

Lampiran 1. Daftar Perusahaan Sampel

No.	Kode	Nama Perusahaan
1	AMFG	PT. Asahimas Flat Glass Tbk
2	ARNA	PT. Arwana Citramulia Tbk
3	ASII	PT. Astra International Tbk
4	BATA	PT. Sepatu Bata Tbk
5	CEKA	PT. Cahaya Kalbar Tbk
6	CTBN	PT. Citra Tubindo Tbk
7	DLTA	PT. Delta Jakarta Tbk
8	DVLA	PT. Darya Varia Laboratoria Tbk
9	GDYR	PT. Goodyear Indonesia Tbk
10	GJTL	PT. Gajah Tunggal Tbk
11	INDF	PT. Indofood Sukses Makmur Tbk
12	INTP	PT. Indocement Tunggul Perkasa Tbk
13	JPFA	PT. Japfa Comfeed Indonesia Tbk
14	JPRS	PT. Jaya Pari Steel Tbk
15	KDSI	PT. Kedawang Setia Industrial Tbk
16	LION	PT. Lion Metal Works Tbk
17	LMSH	PT. Lionmesh Prima Tbk
18	LPIN	PT. Multi Prima Sejahtera Tbk
19	MAIN	PT. Malindo Feedmill Tbk
20	MASA	PT. Multistrada Arah Sarana Tbk
21	MERK	PT. Merck Tbk
22	MLBI	PT. Multi Bintang Indonesia Tbk
23	SMCB	PT. Holcim Indonesia Tbk
24	SMGR	PT. Semen Gresik (Persero) Tbk
25	SQBI	PT. Taisho Pharamautical Indonesia Tbk
26	SRSN	PT. Indo Acidatama Tbk
27	TCID	PT. Mandom Indonesia Tbk
28	TOTO	PT. Surya Toto Indonesia Tbk
29	UNVR	PT. Unilever Indonesia
30	BRAM	PT. Indo Kordsa Tbk

Lampiran 2. Data Pajak (TAX)

No.	Kode	2009	2010	2011	2012
1	AMFG	60.60	34.59	34.28	36.06
2	ARNA	42.49	38.29	33.80	35.24
3	ASII	6.06	6.07	20.26	20.09
4	BATA	45.55	28.69	40.69	42.89
5	CEKA	30.58	31.89	33.80	43.19
6	CTBN	51.33	49.68	22.22	36.41
7	DLTA	38.05	35.60	36.35	37.23
8	DVLA	59.61	40.63	40.99	36.67
9	GDYR	40.32	29.32	19.74	46.20
10	GJTL	23.59	32.15	27.66	29.56
11	INDF	71.38	59.98	29.86	32.01
12	INTP	37.39	31.94	23.99	24.45
13	JPFA	40.81	35.52	30.42	30.67
14	JPRS	0.00	22.95	30.17	30.04
15	KDSI	44.06	36.41	36.09	34.31
16	LION	34.16	32.01	28.98	22.49
17	LMSH	75.88	41.47	41.54	8.99
18	LPIN	31.26	31.60	45.84	24.50
19	MAIN	54.08	33.24	27.76	29.91
20	MASA	30.08	28.14	31.86	384.90
21	MERK	42.08	33.95	23.41	36.33
22	MLBI	38.34	34.85	35.05	37.49
23	SMCB	33.09	36.59	43.55	41.24
24	SMGR	38.73	29.06	28.69	27.62
25	SQBI	1.06	33.57	34.17	33.75
26	SRSN	47.86	42.50	42.61	51.12
27	TCID	41.39	34.82	37.13	41.43
28	TOTO	41.40	36.56	34.34	42.53
29	UNVR	37.87	33.64	33.87	33.63
30	BRAM	80.75	50.69	224.34	14.26

Lampiran 3. Data *Tunneling Incentive* (TI)

No.	Kode	2009	2010	2011	2012
1	AMFG	1	1	1	1
2	ARNA	1	1	1	1
3	ASII	1	1	1	1
4	BATA	1	1	1	1
5	CEKA	0	0	0	0
6	CTBN	0	0	0	0
7	DLTA	1	1	1	1
8	DVLA	1	1	1	1
9	GDYR	1	1	1	1
10	GJTL	0	0	0	0
11	INDF	1	1	1	1
12	INTP	1	1	1	1
13	JPFA	0	0	0	0
14	JPRS	0	0	0	0
15	KDSI	0	0	0	0
16	LION	0	0	0	0
17	LMSH	0	0	0	0
18	LPIN	0	0	0	0
19	MAIN	0	0	0	0
20	MASA	0	0	0	0
21	MERK	1	1	1	1
22	MLBI	1	1	1	1
23	SMCB0	0	0	0	0
24	SMGR	0	0	0	0
25	SQBI	1	1	1	1
26	SRSN	0	0	0	0
27	TCID	1	1	1	1
28	TOTO	1	1	1	1
29	UNVR	1	1	1	1
30	BRAM	1	1	1	1

Lampiran 4. Data *Transfer Pricing* (TP)

No.	Kode	2009	2010	2011	2012
1	AMFG	80,28	77,7	77,38	72,55
2	ARNA	91,03	91,59	93,31	91,21
3	ASII	2,40	5,78	5,52	6,04
4	BATA	0,00	4,24	4,63	4,48
5	CEKA	52,28	18,01	35,51	41,97
6	CTBN	4,76	4,87	12,36	18,95
7	DLTA	4,10	0,15	0,12	0,05
8	DVLA	8,80	8,5	10,90	15,40
9	GDYR	44,00	53,00	53,00	48,00
10	GJTL	0,00	0,00	0,00	0,00
11	INDF	2,61	3,31	4,45	4,28
12	INTP	0,00	2,51	0,00	0,39
13	JPFA	0,00	0,00	2,56	3,47
14	JPRS	27,25	27,69	41,77	38,53
15	KDSI	0,00	0,00	0,00	0,00
16	LION	28,64	35,31	33,03	38,29
17	LMSH	0,20	0,05	0,11	0,07
18	LPIN	0,00	0,00	0,00	0,00
19	MAIN	0,00	0,00	0,00	0,00
20	MASA	0,00	1,14	0,99	1,00
21	MERK	4,88	4,79	4,57	5,31
22	MLBI	7,42	0,00	0,30	0,22
23	SMCB	12,10	8,40	2,30	0,40
24	SMGR	15,55	16,60	17,22	17,98
25	SQBI	6,31	29,43	25,54	26,59
26	SRSN	0,39	0,33	0,36	0,55
27	TCID	75,00	80,00	84,00	87,00
28	TOTO	96,68	89,78	91,49	88,11
29	UNVR	3,29	0,04	0,04	0,00
30	BRAM	4,56	7,34	7,65	6,95

Lampiran 5. Statistik Deskriptif

Statistik Deskriptif Variabel

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax	120	.00	384.90	39.8751	38.12269
TP	120	.00	96.68	19.7499	29.19350
Valid N (listwise)	120				

Statistik Deskriptif Variabel

Tunneling Incentive

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid .00	56.0	46.7	46.7	46.7
1.00	64	53.3	53.3	100.0
Total	120	100.0	100.0	

Lampiran 6. Hasil Uji Statistik

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Residual
N		120
Normal Parameters ^{a,b}	Mean	.0000
	Std. Deviation	27.68963
Most Extreme Differences	Absolute	.217
	Positive	.217
	Negative	-.149
Kolmogorov-Smirnov Z		2.374
Asymp. Sig. (2-tailed)		.571

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 6. Hasil Uji Statistik (Lanjutan)
Hasil Uji Multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	11.521	4.630
	Tax	-.037	.067
	TI	18.184	5.111

Coefficients^a

Model		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		Beta			Tolerance	VIF
1	(Constant)		2.488	.014		
	Tax	-.048	-.549	.584	.999	1.001
	TI	.312	3.558	.001	.999	1.001

a. Dependent Variable: TP

Lampiran 6. Hasil Uji Statistik (Lanjutan)
Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	13.333	2.198		6.067	.000
Tax	-.034	.032	-.080	-1.071	.286
TI	19.252	2.426	.589	7.935	.000

a. Dependent Variable: ABS_RES

Lampiran 6. Hasil Uji Statistik (Lanjutan)
Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.317 ^a	.100	.085	27.92529

Model Summary^b

Model	Change Statistics					Durbin-Watson
	R Square Change	F Change	df1	df2	Sig. F Change	
1	.100	6.527	2	117	.094	1.740

a. Predictors: (Constant), TI, Tax

b. Dependent Variable: TP

Lampiran 6. Hasil Uji Statistik (Lanjutan)

Hasil Uji F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10179.844	2	5089.922	6.527	.002 ^a
	Residual	91239.139	117	779.822		
	Total	101418.982	119			

a. Predictors: (Constant), Tunneling Incentive, Pajak

b. Dependent Variable: Transfer pricing

Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Collinearity Statistics	
		B	Std. Error	Tolerance	VIF
1	(Constant)	11.521	4.630		
	Tax	-.037	.067	.999	1.001
	TI	18.184	5.111	.999	1.001

Lampiran 6. Hasil Uji Statistik (Lanjutan)

Coefficients^a

Model	Standardized Coefficients	t	Sig.	Correlations		
				Beta	Zero-order	Partial
1 (Constant)		2.488	.014			
Tax	-.048	-.549	.584	-.055	-.051	-.048
TI	.312	3.558	.001	.313	.312	.312

a. Dependent Variable: TP