

## **DAFTAR LAMPIRAN**

**Lampiran 1.** Tabel Perhitungan Komite Audit periode 2016-2020

<b>KODE</b>	<b>TAHUN</b>	<b>KOMITE AUDIT</b>
<b>ASSA</b>	2016	3
<b>ASSA</b>	2017	3
<b>ASSA</b>	2018	3
<b>ASSA</b>	2019	3
<b>ASSA</b>	2020	3
<b>BALI</b>	2016	3
<b>BALI</b>	2017	3
<b>BALI</b>	2018	3
<b>BALI</b>	2019	3
<b>BALI</b>	2020	3
<b>BUKK</b>	2016	3
<b>BUKK</b>	2017	3
<b>BUKK</b>	2018	3
<b>BUKK</b>	2019	3
<b>BUKK</b>	2020	3
<b>CMNP</b>	2016	3
<b>CMNP</b>	2017	3
<b>CMNP</b>	2018	3
<b>CMNP</b>	2019	3

<b>CMNP</b>	2020	3
<b>HITS</b>	2016	4
<b>HITS</b>	2017	4
<b>HITS</b>	2018	3
<b>HITS</b>	2019	3
<b>HITS</b>	2020	3
<b>NELY</b>	2016	0
<b>NELY</b>	2017	3
<b>NELY</b>	2018	3
<b>NELY</b>	2019	3
<b>NELY</b>	2020	3
<b>POWR</b>	2016	3
<b>POWR</b>	2017	3
<b>POWR</b>	2018	3
<b>POWR</b>	2019	3
<b>POWR</b>	2020	3
<b>SOCI</b>	2016	3
<b>SOCI</b>	2017	3
<b>SOCI</b>	2018	3
<b>SOCI</b>	2019	3
<b>SOCI</b>	2020	3
<b>TBIG</b>	2016	3

<b>TBIG</b>	2017	3
<b>TBIG</b>	2018	3
<b>TBIG</b>	2019	3
<b>TBIG</b>	2020	3
<b>TLKM</b>	2016	6
<b>TLKM</b>	2017	6
<b>TLKM</b>	2018	6
<b>TLKM</b>	2019	6
<b>TLKM</b>	2020	8
<b>TMAS</b>	2016	3
<b>TMAS</b>	2017	3
<b>TMAS</b>	2018	3
<b>TMAS</b>	2019	3
<b>TMAS</b>	2020	3
<b>TOWR</b>	2016	3
<b>TOWR</b>	2017	3
<b>TOWR</b>	2018	3
<b>TOWR</b>	2019	3
<b>TOWR</b>	2020	3
<b>TPMA</b>	2016	3
<b>TPMA</b>	2017	3
<b>TPMA</b>	2018	3

<b>TPMA</b>	2019	3
<b>TPMA</b>	2020	3

**Lampiran 2.** Tabel Perhitungan Kepemilikan Manajerial periode 2016-2020

<b>Kode</b>	<b>Tahun</b>	<b>Jumlah Saham Manajer</b>	<b>Jumlah Saham Beredar</b>	<b>Kepemilikan Manajerial</b>
<b>ASSA</b>	2016	422.250.000	3.397.500.000	0,124282561
<b>ASSA</b>	2017	501.702.400	3.397.500.000	0,147668109
<b>ASSA</b>	2018	502.451.400	3.397.500.000	0,147888565
<b>ASSA</b>	2019	503.441.600	3.397.500.000	0,148180015
<b>ASSA</b>	2020	504.001.600	3.397.500.000	0,148344842
<b>BALI</b>	2016	50.000	3.634.098.600	0,000013759
<b>BALI</b>	2017	50.000	3.634.456.700	0,000013757
<b>BALI</b>	2018	50.000	3.665.376.700	0,000013641
<b>BALI</b>	2019	50.000	3.934.592.500	0,000012708
<b>BALI</b>	2020	50.000	3.934.592.500	0,000012708
<b>BUKK</b>	2016	836.763.450	2.640.452.000	0,316901595
<b>BUKK</b>	2017	836.763.450	2.640.452.000	0,316901595
<b>BUKK</b>	2018	845.963.140	2.640.452.000	0,320385729
<b>BUKK</b>	2019	845.963.140	2.640.452.000	0,320385729
<b>BUKK</b>	2020	845.963.140	2.640.452.000	0,320385729
<b>CMNP</b>	2016	227.000.000	2.750.000.000	0,082545455
<b>CMNP</b>	2017	227.000.000	3.345.831.944	0,067845607
<b>CMNP</b>	2018	227.000.000	3.620.831.944	0,062692774
<b>CMNP</b>	2019	227.000.000	3.620.831.944	0,062692774
<b>CMNP</b>	2020	779.657.149	5.431.247.916	0,143550278
<b>HITS</b>	2016	2.317.199	7.101.084.801	0,000326316
<b>HITS</b>	2017	2.317.199	7.101.084.801	0,000326316
<b>HITS</b>	2018	362.700	7.101.084.801	0,000051077
<b>HITS</b>	2019	362.700	7.101.084.801	0,000051077
<b>HITS</b>	2020	362.700	7.101.084.801	0,000051077
<b>NELY</b>	2016	7.622.500	2.350.000.000	0,003243617

<b>NELY</b>	2017	7.622.500	2.350.000.000	0,003243617
<b>NELY</b>	2018	12.121.000	2.350.000.000	0,005157872
<b>NELY</b>	2019	8.360.900	2.350.000.000	0,003557830
<b>NELY</b>	2020	8.453.000	2.350.000.000	0,003597021
<b>POWR</b>	2016	224.965.860	16.087.156.000	0,013984191
<b>POWR</b>	2017	224.965.860	16.087.156.000	0,013984191
<b>POWR</b>	2018	226.202.060	16.087.156.000	0,014061035
<b>POWR</b>	2019	226.202.060	16.087.156.000	0,014061035
<b>POWR</b>	2020	226.847.560	16.087.156.000	0,014101160
<b>SOCI</b>	2016	360.000.000	7.059.000.000	0,050998725
<b>SOCI</b>	2017	360.000.000	7.059.000.000	0,050998725
<b>SOCI</b>	2018	360.000.000	7.059.000.000	0,050998725
<b>SOCI</b>	2019	360.000.000	7.059.000.000	0,050998725
<b>SOCI</b>	2020	360.000.000	7.059.000.000	0,050998725
<b>TBIG</b>	2016	58.057.310	4.531.399.899	0,012812224
<b>TBIG</b>	2017	58.057.310	4.531.399.899	0,012812224
<b>TBIG</b>	2018	58.057.310	4.531.399.899	0,012812224
<b>TBIG</b>	2019	290.286.550	22.656.999.445	0,012812224
<b>TBIG</b>	2020	291.286.550	22.656.999.445	0,012856360
<b>TLKM</b>	2016	9.046.012	100.799.996.400	0,000089742
<b>TLKM</b>	2017	4.902.083	100.799.996.400	0,000048632
<b>TLKM</b>	2018	8.088.313	99.062.216.600	0,000081649
<b>TLKM</b>	2019	1.846.487	99.062.216.600	0,000018640
<b>TLKM</b>	2020	1.669.677	99.062.216.600	0,000016855
<b>TMAS</b>	2016	4.881.057	1.141.030.000	0,004277764
<b>TMAS</b>	2017	5.131.857	1.141.030.000	0,004497565
<b>TMAS</b>	2018	6.846.757	1.141.030.000	0,006000506
<b>TMAS</b>	2019	34.233.785	5.705.150.000	0,006000506

<b>TMAS</b>	2020	57.820.385	5.705.150.000	0,010134770
<b>TOWR</b>	2016	2.129.200	10.202.925.000	0,000208685
<b>TOWR</b>	2017	2.129.200	10.202.925.000	0,000208685
<b>TOWR</b>	2018	37.492.000	51.014.625.000	0,000734927
<b>TOWR</b>	2019	364.264.900	51.014.625.000	0,007140401
<b>TOWR</b>	2020	405.789.545	51.014.625.000	0,007954377
<b>TPMA</b>	2016	175.000	2.633.300.000	0,000066457
<b>TPMA</b>	2017	175.000	2.633.300.000	0,000066457
<b>TPMA</b>	2018	175.000	2.633.300.000	0,000066457
<b>TPMA</b>	2019	175.000	2.633.300.000	0,000066457
<b>TPMA</b>	2020	175.000	2.633.300.000	0,000066457

**Lampiran 3.** Tabel Perhitungan Kepemilikan Institusional periode 2016-2020

<b>Kode</b>	<b>Tahun</b>	<b>Jumlah Saham Institusional</b>	<b>Jumlah Saham Beredar</b>	<b>Kepemilikan Institusional</b>
<b>ASSA</b>	2016	1.498.900.000	3.397.500.000	0,441177336
<b>ASSA</b>	2017	1.503.351.100	3.397.500.000	0,442487447
<b>ASSA</b>	2018	1.503.351.100	3.397.500.000	0,442487447
<b>ASSA</b>	2019	1.503.351.100	3.397.500.000	0,442487447
<b>ASSA</b>	2020	1.503.351.100	3.397.500.000	0,442487447
<b>BALI</b>	2016	2.548.950.000	3.634.098.600	0,701398140
<b>BALI</b>	2017	2.548.950.000	3.634.456.700	0,701329032
<b>BALI</b>	2018	2.548.950.000	3.665.376.700	0,695412834
<b>BALI</b>	2019	2.548.950.000	3.934.592.500	0,647830747
<b>BALI</b>	2020	2.348.950.000	3.934.592.500	0,596999562
<b>BUKK</b>	2016	1.124.928.000	2.640.452.000	0,426036148
<b>BUKK</b>	2017	1.124.928.000	2.640.452.000	0,426036148
<b>BUKK</b>	2018	1.124.928.000	2.640.452.000	0,426036148
<b>BUKK</b>	2019	1.124.928.000	2.640.452.000	0,426036148
<b>BUKK</b>	2020	1.124.928.000	2.640.452.000	0,426036148
<b>CMNP</b>	2016	2.093.057.349	2.750.000.000	0,761111763
<b>CMNP</b>	2017	2.553.259.694	3.345.831.944	0,763116539
<b>CMNP</b>	2018	1.982.538.261	3.620.831.944	0,547536669
<b>CMNP</b>	2019	1.982.538.261	3.620.831.944	0,547536669
<b>CMNP</b>	2020	3.308.726.274	5.431.247.916	0,609201849
<b>HITS</b>	2016	5.564.251.204	7.101.084.801	0,783577631
<b>HITS</b>	2017	5.564.251.204	7.101.084.801	0,783577631
<b>HITS</b>	2018	5.564.251.204	7.101.084.801	0,783577631
<b>HITS</b>	2019	5.564.251.204	7.101.084.801	0,783577631
<b>HITS</b>	2020	5.564.251.204	7.101.084.801	0,783577631
<b>NELY</b>	2016	1.995.103.000	2.350.000.000	0,848980000



<b>NELY</b>	2017	1.995.593.900	2.350.000.000	0,849188894
<b>NELY</b>	2018	1.995.000.000	2.350.000.000	0,848936170
<b>NELY</b>	2019	1.995.000.000	2.350.000.000	0,848936170
<b>NELY</b>	2020	1.995.000.000	2.350.000.000	0,848936170
<b>POWR</b>	2016	13.674.082.000	16.087.156.000	0,849999963
<b>POWR</b>	2017	13.473.977.820	16.087.156.000	0,837561208
<b>POWR</b>	2018	13.473.977.820	16.087.156.000	0,837561208
<b>POWR</b>	2019	13.473.977.820	16.087.156.000	0,837561208
<b>POWR</b>	2020	13.473.977.820	16.087.156.000	0,837561208
<b>SOCI</b>	2016	5.640.000.000	7.059.000.000	0,798980025
<b>SOCI</b>	2017	5.640.000.000	7.059.000.000	0,798980025
<b>SOCI</b>	2018	5.640.000.000	7.059.000.000	0,798980025
<b>SOCI</b>	2019	5.640.000.000	7.059.000.000	0,798980025
<b>SOCI</b>	2020	5.640.000.000	7.059.000.000	0,798980025
<b>TBIG</b>	2016	2.519.512.004	4.531.399.899	0,556011842
<b>TBIG</b>	2017	2.719.752.147	4.531.399.899	0,600201308
<b>TBIG</b>	2018	1.169.889.304	4.531.399.899	0,258173926
<b>TBIG</b>	2019	12.003.182.125	22.656.999.445	0,529778100
<b>TBIG</b>	2020	13.538.231.623	22.656.999.445	0,597529768
<b>TLKM</b>	2016	7.000.589.980	100.799.996.400	0,069450300
<b>TLKM</b>	2017	6.078.374.280	100.799.996.400	0,060301334
<b>TLKM</b>	2018	4.944.921.880	99.062.216.600	0,049917335
<b>TLKM</b>	2019	4.601.837.380	99.062.216.600	0,046454012
<b>TLKM</b>	2020	3.839.380.280	99.062.216.600	0,038757262
<b>TMAS</b>	2016	922.452.956	1.141.030.000	0,808438828
<b>TMAS</b>	2017	922.452.956	1.141.030.000	0,808438828
<b>TMAS</b>	2018	922.452.956	1.141.030.000	0,808438828
<b>TMAS</b>	2019	4.612.264.780	5.705.150.000	0,808438828

<b>TMAS</b>	2020	4.612.264.780	5.705.150.000	0,808438828
<b>TOWR</b>	2016	3.337.954.200	10.202.925.000	0,327156595
<b>TOWR</b>	2017	4.979.727.393	10.202.925.000	0,488068607
<b>TOWR</b>	2018	25.532.620.965	51.014.625.000	0,500496102
<b>TOWR</b>	2019	25.532.620.965	51.014.625.000	0,500496102
<b>TOWR</b>	2020	26.540.619.965	51.014.625.000	0,520255122
<b>TPMA</b>	2016	2.265.476.000	2.633.300.000	0,860318232
<b>TPMA</b>	2017	2.274.313.080	2.633.300.000	0,863674128
<b>TPMA</b>	2018	2.289.772.200	2.633.300.000	0,869544754
<b>TPMA</b>	2019	2.309.772.200	2.633.300.000	0,877139787
<b>TPMA</b>	2020	2.309.772.200	2.633.300.000	0,877139787

**Lampiran 4.** Tabel Perhitungan Ukuran Perusahaan periode 2016-2020

<b>Kode</b>	<b>Tahun</b>	<b>Total Aset</b>	<b>Ukuran Perusahaan</b>
<b>ASSA</b>	2016	3.029.807.463.353	28,73952
<b>ASSA</b>	2017	3.307.396.918.555	28,82718
<b>ASSA</b>	2018	4.062.536.132.739	29,03283
<b>ASSA</b>	2019	4.849.223.630.042	29,20984
<b>ASSA</b>	2020	5.170.895.098.267	29,27407
<b>BALI</b>	2016	1.707.249.310.532	28,16590
<b>BALI</b>	2017	2.421.703.648.750	28,51549
<b>BALI</b>	2018	3.437.653.341.261	28,86581
<b>BALI</b>	2019	4.175.263.884.906	29,06020
<b>BALI</b>	2020	4.671.130.696.741	29,17242
<b>BUKK</b>	2016	2.260.452.738.000	28,44659
<b>BUKK</b>	2017	3.507.297.845.000	28,88587
<b>BUKK</b>	2018	4.414.296.408.000	29,11587
<b>BUKK</b>	2019	4.739.164.617.000	29,18688
<b>BUKK</b>	2020	4.976.221.593.000	29,23569
<b>CMNP</b>	2016	7.937.919.618.380	29,70267
<b>CMNP</b>	2017	10.736.908.057.784	30,00471
<b>CMNP</b>	2018	13.098.505.568.708	30,20352
<b>CMNP</b>	2019	15.453.514.716.141	30,36886
<b>CMNP</b>	2020	16.497.923.247.000	30,43426
<b>HITS</b>	2016	2.218.110.598.064	28,42768
<b>HITS</b>	2017	2.378.470.148.220	28,49748
<b>HITS</b>	2018	2.857.954.795.659	28,68113
<b>HITS</b>	2019	2.833.687.961.978	28,67260
<b>HITS</b>	2020	3.145.076.592.840	28,77686
<b>NELY</b>	2016	409.484.780.079	26,73817

<b>NELY</b>	2017	416.286.581.960	26,75464
<b>NELY</b>	2018	474.345.474.753	26,88520
<b>NELY</b>	2019	527.467.886.738	26,99135
<b>NELY</b>	2020	568.048.326.214	27,06547
<b>POWR</b>	2016	17.074.636.924.668	30,46862
<b>POWR</b>	2017	17.929.885.254.540	30,51749
<b>POWR</b>	2018	18.955.572.929.568	30,57312
<b>POWR</b>	2019	18.416.204.133.262	30,54425
<b>POWR</b>	2020	18.941.175.157.905	30,57236
<b>SOCI</b>	2016	7.475.151.249.480	29,64261
<b>SOCI</b>	2017	7.947.840.881.376	29,70392
<b>SOCI</b>	2018	9.699.824.998.160	29,90313
<b>SOCI</b>	2019	9.566.199.481.000	29,88926
<b>SOCI</b>	2020	9.531.921.897.272	29,88567
<b>TBIG</b>	2016	23.620.268.000.000	30,79313
<b>TBIG</b>	2017	25.595.785.000.000	30,87345
<b>TBIG</b>	2018	29.113.747.000.000	31,00223
<b>TBIG</b>	2019	30.871.710.000.000	31,06086
<b>TBIG</b>	2020	36.521.303.000.000	31,22892
<b>TLKM</b>	2016	179.611.000.000.000	32,82181
<b>TLKM</b>	2017	198.484.000.000.000	32,92173
<b>TLKM</b>	2018	206.196.000.000.000	32,95985
<b>TLKM</b>	2019	221.208.000.000.000	33,03012
<b>TLKM</b>	2020	246.943.000.000.000	33,14018
<b>TMAS</b>	2016	2.525.662.339.789	28,55752
<b>TMAS</b>	2017	2.918.378.214.457	28,70205
<b>TMAS</b>	2018	2.837.426.144.607	28,67392
<b>TMAS</b>	2019	3.266.151.000.000	28,81463

<b>TMAS</b>	2020	3.837.040.000.000	28,97572
<b>TOWR</b>	2016	18.786.810.000.000	30,56418
<b>TOWR</b>	2017	18.763.478.000.000	30,56293
<b>TOWR</b>	2018	22.959.618.000.000	30,76476
<b>TOWR</b>	2019	27.665.695.000.000	30,95121
<b>TOWR</b>	2020	34.249.550.000.000	31,16469
<b>TPMA</b>	2016	1.628.645.613.340	28,11877
<b>TPMA</b>	2017	1.558.318.069.548	28,07463
<b>TPMA</b>	2018	1.614.306.459.474	28,10993
<b>TPMA</b>	2019	1.551.849.033.384	28,07047
<b>TPMA</b>	2020	1.463.552.671.035	28,01189

**Lampiran 5.** Tabel Perhitungan *Leverage* periode 2016-2020

<b>Kode</b>	<b>Tahun</b>	<b>Total Hutang</b>	<b>Total Aset</b>	<b>Leverage</b>
<b>ASSA</b>	2016	2.126.179.428.075	3.029.807.463.353	0,701754
<b>ASSA</b>	2017	2.321.587.255.114	3.307.396.918.555	0,701938
<b>ASSA</b>	2018	2.924.124.201.613	4.062.536.132.739	0,719778
<b>ASSA</b>	2019	3.511.071.376.393	4.849.223.630.042	0,724048
<b>ASSA</b>	2020	3.731.575.182.568	5.170.895.098.267	0,721650
<b>BALI</b>	2016	1.005.723.503.533	1.707.249.310.532	0,589090
<b>BALI</b>	2017	1.283.948.717.673	2.421.703.648.750	0,530184
<b>BALI</b>	2018	1.743.784.175.271	3.437.653.341.261	0,507260
<b>BALI</b>	2019	2.283.694.748.907	4.175.263.884.906	0,546958
<b>BALI</b>	2020	2.157.698.764.809	4.671.130.696.741	0,461922
<b>BUKK</b>	2016	1.031.491.061.000	2.260.452.738.000	0,456321
<b>BUKK</b>	2017	1.949.859.993.000	3.507.297.845.000	0,555944
<b>BUKK</b>	2018	2.446.802.779.000	4.414.296.408.000	0,554291
<b>BUKK</b>	2019	2.297.552.040.000	4.739.164.617.000	0,484801
<b>BUKK</b>	2020	2.135.099.539.000	4.976.221.593.000	0,429060
<b>CMNP</b>	2016	3.254.522.361.885	7.937.919.618.380	0,409997
<b>CMNP</b>	2017	5.148.271.194.235	10.736.908.057.784	0,479493
<b>CMNP</b>	2018	6.480.736.696.944	13.098.505.568.708	0,494769
<b>CMNP</b>	2019	7.537.089.041.677	15.453.514.716.141	0,487727
<b>CMNP</b>	2020	6.688.728.938.000	16.497.923.247.000	0,405429
<b>HITS</b>	2016	1.747.651.476.544	2.218.110.598.064	0,787901
<b>HITS</b>	2017	1.816.019.292.252	2.378.470.148.220	0,763524
<b>HITS</b>	2018	2.085.430.618.386	2.857.954.795.659	0,729693
<b>HITS</b>	2019	1.958.797.819.669	2.833.687.961.978	0,691254
<b>HITS</b>	2020	2.185.793.948.975	3.145.076.592.840	0,694989
<b>NELY</b>	2016	41.516.059.806	409.484.780.079	0,101386

<b>NELY</b>	2017	31.209.419.166	416.286.581.960	0,074971
<b>NELY</b>	2018	50.960.583.715	474.345.474.753	0,107433
<b>NELY</b>	2019	65.436.471.797	527.467.886.738	0,124058
<b>NELY</b>	2020	69.298.714.658	568.048.326.214	0,121994
<b>POWR</b>	2016	8.957.882.923.956	17.074.636.924.668	0,524631
<b>POWR</b>	2017	9.256.876.008.336	17.929.885.254.540	0,516282
<b>POWR</b>	2018	9.927.441.932.994	18.955.572.929.568	0,523722
<b>POWR</b>	2019	9.246.530.560.972	18.416.204.133.262	0,502087
<b>POWR</b>	2020	9.482.807.777.170	18.941.175.157.905	0,500645
<b>SOCI</b>	2016	3.506.579.989.428	7.475.151.249.480	0,469098
<b>SOCI</b>	2017	3.685.759.940.532	7.947.840.881.376	0,463744
<b>SOCI</b>	2018	4.961.772.953.440	9.699.824.998.160	0,511532
<b>SOCI</b>	2019	4.902.671.557.600	9.566.199.481.000	0,512499
<b>SOCI</b>	2020	4.315.864.305.444	9.531.921.897.272	0,452780
<b>TBIG</b>	2016	21.996.126.000.000	23.620.268.000.000	0,931239
<b>TBIG</b>	2017	22.410.705.000.000	25.595.785.000.000	0,875562
<b>TBIG</b>	2018	25.434.182.000.000	29.113.747.000.000	0,873614
<b>TBIG</b>	2019	25.348.426.000.000	30.871.710.000.000	0,821089
<b>TBIG</b>	2020	27.217.465.000.000	36.521.303.000.000	0,745249
<b>TLKM</b>	2016	74.067.000.000.000	179.611.000.000.000	0,412375
<b>TLKM</b>	2017	86.354.000.000.000	198.484.000.000.000	0,435068
<b>TLKM</b>	2018	88.893.000.000.000	206.196.000.000.000	0,431109
<b>TLKM</b>	2019	103.958.000.000.000	221.208.000.000.000	0,469956
<b>TLKM</b>	2020	126.054.000.000.000	246.943.000.000.000	0,510458
<b>TMAS</b>	2016	1.530.986.623.552	2.525.662.339.789	0,606172
<b>TMAS</b>	2017	1.895.433.894.137	2.918.378.214.457	0,649482
<b>TMAS</b>	2018	1.768.011.915.091	2.837.426.144.607	0,623104
<b>TMAS</b>	2019	2.082.994.000.000	3.266.151.000.000	0,637752

<b>TMAS</b>	2020	2.626.095.000.000	3.837.040.000.000	0,684406
<b>TOWR</b>	2016	12.826.917.000.000	18.786.810.000.000	0,682762
<b>TOWR</b>	2017	11.661.666.000.000	18.763.478.000.000	0,621509
<b>TOWR</b>	2018	14.926.338.000.000	22.959.618.000.000	0,650113
<b>TOWR</b>	2019	18.905.074.000.000	27.665.695.000.000	0,683340
<b>TOWR</b>	2020	24.065.502.000.000	34.249.550.000.000	0,702652
<b>TPMA</b>	2016	738.662.802.912	1.628.645.613.340	0,453544
<b>TPMA</b>	2017	607.252.547.496	1.558.318.069.548	0,389685
<b>TPMA</b>	2018	519.042.613.329	1.614.306.459.474	0,321527
<b>TPMA</b>	2019	452.852.195.851	1.551.849.033.384	0,291815
<b>TPMA</b>	2020	377.414.763.180	1.463.552.671.035	0,257876



**Lampiran 6.** Tabel Perhitungan Likuiditas periode 2016-2020

<b>Kode</b>	<b>Tahun</b>	<b>Current Assets</b>	<b>Current Liabilities</b>	<b>Likuiditas</b>
<b>ASSA</b>	2016	292.211.049.808	596.788.731.977	0,489639
<b>ASSA</b>	2017	343.676.979.857	802.405.786.738	0,428308
<b>ASSA</b>	2018	536.760.828.132	1.150.241.108.007	0,466651
<b>ASSA</b>	2019	652.506.417.924	2.270.833.680.960	0,287342
<b>ASSA</b>	2020	627.688.164.688	3.751.575.182.568	0,167313
<b>BALI</b>	2016	136.280.008.057	322.825.079.592	0,422148
<b>BALI</b>	2017	287.439.981.745	495.349.216.771	0,580277
<b>BALI</b>	2018	299.165.402.551	516.318.541.594	0,579420
<b>BALI</b>	2019	354.172.766.195	1.128.646.320.100	0,313803
<b>BALI</b>	2020	400.798.080.372	689.414.844.453	0,581360
<b>BUKK</b>	2016	1.275.167.726.000	884.002.059.000	1,442494
<b>BUKK</b>	2017	1.744.873.618.000	1.634.572.696.000	1,067480
<b>BUKK</b>	2018	2.184.123.679.000	2.296.176.799.000	0,951200
<b>BUKK</b>	2019	2.533.134.742.000	2.153.362.549.000	1,176362
<b>BUKK</b>	2020	2.349.753.430.000	1.979.705.065.000	1,186921
<b>CMNP</b>	2016	2.619.187.511.203	909.380.414.118	2,880189
<b>CMNP</b>	2017	3.929.272.651.503	1.448.576.774.143	2,712506
<b>CMNP</b>	2018	5.452.778.096.490	2.053.238.186.901	2,655697
<b>CMNP</b>	2019	5.851.745.009.327	3.779.563.123.018	1,548260
<b>CMNP</b>	2020	5.813.129.864.000	2.561.081.486.000	2,269795
<b>HITS</b>	2016	466.620.039.804	416.588.043.832	1,120099
<b>HITS</b>	2017	405.839.105.556	414.517.493.724	0,979064
<b>HITS</b>	2018	549.077.597.505	647.173.093.428	0,848425
<b>HITS</b>	2019	460.145.953.244	635.312.176.224	0,724283
<b>HITS</b>	2020	555.233.973.385	955.514.422.590	0,581084
<b>NELY</b>	2016	103.632.804.322	22.862.731.874	4,532827

<b>NELY</b>	2017	111.105.582.239	18.400.443.369	6,038201
<b>NELY</b>	2018	142.043.543.822	23.526.300.566	6,037649
<b>NELY</b>	2019	134.012.941.477	23.179.545.509	5,781517
<b>NELY</b>	2020	146.335.988.563	21.765.155.172	6,723407
<b>POWR</b>	2016	4.381.014.566.604	872.126.662.020	5,023370
<b>POWR</b>	2017	4.167.710.802.372	1.042.347.177.156	3,998390
<b>POWR</b>	2018	5.046.213.995.856	914.544.600.876	5,517734
<b>POWR</b>	2019	5.170.811.213.446	773.710.073.491	6,683138
<b>POWR</b>	2020	6.169.247.565.845	796.905.093.985	7,741509
<b>SOCI</b>	2016	791.404.033.924	772.795.980.084	1,024079
<b>SOCI</b>	2017	820.501.713.160	1.024.158.004.060	0,801148
<b>SOCI</b>	2018	1.351.216.013.040	531.699.214.320	2,541317
<b>SOCI</b>	2019	1.559.726.603.300	537.267.025.600	2,903075
<b>SOCI</b>	2020	1.558.383.251.484	607.108.388.364	2,566895
<b>TBIG</b>	2016	1.960.672.000.000	2.899.952.000.000	0,676105
<b>TBIG</b>	2017	1.971.501.000.000	1.988.122.000.000	0,991640
<b>TBIG</b>	2018	2.027.465.000.000	6.424.937.000.000	0,315562
<b>TBIG</b>	2019	2.376.470.000.000	4.513.623.000.000	0,526511
<b>TBIG</b>	2020	3.227.394.000.000	13.777.876.000.000	0,234245
<b>TLKM</b>	2016	47.101.000.000.000	39.672.000.000.000	1,187261
<b>TLKM</b>	2017	47.561.000.000.000	45.376.000.000.000	1,048153
<b>TLKM</b>	2018	43.268.000.000.000	46.261.000.000.000	0,935302
<b>TLKM</b>	2019	41.722.000.000.000	58.369.000.000.000	0,714797
<b>TLKM</b>	2020	46.503.000.000.000	69.093.000.000.000	0,673049
<b>TMAS</b>	2016	275.648.326.608	652.010.180.636	0,422767
<b>TMAS</b>	2017	414.746.140.998	818.827.483.785	0,506512
<b>TMAS</b>	2018	411.249.000.000	956.341.000.000	0,430023
<b>TMAS</b>	2019	518.941.000.000	982.055.000.000	0,528424

<b>TMAS</b>	2020	410.184.000.000	902.798.000.000	0,454347
<b>TOWR</b>	2016	3.594.550.000.000	3.202.952.000.000	1,122262
<b>TOWR</b>	2017	3.049.717.000.000	2.230.487.000.000	1,367288
<b>TOWR</b>	2018	2.275.390.000.000	4.751.801.000.000	0,478848
<b>TOWR</b>	2019	2.474.389.000.000	4.565.104.000.000	0,542022
<b>TOWR</b>	2020	3.002.332.000.000	7.225.188.000.000	0,415537
<b>TPMA</b>	2016	193.207.382.444	381.861.721.004	0,505962
<b>TPMA</b>	2017	192.412.462.344	324.587.143.236	0,592791
<b>TPMA</b>	2018	257.099.916.933	347.740.927.119	0,739343
<b>TPMA</b>	2019	264.278.486.173	313.735.783.696	0,842360
<b>TPMA</b>	2020	258.587.910.035	236.460.197.610	1,093579

**Lampiran 7.** Tabel Perhitungan *Tax Avoidance* periode 2016-2020

<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Pembayaran Pajak</b>	<b>Laba Sebelum Pajak</b>	<b>Tax Avoidance</b>
<b>ASSA</b>	2016	26.663.978.494	88.814.963.188	0,300219
<b>ASSA</b>	2017	34.888.681.331	138.197.075.844	0,252456
<b>ASSA</b>	2018	40.094.884.477	182.337.295.412	0,219894
<b>ASSA</b>	2019	25.762.219.193	117.377.160.073	0,219482
<b>ASSA</b>	2020	4.598.599.037	68.495.021.017	0,067138
<b>BALI</b>	2016	10.582.691.459	37.722.321.358	0,280542
<b>BALI</b>	2017	8.916.509.178	52.610.484.360	0,169482
<b>BALI</b>	2018	13.243.025.913	63.596.201.177	0,208236
<b>BALI</b>	2019	11.935.751.161	52.590.391.352	0,226957
<b>BALI</b>	2020	21.623.749.536	98.671.783.728	0,219148
<b>BUKK</b>	2016	31.696.310.000	96.727.773.000	0,327686
<b>BUKK</b>	2017	74.301.356.000	254.850.282.000	0,291549
<b>BUKK</b>	2018	94.956.904.000	656.392.167.000	0,144665
<b>BUKK</b>	2019	142.926.079.000	634.882.853.000	0,225122
<b>BUKK</b>	2020	108.968.450.000	532.683.282.000	0,204565
<b>CMNP</b>	2016	145.030.001.616	653.546.949.102	0,221912
<b>CMNP</b>	2017	155.383.468.812	848.444.727.225	0,183139
<b>CMNP</b>	2018	133.711.473.099	864.295.248.933	0,154706
<b>CMNP</b>	2019	164.851.502.069	854.704.969.000	0,192875
<b>CMNP</b>	2020	127.138.029.000	502.238.129.000	0,253143
<b>HITS</b>	2016	15.492.043.900	87.839.704.168	0,176367
<b>HITS</b>	2017	17.966.165.376	153.499.842.552	0,117044
<b>HITS</b>	2018	22.114.137.834	203.731.972.596	0,108545
<b>HITS</b>	2019	24.917.612.005	207.607.042.284	0,120023
<b>HITS</b>	2020	2.783.438.385	105.916.123.495	0,026280
<b>NELY</b>	2016	695.060.764	14.617.154.768	0,047551

<b>NELY</b>	2017	1.128.311.047	25.398.805.167	0,044424
<b>NELY</b>	2018	2.187.533.280	54.940.200.015	0,039817
<b>NELY</b>	2019	1.623.074.790	53.967.226.757	0,030075
<b>NELY</b>	2020	1.341.366.169	45.285.427.707	0,029620
<b>POWR</b>	2016	494.253.323.564	1.473.430.710.964	0,335444
<b>POWR</b>	2017	533.412.099.864	2.172.523.315.164	0,245527
<b>POWR</b>	2018	691.110.358.920	1.833.565.409.181	0,376922
<b>POWR</b>	2019	373.561.392.287	1.951.741.769.376	0,191399
<b>POWR</b>	2020	428.067.017.105	1.482.448.025.240	0,288757
<b>SOCI</b>	2016	34.209.668.320	319.342.293.196	0,107125
<b>SOCI</b>	2017	23.459.486.484	315.214.216.848	0,074424
<b>SOCI</b>	2018	27.531.012.240	221.685.788.160	0,124189
<b>SOCI</b>	2019	51.271.373.200	181.217.385.800	0,282927
<b>SOCI</b>	2020	56.566.732.172	450.799.400.596	0,125481
<b>TBIG</b>	2016	62.558.000.000	785.771.000.000	0,079614
<b>TBIG</b>	2017	145.552.000.000	907.639.000.000	0,160363
<b>TBIG</b>	2018	314.343.000.000	1.016.975.000.000	0,309096
<b>TBIG</b>	2019	356.474.000.000	1.222.595.000.000	0,291572
<b>TBIG</b>	2020	442.878.000.000	1.509.454.000.000	0,293403
<b>TLKM</b>	2016	9.017.000.000.000	36.189.000.000.000	0,249164
<b>TLKM</b>	2017	9.958.000.000.000	42.659.000.000.000	0,233433
<b>TLKM</b>	2018	9.426.000.000.000	36.405.000.000.000	0,258920
<b>TLKM</b>	2019	10.316.000.000.000	37.908.000.000.000	0,272133
<b>TLKM</b>	2020	9.212.000.000.000	38.775.000.000.000	0,237576
<b>TMAS</b>	2016	14.313.248.487	232.096.636.048	0,061669
<b>TMAS</b>	2017	16.395.400.047	19.308.285.740	0,849138
<b>TMAS</b>	2018	21.683.000.000	168.421.000.000	0,128743
<b>TMAS</b>	2019	21.583.000.000	168.421.000.000	0,128149

<b>TMAS</b>	2020	15.815.000.000	36.399.000.000	0,434490
<b>TOWR</b>	2016	732.816.000.000	2.497.603.000.000	0,293408
<b>TOWR</b>	2017	702.822.000.000	2.802.960.000.000	0,250743
<b>TOWR</b>	2018	728.070.000.000	2.928.130.000.000	0,248647
<b>TOWR</b>	2019	655.770.000.000	3.008.859.000.000	0,217946
<b>TOWR</b>	2020	545.304.000.000	3.398.921.000.000	0,160434
<b>TPMA</b>	2016	5.349.852.428	15.873.384.452	0,337033
<b>TPMA</b>	2017	6.131.025.468	72.229.292.376	0,084883
<b>TPMA</b>	2018	7.624.014.804	117.771.569.154	0,064736
<b>TPMA</b>	2019	7.955.041.864	122.488.842.213	0,064945
<b>TPMA</b>	2020	6.730.073.805	36.140.282.360	0,186221

**Lampiran 8. Hasil Statistik Deskriptif**

	CETR	KOM	MNJR	INST	SIZE	LEV	LIK
Mean	0,202328	3,246154	0,049036	0,627752	29,5629	0,536894	1,718755
Median	0,208236	3	0,00714	0,701398	29,20984	0,516282	0,935302
Maximum	0,849138	8	0,320386	0,87714	33,14018	0,931239	7,741509
Minimum	0,02628	0	0,0000127	0,038757	26,73817	0,074971	0,167313
Std. Dev.	0,125494	1,031243	0,089328	0,237004	1,512619	0,189186	1,923195
Skewness	2,027422	2,250952	2,196563	-1,016208	0,469336	-0,477056	1,692699
Kurtosis	12,00354	11,96425	6,791768	3,227879	3,102579	3,26307	4,660348
Jarque-Bera	264,0771	272,5259	91,2087	11,328	2,414827	2,652907	38,5062
Probability	0	0	0	0,003469	0,29897	0,265417	0
Sum	13,15131	211	3,18736	40,80385	1921,589	34,89809	111,7191
Sum Sq. Dev.	1,007918	68,06154	0,510682	3,594927	146,433	2,290654	236,7155
Observations	65	65	65	65	65	65	65

### Lampiran 9. Hasil Regresi Data Panel Model *Common Effect Model*

Dependent Variable: TAX\_AVOIDANCE  
 Method: Panel Least Squares  
 Date: 06/04/21 Time: 17:09  
 Sample: 2016 2020  
 Periods included: 5  
 Cross-sections included: 13  
 Total panel (balanced) observations: 65

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KOMITE_AUDIT	-0.344826	0.482907	-0.714063	0.4781
KEP_MANAJERIAL	0.004553	0.025285	0.180062	0.8577
KEP_INSTITUSIONAL	-0.248291	0.215440	-1.152484	0.2539
UKURAN_PERUSAHAAN	2.015528	2.995082	0.672946	0.5037
LEVERAGE	0.793365	0.278173	2.852053	0.0060
LIKUIDITAS	0.142620	0.128387	1.110864	0.2712
C	3.385767	4.431297	0.764058	0.4479
R-squared	0.399812	Mean dependent var		-0.782690
Adjusted R-squared	0.337723	S.D. dependent var		0.306090
S.E. of regression	0.249098	Akaike info criterion		0.159497
Sum squared resid	3.598879	Schwarz criterion		0.393662
Log likelihood	1.816351	Hannan-Quinn criter.		0.251890
F-statistic	6.439386	Durbin-Watson stat		1.484759
Prob(F-statistic)	0.000031			



### Lampiran 10. Hasil Regresi Data Panel Model *Fixed Effect Model*

Dependent Variable: TAX\_AVOIDANCE  
 Method: Panel Least Squares  
 Date: 06/04/21 Time: 17:10  
 Sample: 2016 2020  
 Periods included: 5  
 Cross-sections included: 13  
 Total panel (balanced) observations: 65

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KOMITE_AUDIT	-0.247482	0.510401	-0.484877	0.6301
KEP_MANAJERIAL	0.132068	0.126841	1.041208	0.3032
KEP_INSTITUSIONAL	-0.797364	0.582570	-4.368700	0.0377
UKURAN_PERUSAHAAN	6.735196	10.63213	4.633475	0.0296
LEVERAGE	0.387884	0.696909	3.556578	0.0405
LIKUIDITAS	-0.343137	0.224340	-1.529541	0.1330
C	9.468772	15.64055	0.605399	0.5479

#### Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.605144	Mean dependent var	-0.782690
Adjusted R-squared	0.450635	S.D. dependent var	0.306090
S.E. of regression	0.226872	Akaike info criterion	0.110006
Sum squared resid	2.367656	Schwarz criterion	0.745596
Log likelihood	15.42482	Hannan-Quinn criter.	0.360787
F-statistic	3.916562	Durbin-Watson stat	2.220439
Prob(F-statistic)	0.000094		

### Lampiran 11. Hasil Regresi Data Panel Model *Random Effect Model*

Dependent Variable: TAX\_AVOIDANCE  
 Method: Panel EGLS (Cross-section random effects)  
 Date: 06/04/21 Time: 17:10  
 Sample: 2016 2020  
 Periods included: 5  
 Cross-sections included: 13  
 Total panel (balanced) observations: 65  
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KOMITE_AUDIT	-0.260252	0.472027	-0.551349	0.5835
KEP_MANAJERIAL	0.008885	0.037759	0.235312	0.8148
KEP_INSTITUSIONAL	-0.332310	0.265048	-1.253773	0.2150
UKURAN_PERUSAHAAN	0.299374	3.961305	0.075575	0.9400
LEVERAGE	0.896268	0.339218	2.642161	0.0106
LIKUIDITAS	0.216777	0.149548	1.449548	0.1526
C	0.886594	5.839424	0.151829	0.8798

Effects Specification		S.D.	Rho
Cross-section random		0.153841	0.3150
Idiosyncratic random		0.226872	0.6850

Weighted Statistics			
R-squared	0.221876	Mean dependent var	-0.430918
Adjusted R-squared	0.141380	S.D. dependent var	0.238521
S.E. of regression	0.221018	Sum squared resid	2.833242
F-statistic	2.756376	Durbin-Watson stat	1.856963
Prob(F-statistic)	0.019978		

Unweighted Statistics			
R-squared	0.393038	Mean dependent var	-0.782690
Sum squared resid	3.639495	Durbin-Watson stat	1.445592

## Lampiran 12. Hasil Uji Lagrange Multiplier

Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided  
(all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	1.896972 (0.1684)	1.759874 (0.1846)	3.656845 (0.0558)
Honda	1.377306 (0.0842)	-1.326602 --	0.035853 (0.4857)
King-Wu	1.377306 (0.0842)	-1.326602 --	-0.460218 --
Standardized Honda	2.869120 (0.0021)	-1.152619 --	-2.653048 --
Standardized King-Wu	2.869120 (0.0021)	-1.152619 --	-2.931118 --
Gourieriou, et al.*	--	--	1.896972 ( $\geq 0.10$ )

\*Mixed chi-square asymptotic critical values:

1%	7.289
5%	4.321
10%	2.952

**Lampiran 13. Hasil Uji Chow**

## Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.993402	(12,46)	<b>0.0471</b>
Cross-section Chi-square	27.216939	12	0.0072

Cross-section fixed effects test equation:

Dependent Variable: TAX\_AVOIDANCE

Method: Panel Least Squares

Date: 06/04/21 Time: 17:14

Sample: 2016 2020

Periods included: 5

Cross-sections included: 13

Total panel (balanced) observations: 65

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KOMITE_AUDIT	-0.344826	0.482907	-0.714063	0.4781
KEP_MANAJERIAL	0.004553	0.025285	0.180062	0.8577
KEP_INSTITUSIONAL	-0.248291	0.215440	-1.152484	0.2539
UKURAN_PERUSAHAAN	2.015528	2.995082	0.672946	0.5037
LEVERAGE	0.793365	0.278173	2.852053	0.0060
LIKUIDITAS	0.142620	0.128387	1.110864	0.2712
C	3.385767	4.431297	0.764058	0.4479
R-squared	0.399812	Mean dependent var		-0.782690
Adjusted R-squared	0.337723	S.D. dependent var		0.306090
S.E. of regression	0.249098	Akaike info criterion		0.159497
Sum squared resid	3.598879	Schwarz criterion		0.393662
Log likelihood	1.816351	Hannan-Quinn criter.		0.251890
F-statistic	6.439386	Durbin-Watson stat		1.484759
Prob(F-statistic)	0.000031			

### Lampiran 14. Hasil Uji Hausman

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	15.045636	6	<b>0.0231</b>

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
KOMITE_AUDIT	-0.247482	-0.260252	0.037699	0.9476
KEP_MANAJERIAL	0.132068	0.008885	0.014663	0.3090
KEP_INSTITUSIONAL	-0.797364	-0.332310	0.269138	0.3700
UKURAN_PERUSAHAAN	-6.735196	0.299374	97.350328	0.4759
LEVERAGE	0.387884	0.896268	0.370613	0.4037
LIKUIDITAS	0.343137	0.216777	0.027964	0.4499

Cross-section random effects test equation:

Dependent Variable: TAX\_AVOIDANCE

Method: Panel Least Squares

Date: 06/04/21 Time: 17:14

Sample: 2016 2020

Periods included: 5

Cross-sections included: 13

Total panel (balanced) observations: 65

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	9.468772	15.64055	0.605399	0.5479
KOMITE_AUDIT	-0.247482	0.510401	-0.484877	0.6301
KEP_MANAJERIAL	0.132068	0.126841	1.041208	0.3032
KEP_INSTITUSIONAL	-0.797364	0.582570	-4.368700	0.0377
UKURAN_PERUSAHAAN	6.735196	10.63213	4.633475	0.0296
LEVERAGE	0.387884	0.696909	3.556578	0.0405
LIKUIDITAS	-0.343137	0.224340	-1.529541	0.1330

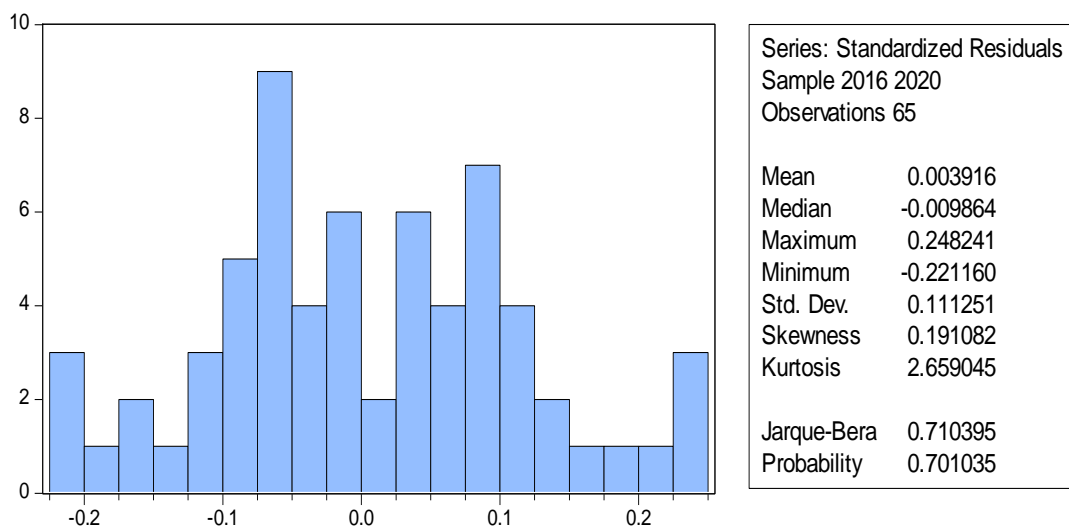
#### Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.605144	Mean dependent var	-0.782690
Adjusted R-squared	0.450635	S.D. dependent var	0.306090
S.E. of regression	0.226872	Akaike info criterion	0.110006
Sum squared resid	2.367656	Schwarz criterion	0.745596
Log likelihood	15.42482	Hannan-Quinn criter.	0.360787
F-statistic	3.916562	Durbin-Watson stat	2.220439
Prob(F-statistic)	0.000094		

## Lampiran 15. Hasil Uji Asumsi Klasik

### Uji Normalitas



### Uji Multikolinieritas

	KOM	MNJR	INST	SIZE	LEV	LIK
KOM	1	-0.13448374	-0.64899436	0.64714279	0.03642247	-0.18890422
MNJR	-0.13448374	1	-0.28662912	-0.10329721	0.02330462	-0.11565200
INST	-0.64899436	-0.28662912	1	-0.68796745	-0.25535192	0.39980846
SIZE	0.64714279	-0.10329721	-0.68796745	1	0.36483840	-0.18588879
LEV	0.03642247	0.02330462	-0.25535192	0.36483840	1	-0.57770070
LIK	-0.18890422	-0.11565200	0.39980846	-0.18588879	-0.57770070	1

### Uji Heteroskedastisitas

Heteroskedasticity Test: Glejser

F-statistic	2.077994	Prob. F(6,58)	0.0697
Obs*R-squared	11.50051	Prob. Chi-Square(6)	0.0741
Scaled explained SS	16.63339	Prob. Chi-Square(6)	0.0107

Test Equation:

Dependent Variable: ARESID

Method: Least Squares

Date: 06/04/21 Time: 17:00

Sample: 1 65

Included observations: 65

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.044229	0.378107	0.116974	0.9073
KOMITE_AUDIT	0.015189	0.016273	0.933409	0.3545
KEP_MANAJERIAL	0.032556	0.146432	0.222329	0.8248
KEP_INSTITUSIONAL	0.163049	0.087230	1.869193	0.0666
UKURAN_PERUSAHAAN	-0.006300	0.012604	-0.499891	0.6190
LEVERAGE	0.133028	0.079995	1.662941	0.1017
LIKUIDITAS	-0.005183	0.007719	-0.671437	0.5046
R-squared	0.176931	Mean dependent var		0.073740
Adjusted R-squared	0.091786	S.D. dependent var		0.088961
S.E. of regression	0.084780	Akaike info criterion		-1.996081
Sum squared resid	0.416881	Schwarz criterion		-1.761916
Log likelihood	71.87262	Hannan-Quinn criter.		-1.903688
F-statistic	2.077994	Durbin-Watson stat		2.044832
Prob(F-statistic)	0.069692			

### Uji Autokorelasi

Breusch-Godfrey Serial Correlation LM Test:

F-statistic	0.205355	Prob. F(2,56)	0.8150
Obs*R-squared	0.473245	Prob. Chi-Square(2)	0.7893

Test Equation:

Dependent Variable: RESID

Method: Least Squares

Date: 06/04/21 Time: 17:00

Sample: 1 65

Included observations: 65

Presample missing value lagged residuals set to zero.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
KOMITE_AUDIT	0.001669	0.023844	0.069985	0.9445
KEP_MANAJERIAL	0.018817	0.215599	0.087280	0.9308
KEP_INSTITUSIONAL	0.005598	0.127530	0.043894	0.9651
UKURAN_PERUSAHAAN	0.000556	0.018390	0.030238	0.9760
LEVERAGE	0.004029	0.116717	0.034520	0.9726
LIKUIDITAS	-0.000255	0.011250	-0.022689	0.9820
C	-0.028085	0.553174	-0.050771	0.9597
RESID(-1)	-0.074513	0.135426	-0.550210	0.5844
RESID(-2)	-0.051173	0.136266	-0.375539	0.7087

R-squared	0.007281	Mean dependent var	-2.02E-16
Adjusted R-squared	-0.134536	S.D. dependent var	0.115916
S.E. of regression	0.123467	Akaike info criterion	-1.217794
Sum squared resid	0.853673	Schwarz criterion	-0.916725
Log likelihood	48.57830	Hannan-Quinn criter.	-1.099003
F-statistic	0.051339	Durbin-Watson stat	1.966605
Prob(F-statistic)	0.999924		



**Lampiran 16.** Surat Keterangan Bebas Riset**SURAT KETERANGAN BEBAS RISET**

Dengan ini menyatakan bahwa skripsi yang berjudul:

***GOOD CORPORATE GOVERNANCE, KARAKTERISTIK  
PERUSAHAANN TERHADAP TAX AVOIDANCE***

**(Studi Empiris pada Perusahaan Infrastruktur, Utilitas, dan Transportasi  
yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020)**

tidak memerlukan surat izin riset, dikarenakan data yang diperlukan berkenaan dalam penelitian dapat diakses melalui media internet, sehingga peneliti tidak perlu mendatangi secara langsung unit penelitian yang bersangkutan. Data dalam penelitian ini diperoleh dengan mengunduh situs ::<https://www.idx.co.id/>.

Jakarta, 22 Juni 2021

Yehezkiel Tunggul Alvin G

**Lampiran 17. Daftar Riwayat Hidup****DAFTAR RIWAYAT HIDUP PENELITI****Data Pribadi**

Nama : Yehezkiel Tunggul Alvin G  
 NPM : 11170000268  
 Tempat dan Tanggal Lahir : Jakarta, 9 September 1999  
 Agama : Kristen Protestan  
 Kewarganegaraan : Indonesia  
 Alamat : Jl. Jati VA No.30 RT 05/ RW 06,  
 Kel. Sungai Bambu, Jakarta Utara,  
 14330  
 Telepon : 087817917119  
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**Pendidikan Formal**

TK Santa Maria, Jakarta : Lulus Tahun 2005  
 SDS Strada Santo Fransiskus Xaverius : Lulus Tahun 2011  
 SMPN 95, Jakarta : Lulus Tahun 2014  
 SMAN 80, Jakarta : Lulus Tahun 2017  
 STIE Indonesia, Jakarta : Tahun 2017 sampai sekarang

**Pengalaman Organisasi**

2012-2013 : Anggota OSIS SMPN 95, Jakarta  
 2015-2016 : Wakil Ketua Rohkris SMAN 80,  
 Jakarta  
 2018-2019 : Pengurus UKMJ Akuntansi STEI  
 2013-sekarang : Guru Sekolah Minggu Tiberias