

LAMPIRAN

Lampiran 1 : Daftar Riwayat Hidup



NAUFAL AMMAR AKRAM

ACCOUNTING STUDENT

PERSONAL BACKGROUND

An Independent person, who has a good intrapersonal and interpersonal skills, and I also have experience working as part of a team or individually. I like to learn new things, hardworker, and cooperative working relationship with other employees of the company.

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naufalammr21@gmail.com
Vila Dago Tol, Blok I5 No 23, Serua, Ciputat, Tangerang Selatan, 15414
18 Februari 1999

EDUCATION

SMAN 9 Tangerang Selatan | 2014 - 2017
Social (IPS)
Universitas Pembangunan Jaya | 2017 - 2021
Accounting | GPA : 3.23

ACHIEVEMENTS

Taekwondo Kyorugi ITL Trisakti
Bronze Medal | 2018

LANGUAGE

Bahasa
English | TOEIC 520

SKILLS

Communication
Accurate Application
Ms Word
Ms Ecel

NON-FORMAL EDUCATION/SEMINAR

- Workshop and Professional Discussion On Urban Financial Reporting Issue PSAK 72
IKATAN AKUNTANSI INDONESIA
- The Challenges Of Managements Accountant in the Industrial Revolution 4.0 to 5.0 | IKATAN AKUNTANSI INDONESIA

WORK EXPERIENCE

KOPI PANAS

Full Time Barista | Dec 2020 - Present

- Count and check all the items in the kitchen or warehouse every week
- Train part time employees in making food and beverages
- Calculate the money of all income each week to keep it in balance
- Take part in barista training and competitions

Financial Department of Universitas Pembangunan Jaya

Stock Opname (Internship) | Sept 2019 - Oct 2019 & Juli 2020 - Aug 2020

- Check every condition of all goods and equipment at Pembangunan Jaya University
- Counting all goods and equipment owned by Pembangunan Jaya University
- Checks all data for the previous year

VOLUNTEER EXPERIENCE

Big Bad Wolf Indonesia

- Spotting | March 2018 - Apr 2018 & Feb 2019 - March 2019
Take all books that have been sorted and bring all the books to display again
- Sorter | March 2020
Sorting all books from warehouse

Pertamina Eco Run

- Checker | Dec 2018
Give a checkpoint medal
- Potential Winner | Dec 2019
Give a potential winner medal

ORGANIZATION EXPERIENCE

HIMAKSI

Academic Division | 2018 - 2019

- Create an operational planning schedule
- Looking for someone to become a representative for an academic competition

Vice President Of Himpunan Akuntansi | 2019 - 2020

- Create a meeting schedule for all divisions
- Attending meetings held by BEM, chancellor, and lecturers
- Manage all the agenda are doing well by each member of the division

BEM (Badan Eksekutif Mahasiswa)

The Ministry Of Arts and Sports | 2018 - 2019

- Create an operational planning schedule and make a competition event
- Accommodating the aspirations of all UKM

Lampiran 2 : Tabulasi Data KE

Kode Perusahaan	Nama Perusahaan	Tahun	EBITDA	Total Aset	Karakter Eksekutif
ADHI	PT Adhi Karya Tbk	2017	Rp 549.106.357.957	Rp 28.332.948.012.950	0,0194
		2018	Rp 681.055.511.905	Rp 30.091.600.973.297	0,0226
		2019	Rp 715.256.108.220	Rp 36.515.833.204.549	0,0196
ANTM	Aneka Tambang Tbk	2017	Rp 979.782.329	Rp 30.014.273.452	0,0326
		2018	Rp 2.487.950.405	Rp 32.195.350.845	0,0773
		2019	Rp 1.313.044.063	Rp 30.194.907.730	0,0435
BBNI	PT Bank Negara Indonesia Tbk	2017	Rp 30.102.527	Rp 709.330.084	0,0424
		2018	Rp 33.977.513	Rp 808.572.011	0,0420
		2019	Rp 37.834.582	Rp 845.605.208	0,0447
BBRI	PT Bank Rakyat Indonesia Tbk	2017	Rp 59.275.953	Rp 1.126.248.442	0,0526
		2018	Rp 66.825.198	Rp 1.296.898.292	0,0515
		2019	Rp 74.819.292	Rp 1.416.758.840	0,0528
BBTN	PT Bank Tabungan Negara Tbk	2017	Rp 13.048.370	Rp 261.365.267	0,0499
		2018	Rp 14.699.361	Rp 306.436.194	0,0480
		2019	Rp 15.690.790	Rp 311.776.828	0,0503
BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	2017	Rp 1.320.626	Rp 114.980.168	0,0115
		2018	Rp 7.066.611	Rp 120.191.387	0,0588
		2019	Rp 7.824.628	Rp 123.536.474	0,0633
BMRI	PT Bank Mandiri Tbk	2017	Rp 47.465.430	Rp 1.124.700.847	0,0422
		2018	Rp 50.874.246	Rp 1.202.252.094	0,0423
		2019	Rp 58.990.614	Rp 1.318.246.335	0,0447
ELSA	Elnusa Tbk	2017	Rp 256.344	Rp 4.855.369	0,0528
		2018	Rp 283.945	Rp 5.657.327	0,0502
		2019	Rp 362.686	Rp 6.805.037	0,0533
JSMR	PT Jasa Marga Tbk	2017	Rp 2.180.287.608	Rp 79.192.772.790	0,0275
		2018	Rp 2.120.660	Rp 82.418.603	0,0257
		2019	Rp 2.171.751	Rp 99.679.570	0,0218
KAEF	Kimia Farma Tbk	2017	Rp 369.137.044.468	Rp 6.096.148.972.533	0,0606
		2018	Rp 593.541.484	Rp 11.329.090.864	0,0524
		2019	Rp 84.085.520	Rp 18.352.877.132	0,0046
PGAS	PT Perusahaan Gas Negara Tbk	2017	Rp 161.179.583	Rp 6.293.128.991	0,0256
		2018	Rp 372.845.168	Rp 7.939.273.167	0,0470
		2019	Rp 119.092.415	Rp 7.373.713.156	0,0162
PPRO	PT PP Properti Tbk	2017	Rp 549.089.943.172	Rp 12.559.932.322.129	0,0437
		2018	Rp 568.830.874.672	Rp 16.475.720.486.284	0,0345
		2019	Rp 454.469.790.334	Rp 19.584.680.576.433	0,0232
PTBA	Bukit Asam Tbk	2017	Rp 4.565.945	Rp 21.987.482	0,2077
		2018	Rp 5.142.820	Rp 24.172.933	0,2128
		2019	Rp 4.069.113	Rp 26.098.052	0,1559
SMBR	PT Semen Baturaja Tbk	2017	Rp 154.690.204	Rp 5.060.337.247	0,0306
		2018	Rp 91.282.113	Rp 5.538.079.503	0,0165
		2019	Rp 51.725.826	Rp 5.571.270.204	0,0093
SMGR	Semen Indonesia Tbk	2017	Rp 2.231.803.690	Rp 48.963.502.966	0,0456
		2018	Rp 3.248.053	Rp 50.783.836	0,0640
		2019	Rp 2.918.229	Rp 79.807.067	0,0366
TLKM	PT Telkom Indonesia Tbk	2017	Rp 53.147	Rp 198.484	0,2678
		2018	Rp 48.385	Rp 206.196	0,2347
		2019	Rp 50.770	Rp 221.208	0,2295
WIKA	PT Wijaya Karya Tbk	2017	Rp 1.356.662.083	Rp 45.683.774.302	0,0297
		2018	Rp 2.365.008.688	Rp 59.230.001.239	0,0399
		2019	Rp 3.141.169.256	Rp 62.110.847.154	0,0506
WSBP	PT Waskita Beton Precast Tbk	2017	Rp 1.008.404.105.086	Rp 14.919.548.673.755	0,0676
		2018	Rp 1.112.717.086.714	Rp 15.222.388.589.814	0,0731
		2019	Rp 812.499.061.680	Rp 16.149.121.684.330	0,0503
WSKT	PT Waskita Karya Tbk	2017	Rp 4.234.741.387.599	Rp 97.895.760.838.624	0,0433
		2018	Rp 4.672.013.674.582	Rp 124.391.581.623.636	0,0376
		2019	Rp 1.118.957.087.609	Rp 122.589.259.350.571	0,0091
WTON	Wijaya Karya Beton	2017	Rp 606.067.094.211	Rp 7.067.976.095.043	0,0857
		2018	Rp 805.384.467.038	Rp 8.881.778.299.672	0,0907
		2019	Rp 905.376.895.371	Rp 10.337.895.087.207	0,0876

Lampiran 3 : Tabulasi Data Tax Avoidance

Kode Perusahaan	Nama Perusahaan	Tahun	Pembayaran Pajak Penghasilan	Laba Sebelum Pajak	ETR
ADHI	PT Adhi Karya Tbk	2017	Rp 440.221.781.551	Rp 957.281.629.758	45,9867
		2018	Rp 522.747.535.918	Rp 1.167.776.985.023	44,7643
		2019	Rp 518.526.653.115	Rp 1.183.575.074.644	43,8102
ANTM	Aneka Tambang Tbk	2017	Rp 317.893.255	Rp 454.396.524	69,9594
		2018	Rp 377.150.210	Rp 2.013.152.801	18,7343
		2019	Rp 493.182.022	Rp 687.034.053	71,7842
BBNI	PT Bank Negara Indonesia Tbk	2017	Rp 3.293.379	Rp 17.165.387	19,1862
		2018	Rp 4.728.952	Rp 19.820.715	23,8586
		2019	Rp 3.860.523	Rp 19.369.106	19,9313
BBRI	PT Bank Rakyat Indonesia Tbk	2017	Rp 7.977.823	Rp 37.022.157	21,5488
		2018	Rp 9.335.208	Rp 41.753.694	22,3578
		2019	Rp 8.950.228	Rp 43.364.053	20,6397
BBTN	PT Bank Tabungan Negara Tbk	2017	Rp 834.089	Rp 3.861.555	21,5998
		2018	Rp 16.475	Rp 3.610.275	0,4563
		2019	Rp 110.711	Rp 411.062	26,9329
BJBR	Bank Pembangunan Daerah Jawa Barat	2017	Rp 420.560	Rp 1.631.965	0,0258
		2018	Rp 384.648	Rp 1.937.044	19,8575
		2019	Rp 413.470	Rp 1.977.962	20,9038
BMRI	PT Bank Mandiri Tbk	2017	Rp 5.713.821	Rp 27.156.863	21,0401
		2018	Rp 8.091.432	Rp 33.943.369	23,8380
		2019	Rp 7.985.848	Rp 36.441.440	21,9142
ELSA	Elnusa Tbk	2017	Rp 86,055	Rp 336,809	25,5501
		2018	Rp 100.502	Rp 376.818	26,6712
		2019	Rp 138.102	Rp 494.579	27,9231
JSMR	PT Jasa Marga Tbk	2017	Rp 1.156.796.399	Rp 3.250.452.461	35,5888
		2018	Rp 1.173.816	Rp 3.210.309	36,5640
		2019	Rp 1.023.715	Rp 3.097.603	33,0486
KAEF	Kimia Farma Tbk	2017	Rp 118.001.844.961	Rp 449.709.762.422	26,2396
		2018	Rp 220.210.724	Rp 755.296.047	29,1556
		2019	Rp 22.425.049	Rp 38.315.488	58,5274
PGAS	PT Perusahaan Gas Negara Tbk	2017	Rp 127.766.011	Rp 275.550.022	46,3676
		2018	Rp 220.265.625	Rp 584.904.285	37,6584
		2019	Rp 166.921.296	Rp 279.902.491	59,6355
PPRO	PT PP Properti Tbk	2017	Rp 3.666.415.501	Rp 463.309.251.913	0,7914
		2018	Rp 4.440.755.770	Rp 501.224.252.590	0,8860
		2019	Rp 807.144.161	Rp 361.702.480.201	0,2232
PTBA	Bukit Asam Tbk	2017	Rp 1.554.397	Rp 6.101.629	25,4751
		2018	Rp 1.677.944	Rp 6.799.056	24,6791
		2019	Rp 1.414.768	Rp 5.455.162	25,9345
SMBR	PT Semen Baturaja Tbk	2017	Rp 62.298.722	Rp 208.947.154	29,8155
		2018	Rp 102.145.320	Rp 145.356.709	70,2722
		2019	Rp 147.372.049	Rp 86.572.265	#####
SMGR	Semen Indonesia Tbk	2017	Rp 703.520.449	Rp 2.746.546.363	25,6147
		2018	Rp 1.019.255	Rp 4.104.959	24,8298
		2019	Rp 824.542	Rp 3.195.775	25,8010
TLKM	PT Telkom Indonesia Tbk	2017	Rp 9.958	Rp 42.659	23,3433
		2018	Rp 9.426	Rp 36.405	25,8920
		2019	Rp 10.316	Rp 37.908	27,2133
WIKA	PT Wijaya Karya Tbk	2017	Rp 735.755.077	Rp 2.091.870.566	35,1721
		2018	Rp 285.329.070	Rp 2.358.628.934	12,0972
		2019	Rp 168.240.548	Rp 2.789.255.688	6,0317
WSBP	PT Waskita Beton Precast Tbk	2017	Rp 155.903.861.503	Rp 1.156.234.012.013	13,4838
		2018	Rp 252.075.523.422	Rp 1.355.548.311.604	18,5958
		2019	Rp 142.941.382.618	Rp 949.090.135.544	15,0609
WSKT	PT Waskita Karya Tbk	2017	Rp 419.073.663.951	Rp 4.620.646.154.705	9,0696
		2018	Rp 916.874.798.455	Rp 5.536.442.504.008	16,5607
		2019	Rp 299.751.593.948	Rp 1.328.649.961.839	22,5606
WTON	Wijaya Karya Beton	2017	Rp 79.042.760.767	Rp 419.501.620.159	18,8421
		2018	Rp 132.611.129.232	Rp 619.251.303.685	21,4148
		2019	Rp 115.558.811.307	Rp 626.270.544.710	18,4519

Lampiran 4 : Tabulasi Data Semua Variabe

Kode Perusahaan	Nama Perusahaan	Tahun	KE	ETR
ADHI	PT Adhi Karya Tbk	2017	0,0194	45,9867
		2018	0,0226	44,7643
		2019	0,0196	43,8102
ANTM	Aneka Tambang Tbk	2017	0,0326	69,9594
		2018	0,0773	18,7343
		2019	0,0435	71,7842
BBNI	PT Bank Negara Indonesia Tbk	2017	0,0424	19,1862
		2018	0,0420	23,8586
		2019	0,0447	19,9313
BBRI	PT Bank Rakyat Indonesia Tbk	2017	0,0526	21,5488
		2018	0,0515	22,3578
		2019	0,0528	20,6397
BBTN	PT Bank Tabungan Negara Tbk	2017	0,0499	21,5998
		2018	0,0480	0,4563
		2019	0,0503	26,9329
BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	2017	0,0115	0,0258
		2018	0,0588	19,8575
		2019	0,0633	20,9038
BMRI	PT Bank Mandiri Tbk	2017	0,0422	21,0401
		2018	0,0423	23,8380
		2019	0,0447	21,9142
ELSA	Elnusa Tbk	2017	0,0528	25,5501
		2018	0,0502	26,6712
		2019	0,0533	27,9231
JSMR	PT Jasa Marga Tbk	2017	0,0275	35,5888
		2018	0,0257	36,5640
		2019	0,0218	33,0486
KAEF	Kimia Farma Tbk	2017	0,0606	26,2396
		2018	0,0524	29,1556
		2019	0,0046	58,5274
PGAS	PT Perusahaan Gas Negara Tbk	2017	0,0256	46,3676
		2018	0,0470	37,6584
		2019	0,0162	59,6355
PPRO	PT PP Properti Tbk	2017	0,0437	0,7914
		2018	0,0345	0,8860
		2019	0,0232	0,2232
PTBA	Bukit Asam Tbk	2017	0,2077	25,4751
		2018	0,2128	24,6791
		2019	0,1559	25,9345
SMBR	PT Semen Baturaja Tbk	2017	0,0306	29,8155
		2018	0,0165	70,2722
		2019	0,0093	170,2301
SMGR	Semen Indonesia Tbk	2017	0,0456	25,6147
		2018	0,0640	24,8298
		2019	0,0366	25,8010
TLKM	PT Telkom Indonesia Tbk	2017	0,2678	23,3433
		2018	0,2347	25,8920
		2019	0,2295	27,2133
WIKA	PT Wijaya Karya Tbk	2017	0,0297	35,1721
		2018	0,0399	12,0972
		2019	0,0506	6,0317
WSBP	PT Waskita Beton Precast Tbk	2017	0,0676	13,4838
		2018	0,0731	18,5958
		2019	0,0503	15,0609
WSKT	PT Waskita Karya Tbk	2017	0,0433	9,0696
		2018	0,0376	16,5607
		2019	0,0091	22,5606
WTON	Wijaya Karya Beton	2017	0,0857	18,8421
		2018	0,0907	21,4148
		2019	0,0876	18,4519

Lampiran 5 : Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
KE	42	.00458	.09068	.0474882	.01927376
KP	42	0	1	.67	.477
TA	42	6.03174	59.63552	25.2065548	10.88054778
Valid N (listwise)	42				

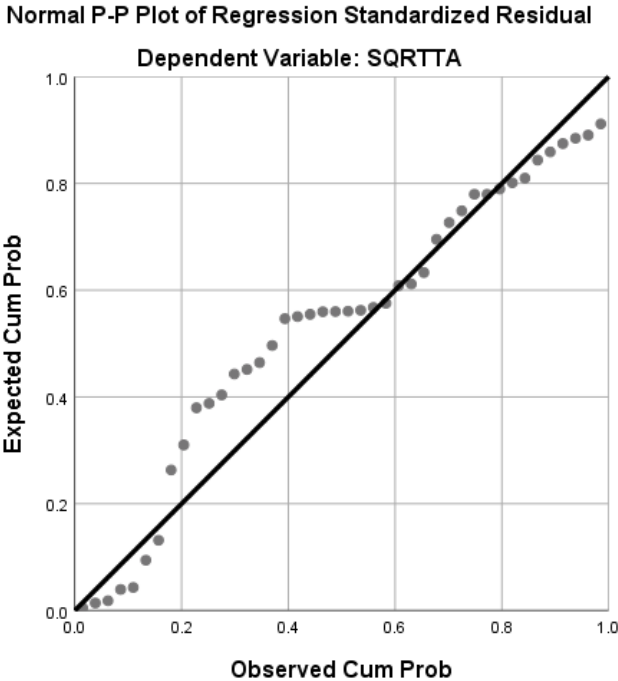
Lampiran 6 : Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

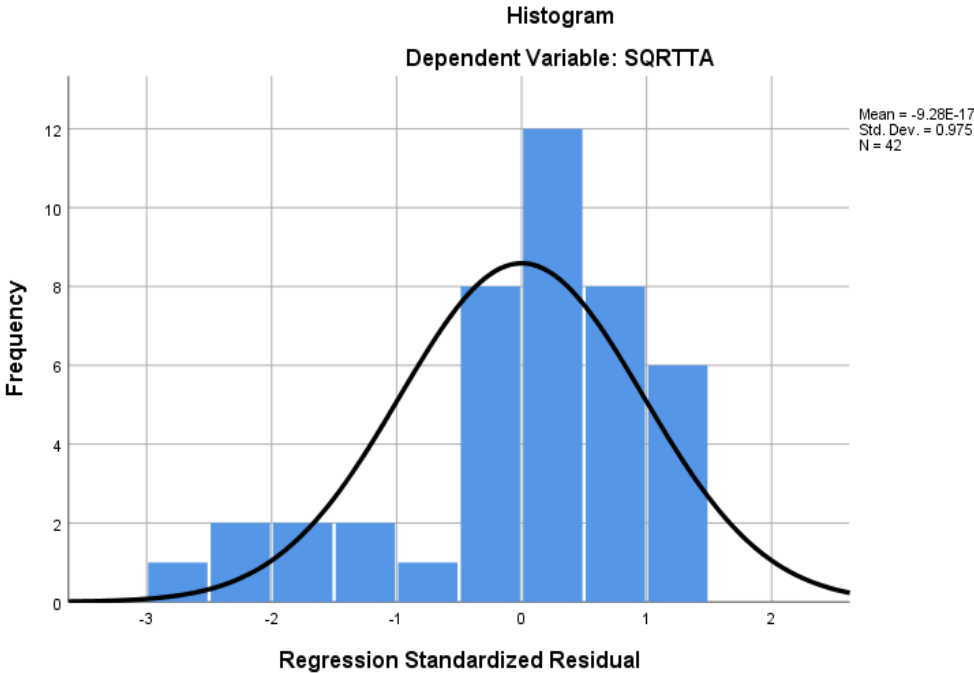
		Unstandardized Residual
N		42
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.76691125
Most Extreme Differences	Absolute	.167
	Positive	.083
	Negative	-.167
Test Statistic		.167
Asymp. Sig. (2-tailed)		.005 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Lampiran 7 : Grafik Normal P-Plot



Lampiran 8 : Histogram



Lampiran 9 : Uji Multikolonieritas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	KE	.894	1.119
	KP	.894	1.119

Lampiran 10 : Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.666 ^a	.444	.416	.78633	.828

a. Predictors: (Constant), KP, KE

b. Dependent Variable: TA

Lampiran 11 : Uji Heteroskedastisitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.166	.422		2.763	.009
	KP	.024	.174	.022	.138	.891
	KE	-2.896	1.705	-.276	-1.699	.097

Lampiran 12 : Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.666 ^a	.444	.416	.78633	.828

a. Predictors: (Constant), KP, KE

b. Dependent Variable: TA

Lampiran 13 : Uji Parsial (Uji t)

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	8.531	.662		12.889	.000		
KE	-14.711	2.674	-.695	-5.501	.000	.894	1.119
KP	-.730	.272	-.339	-2.682	.011	.894	1.119

a. Dependent Variable: TA

Sumber : *Data diolah (2020)*

Lampiran 14 : Uji Simultan (Uji F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	19.259	2	9.629	15.574	.000 ^b
	Residual	24.114	39	.618		
	Total	43.373	41			














a. Dependent Variable: TA

b. Predictors: (Constant), KP, KE

Lampiran 15 : Formulir Bimbingan Skripsi

	FORMULIR PEMBIMBINGAN SKRIPSI/TA	SPT-I/03/SOP-28/F-03
		No. Rekaman

Nama Mahasiswa : Naufal Ammar Akram
 Prodi/NIM : Akuntansi / 2017011036
 Judul Skripsi/TA yang diajukan : Pengaruh Karakter Eksekutif dan Koneksi Politik Terhadap Potensi *Tax Avoidance* (Studi Empiris pada Perusahaan BUMN yang Terdaftar di Bursa Efek Indonesia Tahun 2017 – 2019)

No	Tanggal	Materi Pembimbingan	Paraf Mhs	Paraf Dosen Pembimbing
1	19 Oktober 2020	Konsultasi bab 1		
2	04 November 2020	Melakukan revisi bab 1-3		
3	09 November 2020	Melakukan revisi untuk sidang proposal		
4	04 Desember 2020	Melakukan bimbingan bab 3		
5	08 Desember 2020	Melakukan bimbingan bab 3		
6	23 Desember 2020	Melakukan revisi bab 3		
7	29 Desember 2020	Melakukan bimbingan bab 4		

* Jika pembimbingan lebih dari minimal 8 kali, mohon membuat salinan formulir ini

		
Naufal Ammar Akram	Agustine Dwianika SE., M.Ak., CMA., CIBA	Dr. David Pangaribuan, SE., M.SI



FORMULIR PEMBIMBINGAN SKRIPSI/TA

SPT-I/03/SOP-28/F-03

No. Rekaman

Nama Mahasiswa : Naufal Ammar Akram
 Prodi/NIM : Akuntansi / 2017011036
 Judul Skripsi/TA yang diajukan : Pengaruh Karakter Eksekutif dan Koneksi Politik Terhadap Potensi *Tax Avoidance* (Studi Empiris pada Perusahaan BUMN yang Terdaftar di Bursa Efek Indonesia Tahun 2017 – 2019)

No	Tanggal	Materi Pembimbingan	Paraf Mhs	Paraf Dosen Pembimbing
1	25 Februari 2021	Melakukan bimbingan pertama membahas bab 4		
2	03 Maret 2021	Melakukan bimbingan kedua membahas revisi bab 4		
3	15 Maret 2021	Membahas hasil revisi bab 4		
4	16 Maret 2021	Membahas dan mengecek revisi di bab 4		
5	16 Maret 2021	Membahas bab 1-4 agar sesuai dengan panduan skripsi dengan Pak Habibie		
6	16 April 2021	Membahas bab 3 & 4 dengan Pak Habibie		
7	04 Mei 2021	Membahas hasil akhir untuk revisi di bab 4		
8	10 Mei 2021	Membahas bab 5 (Final)		
9	02 Juni 2021	Membahas semua revisi terakhir dan sosialisasi untuk plagiarism		

* Jika pembimbingan lebih dari minimal 8 kali, mohon membuat salinan formulir ini

Naufal Ammar Akram	Agustine Dwianika SE., M.Ak., CMA., CIBA	Muhammad Habibie Al Hamzah., SE, MAk, C SRS

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