

## LAMPIRAN

### Lampiran 1 : Log Bimbingan Skripsi Tahap 1 dan 2



**STIE (Sekolah Tinggi Ilmu Ekonomi)  
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## Log Bimbingan Skripsi

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No.	Tahap	Tanggal	Keterangan	Maret 2020
1	1	30-03-2020	PENGAJUAN JUDUL	
No.	Tahap	Tanggal	Keterangan	April 2020
2	1	06-04-2020	MEMBAHAS BEBERAPA JUDUL PENELITIAN YANG DIAJUKAN	
3	1	07-04-2020	ACC JUDUL	
4	1	16-04-2020	kONSULTASI BAB 1 DAN JURNAL YANG SUDAH	

			DIBROWSING SESUAI JUDUL PENELITIAN
<b>No.</b>	<b>Tahap</b>	<b>Tanggal</b>	<b>Keterangan Mei 2020</b>
5	1	13-05-2020	REVISI RUMUSAN MASALAH DAN MANFAAT PENELITIAN
6	1	15-05-2020	ACC BAB 1 DAN KONSULTASI BAB 2
7	1	20-05-2020	REVISI PENELITIAN TERDAHULU, DAN MODEL KONSEPTUAL
8	1	28-05-2020	ACC BAB 2 DAN KONSULTASI HIPOTESIS YANG DIAJUKAN
<b>No.</b>	<b>Tahap</b>	<b>Tanggal</b>	<b>Keterangan Juni 2020</b>
9	1	03-06-2020	KONSULTASI BAB 3
10	1	10-06-2020	REVISI POPULASI DAN SAMPEL, METODE ANALISIS
11	1	22-06-2020	ACC BAB 3
<b>No.</b>	<b>Tahap</b>	<b>Tanggal</b>	<b>Keterangan Juli 2020</b>
12	2	01-07-2020	KONSULTASI BAB 4 DAN KRITERIA PENGAMBILAN SAMPEL
13	2	07-07-2020	REVISI UJI GOODNESS OF FIT

14	2	14-07-2020	REVISI PEMBAHASAN
15	2	16-07-2020	KONSULTASI BAB 5
16	2	19-07-2020	REVISI KONTRIBUSI PENELITIAN
17	2	29-07-2020	ACC BAB 4 DAN BAB 5

*Keterangan: Tahap 1 (Bab 1-3) dan Tahap 2 (Bab 4-5)*

## Lampiran 2 : Perhitungan Pajak

PERUSAHAAN	TAHUN	BEBAN PAJAK	PAJAK TANGGUHAN	LABA SEBELUM PAJAK
ARNA	2016	32,462,388,949	2,605,428,255	123,838,299,924
	2017	44,020,031,391	52,249,334	166,203,941,034
	2018	53,522,141,574	2,987,905,181	211,729,940,176
	2019	73,932,125,865	257,045,936	291,607,365,374
SRSN	2016	10,851,227	9,357,689	1,688,362
	2017	3,922,465	2,651,824	18,969,208
	2018	12,110,671	882,232	50,845,763
	2019	14,200,531	1,268,218	57,029,659
WTON	2016	58,691,974,024	0	340,259,601,398
	2017	79,042,760,767	0	419,501,620,158
	2018	132,611,129,232	0	619,251,303,685
	2019	115,558,811,307	0	626,270,544,710
AUTO	2016	165,486,000	0	648,907,000
	2017	164,155,000	0	711,936,000
	2018	180,762,000	0	861,563,000
	2019	266,349,000	0	1,119,858,000
SMSM	2016	156,016,000	0	658,208,000
	2017	165,250,000	0	720,638,000
	2018	194,731,000	0	828,281,000
	2019	183,366,000	0	822,042,000
BUDI	2016	14,208,000	10,940,000	52,832,000
	2017	15,325,000	11,322,000	61,016,000
	2018	21,314,000	19,412,000	71,781,000
	2019	19,884,000	11,679,000	83,905,000
CLEO	2016	8,432,285,264	530,515,236	47,695,088,249
	2017	12,168,654,426	578,971,324	62,342,385,255
	2018	18,095,077,841	345,416,841	81,356,830,315
	2019	41,586,377,844	742,357,844	172,342,839,552
DVLA	2016	62,333,656	0	214,417,056
	2017	63,898,628	0	226,147,921
	2018	72,191,936	0	272,843,904
	2019	79,466,786	0	301,250,035
KLBF	2016	740,303,526,679	0	3,091,188,460,230
	2017	787,935,315,388	0	3,241,186,725,992
	2018	809,137,704,264	0	3,306,399,669,021
	2019	865,015,000,888	0	3,402,616,824,533
SIDO	2016	148,557,000	0	629,082,000
	2017	148,090,000	0	681,889,000
	2018	203,988,000	0	867,837,000
	2019	266,146,000	0	1,073,835,000
GGRM	2016	2,258,454,000	0	8,931,136,000
	2017	2,681,165,000	0	10,436,512,000
	2018	2,686,174,000	0	10,479,242,000
	2019	3,607,032,000	0	14,487,736,000

### Lampiran 3 : Perhitungan *Tunneling Incentive*

PEUSAHAAN	TAHUN	SAHAM TERBESAR	SAHAM BEREDAR
ARNA	2016	3,575,980,976	7,341,430,976
		3,575,280,976	7,341,430,976
		3,565,762,676	7,341,430,976
		3,559,689,776	7,341,430,976
SRSN	2016	2,119,653,045	6,020,000,000
		1,369,359,624	6,020,000,000
		1,369,359,624	6,020,000,000
		1,369,359,624	6,020,000,000
WTON	2016	5,229,280,000	8,715,466,600
		5,229,280,000	8,715,466,600
		5,229,280,000	8,715,466,600
		5,229,280,000	8,715,466,600
AUTO	2016	3,855,786,337	4,819,733,000
		3,855,786,337	4,819,733,000
		3,855,786,337	4,819,733,000
		3,855,786,337	4,819,733,000
SMSM	2016	3,347,263,708	5,758,675,440
		3,347,263,708	5,758,675,440
		3,347,263,708	5,758,675,440
		3,347,263,708	5,758,675,440
BUDI	2016	2,096,428,531	4,498,997,362
		2,096,428,531	4,498,997,362
		2,096,428,531	4,498,997,362
		1,896,428,531	4,498,997,362
CLEO	2016	1,136,000,000	1,750,000,000
		1,136,000,000	2,200,000,000
		6,680,000,000	12,000,000,000
		6,680,000,000	12,000,000,000
DVLA	2016	1,030,800,912	1,120,000,000
		1,030,800,912	1,120,000,000
		1,031,800,912	1,120,000,000
		1,031,800,912	1,120,000,000
KLBF	2016	4,767,872,885	46,875,155,110
		4,774,709,485	46,875,155,110
		4,774,709,485	46,875,155,110
		4,774,709,485	46,875,155,110
SIDO	2016	6,075,000,000	15,000,000,000
		12,150,000,000	15,000,000,000
		12,150,000,000	15,000,000,000
		12,150,000,000	15,000,000,000
GGRM	2016	1,333,146,800	1,924,088,000
		1,333,146,800	1,924,088,000
		1,333,146,800	1,924,088,000
		1,333,146,800	1,924,088,000

#### Lampiran 4 : Perhitungan Mekanisme Bonus

PERUSAHAAN	TAHUN	LABA BERSIH	LABA TH T-1
ARNA	2016	91,375,910,975	71,209,943,348
	2017	122,183,909,643	91,375,910,975
	2018	158,207,798,602	122,183,909,975
	2019	217,675,239,509	158,207,798,509
SRSN	2016	15,504,788	11,056,051
	2017	17,698,567	15,504,788
	2018	38,735,092	17,698,567
	2019	42,829,128	38,735,092
WTON	2016	281,567,627,374	171,784,021,770
	2017	340,458,859,391	281,567,627,374
	2018	486,640,174,453	340,458,859,391
	2019	510,711,733,403	486,640,174,453
AUTO	2016	483,421,000	322,701,000
	2017	547,781,000	483,421,000
	2018	680,801,000	547,781,000
	2019	816,971,000	680,801,000
SMSM	2016	502,192,000	461,307,000
	2017	555,388,000	502,192,000
	2018	633,550,000	555,388,000
	2019	638,676,000	633,550,000
BUDI	2016	38,624,000	21,072,000
	2017	45,691,000	38,624,000
	2018	50,467,000	45,691,000
	2019	64,021,000	50,467,000
CLEO	2016	39,262,802,985	4,895,327,115
	2017	50,391,169,819	39,262,802,985
	2018	63,261,752,474	50,391,169,819
	2019	130,756,461,708	63,261,752,474
DVLA	2016	152,083,400	107,894,430
	2017	162,249,293	152,083,400
	2018	200,651,968	162,249,293
	2019	221,783,249	200,651,968
KLBF	2016	2,350,884,933,551	2,057,694,281,873
	2017	2,453,251,410,604	2,350,884,933,551
	2018	2,497,261,964,757	2,453,251,410,604
	2019	2,537,601,823,645	2,497,261,964,757
SIDO	2016	480,525,000	437,475,000
	2017	533,799,000	480,525,000
	2018	663,849,000	533,799,000
	2019	807,689,000	663,849,000
GGRM	2016	6,672,682,000	6,452,834,000
	2017	7,755,347,000	6,672,682,000
	2018	7,793,068,000	7,755,347,000
	2019	10,880,704,000	7,793,068,000

**Lampiran 5 : Perhitungan *Transfer Pricing***

<b>PERUSAHAAN</b>	<b>TAHUN</b>	<b>PIUTANG PIHAK BERELASI</b>	<b>TOTAL PIUTANG</b>
ARNA	2016	442,233,969,661	463,045,383,250
	2017	502,676,230,333	527,662,467,456
	2018	480,061,330,487	503,845,537,083
	2019	494,132,691,237	523,823,788,842
SRSN	2016	206,457	118,463,589
	2017	394,000	95,520,907
	2018	102,300	128,433,648
	2019	166,500	154,767,798
WTON	2016	415,967,274,222	663,158,190,394
	2017	838,596,731,678	1,228,415,795,783
	2018	773,475,283,819	1,213,120,116,246
	2019	738,604,641,514	1,309,533,098,285
AUTO	2016	564,524,000	1,867,191,000
	2017	566,556,000	2,154,506,000
	2018	687,354,000	2,274,607,000
	2019	745,587,000	2,288,024,000
SMSM	2016	55,140,000	738,160,000
	2017	59,509,000	769,307,000
	2018	47,326,000	942,463,000
	2019	58,259,000	1,024,031,000
BUDI	2016	255,182,000	347,280,000
	2017	338,999,000	465,038,000
	2018	521,661,000	648,489,000
	2019	489,618,000	571,461,000
CLEO	2016	25,533,931,498	40,048,717,728
	2017	51,239,671,370	65,838,199,608
	2018	73,438,446,519	90,825,546,694
	2019	113,534,853,636	123,556,863,893
DVLA	2016	21,342,480	461,789,437
	2017	30,935,697	478,939,527
	2018	16,710,786	566,810,140
	2019	15,350,927	550,559,163
KLBF	2016	24,593,763,005	2,725,807,581,377
	2017	24,562,301,353	2,967,693,268,440
	2018	24,689,355,369	3,373,569,270,404
	2019	41,677,083,452	3,697,660,122,083
SIDO	2016	59,000,000	446,159,000
	2017	74,000,000	505,428,000
	2018	180,189,000	415,798,000
	2019	260,124,000	537,104,000
GGRM	2016	261,545,000	2,089,949,000
	2017	814,687,000	3,043,784,000
	2018	631,007,000	1,725,933,000
	2019	271,314,000	1,875,909,000

### Lampiran 6 : Uji Multikolinearitas

Model		Standardized Coefficients		Beta	t	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	VIF
1	(Constant)	.025	.287		.087	.931		
	PAJAK	-.989	.415	-.336	-2.381	.221	.999	1.001
	TUNNELING INCENTIVE MEKANISME BONUS	.110	.211	.074	.521	.605	.998	1.002
	BONUS	.408	.190	.304	2.152	.037	.998	1.002

a Dependent Variable: TRANSFER PRICING

Sumber : output SPSS



### Lampiran 7 : Uji Heterokedastisitas

Model		Standardized Coefficients		Beta	t	Sig.
		B	Std. Error		B	Std. Error
1	(Constant)	.192	.139		1.378	.176
	PAJAK	-.007	.201	-.005	-.035	.973
	TUNNELING INCENTIVE MEKANISME BONUS	-.198	.102	-.285	-1.944	.059
		.145	.092	.232	1.581	.122

a Dependent Variable: RES2

Sumber : output SPSS

### Lampiran 8 : Analisis Regresi Linier Berganda

Model		Standardized Coefficients		Beta	t	Sig.
		B	Std. Error		B	Std. Error
1	(Constant)	.025	.287		.087	.931
	PAJAK	-.989	.415	-.336	-2.381	.221
	TUNNELING INCENTIVE MEKANISME BONUS	.110	.211	.074	.521	.605
		.408	.190	.304	2.152	.037

a. Dependent Variable: TRANSFER PRICING

Sumber : output SPSS

**Lampiran 9 : Uji F (*Goodness Of Fit*)**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.049	3	.350	3.385	.027(a)
	Residual	4.131	40	.103		
	Total	5.179	43			

a Predictors: (Constant), MEKANISME BONUS, PAJAK, TUNNELING INCENTIVE

b Dependent Variable: TRANSFER PRICING

sumber : output SPSS