

LAMPIRAN

LAMPIRAN 1

Tabel 1. Daftar Penelitian Terdahulu

No.	Peneliti	Tahun	Judul	Variabel Penelitian	Hasil
1.	Shofa Khurul Ainiyah & Fidiana	2020	Pengaruh Beban Pajak, Nilai tukar, <i>Tunneling Incentive</i> Pada I (Empiris pada Perusahaan Manufaktur Multinasional yang Listing di BEI Tahun 2014-2017	Variabel Dependen: <i>Transfer Pricing</i> Variabel Independen: Beban Pajak, Nilai Tukar, <i>Tunneling Incentive</i>	Beban Pajak, Nilai Tukar, <i>Tunneling incentive</i> tidak berpengaruh terhadap <i>Transfer Pricing</i>
2.	Marfuah & Andri Puren Noor Azizah	2014	Pengaruh Pajak, Tunneling Incentive Dan Exchange Rate Pada Keputusan Transfer Pricing Perusahaan	Variabel dependen: Keputusan Transfer Pricing Variabel Independen: Pajak, Tunneling Incentive, <i>Exchange Rate</i>	Pajak berpengaruh negatif signifikan terhadap keputusan <i>Transfer Pricing</i> . Tunneling Incentive berpengaruh positif terhadap <i>Transfer Pricing</i> . Exchange Rate menunjukkan arah positif tetapi tidak signifikan.
3.	Nanik Erawati & Fidiana	2020	Pengaruh Beban Pajak, <i>Tunneling Incentive</i> , Mekanisme Bonus, Kualitas Audit Terhadap <i>Transfer Pricing</i>	Variabel Dependen: Beban Pajak, <i>Tunneling Incentive</i> , Mekanisme Bonus, Kualitas Audit	Beban Pajak ditolak. Tunneling Incentive ditolak. Mekanisme bonus berpengaruh

				Variabel Independen: <i>Transfer Pricing</i>	positif terhadap <i>transfer pricing</i> . Kualitas audit ditolak.
4.	Siti Khusnul Khotimah	2018	Pengaruh Beban Pajak, Tunneling Incentive, Dan Ukuran Perusahaan Manufaktur Terhadap Keputusan Perusahaan Dalam Melakukan Transfer Pricing (Studi Empiris Pada Perusahaan Multinasional Yang Listing Di BEI Tahun 2013-2017)	Variabel dependen: Beban Pajak, <i>Tunneling Incentive</i> , Dan Ukuran Perusahaan. Variabel Independen: <i>Transfer pricing</i> .	Beban Pajak berpengaruh negatif terhadap <i>Transfer Pricing</i> . Tunneling Incentive tidak berpengaruh terhadap <i>Transfer Pricing</i> . Ukuran Perusahaan berpengaruh negatif terhadap <i>transfer pricing</i> .
5.	Machfirah Aprilia Rezky & Fachrizal	2018	Pengaruh Mekanisme Bonus, ukuran perusahaan, <i>Leverage</i> , Dan <i>Multinationality</i> terhadap keputusan Transfer Pricing pada perusahaan manufaktur yang terdaftar di BEI Tahun 2010-2014.	Variabel dependen: Keputusan <i>Transfer Pricing</i> Variabel Independen: Mekanisme Bonus, ukuran perusahaan, <i>Leverage</i> , Dan <i>Multinationality</i>	Mekanisme Bonus, ukuran perusahaan, Leverage, Dan Multinationality secara bersama-sama berpengaruh terhadap keputusan <i>Transfer Pricing</i> .
6.	Pipit Kusuma Wardana & Kurnia	2018	Pengaruh Pajak, leverage, Dan Mekanisme Bonus Terhadap Keputusan Transfer Pricing	Variabel Dependen: Keputusan <i>Transfer Pricing</i> Variabel Independen: Pajak, leverage, Dan Mekanisme Bonus	Pajak tidak berpengaruh terhadap keputusan <i>Transfer Pricing</i> . Leverage berpengaruh terhadap

					keputusan <i>Transfer Pricing</i> . Mekanisme Bonus tidak berpengaruh terhadap keputusan <i>Transfer Pricing</i> .
7.	Helty Cledy & Muhammmad Nuryanto Amin	2020	Pengaruh Pajak, Ukuran Perusahaan, Profitabilitas, Leverage Terhadap Keputusan Perusahaan Untuk Melakukan <i>Transfer Pricing</i> .	Variabel dependen: Keputusan <i>Transfer Pricing</i> Variabel Independen: Pajak, Ukuran Perusahaan, Profitabilitas, Leverage	Pajak berpengaruh positif & signifikan terhadap keputusan <i>Transfer Pricing</i> . Ukuran perusahaan berpengaruh negatif tapi tidak signifikan terhadap keputusan <i>Transfer Pricing</i> . Profitabilitas berpengaruh positif & signifikan terhadap keputusan <i>Transfer Pricing</i> . Leverage berpengaruh negatif tapi tidak signifikan terhadap keputusan <i>Transfer Pricing</i> .

8.	Bela Pratiwi	2018	Pengaruh Pajak, <i>Exchange Rate</i> , <i>Tunneling Incentive</i> Dan <i>Leverage</i> Terhadap <i>Transfer Pricing</i> (Studi Empiris Pada Perusahaan Manufaktur Sektor Aneka Industri Yang Terdaftar Di Bei Tahun 2012-2016	Variabel dependen: <i>Transfer Pricing</i> Variabel Independen: Pajak, <i>Exchange Rate</i> , <i>Tunneling Incentive</i> Dan <i>Leverage</i> .	Pajak, <i>Exchange Rate</i>, <i>Tunneling Incentive</i> tidak berpengaruh terhadap <i>Transfer Pricing <i>Leverage</i></i> berpengaruh positif signifikan terhadap <i>Transfer Pricing</i>
9.	Dwi Noviasatika F., Yuniadi Mayowan & Suhartini Karjo	2016	Pengaruh Pajak, <i>Tunneling Incentive</i> Dan <i>Good Corporate Governance (Gcg)</i> Terhadap Indikasi Melakukan <i>Transfer Pricing</i> Pada Perusahaan Manufaktur Yang Terdaftar Di BEI (Studi Pada BEI Yang Berkaitan Dengan Perusahaan Asing)	Variabel dependen: <i>Transfer Pricing</i> Variabel Independen: Pajak, <i>Tunneling Incentive</i> Dan <i>Good Corporate Governance (Gcg)</i>	Pajak, & <i>Tunneling Incentive</i> berpengaruh positif signifikan terhadap indikasi melakukan transaksi <i>transfer pricing <i>Good Corporate Governance (Gcg)</i></i> berpengaruh positif dan tidak signifikan terhadap indikasi melakukan transaksi <i>transfer pricing</i>
10.	Thesa refgia	2016	Pengaruh Pajak, Mekanisme Bonus, Ukuran Perusahaan, Kepemilikan Asing, dan <i>Tunneling Incentive</i>	Variabel Dependen: <i>Transfer Pricing</i> Variabel Independen: Pajak, Mekanisme bonus,	Pajak berpengaruh terhadap <i>transfer pricing</i> Mekanisme bonus tidak berpengaruh terhadap <i>transfer pricing</i> .

			<p>Terhadap Transfer Pricing (Perusahaan Sektor Industri Dasar dan Kimia Yang Listing di BEI Tahun 2011-2014)</p>	<p>Ukuran Perusahaan, Kepemilikan Asing, <i>Tunneling Incentive</i>.</p>	<p>Ukuran perusahaan tidak berpengaruh terhadap <i>transfer pricing</i> Kepemilikan asing berpengaruh terhadap <i>transfer pricing tunneling incentive</i> berpengaruh terhadap <i>transfer pricing</i>.</p>
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LAMPIRAN 2

Tabel2. Definisi operasional Variabel

Variabel	Proksi	Skala
Variabel Independen		
Beban Pajak di ukur dengan ETR (<i>Effective Tax Rate</i>)	$ETR = \frac{\text{Beban Pajak penghasilan}}{\text{Laba Sebelum Pajak}}$	Rasio
<i>Tunneling Incentive</i> diproksikan dengan presentase kepemilikan saham asing	>20%	Rasio
<i>Leverage</i> di ukur dengan DER (<i>Debt to Equity Ratio</i>)	$DER = \frac{\text{Total Hutang}}{\text{Total Ekuitas}}$	Rasio
Variabel Dependen		
<i>Transfer Pricing</i> di ukur oleh <i>Related Party Relation</i>	$RTP = \frac{\text{Piutang Dagang Pihak Berelasi}}{\text{Total Piutang}} \times 100\%$	Rasio

LAMPIRAN 3

Tabel 3. Perbedaan Tarif Pajak Badan Antar Negara

Negara	Tarif Pajak
Filipina	30%
Myanmar	25%
Indonesia	25%
Laos	24%
Malaysia	24%
Kamboja	20%
Vietnam	20%
Thailand	20%
Brunai Darussalam	18,5%
Singapura	17%

Sumber: www.pajak.go.id

LAMPIRAN 4

Tabel 4.1 Populasi Penelitian

No.	Kode Perusahaan	Nama Perusahaan	IPO
1	INTP	Indocement Tunggal Prakarsa Tbk	1989
2	SMBR	PT Semen Baturaja (Persero) Tbk	2013
3	SMCB	PT Solusi Bangun Indonesia Tbk	1977
4	SMGR	Semen Indonesia (Persero) Tbk	1991
5	WSBP	PT Waskita Beton Precast Tbk.	2016
6	WTON	Wijaya Karya Beton	2014
7	AMFG	Asahimas Flat Glass Tbk	1995
8	ARNA	Arwana Citramulia Tbk	2001
9	CAKK	PT Cahayaputra Asa Keramik Tbk.	2018
10	IKAI	Intikeramik Alamasri Industri Tbk	1997
11	KIAS	Keramika Indonesia Asosiasi Tbk	1994
12	MARK	PT Mark Dynamics Indonesia Tbk.	2017
13	MLIA	Mulia Industrindo Tbk	1994
14	TOTO	Surya Toto Indonesia Tbk	1990
15	ALKA	Alakasa Industrindo Tbk	1990
16	ALMI	Alumindo Light Metal Industry Tbk	1997
17	BAJA	Saranacentral Bajatama Tbk	2011
18	BTON	Betonjaya Manunggal Tbk	2001
19	CTBN	Citra Tubindo Tbk	1989
20	GDST	Gunawan Dianjaya Steel Tbk	2009
21	INAI	Indal Aluminium Industry Tbk	1994
22	ISSP	PT Steel Pipe Industry of Indonesia Tbk	2013
23	JKSW	Jakarta Kyoei Steel Works Tbk	1997
24	JPRS	Jaya Pari Steel Tbk.	1989
25	KRAS	Krakatau Steel (Persero) Tbk	2010
26	LION	Lion Metal Works Tbk	1993
27	LMSH	Lionmesh Prima Tbk	1990
28	NIKL	Pelat Timah Nusantara Tbk	2009
29	PICO	Pelangi Indah Canindo Tbk	1996
30	TBMS	Tembaga Mulia Semanan Tbk	1990
31	ADMG	Polychem Indonesia Tbk	1993
32	AGII	PT Aneka Gas Industri Tbk.	2016
33	BRPT	Barito Pacific Tbk	1993
34	DPNS	Duta Pertiwi Nusantara Tbk	1990
35	EKAD	Ekadharma International Tbk	1990
36	ETWA	Eterindo Wahanatama Tbk	1997

37	INCI	Intanwijaya Internasional Tbk	1990
38	MDKI	PT Emdeki Utama Tbk	2017
39	MOLI	PT Madusari Murni Indah Tbk.	2018
40	SOBI	Sorini Agro Asia Corporindo Tbk	1992
41	SRSN	Indo Acidatama Tbk	1993
42	TDPM	PT Tridomain Performance Materials Tbk.	2018
43	TPIA	PT Chandra Asri Petrochemical Tbk	1996
44	UNIC	Unggul Indah Cahaya Tbk	1989
45	AKPI	Argha Karya Prima Ind. Tbk	1992
46	APLI	Asiaplast Industries Tbk	2000
47	BRNA	Berlina Tbk	1989
48	FPNI	PT Lotte Chemical Titan Tbk.	2002
49	IGAR	Champion Pacific Indonesia Tbk	1990
50	IMPC	PT Impack Pratama Industri Tbk	2014
51	IPOL	Indopoly Swakarsa Industry Tbk	2010
52	PBID	PT Panca Budi Idaman Tbk	2017
53	SIAP	Sekawan Intipratama Tbk	2008
54	SIMA	Siwani Makmur Tbk	1994
55	TALF	PT Tunas Alfin Tbk	2014
56	TRST	Trias Sentosa Tbk	1990
57	YPAS	Yanaprima Hastapersada Tbk	2008
58	CPIN	Charoen Pokphand Indonesia Tbk	1991
59	CPRO	Central Proteina Prima Tbk	2006
60	JPFA	JAPFA Comfeed Indonesia Tbk	1989
61	MAIN	Malindo Feedmill Tbk	2006
62	SIPD	Sierad Produce Tbk	1996
63	SULI	PT SLJ Global Tbk	1994
64	TIRT	Tirta Mahakam Resources Tbk	1999
65	ALDO	Alkindo Naratama Tbk	2011
66	DAJK	Dwi Aneka Jaya Kemasindo	2014
67	FASW	Fajar Surya Wisesa Tbk	1994
68	INKP	Indah Kiat Pulp & Paper Tbk	1990
69	INCI	Intanwijaya Internasional Tbk	1999,986
70	MDKI	PT Emdeki Utama Tbk	1999,926
71	MOLI	PT Madusari Murni Indah Tbk.	1999,867
72	SOBI	Sorini Agro Asia Corporindo Tbk	1999,807
73	SRSN	Indo Acidatama Tbk	1999,748
74	TDPM	PT Tridomain Performance Materials Tbk.	1999,688
75	TPIA	PT Chandra Asri Petrochemical Tbk	1999,628

76	KMTR	PT Kirana Megatara Tbk.	2017
77	AMIN	PT Ateliers Mecaniques D Indonesie Tbk.	2015
78	GMFI	PT Garuda Maintenance Facility Aero Asia Tbk.	2017
79	KPAL	PT Steadfast Marine Tbk	2018
80	KRAH	PT Grand Kartech Tbk	2013
81	ASII	Astra International Tbk	1990
82	AUTO	Astra Otoparts Tbk	1998
83	BOLT	PT Garuda Metalindo Tbk.	2015
84	BRAM	Indo Kordsa Tbk	1990
85	GDYR	Goodyear Indonesia Tbk	1980
86	GJTL	Gajah Tunggal Tbk	1990
87	IMAS	Indomobil Sukses Internasional Tbk	1993
88	INDS	Indospring Tbk	1990
89	LPIN	Multi Prima Sejahtera Tbk	1990
90	MASA	Multistrada Arah Sarana Tbk	2005
91	NIPS	Nipress Tbk	1991
92	PRAS	Prima Alloy Steel Universal Tbk	1990
93	SMSM	Selamat Sempurna Tbk	1996
94	ARGO	Argo Pantes Tbk	1991
95	BELL	PT Trisula Textile Industries Tbk	2017
96	CNTB	Century Textile Industry (Seri B) Tbk	1979
97	CNTX	Centex Tbk	1979
98	ERTX	Eratex Djaja Tbk	1990
99	ESTI	Ever Shine Textile Industry Tbk	1992
100	HDTX	Panasia Indo Resources Tbk	1990
101	INDR	Indorama Synthetics Tbk	1990
102	MYTX	PT Asia Pacific Investama Tbk.	1989
103	PBRX	Pan Brothers Tbk	1990
104	POLU	PT Golden Flower Tbk.	2019
105	POLY	Asia Pacific Fibers Tbk	1991
106	RICY	Ricky Putra Globalindo Tbk	1998
107	SRIL	PT Sri Rejeki Isman Tbk	2013
108	SSTM	Sunson Textile Manufacturer Tbk	1997
109	STAR	PT Buana Artha Anugerah Tbk.	2011
110	TFCO	Tifico Fiber Indonesia Tbk	1980
111	TRIS	Trisula International Tbk	2012
112	UNIT	Nusantara Inti Corpora Tbk	2002
113	ZONE	PT Mega Perintis Tbk.	2018
114	BATA	Sepatu Bata Tbk	1982
115	BIMA	Primarindo Asia Infrastructure Tbk	1994

116	CCSI	PT Communication Cable Systems Indonesia Tbk.	2019
117	IKBI	Sumi Indo Kabel Tbk	1991
118	JECC	Jembo Cable Company Tbk	1992
119	KBLI	KMI Wire and Cable Tbk	1992
120	KBLM	Kabelindo Murni Tbk	1992
121	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk	1982
122	VOKS	Voksel Electric Tbk	1990
123	JSKY	PT Sky Energy Indonesia Tbk.	2018
124	PTSN	Sat Nusapersada Tbk	2007
125	ADES	Akasha Wira International Tbk Tbk	1994
126	AISA	Tiga Pilar Sejahtera Food Tbk	1997
127	ALTO	Tri Banyan Tirta Tbk	2012
128	BTEK	Bumi Teknokultura Unggul Tbk	2004
129	BUDI	PT Budi Starch & Sweetener Tbk.	1995
130	CAMP	PT Campina Ice Cream Industry Tbk.	2017
131	CEKA	PT Wilmar Cahaya Indonesia Tbk.	1996
132	CLEO	PT Sariguna Primatirta Tbk	2017
133	COCO	PT Wahana Interfood Nusantara Tbk.	2019
134	DLTA	Delta Djakarta Tbk	1984
135	FOOD	PT Sentra Food Indonesia Tbk.	2019
136	GOOD	PT Garudafood Putra Putri Jaya Tbk.	2018
137	HOKI	PT Buyung Poetra Sembada Tbk.	2017
138	ICBP	Indofood CBP Sukses Makmur Tbk	2010
139	IIKP	Inti Agri Resources Tbk	2002
140	INDF	Indofood Sukses Makmur Tbk	1994
141	MGNA	PT Magna Investama Mandiri Tbk	2014
142	MLBI	Multi Bintang Indonesia Tbk	1981
143	MYOR	Mayora Indah Tbk	1990
144	PANI	PT Pratama Abadi Nusa Industri Tbk.	2018
145	PCAR	PT Prima Cakrawala Abadi Tbk	2017
146	PSDN	Prasidha Aneka Niaga Tbk	1994
147	ROTI	PT Nippon Indosari Corpindo Tbk	2010
148	SKBM	Sekar Bumi Tbk	1993
149	SKLT	Sekar Laut Tbk	1993
150	STTP	PT Siantar Top Tbk	1996
151	TBLA	Tunas Baru Lampung Tbk	2000
152	ULTJ	Ultra Jaya Milk Industry Tbk	1990
153	GGRM	Gudang Garam Tbk	1990
154	HMSP	HM Sampoerna Tbk	1990
155	RMBA	Bentoel International Investama Tbk	1990
156	WIIM	Wisnilak Inti Makmur Tbk	2012

157	DVLA	Darya-Varia Laboratoria Tbk	1994
158	INAF	Indofarma Tbk.	2001
159	KAEF	Kimia Farma Tbk.	2001
160	KLBF	Kalbe Farma Tbk	1991
161	MERK	Merck Tbk	1981
162	PEHA	PT Phapros Tbk	2018
163	PYFA	Pyridam Farma Tbk	2001
164	SCPI	Merck Sharp Dohme Pharma Tbk	1990
165	SIDO	PT Industri Jamu Dan Farmasi Sido Muncul Tbk	2013
166	SQBB	Taisho Pharmaceutical Indonesia Tbk	1983
167	SQBI	Taisho Pharmaceutical Indonesia (PS) Tbk	1983
168	TSPC	Tempo Scan Pacific Tbk	1994
169	KINO	PT Kino Indonesia Tbk	2015
170	KPAS	PT Cottonindo Ariesta Tbk.	2018
171	MBTO	Martina Berto Tbk	2011
172	MRAT	Mustika Ratu Tbk	1995
173	TCID	Mandom Indonesia Tbk	1993
174	UNVR	Unilever Indonesia Tbk	1982
175	CINT	PT Chitose Internasional Tbk	2014
176	KICI	Kedaung Indah Can Tbk	1993
177	LMPI	Langgeng Makmur Industri Tbk	1994
178	WOOD	PT Integra Indocabinet Tbk	2017
179	HRTA	PT Hartadinata Abadi Tbk	2017

Tabel 4.2 Sampel Penelitian

No.	Nama Perusahaan	Kode Perusahaan
1	Indocement Tunggal Prakarsa Tbk	INTP
2	Surya Toto Indonesia Tbk	TOTO
3	Lion Metal Works Tbk	LION
4	JAPFA Comfeed Indonesia Tbk	JPFA
5	Malindo Feedmill Tbk	MAIN
6	PT Kirana Megatara Tbk.	KMTR
7	PT Ateliers Mecaniques D Indonesie Tbk.	AMIN
8	Astra International Tbk	ASII
9	Nusantara Inti Corpora Tbk	UNIT
10	Sepatu Bata Tbk	BATA
11	KMI Wire and Cable Tbk	KBLI
12	Voksel Electric Tbk	VOKS
13	Akasha Wira International Tbk Tbk	ADES
14	Indofood Sukses Makmur Tbk	INDF
15	Multi Bintang Indonesia Tbk	MLBI
16	PT Nippon Indosari Corpindo Tbk	ROTI

17	Sekar Bumi Tbk	SKBM
18	Sekar Laut Tbk	SKLT
19	Darya-Varia Laboratoria Tbk	DVLA
20	Merck Tbk	MERK
21	Merck Sharp Dohme Pharma Tbk	SCPI
22	Mandom Indonesia Tbk	TCID

LAMPIRAN 5

Tabel 5.1 Tabulasi Penelitian

No	Kode	Tahun	Piutang Dagang Pihak Berelasi	Total Piutang	Beban Penghasilan Pajak	Laba Sebelum Pajak
1	INTP	2017	17.719	2.484.800	-427.456	2.287.274
		2018	4.221	2.965.777	-254.291	1.400.228
		2019	12.716	2.984.151	-439.122	2.274.427
2	TOTO	2017	479.171.394.626	521.288.372.560	-98.725.062.966	377.660.867.510
		2018	413.522.553.967	430.275.284.283	105.305.767.799	451.998.563.901
		2019	487.794.921.776	504.302.322.590	-44.881.804.389	185.479.305.304
3	LION	2017	18.712.025.348	119.977.897.688	-12.668.959.693	20.175.438.794
		2018	22.672.705.218	147.757.215.323	-12.225.921.500	23.908.625.171
		2019	24.460.163.973	138.647.642.214	-7.670.342.000	5.763.388.287
4	JPFA	2017	97.012	1.540.603	-632.785	1.740.595
		2018	92.056	1.692.777	-836.638	3.089.839
		2019	116.720	1.968.043	-688.851	2.572.708
5	MAIN	2017	79.836.705	440.951.649	44.339.117	4.359.212
		2018	37.297.740	346.571.365	-113.940.244	398.187.122
		2019	40.903.077	440.344.100	-96.351.729	248.776.840
6	KMTR	2017	423.257.731.902	714.667.252.977	283.583.050.331	706.768.893.651
		2018	180.405.079.512	337.261.768.550	-37.632.984.672	39.218.133.343
		2019	256.237.227.962	428.769.124.513	-26.960.925.156	41.632.442.032
7	AMIN	2017	0	52.617.834.975	-11.033.307.424	43.285.170.463
		2018	0	42.158.111.792	-12.201.358.340	51.284.231.355
		2019	0	72.350.909.314	-12.304.381.370	44.656.540.624
8	ASII	2017	1.566	25.351	-6.031	29.196
		2018	1.565	31.220	-7.623	34.995
		2019	1.267	29.367	-7.433	34.054
9	UNIT	2017	0	27.899.868.813	-477.304.066	1.539.428.122
		2018	0	31.434.147.919	-247.549.814	754.073.588
		2019	0	36.086.881.956	-196.338.580	873.313.835
10	BATA	2017	3.521.570	34.332.957	-25.869.803	79.524.179
		2018	2.864.543	32.698.994	-24.933.238	92.878.105
		2019	2.708.437	26.773.847	-12.416.475	35.857.813
11	KBLI	2017	23.873.699.608	728.377.546.685	-69.910.827.751	428.884.879.225
		2018	19.610.987.333	1.099.396.259.694	-73.326.145.035	308.977.208.238
		2019	8.724.907.813	1.541.516.733.681	104.129.916.704	499.080.077.892

12	VOKS	2017	44.953.920.000	714.558.597.427	-46.325.418.406	170.185.249.819
		2018	32.784.048.000	795.926.761.740	-36.521.210.266	141.989.954.853
		2019	6.168.096.000	899.573.174.874	-50.697.996.282	258.947.121.683
13	ADES	2017	0	140.594	-12.853	51.095
		2018	0	131.862	-17.102	70.060
		2019	0	134.404	-26.294	110.179
14	INDF	2017	1.098.680	5.039.733	-2.513.491	7.658.554
		2018	1.143.472	5.401.971	-2.485.115	7.446.966
		2019	1.227.677	5.406.033	-2.846.668	8.749.397
15	MLBI	2017	12.149	572.397	-457.953	1.780.020
		2018	680	605.643	-447.105	1.671.912
		2019	2.352	860.651	-420.553	1.626.612
16	ROTI	2017	160.402.331.673	324.917.530.235	50.783.313.391	186.147.334.530
		2018	206.783.616.894	412.949.853.861	-59.764.888.552	186.936.324.915
		2019	199.487.612.360	481.573.100.686	110.580.263.183	347.098.820.613
17	SKBM	2017	10.560.917.832	200.512.105.090	-5.880.557.363	31.761.022.154
		2018	5.283.738.253	245.715.957.629	-4.932.821.175	20.887.453.647
		2019	2.323.970.424	277.933.472.039	-4.206.032.677	5.163.201.735
18	SKLT	2017	4.148.367.464	120.296.300.417	-4.399.850.008	27.370.565.356
		2018	5.187.100.730	169.035.452.486	-7.613.548.091	39.567.679.343
		2019	4.251.875.614	182.138.380.540	-11.838.578.678	56.782.206.578
19	DVLA	2017	30.935.697	478.939.527	-63.898.628	226.147.921
		2018	16.710.786	566.810.140	-72.191.936	272.843.904
		2019	15.350.927	550.559.163	-79.466.786	301.250.035
20	MERK	2017	1.702.597	211.148.780	-61.107.348	205.784.642
		2018	0	157.583.605	-12.830.660	50.208.396
		2019	12.451.188	245.585.858	-47.642.385	125.899.182
21	SCPI	2017	199.380.574	286.648.869	-47.688.561	183.444.737
		2018	0	157.583.605	-66.012.339	193.103.981
		2019	12.451.188	241.592.382	-66.334.926	181.987.452
22	TCID	2017	378.597.630.625	398.469.885.226	-63.956.663.719	243.083.045.787
		2018	372.943.508.175	387.200.808.534	-61.576.511.908	234.625.954.664
		2019	426.033.343.382	450.804.270.162	-55.843.013.533	200.992.358.094

Lanjutan Tabulasi Data Penelitian

No	Kode	Tahun	Jumlah Kepemilikan Saham terbesar	Jumlah Saham Beredar	Total Hutang	Total Ekuitas
1	INTP	2017	51%	3.681.231.699	4.307.169	24.556.507
		2018	51%	3.681.231.699	4.566.973	23.221.589
		2019	51%	3.681.231.699	4.627.488	23.080.261
2	TOTO	2017	37,90%	10.320.000.000	1.132.699.218.954	1.693.791.596.547
		2018	37,90%	10.320.000.000	967.642.637.307	1.929.477.152.737
		2019	37,90%	10.320.000.000	994.204.688.438	1.924.262.563.701
3	LION	2017	28,85%	520.160.000	229.630.859.719	452.307.088.017
		2018	28,85%	520.160.000	221.022.066.026	475.170.562.075
		2019	28,85%	520.160.000	219.318.262.582	468.699.629.730
4	JPFA	2017	51%	8.498.932.910	11.293.242	9.795.628
		2018	52,43%	8.814.985.201	12.823.219	10.214.809
		2019	52,43%	8.814.985.201	13.736.841	11.448.168
5	MAIN	2017	57,27%	2.238.750.000	2.371.092.779	1.701.152.698
		2018	57,27%	2.238.750.000	2.344.198.361	1.896.646.094
		2019	57,27%	2.238.750.000	2.537.250.235	2.028.641.621
6	KMTR	2017	45%	7.682.950.000	1.972.580.646.799	1.584.274.862.682
		2018	47,20%	7.682.950.000	2.090.416.230.423	1.457.822.944.202
		2019	62,50%	8.215.366.379	2.261.699.150.713	1.823.129.158.500
7	AMIN	2017	56,78%	1.080.000.000	101.086.129.009	151.366.178.112
		2018	56,78%	1.080.000.000	178.767.779.764	182.138.438.811
		2019	58,39%	1.080.000.000	197.498.325.699	207.223.731.255
8	ASII	2017	50,11%	40.483.553.140	139.317	156.329
		2018	50,11%	40.483.553.140	170.348	174.363
		2019	50,11%	40.483.553.140	165.195	186.763
9	UNIT	2017	21,78%	75.422.200	181.126.294.572	245.258.328.306
		2018	21,78%	75.422.200	173.753.567.080	245.948.082.067
		2019	21,78%	75.422.200	171.001.165.161	246.734.101.429
10	BATA	2017	82%	1.300.000.000	276.382.503	579.308.728
		2018	82%	1.300.000.000	240.048.866	636.807.359
		2019	82,01%	1.300.000.000	209.895.228	653.251.326
11	KBLI	2017	49,83%	4.007.235.107	1.227.014.231.702	1.786.746.385.283
		2018	49,83%	4.007.235.107	1.213.840.888.147	2.030.980.758.929
		2019	49,83%	4.007.235.107	1.174.014.083.315	2.382.460.627.722

12	VOKS	2017	30,08%	4.155.602.595	1.296.044.190.202	814.122.306.393
		2018	30,08%	4.155.602.595	1.562.752.955.234	922.629.622.776
		2019	30,08%	4.155.602.595	1.918.323.973.420	1.109.618.181.937
13	ADES	2017	91,52%	589.896.800	417.225	423.011
		2018	91,52%	589.896.800	399.361	481.914
		2019	91,52%	589.896.800	254.438	567.937
14	INDF	2017	50,07%	8.780.426.500	41.182.764	46.756.724
		2018	50,07%	8.780.426.500	46.620.996	49.916.800
		2019	50,07%	8.780.426.500	41.996.071	54.202.488
15	MLBI	2017	81,78%	2.107.000.000	1.445.173	1.064.905
		2018	81,78%	2.107.000.000	1.721.965	1.167.536
		2019	81,78%	2.107.000.000	1.750.943	1.146.007
16	ROTI	2017	20,79%	6.186.488.888	1.739.467.993.982	2.820.105.715.429
		2018	20,79%	6.186.488.888	1.476.909.260.772	2.916.901.120.111
		2019	20,79%	6.186.488.888	1.589.486.465.854	3.092.597.379.097
17	SKBM	2017	32,14%	1.726.003.217	599.790.014.646	1.023.237.460.399
		2018	32,14%	1.726.003.217	730.789.419.438	1.040.576.552.571
		2019	32,14%	1.726.003.217	784.562.971.811	1.035.820.381.000
18	SKLT	2017	26,78%	690.740.500	328.714.435.982	307.569.774.228
		2018	26,78%	690.740.500	408.057.718.435	339.236.007.000
		2019	26,78%	690.740.500	410.463.595.860	380.381.947.966
19	DVLA	2017	92,46%	1.120.000.000	524.586.078	1.116.300.069
		2018	92,46%	1.120.000.000	482.559.876	1.200.261.863
		2019	92,23%	1.120.000.000	523.881.726	1.306.078.988
20	MERK	2017	73,99%	22.400.000	231.569.103	615.437.441
		2018	73,99%	22.400.000	744.833.288	518.280.401
		2019	73,99%	22.400.000	307.049.328	594.011.658
21	SCPI	2017	98,41%	3.600.000	996.954.246	357.150.110
		2018	98,41%	3.600.000	1.133.297.452	502.405.327
		2019	98,41%	3.600.000	800.703.906	617.000.279
22	TCID	2017	60,84%	201.066.667	503.480.853.006	1.858.326.336.424
		2018	60,84%	201.066.667	472.680.346.662	1.972.463.165.139
		2019	62,91%	201.066.667	532.048.803.777	2.551.192.620.939

Tabel 5.2 Data Penelitian

No	Kode	Tahun	TP	Beban Pajak	TNC	DER
1	INTP	2017	0,007130956	-0,186884475	0,51	0,175398276
		2018	0,001423236	-0,181606853	0,51	0,196669272
		2019	0,004261178	-0,193069287	0,51	0,20049548
2	TOTO	2017	0,91920599	-0,261411948	0,379	0,668735883
		2018	0,961065088	-0,232978103	0,379	0,501505103
		2019	0,967266855	-0,241977423	0,379	0,516667895
3	LION	2017	0,155962271	-0,627939735	0,28849	0,507687953
		2018	0,153445672	-0,51136029	0,28849	0,46514259
		2019	0,176419617	-1,330873718	0,28849	0,467929242
4	JPFA	2017	0,062970149	-0,363545224	0,51	1,152885961
		2018	0,054381646	-0,270770742	0,5243	1,255355729
		2019	0,059307647	-0,267753278	0,5243	1,199916091
5	MAIN	2017	0,181055463	10,17136056	0,5727	1,393815371
		2018	0,10761922	-0,286147486	0,5727	1,235970363
		2019	0,092888895	-0,387301844	0,5727	1,250713881
6	KMTR	2017	0,592244475	-0,401238726	0,45	1,24510001
		2018	0,534911147	-0,959581231	0,472	1,433930121
		2019	0,597611193	-0,647594132	0,625	1,240558926
7	AMIN	2017	0	-0,254898093	0,5678	0,667825073
		2018	0	-0,237916373	0,5678	0,981493972
		2019	0	-0,275533689	0,5839	0,95306809
8	ASII	2017	0,061772711	-0,206569393	0,5011	0,89117822
		2018	0,050128123	-0,217831119	0,5011	0,976973326
		2019	0,043143665	-0,218270981	0,5011	0,88451674
9	UNIT	2017	0	-0,310052843	0,2178	0,73851231
		2018	0	-0,328283364	0,2178	0,706464412
		2019	0	-0,224820187	0,2178	0,693058496
10	BATA	2017	0,102571124	-0,325307389	0,82	0,477090176
		2018	0,087603398	-0,268451192	0,82	0,376956803
		2019	0,1011598	-0,346269724	0,8201	0,321308537
11	KBLI	2017	0,032776545	-0,163006045	0,4983	0,686731056
		2018	0,017837961	-0,237318945	0,4983	0,597662426
		2019	0,00565995	-0,208643705	0,4983	0,492773761
12	VOKS	2017	0,062911454	-0,272205837	0,3008	1,591952683
		2018	0,04118978	-0,257209817	0,3008	1,693803143
		2019	0,006856692	-0,195785132	0,3008	1,728814474

13	ADES	2017	0	-0,251551032	0,9152	0,986321869
		2018	0	-0,244105053	0,9152	0,828697651
		2019	0	-0,238648018	0,9152	0,448003916
14	INDF	2017	0,218003612	-0,328193938	0,5007	0,880788055
		2018	0,211676812	-0,333708385	0,5007	0,933974053
		2019	0,227093878	-0,325355907	0,5007	0,774799692
15	MLBI	2017	0,021224779	-0,257274076	0,8178	1,357091008
		2018	0,001122774	-0,267421371	0,8178	1,47487101
		2019	0,002732815	-0,258545369	0,8178	1,52786414
16	ROTI	2017	0,493670906	0,272812466	0,20787	0,616809499
		2018	0,500747524	-0,319707198	0,2079	0,506328189
		2019	0,414241601	-0,318584382	0,2079	0,513964888
17	SKBM	2017	0,052669727	-0,185150129	0,3214	0,586168937
		2018	0,02150344	-0,236161921	0,3214	0,702292799
		2019	0,008361607	-0,814617149	0,3214	0,757431487
18	SKLT	2017	0,034484581	-0,160751156	0,2678	1,068747528
		2018	0,030686466	-0,192418363	0,2678	1,202872661
		2019	0,023344205	-0,208490994	0,2678	1,079082743
19	DVLA	2017	0,064592073	-0,282552357	0,9246	0,469932855
		2018	0,029482158	-0,264590614	0,9246	0,402045496
		2019	0,027882429	-0,26379013	0,9223	0,401110293
20	MERK	2017	0,008063494	-0,296948049	0,7399	0,376267493
		2018	0	-0,255548096	0,7399	1,437124164
		2019	0,050699939	-0,378416954	0,7399	0,516907916
21	SCPI	2017	0,695556814	-0,259961456	0,9841	2,791415201
		2018	0	-0,34184867	0,9841	2,255743303
		2019	0,051537999	-0,364502746	0,9841	1,2977367
22	TCID	2017	0,950128591	-0,26310623	0,60835	0,270932421
		2018	0,963178537	-0,26244544	0,60835	0,239639632
		2019	0,945051703	-0,277836501	0,62907	0,208549052

LAMPIRAN 6**Hasil Uji Statistik****1. Hasil Uji Deskriptif****Tabel 6.1 Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Beban Pajak	66	- 1330873718,0 0	1017136056,0 0	- 266430239,409 1	265492561,1466 1
TNC	66	45,00	62907,00	8506,6818	13198,21469
LEV	66	12977367,00	2791415201,0 0	737193082,303 0	555802987,7257 4
TP	66	0,00	967266855,00	169768357,893 9	281664869,6158 6
Valid N (listwise)	66				

Sumber: Data Diolah dengan SPSS ver. 26 (2021)

2. Hasil Uji Normalitas Data Asli dan Data Transformasi**Tabel 6.2 Uji Normalitas Data Asli**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		66
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	240327969,73211900
Most Extreme Differences	Absolute	0,262
	Positive	0,262
	Negative	-0,158
Test Statistic		0,262
Asymp. Sig. (2-tailed)		.000 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Tabel 6.2 Uji Normalitas Data Transfromasi

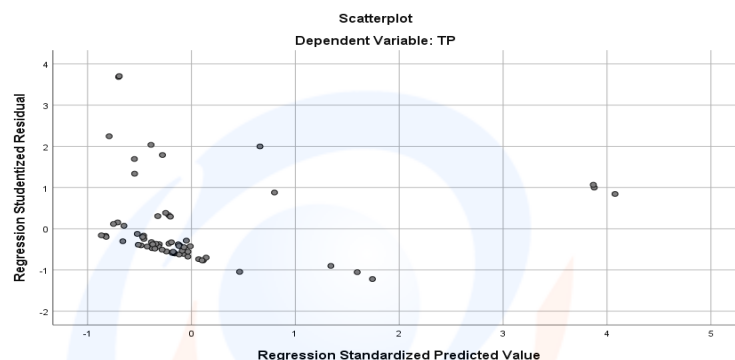
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N	66	
Normal Parameters ^{a,b}	Mean	-12939,7166866
	Std. Deviation	11855,19062353
Most Extreme Differences	Absolute	0,054
	Positive	0,054
	Negative	-0,035
Test Statistic	0,054	
Asymp. Sig. (2-tailed)	.200 ^{c,d}	
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

3. Tabel Uji Multikolinearitas

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	34760970,593	67800978,889		0,513	0,610		
	Beban Pajak	-0,033	0,115	-0,031	-0,285	0,777	0,993	1,007
	TNC	11388,398	2372,021	0,534	4,801	0,000	0,950	1,052
	LEV	0,040	0,056	0,079	0,708	0,482	0,952	1,051

a. Dependent Variable: TP

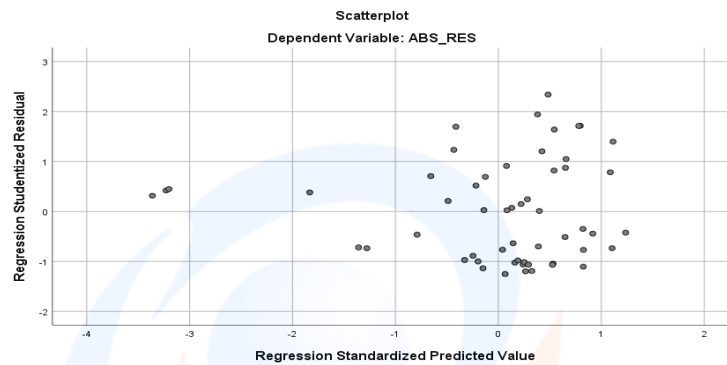
4. Grafik Uji Heteroskedastisitas Data Asli dan Transfromasi



Gambar 4.1 Uji Heteroskedastisitas Data Asli

Tabel 4.1. Uji Heteroskedastisita Metode Glejser

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,920	0,326		5,895	0,000
	Beban Pajak	7,115E-11	0,000	0,018	0,137	0,892
	TNC	-3,075E-05	0,000	-0,381	-2,840	0,006
	LEV	-3,736E-10	0,000	-0,177	-1,316	0,194
a. Dependent Variable: ABS_RES						



Gambar 4.1 Uji Heteroskedastisitas Transfromasi

5. Tabel Uji Autokorelasi Data Asli dan Transfromasi

Tabel 5.1 Uji Autokorelasi Data Asli

Model Summary ^b					
Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin - Watson
1	.522 ^a	0,272	0,237	246073672,65921	1,164
a. Predictors: (Constant), LEV, Beban Pajak, TNC					
b. Dependent Variable: TP					

Tabel 5.2 Uji Autokorelasi Data Transfromasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.416 ^a	0,173	0,132	223426114,16080	1,671
a. Predictors: (Constant), LAG_X3, LAG_X1, LAG_X2					
b. Dependent Variable: LAG_Y					

6. Tabel Hasil Uji Hipotesis F

Tabel 6.1 Hasil Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1402541773110190000,000	3	467513924370064000,000	7,721	.000 ^b
	Residual	3754239647311560000,000	62	60552252375992900,000		
	Total	5156781420421750000,000	65			
a. Dependent Variable: TP						
b. Predictors: (Constant), LEV, Beban Pajak, TNC						

7. Tabel Hasil Uji Hipotesis T

Tabel 7.1 Hasil Uji T

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	40383294,301	44141152,105		0,915	0,364
	LAG_X1	0,050	0,097	0,060	0,514	0,609
	LAG_X2	9658,928	2772,021	0,409	3,484	0,001
	LAG_X3	0,049	0,055	0,106	0,900	0,372

8. Tabel Hasil Uji Koefisien Determinasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.416 ^a	0,173	0,132	223426114,16080	1,671
a. Predictors: (Constant), LAG_X3, LAG_X1, LAG_X2					
b. Dependent Variable: LAG_Y					