# DAFTAR PUSTAKA

Agustina, N. A. (2019). Pengaruh Pajak, Multinasionalitas, Ukuran Perusahaan, Profitabilitas, dan Mekanisme Bonus Terhadap Keputusan Perusahaan Melakukan Transfer Pricing. *Prosiding Seminar Nasional Mahasiswa Universitas Islam Sultan Agung*, *0*(April), 53–66.

Anthony, R., & Govindarajaan, V. (2011). *Sistem Pengendalian Manajemen* (Y. Prihantini (ed.); 12th ed.). KARISMA Publishing Group.

Apriyanti, H. W., Permatasari, D., & Fuad, K. (2020). Faktor-Faktor yang Mempengaruhi Pengungkapan Kebijakan Metode Transfer Pricing dalam Laporan Keuangan. *Jurnal Akuntansi Indonesia*, *9*(1), 19. https://doi.org/10.30659/jai.9.1.19-36

Ardiyanti, D. (2017). *Pengaruh Mekanisme Bonus, Tax Minimization, Exchange Rate Dan Multinationality Terhadap Keputusan Transfer Pricing*. Universitas Muhammadiyah Yogyakarta.

Ayshinta, P. jaya, Agustin, H., & AFriyenti, M. (2019). Pengaruh tunneling incentive, mekanisme bonus dan exchange rate terhadap keputusan perusahaan melakukan transfer pricing. *Jurnal Eksplorasi Akuntansi*, *1*(2), 572–588.

Butler, K. C. (2016). *Multinational Finance: Evaluating the Opportunities, Costs, and Risks of Multinational Operations* (6 tahun). John Wiley & Sons.

Cahyadi, A. S., & Noviari, N. (2018). Pengaruh Pajak , Exchange Rate , Profitabilitas , Dan Leverage Pada Keputusan Melakukan Transfer Pricing Fakultas Ekonomi dan Bisnis. *E-Jurnal Akuntansi Universitas Udayana*, *24*, 1441–1473.

Cledy, H., & Amin, M. . (2020). Pengaruh Pajak, Ukuran Perusahaan, Profitabilitas, dan Leverage terhadap Keputusan Perusahaa Untuk Melakukan Transfer Pricing. *Jurnal Akuntansi Trisakti*, *2*, 247–264. https://doi.org/http://dx.doi.org/10.2 5 105/jat.v7i2.7454

Deanti, L. R. (2017). *Pengaruh Pajak, Intangible Assets, Leverage, Profitabilitas, Dan Tunelling Incentive Terhadapkeputusan Transfer Pricing Perusahaan Multinasional Indonesia*.

Ghazali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Univesitas Diponegoro.

Hamid, M., Sufi, I., Konadi, W., & Yusrizal, A. (2019). *Analisis Jalur Dan Aplikasi Spss Versi 25 Edisi Pertama*.

Harahap, P. D. S. S. (2011). *Teori Akuntansi* (R. Pers (ed.); 11th ed.). PT Raja Grafindo Persada.

Hartati, W., Desmiyawati, & Julita. (2015). Tax Minimization, Tunneling Incentive, Dan Mekanisme Bonus Terhadap Keputusan Transfer Pricing Seluruh Perusahaan Yang Listing Di Bursa Efek Indonesia. *Jurnal Simposium Nasional Akuntansi 18*.

Henry. (2016). *Auditing Pemeriksaan Akuntansi Berbasis Standar Audit Internasional dan Asuransi*. PT Gramedia.

Humairo, L., & Puspita, A. F. (2018). PENGARUH PAJAK TERHADAP KEPUTUSAN TRANSFER PRICING PERUSAHAAN (STUDI PADA PERUSAHAAN MANUFAKTUR YANG TEDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016 – 2018). *Photosynthetica*, *2*(1), 1–13. http://link.springer.com/10.1007/978-3-319-76887-8%0Ahttp://link.springer.com/10.1007/978-3-319-93594-2%0Ahttp://dx.doi.org/10.1016/B978-0-12-409517-5.00007-3%0Ahttp://dx.doi.org/10.1016/j.jff.2015.06.018%0Ahttp://dx.doi.org/10.1038/s41559-019-0877-3%0Aht

Kemenkue. (2008). *Undang-Undang Republik Indonesia Nomor 36 Tahun 2008 tentang Pajak Penghasilan*. Www.Jdih.Kemenkeu.Go.Id. https://jdih.kemenkeu.go.id/fulltext/2008/36tahun2008uu.htm

Khotimah, S. K. (2018). Pengaruh Beban Pajak, Tunneling Incentive, Dan Ukuran Perusahaan Terhadap Keputusan Perusahaan Dalam Melakukan Transfer Pricing(Studi Empiris Pada Perusahaan Multinasional Yang Listing Di Bursa Efek Indonesia Tahun 2013-2017). *Jurnal Ekobis Dewantara*, *1*(12), 125–138. www.idx.co.id.

Koming, N., & Praditasari, A. (2017). Pengaruh Good Corporate Governance, Ukuran Perusahaan, Leverage Dan Profitabilitas Pada Tax Avoidance. *E-Jurnal Akuntansi*, *2017*(1), 1229–1258.

Lailah, F., Nelyumna, & Trirahayu, D. (2021). *The Role Of Good Corporate Governance (Gcg) On Transfer Pricing : A Comparative Study Of Indonesia And Malaysia*. Universitas Pancasila.

Mispiyanti. (2015). Pengaruh Pajak, Tunneling Incentive, dan Mekanisme Bonus Terhadap Keputusan Transfer Pricing. *Jurnal Akuntansi Dan Investasi*, *1*, 62–73.

Novriansa, A. (2019). *Sektor Pertambangan Rawan Manipulasi Transfer Pricing?* DDTC News. https://news.ddtc.co.id/sektor-pertambangan-rawan-manipulasi-transfer-pricing-17422

Pradipta, R., & Geraldina, I. (2018). *Pengaruh Corporate Governance , Mekanisme Bonus dan Tunneling Incentives terhadap Transfer Pricing Perusahaan Manufaktur Multinasional yang Terdaftar Dalam Bursa Efek Inokiiiikoildonesia ( BEI ) Periode 2013-2018*. *9865*, 61–72.

Pratiwi, B. (2018). Pengaruh Pajak, Exchange Rate, Tunneling Incentive, Dan Leverage Terhadap Transfer Pricin. *Jurnal Ekobis Dewantara*, *1*(2), 1–13.

Rahayu, T. T., Masitoh, E., & Wijayanti, A. (2020). Pengaruh Beban Pajak, Exchange Rate, Tunneling Incentive, Profitabilitas dan Leverage Terhadap Keputusan Transfer Pricing. *Jurnal Penelitian Ekonomi Dan Akuntansi*, *5*(1), 78–90. jurnalekonomi.unisla.ac.id/index.php/jpensi/article/view/290

Ramadhan, M. R., & Kustiani, N. A. (2017). *Faktor - Faktor Penentu Agresivitas Transfer Pricing*. 549–564.

Ratnasari, M., Widiastuti, N. P. ., & Sumilir. (2021). DETERMINATION OF TRANSFER PRICING OF MINING COMPANIES IN INDONESIA. *Jurnal AKUNIDA*, *7*, 151–164.

Refgia Thesa. (2017). Pengaruh Pajak, Meknisme Bonus, Ukuran Perusahaan, Kepemilikan Asing, dan Tunneling Incentive terhadap Transfer Pricing. *JOM Fekon*, *4*(1), 543–555.

Richardson, G., Taylor, G., & Lanis, G. (2017). Determinants Of Transfer Pricing Aggressiveness: Empirical Evidence From Australian Firms. *Journal Of Contemporary Accounting & Economics*, 136±150. https://doi.org/10.1016/j.jcae.2013.06.002

Rifqiyati, R., Masripah, M., & Miftah, M. (2021). *Pengaruh Pajak , Multinasionalitas , dan Tunneling Incentive terhadap Keputusan Transfer Pricing ( The Effect of Taxes , Multinationality , and Tunneling Incentive on the Decision to Transfer Pricing )*. *2*(3), 167–178.

Riskita, A. (2022). *13 Perusahaan Tambang Terbesar di Indonesia, Siapa Juaranya?* https://store.sirclo.com/blog/perusahaan-tambang-terbesar-di-indonesia/

Rizkillah, A. A., & Putra, R. J. (2022). Pengaruh Intangible Asset , Good Corporate Governance terhadap Transfer Pricing dengan Moderasi Tax Avoidance. *Jurnal Pendidikan Dan Kewirausahaan*, *10*(3), 699–712.

Rosa, R., Andini, R., & Raharjo, K. (2017). *Pengaruh Pajak, Tunneling Incentive, Mekanisme Bonus, Debt Covenant dan Good Corporate Governance terhadap Transaksi Transfer Pricing*. 1–17.

Sa’diah, F., & Afriyenti, M. (2021). Pengaruh Tax Avoidance, Ukuran Perusahaan, dan Dewan Komisaris Independen terhadap Kebijakan Transfer Pricing. *Jurnal Eksplorasi Akuntansi*, *3*(3), 501–516.

Saragih, A. Y. P., Nasuha, F. N., & Hafizhah, S. N. (2020). Faktor-Faktor yang Mempengaruhi Transfer Pricing dilihat dari Aspek Keuangan dan Non-Keuangan. *Jurnal Akuntansi Dan Pajak*, *20*(2), 171–181.

Sartono, R. A. (2012). *Manajemen Keuangan Internasional*. BPFE-Yogyakarta.

Sekaran, U., & Bougie, R. (2017). *Metode Penelitian Untuk Bisnis* (A. Nur Hanifah (ed.); 6th ed.). Selemba Empat.

Septipertiwi, G. (2019). *Analisis Pengaruh Pajak, Debt Covenant, Good Corporate Governance (GCG), dan Exchange Rate Terhadap Keputusan Transfer Pricing pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2017*. Institusi Universitas Sumatera Utara.

Setijaningsih, H. T. (2012). Positive Accounting Theory and Economic Consequences. *Jurnal Akuntansi*, *16*(3), 427–438. https://media.neliti.com/media/publications/75012-ID-teori-akuntansi-positif-dan-konse

Suandy, E. (2011). *Perencanaan Pajak* (4th ed.). Selemba Empat.

Suandy, E. (2016). *Perencanaan Pajak* (6th ed.). Selemba Empat.

Sugiyono. (2013). *Metode Penelitian Manajemen* (Setiyawami (ed.); 6th ed.). ALFABETA.CV.

Sulistyawati, A. I., Santoso, A., & Rokhawati, L. (2019). Deteksi Determinan Keputusan Transfer Pricing. *Adbis: Jurnal Administrasi Dan Bisnis*, *13*(1), 22. https://doi.org/10.33795/j-adbis.v13i1.61

Sulistyowati, & Kananto, R. (2018). The Influences of Tax , Bonus Mechanism , Leverage and Company Size through Company Decision on Transfer Pricing. *Advance in Economics, Business and Management Research*, *73*.

Suprianto, D., & Pratiwi, R. (2017). Pengaruh Beban Pajak, Kepemilikan Asing, Dan Ukuran Perusahaan Terhadap Transfer Pricing Pada Perusahaan Maufaktur Di Bursa Efek Indonesia (BEI) Periode 2013–2016. *Jurnal Akuntansi STIE Data Palembang*.

Suwiknyo, E. (2019). *Kasus Transfer Pricing Meningkat*. OECD. https://ekonomi.bisnis.com/read/20190918/259/1149724/oecd-kasus-transfer-pricing- meningkat

Syofyan, E. (2021). *Good Corporate Gorvernance (GCG)* (Dr. Hayat (ed.)). Unisma Press.

Thomas. (2019). *Dugaan Adaro Menghindari Pajak Mengingatkan Pada Kasus Asian Agri*. http://tirto.id//dugaan-adaro-menghindari-pajak-mengingatkan-pada-kasus-asisan-agri

Wardani, D., & Khoiriyah, D. (2018). Pengaruh Strategi Bisnis Dan Karakteristik Perusahaan Terhadap Penghindaran Pajak. *Jurnal Akuntansi Dewantara*, *2*, 25±36.

Wijaya, I., & Amalia, A. (2020). Pengaruh Pajak, Tunneling Incentive, Dan Good Corporate Governance Terhadap Transfer Pricing. *Jurnal Profita*, *13*(1), 30. https://doi.org/10.22441/profita.2020.v13i1.003

Yuliawati. (2019). *Gelombang Penghindaran Pajak dalam Pusaran Batu Bara*. Go.Id, Katadata. https://katadata.co.id/opini/2019/02/11/gelombang-penghindaran-pajak- dalam-pusaran-batu-bara

**L**

**A**

**M**

**P**

**I**

**R**

**A**

**N**

**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 |