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**APPENDIX A: LIST OF POPULATION AND SAMPLE OF BASIC
INDUSTRY AND CHEMICAL COMPANIES LISTED ON INDONESIA
STOCK EXCHANGE FROM 2014-2018**

No	Code Company	Company Name	1	2	3	4	5	Sample Chosen
1	ADMG	PT Polychem Indonesia Tbk.	√	X	√	√	√	
2	AGII	PT Aneka Gas Industri Tbk.	X	√	√	√	√	
3	AKPI	PT Argha Karya Prima Industry Tbk.	√	√	√	√	√	1
4	ALDO	PT Alkindo Naratama Tbk.	√	√	√	√	√	2
5	ALKA	PT Alakasa Industrindo Tbk.	√	X	√	√	√	
6	ALMI	PT. Alumindo Light Metal Industry Tbk.	√	X	√	√	√	
7	AMFG	PT. Asahimas Light Metal Industry Tbk.	√	X	√	√	√	
8	APLI	PT. Asiaplast Industries Tbk.	√	X	√	√	√	
9	ARNA	PT. Arwana Citramulia Tbk.	√	√	√	√	√	3
10	BAJA	PT Saranacentral Bajatama Tbk	√	X	√	√	√	
11	BRNA	PT Berlina Tbk	√	X	√	√	√	
12	BRPT	PT Barito Pacific Tbk.	√	X	√	√	√	
13	BTON	PT Betonjaya Manunggal Tbk.	√	X	√	√	√	
14	CPIN	PT Charoen Pokphand Indonesia Tbk.	√	√	√	√	√	4
15	CPRO	PT Central Proteina Prima Tbk.	√	X	√	√	√	

No	Code Company	Company Name	1	2	3	4	5	Sample Chosen
16	CTBN	PT Citra Tubindo Tbk	√	X	√	√	√	
17	DPNS	PT Duta Pertiwi Nusantara Tbk.	√	√	√	√	√	5
18	EKAD	PT Ekadharna International Tbk	√	√	√	√	√	6
19	ETWA	PT Eterindo Wahanatama Tbk	√	X	√	√	√	
20	FASW	PT Fajar Surya Wisesa Tbk.	√	X	√	√	√	
21	FPNI	PT Lotte Chemical Titan Tbk.	√	√	√	√	X	
22	GDST	PT Gunawan Dianjaya Steel Tbk.	√	X	√	√	√	
23	IGAR	PT Champion Pacific Indonesia Tbk.	√	√	√	X	√	
24	IKAI	PT Intikeramik Alamastri Industri Tbk.	√	X	√	X	√	
25	IMPC	PT Impack Pratama Industri Tbk.	√	√	√	√	√	7
26	INAI	PT Indal Aluminium Industry Tbk.	√	√	√	√	√	8
27	INCF	PT Indo Komoditi Korpora Tbk.	X	√	√	√	√	
28	INCI	PT Intanwijaya Internasional Tbk.	√	√	√	√	√	9
29	INKP	PT Indah Kiat Pulp & Paper Tbk.	√	√	√	√	X	
30	INRU	PT Toba Pulp Lestari Tbk.	√	X	√	√	√	
31	INTP	PT Indocement Tunggal Prakarsa Tbk.	√	√	√	√	√	10
32	IPOL	PT Indopoly Swakarsa Industry Tbk.	√	√	√	√	X	

No	Code Company	Company Name	1	2	3	4	5	Sample Chosen
33	ISSP	PT Steel Pipe Industry of Indonesia Tbk.	√	√	√	√	√	11
34	JKSW	PT Jakarta Kyoei Steel Works Tbk	√	X	√	√	√	
35	JPFA	PT Japfa Comfeed Indonesia Tbk	√	√	√	√	√	12
36	JPRS	PT Jaya Pari Steel Tbk.	√	X	√	√	√	
37	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk.	√	X	√	√	√	
38	KDSI	PT Kedawung Setia Industrial Tbk.	√	√	√	X	√	
39	KIAS	PT Keramika Indonesia Assosiasi Tbk.	√	X	√	√	√	
40	KMTR	PT Kirana Megatara Tbk.	X	√	√	√	√	
41	KRAS	PT Krakatau Steel (Persero) Tbk.	√	X	√	√	√	
42	LION	PT Lion Metal Works Tbk.	√	√	√	√	√	13
43	LMSH	PT Lionmesh Prima Tbk.	√	√	√	X	√	
44	MAIN	PT Malindo Feedmill Tbk.	√	X	√	√	√	
45	MARK	PT Mark Dynamics Indonesia Tbk.	X	√	√	√	√	
46	MDKI	PT Emdeki Utama Tbk.	X	√	√	√	√	
47	MLIA	PT Mulia Industrindo Tbk.	√	X	√	√	√	
48	MOLI	PT Madusari Murni Indah Tbk.	X	√	√	√	√	
49	NIKL	PT Pelat Timah Nusantara Tbk.	√	X	√	√	√	
50	PBID	PT Panca Budi Idaman Tbk.	X	√	√	√	√	

No	Code Company	Company Name	1	2	3	4	5	Sample Chosen
51	PICO	PT Pelangi Indah Canindo Tbk.	√	√	√	√	√	14
52	SIPD	PT Sierad Produce Tbk.	√	X	√	√	√	
53	SMBR	PT Semen Baturaja (Persero) Tbk.	√	√	√	√	√	15
54	SMCB	PT Holcim Indonesia Tbk.	√	X	√	√	√	
55	SMGR	PT Semen Indonesia (Persero) Tbk.	√	√	√	√	√	16
56	SPMA	PT Suparma Tbk.	√	X	√	√	√	
57	SRSN	PT Indo Acidatama Tbk.	√	√	√	√	√	17
58	SULI	PT SLJ Global Tbk.	√	√	√	√	X	
59	SWAT	PT Sriwahana Adityakarta Tbk.	X	√	√	√	√	
60	TALF	PT Tunas Alfin Tbk.	√	√	√	X	√	
61	TBMS	PT Tembaga Mulia Semanan Tbk.	√	√	√	√	X	
62	TDPM	PT Tridomain Performance Materials Tbk.	X	√	√	√	√	
63	TIRT	PT Tirta Mahakam Resources Tbk.	√	X	√	√	√	
64	TKIM	PT Pabrik Kertas Tjiwi Kimia Tbk.	√	√	√	√	X	
65	TOTO	PT Surya Toto Indonesia Tbk.	√	√	√	√	√	18
66	TPIA	PT Chandra Asri Petrochemical Tbk.	√	√	√	√	X	
67	TRST	PT Trias Sentosa Tbk.	√	√	√	X	√	
68	UNIC	PT Unggul Indah Cahaya Tbk.	√	X	√	√	√	

No	Code Company	Company Name	1	2	3	4	5	Sample Chosen
69	WSBP	PT Waskita Beton Precast Tbk.	X	√	√	√	√	
70	WTON	PT Wijaya Karya Beton Tbk.	√	√	√	√	√	19
71	YPAS	PT Yanaprima Hastapersada Tbk.	√	X	√	√	√	

Criteria:

4. The basic industry and chemical companies continuously listed on Indonesian Stock Exchange from 2014-2018.
5. The basic industry and chemical companies must continuously generate positive net income from 2014-2018.
6. The basic industry and chemical companies continuously have subsidiary and/or affiliated companies from 2014-2018.
7. The basic industry and chemical companies continuously conduct transfer pricing 2014-2018.
8. The basic industry and chemical companies are continuously using Rupiah currency in the financial reports 2014-2018.

APPENDIX B: DATA OF TRANSFER PRICING - TP (X)

No.	Company Name	Year	Account Receivable from related party	Total Account Receivable	TP
1	AKPI	2014	IDR 171,654,000	IDR 400,045,577,000	0.0429
2	ALDO	2014	IDR 496,701,810	IDR 139,991,484,544	0.0035
3	ARNA	2014	IDR 372,846,558,039	IDR 392,856,746,890	0.9491
4	CPIN	2014	IDR 137,334,000,000	IDR 3,522,209,000,000	0.039
5	DPNS	2014	IDR 1,400,000,000	IDR 18,334,276,135	0.0764
6	EKAD	2014	IDR 390,921,817	IDR 74,245,630,803	0.0053
7	IMFC	2014	IDR 5,796,804,955	IDR 166,305,974,929	0.0349
8	INAI	2014	IDR 4,279,447,820	IDR 225,252,514,571	0.019
9	INCI	2014	IDR 15,173,532,932	IDR 17,246,171,884	0.8798
10	INTP	2014	IDR 33,444,000,000	IDR 2,672,996,000,000	0.0125
11	ISSP	2014	IDR 70,199,000,000	IDR 857,810,000,000	0.0818
12	JPFA	2014	IDR 47,845,000,000	IDR 1,312,779,000,000	0.0364
13	LION	2014	IDR 8,341,361,429	IDR 81,803,308,390	0.102
14	PICO	2014	IDR 139,646,952,777	IDR 168,398,316,329	0.8293
15	SMBR	2014	IDR 3,899,215,000	IDR 80,553,246,000	0.0484
16	SMGR	2014	IDR 775,100,481,000	IDR 3,432,556,555,000	0.2258
17	SRSN	2014	IDR 410,998,000	IDR 94,876,679,000	0.0043
18	TOTO	2014	IDR 519,881,662,874	IDR 546,510,986,499	0.9513
19	WTON	2014	IDR 200,600,065,117	IDR 482,687,786,516	0.4156
20	AKPI	2015	IDR 191,731,000	IDR 348,162,879,000	0.0006
21	ALDO	2015	IDR 696,295,710	IDR 154,979,376,416	0.0045
22	ARNA	2015	IDR 397,467,569,273	IDR 413,926,177,287	0.9602
23	CPIN	2015	IDR 289,173,000,000	IDR 3,339,849,000,000	0.0866
24	DPNS	2015	IDR 1,400,000,000	IDR 16,210,535,264	0.0864
25	EKAD	2015	IDR 316,150,525	IDR 71,465,892,400	0.0044
26	IMFC	2015	IDR 23,184,375,943	IDR 152,120,651,898	0.1524

No.	Company Name	Year	Account Receivable from related party	Total Account Receivable	TP
27	INAI	2015	IDR 29,875,149,775	IDR 473,416,829,312	0.0631
28	INCI	2015	IDR 14,697,474,769	IDR 26,479,845,035	0.555
29	INTP	2015	IDR 36,101,000,000	IDR 2,544,260,000,000	0.0142
30	ISSP	2015	IDR 74,297,000,000	IDR 732,748,000,000	0.1014
31	JPFA	2015	IDR 47,653,000,000	IDR 1,253,885,000,000	0.038
32	LION	2015	IDR 21,179,108,925	IDR 98,427,805,296	0.2152
33	PICO	2015	IDR 147,454,326,818	IDR 158,534,987,306	0.9301
34	SMBR	2015	IDR 170,843,000	IDR 39,417,460,000	0.0043
35	SMGR	2015	IDR 855,552,029,000	IDR 3,628,640,501,000	0.2358
36	SRSN	2015	IDR 303,000,000	IDR 117,335,496,000	0.0026
37	TOTO	2015	IDR 525,582,282,052	IDR 545,590,081,452	0.9633
38	WTON	2015	IDR 359,997,694,736	IDR 582,412,003,860	0.6181
39	AKPI	2016	IDR 379,678,000	IDR 359,156,199,000	0.0011
40	ALDO	2016	IDR 6,434,893,393	IDR 182,549,826,958	0.0353
41	ARNA	2016	IDR 442,233,969,661	IDR 463,045,386,250	0.9551
42	CPIN	2016	IDR 128,862,000,000	IDR 2,595,588,000,000	0.0496
43	DPNS	2016	IDR 1,400,000,000	IDR 12,653,123,918	0.1106
44	EKAD	2016	IDR 295,116,835	IDR 82,168,748,307	0.0036
45	IMFC	2016	IDR 26,099,806,952	IDR 186,532,661,610	0.1399
46	INAI	2016	IDR 7,482,247,352	IDR 546,065,925,565	0.0137
47	INCI	2016	IDR 15,920,762,359	IDR 46,839,705,065	0.3399
48	INTP	2016	IDR 80,737,000,000	IDR 2,616,979,000,000	0.0309
49	ISSP	2016	IDR 46,527,000,000	IDR 714,736,000,000	0.0651
50	JPFA	2016	IDR 65,595,000,000	IDR 1,297,333,000,000	0.0506
51	LION	2016	IDR 24,247,566,305	IDR 112,635,521,148	0.2153
52	PICO	2016	IDR 167,152,980,772	IDR 181,846,893,968	0.9192
53	SMBR	2016	IDR 1,084,474,000	IDR 212,743,218,000	0.0051
54	SMGR	2016	IDR 663,818,373,000	IDR 4,018,283,712,000	0.1652

No.	Company Name	Year	Account Receivable from related party	Total Account Receivable	TP
55	SRSN	2016	IDR 206,457,000	IDR 118,463,589,000	0.0017
56	TOTO	2016	IDR 458,535,624,577	IDR 481,003,216,500	0.9533
57	WTON	2016	IDR 415,967,274,222	IDR 663,098,190,394	0.6273
58	AKPI	2017	IDR 35,049,000	IDR 443,393,153,000	0.0001
59	ALDO	2017	IDR 8,939,925,782	IDR 192,674,893,501	0.0464
60	ARNA	2017	IDR 502,676,230,333	IDR 527,662,461,156	0.9526
61	CPIN	2017	IDR 119,772,000,000	IDR 2,568,098,000,000	0.0466
62	DPNS	2017	IDR 1,400,000,000	IDR 18,537,444,544	0.0755
63	EKAD	2017	IDR 461,971,153	IDR 91,882,279,522	0.005
64	IMFC	2017	IDR 43,596,466,151	IDR 242,207,650,404	0.18
65	INAI	2017	IDR 50,247,282,958	IDR 473,614,902,937	0.1061
66	INCI	2017	IDR 16,733,070,305	IDR 68,990,492,229	0.2425
67	INTP	2017	IDR 36,699,000,000	IDR 2,503,780,000,000	0.0147
68	ISSP	2017	IDR 50,099,000,000	IDR 747,166,000,000	0.0671
69	JPFA	2017	IDR 97,012,000,000	IDR 1,626,891,000,000	0.0596
70	LION	2017	IDR 20,126,950,163	IDR 113,583,193,590	0.1772
71	PICO	2017	IDR 207,278,744,217	IDR 263,461,373,607	0.7868
72	SMBR	2017	IDR 11,898,285,000	IDR 407,668,445,000	0.0292
73	SMGR	2017	IDR 890,838,977,000	IDR 4,995,014,731,000	0.1783
74	SRSN	2017	IDR 394,000,000	IDR 95,520,907,000	0.0041
75	TOTO	2017	IDR 482,983,777,209	IDR 527,574,475,266	0.9155
76	WTON	2017	IDR 838,596,731,678	IDR 1,228,415,795,783	0.6827
77	AKPI	2018	IDR 82,286,000	IDR 540,716,161,000	0.0002
78	ALDO	2018	IDR 6,281,537,371	IDR 262,695,991,384	0.0239
79	ARNA	2018	IDR 480,061,330,487	IDR 503,845,537,083	0.9528
80	CPIN	2018	IDR 6,317,000,000	IDR 3,020,390,000,000	0.0021
81	DPNS	2018	IDR 1,400,000,000	IDR 19,252,411,124	0.0727

No.	Company Name	Year	Account Receivable from related party	Total Account Receivable	TP
82	EKAD	2018	IDR 1,094,585,662	IDR 105,525,266,949	0.0104
83	IMFC	2018	IDR 44,836,954,721	IDR 255,118,624,561	0.1757
84	INAI	2018	IDR 194,272,870,811	IDR 572,800,777,074	0.3392
85	INCI	2018	IDR 9,768,977,597	IDR 79,948,387,993	0.1222
86	INTP	2018	IDR 31,078,000,000	IDR 2,992,634,000,000	0.0104
87	ISSP	2018	IDR 15,893,000,000	IDR 684,244,000,000	0.0232
88	JPFA	2018	IDR 92,056,000,000	IDR 1,822,474,000,000	0.0505
89	LION	2018	IDR 24,087,630,033	IDR 139,367,843,776	0.1728
90	PICO	2018	IDR 209,155,983,316	IDR 263,063,751,528	0.7951
91	SMBR	2018	IDR 25,871,798,000	IDR 489,242,346,000	0.0529
92	SMGR	2018	IDR 1,246,181,758,000	IDR 5,959,717,261,000	0.2091
93	SRSN	2018	IDR 102,300,000	IDR 128,433,648,000	0.0008
94	TOTO	2018	IDR 463,594,181,232	IDR 489,358,954,490	0.9473
95	WTON	2018	IDR 773,475,283,819	IDR 1,230,526,149,002	0.6286

**APPENDIX C: DATA OF TAX AVOIDANCE - EFFECTIVE TAX RATE
(ETR) (Y)**

No.	Company Name	Year	Tax Expense	Pretax Income	ETR
1	AKPI	2014	IDR 26,631,750,000	IDR 61,291,373,000	0.4345
2	ALDO	2014	IDR 2,092,533,817	IDR 8,168,188,210	0.2562
3	ARNA	2014	IDR 86,728,384,32	IDR 348,379,437,541	0.2489
4	CPIN	2014	IDR 360,248,000,000	IDR 2,105,972,000,000	0.1711
5	DPNS	2014	IDR 2,666,140,398	IDR 17,194,970,495	0.1551
6	EKAD	2014	IDR 18,041,856,224	IDR 59,027,719,429	0.3057
7	IMFC	2014	IDR 41,571,950,463	IDR 331,590,433,815	0.1254
8	INAI	2014	IDR 10,767,831,476	IDR 33,183,307,818	0.3245
9	INCI	2014	IDR 429,659,603	IDR 11,486,543,972	0.0374
10	INTP	2014	IDR 1,522,062,000,000	IDR 6,815,478,000,000	0.2233
11	ISSP	2014	IDR 47,129,000,000	IDR 262,024,000,000	0.1799
12	JPFA	2014	IDR 159,543,000,000	IDR 551,409,000,000	0.2893
13	LION	2014	IDR 13,863,444,789	IDR 62,576,422,459	0.2215
14	PICO	2014	IDR 4,311,636,994	IDR 20,537,790,746	0.2099
15	SMBR	2014	IDR 68,854,736,000	IDR 404,809,598,000	0.1701
16	SMGR	2014	IDR 1,509,616,169,000	IDR 7,077,276,008,000	0.2133
17	SRSN	2014	IDR 15,449,746,000	IDR 30,050,062,000	0.5141
18	TOTO	2014	IDR 88,764,527,617	IDR 384,625,560,340	0.2308
19	WTON	2014	IDR 89,117,249,234	IDR 412,824,864,551	0.2159
20	AKPI	2015	IDR 23,494,252,000	IDR 51,138,966,000	0.4594
21	ALDO	2015	IDR 1,289,573,681	IDR 3,591,561,484	0.3591
22	ARNA	2015	IDR 24,304,373,076	IDR 95,514,316,424	0.2545
23	CPIN	2015	IDR 449,030,000,000	IDR 2,281,628,000,000	0.1968
24	DPNS	2015	IDR 1,972,849,888	IDR 11,832,026,060	0.1667

No.	Company Name	Year	Tax Expense	Pretax Income	ETR
25	EKAD	2015	IDR 19,266,661,660	IDR 66,306,918,116	0.2906
26	IMFC	2015	IDR 17,445,790,361	IDR 147,204,866,336	0.1185
27	INAI	2015	IDR 28,498,388,713	IDR 57,114,061,880	0.499
28	INCI	2015	IDR 2,259,981,843	IDR 19,220,641,866	0.1176
29	INTP	2015	IDR 1,288,450,000,000	IDR 5,645,111,000,000	0.2282
30	ISSP	2015	IDR 35,906,000,000	IDR 194,905,000,000	0.1842
31	JPFA	2015	IDR 173,193,000,000	IDR 697,677,000,000	0.2482
32	LION	2015	IDR 12,433,164,026	IDR 58,451,801,513	0.2127
33	PICO	2015	IDR 2,475,910,983	IDR 17,451,317,001	0.1419
34	SMBR	2015	IDR 89,234,190,000	IDR 443,414,252,000	0.2012
35	SMGR	2015	IDR 1,325,482,459,000	IDR 5,850,923,497,000	0.2265
36	SRSN	2015	IDR 5,209,875,000	IDR 20,714,663,000	0.2515
37	TOTO	2015	IDR 96,337,115,958	IDR 381,573,896,617	0.2525
38	WTON	2015	IDR 34,275,316,813	IDR 206,059,338,582	0.1663
39	AKPI	2016	IDR 23,558,754,000	IDR 75,952,611,000	0.3102
40	ALDO	2016	IDR 8,617,820,135	IDR 33,847,325,358	0.2546
41	ARNA	2016	IDR 32,462,388,949	IDR 123,838,299,924	0.2621
42	CPIN	2016	IDR 1,731,848,000,000	IDR 3,983,661,000,000	0.4347
43	DPNS	2016	IDR 2,278,665,403	IDR 12,288,056,506	0.1854
44	EKAD	2016	IDR 27,763,208,449	IDR 118,449,029,979	0.2344
45	IMFC	2016	IDR 38,973,036,457	IDR 164,796,167,232	0.2365
46	INAI	2016	IDR 22,544,497,747	IDR 58,097,472,991	0.388
47	INCI	2016	IDR 3,305,911,836	IDR 13,294,748,095	0.2487
48	INTP	2016	IDR 276,060,000,000	IDR 4,146,379,000,000	0.0666
49	ISSP	2016	IDR 36,224,000,000	IDR 139,149,000,000	0.2603
50	JPFA	2016	IDR 594,983,000,000	IDR 2,766,591,000,000	0.2151
51	LION	2016	IDR 12,325,977,643.00	IDR 54,671,394,698.00	0.2255
52	PICO	2016	IDR 3,532,269,063.00	IDR 17,285,721,005.00	0.2043

No.	Company Name	Year	Tax Expense	Pretax Income	ETR
53	SMBR	2016	IDR 90,190,025,000	IDR 349,280,550,000	0.2582
54	SMGR	2016	IDR 549,584,720,000	IDR 5,084,621,543,000	0.1081
55	SRSN	2016	IDR 9,367,689,000	IDR 20,423,740,000	0.4587
56	TOTO	2016	IDR 82,756,308,203	IDR 251,320,891,921	0.3293
57	WTON	2016	IDR 58,691,974,024	IDR 340,840,053,867	0.1722
58	AKPI	2017	IDR 18,479,528,000	IDR 31,813,498,000	0.5809
59	ALDO	2017	IDR 9,586,395,553	IDR 38,621,790,950	0.2482
60	ARNA	2017	IDR 44,020,031,391	IDR 166,203,941,034	0.2649
61	CPIN	2017	IDR 758,918,000,000	IDR 3,255,705,000,000	0.2331
62	DPNS	2017	IDR 1,604,832,494	IDR 7,568,252,565	0.212
63	EKAD	2017	IDR 26,453,643,952	IDR 102,649,309,681	0.2577
64	IMFC	2017	IDR 20,120,487,307	IDR 111,423,979,247	0.1806
65	INAI	2017	IDR 13,640,368,683	IDR 52,292,073,203	0.2608
66	INCI	2017	IDR 5,523,195,214	IDR 22,077,467,345	0.2502
67	INTP	2017	IDR 428,171,000,000	IDR 2,287,989,000,000	0.1871
68	ISSP	2017	IDR 11,796,000,000	IDR 20,430,000,000	0.5774
69	JPFA	2017	IDR 632,785,000,000	IDR 1,740,595,000,000	0.3635
70	LION	2017	IDR 10,892,495,785	IDR 20,175,438,794	0.5399
71	PICO	2017	IDR 2,425,158,838	IDR 19,249,539,064	0.126
72	SMBR	2017	IDR 62,298,722,000	IDR 208,947,154,000	0.2982
73	SMGR	2017	IDR 703,520,449,000	IDR 2,746,546,363,000	0.2561
74	SRSN	2017	IDR 1,270,641,000	IDR 18,969,208,000	0.067
75	TOTO	2017	IDR 98,725,062,966	IDR 377,660,867,510	0.2614
76	WTON	2017	IDR 79,042,760,767	IDR 419,501,620,158	0.1884
77	AKPI	2018	IDR 528,152,000	IDR 12,927,983,000	0.0409
78	ALDO	2018	IDR 9,890,578,930	IDR 61,645,955,048	0.1604
79	ARNA	2018	IDR 53,522,141,574.00	IDR 211,729,940,176	0.2528
80	CPIN	2018	IDR 1,355,866,000,000	IDR 5,907,351,000,000	0.2295

No.	Company Name	Year	Tax Expense	Pretax Income	ETR
81	DPNS	2018	IDR 2,967,432,362	IDR 12,347,569,714	0.2403
82	EKAD	2018	IDR 27,410,228,138	IDR 101,455,415,901	0.2702
83	IMFC	2018	IDR 11,936,029,955	IDR 117,459,959,119	0.1016
84	INAI	2018	IDR 24,293,955,742	IDR 64,757,097,094	0.3752
85	INCI	2018	IDR 5,364,743,569	IDR 22,040,417,272	0.2434
86	INTP	2018	IDR 254,885,000,000	IDR 1,400,822,000,000	0.182
87	ISSP	2018	IDR 10,899,000,000	IDR 59,640,000,000	0.1827
88	JPFA	2018	IDR 836,638,000,000	IDR 3,089,839,000,000	0.2708
89	LION	2018	IDR 9,228,951,178	IDR 23,908,625,171	0.386
90	PICO	2018	IDR 2,071,680,068	IDR 17,802,088,413	0.1164
91	SMBR	2018	IDR 69,281,988,000	IDR 145,356,709,000	0.4766
92	SMGR	2018	IDR 1,019,255,087,000	IDR 4,104,959,323,000	0.2483
93	SRSN	2018	IDR 12,110,671,000	IDR 50,845,763,000	0.2382
94	TOTO	2018	IDR 13,723,418,965	IDR 54,893,675,862	0.25
95	WTON	2018	IDR 132,611,129,232	IDR 619,251,303,685	0.2141

APPENDIX D: T TABLE

Titik Persentase Distribusi t (df = 81 –120)

df \ Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374
101	0.67693	1.28999	1.66008	1.98373	2.36384	2.62539	3.17289
102	0.67690	1.28991	1.65993	1.98350	2.36346	2.62489	3.17206
103	0.67688	1.28982	1.65978	1.98326	2.36310	2.62441	3.17125
104	0.67686	1.28974	1.65964	1.98304	2.36274	2.62393	3.17045
105	0.67683	1.28967	1.65950	1.98282	2.36239	2.62347	3.16967
106	0.67681	1.28959	1.65936	1.98260	2.36204	2.62301	3.16890
107	0.67679	1.28951	1.65922	1.98238	2.36170	2.62256	3.16815
108	0.67677	1.28944	1.65909	1.98217	2.36137	2.62212	3.16741
109	0.67675	1.28937	1.65895	1.98197	2.36105	2.62169	3.16669
110	0.67673	1.28930	1.65882	1.98177	2.36073	2.62126	3.16598
111	0.67671	1.28922	1.65870	1.98157	2.36041	2.62085	3.16528
112	0.67669	1.28916	1.65857	1.98137	2.36010	2.62044	3.16460
113	0.67667	1.28909	1.65845	1.98118	2.35980	2.62004	3.16392
114	0.67665	1.28902	1.65833	1.98099	2.35950	2.61964	3.16326
115	0.67663	1.28896	1.65821	1.98081	2.35921	2.61926	3.16262
116	0.67661	1.28889	1.65810	1.98063	2.35892	2.61888	3.16198
117	0.67659	1.28883	1.65798	1.98045	2.35864	2.61850	3.16135
118	0.67657	1.28877	1.65787	1.98027	2.35837	2.61814	3.16074
119	0.67656	1.28871	1.65776	1.98010	2.35809	2.61778	3.16013
120	0.67654	1.28865	1.65765	1.97993	2.35782	2.61742	3.15954

APPENDIX E: F TABLE

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.90	1.86	1.83	1.80	1.78
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.89	1.86	1.83	1.80	1.78
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.78
94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.77
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.82	1.80	1.77
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.89	1.85	1.82	1.79	1.77
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93	1.88	1.85	1.82	1.79	1.77
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.77
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.81	1.79	1.76
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.78	1.76
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92	1.88	1.84	1.81	1.78	1.76
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92	1.87	1.84	1.81	1.78	1.76
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
126	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.87	1.83	1.80	1.77	1.75
127	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
128	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
129	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
130	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
131	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
132	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
133	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
134	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
135	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.82	1.79	1.77	1.74

APPENDIX F: SPSS RESULT

Descriptive Statistic Test

	N	Minimum	Maximum	Mean	Std. Deviation
TRANSFER PRICING	95	.00010	.96330	.2487989	.33565108
TAX AVOIDANCE	95	.03740	.58090	.2504000	.11028077
Valid N (listwise)	95				

Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		95
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.10797763
Most Extreme Differences	Absolute	.147
	Positive	.147
	Negative	-.067
Test Statistic		.147
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

One-Sample Kolmogorov-Smirnov Test

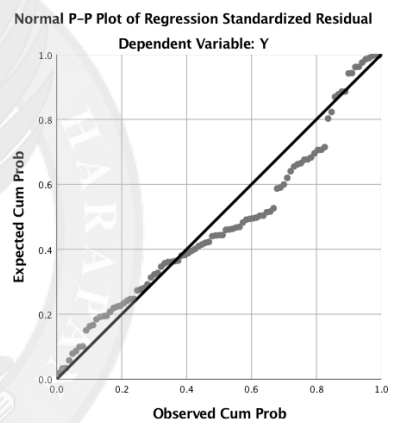
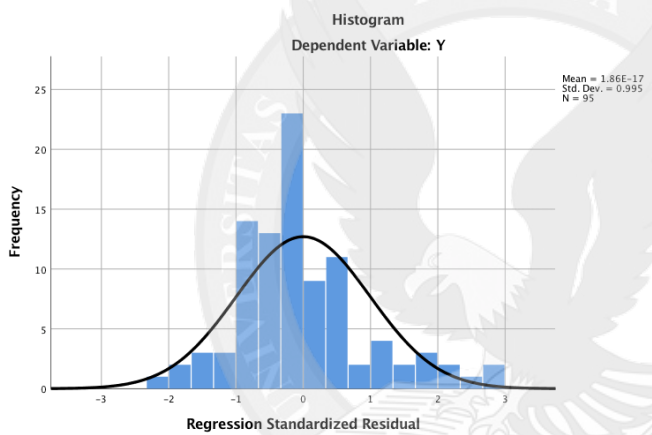
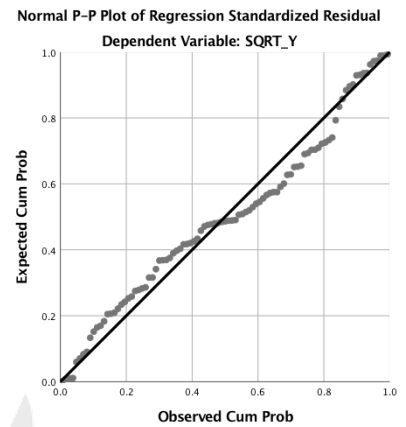
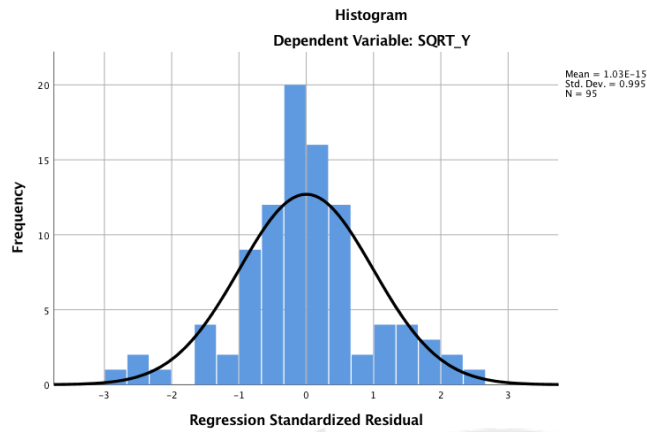
		Unstandardized Residual
N		95
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.10679088
Most Extreme Differences	Absolute	.090
	Positive	.090
	Negative	-.072
Test Statistic		.090
Asymp. Sig. (2-tailed)		.055 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Histogram and P-P Plot Normality Test



Linearity Test

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
SQRT_Y * SQRT_X	Between Groups	(Combined)	1.082	92	.012	.583	.815
		Linearity	.050	1	.050	2.499	.255
		Deviation from Linearity	1.032	91	.011	.562	.826
Within Groups			.040	2	.020		
Total			1.122	94			

Autocorrelation Test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.212 ^a	.045	.035	.10736	2.201

a. Predictors: (Constant), SQRT_X

b. Dependent Variable: SQRT_Y

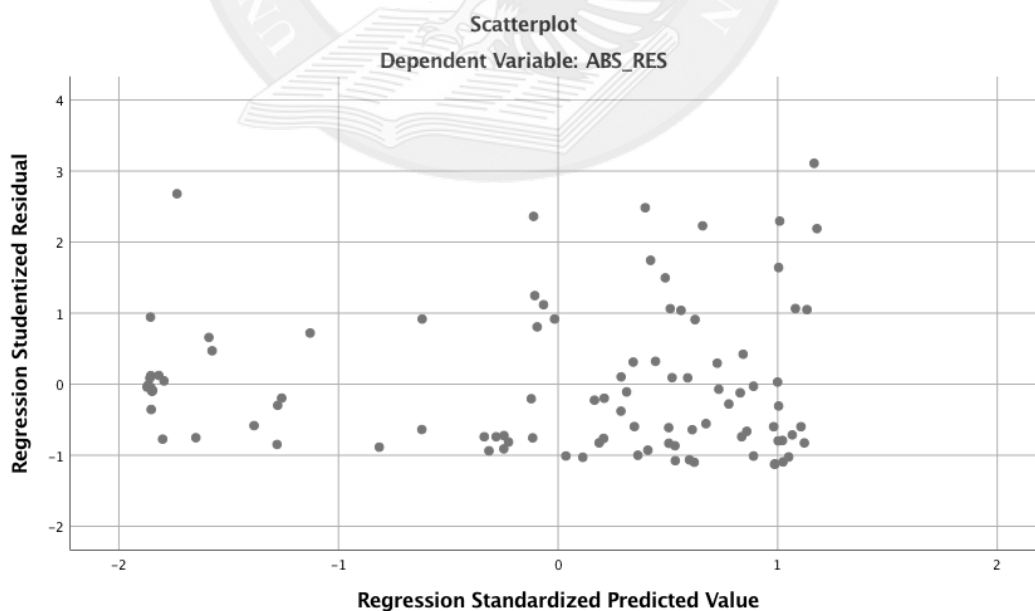
Heterocedasticity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.087	.012		7.333	.000	1.000	1.000
	SQRT_X	-.028	.024	-.119	-1.152	.252		

a. Dependent Variable: ABS_RES

Heterocedasticity Test by Scatter Plot



Simple Linear Regression Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.516	.017		29.775	.000		
	SQRT_X	-.073	.035	-.212	-2.092	.039	1.000	1.000

a. Dependent Variable: SQRT_Y

Coefficient Correlation

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.212 ^a	.045	.035	.10736	2.201

a. Predictors: (Constant), SQRT_X

b. Dependent Variable: SQRT_Y

T Test Result

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.516	.017		29.775	.000		
	SQRT_X	-.073	.035	-.212	-2.092	.039	1.000	1.000

a. Dependent Variable: SQRT_Y