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BIODATA

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Nama Istri : Endang Purwanty Nurwijani, SE

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2. Qinaya Auzignika Hadhanasri Mahmudi
3. Razan Hamulyarto Mahmudi

Riwayat Pendidikan

Pendidikan Formal :

SD Negeri Kejawar 1 di Banyumas Tamat Tahun 1984
SMP Negeri 1 Banyumas di Banyumas Tamat Tahun 1987
SMA Negeri Banyumas di Banyumas Tamat Tahun 1990
Politeknik Universitas Diponegoro D3 di Semarang Tamat Tahun 1995
Universitas Indonesia S1 di Jakarta Tamat Tahun 2001
Universitas Muhammadiyah Jakarta S2 di Jakarta Tamat Tahun 2004
Universitas Attahiriyah di Jakarta S1 (SH) Tamat Tahun 2010

Pendidikan Non Formal

1. Pendidikan Internal Audit oleh LPEM UI Tahun 2000
2. Pendidikan Trainer For Trainers Sustainable Development Centre Tahun 2008 di LAN
3. Kursus Brevat A, B, dan C untuk Sertifikasi Konsultan Pajak Tahun 2015 oleh IKPI (Ikatan Konsultan Pajak Indonesia)
4. Pendidikan Profesi Advokat Tahun 2010 di SF Law Office

5. Sekolah Peneliti Indonesia Tahun 2020 oleh Berau Institute

Profesi :

1. Register Akuntan (Ak) Nomor : RNA 22279 dari P2PK Kementrian Keuangan Republik Indonesia Tahun 2021
2. Register Charter Accountant (CA) Nomor 377/CA/IAI/VIII/2021
3. Registered Tax Consultant (BKP) untuk Brevat C No. 425/IP.C/PJ/ 2015 dari Direktorat Jenderal Pajak dan IKPI (Ikatan Konsultan Pajak Indonesia)
4. Sertifikasi Akuntansi Syariah (SAS) dari IAI Tahun 2010
5. Tax Attorney pada Pengadilan Pajak ijin Kep 813/PP/IKH/2021

Pekerjaan dan Riwayat Pekerjaan

1. Pekerjaan : SSP Consulting (PT.Serayu Sejahtera Partnertama)
 Jabatan : Direktur/Managing Partner
 Tahun : 2009 s.d Sekarang
2. Pekerjaan : PT. Tricon Jaya Mas
 Jabatan : Direktur
 Tahun : 2009 s.d sekarang
3. Pekerjaan : PT. Pet World Indonesia
 Jabatan : Direktur
 Tahun : 2020 s.d sekarang
4. Pekerjaan : Dosen tetap STIE Dharma Bumiputera
 Jabatan : Lektor III C
 Tahun : 2010 s.d Sekarang

Karya Ilmiah / Artikel yang telah dipublikasikan.

1. Buku Pengantar Akuntansi ISBN 978-602-18975-1-5 Penerbit PT. IndoCipta Anak Negeri, Jakarta Tahun 2015
2. Risiko-Risiko Lembaga Keuangan Syariah ISSN 1410-6663 Oktober 2009 Universitas Pamulang
3. The Effects of Transfer Pricing, Thin Capitalization, Firm Size, and Tax Haven Country utilization on Tax Aggresiveness oleh International Journal of economics, Business and Accounting Research (IJEBAR Vol 7, Issue 2- 2023
4. Pengaruh accrual earning management dan real Earning Management terhadap Tax Avoidance . The Innovative Journal of Social Science Research volume 3, June 2023
5. The affect of profitability, leverage and Firm Size against tax avoidance, Jardcs Volume 12 , Issue 5 pages 474-477

Makalah pada Seminar/Konferensi Ilmu Nasional dan Internasional

1. Implikasi Peraturan Pemerintah Nomor 46 Tahun 2013 (Tentang PPH Final 1%) terhadap UMKM Sektor Perdagangan di Indonesia, ICEMS The 2nd International Conference on Education in Muslim Society UIN 11-12 November 2015

2. *The Affect of Profitability, Leverage and Firms Size Against Tax Avoidance*. The 4th International Conference on Accounting Management, and Economics (ICAME), October 2019, Universitas Hasanuddin

Demikian biodata ini dibuat dengan sebenar-benarnya

Makasar, Juli 2023

A handwritten signature in black ink, appearing to read 'Chamdun Mahmudi', with a small horizontal line above it.

Chamdun Mahmudi

LAMPIRAN

ABSTRAK

CHAMDUN MAHMUDI. *Pengaruh Transfer Pricing Thin Capitalization, Leverage, Pengungkapan CSR terhadap Penghindaran Pajak dengan Financial reporting Aggressive sebagai Variabel Pemediasi (Studi Empiris pada perusahaan Manufaktur yang Terdaftar di BEI tahun 2015 – 2019 (dibimbing oleh Muhammad Ali, Andi Kusumawati, dan Zamratul Meini).*

Penelitian ini bertujuan menganalisis dan memperoleh bukti empiris mengenai pengaruh transfer pricing thin capitalization, leverage, pengungkapan CSR terhadap penghindaran pajak dengan financial reporting Aggressive sebagai variabel pemediasi. Analisis menggunakan program WarpPLS 8.0. Sampel penelitian ini adalah perusahaan yang terdaftar pada Perusahaan manufaktur, jumlah sampel ditentukan dengan purposive sampling pada periode 2015-2019. Metode penelitian yang digunakan adalah metode deskriptif kuantitatif. Teknik analisis data yang digunakan adalah analisis regresi PLS menggunakan program WarpPLS 8.0. Hasil penelitian menunjukkan bahwa transfer pricing thin capitalization, leverage, pengungkapan CSR berpengaruh positif dan signifikan terhadap penghindaran pajak. Adapun *thin capitalization* tidak berpengaruh signifikan terhadap penghindaran pajak. *Financial reporting aggressive* dapat memediasi hubungan antara *transfer pricing, leverage, pengungkapan CSR* terhadap penghindaran pajak. Adapun *financial reporting aggressive* tidak dapat memediasi hubungan antara *thin capitalization* terhadap penghindaran pajak.

Kata kunci: *transfer pricing, thin capitalization, leverage, pengungkapan CSR, financial reporting aggressive, penghindaran pajak.*



ABSTRACT

CHAMDUN MAHMUDI. *The Effects of Transfer Pricing, Thin Capitalization, Leverage, Disclosure of CSR on Tax Avoidance with Aggressive Financial Reporting as a Mediating Variable: An Empirical Study of Manufacturing Companies Listed on the IDX from 2015 to 2019* (supervised by Muhammad Ali, Andi Kusumawati, and Zumratul Meini).

This study aims to analyze and obtain empirical evidence regarding the effect of transfer pricing, thin capitalization, leverage, CSR disclosure on tax avoidance with aggressive financial reporting as a mediating variable. Data analysis used WarpPLS 8.0 program. The sample in this study was the companies registered in manufacturing Companies. The number of samples was determined by using purposive sampling technique in the 2015 - 2019 period. The research method used was a quantitative descriptive method. The analysis technique was PLS regression analysis using the WarpPLS 8.0 program. The results show that transfer pricing, leverage, and CSR disclosure have a positive and significant effect on tax avoidance. Meanwhile, the capitalization has no significant effect on tax avoidance. Aggressive financial reporting can mediate the relationship between transfer pricing, leverage, and CSR disclosure and tax avoidance. Meanwhile, aggressive financial reporting cannot mediate the relationship between thin capitalization and tax avoidance.

Keywords: transfer pricing, thin capitalization, leverage, CSR disclosure, financial reporting aggressive, tax avoidance





KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET, DAN TEKNOLOGI
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SURAT KETERANGAN ABSTRAK

Yang bertanda tangan di bawah ini menerangkan bahwa :

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Judul Tesis/Disertasi : LEVERAGE PENGUNGKAPAN CSR TERHADAP PENGHINDA-
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SEBAGAI VARIABEL PEMEDASI (STUDI EMPIRIS PADA
PERUSAHAAN MANFAKTUR yg TERDAFTAR
DI BEI PADA TAHUN 2015 - 2019)

Menyatakan bahwa naskah abstrak yang disusun oleh mahasiswa tersebut di atas telah diedit dan diterjemahkan di UPT Layanan Bahasa Unhas.

Makassar, 26 Juli 2023

Mengstahui,
Kepala UPT Layanan Bahasa,

Dr. Herawaty, M.Hum., M.A., Ph.D.
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KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET, DAN TEKNOLOGI
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PERSETUJUAN PERBAIKAN SEMINAR HASIL PENELITIAN

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Nomor Induk Mahasiswa : A013182021
Jenjang Pendidikan : **DOKTOR (S3)**
Program Studi : **ILMU EKONOMI**
Judul Seminar Hasil Penelitian : Pengaruh Transfer Pricing, Thin Capitalization, Leverage, dan Pengungkapan CSR Terhadap Penghindaran Pajak dengan Variabel Financial Reporting Aggressive Sebagai Pemediasi (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI Tahun 2015 – 2019).

Telah memperbaiki sesuai saran-saran pada saat Seminar Hasil Penelitian

No.	Penguji	Jabatan	Tanggal Perbaikan	Tanda Tangan
1.	Prof. Dr. Muhammad Ali, S.E., MS	Promotor		
2.	Dr. Andi Kusumawati, S.E., Ak., M.Si., CA	Ko-Promotor		2.
3.	Dr. Zumratur Meini, S.E., MSE., MS., Ak	Ko-Promotor		3.
4.	Prof. Dr. Arifuddin, S.E., Ak., M.Si., CA	Penilai		4.
5.	Dr. Ratna Ayu Damayanti, S.E., Ak., M.Soc., Sc., CA	Penilai		
6.	Dr. Syamsuddin, S.E., Ak., M.Si., CA	Penilai		6.
7.	Dr. Madris, S.E., DPS., M.Si	Penilai		7.

Makassar, / /2023

Mengetahui
Ketua Program Studi,

Dr. Madris, SE., DPS., M.Si
NIP. 196012311988111002



Output Pengujian Pengaruh Langsung Hipotesis Langsung

WarpPLS 8.0 - Path coefficients and P values

Close Help

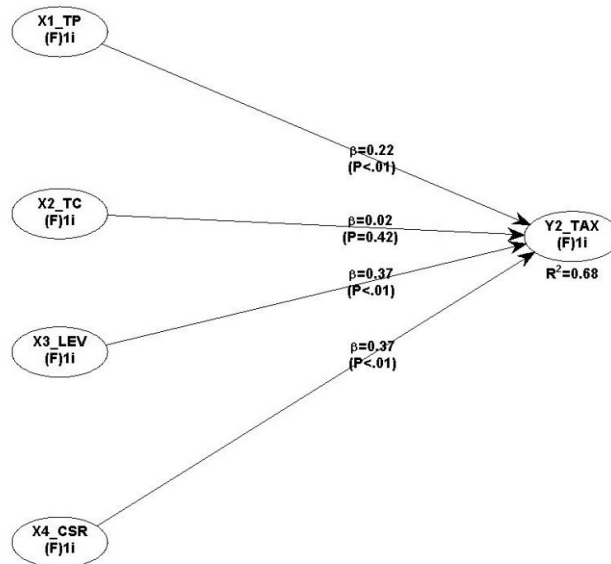
Path coefficients

	X1_TP	X2_TC	X3_LEV	X4_CSR	Y2_TAX
X1_TP					
X2_TC					
X3_LEV					
X4_CSR					
Y2_TAX	0.225	0.015	0.374	0.372	

P values

	X1_TP	X2_TC	X3_LEV	X4_CSR	Y2_TAX
X1_TP					
X2_TC					
X3_LEV					
X4_CSR					
Y2_TAX	0.002	0.422	<0.001	<0.001	

Model Langsung



Pengujian Mediasi

Uji Outer dan Inner Model

WarpPLS 8.0 - Indicator weights

Close Help

	X1_TP	X2_TC	X3_LEV	X4_CSR	Y2_TAX	Y1_FRA	Type (as defined)	SE	P value	VIF	WLS	ES
X1_TP	(1.000)	0.000	0.000	0.000	0.000	0.000	Formative	0.076	<0.001	0.000	1	1.000
X2_TC	0.000	(1.000)	0.000	0.000	0.000	0.000	Formative	0.076	<0.001	0.000	1	1.000
X3_LEV	0.000	0.000	(1.000)	0.000	0.000	0.000	Formative	0.076	<0.001	0.000	1	1.000
X4_CSR	0.000	0.000	0.000	(1.000)	0.000	0.000	Formative	0.076	<0.001	0.000	1	1.000
Y2_TA	0.000	0.000	0.000	0.000	(1.000)	0.000	Formative	0.076	<0.001	0.000	1	1.000
Y1_FRA	0.000	0.000	0.000	0.000	0.000	(1.000)	Formative	0.076	<0.001	0.000	1	1.000

Notes: P values < 0.05 and VIFs < 2.5 are desirable for formative indicators; VIF = indicator variance inflation factor; WLS = indicator weight-loading sign (-1 = Simpson's paradox in *lv*); ES = indicator effect size.

WarpPLS 8.0 - Latent variable coefficients

Save Close Help

	X1_TP	X2_TC	X3_LEV	X4_CSR	Y1_FRA	Y2_TAX
R-squared					0.308	0.948
Adj. R-squared					0.276	0.948
Composite reliab.	1.000	1.000	1.000	1.000	1.000	1.000
Cronbach's alpha	1.000	1.000	1.000	1.000	1.000	1.000
Avg. var. extrac.	1.000	1.000	1.000	1.000	1.000	1.000
Full collin. VIF	1.123	1.006	1.818	1.810	1.884	3.470
Q-squared					0.367	0.855
(No. diff. vals.)	98.000	99.000	99.000	99.000	98.000	99.000
(No. diff. vals./N)	0.990	1.000	1.000	1.000	0.990	1.000
Min	-0.369	-8.148	-1.761	-1.546	-1.691	-2.197
Max	6.022	1.763	4.047	3.372	6.607	5.153
Median	-0.218	-0.092	-0.168	-0.299	-0.153	-0.099
Mode	-0.194	-8.148	-1.761	-1.546	0.973	-2.197
Skewness	4.977	-5.206	2.000	1.485	3.603	1.987
Exc. kurtosis	24.534	43.012	4.974	1.954	19.447	7.770
Unimodal-RS	Yes	Yes	Yes	Yes	Yes	Yes
Unimodal-KMIV	Yes	Yes	Yes	Yes	Yes	Yes
Normal-JB	No	No	No	No	No	No
Normal-RJB	No	No	No	No	No	No
Histogram	View	View	View	View	View	View

Notes: Unimodal-RS = Roehrig-Székely test of unimodality; Unimodal-KMIV = Klaassen-Mokveld-van Es test of unimodality; Normal-JB = Jarque-Bera test of normality; Normal-RJB = robust Jarque-Bera test of normality; click on "View" cell to see corresponding histogram.

WarpPLS 8.0 - General SEM analysis results

Close Help

Raw data file: Input WarpPLS.xlsx

Model fit and quality indices

Average path coefficient (APC)=0.193, P=0.003
 Average R-squared (ARS)=0.627, P<0.001
 Average adjusted R-squared (AARS)=0.611, P<0.001
 Average block VIF (AVIF)=1.836, acceptable if <= 5, ideally <= 3.3
 Average full collinearity VIF (AFVIF)=1.852, acceptable if <= 5, ideally <= 3.3
 Tenenhaus GoF (GoF)=0.792, small >= 0.1, medium >= 0.25, large >= 0.36
 Simpson's paradox ratio (SPR)=0.889, acceptable if >= 0.7, ideally = 1
 R-squared contribution ratio (RSCR)=0.998, acceptable if >= 0.9, ideally = 1
 Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7
 Nonlinear bivariate causality direction ratio (NLBCDR)=0.889, acceptable if >= 0.7

General model elements

Outer model analysis algorithm: PLS Regression
 Default inner model analysis algorithm: Warp3 Basic
 Multiple inner model analysis algorithms used? Yes
 Resampling method used in the analysis: Stable1
 Number of data resamples used: 100
 Moderating effects calculation option: Two Stages
 Missing data imputation algorithm: Arithmetic Mean Imputation
 Number of cases (rows) in model data: 99
 Number of latent variables in model: 6
 Number of indicators used in model: 6
 Number of iterations to obtain estimates: 2
 Range restriction variable type: None
 Range restriction variable: None
 Range restriction variable min value: 0.000
 Range restriction variable max value: 0.000
 Only ranked data used in analysis? No

Koefisien dan Signifikansi untuk menghitung Mediasi

WarpPLS 8.0 - Path coefficients and P values

Close Help

Path coefficients

	X1_TP	X2_TC	X3_LEV	X4_CSR	V2_TAX
X1_TP					
X2_TC					
X3_LEV					
X4_CSR					
V2_TAX	0.225	0.015	0.374	0.372	

P values

	X1_TP	X2_TC	X3_LEV	X4_CSR	V2_TAX
X1_TP					
X2_TC					
X3_LEV					
X4_CSR					
V2_TAX	0.002	0.422	<0.001	<0.001	

WarpPLS 8.0 - Path coefficients and P values

Close Help

Path coefficients

	X1_TP	X2_TC	X3_LEV	X4_CSR	Y1_FRA	Y2_TAX
X1_TP						
X2_TC						
X3_LEV						
X4_CSR						
Y1_FRA	0.138	0.049	0.249	0.250		
Y2_TAX	0.057	-0.017	0.043	0.065	0.864	

P values

	X1_TP	X2_TC	X3_LEV	X4_CSR	Y1_FRA	Y2_TAX
X1_TP						
X2_TC						
X3_LEV						
X4_CSR						
Y1_FRA	0.037	0.261	<0.001	<0.001		
Y2_TAX	0.228	0.411	0.298	0.200	<0.001	

Signifikansi Mediasi

WarpPLS 8.0 - Indirect and total effects (table view)

Close Help

----- Indirect and total effects (table view) -----

* Indirect and total effects *

Indirect effects for paths with 2 segments

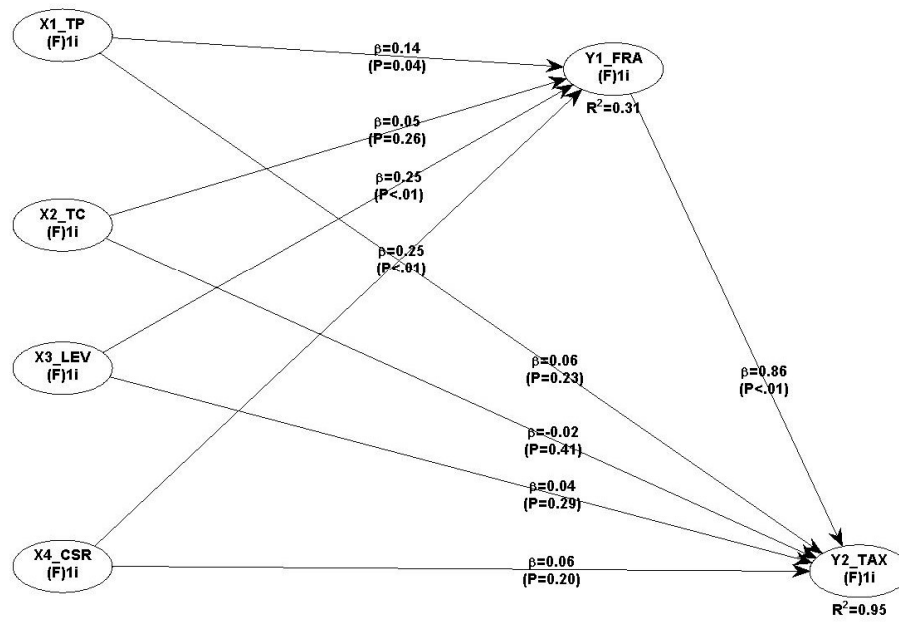
	X1_TP	X2_TC	X3_LEV	X4_CSR	Y2_TAX	Y1_FRA
X1_TP						
X2_TC						
X3_LEV						
X4_CSR						
Y2_TAX	0.120	0.043	0.215	0.216		
Y1_FRA						

Number of paths with 2 segments

	X1_TP	X2_TC	X3_LEV	X4_CSR	Y2_TAX	Y1_FRA
X1_TP						
X2_TC						
X3_LEV						
X4_CSR						
Y2_TAX	1	1	1	1		
Y1_FRA						

P values of indirect effects for paths with 2 segments

	X1_TP	X2_TC	X3_LEV	X4_CSR	Y2_TAX	Y1_FRA
X1_TP						
X2_TC						
X3_LEV						
X4_CSR						
Y2_TAX	0.015	0.217	<0.001	<0.001		
Y1_FRA						



Lampiran Tabulasi Data Penelitian

Tahun	Kode	Nama Perusahaan	X1_Transfer Pricing	X2_Thin Ccapitalization	X3_Leverage	X4_Pengungkapan CSR	Y1_Financial Reporting Aggressive	Y2_Penghindaran Pajak
2015	ASII	Astra International Tbk	0,0467	0,726	0,4845	0,2418	- 0,3	0,20
2015	AUTO	Astra Otoparts Tbk	0,3320	0,452	0,2926	0,1868	0,0	0,26
2015	DVLA	Darya-Varia Laboratoria Tbk	0,0818	0,434	0,2926	0,1429	- 0,3	0,25
2015	HMSP	H.M. Sampoerna Tbk	0,0692	0,398	0,1577	0,1758	- 0,0	0,26
2015	IMPC	Impack Pratama Industri Tbk	0,1524	0,579	0,3452	0,1648	392,8	0,12
2015	INAI	Indal Aluminium Industry Tbk	0,0109	1,817	0,8197	0,2637	- 667,8	0,50
2015	INTP	Indocement Tunggul Prakarsa Tbk	0,0105	0,202	0,1365	0,1319	0,0	0,23
2015	ICBP	Indofood CBP Sukses Makmur Tbk	0,6840	0,644	0,3830	0,1648	- 0,0	0,27
2015	JPFA	Japfa Comfeed Indonesia Tbk	0,0397	1,031	0,6439	0,1978	- 0,0	0,25
2015	JECC	Jembo Cable Company Tbk	0,2145	1,029	0,7293	0,0879	- 0,3	0,71
2015	KLBF	Kalbe Farma Tbk	0,0074	0,289	0,2014	0,0769	- 768,0	0,24
2015	LION	Lion Metal Works Tbk	0,2080	0,398	0,2889	0,0659	- 17,2	0,21
2015	TCID	Mandom Indonesia Tbk	0,9456	0,331	0,1764	0,0440	- 9,9	0,07
2015	MYOR	Mayora Indah Tbk	0,6394	0,843	0,5420	0,1099	- 961,5	0,24

2015	SMBR	Semen Baturaja (Persero) Tbk	0,4334	0,117	0,0977	0,1209	- 0,4	0,20
2015	SCCO	Supreme Cable Manufacturing & Commerce	0,6380	0,769	0,4798	0,1538	251,9	0,23
2015	TOTO	Surya Toto Indonesia Tbk	0,9782	0,670	0,3886	0,0989	- 333,1	0,25
2015	UNVR	Unilever Indonesia Tbk	0,1300	1,680	0,6931	0,1648	- 0,0	0,25
2015	WTON	Wijaya Karya Beton Tbk	0,5994	0,042	0,4921	0,1758	- 3.925,9	0,14
2015	CEKA	Wilmar Cahaya Indonesia Tbk	0,6579	0,746	0,5693	0,1758	319,9	0,25
2016	ASII	Astra International Tbk	0,0754	0,698	0,4657	0,3187	0,0	0,18
2016	AUTO	Astra Otoparts Tbk	0,3446	0,441	0,2789	0,1868	- 0,0	0,26
2016	DVLA	Darya-Varia Laboratoria Tbk	0,0462	0,473	0,2950	0,2308	1,7	0,29
2016	HMSP	H.M. Sampoerna Tbk	0,0596	0,256	0,1960	0,4505	- 0,0	0,25
2016	IMPC	Impack Pratama Industri Tbk	0,1399	0,508	0,4615	0,4396	18,6	0,24
2016	INAI	Indal Aluminium Industry Tbk	0,0064	1,881	0,8073	0,0659	148,2	0,39
2016	INTP	Indocement Tunggul Prakarsa Tbk	0,0265	0,180	0,1331	0,0769	0,0	0,07
2016	ICBP	Indofood CBP Sukses Makmur Tbk	0,7354	0,587	0,3599	0,0440	- 0,0	0,27
2016	JPFA	Japfa Comfeed Indonesia Tbk	0,0541	0,846	0,5131	0,0989	- 0,0	0,22
2016	JECC	Jembo Cable Company Tbk	0,1687	1,104	0,7037	0,0440	- 0,6	0,25

2016	KLBF	Kalbe Farma Tbk	0,0093	0,260	0,1814	0,3187	- 2.200,4	0,24
2016	LION	Lion Metal Works Tbk	0,2042	0,482	0,3138	0,4505	15,0	0,23
2016	TCID	Mandom Indonesia Tbk	0,9707	0,252	0,1839	0,2747	- 313,6	0,27
2016	MYOR	Mayora Indah Tbk	0,6487	0,767	0,5152	0,1209	- 5.226,2	0,25
2016	SMBR	Semen Baturaja (Persero) Tbk	0,0051	0,240	0,2857	0,0549	- 0,1	0,26
2016	SCCO	Supreme Cable Manufacturing & Commerce	0,6381	0,712	0,5019	0,0549	- 310,1	0,23
2016	TOTO	Surya Toto Indonesia Tbk	0,9610	0,355	0,4097	0,0330	3.066,2	0,33
2016	UNVR	Unilever Indonesia Tbk	0,1126	1,882	0,7191	0,0769	- 0,0	0,25
2016	WTON	Wijaya Karya Beton Tbk	0,6365	0,450	0,4658	0,0879	- 1.227,1	0,17
2016	CEKA	Wilmar Cahaya Indonesia Tbk	0,4639	0,464	0,3773	0,0659	- 932,1	0,13
2017	ASII	Astra International Tbk	0,0624	0,691	0,4712	0,0769	- 0,0	0,21
2017	AUTO	Astra Otoparts Tbk	0,3105	0,433	0,2712	0,1868	- 0,0	0,23
2017	DVLA	Darya-Varia Laboratoria Tbk	0,0646	0,527	0,3197	0,3077	- 2,1	0,28
2017	HMSP	H.M. Sampoerna Tbk	0,0617	0,309	0,2093	0,1099	- 0,0	0,25
2017	IMPC	Impack Pratama Industri Tbk	0,1800	0,357	0,4383	0,3736	- 85,5	0,18
2017	INAI	Indal Aluminium Industry Tbk	0,0054	1,583	0,7715	0,3187	1.756,0	0,26
2017	INTP	Indocement Tunggul Prakarsa Tbk	0,0071	0,204	0,1492	0,4396	0,0	0,19

2017	ICBP	Indofood CBP Sukses Makmur Tbk	0,7168	0,567	0,3572	0,2418	- 0,0	0,32
2017	JPFA	Japfa Comfeed Indonesia Tbk	0,0630	0,817	0,5355	0,2088	- 0,0	0,36
2017	JECC	Jembo Cable Company Tbk	0,2621	0,542	0,7161	0,1978	- 0,2	0,25
2017	KLBF	Kalbe Farma Tbk	0,0085	0,233	0,1638	0,2418	- 1.195,7	0,24
2017	LION	Lion Metal Works Tbk	0,1714	0,558	0,3367	0,2198	43,6	0,54
2017	TCID	Mandom Indonesia Tbk	0,9501	- 5,396	0,2132	0,3297	- 265,8	0,26
2017	MYOR	Mayora Indah Tbk	0,8309	0,744	0,5069	0,2857	- 3.650,7	0,25
2017	SMBR	Semen Baturaja (Persero) Tbk	0,0292	0,387	0,3256	0,4615	2,0	0,30
2017	SCCO	Supreme Cable Manufacturing & Commerce	0,5961	0,472	0,3204	0,3736	- 1.032,7	0,22
2017	TOTO	Surya Toto Indonesia Tbk	0,9192	0,391	0,4007	0,2198	- 2.908,1	0,26
2017	UNVR	Unilever Indonesia Tbk	0,0782	1,640	0,7264	0,1758	- 0,0	0,25
2017	WTON	Wijaya Karya Beton Tbk	0,6877	0,906	0,6112	0,2198	- 2.783,2	0,19
2017	CEKA	Wilmar Cahaya Indonesia Tbk	0,2244	0,291	0,3516	0,3077	- 210,5	0,25
2018	ASII	Astra International Tbk	0,0001	0,718	0,4942	0,1209	- 0,0	0,22
2018	AUTO	Astra Otoparts Tbk	0,3561	0,427	0,2911	0,0330	- 0,0	0,21
2018	DVLA	Darya-Varia Laboratoria Tbk	0,0295	0,505	0,2868	0,1099	- 0,2	0,26
2018	HMSP	H.M. Sampoerna Tbk	0,0391	0,325	0,2413	0,0220	- 0,0	0,25
2018	IMPC	Impack Pratama	0,1757	0,327	0,4211	0,0879	- 299,3	0,10

		Industri Tbk						
2018	INAI	Indal Aluminium Industry Tbk	0,0885	1,155	0,7830	0,1319	- 1.527,8	0,38
2018	INTP	Indocement Tunggal Prakarsa Tbk	0,0014	0,227	0,1643	0,1209	- 0,0	0,18
2018	ICBP	Indofood CBP Sukses Makmur Tbk	0,7294	0,545	0,3393	0,1429	- 0,0	0,28
2018	JPFA	Japfa Comfeed Indonesia Tbk	0,0544	0,847	0,5566	0,1209	- 0,0	0,27
2018	JECC	Jembo Cable Company Tbk	0,4294	0,618	0,7073	0,0659	- 1,5	0,28
2018	KLBF	Kalbe Farma Tbk	0,0076	0,216	0,1571	0,0769	- 1.320,4	0,24
2018	LION	Lion Metal Works Tbk	0,1678	0,539	0,3175	0,0989	- 110,2	0,39
2018	TCID	Mandom Indonesia Tbk	0,9632	0,289	0,1933	0,1868	85,3	0,26
2018	MYOR	Mayora Indah Tbk	0,8320	0,709	0,5144	0,1868	- 4.801,3	0,26
2018	SMBR	Semen Baturaja (Persero) Tbk	0,0529	0,470	0,3728	0,1099	- 2,7	0,48
2018	SCCO	Supreme Cable Manufacturing & Commerce	0,6120	0,471	0,3012	0,1209	- 1.065,3	0,26
2018	TOTO	Surya Toto Indonesia Tbk	0,9611	0,611	0,3340	0,1099	- 83,5	0,23
2018	UNVR	Unilever Indonesia Tbk	0,0999	1,688	0,6118	0,0989	0,0	0,25
2018	WTON	Wijaya Karya Beton Tbk	0,6376	1,189	0,6468	0,2198	- 2.321,2	0,21
2018	CEKA	Wilmar Cahaya Indonesia Tbk	0,4975	0,418	0,1645	0,2088	930,0	0,25
2019	ASII	Astra International Tbk	0,0001	0,713	0,4694	0,0989	0,0	0,22

2019	AUTO	Astra Otoparts Tbk	0,3765	0,440	0,2726	0,0659	- 0,0	0,24
2019	DVLA	Darya-Varia Laboratoria Tbk	0,0279	0,442	0,2863	0,2308	- 0,2	0,26
2019	HMSP	H.M. Sampoerna Tbk	0,0419	0,390	0,2991	0,2308	- 0,0	0,25
2019	IMPC	Impack Pratama Industri Tbk	0,0601	0,598	0,4369	0,2308	- 148,7	0,30
2019	INAI	Indal Aluminium Industry Tbk	0,0131	1,346	0,7368	0,5055	- 127,0	0,30
2019	INTP	Indocement Tunggal Prakarsa Tbk	0,0043	0,236	0,1670	0,3407	- 0,0	0,19
2019	ICBP	Indofood CBP Sukses Makmur Tbk	0,7368	0,489	0,3110	0,3407	- 0,0	0,28
2019	JPFA	Japfa Comfeed Indonesia Tbk	0,0136	0,784	0,5536	0,3407	- 0,0	0,27
2019	JECC	Jembo Cable Company Tbk	0,3238	0,941	0,5997	0,3407	0,4	0,29
2019	KLBF	Kalbe Farma Tbk	0,0117	0,222	0,1756	0,2418	- 2.307,6	0,25
2019	LION	Lion Metal Works Tbk	0,1991	0,516	0,3188	0,4396	76,4	0,84
2019	TCID	Mandom Indonesia Tbk	0,9451	0,279	0,2085	0,4396	- 230,0	0,28
2019	MYOR	Mayora Indah Tbk	0,8041	0,719	0,4800	0,4176	- 1.429,6	0,25
2019	SMBR	Semen Baturaja (Persero) Tbk	0,0083	0,503	0,3750	0,0440	- 0,0	0,65
2019	SCCO	Supreme Cable Manufacturing & Commerce	0,4478	0,419	0,2862	0,1209	- 800,5	0,27
2019	TOTO	Surya Toto Indonesia Tbk	0,9673	0,579	0,3407	0,1538	2.993,5	0,24
2019	UNVR	Unilever Indonesia Tbk	0,0822	1,635	0,7442	0,2418	- 0,0	0,25

2019	WTON	Wijaya Karya Beton Tbk	0,5640	1,160	0,6606	0,1978	- 226,1	0,18
2019	CEKA	Wilmar Cahaya Indonesia Tbk	0,7041	0,119	0,1879	0,1099	4.909,5	0,24

Perhitungan X1 Transfer Pricing

Kode	Nama Perusahaan	Tahun	Piutang Berelasi	Total Piutang	X1_TP
ASII	Astra International Tbk	2015	795.000	17.007.000	0,0467
AUTO	Astra Otoparts Tbk	2015	515.084	1.551.614	0,3320
CEKA	Wilmar Cahaya Indonesia Tbk	2015	171.189	260.193	0,6579
DVLA	Darya-Varia Laboratoria Tbk	2015	32.605	398.511	0,0818
HMSP	H.M. Sampoerna Tbk	2015	170.066	2.458.742	0,0692
ICBP	Indofood CBP Sukses Makmur Tbk	2015	2.187.361	3.197.834	0,6840
IMPC	Impack Pratama Industri Tbk	2015	23.182	152.118	0,1524
INAI	Indal Aluminium Industry Tbk	2015	4.892	447.292	0,0109
INTP	Indocement Tunggul Prakarsa Tbk	2015	26.531	2.534.690	0,0105
JECC	Jembo Cable Company Tbk	2015	99.619	464.434	0,2145
JPFA	Japfa Comfeed Indonesia Tbk	2015	47.653	1.199.675	0,0397
KLBF	Kalbe Farma Tbk	2015	17.335	2.354.780	0,0074
LION	Lion Metal Works Tbk	2015	19.613	94.307	0,2080
MYOR	Mayora Indah Tbk	2015	2.153.904	3.368.431	0,6394

SCCO	Supreme Cable Manufacturing & Commerce	2015	454.831	712.905	0,6380
SMBR	Semen Baturaja (Persero) Tbk	2015	17.084	39.417	0,4334
TCID	Mandom Indonesia Tbk	2015	409.911	433.478	0,9456
TOTO	Surya Toto Indonesia Tbk	2015	511.614	523.029	0,9782
UNVR	Unilever Indonesia Tbk	2015	421.696	3.244.626	0,1300
WTON	Wijaya Karya Beton Tbk	2015	341.738	570.109	0,5994
ASII	Astra International Tbk	2016	1.333.000	17.685.000	0,0754
AUTO	Astra Otoparts Tbk	2016	564.524	1.638.291	0,3446
CEKA	Wilmar Cahaya Indonesia Tbk	2016	130.992	282.361	0,4639
DVLA	Darya-Varia Laboratoria Tbk	2016	21.342	461.789	0,0462
HMSP	H.M. Sampoerna Tbk	2016	198.168	3.322.526	0,0596
ICBP	Indofood CBP Sukses Makmur Tbk	2016	2.736.633	3.721.206	0,7354
IMPC	Impack Pratama Industri Tbk	2016	26.098	186.531	0,1399
INAI	Indal Aluminium Industry Tbk	2016	3.423	537.148	0,0064
INTP	Indocement Tunggul Prakarsa Tbk	2016	69.081	2.605.323	0,0265
JECC	Jembo Cable Company Tbk	2016	88.754	526.090	0,1687
JPFA	Japfa Comfeed IndonesiaTbk	2016	65.595	1.211.728	0,0541
KLBF	Kalbe Farma Tbk	2016	24.594	2.631.206	0,0093
LION	Lion Metal Works Tbk	2016	22.001	107.758	0,2042
MYOR	Mayora Indah Tbk	2016	2.831.125	4.364.285	0,6487
SCCO	Supreme Cable Manufacturing & Commerce	2016	376.320	589.745	0,6381
SMBR	Semen Baturaja (Persero) Tbk	2016	1.084	212.743	0,0051

TCID	Mandom Indonesia Tbk	2016	314.905	324.418	0,9707
TOTO	Surya Toto Indonesia Tbk	2016	447.845	465.996	0,9610
UNVR	Unilever Indonesia Tbk	2016	417.368	3.708.257	0,1126
WTON	Wijaya Karya Beton Tbk	2016	415.967	653.482	0,6365
ASII	Astra International Tbk	2017	1.385.000	22.191.000	0,0624
AUTO	Astra Otoparts Tbk	2017	566.556	1.824.919	0,3105
CEKA	Wilmar Cahaya Indonesia Tbk	2017	65.062	289.907	0,2244
DVLA	Darya-Varia Laboratoria Tbk	2017	30.936	478.940	0,0646
HMSP	H.M. Sampoerna Tbk	2017	222.124	3.597.922	0,0617
ICBP	Indofood CBP Sukses Makmur Tbk	2017	2.775.076	3.871.252	0,7168
IMPC	Impack Pratama Industri Tbk	2017	43.596	242.208	0,1800
INAI	Indal Aluminium Industry Tbk	2017	2.254	419.444	0,0054
INTP	Indocement Tunggul Prakarsa Tbk	2017	17.719	2.484.800	0,0071
JECC	Jembo Cable Company Tbk	2017	131.332	500.983	0,2621
JPFA	Japfa Comfeed Indonesia Tbk	2017	97.012	1.540.603	0,0630
KLBF	Kalbe Farma Tbk	2017	24.562	2.876.417	0,0085
LION	Lion Metal Works Tbk	2017	18.712	109.192	0,1714
MYOR	Mayora Indah Tbk	2017	4.772.738	5.744.122	0,8309
SCCO	Supreme Cable Manufacturing & Commerce	2017	465.376	780.651	0,5961
SMBR	Semen Baturaja (Persero) Tbk	2017	11.898	407.668	0,0292
TCID	Mandom Indonesia Tbk	2017	378.598	398.470	0,9501
TOTO	Surya Toto Indonesia Tbk	2017	479.171	521.288	0,9192

UNVR	Unilever Indonesia Tbk	2017	368.637	4.715.554	0,0782
WTON	Wijaya Karya Beton Tbk	2017	838.597	1.219.478	0,6877
ASII	Astra International Tbk	2018	1.273	25.449.000	0,0001
AUTO	Astra Otoparts Tbk	2018	687.354	1.930.118	0,3561
CEKA	Wilmar Cahaya Indonesia Tbk	2018	144.237	289.946	0,4975
DVLA	Darya-Varia Laboratoria Tbk	2018	16.711	566.810	0,0295
HMSP	H.M. Sampoerna Tbk	2018	137.280	3.507.601	0,0391
ICBP	Indofood CBP SuksesMakmur Tbk	2018	3.011.182	4.128.191	0,7294
IMPC	Impack Pratama Industri Tbk	2018	44.837	255.119	0,1757
INAI	Indal Aluminium Industry Tbk	2018	36.505	412.439	0,0885
INTP	Indocement Tunggal Prakarsa Tbk	2018	4.221	2.965.777	0,0014
JECC	Jembo Cable Company Tbk	2018	243.111	566.104	0,4294
JPFA	Japfa Comfeed Indonesia Tbk	2018	92.056	1.692.777	0,0544
KLBF	Kalbe Farma Tbk	2018	24.689	3.255.545	0,0076
LION	Lion Metal Works Tbk	2018	22.673	135.090	0,1678
MYOR	Mayora Indah Tbk	2018	4.636.713	5.572.867	0,8320
SCCO	Supreme Cable Manufacturing & Commerce	2018	529.865	865.772	0,6120
SMBR	Semen Baturaja (Persero) Tbk	2018	25.872	489.242	0,0529
TCID	Mandom Indonesia Tbk	2018	372.944	387.201	0,9632
TOTO	Surya Toto Indonesia Tbk	2018	413.523	430.275	0,9611
UNVR	Unilever Indonesia Tbk	2018	498.066	4.983.471	0,0999
WTON	Wijaya Karya Beton Tbk	2018	773.475	1.213.120	0,6376

ASII	Astra International Tbk	2019	1.136	21.589.000	0,0001
AUTO	Astra Otoparts Tbk	2019	745.587	1.980.190	0,3765
CEKA	Wilmar Cahaya Indonesia Tbk	2019	252.405	358.465	0,7041
DVLA	Darya-Varia Laboratoria Tbk	2019	15.351	550.559	0,0279
HMSP	H.M. Sampoerna Tbk	2019	136.413	3.254.954	0,0419
ICBP	Indofood CBP Sukses Makmur Tbk	2019	2.983.408	4.049.290	0,7368
IMPC	Impack Pratama Industri Tbk	2019	17.566	292.117	0,0601
INAI	Indal Aluminium Industry Tbk	2019	4.655	355.205	0,0131
INTP	Indocement Tunggul Prakarsa Tbk	2019	12.716	2.984.151	0,0043
JECC	Jembo Cable Company Tbk	2019	193.691	598.266	0,3238
JPFA	Japfa Comfeed Indonesia Tbk	2019	29.692	2.188.589	0,0136
KLBF	Kalbe Farma Tbk	2019	41.677	3.572.855	0,0117
LION	Lion Metal Works Tbk	2019	24.460	122.851	0,1991
MYOR	Mayora Indah Tbk	2019	4.745.854	5.901.994	0,8041
SCCO	Supreme Cable Manufacturing & Commerce	2019	357.360	797.955	0,4478
SMBR	Semen Baturaja (Persero) Tbk	2019	3.966	480.634	0,0083
TCID	Mandom Indonesia Tbk	2019	426.033	450.804	0,9451
TOTO	Surya Toto Indonesia Tbk	2019	487.795	504.302	0,9673
UNVR	Unilever Indonesia Tbk	2019	438.775	5.335.489	0,0822
WTON	Wijaya Karya Beton Tbk	2019	738.605	1.309.533	0,5640

