# LAMPIRAN 1
## SAMPEL/OBYEK PERUSAHAAN

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<td>7.829.490.000.000</td>
<td>0,2434</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016</td>
<td>2.142.290.000.000</td>
<td>8.571.885.000.000</td>
<td>0,2499</td>
</tr>
</tbody>
</table>
HASIL OLAH SMARTPLS VERSI 2.0 M3

1. Hasil Olah PLS Model Struktural

2. Hasil Olah PLS Algorithm Uji Validitas Convergent (Loading Factor)

3. Hasil Olah PLS Model Indikator
Hasil Olah PLS Algorithm Model Refleksif Re-estimasi

Cronbachs Alpha

<table>
<thead>
<tr>
<th>Cronbachs Alpha</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Governance</td>
</tr>
<tr>
<td>Metode Akuntansi</td>
</tr>
<tr>
<td>Tax Avoidance</td>
</tr>
</tbody>
</table>

Latent Variable Correlations

<table>
<thead>
<tr>
<th></th>
<th>Corporate Governance</th>
<th>Metode Akuntansi</th>
<th>Tax Avoidance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Governance</td>
<td>1.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Metode Akuntansi</td>
<td>-0.3424</td>
<td>1.000</td>
<td></td>
</tr>
<tr>
<td>Tax Avoidance</td>
<td>0.3769</td>
<td>0.2083</td>
<td>1.000</td>
</tr>
</tbody>
</table>

R Square Adjusted

| Tax Avoidance | 0.2709 |
### Cross Loadings

<table>
<thead>
<tr>
<th></th>
<th>Corporate Governance</th>
<th>Metode Akuntansi</th>
<th>Tax Avoidance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current ETR</td>
<td>0.3769</td>
<td>0.2083</td>
<td>1.000</td>
</tr>
<tr>
<td>Kepemilikan Institusional</td>
<td>-0.5244</td>
<td>0.2764</td>
<td>-0.1976</td>
</tr>
<tr>
<td>Komite Audit</td>
<td>-0.0503</td>
<td>-0.1216</td>
<td>-0.0189</td>
</tr>
<tr>
<td>Kualitas Audit</td>
<td>0.6544</td>
<td>-0.0476</td>
<td>0.2466</td>
</tr>
<tr>
<td>Metode Penyusutan</td>
<td>-0.3424</td>
<td>1.000</td>
<td>0.2083</td>
</tr>
<tr>
<td>Proporsi Komisaris Independen</td>
<td>0.4667</td>
<td>-0.2416</td>
<td>0.1759</td>
</tr>
</tbody>
</table>

### Average Variance Extracted (AVE)

<table>
<thead>
<tr>
<th></th>
<th>AVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Governance</td>
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<td>1.000</td>
</tr>
<tr>
<td>Tax Avoidance</td>
<td>1.000</td>
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</tbody>
</table>

### Total Effects

<table>
<thead>
<tr>
<th></th>
<th>Corporate Governance</th>
<th>Metode Akuntansi</th>
<th>Tax Avoidance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Governance</td>
<td></td>
<td></td>
<td>0.5077</td>
</tr>
<tr>
<td>Metode Akuntansi</td>
<td></td>
<td></td>
<td>0.3821</td>
</tr>
<tr>
<td>Tax Avoidance</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Composite Reliability

<table>
<thead>
<tr>
<th></th>
<th>Composite Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Governance</td>
<td></td>
</tr>
<tr>
<td>Metode Akuntansi</td>
<td>1.000</td>
</tr>
<tr>
<td>Tax Avoidance</td>
<td>1.000</td>
</tr>
</tbody>
</table>
Path Coefficients

<table>
<thead>
<tr>
<th></th>
<th>Corporate Governance</th>
<th>Metode Akuntansi</th>
<th>Tax Avoidance</th>
</tr>
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</tr>
<tr>
<td>Tax Avoidance</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Hasil Olah PLS Bootstrapping Uji Model Formatif (Substantive Content)

Outer Weights
Mean, STDEV, T-Values

| Path                           | Original Sample (O) | Sample Mean (M) | Standard Error (STERR) | T Statistics (|O/STERR)|
|--------------------------------|---------------------|-----------------|------------------------|----------------|
| Current ETR <- Tax Avoidance   | 1,000               | 1,000           | 0,000                  | 0,000           |
| Kepemilikan Institusional -> Corporate Governance | -0,8482            | -0,7158         | 0,4555                 | 1,8620          |
| Komite Audit -> Corporate Governance | -0,4714            | -0,3944         | 0,3193                 | 1,4767          |
| Kualitas Audit -> Corporate Governance | 0,3772             | 0,3191          | 0,3115                 | 1,2108          |
| Metode Penyusutan <- Metode Akuntansi | 1,000              | 1,000           | 0,000                  |                 |
| Proporsi Komisaris Independen -> Corporate Governance | 0,6099             | 0,5692          | 0,2861                 | 2,1320          |
- Hasil Olah PLS Algorithm Model Formatif Re-Estimasi

- Hasil Olah PLS Bootstrapping Final (Uji Hipotesis)

**Path Coefficients, Mean, STDEV, T-Values**

<table>
<thead>
<tr>
<th></th>
<th>Original Sample (O)</th>
<th>Sample Mean (M)</th>
<th>Standard Error (STERR)</th>
<th>T Statistics (O/STERR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Governance -&gt; Tax Avoidance</td>
<td>0.2402</td>
<td>0.2356</td>
<td>0.0953</td>
<td>2.5215</td>
</tr>
<tr>
<td>Metode Akuntansi -&gt; Tax Avoidance</td>
<td>0.2663</td>
<td>0.2681</td>
<td>0.0514</td>
<td>5.1792</td>
</tr>
</tbody>
</table>

T-Statistic adalah perbandingan antara nilai sampel (O) dan standar error (STERR). Nilai T-Statistics ini digunakan untuk menentukan apakah perbedaan yang di观察是显著的。
Hasil Olah PLS Path Coefficient

Instytut Bisnis dan Informatika Kwik Kian Gie
SURAT PERNYATAAN

Saya yang bertandatangan di bawah ini:

Nama: Kezia Gunawan
Program Studi: Akuntansi
NIM: 31140124
Alamat Lengkap: Jl. Flamboyan II E1 No. 2 Villa Sunter
Mas, Jakarta Utara
Kode pos: 14350

Menyatakan dengan sungguh-sungguh bahwa:

1. Keabsahan data dan hal-hal lain yang berkenaan dengan keaslian dalam penyusunan karya akhir ini merupakan tanggung jawab pribadi.

2. Apabila dikemudian hari timbul masalah dengan keabsahan data dan keaslian/originalitas karya akhir adalah di luar tanggung jawab Institut Bisnis Dan Informatika Kwik Kian Gie dan saya bersedia menanggung segala resiko sanksi yang dikeluarkan Institut Bisnis Dan Informatika Kwik Kian Gie dan gugatan yang oleh pihak lain yang merasa dirugikan.

Demikian agar yang berkepentingan maklum

Jakarta, 19 Februari 2018

Yang membuat pernyataan

Kezia Gunawan
(Nama Lengkap)