

LAMPIRAN**Lampiran 1 Sampel Perusahaan Manufaktur**

No	Kode Perusahaan	Nama Perusahaan
1	AMFG	Asahimas Flat Glass Tbk
2	BUDI	Budi Strach & Sweetener Tbk
3	AKPI	Argha Karya Prima Industry Tbk
4	IMPC	Impack Pratama Industri Tbk
5	TRST	Trias Sentosa Tbk
6	JPFA	Japfa Comfees Indonesia Tbk
7	MAIN	Malindo Feedmill Tbk
8	TRIS	Trisula International Tbk
9	ICBP	Indofood CBP Sukses Makmur Tbk
10	INDF	Indofood Sukses Makmur Tbk
11	HMSP	Hanjaya Mandala Sampoerna Tbk
12	RMBA	Bentoel International Investama Tbk
13	DVLA	Darya Varia Laboratoria Tbk
14	KLBF	Kalbe Farma Tbk
15	TSPC	Tempo Scan Pasific Tbk
16	MBTO	Martina Berto Tbk
17	KICI	Kedaung Indag Can Tbk

Lampiran 2 Tabulasi Data

2015

No	Kode Perusahaan	Tahun	Transfer Pricing	Pajak	Mekanisme Bonus	Debt Covenant	GCG	ROE
1	AMFG	2015	0.731221159	0.24	0.73541857	0.206087898	4	0.100685412
2	BUDI	2015	0.871212583	0.01	0.738746319	0.661583924	3	0.019065353
3	AKPI	2015	0.000410356	0.09	0.797605733	0.61584776	3	0.024959882
4	IMPC	2015	0.152394447	0.09	0.447416573	0.345237253	3	0.118298338
5	TRST	2015	0.028718123	0.34	0.6450104	0.417125068	3	0.012935682
6	JPFA	2015	0.039721591	0.24	1.338426911	0.643946263	3	0.085844589
7	MAIN	2015	0.1552626	0.33	0.731922361	0.609147994	5	-0.04009933
8	TRIS	2015	0.026822044	0.19	1.025343902	0.426812708	4	0.11375312
9	ICBP	2015	0.684013304	0.16	1.135568253	0.383037424	3	0.178383101
10	INDF	2015	0.172296299	(0.07)	0.709342921	0.530427132	3	0.086024211
11	HMSP	2015	0.069167892	0.24	1.017898391	0.157709808	3	0.323690923
12	RMBA	2015	0.03848753	0.13	7.346141802	1.248573376	3	5.252402138

13	DVLA	2015	0.08181742	0.02	1.322271943	0.29264497	3	0.11082949
14	KLBF	2015	0.007361821	0.24	0.969386135	0.20137612	3	0.18811853
15	TSPC	2015	0.000825841	0.20	0.903425997	0.309892136	3	0.122020164
16	MBTO	2015	0.954354728	-	-3.33910709	0.330846028	2	-0.03237243
17	KICI	2015	0.206502127	0.39	2.586300931	0.30232168	3	0.139238079

2016

No	Kode Perusahaan	Tahun	Transfer Pricing	Pajak	Mekanisme Bonus	Debt Covenant	GCG	ROE
1	AMFG	2016	0.686698644	0.24	0.762991217	0.346169678	3	0.072360349
2	BUDI	2016	0.753587323	0.01	1.832953683	0.602640283	3	0.03315416
3	AKPI	2016	0.622682232	0.09	1.895257697	0.571837137	3	0.046778761
4	IMPC	2016	0.139912228	0.09	0.969667284	0.461499124	3	0.102658692
5	TRST	2016	0.027939492	0.34	1.335021288	0.000412764	3	0.017488952
6	JPFA	2016	0.054134261	0.24	4.140467583	0.51311821	3	0.23168861
7	MAIN	2016	0.168341144	0.33	-4.673807367	0.531202594	5	0.157942076
8	TRIS	2016	0.011467186	0.19	0.570616105	0.458142021	3	0.072738137
9	ICBP	2016	0.735415615	0.16	1.242256978	0.359876262	3	0.125642085
10	INDF	2016	0.19216712	(0.07)	1.419842184	0.465267023	3	0.119861981
11	HMSP	2016	0.059643777	0.24	1.231482168	0.196038597	3	0.373437418
12	RMBA	2016	0.112456588	0.13	1.355709771	2.526146536	3	-0.22092256
13	DVLA	2016	0.046216908	0.02	1.409557472	0.295021619	3	0.140872797

14	KLBF	2016	0.009346953	0.24	1.14248504	0.181410771	3	0.188616316
15	TSPC	2016	0.000405311	0.20	1.030752666	0.296172375	3	0.117683148
16	MBTO	2016	0.942277652	0.20	-0.627010977	0.378940483	2	0.019988826
17	KICI	2016	0.163479188	0.39	-0.027916308	0.36334808	3	0.004077493

2017

No	Kode Perusahaan	Tahun	Transfer Pricing	Pajak	Mekanisme Bonus	Debt Covenant	GCG	ROE
1	AMFG	2017	0.6465953	0.20	0.148089417	0.433793685	3	0.010867945
2	BUDI	2017	0.756425733	0.07	1.182969138	0.593564251	3	0.038244748
3	AKPI	2017	8.05799E-05	0.23	0.254494911	0.589625218	3	0.011835454
4	IMPC	2017	0.179996239	0.13	0.7256495	0.43825615	3	0.070831658
5	TRST	2017	0.025086976	(1.85)	1.130339759	0.407253149	3	0.019336035
6	JPFA	2017	0.062970149	0.36	0.510133505	0.535507213	3	0.11309229
7	MAIN	2017	0.181055463	(27.93)	0.229751866	0.582256839	5	0.028626665
8	TRIS	2017	0.018828849	0.12	0.563157138	0.346326064	3	0.039858592
9	ICBP	2017	0.716841993	0.30	0.975731012	0.357221936	3	0.174331602
10	INDF	2017	0.203385024	0.33	1.060295342	0.46830798	3	0.110038997
11	HMSP	2017	0.061736747	0.25	0.992815127	0.209268789	3	0.371428475
12	RMBA	2017	0.133414489	(0.16)	0.230156519	0.366378535	3	-0.05379659
13	DVLA	2017	0.064592073	0.27	1.066844199	0.319696817	3	0.145345591

14	KLBF	2017	0.008539199	0.24	1.043543806	0.163828142	3	0.17656872
15	TSPC	2017	0.001277549	0.02	1.021716198	0.31646583	3	0.109669158
16	MBTO	2017	0.945509524	0.06	-2.801442666	0.471296773	2	-0.05982136
17	KICI	2017	0.15925873	0.13	21.89339608	0.387642665	3	0.086842095

2018

No	Kode Perusahaan	Tahun	Transfer Pricing	Pajak	Mekanisme Bonus	Debt Covenant	GCG	ROE
1	AMFG	2018	0.61200966	0.17	0.171018175	0.573482396	3	0.001833921
2	BUDI	2018	0.831491281	0.03	1.104528244	0.006506131	3	0.041147704
3	AKPI	2018	0.000152355	0.17	4.816740326	0.598153486	3	0.052054234
4	IMPC	2018	0.175749437	0.03	1.155749106	0.421051382	3	0.076899967
5	TRST	2018	0.021329296	(0.01)	1.654304335	0.477844573	3	0.02824454
6	JPFA	2018	0.054381646	0.23	2.160092378	0.556610965	3	0.220581804
7	MAIN	2018	0.10761922	0.25	6.619013392	0.540655548	4	0.149868169
8	TRIS	2018	0.01625878	(0.15)	1.384972721	0.437256229	3	0.055204108
9	ICBP	2018	0.729419254	0.27	1.314861284	0.000339278	3	0.20516802
10	INDF	2018	0.226891385	0.25	0.97343418	0.482929981	3	0.099402426
11	HMSP	2018	0.039137861	0.24	1.068496245	0.241278607	3	0.382892729
12	RMBA	2018	0.075207763	(0.81)	1.267464895	0.410188072	3	-0.07273071
13	DVLA	2018	0.029482158	0.26	1.236689321	0.286756384	3	0.167173493

14	KLBF	2018	0.007583786	0.24	1.017939684	0.157146421	3	0.163277419
15	TSPC	2018	0.002096752	0.25	0.969567142	0.309674042	3	0.099464984
16	MBTO	2018	0.907639497	0.00	4.622406164	0.536277887	2	-0.37980406
17	KICI	2018	0.261955527	0.90	-0.109947387	0.38574618	3	-0.00923134

Lampiran 3 Statistik Deskriptif

	TP	Pajak	MekanismeBonus	DebtCovenant	GCG	ROE
N Valid	56	56	56	56	56	56
Missing	0	0	0	0	0	0
Mean	.2091	.2154	1.4825	.4100	3.07	.1858
Median	.0785	.2150	1.0280	.4087	3.00	.0994
Std. Deviation	.28133	.21626	3.33938	.17954	.568	.69979
Minimum	.00	0.00	-4.67	.00	2	-.38
Maximum	.95	1.38	21.89	1.25	5	5.25

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	7.1	7.1	7.1
	3	47	83.9	83.9	91.1
	4	2	3.6	3.6	94.6
	5	3	5.4	5.4	100.0
	Total	56	100.0	100.0	

Lampiran 4 Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		68
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.29338951
Most Extreme Differences	Absolute	.209
	Positive	.209
	Negative	-.155
Test Statistic		.209
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		56
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.22040071
Most Extreme Differences	Absolute	.112
	Positive	.112
	Negative	-.062
Test Statistic		.112
Asymp. Sig. (2-tailed)		.079 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 5 Uji Multikolinearitas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Pajak	.987	1.013
MekanismeBonus	.932	1.073
DebtCovenant	.634	1.576
GCG	.948	1.055
ROE	.649	1.542

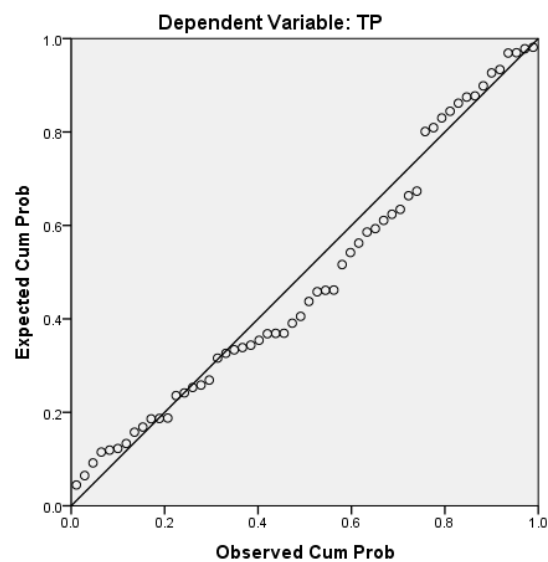
a. Dependent Variable: TP

Lampiran 6 Uji Autokorelasi

No.	Keterangan	Nilai DW	Du	4-du	Keterangan
1.	Model regresi	1,865	1,8124	2.1876	Tidak terdapat autokorelasi

Lampiran 7 Uji Heteroskedastisitas

Normal P-P Plot of Regression Standardized Residual



Lampiran 8 Model Regresi Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	.709	.183		3.875	.000
Pajak	-.112	.145	-.086	-.773	.443
MekanismeBonus	-.017	.010	-.198	-1.727	.090
DebtCovenant	.812	.218	.518	3.724	.000
GCG	-.245	.056	-.495	-4.347	.000
ROE	-.165	.055	-.410	-2.979	.004

a. Dependent Variable: TP

Lampiran 9 Uji Signifikasi Simultan (Uji F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1.681	5	.336	6.294	.000 ^b
Residual	2.672	50	.053		
Total	4.353	55			

a. Dependent Variable: TP

b. Predictors: (Constant), ROE, GCG, Pajak, MekanismeBonus, DebtCovenant

Lampiran 11 Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.621 ^a	.386	.325	.23116

a. Predictors: (Constant), ROE, GCG, Pajak, MekanismeBonus, DebtCovenant

b. Dependent Variable: TP