

Lampiran 1. Output Hasil Analisis Regresi Berganda

Statistika Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Perencanaan Pajak	104	.02910	.55822	.2551614	.08853396
Kepemilikan Manajerial	104	.00000	.33580	.0470413	.08218693
Kepemilikan Instiusional	104	.01800	.99700	.6507788	.22287617
Nilai Perusahaan	104	.31700	31.97100	6.1897019	6.87869879
Valid N (listwise)	104				

Asumsi Normalitas Residual

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	Unstandardized Residual
N		104	104
Normal Parameters ^{a,b}	Mean	.0000000	.0000000
	Std. Deviation	6.85219653	6.44502649
Most Extreme Differences	Absolute	.189	.207
	Positive	.189	.207
	Negative	-.154	-.127
Test Statistic		.189	.207
Asymp. Sig. (2-tailed)		.200 ^{c,d}	.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance

Asumsi Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.349 ^a	.122	.102	1.58570400	1.866

a. Predictors: (Constant), Perencanaan Pajak

b. Dependent Variable: Nilai Perusahaan

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
2	.649 ^a	.422	.377	2.60739500	2.196

a. Predictors: (Constant), X1Z2, X1Z1, Kepemilikan Institusional, Perencanaan Pajak,

Kepemilikan Manajerial

b. Dependent Variable: Nilai Perusahaan

Asumsi Heteroskedastisitas

Uji Glesjer

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.817	1.477		3.938	.000
Perencanaan Pajak	-4.137	5.472	-.075	-.756	.451

a. Dependent Variable: RES_2

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.209	4.776		.462	.645
Perencanaan Pajak	15.065	21.428	.286	.703	.484
Kepemilikan Manajerial	-16.949	25.846	-.319	-.656	.514
Kepemilikan Institusional	5.880	6.094	.291	.965	.338
X1Z1	-15.705	92.577	-.093	-.170	.866
X1Z2	-25.412	26.987	-.418	-.942	.350

a. Dependent Variable: RES_3

Uji F (Simultan)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	247.482	1	247.482	5.220	.016 ^b
	Residual	4836.118	102	47.413		
	Total	5083.599	103			

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), Perencanaan Pajak

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
2	Regression	1195.147	5	239.029	5.475	.002 ^b
	Residual	4278.452	98	43.658		
	Total	4873.599	103			

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), X1Z2, X1Z1, Kepemilikan Institusional, Perencanaan Pajak, Kepemilikan Manajerial

Uji t (Parsial)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.928	2.069		3.833	.000
	Perencanaan Pajak	-6.814	.663	-.349	-2.189	.016

a. Dependent Variable: Nilai Perusahaan

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.703	4.434		2.109	.039
Perencanaan Pajak	-1.397	.825	-.718	-2.253	.026
Kepemilikan Manajerial	-.946	.673	-.861	-2.327	.018
Kepemilikan Institusional	-2.222	.560	-.296	1.428	.457
X1Z1	9.037	.733	1.235	2.674	.006
X1Z2	11.621	.347	.486	1.713	.276

a. Dependent Variable: Nilai Perusahaan