

Lampiran 1

Daftar Sampel Perusahaan

No	Nama Perusahaan	KODE
1	Argha Karya Prima Tbk	AKPI
2	AKR Corporindo Tbk	AKRA
3	Arwana Citramulia Tbk	ARNA
4	Astra Graphia Tbk	ASGR
5	Astra Inetrnational Tbk	ASII
6	Astra Otoparts Tbk	AUTO
7	Sepatu Bata Tbk	BATA
8	Wilmar Cahaya Kalbar Tbk	CEKA
9	Delta Djakarta Tbk	DLTA
10	Darya Varia Tbk	DVLA
11	Ekadharma Inetrnational Tbk	EKAD
12	Fast Food Indonesia Tbk	FAST
13	Fajar Suya Wisesa Tbk	FASW
14	HM Sampoerna Tbk	HMSP
15	Indofood CBP Sukses Makmur Tbk	ICBP
16	Indal Alumindo Industry Tbk	INAI
17	Intanwijaya International Tbk	INCI
18	Indofood Sukses Makmur Tbk	INDF
19	Indospring Tbk	INDS
20	Indocement Tungal Perkasa Tbk	INTP
21	Jembo Cable Company Tbk	JECC
22	Kimia Farma Tbk	KAEF
23	KMI Wire and Cable Tbk	KBLI
24	Kalbe Farma Tbk	KLBF
25	Lion Metal Works Tbk	LION
26	Lautan Luas Tbk	LTLS
27	Merck Tbk	MERK
28	Multi Bintang Indonesia Tbk	MLBI
29	Metrodata Electronics Tbk	MTDL
30	Mayora Indah Tbk	MYOR
31	Ricky Putra Globalindo Tbk	RICY
32	Nippon Indosari Tbk	ROTI
33	Supreme Cable Manufacturing and Commerece Tbk	SCCO
34	Jamu dan Farmasi Sidomuncul Tbk	SIDO
35	Sekar Laut Tbk	SKLT
36	Sekar Bumi Tbk	SKMB
37	Semen Baturaja Tbk	SMBR
38	Semen Indonesia Tbk	SMGR
39	Selamat Sempurna Tbk	SMSM
40	Indo Acidatama Tbk	SRSN
41	Tunas Baru Lampung Tbk	TBLA

No	Nama Perusahaan	KODE
42	Mandom Indonesia Tbk	TCID
43	Surya Toto Indonesia Tbk	TOTO
44	Tempo Scan Pasific Tbk	TSPC
45	Tunas Ridean Tbk	TURI
46	United Tractors Tbk	UNTR
47	Unilever Indonesia Tbk	UNVR
48	Chaeron Pokphand Indonesia Tbk	CPIN
49	JAPFA Comfeed Indonesia Tbk	JPFA

Lampiran 2

DAFTAR INPUT DATA : Beban Pajak (X1)

No.	Tahun	KODE	Beban Pajak - Pajak Tangguhan	EBIT	Beban Pajak
1	2016	AKRA	71695	1156166	0,0620
2	2016	ARNA	34462	123383	0,2793
3	2016	CEKA	36131	285827	0,1264
4	2016	EKAD	27763	118449	0,2344
5	2016	INAI	22544	58097	0,3880
6	2016	INCI	3305	13294	0,2486
7	2016	JECC	43002	175425	0,2451
8	2016	KBLI	51790	386129	0,1341
9	2016	LION	12325	54671	0,2254
10	2016	LTLS	25906	141243	0,1834
11	2016	MERK	61093	214916	0,2843
12	2016	MYOR	457007	1845683	0,2476
13	2016	RICY	9329	23362	0,3993
14	2016	SCCO	99009	439602	0,2252
15	2016	SKLT	4520	25166	0,1796
16	2016	SKMB	8264	30809	0,2682
17	2016	SRSN	367	1688	0,2174
18	2016	TCID	59416	221475	0,2683
19	2016	AKPI	23559	75953	0,3102
20	2016	ASII	3951000	22253000	0,1775
21	2016	AUTO	165486	648907	0,2550
22	2016	ASGR	84992	340105	0,2499
23	2016	BATA	19284	65302	0,2953
24	2016	DLTA	72538	327048	0,2218
25	2016	DVLA	62334	214417	0,2907
26	2016	FASW	48717	826730	0,0589
27	2016	FAST	53760	226366	0,2375
28	2016	ICBP	1357953	4989254	0,2722
29	2016	HMSP	4249218	13932644	0,3050
30	2016	INDF	2532747	7385228	0,3429
31	2016	INDS	10584	60140	0,1760
32	2016	INTP	276060	4146379	0,0666
33	2016	KAEF	111428	383026	0,2909
34	2016	KLBF	740304	3091188	0,2395
35	2016	MLBI	338057	1320186	0,2561

No.	Tahun	KODE	Beban Pajak - Pajak Tangguhan	EBIT	Beban Pajak
36	2016	MTDL	106479	429356	0,2480
37	2016	ROTI	89639	369417	0,2426
38	2016	SIDO	148557	629082	0,2361
39	2016	SMBR	90190	349281	0,2582
40	2016	SMSM	156016	658208	0,2370
41	2016	SMGR	549585	5084622	0,1081
42	2016	TBLA	181701	802712	0,2264
43	2016	TOTO	82756	251321	0,3293
44	2016	TSPC	173465	718958	0,2413
45	2016	TURI	139626	692082	0,2017
46	2016	UNTR	1625553	6730030	0,2415
47	2016	UNVR	2181213	8571885	0,2545
48	2016	CPIN	1731848	3983661	0,4347
49	2016	JPFA	594983	2766591	0,2151
50	2017	AKRA	157489	1156229	0,1362
51	2017	ARNA	44020	166203	0,2649
52	2017	CEKA	35775	143195	0,2498
53	2017	EKAD	26453	102649	0,2577
54	2017	INAI	13640	52292	0,2608
55	2017	INCI	5523	22077	0,2502
56	2017	JECC	28268	111623	0,2532
57	2017	KBLI	69910	428884	0,1630
58	2017	LION	10892	20175	0,5399
59	2017	LTLS	68167	251788	0,2707
60	2017	MERK	12440	205784	0,0605
61	2017	MYOR	555930	2186884	0,2542
62	2017	RICY	9250	25808	0,3584
63	2017	SCCO	75500	345230	0,2187
64	2017	SKLT	4400	27370	0,1608
65	2017	SKMB	5880	31761	0,1851
66	2017	SRSN	1270	18969	0,0670
67	2017	TCID	63956	243083	0,2631
68	2017	AKPI	18479	31813	0,5809
69	2017	ASII	6016000	29137000	0,2065
70	2017	AUTO	164155	711936	0,2306
71	2017	ASGR	92214	349439	0,2639
72	2017	BATA	25869	79524	0,3253
73	2017	DLTA	89240	369012	0,2418
74	2017	DVLA	63898	226147	0,2826

No.	Tahun	KODE	Beban Pajak - Pajak Tangguhan	EBIT	Beban Pajak
75	2017	FASW	228662	824530	0,2773
76	2017	FAST	2266	164731	0,0138
77	2017	ICBP	1663388	5206561	0,3195
78	2017	HMSP	4224272	16894806	0,2500
79	2017	INDF	2497558	7594822	0,3289
80	2017	INDS	46701	160340	0,2913
81	2017	INTP	427456	2287274	0,1869
82	2017	KAEF	118001	449709	0,2624
83	2017	KLBF	787935	3241186	0,2431
84	2017	MLBI	457953	1780020	0,2573
85	2017	MTDL	94242	468483	0,2012
86	2017	ROTI	50783	186147	0,2728
87	2017	SIDO	148090	681889	0,2172
88	2017	SMBR	62298	208947	0,2982
89	2017	SMSM	165250	720638	0,2293
90	2017	SMGR	603887	2253893	0,2679
91	2017	TBLA	295898	1274594	0,2322
92	2017	TOTO	98725	377660	0,2614
93	2017	TSPC	186750	744090	0,2510
94	2017	TURI	117058	593261	0,1973
95	2017	UNTR	2849335	10522657	0,2708
96	2017	UNVR	2367099	9371661	0,2526
97	2017	CPIN	759947	3259822	0,2331
98	2017	JPFA	666950	1710054	0,3900
99	2018	AKRA	178992	890156	0,2011
100	2018	ARNA	53522	211729	0,2528
101	2018	CEKA	30745	123394	0,2492
102	2018	EKAD	27410	101455	0,2702
103	2018	INAI	24293	64757	0,3751
104	2018	INCI	5364	22040	0,2434
105	2018	JECC	33619	122048	0,2755
106	2018	KBLI	73326	308977	0,2373
107	2018	LION	9228	23908	0,3860
108	2018	LTLS	72309	305450	0,2367
109	2018	MERK	12830	50208	0,2555
110	2018	MYOR	621507	2381942	0,2609
111	2018	RICY	11361	29841	0,3807
112	2018	SCCO	89029	343024	0,2595
113	2018	SKLT	7613	39567	0,1924

No.	Tahun	KODE	Beban Pajak - Pajak Tangguhan	EBIT	Beban Pajak
114	2018	SKMB	4933	20877	0,2363
115	2018	SRSN	12110	50845	0,2382
116	2018	TCID	61576	234625	0,2624
117	2018	AKPI	27460	91686	0,2995
118	2018	ASII	7623000	34995000	0,2178
119	2018	AUTO	180762	861563	0,2098
120	2018	ASGR	90724	270404	0,3355
121	2018	BATA	24933	92878	0,2684
122	2018	DLTA	103118	441248	0,2337
123	2018	DVLA	72191	272843	0,2646
124	2018	FASW	582722	1988090	0,2931
125	2018	FAST	67079	279090	0,2403
126	2018	ICBP	1788004	6446785	0,2773
127	2018	HMSP	4422851	17961269	0,2462
128	2018	INDF	2485115	7446966	0,3337
129	2018	INDS	37295	147982	0,2520
130	2018	INTP	254291	1400228	0,1816
131	2018	KAEF	175933	577726	0,3045
132	2018	KLBF	809137	3306399	0,2447
133	2018	MLBI	447105	1671912	0,2674
134	2018	MTDL	153186	579270	0,2644
135	2018	ROTI	59764	186936	0,3197
136	2018	SIDO	203988	867837	0,2351
137	2018	SMBR	69281	145356	0,4766
138	2018	SMSM	194731	828281	0,2351
139	2018	SMGR	1019255	4104959	0,2483
140	2018	TBLA	278665	1043045	0,2672
141	2018	TOTO	105305	451998	0,2330
142	2018	TSPC	187322	727700	0,2574
143	2018	TURI	125687	686846	0,1830
144	2018	UNTR	4210310	15708719	0,2680
145	2018	UNVR	3076319	12185764	0,2525
146	2018	CPIN	1355866	4551485	0,2979
147	2018	JPFA	836638	3089839	0,2708

DAFTAR INPUT DATA : Mekanisme Bonus (X2)

No.	Tahun	KODE	Laba bersih t	Laba bersih t-1	Mekanisme Bonus
1	2016	AKRA	1046852	1058741	0,9888
2	2016	ARNA	91375	71210	1,2832
3	2016	CEKA	249697	106549	2,3435
4	2016	EKAD	90685	47040	1,9278
5	2016	INAI	35552	28616	1,2424
6	2016	INCI	9988	16961	0,5889
7	2016	JECC	132423	2465	53,7213
8	2016	KBLI	334338	115371	2,8979
9	2016	LION	42345	46019	0,9202
10	2016	LTLS	115337	34032	3,3891
11	2016	MERK	153842	142545	1,0793
12	2016	MYOR	1388676	1250233	1,1107
13	2016	RICY	14033	13466	1,0421
14	2016	SCCO	340593	159120	2,1405
15	2016	SKLT	20646	20067	1,0289
16	2016	SKMB	22545	64529	0,3494
17	2016	SRSN	11056	15505	0,7131
18	2016	TCID	162059	544474	0,2976
19	2016	AKPI	52394	27645	1,8952
20	2016	ASII	18302000	15613000	1,1722
21	2016	AUTO	483421	322701	1,4980
22	2016	ASGR	255113	265120	0,9623
23	2016	BATA	42232	129519	0,3261
24	2016	DLTA	254509	192045	1,3253
25	2016	DVLA	152083	107894	1,4096
26	2016	FASW	778013	308897	2,5187
27	2016	FAST	172606	105024	1,6435
28	2016	ICBP	3631301	2923148	1,2423
29	2016	HMSP	12762229	10363308	1,2315
30	2016	INDF	5266906	3709501	1,4198
31	2016	INDS	49556	4934	10,0438
32	2016	INTP	3870319	4356661	0,8884
33	2016	KAEF	271598	252973	1,0736
34	2016	KLBF	2350885	2057694	1,1425
35	2016	MLBI	982129	496909	1,9765
36	2016	MTDL	322877	326634	0,9885
37	2016	ROTI	443045	453658	0,9766

No.	Tahun	KODE	Laba bersih t	Laba bersih t-1	Mekanisme Bonus
38	2016	SIDO	480525	437475	1,0984
39	2016	SMBR	259091	354180	0,7315
40	2016	SMSM	502192	461307	1,0886
41	2016	SMGR	4535037	4525441	1,0021
42	2016	TBLA	621011	200783	3,0929
43	2016	TOTO	168565	285237	0,5910
44	2016	TSPC	691884	691795	1,0001
45	2016	TURI	692082	341975	2,0238
46	2016	UNTR	5104477	2792439	1,8280
47	2016	UNVR	6390672	5851805	1,0921
48	2016	CPIN	2225402	1832598	1,2143
49	2016	JPFA	2171608	524484	4,1405
50	2017	AKRA	1304600	1046852	1,2462
51	2017	ARNA	122183	91375	1,3372
52	2017	CEKA	107420	249697	0,4302
53	2017	EKAD	76195	90685	0,8402
54	2017	INAI	38651	35552	1,0872
55	2017	INCI	16554	9988	1,6574
56	2017	JECC	83355	132423	0,6295
57	2017	KBLI	358974	334338	1,0737
58	2017	LION	9282	42345	0,2192
59	2017	LTLS	183621	115337	1,5920
60	2017	MERK	144677	153842	0,9404
61	2017	MYOR	1630953	1388676	1,1745
62	2017	RICY	16558	14033	1,1799
63	2017	SCCO	269730	340593	0,7919
64	2017	SKLT	22970	20646	1,1126
65	2017	SKMB	25880	22545	1,1479
66	2017	SRSN	17698	11056	1,6008
67	2017	TCID	179126	162059	1,1053
68	2017	AKPI	13333	52394	0,2545
69	2017	ASII	23121000	18302000	1,2633
70	2017	AUTO	547781	483421	1,1331
71	2017	ASGR	257225	255113	1,0083
72	2017	BATA	53654	42232	1,2705
73	2017	DLTA	279772	254509	1,0993
74	2017	DVLA	162249	152083	1,0668
75	2017	FASW	595868	778013	0,7659
76	2017	FAST	166998	172606	0,9675

No.	Tahun	KODE	Laba bersih t	Laba bersih t-1	Mekanisme Bonus
77	2017	ICBP	3543173	3631301	0,9757
78	2017	HMSP	12670534	12762229	0,9928
79	2017	INDF	5097264	5266906	0,9678
80	2017	INDS	113639	49556	2,2931
81	2017	INTP	1859818	3870319	0,4805
82	2017	KAEF	331707	271598	1,2213
83	2017	KLBF	2453251	2350885	1,0435
84	2017	MLBI	1322067	982129	1,3461
85	2017	MTDL	374241	322877	1,1591
86	2017	ROTI	135364	443045	0,3055
87	2017	SIDO	533799	480525	1,1109
88	2017	SMBR	146648	259091	0,5660
89	2017	SMSM	555388	502192	1,1059
90	2017	SMGR	1650006	4535037	0,3638
91	2017	TBLA	978696	621011	1,5760
92	2017	TOTO	278935	168565	1,6548
93	2017	TSPC	557339	691884	0,8055
94	2017	TURI	476203	692082	0,6881
95	2017	UNTR	7673322	5104477	1,5033
96	2017	UNVR	7004562	6390672	1,0961
97	2017	CPIN	2499875	2225402	1,1233
98	2017	JPFA	1043104	2171608	0,4803
99	2018	AKRA	663340	1304600	0,5085
100	2018	ARNA	158207	122183	1,2948
101	2018	CEKA	92649	107420	0,8625
102	2018	EKAD	74045	76195	0,9718
103	2018	INAI	40463	38651	1,0469
104	2018	INCI	16675	16554	1,0073
105	2018	JECC	88428	83355	1,0609
106	2018	KBLI	235651	358974	0,6565
107	2018	LION	14679	9282	1,5814
108	2018	LTLS	233141	183621	1,2697
109	2018	MERK	1163324	144677	8,0408
110	2018	MYOR	1760434	1630953	1,0794
111	2018	RICY	29841	16558	1,8022
112	2018	SCCO	253995	269730	0,9417
113	2018	SKLT	31954	22970	1,3911
114	2018	SKMB	15594	25880	0,6026
115	2018	SRSN	38735	17698	2,1887

No.	Tahun	KODE	Laba bersih t	Laba bersih t-1	Mekanisme Bonus
116	2018	TCID	173049	179126	0,9661
117	2018	AKPI	64226	13333	4,8171
118	2018	ASII	34995000	23121000	1,5136
119	2018	AUTO	680801	547781	1,2428
120	2018	ASGR	270404	257225	1,0512
121	2018	BATA	67944	53654	1,2663
122	2018	DLTA	338129	279772	1,2086
123	2018	DVLA	200651	162249	1,2367
124	2018	FASW	1405367	595868	2,3585
125	2018	FAST	212011	166998	1,2695
126	2018	ICBP	4658781	3543173	1,3149
127	2018	HMSP	13538418	12670534	1,0685
128	2018	INDF	4961851	5097264	0,9734
129	2018	INDS	110686	113639	0,9740
130	2018	INTP	1145937	1859818	0,6162
131	2018	KAEF	401792	331707	1,2113
132	2018	KLBF	2497261	2453251	1,0179
133	2018	MLBI	1224807	1322067	0,9264
134	2018	MTDL	426084	374241	1,1385
135	2018	ROTI	127171	135364	0,9395
136	2018	SIDO	663849	533799	1,2436
137	2018	SMBR	76074	146648	0,5188
138	2018	SMSM	633550	555388	1,1407
139	2018	SMGR	3085704	1650006	1,8701
140	2018	TBLA	764380	978696	0,7810
141	2018	TOTO	346692	278935	1,2429
142	2018	TSPC	440378	557339	0,7901
143	2018	TURI	561159	476203	1,1784
144	2018	UNTR	11498409	7673322	1,4985
145	2018	UNVR	9109445	7004562	1,3005
146	2018	CPIN	4551485	2499875	1,8207
147	2018	JPFA	2253201	1043104	2,1601

DAFTAR INPUT DATA : *Tunneling Incentive* (X3)

No.	Tahun	KODE	Piutang Berelasi	Piutang	Tunerring Incentive
1	2016	AKRA	577	2569720	0,00022
2	2016	ARNA	442233	460908	0,95948
3	2016	CEKA	282359	433727	0,65101
4	2016	EKAD	25	81762	0,00031
5	2016	INAI	7482	541206	0,01382
6	2016	INCI	15920	46740	0,34061
7	2016	JECC	88753	528343	0,16798
8	2016	KBLI	90000	686417	0,13112
9	2016	LION	22000	110387	0,19930
10	2016	LTLS	198621	1541696	0,12883
11	2016	MERK	861	153430	0,00561
12	2016	MYOR	2831124	4388397	0,64514
13	2016	RICY	83818	323213	0,25933
14	2016	SCCO	376319	591613	0,63609
15	2016	SKLT	12681	68501	0,18512
16	2016	SKMB	12742	159502	0,07989
17	2016	SRSN	206	118463	0,00174
18	2016	TCID	314905	357430	0,88103
19	2016	AKPI	379	359156	0,00106
20	2016	ASII	1760000	55063000	0,03196
21	2016	AUTO	650851	1813229	0,35895
22	2016	ASGR	57699	446172	0,12932
23	2016	BATA	2055	41864	0,04909
24	2016	DLTA	130	180611	0,00072
25	2016	DVLA	21342	461789	0,04622
26	2016	FASW	25412	1881149	0,01351
27	2016	FAST	62217	127141	0,48935
28	2016	ICBP	2880997	3893925	0,73987
29	2016	HMSP	1681983	4996420	0,33664
30	2016	INDF	1258239	6468417	0,19452
31	2016	INDS	33517	306391	0,10939
32	2016	INTP	69081	2616979	0,02640
33	2016	KAEF	58755	733056	0,08015

No.	Tahun	KODE	Piutang Berelasi	Piutang	Tunerring Incentive
34	2016	KLBF	27858	2725808	0,01022
35	2016	MLBI	2734	286846	0,00953
36	2016	MTDL	4392	1689395	0,00260
37	2016	ROTI	141530	283954	0,49843
38	2016	SIDO	108321	387218	0,27974
39	2016	SMBR	1084	212743	0,00510
40	2016	SMSM	10591	732160	0,01447
41	2016	SMGR	663817	4018284	0,16520
42	2016	TBLA	752329	1156884	0,65031
43	2016	TOTO	352624	481003	0,73310
44	2016	TSPC	1115	951558	0,00117
45	2016	TURI	64816	690456	0,09387
46	2016	UNTR	518568	12114511	0,04281
47	2016	UNVR	433777	3809854	0,11386
48	2016	CPIN	128882	2595608	0,04965
49	2016	JPFA	65595	1297333	0,05056
50	2017	AKRA	11150	2787657	0,00400
51	2017	ARNA	502676	525510	0,95655
52	2017	CEKA	65062	289934	0,22440
53	2017	EKAD	150	91479	0,00164
54	2017	INAI	50247	473614	0,10609
55	2017	INCI	16733	68928	0,24276
56	2017	JECC	157878	528619	0,29866
57	2017	KBLI	23873	739561	0,03228
58	2017	LION	18712	112168	0,16682
59	2017	LTLS	332986	1393687	0,23892
60	2017	MERK	1702	214742	0,00793
61	2017	MYOR	4772738	6102728	0,78207
62	2017	RICY	79609	318052	0,25030
63	2017	SCCO	465376	784788	0,59300
64	2017	SKLT	8559	75411	0,11350
65	2017	SKMB	17640	229201	0,07696
66	2017	SRSN	394	95520	0,00412
67	2017	TCID	378597	401115	0,94386

No.	Tahun	KODE	Piutang Berelasi	Piutang	Tunerring Incentive
68	2017	AKPI	35	443392	0,00008
69	2017	ASII	24173000	61472000	0,39324
70	2017	AUTO	665595	801833	0,83009
71	2017	ASGR	129477	734170	0,17636
72	2017	BATA	3521	36748	0,09581
73	2017	DLTA	57	158142	0,00036
74	2017	DVLA	30935	478938	0,06459
75	2017	FASW	27921	1347083	0,02073
76	2017	FAST	84825	148819	0,56999
77	2017	ICBP	2986460	3915055	0,76281
78	2017	HMSP	224440	3780990	0,05936
79	2017	INDF	1481532	6852885	0,21619
80	2017	INDS	18667	350280	0,05329
81	2017	INTP	17719	2503780	0,00708
82	2017	KAEF	81343	929999	0,08747
83	2017	KLBF	24756	2967692	0,00834
84	2017	MLBI	12149	572397	0,02122
85	2017	MTDL	9694	1895046	0,00512
86	2017	ROTI	160402	337949	0,47463
87	2017	SIDO	197819	431502	0,45844
88	2017	SMBR	11898	407668	0,02919
89	2017	SMSM	59623	769307	0,07750
90	2017	SMGR	927499	5031674	0,18433
91	2017	TBLA	1091369	1650233	0,66134
92	2017	TOTO	482983	527572	0,91548
93	2017	TSPC	2025	1204449	0,00168
94	2017	TURI	76671	705608	0,10866
95	2017	UNTR	947573	18187643	0,05210
96	2017	UNVR	434922	4854825	0,08959
97	2017	CPIN	119772	2568098	0,04664
98	2017	JPFA	97012	1626891	0,05963
99	2018	AKRA	8149	4547985	0,00179
100	2018	ARNA	480061	503844	0,95280
101	2018	CEKA	144237	289948	0,49746

No.	Tahun	KODE	Piutang Berelasi	Piutang	Tunerring Incentive
102	2018	EKAD	767	105197	0,00729
103	2018	INAI	194272	572799	0,33916
104	2018	INCI	9768	79946	0,12218
105	2018	JECC	243229	567644	0,42849
106	2018	KBLI	19610	1210014	0,01621
107	2018	LION	22672	137952	0,16435
108	2018	LTLS	4803	1242497	0,00387
109	2018	MERK	1205	157583	0,00765
110	2018	MYOR	71720	1625487	0,04412
111	2018	RICY	71256	425466	0,16748
112	2018	SCCO	529865	870196	0,60890
113	2018	SKLT	8939	173077	0,05165
114	2018	SKMB	7014	12297	0,57038
115	2018	SRSN	102	128433	0,00079
116	2018	TCID	372943	390633	0,95471
117	2018	AKPI	82	540715	0,00015
118	2018	ASII	30191000	69984000	0,43140
119	2018	AUTO	774617	2122831	0,36490
120	2018	ASGR	178191	825530	0,21585
121	2018	BATA	2864	35670	0,08029
122	2018	DLTA	292	192631	0,00152
123	2018	DVLA	16710	566809	0,02948
124	2018	FASW	179366	1913098	0,09376
125	2018	FAST	55093	94618	0,58227
126	2018	ICBP	3078446	4271356	0,72072
127	2018	HMSP	145039	290078	0,50000
128	2018	INDF	1362588	6572676	0,20731
129	2018	INDS	33306	442948	0,07519
130	2018	INTP	4221	2992634	0,00141
131	2018	KAEF	116990	853761	0,13703
132	2018	KLBF	26080	3373567	0,00773
133	2018	MLBI	680	605643	0,00112
134	2018	MTDL	2708	1913769	0,00142
135	2018	ROTI	206783	454075	0,45539

No.	Tahun	KODE	Piutang Berelasi	Piutang	Tunerring Incentive
136	2018	SIDO	170439	414903	0,41079
137	2018	SMBR	25871	489241	0,05288
138	2018	SMSM	47417	942463	0,05031
139	2018	SMGR	1246180	5641034	0,22091
140	2018	TBLA	950789	2035993	0,46699
141	2018	TOTO	417921	437365	0,95554
142	2018	TSPC	3176	1301065	0,00244
143	2018	TURI	50876	563787	0,09024
144	2018	UNTR	1265109	22573886	0,05604
145	2018	UNVR	525829	5103406	0,10303
146	2018	CPIN	6317	3020390	0,00209
147	2018	JPFA	92056	1822474	0,05051

DAFTAR INPUT DATA : Debt Covenant (X4)

No.	Tahun	KODE	Hutang	Ekuitas	Debt Covenant
1	2016	AKRA	7756420	8074320	0,9606
2	2016	ARNA	595128	948088	0,6277
3	2016	CEKA	538044	887920	0,6060
4	2016	EKAD	110503	592004	0,1867
5	2016	INAI	1081015	258016	4,1897
6	2016	INCI	26524	242826	0,1092
7	2016	JECC	1116872	470338	2,3746
8	2016	KBLI	550076	1321345	0,4163
9	2016	LION	215209	470603	0,4573
10	2016	LTLS	3979344	1679016	2,3700
11	2016	MERK	161262	582672	0,2768
12	2016	MYOR	6657165	6121490	1,0875
13	2016	RICY	876184	412499	2,1241
14	2016	SCCO	1229514	1200420	1,0242
15	2016	SKLT	272088	296151	0,9187
16	2016	SKMB	633267	368389	1,7190
17	2016	SRSN	315096	402053	0,7837
18	2016	TCID	401942	1783101	0,2254
19	2016	AKPI	1495874	1120035	1,3356
20	2016	ASII	121949000	1,4E+08	0,8716
21	2016	AUTO	4075716	10536558	0,3868
22	2016	ASGR	557158	1166310	0,4777
23	2016	BATA	247588	557155	0,4444
24	2016	DLTA	185423	1012374	0,1832
25	2016	DVLA	451786	1079580	0,4185
26	2016	FASW	5424781	3158442	1,7175
27	2016	FAST	1354609	1223211	1,1074
28	2016	ICBP	10401125	18500823	0,5622
29	2016	HMSP	8333263	34175014	0,2438
30	2016	INDF	38364372	44335263	0,8653
31	2016	INDS	409209	2068064	0,1979
32	2016	INTP	4011877	26138703	0,1535
33	2016	KAEF	2341155	2271407	1,0307

No.	Tahun	KODE	Hutang	Ekuitas	Debt Covenant
34	2016	KLBF	2762162	12463847	0,2216
35	2016	MLBI	1454398	820640	1,7723
36	2016	MTDL	2026722	1849299	1,0959
37	2016	ROTI	1476889	1442752	1,0237
38	2016	SIDO	229729	2757885	0,0833
39	2016	SMBR	1248119	3120758	0,3999
40	2016	SMSM	674685	1580055	0,4270
41	2016	SMGR	13652505	30574391	0,4465
42	2016	TBLA	9176209	3420615	2,6826
43	2016	TOTO	1057566	1523875	0,6940
44	2016	TSPC	1950534	4635273	0,4208
45	2016	TURI	2155109	2822564	0,7635
46	2016	UNTR	21369286	42621943	0,5014
47	2016	UNVR	12041437	4704258	2,5597
48	2016	CPIN	10049156	14161459	0,7096
49	2016	JPFA	9888685	8364057	1,1823
50	2017	AKRA	7793559	9029649	0,8631
51	2017	ARNA	571946	1029399	0,5556
52	2017	CEKA	489592	903044	0,5422
53	2017	EKAD	133949	662817	0,2021
54	2017	INAI	936511	277404	3,3760
55	2017	INCI	35408	268379	0,1319
56	2017	JECC	1380623	547361	2,5223
57	2017	KBLI	1227014	1786746	0,6867
58	2017	LION	229630	452307	0,5077
59	2017	LTLS	3898250	1871082	2,0834
60	2017	MERK	231569	615437	0,3763
61	2017	MYOR	7561503	7186069	1,0522
62	2017	RICY	944179	430265	2,1944
63	2017	SCCO	1286017	2728227	0,4714
64	2017	SKLT	328714	307569	1,0687
65	2017	SKMB	599790	1023237	0,5862
66	2017	SRSN	237220	415505	0,5709
67	2017	TCID	503480	1858326	0,2709

No.	Tahun	KODE	Hutang	Ekuitas	Debt Covenant
68	2017	AKPI	1618713	1126612	1,4368
69	2017	ASII	139325000	1,57E+08	0,8902
70	2017	AUTO	4003233	10759076	0,3721
71	2017	ASGR	1090688	1321184	0,8255
72	2017	BATA	276382	579308	0,4771
73	2017	DLTA	196197	1144645	0,1714
74	2017	DVLA	524586	1116300	0,4699
75	2017	FASW	6081574	3288317	1,8494
76	2017	FAST	1455851	1293570	1,1255
77	2017	ICBP	11295184	20324330	0,5557
78	2017	HMSP	9028078	34112985	0,2647
79	2017	INDF	41298111	47102766	0,8768
80	2017	INDS	289798	2144818	0,1351
81	2017	INTP	4307169	24556507	0,1754
82	2017	KAEF	3523628	2572520	1,3697
83	2017	KLBF	2722207	13894031	0,1959
84	2017	MLBI	1445173	1064905	1,3571
85	2017	MTDL	2069409	2201718	0,9399
86	2017	ROTI	1739467	2820105	0,6168
87	2017	SIDO	262333	2895865	0,0906
88	2017	SMBR	1647477	3412826	0,4827
89	2017	SMSM	615157	1828184	0,3365
90	2017	SMGR	19022617	30046032	0,6331
91	2017	TBLA	10097571	4256654	2,3722
92	2017	TOTO	1132699	1693791	0,6687
93	2017	TSPC	2352891	5082008	0,4630
94	2017	TURI	2327069	3137829	0,7416
95	2017	UNTR	34724168	47537925	0,7305
96	2017	UNVR	13733025	5173388	2,6546
97	2017	CPIN	8822202	15710129	0,5616
98	2017	JPFA	11297508	8662040	1,3043
99	2018	AKRA	10014019	9926831	1,0088
100	2018	ARNA	556309	1096596	0,5073
101	2018	CEKA	192308	976647	0,1969

No.	Tahun	KODE	Hutang	Ekuitas	Debt Covenant
102	2018	EKAD	1268684	724582	1,7509
103	2018	INAI	1096799	303883	3,6093
104	2018	INCI	71410	319952	0,2232
105	2018	JECC	1472379	609241	2,4167
106	2018	KBLI	1213840	2030980	0,5977
107	2018	LION	221022	475170	0,4651
108	2018	LTLS	4193399	2125042	1,9733
109	2018	MERK	744833	518280	1,4371
110	2018	MYOR	9049161	8542544	1,0593
111	2018	RICY	1094692	444909	2,4605
112	2018	SCCO	1254447	4165196	0,3012
113	2018	SKLT	408057	339236	1,2029
114	2018	SKMB	730789	1040576	0,7023
115	2018	SRSN	208989	477788	0,4374
116	2018	TCID	472680	1972463	0,2396
117	2018	AKPI	1836576	1233833	1,4885
118	2018	ASII	170348000	1,74E+08	0,9770
119	2018	AUTO	4626013	11263635	0,4107
120	2018	ASGR	787113	1484231	0,5303
121	2018	BATA	240048	636807	0,3770
122	2018	DLTA	239353	1284163	0,1864
123	2018	DVLA	482559	1200261	0,4020
124	2018	FASW	6676781	4288337	1,5570
125	2018	FAST	1449199	1540493	0,9407
126	2018	ICBP	11660003	22707150	0,5135
127	2018	HMSP	11244167	35358253	0,3180
128	2018	INDF	46620996	49916800	0,9340
129	2018	INDS	288105	2194231	0,1313
130	2018	INTP	4566973	23221589	0,1967
131	2018	KAEF	6103967	3356459	1,8186
132	2018	KLBF	2851611	15294594	0,1864
133	2018	MLBI	1721965	1167536	1,4749
134	2018	MTDL	2252454	2600231	0,8663
135	2018	ROTI	1476909	2916901	0,5063

No.	Tahun	KODE	Hutang	Ekuitas	Debt Covenant
136	2018	SIDO	435014	2902607	0,1499
137	2018	SMBR	2064408	3473671	0,5943
138	2018	SMSM	650926	2150277	0,3027
139	2018	SMGR	18419594	32736295	0,5627
140	2018	TBLA	11556300	4783616	2,4158
141	2018	TOTO	967642	1929477	0,5015
142	2018	TSPC	2437126	5432848	0,4486
143	2018	TURI	2480929	3554915	0,6979
144	2018	UNTR	59230338	57050679	1,0382
145	2018	UNVR	11944837	7578133	1,5762
146	2018	CPIN	8253944	19391174	0,4257
147	2018	JPFA	12823219	10214809	1,2554

DAFTAR INPUT DATA : *Transfer Pricing* (Y)

No.	Tahun	KODE	Transfer Pricing
1	2016	AKRA	1
2	2016	ARNA	1
3	2016	CEKA	1
4	2016	EKAD	0
5	2016	INAI	1
6	2016	INCI	1
7	2016	JECC	1
8	2016	KBLI	1
9	2016	LION	0
10	2016	LTLS	1
11	2016	MERK	1
12	2016	MYOR	1
13	2016	RICY	1
14	2016	SCCO	0
15	2016	SKLT	0
16	2016	SKMB	0
17	2016	SRSN	0
18	2016	TCID	0
19	2016	AKPI	1
20	2016	ASII	1
21	2016	AUTO	1
22	2016	ASGR	1
23	2016	BATA	1
24	2016	DLTA	1
25	2016	DVLA	1
26	2016	FASW	1
27	2016	FAST	0
28	2016	ICBP	1
29	2016	HMSP	0
30	2016	INDF	1
31	2016	INDS	1
32	2016	INTP	1
33	2016	KAEF	0

No.	Tahun	KODE	Transfer Pricing
34	2016	KLBF	0
35	2016	MLBI	1
36	2016	MTDL	0
37	2016	ROTI	0
38	2016	SIDO	1
39	2016	SMBR	1
40	2016	SMSM	0
41	2016	SMGR	1
42	2016	TBLA	1
43	2016	TOTO	1
44	2016	TSPC	0
45	2016	TURI	1
46	2016	UNTR	1
47	2016	UNVR	1
48	2016	CPIN	1
49	2016	JPFA	1
50	2017	AKRA	1
51	2017	ARNA	1
52	2017	CEKA	1
53	2017	EKAD	0
54	2017	INAI	1
55	2017	INCI	1
56	2017	JECC	1
57	2017	KBLI	1
58	2017	LION	0
59	2017	LTLS	1
60	2017	MERK	1
61	2017	MYOR	1
62	2017	RICY	1
63	2017	SCCO	0
64	2017	SKLT	0
65	2017	SKMB	0
66	2017	SRSN	0
67	2017	TCID	0

No.	Tahun	KODE	Transfer Pricing
68	2017	AKPI	1
69	2017	ASII	1
70	2017	AUTO	1
71	2017	ASGR	1
72	2017	BATA	1
73	2017	DLTA	1
74	2017	DVLA	1
75	2017	FASW	1
76	2017	FAST	0
77	2017	ICBP	1
78	2017	HMSP	0
79	2017	INDF	1
80	2017	INDS	1
81	2017	INTP	1
82	2017	KAEF	0
83	2017	KLBF	0
84	2017	MLBI	1
85	2017	MTDL	0
86	2017	ROTI	0
87	2017	SIDO	1
88	2017	SMBR	1
89	2017	SMSM	0
90	2017	SMGR	1
91	2017	TBLA	1
92	2017	TOTO	1
93	2017	TSPC	0
94	2017	TURI	1
95	2017	UNTR	1
96	2017	UNVR	1
97	2017	CPIN	1
98	2017	JPFA	1
99	2018	AKRA	1
100	2018	ARNA	1
101	2018	CEKA	1

No.	Tahun	KODE	Transfer Pricing
102	2018	EKAD	0
103	2018	INAI	1
104	2018	INCI	1
105	2018	JECC	1
106	2018	KBLI	1
107	2018	LION	0
108	2018	LTLS	1
109	2018	MERK	1
110	2018	MYOR	1
111	2018	RICY	1
112	2018	SCCO	0
113	2018	SKLT	0
114	2018	SKMB	0
115	2018	SRSN	0
116	2018	TCID	0
117	2018	AKPI	1
118	2018	ASII	1
119	2018	AUTO	1
120	2018	ASGR	1
121	2018	BATA	1
122	2018	DLTA	1
123	2018	DVLA	1
124	2018	FASW	1
125	2018	FAST	0
126	2018	ICBP	1
127	2018	HMSP	0
128	2018	INDF	1
129	2018	INDS	1
130	2018	INTP	1
131	2018	KAEF	0
132	2018	KLBF	0
133	2018	MLBI	1
134	2018	MTDL	0
135	2018	ROTI	0

No.	Tahun	KODE	Transfer Pricing
136	2018	SIDO	1
137	2018	SMBR	1
138	2018	SMSM	0
139	2018	SMGR	1
140	2018	TBLA	1
141	2018	TOTO	1
142	2018	TSPC	0
143	2018	TURI	1
144	2018	UNTR	1
145	2018	UNVR	1
146	2018	CPIN	1
147	2018	JPFA	1

Lampiran 3

Statistik Deskriptif**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Beban Pajak	147	.0138	.5809	.252932	.0769789
Mekanisme Bonus	147	.2192	53.7213	1.697416	4.4631977
Tunering Incentive	147	.0001	.9595	.227875	.2763418
Debt Covenant	147	.0833	4.1897	.904887	.7702952
Transfer Pricing	147	0	1	.69	.462
Valid N (listwise)	147				

Frekuensi *Transfer Pricing*

Variabel	Keterangan	Frekuensi	Prosentase
Transfer Pricing	Transfer Pricing	102	69,40
	Non transfer pricing	45	30,60

Lampiran 4

Hasil Uji Multikolinearitas

Model		Collinearity Statistics	
		Tolerance	VIF
1	Beban Pajak	.966	1.035
	Mekanisme Bonus	.963	1.038
	Tunerring Incentive	.998	1.002
	Debt Covenant	.939	1.064

Hasil Uji Regresi Logistik**Hasil Pengujian Multivariate**

		B	S.E.	Wald	df	Sig.
Step 1 ^a	BebanPajak	5.466	2.766	3.905	1	.048
	MekanismeBonus	1.289	.478	7.270	1	.007
	TunnelingIncentive	-.140	.678	.043	1	.836
	DebtCovenant	.831	.368	5.092	1	.024
	Constant	-2.650	.982	7.289	1	.007

Lampiran 5

Hasil Uji Overall Model Fit**Keseluruhan Model (overall model fit test)**

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	181.151	.776
	2	181.093	.818
	3	181.093	.818

Omnibus test of model coefficient.

		Chi-square	df	Sig.
Step 1	Step	24.258	4	.000
	Block	24.258	4	.000
	Model	24.258	4	.000

Lampiran 6

Hasil Uji Koefisien Determinasi**Koefisien determinasi**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	156.835 ^a	.152	.215

Lampiran 7

Hasil Uji *Hosmer & Lemeshow*

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	8.046	8	.429

Lampiran 8

Hasil Uji Klasifikasi**Classification Table^a**

Observed			Predicted		
			Transfer Pricing		Percentage Correct
			Non Transfer pricing	Transfer pricing	
Step 1	Transfer Pricing	Non Transfer pricing	7	38	15.6
		Transfer pricing	12	90	88.2
		Overall Percentage			66.0

a. The cut value is .500