

## DAFTAR LAMPIRAN

### Lampiran 1

#### Daftar Perusahaan Yang Memenuhi Kriteria

No	Kode	Populasi perusahaan	Kriteria				Sampel
			1	2	3	4	
1.	INTP	Indocement Tunggal Prakasa Tbk	✓	✓	✓	X	-
2.	SMCB	Holcim Indonesia Tbk	✓	✓	✓	X	-
3.	SMGR	Semen Gresik Tbk	✓	✓	✓	X	-
4.	SMBR	Semen Batu Raja Persero Tbk	✓	X	X	X	-
5.	WTON	Wijaya Karya Beton Tbk	✓	X	X	X	-
6.	AMFG	Asahimas Flat Glass Tbk	✓	✓	✓	X	-
7.	ARNA	Arwana Citra Mulia Tbk	✓	X	X	✓	-
8.	IKAI	Inti Keramik Alam Asri Industri Tbk	✓	✓	✓	X	-
9.	KIAS	Keramik Indonesia Assosiasi Tbk	✓	✓	✓	X	-
10.	MLIA	Mulia Industrindo Tbk	✓	✓	✓	X	-
11.	TOTO	Surya Toto Indonesia Tbk	✓	✓	✓	✓	1
12.	ALKA	Alaska Industrindo Tbk	✓	✓	✓	✓	2
13.	ALMI	Alumindo Light Metal Industry Tbk	✓	✓	X	✓	-
14.	BTON	Beton Jaya Manunggal tbk	✓	X	X	✓	-
15.	CTBN	Citra Turbindo tbk	✓	✓	X	X	-
16.	GDST	Gunawan Djanjaya Steel Tbk	✓	X	X	✓	-
17.	INAI	Indal Aluminium Industry Tbk	✓	✓	✓	✓	3
18.	ISSP	Steel pipe Industry of indonesia Tbk	✓	X	X	X	-
19.	ITMA	Itamaraya Tbk	✓	✓	✓	X	-
20.	JKSW	Jakarta Kyoei Steel Work Ltd Tbk	✓	✓	✓	X	-
21.	JPRS	Jaya Pari Steel Tbk	✓	✓	✓	✓	4
22.	KRAS	Krakatau Steel Tbk	✓	✓	✓	X	-
23.	LION	Lion Metal Works Tbk	✓	✓	✓	X	-
24.	LMSH	Lionmesh Prima Tbk	✓	✓	✓	X	-
25.	MYRX	Hanson International Tbk	✓	✓	✓	X	-
26.	NIKL	Pelt Timah Nusantara Tbk	✓	✓	✓	X	-
27.	PICO	Pelangi Indah Canindo Tbk	✓	✓	✓	X	-
28.	TBMS	Tembaga Mulia Semanan Tbk	✓	✓	✓	X	-
29.	BRPT	Barito Pasific Tbk	✓	✓	✓	X	-
30.	BUDI	Budi Acid Jaya Tbk	✓	✓	✓	X	-
31.	DPNS	Duta Pertiwi Nusantara Tbk	✓	✓	✓	✓	5
32.	EKAD	Ekadharna International Tbk	✓	✓	✓	X	-
33.	ETWA	Eterindo Wahanatama Tbk	✓	✓	✓	✓	6
34.	INCI	Intan Wijaya International Tbk	✓	✓	✓	✓	7

35.	SOBI	Sorini Agro Asia Corporindo Tbk	✓	✓	✓	X	-
36.	SRSN	Indo Acitama Tbk	✓	✓	✓	X	-
37.	TPIA	Chandra Asri Petrochemical Tbk	✓	✓	✓	X	-
38.	UNIC	Unggul Indah Cahaya Tbk	✓	✓	✓	X	-
39.	AKKU	Alam Karya Unggul Tbk	✓	✓	✓	X	-
40.	AKPI	Argha Karya Prima Industry Tbk	✓	X	X	X	-
41.	APLI	Asiaplast Industries Tbk	✓	X	X	X	-
42.	BRNA	Berlina Tbk	✓	✓	✓	X	-
43.	FPNI	Titan Kimia Nusantara Tbk	✓	✓	X	✓	-
44.	IGAR	Champion Pasific Indonesia Tbk	✓	✓	✓	X	-
45.	IMPC	Impack Paratama Industri Tbk	X	X	X	X	-
46.	IPOI	Indopoly Swakarsa Industry Tbk	✓	✓	✓	X	-
47.	SIAP	Sekawan Intipratama Tbk	✓	X	X	X	-
48.	SIMA	Siwani Makmur Tbk	✓	✓	✓	X	-
49.	TRST	Trias sentosa Tbk	✓	✓	✓	X	-
50.	YPAS	Yana Prima Hasta Persada Tbk	✓	✓	✓	X	-
51.	CPIN	Charoen Pokphand Indonesia Tbk	✓	✓	✓	✓	9
52.	JPFA	Japfa Comfeed Indonesia Tbk	✓	✓	✓	X	-
53.	MAIN	Malindo Feedmill Tbk	✓	✓	✓	X	-
54.	SIPD	Siearad Produce Tbk	✓	✓	✓	X	-
55.	SULI	Sumalindo lestary Jaya Tbk	✓	✓	✓	X	-
56.	TIRT	Tita Mahakam Resources Tbk	✓	✓	✓	✓	10
57.	ALDO	Alkindo Naratama Tbk	✓	✓	✓	✓	11
58.	DAJK	Dwi Aneka Jaya Kemasindo Tbk	✓	X	X	X	-
59.	FASW	Jajar Surya Wisesa Tbk	✓	✓	✓	X	-
60.	INKP	Indah Kiat Pulp & Paper Tbk	✓	✓	✓	X	-
61.	INRU	Toba Pulp Lestari Tbk	✓	✓	✓	X	-
62.	KBRI	Kertas Basuki Rachmat Indonesia Tbk	✓	✓	✓	X	-
63.	SAIP	Surabaya Agung Industri Pulp & Kertas Tbk	X	X	X	X	-
64.	SPMA	Suparma Tbk	✓	✓	✓	X	-
65.	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	✓	✓	✓	X	-
66.	KRAH	Grand Kartech Tbk	✓	X	X	X	-
67.	ASII	Astra International Tbk	✓	✓	✓	X	-
68.	AUTO	Astra Auto Part Tbk	✓	✓	✓	X	-
69.	BRAM	Indo Kordsa Tbk	✓	✓	✓	✓	12
70.	GDYR	Goodyear Indonesia Tbk	✓	✓	✓	X	-
71.	GJTL	Gajah Tunggal Tbk	✓	X	X	X	-
72.	IMAS	Indomobil Sukses International Tbk	✓	✓	✓	X	-
73.	INDS	Indospring Tbk	✓	✓	X	X	-
74.	LPIN	Muti Prima Sejahtera Tbk	✓	✓	X	X	-

75.	MASA	Multistrada Arah Sarana Tbk	✓	✓	✓	X	-
76.	NIPS	Nippres Tbk	✓	✓	✓	✓	13
77.	PRAS	Prima Alloy Steel Universal Tbk	✓	✓	✓	X	-
78.	SMSM	Selamat Sempurna Tbk	✓	✓	✓	X	-
79.	ADMG	Polychem Indonesia Tbk	✓	✓	✓	X	-
80.	ARGO	Argo Pantas tbk	✓	✓	✓	X	-
81.	CNTB	Asuransi Harta Aman Pratama tbk	✓	✓	✓	X	-
82.	CNTX	Centex Tbk	✓	✓	X	X	-
83.	ERTX	Eratex Djaya Tbk	✓	✓	✓	X	-
84.	ESTI	Ever Shine Textile Industry Tbk	✓	✓	✓	✓	14
85.	HDTX	Pan Asia Indosyntec Tbk	✓	✓	✓	X	-
86.	INDR	Indo Rama Synthetic Tbk	✓	✓	✓	X	15
87.	KARW	Karwell Indonesia Tbk	✓	X	X	X	-
88.	MYTX	Apac Citra Centertex Tbk	✓	✓	✓	X	-
89.	PAFI	Pan Asia Filament Inti Tbk	X	X	X	X	-
90.	PBRX	Pan Brothers Tbk	✓	✓	✓	X	-
91.	POLY	Asia Pasific Fibers Tbk	✓	✓	✓	X	-
92.	RICY	Ricky Putra Globalindo Tbk	✓	✓	✓	X	-
93.	SRILL	Sri Rejeki Isman Tbk	✓	X	X	X	-
94.	SSTM	Sunson Textile Manufacture Tbk	✓	✓	✓	✓	16
95.	TRIS	Trisula International Tbk	✓	✓	✓	X	-
96.	UNIT	Nusantara Inti Corpora Tbk	✓	✓	✓	X	-
97.	UNTX	Unitex Tbk	✓	✓	✓	X	-
98.	BATA	Sepatu Bata Tbk	✓	✓	✓	X	-
99.	BIMA	Primarindo Asia Infrastructure Tbk	✓	✓	✓	X	-
100.	IKBI	Sumi Indo Kabel Tbk	✓	✓	✓	X	-
101.	JECC	Jembo Cable Company Tbk	✓	✓	✓	X	-
102.	KBLI	Kmi Wire And Cable Tbk	✓	✓	✓	X	-
103.	KBLM	Kabelindo Murni Tbk	✓	✓	✓	X	-
104.	SCCO	Supreme Cable Manufacturing and Commerce Tbk	✓	✓	✓	✓	17
105.	VOKS	Voksel Electric Tbk	✓	✓	✓	X	-
106.	PTSN	Sat Nusantara Persada Tbk	✓	✓	✓	X	-
107.	ADES	Akasha Wira International Tbk	✓	✓	✓	X	-
108.	AISA	Tiga Pilar Sejahtera Food Tbk	✓	✓	✓	✓	18
109.	ALTO	Tri Banyan Tirta Tbk	✓	✓	✓	X	-
110.	CEKA	Cahaya Kalbar Tbk	✓	✓	✓	X	-
111.	DAVO	Davomas Abadi Tbk	✓	✓	✓	X	-
112.	DLTA	Delta Djakarta Tbk	✓	✓	✓	X	-
113.	ICBP	Indofood Cbp Sukses Makmur Tbk	✓	✓	✓	X	-
114.	INDF	Indofood Sukses Makmur Tbk	✓	✓	✓	X	-

115.	MLBI	Multi Bintang Indonesia Tbk	✓	✓	✓	X	-
116.	MYOR	Mayora Indah Tbk	✓	✓	✓	✓	19
117.	PSDN	Prashida Aneka Niaga Tbk	✓	✓	✓	✓	20
118.	ROTI	Nippon Indosari Corporindo Tbk	✓	✓	✓	X	-
119.	SKBM	Sekar Bumi Tbk	✓	X	X	X	-
120.	SKLT	Sekar laut Tbk	✓	✓	✓	X	-
121.	STTP	Siantar Top Tbk	✓	✓	✓	✓	21
122.	ULTJ	Ultrajaya Milk Industry And Trading Company Tbk	✓	✓	✓	✓	22
123.	HMSP	Hanjaya Mandala Sampoerna Tbk	✓	✓	X	X	-
124.	GGRM	Gudang Garam Tbk	✓	✓	✓	✓	23
125.	RMBA	Bantoel International Investama Tbk	✓	✓	✓	X	-
126.	WILM	Wismilak Inti Makmur Tbk	✓	✓	X	X	-
127.	DVLA	Darya Varia Laboratoria Tbk	✓	✓	✓	X	-
128.	INAF	Indofarma Tbk	✓	✓	✓	X	-
129.	KAEF	Kimia Farma Tbk	✓	✓	✓	X	-
130.	KLBF	Kalbe Farma Tbk	✓	✓	✓	X	-
131.	MERK	Merck Tbk	✓	✓	✓	X	-
132.	PYFA	Pyridam Farma Tbk	✓	✓	✓	X	-
133.	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk	✓	X	X	X	-
134.	SCPI	Schering Plough Indonesia Tbk	✓	✓	✓	X	-
135.	SQBI	Taisho Pharmaceutical Indonesia Tbk	✓	✓	X	X	-
136.	TSPC	Tempo Scan Pasific Tbk	✓	✓	✓	X	-
137.	MBTO	Martina Berton Tbk	✓	✓	✓	X	-
138.	MRAT	Mustika Ratu Tbk	✓	✓	✓	X	-
139.	TCID	Mandom Indonesia Tbk	✓	✓	✓	✓	24
140.	UNVR	Inilever Indonesia Tbk	✓	✓	✓	X	-
141.	CINT	Chitose International Tbk	✓	X	X	X	-
142.	KDSI	Kadawung Setia Industrial Tbk	✓	✓	✓	X	-
143.	KICI	Kedaung Indag Can Tbk	✓	✓	✓	X	-
144.	LMPI	Langgeng Makmur Industry Tbk	✓	✓	✓	X	-

## Lampiran 2

### Daftar Variabel Penelitian

#### Waktu Pengumuman Laporan Keuangan Tahunan, Penghindaran Pajak, Kepemilikan Keluarga, dan Kepemilikan Publik

NO	KODE	Variabel penelitian			
		Waktu pengumuman laporan keuangan tahunan	Penghindaran pajak	Kepemilikan keluarga	Kepemilikan publik
Tahun 2012					
1.	TOTO	122	0,2479	0,253	0,038
2.	ALKA	120	0,4335	0,0102	0,0502
3.	INAI	126	0,1659	0,2924	0,2379
4.	JPRS	120	1,0895	0,155	0,1604
5.	DPNS	122	0,2642	0,0571	0,2763
6.	ETWA	120	0,3329	0,1006	0,4429
7.	INCI	122	0,0164	0,3678	0,6422
8.	FPNI	79	0,3182	0,9531	0,0469
9.	CPIN	122	0,2551	0,5553	0,4447
10.	TIRT	122	0,1445	0,3378	0,2067
11.	ALDO	120	0,2489	0,1423	0,2727
12.	BRAM	120	0,2248	0,2777	0,0642
13.	NIPS	137	0,2641	0,1535	0,3847
14.	INDR	141	3,2468	0,51	0,408
15.	ESTI	120	0,4665	0,591	0,0698
16.	SSTM	143	0,1012	0,0686	0,0304
17.	SCCO	120	0,3584	0,5545	0,3274
18.	ALTO	122	1,5228	0,5352	0,1899
19.	MYOR	137	0,1385	0,3293	0,6707
20.	PSDN	122	0,4185	0,0958	0,0899
21.	STTP	122	0,1851	0,031	0,4014
22.	ULTJ	133	0,1549	0,214	0,7861
23.	GGRM	120	0,2782	0,0091	0,2353
24.	TCID	122	0,2705	0,608	0,2281
Tahun 2013					
25.	TOTO	108	0,2843	0,253	0,038
26.	ALKA	120	0,0034	0,0102	0,0502

27.	INAI	119	0,5981	0,3301	0,2188
28.	JPRS	120	0,2931	0,155	0,16
29.	DPNS	118	0,0063	0,0571	0,2782
30.	ETWA	120	0,0925	0,1006	0,4429
31.	INCI	120	0,0075	0,6909	0,3091
32.	FPNI	120	0,3904	0,9515	0,0485
33.	CPIN	113	0,2255	0,5553	0,4447
34.	TIRT	120	0,0248	0,3378	0,2067
35.	ALDO	122	0,3411	0,1432	0,234
36.	BRAM	120	0,6711	0,2777	0,0641
37.	NIPS	128	0,3188	0,109	0,459
38.	INDR	139	3,1171	0,51	0,408
39.	ESTI	120	0,3354	0,591	0,0698
40.	SSTM	120	0,0104	0,0686	0,2241
41.	SCCO	120	0,1869	0,5545	0,3274
42.	ALTO	125	0,9869	0,5583	0,1702
43.	MYOR	120	0,2548	0,3293	0,6707
44.	PSDN	120	0,6448	0,0958	0,0899
45.	STTP	120	0,2189	0,031	0,4014
46.	ULTJ	139	0,3903	0,359	0,641
47.	GGRM	120	0,2566	0,0092	0,2353
48.	TCID	130	0,2811	0,608	0,2281
Tahun 2014					
49.	TOTO	120	2,5983	0,253	0,038
50.	ALKA	120	0,3961	0,0102	0,0502
51.	INAI	100	0,3257	0,3301	0,218
52.	JPRS	120	1,1825	0,1553	0,1605
53.	DPNS	120	0,3222	0,0571	0,3465
54.	ETWA	120	0,9493	0,1006	0,4429
55.	INCI	118	0,0343	0,6909	0,3091
56.	FPNI	120	0,2827	0,9515	0,0485
57.	CPIN	145	0,3284	0,5553	0,4447
58.	TIRT	120	0,6033	0,34	0,2046
59.	ALDO	119	0,2657	0,1432	0,25
60.	BRAM	120	0,3357	0,2877	0,0642
61.	NIPS	120	0,3513	0,0455	0,3109
62.	INDR	120	0,451	0,51	0,4082
63.	ESTI	120	0,2556	0,591	0,0698
64.	SSTM	169	0,0017	0,0686	0,2241
65.	SCCO	155	0,2144	0,5545	0,3274
66.	ALTO	120	0,2636	0,8075	0,1935

67.	MYOR	120	1,2153	0,3293	0,6707
68.	PSDN	159	1,2292	0,0948	0,0899
69.	STTP	122	0,2188	0,031	0,4007
70.	ULTJ	120	0,3349	0,393	0,3552
71.	GGRM	126	0,2291	0,0092	0,2353
72.	TCID	120	0,2793	0,608	0,2281

### Lampiran 3

#### HASIL PERHITUNGAN SPSS

##### 1. Hasil Uji Statistik Deskriptif

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
waktu pengumuman	72	71,00	155,00	119,3750	15,21067
penghindaran pajak	72	0.01	3.25	,50	,640
kepemilikan keluarga	72	0.01	0.95	,32	,255
kepemilikan publik	72	0.03	0.79	,26	,183
Valid N (listwise)	72				

Sumber: Hasil penelitian, 2015 (data diolah

## 2. Hasil Uji Asumsi Klasik

### 2.1 Hasil Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

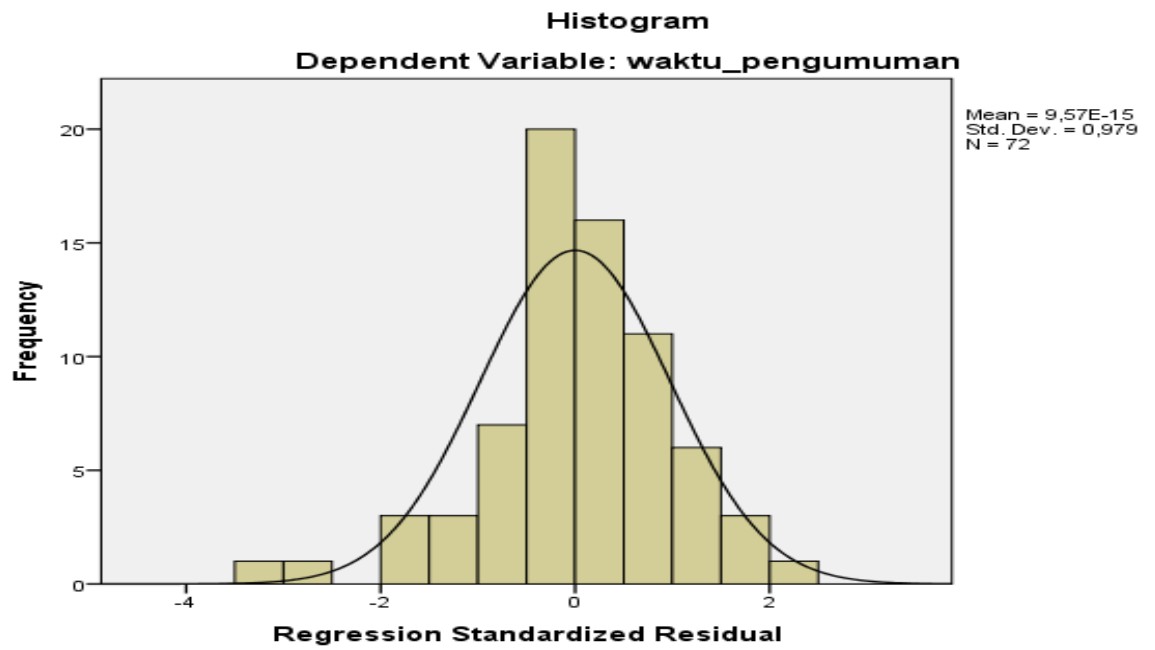
		Unstandardized Residual
N		72
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	,12049152
	Absolute	,138
Most Extreme Differences	Positive	,063
	Negative	-,138
Kolmogorov-Smirnov Z		1,175
Asymp. Sig. (2-tailed)		,126

a. Test distribution is Normal.

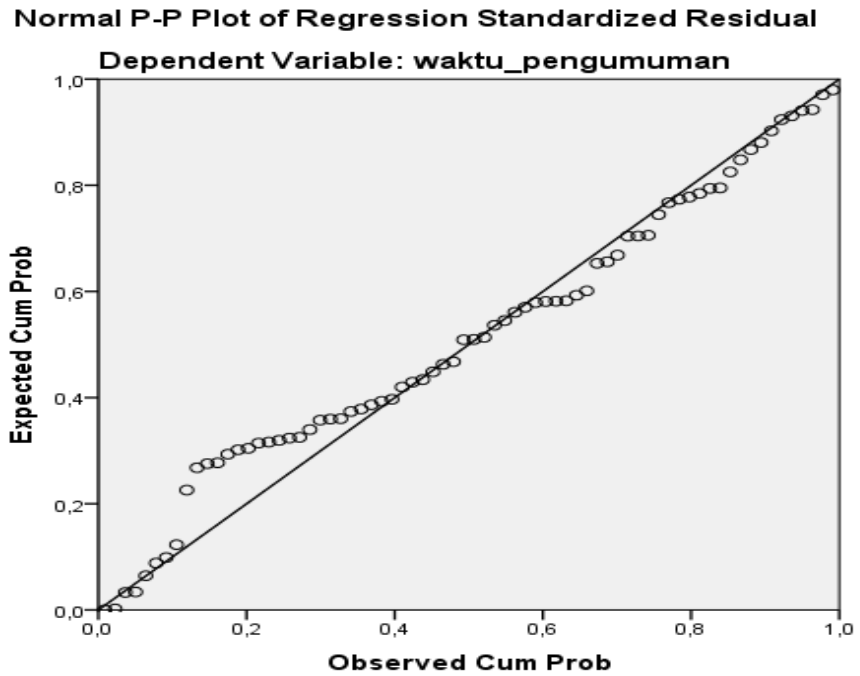
b. Calculated from data.

**Sumber: Hasil penelitian, 2015 (data diolah)**





Sumber: Hasil penelitian, 2015 (data diolah)



Sumber: Hasil penelitian, 2015 (data diolah)

## 2.2 Hasil Uji Multikolinearitas

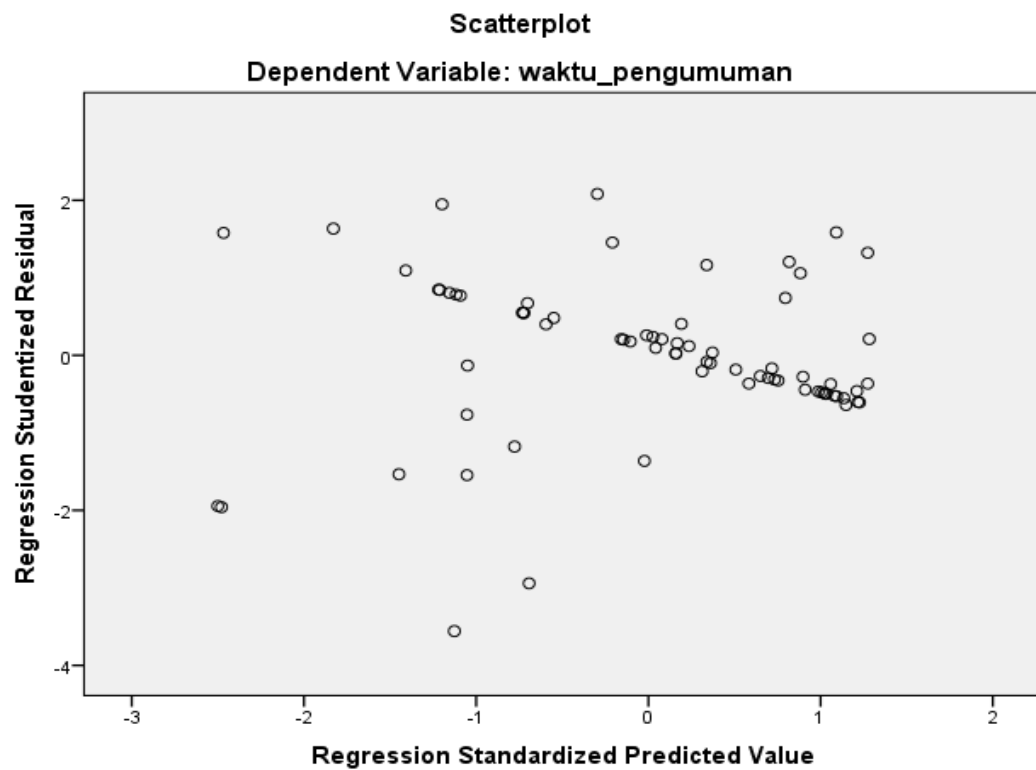
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	4,856	,034		142,005	,000		
1 penghindaran_pajak	-,022	,023	-,100	-,955	,343	,997	1,003
kepemilikan_keluarga	-,269	,057	-,489	-4,686	,000	,997	1,003
kepemilikan_publik	,054	,080	,070	,669	,505	,996	1,004

a. Dependent Variable: waktu\_pengumuman

Sumber: Hasil penelitian, 2015 (data diolah)

## 2.3 Hasil Uji Heterokedastisitas



Sumber: Hasil penelitian, 2015 (data diolah)

## 2.4 Hasil Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,511 <sup>a</sup>	,261	,228	,12312	2,022

a. Predictors: (Constant), kepemilikan\_publik, kepemilikan\_keluarga, penghindaran\_pajak

b. Dependent Variable: waktu\_pengumuman

**Sumber: Hasil penelitian, 2015 (data diolah)**

**Runs Test**

	Unstandardized Residual
Test Value <sup>a</sup>	,00287
Cases < Test Value	36
Cases >= Test Value	36
Total Cases	72
Number of Runs	44
Z	1,662
Asymp. Sig. (2-tailed)	,097

a. Median

**Sumber: Hasil penelitian, 2015 (data diolah)**

## 3 Hasil Analisis Regresi

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4,856	,034		142,005	,000
1 penghindaran_pajak	-,022	,023	-,100	-,955	,343
kepemilikan_keluarga	-,269	,057	-,489	-4,686	,000
kepemilikan_publik	,054	,080	,070	,669	,505

a. Dependent Variable: waktu\_pengumuman

**Sumber: Hasil penelitian, 2015 (data diolah)**

#### 4 Hasil Pengujian Hipotesis

##### 4.1 Hasil Uji Koefisien korelasi dan Determinasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,511 <sup>a</sup>	,261	,228	,12312

a. Predictors: (Constant), kepemilikan\_publik, kepemilikan\_keluarga, penghindaran\_pajak

b. Dependent Variable: waktu\_pengumuman

Sumber : output SPSS, diolah peneliti 2015

##### 4.2 Hasil Uji parsial (t test)

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4,856	,034		142,005	,000
1 penghindaran_pajak	-,022	,023	-,100	-,955	,343
kepemilikan_keluarga	-,269	,057	-,489	-4,686	,000
kepemilikan_publik	,054	,080	,070	,669	,505

a. Dependent Variable: waktu\_pengumuman

Sumber : output SPSS, diolah peneliti 2015

##### 4.3 Hasil Uji simultan (F test)

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

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,364	3	,121	7,993	,000 <sup>b</sup>
Residual	1,031	68	,015		
Total	1,394	71			

a. Dependent Variable: waktu\_pengumuman

b. Predictors: (Constant), kepemilikan\_publik, kepemilikan\_keluarga, penghindaran\_pajak

Sumber : output SPSS, diolah peneliti 2015