

Lampiran 1

Daftar Sampel Perusahaan

No	Kode	Nama Perusahaan
1	CEKA	Wilmar Cahaya Indonesia Tbk.
2	DLTA	Delta Djakarta Tbk.
3	ICBP	Indofood CBP Sukses Makmur Tbk.
4	INDF	Indofood Sukses Makmur Tbk.
5	MLBI	Multi Bintang Indonesia Tbk.
6	MYOR	Mayora Indah Tbk.
7	ROTI	Nippon Indosari Corporindo Tbk.
8	SKBM	Sekar Bumi Tbk.
9	SKLT	Sekar Laut Tbk.
10	STTP	Siantar Top Tbk.

Lampiran 2

Tabulasi Data

No	Tahun	Kode Perusahaan	Nama Perusahaan	ROA	DER	SIZE	CI	II	ETR
1	2013	CEKA	Wilmar Cahaya Indonesia Tbk.	0,060833	1,024755	27,69833	0,2015	0,445007	0,24822
2	2013	DLTA	Delta Djakarta Tbk.	0,311978	0,281547	20,5806	0,107352	0,198082	0,245254
3	2013	ICBP	Indofood CBP Sukses Makmur Tbk.	0,105092	0,603189	16,87269	0,227785	0,134888	0,247287
4	2013	INDF	Indofood Sukses Makmur Tbk.	0,043751	1,03509	18,17341	0,284759	0,104498	0,268284
5	2013	MLBI	Multi Bintang Indonesia Tbk.	0,657201	0,804647	14,39333	0,56664	0,090827	0,25728
6	2013	MYOR	Mayora Indah Tbk.	0,104381	1,493701	29,9042	0,320727	0,149992	0,252579
7	2013	ROTI	Nippon Indosari Corporindo Tbk.	0,086693	1,315003	28,23133	0,64479	0,020038	0,250419
8	2013	SKBM	Sekar Bumi Tbk.	0,117084	1,474354	26,93317	0,301142	0,178704	0,255897
9	2013	SKLT	Sekar Laut Tbk.	0,037882	1,162468	26,43366	0,417339	0,233639	0,375044
10	2013	STTP	Siantar Top Tbk.	0,077845	1,117849	28,01632	0,515215	0,194409	0,198615
11	2014	CEKA	Wilmar Cahaya Indonesia Tbk.	0,031929	1,388889	27,88112	0,172534	0,330641	0,281591
12	2014	DLTA	Delta Djakarta Tbk.	0,289239	0,311742	20,72071	0,113888	0,197943	0,240964
13	2014	ICBP	Indofood CBP Sukses Makmur Tbk.	1,024948	0,716194	17,03079	0,233216	0,11293	0,252863
14	2014	INDF	Indofood Sukses Makmur Tbk.	0,060753	1,13728	18,27076	0,255718	0,098224	0,292726
15	2014	MLBI	Multi Bintang Indonesia Tbk.	0,356282	3,028644	14,61798	0,589545	0,101619	0,26289
16	2014	MYOR	Mayora Indah Tbk.	0,039823	1,525854	29,9623	0,34836	0,191117	0,226309
17	2014	ROTI	Nippon Indosari Corporindo Tbk.	0,088034	1,247196	28,39318	0,783978	0,019038	0,253934
18	2014	SKBM	Sekar Bumi Tbk.	0,137975	1,122707	27,20481	0,383956	0,171165	0,188092
19	2014	SKLT	Sekar Laut Tbk.	0,049704	1,161955	26,52712	0,407783	0,22071	0,382796
20	2014	STTP	Siantar Top Tbk.	0,072718	1,079522	28,16177	0,507187	0,182093	0,264058
21	2015	CEKA	Wilmar Cahaya Indonesia Tbk.	0,071711	1,32199	28,02699	0,148741	0,37459	0,251083
22	2015	DLTA	Delta Djakarta Tbk.	0,184957	0,222099	20,76087	0,101428	0,174476	0,232426
23	2015	ICBP	Indofood CBP Sukses Makmur Tbk.	0,110056	0,620844	17,09494	0,246819	0,095888	0,270969
24	2015	INDF	Indofood Sukses Makmur Tbk.	0,040395	1,129595	18,33547	0,273287	0,083058	0,348719
25	2015	MLBI	Multi Bintang Indonesia Tbk.	0,236527	1,74091	14,55785	0,602647	0,062527	0,264462
26	2015	MYOR	Mayora Indah Tbk.	0,110223	1,183618	30,0596	0,332433	0,155451	0,237893
27	2015	ROTI	Nippon Indosari Corporindo Tbk.	0,099965	1,277025	28,62661	0,673008	0,015951	0,284765
28	2015	SKBM	Sekar Bumi Tbk.	0,05252	1,221773	27,36247	0,514506	0,142135	0,251339
29	2015	SKLT	Sekar Laut Tbk.	0,053212	1,480263	26,6558	0,393934	0,213012	0,314872

30	2015	STTP	Siantar Top Tbk.	0,096743	0,902805	28,28312	0,524204	0,155623	0,199565
31	2016	CEKA	Wilmar Cahaya Indonesia Tbk.	0,175107	0,60596	27,98587	0,15146	0,390315	0,126408
32	2016	DLTA	Delta Djakarta Tbk.	0,212481	0,183156	20,90375	0,080377	0,153506	0,221798
33	2016	ICBP	Indofood CBP Sukses Makmur Tbk.	0,125642	0,562198	17,17942	0,246153	0,107602	0,272176
34	2016	INDF	Indofood Sukses Makmur Tbk.	0,064094	0,870092	18,22436	0,312772	0,103071	0,342948
35	2016	MLBI	Multi Bintang Indonesia Tbk.	0,431698	1,357091	14,63751	0,561755	0,060719	0,256068
36	2016	MYOR	Mayora Indah Tbk.	0,107463	1,062553	30,18999	0,298661	0,16434	0,247609
37	2016	ROTI	Nippon Indosari Corporindo Tbk.	0,095826	1,023661	28,70248	0,631147	0,017381	0,242651
38	2016	SKBM	Sekar Bumi Tbk.	0,022508	1,719018	27,63268	0,435297	0,237853	0,535804
39	2016	SKLT	Sekar Laut Tbk.	0,036333	0,918749	27,06581	0,527373	0,158934	0,25418
40	2016	STTP	Siantar Top Tbk.	0,074523	1,000157	28,47998	0,485076	0,119782	0,200093
41	2017	CEKA	Wilmar Cahaya Indonesia Tbk.	0,077135	0,542158	27,96222	0,152454	0,298189	0,249833
42	2017	DLTA	Delta Djakarta Tbk.	0,208654	0,171405	21,01656	0,067106	0,133397	0,241835
43	2017	ICBP	Indofood CBP Sukses Makmur Tbk.	0,112057	0,555747	17,26929	0,256811	0,103153	0,319479
44	2017	INDF	Indofood Sukses Makmur Tbk.	0,058507	0,880788	18,29216	0,338725	0,110201	0,328194
45	2017	MLBI	Multi Bintang Indonesia Tbk.	0,526704	1,357091	14,73582	0,543444	0,068372	0,257274
46	2017	MYOR	Mayora Indah Tbk.	0,109344	1,028168	30,33345	0,267417	0,122371	0,254211
47	2017	ROTI	Nippon Indosari Corporindo Tbk.	0,029688	0,000617	29,14825	0,437248	0,011024	0,272812
48	2017	SKBM	Sekar Bumi Tbk.	0,015946	0,586169	28,11531	0,299168	0,180627	0,393871
49	2017	SKLT	Sekar Laut Tbk.	0,036101	1,068748	27,17891	0,490049	0,189846	0,175044
50	2017	STTP	Siantar Top Tbk.	0,092222	0,691565	28,48221	0,480598	0,127678	0,251335



Lampiran 3

Hasil Analisis Data

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ETR	50	,13	,54	,2669	,06325
ROA	50	,02	1,02	,1484	,18114
DER	50	,00	3,03	1,0064	,50620
SIZE	50	14,39	30,33	23,9861	5,45575
CI	50	,07	,78	,3652	,17587
II	50	,01	,45	,1541	,09344
Valid (listwise)	N 50				

Sumber: data sekunder yang diolah, 2018



Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	,347	,056		6,217	,000		
1 ROA	-,118	,059	-,338	-1,991	,053	,686	1,458
DER	,027	,023	,214	1,168	,249	,590	1,694
SIZE	-,003	,002	-,267	-1,353	,183	,510	1,963
CI	-,025	,085	-,069	-,291	,772	,357	2,802
II	-,039	,143	-,058	-,276	,784	,443	2,258

a. Dependent Variable: ETR

Sumber: data sekunder yang diolah, 2018



Uji Normalitas Data

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	Unstandardized Residual
N		50	50
Normal Parameters ^{a,b}	Mean	0E-7	0E-7
	Std. Deviation	,05903265	,05079704
	Absolute Most Extreme Differences	,206	,154
	Positive	,206	,154
	Negative	-,106	-,089
Kolmogorov-Smirnov Z		1,460	1,087
Asymp. Sig. (2-tailed)		,028	,188

a. Test distribution is Normal.

b. Calculated from data.

Sumber: data sekunder yang diolah, 2018

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,596 ^a	,355	,282	,05361	2,336

a. Predictors: (Constant), II, ROA, DER, SIZE, CI

b. Dependent Variable: ETR

Sumber: data sekunder yang diolah, 2018

Uji Run Test

Run Test

	Unstandardized Residual
Test Value ^a	,00108
Cases < Test Value	25
Cases >= Test Value	25
Total Cases	50
Number of Runs	24
Z	-,572
Asymp. Sig. (2-tailed)	,568

a. Median

Sumber: data sekunder yang diolah, 2018

Uji Multikolinearitas

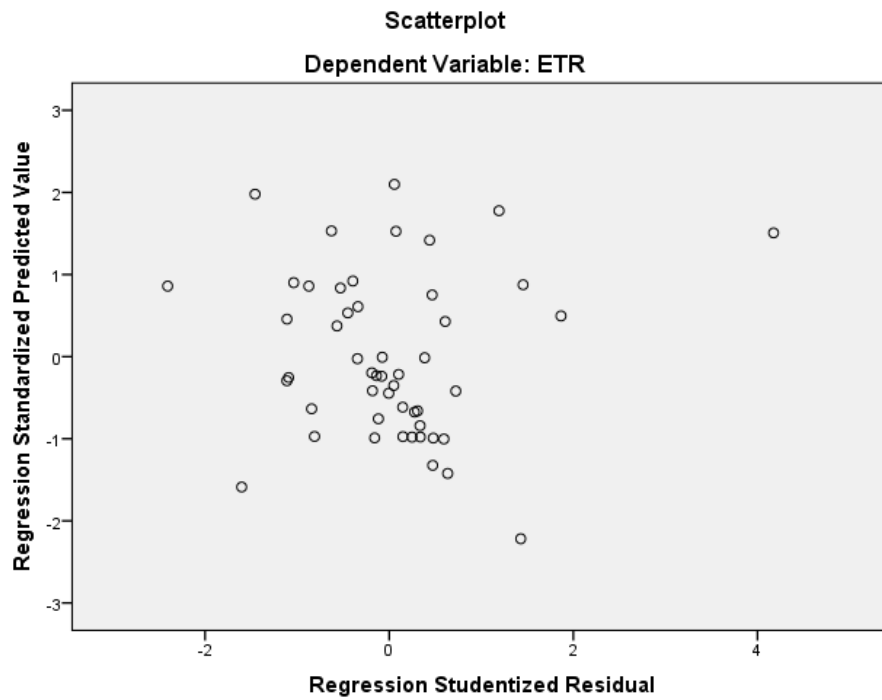
Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
ROA	,628	1,593
DER	,585	1,709
SIZE	,650	1,539
CI	,455	2,199
II	,456	2,191

a. Dependent Variable: ETR

Sumber: data sekunder yang diolah, 2018

Uji Heteroskedastisitas



Sumber: data sekunder yang diolah, 2018



Uji Parsial t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	,531	,128		4,155	,000		
ROA	-,052	,011	-,714	-4,671	,000	,628	1,593
DER	,006	,008	,114	,723	,473	,585	1,709
SIZE	-,124	,038	-,492	-3,274	,002	,650	1,539
CI	,000	,019	,002	,012	,990	,455	2,199
II	-,004	,014	-,051	-,286	,776	,456	2,191

a. Dependent Variable: ETR

Sumber: data sekunder yang diolah, 2018

Uji f

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,070	5	,014	4,842	,001 ^b
Residual	,126	44	,003		
Total	,196	49			

a. Dependent Variable: ETR

b. Predictors: (Constant), II, ROA, DER, SIZE, CI

Sumber: data sekunder yang diolah, 2018

Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,596 ^a	,355	,282	,05361	2,336

a. Predictors: (Constant), II, ROA, DER, SIZE, CI

b. Dependent Variable: ETR

Sumber: data sekunder yang diolah, 2018

