

## DAFTAR LAMPIRAN

### LAMPIRAN 1

#### Variabel *Transfer Pricing* (Y) Periode 2017-2019

No	Nama	Kode	Tahun	1/0
1	Arwana Citramulia Tbk.	ARNA	2017	0
			2018	0
			2019	0
2	Charoen Pokphand Indonesia Tbk.	CPIN	2017	0
			2018	0
			2019	0
3	Champion Pacific Indonesia Tbk.	IGAR	2017	0
			2018	0
			2019	0
4	Indah Kiat Pulp & Paper Tbk.	INKP	2017	1
			2018	1
			2019	1
5	Indocement Swakarsa Indonesia Tbk.	INTP	2017	1
			2018	1
			2019	1
6	Indopoly Swakarsa Industry Tbk.	IPOL	2017	0
			2018	0
			2019	0
7	Japfa Comfeed Indonesia Tbk.	JPFA	2017	1
			2018	1
			2019	1
8	Kirana Megantara Tbk.	KMTR	2017	1
			2018	1
			2019	1
9	Lion Metal Works Tbk.	LION	2017	1
			2018	1
			2019	1
10	Mark Dynamics Indonesia Tbk.	MARK	2017	0
			2018	0
			2019	0
11	Semen Indonesia (Persero) Tbk.	SMGR	2017	0
			2018	0
			2019	0
12	Tembaga Mulia Semanan Tbk.	TBMS	2017	1
			2018	1
			2019	1
13		TDPM	2017	1

	Tridomain Performance Material Tbk		2018	1
			2019	1
14	Pabrik Kertas Tjiwi Kimia Tbk.	TKIM	2017	1
			2018	1
			2019	1
15	Surya Toto Indonesia Tbk.	TOTO	2017	1
			2018	1
			2019	1
16	Chandra Asri Petrochemical Tbk.	TPIA	2017	1
			2018	1
			2019	1

**Catatan:**

Nilai 0 : Perusahaan yang melakukan penjualan ke pihak yang tidak memiliki hubungan istimewa.

Nilai 1 : Perusahaan yang melakukan penjualan ke pihak yang memiliki hubungan istimewa.

**LAMPIRAN 2**

**Variabel Pajak (X1) Periode 2017-2019**

No	Nama	Kode	Tahun	Pajak			
				Total Beban Pajak	Laba Sebelum Pajak	ETR	%
1	Arwana Citramulia Tbk.	ARNA	2017	44.020.031.391	166.203.941.034	0,2649	26,49
			2018	53.522.141.574	211.729.940.176	0,2528	25,28
			2019	73.932.125.865	291.607.365.374	0,2535	25,35
2	Charoen Pokphand Indonesia Tbk.	CPIN	2017	759.947.000.000	3.259.822.000.000	0,2331	23,31
			2018	1.355.866.000.000	5.907.351.000.000	0,2295	22,95
			2019	963.064.000.000	4.595.238.000.000	0,2096	20,96
3	Champion Pacific Indonesia Tbk.	IGAR	2017	23.388.107.927	95.764.791.063	0,2442	24,42
			2018	17.075.521.722	61.747.960.127	0,2765	27,65
			2019	22.697.694.263	83.534.447.014	0,2717	27,17
4	Indah Kiat Pulp & Paper Tbk.	INKP	2017	593.470.140.000	6.192.614.676.000	0,0958	9,58
			2018	2.136.657.069.000	10.654.468.155.000	0,2005	20,05
			2019	1.716.870.807.000	5.531.166.197.000	0,3104	31,04
5	Indocement Swakarsa Indonesia Tbk.	INTP	2017	427.456.000.000	2.287.274.000.000	0,1869	18,69
			2018	254.291.000.000	1.400.228.000.000	0,1816	18,16
			2019	439.122.000.000	2.274.427.000.000	0,1931	19,31
6	Indopoly Swakarsa Industry Tbk.	IPOL	2017	13.872.230.736	47.463.494.184	0,2923	29,23
			2018	37.140.593.661	110.616.159.510	0,3358	33,58
			2019	29.045.847.579	91.739.732.906	0,3166	31,66
7	Japfa Comfeed Indonesia Tbk.	JPFA	2017	666.950.000.000	1.710.054.000.000	0,3900	39,00
			2018	836.638.000.000	3.089.839.000.000	0,2708	27,08

			2019	688.851.000.000	2.572.708.000.000	0,2678	26,78
8	Kirana Megantara Tbk.	KMTR	2017	283.583.050.331	706.768.893.651	0,4012	40,12
			2018	37.632.984.672	39.218.133.343	0,9596	95,96
			2019	26.960.925.156	41.632.442.032	0,6476	64,76
9	Lion Metal Works Tbk.	LION	2017	10.892.495.785	20.175.438.794	0,5399	53,99
			2018	9.228.951.178	23.908.625.171	0,3860	38,60
			2019	4.836.925.088	5.763.388.287	0,8393	83,93
10	Mark Dynamics Indonesia Tbk.	MARK	2017	17.364.731.343	64.422.123.842	0,2695	26,95
			2018	29.304.854.457	111.210.294.119	0,2635	26,35
			2019	30.684.849.485	118.687.394.018	0,2585	25,85
11	Semen Indonesia (Persero) Tbk.	SMGR	2017	603.887.067.000	2.253.893.318.000	0,2679	26,79
			2018	1.019.255.000.000	4.104.959.000.000	0,2483	24,83
			2019	824.542.000.000	3.195.775.000.000	0,2580	25,80
12	Tembaga Mulia Semanan Tbk.	TBMS	2017	41.188.737.984	143.932.312.692	0,2862	28,62
			2018	30.786.837.696	123.138.560.817	0,2500	25,00
			2019	28.163.765.983	110.611.379.146	0,2546	25,46
13	Tridomain Performance Material Tbk	TDPM	2017	48.616.225.764	145.414.274.220	0,3343	33,43
			2018	78.394.790.511	265.670.308.530	0,2951	29,51
			2019	105.919.225.540	329.062.094.929	0,3219	32,19
14	Pabrik Kertas Tjiwi Kimia Tbk.	TKIM	2017	106.717.596.000	540.389.076.000	0,1975	19,75
			2018	73.751.733.000	3.631.863.762.000	0,0203	2,03
			2019	252.748.163.820	2.567.488.744.980	0,0984	9,84
15			2017	98.725.062.966	377.660.867.510	0,2614	26,14

	Surya Toto Indonesia Tbk.	TOTO	2018	105.305.767.799	451.998.563.901	0,2330	23,30
			2019	44.881.804.389	185.479.305.304	0,2420	24,20
16	Chandra Asri Petrochemical Tbk.	TPIA	2017	1.424.972.972.973	5.737.864.864.865	0,2483	24,83
			2018	1.040.304.347.826	3.682.565.217.391	0,2825	28,25
			2019	210.111.111.111	538.541.666.667	0,3901	39,01

**LAMPIRAN 3**

**Variabel Mekanisme Bonus (X3) Periode 2017-2019**

No	Nama	Kode	Tahun	Mekanisme Bonus			
				Laba Bersih Tahun t	Laba Bersih Tahun t-1	ITRENDLB	%
1	Arwana Citramulia Tbk.	ARNA	2017	122.183.909.643	91.375.910.975	1,3372	133,72
			2018	158.207.798.602	122.183.909.643	1,2948	129,48
			2019	217.675.239.509	158.207.798.602	1,3759	137,59
2	Charoen Pokphand Indonesia Tbk.	CPIN	2017	2.499.875.000.000	2.225.402.000.000	1,1233	112,33
			2018	4.551.485.000.000	2.499.875.000.000	1,8207	182,07
			2019	3.632.174.000.000	4.551.485.000.000	0,7980	79,80
3	Champion Pacific Indonesia Tbk.	IGAR	2017	72.376.683.136	69.305.629.795	1,0443	104,43
			2018	44.672.438.405	72.376.683.136	0,6172	61,72
			2019	60.836.752.751	44.672.438.405	1,3618	136,18
4	Indah Kiat Pulp & Paper Tbk.	INKP	2017	5.599.144.536.000	2.724.216.180.000	2,0553	205,53
			2018	8.517.811.086.000	5.599.144.536.000	1,5213	152,13
			2019	3.814.295.390.000	8.517.811.086.000	0,4478	44,78
5	Indocement Swakarsa Indonesia Tbk.	INTP	2017	1.859.818.000.000	3.870.319.000.000	0,4805	48,05
			2018	1.145.937.000.000	1.859.818.000.000	0,6162	61,62
			2019	1.835.305.000.000	1.145.937.000.000	1,6016	160,16
6	Indopoly Swakarsa Industry Tbk.	IPOL	2017	33.591.263.448	87.298.623.012	0,3848	38,48
			2018	73.475.565.849	33.591.263.448	2,1873	218,73
			2019	62.693.885.327	73.475.565.849	0,8533	85,33
7	Japfa Comfeed Indonesia Tbk.	JPFA	2017	1.043.104.000.000	2.171.608.000.000	0,4803	48,03
			2018	2.253.201.000.000	1.043.104.000.000	2,1601	216,01

			2019	1.883.857.000.000	2.253.201.000.000	0,8361	83,61
8	Kirana Megantara Tbk.	KMTR	2017	423.185.843.320	209.920.429.760	2,0159	201,59
			2018	1.585.148.671	423.185.843.320	0,0037	0,37
			2019	14.671.516.876	1.585.148.671	9,2556	925,56
9	Lion Metal Works Tbk.	LION	2017	9.282.943.009	42.345.417.055	0,2192	21,92
			2018	14.679.673.993	9.282.943.009	1,5814	158,14
			2019	926.463.199	14.679.673.993	0,0631	6,31
10	Mark Dynamics Indonesia Tbk.	MARK	2017	47.057.392.499	19.588.140.923	2,4023	240,23
			2018	81.905.439.662	47.057.392.499	1,7405	174,05
			2019	88.002.544.533	81.905.439.662	1,0744	107,44
11	Semen Indonesia (Persero) Tbk.	SMGR	2017	1.650.006.251.000	4.535.036.823.000	0,3638	36,38
			2018	3.085.704.000.000	1.650.006.251.000	1,8701	187,01
			2019	2.371.233.000.000	3.085.704.000.000	0,7685	76,85
12	Tembaga Mulia Semanan Tbk.	TBMS	2017	102.743.574.708	97.102.039.180	1,0581	105,81
			2018	92.351.723.121	102.743.574.708	0,8989	89,89
			2019	82.447.613.163	92.351.723.121	0,8928	89,28
13	Tridomain Performance Material Tbk	TDPM	2017	96.798.048.456	57.461.244.068	1,6846	168,46
			2018	187.275.518.019	96.798.048.456	1,9347	193,47
			2019	223.142.869.389	187.275.518.019	1,1915	119,15
14	Pabrik Kertas Tjiwi Kimia Tbk.	TKIM	2017	433.671.480.000	102.825.708.000	4,2175	421,75
			2018	3.558.112.029.000	433.671.480.000	8,2046	820,46
			2019	2.314.740.581.160	3.558.112.029.000	0,6506	65,06
15		TOTO	2017	278.935.804.544	168.564.583.718	1,6548	165,48

	Surya Toto Indonesia Tbk.		2018	346.692.796.102	278.935.804.544	1,2429	124,29
			2019	140.597.500.915	346.692.796.102	0,4055	40,55
16	Chandra Asri Petrochemical Tbk.	TPIA	2017	4.312.891.891.892	4.055.743.243.243	1,0634	106,34
			2018	2.642.260.869.565	4.312.891.891.892	0,6126	61,26
			2019	328.430.555.556	2.642.260.869.565	0,1243	12,43



**LAMPIRAN 4**

**Variabel *Tunneling Incentive* (X3) Periode 2017-2019**

No	Nama	Kode	Tahun	Tunneling Incentive			
				Kepemilikan Saham Asing	Jumlah Saham	TNC	%
1	Arwana Citramulia Tbk.	ARNA	2017	2.741.155.546	7.341.430.976	0,3734	37,34
			2018	2.766.317.077	7.341.430.976	0,3768	37,68
			2019	2.736.425.506	7.341.430.976	0,3727	37,27
2	Charoen Pokphand Indonesia Tbk.	CPIN	2017	6.008.498.294	16.398.000.000	0,3664	36,64
			2018	6.067.378.061	16.398.000.000	0,3700	37,00
			2019	5.853.432.700	16.398.000.000	0,3570	35,70
3	Champion Pacific Indonesia Tbk.	IGAR	2017	772.112.420	972.204.500	0,7942	79,42
			2018	772.112.420	972.204.500	0,7942	79,42
			2019	772.112.420	972.204.500	0,7942	79,42
4	Indah Kiat Pulp & Paper Tbk.	INKP	2017	1.377.875.611	5.470.982.941	0,2519	25,19
			2018	1.679.792.658	5.470.982.941	0,3070	30,70
			2019	1.498.784.434	5.470.982.941	0,2740	27,40
5	Indocement Swakarsa Indonesia Tbk.	INTP	2017	1.877.480.863	3.681.231.699	0,5100	51,00
			2018	1.877.480.863	3.681.231.699	0,5100	51,00
			2019	1.877.480.863	3.681.231.699	0,5100	51,00
6	Indopoly Swakarsa Industry Tbk.	IPOL	2017	3.685.195.936	6.443.379.509	0,5719	57,19
			2018	3.681.054.570	6.443.379.509	0,5713	57,13
			2019	3.679.071.770	6.443.379.509	0,5710	57,10
7	Japfa Comfeed Indonesia Tbk.	JPFA	2017	5.819.366.685	11.410.522.910	0,5100	51,00
			2018	6.148.115.716	11.726.575.201	0,5243	52,43

			2019	6.148.115.716	11.681.575.201	0,5263	52,63
8	Kirana Megantara Tbk.	KMTR	2017	4.006.132.300	7.682.750.000	0,5214	52,14
			2018	3.999.555.800	7.682.950.000	0,5206	52,06
			2019	5.715.677.887	8.215.366.379	0,6957	69,57
9	Lion Metal Works Tbk.	LION	2017	300.120.000	520.160.000	0,5770	57,70
			2018	300.120.000	520.160.000	0,5770	57,70
			2019	300.120.000	520.160.000	0,5770	57,70
10	Mark Dynamics Indonesia Tbk.	MARK	2017	599.047.711	760.000.062	0,7882	78,82
			2018	599.047.711	760.000.062	0,7882	78,82
			2019	2.995.238.555	3.800.000.310	0,7882	78,82
11	Semen Indonesia (Persero) Tbk.	SMGR	2017	2.225.889.221	5.931.520.000	0,3753	37,53
			2018	2.197.717.635	5.931.520.000	0,3705	37,05
			2019	2.089.937.204	5.931.520.000	0,3523	35,23
12	Tembaga Mulia Semanan Tbk.	TBMS	2017	155.820.000	367.340.000	0,4242	42,42
			2018	155.820.000	367.340.000	0,4242	42,42
			2019	155.820.000	367.340.000	0,4242	42,42
13	Tridomain Performance Material Tbk	TDPM	2017	7.602.265.670	10.485.050.500	0,7251	72,51
			2018	7.602.265.670	10.485.050.500	0,7251	72,51
			2019	7.602.265.670	10.485.050.500	0,7251	72,51
14	Pabrik Kertas Tjiwi Kimia Tbk.	TKIM	2017	768.681.652	3.113.223.570	0,2469	24,69
			2018	723.359.050	3.113.223.570	0,2324	23,24
			2019	772.888.635	3.113.223.570	0,2483	24,83
15	Surya Toto Indonesia Tbk.	TOTO	2017	3.911.546.800	10.320.000.000	0,3790	37,90

			2018	3.911.546.800	10.320.000.000	0,3790	37,90
			2019	3.911.546.800	10.320.000.000	0,3790	37,90
16	Chandra Asri Petrochemical Tbk.	TPIA	2017	5.451.715.305	17.833.520.260	0,3057	30,57
			2018	5.451.715.305	17.833.520.260	0,3057	30,57
			2019	5.451.715.195	17.833.520.260	0,3057	30,57

## LAMPIRAN 5

### Output SPSS 26

#### Descriptives

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Pajak	48	2,03	95,96	29,8590	16,09016
Mekanisme Bonus	48	,37	925,56	149,1523	170,70810
Tunneling Incentive	48	23,24	79,42	48,7450	17,30389
Valid N (listwise)	48				

#### Frequencies

Statistics		
Transfer Pricing		
N	Valid	48
	Missing	0

Transfer Pricing					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Penjualan ke pihak yang tidak memiliki hubungan istimewa	18	37,5	37,5	37,5
	Penjualan ke pihak yang memiliki hubungan istimewa	30	62,5	62,5	100,0
	Total	48	100,0	100,0	

#### Regression

Variables Entered/Removed <sup>a</sup>			
Model	Variables Entered	Variables Removed	Method
1	Tunneling Incentive, Mekanisme Bonus, Pajak <sup>b</sup>	.	Enter
a. Dependent Variable: Transfer Pricing			
b. All requested variables entered.			

<b>Coefficients<sup>a</sup></b>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Pajak	,898	1,114
	Mekanisme Bonus	,992	1,008
	Tunneling Incentive	,904	1,107

a. Dependent Variable: Transfer Pricing

<b>Coefficient Correlations<sup>a</sup></b>					
Model			Tunneling Incentive	Mekanisme Bonus	Pajak
1	Correlations	Tunneling Incentive	1,000	-,028	-,310
		Mekanisme Bonus	-,028	1,000	,087
		Pajak	-,310	,087	1,000
	Covariances	Tunneling Incentive	1,709E-5	-4,701E-8	-5,723E-6
		Mekanisme Bonus	-4,701E-8	1,599E-7	1,556E-7
		Pajak	-5,723E-6	1,556E-7	1,990E-5

a. Dependent Variable: Transfer Pricing

<b>Collinearity Diagnostics<sup>a</sup></b>							
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Pajak	Mekanisme Bonus	Tunneling Incentive
1	1	3,298	1,000	,01	,02	,03	,01
	2	,516	2,527	,00	,05	,87	,01
	3	,131	5,021	,10	,93	,07	,17
	4	,055	7,739	,89	,00	,03	,82

a. Dependent Variable: Transfer Pricing

### *Logistic Regression*

<b>Case Processing Summary</b>			
Unweighted Cases <sup>a</sup>		N	Percent
Selected Cases	Included in Analysis	48	100,0
	Missing Cases	0	,0
	Total	48	100,0
Unselected Cases		0	,0
Total		48	100,0
a. If weight is in effect, see classification table for the total number of cases.			

<b>Dependent Variable Encoding</b>	
Original Value	Internal Value
Penjualan ke pihak yang tidak memiliki hubungan istimewa	0
Penjualan ke pihak yang memiliki hubungan istimewa	1

### **Block 0: Beginning Block**

<b>Iteration History<sup>a,b,c</sup></b>			
Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	63,511	,500
	2	63,510	,511
	3	63,510	,511
a. Constant is included in the model.			
b. Initial -2 Log Likelihood: 63,510			
c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.			

Classification Table <sup>a,b</sup>					
Observed		Predicted			
		Transfer Pricing		Percentage Correct	
		Penjualan ke pihak yang tidak memiliki hubungan istimewa	Penjualan ke pihak yang memiliki hubungan istimewa		
Step 0	Transfer Pricing	Penjualan ke pihak yang tidak memiliki hubungan istimewa	0	18	,0
		Penjualan ke pihak yang memiliki hubungan istimewa	0	30	100,0
Overall Percentage					62,5

a. Constant is included in the model.

b. The cut value is ,500

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	,511	,298	2,936	1	,087	1,667

Variables not in the Equation					
			Score	df	Sig.
Step 0	Variables	Pajak	1,385	1	,239
		Mekanisme Bonus	,611	1	,434
		Tunneling Incentive	3,042	1	,081
	Overall Statistics		7,191	3	,066

### Block 1: Method = Enter

Iteration History <sup>a,b,c,d</sup>						
Iteration		-2 Log likelihood	Coefficients			
			Constant	Pajak	Mekanisme Bonus	Tunneling Incentive
Step 1	1	56,021	1,103	,035	,002	-,039
	2	55,350	,829	,053	,002	-,044
	3	55,280	,626	,061	,003	-,045
	4	55,279	,599	,062	,003	-,046
	5	55,279	,598	,062	,003	-,046

a. Method: Enter
b. Constant is included in the model.
c. Initial -2 Log Likelihood: 63,510
d. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	8,231	3	,041
	Block	8,231	3	,041
	Model	8,231	3	,041

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	55,279 <sup>a</sup>	,158	,215
a. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.			

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	11,510	8	,174

Contingency Table for Hosmer and Lemeshow Test						
		Transfer Pricing = Penjualan ke pihak yang tidak memiliki hubungan istimewa		Transfer Pricing = Penjualan ke pihak yang memiliki hubungan istimewa		Total
		Observed	Expected	Observed	Expected	
Step 1	1	5	3,688	0	1,312	5
	2	1	3,021	4	1,979	5
	3	2	2,489	3	2,511	5
	4	1	1,946	4	3,054	5
	5	2	1,721	3	3,279	5
	6	3	1,559	2	3,441	5
	7	3	1,463	2	3,537	5
	8	1	1,253	4	3,747	5
	9	0	,791	5	4,209	5
	10	0	,069	3	2,931	3



Classification Table <sup>a</sup>					
Observed		Predicted			
		Transfer Pricing		Percentage Correct	
		Penjualan ke pihak yang tidak memiliki hubungan istimewa	Penjualan ke pihak yang memiliki hubungan istimewa		
Step 1	Transfer Pricing	Penjualan ke pihak yang tidak memiliki hubungan istimewa	7	11	38,9
		Penjualan ke pihak yang memiliki hubungan istimewa	6	24	80,0
Overall Percentage					64,6

a. The cut value is ,500

Variables in the Equation									
		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 <sup>a</sup>	Pajak	,062	,040	2,403	1	,121	1,064	,984	1,151
	Mekanisme Bonus	,003	,003	,814	1	,367	1,003	,997	1,009
	Tunneling Incentive	-,046	,021	4,845	1	,028	,955	,917	,995
	Constant	,598	1,347	,197	1	,657	1,819		

a. Variable(s) entered on step 1: Pajak, Mekanisme Bonus, Tunneling Incentive.

Correlation Matrix					
		Constant	Pajak	Mekanisme Bonus	Tunneling Incentive
Step 1	Constant	1,000	-,598	-,455	-,431
	Pajak	-,598	1,000	,259	-,371
	Mekanisme Bonus	-,455	,259	1,000	-,086
	Tunneling Incentive	-,431	-,371	-,086	1,000



<b>Casewise List<sup>a</sup></b>
----------------------------------

a. The casewise plot is not produced because no outliers were found.
--