

LAMPIRAN

Lampiran 1. Daftar Sampel Perusahaan Yang Terdaftar di BEI tahun 2013 – 2017.

1	AALI	Astra Agro Lestari Tbk
2	ABDA	Asuransi Bina Dana Arta Tbk
3	ADES	Akasha Wira International Tbk Tbk
4	ADMF	Adira Dinamika Multi Finance Tbk
5	AMFG	Asahimas Flat Glass Tbk
6	ASGR	Astra Graphia Tbk
7	ASII	Astra International Tbk
8	AUTO	Astra Otoparts Tbk
9	BATA	Sepatu Bata Tbk
10	BDMN	Bank Danamon Indonesia Tbk
11	BISI	BISI INTERNATIONAL Tbk
12	BNGA	PT Bank CIMB Niaga Tbk
13	BNII	PT Bank Maybank Indonesia Tbk
14	BTPN	PT BANK TABUNGAN PENSUNAN NASIONAL Tbk
15	CASS	Cardig Aero Services Tbk
16	CFIN	Clipan Finance Indonesia Tbk
17	CLPI	Colorpak Indonesia Tbk
18	CMNP	Citra Marga Nusaphala Persada Tbk
19	DLTA	Delta Djakarta Tbk
20	DVLA	DaryaVaria Laboratoria Tbk
21	GSMF	Equity Development Investment Tbk
22	HEXA	Hexindo Adiperkasa Tbk
23	IKBI	Sumi Indo Kabel Tbk
24	INDF	Indofood Sukses Makmur Tbk
25	INTD	InterDelta Tbk

26	INTP	Indocement Tunggul Prakarsa Tbk
27	ITMG	Indo Tambangraya Megah Tbk
28	JPFA	JAPFA Comfeed Indonesia Tbk
29	KBLI	KMI Wire and Cable Tbk
30	KKGI	Resource Alam Indonesia Tbk
31	LION	Lion Metal Works Tbk

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32	LMSH	Lionmesh Prima Tbk
33	MAYA	PT Bank Mayapada Internasional Tbk
34	MERK	Merck Tbk
35	MLBI	Multi Bintang Indonesia Tbk
36	MTLA	Metropolitan Land Tbk
37	MYOH	Samindo Resources Tbk
38	NISP	PT Bank OCBC NISP Tbk
39	PNBN	Bank Pan Indonesia Tbk
40	PANS	Panin Sekuritas Tbk
41	ROTI	Nippon Indosari Corpindo Tbk
42	SDPC	Millennium Pharmacon International Tbk
43	SIMP	Salim Ivomas Pratama Tbk
44	SKLT	Sekar Laut Tbk
45	TCID	Mandom Indonesia Tbk
46	TIFA	Tifa Finance Tbk
47	TRIM	PT Trimegah Sekuritas Indonesia Tbk
48	TURI	Tunas Ridean Tbk
49	UNTR	United Tractors Tbk
50	UNVR	Unilever Indonesia Tbk
51	VRNA	Verena Multi Finance Tbk

**Lampiran 2. Daftar Pemegang Saham Pengendali Perusahaan Sampel Tahun
2013 – 2017.**

No.	Kode	Nama	Tahun	Pemegang Saham	Persentase
1	AALI	Astra Agro Lestari Tbk	2013	PT Astra International Tbk	79.68%
1	AALI	Astra Agro Lestari Tbk	2014	PT Astra International Tbk	79.68%
1	AALI	Astra Agro Lestari Tbk	2015	PT Astra International Tbk	79.68%
1	AALI	Astra Agro Lestari Tbk	2016	PT Astra International Tbk	79.68%
1	AALI	Astra Agro Lestari Tbk	2017	PT Astra International Tbk	79.68%
2	ABDA	Asuransi Bina Dana Arta Tbk	2013	Barclays Bank PLC Singapore - Wealth Management	20.00%
2	ABDA	Asuransi Bina Dana Arta Tbk	2014	Barclays Bank PLC Mapfre Internacional SA	20.00%
2	ABDA	Asuransi Bina Dana Arta Tbk	2015	Barclays Bank PLC Mapfre Internacional SA	20.00%
2	ABDA	Asuransi Bina Dana Arta Tbk	2016	Bank of Singapore Ltd	26.72%
2	ABDA	Asuransi Bina Dana Arta Tbk	2017	Bank of Singapore Ltd	62.33%
3	ADES	Akasha Wira International Tbk Tbk	2013	Water Partner Bottling S.A	91.94%
3	ADES	Akasha Wira International Tbk Tbk	2014	Water Partner Bottling S.A	91.94%
3	ADES	Akasha Wira International Tbk Tbk	2015	Water Partner Bottling S.A	91.94%
3	ADES	Akasha Wira International Tbk Tbk	2016	Water Partner Bottling S.A	91.52%
3	ADES	Akasha Wira International Tbk Tbk	2017	Water Partner Bottling S.A	91.52%
4	ADMF	Adira Dinamika Multi Finance Tbk	2013	PT Bank Danamon Tbk	95.00%
4	ADMF	Adira Dinamika Multi Finance Tbk	2014	PT Bank Danamon Tbk	95.00%

4	ADMF	Adira Dinamika Multi Finance Tbk	2015	PT Bank Danamon Tbk	95.00%
4	ADMF	Adira Dinamika Multi Finance Tbk	2016	PT Bank Danamon Tbk	92.07%
4	ADMF	Adira Dinamika Multi Finance Tbk	2017	PT Bank Danamon Tbk	92.07%
5	AMFG	Asahimas Flat Glass Tbk	2013	Asahi Glass Co., Ltd., Jepang	43.86%
5	AMFG	Asahimas Flat Glass Tbk	2014	Asahi Glass Co., Ltd., Jepang	43.86%
5	AMFG	Asahimas Flat Glass Tbk	2015	Asahi Glass Co., Ltd., Jepang	43.86%
5	AMFG	Asahimas Flat Glass Tbk	2016	Asahi Glass Co., Ltd., Jepang	43.86%
5	AMFG	Asahimas Flat Glass Tbk	2017	Asahi Glass Co., Ltd., Jepang	43.86%
6	ASGR	Astra Graphia Tbk	2013	PT Astra International Tbk	76.87%
6	ASGR	Astra Graphia Tbk	2014	PT Astra International Tbk	76.87%
6	ASGR	Astra Graphia Tbk	2015	PT Astra International Tbk	76.87%
6	ASGR	Astra Graphia Tbk	2016	PT Astra International Tbk	76.87%
6	ASGR	Astra Graphia Tbk	2017	PT Astra International Tbk	76.87%
7	ASII	Astra International Tbk	2013	Jardine Cycle & Carriage Ltd	50.11%
7	ASII	Astra International Tbk	2014	Jardine Cycle & Carriage Ltd	50.11%
7	ASII	Astra International Tbk	2015	Jardine Cycle & Carriage Ltd	50.11%
7	ASII	Astra International Tbk	2016	Jardine Cycle & Carriage Ltd	50.11%
7	ASII	Astra International Tbk	2017	Jardine Cycle & Carriage Ltd	50.11%
8	AUTO	Astra Otoparts Tbk	2013	PT Astra International Tbk	80.00%
8	AUTO	Astra Otoparts Tbk	2014	PT Astra International Tbk	80.00%
8	AUTO	Astra Otoparts Tbk	2015	PT Astra International Tbk	80.00%

8	AUTO	Astra Otoparts Tbk	2016	PT Astra International Tbk	80.00%
8	AUTO	Astra Otoparts Tbk	2017	PT Astra International Tbk	80.00%

9	BATA	Sepatu Bata Tbk	2013	Bafin (Nederland) B. V.	81.80%
9	BATA	Sepatu Bata Tbk	2014	Bafin (Nederland) B. V.	81.90%
9	BATA	Sepatu Bata Tbk	2015	Bafin (Nederland) B. V.	82.00%
9	BATA	Sepatu Bata Tbk	2016	Bafin (Nederland) B. V.	82.00%
9	BATA	Sepatu Bata Tbk	2017	Bafin (Nederland) B. V.	82.00%
10	BDMN	Bank Danamon Indonesia Tbk	2013	Asia Financial (Indonesia) Pte. Ltd.	67.37%
10	BDMN	Bank Danamon Indonesia Tbk	2014	Asia Financial (Indonesia) Pte. Ltd.	67.37%
10	BDMN	Bank Danamon Indonesia Tbk	2015	Asia Financial (Indonesia) Pte. Ltd.	67.37%
10	BDMN	Bank Danamon Indonesia Tbk	2016	Asia Financial (Indonesia) Pte. Ltd.	67.37%
10	BDMN	Bank Danamon Indonesia Tbk	2017	Asia Financial (Indonesia) Pte. Ltd.	52.93%
11	BISI	BISI INTERNATIONAL Tbk	2013	Midsummer Limited, Seychelles	23.08%
11	BISI	BISI INTERNATIONAL Tbk	2014	Midsummer Limited, Seychelles	23.08%
11	BISI	BISI INTERNATIONAL Tbk	2015	Midsummer Limited, Seychelles	23.08%
11	BISI	BISI INTERNATIONAL Tbk	2016	Midsummer Limited, Seychelles	23.08%
11	BISI	BISI INTERNATIONAL Tbk	2017	Midsummer Limited, Seychelles	23.08%
12	BNGA	PT Bank CIMB Niaga Tbk	2013	CIMB Group Sdn Bhd, Malaysia	96.92%
12	BNGA	PT Bank CIMB Niaga Tbk	2014	CIMB Group Sdn Bhd, Malaysia	96.92%
12	BNGA	PT Bank CIMB Niaga Tbk	2015	CIMB Group Sdn Bhd, Malaysia	96.92%

12	BNGA	PT Bank CIMB Niaga Tbk	2016	CIMB Group Sdn Bhd, Malaysia	91.48%
12	BNGA	PT Bank CIMB Niaga Tbk	2017	CIMB Group Sdn Bhd, Malaysia	91.48%

13	BNII	PT Bank Maybank Indonesia Tbk	2013	Sorak Financial Holdings Pte. Ltd.	45.02%
13	BNII	PT Bank Maybank Indonesia Tbk	2014	Sorak Financial Holdings Pte. Ltd.	45.02%
13	BNII	PT Bank Maybank Indonesia Tbk	2015	Sorak Financial Holdings Pte. Ltd.	45.02%
13	BNII	PT Bank Maybank Indonesia Tbk	2016	Sorak Financial Holdings Pte. Ltd.	45.02%
13	BNII	PT Bank Maybank Indonesia Tbk	2017	Sorak Financial Holdings Pte. Ltd.	45.02%
14	BTPN	PT BANK TABUNGAN PENSUNAN NASIONAL Tbk	2013	Sumitomo Mitsui Bank Corporation	24.26%
14	BTPN	PT BANK TABUNGAN PENSUNAN NASIONAL Tbk	2014	Sumitomo Mitsui Bank Corporation	40.00%
14	BTPN	PT BANK TABUNGAN PENSUNAN NASIONAL Tbk	2015	Sumitomo Mitsui Bank Corporation	40.00%
14	BTPN	PT BANK TABUNGAN PENSUNAN NASIONAL Tbk	2016	Sumitomo Mitsui Bank Corporation	40.00%
14	BTPN	PT BANK TABUNGAN PENSUNAN NASIONAL Tbk	2017	Sumitomo Mitsui Bank Corporation	40.00%
15	CASS	Cardig Aero Services Tbk	2013	Puncak Cemerlang B.V.	37.97%
15	CASS	Cardig Aero Services Tbk	2014	SATS Investment (II) Pte Ltd	21.65%
15	CASS	Cardig Aero Services Tbk	2015	SATS Investment (II) Pte Ltd	21.65%
15	CASS	Cardig Aero Services Tbk	2016	SATS Investment (II) Pte Ltd	21.65%
15	CASS	Cardig Aero Services Tbk	2017	SATS Investment (II) Pte Ltd	21.65%
16	CFIN	Clipan Finance Indonesia Tbk	2013	Bank Pan Indonesia	54.35%
16	CFIN	Clipan Finance Indonesia Tbk	2014	Bank Pan Indonesia	51.49%
16	CFIN	Clipan Finance Indonesia Tbk	2015	Bank Pan Indonesia	51.49%

16	CFIN	Clipan Finance Indonesia Tbk	2016	Bank Pan Indonesia	51.49%
16	CFIN	Clipan Finance Indonesia Tbk	2017	Bank Pan Indonesia	51.49%

17	CLPI	Colorpak Indonesia Tbk	2013	Ink Color International Pte. Ltd.	51.36%
17	CLPI	Colorpak Indonesia Tbk	2014	Ink Color International Pte. Ltd.	51.42%
17	CLPI	Colorpak Indonesia Tbk	2015	Ink Color International Pte. Ltd.	51.42%
17	CLPI	Colorpak Indonesia Tbk	2016	Ink Color International Pte. Ltd.	51.42%
17	CLPI	Colorpak Indonesia Tbk	2017	Ink Color International Pte. Ltd.	51.00%
18	CMNP	Citra Marga Nusaphala Persada Tbk	2013	UBS AG Singapore S/A Reckson Limited	22.29%
18	CMNP	Citra Marga Nusaphala Persada Tbk	2014	Merah Putih Int'l Limited	25.27%
18	CMNP	Citra Marga Nusaphala Persada Tbk	2015	UBS AG Singapore S/A Reckson Limited	21.70%
18	CMNP	Citra Marga Nusaphala Persada Tbk	2016	BP2S SG/BNP Paribas Singapore Branch Wealth Management	76.11%
18	CMNP	Citra Marga Nusaphala Persada Tbk	2017	BP2S SG/BNP Paribas Singapore Branch Wealth Management	76.49%
19	DLTA	Delta Djakarta Tbk	2013	San Miguel Malaysia (L) Private Limited, Malaysia	58.33%
19	DLTA	Delta Djakarta Tbk	2014	San Miguel Malaysia (L) Private Limited, Malaysia	58.33%
19	DLTA	Delta Djakarta Tbk	2015	San Miguel Malaysia (L) Private Limited, Malaysia	58.33%
19	DLTA	Delta Djakarta Tbk	2016	San Miguel Malaysia (L) Private Limited, Malaysia	58.33%
19	DLTA	Delta Djakarta Tbk	2017	San Miguel Malaysia (L) Private Limited, Malaysia	58.33%
20	DVLA	DaryaVaria Laboratoria Tbk	2013	Blue Sphere Singapore Pte. Ltd.	92.66%

20	DVLA	DaryaVaria Laboratoria Tbk	2014	Blue Sphere Singapore Pte. Ltd.	93.00%
20	DVLA	DaryaVaria Laboratoria Tbk	2015	Blue Sphere Singapore Pte. Ltd.	93.00%

20	DVLA	DaryaVaria Laboratoria Tbk	2016	Blue Sphere Singapore Pte. Ltd.	92.46%
20	DVLA	DaryaVaria Laboratoria Tbk	2017	Blue Sphere Singapore Pte. Ltd.	92.46%
21	GSMF	Equity Development Investment Tbk	2013	Equity Global International Limited	81.44%
21	GSMF	Equity Development Investment Tbk	2014	Equity Global International Limited	81.44%
21	GSMF	Equity Development Investment Tbk	2015	Equity Global International Limited	81.44%
21	GSMF	Equity Development Investment Tbk	2016	Equity Global International Limited	86.97%
21	GSMF	Equity Development Investment Tbk	2017	Equity Global International Limited	86.97%
22	HEXA	Hexindo Adiperkasa Tbk	2013	Hitachi Construction Machinery Co., Ltd., Jepang	48.59%
22	HEXA	Hexindo Adiperkasa Tbk	2014	Hitachi Construction Machinery Co., Ltd., Jepang	48.59%
22	HEXA	Hexindo Adiperkasa Tbk	2015	Hitachi Construction Machinery Co., Ltd., Jepang	48.59%
22	HEXA	Hexindo Adiperkasa Tbk	2016	Hitachi Construction Machinery Co., Ltd., Jepang	48.59%
22	HEXA	Hexindo Adiperkasa Tbk	2017	Hitachi Construction Machinery Co., Ltd., Jepang	48.59%
23	IKBI	Sumi Indo Kabel Tbk	2013	Sumitomo Electric Industries Ltd., Jepang	93.06%
23	IKBI	Sumi Indo Kabel Tbk	2014	Sumitomo Electric Industries Ltd., Jepang	93.06%

23	IKBI	Sumi Indo Kabel Tbk	2015	Sumitomo Electric Industries Ltd., Jepang	93.06%
23	IKBI	Sumi Indo Kabel Tbk	2016	Sumitomo Electric Industries Ltd., Jepang	92.20%
23	IKBI	Sumi Indo Kabel Tbk	2017	Sumitomo Electric Industries Ltd., Jepang	92.20%
24	INDF	Indofood Sukses Makmur Tbk	2013	CAB Holdings Limited, Seychelles	50.07%

24	INDF	Indofood Sukses Makmur Tbk	2014	CAB Holdings Limited, Seychelles	50.07%
24	INDF	Indofood Sukses Makmur Tbk	2015	CAB Holdings Limited, Seychelles	50.07%
24	INDF	Indofood Sukses Makmur Tbk	2016	CAB Holdings Limited, Seychelles	50.07%
24	INDF	Indofood Sukses Makmur Tbk	2017	CAB Holdings Limited, Seychelles	50.07%
25	INTD	InterDelta Tbk	2013	Peak Aim Development Ltd	74.50%
25	INTD	InterDelta Tbk	2014	Peak Aim Development Ltd	74.50%
25	INTD	InterDelta Tbk	2015	Peak Aim Development Ltd	59.30%
25	INTD	InterDelta Tbk	2016	Peak Aim Development Ltd	57.61%
25	INTD	InterDelta Tbk	2017	Peak Aim Development Ltd	57.61%
26	INTP	Indocement Tunggal Prakarsa Tbk	2013	Birchwood Omnia Limited, Inggris	51.00%
26	INTP	Indocement Tunggal Prakarsa Tbk	2014	Birchwood Omnia Limited, Inggris	51.00%
26	INTP	Indocement Tunggal Prakarsa Tbk	2015	Birchwood Omnia Limited, Inggris	51.00%
26	INTP	Indocement Tunggal Prakarsa Tbk	2016	Birchwood Omnia Limited, Inggris	51.00%
26	INTP	Indocement Tunggal Prakarsa Tbk	2017	Birchwood Omnia Limited, Inggris	51.00%
27	ITMG	Indo Tambangraya Megah Tbk	2013	Banpu Minerals (Singapore) Pte. Ltd.	65.00%
27	ITMG	Indo Tambangraya Megah Tbk	2014	Banpu Minerals (Singapore) Pte. Ltd.	65.06%

27	ITMG	Indo Tambangraya Megah Tbk	2015	Banpu Minerals (Singapore) Pte. Ltd.	65.14%
27	ITMG	Indo Tambangraya Megah Tbk	2016	Banpu Minerals (Singapore) Pte. Ltd.	65.14%
27	ITMG	Indo Tambangraya Megah Tbk	2017	Banpu Minerals (Singapore) Pte. Ltd.	65.14%
28	JPFA	JAPFA Comfeed Indonesia Tbk	2013	Japfa Holdings Pte. Ltd.	57.51%

28	JPFA	JAPFA Comfeed Indonesia Tbk	2014	Japfa Holdings Pte. Ltd.	57.51%
28	JPFA	JAPFA Comfeed Indonesia Tbk	2015	Japfa Holdings Pte. Ltd.	57.84%
28	JPFA	JAPFA Comfeed Indonesia Tbk	2016	Japfa Holdings Pte. Ltd.	51.00%
28	JPFA	JAPFA Comfeed Indonesia Tbk	2017	Japfa Holdings Pte. Ltd.	51.00%
29	KBLI	KMI Wire and Cable Tbk	2013	Javas Premier Venture Capital Limited	49.68%
29	KBLI	KMI Wire and Cable Tbk	2014	Javas Premier Venture Capital Limited	30.73%
29	KBLI	KMI Wire and Cable Tbk	2015	Javas Premier Venture Capital Limited	48.83%
29	KBLI	KMI Wire and Cable Tbk	2016	Denham Pte Limited	49.83%
29	KBLI	KMI Wire and Cable Tbk	2017	Denham Pte Limited	49.83%
30	KKGI	Resource Alam Indonesia Tbk	2013	Energy Coller Private Ltd.	32.37%
30	KKGI	Resource Alam Indonesia Tbk	2014	Energy Coller Private Ltd.	32.37%
30	KKGI	Resource Alam Indonesia Tbk	2015	Energy Coller Private Ltd.	32.54%
30	KKGI	Resource Alam Indonesia Tbk	2016	CITIBANK Singapore	32.54%
30	KKGI	Resource Alam Indonesia Tbk	2017	Collier Private Limited	33.42%
31	LION	Lion Metal Works Tbk	2013	Lion Holdings Pte. Ltd., Singapore	28.85%
31	LION	Lion Metal Works Tbk	2014	Lion Holdings Pte. Ltd., Singapore	28.85%

31	LION	Lion Metal Works Tbk	2015	Lion Holdings Pte. Ltd., Singapore	28.85%
31	LION	Lion Metal Works Tbk	2016	Lion Holdings Pte. Ltd., Singapore	28.85%
31	LION	Lion Metal Works Tbk	2017	Lion Holdings Pte. Ltd., Singapore	28.85%
32	LMSH	Lionmesh Prima Tbk	2013	Lion Holdings Pte, Ltd., Singapore	25.55%
32	LMSH	Lionmesh Prima Tbk	2014	Lion Holdings Pte, Ltd., Singapore	25.55%

32	LMSH	Lionmesh Prima Tbk	2015	Lion Holdings Pte, Ltd., Singapore	25.55%
32	LMSH	Lionmesh Prima Tbk	2016	Lion Holdings Pte, Ltd., Singapore	25.55%
32	LMSH	Lionmesh Prima Tbk	2017	Lion Holdings Pte, Ltd., Singapore	25.55%
33	MAYA	PT Bank Mayapada Internasional Tbk	2013	Summertime Ltd.	22.43%
33	MAYA	PT Bank Mayapada Internasional Tbk	2014	Summertime Ltd.	22.43%
33	MAYA	PT Bank Mayapada Internasional Tbk	2015	JPMCB - Cathay Life Insurance Co Ltd.	24.90%
33	MAYA	PT Bank Mayapada Internasional Tbk	2016	JPMCB - Cathay Life Insurance Co Ltd.	40.00%
33	MAYA	PT Bank Mayapada Internasional Tbk	2017	JPMCB - Cathay Life Insurance Co Ltd.	40.00%
34	MERK	Merck Tbk	2013	Merck Holding GmbH, Jerman	73.99%
34	MERK	Merck Tbk	2014	Merck Holding GmbH, Jerman	73.99%
34	MERK	Merck Tbk	2015	Merck Holding GmbH, Jerman	73.99%
34	MERK	Merck Tbk	2016	Merck Holding GmbH, Jerman	73.99%
34	MERK	Merck Tbk	2017	Merck Holding GmbH, Jerman	73.99%
35	MLBI	Multi Bintang Indonesia Tbk	2013	Heineken Asia Pacific Ltd.	75.10%

35	MLBI	Multi Bintang Indonesia Tbk	2014	Heineken International B.V.	76.24%
35	MLBI	Multi Bintang Indonesia Tbk	2015	Heineken International B.V.	81.78%
35	MLBI	Multi Bintang Indonesia Tbk	2016	Heineken International B.V.	81.78%
35	MLBI	Multi Bintang Indonesia Tbk	2017	Heineken International B.V.	81.78%
36	MTLA	Metropolitan Land Tbk	2013	Reco Newtown Pte., Ltd.,	37.50%
36	MTLA	Metropolitan Land Tbk	2014	Reco Newtown Pte., Ltd.,	37.50%

36	MTLA	Metropolitan Land Tbk	2015	Reco Newtown Pte., Ltd.,	37.50%
36	MTLA	Metropolitan Land Tbk	2016	Reco Newtown Pte., Ltd.,	37.50%
36	MTLA	Metropolitan Land Tbk	2017	Reco Newtown Pte., Ltd.,	37.50%
37	MYOH	Samindo Resources Tbk	2013	Samtan Co., Ltd	59.11%
37	MYOH	Samindo Resources Tbk	2014	Samtan Co., Ltd	59.11%
37	MYOH	Samindo Resources Tbk	2015	Samtan Co., Ltd	59.11%
37	MYOH	Samindo Resources Tbk	2016	Samtan Co., Ltd	63.57%
37	MYOH	Samindo Resources Tbk	2017	Samtan Co., Ltd	63.57%
38	NISP	PT Bank OCBC NISP Tbk	2013	OCBC Overseas Investment Pte. Ltd	85.08%
38	NISP	PT Bank OCBC NISP Tbk	2014	OCBC Overseas Investment Pte. Ltd	85.08%
38	NISP	PT Bank OCBC NISP Tbk	2015	OCBC Overseas Investment Pte. Ltd	85.08%
38	NISP	PT Bank OCBC NISP Tbk	2016	OCBC Overseas Investment Pte. Ltd	85.08%
38	NISP	PT Bank OCBC NISP Tbk	2017	OCBC Overseas Investment Pte. Ltd	85.08%
39	PANS	Panin Sekuritas Tbk	2013	PT Bank Pan Indonesia Tbk	29.00%
39	PANS	Panin Sekuritas Tbk	2014	PT Bank Pan Indonesia Tbk	29.00%

39	PANS	Panin Sekuritas Tbk	2015	PT Bank Pan Indonesia Tbk	29.00%
39	PANS	Panin Sekuritas Tbk	2016	PT Bank Pan Indonesia Tbk	29.00%
39	PANS	Panin Sekuritas Tbk	2017	PT Bank Pan Indonesia Tbk	29.00%
40	PNBN	Bank Pan Indonesia Tbk	2013	Votraint No. 1103 Pty Ltd.	38.82%
40	PNBN	Bank Pan Indonesia Tbk	2014	Votraint No. 1103 Pty Ltd.	38.82%
40	PNBN	Bank Pan Indonesia Tbk	2015	Votraint No. 1103 Pty Ltd.	38.82%

40	PNBN	Bank Pan Indonesia Tbk	2016	Votraint No. 1103 Pty Ltd.	38.82%
40	PNBN	Bank Pan Indonesia Tbk	2017	Votraint No. 1103 Pty Ltd.	38.82%
41	ROTI	Nippon Indosari Corpindo Tbk	2013	Bonlight Investments., Ltd (BIL)	26.50%
41	ROTI	Nippon Indosari Corpindo Tbk	2014	Bonlight Investments., Ltd (BIL)	26.50%
41	ROTI	Nippon Indosari Corpindo Tbk	2015	Bonlight Investments., Ltd (BIL)	26.50%
41	ROTI	Nippon Indosari Corpindo Tbk	2016	Bonlight Investments., Ltd (BIL)	25.12%
41	ROTI	Nippon Indosari Corpindo Tbk	2017	Bonlight Investments., Ltd (BIL)	20.78%
42	SDPC	Millennium Pharmacon International Tbk	2013	Pharmaniaga International Corp. Sdn. Bhd	55.00%
42	SDPC	Millennium Pharmacon International Tbk	2014	Pharmaniaga International Corp. Sdn. Bhd	55.00%
42	SDPC	Millennium Pharmacon International Tbk	2015	Pharmaniaga International Corp. Sdn. Bhd	55.00%
42	SDPC	Millennium Pharmacon International Tbk	2016	Pharmaniaga International Corp. Sdn. Bhd	55.00%
42	SDPC	Millennium Pharmacon International Tbk	2017	Pharmaniaga International Corp. Sdn. Bhd	73.43%

43	SIMP	Salim Ivomas Pratama Tbk	2013	Indofood Agri Resources Ltd	72.58%
43	SIMP	Salim Ivomas Pratama Tbk	2014	Indofood Agri Resources Ltd	73.46%
43	SIMP	Salim Ivomas Pratama Tbk	2015	Indofood Agri Resources Ltd	73.46%
43	SIMP	Salim Ivomas Pratama Tbk	2016	Indofood Agri Resources Ltd	73.46%
43	SIMP	Salim Ivomas Pratama Tbk	2017	Indofood Agri Resources Ltd	73.46%
44	SKLT	Sekar Laut Tbk	2013	Omnistar Inv. H. Ltd	26.78%
44	SKLT	Sekar Laut Tbk	2014	Omnistar Inv. H. Ltd	26.78%

44	SKLT	Sekar Laut Tbk	2015	Omnistar Inv. H. Ltd	26.78%
44	SKLT	Sekar Laut Tbk	2016	Omnistar Inv. H. Ltd	26.78%
44	SKLT	Sekar Laut Tbk	2017	Omnistar Inv. H. Ltd	26.78%
45	TCID	Mandom Indonesia Tbk	2013	Mandom Corporation, Jepang	60.84%
45	TCID	Mandom Indonesia Tbk	2014	Mandom Corporation, Jepang	60.84%
45	TCID	Mandom Indonesia Tbk	2015	Mandom Corporation, Jepang	60.84%
45	TCID	Mandom Indonesia Tbk	2016	Mandom Corporation, Jepang	60.84%
45	TCID	Mandom Indonesia Tbk	2017	Mandom Corporation, Jepang	60.84%
46	TIFA	Tifa Finance Tbk	2013	Tan Chong Credit Pte. Ltd., Singapura	35.64%
46	TIFA	Tifa Finance Tbk	2014	Tan Chong Credit Pte. Ltd., Singapura	35.64%
46	TIFA	Tifa Finance Tbk	2015	Tan Chong Credit Pte. Ltd., Singapura	35.64%
46	TIFA	Tifa Finance Tbk	2016	Tan Chong Credit Pte. Ltd., Singapura	35.64%
46	TIFA	Tifa Finance Tbk	2017	Tan Chong Credit Pte. Ltd., Singapura	35.64%
47	TRIM	PT Trimegah Sekuritas Indonesia Tbk	2013	Advance Wealth Finance, Ltd	49.23%

47	TRIM	PT Trimegah Sekuritas Indonesia Tbk	2014	Advance Wealth Finance, Ltd	51.13%
47	TRIM	PT Trimegah Sekuritas Indonesia Tbk	2015	Advance Wealth Finance, Ltd	51.13%
47	TRIM	PT Trimegah Sekuritas Indonesia Tbk	2016	Advance Wealth Finance, Ltd	51.13%
47	TRIM	PT Trimegah Sekuritas Indonesia Tbk	2017	Advance Wealth Finance, Ltd	51.13%
48	TURI	Tunas Ridean Tbk	2013	Jardine Cycle & Carriage Ltd	43.84%
48	TURI	Tunas Ridean Tbk	2014	Jardine Cycle & Carriage Ltd	43.84%
48	TURI	Tunas Ridean Tbk	2015	Jardine Cycle & Carriage Ltd	43.84%

48	TURI	Tunas Ridean Tbk	2016	Jardine Cycle & Carriage Ltd	43.84%
48	TURI	Tunas Ridean Tbk	2017	Jardine Cycle & Carriage Ltd	44.37%
49	UNTR	United Tractors Tbk	2013	PT Astra International Tbk	59.50%
49	UNTR	United Tractors Tbk	2014	PT Astra International Tbk	59.50%
49	UNTR	United Tractors Tbk	2015	PT Astra International Tbk	59.50%
49	UNTR	United Tractors Tbk	2016	PT Astra International Tbk	59.50%
49	UNTR	United Tractors Tbk	2017	PT Astra International Tbk	59.50%
50	UNVR	Unilever Indonesia Tbk	2013	Unilever Indonesia Holding B.V.	85.00%
50	UNVR	Unilever Indonesia Tbk	2014	Unilever Indonesia Holding B.V.	85.00%
50	UNVR	Unilever Indonesia Tbk	2015	Unilever Indonesia Holding B.V.	85.00%
50	UNVR	Unilever Indonesia Tbk	2016	Unilever Indonesia Holding B.V.	85.00%
50	UNVR	Unilever Indonesia Tbk	2017	Unilever Indonesia Holding B.V.	85.00%
51	VRNA	Verena Multi Finance Tbk	2013	Bank Pan Indonesia	42.87%
51	VRNA	Verena Multi Finance Tbk	2014	Bank Pan Indonesia	42.87%

51	VRNA	Verena Multi Finance Tbk	2015	Bank Pan Indonesia	42.87%
51	VRNA	Verena Multi Finance Tbk	2016	Bank Pan Indonesia	42.87%
51	VRNA	Verena Multi Finance Tbk	2017	Bank Pan Indonesia	42.87%

Lampiran 3. Tabulasi Data Variabel

No	Kode	Tahun	Variabel				
			TAX EXPENSE	TAX PLANNING	LEVERAGE	EXCHANGE RATES	TRANSFER PRICING
			X1	X2	X3	X4	Y
1	AALI	2013	0.269468	0.410782	0.457284	-0.170353	0
1	AALI	2014	0.289625	0.267033	0.567759	-0.034331	1
1	AALI	2015	0.408187	0.980986	0.838855	-0.493715	1
1	AALI	2016	0.042774	0.361079	0.376994	0.090825	1
1	AALI	2017	0.280713	0.317652	0.345211	0.001672	1
2	ABDA	2013	0.143099	0.177564	1.639134	0.000384	0
2	ABDA	2014	0.087117	0.171037	1.199063	0.001866	0
2	ABDA	2015	0.037320	0.050701	1.329519	0.000964	0
2	ABDA	2016	0.120303	0.121460	1.284020	0.000274	0
2	ABDA	2017	0.025437	0.267675	1.157188	-0.000294	1
3	ADES	2013	0.059770	0.083184	0.665788	0.240869	0
3	ADES	2014	0.252704	0.240996	0.706784	-0.028715	0
3	ADES	2015	0.256616	0.287221	0.989299	0.160430	0
3	ADES	2016	0.092235	0.111526	0.996626	0.016922	0
3	ADES	2017	0.251551	0.124161	0.986322	0.081554	0
4	ADMF	2013	0.251948	0.387531	4.146876	0.000296	1
4	ADMF	2014	0.253071	0.701811	6.358420	0.002144	1
4	ADMF	2015	0.261749	0.823638	5.362199	0.001267	1

4	ADMF	2016	0.411831	0.563340	4.558356	0.000723	1
4	ADMF	2017	0.335921	0.435318	4.133299	0.000362	1
5	AMFG	2013	0.249349	0.228782	0.282051	-0.003166	1
5	AMFG	2014	0.232804	0.270497	0.230402	0.021663	1
5	AMFG	2015	0.264757	0.329486	0.259585	0.102438	1
5	AMFG	2016	0.252802	0.337485	0.529449	-0.075166	1
5	AMFG	2017	0.393464	0.951328	0.766141	-0.116876	1
6	ASGR	2013	0.249228	0.219284	0.970263	-0.041765	0
6	ASGR	2014	0.236134	0.216601	0.810183	0.010559	0
6	ASGR	2015	0.237405	0.256329	0.707717	-0.021579	0
6	ASGR	2016	0.249899	0.246327	0.477710	-0.005798	0

6	ASGR	2017	0.263892	0.281202	0.825538	-0.000424	0
7	ASII	2013	0.189878	0.231879	1.015237	-0.027286	0
7	ASII	2014	0.191101	0.204300	0.961612	-0.004607	1
7	ASII	2015	0.204636	0.331024	0.939692	-0.014824	1
7	ASII	2016	0.177549	0.243832	0.871650	-0.006965	1
7	ASII	2017	0.206569	0.218146	0.891178	-0.000308	1
8	AUTO	2013	0.148405	0.178134	0.356052	-0.003147	1
8	AUTO	2014	0.136858	0.259335	0.418719	0.000938	1
8	AUTO	2015	0.255757	0.475659	0.413636	0.013812	1
8	AUTO	2016	0.255023	0.278211	0.386817	0.042837	1
8	AUTO	2017	0.230576	0.407041	0.372080	-0.003190	1
9	BATA	2013	0.304035	2.698684	0.715206	-0.000534	1
9	BATA	2014	0.284500	0.349783	0.805786	-0.000186	1
9	BATA	2015	0.090736	0.269305	0.453356	-0.000938	1
9	BATA	2016	0.353287	0.422146	0.444378	0.001436	1
9	BATA	2017	0.325307	0.276710	0.477090	-0.000737	1

10	BDMN	2013	0.247892	0.282300	4.838984	-0.025055	1
10	BDMN	2014	0.245072	0.372079	4.927416	-0.002026	1
10	BDMN	2015	0.247560	0.586320	4.496368	0.005196	1
10	BDMN	2016	0.364284	0.370979	3.785498	0.018080	1
10	BDMN	2017	0.286750	0.324744	3.550608	0.031330	1
11	BISI	2013	0.186860	0.328006	0.160555	-0.065261	1
11	BISI	2014	0.209766	0.274910	0.165741	-0.000550	1
11	BISI	2015	0.203943	0.156339	0.179753	-0.005727	1
11	BISI	2016	0.259582	0.219654	0.170898	0.003592	1
11	BISI	2017	0.223249	0.255271	0.191911	0.000456	1
12	BNGA	2013	0.263351	0.252749	7.454786	0.002150	1
12	BNGA	2014	0.267589	0.315911	7.196180	-0.011040	1
12	BNGA	2015	0.249330	0.477416	7.328255	-0.693464	1
12	BNGA	2016	0.269754	0.191843	6.061927	-0.002631	1
12	BNGA	2017	0.283340	0.212753	6.206990	-0.012280	1
13	BNII	2013	0.281065	0.397722	10.326742	0.010968	1
13	BNII	2014	0.257863	0.438080	8.782796	0.003137	1

13	BNII	2015	0.259841	0.376415	9.011836	0.008718	1
13	BNII	2016	0.259113	0.479680	7.648488	-0.000616	1
13	BNII	2017	0.261479	0.340377	7.339502	-0.001595	1
14	BTPN	2013	0.257160	0.249892	0.857778	-0.000155	0
14	BTPN	2014	0.259064	0.327623	5.037082	-0.000248	0
14	BTPN	2015	0.279536	0.283384	4.600250	-0.000557	0
14	BTPN	2016	0.279773	0.295015	4.331172	-0.000100	1

14	BTPN	2017	0.265847	0.262181	4.245575	-0.001073	1
15	CASS	2013	0.271178	0.331358	1.242450	0.069562	0
15	CASS	2014	0.279900	0.301101	1.221944	-0.004877	1
15	CASS	2015	0.291225	0.300877	1.291310	0.055591	1
15	CASS	2016	0.308391	0.336162	1.076274	-0.024763	1
15	CASS	2017	0.281693	0.250226	1.387280	0.000068	1
16	CFIN	2013	0.244378	0.256653	1.197049	0.028234	0
16	CFIN	2014	0.245129	0.270874	1.039940	0.002185	0
16	CFIN	2015	0.265261	0.290482	0.846848	0.016936	0
16	CFIN	2016	0.255699	0.233459	0.775286	-0.006850	0
16	CFIN	2017	0.292503	0.231851	1.454590	0.001028	0
17	CLPI	2013	0.515663	0.498631	1.299017	-0.831897	0
17	CLPI	2014	0.173148	0.348772	0.675276	-0.032554	0
17	CLPI	2015	0.302667	0.427247	0.439138	-0.105257	0
17	CLPI	2016	0.257002	0.277943	0.323718	0.019240	1
17	CLPI	2017	0.221396	0.554145	0.338850	-0.001835	1
18	CMNP	2013	0.200163	0.235885	0.470140	-0.016813	0
18	CMNP	2014	0.210096	0.208757	0.422698	-0.012769	0
18	CMNP	2015	0.203649	0.341077	0.483043	-0.000228	0
18	CMNP	2016	0.244288	0.211730	0.694906	-0.002905	0
18	CMNP	2017	0.183139	0.221510	0.921203	0.004746	0
19	DLTA	2013	0.245254	0.279235	0.281547	-0.013085	1
19	DLTA	2014	0.240964	0.265751	0.311742	0.000161	1
19	DLTA	2015	0.232426	0.276717	0.222099	-0.001548	1
19	DLTA	2016	0.221798	0.261206	0.183156	0.003435	1
19	DLTA	2017	0.241835	0.259389	0.171405	-0.000892	1

20	DVLA	2013	0.284258	0.332113	0.301028	0.068485	1
20	DVLA	2014	0.235551	0.463672	0.284504	0.000351	1
20	DVLA	2015	0.253004	0.244161	0.413717	0.032639	1
20	DVLA	2016	0.290712	0.190112	0.418483	-0.000457	1
20	DVLA	2017	0.282552	0.237230	0.469933	0.001049	1
21	GSMF	2013	0.113385	0.242342	3.564633	0.726620	0
21	GSMF	2014	0.134456	0.341175	3.719628	0.047417	0
21	GSMF	2015	0.170167	0.419476	3.355509	0.333873	0
21	GSMF	2016	0.078720	0.545728	2.315034	0.028418	0
21	GSMF	2017	0.141949	0.598295	2.311645	0.012026	0
22	HEXA	2013	0.270397	0.423645	0.854808	-0.024632	1
22	HEXA	2014	0.268534	0.285574	0.651287	-0.102346	1
22	HEXA	2015	0.283594	0.364346	0.231243	-0.183764	1
22	HEXA	2016	0.269202	0.197114	0.681426	-0.072085	1
22	HEXA	2017	0.263744	0.246310	0.885191	-0.038108	1
23	IKBI	2013	0.255708	0.264892	0.303168	0.001476	1
23	IKBI	2014	0.295609	1.244587	0.198262	0.008852	1
23	IKBI	2015	0.272067	0.202371	0.272902	0.209375	1
23	IKBI	2016	0.265744	0.303762	0.243584	0.071449	1
23	IKBI	2017	0.253002	0.254257	0.240281	0.018824	1
24	INDF	2013	0.268284	0.422569	1.035090	0.098213	1
24	INDF	2014	0.293487	0.385059	1.084460	0.012915	1
24	INDF	2015	0.348719	0.470295	1.129595	0.049074	1
24	INDF	2016	0.342948	0.362664	0.870092	-0.013863	1
24	INDF	2017	0.319435	0.434997	0.880788	0.019379	1
25	INTD	2013	0.273184	0.451926	1.265350	0.029445	0

25	INTD	2014	0.225298	0.393376	0.875004	0.019522	0
25	INTD	2015	0.265711	0.395084	0.520304	0.294929	0
25	INTD	2016	0.338915	0.365631	0.368097	0.088131	0
25	INTD	2017	0.359128	0.348891	0.373081	-0.008145	0
26	INTP	2013	0.240003	0.313748	0.157960	0.042075	1
26	INTP	2014	0.223223	0.219986	0.165431	-0.006386	1
26	INTP	2015	0.228169	0.216127	0.158067	0.004123	1
26	INTP	2016	0.066410	0.181937	0.153484	-0.002479	1
26	INTP	2017	0.186884	0.120067	0.175398	0.001287	1

27	ITMG	2013	0.281865	0.573990	0.444346	-0.069893	1
27	ITMG	2014	0.235897	0.461756	0.454833	-0.002736	1
27	ITMG	2015	0.547445	0.739684	0.411962	-0.034694	1
27	ITMG	2016	0.319192	0.339407	0.333207	-0.019928	1
27	ITMG	2017	0.302031	0.164602	0.418023	-0.000967	1
28	JPFA	2013	0.284961	0.366224	1.844034	-0.353308	1
28	JPFA	2014	0.290671	0.717297	1.973621	-0.142990	1
28	JPFA	2015	0.248242	0.190409	1.808565	-0.686604	1
28	JPFA	2016	0.215060	0.151593	1.053889	0.003882	1
28	JPFA	2017	0.363545	0.387728	1.152886	0.007246	1
29	KBLI	2013	0.300907	0.616633	0.507949	0.577734	0
29	KBLI	2014	0.256638	0.471063	0.421570	0.117571	0
29	KBLI	2015	0.231111	0.300481	0.510470	0.028131	0
29	KBLI	2016	0.134128	0.157215	0.416300	0.003261	0
29	KBLI	2017	0.163006	0.244761	0.686731	0.029019	1
30	KKGI	2013	0.314156	0.567073	0.446308	-0.235056	0
30	KKGI	2014	0.373378	0.472110	0.379175	-0.104065	0

30	KKGI	2015	0.375653	0.376081	0.283743	-0.202474	0
30	KKGI	2016	0.355143	0.208284	0.169400	-0.002686	0
30	KKGI	2017	0.315579	0.314377	0.185440	-0.009160	0
31	LION	2013	0.238344	0.294129	0.199102	0.151185	1
31	LION	2014	0.220436	0.255919	0.351647	0.026761	1
31	LION	2015	0.212708	0.190536	0.406359	0.180526	1
31	LION	2016	0.225456	0.327388	0.457307	-0.054075	1
31	LION	2017	0.539889	0.616108	0.507688	0.056651	1
32	LMSH	2013	0.260051	0.198528	0.282702	0.002778	0
32	LMSH	2014	0.327405	0.433341	0.206676	0.035780	0
32	LMSH	2015	0.489268	0.389745	0.189800	0.236598	1
32	LMSH	2016	0.336503	0.102115	0.387940	-0.025715	0
32	LMSH	2017	0.258524	0.211808	0.243334	0.004513	0
33	MAYA	2013	0.243858	0.261544	8.955367	0.011593	0
33	MAYA	2014	0.249456	0.232881	11.682548	0.005396	0
33	MAYA	2015	0.257214	0.253851	9.312885	0.004727	1
33	MAYA	2016	0.245593	0.172382	7.625412	0.001442	1

33	MAYA	2017	0.257916	0.239604	7.748951	0.001932	1
34	MERK	2013	0.252497	0.243560	0.360642	-0.002477	1
34	MERK	2014	0.266597	0.349426	0.306501	-0.004463	1
34	MERK	2015	0.265005	0.289433	0.354991	-0.006101	1
34	MERK	2016	0.284173	0.318081	0.276763	-0.005754	1
34	MERK	2017	0.296948	0.307478	0.376267	0.007797	1
35	MLBI	2013	0.257280	0.219134	0.804647	-0.018111	1
35	MLBI	2014	0.262890	0.315184	3.028644	-0.000168	1
35	MLBI	2015	0.264462	0.270747	1.740910	-0.016339	1

35	MLBI	2016	0.256068	0.191278	1.772273	0.000106	1
35	MLBI	2017	0.257274	0.262805	1.357091	0.006029	1
36	MTLA	2013	0.174429	0.162118	0.606163	0.001821	0
36	MTLA	2014	0.183110	0.145700	0.595729	-0.000165	0
36	MTLA	2015	0.008360	0.011542	0.635964	-0.008249	0
36	MTLA	2016	0.016724	0.002987	0.571501	-0.000757	0
36	MTLA	2017	0.004083	0.001083	0.624961	0.000634	0
37	MYOH	2013	0.259262	1.027128	1.321261	-0.154518	1
37	MYOH	2014	0.256731	0.263773	1.024397	-0.019589	1
37	MYOH	2015	0.261448	0.228478	0.727230	-0.064012	1
37	MYOH	2016	0.278209	0.324849	0.370046	0.024818	1
37	MYOH	2017	0.276806	0.434122	0.326957	-0.013243	1
38	NISP	2013	0.252985	0.242485	6.225885	-0.136772	1
38	NISP	2014	0.250198	0.210535	5.917687	-0.049082	1
38	NISP	2015	0.250130	0.232241	6.341287	0.039157	1
38	NISP	2016	0.238697	0.299395	6.084603	0.185489	1
38	NISP	2017	0.243890	0.300908	6.058917	0.111111	1
39	PNBN	2013	0.245279	0.267042	7.219863	0.093227	1
39	PNBN	2014	0.257241	0.271119	6.429673	0.029891	1
39	PNBN	2015	0.362064	0.473001	4.944274	0.056619	1
39	PNBN	2016	0.238382	0.268497	4.823696	0.034024	1
39	PNBN	2017	0.322265	0.355362	4.884521	0.031671	1
40	PANS	2013	0.218820	0.250151	0.329497	0.002950	0
40	PANS	2014	0.133790	0.151567	0.391752	-0.000935	0
40	PANS	2015	0.409138	0.514020	0.394853	0.003642	0
40	PANS	2016	0.165904	0.134518	0.904751	0.000803	0

40	PANS	2017	0.146310	0.197307	1.030758	0.000150	0
41	ROTI	2013	0.250419	0.264577	1.315003	0.006982	1
41	ROTI	2014	0.253935	0.190316	1.231897	0.015888	1
41	ROTI	2015	0.284765	0.201698	1.277025	-0.000330	1
41	ROTI	2016	0.242651	0.273457	1.023661	0.017778	1
41	ROTI	2017	0.272812	0.263783	0.616809	0.007095	1
42	SDPC	2013	0.336429	0.447085	3.106107	-0.005965	1
42	SDPC	2014	0.285918	0.649324	3.351724	-0.001817	1
42	SDPC	2015	0.290129	0.442403	3.714427	-0.006201	1
42	SDPC	2016	0.356091	0.596706	4.119084	-0.000774	1
42	SDPC	2017	0.314108	0.552588	3.411761	-0.003365	1
43	SIMP	2013	0.320100	0.755437	0.742300	0.202585	1
43	SIMP	2014	0.326289	0.418099	0.844229	-0.003123	1
43	SIMP	2015	0.433009	0.889693	0.840718	0.081229	1
43	SIMP	2016	0.562754	0.348892	0.846808	-0.000613	1
43	SIMP	2017	0.417496	0.577765	0.836982	0.006067	1
44	SKLT	2013	0.310751	0.352906	1.162468	-0.017045	0
44	SKLT	2014	0.300005	0.277840	1.161955	0.003911	0
44	SKLT	2015	0.267000	0.564418	1.480263	0.018667	0
44	SKLT	2016	0.179609	0.318955	0.918749	-0.009460	0
44	SKLT	2017	0.160751	0.300964	1.068748	-0.005639	1
45	TCID	2013	0.266376	1.516477	0.239192	0.014343	1
45	TCID	2014	0.271957	1.762642	0.443887	0.018372	1
45	TCID	2015	0.066277	0.090182	0.214142	0.003321	1
45	TCID	2016	0.268274	0.151424	0.225410	-0.016423	1
45	TCID	2017	0.263106	0.274048	0.270932	0.005237	1

46	TIFA	2013	0.289673	0.317004	2.956814	-0.032514	0
46	TIFA	2014	0.237992	0.232000	2.765817	-0.003252	0
46	TIFA	2015	0.288505	0.349668	3.543832	0.015445	0
46	TIFA	2016	0.271607	0.190636	3.566794	-0.016263	0
46	TIFA	2017	0.254430	0.185597	4.040514	0.001324	0
47	TRIM	2013	0.457470	2.308434	0.263052	0.387026	0
47	TRIM	2014	0.303287	0.335000	0.659727	0.048966	0
47	TRIM	2015	0.282227	0.068861	1.177404	0.119599	0
47	TRIM	2016	0.250119	0.143801	1.454311	-0.026471	0
47	TRIM	2017	0.235691	0.315045	3.569413	0.012031	0
48	TURI	2013	0.208736	0.308209	0.743852	0.021293	0
48	TURI	2014	0.155266	0.263773	0.840431	0.027103	0
48	TURI	2015	0.145487	0.192403	0.832510	-0.021902	0
48	TURI	2016	0.201748	0.150998	0.763529	0.010292	0
48	TURI	2017	0.197313	0.197861	0.741618	0.017852	0
49	UNTR	2013	0.271515	0.387778	0.609089	-0.048500	0
49	UNTR	2014	0.269092	0.391849	0.562912	0.000790	0
49	UNTR	2015	0.333983	0.663572	0.572354	0.057033	0
49	UNTR	2016	0.241537	0.301408	0.501368	-0.051818	0
49	UNTR	2017	0.270781	0.193251	0.730452	-0.000364	0
50	UNVR	2013	0.252302	0.252291	2.137303	-0.001097	1
50	UNVR	2014	0.252477	0.242172	2.105316	-0.000026	1
50	UNVR	2015	0.252594	0.244027	2.258498	-0.000407	1
50	UNVR	2016	0.254461	0.241125	2.559689	0.000581	1
50	UNVR	2017	0.252581	0.256737	2.654552	-0.000724	1
51	VRNA	2013	0.250448	0.230090	7.210698	-0.016038	0

51	VRNA	2014	0.240922	0.334663	6.711682	-0.034309	0
51	VRNA	2015	0.602858	0.884110	5.662104	0.042699	0
51	VRNA	2016	0.305268	0.167926	5.244188	0.030601	0
51	VRNA	2017	0.268900	0.453469	2.770483	0.023309	0









CATATAN KEGIATAN KONSULTASI

(SELAMA PENULISAN SKRIPSI)

Judul Skripsi : Analisa Faktor – Faktor Pengaruh Motivasi Pajak Terhadap Kebijakan Melakukan Transfer Pricing Di Perusahaan Yang Terdaftar Pada Bursa Efek Indonesia Tahun 2013 - 2017.

Dosen Pembimbing : Ahmad Basid Hasibuan, SE,M.Si

No.	Hari, Tanggal Bimbingan	Uraian Kegiatan	TTD Pembimbing
1	Sabtu, 13 April 2019	Revisi susunan BAB dan buat operasional variabel.	
2	Sabtu, 4 Mei 2019	Revisi fenomena terbaru, buat daftar isi, daftar pustaka.	
3	Sabtu, 11 Mei 2019	Buat kerangka pemikiran, tambah penelitian terdahulu rapikan penulisan.	
4	Sabtu, 18 Mei 2019	Revisi perbaharui referensi, ringkas fenomena, tambah penelitian terdahulu.	
5	20/7/2019	Revisi Kesimpulan dan Saran dan signa	

6	22/7/2019	Acc	
7			
8			
9			
10			

DAFTAR RIWAYAT HIDUP

DATA PRIBADI

Nama : Rio Saputra

Tempat, tanggal lahir : Jakarta, 28 Agustus 1995.

Alamat : Jl. Cemara Gg. V Blok I/ 18, RT 010 RW 016, Lagoa, Koja,
Jakarta Utara

Kebangsaan : Indonesia

Jenis Kelamin : Laki – Laki

Agama : Islam

Nomor HP : 0856-9587-2121.

Email : rio.osatra7@gmail.com

PENDIDIKAN FORMAL

(2001 – 2006) SDN MALAKA JAYA 08 PAGI

(2007 – 2010) SMPN 139 JAKARTA

(2011 – 2013) SMKN 48 JAKARTA

(2014 – 2019) UNIV DARMA PERSADA JAKARTA

RIWAYAT PEKERJAAN

2013 – SEKARANG PT ASTRA OTOPARTS TBK

