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**Lampiran 1**

**Daftar Penelitian Sampel Perusahaan**

Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia

Periode 2019 - 2022

|  |  |
| --- | --- |
| **No** | **Kode / Nama Perusahaan** |
| 1 | ADRO / PT. Adaro Energy Indonesia Tbk |
| 2 | ANTM / PT. Aneka Tambang Tbk |
| 3 | BOSS / PT. Borneo Olah Sarana Sukses Tbk |
| 4 | PTBA / PT. Bukit Asam Tbk |
| 5 | BUMI / PT. Bumi Resources Tbk |
| 6 | DKFT / PT. Central Omega Resource Tbk |
| 7 | CITA / PT. Cita Mineral Investindo Tbk |
| 8 | SMMT / PT. Golden Eagle Energy Tbk |
| 9 | GEMS / PT. Golden Energy Mines Tbk |
| 10 | MDKA / PT. Merdeka Copper Gold Tbk |
| 11 | KKGI / PT. Resource Alam Indonesia Tbk |
| 12 | BYAN / PT. Bayan Resources Tbk |
| 13 | MEDC / PT. Medco Energi Internasional Tbk |
| 14 | ARCHI / PT. Archi Indonesia Tbk |
| 15 | TINS / PT. Timah Tbk |
| 16 | NCKL / PT. Trimegah Bangun Persada Tbk |
| 17 | BIPI / PT. Astrindo Nusantara Infrastruktur Tbk |
| 18 | ITMG / PT. Indo Tambangraya Megah Tbk |
| 19 | BRMS / PT. Bumi Resources Minerals Tbk |
| 20 | INDY / PT. Indika Energy Tbk |
| 21 | DOID / PT. Delta Dunia Makmur Tbk |
| 22 | TOBA / PT. TBS Energi Utama Tbk |
| 23 | DSSA / PT. Dian Swastika Sentosa Tbk |
| 24 | INCO / PT. Vale Indonesia Tbk |
| 25 | HRUM / PT. Harum Energy Tbk |

**Lampiran 2**

**Daftar Hasil Perhitungan Semua Variabel Dalam Penelitian**

**Yang Belum Di Outlier**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Tahun** | **Kode Perusahaan** | **Multi** | **Kom. Audit** | **Kom. Inde** | **Lev.** | **Exch. Rate** | **Tran. Pricing** |
| **1** | 2019 | ADRO | 16.7 | 6 | 40 | 81.18 | 0,7 | 1.9 |
| **2** | 2019 | ANTM | 12.5 | 6 | 50 | 66.5 | -34,3 | 28.8 |
| **3** | 2019 | BOSS | 33.3 | 3 | 50 | 35.1 | 30,7 | 28.1 |
| **4** | 2019 | PTBA | 10 | 6 | 20 | 41.7 | -1,4 | 2.1 |
| **5** | 2019 | BUMI | 57.1 | 7 | 30 | 24.1 | 18,1 | 1.4 |
| **6** | 2019 | DKFT | 33.3 | 3 | 50 | 17.2 | -34 | 92.0 |
| **7** | 2019 | CITA | 14.3 | 4 | 70 | 91.7 | 5,3 | 21.7 |
| **8** | 2019 | SMMT | 50 | 4 | 10 | 11.1 | -3,1 | 32.3 |
| **9** | 2019 | GEMS | 12.5 | 5 | 10 | 11.8 | -2,1 | 31.1 |
| **10** | 2019 | MDKA | 16.7 | 8 | 50 | 25.5 | 0,8 | 2.5 |
| **11** | 2019 | KKGI | 14.3 | 6 | 70 | 35.3 | 14,8 | 2.8 |
| **12** | 2019 | BYAN | 7.1 | 7 | 70 | 106.4 | 9,8 | 24.1 |
| **13** | 2019 | MEDC | 13.3 | 5 | 70 | 34.6 | -2,3 | 28.2 |
| **14** | 2019 | ARCHI | 20 | 5 | 50 | 25.3 | 0,5 | 208.3 |
| **15** | 2019 | TINS | 28.6 | 6 | 30 | 28.7 | 0,7 | 327.0 |
| **16** | 2019 | NCKL | 33.3 | 3 | 50 | 25.6 | -3,5 | 163.3 |
| **17** | 2019 | BIPI | 14.3 | 4 | 50 | 24.5 | 6,6 | 22.2 |
| **18** | 2019 | ITMG | 6.7 | 9 | 40 | 36.7 | 2,7 | 7.9 |
| **19** | 2019 | BRMS | 75 | 5 | 50 | 44.9 | 0,8 | 127.5 |
| **20** | 2019 | INDY | 15.4 | 3 | 70 | 24.6 | -0,6 | 157.9 |
| **21** | 2019 | DOID | 33.3 | 3 | 80 | 32.1 | -4,6 | 7.7 |
| **22** | 2019 | TOBA | 16.7 | 5 | 50 | 14.0 | -1,2 | 2.7 |
| **23** | 2019 | DSSA | 14.3 | 4 | 70 | 88.6 | 1,5 | 112.0 |
| **24** | 2019 | INCO | 50 | 6 | 80 | 14.5 | 5,3 | 301.0 |
| **25** | 2019 | HRUM | 42.9 | 5 | 50 | 11.9 | 1,6 | 21.8 |
| **26** | 2019 | ADRO | 16.1 | 6 | 40 | 61.5 | -33 | 4.8 |
| **27** | 2020 | ANTM | 12.5 | 6 | 50 | 66.7 | -8,2 | 25.1 |
| **28** | 2020 | BOSS | 33.3 | 3 | 50 | 16.2 | 20,2 | 10.0 |
| **29** | 2020 | PTBA | 10 | 6 | 20 | 42.0 | 4,4 | 6.5 |
| **30** | 2020 | BUMI | 57.1 | 11 | 80 | 78.6 | -1,4 | 0.9 |
| **31** | 2020 | DKFT | 33.3 | 3 | 50 | 26.7 | 18,9 | 28.8 |
| **32** | 2020 | CITA | 14.3 | 4 | 70 | 18.2 | 4 | 24.5 |
| **33** | 2020 | SMMT | 50 | 3 | 50 | 9.7 | 36 | 36.1 |
| **34** | 2020 | GEMS | 12.5 | 6 | 70 | 13.3 | -0,6 | 31.2 |
| **35** | 2020 | MDKA | 16.7 | 7 | 50 | 28.9 | 15,3 | 4.3 |
| **36** | 2020 | KKGI | 14.3 | 6 | 70 | 29.0 | -10,7 | 4.5 |
| **37** | 2020 | BYAN | 7.1 | 7 | 70 | 88.0 | 7,6 | 19.9 |
| **38** | 2020 | MEDC | 13.3 | 5 | 70 | 38.6 | 4,7 | 80.0 |
| **39** | 2020 | ARCHI | 20 | 5 | 30 | 53.6 | -2,1 | 28.5 |
| **40** | 2020 | TINS | 28.6 | 6 | 70 | 19.4 | 30,4 | 217.4 |
| **41** | 2020 | NCKL | 33.3 | 3 | 50 | 22.5 | 3,8 | 163.3 |
| **42** | 2020 | BIPI | 14.3 | 4 | 50 | 24.8 | -3 | 3.2 |
| **43** | 2020 | ITMG | 6.7 | 9 | 40 | 36.9 | 2,9 | 23.3 |
| **44** | 2020 | BRMS | 75 | 6 | 50 | 20.8 | -2 | 0.1 |
| **45** | 2020 | INDY | 15.4 | 5 | 70 | 30.3 | -1,3 | 336.5 |
| **46** | 2020 | DOID | 33.3 | 3 | 80 | 26.9 | 0,5 | 3.5 |
| **47** | 2020 | TOBA | 16.7 | 5 | 50 | 16.5 | -1,2 | 0.8 |
| **48** | 2020 | DSSA | 14.3 | 4 | 70 | 82.5 | 2,7 | 174.8 |
| **49** | 2020 | INCO | 50 | 7 | 40 | 14.6 | 4,3 | 17.1 |
| **50** | 2020 | HRUM | 42.9 | 6 | 50 | 9.7 | -1,7 | 11.0 |
| **51** | 2020 | ADRO | 15.2 | 6 | 40 | 70.2 | -12,8 | 0.6 |
| **52** | 2021 | ANTM | 12.5 | 5 | 70 | 58.0 | 2 | 36.0 |
| **53** | 2021 | BOSS | 33.3 | 3 | 50 | 14.2 | 25,9 | 10.0 |
| **54** | 2021 | PTBA | 10 | 6 | 20 | 48.9 | 3,1 | 5.1 |
| **55** | 2021 | BUMI | 57.1 | 11 | 60 | 55.3 | 1 | 0.7 |
| **56** | 2021 | DKFT | 33.3 | 3 | 50 | 52.5 | -2,3 | 25.8 |
| **57** | 2021 | CITA | 14.3 | 4 | 10 | 17.3 | 0,7 | 327.0 |
| **58** | 2021 | SMMT | 50 | 3 | 10 | 28.6 | 30,4 | 217.4 |
| **59** | 2021 | GEMS | 12.5 | 6 | 10 | 16.2 | -2,2 | 377.6 |
| **60** | 2021 | MDKA | 16.7 | 8 | 50 | 64.0 | 4,4 | 198.9 |
| **61** | 2021 | KKGI | 14.3 | 5 | 70 | 33.6 | -3,5 | 163.3 |
| **62** | 2021 | BYAN | 7.1 | 10 | 10 | 30.6 | 3,8 | 163.3 |
| **63** | 2021 | MEDC | 13.3 | 5 | 10 | 36.2 | 2,9 | 80.9 |
| **64** | 2021 | ARCHI | 20 | 5 | 70 | 19.7 | 13,1 | 81.3 |
| **65** | 2021 | TINS | 28.6 | 5 | 20 | 13.3 | 6,6 | 22.2 |
| **66** | 2021 | NCKL | 33.3 | 3 | 50 | 12.0 | -3 | 3.2 |
| **67** | 2021 | BIPI | 14.3 | 4 | 50 | 13.5 | -1,6 | 3.2 |
| **68** | 2021 | ITMG | 6.7 | 9 | 60 | 38.7 | -16,8 | 22.2 |
| **69** | 2021 | BRMS | 75 | 6 | 70 | 11.5 | 2,7 | 7.9 |
| **70** | 2021 | INDY | 15.4 | 5 | 70 | 31.8 | 2,9 | 23.3 |
| **71** | 2021 | DOID | 33.3 | 3 | 70 | 51.6 | -1,4 | 24.7 |
| **72** | 2021 | TOBA | 16.7 | 5 | 70 | 14.2 | 0,7 | 21.5 |
| **73** | 2021 | DSSA | 14.3 | 6 | 70 | 72.0 | 0,8 | 127.5 |
| **74** | 2021 | INCO | 50 | 5 | 40 | 14.8 | -2 | 0.1 |
| **75** | 2021 | HRUM | 42.9 | 5 | 70 | 34.3 | 1,2 | 0.1 |
| **76** | 2021 | ADRO | 14.7 | 6 | 50 | 65.2 | 4,5 | 0.1 |
| **77** | 2022 | ANTM | 12.5 | 5 | 70 | 41.9 | -0,6 | 157.9 |
| **78** | 2022 | BOSS | 33.3 | 3 | 50 | 18.8 | -1,3 | 336.5 |
| **79** | 2022 | PTBA | 10 | 6 | 20 | 56.9 | 2,3 | 214.9 |
| **80** | 2022 | BUMI | 57.1 | 10 | 60 | 59.2 | -2,1 | 236.5 |
| **81** | 2022 | DKFT | 33.3 | 4 | 50 | 51.6 | -4,6 | 7.7 |
| **82** | 2022 | CITA | 14.3 | 4 | 10 | 21.9 | 0,5 | 3.5 |
| **83** | 2022 | SMMT | 50 | 2 | 10 | 16.3 | 3 | 50.9 |
| **84** | 2022 | GEMS | 12.5 | 6 | 50 | 10.2 | -6 | 29.8 |
| **85** | 2022 | MDKA | 16.7 | 8 | 50 | 91.5 | -1,2 | 2.7 |
| **86** | 2022 | KKGI | 14.3 | 5 | 70 | 38.4 | -1,2 | 0.8 |
| **87** | 2022 | BYAN | 7.1 | 7 | 10 | 97.9 | 0,9 | 9.4 |
| **88** | 2022 | MEDC | 13.3 | 5 | 10 | 29.7 | -3 | 2.3 |
| **89** | 2022 | ARCHI | 20 | 4 | 10 | 19.0 | 1,5 | 112.0 |
| **90** | 2022 | TINS | 28.6 | 5 | 20 | 85.6 | 2,7 | 174.8 |
| **91** | 2022 | NCKL | 33.3 | 3 | 50 | 14.3 | -1,7 | 27.2 |
| **92** | 2022 | BIPI | 14.3 | 4 | 50 | 11.1 | -0,5 | 182.4 |
| **93** | 2022 | ITMG | 6.7 | 10 | 60 | 35.4 | 5,3 | 301.0 |
| **94** | 2022 | BRMS | 75 | 8 | 70 | 13.1 | 4,3 | 17.1 |
| **95** | 2022 | INDY | 15.4 | 5 | 70 | 16.8 | 1,2 | 293.7 |
| **96** | 2022 | DOID | 33.3 | 3 | 70 | 51.3 | 3,9 | 407.1 |
| **97** | 2022 | TOBA | 16.7 | 4 | 70 | 11.2 | 1,6 | 21.8 |
| **98** | 2022 | DSSA | 14.3 | 6 | 70 | 11.5 | -1,7 | 11.0 |
| **99** | 2022 | INCO | 50 | 4 | 40 | 12.9 | 4,6 | 82.4 |
| **100** | 2022 | HRUM | 42.9 | 4 | 70 | 28.9 | -1,9 | 87.9 |

**Lampiran 3**

**Daftar Hasil Data OutlierPerhitungan Semua Variabel Dalam Penelitian**

**Yang Belum Di Outlier**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Tahun** | **Kode Perusahaan** | **Multi** | **Kom. Audit** | **Kom. Inde** | **Lev.** | **Exch. Rate** | **Tran. Pricing** |
| **1** | 2019 | ADRO | 16.7 | 6 | 40 | 81.18 | 0,7 | 1.9 |
| **2** | 2019 | ANTM | 12.5 | 6 | 50 | 66.5 | -34,3 | 28.8 |
| **3** | 2019 | BOSS | 33.3 | 3 | 50 | 35.1 | 30,7 | 28.1 |
| **4** | 2019 | PTBA | 10 | 6 | 20 | 41.7 | -1,4 | 2.1 |
| **5** | 2019 | BUMI | 57.1 | 7 | 30 | 24.1 | 18,1 | 1.4 |
| **6** | 2019 | DKFT | 33.3 | 3 | 50 | 17.2 | -34 | 92.0 |
| **7** | 2019 | CITA | 14.3 | 4 | 70 | 91.7 | 5,3 | 21.7 |
| **8** | 2019 | SMMT | 50 | 4 | 10 | 11.1 | -3,1 | 32.3 |
| **9** | 2019 | GEMS | 12.5 | 5 | 10 | 11.8 | -2,1 | 31.1 |
| **10** | 2019 | MDKA | 16.7 | 8 | 50 | 25.5 | 0,8 | 2.5 |
| **11** | 2019 | KKGI | 14.3 | 6 | 70 | 35.3 | 14,8 | 2.8 |
| **12** | 2019 | BYAN | 7.1 | 7 | 70 | 106.4 | 9,8 | 24.1 |
| **13** | 2019 | MEDC | 13.3 | 5 | 70 | 34.6 | -2,3 | 28.2 |
| **14** | 2019 | ARCHI | 20 | 5 | 50 | 25.3 | 0,5 | 208.3 |
| **15** | 2019 | TINS | 28.6 | 6 | 30 | 28.7 | 0,7 | 327.0 |
| **16** | 2019 | NCKL | 33.3 | 3 | 50 | 25.6 | -3,5 | 163.3 |
| **17** | 2019 | BIPI | 14.3 | 4 | 50 | 24.5 | 6,6 | 22.2 |
| **18** | 2019 | ITMG | 6.7 | 9 | 40 | 36.7 | 2,7 | 7.9 |
| **19** | 2019 | BRMS | 75 | 5 | 50 | 44.9 | 0,8 | 127.5 |
| **20** | 2019 | INDY | 15.4 | 3 | 70 | 24.6 | -0,6 | 157.9 |
| **21** | 2019 | DOID | 33.3 | 3 | 80 | 32.1 | -4,6 | 7.7 |
| **22** | 2019 | TOBA | 16.7 | 5 | 50 | 14.0 | -1,2 | 2.7 |
| **23** | 2019 | DSSA | 14.3 | 4 | 70 | 88.6 | 1,5 | 112.0 |
| **24** | 2019 | INCO | 50 | 6 | 80 | 14.5 | 5,3 | 301.0 |
| **25** | 2019 | HRUM | 42.9 | 5 | 50 | 11.9 | 1,6 | 21.8 |
| **26** | 2019 | ADRO | 16.1 | 6 | 40 | 61.5 | -33 | 4.8 |
| **27** | 2020 | ANTM | 12.5 | 6 | 50 | 66.7 | -8,2 | 25.1 |
| **28** | 2020 | BOSS | 33.3 | 3 | 50 | 16.2 | 20,2 | 10.0 |
| **29** | 2020 | PTBA | 10 | 6 | 20 | 42.0 | 4,4 | 6.5 |
| **30** | 2020 | BUMI | 57.1 | 11 | 80 | 78.6 | -1,4 | 0.9 |
| **31** | 2020 | DKFT | 33.3 | 3 | 50 | 26.7 | 18,9 | 28.8 |
| **32** | 2020 | CITA | 14.3 | 4 | 70 | 18.2 | 4 | 24.5 |
| **33** | 2020 | SMMT | 50 | 3 | 50 | 9.7 | 36 | 36.1 |
| **34** | 2020 | GEMS | 12.5 | 6 | 70 | 13.3 | -0,6 | 31.2 |
| **35** | 2020 | MDKA | 16.7 | 7 | 50 | 28.9 | 15,3 | 4.3 |
| **36** | 2020 | KKGI | 14.3 | 6 | 70 | 29.0 | -10,7 | 4.5 |
| **37** | 2020 | BYAN | 7.1 | 7 | 70 | 88.0 | 7,6 | 19.9 |
| **38** | 2020 | MEDC | 13.3 | 5 | 70 | 38.6 | 4,7 | 80.0 |
| **39** | 2020 | ARCHI | 20 | 5 | 30 | 53.6 | -2,1 | 28.5 |
| **40** | 2020 | TINS | 28.6 | 6 | 70 | 19.4 | 30,4 | 217.4 |
| **41** | 2020 | NCKL | 33.3 | 3 | 50 | 22.5 | 3,8 | 163.3 |
| **42** | 2020 | BIPI | 14.3 | 4 | 50 | 24.8 | -3 | 3.2 |
| **43** | 2020 | ITMG | 6.7 | 9 | 40 | 36.9 | 2,9 | 23.3 |
| **44** | 2020 | BRMS | 75 | 6 | 50 | 20.8 | -2 | 0.1 |
| **45** | 2020 | INDY | 15.4 | 5 | 70 | 30.3 | -1,3 | 336.5 |
| **46** | 2020 | DOID | 33.3 | 3 | 80 | 26.9 | 0,5 | 3.5 |
| **47** | 2020 | TOBA | 16.7 | 5 | 50 | 16.5 | -1,2 | 0.8 |
| **48** | 2020 | DSSA | 14.3 | 4 | 70 | 82.5 | 2,7 | 174.8 |
| **49** | 2020 | INCO | 50 | 7 | 40 | 14.6 | 4,3 | 17.1 |
| **50** | 2020 | HRUM | 42.9 | 6 | 50 | 9.7 | -1,7 | 11.0 |
| **51** | 2020 | ADRO | 15.2 | 6 | 40 | 70.2 | -12,8 | 0.6 |
| **52** | 2021 | ANTM | 12.5 | 5 | 70 | 58.0 | 2 | 36.0 |
| **53** | 2021 | BOSS | 33.3 | 3 | 50 | 14.2 | 25,9 | 10.0 |
| **54** | 2021 | PTBA | 10 | 6 | 20 | 48.9 | 3,1 | 5.1 |
| **55** | 2021 | BUMI | 57.1 | 11 | 60 | 55.3 | 1 | 0.7 |
| **56** | 2021 | DKFT | 33.3 | 3 | 50 | 52.5 | -2,3 | 25.8 |
| **57** | 2021 | CITA | 14.3 | 4 | 10 | 17.3 | 0,7 | 327.0 |
| **58** | 2021 | SMMT | 50 | 3 | 10 | 28.6 | 30,4 | 217.4 |
| **59** | 2021 | GEMS | 12.5 | 6 | 10 | 16.2 | -2,2 | 377.6 |
| **60** | 2021 | MDKA | 16.7 | 8 | 50 | 64.0 | 4,4 | 198.9 |
| **61** | 2021 | KKGI | 14.3 | 5 | 70 | 33.6 | -3,5 | 163.3 |
| **62** | 2021 | BYAN | 7.1 | 10 | 10 | 30.6 | 3,8 | 163.3 |
| **63** | 2021 | MEDC | 13.3 | 5 | 10 | 36.2 | 2,9 | 80.9 |
| **64** | 2021 | ARCHI | 20 | 5 | 70 | 19.7 | 13,1 | 81.3 |
| **65** | 2021 | TINS | 28.6 | 5 | 20 | 13.3 | 6,6 | 22.2 |
| **66** | 2021 | NCKL | 33.3 | 3 | 50 | 12.0 | -3 | 3.2 |
| **67** | 2021 | BIPI | 14.3 | 4 | 50 | 13.5 | -1,6 | 3.2 |
| **68** | 2021 | ITMG | 6.7 | 9 | 60 | 38.7 | -16,8 | 22.2 |
| **69** | 2021 | BRMS | 75 | 6 | 70 | 11.5 | 2,7 | 7.9 |
| **70** | 2021 | INDY | 15.4 | 5 | 70 | 31.8 | 2,9 | 23.3 |
| **71** | 2021 | DOID | 33.3 | 3 | 70 | 51.6 | -1,4 | 24.7 |
| **72** | 2021 | TOBA | 16.7 | 5 | 70 | 14.2 | 0,7 | 21.5 |
| **73** | 2021 | DSSA | 14.3 | 6 | 70 | 72.0 | 0,8 | 127.5 |
| **74** | 2021 | INCO | 50 | 5 | 40 | 14.8 | -2 | 0.1 |
| **75** | 2021 | HRUM | 42.9 | 5 | 70 | 34.3 | 1,2 | 0.1 |
| **76** | 2021 | ADRO | 14.7 | 6 | 50 | 65.2 | 4,5 | 0.1 |
| **77** | 2022 | ANTM | 12.5 | 5 | 70 | 41.9 | -0,6 | 157.9 |
| **78** | 2022 | BOSS | 33.3 | 3 | 50 | 18.8 | -1,3 | 336.5 |
| **79** | 2022 | PTBA | 10 | 6 | 20 | 56.9 | 2,3 | 214.9 |
| **80** | 2022 | BUMI | 57.1 | 10 | 60 | 59.2 | -2,1 | 236.5 |
| **81** | 2022 | DKFT | 33.3 | 4 | 50 | 51.6 | -4,6 | 7.7 |
| **82** | 2022 | CITA | 14.3 | 4 | 10 | 21.9 | 0,5 | 3.5 |
| **83** | 2022 | SMMT | 50 | 2 | 10 | 16.3 | 3 | 50.9 |
| **84** | 2022 | GEMS | 12.5 | 6 | 50 | 10.2 | -6 | 29.8 |
| **85** | 2022 | MDKA | 16.7 | 8 | 50 | 91.5 | -1,2 | 2.7 |
| **86** | 2022 | KKGI | 14.3 | 5 | 70 | 38.4 | -1,2 | 0.8 |
| **87** | 2022 | BYAN | 7.1 | 7 | 10 | 97.9 | 0,9 | 9.4 |
| **88** | 2022 | MEDC | 13.3 | 5 | 10 | 29.7 | -3 | 2.3 |
| **89** | 2022 | ARCHI | 20 | 4 | 10 | 19.0 | 1,5 | 112.0 |
| **90** | 2022 | TINS | 28.6 | 5 | 20 | 85.6 | 2,7 | 174.8 |
| **91** | 2022 | NCKL | 33.3 | 3 | 50 | 14.3 | -1,7 | 27.2 |
| **92** | 2022 | BIPI | 14.3 | 4 | 50 | 11.1 | -0,5 | 182.4 |
| **93** | 2022 | ITMG | 6.7 | 10 | 60 | 35.4 | 5,3 | 301.0 |

**Lampiran 4**

**Hasil Statistika Deskriptif Variabel Independen dan Variabel Dependen**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Multinasionalitas | 93 | 6.70 | 75.00 | 25.3656 | 17.18921 |
| Komite Audit | 93 | 2,00 | 11,00 | 5,3548 | 1,95962 |
| Komisaris Independen | 93 | 10,00 | 80,00 | 48,9247 | 20,97941 |
| Leverage | 93 | 9.70 | 106.00 | 36.7355 | 24.72351 |
| Exchange Rate | 93 | -34,30 | 36,00 | 1,2538 | 10,97990 |
| Transfer Pricing | 93 | .10 | 407.10 | 58.0301 | 89.72654 |
| Valid N (listwise) | 93 |  |  |  |  |

**Lampiran 5**

**Tabel Uji Normalitas Sebelum Data Normal**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 100 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 91,68011922 |
| Most Extreme Differences | Absolute | ,253 |
| Positive | ,253 |
| Negative | -,179 |
| Test Statistic | | ,253 |
| Asymp. Sig. (2-tailed) | | ,000c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

**Lampiran 6**

**Tabel Uji Normalitas Sesudah Data Normal**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 93 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 1,77484139 |
| Most Extreme Differences | Absolute | ,057 |
| Positive | ,057 |
| Negative | -,056 |
| Test Statistic | | ,057 |
| Asymp. Sig. (2-tailed) | | ,200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

**Lampiran 7**

**Diagram Normalitas**



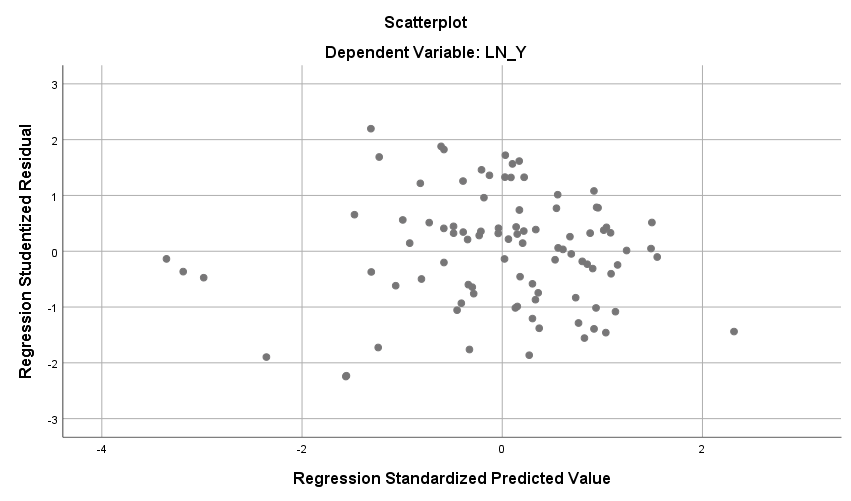
**Lampiran 8**

**Nilai Tolerance dan VIF**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| Multinasionalitas | ,888 | 1,127 |
| Komite Audit | ,903 | 1,108 |
| Komisaris Independen | ,981 | 1,019 |
| Leverage | ,828 | 1,208 |
| Exchange Rate | ,943 | 1,061 |
| a. Dependent Variable: Transfer Pricing | | | | |

**Lampiran 9**

Hasil Grafik S Scatterplot



**Lampiran 10**

**Nilai Uji Autokorelasi**

|  |  |
| --- | --- |
| **Runs Test** | |
|  | Unstandardized Residual |
| Test Valuea | -29,34673 |
| Cases < Test Value | 46 |
| Cases >= Test Value | 46 |
| Total Cases | 92 |
| Number of Runs | 34 |
| Z | -2,726 |
| Asymp. Sig. (2-tailed) | ,06 |
| a. Median | |

**Lampiran 11**

**Nilai Uji Analisis Linear Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 110,418 | 39,107 |  | 2,823 | ,006 |
| multinasionalita 100% | ,170 | ,576 | ,032 | ,296 | ,768 |
| Total Komite Audit | -5,273 | 5,180 | -,108 | -1,018 | ,311 |
| Kom. Indep 100% | -,109 | ,458 | -,024 | -,239 | ,812 |
| LEV 100% | -,482 | ,430 | -,124 | -1,121 | ,265 |
| Exchange Rate 100% | ,071 | ,920 | ,008 | ,078 | ,938 |
| a. Dependent Variable: Tras Pricing 100% | | | | | | |

**Lampiran 12**

**Nilai Uji T (Signifikan Parameter Individual)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 110,418 | 14,470 |  | 7,631 | ,000 |
| multinasionalitas 100% | ,170 | ,213 | ,076 | 2,099 | ,026 |
| Total Komite Audit | 5,273 | 1,917 | ,261 | 2,751 | ,007 |
| Kom. Indep 100% | -,109 | ,169 | -,059 | -,645 | ,121 |
| LEV 100% | ,482 | ,159 | ,300 | 2,030 | ,003 |
| Exchange Rate 100% | ,071 | ,340 | ,019 | 2,210 | ,034 |
| a. Dependent Variable: Y1 | | | | | | |

**Lampiran 13**

**Nilai Uji F (Uji Kelayakan Model)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 63,378 | 5 | 12,676 | 3,805 | ,004b |
| Residual | 289,806 | 87 | 3,331 |  |  |
| Total | 353,184 | 92 |  |  |  |
| a. Dependent Variable: LN\_Y | | | | | | |
| b. Predictors: (Constant), LN\_X6, LN\_X5, LN\_X4, LN\_X3, LN\_X1 | | | | | | |

**Lampiran 14**

**Nilai Uji Koefisien Determinasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,424a | ,179 | ,132 | 1,82513 |
| a. Predictors: (Constant), LN\_X6, LN\_X5, LN\_X4, LN\_X3, LN\_X1 | | | | |
| b. Dependent Variable: LN\_Y | | | | |