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**Lampiran 2**  
**Data sampel keseluruhan**

No	Nama Perusahaan	Periode	DKI	CTR	Leverage	FD	Agresivitas Pajak
1	ADRO	2017	0,400	0,221	0,663	1,904	0,423
		2018	0,250	0,228	0,641	1,867	0,418
		2019	0,400	0,239	0,812	1,635	0,340
		2020	0,400	0,241	0,615	1,565	0,287
		2021	0,400	0,184	0,702	2,183	0,308
2	ANTM	2017	0,333	0,470	0,623	1,276	0,700
		2018	0,333	0,604	0,745	1,587	0,187
		2019	0,333	0,625	0,665	2,048	0,718
		2020	0,333	0,575	0,667	1,910	0,300
		2021	0,600	0,512	0,580	2,542	0,388
3	BPI	2017	0,333	0,011	5,105	0,114	-
		2018	0,250	0,080	2,229	0,320	0,158
		2019	0,333	0,073	2,449	0,488	0,244
		2020	0,333	0,093	2,485	0,283	0,235
		2021	0,333	0,116	1,351	0,466	0,236
4	BSSR	2017	0,286	0,304	0,402	4,941	0,259
		2018	0,333	0,251	0,631	3,957	0,260
		2019	0,333	0,244	0,472	3,423	0,263
		2020	0,333	0,217	0,383	3,297	0,253
		2021	0,333	0,140	0,723	4,564	0,189
5	BYAN	2017	0,400	0,292	0,724	3,429	0,195
		2018	0,333	0,260	0,697	4,390	0,329
		2019	0,400	0,259	1,064	2,509	0,248
		2020	0,400	0,202	0,880	2,768	0,193
		2021	0,500	0,174	0,306	5,471	0,222
6	CITA	2017	0,333	0,163	1,929	0,658	-
		2018	0,333	0,170	1,179	1,885	0,088
		2019	0,400	0,184	0,917	2,504	0,225
		2020	0,500	0,177	0,199	4,612	0,287
		2021	0,500	0,161	0,173	4,805	0,120
7	ELSA	2017	0,400	0,323	0,591	2,352	0,256
		2018	0,400	0,307	0,714	2,402	0,267
		2019	0,400	0,267	0,863	2,324	0,279
		2020	0,500	0,240	1,069	2,006	0,346
		2021	0,500	0,250	0,915	2,148	0,528
8	GEMS	2017	0,500	0,094	1,021	2,883	0,284
		2018	0,500	0,102	1,220	2,628	0,261
		2019	0,500	0,109	1,179	2,401	0,332
		2020	0,400	0,100	1,329	2,302	0,246

		2021	0,500	0,095	1,621	3,998	0,232
9	HRUM	2017	0,333	0,175	0,161	4,380	0,237
		2018	0,333	0,176	0,205	3,780	0,166
		2019	0,333	0,168	0,119	5,070	0,215
		2020	0,333	0,135	0,097	5,807	0,060
		2021	0,400	0,067	0,344	2,497	0,228
10	IFSH	2017	-	0,638	1,077	1,398	0,532
		2018	-	0,525	1,473	1,261	0,151
		2019	0,429	0,354	1,304	1,705	0,257
		2020	0,400	0,310	1,089	1,103	0,463
		2021	0,333	0,357	0,493	2,872	0,224
11	ITMG	2017	0,143	0,164	0,418	3,678	0,302
		2018	0,200	0,158	0,488	3,573	0,296
		2019	0,333	0,184	0,367	3,529	0,320
		2020	0,429	0,168	0,369	2,824	0,479
		2021	0,429	0,099	0,387	4,184	0,235
12	MRAP	2017	0,333	0,203	0,315	5,298	0,255
		2018	0,333	0,192	0,397	4,507	0,256
		2019	0,333	0,155	0,322	4,309	0,272
		2020	0,333	0,129	0,317	3,942	0,265
		2021	0,333	0,074	0,289	5,208	0,220
13	MDKA	2017	0,500	0,325	0,957	1,363	0,316
		2018	0,333	0,339	0,430	1,238	0,333
		2019	0,333	0,337	0,815	1,389	0,362
		2020	0,333	0,319	0,649	1,356	0,486
		2021	0,333	0,233	0,576	1,303	0,411
14	MYOH	2017	0,333	0,325	0,327	3,700	0,277
		2018	0,333	0,282	0,328	4,464	0,254
		2019	0,333	0,268	0,310	4,382	0,304
		2020	0,333	0,216	0,171	5,136	0,185
		2021	0,333	0,163	0,166	5,163	0,221
15	PTBA	2017	0,500	0,282	0,593	2,797	0,255
		2018	0,500	0,271	0,486	2,974	0,276
		2019	0,333	0,279	0,417	2,791	0,259
		2020	0,333	0,327	0,386	2,333	0,255
		2021	0,333	0,230	0,489	2,967	0,224
16	PTRO	2017	0,400	0,581	1,405	1,482	0,245
		2018	0,400	0,537	1,907	1,628	0,329
		2019	0,400	0,567	1,592	1,726	0,228
		2020	0,400	0,437	1,289	1,625	0,085
		2021	0,400	0,430	1,047	1,879	0,179
17	RUIS	2017	0,333	0,423	1,523	1,799	0,448
		2018	0,333	0,377	1,440	2,019	0,393
		2019	0,333	0,389	1,890	1,842	0,347
		2020	0,333	0,393	1,947	1,752	0,427

		2021	0,333	0,338	1,679	1,866	0,438
18	TOBA	2017	0,400	0,134	0,993	2,057	0,313
		2018	0,400	0,096	1,328	1,986	0,300
		2019	0,667	0,059	1,403	1,586	0,304
		2020	0,667	0,042	1,653	0,989	0,149
		2021	0,600	0,031	1,422	1,412	0,241
19	ZINC	2017	0,333	0,362	0,487	1,851	0,313
		2018	0,333	0,233	1,240	1,316	0,233
		2019	0,333	0,272	0,830	1,855	0,267
		2020	0,333	0,239	0,717	1,326	0,475
		2021	0,333	0,181	1,320	1,243	0,318

## Lampiran 3

## Perhitungan Komisaris Independen

No	Kode	Periode	Dewan Komisaris Independen		
			DKI		
			Komisaris Independen	Jumlah Dewan Komisaris	Hasil
1	ADRO	2017	2	5	0,400
		2018	1	4	0,250
		2019	2	5	0,400
		2020	2	5	0,400
		2021	2	5	0,400
2	ANTM	2017	2	6	0,333
		2018	2	6	0,333
		2019	2	6	0,333
		2020	2	6	0,333
		2021	3	5	0,600
3	BIPI	2017	1	3	0,333
		2018	1	4	0,250
		2019	1	3	0,333
		2020	1	3	0,333
		2021	1	3	0,333
4	BSSR	2017	2	7	0,286
		2018	3	9	0,333
		2019	3	9	0,333
		2020	3	9	0,333
		2021	3	9	0,333
5	BYAN	2017	2	5	0,400
		2018	2	6	0,333
		2019	2	5	0,400
		2020	2	5	0,400
		2021	2	4	0,500
6	CITA	2017	1	3	0,333
		2018	1	3	0,333
		2019	2	5	0,400
		2020	2	4	0,500
		2021	2	4	0,500
7	ELSA	2017	2	5	0,400
		2018	2	5	0,400
		2019	2	5	0,400
		2020	2	4	0,500
		2021	2	4	0,500
8	GEMS	2017	3	6	0,500
		2018	3	6	0,500
		2019	3	6	0,500
		2020	2	5	0,400
		2021	3	6	0,500

9	HRUM	2017	2	6	0,333
		2018	2	6	0,333
		2019	2	6	0,333
		2020	2	6	0,333
		2021	2	5	0,400
10	IFSH	2017	0	4	-
		2018	0	4	-
		2019	3	7	0,429
		2020	2	5	0,400
		2021	2	6	0,333
11	ITMG	2017	1	7	0,143
		2018	1	5	0,200
		2019	2	6	0,333
		2020	3	7	0,429
		2021	3	7	0,429
12	MBAP	2017	1	3	0,333
		2018	1	3	0,333
		2019	1	3	0,333
		2020	1	3	0,333
		2021	1	3	0,333
13	MDKA	2017	2	4	0,500
		2018	2	6	0,333
		2019	2	6	0,333
		2020	2	6	0,333
		2021	2	6	0,333
14	MYOH	2017	1	3	0,333
		2018	1	3	0,333
		2019	1	3	0,333
		2020	1	3	0,333
		2021	1	3	0,333
15	PTBA	2017	3	6	0,500
		2018	3	6	0,500
		2019	2	6	0,333
		2020	2	6	0,333
		2021	2	6	0,333
16	PTRO	2017	2	5	0,400
		2018	2	5	0,400
		2019	2	5	0,400
		2020	2	5	0,400
		2021	2	5	0,400
17	RUIS	2017	1	3	0,333
		2018	1	3	0,333
		2019	1	3	0,333
		2020	1	3	0,333
		2021	1	3	0,333
18	TOBA	2017	2	5	0,400
		2018	2	5	0,400
		2019	2	3	0,667
		2020	2	3	0,667
		2021	3	5	0,600
19	ZINC	2017	1	3	0,333
		2018	1	3	0,333
		2019	1	3	0,333
		2020	1	3	0,333
		2021	1	3	0,333



## Lampiran 4

Perhitungan *Capital Intensity Ratio*

No	Kode	Periode	<i>Capital Intensity Ratio</i>		
			CIR		
			Total Aset Tetap	Total Aset	Hasil
1	ADRO	2017	1.506.553	6.814.147	0,221
		2018	1.609.701	7.060.755	0,228
		2019	1.722.413	7.217.103	0,239
		2020	1.539.433	6.381.566	0,241
		2021	1.397.103	7.586.936	0,184
2	ANTM	2017	14.092.994.795	30.014.273.452	0,470
		2018	20.128.155.732	33.306.390.807	0,604
		2019	18.865.691.270	30.194.907.730	0,625
		2020	18.248.068.323	31.729.512.995	0,575
		2021	16.863.748	32.916.154	0,512
3	BIPI	2017	14.995.181	1.343.474.737	0,011
		2018	98.622.567	1.232.960.574	0,080
		2019	91.416.333	1.253.551.407	0,073
		2020	124.707.875	1.343.685.482	0,093
		2021	110.750.886	953.520.745	0,116
4	BSSR	2017	63.833.889	210.137.454	0,304
		2018	61.417.640	245.100.202	0,251
		2019	61.167.455	250.680.316	0,244
		2020	57.066.668	263.343.768	0,217
		2021	61.072.056	435.317.386	0,140
5	BYAN	2017	259.468.439	888.813.140	0,292
		2018	299.319.453	1.150.863.891	0,260
		2019	330.906.385	1.278.040.123	0,259
		2020	326.707.725	1.619.725.022	0,202
		2021	424.546.437	2.433.712.191	0,174
6	CITA	2017	437.750.434.530	2.678.250.712.668	0,163
		2018	554.690.130.117	3.268.567.743.522	0,170
		2019	712.247.188.821	3.861.308.057.131	0,184
		2020	730.502.669.034	4.134.800.442.987	0,177
		2021	693.252.912.441	4.305.752.389.646	0,161
7	ELSA	2017	1.569.071	4.855.369	0,323
		2018	1.735.854	5.657.327	0,307
		2019	1.819.321	6.805.037	0,267
		2020	1.811.979	7.562.822	0,240
		2021	1.811.515	7.234.857	0,250
8	GEMS	2017	55.355.314	590.469.384	0,094
		2018	71.682.384	701.064.630	0,102
		2019	84.856.175	780.646.167	0,109
		2020	81.422.764	813.717.765	0,100
		2021	79.083.205	829.026.937	0,095

9	HRUM	2017	80.501.053	459.443.071	0,173
		2018	82.159.276	467.989.193	0,178
		2019	74.908.747	447.001.954	0,168
		2020	67.423.251	488.702.214	0,135
		2021	58.747.133	874.621.599	0,067
10	IFSH	2017	316.309.920.658	495.375.167.213	0,638
		2018	344.177.642.086	655.726.399.252	0,525
		2019	423.071.110.206	1.195.198.550.046	0,354
		2020	352.063.883.674	1.134.328.730.678	0,310
		2021	360.523.163.294	1.009.751.983.088	0,357
11	ITMG	2017	222.537	1.358.663	0,164
		2018	227.294	1.442.728	0,158
		2019	222.805	1.209.041	0,184
		2020	193.849	1.168.629	0,168
		2021	165.765	1.666.239	0,099
12	MBAP	2017	32.643.958	160.778.962	0,203
		2018	33.383.746	173.509.262	0,192
		2019	29.843.952	192.527.289	0,155
		2020	23.422.018	181.973.102	0,129
		2021	18.997.876	257.720.439	0,074
13	MDKA	2017	120.600.829	370.871.474	0,325
		2018	270.151.716	797.809.378	0,339
		2019	320.336.359	951.253.163	0,337
		2020	296.643.431	929.606.638	0,319
		2021	298.216.345	1.278.592.689	0,233
14	MYOH	2017	44.258.697	136.067.975	0,325
		2018	42.710.041	151.326.098	0,282
		2019	42.885.181	160.181.748	0,268
		2020	32.655.946	151.108.859	0,216
		2021	26.704.302	163.969.576	0,163
15	PTBA	2017	6.199.299	21.987.482	0,282
		2018	6.547.586	24.172.993	0,271
		2019	7.272.751	26.098.052	0,279
		2020	7.863.615	24.056.753	0,327
		2021	8.321.231	36.123.703	0,230
16	PTRO	2017	263.685	454.201	0,581
		2018	298.461	555.591	0,537
		2019	312.538	551.044	0,567
		2020	231.400	529.688	0,437
		2021	129.155	532.736	0,430
17	RUUS	2017	406.237.951.632	959.347.737.790	0,423
		2018	373.030.828.416	990.372.318.692	0,377
		2019	486.467.763.038	1.251.357.407.016	0,389
		2020	528.526.950.080	1.345.151.507.257	0,393
		2021	438.094.275.471	1.297.577.363.103	0,338
		2017	46.354.610	348.338.028	0,134
		2018	48.261.432	501.883.194	0,096
18	TOBA	2019	37.415.373	634.640.456	0,059
		2020	32.101.762	771.871.787	0,042
		2021	26.668.231	858.101.884	0,031
19	ZINC	2017	257.569.053.820	712.173.968.096	0,362
		2018	307.363.007.195	1.317.346.611.770	0,233
		2019	389.010.268.920	1.429.301.171.225	0,272
		2020	332.520.502.981	1.390.448.759.495	0,239
		2021	371.585.149.170	2.058.393.395.416	0,181

## Lampiran 5

Perhitungan *Leverage*

No	Kode	Periode	<i>Leverage</i>		
			DER		
			Total Utang	Total Modal	Hasil
1	ADRO	2017	2.722.520.000	4.091.627.000	0,665
		2018	2.758.063.000	4.302.692.000	0,641
		2019	3.233.710.000	3.983.395.000	0,812
		2020	2.429.852.000	3.951.714.000	0,615
		2021	3.128.621.000	4.458.315.000	0,702
2	ANTM	2017	11.523.869.935.000	18.490.403.517.000	0,623
		2018	13.746.984.554.000	18.448.366.291.000	0,745
		2019	12.061.488.555.000	18.133.419.175.000	0,665
		2020	12.690.063.970.000	19.039.449.025.000	0,667
		2021	12.079.056.000.000	20.837.098.000.000	0,580
3	BIPI	2017	1.123.423.532	220.051.205	5,105
		2018	851.121.629	381.838.945	2,229
		2019	890.079.906	363.471.501	2,449
		2020	958.118.148	385.567.334	2,485
		2021	547.943.055	405.577.690	1,351
4	BSSR	2017	60.346.779	149.890.675	0,402
		2018	94.820.865	150.279.337	0,631
		2019	80.362.658	170.317.658	0,472
		2020	72.967.723	190.376.045	0,383
		2021	182.704.693	252.612.693	0,723
5	BYAN	2017	373.209.321	515.603.819	0,724
		2018	472.793.557	678.070.334	0,697
		2019	658.959.960	619.080.163	1,064
		2020	758.171.248	861.553.774	0,880
		2021	570.805.817	1.862.906.374	0,306
6	CITA	2017	1.763.755.821.001	914.494.891.667	1,929
		2018	1.768.872.308.186	1.499.695.435.336	1,179
		2019	1.847.122.969.502	2.014.185.087.629	0,917
		2020	686.243.465.372	3.453.893.913.635	0,199
		2021	635.243.465.372	3.670.508.924.274	0,173
7	ELSA	2017	1.803.449.000.000	3.051.920.000.000	0,591
		2018	2.357.127.000.000	3.300.200.000.000	0,714
		2019	3.228.339.000.000	3.740.946.000.000	0,863
		2020	3.821.876.000.000	3.576.698.000.000	1,068
		2021	3.456.723.000.000	3.778.134.000.000	0,915
8	GEMS	2017	298.251.273	292.218.111	1,021
		2018	385.233.714	315.812.916	1,220
		2019	422.379.157	358.267.010	1,179
		2020	464.283.221	349.434.544	1,329
		2021	512.702.894	316.324.043	1,621

9	HRUM	2017	63.582.349	395.860.722	0,161
		2018	79.502.404	388.486.791	0,205
		2019	47.418.441	399.583.513	0,119
		2020	43.905.598	454.796.618	0,097
		2021	223.950.846	630.670.753	0,344
10	IFSH	2017	256.961.390.218	238.613.776.932	1,077
		2018	390.993.242.928	265.133.156.324	1,473
		2019	676.354.999.940	518.843.950.106	1,304
		2020	591.543.836.198	542.984.894.480	1,089
		2021	333.286.713.847	676.465.269.241	0,493
11	ITMG	2017	400.524.000	938.139.000	0,418
		2018	472.945.000	969.783.000	0,488
		2019	324.576.000	884.465.000	0,367
		2020	312.339.000	846.290.000	0,369
		2021	464.680.000	1.201.559.000	0,387
12	MBAP	2017	38.474.621	122.304.341	0,315
		2018	49.328.008	124.181.254	0,397
		2019	46.886.899	145.640.390	0,322
		2020	43.752.926	138.220.176	0,317
		2021	57.736.778	199.983.661	0,289
13	MDKA	2017	181.360.315	189.511.159	0,957
		2018	375.656.245	422.153.133	0,430
		2019	427.008.847	524.244.316	0,815
		2020	365.960.757	563.645.881	0,649
		2021	449.182.362	779.410.297	0,576
14	MYOH	2017	33.526.632	102.387.816	0,327
		2018	37.338.363	113.987.735	0,328
		2019	37.882.793	122.298.955	0,310
		2020	22.061.137	129.047.722	0,171
		2021	23.359.014	140.610.562	0,166
15	PTBA	2017	8.187.497.000.000	13.799.985.000.000	0,593
		2018	7.903.237.000.000	16.269.696.000.000	0,486
		2019	7.675.236.000.000	18.422.826.000.000	0,417
		2020	7.117.539.000.000	16.939.196.000.000	0,386
		2021	11.869.979.000.000	24.253.724.000.000	0,489
16	PTRO	2017	265.373.000	188.828.000	1,405
		2018	364.459.000	191.132.000	1,907
		2019	338.481.000	212.563.000	1,592
		2020	298.248.000	231.440.000	1,289
		2021	272.513.000	260.223.000	1,047
17	RUIS	2017	579.058.872.139	380.288.865.391	1,523
		2018	584.415.358.540	405.956.960.152	1,440
		2019	818.355.397.777	433.002.009.239	1,890
		2020	888.702.914.518	456.448.592.739	1,947
		2021	813.265.050.471	484.312.312.632	1,679
18	TOBA	2017	173.538.605	174.799.423	0,993
		2018	286.259.322	215.623.872	1,328
		2019	370.500.569	264.139.887	1,403
		2020	480.957.627	290.914.160	1,653
		2021	503.876.557	354.225.327	1,422
19	ZINC	2017	233.361.906.820	478.811.061.276	0,487
		2018	729.208.535.072	588.138.076.698	1,240
		2019	648.343.183.551	780.957.987.674	0,830
		2020	580.686.358.449	809.762.401.046	0,717
		2021	1.171.122.620.364	887.270.775.052	1,320

Aspek Lancar	Utang Lancar	Modal Kerja	Total Aspek	X1	Laba Ditahan	Total Aspek	X2	Laba Sebelum Pajak	Total Aspek	X3	Ekuitas	Total Kewajiban	X4	Penjualan	Total Aspek	X5	FD
1.979.162	1.205.860	6.814.147	0.170664189	1.966.321	6.814.147	0.288623213	929.531	6.814.147	0.136411938	4.091.627	2.722.520	1.502882256	3.258.333	6.814.147	0.478171809	1.903605091	
1.600.294	816.443	783.851	7.060.275	0.111015182	2.161.277	7.060.275	0.300697152	820.999	7.060.275	0.176226284	4.302.692	2.758.003	1.560041232	3.019.751	7.060.275	0.512657261	1.860982210
2.109.924	1.292.031	877.923	7.217.105	0.123561623	2.288.957	7.217.105	0.317072966	959.103	7.217.105	0.091325123	3.983.995	3.233.710	1.23183833	3.457.154	7.217.105	0.799022267	1.634931403
1.781.267	1.144.923	1.586.944	6.381.566	0.091574917	2.147.061	6.381.566	0.148778625	222.165	6.381.566	0.048135555	3.951.714	2.429.852	1.620318055	2.534.842	6.381.566	0.397231761	1.655100481
2.838.132	1.361.558	1.476.574	7.586.956	0.134620935	2.783.495	7.586.956	0.366879989	1.486.251	7.586.956	0.158966727	4.458.313	3.128.621	1.425009613	3.992.718	7.586.956	0.526262249	2.18263191
9.001.938.735	5.562.461.635	3.449.477.120	30.014.773.452	0.114972890	1.847.488.724	30.014.773.452	0.061536374	484.386.524	30.014.773.452	0.031193448	19.490.403.517	11.524.869.933	1.604910777	12.653.614.205	30.014.773.452	0.213186724	1.276221670
8.498.442.636	5.311.744.144	2.986.390.492	33.306.390.807	0.098973436	1.727.949.267	33.306.390.807	0.044379435	1.265.501.800	33.306.390.807	0.039979705	18.739.210.723	13.567.160.084	1.443992730	25.241.268.807	33.306.390.807	0.278400011	1.587338016
7.665.239.260	5.293.239.393	2.772.000.867	30.194.907.780	0.078526321	7.432.160.733	30.194.907.780	0.246139543	687.034.053	30.194.907.780	0.022723309	18.113.419.175	12.061.488.555	1.503414698	32.718.542.699	30.194.907.780	1.083781055	1.048344785
9.150.514.439	7.553.201.301	1.597.512.951	0.050319660	6.305.448.751	31.729.512.951	0.201757819	1.041.178.012	31.729.512.951	0.032240211	19.039.449.025	19.039.449.025	19.039.449.025	19.039.449.025	19.039.449.025	31.729.512.951	0.062681141	1.904391960
11.728.143	6.362.383	5.165.790	1.216.916.354	0.156936925	9.790.899	3.216.916.354	0.294494453	3.043.509	3.216.916.354	0.092462473	20.837.998	12.079.956	1.250660137	38.445.959	3.216.916.354	1.627985304	1.564391286
13.190.191	664.604.813	525.453.212	1.383.474.737	0.113111607	253.833.007	1.383.474.737	0.148770976	1.341.474.377	1.383.474.737	0.048390676	2.003.051.208	1.123.423.312	0.193875552	3.266.620	1.383.474.737	0.062643478	1.144646193
282.388.791	483.188.439	800.799.648	1.232.360.574	0.16283795	234.104.142	1.232.360.574	0.190439295	23.999.772	1.232.360.574	0.021082720	381.881.308	851.123.629	0.444830292	27.160.117	1.232.360.574	0.022028120	1.320438830
350.744.153	300.807.848	56.166.383	1.253.551.407	0.040019442	209.833.905	1.253.551.407	0.147076841	36.111.285	1.253.551.407	0.016705340	384.473.504	869.079.996	0.478358289	1.253.551.407	0.056491725	0.488153666	
154.494.435	117.457.979	1.543.085.482	0.123740589	1.233.102.569	1.543.085.482	0.123740589	0.282841341	1.543.085.482	0.282841341	1.543.085.482	1.543.085.482	1.543.085.482	1.543.085.482	1.543.085.482	1.543.085.482	0.053192201	0.881313068
205.856.480	425.013.179	219.755.099	953.520.745	0.230407460	178.791.575	953.520.745	0.187956749	28.642.001	953.520.745	0.030082815	405.577.690	547.943.055	0.740182189	95.586.242	953.520.745	0.068789236	0.466427824
78.672.893	28.403.980	210.137.454	0.163163990	210.137.454	210.137.454	0.163163990	0.330083471	111.608.566	210.137.454	0.033328283	189.860.075	60.266.779	0.287836060	192.591.134	210.137.454	0.466817836	0.941099405
90.459.139	74.454.433	16.004.706	2.454.100.202	0.065298624	74.454.433	2.454.100.202	0.180082581	93.354.875	2.454.100.202	0.030082581	17.031.378	94.820.865	1.584874121	441.432.403	2.454.100.202	1.809188241	1.562374424
173.737.034	64.264.652	13.272.662	250.680.316	0.029466446	194.097.672	250.680.316	0.373499221	41.116.129	250.680.316	0.144816608	170.317.858	80.362.658	2.119363170	411.087.941	250.680.316	0.422291232	1.562291232
95.968.026	46.853.847	35.114.179	114.136.026	0.113186867	114.136.026	114.136.026	0.513418443	261.345.766	114.136.026	0.159075317	193.767.045	74.967.723	2.409044618	131.464.965	114.136.026	1.218466746	1.296318099
271.784.024	169.686.707	102.097.275	435.317.386	0.245327453	129.272.492	435.317.386	0.607408213	264.440.020	435.317.386	0.097408213	252.012.632	182.704.093	1.812628276	435.317.386	1.588203475	0.564494193	
309.847.945	302.697.425	7.307.869	888.833.140	0.008222053	184.172.870	888.833.140	0.207712137	430.082.773	888.833.140	0.472613370	515.603.819	174.209.201	1.381540573	1.007.376.937	888.833.140	1.200900179	1.428621473
491.460.666	497.223.062	1.150.863.891	0.018082306	535.471.637	1.150.863.891	0.465277889	0.966.732.272	1.150.863.891	0.605399368	0.966.732.272	1.150.863.891	0.605399368	0.605399368	1.150.863.891	1.150.863.891	1.456202684	0.190318980
159.575.216	580.937.083	61.361.867	1.278.040.123	0.04801247	458.76.638	1.278.040.123	0.359125725	311.625.370	1.278.040.123	0.243830663	619.080.163	685.959.960	0.939480698	1.391.589.834	1.278.040.123	1.088846790	2.508587067
769.275.004	769.275.004	3.619.726.022	0.248606874	760.360.894	3.619.726.022	0.444874709	0.266340047	4.066.835.774	3.619.726.022	0.266340047	861.553.774	768.171.248	1.138357751	1.395.113.268	3.619.726.022	0.864172132	2.767711631
1.418.342.789	452.981.800	965.450.899	2.433.712.191	0.396589916	1.633.712.191	2.433.712.191	0.671304241	1.627.732.741	2.433.712.191	0.668781798	1.862.908.374	7.070.805.817	1.263842939	2.852.219.928	2.433.712.191	1.171260752	1.417219338
770.160.988.827	1.817.254.496.899	647.594.512.072	2.678.250.713.668	0.241779790	913.326.576.873	2.678.250.713.668	0.847128810	46.827.758.377	2.678.250.713.668	0.017484454	91.844.881.667	1.763.255.821.001	1.763.255.821.001	2.678.250.713.668	2.678.250.713.668	0.058127171	
638.124.015.903	1.369.124.015.903	2.301.971.574.567	0.2052572452	0.224647841	1.500.350.892.522	3.968.567.743.522	0.433805760	7.298.987.743.522	3.968.567.743.522	0.841895705	7.298.987.743.522	2.022.872.818.005	2.022.872.818.005	1.369.124.015.903	1.369.124.015.903	0.2052572452	1.885103566
497.037.319.213	1.430.330.374.800	458.923.035.587	1.861.308.057.131	0.118850120	2.014.909.948.666	3.861.308.057.131	0.512025054	846.256.705.676	3.861.308.057.131	0.196811719	2.014.185.087.627	1.029.445.033	1.029.445.033	1.430.330.374.800	1.430.330.374.800	0.309350564	1.303935634
1.248.596.075.999	600.627.663.847	627.968.413.152	1.450.022.660.450	0.135651323	1.454.616.059.161	1.450.022.660.450	0.834488897	841.881.871.411	1.450.022.660.450	0.203331996	3.453.893.813.635	6.086.128.746.524	6.086.128.746.524	1.248.596.075.999	1.248.596.075.999	0.135651323	1.313284843
1.227.615.168.899	585.911.657.294	4.305.752.389.646	0.146603004	3.674.281.812.802	4.305.752.389.646	0.852644543	669.312.473.099	4.305.752.389.646	0.153441113	4.670.508.622.274	635.243.463.372	5.781.116.248	4.728.411.666.944	4.305.752.389.646	4.305.752.389.646	0.146603004	1.480591972
2.379.465	1.757.311	621.064	4.855.369	0.128040669	1.816.275	4.855.369	0.374075985	326.809	4.855.369	0.087308787	3.051.926	1.801.449	1.692268537	4.979.986	4.855.369	1.025439857	1.351937203
3.138.009	2.504.315	1.904.035	6.805.037	0.175483210	2.329.556	6.805.037	0.342328190	466.749	6.805.037	0.080858753	3.576.098	3.228.319	1.232193674	8.385.122	6.805.037	1.232193674	1.323914318
3.637.372	2.504.315	1.904.035	6.805.037	0.175483210	2.329.556	6.805.037	0.342328190	466.749	6.805.037	0.080858753	3.576.098	3.228.319	1.232193674	8.385.122	6.805.037	1.232193674	1.323914318
4.446.784	2.561.234	1.885.516	7.234.852	0.260620212	2.503.303	7.234.852	0.346005904	202.220	7.234.852	0.028019904	3.778.134	3.456.723	1.092814146	6.186.563	7.234.852	1.24633562	1.448426001
414.782.753	246.534.242	168.228.511	590.489.384	0.228496408	71.735.183	590.489.384	0.121488404	167.307.676	590.489.384	0.283349911	292.218.111	298.251.273	0.979721547	759.448.383	590.489.384	1.286246530	1.828466530
327.526.800	287.526.800	703.046.030	0.131193886	703.046.030	703.046.030	0.131193886	0.131193886	1.318.046.030	703.046.030	0.131193886	1.318.046.030	1.318.046.030	1.318.046.030	703.046.030	703.046.030	0.131193886	1.492700021
367.763.823	277.972.690	780.646.167	0.131889555	135.914.411	780.646.167	0.174103110	100.140.160	780.646.167	0.131889555	1.285.267.012	358.267.012	422.379.127	0.848211859	1.107.404.101	780.646.167	1.418805333	2.401334138
407.836.734	438.160.162	77.233.598	815.717.765	0.094914479	125.009.790	815.717.765	0.153857631	127.132.647	815.717.765	0.153857631	849.544.544	464.283.221	0.728932290	1.001.409.877	815.717.765	1.048395006	1

### Hasil Olah Data SPSS Versi 22

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Komisaris Independen	92	,000	,667	,37178	,101988
Capital Intensity Ratio	92	,011	,638	,25407	,144617
Leverage	92	,097	5,105	,90542	,704884
Financial Distress	92	,114	5,807	2,60066	1,377482
Agresivitas Pajak	92	,000	,718	,28256	,117973
Valid N (listwise)	92				

#### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	Financial Distress, Komisaris Independen, Capital Intensity Ratio, Leverage <sup>b</sup>		. Enter

a. Dependent Variable: Agresivitas Pajak

b. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,727 <sup>a</sup>	,528	,507	,04464

a. Predictors: (Constant), Financial Distress, Komisaris Independen, Capital Intensity Ratio, Leverage

b. Dependent Variable: Agresivitas Pajak

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,059 <sup>a</sup>	,004	-,007	,118678

a. Predictors: (Constant), Komisaris Independen

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,389 <sup>a</sup>	,151	,142	,109521

a. Predictors: (Constant), Capital Intensity Ratio

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,168 <sup>a</sup>	,028	,018	,117191

a. Predictors: (Constant), Leverage

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,203 <sup>a</sup>	,041	,031	,116413

a. Predictors: (Constant), Financial Distress

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,194	4	,049	24,372	,000 <sup>b</sup>
	Residual	,173	87	,002		
	Total	,368	91			

a. Dependent Variable: Agresivitas Pajak

b. Predictors: (Constant), Financial Distress, Komisararis Independen, Capital Intensity Ratio, Leverage

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,382	,033		11,599	,000		
	Komisaris Independen	,020	,048	,033	,423	,673	,910	1,098
	Capital Intensity Ratio	,127	,037	,277	3,376	,001	,807	1,239
	Leverage	-,065	,009	-,732	-7,085	,000	,507	1,971
	Financial Distress	-,033	,005	-,730	-6,890	,000	,483	2,068

a. Dependent Variable: Agresivitas Pajak

Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	Komisaris Independen	Capital Intensity Ratio	Leverage	Financial Distress
1	1	4,157	1,000	,00	,00	,01	,01	,00
	2	,499	2,885	,00	,00	,00	,24	,08
	3	,253	4,055	,00	,02	,59	,04	,04
	4	,076	7,405	,00	,49	,00	,33	,39
	5	,015	16,601	1,00	,48	,40	,38	,49

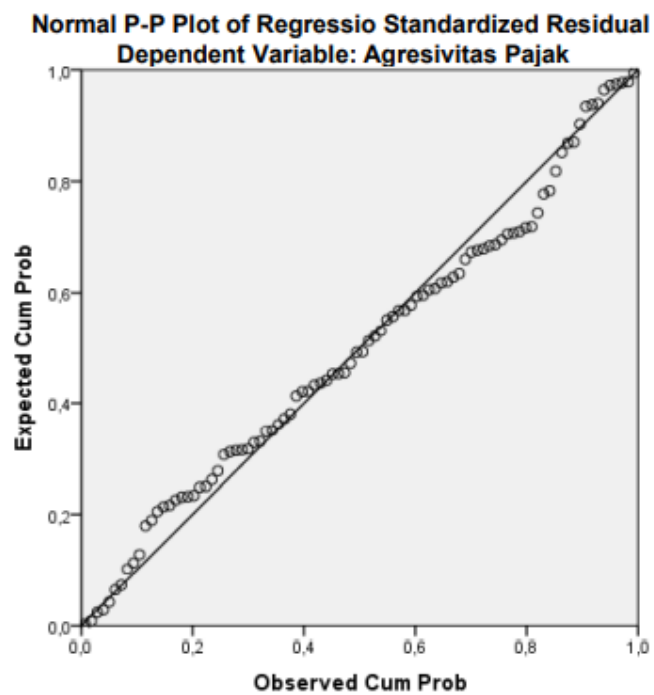
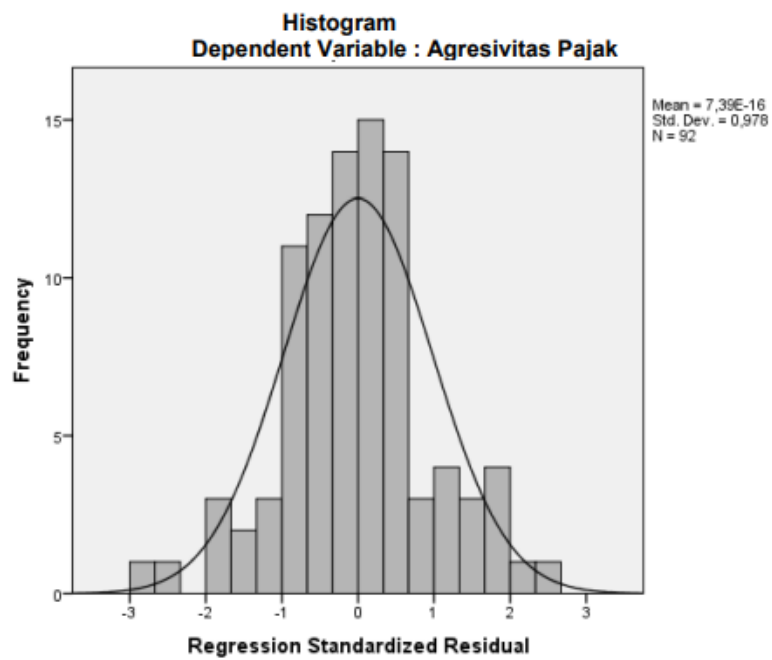
a. Dependent Variable: Agresivitas Pajak

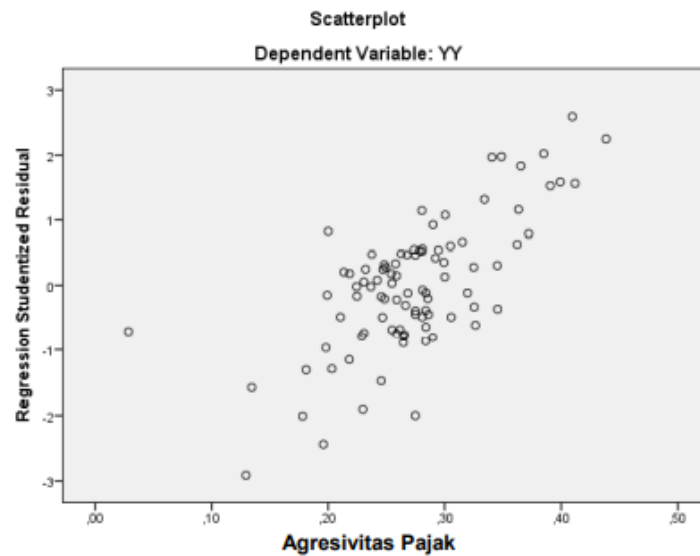
Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,0512	,3614	,2733	,04620	92
Std. Predicted Value	-4,807	1,907	,000	1,000	92
Standard Error of Predicted Value	,005	,031	,010	,004	92
Adjusted Predicted Value	,0734	,3681	,2735	,04511	92
Residual	-,12708	,11391	,00000	,04364	92
Std. Residual	-2,847	2,552	,000	,978	92
Stud. Residual	-2,916	2,594	-,002	1,010	92
Deleted Residual	-,13332	,11767	-,00024	,04667	92
Stud. Deleted Residual	-3,052	2,685	-,002	1,026	92
Mahal. Distance	,147	44,116	3,957	5,263	92
Cook's Distance	,000	,247	,015	,034	92
Centered Leverage Value	,002	,485	,043	,058	92

a. Dependent Variable: Agresivitas Pajak







#### One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual
N		92
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,04364483
Most Extreme	Absolute	,092
Differences	Positive	,092
	Negative	-,070
Test Statistic		,092
Asymp. Sig. (2-tailed)		,052 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.