LAMPIRAN-LAMPIRAN

Lampiran – 1 Analisis Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Transfer Pricing (Y)	39	.54	96.30	30.0048	34.23498
Tunneling Incentive (X1)	39	26.78	92.13	57.1326	18.32012
Debt Covenant (X2)	39	16.54	273.83	67.6567	53.65028
Exchange Rate (X3)	39	-3.74	2.90	.1261	1.38728
Tax Minimization (Z)	39	10.72	39.00	24.5680	5.64407
Valid N (listwise)	39				

Lampiran – 2 Analisis Regresi Berganda

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Exchange Rate (X3), Debt Covenant (X2), Tunneling Incentive (X1)[b]	.	Enter

a. Dependent Variable: Transfer Pricing (Y)

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.486[a]	.236	.171	31.17362	1.547

a. Predictors: (Constant), Exchange Rate (X3), Debt Covenant (X2), Tunneling Incentive (X1)

b. Dependent Variable: Transfer Pricing (Y)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10524.474	3	3508.158	3.610	.023[b]

	Residual	34012.815	35	971.795		
	Total	44537.289	38			

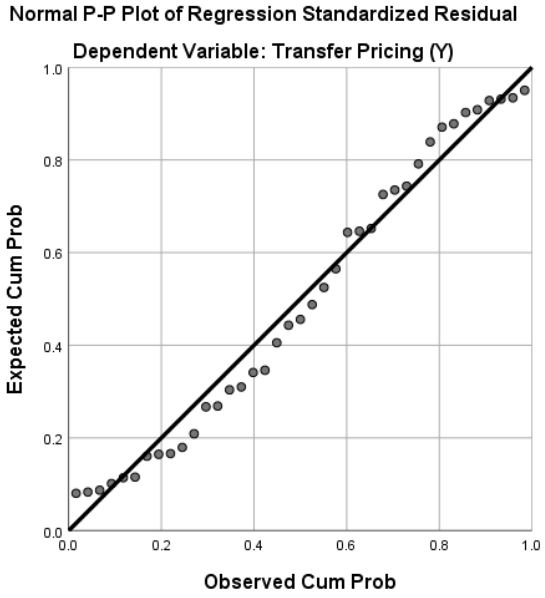
a. Dependent Variable: Transfer Pricing (Y)

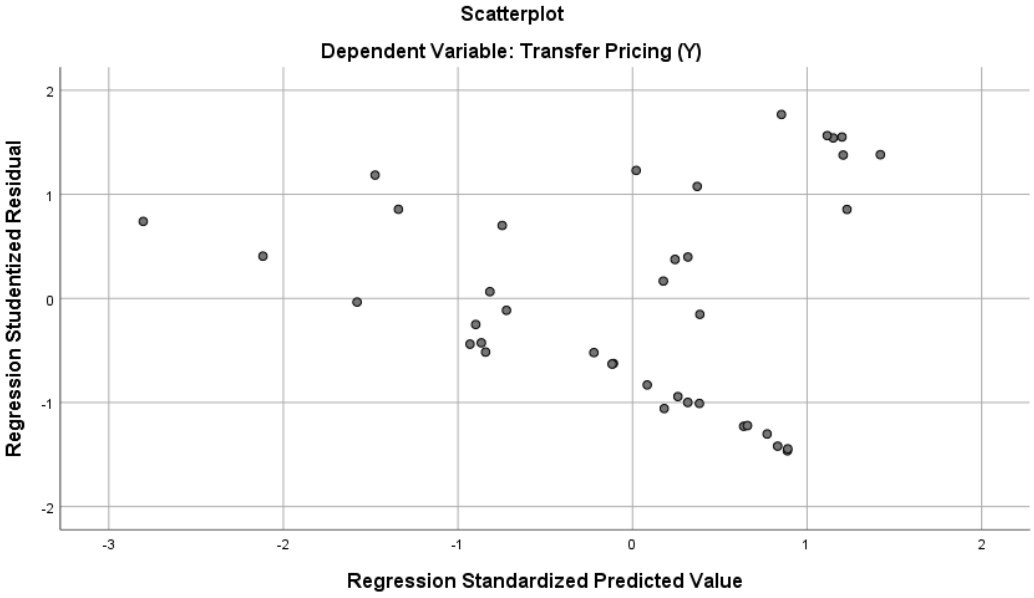
b. Predictors: (Constant), Exchange Rate (X3), Debt Covenant (X2), Tunneling Incentive (X1)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	70.454	16.799		4.194	.000		
	Tunneling Incentive (X1)	-.906	.290	-.485	-3.120	.004	.903	1.107
	Debt Covenant (X2)	.174	.099	.272	1.763	.087	.915	1.093
	Exchange Rate (X3)	-3.345	3.672	-.136	-.911	.369	.986	1.015

a. Dependent Variable: Transfer Pricing (Y)


Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Transfer Pricing (Y)
Expected Cum Prob
Observed Cum Prob
0.0
0.2
0.4
0.6
0.8
1.0


Scatterplot
Dependent Variable: Transfer Pricing (Y)
Regression Studentized Residual
Regression Standardized Predicted Value
2
1
0
-1
-2
-3
-2
-1
0
1
2

Lampiran – 3 Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		39
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	29.91778865
Most Extreme Differences	Absolute	.096
	Positive	.096
	Negative	-.086
Test Statistic		.096
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.

Lampiran – 4 Uji Heteroskedastisitas (Rank Spearman)

Correlations

			Unstandardized Residual
Spearman's rho	Tunneling Incentive (X1)	Correlation Coefficient	.041
		Sig. (2-tailed)	.805
		N	39
	Debt Covenant (X2)	Correlation Coefficient	-.094
		Sig. (2-tailed)	.568
		N	39
	Exchange Rate (X3)	Correlation Coefficient	.036
		Sig. (2-tailed)	.829
		N	39

Lampiran – 5 Analisis Regresi Moderating

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	X3*Z, Debt Covenant (X2), X1*Z, Tunneling Incentive (X1), X2*Z, Exchange Rate (X3)[b]	.	Enter

a. Dependent Variable: Transfer Pricing (Y)

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.622[a]	.386	.271	29.22141

a. Predictors: (Constant), X3*Z, Debt Covenant (X2), X1*Z, Tunneling Incentive (X1), X2*Z, Exchange Rate (X3)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17212.774	6	2868.796	3.360	.011[b]
	Residual	27324.515	32	853.891		
	Total	44537.289	38			

a. Dependent Variable: Transfer Pricing (Y)

b. Predictors: (Constant), X3*Z, Debt Covenant (X2), X1*Z, Tunneling Incentive (X1), X2*Z, Exchange Rate (X3)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	79.103	16.254		4.867	.000
	Tunneling Incentive (X1)	-2.077	.981	-1.111	-2.116	.042
	Debt Covenant (X2)	.981	.484	1.538	2.028	.051

	Exchange Rate (X3)	-36.772	19.621	-1.490	-1.874	.070
	X1*Z	.045	.036	.724	1.224	.230
	X2*Z	-.036	.021	-1.286	-1.760	.088
	X3*Z	1.391	.805	1.377	1.728	.094

a. Dependent Variable: Transfer Pricing (Y)