

LAMPIRAN

Lampiran 1

Daftar Sampel Perusahaan Manufaktur di BEI Periode 2015-2017

No	KODE	NAMA PRUSAHAAN
1	BRAM	PT. Indo Kordsa Tbk
2	BRPT	PT Barito Pacific Tbk
3	BUDI	PT Budi Starch & Sweetener Tbk
4	GGRM	PT Gudang Garam Tbk
5	HMSP	PT Hanjaya Mandala Sampoerna Tbk.
6	ICBP	PT Indofood CBP Sukses Makmur Tbk
7	INDF	PT Indofood Sukses Makmur Tbk
8	INKP	PT Indah Kiat Pulp & Paper Tbk
9	KINO	PT Kino Indonesia Tbk
10	KLBF	PT Kalbe Farma Tbk
11	MYOR	PT Mayora Indah Tbk
12	RICY	PT Ricky Putra Globalindo Tbk
13	TPIA	PT. Chandra Asri Petrochemical Tbk
14	TRIS	PT Trisula International Tbk
15	TSPC	PT Tempo Scan Pacific Tbk

Lampiran 2

1. Variabel Tranfer Pricing

No	KODE PRUSAHAAN	2015	2016	2017
1	BRAM	1	1	1
2	BRPT	0	0	0
3	BUDI	1	1	1
4	GGRM	0	0	0
5	HMSP	1	1	1
6	ICBP	1	1	1
7	INDF	1	1	1
8	INKP	1	1	1
9	KINO	0	0	0
10	KLBF	1	1	1
11	MYOR	1	1	1
12	RICY	1	1	1
13	TPIA	0	1	1
14	TRIS	1	1	1
15	TSPC	1	1	1

2. Variable tarif pajak

No	KODE PRUSAHAAN	2015	2016	2017
1	BRAM	0.2536287	0.2534753	0.2788866
2	BRPT	0.8537006	0.2637780	0.3564240
3	BUDI	0.0051798	0.0618185	0.0656057
4	GGRM	0.2527355	0.2528742	0.2569024
5	HMSP	0.2561851	0.2497858	0.2500337
6	ICBP	0.2709688	0.2721755	0.3194792
7	INDF	0.3487186	0.3429477	0.3288501
8	INKP	0.0309912	0.3953272	0.0958351
9	KINO	0.2194657	0.1741931	0.2218207
10	KLBF	0.2437397	0.2394883	0.2451429
11	MYOR	0.2355605	0.2575106	0.2632639
12	RICY	0.3934370	0.3641411	0.4165974
13	TPIA	0.3780389	0.2550623	0.2483455
14	TRIS	0.2967927	0.3904359	0.5761981
15	TSPC	0.2967927	0.2412722	0.2509785

3. Variabel exchange rate

No	KODE PRUSAHAAN	2015	2016	2017
1	BRAM	0.0541250	0.0056657	0.0054333
2	BRPT	0.2970031	0.0034154	0.0052706
3	BUDI	0.0031654	0.0183600	0.0044578
4	GGRM	0.0083451	0.0029003	0.0014081
5	HMSP	0.0177999	0.0241014	0.0398939
6	ICBP	0.0010155	0.0007321	0.0004425
7	INDF	0.1530945	0.0250495	0.0024726
8	INKP	0.0642925	0.1367903	0.0641015
9	KINO	0.0273665	0.0020040	0.0037533
10	KLBF	0.0082245	0.0019885	0.0012821
11	MYOR	0.0926328	0.0673659	0.0417779
12	RICY	0.7439586	0.5640965	0.0100233
13	TPIA	0.2058176	0.0032954	0.0060503
14	TRIS	0.0210403	0.0140243	0.0738524
15	TSPC	0.0231381	0.0111824	0.0879031

4. Variable *profitabilitas*

No	KODE PRUSAHAAN	2015	2016	2017
1	BRAM	0.0430846	0.0753210	0.0806871
2	BRPT	0.0022556	0.1088450	0.0545652
3	BUDI	0.0064520	0.0131741	0.0155440
4	GGRM	0.1016107	0.1059969	0.1161676
5	HMSP	0.2726416	0.3002292	0.2937000
6	ICBP	0.1100556	0.1256420	0.1120565
7	INDF	0.0403946	0.0640951	0.0576607
8	INKP	0.0316473	0.0294753	0.0541353
9	KINO	0.0818937	0.0551240	0.0338819
10	KLBF	0.1502359	0.1539947	0.1476417
11	MYOR	0.1102234	0.1074625	0.1093436
12	RICY	0.0112383	0.0108897	0.0120726
13	TPIA	0.0140980	0.1409521	0.1068368
14	TRIS	0.0764739	0.0394137	0.0260545
15	TSPC	0.0842070	0.0828286	0.0749626

5. Variable *leverage*

No	KODE PRUSAHAAN	2015	2016	2017
1	BRAM	0.1794955	0.1309058	0.1268654
2	BRPT	0.2892129	0.2247172	0.3743435
3	BUDI	0.2050222	0.2305775	0.2465660
4	GGRM	0.0229508	0.0277807	0.0293772
5	HMSP	0.0383047	0.0448097	0.0589950
6	ICBP	0.2259865	0.2238529	0.1412923
7	INDF	0.1839668	0.1446659	0.2223999
8	INKP	0.4170814	0.3912193	0.3816219
9	KINO	0.0447129	0.0339837	0.0299166
10	KLBF	0.0286389	0.0292263	0.0297824
11	MYOR	0.2642013	0.2145971	0.2070197
12	RICY	0.0666976	0.0422366	0.0496370
13	TPIA	0.3209791	0.2506395	0.2448053
14	TRIS	0.0326810	0.0176771	0.0057431
15	TSPC	0.0399542	0.0451153	0.0471116

Lampiran 3 : analisis deskriptif

Hasil Analisis Deskriptif Transfer pricing

	N	Minimum	Maximum	Mean	Std. Deviation
Transferpricing	45	0	1	0.78	0.420
Valid N (listwise)	45				

Hasil Analisis Deskriptif Tarif Pajak

	N	Minimum	Maximum	Mean	Std. Deviation
Tarif pajak	45	0.0051798	0.8537006	0.278324153	0.1356669859
Valid N (listwise)	45				

Hasil analisis dekiptif *exchange rate*

	N	Minimum	Maximum	Mean	Std. Deviation
Exchange Rate	45	0.0004425	0.7439586	0.065558131	0.1427151311
Valid N (listwise)	45				

Hasil analisis dekiptif *Leverage*

	N	Minimum	Maximum	Mean	Std. Deviation
Leverage	45	0.0057431	0.4170814	0.146830427	0.1205816172
Valid N (listwise)	45				

Hasil analisis dekiptif *Profitabilitas*

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	45	0.0022556	0.3002292	0.085450411	0.0699034150
Valid N (listwise)	45				

Lampiran 4 : uji keseluruhan model

Hosmer and Lemeshow Test

Step	Chi-square	Sig.
1	8.124	0.421

Lampiran 5 : Pengajuan Asumsi Model

Menilai Keseluruhan Model (*Overall Fit model*)

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 0 1	47.304	1.091
2	47.165	1.219
3	47.164	1.224
4	47.164	1.224

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 47,164
- c. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

Lampiran 6 : Uji Koefisien Determinasi

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients				
		Constant	pajak	Exchange rate	Profitabilitas	leverage
Step 1 1	41.744	.982	-3.493	3.170	4.185	3.320
2	40.034	1.119	-5.245	6.208	6.611	5.040
3	39.568	1.220	-6.504	9.982	8.077	5.360
4	39.487	1.304	-7.276	12.447	8.771	5.402
5	39.486	1.317	-7.376	12.737	8.848	5.423
6	39.486	1.317	-7.377	12.740	8.848	5.424
7	39.486	1.317	-7.377	12.740	8.848	5.424

- a. Method: Enter
- b. Constant is included in the model.

c. Initial -2 Log Likelihood: 47,164

d. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

Hasil Uji Koefisien Determinasi (Nagelkerke R Square)

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	39.486 ^a	.160	.243

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

Lampiran 7 : Hasil Uji Kelayakan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	8.124	8	.421

Lampiran 8 : Hasil Uji Matriks Klasifikasi

Classification Table^a

	Observed	Predicted		
		Y		Percentage Correct
		0	1	
Step 1	Y	0	10	.0
		1	32	94.1
	Overall Percentage			72.7

a. The cut value is ,500

Lampiran 9 : Hasil Uji Regresi Logistik

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 ^a	X1	-7.377	4.346	2.881	1	.090	.001	.000	3.129
	X2	12.740	10.000	1.623	1	.203	341039.359	.001	11078937359 7177.640
	X3	8.848	8.645	1.048	1	.006	6962.915	.000	15893449270 0.839
	X4	5.424	3.718	2.128	1	.045	226.734	.155	331106.239
	Constant	1.317	1.259	1.093	1	.296	3.731		

a. Variable(s) entered on step 1: Pajak, exchange rate, profitabilitas, leverage.