDKI	2	5	0,4000
526	HOKI	1	3	0,3333

Lampiran 4

Perhitungan Komite Audit Tahun 2013

NO	KODE	JUMLAH ANGGOTA KOMITE AUDIT
1	INTP	3
2	SMBR	3
3	SMCB	5
4	SMGR	6
5	AMFG	4
6	ARNA	4
7	IKAI	3
8	KIAS	3
9	MLIA	2
10	TOTO	3
11	ALKA	3
12	ALMI	3
13	BTON	3
14	CTBN	3
15	GDST	3
16	INAI	3
17	ISSP	3
18	LION	3
19	LMSH	3
20	NIKL	4
21	PICO	3
22	TBMS	3
23	BUDI	3
24	DPNS	3
25	EKAD	3
26	ETWA	3
27	INCI	3
28	SRSN	3
29	TPIA	3
30	UNIC	3
31	AKPI	3
32	APLI	3
33	IGAR	3
34	IPOL	3
35	TRST	3
36	YPAS	3

37	CPIN	5
38	JPFA	3
39	MAIN	4
40	SIPD	3
41	SULI	3
42	ALDO	3
43	INKP	3
44	INRU	3
45	KDSI	3
46	TKIM	3
47	KRAH	3
48	ASII	3
49	AUTO	3
50	BRAM	3
51	GDYR	3
52	GJTL	3
53	IMAS	3
54	INDS	3
55	LPIN	3
56	NIPS	3
57	PRAS	3
58	SMSM	3
59	ADMG	3
60	ARGO	3
61	ERTX	3
62	INDR	3
63	PBRX	3
64	RICY	3
65	SRIL	3
66	TRIS	3
67	UNIT	3
68	IKBI	3
69	JECC	3
70	KBLI	3
71	KBLM	3
72	SCCO	3
73	VOKS	3
74	PTSN	3
75	AISA	3
76	CEKA	3
77	DLTA	3

78	ICBP	3
79	INDF	3
80	MLBI	3
81	MYOR	3
82	PSDN	3
83	ROTI	3
84	SKLT	3
85	STTP	3
86	ULTJ	3
87	GGRM	3
88	HMSP	3
89	WIIM	3
90	DVLA	4
91	KAEF	3
92	KLBF	3
93	MERK	3
94	PYFA	3
95	SIDO	3
96	TSPC	3
97	ADES	3
98	MBTO	2
99	TCID	4
100	UNVR	3
101	KICI	3
102	SKBM	3
103	ALTO	3
104	WTON	5
105	ITMA	3
106	MYRX	3

Lampiran 4

Perhitungan Komite Audit Tahun 2014

NO	KODE	JUMLAH ANGGOTA KOMITE AUDIT
107	INTP	3
108	SMBR	3
109	SMCB	3
110	SMGR	4
111	AMFG	4
112	ARNA	3
113	KIAS	3
114	MLIA	3
115	TOTO	3
116	ALKA	3
117	ALMI	3
118	BTON	3
119	CTBN	3
120	GDST	3
121	INAI	3
122	ISSP	3
123	LION	3
124	LMSH	3
125	PICO	3
126	TBMS	3
127	BRPT	3
128	BUDI	3
129	DPNS	3
130	EKAD	3
131	ETWA	3
132	INCI	3
133	SRSN	3
134	TPIA	3
135	UNIC	3
136	AKPI	3
137	APLI	3
138	BRNA	3
139	FPNI	2
140	IGAR	3
141	IPOL	3
142	SIMA	3

143	TRST	3
144	CPIN	5
145	JPFA	3
146	MAIN	5
147	SIPD	3
148	SULI	3
149	TIRT	3
150	ALDO	3
151	FASW	3
152	INKP	3
153	INRU	3
154	KBRI	3
155	KDSI	3
156	SPMA	3
157	TKIM	3
158	KRAH	3
159	ASII	3
160	AUTO	3
161	BRAM	3
162	GJTL	3
163	IMAS	3
164	INDS	3
165	LPIN	3
166	MASA	3
167	NIPS	3
168	PRAS	3
169	SMSM	3
170	ERTX	3
171	ESTI	3
172	INDR	3
173	PBRX	3
174	POLY	3
175	RICY	3
176	SRIL	3
177	TRIS	3
178	UNIT	3
179	BIMA	3
180	IKBI	3
181	JECC	3
182	KBLI	3
183	KBLM	3

184	SCCO	3
185	AISA	4
186	CEKA	3
187	DLTA	3
188	ICBP	3
189	INDF	3
190	MLBI	3
191	MYOR	3
192	ROTI	3
193	SKLT	3
194	STTP	3
195	ULTJ	3
196	GGRM	3
197	HMSP	3
198	WIIM	3
199	DVLA	4
200	INAF	3
201	KAEF	3
202	KLBF	3
203	MERK	2
204	PYFA	3
205	SIDO	3
206	TSPC	3
207	ADES	3
208	MBTO	2
209	MRAT	3
210	TCID	4
211	UNVR	3
212	KICI	3
213	LMPI	3
214	SKBM	3
215	CINT	3
216	BATA	3
217	WTON	3
218	IMPC	3
219	STAR	3
220	ITMA	3
221	MYRX	3

Lampiran 4

Perhitungan Komite Audit Tahun 2015

NO	KODE	JUMLAH ANGGOTA KOMITE AUDIT
222	INTP	3
223	SMBR	3
224	SMCB	3
225	SMGR	4
226	AMFG	4
227	ARNA	4
228	TOTO	3
229	BTON	3
230	CTBN	3
231	INAI	3
232	ISSP	3
233	LION	3
234	LMSH	3
235	PICO	2
236	TBMS	3
237	BRPT	3
238	BUDI	3
239	DPNS	3
240	EKAD	3
241	INCI	3
242	SRSN	3
243	TPIA	3
244	AKPI	3
245	APLI	3
246	FPNI	3
247	IGAR	3
248	IPOL	3
249	SIMA	3
250	TRST	3
251	CPIN	5
252	JPFA	3
253	ALDO	3
254	INKP	3
255	KDSI	3
256	ASII	4
257	AUTO	3

258	BRAM	3
259	INDS	3
260	NIPS	3
261	PRAS	3
262	SMSM	3
263	CNTX	3
264	PBRX	3
265	RICY	3
266	SRIL	3
267	TRIS	3
268	UNIT	3
269	IKBI	3
270	JECC	3
271	KBLI	3
272	KBLM	3
273	SCCO	3
274	VOKS	3
275	AISA	4
276	CEKA	3
277	DLTA	3
278	ICBP	3
279	INDF	3
280	MLBI	3
281	MYOR	3
282	ROTI	3
283	SKLT	3
284	STTP	3
285	HMSP	3
286	WIIM	3
287	DVLA	3
288	INAF	3
289	KAEF	3
290	KLBF	3
291	MERK	3
292	PYFA	5
293	SCPI	3
294	SIDO	3
295	TSPC	3
296	ADES	3
297	MRAT	2
298	TCID	4

299	UNVR	3
300	LMPI	3
301	SKBM	3
302	CINT	3
303	BATA	3
304	WTON	3
305	IMPC	3
306	BOLT	3
307	STAR	3
308	AMIN	3
309	TALF	3
310	KINO	3

Lampiran 4

Perhitungan Komite Audit Tahun 2016

NO	KODE	JUMLAH ANGGOTA KOMITE AUDIT
311	INTP	3
312	SMBR	3
313	SMCB	3
314	SMGR	4
315	AMFG	3
316	ARNA	4
317	MLIA	3
318	TOTO	3
319	ALKA	3
320	GDST	3
321	ISSP	3
322	LION	3
323	LMSH	3
324	NIKL	3
325	PICO	3
326	TBMS	3
327	BRPT	3
328	BUDI	3
329	DPNS	3
330	EKAD	3
331	INCI	3
332	TPIA	3
333	UNIC	3
334	AKPI	3
335	APLI	3
336	BRNA	3
337	FPNI	3
338	IGAR	3
339	IPOL	3
340	TRST	3
341	CPIN	5
342	JPFA	3
343	MAIN	5
344	SIPD	3
345	SULI	3
346	TIRT	3

347	ALDO	3
348	FASW	3
349	INKP	3
350	KDSI	3
351	SPMA	3
352	KRAH	3
353	ASII	4
354	AUTO	3
355	BRAM	3
356	GDYR	3
357	GJTL	3
358	INDS	3
359	NIPS	3
360	SMSM	3
361	CNTX	3
362	ERTX	3
363	ESTI	3
364	INDR	3
365	PBRX	3
366	RICY	3
367	SRIL	3
368	TRIS	3
369	UNIT	3
370	BIMA	3
371	IKBI	3
372	JECC	3
373	KBLI	3
374	KBLM	3
375	SCCO	3
376	VOKS	3
377	PTSN	3
378	AISA	4
379	CEKA	3
380	DLTA	3
381	ICBP	3
382	INDF	3
383	MLBI	3
384	MYOR	3
385	ROTI	3
386	SKLT	3
387	STTP	3

388	ULTJ	3
389	GGRM	3
390	HMSP	3
391	WIIM	3
392	DVLA	3
393	KAEF	4
394	KLBF	3
395	MERK	3
396	PYFA	4
397	SCPI	3
398	SIDO	3
399	TSPC	3
400	ADES	3
401	MBTO	2
402	TCID	4
403	UNVR	3
404	KICI	3
405	LMPI	3
406	SKBM	3
407	CINT	3
408	BATA	3
409	WTON	3
410	IMPC	3
411	BOLT	3
412	STAR	3
413	TFCO	3
414	AMIN	3
415	TALF	3
416	BAJA	3
417	KINO	3
418	WSBP	3
419	AKKU	3

Lampiran 4

Perhitungan Komite Audit Tahun 2017

NO	KODE	JUMLAH ANGGOTA KOMITE AUDIT
420	INTP	3
421	SMBR	3
422	SMGR	4
423	AMFG	3
424	IKAI	4
425	MLIA	3
426	TOTO	3
427	BTON	3
428	CTBN	3
429	GDST	3
430	INAI	3
431	LION	3
432	LMSH	3
433	NIKL	3
434	PICO	2
435	TBMS	3
436	BRPT	3
437	BUDI	3
438	DPNS	3
439	EKAD	3
440	INCI	3
441	SRSN	3
442	TPIA	3
443	UNIC	3
444	AKPI	3
445	BRNA	3
446	IGAR	3
447	IPOL	3
448	SIAP	3
449	CPIN	4
450	JPFA	3
451	TIRT	3
452	FASW	3
453	INKP	3
454	INRU	3
455	KBRI	2

456	KDSI	3
457	SPMA	3
458	TKIM	3
459	ASII	4
460	AUTO	3
461	BRAM	3
462	GJTL	3
463	INDS	3
464	NIPS	3
465	SMSM	3
466	ADMG	3
467	INDR	3
468	PBRX	3
469	RICY	3
470	SRIL	3
471	TRIS	3
472	UNIT	3
473	BIMA	3
474	IKBI	3
475	JECC	3
476	SCCO	3
477	VOKS	3
478	PTSN	3
479	CEKA	3
480	DLTA	3
481	ICBP	3
482	INDF	3
483	MLBI	3
484	MYOR	3
485	ROTI	3
486	STTP	3
487	ULTJ	3
488	GGRM	3
489	HMSP	3
490	WIIM	3
491	DVLA	3
492	KAEF	4
493	KLBF	3
494	MERK	3
495	PYFA	4
496	SCPI	3

497	SIDO	3
498	TSPC	3
499	ADES	3
500	MRAT	2
501	TCID	3
502	UNVR	3
503	KICI	3
504	SKBM	3
505	CINT	3
506	BATA	3
507	WTON	3
508	BOLT	3
509	STAR	3
510	TFCO	3
511	AMIN	3
512	TALF	3
513	HRTA	3
514	BAJA	3
515	KINO	3
516	WSBP	3
517	BELL	3
518	KMTR	3
519	CLEO	3
520	GMFI	3
521	WOOD	3
522	MARK	3
523	PBID	3
524	CAMP	3
525	MDKI	3
526	HOKI	3

Lampiran 5

Perhitungan Kualitas Audit Tahun 2013

NO	KODE	KAP BIG FOUR	KAP NON BIG FOUR
1	INTP	1	-
2	SMBR	-	0
3	SMCB	1	-
4	SMGR	1	-
5	AMFG	1	-
6	ARNA	1	-
7	IKAI	-	0
8	KIAS	-	0
9	MLIA	1	-
10	TOTO	1	-
11	ALKA	-	0
12	ALMI	-	0
13	BTON	-	0
14	CTBN	1	-
15	GDST	-	0
16	INAI	-	0
17	ISSP	-	0
18	LION	-	0
19	LMSH	-	0
20	NIKL	-	0
21	PICO	-	0
22	TBMS	1	-
23	BUDI	-	0
24	DPNS	-	9
25	EKAD	-	0
26	ETWA	-	0
27	INCI	-	0
28	SRSN	-	0
29	TPIA	1	-
30	UNIC	1	-
31	AKPI	1	-
32	APLI	1	-
33	IGAR	-	0
34	IPOL	-	0
35	TRST	1	-

36	YPAS	-	0
37	CPIN	1	-
38	JPFA	-	0
39	MAIN	-	0
40	SIPD	-	0
41	SULI	1	-
42	ALDO	-	0
43	INKP	-	0
44	INRU	-	0
45	KDSI	-	0
46	TKIM	-	0
47	KRAH	-	0
48	ASII	1	-
49	AUTO	1	-
50	BRAM	1	-
51	GDYR	1	-
52	GJTL	1	-
53	IMAS	1	-
54	INDS	-	0
55	LPIN	-	0
56	NIPS	-	0
57	PRAS	-	0
58	SMSM	1	-
59	ADMG	1	-
60	ARGO	-	0
61	ERTX	-	0
62	INDR	1	-
63	PBRX	-	0
64	RICY	-	0
65	SRIL	1	-
66	TRIS	-	0
67	UNIT	-	0
68	IKBI	1	-
69	JECC	-	0
70	KBLI	1	-
71	KBLM	-	0
72	SCCO	-	0
73	VOKS	-	0
74	PTSN	-	0
75	AISA	-	-
76	CEKA	1	-

77	DLTA	1	-
78	ICBP	1	-
79	INDF	1	-
80	MLBI	1	-
81	MYOR	-	0
82	PSDN	1	-
83	ROTI	1	-
84	SKLT	-	0
85	STTP	-	0
86	ULTJ	-	0
87	GGRM	1	-
88	HMSP	1	-
89	WIIM	-	0
90	DVLA	1	-
91	KAEF	-	0
92	KLBF	1	-
93	MERK	1	-
94	PYFA	-	0
95	SIDO	-	0
96	TSPC	-	0
97	ADES	-	0
98	MBTO	-	0
99	TCID	1	-
100	UNVR	1	-
101	KICI	-	0
102	SKBM	-	0
103	ALTO	-	0
104	WTON	-	0
105	ITMA	-	0
106	MYRX	1	-

Lampiran 5

Perhitungan Kualitas Audit Tahun 2014

NO	KODE	KAP BIG FOUR	KAP NON BIG FOUR
107	INTP	1	-
108	SMBR	-	0
109	SMCB	1	-
110	SMGR	1	-
111	AMFG	1	-
112	ARNA	1	-
113	KIAS	-	0
114	MLIA	1	-
115	TOTO	1	-
116	ALKA	-	0
117	ALMI	-	0
118	BTON	-	0
119	CTBN	1	-
120	GDST	-	0
121	INAI	-	0
122	ISSP	-	0
123	LION	-	0
124	LMSH	-	0
125	PICO	-	0
126	TBMS	1	-
127	BRPT	1	-
128	BUDI	-	0
129	DPNS	-	0
130	EKAD	-	0
131	ETWA	-	0
132	INCI	-	0
133	SRSN	-	0
134	TPIA	1	-
135	UNIC	1	-
136	AKPI	1	-
137	APLI	1	-
138	BRNA	1	-
139	FPNI	1	-
140	IGAR	-	0
141	IPOL	-	0

142	SIMA	-	0
143	TRST	1	-
144	CPIN	1	-
145	JPFA	-	0
146	MAIN	-	-
147	SIPD	-	0
148	SULI	1	-
149	TIRT	-	0
150	ALDO	-	0
151	FASW	1	-
152	INKP	-	0
153	INRU	-	0
154	KBRI	-	0
155	KDSI	-	0
156	SPMA	-	0
157	TKIM	-	0
158	KRAH	-	0
159	ASII	1	-
160	AUTO	1	-
161	BRAM	1	-
162	GJTL	1	-
163	IMAS	1	-
164	INDS	-	0
165	LPIN	-	0
166	MASA	1	-
167	NIPS	-	0
168	PRAS	-	0
169	SMSM	1	-
170	ERTX	-	0
171	ESTI	1	-
172	INDR	1	-
173	PBRX	-	0
174	POLY	-	0
175	RICY	-	0
176	SRIL	-	0
177	TRIS	-	0
178	UNIT	-	0
179	BIMA	-	0
180	IKBI	1	-
181	JECC	-	0
182	KBLI	1	-

183	KBLM	-	0
184	SCCO	-	0
185	AISA	-	0
186	CEKA	1	-
187	DLTA	1	-
188	ICBP	1	-
189	INDF	1	-
190	MLBI	1	-
191	MYOR	-	0
192	ROTI	1	-
193	SKLT	-	0
194	STTP	-	0
195	ULTJ	-	0
196	GGRM	1	-
197	HMSP	1	-
198	WIIM	-	0
199	DVLA	1	-
200	INAF	-	0
201	KAEF	-	0
202	KLBF	1	-
203	MERK	1	-
204	PYFA	-	0
205	SIDO	-	0
206	TSPC	-	0
207	ADES	-	0
208	MBTO	-	0
209	MRAT	-	0
210	TCID	1	-
211	UNVR	1	-
212	KICI	-	0
213	LMPI	-	0
214	SKBM	-	0
215	CINT	-	0
216	BATA	1	-
217	WTON	-	0
218	IMPC	-	0
219	STAR	-	0
220	ITMA	-	0
221	MYRX	-	0

Lampiran 5

Perhitungan Kualitas Audit Tahun 2015

NO	KODE	KAP BIG FOUR	KAP NON BIG FOUR
222	INTP	1	-
223	SMBR	-	0
224	SMCB	1	-
225	SMGR	1	-
226	AMFG	1	-
227	ARNA	1	-
228	TOTO	1	-
229	BTON	-	0
230	CTBN	1	-
231	INAI	-	0
232	ISSP	-	0
233	LION	-	0
234	LMSH	-	0
235	PICO	-	0
236	TBMS	1	-
237	BRPT	1	-
238	BUDI	-	0
239	DPNS	-	0
240	EKAD	-	0
241	INCI	-	0
242	SRSN	-	0
243	TPIA	1	-
244	AKPI	1	-
245	APLI	1	-
246	FPNI	1	-
247	IGAR	-	0
248	IPOL	-	0
249	SIMA	-	0
250	TRST	1	-
251	CPIN	1	-
252	JPFA	-	0
253	ALDO	-	0
254	INKP	-	0
255	KDSI	-	0
256	ASII	1	-

257	AUTO	1	-
258	BRAM	1	-
259	INDS	-	0
260	NIPS	-	0
261	PRAS	-	0
262	SMSM	1	-
263	CNTX	1	-
264	PBRX	-	0
265	RICY	-	0
266	SRIL	-	0
267	TRIS	-	0
268	UNIT	-	0
269	IKBI	1	-
270	JECC	-	0
271	KBLI	1	-
272	KBLM	-	0
273	SCCO	-	0
274	VOKS	-	0
275	AISA	-	0
276	CEKA	1	-
277	DLTA	1	-
278	ICBP	1	-
279	INDF	1	-
280	MLBI	1	-
281	MYOR	-	0
282	ROTI	1	-
283	SKLT	-	0
284	STTP	-	0
285	HMSP	1	-
286	WIIM	-	0
287	DVLA	1	-
288	INAF	-	0
289	KAEF		0
290	KLBF	1	-
291	MERK	1	-
292	PYFA	-	0
293	SCPI	1	-
294	SIDO	-	0
295	TSPC	-	0
296	ADES	-	0
297	MRAT	-	0

298	TCID	1	-
299	UNVR	1	-
300	LMPI	-	0
301	SKBM	-	0
302	CINT	-	0
303	BATA	1	-
304	WTON	-	0
305	IMPC	-	0
306	BOLT	-	0
307	STAR	-	0
308	AMIN	-	0
309	TALF	-	0
310	KINO	-	0

Lampiran 5

Perhitungan Kualitas Audit Tahun 2016

NO	KODE	KAP BIG FOUR	KAP NON BIG FOUR
311	INTP	1	-
312	SMBR	-	0
313	SMCB	1	-
314	SMGR	1	-
315	AMFG	1	-
316	ARNA	1	-
317	MLIA	1	-
318	TOTO	1	-
319	ALKA	-	0
320	GDST	-	0
321	ISSP	-	0
322	LION	-	0
323	LMSH	-	0
324	NIKL	1	-
325	PICO	-	0
326	TBMS	1	-
327	BRPT	1	-
328	BUDI	-	0
329	DPNS	-	0
330	EKAD	-	0
331	INCI	-	0
332	TPIA	1	-
333	UNIC	1	-
334	AKPI	1	-
335	APLI	1	-
336	BRNA	-	0
337	FPNI	1	-
338	IGAR	-	0
339	IPOL	-	0
340	TRST	1	-
341	CPIN	1	-
342	JPFA	-	0
343	MAIN	-	0
344	SIPD	-	0
345	SULI	-	0

346	TIRT	-	0
347	ALDO	-	0
348	FASW	1	-
349	INKP	-	0
350	KDSI	-	0
351	SPMA	-	0
352	KRAH	-	0
353	ASII	1	-
354	AUTO	1	-
355	BRAM	1	-
356	GDYR	1	-
357	GJTL	-	0
358	INDS	-	0
359	NIPS	-	0
360	SMSM	1	-
361	CNTX	1	-
362	ERTX	-	0
363	ESTI	1	-
364	INDR	1	-
365	PBRX	-	0
366	RICY	-	0
367	SRIL	-	0
368	TRIS	-	0
369	UNIT	-	0
370	BIMA	-	0
371	IKBI	1	-
372	JECC	-	0
373	KBLI	1	-
374	KBLM	-	0
375	SCCO	-	0
376	VOKS	-	0
377	PTSN	-	0
378	AISA	-	0
379	CEKA	1	-
380	DLTA	1	-
381	ICBP	1	-
382	INDF	1	-
383	MLBI	1	-
384	MYOR	-	0
385	ROTI	1	-
386	SKLT	-	0

387	STTP	-	0
388	ULTJ	-	0
389	GGRM	1	-
390	HMSP	1	-
391	WIIM	-	0
392	DVLA	1	-
393	KAEF	-	0
394	KLBF	1	-
395	MERK	1	-
396	PYFA	-	0
397	SCPI	1	-
398	SIDO	-	0
399	TSPC	-	0
400	ADES	-	0
401	MBTO	-	0
402	TCID	1	-
403	UNVR	1	-
404	KICI	-	0
405	LMPI	-	0
406	SKBM	-	0
407	CINT	-	0
408	BATA	1	-
409	WTON	-	0
410	IMPC	-	0
411	BOLT	-	0
412	STAR	-	0
413	TFCO	1	-
414	AMIN	-	0
415	TALF	-	0
416	BAJA	-	0
417	KINO	-	0
418	WSBP	-	0
419	AKKU	-	0

Lampiran 5

Perhitungan Kualitas Audit Tahun 2017

NO	KODE	KAP BIG FOUR	KAP NON BIG FOUR
420	INTP	1	-
421	SMBR	-	0
422	SMGR	1	-
423	AMFG	1	-
424	IKAI	1	-
425	MLIA	-	0
426	TOTO	1	-
427	BTON	-	0
428	CTBN	1	-
429	GDST	-	0
430	INAI	-	0
431	LION	-	0
432	LMSH	-	0
433	NIKL	1	-
434	PICO	-	0
435	TBMS	1	-
436	BRPT	1	-
437	BUDI	-	0
438	DPNS	-	0
439	EKAD	-	0
440	INCI	-	0
441	SRSN	-	0
442	TPIA	1	-
443	UNIC	1	-
444	AKPI	1	-
445	BRNA	-	0
446	IGAR	-	0
447	IPOL	-	0
448	SIAP	-	0
449	CPIN	1	-
450	JPFA	-	0
451	TIRT	-	0
452	FASW	1	-
453	INKP	-	0
454	INRU	-	0

455	KBRI	-	0
456	KDSI	-	0
457	SPMA	-	0
458	TKIM	-	0
459	ASII	1	-
460	AUTO	1	-
461	BRAM	1	-
462	GJTL	1	-
463	INDS	-	0
464	NIPS	-	0
465	SMSM	1	-
466	ADMG	1	-
467	INDR	1	-
468	PBRX	-	0
469	RICY	-	0
470	SRIL	-	0
471	TRIS	-	0
472	UNIT	-	0
473	BIMA	-	0
474	IKBI	1	-
475	JECC	-	0
476	SCCO	-	0
477	VOKS	-	0
478	PTSN	-	0
479	CEKA	1	-
480	DLTA	1	-
481	ICBP	1	-
482	INDF	1	-
483	MLBI	1	-
484	MYOR	-	0
485	ROTI	1	-
486	STTP	-	0
487	ULTJ	-	0
488	GGRM	1	-
489	HMSP	1	-
490	WIIM	-	0
491	DVLA	1	-
492	KAEF	-	0
493	KLBF	1	-
494	MERK	1	-
495	PYFA	-	0

496	SCPI	1	-
497	SIDO	-	0
498	TSPC	-	0
499	ADES	-	0
500	MRAT	-	0
501	TCID	1	-
502	UNVR	1	-
503	KICI	-	0
504	SKBM	-	0
505	CINT	-	0
506	BATA	1	-
507	WTON	-	0
508	BOLT	-	0
509	STAR	-	0
510	TFCO	1	-
511	AMIN	-	0
512	TALF	-	0
513	HRTA	-	0
514	BAJA	-	0
515	KINO	-	0
516	WSBP	-	0
517	BELL	-	0
518	KMTR	-	0
519	CLEO	-	0
520	GMFI	-	0
521	WOOD	-	0
522	MARK	-	0
523	PBID	-	0
524	CAMP	-	0
525	MDKI	-	0
526	HOKI	-	0

Lampiran 6

Output Analisis dengan Program SPSS versi 24

Analisis Statistik Deskriptif

Tax Avoidance

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TAX AVOIDANCE	488	,0002	,6033	,257851	,1090256
Valid N (listwise)	488				

Dewan Independen

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DEWAN INDEPENDEN	488	,1667	,8000	,402891	,1077349
Valid N (listwise)	488				

Komite Audit

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KOMITE AUDIT	488	2	6	3,08	,408
Valid N (listwise)	488				

Kualitas Audit

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KUALITAS AUDIT	488	0	1	,40	,490
Valid N (listwise)	488				

Lampiran 6

Output Analisis dengan Program SPSS Versi 24

Uji Asumsi Klasik

Uji Normalitas Sebelum *Outlier*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		526
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,17769395
Most Extreme Differences	Absolute	,226
	Positive	,226
	Negative	-,127
Test Statistic		,226
Asymp. Sig. (2-tailed)		,000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Data *Outlier* 1

Casewise Diagnostics^a

Case Number	Std. Residual	TAX		Residual
		AVOIDANCE	Predicted Value	
59	3,228	,8656	,290346	,5752545
106	3,798	,9813	,304448	,6768522
147	3,398	,9160	,310389	,6056107
157	3,077	,8475	,299197	,5483032
178	3,519	,9297	,302553	,6271469
200	3,074	,8426	,294717	,5478830
219	3,515	,9289	,302553	,6263469
237	3,126	,8537	,296612	,5570884
274	3,290	,8842	,297852	,5863476
307	3,263	,8840	,302553	,5814469
319	3,144	,8628	,302553	,5602469
333	3,117	,8520	,296612	,5553884

396	3,761	,9506	,280411	,6701894
412	3,475	,9219	,302553	,6193469
419	3,863	,9831	,294717	,6883830
509	3,212	,8750	,302553	,5724469

a. Dependent Variable: TAX AVOIDANCE

Data Outlier 2
Casewise Diagnostics^a

Case Number	Std. Residual	TAX		Residual
		AVOIDANCE	Predicted Value	
26	3,261	,7479	,276721	,4711792
46	3,790	,8219	,274230	,5476700
66	3,711	,8095	,273234	,5362657
125	3,537	,8004	,289330	,5110699
162	3,476	,7907	,288400	,5023001
193	3,832	,8293	,275559	,5537409
194	3,055	,7079	,266365	,4415349
260	3,421	,7676	,273234	,4943657
262	3,038	,7099	,270909	,4389905
340	3,738	,8134	,273234	,5401657
352	3,340	,7711	,288400	,4827001
401	3,094	,7226	,275559	,4470409
439	3,650	,8007	,273234	,5274657
452	3,608	,8098	,288400	,5214001

a. Dependent Variable: TAX AVOIDANCE

Data Outlier 3
Casewise Diagnostics^a

Case Number	Std. Residual	TAX		Residual
		AVOIDANCE	Predicted Value	
141	3,099	,6459	,278181	,3677185
157	3,127	,6270	,255963	,3710373
354	3,343	,6584	,261718	,3966816
381	3,606	,6838	,255963	,4278373
444	3,679	,6868	,250207	,4365931
452	3,439	,6805	,272426	,4080743

a. Dependent Variable: TAX AVOIDANCE

Data *Outlier* 4
Casewise Diagnostics^a

Case Number	Std. Residual	TAX		Residual
		AVOIDANCE	Predicted Value	
221	3,052	,5957	,258303	,3373967
231	3,153	,6068	,258303	,3484967

a. Dependent Variable: TAX AVOIDANCE

Uji Normalitas Setelah *Outlier*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		488
Normal Parameters ^{a,b}	Mean	-,0014055
	Std. Deviation	,10820632
Most Extreme Differences	Absolute	,151
	Positive	,151
	Negative	-,130
Test Statistic		,151
Asymp. Sig. (2-tailed)		,000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 6

Output Analisis dengan Program SPSS Versi 24

Uji Multikolinieritas

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Toleranc e	VIF
Model		B	Std. Error	Beta				
1	(Constant)	,333	,041		8,100	,000		
	DEWAN INDEPENDEN	-,058	,046	-,058	-1,279	,201	,999	1,001
	KOMITE AUDIT	-,019	,012	-,073	-1,598	,111	,979	1,022
	KUALITAS AUDIT	,020	,010	,091	1,987	,047	,980	1,021

a. Dependent Variable: TAX AVOIDANCE

Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	-,00431
Cases < Test Value	244
Cases >= Test Value	244
Total Cases	488
Number of Runs	254
Z	,816
Asymp. Sig. (2-tailed)	,415

a. Median

Lampiran 6

Output Analisis dengan Program SPSS Versi 24

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,149	,041		3,618	,000		
	DEWAN INDEPENDEN	,035	,045	,034	,770	,442	,999	1,001
	KOMITE AUDIT	-,022	,012	-,082	-1,833	,067	,978	1,023
	KUALITAS AUDIT	-,001	,010	-,003	-,077	,939	,979	1,022

a. Dependent Variable: ABS_RES

Analisis Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,333	,041		8,100	,000
	DEWAN INDEPENDEN	-,058	,046	-,058	-1,279	,201
	KOMITE AUDIT	-,019	,012	-,073	-1,598	,111
	KUALITAS AUDIT	,020	,010	,091	1,987	,047

a. Dependent Variable: TAX AVOIDANCE

Lampiran 6

Output Analisis dengan Program SPSS Versi 24

Uji F

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,088	3	,029	2,482	,060 ^b
	Residual	5,701	484	,012		
	Total	5,789	487			

a. Dependent Variable: TAX AVOIDANCE

b. Predictors: (Constant), KUALITAS AUDIT, DEWAN INDEPENDEN, KOMITE AUDIT

Uji Determinansi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,123 ^a	,015	,009	,1085313

a. Predictors: (Constant), KUALITAS AUDIT, DEWAN INDEPENDEN, KOMITE AUDIT

JADWAL PENULISAN SKRIPSI

Keterangan	Bulan September				Bulan Oktober				Bulan November				Bulan Desember				Bulan Januari			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Penulisan Proposal	■																			
Presentasi Proposal									■											
Pengumpulan Data										■										
Analisis Data											■									
Penulisan Laporan Skripsi																	■			
Penyerahan Skripsi																				■

SURAT PERNYATAAN

Yang bertanda tangan di bawah ini :

Nama : Nuriza Ramadhani Marta
Alamat : Jl. Sunan Kalijogo Latsari I/8F Tuban
NIM : 2015310223
Program Studi : Akuntansi
Program Pendidikan : Sarjana

Dengan ini menyatakan bahwa skripsi saya yang berjudul :

PENGARUH DEWAN INDEPENDEN, KOMITE AUDIT DAN KUALITAS AUDIT TERHADAP TAX AVOIDANCE PADA PERUSAHAAN MANUFAKTUR

adalah benar-benar merupakan karya saya sendiri dan bukan jiplakan (plagiat) dari karya ilmiah orang lainserta bukan hasil dibuatkan oleh orang/pihak lain. Apabila di kemudian hari ternyata pernyataan saya tidak benar, maka saya bersedia menerima sanksi berupa pembatalan skripsi beserta segala hal yang terkait dengan skripsi tersebut.

Demikian Surat Pernyataan ini saya buat dengan sebenarnya.

Surabaya, 27 Maret 2019

Yang menyatakan

(Nuriza Ramadhani Marta)

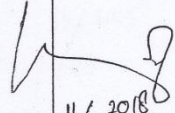
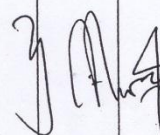




BERITA ACARA PERBAIKAN PROPOSAL SKRIPSI

Pada hari ini, Kamis, tanggal 01 Nopember 2018 telah dilakukan evaluasi proposal skripsi

Nama : NURIZA RAMADHANI MARTA
 N I M : 2015310223
 Program Pendidikan : S1 Akuntansi
 dengan saran perbaikan/revisi sebagai berikut :


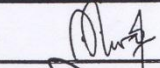

	Halaman	ACC Penguji
<p><u>kt Nanaug</u> Latar & landasan teori ttg ECG dan Tax Avoidance ditambahkan. Variabel X ditambahkan lagi 1 x pertimbangan Regresi / PLS. x Rancangan ppt ganti buku lagi keuangan pemikiran diubah sesuai + Variabel baru x</p>		 11/12/2018
<p><u>bu. Dewi</u> Latar Belakang teknis penulisan Celk lagi teori ditambahkan</p>		 23/11/2018 Dewi

Isi Judul : ADA / TIDAK ADA *)

Baru :

Evaluasi Proposal

Tanda Tangan

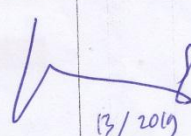

ANANG SHONHADJI, S.E., Ak., M.Si., CA., CIBA., CMA	1.	
MURDIAWATI, SE., MM	2.	
RIYATI, S.E., M.Si., Ak., CA., CTA	3.	

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Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya
 Jalan Nginden Semolo 34-36 Surabaya, Telp. (031)5947151 - 52 / Fax. (031)5935937

DAFTAR PERBAIKAN SKRIPSI

Ujian ke - 1

Nama : NURIZA RAMADHANI MARTA
 N I M : 2015310223
 Program Pendidikan : S1 Akuntansi
 Hari, tanggal : Kamis, 14 Februari 2019

	Halaman	ACC Penguji
<p><u>Nanang</u> Pembahasan ditambahkan Contoh praktis yg etelnya ke pengurangan beban pajak. Sakan di perbaiki</p>		 13/2019 /03
<p><u>Dewi</u> Cek lagi penulisan → Bab 1 pembahasan di perbaiki</p>	3	 8/2019 Dewi 13

in Judul : ADA / TIDAK ADA *)

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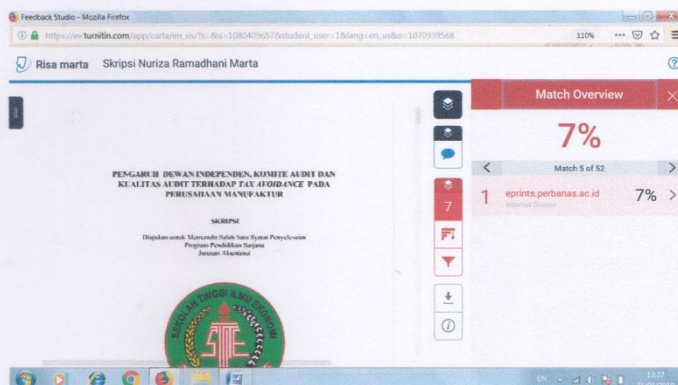
Mengetahui,
 Dosen Pembimbing

SUPRIYATI, S.E., M.Si., Ak., CA.,CTA

Tim Penguji,
 Sekretaris


SUPRIYATI, S.E., M.Si., Ak., CA.,CTA

HASIL TURN IT – IN SKRIPSI
Nuriza Ramadhani Marta 2015310223



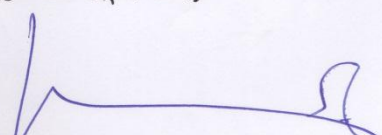
Disetujui dan diterima baik oleh:

Dosen Pembimbing,
Tanggal: 22 April 2019


(Supriyati, SE., M.Si., Ak., CA., CTA)

Ketua Program Studi Sarjana Akuntansi

Tanggal: 22 April 2019


(Dr. Nanang Shonhadji, SE., M.Si., Ak., CA, CIBA, CMA)