

## LAMPIRAN I

### DAFTAR POPULASI PERUSAHAAN MANUFAKTUR

No	Kode Perusahaan
1	INTP
2	SMBR
3	SMCB
4	SMGR
5	WSBP
6	WTON
7	AMFG
8	ARNA
9	CAKK
10	KIAS
11	MARK
12	MLIA
13	TOTO
14	ALKA
15	ALMI
16	BAJA
17	BTON
18	CTBN
19	GDST
20	GGRP
21	INAI
22	ISSP
23	JKSW
24	KRAS
25	LION
26	LMSH
27	NIKL
28	PICO
29	PURE
30	TBMS
31	ADMG
32	AGII
33	BRPT
34	DPNS
35	EKAD
36	ESSA
37	ETWA

38	INCI
39	MDKI
40	MOLI
41	SAMF
42	SRSN
43	TDPM
44	TPIA
45	UNIC
46	AKPI
47	APLI
48	BRNA
49	EPAC
50	ESIP
51	FPNI
52	IGAR
53	IMPC
54	IPOL
55	PBID
56	SMKL
57	TALF
58	TRST
59	YPAS
60	CPIN
61	CPRO
62	JPFA
63	MAIN
64	SIPD
65	IFII
66	SINI
67	SULI
68	TIRT
69	ALDO
70	FASW
71	INKP
72	INRU
73	KBRI
74	KDSI
75	SPMA
76	SWAT
77	TKIM
78	INCF
79	INOV
80	KMTR

81	AMIN
82	ARKA
83	GMFI
84	KPAL
85	KRAH
86	ASII
87	AUTO
88	BOLT
89	BRAM
90	GDYR
91	GJTL
92	IMAS
93	INDS
94	LPIN
95	MASA
96	NIPS
97	PRAS
98	SMSM
99	ARGO
100	BELL
101	CNTB
102	CNTX
103	ERTX
104	ESTI
105	HDTX
106	INDR
107	MYTX
108	PBRX
109	POLU
110	POLY
111	RICY
112	SBAT
113	SRIL
114	SSTM
115	STAR
116	TFCO
117	TRIS
118	UCID
119	UNIT
120	ZONE
121	BATA
122	BIMA
123	CCSI

124	IKBI
125	JECC
126	KBLI
127	KBLM
128	SCCO
129	VOKS
130	JSKY
131	PTSN
132	SCNP
133	SLIS
134	ADES
135	AISA
136	ALTO
137	BTEK
138	BUDI
139	CAMP
140	CEKA
141	CLEO
142	COCO
143	DLTA
144	DMND
145	ENZO
146	FOOD
147	GOOD
148	HOKI
149	ICBP
150	IIKP
151	IKAN
152	INDF
153	KEJU
154	MLBI
155	MYOR
156	PANI
157	PCAR
158	PMMP
159	PSDN
160	ROTI
161	SKBM
162	SKLT
163	STTP
164	TBLA
165	ULTJ
166	GGRM

167	HMSP
168	ITIC
169	RMBA
170	WIIM
171	DVLA
172	INAF
173	KAEF
174	KLBF
175	MERK
176	PEHA
177	PYFA
178	SCPI
179	SIDO
180	SOHO
181	TSPC
182	KINO
183	KPAS
184	MBTO
185	MRAT
186	TCID
187	UNVR
188	VICI
189	CBMF
190	CINT
191	KICI
192	LMPI
193	SOFA
194	WOOD
195	HRTA
196	TOYS

## LAMPIRAN II

### DAFTAR SAMPEL PERUSAHAAN SETELAH OUTLIER

No	Kode Perusahaan
1	INTP
2	PBID
3	ASII
4	ADES
5	DLTA
6	INDF
7	MLBI
8	SKLT
9	DVLA
10	SCPI

**LAMPIRAN III**  
**DATA TAX PLANNING**

No	Kode Perusahaan	Beban pajak kini			Laba sebelum pajak			ETR		
		2018	2019	2020	2018	2019	2020	2018	2019	2020
1	INTP	154,447,000,000	331,199,000,000	370,360,000,000	1,400,228,000,000	2,274,427,000,000	2,148,328,000,000	0.110301	0.145619	0.172395
2	PBID	89,998,881,000	109,164,900,000	106,854,806,000	387,627,796,000	332,791,519,000	480,508,651,000	0.232179	0.328028	0.222379
3	ASII	7,746,000,000,000	7,720,000,000,000	4,228,000,000,000	35,118,000,000,000	34,341,000,000,000	22,799,000,000,000	0.220571	0.224804	0.185447
4	ADES	9,980,000,000	19,751,000,000	35,722,000,000	62,938,000,000	103,636,000,000	171,511,000,000	0.158569	0.19058	0.208278
5	DLTA	112,250,255,000	92,622,680,000	38,605,906,000	450,380,240,000	410,437,857,000	162,071,668,000	0.249234	0.225668	0.238203
6	INDF	2,559,316,000,000	2,817,040,000,000	3,432,444,000,000	7,521,167,000,000	8,719,769,000,000	12,184,510,000,000	0.340282	0.323064	0.281706
7	MLBI	485,277,000,000	427,050,000,000	141,820,000,000	1,710,084,000,000	1,633,109,000,000	427,437,000,000	0.283774	0.261495	0.331792
8	SKLT	10,383,551,750	14,364,651,250	11,470,877,440	42,337,683,002	59,308,279,150	53,991,124,162	0.245256	0.242203	0.212459
9	DVLA	72,038,985,000	83,763,951,000	62,462,230,000	272,690,953,000	305,547,200,000	224,535,214,000	0.264178	0.274144	0.278185
10	SCPI	66,551,642,000	69,053,709,000	66,446,821,000	193,643,284,000	181,706,235,000	284,809,695,000	0.343682	0.380029	0.233303

## LAMPIRAN IV

### DATA LEVERAGE, KEPEMILIKAN PENGENDALI, TRANSFER PRICING

No	Kode Perusahaan	Liabilities			Equity			Leverage		
		2018	2019	2020	2018	2019	2020	2018	2019	2020
1	INTP	4,566,973,000,000	4,627,488,000,000	5,168,424,000,000	23,221,589,000,000	23,080,261,000,000	22,176,248,000,000	0.196669	0.200495	0.233061
2	PBID	751,597,581,000	670,694,230,000	492,491,798,000	1,544,137,386,000	1,668,225,498,000	1,928,809,281,000	0.486743	0.402041	0.255335
3	ASII	170,348,000,000,000	165,195,000,000,000	142,749,000,000,000	174,363,000,000,000	186,763,000,000,000	195,454,000,000,000	0.976973	0.884517	0.730346
4	ADES	399,361,000,000	254,438,000,000	258,283,000,000	481,914,000,000	567,937,000,000	700,508,000,000	0.828698	0.448004	0.368708
5	DLTA	239,353,356,000	212,420,390,000	205,681,950,000	1,284,163,814,000	1,213,563,332,000	1,019,898,963,000	0.186388	0.175039	0.201669
6	INDF	46,620,996,000,000	41,996,071,000,000	83,998,472,000,000	49,916,800,000,000	54,202,488,000,000	79,183,044,000,000	0.933974	0.7748	1.060814
7	MLBI	1,721,965,000,000	1,750,943,000,000	1,474,019,000,000	1,167,536,000,000	1,146,007,000,000	1,433,406,000,000	1.474871	1.527864	1.028333
8	SKLT	408,057,718,435	410,463,595,860	366,908,471,713	339,236,007,000	380,381,947,966	406,954,570,727	1.202873	1.079083	0.901596
9	DVLA	482,559,876,000	523,881,726,000	660,424,729,000	1,200,261,863,000	1,306,078,988,000	1,326,287,143,000	0.402045	0.40111	0.49795
10	SCPI	1,133,297,452,000	800,703,906,000	766,072,367,000	502,405,327,000	617,000,279,000	832,209,156,000	2.255743	1.297737	0.920529

No	Kode Perusahaan	Kepemilikan Pengendali			Jumlah saham beredar			Kepemilikan Pengendali		
		2018	2019	2020	2018	2019	2020	2018	2019	2020
1	INTP	1,877,480,863	1,877,480,863	1,877,480,863	3,681,231,699	3,681,231,699	3,681,231,699	0.510014	0.510014	0.510014
2	PBID	1,400,000,000	1,400,000,000	1,400,000,000	1,875,000,000	1,875,000,000	1,875,000,000	0.746667	0.746667	0.746667
3	ASII	20,288,255,040	20,288,255,040	20,288,255,040	40,483,553,140	40,483,553,140	40,483,553,140	0.501148	0.501148	0.501148
4	ADES	539,896,713	539,896,713	539,896,713	589,896,800	589,896,800	589,896,800	0.915239	0.915239	0.915239
5	DLTA	467,061,150	467,061,150	467,061,150	800,659,050	800,659,050	800,659,050	0.583346	0.583346	0.583346
6	INDF	4,396,103,450	4,396,103,450	4,396,103,450	8,780,426,500	8,780,426,500	8,780,426,500	0.500671	0.500671	0.500671
7	MLBI	1,723,151,000	1,723,151,000	1,723,151,000	2,107,000,000	2,107,000,000	2,107,000,000	0.817822	0.817822	0.817822
8	SKLT	184,980,375	184,980,375	184,980,375	690,740,500	690,740,500	690,740,500	0.2678	0.2678	0.2678
9	DVLA	1,031,800,912	1,031,800,912	1,031,800,912	1,120,000,000	1,120,000,000	1,120,000,000	0.921251	0.921251	0.921251
10	SCPI	3,542,636	3,542,636	3,556,336	3,600,000	3,600,000	3,600,000	0.984066	0.984066	0.987871



No	Kode Perusahaan	Piutang pihak berelasi			Total penjualan			Transfer Pricing		
		2018	2019	2020	2018	2019	2020	2018	2019	2020
1	INTP	4,221,000,000	12,716,000,000	12,464,000,000	15,190,283,000,000	15,939,348,000,000	4,184,322,000,000	0.000278	0.000798	0.002979
2	PBID	47,003,421,000	28,408,520,000	33,642,667,000	4,353,287,585,000	4,632,864,612,000	3,870,552,460,000	0.010797	0.006132	0.008692
3	ASII	3,361,000,000,000	3,828,000,000,000	4,091,000,000,000	239,205,000,000,000	237,166,000,000,000	175,046,000,000,000	0.014051	0.016141	0.023371
4	ADES	131,862,000,000	134,404,000,000	119,610,000,000	804,302,000,000	834,330,000,000	673,364,000,000	0.163946	0.161092	0.177631
5	DLTA	292,777,000	256,823,000	200,683,000	893,006,350,000	827,136,727,000	546,336,411,000	0.000328	0.00031	0.000367
6	INDF	1,362,588,000,000	1,504,771,000,000	1,715,124,000,000	73,394,728,000,000	76,592,955,000,000	81,731,469,000,000	0.018565	0.019646	0.020985
7	MLBI	680,000,000	2,352,000,000	738,000,000	3,574,801,000,000	3,711,405,000,000	1,985,009,000,000	0.00019	0.000634	0.000372
8	SKLT	8,939,260,994	8,229,144,145	4,643,973,431	1,045,029,834,378	1,281,116,255,236	1,253,700,810,596	0.008554	0.006423	0.003704
9	DVLA	16,710,786,000	15,350,927,000	51,144,081,000	1,699,657,296,000	1,813,020,278,000	1,829,699,557,000	0.009832	0.008467	0.027952
10	SCPI	232,174,359,000	162,022,291,000	337,294,967,000	2,205,541,657,000	1,841,268,073,000	2,893,298,079,000	0.105269	0.087995	0.116578

**LAMPIRAN V**  
**STATISTIK DESKRIPTIF**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
ETR	30	.11	.38	.2469	.06293
LEV	30	.18	2.26	.7445	.49652
KP	30	.27	.99	.6749	.22794
RPT	30	.00	.18	.0341	.05429
Valid N (listwise)	30				

## LAMPIRAN VI

### UJI POOLING

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
				Beta		
1	(Constant)	.138	.064		2.136	.047
	LEV	.082	.032	.649	2.560	.020
	KP	.082	.097	.297	.848	.407
	RPT	-.654	.430	-.564	-1.520	.146
	D1	-.004	.092	-.033	-.047	.963
	D2	-.041	.098	-.315	-.421	.679
	D1_LEV	-.020	.052	-.134	-.379	.709
	D1_KP	.053	.135	.294	.392	.700
	D1_RPT	.331	.603	.173	.550	.589
	D2_LEV	-.002	.064	-.013	-.036	.972
	D2_KP	.082	.139	.456	.589	.563
	D2_RPT	.127	.584	.077	.218	.830

a. Dependent Variable: ETR

## LAMPIRAN VII

### Uji Asumsi Klasik

#### Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.04728203
Most Extreme Differences	Absolute	.096
	Positive	.096
	Negative	-.091
Test Statistic		.096
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

## Uji Heterokedastisitas

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.080 <sup>a</sup>	.006	-.108	.03119

a. Predictors: (Constant), RPT, LEV, KP

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	3	.000	.056	.982 <sup>b</sup>
	Residual	.025	26	.001		
	Total	.025	29			

a. Dependent Variable: ABSRES

b. Predictors: (Constant), RPT, LEV, KP

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.036	.021		1.708	.099
	LEV	.003	.012	.054	.275	.786
	KP	-.001	.031	-.009	-.039	.969
	RPT	-.034	.130	-.063	-.263	.795

a. Dependent Variable: ABSRES

## Uji Multikolinearitas

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	.128	.034		3.809	.001		
	LEV	.067	.019	.531	3.552	.001	.973	1.028
	KP	.127	.049	.460	2.575	.016	.681	1.468
	RPT	-.486	.208	-.420	-2.335	.028	.672	1.487

a. Dependent Variable: ETR

## Uji Autokorelasi

### Runs Test

	Unstandardized Residual
Test Value <sup>a</sup>	-.00395
Cases < Test Value	15
Cases >= Test Value	15
Total Cases	30
Number of Runs	15
Z	-.186
Asymp. Sig. (2-tailed)	.853

a. Median

## LAMPIRAN VIII

### Pengujian Hipotesis

#### Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.660 <sup>a</sup>	.435	.370	.04994

a. Predictors: (Constant), RPT, LEV, KP

b. Dependent Variable: ETR

#### Uji – F

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.050	3	.017	6.685	.002 <sup>b</sup>
	Residual	.065	26	.002		
	Total	.115	29			

a. Dependent Variable: ETR

b. Predictors: (Constant), RPT, LEV, KP

#### Uji – t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.128	.034		3.809	.001		
	LEV	.067	.019	.531	3.552	.001	.973	1.028
	KP	.127	.049	.460	2.575	.016	.681	1.468
	RPT	-.486	.208	-.420	-2.335	.028	.672	1.487

a. Dependent Variable: ETR

## LAMPIRAN IX

### Uji Regresi Linear Berganda

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
B	Std. Error	Beta						
1	(Constant)	.128	.034		3.809	.001		
	LEV	.067	.019	.531	3.552	.001	.973	1.028
	KP	.127	.049	.460	2.575	.016	.681	1.468
	RPT	-.486	.208	-.420	-2.335	.028	.672	1.487

a. Dependent Variable: ETR