

LAMPIRAN

Lampiran 1

Tabel
Daftar Perusahaan Sampel Penelitian

KODE PERUSAHAAN	NAMA PERUSAHAAN
AMFG	Asahimas Flat Glass Tbk
ASII	Astra International Tbk
CEKA	PT Wilmar Cahaya Indonesia Tbk.
CPIN	Charoen Pokphand Indonesia Tbk
DLTA	Delta Djakarta Tbk
DVLA	Darya-Varia Laboratoria Tbk
INDF	Indofood Sukses Makmur Tbk
JPFA	JAPFA Comfeed Indonesia Tbk
LION	Lion Metal Works Tbk
LMSH	Lionmesh Prima Tbk
MERK	Merck Tbk
PYFA	Pyridam Farma Tbk
ROTI	Nippon Indosari Corpindo Tbk
SQBB	Taisho Pharmaceutical Indonesia Tbk
SRSN	Indo Acidatama Tbk
TCID	Mandom Indonesia Tbk
TOTO	Surya Toto Indonesia Tbk
TRST	Trias Sentosa Tbk
UNIT	Nusantara Inti Corpora Tbk
UNVR	Unilever Indonesia Tbk
WIIM	Wismilak Inti Makmur Tbk

Lampiran 2

Tabel
Daftar Perusahaan yang melakukan Transfer Pricing

Variabel ini menggunakan perhitungan dummy yang mana variable yang memiliki hubungan istimewa bernilai satu (1), sedangkan yang tidak memiliki hubungan istimewa bernilai nol (0).

No.	Kode	Nama	Transfer Pricing		
			2014	2015	2016
1	AMFG	Asahimas Flat Glass Tbk	1	1	1
2	ASII	Astra International Tbk	1	1	1
3	CEKA	PT Wilmar Cahaya Indonesia Tbk.	1	1	1
4	CPIN	Charoen Pokphand Indonesia Tbk	1	1	1
5	DLTA	Delta Djakarta Tbk	1	1	1
6	DVLA	Darya-Varia Laboratoria Tbk	1	1	1
7	INDF	Indofood Sukses Makmur Tbk	1	1	1
8	JPFA	JAPFA Comfeed Indonesia Tbk	1	1	1
9	LION	Lion Metal Works Tbk	1	1	1
10	LMSH	Lionmesh Prima Tbk	1	1	1
11	MERK	Merck Tbk	1	1	1
12	PYFA	Pyridam Farma Tbk	1	1	1
13	ROTI	Nippon Indosari Corpindo Tbk	1	1	1
14	SQBB	Taisho Pharmaceutical Indonesia Tbk	1	1	1
15	SRSN	Indo Acidatama Tbk	1	1	1
16	TOTO	Surya Toto Indonesia Tbk	1	1	1
17	TCID	Mandom Indonesia Tbk	1	1	1
18	TRST	Trias Sentosa Tbk	1	1	1
19	UNIT	Nusantara Inti Corpora Tbk	0	0	0
20	UNVR	Unilever Indonesia Tbk	1	1	1
21	WIIM	Wismilak Inti Makmur Tbk	0	0	0

Lampiran 3

**Tabel
Tax Minimization**

No.	Kode	Nama	Tax Minimization		
			2014	2015	2016
1	AMFG	Asahimas Flat Glass Tbk	0,25	0,27	0,25
2	ASII	Astra International Tbk	0,59	0,47	0,41
3	CEKA	PT Wilmar Cahaya Indonesia Tbk.	0,27	0,25	0,27
4	CPIN	Charoen Pokphand Indonesia Tbk	0,21	0,13	0,61
5	DLTA	Delta Djakarta Tbk	0,30	0,22	0,26
6	DVLA	Darya-Varia Laboratoria Tbk	0,30	0,25	0,39
7	INDF	Indofood Sukses Makmur Tbk	0,41	0,19	1,09
8	JPFA	JAPFA Comfeed Indonesia Tbk	0,35	0,27	0,31
9	LION	Lion Metal Works Tbk	0,25	0,25	0,25
10	LMSH	Lionmesh Prima Tbk	0,35	0,25	0,29
11	MERK	Merck Tbk	0,27	0,25	0,31
12	PYFA	Pyridam Farma Tbk	0,64	0,40	0,25
13	ROTI	Nippon Indosari Corpindo Tbk	0,25	0,30	0,25
14	SQBB	Taisho Pharmaceutical Indonesia Tbk	0,24	0,79	0,25
15	SRSN	Indo Acidatama Tbk	0,35	0,25	-1,30
16	TOTO	Surya Toto Indonesia Tbk	0,14	0,23	0,33
17	TCID	Mandom Indonesia Tbk	0,25	0,25	0,25
18	TRST	Trias Sentosa Tbk	0,20	0,23	1,02
19	UNIT	Nusantara Inti Corpora Tbk	91,90	2,58	1,09
20	UNVR	Unilever Indonesia Tbk	4,15	0,25	0,25
21	WIIM	Wismilak Inti Makmur Tbk	12,50	-24,48	-8,62

Lampiran 4

**Tabel
Tunneling Incentive**

No.	Kode	Nama	Tunneling Incentive		
			2014	2015	2016
1	AMFG	Asahimas Flat Glass Tbk	0,44	0,74	0,44
2	ASII	Astra International Tbk	0,50	0,50	0,50
3	CEKA	PT Wilmar Cahaya Indonesia Tbk.	0,87	0,87	0,87
4	CPIN	Charoen Pokphand Indonesia Tbk	0,56	0,56	0,56
5	DLTA	Delta Djakarta Tbk	0,58	0,58	0,58
6	DVLA	Darya-Varia Laboratoria Tbk	0,93	0,93	0,92
7	INDF	Indofood Sukses Makmur Tbk	0,50	0,50	0,50
8	JPFA	JAPFA Comfeed Indonesia Tbk	0,58	0,58	0,51
9	LION	Lion Metal Works Tbk	0,29	0,29	0,29
10	LMSH	Lionmesh Prima Tbk	0,26	0,26	0,26
11	MERK	Merck Tbk	0,74	0,74	0,74
12	PYFA	Pyridam Farma Tbk	0,54	0,54	0,54
13	ROTI	Nippon Indosari Corpindo Tbk	0,32	0,32	0,32
14	SQBB	Taisho Pharmaceutical Indonesia Tbk	0,98	0,91	0,91
15	SRSN	Indo Acidatama Tbk	0,35	0,35	0,35
16	TOTO	Surya Toto Indonesia Tbk	0,39	0,38	0,38
17	TCID	Mandom Indonesia Tbk	0,61	0,61	0,61
18	TRST	Trias Sentosa Tbk	0,29	0,26	0,26
19	UNIT	Nusantara Inti Corpora Tbk	0,36	0,36	0,36
20	UNVR	Unilever Indonesia Tbk	0,85	0,85	0,85
21	WIIM	Wisnilak Inti Makmur Tbk	0,22	0,22	0,22

Lampiran 5

**Tabel
Exchange Rate**

No.	Kode	Nama	Exchange Rate		
			2014	2015	2016
1	AMFG	Asahimas Flat Glass Tbk	0,02	0,10	-0,08
2	ASII	Astra International Tbk	0,00	-0,01	-0,01
3	CEKA	PT Wilmar Cahaya Indonesia Tbk.	-0,31	-0,20	0,00
4	CPIN	Charoen Pokphand Indonesia Tbk	-0,13	-0,26	0,04
5	DLTA	Delta Djakarta Tbk	0,00	0,00	0,00
6	DVLA	Darya-Varia Laboratoria Tbk	0,00	0,03	0,00
7	INDF	Indofood Sukses Makmur Tbk	0,01	0,15	-0,03
8	JPFA	JAPFA Comfeed Indonesia Tbk	-0,14	-0,69	0,00
9	LION	Lion Metal Works Tbk	0,03	0,18	-0,05
10	LMSH	Lionmesh Prima Tbk	0,04	0,24	-0,03
11	MERK	Merck Tbk	0,00	-0,01	0,00
12	PYFA	Pyridam Farma Tbk	-0,03	-0,16	-0,10
13	ROTI	Nippon Indosari Corpindo Tbk	0,02	0,00	0,02
14	SQBB	Taisho Pharmaceutical Indonesia Tbk	0,03	0,02	-0,01
15	SRSN	Indo Acidatama Tbk	0,06	0,25	-0,42
16	TOTO	Surya Toto Indonesia Tbk	0,00	-0,02	0,01
17	TCID	Mandom Indonesia Tbk	0,02	0,00	-0,02
18	TRST	Trias Sentosa Tbk	0,46	4,97	-2,33
19	UNIT	Nusantara Inti Corpora Tbk	-0,27	0,61	0,14
20	UNVR	Unilever Indonesia Tbk	0,00	0,00	0,00
21	WIIM	Wisnilak Inti Makmur Tbk	0,00	-0,01	0,00

Lampiran 6

Tabel
Mekanisme Bonus

No.	Kode	Nama	Mekanisme Bonus		
			2014	2015	2016
1	AMFG	Asahimas Flat Glass Tbk	1,36	0,74	0,76
2	ASII	Astra International Tbk	0,99	0,71	1,17
3	CEKA	PT Wilmar Cahaya Indonesia Tbk.	0,63	2,60	2,34
4	CPIN	Charoen Pokphand Indonesia Tbk	0,69	1,05	1,21
5	DLTA	Delta Djakarta Tbk	1,06	0,67	1,33
6	DVLA	Darya-Varia Laboratoria Tbk	0,64	1,32	1,41
7	INDF	Indofood Sukses Makmur Tbk	1,51	0,71	1,42
8	JPFA	JAPFA Comfeed Indonesia Tbk	0,60	1,34	4,14
9	LION	Lion Metal Works Tbk	0,76	0,94	0,92
10	LMSH	Lionmesh Prima Tbk	0,51	0,26	3,22
11	MERK	Merck Tbk	1,03	0,78	1,08
12	PYFA	Pyridam Farma Tbk	0,43	1,16	1,67
13	ROTI	Nippon Indosari Corpindo Tbk	1,19	1,43	1,03
14	SQBB	Taisho Pharmaceutical Indonesia Tbk	1,10	0,91	1,10
15	SRSN	Indo Acidatama Tbk	0,90	1,06	0,71
16	TOTO	Surya Toto Indonesia Tbk	1,24	0,96	0,59
17	TCID	Mandom Indonesia Tbk	1,09	3,10	0,30
18	TRST	Trias Sentosa Tbk	0,91	0,84	1,34
19	UNIT	Nusantara Inti Corpora Tbk	0,48	1,09	2,23
20	UNVR	Unilever Indonesia Tbk	1,07	0,99	1,09
21	WIIM	Wismilak Inti Makmur Tbk	0,85	1,16	0,81

Lampiran 7**Statistik Deskriptif****Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Minimization	63	-24.48	91.90	1.7938	12.11989
Tunneling Incentive	63	.22	.98	.5314	.22412
Exchange Rate	63	-2.33	4.97	.0563	.71554
Mekanisme Bonus	63	.26	4.14	1.1544	.68318
Valid N (listwise)	63				

Sumber : Hasil Pengolahan Data SPSS ver.20

Lampiran 8

Hasil Uji Analisis Regresi Logistic

Variables in the Equation									
	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)		
							Lower	Upper	
Step 1 ^a	X1	-.055	.035	2.422	1	.120	.947	.884	1.014
	X2	17.469	8.568	4.157	1	.041	38625049.910	1.966	758667518.0
	X3	.027	.409	.004	1	.947	1.028	.461	2.292
	X4	-.468	.760	.379	1	.538	.626	.141	2.778
	Constant	-3.268	2.586	1.597	1	.206	.038		

a. Variable(s) entered on step 1: X1, X2, X3, X4.

Sumber : Hasil Pengolahan Data SPSS ver.20

Lampiran 9

Hasil Pengujian Kesesuaian Keseluruhan Model (Overall Model Fit)

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	42.200	1.619
2	39.713	2.127
Step 0 3	39.626	2.245
4	39.626	2.251
5	39.626	2.251

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 39,626
 c. Estimation terminated at iteration number 5
 because parameter estimates changed by less than
 ,001.

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients				
		Constant	X1	X2	X3	X4
1	35.297	.848	-.034	1.736	.007	-.079
2	28.104	.351	-.045	4.327	.016	-.183
3	24.799	-.735	-.049	8.070	.027	-.294
4	23.259	-1.904	-.051	12.294	.030	-.394
Step 1 5	22.814	-2.811	-.053	15.739	.028	-.454
6	22.766	-3.212	-.054	17.259	.027	-.468
7	22.766	-3.267	-.055	17.466	.027	-.468
8	22.766	-3.268	-.055	17.469	.027	-.468
9	22.766	-3.268	-.055	17.469	.027	-.468

- a. Method: Enter
 b. Constant is included in the model.
 c. Initial -2 Log Likelihood: 39,626
 d. Estimation terminated at iteration number 9 because parameter estimates changed by less than
 ,001.

Sumber : Hasil Pengolahan Data SPSS ver.20

Lampiran 10**Hasil Pengujian Cox dan Snell's R square****Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	22.766 ^a	.235	.503

a. Estimation terminated at iteration number 9 because parameter estimates changed by less than ,001.

Sumber : Hasil Pengolahan Data SPSS ver.20

Lampiran 11**Hasil Pengujian Hosmer dan Lemeshow****Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	1.391	8	.994

Sumber : Hasil Pengolahan Data SPSS ver.20

Lampiran 12

Hasil Pengujian Matriks Klasifikasi

Classification Table^a

	Observed	Predicted		
		Transfer Pricing		Percentage Correct
		Tidak Memiliki Hubungan Istimewa	Memiliki Hubungan Istimewa	
Step 1	Tidak Memiliki Hubungan Istimewa	3	3	50.0
	Memiliki Hubungan Istimewa	1	56	98.2
	Overall Percentage			93.7

a. The cut value is ,500

Sumber : Hasil Pengolahan Data SPSS ver.20

Lampiran 13

Hasil Pengujian Tambahan T-Test Pada Perusahaan Manufaktur

Group Statistics					
	Transfer Pricing	N	Mean	Std. Deviation	Std. Error Mean
Tax Minimization	Tidak ada hubungan istimewa	6	15.3683	39.66400	16.19276
	Ada hubungan istimewa	57	.3649	.58463	.07744
Tunneling Incentive	Tidak ada hubungan istimewa	6	.2900	.07668	.03130
	Ada hubungan istimewa	57	.5568	.21951	.02908
Exchange Rate	Tidak ada hubungan istimewa	6	.0783	.29253	.11943
	Ada hubungan istimewa	57	.0540	.74777	.09904
Mekanisme Bonus	Tidak ada hubungan istimewa	6	1.1033	.60192	.24573
	Ada hubungan istimewa	57	1.1598	.69576	.09216

Sumber : Hasil Pengolahan Data SPSS ver.20

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Tax Minimization	Equal variances assumed	53.203	.000	3.075	61	.003	15.00342	4.87979	5.24567	24.76117
	Equal variances not assumed			.927	5.000	.397	15.00342	16.19295	-26.62130	56.62814
Tunneling Incentive	Equal variances assumed	4.342	.041	-2.940	61	.005	-.26684	.09076	-.44833	-.08535
	Equal variances not assumed			-6.246	16.266	.000	-.26684	.04272	-.35729	-.17639
Exchange Rate	Equal variances assumed	.014	.907	.078	61	.938	.02430	.30960	-.59478	.64338
	Equal variances not assumed			.157	13.666	.878	.02430	.15515	-.30924	.35783
Mekanisme Bonus	Equal variances assumed	.026	.871	-.191	61	.849	-.05649	.29552	-.64743	.53445
	Equal variances not assumed			-.215	6.494	.836	-.05649	.26244	-.68701	.57403

Sumber : Hasil Pengolahan Data SPSS ver.20

Lampiran 14

Hasil Pengujian Tambahan T-Test Pada Perusahaan yang Terdaftar di BEI Non-Jasa

Group Statistics					
	Transfer Pricing	N	Mean	Std. Deviation	Std. Error Mean
Tax Minimization	Tidak ada hubungan istimewa	12	8.8083	27.76385	8.01473
	Ada hubungan istimewa	60	.3683	.56982	.07356
Tunneling Incentive	Tidak ada hubungan istimewa	12	.3617	.21578	.06229
	Ada hubungan istimewa	60	.5445	.22092	.02852
Exchange Rate	Tidak ada hubungan istimewa	12	.0833	3.21659	.92855
	Ada hubungan istimewa	60	.0542	.72965	.09420
Mekanisme Bonus	Tidak ada hubungan istimewa	12	1.9100	2.84400	.82099
	Ada hubungan istimewa	60	1.1560	.68992	.08907

Sumber : Hasil Pengolahan Data SPSS ver.20

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Tax Minimization	Equal variances assumed	25.485	.000	2.422	70	.018	8.44000	3.48431	1.49076	15.38924
	Equal variances not assumed			1.053	11.002	.315	8.44000	8.01507	-9.20069	26.08069
Tunneling Incentive	Equal variances assumed	.318	.575	-2.627	70	.011	-.18283	.06961	-.32166	-.04401
	Equal variances not assumed			-2.669	15.965	.017	-.18283	.06851	-.32809	-.03757
Exchange Rate	Equal variances assumed	10.320	.002	.064	70	.949	.02917	.45548	-.87925	.93759
	Equal variances not assumed			.031	11.227	.976	.02917	.93331	-2.01998	2.07831
Mekanisme Bonus	Equal variances assumed	11.384	.001	1.844	70	.069	.75400	.40893	-.06158	1.56958
	Equal variances not assumed			.913	11.260	.380	.75400	.82581	-1.05848	2.56648

Sumber : Hasil Pengolahan Data SPSS ver.20