

LAMPIRAN

Lampiran Tabel 1 Daftar sampel perusahaan

NO	KODE	Nama Perusahaan
1	AKPI	Argha Karya Prima Ind. Tbk
2	ASII	Astra International Tbk
3	AUTO	Astra Otoparts Tbk
4	BUDI	PT Budi Starch & Sweetener Tbk.
5	EKAD	Ekadharna International Tbk
6	HMSP	HM Sampoerna Tbk
7	ICBP	Indofood CBP Sukses Makmur Tbk
8	IMPC	PT Impack Pratama Industri Tbk
9	INDF	Indofood Sukses Makmur Tbk
10	JPFA	JAPFA Comfeed Indonesia Tbk
11	MYOR	Mayora Indah Tbk
12	RICY	Ricky Putra Globalindo Tbk
13	SMGR	Semen Indonesia (Persero) Tbk
14	SMSM	Selamat Sempurna Tbk
15	STTP	Siantar Top Tbk
16	TRIS	Trisula International Tbk
17	TSPC	Tempo Scan Pacific Tbk

Lampiran Tabel 2. Data Piutang Berelasi 2014-2016

NO	KODE	Piutang Berelasi		
		2014	2015	2016
1	BUDI	Rp432.471.000.000	Rp800.728.000.000	Rp261.189.000.000
2	EKAD	Rp390.921.817	Rp316.150.525	Rp295.116.835
3	AKPI	Rp171.654.000	Rp191.731.000	Rp379.678.000
4	IMPC	Rp124.975.231.665	Rp23.184.375.943	Rp26.099.806.952
5	JPFA	Rp106.411.000.000	Rp47.653.000.000	Rp65.595.000.000
6	ASII	Rp1.989.000.000.000	Rp2.448.000.000.000	Rp2.249.000.000.000
7	AUTO	Rp694.277.000.000	Rp635.871.000.000	Rp687.386.000.000
8	SMSM	Rp12.957.000.000	Rp8.096.000.000	Rp10.591.000.000
9	RICY	Rp49.321.018.200	Rp50.828.886.704	Rp87.709.432.560
10	TRIS	Rp1.975.934.853	Rp3.457.496.003	Rp1.572.020.017
11	ICBP	Rp1.771.847.000.000	Rp2.308.941.000.000	Rp1.128.937.000.000
12	INDF	Rp856.665.000.000	Rp2.308.941.000.000	Rp2.880.997.000.000
13	MYOR	Rp1.950.164.516.232	Rp2.153.904.487.339	Rp2.831.124.973.353
14	STTP	Rp166.081.532.580	Rp174.828.427.307	Rp245.449.355.650
15	HMSP	Rp161.883.000.000	Rp2.314.088.000.000	Rp1.681.983.000.000
16	TSPC	Rp57.371.021.630	Rp4.930.649.526	Rp1.115.708.910
17	SMGR	Rp775.100.481.000	Rp855.552.029.000	Rp663.818.373.000

Lampiran Tabel 3. Data Piutang 2014-2016

NO	KODE	TOTAL PIUTANG		
		2014	2015	2016
1	BUDI	Rp526.564.000.000	Rp922.862.000.000	Rp347.280.000.000
2	EKAD	Rp74.245.630.803	Rp71.465.892.400	Rp71.444.858.710
3	AKPI	Rp400.045.577.000	Rp468.540.886.000	Rp359.156.199.000
4	IMPC	Rp293.780.977.951	Rp152.120.651.898	Rp186.532.661.610
5	JPFA	Rp1.249.813.000.000	Rp1.253.885.000.000	Rp1.297.333.000.000
6	ASII	Rp87.710.000.000.000	Rp100.810.000.000.000	Rp89.491.000.000.000
7	AUTO	Rp1.884.296.000.000	Rp1.750.714.000.000	Rp1.867.191.000.000
8	SMSM	Rp574.663.000.000	Rp605.105.000.000	Rp732.160.000.000
9	RICY	Rp286.674.551.228	Rp280.480.520.315	Rp323.215.609.082
10	TRIS	Rp142.301.492.827	Rp136.067.514.028	Rp141.677.797.230
11	ICBP	Rp2.853.747.000.000	Rp3.363.697.000.000	Rp2.141.865.000.000
12	INDF	Rp4.339.670.000.000	Rp3.363.697.000.000	Rp3.893.925.000.000
13	MYOR	Rp3.080.840.526.614	Rp3.379.244.630.889	Rp4.388.399.378.548
14	STTP	Rp281.859.370.792	Rp315.428.170.065	Rp371.016.979.533
15	HMSP	Rp1.097.937.000.000	Rp4.726.827.000.000	Rp4.996.420.000.000
16	TSPC	Rp1.045.016.218.317	Rp1.089.607.648.881	Rp1.060.198.216.272
17	SMGR	Rp3.432.556.555.000	Rp3.628.640.501.000	Rp4.018.283.712.000

Lampiran Tabel 4. Data Beban Pajak 2014-2016

NO	KODE	BEBAN PAJAK		
		2014	2015	2016
1	BUDI	Rp979.000.000	Rp270.000.000	Rp3.268.000.000
2	EKAD	Rp14.692.759.587	Rp18.171.582.477	Rp28.236.470.841
3	AKPI	Rp26.631.750.000	Rp23.494.252.000	Rp23.558.754.000
4	IMPC	Rp41.571.950.463	Rp17.445.790.361	Rp38.973.036.457
5	JPFA	Rp166.399.000.000	Rp168.840.000.000	Rp618.859.000.000
6	ASII	Rp4.927.000.000.000	Rp4.017.000.000.000	Rp3.951.000.000.000
7	AUTO	Rp136.954.000.000	Rp110.895.000.000	Rp165.486.000.000
8	SMSM	Rp119.683.000.000	Rp122.410.000.000	Rp156.016.000.000
9	RICY	Rp7.464.682.583	Rp8.812.140.721	Rp8.507.227.348
10	TRIS	Rp14.648.664.609	Rp17.455.358.946	Rp18.720.347.979
11	ICBP	Rp871.208.000.000	Rp1.086.486.000.000	Rp1.357.953.000.000
12	INDF	Rp1.828.217.000.000	Rp1.086.486.000.000	Rp1.357.953.000.000
13	MYOR	Rp123.252.080.059	Rp386.435.802.950	Rp475.283.108.250
14	STTP	Rp44.299.638.031	Rp46.300.197.602	Rp43.569.590.674
15	HMSP	Rp3.537.216.000.000	Rp3.569.336.000.000	Rp4.249.218.000.000
16	TSPC	Rp158.439.557.374	Rp177.892.281.060	Rp173.464.664.107
17	SMGR	Rp1.509.616.169.000	Rp1.325.482.459.000	Rp549.584.720.000

Lampiran Tabel 5.Data Laba Sebelum Pajak 2014-2016

NO	KODE	LABA SEBELUM PAJAK		
		2014	2015	2016
1	BUDI	Rp43.488.000.000	Rp52.125.000.000	Rp52.832.000.000
2	EKAD	Rp59.027.719.429	Rp66.306.918.116	Rp118.449.029.979
3	AKPI	Rp61.291.373.000	Rp51.138.966.000	Rp75.952.611.000
4	IMPC	Rp331.590.433.815	Rp147.204.866.336	Rp164.796.167.232
5	JPFA	Rp551.409.000.000	Rp697.677.000.000	Rp2.766.591.000.000
6	ASII	Rp27.058.000.000.000	Rp19.630.000.000.000	Rp22.253.000.000.000
7	AUTO	Rp10.901.040.000.000	Rp433.596.000.000	Rp684.907.000.000
8	SMSM	Rp541.150.000.000	Rp583.717.000.000	Rp658.208.000.000
9	RICY	Rp22.627.245.189	Rp23.397.841.356	Rp23.362.443.532
10	TRIS	Rp47.671.163.813	Rp58.813.295.821	Rp47.947.291.257
11	ICBP	Rp3.445.380.000.000	Rp4.009.634.000.000	Rp4.989.254.000.000
12	INDF	Rp6.229.297.000.000	Rp4.009.634.000.000	Rp4.989.254.000.000
13	MYOR	Rp529.701.030.755	Rp1.640.494.765.801	Rp1.845.683.269.238
14	STTP	Rp167.765.041.979	Rp232.005.398.773	Rp217.746.308.540
15	HMSP	Rp13.718.299.000.000	Rp13.932.644.000.000	Rp17.011.447.000.000
16	TSPC	Rp742.732.619.498	Rp707.110.932.867	Rp718.958.200.369
17	SMGR	Rp7.077.276.008.000	Rp5.850.923.497.000	Rp5.084.621.543.000

Lampiran Tabel 6. Data Anak Perusahaan

NO	KODE	ANAK PERUSAHAAN DI LUAR NEGRI			JUMLAH ANAK PERUSAHAAN		
		2014	2015	2016	2014	2015	2016
1	BUDI	1	1	1	3	3	3
2	EKAD	1	1	1	2	2	2
3	AKPI	2	2	2	2	2	2
4	IMPC	2	2	2	10	10	10
5	JPFA	4	4	4	25	25	25
6	ASII	6	6	6	210	210	210
7	AUTO	3	3	3	50	50	50
8	SMSM	1	1	1	5	5	5
9	RICY	1	1	1	14	14	14
10	TRIS	1	1	1	6	7	7
11	ICBP	1	1	1	2	9	9
12	INDF	4	4	4	19	19	19
13	MYOR	1	1	1	5	5	5
14	STTP	1	1	1	2	2	2
15	HMSP	1	1	1	11	11	11
16	TSPC	4	4	4	29	29	29
17	SMGR	1	1	1	14	14	14

Lampiran Tabel 7. Data Aset 2014-2016

NO	KODE	TOTAL ASSET		
		2014	2015	2016
1	BUDI	Rp2.476.982.000.000	Rp3.265.953.000.000	Rp2.931.807.000.000
2	EKAD	Rp411.726.182.748	Rp389.671.595.500	Rp702.508.630.708
3	AKPI	Rp2.227.042.590.000	Rp2.883.143.132.000	Rp2.615.909.190.000
4	IMPC	Rp1.647.304.832.385	Rp1.675.232.685.157	Rp2.276.031.922.082
5	JPFA	Rp14.935.696.000.000	Rp17.159.466.000.000	Rp19.251.026.000.000
6	ASII	Rp236.027.000.000.000	Rp245.435.000.000.000	Rp261.855.000.000.000
7	AUTO	Rp14.387.568.000.000	Rp14.339.110.000.000	Rp14.612.274.000.000
8	SMSM	Rp1.749.395.000.000	Rp2.220.108.000.000	Rp2.254.740.000.000
9	RICY	Rp1.170.752.424.106	Rp1.198.193.867.892	Rp1.288.683.925.066
10	TRIS	Rp523.900.642.605	Rp577.786.346.557	Rp639.701.164.511
11	ICBP	Rp21.410.331.000.000	Rp26.560.624.000.000	Rp8.901.948.000.000
12	INDF	Rp85.938.885.000.000	Rp26.560.624.000.000	Rp28.901.948.000.000
13	MYOR	Rp10.291.108.029.334	Rp11.342.715.686.221	Rp12.922.421.859.142
14	STTP	Rp1.700.204.093.895	Rp1.919.568.037.170	Rp2.336.411.494.941
15	HMSP	Rp28.380.630.000.000	Rp38.010.724.000.000	Rp42.508.277.000.000
16	TSPC	Rp5.592.730.492.960	Rp6.284.729.099.203	Rp6.585.807.349.438
17	SMGR	Rp34.331.674.737.000	Rp38.153.118.932.000	Rp44.226.895.982.000

Lampiran Tabel 8. Data Laba 2014-2016

NO	KODE	LABA		
		2014	2015	2016
1	BUDI	Rp28.524.000.000	Rp21.072.000.000	Rp38.624.000.000
2	EKAD	Rp40.985.863.205	Rp47.040.256.456	Rp90.685.821.530
3	AKPI	Rp34.659.623.000	Rp27.644.714.000	Rp52.393.857.000
4	IMPC	Rp290.018.438.352	Rp129.759.075.975	Rp125.823.130.775
5	JPFA	Rp391.866.000.000	Rp524.484.000.000	Rp2.171.608.000.000
6	ASII	Rp22.131.000.000.000	Rp15.613.000.000.000	Rp18.302.000.000.000
7	AUTO	Rp954.086.000.000	Rp322.701.000.000	Rp483.421.000.000
8	SMSM	Rp421.467.000.000	Rp461.307.000.000	Rp502.192.000.000
9	RICY	Rp15.111.531.641	Rp13.465.713.464	Rp14.033.426.519
10	TRIS	Rp35.944.155.042	Rp44.185.600.626	Rp25.213.015.324
11	ICBP	Rp2.574.172.000.000	Rp2.923.148.000.000	Rp3.631.301.000.000
12	INDF	Rp4.401.080.000.000	Rp2.923.148.000.000	Rp3.631.301.000.000
13	MYOR	Rp409.824.768.594	Rp1.250.233.128.560	Rp1.388.676.127.665
14	STTP	Rp123.465.403.948	Rp185.705.201.171	Rp174.176.717.866
15	HMSP	Rp10.181.083.000.000	Rp10.363.308.000.000	Rp12.762.229.000.000
16	TSPC	Rp584.293.062.124	Rp529.218.651.807	Rp545.493.536.262
17	SMGR	Rp5.567.659.839.000	Rp4.525.441.038.000	Rp4.535.036.823.000

Lampiran Tabel 9. Data *Transfer Pricing* 2014-2016

NO	KODE	<i>TRANSFER PRICING</i>		
		2014	2015	2016
1	BUDI	0,821307571349352	0,867657352886997	0,752099170697996
2	EKAD	0,005265250126802	0,004423795944931	0,004130693801186
3	AKPI	0,000429086108856	0,000409208685365	0,001057138930240
4	IMPC	0,425402735523076	0,152407813493631	0,139920841351469
5	JPFA	0,085141537173961	0,038004282689401	0,050561421007559
6	ASII	0,022677003762399	0,024283305227656	0,025131018761663
7	AUTO	0,368454319278924	0,363206668821978	0,368139092358521
8	SMSM	0,022547127620884	0,013379496120508	0,014465417395105
9	RICY	0,172045331504762	0,181220737350727	0,271365089109134
10	TRIS	0,013885552524753	0,025410150451404	0,011095740107026
11	ICBP	0,620884402156183	0,686429544634966	0,527081305311026
12	INDF	0,197403258773133	0,686429544634966	0,739869668778931
13	MYOR	0,632997553552481	0,637392294020560	0,645138404492651
14	STTP	0,589235447852330	0,554257494728430	0,661558282208398
15	HMSP	0,147442886067233	0,489564775694139	0,336637632544902
16	TSPC	0,054899647129301	0,004525160530090	0,001052358788079
17	SMGR	0,225808509948935	0,235777567043145	0,165199478328921

Lampiran Tabel 10. Data Pajak 2014-2016

NO	KODE	ETR		
		2014	2015	2016
1	BUDI	0,02251195732156	0,00517985611511	0,06185645063598
2	EKAD	0,24891287905291	0,27405258747224	0,23838499011774
3	AKPI	0,43451057949053	0,45941977004385	0,31017701287452
4	IMPC	0,12537138054530	0,11851367957619	0,23649237182885
5	JPFA	0,30177055506892	0,24200310458851	0,22369009369292
6	ASII	0,18209032448814	0,20463576158940	0,17754909450411
7	AUTO	0,01256338844734	0,25575651066892	0,24161820509938
8	SMSM	0,22116418737873	0,20970778647872	0,23703145510234
9	RICY	0,32989798451598	0,37662195357779	0,36414116256065
10	TRIS	0,30728565105862	0,29679273542374	0,39043598685602
11	ICBP	0,25286267407369	0,27096887147306	0,27217555971294
12	INDF	0,29348688945157	0,27096887147306	0,27217555971294
13	MYOR	0,23268234891543	0,23556052174377	0,25751065536083
14	STTP	0,26405762194811	0,19956517325401	0,20009336078364
15	HMSP	0,25784654496888	0,25618511461285	0,24978580599287
16	TSPC	0,21331977782407	0,25157619942140	0,24127225201405
17	SMGR	0,21330469057496	0,22654243551119	0,10808763550094

Lampiran Tabel 11. Data Multinasionalitas 2014-2016

NO	KODE	MULTINASIONALITAS		
		2014	2015	2016
1	BUDI	0,333333333333333	0,333333333333333	0,333333333333333
2	EKAD	0,500000000000000	0,500000000000000	0,500000000000000
3	AKPI	1,000000000000000	1,000000000000000	1,000000000000000
4	IMPC	0,200000000000000	0,200000000000000	0,200000000000000
5	JPFA	0,160000000000000	0,160000000000000	0,160000000000000
6	ASII	0,02857142857143	0,02857142857143	0,02857142857143
7	AUTO	0,060000000000000	0,060000000000000	0,060000000000000
8	SMSM	0,200000000000000	0,200000000000000	0,200000000000000
9	RICY	0,07142857142857	0,07142857142857	0,07142857142857
10	TRIS	0,166666666666667	0,14285714285714	0,14285714285714
11	ICBP	0,500000000000000	0,111111111111111	0,111111111111111
12	INDF	0,21052631578947	0,21052631578947	0,21052631578947
13	MYOR	0,200000000000000	0,200000000000000	0,200000000000000
14	STTP	0,500000000000000	0,500000000000000	0,500000000000000
15	HMSM	0,09090909090909	0,09090909090909	0,09090909090909
16	TSPC	0,13793103448276	0,13793103448276	0,13793103448276
17	SMGR	0,07142857142857	0,07142857142857	0,07142857142857

Lampiran Tabel 12. Data Ukuran Perusahaan 2014-2016

NO	KODE	UKURAN PERUSAHAAN		
		2014	2015	2016
1	BUDI	12,39392285061930	12,51400993055760	12,46713537743090
2	EKAD	11,61460848580100	11,59069874973110	11,84665166415840
3	AKPI	12,34772852256840	12,45986620322580	12,41762266359470
4	IMPC	12,21677397243810	12,22407513785720	12,35717834888600
5	JPFA	13,17422546543470	13,23450376854400	13,28445388055950
6	ASII	14,37296168636120	14,38993649491500	14,41806087096880
7	AUTO	13,15798738924980	13,15652219637470	13,16471780722810
8	SMSM	12,24288788092060	12,34637410177640	12,35309646946210
9	RICY	12,06846506568520	12,07852709263080	12,11014641119950
10	TRIS	11,71924893114430	11,76176727498650	11,80597714130730
11	ICBP	13,33062338146360	13,42423827388020	12,94948505305830
12	INDF	13,93418971470180	13,42423827388020	13,46092711532190
13	MYOR	13,01246213716470	13,05471704629780	13,11134391470350
14	STTP	12,23050105757370	12,28320350986000	12,36854933426390
15	HMSP	13,45302203180100	13,57990614180020	13,62847350194300
16	TSPC	12,74762389169720	12,79828656233110	12,81860902241300
17	SMGR	13,53569498930680	13,58153004634310	13,64568645993950

Lampiran Tabel 13. Data Profitabilitas 2014-2016

NO	KODE	ROA		
		2014	2015	2016
1	BUDI	0,01151562667795	0,00645202181415	0,01317412776489
2	EKAD	0,09954640953715	0,12071769407683	0,12908855146535
3	AKPI	0,01556307147229	0,00958839458686	0,02002892806841
4	IMPC	0,17605632706856	0,07745734495554	0,05528179528339
5	JPFA	0,02623687573716	0,03056528682186	0,11280479284585
6	ASII	0,09376469641185	0,06361358404466	0,06989364342862
7	AUTO	0,06631322263777	0,02250495323629	0,03308321483706
8	SMSM	0,24092157574476	0,20778583744575	0,22272723240817
9	RICY	0,01290753820351	0,01123834282985	0,01088973505919
10	TRIS	0,06860872485912	0,07647394385364	0,03941373991913
11	ICBP	0,12023036916150	0,11005569748663	0,40792206379997
12	INDF	0,05121174192567	0,11005569748663	0,12564208474806
13	MYOR	0,03982319177156	0,11022343882592	0,10746252852615
14	STTP	0,07261799003504	0,09674322429581	0,07454881909421
15	HMSP	0,35873350943936	0,27264168922434	0,30022927064299
16	TSPC	0,10447366681793	0,08420707455380	0,08282865066020
17	SMGR	0,16217268401997	0,11861261057230	0,10254024665999

Lampiran Tabel 14. Statistik Deskriptif

Descriptive Statistics					
	N	Minimu m	Maximu m	Mean	Std. Deviation
Transfer Pricing	51	.0004	.8677	.276179	.2792815
Pajak	51	.01	.46	.2383	.09197
Multinasionalitas	51	.03	1.00	.2445	.23767
Ukuran Perusahaan	51	11.59	14.42	12.8170	.73331
Profitabilitas	51	.01	.41	.1012	.08947
Valid N (listwise)	51				

Lampiran Tabel 15. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		Unstandardiz ed Residual
N		51
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.17364337
	Absolute	.119
Most Extreme Differences	Positive	.092
	Negative	-.119
Kolmogorov-Smirnov Z		.852
Asymp. Sig. (2-tailed)		.462

a. Test distribution is Normal.

b. Calculated from data.

Lampiran Tabel 16. Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.173	.700		.247	.806
Pajak	.025	.016	.265	1.613	.114
Multinasionalitas	-.006	.017	-.056	-.346	.731
Ukuran Perusahaan	-.002	.273	-.001	-.006	.995
Profitabilitas	-.003	.014	-.031	-.190	.850

a. Dependent Variable: ABS_RES

Lampiran Tabel 17. Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-2.549	1.342		-1.899	.064		
Pajak	.109	.030	.434	3.644	.001	.742	1.347
Multinasionalitas	.095	.033	.332	2.851	.006	.776	1.289
Ukuran Perusahaan	1.330	.523	.297	2.544	.014	.771	1.297
Profitabilitas	.074	.027	.327	2.737	.009	.736	1.359

a. Dependent Variable: *Transfer Pricing*

Lampiran Tabel 18. Uji Autokolerasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.718 ^a	.516	.473	.18104	2.219

a. Predictors: (Constant), Profitabilitas, Multinasionalitas, Ukuran Perusahaan , Pajak

b. Dependent Variable: *Transfer Pricing*

Lampiran Tabel 19. Uji Regresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.718 ^a	.516	.473	.18104

a. Predictors: (Constant), Profitabilitas, Multinasionalitas, Ukuran Perusahaan , Pajak

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.604	4	.401	12.237	.000 ^b
	Residual	1.508	46	.033		
	Total	3.112	50			

a. Dependent Variable: *Transfer Pricing*

b. Predictors: (Constant), Profitabilitas, Multinasionalitas, Ukuran Perusahaan , Pajak

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-2.549	1.342		-1.899	.064
Pajak	.109	.030	.434	3.644	.001
Multinasionalitas	.095	.033	.332	2.851	.006
Ukuran Perusahaan	1.330	.523	.297	2.544	.014
Profitabilitas	.074	.027	.327	2.737	.009

a. Dependent Variable: *Transfer Pricing*