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LAMPIRAN

Lampiran 1

Sampel Penelitian

No	Nama Perusahaan	2014	2015	2016	2017	2018
1	PT Astra International Tbk (ASII)	lengkap	lengkap	lengkap	lengkap	lengkap
2	PT Astra Otoparts (AUTO)	lengkap	lengkap	lengkap	lengkap	lengkap
3	PT Mitra Pinasthika Mustika Tbk (MPMX)	lengkap	lengkap	lengkap	lengkap	lengkap
4	PT Indomobil Sukses Internasional Tbk (IMAS)	lengkap	lengkap	lengkap	lengkap	lengkap
5	PT Gajah Tunggal Tbk (GJTL)	lengkap	lengkap	lengkap	lengkap	lengkap
6	PT Multistrada Arah Sarana Tbk (MASA)	dolar	dolar	dolar	dolar	dolar
7	PT Goodyear Indonesia Tbk (GDYR)	dolar	dolar	dolar	dolar	dolar
8	PT Indospring Tbk (INDS)	lengkap	lengkap	lengkap	lengkap	lengkap
9	PT Multi Prima Sejahtera Tbk (LPIN)	lengkap	lengkap	lengkap	lengkap	lengkap
10	PT Indo Kordsa Tbk (BRAM)	dolar	dolar	dolar	dolar	dolar
11	PT Garuda Metalindo Tbk (BOLT)	tidak ada annual report	tidak ada annual report	tidak ada annual report	lengkap	lengkap
12	PT Bintraco Dharma Tbk (CARS)	tidak ada annual report	tidak ada annual report	lengkap	lengkap	lengkap
13	PT Nipress Tbk (NIPS)	lengkap	lengkap	lengkap	lengkap	tidak ada annual report
14	PT Prima Alloy Steel Universal Tbk (PRAS)	lengkap	lengkap	lengkap	lengkap	lengkap
15	PT Selamat Sempurna Tbk (SMSM)	lengkap	lengkap	lengkap	lengkap	lengkap
	Jumlah Perusahaan	10	10	11	12	11
	Jumlah Keseluruhan Sampel			54		

Lampiran 2

Daftar Perusahaan Sampel

No	Nama Perusahaan
1	PT Astra International Tbk (ASII)
2	PT Astra Otoparts (AUTO)
3	PT Mitra Pinasthika Mustika Tbk (MPMX)
4	PT Indomobil Sukses Internasional Tbk (IMAS)
5	PT Gajah Tunggal Tbk (GJTL)
6	PT Indospring Tbk (INDS)
7	PT Multi Prima Sejahtera Tbk (LPIN)
8	PT Garuda Metalindo Tbk (BOLT)
9	PT Bintraco Dharma tbk (CARS)
10	PT Nipress Tbk (NIPS)
11	PT Prima Alloy Steel Universal Tbk (PRAS)
12	PT Selamat Sempurna Tbk (SMSM)

Lampiran 3

Tabulasi Agresivitas Pajak (ETR)

	BEBAN PAJAK					LABA SEBELUM PAJAK					ETR				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
1 ASII	5.227.000.000.000	4.017.000.000.000	3.951.000.000.000	6.016.000.000	7.623.000.000	27.058.000.000.000	19.630.000.000.000	22.253.000.000.000	29.196.000.000.000	34.995.000.000.000	0,19317762	0,20463576	0,17754909	0,00020606	0,00021783
2 AUTO	151.646.000.000	110.895.000.000	165.486.000.000	164.155.000.000	180.762.000.000	1.091.040.000.000	433.596.000.000	648.907.000.000	711.936.000.000	861.563.000.000	0,13899215	0,25575651	0,25502268	0,2305755	0,20980706
3 MPMX	186.199.000.000	193.654.000.000	212.553.000.000	104.191.000.000	178.771.000.000	698.959.000.000	501.413.000.000	622.849.000.000	231.277.000.000	225.502.000.000	0,26639474	0,38621655	0,34125928	0,45050308	0,79276902
4 IMAS	85.982.108.712	205.796.287.059	65.146.241.841	154.485.841.369	183.043.302.612	18.888.760.812	203.042.152.540	226.767.299.622	123.265.361.755	253.260.461.709	4,55202486	1,01356435	-0,2872823	1,25327861	0,72274725
5 GJTL	124.191.000.000	18.543.000.000	199.386.000.000	61.796.000.000	11.028.000.000	394.059.000.000	-	331.869.000.000	825.386.000.000	106.824.000.000	0,31515839	-0,0558745	0,24156698	0,57848424	-0,1288544
6 INDS	39.882.832.261	2.200.387.443	10.583.748.495	46.701.314.660	37.295.885.405	168.587.326.085	4.134.206.595	60.140.115.829	160.340.854.561	147.982.768.771	0,23657076	0,53223935	0,17598484	0,29126273	0,25202857
7 LPIN	1.592.030.756	525.764.644	22.154.660.456	3.171.900.465	2.376.697.675	2.538.617.709	-	18.669.419.952	86.192.120.269	195.149.603.918	-0,627125	-0,0281618	-0,2570381	0,01625369	0,06764949
8 BOLT				34.699.400.993	27.102.667.897					131.970.355.069				0,2629333	0,26354012
9 CARS			72.340.303.372	80.785.850.363	89.879.922.925			272.240.124.186	326.010.593.791	352.146.229.659			0,26572242	0,2478013	0,25523466
10 NIPS	17.752.315.000	11.080.809.000	22.882.134.000	15.567.442.000		67.494.036.000	41.752.147.000	88.566.134.000	59.678.267.000		0,2630205	0,26539495	0,25836212	0,26085613	
11 PRAS	3.674.229.159	2.031.806.129	6.660.900.978	7.212.649.057	1.802.359.088	15.014.756.768	8.469.139.366	3.969.936.660	4.006.380.783	8.159.520.050	0,24470787	0,23990704	1,67783558	1,80029045	0,22089033
12 SMSM	119.902.000.000	122.410.000.000	156.016.000.000	165.250.000.000	194.731.000.000	542.028.000.000	583.717.000.000	658.208.000.000	720.638.000.000	828.281.000.000	0,22120997	0,20970779	0,23703146	0,22931069	0,23510258

Lampiran 4

Tabulasi Intensitas Aset Tetap

	ASET TETAP					TOTAL ASET					INTENSITAS ASET TETAP				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
1 ASII	138.788.000.000,00	140.274.000.000,00	15.889.000.000,00	5.877.000.000,00	4.613.000.000,00	236.027.000.000,00	245.435.000.000,00	261.855.000.000,00	295.646.000.000,00	344.711.000.000,00	0,58801747	0,57153218	0,06067862	0,0198785	0,01338222
2 AUTO	9.249.488.000,00	9.542.340.000,00	3.599.815.000,00	3.526.867.000,00	3.498.912.000,00	14.387.568.000,00	14.339.110.000,00	14.612.274.000,00	14.762.309.000,00	15.889.648.000,00	0,64288058	0,66547645	0,24635556	0,23891025	0,22020072
3 MPMX	7.749.151.000,00	8.025.988.000,00	3.520.883.000,00	3.390.300.000,00	2.832.408.000,00	13.950.177.000,00	14.480.403.000,00	14.926.225.000,00	9.740.576.000,00	11.943.407.000,00	0,55548765	0,55426551	0,2358857	0,3480595	0,23715243
4 IMAS	11.626.027.640,00	12.668.683.226,177	3.864.989.875,127	4.644.382.715,461	7.081.169.075,003	23.471.397.834,920	24.860.957.839,497	25.633.342.258,679	31.375.311.299,854	40.955.996.273,862	0,49532745	0,50958146	0,15077979	0,14802667	0,172897
5 GJTL	9.759.645.000,00	10.907.224.000,00	9.130.997.000,00	8.900.168.000,00	9.341.227.000,00	16.122.036.000,00	17.509.505.000,00	18.697.779.000,00	18.191.176.000,00	19.711.478.000,00	0,60536058	0,6229316	0,48834661	0,48925743	0,47389785
6 INDS	1.306.711.845,872	1.560.999.122,161	1.361.197.258,506	1.238.823.067,843	1.220.184.634,629	2.282.666.078,493	2.553.928.346,219	2.477.272.502,538	2.434.617.337,849	2.482.337.567,967	0,57244985	0,61121492	0,54947417	0,50883687	0,49154662
7 LPIN	100.713.499,599	179.185.358,910	136.748.543,809	5.603.518,132	5010991451	185.595.748,325	324.054.785,283	477.838.306,256	268.116.498,330	301.596.448,818	0,54264982	0,55294773	0,28618163	0,02089956	0,01661489
8 BOLT				612.269.752,830	6,20925E+11				1.188.798.795,362	1.312.376.999,120				0,51503228	0,4731304
9 CARS			702.905.624,588	815.016.169,451	948.875.785,907			6.450.747.901,111	8.216.928.683,926	9.149.124.651,840			0,10896498	0,09918745	0,10371219
10 NIPS	535.402.116,000	846.437.385,000	681.451.421,000	685.961.944,000		1.206.854.400,000	1.547.720.090,000	1.777.956.390,000	1.897.962.447,000		0,44363439	0,54689307	0,38327792	0,36142019	
11 PRAS	720.048.688,386	876.767.511,874	897.063.812,295	863.440.136,518	965.431.762,828	1.531.742.052,164	1.535.656.724,413	1.596.466.547,662	1.542.243.721,302	1.635.543.021,515	0,47008482	0,57093978	0,5619058	0,55985972	0,5902821
12 SMSM	615.665.000,000	851.550.000,000	658.258.000,000	683.803.000,000	749.122.000,000	1.757.634.000,000	2.220.108.000,000	2.254.740.000,000	2.443.341.000,000	2.801.203.000,000	0,35028055	0,38356242	0,29194408	0,27986392	0,26742867

Lampiran 5

Tabulasi Inventory Intensity

	TOTAL ASET					JUMLAH PERSEDIAAN					INVENTORY INTENSITY				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
1 ASII	236.027.000.000,00	245.435.000.000,00	261.855.000.000,00	295.646.000.000,00	344.711.000.000,00	16.986.000.000,00	18.337.000.000,00	17.771.000.000,00	19.504.000.000,00	26.505.000.000,00	0,07196634	0,07471225	0,0678658	0,06597079	0,0768905
2 AUTO	14.387.568.000,00	14.339.110.000,00	14.612.274.000,00	14.762.309.000,00	15.889.648.000,00	1.718.663.000,00	1.749.263.000,00	1.823.884.000,00	2.168.781.000,00	2.472.029.000,00	0,11945473	0,12199244	0,12481863	0,1469134	0,15557481
3 MPMX	13.950.177.000,00	14.480.403.000,00	14.926.225.000,00	9.740.576.000,00	11.943.407.000,00	683.770.000,00	744.853.000,00	709.536.000,00	534.471.000,00	636.691.000,00	0,04901515	0,05143869	0,0475362	0,05487057	0,05330899
4 IMAS	23.471.397.834,920	24.860.957.839,497	25.633.342.258,679	31.375.311.299,854	40.955.996.273,862	3.366.038.875,959	2.818.952.958,749	1.932.266.351,053	2.557.091.810,509	3.719.405.670,574	0,14341024	0,11338875	0,07538098	0,08150013	0,09081468
5 GJTL	16.122.036.000,00	17.509.505.000,00	18.697.779.000,00	18.191.176.000,00	19.711.478.000,00	2.247.074.000,00	2.112.616.000,00	2.280.868.000,00	2.526.513.000,00	3.274.200.000,00	0,13937905	0,12065538	0,12198604	0,13888673	0,16610627
6 INDS	2.282.666.078,493	2.553.928.346,219	2.477.272.502,538	2.434.617.337,849	2.482.337.567,967	478.330.720,924	538.841.439,260	424.025.407,793	358.303.759,533	359.018.244,966	0,20954914	0,21098534	0,17116624	0,14717046	0,1446291
7 LPIN	185.595.748,325	324.054.785,283	477.838.306,256	268.116.498,330	301.596.448,818	53.259.970,197	39.606.789,768	40.987.802,787	39.845.465,230	48.251.547,358	0,28696762	0,12222251	0,08577756	0,14861251	0,15998712
8 BOLT				1.188.798.795,362	1.312.376.999,120				307.146.034,639	401.013.894,606				0,25836671	0,30556303
9 CARS			6.450.747.901,111	8.216.928.683,926	9.149.124.651,840			323.260.366,173	358.703.481,064	409.288.934,446			0,05011208	0,0436542	0,04473531
10 NIPS	1.206.854.400,000	1.547.720.090,000	1.777.956.390,000	1.897.962.447,000		225.074.574,000	246.439.073,000	246.724.304,000	270.221.599,000		0,18649687	0,15922716	0,13876848	0,14237458	
11 PRAS	1.531.742.052,164	1.535.656.724,413	1.596.466.547,662	1.542.243.721,302	1.635.543.021,515	205.840.908,489	286.944.128,546	208.914.417,489	227.427.522,708	222.002.585,822	0,13438353	0,18685434	0,13086005	0,14746536	0,13573632
12 SMSM	1.757.634.000,000	2.220.108.000,000	2.254.740.000,000	2.443.341.000,000	2.801.203.000,000	432.027.000,000	560.755.000,000	555.341.000,000	657.257.000,000	758.315.000,000	0,24580032	0,25258005	0,24629935	0,26899929	0,27071048

Lampiran 6

Tabulasi Kepemilikan Manajerial

	TOTAL SAHAM MANAJER					TOTAL SAHAM YANG BEREDAR					KEPEMILIKAN MANAJERIAL				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
1 ASII	11.615.000	14.915.000	16.190.000	16.190.000	18.836.900	40.483.553.140	40.483.553.140	40.483.553.140	40.483.553.140	40.483.553.140	0,00028691	0,00036842	0,00039992	0,00039992	0,0004653
2 AUTO	1.016.750	-	-	-	-	4.819.733.000	4.819.733.000	4.819.733.000	4.819.733.000	4.819.733.000	0,00021096	0	0	0	0
3 MPMX	104.734.500	119.512.700	121.070.800	126.592.800	122.776.153	4.462.963.276	4.462.963.276	4.462.963.276	4.462.963.276	4.462.963.276	0,02346748	0,02677878	0,0271279	0,02836519	0,02751001
4 IMAS	-	-	-	-	-	2.765.278.412	2.765.278.412	2.765.278.412	2.765.278.412	2.765.278.412	0	0	0	0	0
5 GJTL	3.707.000	32.863.000	39.301.200	39.301.200	39.219.800	3.484.800.000	3.484.800.000	3.484.800.000	3.484.800.000	3.484.800.000	0,00106376	0,00943038	0,01127789	0,01127789	0,01125453
6 INDS	2.856.434	2.856.434	2.856.434	2.856.434	2.856.434	656.249.710	656.249.710	656.249.710	656.249.710	656.249.710	0,00435266	0,00435266	0,00435266	0,00435266	0,00435266
7 LPIN	-	-	-	-	-	21.250.000	21.250.000	21.250.000	106.250.000	106.250.000	0	0	0	0	0
8 BOLT				525.000.000	525.000.000				2.343.750.000	2.343.750.000					0,224
9 CARS				-	-			1.500.000.000	1.500.000.000	1.500.000.000			0	0	0
10 NIPS	50.040.000	50.040.000	97.944.079	97.944.079		1.486.666.666	1.486.666.666	1.635.333.332	1.635.333.332		0,03365919	0,03365919	0,05989243	0,05989243	
11 PRAS	34.745.900	34.745.900	34.745.900	34.745.900	34.745.900	701.043.478	701.043.478	701.043.478	701.043.478	701.043.478	0,04956312	0,04956312	0,04956312	0,04956312	0,04956312
12 SMSM	120.093.806	115.119.453	460.477.812	460.477.812	459.823.552	1.439.668.860	1.439.668.860	5.758.675.440	5.758.675.440	5.758.675.440	0,08341766	0,07996245	0,07996245	0,07996245	0,07984884

Lampiran 7

Tabulasi Kebijakan Utang

	TOTAL ASET					TOTAL UTANG					DAR				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
1 ASII	236.027.000.000.000	245.435.000.000.000	261.855.000.000.000	295.646.000.000.000	344.711.000.000.000	115.840.000.000.000	118.902.000.000.000	121.940.000.000.000	139.317.000.000.000	170.348.000.000.000	0,49079131	0,48445413	0,46567757	0,47122911	0,49417628
2 AUTO	14.387.568.000.000	14.339.110.000.000	14.612.274.000.000	14.762.309.000.000	15.889.648.000.000	4.244.862.000.000	4.195.684.000.000	4.075.716.000.000	4.003.233.000.000	4.626.013.000.000	0,2950368	0,29260421	0,27892414	0,27117933	0,29113376
3 MPMX	13.950.177.000.000	14.480.403.000.000	14.926.225.000.000	9.740.576.000.000	11.943.407.000.000	8.690.018.000.000	9.140.156.000.000	9.278.753.000.000	5.115.531.000.000	3.173.937.000.000	0,62293245	0,63120868	0,62164097	0,52517746	0,26574804
4 IMAS	23.471.397.834.920	24.860.957.839.497	25.633.342.258.679	31.375.311.299.854	40.955.996.273.862	16.744.375.200.010	18.163.865.982.392	18.923.523.905.726	22.149.722.400.577	30.632.253.308.636	0,71339489	0,73061811	0,73823865	0,70596024	0,74793085
5 GJTL	16.122.036.000.000	17.509.505.000.000	18.697.779.000.000	18.191.176.000.000	19.711.478.000.000	10.059.605.000.000	12.115.363.000.000	12.849.602.000.000	12.501.710.000.000	13.835.648.000.000	0,62396617	0,69193064	0,68722611	0,68724034	0,7019082
6 INDS	2.282.666.078.493	2.553.928.346.219	2.477.272.502.538	2.434.617.337.849	2.482.337.567.967	459.998.606.660	634.889.428.231	409.208.624.907	289.798.419.319	288.105.732.114	0,20151813	0,24859328	0,16518515	0,11903243	0,11606227
7 LPIN	185.595.748.325	324.054.785.283	477.838.306.256	268.116.498.330	301.596.448.818	46.315.786.933	207.564.071.081	426.243.285.867	36.654.665.747	28.026.041.147	0,24955198	0,64052154	0,8920241	0,13671171	0,09292563
8 BOLT				1.188.798.795.362	1.312.376.999.120				468.122.101.794	574.341.524.938				0,3937774	0,43763456
9 CARS			6.450.747.901.111	8.216.928.683.926	9.149.124.651.840			5.040.295.029.022	6.519.047.740.754	7.257.801.101.330			0,78135049	0,79336793	0,7932782
10 NIPS	1.206.854.400.000	1.547.720.090.000	1.777.956.390.000	1.897.962.447.000		624.632.294.000	938.717.411.000	935.375.496.000	1.018.449.877.000		0,51757055	0,60651627	0,52609586	0,5366017	
11 PRAS	1.531.742.052.164	1.535.656.724.413	1.596.466.547.662	1.542.243.721.302	1.635.543.021.515	601.006.310.349	811.996.927.211	903.464.665.102	865.838.417.894	947.413.833.530	0,39236783	0,528762	0,56591519	0,56141478	0,57926561
12 SMSM	1.757.634.000.000	2.220.108.000.000	2.254.740.000.000	2.443.341.000.000	2.801.203.000.000	635.514.000.000	779.860.000.000	674.685.000.000	615.157.000.000	650.926.000.000	0,36157357	0,3512712	0,29922962	0,25176879	0,23237373

Lampiran 8

Tabulasi Variabel control (Ukuran dan Umur Perusahaan)

	TOTAL ASET					IPO	TAHUN IPO	UKURAN PERUSAHAAN					UMUR PERUSAHAAN				
	2014	2015	2016	2017	2018			2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
1 ASII	236.027.000.000.000	245.435.000.000.000	261.855.000.000.000	295.646.000.000.000	344.711.000.000.000	4-Apr-90	1990	33,0949673	33,1340533	33,198812	33,3201839	33,4737275	24	25	26	27	28
2 AUTO	14.387.568.000.000	14.339.110.000.000	14.612.274.000.000	14.762.309.000.000	15.889.648.000.000	15 Juni 1998	1998	30,2973856	30,2940119	30,312883	30,3230984	30,3966889	16	17	18	19	20
3 MPMX	13.950.177.000.000	14.480.403.000.000	14.926.225.000.000	9.740.576.000.000	11.943.407.000.000	29 Mei 2013	2013	30,2665133	30,3038173	30,3341408	29,9073214	30,1112005	1	2	3	4	5
4 IMAS	23.471.397.834.920	24.860.957.839.497	25.633.342.258.679	31.375.311.299.854	40.955.996.273.862	15-Sep-93	1993	30,7868037	30,8443197	30,8749151	31,0770424	31,3435193	21	22	23	24	25
5 GJTL	16.122.036.000.000	17.509.505.000.000	18.697.779.000.000	18.191.176.000.000	19.711.478.000.000	8 Mei 1990	1990	30,4112081	30,493765	30,5594259	30,5319578	30,6122222	24	25	26	27	28
6 INDS	2.282.666.078.493	2.553.928.346.219	2.477.272.502.538	2.434.617.337.849	2.482.337.567.967	10 Agustus 1990	1990	28,4563652	28,5686538	28,5381793	28,5208107	28,5402218	24	25	26	27	28
7 LPIN	185.595.748.325	324.054.785.283	477.838.306.256	268.116.498.330	301.596.448.818	5-Feb-90	1990	25,9468367	26,5041784	26,8925382	26,3146874	26,4323557	24	25	26	27	28
8 BOLT				1.188.798.795.362	1.312.376.999.120	7 Juli 2015	2015				27,8039645	27,9028611				2	3
9 CARS			6.450.747.901.111	8.216.928.683.926	9.149.124.651.840	10-Apr-17	2017			29,4952172	29,7372176	29,8446793			-1	0	1
10 NIPS	1.206.854.400.000	1.547.720.090.000	1.777.956.390.000	1.897.962.447.000		24 Juli 1991	1991	27,8190384	28,0678041	28,2064857	28,271802		23	24	25	26	
11 PRAS	1.531.742.052.164	1.535.656.724.413	1.596.466.547.662	1.542.243.721.302	1.635.543.021.515	12 Juli 1990	1990	28,0574268	28,0599792	28,0988139	28,0642594	28,122996	24	24	26	27	28
12 SMSM	1.757.634.000.000	2.220.108.000.000	2.254.740.000.000	2.443.341.000.000	2.801.203.000.000	5-Sep-96	1996	28,1949897	28,428577	28,4440558	28,5243875	28,6610701	18	19	20	21	22

Lampiran 9

Analisis Deskriptif

Hasil Analisis

Hasil Uji Analisis Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
IAT	54	.013	.666	.38646	.195730
II	54	.044	.306	.13907	.069264
KM	54	.000	.083	.01926	.026904
DAR	54	.019	.892	.46704	.217257
UKPER	54	25.947	33.474	29.45971	1.814733
UMPER	54	.000	28.000	19.88889	9.069265
ETR	54	-.627	.793	.22179	.220655
Valid N (listwise)	54				

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	UMPER, UKPER, IAT, KM, DAR, II ^b	.	Enter

a. Dependent Variable: ETR

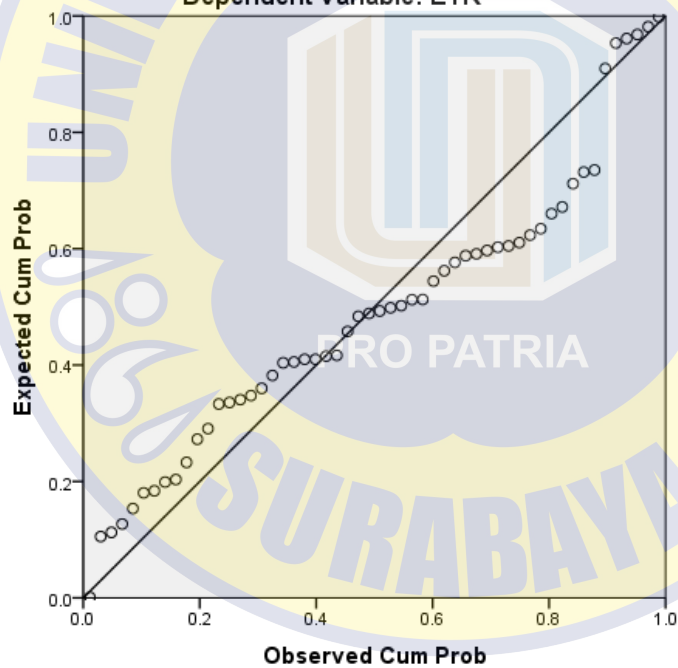
b. All requested variables entered.

Uji Asumsi Klasik

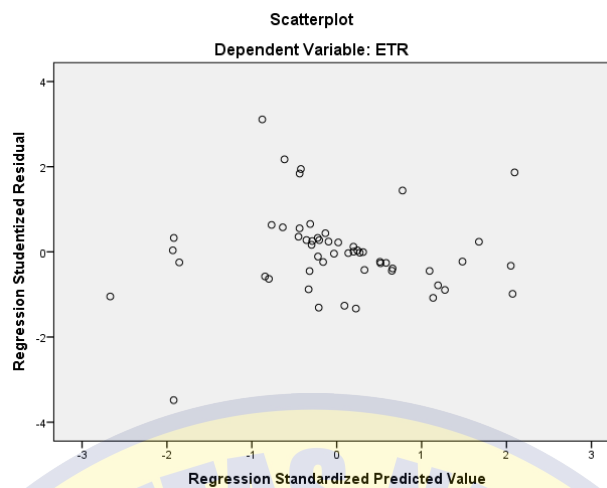
Uji Normalitas

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: ETR



Uji heteroskedastisitas



Uji Multikolinieritas

Hasil Uji multikolonieritas

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
IAT	.904	1.107
II	.440	2.273
KM	.801	1.249
DAR	.690	1.449
UKPER	.653	1.531
UMPER	.914	1.094

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.498 ^a	.248	.152	.203206	.248	2.582	6	47	.030	1.667

a. Predictors: (Constant), UMPER, UKPER, IAT, KM, DAR, II

b. Dependent Variable: ETR

Analisis Regresi Linear Berganda

Variabel	Nilai Beta
(Constant)	-.711
IAT	.194
IP	-.568
KM	2.305
KU	-.263
UKP	.040
UMP	-.008

Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.640	6	.107	2.582	.030 ^b
	Residual	1.941	47	.041		
	Total	2.580	53			

a. Dependent Variable: ETR

b. Predictors: (Constant), UMPER, UKPER, IAT, KM, DAR, II

Uji t

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.711	.617		-1.152	.255		
	IAT	.194	.150	.172	1.293	.202	.904	1.107
	II	-.568	.608	-.178	-.934	.355	.440	2.273
	KM	2.305	1.160	.281	1.988	.053	.801	1.249
	DAR	-.263	.155	-.259	-1.700	.096	.690	1.449
	UKPER	.040	.019	.325	2.079	.043	.653	1.531
	UMPER	-.008	.003	-.311	-2.352	.023	.914	1.094

a. Dependent Variable: ETR

Coefficient Correlations^a

Model		UMPER	UKPER	IAT	KM	DAR	II
Correlations	UMPER	1.000	-.092	-.092	.009	.154	-.116
	UKPER	-.092	1.000	.046	.124	.032	.450
	IAT	-.092	.046	1.000	.043	-.120	-.219
	KM	.009	.124	.043	1.000	-.125	-.310
	DAR	.154	.032	-.120	-.125	1.000	.468
	II	-.116	.450	-.219	-.310	.468	1.000
Covariances	UMPER	1.036E-005	-5.639E-006	-4.457E-005	3.427E-005	7.674E-005	.000
	UKPER	-5.639E-006	.000	.000	.003	9.503E-005	.005
	IAT	-4.457E-005	.000	.023	.007	-.003	-.020
	KM	3.427E-005	.003	.007	1.345	-.022	-.218
	DAR	7.674E-005	9.503E-005	-.003	-.022	.024	.044
	II	.000	.005	-.020	-.218	.044	.369

a. Dependent Variable: ETR

Collinearity Diagnostics^a

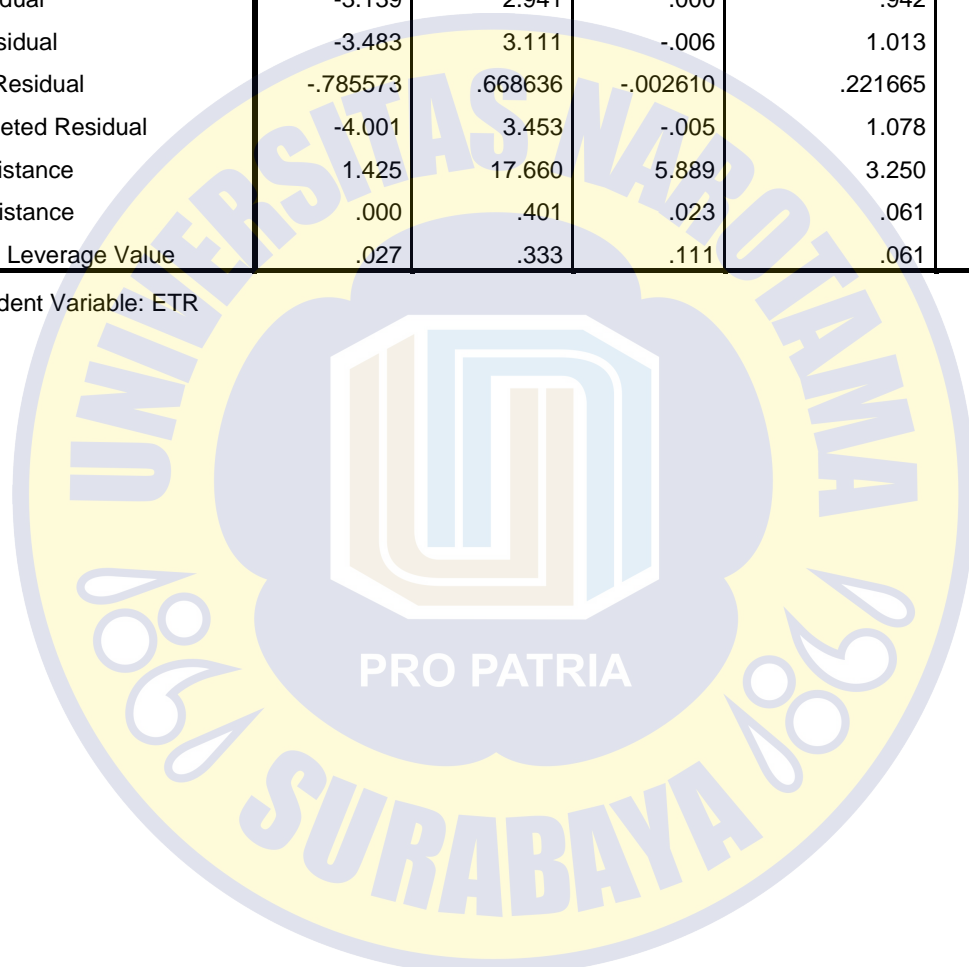
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions						
				(Constant)	IAT	II	KM	DAR	UKPER	UMPER
1	1	5.768	1.000	.00	.00	.00	.01	.00	.00	.00
	2	.633	3.018	.00	.00	.00	.68	.02	.00	.00
	3	.274	4.587	.00	.04	.08	.14	.22	.00	.06
	4	.165	5.905	.00	.68	.00	.00	.00	.00	.33
	5	.113	7.157	.00	.27	.30	.10	.00	.00	.47
	6	.045	11.319	.01	.00	.35	.06	.74	.02	.13
	7	.001	72.130	.99	.00	.27	.01	.02	.98	.00

a. Dependent Variable: ETR

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.07139	.45195	.22179	.109866	54
Std. Predicted Value	-2.669	2.095	.000	1.000	54
Standard Error of Predicted Value	.043	.121	.071	.016	54
Adjusted Predicted Value	-.01256	.48587	.22440	.110224	54
Residual	-.637844	.597615	.000000	.191358	54
Std. Residual	-3.139	2.941	.000	.942	54
Stud. Residual	-3.483	3.111	-.006	1.013	54
Deleted Residual	-.785573	.668636	-.002610	.221665	54
Stud. Deleted Residual	-4.001	3.453	-.005	1.078	54
Mahal. Distance	1.425	17.660	5.889	3.250	54
Cook's Distance	.000	.401	.023	.061	54
Centered Leverage Value	.027	.333	.111	.061	54

a. Dependent Variable: ETR



BERITA ACARA BIMBINGAN SKRIPSI

 No. Dokumen : FM.FEB.05.07
 Tgl. Terbit : 01 OKT 2018
 Revisi : 00

1. NAMA MAHASISWA : AYU ANANDA SARI
2. NIM : 01116038
3. FAKULTAS : EKONOMI DAN BISNIS
4. PROGRAM STUDI : AKUNTANSI
5. TOPIK/JUDUL SKRIPSI : PENGARUH INTENSITAS ASET TETAP, INTENSITAS PERSEDIAAN KEPEMILIKAN MANAJERIAL DAN KEBIJAKAN UTANG TERHADAP AGRESIVITAS PAJAK PADA PERUSAHAAN OTOMTIF DI BEI TAHUN 2015-2018
6. TANGGAL PENGAJUAN : 10 Oktober 2019
7. NAMA PEMBIMBING I : Dr. NURUL AINI, SE., M.Ak., CA
8. NAMA PEMBIMBING II :
9. URAIAN KONSULTASI :

NO	TANGGAL	JADWAL KEGIATAN PENELITIAN	MONITORING	
			CATATAN	PARAF PEMBIMBING
1	23/10/2019	Observasi objek penelitian	Sesuai dgn revisi BAB I	#
2	13/11/2019	Observasi terhadap fenomena bisnis/manajemen	Sesuai dgn revisi BAB I	#
3	20/11/2019	Menentukan masalah penelitian	Sesuai dgn revisi BAB I	#
4	5/12/2019	Kajian Teoritis & Empiris	Sesuai dgn revisi BAB II	#
5	11/12/2019	Sintesa dan Rasionalis teori	Sesuai dgn revisi BAB II	#
6	18/12/2019	Pendekatan Metodologi penelitian	Sesuai dgn revisi BAB III	#
7	28/12/2019	Pembuatan instrument penelitian	Sesuai dgn revisi BAB III	#
8	3/01/2020	Pengumpulan data	Sesuai dgn revisi BAB IV	#
9	13/01/2020	Tabulasi & Pengelolahan Data	Sesuai dgn revisi BAB IV	#
10	30/01/2020	Deskripsi Hasil Penelitian	Sesuai dgn revisi BAB IV	#
11	03/02/2020	Intepretasi Hasil Penelitian	Sesuai dgn revisi BAB V	#
12	06/02/2020	Kelengkapan Data	Sesuai dg revisi BAB V	#

Sidang SKRIPSI

10. TANGGAL SELESAI BIMBINGAN :

11. TELAH DIEVALUASI DAN SIAP UNTUK DIUJI

DOSEN PEMBIMBING



Dr. NURUL AINI, SE., M.Ak., CA



Dr. Ir. Rr. HERMIEN TRIDAYANTI, MM.



**DAFTAR PERBAIKAN UJIAN PROPOSAL SKRIPSI
FAKULTAS EKONOMI DAN BISNIS – PRODI AKUNTANSI**

NIM : 01116038
 NAMA : AYU NANDA SARI
 JUDUL SKRIPSI : PENGARUH INTENSITAS ASET TETAP, INTENSITAS PERSEDIAAN, KEPEMILIKAN MANAJERIAL DAN KEBIJAKAN UTANG TERHADAP AGRESIVITAS PAJAK PADA PERUSAHAAN OTOMOTIF DI BURSA EFEK INDONESIA TAHUN 2014-2018

No.	Bentuk Perbaikan/Revisi	Nama Dosen	TTD/Paraf
1.	Lihat Berlus	Pak Roni	  6/1/2020
2.	Keterkaitan teori dgn judul	Pak Rudi	

Surabaya, 21 Desember 2019

Sekretaris

Dr. NURUL AINI, SE., M.Ak., CA