



LAMPIRAN

LAMPIRAN 1

CATATAN SAMPEL PERUSAHAAN

Keterangan	Jumlah
Perusahaan sektor manufaktur yang terdaftar di BEI selama periode 2016-2020	169
Perusahaan yang tidak menerbitkan Annual Report secara berturut-turut selama periode 2016-2020	(61)
Perusahaan yang tidak menyajikan nilai tukar selama periode 2016-2020	(39)
Perusahaan yang tidak menyajikan transfer pricing selama periode 2016-2020	(33)
Total sampel	36
Total observasi penelitian (36*5)	180
Data outlier	110
Total observasi yang diolah dalam penelitian	70



LAMPIRAN 2

REKAP PERUSAHAAN MANUFAKTUR

SUB SEKTOR SEMEN	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Indocement Tunggal Prakarsa Tbk (INTP)	✓	✓	✓	✓	✓
Semen Baturaja (Persero) Tbk (SMBR)	✓	-	✓	✓	✓
Semen Indonesia (Persero) Tbk (SMGR)	✓	✓	✓	✓	✓
Solusi Bangun Indonesia Tbk (SMCB)	✓	✓	✓	✓	✓
Waskita Beton Precast Tbk (WSBP)	✓	✓	✓	✓	✓
Wijaya Karya Beton Tbk (WTON)	✓	✓	✓	✓	✓

SUB SEKTOR KERAMIK PORSELIN DAN KACA	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Asahimas Flat Glass Tbk (AMFG)	✓	✓	✓	✓	✓
Arwana Citra Mulia Tbk (ARNA)	✓	✓	✓	✓	✓
Cahayaputra Asa Keramik Tbk (CAKK)	-	-	✓	✓	✓
Inti Keramik Alam Industri Tbk (KIAS)	✓	✓	✓	✓	✓
Mark Dynamics Indonesia Tbk (MARK)	-	✓	✓	✓	✓
Mulia Industrindo Tbk (MLIA)	✓	-	✓	✓	✓
Surya Toto Indonesia (TOFO)	✓	✓	✓	✓	✓

SUB SEKTOR LOGAM DAN SEJENISNYA	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Alaska Industrindo Tbk (ALKA)	✓	✓	✓	✓	✓
Alumindo Light Metal Industry Tbk (ALMI)	✓	✓	✓	✓	✓
Saranacental Bajatama Tbk (BAJA)	✓	✓	✓	✓	✓
Beton Jaya Manunggal Tbk (BTON)	✓	✓	✓	✓	✓
Citra Tubindo Tbk (CTBN)	✓	✓	✓	✓	✓
Gunawan Dianjaya Steel Tbk (GDST)	✓	✓	✓	✓	✓
Gunung Raja Paksi Tbk (GGRP)	-	-	-	✓	✓
Indal Alumunium Industry Tbk (INAI)	✓	✓	✓	✓	✓
Steel Pipe Industry of Indonesia Tbk (ISSP)	✓	✓	✓	✓	✓
Jakarta Kyoei Steel Work LTD Tbk (JKSW)	✓	✓	✓	✓	✓
Krakatau Steel (Persero) Tbk (KRAS)	✓	✓	✓	-	✓
Lion Metal Works Tbk (LION)	✓	✓	✓	✓	✓
Lionmesh Prima Tbk (LMSH)	✓	✓	✓	✓	✓
Pelat Timah Nusantara Tbk (NIKL)	✓	✓	✓	✓	✓
Pelangai Indah Canindo Tbk (PICO)	✓	✓	✓	✓	✓

Trinitan Metal and Mineral Tbk (PURE)	-	-	-	✓	✓
Tembaga Mulia Semanan Tbk (TBMS)	✓	✓	✓	✓	✓

SUB SEKTOR KIMIA	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Aneka Gas Industri Tbk (AGII)	✓	✓	✓	✓	✓
Barito Pasific Tbk (BRPT)	✓	✓	✓	✓	✓
Budi Starch & Sweetener Tbk (BUDI)	✓	✓	✓	✓	✓
Duta Pertiwi Nusantara Tbk (DPNS)	✓	✓	-	-	✓
Ekadharna International Tb (EKAD)	✓	✓	✓	✓	✓
Eterindo Wahanatama Tbk (ETWA)	✓	✓	✓	✓	-
Intan Wijaya International Tbk (INCI)	✓	✓	✓	✓	✓
Emdeki Utama Tbk (MDKI)	-	✓	✓	✓	✓
Madusari Murni Indah (MOLI)	-	-	✓	✓	✓
Indo Acitama Tbk (SRSN)	✓	✓	✓	✓	✓
Chandra Asri Petrochemical Tbk (TPIA)	✓	✓	✓	✓	✓
Unggul Indah Cahaya Tbk (UNIC)	✓	✓	✓	✓	✓

SUB SEKTOR PLASTIK DAN KEMASAN	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Alam Karya Unggul Tbk (AKKU)	✓	-	-	✓	✓
Argha Karya Prima Industry Tbk (AKPI)	✓	✓	✓	✓	✓
Asiaplast Industries Tbk (APLI)	✓	✓	✓	✓	✓
Berlina Tbk (BRNA)	✓	✓	-	✓	✓
Sinergi Inti Plastindo Tbk (ESIP)	-	-	-	✓	✓
Lotte Chemical Titan Tbk (FPNI)	✓	✓	✓	-	✓
Champion Pasific Indonesia Tbk (IGAR)	✓	✓	✓	✓	✓
Impack Pratama Industri Tbk (IMPC)	✓	✓	✓	✓	✓
Indopoly Swakarsa Industry Tbk (IPOL)	✓	✓	✓	✓	✓
Panca Budi Idaman Tbk (PBID)	-	✓	✓	✓	✓
Siwani Makmur Tbk (SIMA)	✓	✓	✓	-	-
Satyamitra Kemas Lestari Tbk (SMKL)	-	-	-	✓	✓
Tunas Alfin Tbk (TALF)	✓	✓	✓	✓	✓
Yana Prima Hasta Persada Tbk (YPAS)	✓	✓	✓	✓	✓

SUB SEKTOR PAKAN TERNAK	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Charoen Pokphand Indonesia Tbk (CPIN)	✓	✓	✓	✓	✓
Japfa Comfeed Indonesia Tbk (JPFA)	✓	✓	✓	✓	✓

Malindo Feedmill Tbk (MAIN)	✓	✓	✓	✓	✓
Sierad Produce Tbk (SIPD)	✓	✓	✓	✓	✓

SUB SEKTOR PULP & KERTAS	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Alkindo Naratama Tbk (ALDO)	✓	✓	✓	✓	✓
Fajar Surya Wisesa Tb (FASW)	✓	-	✓	✓	✓
Indah Kiat Pulp & Paper Tbk (INKP)	✓	✓	✓	✓	✓
Toba Pulp Lestari Tbk (INRU)	✓	✓	✓	✓	✓
Kertas Basuki Rachmat Indonesia Tbk (KBRI)	✓	✓	✓	-	-
Kedawung Setia Industrial Tbk (KDSI)	✓	✓	✓	✓	✓
Suparma Tbk (SPMA)	✓	✓	✓	✓	✓
Sriwahana Adityakarta Tbk (SWAT)	-	-	✓	✓	✓
Pabrik Kertas Tjiwi Kimia Tbk (TKIM)	✓	✓	✓	✓	✓

SUB SEKTOR MESIN & ALAT BERAT	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Ateliers Mecaniques D'Indonesie Tbk (AMIN)	✓	✓	✓	-	✓
Arkha Jayanti Persada Tbk (ARKA)	-	-	-	✓	✓
Garuda Maintenance Facility Aero Asia Tbk (GMFI)	-	✓	✓	✓	✓
Steadfast Marine Tbk (KPAL)	-	-	✓	-	-
Grand Kartech Tbk (KRAH)	-	✓	✓	-	-

SUB SEKTOR OTOMOTIF & KOMPONEN	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Astra International Tbk (ASII)	✓	✓	✓	✓	✓
Astra Otoparts Tbk (AUTO)	✓	✓	✓	✓	✓
Garuda Metallindo Tbk (BOLT)	-	✓	✓	✓	✓
Indo Kordsa Tbk (BRAM)	✓	✓	✓	✓	✓
Goodyear Indonesia Tbk (GDYR)	✓	✓	✓	✓	✓
Gajah Tunggal Tbk (GJTL)	-	✓	-	✓	✓
Indomobil Sukses International Tbk (IMAS)	✓	✓	✓	✓	✓
Indospring Tbk (INDS)	✓	✓	✓	✓	✓
Nipress Tbk (NIPS)	-	✓	-	-	-
Prima Alloy Steel Universal Tbk (PRAS)	✓	✓	✓	✓	✓
Selamat Sempurna Tbk (SMSM)	✓	✓	✓	✓	✓

SUB SEKTOR TEKSTIL & GARMENT	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Polychem Indonesia Tbk (ADMG)	✓	✓	✓	✓	✓
Argo Pantas Tbk (ARGO)	✓	✓	✓	✓	✓
Trisula Textile Industries Tbk (BELL)	-	✓	✓	✓	✓
Century Textile Industry Tbk (CNTX)	-	-	✓	-	-
Eratex Djaya Tbk (ERTX)	✓	✓	✓	✓	✓
Ever Shine Tbk (ESTI)	✓	✓	✓	✓	✓
Panasia Indo Resources Tbk (HDTX)	✓	✓	✓	✓	✓
Asia Pacific Investama Tbk (MYTX)	-	✓	✓	✓	✓
Pan Brothers Tbk (PBRX)	✓	✓	✓	✓	✓
Golden Flower Tbk (POLU)	-	-	-	✓	✓
Asia Pacific Fibers Tbk (POLY)	✓	✓	✓	✓	✓
Ricky Putra Globalindo Tbk (RICY)	✓	✓	✓	✓	✓
Sri Rejeki Isman Tb (SRIL)	✓	✓	✓	✓	✓
Sunson Textile Manufacturer Tbk (SSTM)	✓	✓	✓	✓	✓
Stra Petrochem Tbk (STAR)	✓	✓	✓	✓	✓
Tifico Fiber Indonesia Tbk (TFCO)	✓	✓	✓	✓	✓
Trisula International Tbk (TRIS)	✓	✓	✓	✓	✓
Uni-Charm Indonesia Tbk (UCID)	-	-	-	✓	✓
Nusantara Inti Corpora Tbk (UNIT)	✓	✓	✓	✓	-
Mega Perintis Tbk (ZONE)	-	-	✓	✓	✓

SUB SEKTOR ALAS KAKI	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Sepatu Bata Tbk (BATA)	✓	✓	✓	✓	✓
Primarindo Asia Infrastructure Tbk (BIMA)	✓	✓	✓	✓	✓

SUB SEKTOR ELEKTRONIKA	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Sky Energi Indonesia Tbk (JSKY)	-	✓	✓	✓	✓
Sat Nusa Persada Tbk (PTSN)	✓	✓	✓	✓	✓
Gaya Abadi Sempurna Tbk (SLIS)	-	-	-	✓	✓

SUB SEKTOR KABEL	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Communication Cable System Indonesia Tbk (CCSI)	-	-	-	✓	✓
Sumi Indo Kabel Tbk (IKBI)	-	✓	✓	-	-
Jembo Cable Company Tbk (JECC)	✓	✓	✓	✓	✓

KMI Wire And Cable Tbk (KBLI)	✓	✓	✓	✓	✓
Kabelindo Murni Tbk (KBLM)	✓	✓	✓	✓	✓
Supreme Cable Manufacturing and Commerce Tbk (SCCO)	✓	✓	✓	✓	✓
Voksel Electric Tbk (VOKS)	✓	✓	✓	✓	✓

SUB SEKTOR MAKANAN & MINUMAN	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Tiga Pilar Sejahtera Food Tbk, PT (AISA)	✓	✓	-	✓	✓
Tri Banyan Tirta Tbk, PT (ALTO)	✓	✓	✓	✓	✓
Campina Ice Cream Industry Tbk, PT (CAMP)	✓	✓	✓	✓	✓
Wilmar Cahaya Indonesia Tbk, PT (CEKA)	✓	✓	✓	✓	✓
Sariguna Primatirta Tbk, PT (CLEO)	✓	✓	✓	✓	✓
Wahana Interfood Nusantara Tbk, PT (COCO)	-	-	-	✓	✓
Delta Djakarta Tbk (DLTA)	✓	✓	✓	✓	✓
Diamond Food Indonesia Tbk, PT (DMND)	-	-	-	✓	✓
Sentra Food Indonesia Tbk, PT (FOOD)	-	-	✓	✓	✓
Garudafood Putra Putri Jaya Tbk, PT (GOOD)	-	-	✓	✓	✓
Buyung Poetra Sembada Tbk, PT (HOKI)	-	✓	✓	✓	✓
Indofood CBP Sukses Makmur Tbk, PT (ICBP)	✓	✓	✓	✓	✓
Era Mandiri Cemerlang Tbk (IKAN)	-	-	-	✓	✓
Indofood Sukses Makmur Tbk, PT (INDF)	✓	✓	✓	✓	✓
Mulia Boga Raya Tbk, PT (KEJU)	-	-	-	✓	✓
Multi Bintang Indonesia Tbk, PT (MLBI)	✓	✓	✓	✓	✓
Mayora Indah TBK, PT (MYOR)	✓	✓	-	✓	✓
Pratama Abadi Nusa Industri Tbk, PT (PANI)	-	-	✓	✓	✓
Prima Cakrawala Abadi Tbk (PCAR)	-	✓	✓	✓	✓
Prashida Aneka Niaga Tbk, PT (PSDN)	✓	✓	✓	✓	✓
Palma Serasih Tbk, PT (PSGO)	-	-	-	✓	✓
Nippon Indosari Corporindo Tbk, PT (ROTI)	✓	✓	✓	✓	✓
Sekar Bumi Tbk, PT (SKBM)	✓	✓	✓	✓	✓
Sekar Laut Tbk, PT (SKLT)	✓	-	✓	✓	✓
Siantar Top Tbk, PT (STTP)	-	-	✓	✓	✓
Ultrajaya Milk Industry and Trading Company Tbk, PT (ULTJ)	✓	✓	✓	✓	✓

SUB SEKTOR ROKOK	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Gudang Garam Tbk (GGRM)	✓	✓	✓	✓	✓
Handjaya Mandala Sampoerna Tbk (HMSP)	✓	✓	✓	✓	✓
Indonesia Tobacco Tbk (ITIC)	-	-	-	✓	✓

Bentoel International Investama Tbk (RMBA)	✓	✓	✓	✓	✓
Wismilak Inti Makmur Tbk (WIIM)	✓	✓	✓	✓	✓

SUB SEKTOR FARMASI	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Darya Varia Laboratoria Tbk (DVLA)	✓	✓	✓	✓	✓
Indofarma (Persero) Tbk (INAF)	✓	✓	✓	✓	✓
Kimia Farma (Persero) Tbk (KAEF)	✓	✓	✓	✓	✓
Kalbe Farma Tbk (KLBF)	✓	✓	✓	✓	✓
Merck Indonesia Tbk (MERK)	✓	✓	-	✓	✓
Phapros Tbk, PT (PEHA)	-	-	✓	✓	✓
Pyridam Farma Tbk (PYFA)	✓	-	✓	✓	✓
Merck Sharp Dohme Pharma Tbk (SCPI)	-	-	-	✓	✓
Industri Jamu & Farmasi Sido Muncul Tbk (SIDO)	✓	✓	✓	✓	✓
Tempo Scan Pacific Tbk (TSPC)	✓	✓	✓	✓	✓

SUB SEKTOR KOSMETIK & BARANG KEPERLUAN RUMAH TANGGA	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Akasha Wira International Tbk (ADES)	✓	✓	✓	✓	✓
Kino Indonesia Tbk (KINO)	✓	✓	✓	✓	✓
Cottonindo Ariesta Tbk (KPAS)	-	-	-	✓	✓
Martina Berto Tbk (MBTO)	✓	✓	✓	✓	✓
Mustika Ratu Tbk (MRAT)	-	-	✓	✓	✓
Mandom Indonesia Tbk (TCID)	✓	✓	✓	✓	✓
Unilever Indonesia Tbk (UNVR)	✓	✓	✓	✓	✓

SUB SEKTOR PERALATAN RUMAH TANGGA	LAPORAN KEUANGAN				
	2016	2017	2018	2019	2020
Chitose International Tbk, PT (CINT)	✓	✓	✓	✓	✓
Kedaung Indah Can Tbk, PT (KICI)	✓	✓	✓	✓	✓
Langgeng Makmur Industry Tbk, PT (LMPI)	✓	✓	✓	✓	✓
Integra Indocabinet Tbk, PT (WOOD)	-	✓	✓	✓	✓

TABULASI DATA PERUSAHAAN

NO	KODE	TAHUN	X1	X2	Y	M	X1M	X2M
1	ADMG	2016	0.0625	0.2684	0.6922	4.0000	0.2499	1.0734
2	ADMG	2017	2.9018	0.2649	0.5841	4.0000	11.6071	1.0597
3	ADMG	2018	0.3638	0.5906	0.9712	5.0000	1.8191	2.9529
4	ADMG	2019	0.0150	0.0529	0.3496	5.0000	0.0748	0.2647
5	ADMG	2020	0.0093	0.1149	0.0093	4.0000	0.0371	0.4595
6	AGII	2016	0.1188	0.2688	0.2190	6.0000	0.7126	1.6126
7	AGII	2017	0.0265	0.2707	0.3397	6.0000	0.1589	1.6241
8	AGII	2018	0.0361	0.2253	0.3065	6.0000	0.2169	1.3519
9	AGII	2019	0.0197	0.2512	1.7693	6.0000	0.1181	1.5075
10	AGII	2020	0.9004	0.0383	0.6391	6.0000	5.4024	0.2298
11	AMFG	2016	0.0752	0.2528	0.2192	6.0000	0.4510	1.5168
12	AMFG	2017	0.1169	0.3935	0.1830	6.0000	0.7013	2.3608
13	AMFG	2018	1.5119	0.4102	0.1577	6.0000	9.0714	2.4614
14	AMFG	2019	0.1939	0.2149	0.2018	6.0000	1.1635	1.2894
15	AMFG	2020	0.0127	0.0746	0.7642	6.0000	0.0764	0.4478
16	ARGO	2016	0.2826	0.0442	0.0234	6.0000	1.6956	0.2651
17	ARGO	2017	1.0418	0.0339	0.2549	6.0000	6.2509	0.2034
18	ARGO	2018	0.4164	0.0984	0.1110	5.0000	2.0821	0.4918
19	ARGO	2019	0.1913	0.0588	0.1499	5.0000	0.9563	0.2939
20	ARGO	2020	0.1123	0.2065	0.4229	3.0000	0.3370	0.6194
21	ARNA	2016	0.0481	0.2621	0.2368	3.0000	0.1442	0.7864
22	ARNA	2017	0.0025	0.2649	0.2201	4.0000	0.0098	1.0594
23	ARNA	2018	0.0127	0.2528	2.1858	4.0000	0.0507	1.0111
24	ARNA	2019	0.0136	0.2535	0.1762	4.0000	0.0543	1.0141
25	ARNA	2020	0.0011	0.2244	0.1546	4.0000	0.0042	0.8976
26	ASII	2016	0.0070	0.1775	0.0815	12.0000	0.0836	2.1306
27	ASII	2017	0.0003	0.2066	0.0666	12.0000	0.0037	2.4788
28	ASII	2018	0.0025	0.2178	0.0527	10.0000	0.0249	2.1783
29	ASII	2019	0.0017	0.2183	0.0056	10.0000	0.0167	2.1827
30	ASII	2020	0.0046	0.1458	0.0746	10.0000	0.0455	1.4581
31	AUTO	2016	0.2034	0.2550	0.5257	10.0000	2.0342	2.5502
32	AUTO	2017	0.0098	0.2306	0.4502	8.0000	0.0784	1.8446
33	AUTO	2018	0.0374	0.2098	0.0661	8.0000	0.2989	1.6785
34	AUTO	2019	0.0030	0.2378	0.1179	8.0000	0.0240	1.9027
35	AUTO	2020	0.4110	1.3543	1.6615	8.0000	3.2877	10.8347
36	BAJA	2016	0.2327	0.3582	0.0580	3.0000	0.6980	1.0747
37	BAJA	2017	0.1770	0.1971	0.0692	3.0000	0.5311	0.5914
38	BAJA	2018	0.4456	0.0692	0.2288	3.0000	1.3367	0.2077

39	BAJA	2019	0.4826	0.0779	0.0484	3.0000	1.4478	0.2336
40	BAJA	2020	0.2364	0.1288	0.0961	3.0000	0.7093	0.3865
41	BRNA	2016	0.1890	0.3809	0.0862	4.0000	0.7559	1.5237
42	BRNA	2017	0.0016	0.2048	0.0903	5.0000	0.0081	1.0238
43	BRNA	2018	0.7191	0.1149	0.0774	5.0000	3.5957	0.5744
44	BRNA	2019	0.0333	0.0225	0.0781	5.0000	0.1664	0.1126
45	BRNA	2020	0.0198	0.0995	0.0955	5.0000	0.0988	0.4974
46	BUDI	2016	0.2436	0.2689	0.3058	3.0000	0.7308	0.8068
47	BUDI	2017	0.0045	0.2512	0.3106	3.0000	0.0134	0.7535
48	BUDI	2018	0.1721	0.2969	4.9344	3.0000	0.5162	0.8908
49	BUDI	2019	0.0398	0.2370	6.1697	3.0000	0.1195	0.7109
50	BUDI	2020	0.0376	0.0320	3.5432	3.0000	0.1127	0.0960
51	CEKA	2016	0.0036	0.1264	0.8654	4.0000	0.0145	0.5056
52	CEKA	2017	0.0035	0.2498	0.2894	4.0000	0.0142	0.9993
53	CEKA	2018	0.0042	0.2492	0.9899	4.0000	0.0170	0.9966
54	CEKA	2019	0.0023	0.2444	2.3798	4.0000	0.0090	0.9774
55	CEKA	2020	0.0865	0.2192	2.4805	4.0000	0.3461	0.8769
56	CLEO	2016	0.0035	0.1822	2.1979	2.0000	0.0069	0.3644
57	CLEO	2017	0.0025	0.1993	3.8043	3.0000	0.0075	0.5980
58	CLEO	2018	0.0091	0.2270	0.4540	3.0000	0.0274	0.6809
59	CLEO	2019	0.0089	0.2427	1.2236	3.0000	0.0266	0.7282
60	CLEO	2020	0.0061	0.2142	1.4674	3.0000	0.0183	0.6426
61	CNTX	2016	0.1235	0.0709	0.3246	3.0000	0.3706	0.2126
62	CNTX	2017	0.1534	0.5336	0.1685	3.0000	0.4602	1.6009
63	CNTX	2018	0.1382	0.1977	0.2875	3.0000	0.4147	0.5931
64	CNTX	2019	0.1400	1.6437	0.9354	3.0000	0.4200	4.9312
65	CNTX	2020	0.0323	0.2787	1.4687	3.0000	0.0969	0.8361
66	DVLA	2016	0.4570	0.2907	0.0485	7.0000	3.1990	2.0350
67	DVLA	2017	1.0491	0.2826	0.0691	7.0000	7.3439	1.9779
68	DVLA	2018	0.0257	0.2646	0.0304	7.0000	0.1796	1.8521
69	DVLA	2019	0.0294	0.2638	0.0287	7.0000	0.2055	1.8465
70	DVLA	2020	0.0087	0.2429	0.0777	7.0000	0.0607	1.7003
71	GDST	2016	0.1383	0.3034	0.4897	3.0000	0.4150	0.9102
72	GDST	2017	0.6390	0.5305	0.3553	2.0000	1.2780	1.0610
73	GDST	2018	0.0102	0.3058	1.0000	3.0000	0.0305	0.9173
74	GDST	2019	0.5864	0.1438	0.7522	3.0000	1.7593	0.4313
75	GDST	2020	0.5160	0.1495	1.2524	3.0000	1.5481	0.4486
76	HDTX	2016	0.0212	0.2244	0.7478	3.0000	0.0635	0.6733
77	HDTX	2017	0.0024	0.2085	5.3101	3.0000	0.0073	0.6256
78	HDTX	2018	0.0542	0.3531	0.2675	3.0000	0.1626	1.0592
79	HDTX	2019	0.0758	0.0445	0.0237	3.0000	0.2274	0.1334

80	HDTX	2020	0.0315	0.1713	5.8525	3.0000	0.0945	0.5138
81	IMPC	2016	0.0148	0.2365	0.1627	2.0000	0.0296	0.4730
82	IMPC	2017	0.0472	0.1806	0.2195	3.0000	0.1416	0.5417
83	IMPC	2018	0.0265	0.1016	0.2132	2.0000	0.0531	0.2032
84	IMPC	2019	0.0716	0.3047	0.0640	2.0000	0.1431	0.6095
85	IMPC	2020	0.1063	0.3401	0.0128	2.0000	0.2127	0.6801
86	INAI	2016	0.0524	0.3880	0.0064	4.0000	0.2096	1.5522
87	INAI	2017	0.0238	0.2608	0.0054	4.0000	0.0951	1.0434
88	INAI	2018	0.0228	0.3752	0.0971	3.0000	0.0684	1.1255
89	INAI	2019	0.3031	0.3026	0.0133	3.0000	0.9093	0.9077
90	INAI	2020	0.9281	0.8478	0.0060	3.0000	2.7842	2.5433
91	INDS	2016	0.2122	0.1760	0.0848	3.0000	0.6367	0.5280
92	INDS	2017	0.0159	0.2913	0.0555	3.0000	0.0477	0.8738
93	INDS	2018	0.1142	0.2520	0.0759	3.0000	0.3425	0.7561
94	INDS	2019	0.1723	0.2199	0.0665	3.0000	0.5170	0.6598
95	INDS	2020	0.0654	0.2199	0.0484	3.0000	0.1961	0.6598
96	INKP	2016	0.1368	0.3953	3.3770	7.0000	0.9575	2.7673
97	INKP	2017	0.0641	0.0958	2.2690	7.0000	0.4487	0.6708
98	INKP	2018	0.0297	0.2005	1.2243	7.0000	0.2078	1.4038
99	INKP	2019	0.0495	0.3104	2.9007	7.0000	0.3467	2.1728
100	INKP	2020	0.0083	0.2331	2.1167	7.0000	0.0579	1.6320
101	INRU	2016	0.2890	3.9240	0.2147	4.0000	1.1561	15.6961
102	INRU	2017	0.0649	0.8007	0.6196	4.0000	0.2594	3.2029
103	INRU	2018	0.0442	0.1378	0.0155	5.0000	0.2212	0.6889
104	INRU	2019	0.0224	0.1899	0.0007	4.0000	0.0896	0.7598
105	INRU	2020	0.1636	0.0162	0.0547	3.0000	0.4908	0.0485
106	INTP	2016	0.0025	0.0664	0.0280	7.0000	0.0174	0.4649
107	INTP	2017	0.0013	0.0002	0.0070	7.0000	0.0090	0.0013
108	INTP	2018	0.3933	0.0002	0.0014	6.0000	2.3600	0.0011
109	INTP	2019	0.2972	0.1931	0.0168	6.0000	1.7833	1.1584
110	INTP	2020	0.2346	0.1592	0.0184	6.0000	1.4076	0.9551
111	JECC	2016	3.3144	0.2451	0.2029	4.0000	13.2577	0.9805
112	JECC	2017	0.4930	0.2532	0.3553	4.0000	1.9722	1.0130
113	JECC	2018	0.0583	0.2755	0.7527	4.0000	0.2332	1.1018
114	JECC	2019	0.0641	0.2928	0.4788	4.0000	0.2564	1.1713
115	JECC	2020	0.0100	0.4388	0.8148	4.0000	0.0400	1.7552
116	KAEF	2016	0.0102	0.2909	0.0902	5.0000	0.0511	1.4546
117	KAEF	2017	0.0001	0.2624	0.0959	5.0000	0.0004	1.3120
118	KAEF	2018	0.0034	0.2916	0.7535	5.0000	0.0171	1.4578
119	KAEF	2019	0.1320	0.5853	0.6039	5.0000	0.6598	2.9264
120	KAEF	2020	0.1129	0.7216	0.0074	4.0000	0.4516	2.8863

121	KBLI	2016	0.0033	0.1341	0.1487	5.0000	0.0163	0.6706
122	KBLI	2017	0.0290	0.1630	0.0339	6.0000	0.1741	0.9780
123	KBLI	2018	0.0236	0.2373	0.0339	6.0000	0.1413	1.4239
124	KBLI	2019	0.0488	0.2086	0.0057	4.0000	0.1954	0.8346
125	KBLI	2020	0.0969	0.2915	0.0129	4.0000	0.3876	1.1662
126	KBLM	2016	0.0379	0.4254	0.6884	3.0000	0.1136	1.2762
127	KBLM	2017	0.0203	0.0124	0.4625	3.0000	0.0608	0.0373
128	KBLM	2018	0.0067	0.3695	0.3815	3.0000	0.0202	1.1084
129	KBLM	2019	0.0054	0.2085	0.3965	3.0000	0.0163	0.6256
130	KBLM	2020	0.0094	0.2811	0.0350	4.0000	0.0375	1.1243
131	KIAS	2016	0.1510	0.5217	0.0673	6.0000	0.9061	3.1305
132	KIAS	2017	0.0289	0.0994	0.1540	6.0000	0.1734	0.5961
133	KIAS	2018	0.0256	0.1666	1.7981	6.0000	0.1535	0.9995
134	KIAS	2019	0.0029	0.0259	0.8207	6.0000	0.0172	0.1555
135	KIAS	2020	0.0115	0.1452	0.2584	5.0000	0.0575	0.7262
136	KICI	2016	0.0331	0.3717	0.1954	3.0000	0.0992	1.1152
137	KICI	2017	0.0002	0.2530	0.1894	3.0000	0.0005	0.7589
138	KICI	2018	5.9585	0.2146	0.3549	3.0000	17.8756	0.6437
139	KICI	2019	0.0241	0.2435	0.3952	3.0000	0.0724	0.7304
140	KICI	2020	0.3435	1.0089	0.4682	3.0000	1.0306	3.0266
141	LION	2016	0.0541	0.2255	0.2565	3.0000	0.1622	0.6764
142	LION	2017	0.0567	0.3860	0.2068	3.0000	0.1700	1.1580
143	LION	2018	0.2566	0.3860	0.2017	3.0000	0.7699	1.1580
144	LION	2019	0.6609	0.8393	0.2486	3.0000	1.9827	2.5178
145	LION	2020	0.3357	0.3461	0.1423	3.0000	1.0070	1.0384
146	RMBA	2016	0.0179	0.4991	0.1267	4.0000	0.0717	1.9964
147	RMBA	2017	0.0041	0.1998	0.1540	3.0000	0.0122	0.5993
148	RMBA	2018	0.0601	0.8746	0.0813	3.0000	0.1802	2.6237
149	RMBA	2019	0.1974	0.7370	0.1829	3.0000	0.5921	2.2109
150	RMBA	2020	0.2573	0.7709	0.6376	3.0000	0.7719	2.3126
151	SMCB	2016	0.2088	0.6543	0.0170	7.0000	1.4619	4.5798
152	SMCB	2017	0.0065	0.0979	0.0295	7.0000	0.0457	0.6852
153	SMCB	2018	0.0568	0.2102	0.0219	8.0000	0.4543	1.6812
154	SMCB	2019	0.1273	0.2243	0.1142	3.0000	0.3818	0.6730
155	SMCB	2020	0.0388	0.3337	0.5739	3.0000	0.1163	1.0012
156	SMGR	2016	0.0035	0.1081	0.1995	7.0000	0.0244	0.7566
157	SMGR	2017	0.0225	0.2561	0.2120	7.0000	0.1578	1.7930
158	SMGR	2018	0.0028	0.2483	0.2583	7.0000	0.0198	1.7381
159	SMGR	2019	0.0305	0.2580	0.2990	7.0000	0.2132	1.8061
160	SMGR	2020	0.0113	0.2334	0.3355	7.0000	0.0792	1.6339
161	SPMA	2016	0.2256	0.2720	0.0044	5.0000	1.1282	1.3602

162	SPMA	2017	0.0550	0.2393	0.0010	5.0000	0.2752	1.1965
163	SPMA	2018	0.4534	0.2502	0.0025	5.0000	2.2669	1.2510
164	SPMA	2019	0.1756	0.2583	0.0027	5.0000	0.8782	1.2917
165	SPMA	2020	0.0113	0.1687	0.0035	6.0000	0.0681	1.0121
166	SRIL	2016	0.0141	0.1009	0.3104	3.0000	0.0422	0.3027
167	SRIL	2017	0.0080	0.0569	0.1611	3.0000	0.0240	0.1707
168	SRIL	2018	0.2857	0.1494	0.3395	3.0000	0.8570	0.4483
169	SRIL	2019	0.7368	0.1368	0.2622	4.0000	2.9471	0.5474
170	SRIL	2020	0.0167	0.1610	0.2389	3.0000	0.0502	0.4830
171	WSBP	2016	0.2041	0.3438	0.1546	4.0000	0.8166	1.3750
172	WSBP	2017	0.1257	0.1348	0.2586	4.0000	0.5027	0.5394
173	WSBP	2018	0.8156	0.1860	0.3569	5.0000	4.0778	0.9298
174	WSBP	2019	0.1604	0.1506	0.3860	5.0000	0.8018	0.7530
175	WSBP	2020	0.0553	0.0650	0.4043	5.0000	0.2764	0.3252
176	WTON	2016	0.0011	0.1722	0.1751	6.0000	0.0065	1.0332
177	WTON	2017	0.0033	0.1884	0.2202	7.0000	0.0234	1.3189
178	WTON	2018	0.5866	0.2141	0.1759	7.0000	4.1061	1.4990
179	WTON	2019	0.0022	0.1845	0.1294	6.0000	0.0132	1.1071
180	WTON	2020	0.0229	0.0564	0.1384	5.0000	0.1145	0.2819



LAMPIRAN 3

HASIL PENGOLAHAN DATA SPSS

Hasil Uji Statistik Deskriptif

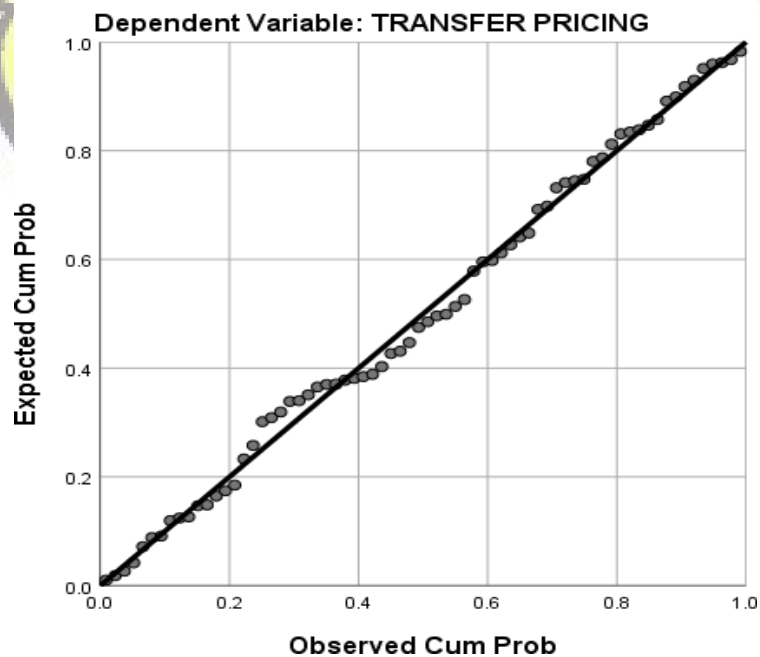
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
EXCHANGE RATE	70	.0001	.0758	.022727	.0215999
TAX MINIMIZATION	70	.0445	.3880	.215827	.0814116
GCG	70	2.0000	10.0000	5.071429	2.0943086
TRANSFER PRICING	70	.0007	.5257	.167029	.1378518
MODERASI 1	70	.0004	.4543	.103140	.1023596
MODERASI 2	70	.1334	2.5502	1.070337	.5414668
Valid N (listwise)	70				

Sumber : *Output IBM SPSS 26, data diolah (2021)*

Hasil Uji Normalitas menggunakan Normal Probability Plot

Normal P-P Plot of Regression Standardized Residual



Sumber : *Output IBM SPSS 26, data diolah (2021)*

Hasil Uji Normalitas Metode Kolmogorof-Smirnof

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	-.428593
	Std. Deviation	.1888744
Most Extreme Differences	Absolute	.097
	Positive	.097
	Negative	-.063
Test Statistic		.097
Asymp. Sig. (2-tailed)		.099 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

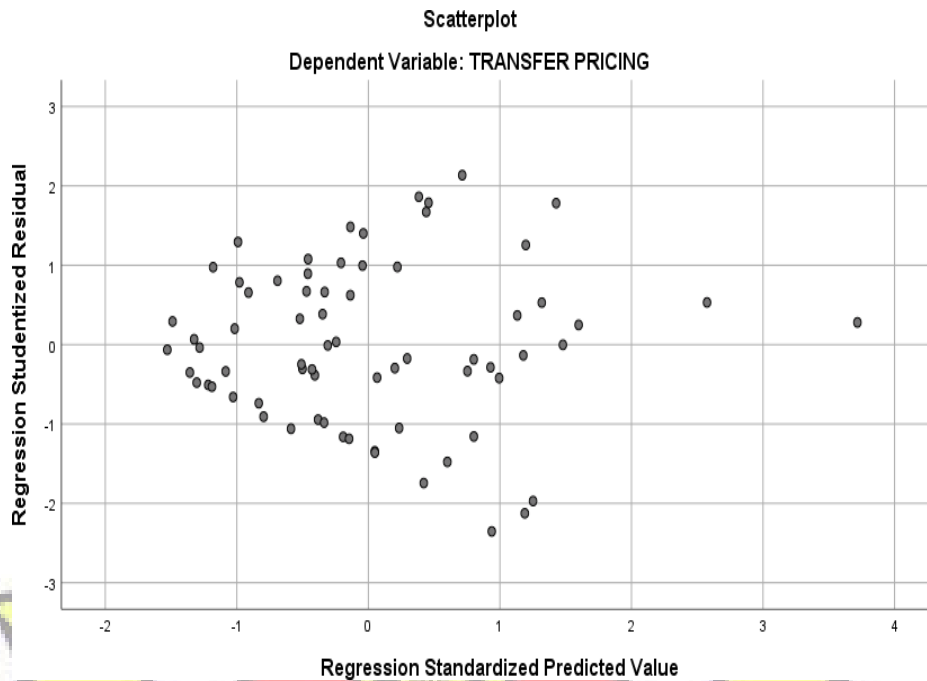
Sumber : *Output IBM SPSS 26, data diolah (2021)*

Hasil Uji Multikolinearitas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	EXCHANGE RATE	.149	6.723
	TAX MINIMIZATION	.123	8.127
	GOOD CORPORATE GOVERNANCE	.915	1.093
	MODERASI 1	.159	6.290
	MODERASI 2	.692	1.446
a. Dependent Variable: TRANSFER PRICING			

Sumber : *Output IBM SPSS 26, data diolah (2021)*

Hasil Uji Heteroskedastisitas



Sumber : *Output IBM SPSS 26*, data diolah (2021)

Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.272 ^a	.074	.002	.1377329	1.545
a. Predictors: (Constant), MODERASI 2, MODERASI 1, TAX MINIMIZATION, EXCHANGE RATE, GOOD CORPORATE GOVERNANCE					
b. Dependent Variable: TRANSFER PRICING					

Sumber : *Output IBM SPSS 26*, data diolah (2021)

Hasil Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.078	.022		-3.603	.001
	EXCHANGE RATE	4.495	.246	.948	18.304	.000
	TAX MINIMIZATION	-.017	.063	-.013	-.264	.793
	GOOD CORPORATE GOVERNANCE	.016	.003	.334	6.435	.000
a. Dependent Variable: TRANSFER PRICING						

Sumber : *Output IBM SPSS 26, data diolah (2021)*

Hasil Regresi Moderasi

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.032	.045		-.726	.471
	EXCHANGE RATE	4.479	.249	.945	17.974	.000
	TAX MINIMIZATION	.218	.178	-.173	-1.226	.225
	GOOD CORPORATE GOVERNANCE	-.006	.009	.122	.669	.506
	MODERASI 1	.005	.038	-.007	-.137	.891
	MODERASI 2	.048	.040	.253	1.210	.231
	a. Dependent Variable: Transfer Pricing					

Sumber : *Output IBM SPSS 26, data diolah (2021)*

Hasil Koefisien Determinasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.272 ^a	.074	.002	.1377329	1.545

a. Predictors: (Constant), MODERASI 2, MODERASI 1, TAX MINIMIZATION, EXCHANGE RATE, GOOD CORPORATE GOVERNANCE

b. Dependent Variable: TRANSFER PRICING

Sumber : *Output IBM SPSS 26, data diolah (2021)*

Hasil Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.097	5	.019	1.024	.000 ^b
	Residual	1.214	64	.019		
	Total	1.311	69			
a. Dependent Variable: TRANSFER PRICING						
b. Predictors: (Constant), MODERASI 2, MODERASI 1, TAX MINIMIZATION, EXCHANGE RATE, GOOD CORPORATE GOVERNANCE						

Sumber : *Output IBM SPSS 26, data diolah (2021)*

Hasil Uji T Persamaan 1

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.078	.022		-3.603	.001
	EXCHANGE RATE	4.495	.246	.948	18.304	.000
	TAX MINIMIZATION	-.017	.063	-.013	-.264	.793
	GOOD CORPORATE GOVERNANCE	.016	.003	.334	6.435	.000

a. Dependent Variable: TRANSFER PRICING

Sumber : *Output IBM SPSS 26, data diolah (2021)*

Hasil Uji T Persamaan 2

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.032	.045		-.726	.471
	EXCHANGE RATE	4.479	.249	.945	17.974	.000
	TAX MINIMIZATION	.218	.178	-.173	-1.226	.225
	GOOD CORPORATE GOVERNANCE	-.006	.009	.122	.669	.506
	MODERASI 1	.005	.038	-.007	-.137	.891
	MODERASI 2	.048	.040	.253	1.210	.231

a. Dependent Variable: Transfer Pricing

Sumber : *Output IBM SPSS 26, data diolah (2021)*



LAMPIRAN 4

**LEMBAR KONSULTASI
BIMBINGAN SKRIPSI MAHASISWA**

Nama : Irma Meliana

No. Induk Mahasiswa : 2017420127

Dosen Pembimbing : Drs. Haryanto, Ak, M.M., CA

Hari/Tanggal	Pokok Bahasan	Paraf Pembimbing
14 Juni 2021	Revisi BAB 1 & 2 — Latar belakang tidak boleh ada definisi — Menggunakan semua sektor — Tidak ada fungsi variabel moderasi — Sumber harus minimal 3 untuk pengertian di bab 2 dan disimpulkan — Tabel penelitian terdahulu diberi judul	
28 Oktober 2021	— Tidak boleh ada kata sambung — Belum ada abstrak — Revisi kata pengantar — Revisi tujuan penelitian	

Jakarta, 17 Desember 2021

Pembimbing



(Drs. Haryanto, Ak, M.M., CA)

LAMPIRAN 5

DAFTAR RIWAYAT HIDUP

DATA PRIBADI

Nama : Ima Melana
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RIWAYAT PENDIDIKAN

2005 – 2011 : SDN Jatibening VIII
2011 – 2014 : SMPN 17 Bekasi
2014 – 2017 : SMK Yadika 6 Jatiwaringin (Akuntansi)
2017 – 2021 : Universitas Darma Persada (Akuntansi)

PEKERJAAN

2021 – : Klinik Cakra Medika Cikarang (Staff Result)