

Lampiran 1 Tabulasi Data Pengambilan Sampel Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2022.

No.	Tahun	Nama Perusahaan	Kode Emiten
1	2022	PT Indocement Tunggul Prakasa Tbk	INTP
2	2022	PT Semen Baturaja Tbk	SMBR
3	2022	PT Solusi Bangun Indonesia Tbk	SMCB
4	2022	PT Semen Indonesia (Persero) Tbk	SMGR
5	2022	PT Wijaya Karya Beton Tbk	WTON
6	2022	PT Asahimas Flat Glass Tbk	AMFG
7	2022	PT Arwana Citramulia Tbk	ARNA
8	2022	PT Cahayaputra Asa Keramik Tbk	CAKK
9	2022	PT Mulia Industrindo Tbk	MLIA
10	2022	PT Surya Toto Indonesia Tbk	TOTO
11	2022	PT Gunawan Dianjaya Steel Tbk	GDST
12	2022	PT Gunung Raja Paksi Tbk	GGRP
13	2022	PT Steel Pipe Industry of Indonesia Tbk	ISSP
14	2022	PT Pelat Timah Nusantara Tbk	NIKL
15	2022	PT Tembaga Mulia Semanan Tbk	TBMS
16	2022	PT Samator Indo Gas Tbk	AGII
17	2022	PT Avia Avian Tbk	AVIA
18	2022	PT Budi Starch and Sweetener Tbk	BUDI
19	2022	PT Ekadharna International Tbk	EKAD
20	2022	PT Intan Wijaya International Tbk	INCI
21	2022	PT Saraswanti Anugerah Makmur Tbk	SAMF
22	2022	PT Indo Acitama Tbk	SRSN
23	2022	PT Unggul Indah Cahaya Tbk	UNIC
24	2022	PT Argha Karya Prima Industry Tbk	AKPI
25	2022	PT Impack Pratama Industri Tbk	IMPC
26	2022	PT Indopoly Swakarsa Industry Tbk	IPOL
27	2022	PT Panca Budi Idaman Tbk	PBID
28	2022	PT Tunas Alfin Tbk	TALF
29	2022	PT Charoen Pokphand Indonesia Tbk	CPIN
30	2022	PT Japfa Comfeed Indonesia Tbk	JPFA
31	2022	PT Malindo Feedmill Tbk	MAIN
32	2022	PT Indonesia Fibreboard Industry Tbk	IFII
33	2022	PT Alkindo Naratama Tbk	ALDO
34	2022	PT Fajar Surya Wisesa Tbk	FASW
35	2022	PT Indah Kiat Pulp & Paper Tbk	INKP
36	2022	PT Astra International Tbk	ASII
37	2022	PT Astra Otoparts Tbk	AUTO

38	2022	PT Garuda Metalindo Tbk	BOLT
39	2022	PT Indo Kordsa Tbk	BRAM
40	2022	PT Dharma Polimetal Tbk	DRMA
41	2022	PT Indospring Tbk	INDS
42	2022	PT Isra Presisi Indonesia Tbk	ISAP
43	2022	PT Multi Prima Sejahtera Tbk	LPIN
44	2022	PT Multistrada Arah Sarana Tbk	MASA
45	2022	PT Selamat Sempurna Tbk	SMSM
46	2022	PT Indo-Rama Synthetics Tbk	INDR
47	2022	PT Trisula International Tbk	TRIS
48	2022	PT Uni Charm Indonesia Tbk	UCID
49	2022	PT KMI Wire & Cable Tbk	KBLI
50	2022	PT Supreme Cable Manufacturing Corporation Tbk	SCCO
51	2022	PT Gaya Abadi Sempurna Tbk	SLIS
52	2022	PT Campina Ice Cream Industry Tbk	CAMP
53	2022	PT Cahaya Kalbar Tbk	CEKA
54	2022	PT Cisarua Mountain Dairy Tbk	CMRY
55	2022	PT Delta Djakarta Tbk	DLTA
56	2022	PT Garudafood Putra Putri Jaya Tbk	GOOD
57	2022	PT Indo Boga Sukses Tbk	IBOS
58	2022	PT Indofood CBP Sukses Makmur Tbk	ICBP
59	2022	PT Indofood Sukses Makmur Tbk	INDF
60	2022	PT Mulia Boga Raya Tbk	KEJU
61	2022	PT Multi Bintang Indonesia Tbk	MLBI
62	2022	PT Mayora Indah Tbk	MYOR
63	2022	PT Wahana Inti Makmur Tbk	NASI
64	2022	PT Nippon Indosari Corpindo Tbk	ROTI
65	2022	PT Sekar Bumi Tbk	SKBM
66	2022	PT Sekar Laut Tbk	SKLT
67	2022	PT Siantar Top Tbk	STTP
68	2022	PT Cerestar Indonesia Tbk	TRGU
69	2022	PT Ultra Jaya Milk Industry and Trading Company Tbk	ULTJ
70	2022	PT Hanjaya Mandala Sampoerna Tbk	HMSP
71	2022	PT Darya Varia Laboratoria Tbk	DVLA
72	2022	PT Kalbe Farma Tbk	KLBF
73	2022	PT Merck Indonesia Tbk	MERK
74	2022	PT Merck Sharp Dohme Pharma Tbk	SCPI
75	2022	PT Industri Jamu dan Farmasi Sido Tbk	SIDO
76	2022	PT Tempo Scan Pacific Tbk	TSPC
77	2022	PT Kedaung Indah Can Tbk	KICI
78	2022	PT Integra Indocabinet Tbk	WOOD

79	2022	PT Sepeda Bersama Indonesia Tbk	BIKE
80	2022	PT Formosa Ingredient Factory Tbk	BOBA
81	2022	PT Sunindo Adipersada Tbk	TOYS
Outlier SPSS			
82	2022	PT Formosa Ingredient Factory Tbk	BOBA
83	2022	PT Sunindo Adipersada Tbk	TOYS
84	2022	PT GTS Internasional Tbk	GTSI
85	2022	PT Lion Metal Works Tbk	LION
86	2022	PT Barito Pasific Tbk	BRPT
87	2022	PT Surya Biru Murni Acetylene Tbk	SBMA
88	2022	PT Lotte Chemical Titan Tbk	FPNI
89	2022	PT Trias Sentosa Tbk	TRST
90	2022	PT Central Proteina Prima Tbk	CPRO
91	2022	PT Pabrik Kertas Tjiwi Kimia Tbk	TKIM
92	2022	PT Caturkarda Depo Bangunan Tbk	DEPO
93	2022	PT Arkha Jayanti Persada Tbk	ARKA
94	2022	PT Garuda Maintenance Facility Aero Asia Tbk	GMFI
95	2022	PT Geoprima Solusi Tbk	GPSO
96	2022	PT Nusatama Berkah Tbk	NTBK
97	2022	PT Indomobil Sukses Internasional Tbk	IMAS
98	2022	PT Trisula Textile Industries Tbk	BELL
99	2022	PT Pan Brothers Tbk	PBRX
100	2022	PT Jembo Cable Company Tbk	JECC
101	2022	PT Kabelindo Murni Tbk	KBLM
102	2022	PT Morenzo Abadi Perkasa Tbk	ENZO
103	2022	PT Buyung Poetra Sembada Tbk	HOKI
104	2022	PT Pratama Abadi Nusa Industri Tbk	PANI
105	2022	PT Phapros Tbk	PEHA
106	2022	PT Mandom Indonesia Tbk	TCID
107	2022	PT Unilever Indonesia Tbk	UNVR
108	2022	PT Victoria Care Indonesia Tbk	VICI
Perusahaan yang Tidak Mempublikasikan Laporan Keuangan			
109	2022	PT Krakatau Steel (Persero) Tbk	KRAS
110	2022	PT Trinitan Metals and Mineral Tbk	PURE
111	2022	PT Tridomain Performance Materials Tbk	TDPM
112	2022	PT Kertas Basuki Rachmat Indonesia Tbk	KBRI
113	2022	PT Steadfast Marine Tbk	KPAL
114	2022	PT Grand Kartech Tbk	KRAH
115	2022	PT Nipress Tbk	NIPS
116	2022	PT Century Textile Industry Tbk	CNTX
117	2022	PT Nusantara Inti Corpora Tbk	UNIT

118	2022	PT Sumi Indo Kabel Tbk	IKBI
119	2022	PT Sky Energy Indonesia Tbk	JSKY
120	2022	PT Cottonindo Ariesta Tbk	KPAS
121	2022	PT Falmaco Nonwoven Industri Tbk	FLMC
Perusahaan yang Tidak Mempunyai Laba Positif			
122	2022	PT Waskita Beton Precast Tbk	WSBP
123	2022	PT Waskita Karya (Persero) Tbk	WSKT
124	2022	PT Alumindo Light Metal Industry Tbk	ALMI
125	2022	PT Saranacentral Bajatama Tbk	BAJA
126	2022	PT Citra Tubindo Tbk	CTBN
127	2022	PT Indal Aluminium Industry Tbk	INAI
128	2022	PT Lionmesh Prima Tbk	LMSH
129	2022	PT Eterindo Wahanatama Tbk	ETWA
130	2022	PT Ladangbaja Murni Tbk	LABA
131	2022	PT Nusa Palapa Gemilang Tbk	NPGF
132	2022	PT Chandra Asri Petrochemical	TPIA
133	2022	PT Berlina Tbk	BRNA
134	2022	PT Megalestari Epack Sentosaraya Tbk	EPAC
135	2022	PT Yanaprima Hastapersada Tbk	YPAS
136	2022	PT Sreeya Sewu Indonesia Tbk	SIPD
137	2022	PT Tirta Mahakam Resources Tbk	TIRT
138	2022	PT Toba Pulp Lestari Tbk	INRU
139	2022	PT Sriwahana Adityakarta Tbk	SWAT
140	2022	PT Indo Komoditi Korpora Tbk	INCF
141	2022	PT Inocycle Technology Group Tbk	INOV
142	2022	PT Kirana Megatara Tbk	KMTR
143	2022	PT Goodyear Indonesia Tbk	GDYR
144	2022	PT Gajah Tunggal Tbk	GJTL
145	2022	PT Prima Alloy Steel Universal Tbk	PRAS
146	2022	PT Polychem Indonesia Tbk	ADMG
147	2022	PT Argo Pantes Tbk	ARGO
148	2022	PT Panasia Indo Resources Tbk	HDTX
149	2022	PT Asia Pacific Investama Tbk	MYTX
150	2022	PT Golden Flower Tbk	POLU
151	2022	PT Ricky Putra Globalindo Tbk	RICY
152	2022	PT Sejahtera Bintang Abadi Textile Tbk	SBAT
153	2022	PT Sri Rejeki Isman Tbk	SRIL
154	2022	PT Sunson Textile Manufacture Tbk	SSTM
155	2022	PT Sepatu Bata Tbk	BATA
156	2022	PT Primarindo Asia Infrastructure Tbk	BIMA
157	2022	PT Voksel Electric Tbk	VOKS

158	2022	PT Selaras Citra Nusantara Perkasa Tbk	SCNP
159	2022	PT Tiga Pilar Sejahtera Food Tbk	AISA
160	2022	PT Tri Banyan Tirta Tbk	ALTO
161	2022	PT Bumi Teknokultura Unggul Tbk	BTEK
162	2022	PT Sentra Food Indonesia Tbk	FOOD
163	2022	PT Magna Investama Mandiri Tbk	MGNA
164	2022	PT Prasadha Aneka Niaga Tbk	PSDN
165	2022	PT Widodo Makmur Perkasa Tbk	WMPP
166	2022	PT Widodo Makmur Unggas Tbk	WMUU
167	2022	PT Indofarma Tbk	INAF
168	2022	PT Kimia Farma Tbk	KAEF
169	2022	PT Kino Indonesia Tbk	KINO
170	2022	PT Martina Berto Tbk	MBTO
171	2022	PT Cahaya Bintang Medan Tbk	CBMF
172	2022	PT Chitose International Tbk	CINT
173	2022	PT Langgeng Makmur Industri Tbk	LMPI
174	2022	PT Inti Agri Resources Tbk	IIKP
Perusahaan yang tidak memiliki kelengkapan data terkait variabel yang diteliti			
175	2022	PT Mark Dynamics Indonesia Tbk	MARK
176	2022	PT Alakasa Industrindo Tbk	ALKA
177	2022	PT Kusuma Kemindo Sentosa Tbk	KKES
178	2022	PT Chemstar Indonesia Tbk	CHEM
179	2022	PT Duta Pertiwi Nusantara Tbk	DPNS
180	2022	PT Ace Oldfields Tbk	KUAS
181	2022	PT Madusari Murni Indah Tbk	MOLI
182	2022	PT OBM Drilchem Tbk	OBMD
183	2022	PT Asioplast Industries Tbk	APLI
184	2022	PT Sinergi Inti Plastindo Tbk	ESIP
185	2022	PT Champion Pacific Indonesia Tbk	IGAR
186	2022	PT Primadaya Plastisindo Tbk	PDPP
187	2022	PT Satyamitra Kemas Lestari Tbk	SMKL
188	2022	PT Dewi Shri Farmindo Tbk	DEWI
189	2022	PT Singaraja Putra Tbk	SINI
190	2022	PT SLJ Global Tbk	SULI
191	2022	PT Kedawung Setia Industrial Tbk	KDSI
192	2022	PT Suparma Tbk	SPMA
193	2022	PT Ateliers Mecaniques D'Indonesie Tbk	AMIN
194	2022	PT Eratex Djaja Tbk	ERTX
195	2022	PT Ever Shine Textile Tbk	ESTI
196	2022	PT Asia Pacific Fibers Tbk	POLY
197	2022	PT Buana Artha Anugerah Tbk	STAR

198	2022	PT Tifico Fiber Indonesia Tbk	TFCO
199	2022	PT Mega Perintis Tbk	ZONE
200	2022	PT Communication Cable Systems Indonesia Tbk	CCSI
201	2022	PT Sat Nusapersada Tbk	PTSN
202	2022	PT Akasha Wira International Tbk	ADES
203	2022	PT Wahana Interfood Nusantara Tbk	COCO
204	2022	PT Toba Surimi Industries Tbk	CRAB
205	2022	PT Diamond Food Indonesia Tbk	DMND
206	2022	PT Era Mandiri Cemerlang Tbk	IKAN
207	2022	PT Indo Pureco Pratama Tbk	IPPE
208	2022	PT Prima Cakrawala Abadi Tbk	PCAR
209	2022	PT Panca Mitra Multiperdana Tbk	PMMP
210	2022	PT Palma Serasih Tbk	PSGO
211	2022	PT Jaya Swarasa Agung Tbk	TAYS
212	2022	PT Gudang Garam Tbk	GGRM
213	2022	PT Indonesian Tobacco Tbk	ITIC
214	2022	PT Wismilak Inti Makmur Tbk	WIIM
215	2022	PT Pyridam Farma Tbk	PYFA
216	2022	PT Soho Global Health Tbk	SOHO
217	2022	PT Estee Gold Feet Tbk	EURO
218	2022	PT Mustika Ratu Tbk	MRAT
219	2022	PT Nanotech Indonesia Global Tbk	NANO
220	2022	PT Boston Furniture Industries Tbk	SOFA
221	2022	PT Oscar Mitra Sukses Sejahtera Tbk	OLIV
222	2022	PT Hartadinata Abadi Tbk	HRTA
223	2022	PT Jakarta Kyoei Steel Works Tbk	JKSW
224	2022	PT Selamat Sempurna Tbk	SMSM
225	2022	PT Victoria Care Indonesia Tbk	VICI

GRESIK

Lampiran 2 Tabulasi Data Transfer Pricing Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2022.

No.	Tahun	Kode Emiten	Piutang Pihak Berelasi	Total Piutang	Transfer Pricing (X1)
1	2022	INTP	40.574.000.000	2.685.695.000.000	0,02
2	2022	SMBR	11.259.303.000	224.236.721.000	0,05
3	2022	SMCB	2.559.492.000.000	2.881.470.000.000	0,89
4	2022	SMGR	1.035.385.000.000	5.884.666.000.000	0,18
5	2022	WTON	334.356.636.878	851.268.374.104	0,39
6	2022	AMFG	234.331.000.000	594.480.000.000	0,39
7	2022	ARNA	698.144.786.602	735.091.607.771	0,95
8	2022	CAKK	1.031.760.644	23.873.477.753	0,04
9	2022	MLIA	31.838.460.000	740.883.233.000	0,04
10	2022	TOTO	467.301.790.242	475.867.805.929	0,98
11	2022	GDST	99.034.883.427	131.501.770.940	0,75
12	2022	GGRP	3.954.364.394	212.359.470.406	0,02
13	2022	ISSP	387.757.000.000	1.161.573.000.000	0,33
14	2022	NIKL	385.582.541	1.467.837.051.746	0,00
15	2022	TBMS	106.070.105.864	669.217.174.569	0,16
16	2022	AGII	320.135.000.000	679.157.000.000	0,47
17	2022	AVIA	47.152.000.000	1.176.675.000.000	0,04
18	2022	BUDI	746.827.000.000	885.434.000.000	0,84
19	2022	EKAD	406.651.035	75.353.868.343	0,01
20	2022	INCI	27.570.507.109	109.272.054.858	0,25
21	2022	SAMF	38.564.446.417	601.000.099.271	0,06
22	2022	SRSN	194.350.000	181.007.017.000	0,00
23	2022	UNIC	195.508.486.130	617.583.848.123	0,32
24	2022	AKPI	189.467.000	583.700.329.000	0,00
25	2022	IMPC	7.899.822.234	484.555.975.059	0,02
26	2022	IPOL	254.592.863.650	903.571.933.678	0,28
27	2022	PBID	29.635.966.000	343.065.458.000	0,09
28	2022	TALF	534.489.496	281.125.664.044	0,00
29	2022	CPIN	33.329.000.000	2.715.126.000.000	0,01
30	2022	JPFA	20.913.000.000	2.496.061.000.000	0,01
31	2022	MAIN	20.834.639.000	525.527.363.000	0,04
32	2022	IFII	58.431.210.281	65.952.593.082	0,89
33	2022	ALDO	3.422.219.729	28.337.014.979	0,12
34	2022	FASW	358.086.000.000	1.286.920.000.000	0,28
35	2022	INKP	1.213.861.000	1.890.548.000	0,64
36	2022	ASII	5.329.000.000.000	112.089.000.000.000	0,05

37	2022	AUTO	1.194.575.000.000	2.768.505.000.000	0,43
38	2022	BOLT	16.899.827.213	268.054.792.376	0,06
39	2022	BRAM	210.970.234.334	683.827.246.433	0,31
40	2022	DRMA	11.375.848.123	642.603.764.827	0,02
41	2022	INDS	58.815.753.403	667.859.243.839	0,09
42	2022	ISAP	1.833.333.330	3.397.888.788	0,54
43	2022	LPIN	6.510.684.082	11.287.944.505	0,58
44	2022	MASA	987.028.566.040	1.298.597.476.460	0,76
45	2022	SMSM	25.073.000.000	908.482.000.000	0,03
46	2022	INDR	48.617.803.863	1.202.256.446.409	0,04
47	2022	TRIS	16.630.503.272	280.053.358.544	0,06
48	2022	UCID	423.486.000.000	2.648.265.000.000	0,16
49	2022	KBLI	1.904.784.420	733.276.801.381	0,00
50	2022	SCCO	241.620.790.018	571.574.969.375	0,42
51	2022	SLIS	18.230.022.472	183.340.759.610	0,10
52	2022	CAMP	822.946.142	127.643.820.789	0,01
53	2022	CEKA	650.830.868.179	846.687.181.803	0,77
54	2022	CMRY	9.210.000.000	780.455.000.000	0,01
55	2022	DLTA	18.293.112.000	140.946.010.000	0,13
56	2022	GOOD	145.006.665.575	810.862.801.394	0,18
57	2022	IBOS	4.000.000.000	6.376.547.288	0,63
58	2022	ICBP	3.600.139.000.000	7.228.164.000.000	0,50
59	2022	INDF	1.893.342.000.000	9.000.849.000.000	0,21
60	2022	KEJU	59.290.397.111	135.271.162.217	0,44
61	2022	MLBI	1.261.000.000	446.937.000.000	0,00
62	2022	MYOR	6.135.528.728.699	6.646.008.484.463	0,92
63	2022	NASI	733.125.000	12.057.197.696	0,06
64	2022	ROTI	239.881.553.735	492.829.811.206	0,49
65	2022	SKBM	9.857.494.056	457.011.392.617	0,02
66	2022	SKLT	1.593.861.532	184.191.974.869	0,01
67	2022	STTP	322.130.588.169	535.787.500.336	0,60
68	2022	TRGU	774.819.555.691	785.405.391.104	0,99
69	2022	ULTJ	26.518.000.000	686.527.000.000	0,04
70	2022	HMSP	12.786.604.000.000	15.889.885.000.000	0,80
71	2022	DVLA	28.963.497.000	556.433.743.000	0,05
72	2022	KLBF	45.680.177.626	4.787.767.807.083	0,01
73	2022	MERK	2.893.659.000	159.237.132.000	0,02
74	2022	SCPI	154.550.746.000	175.065.359.000	0,88
75	2022	SIDO	347.441.000.000	688.704.000.000	0,50
76	2022	TSPC	87.623.209.074	1.630.685.338.432	0,05
77	2022	KICI	2.284.683.586	18.352.427.141	0,12

78	2022	WOOD	152.672.062.293	505.891.689.884	0,30
79	2022	BIKE	4.486.004.921	86.060.609.940	0,05
80	2022	BOBA	3.144.083.510	17.815.819.018	0,18
81	2022	TOYS	13.360.540.202	106.865.290.198	0,13



Lampiran 3 Tabulasi Data Intensitas Aset Tetap Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2022.

No.	Tahun	Kode Emiten	Total Aset Tetap	Total Aset	Intensitas Aset Tetap (X2)
1	2022	INTP	14.894.921.000.000	25.706.169.000.000	0,58
2	2022	SMBR	4.043.993.169.000	5.211.248.525.000	0,78
3	2022	SMCB	15.260.436.000.000	21.378.510.000.000	0,71
4	2022	SMGR	57.805.992.000.000	82.960.012.000.000	0,70
5	2022	WTON	3.070.649.925.303	9.447.528.704.261	0,33
6	2022	AMFG	4.812.090.000.000	7.466.520.000.000	0,64
7	2022	ARNA	945.337.647.904	2.578.868.615.545	0,37
8	2022	CAKK	309.378.361.994	447.970.072.779	0,69
9	2022	MLIA	4.437.447.230.000	6.806.945.264.000	0,65
10	2022	TOTO	720.066.028.096	3.304.972.191.991	0,22
11	2022	GDST	1.254.871.539.583	2.106.446.579.086	0,60
12	2022	GGRP	11.662.352.470.884	18.662.040.112.705	0,62
13	2022	ISSP	2.471.517.000.000	7.405.931.000.000	0,33
14	2022	NIKL	408.854.290.236	3.089.177.138.568	0,13
15	2022	TBMS	117.710.306.507	2.121.985.218.257	0,06
16	2022	AGII	5.469.351.000.000	8.041.989.000.000	0,68
17	2022	AVIA	1.588.086.000.000	10.792.122.000.000	0,15
18	2022	BUDI	1.582.871.000.000	3.173.651.000.000	0,50
19	2022	EKAD	467.945.008.363	1.221.291.885.832	0,38
20	2022	INCI	190.944.179.433	496.010.534.463	0,38
21	2022	SAMF	378.737.389.609	3.097.781.579.099	0,12
22	2022	SRSN	334.310.147.000	876.602.301.000	0,38
23	2022	UNIC	303.891.174.842	4.995.814.405.425	0,06
24	2022	AKPI	1.996.400.411.000	3.590.544.764.000	0,56
25	2022	IMPC	1.088.481.164.598	3.435.475.875.401	0,32
26	2022	IPOL	2.493.293.088.044	4.413.088.203.769	0,56
27	2022	PBID	1.061.752.620.000	3.040.363.137.000	0,35
28	2022	TALF	1.145.732.465.164	1.797.280.792.145	0,64
29	2022	CPIN	17.627.978.000.000	39.847.545.000.000	0,44
30	2022	JPFA	12.497.177.000.000	32.690.887.000.000	0,38
31	2022	MAIN	2.538.986.813.000	5.746.998.087.000	0,44
32	2022	IFII	1.312.231.513.700	1.746.807.361.866	0,75
33	2022	ALDO	849.985.771.718	1.568.806.950.187	0,54
34	2022	FASW	9.178.759.000.000	11.853.899.000.000	0,77
35	2022	INKP	3.293.157.000	9.640.721.000	0,34
36	2022	ASII	59.536.000.000.000	413.297.000.000.000	0,14

37	2022	AUTO	3.194.223.000.000	18.521.261.000.000	0,17
38	2022	BOLT	605.332.720.525	1.405.279.687.983	0,43
39	2022	BRAM	2.125.554.503.502	4.576.100.172.146	0,46
40	2022	DRMA	937.468.756.482	2.682.993.618.242	0,35
41	2022	INDS	1.834.187.181.613	3.882.465.049.707	0,47
42	2022	ISAP	19.587.995.640	196.020.966.862	0,10
43	2022	LPIN	7.022.071.409	337.442.939.231	0,02
44	2022	MASA	4.106.506.193.770	7.261.111.398.525	0,57
45	2022	SMSM	84.191.000.000	4.379.577.000.000	0,02
46	2022	INDR	7.469.996.027.417	13.682.827.197.896	0,55
47	2022	TRIS	298.801.605.600	1.177.807.599.498	0,25
48	2022	UCID	2.428.563.000.000	8.382.538.000.000	0,29
49	2022	KBLI	411.643.848.860	2.797.005.026.270	0,15
50	2022	SCCO	2.972.331.197.166	5.128.133.329.237	0,58
51	2022	SLIS	61.490.635.172	446.032.517.908	0,14
52	2022	CAMP	223.673.837.741	1.074.777.460.412	0,21
53	2022	CEKA	269.389.502.266	1.718.287.453.575	0,16
54	2022	CMRY	1.266.586.000.000	6.223.251.000.000	0,20
55	2022	DLTA	83.554.198.000	1.307.186.367.000	0,06
56	2022	GOOD	3.176.839.184.209	7.327.371.934.290	0,43
57	2022	IBOS	270.260.301.514	368.299.203.586	0,73
58	2022	ICBP	14.520.941.000.000	115.305.536.000.000	0,13
59	2022	INDF	47.410.528.000.000	180.433.300.000.000	0,26
60	2022	KEJU	200.543.193.693	860.100.358.989	0,23
61	2022	MLBI	1.468.317.000.000	3.374.502.000.000	0,44
62	2022	MYOR	6.644.507.001.686	22.276.160.695.411	0,30
63	2022	NASI	23.366.671.395	70.220.263.356	0,33
64	2022	ROTI	2.493.688.426.380	4.130.321.616.083	0,60
65	2022	SKBM	441.229.334.844	2.042.199.577.083	0,22
66	2022	SKLT	438.766.634.381	1.033.289.474.829	0,42
67	2022	STTP	1.585.273.559.920	4.590.737.849.889	0,35
68	2022	TRGU	1.145.325.893.446	3.527.440.735.311	0,32
69	2022	ULTJ	2.260.183.000.000	7.376.375.000.000	0,31
70	2022	HMSP	6.697.429.000.000	54.786.992.000.000	0,12
71	2022	DVLA	398.577.346.000	2.009.139.485.000	0,20
72	2022	KLBF	7.956.585.670.346	27.241.313.025.674	0,29
73	2022	MERK	203.457.640.000	1.037.647.240.000	0,20
74	2022	SCPI	275.724.078.000	1.361.427.269.000	0,20
75	2022	SIDO	1.610.837.000.000	4.081.442.000.000	0,39
76	2022	TSPC	2.925.265.890.377	11.328.974.079.150	0,26
77	2022	KICI	33.164.624.870	181.667.554.919	0,18

78	2022	WOOD	2.002.881.849.097	6.956.345.266.754	0,29
79	2022	BIKE	105.320.155	148.576.181.120	0,00
80	2022	BOBA	109.383.871.766	164.088.907.388	0,67
81	2022	TOYS	11.481.649.144	362.962.760.532	0,03



Lampiran 4 Tabulasi Data Profitabilitas Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2022.

No.	Tahun	Kode Emiten	Laba Bersih Setelah Pajak	Total Aset	Profitabilitas (X3)
1	2022	INTP	1.842.434.000.000	25.706.169.000.000	0,07
2	2022	SMBR	94.827.889.000	5.211.248.525.000	0,02
3	2022	SMCB	839.276.000.000	21.378.510.000.000	0,04
4	2022	SMGR	2.499.083.000.000	82.960.012.000.000	0,03
5	2022	WTON	171.060.047.099	9.447.528.704.261	0,02
6	2022	AMFG	437.370.000.000	7.466.520.000.000	0,06
7	2022	ARNA	581.557.410.601	2.578.868.615.545	0,23
8	2022	CAKK	10.551.047.972	447.970.072.779	0,02
9	2022	MLIA	853.707.145.000	6.806.945.264.000	0,13
10	2022	TOTO	313.410.762.339	3.304.972.191.991	0,09
11	2022	GDST	273.673.913.875	2.106.446.579.086	0,13
12	2022	GGRP	918.691.941.638	18.662.040.112.705	0,05
13	2022	ISSP	305.849.000.000	7.405.931.000.000	0,04
14	2022	NIKL	112.118.266.358	3.089.177.138.568	0,04
15	2022	TBMS	82.198.596.522	2.121.985.218.257	0,04
16	2022	AGII	103.896.000.000	8.041.989.000.000	0,01
17	2022	AVIA	1.400.365.000.000	10.792.122.000.000	0,13
18	2022	BUDI	93.065.000.000	3.173.651.000.000	0,03
19	2022	EKAD	78.079.793.270	1.221.291.885.832	0,06
20	2022	INCI	24.502.371.311	496.010.534.463	0,05
21	2022	SAMF	345.992.311.458	3.097.781.579.099	0,11
22	2022	SRSN	33.640.328.000	876.602.301.000	0,04
23	2022	UNIC	596.230.305.565	4.995.814.405.425	0,12
24	2022	AKPI	211.687.105.000	3.590.544.764.000	0,06
25	2022	IMPC	312.502.049.594	3.435.475.875.401	0,09
26	2022	IPOL	58.917.739.037	4.413.088.203.769	0,01
27	2022	PBID	354.901.190.000	3.040.363.137.000	0,12
28	2022	TALF	44.313.085.815	1.797.280.792.145	0,02
29	2022	CPIN	2.930.357.000.000	39.847.545.000.000	0,07
30	2022	JPFA	1.490.931.000.000	32.690.887.000.000	0,05
31	2022	MAIN	26.217.657.000	5.746.998.087.000	0,00
32	2022	IFII	97.118.215.205	1.746.807.361.866	0,06
33	2022	ALDO	65.764.485.236	1.568.806.950.187	0,04
34	2022	FASW	117.771.000.000	11.853.899.000.000	0,01
35	2022	INKP	857.462.000	9.640.721.000	0,09
36	2022	ASII	40.420.000.000.000	413.297.000.000.000	0,10
37	2022	AUTO	1.474.280.000.000	18.521.261.000.000	0,08

38	2022	BOLT	57.466.752.275	1.405.279.687.983	0,04
39	2022	BRAM	549.321.816.431	4.576.100.172.146	0,12
40	2022	DRMA	396.869.834.810	2.682.993.618.242	0,15
41	2022	INDS	224.736.392.575	3.882.465.049.707	0,06
42	2022	ISAP	1.457.739.530	196.020.966.862	0,01
43	2022	LPIN	26.673.231.906	337.442.939.231	0,08
44	2022	MASA	829.937.754.235	7.261.111.398.525	0,11
45	2022	SMSM	935.944.000.000	4.379.577.000.000	0,21
46	2022	INDR	669.112.783.653	13.682.827.197.896	0,05
47	2022	TRIS	64.521.509.302	1.177.807.599.498	0,05
48	2022	UCID	313.648.000.000	8.382.538.000.000	0,04
49	2022	KBLI	59.961.666.687	2.797.005.026.270	0,02
50	2022	SCCO	106.708.261.439	5.128.133.329.237	0,02
51	2022	SLIS	42.340.305.141	446.032.517.908	0,09
52	2022	CAMP	121.257.336.904	1.074.777.460.412	0,11
53	2022	CEKA	220.704.543.072	1.718.287.453.575	0,13
54	2022	CMRY	1.060.582.000.000	6.223.251.000.000	0,17
55	2022	DLTA	230.065.807.000	1.307.186.367.000	0,18
56	2022	GOOD	521.714.035.585	7.327.371.934.290	0,07
57	2022	IBOS	7.175.353.546	368.299.203.586	0,02
58	2022	ICBP	5.722.194.000.000	115.305.536.000.000	0,05
59	2022	INDF	9.192.569.000.000	180.433.300.000.000	0,05
60	2022	KEJU	117.370.750.383	860.100.358.989	0,14
61	2022	MLBI	924.906.000.000	3.374.502.000.000	0,27
62	2022	MYOR	1.970.064.538.149	22.276.160.695.411	0,09
63	2022	NASI	1.032.151.378	70.220.263.356	0,01
64	2022	ROTI	432.247.722.254	4.130.321.616.083	0,10
65	2022	SKBM	86.635.603.936	2.042.199.577.083	0,04
66	2022	SKLT	74.865.302.076	1.033.289.474.829	0,07
67	2022	STTP	624.524.005.786	4.590.737.849.889	0,14
68	2022	TRGU	49.687.918.287	3.527.440.735.311	0,01
69	2022	ULTJ	965.486.000.000	7.376.375.000.000	0,13
70	2022	HMSP	6.323.744.000.000	54.786.992.000.000	0,12
71	2022	DVLA	149.375.011.000	2.009.139.485.000	0,07
72	2022	KLBF	3.450.083.412.291	27.241.313.025.674	0,13
73	2022	MERK	179.837.759.000	1.037.647.240.000	0,17
74	2022	SCPI	174.782.102.000	1.361.427.269.000	0,13
75	2022	SIDO	1.104.714.000.000	4.081.442.000.000	0,27
76	2022	TSPC	1.037.527.882.044	11.328.974.079.150	0,09
77	2022	KICI	431.268.042	33.164.624.870	0,01
78	2022	WOOD	177.124.125.126	2.002.881.849.097	0,09

79	2022	BIKE	21.219.772.265	148.576.181.120	0,14
80	2022	BOBA	10.785.399.042	109.383.871.766	0,10
81	2022	TOYS	1.883.385.977	11.481.649.144	0,16



Lampiran 5 Tabulasi Data Penghindaran Pajak Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2022.

No.	Tahun	Kode Emiten	Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR (Y)
1	2022	INTP	446.875.000.000	2.289.309.000.000	0,20
2	2022	SMBR	20.439.155.000	115.267.044.000	0,18
3	2022	SMCB	330.594.000.000	1.169.870.000.000	0,28
4	2022	SMGR	799.752.000.000	3.298.835.000.000	0,24
5	2022	WTON	78.446.045.097	249.506.092.196	0,31
6	2022	AMFG	128.470.000.000	565.840.000.000	0,23
7	2022	ARNA	164.538.683.396	746.096.093.997	0,22
8	2022	CAKK	3.153.777.468	13.704.825.440	0,23
9	2022	MLIA	239.106.317.000	1.092.813.462.000	0,22
10	2022	TOTO	82.825.597.426	396.236.359.765	0,21
11	2022	GDST	78.500.614.613	352.174.528.488	0,22
12	2022	GGRP	251.711.196.146	1.170.403.137.784	0,22
13	2022	ISSP	87.382.000.000	393.231.000.000	0,22
14	2022	NIKL	31.831.253.763	143.949.520.121	0,22
15	2022	TBMS	23.755.933.685	105.954.530.207	0,22
16	2022	AGII	34.954.000.000	138.850.000.000	0,25
17	2022	AVIA	344.882.000.000	1.745.247.000.000	0,20
18	2022	BUDI	22.966.000.000	116.031.000.000	0,20
19	2022	EKAD	1.980.086.075	6.759.292.844	0,29
20	2022	INCI	7.001.678.865	31.504.050.176	0,22
21	2022	SAMF	95.555.099.158	441.547.410.616	0,22
22	2022	SRSN	10.783.005.000	44.423.333.000	0,24
23	2022	UNIC	170.474.282.847	766.704.588.412	0,22
24	2022	AKPI	79.130.220.000	290.817.325.000	0,27
25	2022	IMPC	101.704.359.118	414.206.408.712	0,25
26	2022	IPOL	20.226.054.595	79.143.793.632	0,26
27	2022	PBID	98.571.799.000	453.472.989.000	0,22
28	2022	TALF	15.195.095.571	59.508.181.386	0,26
29	2022	CPIN	606.823.000.000	3.537.180.000.000	0,17
30	2022	JPFA	463.598.000.000	1.954.529.000.000	0,24
31	2022	MAIN	5.611.557.000	31.829.214.000	0,18
32	2022	IFII	27.714.706.822	124.832.922.027	0,22
33	2022	ALDO	19.080.105.177	84.844.590.413	0,22
34	2022	FASW	48.674.000.000	168.600.000.000	0,29
35	2022	INKP	190.037.000	1.047.499.000	0,18

36	2022	ASII	997.000.000.000	5.039.000.000.000	0,20
37	2022	AUTO	256.626.000.000	1.730.906.000.000	0,15
38	2022	BOLT	20.453.729.820	77.920.482.095	0,26
39	2022	BRAM	164.083.579.828	713.405.396.259	0,23
40	2022	DRMA	97.495.487.668	494.365.322.478	0,20
41	2022	INDS	68.536.060.043	293.272.452.618	0,23
42	2022	ISAP	283.283.083	1.741.022.613	0,16
43	2022	LPIN	5.097.683.584	31.770.915.490	0,16
44	2022	MASA	234.483.487.845	1.064.421.242.080	0,22
45	2022	SMSM	236.058.000.000	1.172.002.000.000	0,20
46	2022	INDR	148.664.730.061	817.777.513.714	0,18
47	2022	TRIS	27.178.745.278	91.700.254.580	0,30
48	2022	UCID	117.435.000.000	431.083.000.000	0,27
49	2022	KBLI	26.771.513.202	86.733.179.889	0,31
50	2022	SCCO	43.976.454.157	150.684.715.596	0,29
51	2022	SLIS	12.069.399.606	54.409.704.747	0,22
52	2022	CAMP	32.656.976.880	153.914.313.784	0,21
53	2022	CEKA	62.444.562.911	283.149.105.983	0,22
54	2022	CMRY	282.128.000.000	1.342.710.000.000	0,21
55	2022	DLTA	64.145.853.000	294.211.660.000	0,22
56	2022	GOOD	152.537.429.078	674.251.464.663	0,23
57	2022	IBOS	3.432.795.675	10.608.149.221	0,32
58	2022	ICBP	1.803.191.000.000	7.525.385.000.000	0,24
59	2022	INDF	3.126.196.000.000	12.318.765.000.000	0,25
60	2022	KEJU	33.019.161.585	150.389.911.968	0,22
61	2022	MLBI	321.581.000.000	1.246.487.000.000	0,26
62	2022	MYOR	535.992.979.785	2.506.057.517.934	0,21
63	2022	NASI	367.430.080	1.399.581.458	0,26
64	2022	ROTI	140.534.997.731	572.782.719.985	0,25
65	2022	SKBM	30.551.909.967	117.187.513.903	0,26
66	2022	SKLT	17.574.233.946	92.439.536.022	0,19
67	2022	STTP	132.199.514.819	756.723.520.605	0,17
68	2022	TRGU	21.565.860.849	71.253.779.136	0,30

69	2022	ULTJ	323.512.000.000	1.288.998.000.000	0,25
70	2022	HMSP	1.949.315.000.000	8.273.059.000.000	0,24
71	2022	DVLA	51.698.206.000	201.073.217.000	0,26
72	2022	KLBF	1.008.813.493.059	4.458.896.905.350	0,23
73	2022	MERK	57.940.610.000	237.778.369.000	0,24
74	2022	SCPI	52.766.472.000	227.548.574.000	0,23
75	2022	SIDO	315.138.000.000	1.419.852.000.000	0,22
76	2022	TSPC	292.295.089.045	1.329.822.971.089	0,22
77	2022	KICI	121.974.042	553.242.084	0,22
78	2022	WOOD	56.705.805.251	233.829.930.377	0,24
79	2022	BIKE	6.172.172.948	27.391.945.213	0,23
80	2022	BOBA	2.985.133.196	13.723.802.438	0,22
81	2022	TOYS	486.520.045	2.369.906.022	0,21



Lampiran 6 Hasil Pengolahan Data Menggunakan SPSS

1. Data Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Transfer Pricing	81	0.00	0.99	0.2754	0.30690
Intensitas Aset Tetap	81	0.00	0.78	0.3626	0.21008
Profitabilitas	81	0.00	0.27	0.0823	0.05938
Penghindaran Pajak	81	0.16	0.31	0.2299	0.03265

2. Uji Asumsi Klasik

a. Uji Normalitas

Uji Normalitas (Sebelum Penghapusan Outlier)

		Unstandardized Residual
N		108
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.12317374
Most Extreme Differences	Absolute	.204
	Positive	.204
	Negative	-.146
Kolmogorov-Smirnov Z		.204
Asymp. Sig. (2-tailed)		.0000
a. Test distribution is Normal.		

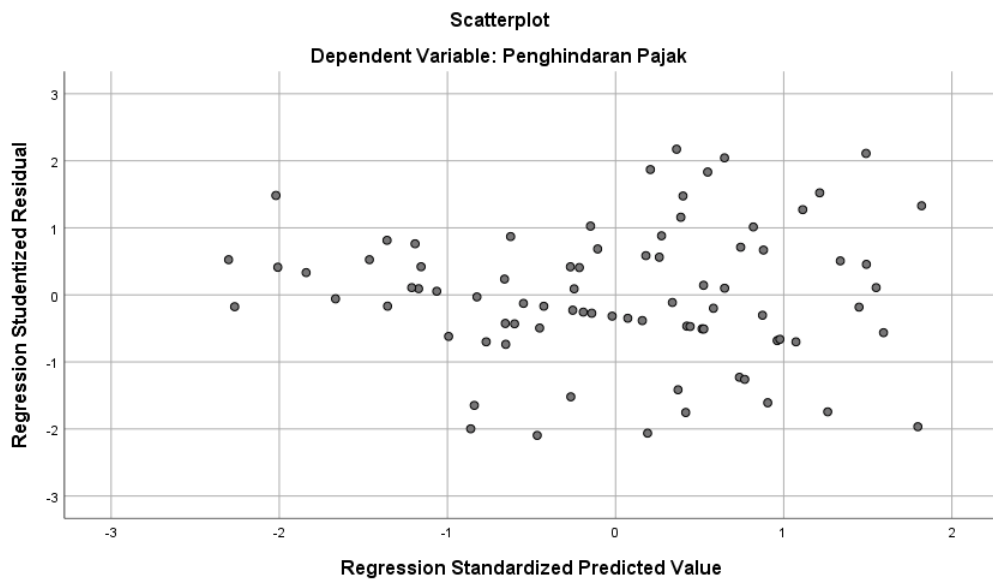
Uji Normalitas (Setelah Penghapusan Outlier)

		Unstandardized Residual
N		81
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.03079548
Most Extreme Differences	Absolute	.082
	Positive	.050
	Negative	-.082
Kolmogorov-Smirnov Z		.082
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		

b. Uji Multikolinearitas

Model		Collinearity Statistics	
		Tolerance	VIF
1	Transfer Pricing	.986	1.014
	Intensitas Aset Tetap	.880	1.137
	Profitabilitas	.885	1.130

c. Uji Heteroskedastisitas



3. Uji Analisis Regresi Linier Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.233	.010		22.596	.000
Transfer Pricing	-.004	.012	-.034	-.313	.755
Intensitas Aset Tetap	.025	.018	.161	1.404	.164
Profitabilitas	-.132	.063	-.241	-2.108	.038

4. Uji Hipotesis

a. Uji T

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.233	.010		22.596	.000
Transfer Pricing	-.004	.012	-.034	-.313	.755
Intensitas Aset Tetap	.025	.018	.161	1.404	.164
Profitabilitas	-.132	.063	-.241	-2.108	.038

b. Uji F

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.009	3	.003	3.190	.028 ^b
Residual	.076	77	.001		
Total	.085	80			

c. Uji Determinasi (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.332 ^a	.111	.076	.03139

