

LAMPIRAN 1

Data Transfer Pricing

Tahun	Kode	Nama	TRANSFER PRICING
2011	ALKA	Alakasa Industrindo Tbk	0
2011	CTBN	Citra Tubindo Tbk	1
2011	EXCL	XL Axiata Tbk	1
2011	GJTL	Gajah Tunggal Tbk	1
2011	INDF	Indofood Sukses Makmur Tbk	1
2011	INDR	Indorama Synthetics Tbk	1
2011	INDX	Tanah Laut Tbk	1
2011	IPOL	Indopoly Swakarsa Industry Tbk	1
2011	ISAT	Indosat Tbk	1
2011	KLBF	Kalbe Farma Tbk	1
2011	SMCB	Holcim Indonesia Tbk	1
2011	UNTR	United Tractors Tbk	1

Tahun	Kode	Nama	TRANSFER PRICING
2012	AKPI	Argha Karya Prima Ind. Tbk	1
2012	ALKA	Alakasa Industrindo Tbk	0
2012	BNBR	Bakrie & Brothers Tbk	1
2012	CTBN	Citra Tubindo Tbk	1
2012	ENRG	Energi Mega Persada Tbk	0
2012	ERTX	Eratex Djaja Tbk	0
2012	EXCL	XL Axiata Tbk	1
2012	INDF	Indofood Sukses Makmur Tbk	1
2012	INDR	Indorama Synthetics Tbk	1
2012	IPOL	Indopoly Swakarsa Industry Tbk	1
2012	JPFA	JAPFA Comfeed Indonesia Tbk	1
2012	KLBF	Kalbe Farma Tbk	1
2012	MLPL	Multipolar Tbk	1
2012	SMCB	Holcim Indonesia Tbk	1
2012	TRIO	Trikomsel Oke Tbk	1
2012	UNTR	United Tractors Tbk	1

LAMPIRAN 1

Data Transfer Pricing

Tahun	Kode	Nama	TRANSFER PRICING
2013	AKPI	Argha Karya Prima Ind. Tbk	1
2013	CTBN	Citra Tubindo Tbk	1
2013	INDF	Indofood Sukses Makmur Tbk	1
2013	INDR	Indorama Synthetics Tbk	1
2013	IPOL	Indopoly Swakarsa Industry Tbk	1
2013	JPFA	JAPFA Comfeed Indonesia Tbk	1
2013	KLBF	Kalbe Farma Tbk	1
2013	MLPL	Multipolar Tbk	1
2013	SMCB	Holcim Indonesia Tbk	1
2013	TRIO	Trikonsel Oke Tbk	1
2013	UNTR	United Tractors Tbk	1

Tahun	Kode	Nama	TRANSFER PRICING
2014	AKPI	Argha Karya Prima Ind. Tbk	1
2014	CTBN	Citra Tubindo Tbk	1
2014	DART	Duta Anggada Realty Tbk	1
2014	INDF	Indofood Sukses Makmur Tbk	1
2014	INDR	Indorama Synthetics Tbk	1
2014	IPOL	Indopoly Swakarsa Industry Tbk	1
2014	JPFA	JAPFA Comfeed Indonesia Tbk	1
2014	KLBF	Kalbe Farma Tbk	1
2014	MBSS	Mitrabahtera Segara Sejati Tbk	1
2014	RICY	Ricky Putra Globalindo Tbk	1
2014	SMCB	Holcim Indonesia Tbk	1
2014	TPIA	Chandra Asri Petrochemical Tbk	1
2014	TRIO	Trikonsel Oke Tbk	1
2014	UNTR	United Tractors Tbk	1

Tahun	Kode	Nama	TRANSFER PRICING
2015	AKPI	Argha Karya Prima Ind. Tbk	1
2015	CTBN	Citra Tubindo Tbk	1
2015	ERTX	Eratex Djaja Tbk	0
2015	INDF	Indofood Sukses Makmur Tbk	1
2015	INDX	Tanah Laut Tbk	0
2015	IPOL	Indopoly Swakarsa Industry Tbk	1
2015	JPFA	JAPFA Comfeed Indonesia Tbk	1
2015	KLBF	Kalbe Farma Tbk	1
2015	MDLN	Modernland Realty Ltd Tbk	0
2015	MPMX	PT Mitra Pinasthika Mustika Tbk.	0
2015	RICY	Ricky Putra Globalindo Tbk	1
2015	SMCB	Holcim Indonesia Tbk	1
2015	TPIA	Chandra Asri Petrochemical Tbk	1
2015	TRIO	Trikonsel Oke Tbk	1
2015	UNTR	United Tractors Tbk	1

LAMPIRAN 2

Data Mekanisme Bonus Tahun 2011

Kode	Nama	LABA BERSIH	LABA BERSIH T-1	MEKANISME BONUS
ALKA	Alakasa Industrindo Tbk	9.969.564	4.155.860	239,89
CTBN	Citra Tubindo Tbk	50.171	18.402	272,64
EXCL	XL Axiata Tbk	2.830.101.000	2.891.261.000	97,88
GJTL	Gajah Tunggal Tbk	683.629.000	830.624.000	82,30
INDF	Indofood Sukses Makmur Tbk	4.891.673.000	3.934.808.000	124,32
INDR	Indorama Synthetics Tbk	9.417	25.876	36,39
INDX	Tanah Laut Tbk	204.976	1.048.371	19,55
IPOL	Indopoly Swakarsa Industry Tbk	52.766.000	175.408.000	30,08
ISAT	Indosat Tbk	932.503.000	724.019.000	128,80
KLBF	Kalbe Farma Tbk	1.522.956.820	1.343.798.968	113,33
SMCB	Holcim Indonesia Tbk	1.063.560.000	830.382.000	128,08
UNTR	United Tractors Tbk	5.899.506.000	3.874.515.000	152,26

LAMPIRAN 3

Data Mekanisme Bonus Tahun 2012

Kode	Nama	LABA BERSIH	LABA BERSIH T-1	MEKANISME BONUS
AKPI	Argha Karya Prima Ind. Tbk	31.115.755	56.784.371	54,80
ALKA	Alakasa Industrindo Tbk	5.122.929	9.969.564	51,39
BNBR	Bakrie & Brothers Tbk	354.875.216	131.875.515	269,10
CTBN	Citra Tubindo Tbk	34.315	50.133	68,45
ENRG	Energi Mega Persada Tbk	27.569	23.742	116,12
ERTX	Eratex Djaja Tbk	657	9352	7,03
EXCL	XL Axiata Tbk	2764647000	2830101000	97,69
INDF	Indofood Sukses Makmur Tbk	4.779.446.000	4.891.673.000	97,71
INDR	Indorama Synthetics Tbk	963	7.774	12,39
IPOL	Indopoly Swakarsa Industry Tbk	7.489	7.289	102,74
JPFA	JAPFA Comfeed Indonesia Tbk	1.074.577.000	671.474.000	160,03
KLBF	Kalbe Farma Tbk	1.775.098.847	1.522.956.820	116,56
MLPL	Multipolar Tbk	166.583.000	96.038.000	173,46
SMCB	Holcim Indonesia Tbk	1.350.791.000	1.063.560.000	127,01
TRIO	Trikomsel Oke Tbk	381.951.208	303.008.741	126,05
UNTR	United Tractors Tbk	5.753.342.000	5.899.506.000	97,52

LAMPIRAN 4

Data Mekanisme Bonus Tahun 2013

Kode	Nama	LABA BERSIH	LABA BERSIH T-1	MEKANISME BONUS
AKPI	Argha Karya Prima Ind. Tbk	34.620.336	31.115.755	111,26
CTBN	Citra Tubindo Tbk	38.263	34.315	111,51
INDF	Indofood Sukses Makmur Tbk	3.416.635.000	4.779.446.000	71,49
INDR	Indorama Synthetics Tbk	1.635	433	377,60
IPOL	Indopoly Swakarsa Industry Tbk	9.563	7.489	127,69
JPFA	JAPFA Comfeed Indonesia Tbk	640.637.000	1.074.577.000	59,62
KLBF	Kalbe Farma Tbk	1.970.452.449	1.775.098.847	111,01
MLPL	Multipolar Tbk	1.645.910.000	166.583.000	988,04
SMCB	Holcim Indonesia Tbk	952.305.000	1.350.791.000	70,50
TRIO	Trikomsel Oke Tbk	499.952.073	381.951.208	130,89
UNTR	United Tractors Tbk	4.798.778.000	5.753.342.000	83,41

LAMPIRAN 5

Data Mekanisme Bonus Tahun 2014

Kode	Nama	LABA BERSIH	LABA BERSIH T-1	MEKANISME BONUS
AKPI	Argha Karya Prima Ind. Tbk	34.690.704	34.620.336	100,20
CTBN	Citra Tubindo Tbk	25.480	38.263	66,59
DART	Duta Anggada Realty Tbk	408.108.626	180.800.291	225,72
INDF	Indofood Sukses Makmur Tbk	4.401.080.000	2.825.900.000	155,74
INDR	Indorama Synthetics Tbk	4.038	770	524,42
IPOL	Indopoly Swakarsa Industry Tbk	4.109	9.503	43,24
JPFA	JAPFA Comfeed Indonesia Tbk	384.846.000	640.637.000	60,07
KLBF	Kalbe Farma Tbk	2.121.090.581	1.970.452.449	107,64
MBSS	Mitrabahtera Segara Sejati Tbk	21.623	39.456	54,80
RICY	Ricky Putra Globalindo Tbk	15111531	8720546	173,29
SMCB	Holcim Indonesia Tbk	668.869.000	952.305.000	70,24
TPIA	Chandra Asri Petrochemical Tbk	18.246	11.030	165,42
TRIO	Trikonsel Oke Tbk	322.562.447	499.952.073	64,52
UNTR	United Tractors Tbk	4.839.970.000	4.798.778.000	100,86

LAMPIRAN 6

Data Mekanisme Bonus Tahun 2015

Kode	Nama	LABA BERSIH	LABA BERSIH T-1	MEKANISME BONUS
AKPI	Argha Karya Prima Ind. Tbk	27.644.714	34.659.623	79,76
CTBN	Citra Tubindo Tbk	8.140	25.552	31,86
ERTX	Eratex Djaja Tbk	5321	2229	238,72
INDF	Indofood Sukses Makmur Tbk	3.709.501.000	5.229.489.000	70,93
INDX	Tanah Laut Tbk	1.836.009	47.856.427	3,84
IPOL	Indopoly Swakarsa Industry Tbk	2.664	4.162	64,01
JPFA	JAPFA Comfeed Indonesia Tbk	524.484.000	391.866.000	133,84
KLBF	Kalbe Farma Tbk	2.057.694.281	2.122.677.647	96,94
MDLN	Modernland Realty Ltd Tbk	873.420.195	706.295.408	123,66
MPMX	PT Mitra Pinasthika Mustika Tbk.	307.759.000	512.760.000	60,02
RICY	Ricky Putra Globalindo Tbk	13.465.713	15.124.699	89,03
SMCB	Holcim Indonesia Tbk	175.127.000	659.867.000	26,54
TPIA	Chandra Asri Petrochemical Tbk	26.256	18.439	142,39
TRIO	Trikonsel Oke Tbk	297.373.360	1.102.455.580	26,97
UNTR	United Tractors Tbk	2.792.439.000	4.832.049.000	57,79

LAMPIRAN 7

Data Tax Minimization Tahun 2011

Kode	Nama	BEBAN PAJAK PENGHASILAN	PENDAPATAN SEBELUM PAJAK	TAX MINIMIZATION
ALKA	Alakasa Industrindo Tbk	2.462.728	12.432.292	19,809
CTBN	Citra Tubindo Tbk	11.008	61.179	17,993
EXCL	XL Axiata Tbk	1.034.542.000	3.864.643.000	26,769
GJTL	Gajah Tunggal Tbk	172.052.000	855.681.000	20,107
INDF	Indofood Sukses Makmur Tbk	1.460.716.000	6.352.389.000	22,995
INDR	Indorama Synthetics Tbk	2.474	11.892	20,804
INDX	Tanah Laut Tbk	423.046	628.022	67,362
IPOL	Indopoly Swakarsa Industry Tbk	21.319.000	74.085.000	28,776
ISAT	Indosat Tbk	249.397.000	1.181.900.000	21,101
KLBF	Kalbe Farma Tbk	464.302.541	1.987.259.361	23,364
SMCB	Holcim Indonesia Tbk	469.697.000	1.533.257.000	30,634
UNTR	United Tractors Tbk	1.885.071.000	7.784.577.000	24,215

LAMPIRAN 8

Data Tax Minimization Tahun 2012

Kode	Nama	BEBAN PAJAK PENGHASILAN	PENDAPATAN SEBELUM PAJAK	TAX MINIMIZATION
AKPI	Argha Karya Prima Ind. Tbk	26.922.345	58.038.100	46,387
ALKA	Alakasa Industrindo Tbk	1.109.531	6.232.460	17,802
BNBR	Bakrie & Brothers Tbk	182.784.060	537.659.276	33,996
CTBN	Citra Tubindo Tbk	12.556	46.871	26,788
ENRG	Energi Mega Persada Tbk	73.932	101.501	72,839
ERTX	Eratex Djaja Tbk	253	404	62,624
EXCL	XL Axiata Tbk	986.774.000	3751421000	26,304
INDF	Indofood Sukses Makmur Tbk	1.530.954.000	6.316.960.000	24,236
INDR	Indorama Synthetics Tbk	2.681	3.644	73,573
IPOL	Indopoly Swakarsa Industry Tbk	1.675	9.165	18,276
JPFA	JAPFA Comfeed Indonesia Tbk	290.314.000	1.364.891.000	21,270
KLBF	Kalbe Farma Tbk	532.918.244	2.308.017.092	23,090
MLPL	Multipolar Tbk	11.502.000	155.081.000	7,417
SMCB	Holcim Indonesia Tbk	521.921.000	1.872.712.000	27,870
TRIO	Trikomsel Oke Tbk	156.936.151	599.082.138	26,196
UNTR	United Tractors Tbk	1.693.413.000	7.446.755.000	22,740

LAMPIRAN 9

Data Tax Minimization Tahun 2013

Kode	Nama	BEBAN PAJAK PENGHASILAN	PENDAPATAN SEBELUM PAJAK	TAX MINIMIZATION
AKPI	Argha Karya Prima Ind. Tbk	31.796.426	66.416.762	47,874
CTBN	Citra Tubindo Tbk	15.099	53.363	28,295
INDF	Indofood Sukses Makmur Tbk	1.252.072.000	4.666.958.000	26,828
INDR	Indorama Synthetics Tbk	2.486	4.121	60,325
IPOL	Indopoly Swakarsa Industry Tbk	2.010	11.513	17,459
JPFA	JAPFA Comfeed Indonesia Tbk	255.310.000	895.947.000	28,496
KLBF	Kalbe Farma Tbk	602.070.267	2.572.522.717	23,404
MLPL	Multipolar Tbk	119.304.000	1.765.214.000	6,759
SMCB	Holcim Indonesia Tbk	384.243.000	1.336.548.000	28,749
TRIO	Trikonsel Oke Tbk	173.254.355	673.206.429	25,736
UNTR	United Tractors Tbk	1.788.559.000	6.587.337.000	27,151

LAMPIRAN 10

Data Tax Minimization Tahun 2014

Kode	Nama	BEBAN PAJAK PENGHASILAN	PENDAPATAN SEBELUM PAJAK	TAX MINIMIZATION
AKPI	Argha Karya Prima Ind. Tbk	26.515.662	61.206.366	43,322
CTBN	Citra Tubindo Tbk	9.250	34.731	26,633
DART	Duta Anggada Realty Tbk	87.009.186	495.117.812	17,573
INDF	Indofood Sukses Makmur Tbk	1.828.217.000	6.229.297.000	29,349
INDR	Indorama Synthetics Tbk	3.799	7.838.337	0,048
IPOL	Indopoly Swakarsa Industry Tbk	4.179	8.289	50,416
JPFA	JAPFA Comfeed Indonesia Tbk	157.703.000	542.549.000	29,067
KLBF	Kalbe Farma Tbk	642.609.966	2.763.700.548	23,252
MBSS	Mitrabahtera Segara Sejati Tbk	1.646	23.270	7,073
RICY	Ricky Putra Globalindo Tbk	7515713	22627245	33,215
SMCB	Holcim Indonesia Tbk	338.528.000	1.007.397.000	33,604
TPIA	Chandra Asri Petrochemical Tbk	6.666	24.912	26,758
TRIO	Trikonsel Oke Tbk	113.883.413	436.445.861	26,093
UNTR	United Tractors Tbk	1.781.888.000	6.621.858.000	26,909

LAMPIRAN 11

Data Tax Minimization Tahun 2015

Kode	Nama	BEBAN PAJAK PENGHASILAN	PENDAPATAN SEBELUM PAJAK	TAX MINIMIZATION
AKPI	Argha Karya Prima Ind. Tbk	23.494.252	51.138.966	45,942
CTBN	Citra Tubindo Tbk	152	8.293	1,833
ERTX	Eratex Djaja Tbk	0,97	5.322	0,018
INDF	Indofood Sukses Makmur Tbk	1.730.371.000	4.962.084.000	34,872
INDX	Tanah Laut Tbk	96.153	1.932.162	4,976
IPOL	Indopoly Swakarsa Industry Tbk	4.113	6.777	60,691
JPFA	JAPFA Comfeed Indonesia Tbk	173.193.000	697.677.000	24,824
KLBF	Kalbe Farma Tbk	663.186.962	2.720.881.244	24,374
MDLN	Modernland Realty Ltd Tbk	86.689.004	960.109.200	9,029
MPMX	PT Mitra Pinasthika Mustika Tbk.	193.654.000	501.413	38.621,655
RICY	Ricky Putra Globalindo Tbk	8.932.127	22.397.841	39,879
SMCB	Holcim Indonesia Tbk	150.930.000	350.418.000	43,071
TPIA	Chandra Asri Petrochemical Tbk	29.643	55.899	53,030
TRIO	Trikonsel Oke Tbk	232.541.650	529.915.020	43,883
UNTR	United Tractors Tbk	1.400.307.000	4.192.746.000	33,398

LAMPIRAN 12

Data Exchange Rate Tahun 2011

Kode	Nama	LABA RUGI SELISIH KURS	LABA RUGI SEBELUM PAJAK	EXCHANGE RATE
ALKA	Alakasa Industrindo Tbk	-69.481	12.432.292	-0,559
CTBN	Citra Tubindo Tbk	-789	61.179	-1,290
EXCL	XL Axiata Tbk	84.995.000	3.864.643.000	2,199
GJTL	Gajah Tunggal Tbk	-70.990.000	855.681.000	-8,296
INDF	Indofood Sukses Makmur Tbk	17.592.000	6.352.389.000	0,277
INDR	Indorama Synthetics Tbk	4.124	11.892	34,679
INDX	Tanah Laut Tbk	-51.061	628.022	-8,130
IPOL	Indopoly Swakarsa Industry Tbk	208.000	74.085.000	0,281
ISAT	Indosat Tbk	36.731.000	1.181.900.000	3,108
KLBF	Kalbe Farma Tbk	-12.362.082	1.987.259.361	-0,622
SMCB	Holcim Indonesia Tbk	-26.378.000	1.533.257.000	-1,720
UNTR	United Tractors Tbk	120.010.000	7.784.577.000	1,542

LAMPIRAN 13

Data Exchange Rate Tahun 2012

Kode	Nama	LABA RUGI SELISIH KURS	LABA RUGI SEBELUM PAJAK	EXCHANGE RATE
AKPI	Argha Karya Prima Ind. Tbk	2.573.228	58.038.100	4,434
ALKA	Alakasa Industrindo Tbk	-12.010	6.232.460	-0,193
BNBR	Bakrie & Brothers Tbk	-182.151.009	537.659.276	-33,879
CTBN	Citra Tubindo Tbk	-141	46.871	-0,301
ENRG	Energi Mega Persada Tbk	5.251	101.501	5,173
ERTX	Eratex Djaja Tbk	31	404	7,673
EXCL	XL Axiata Tbk	-299.172.000	3751421000	-7,975
INDF	Indofood Sukses Makmur Tbk	146.437.000	6.316.960.000	2,318
INDR	Indorama Synthetics Tbk	-1.197	3.114	-38,439
IPOL	Indopoly Swakarsa Industry Tbk	153	9.165	1,669
JPFA	JAPFA Comfeed Indonesia Tbk	24.606.000	1.364.891.000	1,803
KLBF	Kalbe Farma Tbk	19.832.825	2.308.017.092	0,859
MLPL	Multipolar Tbk	62.531.000	155.081.000	40,322
SMCB	Holcim Indonesia Tbk	-4.779.000	1.872.712.000	-0,255
TRIO	Trikomsel Oke Tbk	58.698.434	599.082.138	9,798
UNTR	United Tractors Tbk	-246.751.000	7.446.755.000	-3,314

LAMPIRAN 14

Data Exchange Rate Tahun 2013

Kode	Nama	LABA RUGI SELISIH KURS	LABA RUGI SEBELUM PAJAK	EXCHANGE RATE
AKPI	Argha Karya Prima Ind. Tbk	224.747.117	66.416.762	338,389
CTBN	Citra Tubindo Tbk	884	53.363	1,657
INDF	Indofood Sukses Makmur Tbk	458.358.000	4.666.958.000	9,821
INDR	Indorama Synthetics Tbk	-6.164	4.121	-149,575
IPOL	Indopoly Swakarsa Industry Tbk	717	11.513	6,228
JPFA	JAPFA Comfeed Indonesia Tbk	-316.545.000	895.947.000	-35,331
KLBF	Kalbe Farma Tbk	529.460	2.572.522.717	0,021
MLPL	Multipolar Tbk	143.286.000	1.765.214.000	8,117
SMCB	Holcim Indonesia Tbk	-184.782.000	1.336.548.000	-13,825
TRIO	Trikomsel Oke Tbk	248.005.875	673.206.429	36,839
UNTR	United Tractors Tbk	-319.484.000	6.587.337.000	-4,850

LAMPIRAN 15

Data Exchange Rate Tahun 2014

Kode	Nama	LABA RUGI SELISIH KURS	LABA RUGI SEBELUM PAJAK	EXCHANGE RATE
AKPI	Argha Karya Prima Ind. Tbk	-4.473	61.206.366	-0,007
CTBN	Citra Tubindo Tbk	145	34.731	0,417
DART	Duta Anggada Realty Tbk	-2.509.924	495.117.812	-0,507
INDF	Indofood Sukses Makmur Tbk	80.453.000	6.229.297.000	1,292
INDR	Indorama Synthetics Tbk	-14	7.838	-0,179
IPOL	Indopoly Swakarsa Industry Tbk	-201	8.289	-2,425
JPFA	JAPFA Comfeed Indonesia Tbk	-77.579.000	542.549.000	-14,299
KLBF	Kalbe Farma Tbk	13.605.143	2.763.700.548	0,492
MBSS	Mitrabahtera Segara Sejati Tbk	343	23.270	1,474
RICY	Ricky Putra Globalindo Tbk	-6424033	22627245	-28,391
SMCB	Holcim Indonesia Tbk	-15.850.000	1.007.397.000	-1,573
TPIA	Chandra Asri Petrochemical Tbk	-3.608	24.912	-14,483
TRIO	Trikonsel Oke Tbk	156.515.439	436.445.861	35,861
UNTR	United Tractors Tbk	5.234.000	6.621.858.000	0,079

LAMPIRAN 16

Data Exchange Rate Tahun 2015

Kode	Nama	LABA RUGI SELISIH KURS	LABA RUGI SEBELUM PAJAK	EXCHANGE RATE
AKPI	Argha Karya Prima Ind. Tbk	49.777.890	51.138.966	97,338
CTBN	Citra Tubindo Tbk	851	8.293	10,262
ERTX	Eratex Djaja Tbk	73	5.322	1,372
INDF	Indofood Sukses Makmur Tbk	243.507.000	4.962.084.000	4,907
INDX	Tanah Laut Tbk	-72.550	1.932.162	-3,755
IPOL	Indopoly Swakarsa Industry Tbk	-1.033	6.777	-15,243
JPFA	JAPFA Comfeed Indonesia Tbk	-479.028.000	697.677.000	-68,660
KLBF	Kalbe Farma Tbk	41.880.663	2.720.881.244	1,539
MDLN	Modernland Realty Ltd Tbk	-337.803.416	960.109.200	-35,184
MPMX	PT Mitra Pinasthika Mustika Tbk.	28.246.000	501.413	5.633,280
RICY	Ricky Putra Globalindo Tbk	-39.060.907	22.397.841	-174,396
SMCB	Holcim Indonesia Tbk	3.658.000	350.418.000	1,044
TPIA	Chandra Asri Petrochemical Tbk	-11.505	55.899	-20,582
TRIO	Trikonsel Oke Tbk	108.235.948	529.915.020	20,425
UNTR	United Tractors Tbk	239.126.000	4.192.746.000	5,703

LAMPIRAN 17
Data Multinationality Tahun 2011

Kode	Nama	JML ANAK PERUSAHAAN ASING	TOTAL ANAK PERUSAHAAN	MULTINATIONALITY
ALKA	Alakasa Industrindo Tbk	1	2	50,000
CTBN	Citra Tubindo Tbk	6	16	37,500
EXCL	XL Axiata Tbk	3	3	100,000
GJTL	Gajah Tunggal Tbk	1	2	50,000
INDF	Indofood Sukses Makmur Tbk	6	21	28,571
INDR	Indorama Synthetics Tbk	2	5	40,000
INDX	Tanah Laut Tbk	1	3	33,333
IPOL	Indopoly Swakarsa Industry Tbk	3	3	100,000
ISAT	Indosat Tbk	5	11	45,455
KLBF	Kalbe Farma Tbk	4	19	21,053
SMCB	Holcim Indonesia Tbk	3	9	33,333
UNTR	United Tractors Tbk	1	7	14,286

LAMPIRAN 18
Data Multinationality Tahun 2012

Kode	Nama	JML ANAK PERUSAHAAN ASING	TOTAL ANAK PERUSAHAAN	MULTINATION ALITY
AKPI	Argha Karya Prima Ind. Tbk	1	1	100,000
ALKA	Alakasa Industrindo Tbk	1	2	50,000
BNBR	Bakrie & Brothers Tbk	10	23	43,478
CTBN	Citra Tubindo Tbk	3	6	50,000
ENRG	Energi Mega Persada Tbk	9	15	60,000
ERTX	Eratex Djaja Tbk	1	3	33,333
EXCL	XL Axiata Tbk	3	3	100,000
INDF	Indofood Sukses Makmur Tbk	5	19	26,316
INDR	Indorama Synthetics Tbk	3	4	75,000
IPOL	Indopoly Swakarsa Industry Tbk	3	3	100,000
JPFA	JAPFA Comfeed Indonesia Tbk	1	26	3,846
KLBF	Kalbe Farma Tbk	4	20	20,000
MLPL	Multipolar Tbk	1	28	3,571
SMCB	Holcim Indonesia Tbk	3	9	33,333
TRIO	Trikonsel Oke Tbk	1	3	33,333
UNTR	United Tractors Tbk	1	7	14,286

LAMPIRAN 19
Data Multinationality Tahun 2013

Kode	Nama	JML ANAK PERUSAHAAN ASING	TOTAL ANAK PERUSAHAAN	MULTINATION ALITY
AKPI	Argha Karya Prima Ind. Tbk	1	1	100,000
CTBN	Citra Tubindo Tbk	3	6	50,000
INDF	Indofood Sukses Makmur Tbk	5	19	26,316
INDR	Indorama Synthetics Tbk	7	8	87,500
IPOL	Indopoly Swakarsa Industry Tbk	3	3	100,000
JPFA	JAPFA Comfeed Indonesia Tbk	4	24	16,667
KLBF	Kalbe Farma Tbk	4	22	18,182
MLPL	Multipolar Tbk	4	36	11,111
SMCB	Holcim Indonesia Tbk	3	8	37,500
TRIO	Trikonsel Oke Tbk	1	5	20,000
UNTR	United Tractors Tbk	1	7	14,286

LAMPIRAN 20
Data Multinationality Tahun 2014

Kode	Nama	JML ANAK PERUSAHAAN ASING	TOTAL ANAK PERUSAHAAN	MULTINATION ALITY
AKPI	Argha Karya Prima Ind. Tbk	2	2	100,000
CTBN	Citra Tubindo Tbk	3	3	100,000
DART	Duta Anggada Realty Tbk	2	6	33,333
INDF	Indofood Sukses Makmur Tbk	5	19	26,316
INDR	Indorama Synthetics Tbk	3	4	75,000
IPOL	Indopoly Swakarsa Industry Tbk	3	3	100,000
JPFA	JAPFA Comfeed Indonesia Tbk	4	31	12,903
KLBF	Kalbe Farma Tbk	5	25	20,000
MBSS	Mitrabahtera Segara Sejati Tbk	1	5	20,000
RICY	Ricky Putra Globalindo Tbk	1	14	7,143
SMCB	Holcim Indonesia Tbk	3	8	37,500
TPIA	Chandra Asri Petrochemical Tbk	1	5	20,000
TRIO	Trikonsel Oke Tbk	1	5	20,000
UNTR	United Tractors Tbk	1	13	7,692

LAMPIRAN 21

Data Multinationality Tahun 2015

Kode	Nama	JML ANAK PERUSAHAAN ASING	TOAL ANAK PERUSAHAAN	MULTINATION ALITY
AKPI	Argha Karya Prima Ind. Tbk	2	2	100,000
CTBN	Citra Tubindo Tbk	5	12	41,667
ERTX	Eratex Djaja Tbk	1	2	50,000
INDF	Indofood Sukses Makmur Tbk	5	20	25,000
INDX	Tanah Laut Tbk	1	4	25,000
IPOL	Indopoly Swakarsa Industry Tbk	4	4	100,000
JPFA	JAPFA Comfeed Indonesia Tbk	4	26	15,385
KLBF	Kalbe Farma Tbk	5	26	19,231
MDLN	Modernland Realty Ltd Tbk	2	11	18,182
MPMX	PT Mitra Pinasthika Mustika Tbk.	1	9	11,111
RICY	Ricky Putra Globalindo Tbk	1	14	7,143
SMCB	Holcim Indonesia Tbk	3	6	50,000
TPIA	Chandra Asri Petrochemical Tbk	1	5	20,000
TRIO	Trikonsel Oke Tbk	1	5	20,000
UNTR	United Tractors Tbk	1	9	11,111

LAMPIRAN 21

Output SPSS

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	68	100,0
	Missing Cases	0	,0
	Total	68	100,0
Unselected Cases		0	,0
Total		68	100,0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable

Encoding

Original Value	Internal Value
0	0
1	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	51,142	1,529
	2	49,299	1,942
	3	49,261	2,013
	4	49,261	2,015
	5	49,261	2,015

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 49,261
- c. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

	Observed	Predicted		
		Transfer Pricing		Percentage Correct
		0	1	
Step 0	Transfer Pricing 0	0	8	,0
	1	0	60	100,0
	Overall Percentage			88,2

- a. Constant is included in the model.
- b. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	2,015	,376	28,658	1	,000	7,500

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	M_BONUS	3,040	1	,081
		TAX_MIN	3,802	1	,051
		EXCHANG	7,484	1	,006
		E			
		MULTI	,237	1	,627
Overall Statistics			17,043	4	,002

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients				
			Constant	M_BONUS	TAX_MI N	EXCHANG E	MULTI
Step 1	1	42,257	-1,389	,425	,329	-,001	,001
	2	37,593	-2,797	,750	,491	-,001	,003
	3	37,144	-3,458	,899	,557	-,001	,004
	4	37,127	-3,563	,922	,567	-,001	,004
	5	37,126	-3,566	,923	,567	-,001	,004
	6	37,126	-3,567	,923	,567	-,001	,004

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 49,261

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	12,135	4	,016
	Block	12,135	4	,016
	Model	12,135	4	,016

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	37,126 ^a	,163	,317

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	11,987	8	,152

Contingency Table for Hosmer and Lemeshow Test

		Transfer Pricing = 0		Transfer Pricing = 1		Total
		Observed	Expected	Observed	Expected	
Step 1	1	4	3,737	3	3,263	7
	2	1	1,051	6	5,949	7
	3	1	,675	6	6,325	7
	4	0	,551	7	6,449	7
	5	0	,489	7	6,511	7
	6	0	,419	7	6,581	7
	7	0	,363	7	6,637	7
	8	0	,342	7	6,658	7
	9	1	,264	6	6,736	7
	10	1	,110	4	4,890	5

Classification Table^a

	Observed	Predicted		
		Transfer Pricing		Percentage Correct
		0	1	
Step 1	Transfer Pricing 0	3	5	37,5
	1	0	60	100,0
	Overall Percentage			92,6

a. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I.for EXP(B)		
							Lower	Upper	
Step 1 ^a	M_BONUS	,923	,456	4,093	1	,043	2,516	1,029	6,152
	TAX_MIN	,567	,239	5,613	1	,018	1,764	1,103	2,820
	EXCHANGE	-,001	,002	,378	1	,538	,999	,995	1,003
	MULTI	,004	,016	,073	1	,787	1,004	,974	1,035
	Constant	-3,567	2,393	2,221	1	,136	,028		

a. Variable(s) entered on step 1: M_BONUS, TAX_MIN, EXCHANGE, MULTI.

Correlation Matrix

		Constant	M_BONUS	TAX_MI N	EXCHANG E	MULTI
Step 1	Constant	1,000	-,908	-,624	,006	-,304
	M_BONUS	-,908	1,000	,428	-,010	,008
	TAX_MIN	-,624	,428	1,000	-,022	,103
	EXCHANG E	,006	-,010	-,022	1,000	-,004
	MULTI	-,304	,008	,103	-,004	1,000

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Transfer Pricing	68	0	1	,88	,325
Mekanisme Bonus	68	1,35	6,90	4,4856	,87594
Tax Minimization	68	-4,02	4,30	3,0616	1,31463
Exchange Rate	68	-174,40	5633,28	83,0067	685,24681
Multinationality	68	3,57	100,00	42,2839	31,68772
Valid N (listwise)	68				