

LAMPIRAN

Lampiran 1 1 Profil Perusahaan

No.	Kode Perusahaan	Nama Perusahaan
1	AKPI	Argha Karya Prima Ind. Tbk
2	ALKA	Alakasa Industrindo Tbk
3	BRNA	Berlina Tbk
4	EKAD	Ekadharna International Tbk
5	IMPC	PT Impack Pratama Industri Tbk
6	MARK	PT Mark Dynamics Indonesia Tbk.
7	PBID	PT Panca Budi Idaman Tbk
8	SMGR	Semen Indonesia (Persero) Tbk
9	TRST	Trias Sentosa Tbk

Lampiran 1 2 Data Perhitungan *Multinationality*

Perusahaan anak di LN				
Perusahaan	2018	2019	2020	2021
AKPI	2	2	2	2
ALKA	2	2	2	2
BRNA	2	2	2	2
EKAD	1	1	1	1
IMPC	8	8	8	8
MARK	1	1	1	1
PBID	1	1	1	1
SMGR	1	1	1	1
TRST	2	2	2	2

Jumlah perusahaan anak				
Perusahaan	2018	2019	2020	2021
AKPI	2	2	2	2
ALKA	6	6	6	6
BRNA	5	5	5	5
EKAD	2	2	2	2
IMPC	16	16	16	16
MARK	1	1	4	4
PBID	11	11	12	12
SMGR	15	15	15	15
TRST	4	4	4	4

Lampiran 1 3 Data Perhitungan *Transfer Pricing*

Piutang pihak afiliasi				
Perusahaan	2018	2019	2020	2021
AKPI	82.286	14.415	179.442	24.574
ALKA	8.486.017	0	3.297.024	719.951
BRNA	21.747.528	17.208.446	15.382.812	18.523.667
EKAD	767.971.462	648.063.130	986.432.198	254.139.325
IMPC	44.836.954.721	17.565.658.919	312.959.831	47.979.170
MARK	63.816.431.603	68.294.910.673	114.765.439.565	191.705.013.892
PBID	10.000	0	33.642.667	39.548.855
SMGR	1.233.211	1.605.866	1.567.994	1.211.364
TRST	44.398.312	10.882.546.274	8.722.525.788	17.489.124.748

Total Piutang				
Perusahaan	2018	2019	2020	2021
AKPI	540.716.161	487.904.040	429.793.765	580.350.653
ALKA	499.326.966	277.375.760	219.627.324	236.458.343
BRNA	328.146.634	241.302.669	178.845.545	184.488.520
EKAD	105.198.652.749	103.962.867.209	88.240.741.098	84.009.934.053
IMPC	255.118.624.561	292.117.323.142	1.857.413.539	690.310.274
MARK	63.891.682.925	68.547.861.994	115.256.458.531	195.276.230.305
PBID	339.083.206	310.171.230	272.665.091	330.152.106
SMGR	5.959.717	6.859.591	6.038.038	5.871.267
TRST	506.502.298.365	527.836.853.736	559.026.167.881	756.059.838.974

Lampiran 1 4 Data Perhitungan *Thin Capitalization*

Total Hutang				
Perusahaan	2018	2019	2020	2021
AKPI	1.836.576.739	1.531.819.965	1.330.380.957	1.872.726.945
ALKA	548.236.812	500.032.251	313.427.196	370.570.531
BRNA	1.338.054.621	1.309.332.127	1.198.995.029	1.169.605.173
EKAD	128.684.953.153	115.690.798.743	129.617.262.724	135.165.299.199
IMPC	997.975.486.781	1.092.845.023.431	1.231.192.233.990	1.184.949.828.309
MARK	80.342.456.509	142.230.988.429	310.254.413.728	334.818.456.747
PBID	751.597.581	670.694.230	492.491.789	524.108.151
SMGR	18.168.521	43.915.143	40.571.674	34.940.122
TRST	2.047.516.971.004	2.174.561.951.424	1.935.444.689.989	2.166.143.898.397

Total Ekuitas				
Perusahaan	2018	2019	2020	2021
AKPI	1.233.833.753	1.244.955.791	1.313.886.759	1.463.013.414
ALKA	100.731.483	104.792.363	105.203.706	128.822.522
BRNA	1.123.271.562	953.780.791	766.723.518	851.035.084
EKAD	724.582.501.247	852.543.550.822	952.362.557.662	1.030.399.446.064
IMPC	1.372.223.331.022	1.408.287.832.788	1.465.907.828.766	1.676.548.380.055
MARK	237.737.869.956	299.023.079.312	719.726.855.599	1.078.458.868.349
PBID	1.544.137.386	1.668.225.498	1.928.809.281	2.277.078.807
SMGR	32.615.315	33.891.924	35.653.335	39.782.883
TRST	2.237.384.616.122	2.174.460.936.275	2.266.810.434.281	2.462.688.053.534

Lampiran 1 5 Data Perhitungan *Intangible Asset*

Aset tidak berwujud				
Perusahaan	2018	2019	2020	2021
AKPI	384.137	353.128	342.458	330.392
ALKA	34.263	29.935	438.864	260.463
BRNA	51.255.686	44.017.314	36.855.971	15.344.878
EKAD	1.217.014.000	912.760.500	60.850.700	511.213.187
IMPC	133.415.919.634	158.264.021.100	161.962.705.607	180.409.743.098
MARK	3.205.891.032	2.757.920.061	1.279.979.644	1.165.293.335
PBID	29.965.041	31.591.445	28.145.443	26.269.336
SMGR	1.084.687	4.260.059	3.961.695	3.817.309
TRST	8.583.730.046	4.121.879.018	35.704.437.860	0

Lampiran 1 6 Data Penelitian Tahun 2018

	Tax Haven	Multinationality	Transfer Pricing	Thin Capital	Intangible Asset
AKPI	1	1	0,219257	1,488512	0,000125
ALKA	1	0,333333	0,133154	5,442557	0,832582
BRNA	1	0,4	0,207592	1,191212	0,029166
EKAD	0	0,5	0,990916	0,177599	0,001426
IMPC	1	0,5	0,176953	0,727269	0,065048
MARK	0	1	0,194816	0,337946	0,158607
PBID	0	0,25	0,076023	0,486743	0,013761
SMGR	0	0,066667	0,186791	0,557055	0,021359
TRST	1	0,5	0,191958	0,915139	0,147496

Lampiran 1 7 Data Penelitian Tahun 2019

	Tax Haven	Multinationality	Transfer Pricing	Thin Capital	Intangible Asset
AKPI	1	1	0,189561	1,230421	0,000127
ALKA	1	0,333333	0,123475	4,771648	0,784019
BRNA	1	0,4	0,191448	1,372781	0,028522
EKAD	0	0,5	0,994807	0,135701	0,000943
IMPC	1	0,5	0,193401	0,77601	0,071577
MARK	0	1	0,186846	0,475652	0,304307
PBID	0	0,25	0,065355	0,402041	0,012811
SMGR	0	0,066667	0,159543	1,354752	0,053379
TRST	1	0,5	0,201483	1,000046	0,128387

Lampiran 1 8 Data Penelitian Tahun 2020

	Tax Haven	Multinationality	Transfer Pricing	Thin Capital	Intangible Asset
AKPI	1	1	0,191258	1,012554	0,00013
ALKA	1	0,333333	0,105823	2,979241	0,906042
BRNA	1	0,4	0,154768	1,563791	0,029194
EKAD	0	0,5	0,128659	0,136101	0,000562
IMPC	1	0,5	0,200633	0,839884	0,067748
MARK	0	0,333333	0,201888	0,757693	0,215616
PBID	0	0,2	0,069201	0,255335	0,011624
SMGR	1	0,111111	0,006522	1,187909	0,050787
TRST	1	0,5	0,185195	0,853819	0,141433

Lampiran 1 9 Data Penelitian Tahun 2021

	Tax Haven	Multinationality	Transfer Pricing	Thin Capital	Intangible Asset
AKPI	1	1	0,212135	1,280048	0,0000095
ALKA	1	0,333333	0,067913	2,876597	0,939428
BRNA	1	0,4	0,172716	1,374332	0,007594
EKAD	0	0,5	0,129203	0,131178	0,000439
IMPC	1	0,5	0,167284	0,706779	0,070302
MARK	0	0,333333	0,160552	0,450242	0,277704
PBID	0	0,2	0,072846	0,230167	0,009378
SMGR	1	0,111111	0,010208	0,923044	0,049897
TRST	1	0,5	0,202922	0,879585	0,172323

Lampiran 1 10 Hasil Cetak Pengolah Data SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Haven Y	36	0	1	,61	,494
Valid N (listwise)	36				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Haven Y	36	0	1	,61	,494
Multinationality X1	36	,07	1,00	,4682	,27533
Transfer Pricing X2	36	,01	,99	,1979	,20377
Thin Capital X3	36	,13	5,44	1,1467	1,17156
Intangible Asset X4	36	,000099	,939428	,15566508	,267191633
Valid N (listwise)	36				

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	36	100,0
	Missing Cases	0	,0
	Total	36	100,0
Unselected Cases		0	,0
Total		36	100,0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
tidak memiliki anak perusahaan di negara tax haven	0
memiliki setidaknya satu anak perusahaan di negara tax haven	1

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	48,114	,444
	2	48,114	,452
	3	48,114	,452

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 48,114

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
				Beta		
1	(Constant)	.038	.415		.092	.928
	MULTI	-.425	1.103	-.237	-.385	.705
	TPRICE	1.720	3.870	.709	.445	.663
	TCAP	.853	.351	2.022	2.434	.027
	INTANG	-1.509	.944	-.815	-1.598	.130
	D1	.122	.583	.108	.209	.837
	D2	-.166	.634	-.147	-.262	.797
	D3	-.205	.638	-.182	-.322	.752
	X1D1	.809	1.203	.438	.672	.511
	X2D1	-2.100	3.926	-.746	-.535	.600
	X3D1	-.377	.444	-.725	-.848	.409
	X4D1	-.593	1.910	-.169	-.310	.760
	X1D2	1.214	1.241	.658	.979	.342
	X2D2	-2.006	3.949	-.707	-.508	.618
	X3D2	-.338	.439	-.593	-.772	.452
	X4D2	-.465	1.639	-.130	-.284	.780
	X1D3	.736	1.437	.334	.512	.616
	X2D3	-1.323	5.244	-.184	-.252	.804
	X3D3	-.003	.515	-.004	-.006	.995
	X4D3	-.128	1.450	-.040	-.088	.931

a. Dependent Variable: THAV

Observed

Classification Table^{a,b}

	Predicted		Percentage Correct
	tidak memiliki anak perusahaan di negara tax haven	memiliki setidaknya satu anak perusahaan di negara tax haven	
Observed			

Step 0	Tax Haven Y	tidak memiliki anak perusahaan di negara tax haven	0	14	,0
		memiliki setidaknya satu anak perusahaan di negara tax haven	0	22	100,0
Overall Percentage					61,1

a. Constant is included in the model.

b. The cut value is ,500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	,452	,342	1,748	1	,186	1,571

Variables not in the Equation

		Score	df	Sig.	
Step 0	Variables	Multinationality X1	1,159	1	,282
		Transfer Pricing X2	2,079	1	,149
		Thin Capital X3	9,052	1	,003
		Intangible Asset X4	2,028	1	,154
Overall Statistics		14,623	4	,006	

Block 1: Method = Enter

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

Iteration		-2 Log likelihood	Coefficients				
			Constant	Multinationality X1	Transfer Pricing X2	Thin Capital X3	Intangible Asset X4
Step 1	1	30,920	-1,160	1,776	-1,769	1,425	-3,287
	2	21,533	-2,706	2,759	-1,953	3,321	-6,347
	3	17,061	-4,594	4,631	-2,309	5,524	-10,370

4	15,416	-6,537	6,813	-3,043	7,767	-14,803
5	15,088	-7,748	8,275	-4,471	9,202	-17,391
6	15,035	-8,154	9,023	-6,470	9,778	-18,076
7	15,031	-8,248	9,255	-7,305	9,943	-18,180
8	15,031	-8,255	9,268	-7,356	9,954	-18,182
9	15,031	-8,255	9,268	-7,356	9,954	-18,182

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 48,114

d. Estimation terminated at iteration number 9 because parameter estimates changed by less than ,001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	33,083	4	,000
	Block	33,083	4	,000
	Model	33,083	4	,000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	15,031 ^a	,601	,815

a. Estimation terminated at iteration number 9 because parameter estimates changed by less than ,001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4,614	7	,707

Contingency Table for Hosmer and Lemeshow Test

		Tax Haven Y = tidak memiliki anak perusahaan di negara tax haven		Tax Haven Y = memiliki setidaknya satu anak perusahaan di negara tax haven		Total
		Observed	Expected	Observed	Expected	
Step 1	1	4	3,991	0	,009	4
	2	4	3,894	0	,106	4
	3	4	3,519	0	,481	4
	4	1	1,429	3	2,571	4

5	0	,916	4	3,084	4
6	1	,241	3	3,759	4
7	0	,009	4	3,991	4
8	0	,001	4	3,999	4
9	0	,000	4	4,000	4

Classification Table^a

	Observed	Tax Haven Y	Predicted		Percentage Correct
			tidak memiliki anak perusahaan di negara tax haven	memiliki setidaknya satu anak perusahaan di negara tax haven	
Step 1	Tax Haven Y	tidak memiliki anak perusahaan di negara tax haven	12	2	85,7
		memiliki setidaknya satu anak perusahaan di negara tax haven	0	22	100,0
Overall Percentage					94,4

a. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a						
Multinationality X1	9,268	6,180	2,249	1	,134	10591,273
Transfer Pricing X2	-7,356	15,789	,217	1	,641	,001
Thin Capital X3	9,954	4,255	5,472	1	,019	21036,048
Intangible Asset X4	-18,182	13,266	1,878	1	,171	,000
Constant	-8,255	3,942	4,385	1	,036	,000

a. Variable(s) entered on step 1: Multinationality X1, Transfer Pricing X2, Thin Capital X3, Intangible Asset X4.

Correlation Matrix

	Constant	Multinationality X1	Transfer Pricing X2	Thin Capital X3	Intangible Asset X4
Step 1					
Constant	1,000	-,738	,134	-,880	,565
Multinationality X1	-,738	1,000	-,626	,797	-,744
Transfer Pricing X2	,134	-,626	1,000	-,455	,217
Thin Capital X3	-,880	,797	-,455	1,000	-,632
Intangible Asset X4	,565	-,744	,217	-,632	1,000

