

DAFTAR PUSTAKA

- Afifa, Azwardi dan Fuadah, 2019, *The Effect Of Tax, Tunneling Incentive, Bonus Mechanisms, And Firm Size On Transfer Pricing (Indonesian Evidence)*, *Journal of accounting, finance and auditing studies*.
- Brundy, I Gede Siswantaya, and Edwin Pratama, 2014, Pengaruh Mekanisme Pengawasan terhadap Aktivitas *Tunneling*, Simposium Nasional Akuntansi 17 Universitas Mataram. Lombok.
- Colgan, P. Mc, "**Agency Theory and Corporate Governance: A Review of the Literature From a UK Perspective**", Working paper, 2001.
- Choi D.S. Frederick & Meek K. Gary. 2005. **Akuntansi Internasional, Edisi 5 Buku 1**. Jakarta : Salemba Empat
- Dwi, Yuniadi, Suhartini, 2016, Pengaruh Pajak, *Tunneling Incentive* dan *Good Corporate Governance (GCG)* Terhadap Indikasi Melakukan *Transfer Pricing* pada Perusahaan Manufaktur yang terdaftar Di BEI (Studi Pada Bursa Efek Indonesia yang berkaitan dengan Perusahaan Asing), *Jurnal Perpajakan (JEJAK)* Vo. 8 No.1 2016
- Greysia dan James, 2018, Pengaruh Pajak, *Tunneling Incentive* Dan Mekanisme Bonus Pada Keputusan *Transfer Pricing* Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia, *Jurnal ekonomi-manajemen-akuntansi*. Volume 16, Nomor. 1, April 2018. Hal. 47-56
- Gusti dan Sujana, 2017, Pengaruh Pajak, Mekanisme Bonus dan *Tunneling Incentive* pada Indikasi melakukan *Transfer Pricing*, *E-Jurnal Akuntansi Universitas Udayana*.Vol.19.2. Mei (2017): 1000-1029 ISSN: 2302-8556
- Ghozali, Imam, 2013, *Aplikasi Analisis Multivariate dengan Program SPSS Edisi Keempat*, Badan Penerbit Universitas Diponegoro, Semarang.
- Hartati, Winda, Desmiyawati dan Julita. 2015, *Tax Minimization, Tunneling incentive* dan Mekanisme Bonus terhadap Keputusan *Transfer pricing* Seluruh Perusahaan yang Listing di Bursa Efek Indonesia.
- Hansen, Don R. Dan Mowen, Maryanne M, 2005. **Akuntansi Manajemen**, Edisi 7. Jakarta: Salemba Empat.
- Horngren, Charles T., Srikant M. Datar, and George Fost. **Akuntansi biaya: penekanan manajerial**. Jakarta: Erlangga, 2008.
- Jensen, M. C., & Meckling, W. H. 1976. *Theory of the firm: Managerial behavior, agency cost and ownership structure*. *Journal of Financial Economics*. Vol. 3, (4), pp: 305-360
- Johnson, Simon, Rafael La Porta, Florencio Lopez-de-Silanes dan Andrei Shleifer, 2000, *Tunneling*. *American economic review* 90 (2):22-27
- Klassen, Kenneth, Petro Lisowsky, and Devan Mescall. "**Transfer Pricing Strategies, Practices, and Tax Minimization**", (*Journal of Tax Executive Institute (TEI)*) 2013.

- Lo, W.Y.A., M, K. W. Raymond, dan F, Michael. 2010. *Tax, Financial Reporting and Tunneling Incentives for Incoming Shifting: An Empirical Analysis of the Transfer Pricing Behavior of Chinese-Listed Companies*, Journal of The American Taxaion Association. Vol. 32, (2), pp:1-26
- Mangoting, Y. 2000. **Aspek Perpajakan Dalam Praktek Transfer Pricing**. *Jurnal Akuntansi & Keuangan*. Vol. 2, (1), pp: 69-82.
- Mardiasmo, 2018, **Perpajakan**, Yogyakarta:ANDI
- Mispiyanti, 2015, Pengaruh Pajak, *Tunneling Incentive* dan Mekanisme Bonus Terhadap Keputusan *Transfer Pricing*, Vol. 16 No.1 Januari 2015.
- Mutamimah, 2009, *Tunneling* atau *Value Added* Dalam Strategi Merger dan Akuisis di Indonesia, *Jurnal Manajemen Teori dan Terapan*. Vol. 2, (2), pp: 161-182.
- Nurjanah, Ika. Isnawati dan Sondakh, Antonius G. “Faktor Determinan Keputusan Perusahaan Melakukan *Transfer Pricing*”. Universitas Lambung Mangkurat, Banjarmasin, 2014.
- Pernyataan Standar Akuntansi Keuangan (PSAK) Nomor 7 Tahun 2015 tentang **Pengungkapan Pihak-Pihak yang Mempunyai Hubungan Istimewa**.
- Pernyataan Standar Akuntansi Keuangan (PSAK) Nomr 15 Tahun 2017 tentang **Investasi pada Investasi pada Entitas Asosiasi dan Ventura Bersama**.
- Priyanto, Dwi, 2014, **Mandiri Belajar Analisis data dengan SPSS**, Yogyakarta:Medoakom
- Rahayu, Siti, 2017, **Perpajakan:Konsep dan Aspek Formal**. Bandung:Rekayasa Sains
- Riahi, Ahmed, Belkaoui, “*Accounting Theory,Ed. Fourth*”, Thomson Learning, 2000.
- Refgia, Thesa, 2017, Pengaruh Pajak, Mekanisme Bonus, Ukuran Perusahaan, Kepemilikan Asing Dan *Tunneling Incentive* Terhadap *Transfer Pricing* (Perusahaan Sektor Industri Dasar Dan Kimia Yang Listing Di Bei Tahun 2012-2014), *Jurnal online mahasiswa fakultas ekonomi universitas riau* 4(1);543-555
- Resmi, Siti, 2017, **Perpajakan:Teori dan Kasus**. Jakarta: Salemba empat
- Sugiyono, 2017, **Metode Penelitian Kuantitatif, Kualitatif, dan R&D**, Alfabeta, Bandung.
- Sugiyono,2017, **Statistika Untuk Penelitian**, Bandung, Alfabeta.
- Suandy, Erly. *Perencanaan Pajak*. Jakarta: Salemba Empat, 2014.
- Supardi, 2013, **Aplikasi Statistika Dalam Penelitian**, Change Publication, Jakarta.
- Undang-undang Nomor 36 Tahun 2008 tentang **Pajak Penghasilan**
- Yuniasih, Ni Wayan, Ni ketut Rasmini dan Made Gede Wirakusuma, 2012, Pengaruh Pajak dan *Tunneling Incentive* pada Keputusan *Transfer Pricing* Perusahaan Manufaktur yang Listing di Bursa Efek Indonesia. Simposium Nasional Akuntansi 15.
- Yasfiana dan Riski, 2017, *The Influence Of Tax, Tunneling Incentive, And Bonus Mechanisms On Transfer Pricing Decision In Manufacturing Companies*, the indonesian accounting review vol. 7, No.1 January-june 2017, pages 69-78

Watts, Ross L dan Zimmerman J.L, "Positive Accounting Theory", Prentice-Hall, London, 1986.

Lampiran 1 Tabulasi Pajak (X_i)

No	Kode Perusahaan	Tahun	Beban Pajak	Laba sebelum pajak	Pajak
1	INDF	2013	1.252.072.000.000	4.666.958.000.000	0,268284
		2014	1.828.217.000.000	6.229.297.000.000	0,293487
		2015	1.730.371.000.000	4.962.084.000.000	0,348719
		2016	2.532.747.000.000	7.385.228.000.000	0,342948
		2017	2.513.491.000.000	7.658.554.000.000	0,328194
		2018	2.485.115.000.000	7.446.966.000.000	0,333708
2	SKBM	2013	20.038.059.647	78.305.045.915	0,255897
		2014	20.645.137.227	109.761.131.334	0,188092
		2015	13.479.285.258	53.629.853.878	0,251339
		2016	8.264.494.258	30.809.950.308	0,268241
		2017	5.880.557.363	31.761.022.154	0,185150
		2018	4.932.821.565	20.887.453.647	0,236162
3	SKLT	2013	5.157.771.350	16.597.785.538	0,310751
		2014	7.063.322.474	23.544.037.458	0,300005
		2015	7.309.446.375	27.376.238.223	0,267000
		2016	4.520.085.462	25.166.206.536	0,179609
		2017	4.399.850.008	27.370.565.356	0,160751
		2018	7.613.548.091	39.567.679.343	0,192418
4	TCID	2013	58.149.236.079	218.297.701.912	0,266376
		2014	65.114.435.511	239.428.829.612	0,271957
		2015	38.647.669.480	583.121.947.494	0,066277
		2016	59.416.261.296	221.475.857.643	0,268274
		2017	63.956.663.719	243.083.045.787	0,263106
		2018	61.576.511.908	234.625.954.664	0,262445
5	PICO	2013	2.752.931.574	20.989.782.669	0,131156
		2014	4.311.636.994	20.537.790.746	0,209937
		2015	2.475.910.983	17.451.317.001	0,141875
		2016	3.532.269.063	17.285.721.005	0,204346
		2017	2.425.158.838	19.249.539.064	0,125985
		2018	2.071.680.067	17.802.088.413	0,116373
6	ASII	2013	5.226.000.000.000	27.523.000.000.000	0,189878
		2014	5.227.000.000.000	27.058.000.000.000	0,193178
		2015	4.017.000.000.000	19.630.000.000.000	0,204636
		2016	3.951.000.000.000	22.253.000.000.000	0,177549
		2017	6.031.000.000.000	29.196.000.000.000	0,206569
		2018	7.623.000.000.000	34.995.000.000.000	0,217831
7	AUTO	2013	210.589.000.000	1.210.355.000.000	0,173989
		2014	151.646.000.000	1.091.040.000.000	0,138992
		2015	110.895.000.000	433.596.000.000	0,255757
		2016	165.486.000.000	648.907.000.000	0,255023
		2017	164.155.000.000	711.936.000.000	0,230576
		2018	180.762.000.000	861.563.000.000	0,209807
8	BEST	2013	66.721.982.594	811.535.712.567	0,082217
		2014	41.526.492.433	432.879.395.732	0,095921
		2015	2.590.305.750	214.526.215.047	0,012075
		2016	4.222.258.750	340.510.137.353	0,012400
		2017	4.773.579.800	488.161.066.733	0,009779
		2018	4.597.880.811	427.134.829.498	0,010764
9	BISI	2013	29.194.000.000	156.235.000.000	0,186860
		2014	43.873.000.000	209.152.000.000	0,209766
		2015	67.626.000.000	331.593.000.000	0,203944

		2016	117.875.000.000	454.095.000.000	0,259582
		2017	115.910.000.000	519.197.000.000	0,223249
		2018	101.629.000.000	505.499.000.000	0,201047
10	CSAP	2013	21.481.735.000	97.361.926.000	0,220638
		2014	26.401.743.000	141.091.148.000	0,187125
		2015	9.468.661.000	52.490.576.000	0,180388
		2016	26.260.017.000	100.896.941.000	0,260266
		2017	26.108.238.000	115.130.429.000	0,226771
		2018	42.329.390.000	131.939.083.000	0,320825
11	SILO	2013	21.568.661.267	71.761.148.171	0,300562
		2014	33.799.163.970	93.505.936.951	0,361465
		2015	44.040.542.713	105.746.619.241	0,416472
		2016	73.592.000.000	172.294.000.000	0,427120
		2017	96.518.000.000	200.039.000.000	0,482496
		2018	139.763.000.000	166.156.000.000	0,841155
12	ATIC	2013	27.257.378.988	102.179.390.970	0,266760
		2014	30.830.544.475	111.835.281.017	0,275678
		2015	30.737.853.832	90.601.054.891	0,339266
		2016	37.175.482.789	104.408.907.516	0,356057
		2017	36.364.690.248	114.440.768.495	0,317760
		2018	46.709.270.561	115.368.993.610	0,404868

Lampiran 2 Tabulasi Tunneling Incentive (X_t)

No	Kode Perusahaan	Tahun	kepemilikan saham terbesar	jumlah saham beredar	X _t
1	INDF	2013	4.396.103.450	8.780.426.500	0,5006708
		2014	4.396.103.450	8.780.426.500	0,5006708
		2015	4.396.103.450	8.780.426.500	0,5006708
		2016	4.396.103.450	8.780.426.500	0,5006708
		2017	4.396.103.450	8.780.426.500	0,5006708
		2018	4.396.103.450	8.780.426.500	0,5006708
2	SKBM	2013	165.622.443	865.736.394	0,1913082
		2014	165.622.443	936.530.894	0,1768467
		2015	165.622.443	936.530.894	0,1768467
		2016	165.622.443	936.530.894	0,1768467
		2017	554.706.046	1.726.003.217	0,3213818
		2018	554.706.046	1.726.003.217	0,3213818
3	SKLT	2013	184.980.375	690.740.500	0,2678001
		2014	184.980.375	690.740.500	0,2678001
		2015	184.980.375	690.740.500	0,2678001
		2016	184.980.375	690.740.500	0,2678001
		2017	184.980.375	690.740.500	0,2678001
		2018	184.980.375	690.740.500	0,2678001
4	TCID	2013	122.319.485	201.066.667	0,6083529
		2014	122.319.485	201.066.667	0,6083529
		2015	122.319.485	201.066.667	0,6083529
		2016	122.319.485	201.066.667	0,6083529
		2017	122.319.485	201.066.667	0,6083529
		2018	122.319.485	201.066.667	0,6083529
5	PICO	2013	432.875.000	568.375.000	0,7616011
		2014	432.875.000	568.375.000	0,7616011
		2015	432.875.000	568.375.000	0,7616011

		2016	432.875.000	568.375.000	0,7616011
		2017	272.875.000	568.375.000	0,4800968
		2018	272.875.000	568.375.000	0,4800968
6	ASII	2013	20.288.255.040	40.483.553.140	0,5011481
		2014	20.288.255.040	40.483.553.140	0,5011481
		2015	20.288.255.040	40.483.553.140	0,5011481
		2016	20.288.255.040	40.483.553.140	0,5011481
		2017	20.288.255.040	40.483.553.140	0,5011481
		2018	20.288.255.040	40.483.553.140	0,5011481
7	AUTO	2013	3.855.786.337	4.819.733.000	0,8000000
		2014	3.855.786.337	4.819.733.000	0,8000000
		2015	3.855.786.337	4.819.733.000	0,8000000
		2016	3.855.786.337	4.819.733.000	0,8000000
		2017	3.855.786.337	4.819.733.000	0,8000000
		2018	3.855.786.337	4.819.733.000	0,8000000
8	BEST	2013	4.643.604.400	9.647.311.150	0,4813366
		2014	4.643.604.400	9.647.311.150	0,4813366
		2015	4.643.604.400	9.647.311.150	0,4813366
		2016	4.643.604.400	9.647.311.150	0,4813366
		2017	4.643.604.400	9.647.311.150	0,4813366
		2018	4.643.604.400	9.647.311.150	0,4813366
9	BISI	2013	930.000.000	3.000.000.000	0,3100000
		2014	930.000.000	3.000.000.000	0,3100000
		2015	930.000.000	3.000.000.000	0,3100000
		2016	930.000.000	3.000.000.000	0,3100000
		2017	930.000.000	3.000.000.000	0,3100000
		2018	930.000.000	3.000.000.000	0,3100000
10	CSAP	2013	825.345.000	2.895.037.800	0,2850895
		2014	906.828.200	2.895.037.800	0,3132354
		2015	906.828.200	2.895.037.800	0,3132354
		2016	1.427.059.424	4.053.052.920	0,3520949
		2017	1.427.059.424	4.053.052.920	0,3520949
		2018	1.427.059.424	4.053.052.920	0,3520949
11	SILO	2013	699.000.000	1.156.100.000	0,6046190
		2014	699.000.000	1.156.100.000	0,6046190
		2015	699.000.000	1.156.100.000	0,6046190
		2016	670.211.685	1.300.612.500	0,5153047
		2017	691.771.685	1.625.765.625	0,4255052
		2018	691.771.685	1.625.765.625	0,4255052
12	ATIC	2013	753.843.186	1.500.000.000	0,5025621
		2014	753.843.186	1.500.000.000	0,5025621
		2015	739.771.448	1.875.000.000	0,3945448
		2016	664.387.148	1.875.010.000	0,3543379
		2017	664.387.148	1.875.010.000	0,3543379
		2018	664.387.148	1.875.010.000	0,3543379

Lampiran 3 Tabulasi *Transfer Pricing* (Y)

No	Kode Perusahaan	Tahun	Piutang Berelasi	Piutang Usaha	Transfer Pricing
1	INDF	2013	375.733.000.000	4.429.033.000.000	0,084834
		2014	553.910.000.000	3.540.639.000.000	0,156444
		2015	733.261.000.000	4.255.814.000.000	0,172296
		2016	887.206.000.000	4.616.846.000.000	0,192167
		2017	1.098.680.000.000	5.039.733.000.000	0,218004
		2018	1.143.472.000.000	5.401.971.000.000	0,211677
2	SKBM	2013	10.577.596.926	138.194.772.290	0,076541
		2014	3.808.474.640	109.126.959.276	0,034899
		2015	9.392.444.370	94.300.351.510	0,099601
		2016	12.742.383.080	158.097.017.422	0,080599
		2017	10.560.917.832	200.512.105.090	0,052670
		2018	5.283.738.253	245.715.957.629	0,021503
3	SKLT	2013	2.571.027.672	73.310.895.950	0,035070
		2014	1.937.639.186	80.739.523.896	0,023999
		2015	975.127.483	88.088.524.441	0,011070
		2016	1.497.089.400	109.858.436.107	0,013627
		2017	4.148.367.464	120.296.300.417	0,034485
		2018	5.187.100.730	169.035.452.486	0,030686
4	TCID	2013	282.342.000.723	289.170.460.253	0,976386
		2014	313.689.080.745	319.242.665.159	0,982604
		2015	409.911.420.683	433.477.682.096	0,945634
		2016	314.905.003.168	324.418.128.601	0,970676
		2017	378.597.630.625	398.469.885.226	0,950129
		2018	372.943.508.175	387.200.808.534	0,963179
5	PICO	2013	57.514.893.544	93.162.013.325	0,617364
		2014	72.522.385.506	101.192.474.458	0,716678
		2015	75.434.816.892	86.416.820.880	0,872918
		2016	74.306.073.161	88.845.982.857	0,836347
		2017	112.414.549.525	168.420.861.215	0,667462
		2018	109.522.305.709	163.346.993.921	0,670489
6	ASII	2013	876.000.000.000	19.843.000.000.000	0,044147
		2014	909.000.000.000	21.332.000.000.000	0,042612
		2015	923.000.000.000	17.776.000.000.000	0,051924
		2016	1.537.000.000.000	18.946.000.000.000	0,081125
		2017	1.566.000.000.000	25.351.000.000.000	0,061773
		2018	1.565.000.000.000	31.220.000.000.000	0,050128
7	AUTO	2013	576.633.000.000	1.527.868.000.000	0,377410

		2014	584.687.000.000	1.678.455.000.000	0,348348
		2015	515.084.000.000	1.551.614.000.000	0,331967
		2016	564.524.000.000	1.638.291.000.000	0,344581
		2017	566.556.000.000	1.824.919.000.000	0,310455
		2018	687.354.000.000	1.930.118.000.000	0,356120
8	BEST	2013	3.106.820.248	80.236.612.575	0,038721
		2014	4.156.243.925	35.784.537.264	0,116146
		2015	6.508.191.746	105.318.011.498	0,061796
		2016	84.510.678.072	234.223.686.141	0,360812
		2017	15.997.757.360	63.765.661.182	0,250884
		2018	56.357.222.867	349.129.184.263	0,161422
9	BISI	2013	14.947.000.000	566.940.000.000	0,026364
		2014	13.406.000.000	627.437.000.000	0,021366
		2015	16.623.000.000	635.331.000.000	0,026164
		2016	9.888.000.000	947.480.000.000	0,010436
		2017	12.427.000.000	831.040.000.000	0,014954
		2018	12.117.000.000	927.501.000.000	0,013064
10	CSAP	2013	6.729.277.000	939.075.201.000	0,007166
		2014	6.362.361.000	1.076.297.164.000	0,005911
		2015	6.221.861.000	948.149.982.000	0,006562
		2016	2.970.076.000	1.143.787.799.000	0,002597
		2017	6.476.998.000	1.423.778.914.000	0,004549
		2018	4.177.213.000	1.357.502.370.000	0,003077
11	SILO	2013	2.432.208.891	270.802.239.670	0,008981
		2014	3.549.747.601	392.646.418.387	0,009041
		2015	10.130.038.169	575.226.876.921	0,017611
		2016	5.454.000.000	775.978.000.000	0,007029
		2017	799.000.000	924.166.000.000	0,000865
		2018	742.000.000	1.209.074.000.000	0,000614
12	ATIC	2013	2.476.569.092	556.490.352.422	0,004450
		2014	11.352.511.446	505.771.210.334	0,022446
		2015	39.855.125.349	631.050.334.792	0,063157
		2016	47.184.692.349	875.239.014.543	0,053911
		2017	55.835.717.967	1.058.936.689.915	0,052728
		2018	40.337.421.292	1.266.187.607.309	0,031857

Lampiran 4 Hasil Uji Statistik Deskriptif

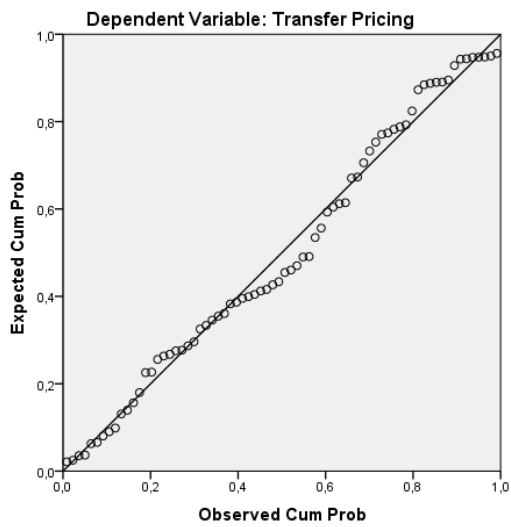
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pajak	72	,01	,84	,2387	,12006
Tunneling Incentive	72	,18	,80	,4694	,17332
Transfer Pricing	72	,00	,98	,2156	,30716
Valid N (listwise)	72				

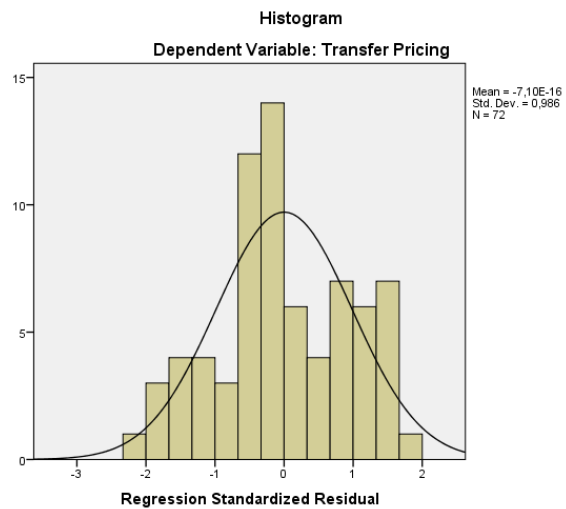


Lampiran 5 Hasil Uji Normalitas

Normal P-P Plot of Regression Standardized Residual



Grafik Histogram



Grafik normal P-P Plot

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		72
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,56117621
Most Extreme Differences	Absolute	,078
	Positive	,078
	Negative	-,071
Test Statistic		,078
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Lampiran 6 Hasil Uji Multikolinearitas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Pajak	,992	1,008
	Tunneling Incentive	,992	1,008

Lampiran 7 Hasil Koefisien Korelasi Berganda dan Determinasi

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,704 ^a	,495	,481	,56925

a. Predictors: (Constant), Tunneling Incentive, Pajak

b. Dependent Variable: Transfer Pricing

Lampiran 8 Hasil Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	21,936	2	10,968	33,846	,000 ^b
Residual	22,359	69	,324		
Total	44,295	71			

a. Dependent Variable: Transfer Pricing

b. Predictors: (Constant), Tunneling Incentive, Pajak

Lampiran 9 Hasil Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,769	,247		-7,172	,000
Pajak	-2,581	,565	-,392	-4,569	,000
Tunneling Incentive	2,509	,391	,550	6,410	,000

a. Dependent Variable: Transfer Pricing



DAFTAR RIWAYAT HIDUP



Nama : Putri Rahayu

Tempat, Tanggal Lahir : Bogor, 28 Oktober 1996

Jenis Kelamin : Perempuan

Agama: Islam

Alamat: Kp. Ciawi Girang Rt.02/Rw.03 No. 23 Desa Ciawi
Kabupaten Bogor

Kecamatan Ciawi

Email : rahayu28putri@gmail.com

RIWAYAT PENDIDIKAN

1. 2004 - 2009 SD Negeri 1 Ciawi
2. 2009 - 2012 SMP Negeri 1 Ciawi
3. 2012 - 2015 SMA PGRI 1 Bogor
4. 2015- 2019 Universitas Djuanda Bogor

ORGANISASI

1. Bendahara Osis SMA PGRI 1 Bogor
2. Anggota HIMAKSI 2016-2017

