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## LAMPIRAN

### Lampiran 1 : Nama Perusahaan dan Kode Perusahaan

#### Daftar Sampel Perusahaan

No	Kode	Nama Perusahaan
1	CAMP	PT Campina Ice Cream Industry Tbk
2	CEKA	PT Wilmar Cahaya Indonesia Tbk
3	CLEO	PT Sariguna Primatirta Tbk
4	COCO	PT Wahana Interfood Nusantara Tbk
5	DLTA	PT Delta Djakarta Tbk
6	DMND	PT Diamond Food Indonesia Tbk
7	GOOD	PT Garudafood Putra Putri Jaya Tbk
8	HOKI	PT Buyung Poetra Sembada Tbk
9	ICBP	PT Indofood CBP Sukses Makmur Tbk
10	INDF	PT Indofood Sukses Makmur Tbk
11	MLBI	PT Multi Bintang Indonesia Tbk
12	MYOR	PT Mayora Indah Tbk
13	ROTI	PT Nippon Indosari Corpindo Tbk
14	SKBM	PT Sekar Bumi Tbk
15	SKLT	PT Sekar Laut Tbk
16	STTP	PT Siantar Top Tbk
17	ULTJ	PT Ultrajaya Milk Industry Co. Tbk



**Lampiran 2 : Hasil Perhitungan Strategi Diversifikasi (HHI)**

<b>NO</b>	<b>KODE PERUSAHAAN</b>	<b>TAHUN</b>	<b>PENJUALAN SEGMENT</b>	<b>TOTAL PENJUALAN</b>	<b>HHI</b>
1	CAMP	2019	Rp1,039,840,092,612	Rp1,028,952,947,818	1.02
		2020	Rp996,406,489,155	Rp956,634,474,111	1.08
		2021	Rp1,032,980,217,295	Rp1,019,133,657,275	1.02
		2022	Rp1,113,089,037,387	Rp1,129,360,552,136	0.97
2	CEKA	2019	Rp3,044,468,403,143	Rp3,120,937,098,980	0.95
		2020	Rp3,577,606,768,589	Rp3,634,297,273,749	0.96
		2021	Rp5,243,080,128,051	Rp5,359,440,530,374	0.95
		2022	Rp5,829,903,773,496	Rp6,143,759,424,928	0.9
3	CLEO	2019	Rp1,056,522,915,500	Rp1,084,912,780,290	0.94
		2020	Rp981,434,554,733	Rp972,634,784,176	0.01
		2021	Rp1,101,161,600,599	Rp1,103,519,743,574	0.99
		2022	Rp1,293,831,952,058	Rp1,358,708,497,805	0.9
4	COCO	2019	Rp180,684,102,276	Rp216,197,806,076	0.69
		2020	Rp179,615,706,898	Rp171,048,708,670	1.1
		2021	Rp197,927,464,805	Rp224,437,956,140	0.77
		2022	Rp245,132,303,875	Rp289,795,165,323	0.71
5	DLTA	2019	Rp1,643,577,182,000	Rp827,136,727,000	3.948
		2020	Rp1,157,717,998,000	Rp546,336,411,000	4.49
		2021	Rp1,422,716,694,000	Rp681,205,785,000	4.36
		2022	Rp1,502,985,343,000	Rp778,744,315,000	3.72
6	DMND	2019	Rp6,767,909,000,000	Rp6,913,792,000,000	0.95
		2020	Rp6,284,913,000,000	Rp6,110,155,000,000	1.05

		2021	Rp6,904,412,000,000	Rp6,973,718,000,000	0.98
		2022	Rp8,456,254,000,000	Rp8,461,768,000,000	0.99
7	GOOD	2019	Rp9,039,744,613,108	Rp8,438,631,355,699	1.14
		2020	Rp8,388,112,526,354	Rp7,711,334,590,144	1.18
		2021	Rp8,699,290,367,936	Rp8,799,579,901,024	0.97
		2022	Rp10,413,954,957,639	Rp10,510,942,813,705	0.98
8	HOKI	2019	Rp1,665,704,200,445	Rp1,653,031,823,505	1.01
		2020	Rp1,177,280,477,313	Rp1,173,189,488,886	1
		2021	Rp893,370,432,553	Rp933,597,187,584	0.91
		2022	Rp1,020,341,423,430	Rp925,708,985,640	1.21
9	ICBP	2019	Rp42,564,285,000,000	Rp42,296,703,000,000	1.01
		2020	Rp46,677,538,000,000	Rp46,641,048,000,000	1
		2021	Rp55,930,405,000,000	Rp56,803,733,000,000	0.96
		2022	Rp64,788,332,000,000	Rp64,797,516,000,000	1
10	INDF	2019	Rp76,785,002,000,000	Rp765,929,550,000,000	0.01
		2020	Rp81,974,807,000,000	Rp81,731,469,000,000	1
		2021	Rp98,434,144,000,000	Rp99,345,618,000,000	0.98
		2022	Rp110,669,817,000,000	Rp110,830,272,000,000	0.99
11	MLBI	2019	Rp3,465,660,000,000	Rp37,114,050,000,000	0.009
		2020	Rp2,455,900,000,000	Rp1,985,009,000,000	1.53
		2021	Rp2,437,862,000,000	Rp2,473,681,000,000	0.97
		2022	Rp3,023,818,000,000	Rp3,114,907,000,000	0.94
12	MYOR	2019	Rp24,483,672,972,746	Rp25,026,739,472,547	0.95
		2020	Rp24,952,077,753,025	Rp24,476,953,742,651	1.03
		2021	Rp27,065,541,049,324	Rp27,904,558,322,183	0.94
		2022	Rp29,519,519,535,689	Rp30,669,405,967,404	0.92
13	ROTI	2019	Rp3,280,497,527,491	Rp3,337,022,314,624	0.96

		2020	Rp3,367,354,709,159	Rp3,212,034,546,032	1.09
		2021	Rp3,317,821,868,277	Rp3,287,623,237,457	1.01
		2022	Rp3,896,485,841,390	Rp3,935,182,048,668	0.98
14	SKBM	2019	Rp2,074,723,163,129	Rp2,104,704,872,583	0.97
		2020	Rp3,060,064,092,090	Rp3,165,530,224,724	0.93
		2021	Rp3,753,316,054,892	Rp3,847,887,478,570	0.95
		2022	Rp3,793,477,325,937	Rp3,802,296,289,773	0.99
15	SKLT	2019	Rp1,266,967,166,680	Rp1,281,116,255,236	0.97
		2020	Rp1,274,164,677,275	Rp1,253,700,810,596	1.03
		2021	Rp1,357,900,096,781	Rp1,356,846,112,540	1
		2022	Rp1,524,827,142,414	Rp1,539,310,803,104	0.98
16	STTP	2019	Rp3,078,344,422,903	Rp3,512,509,168,853	0.76
		2020	Rp3,568,611,108,810	Rp3,846,300,254,825	0.86
		2021	Rp4,606,266,016,908	Rp4,241,856,914,012	1.17
		2022	Rp5,415,861,181,337	Rp4,931,553,771,470	1.2
17	ULTJ	2019	Rp6,780,452,000,000	Rp62,230,570,000,000	0.01
		2020	Rp6,601,124,000,000	Rp5,967,362,000,000	1.22
		2021	Rp7,214,907,000,000	Rp6,616,642,000,000	1.18
		2022	Rp8,508,099,000,000	Rp7,656,252,000,000	1.23

**Lampiran 3 : Hasil Perhitungan *Transfer Pricing***

NO	KODE PERUSAHAAN	TAHUN	RELASI PIUTANG	TOTAL PIUTANG	TRANSFER PRICING
1	CAMP	2019	Rp182,571,429,184	Rp184,781,701,838	0.98
		2020	Rp124,395,919,918	Rp126,722,103,455	0.98
		2021	Rp110,549,359,898	Rp112,356,745,007	0.98
		2022	Rp126,820,874,647	Rp127,643,820,789	0.99
2	CEKA	2019	Rp106,059,798,871	Rp358,946,288,168	0.29
		2020	Rp119,694,603,388	Rp417,293,072,229	0.28
		2021	Rp231,747,886,364	Rp565,190,856,216	0.41
		2022	Rp192,708,209,797	Rp846,687,181,803	0.22
3	CLEO	2019	Rp9,278,595,891	Rp123,419,188,074	0.07
		2020	Rp7,611,850,597	Rp119,841,600,369	0.06
		2021	Rp3,091,954,866	Rp125,895,726,118	0.02
		2022	Rp107,823,487	Rp189,621,583,115	0
4	COCO	2019	Rp76,332,173,527	Rp76,332,173,527	1
		2020	Rp67,725,320,270	Rp67,725,320,270	1
		2021	Rp94,235,811,605	Rp94,235,811,605	1
		2022	Rp138,898,673,053	Rp139,010,299,053	0.99
5	DLTA	2019	Rp197,060,469,000	Rp230,924,063,000	0.85
		2020	Rp101,780,949,000	Rp136,617,614,000	0.74
		2021	Rp88,805,365,000	Rp110,119,370,000	0.8
		2022	Rp115,999,581,000	Rp116,226,786,990	0.99
6	DMND	2019	Rp1,098,141,000,000	Rp1,100,578,000,000	0.99
		2020	Rp913,991,000,000	Rp913,991,000,000	1
		2021	Rp993,941,000,000	Rp993,941,000,000	1
		2022	Rp985,129,000,000	Rp985,129,000,000	1
7	GOOD	2019	Rp463,638,235,295	Rp658,453,232,206	0.7
		2020	Rp493,259,097,479	Rp558,135,955,482	0.88
		2021	Rp561,353,851,954	Rp673,799,210,882	0.83
		2022	Rp634,257,018,030	Rp810,862,801,394	0.78
8	HOKI	2019	Rp249,970,161,581	Rp250,788,820,997	0.99
		2020	Rp243,220,094,125	Rp246,120,155,060	0.98
		2021	Rp282,171,120,367	Rp282,957,139,963	0.99
		2022	Rp177,508,931,500	Rp192,912,465,060	0.92
9	ICBP	2019	Rp1,065,882,000,000	Rp4,131,950,000,000	0.25
		2020	Rp2,380,015,000,000	Rp5,746,755,000,000	0.41
		2021	Rp3,066,583,000,000	Rp6,834,281,000,000	0.44
		2022	Rp3,507,566,000,000	Rp7,228,164,000,000	0.48
10	INDF	2019	Rp4,128,356,000,000	Rp5,964,410,000,000	0.69

		2020	Rp5,315,611,000,000	Rp7,451,670,000,000	0.71
		2021	Rp6,230,066,000,000	Rp8,464,306,000,000	0.73
		2022	Rp6,805,535,000,000	Rp9,000,849,000,000	0.75
11	MLBI	2019	Rp858,299,000,000	Rp860,651,000,000	0.99
		2020	Rp336,035,000,000	Rp336,773,000,000	0.99
		2021	Rp327,812,000,000	Rp329,199,000,000	0.99
		2022	Rp445,676,000,000	Rp446,937,000,000	0.99
12	MYOR	2019	Rp1,156,139,900,456	Rp6,402,968,849,667	0.18
		2020	Rp130,604,357,590	Rp5,632,222,984,143	0.02
		2021	Rp358,952,306,318	Rp6,079,369,030,833	0.05
		2022	Rp353,876,660,824	Rp6,604,769,097,906	0.05
13	ROTI	2019	Rp282,085,488,326	Rp524,475,209,047	0.53
		2020	Rp176,075,299,580	Rp410,268,924,995	0.42
		2021	Rp193,582,865,936	Rp386,527,573,728	0.5
		2022	Rp248,296,556,758	Rp492,829,811,206	0.5
14	SKBM	2019	Rp275,609,501,615	Rp288,412,598,666	0.95
		2020	Rp355,583,321,595	Rp369,824,952,751	0.96
		2021	Rp443,947,525,518	Rp458,794,744,434	0.96
		2022	Rp446,016,275,414	Rp457,011,392,617	0.97
15	SKLT	2019	Rp177,886,504,926	Rp186,343,623,791	0.95
		2020	Rp153,898,836,527	Rp158,707,243,616	0.97
		2021	Rp156,305,738,314	Rp161,129,401,781	0.97
		2022	Rp179,021,594,911	Rp184,191,974,869	0.97
16	STTP	2019	Rp183,022,151,732	Rp600,492,717,423	0.3
		2020	Rp141,282,908,965	Rp480,936,363,602	0.29
		2021	Rp180,415,788,122	Rp521,121,086,089	0.34
		2022	Rp187,542,243,295	Rp509,703,950,276	0.36
17	ULTJ	2019	Rp613,245,000,000	Rp652,067,000,000	0.94
		2020	Rp563,444,000,000	Rp656,244,000,000	0.85
		2021	Rp626,006,000,000	Rp686,952,000,000	0.91
		2022	Rp617,192,000,000	Rp686,527,000,000	0.89

**Lampiran 4 : Hasil Perhitungan Beban Pajak (ETR)**

NO	KODE PERUSAHAAN	TAHUN	BEBAN PAJAK	LABA SEBELUM PAJAK	BEBAN PAJAK
1	CAMP	2019	Rp22,776,643,675	Rp99,535,473,132	0.22
		2020	Rp12,770,532,085	Rp56,816,360,398	0.22
		2021	Rp26,090,326,740	Rp126,156,941,830	0.2
		2022	Rp32,656,976,880	Rp153,914,313,784	0.21
2	CEKA	2019	Rp69,673,049,453	Rp285,132,249,695	0.24
		2020	Rp51,052,197,134	Rp232,864,791,126	0.21
		2021	Rp49,267,827,129	Rp236,334,817,214	0.2
		2022	Rp62,444,562,911	Rp283,149,105,983	0.22
3	CLEO	2019	Rp41,911,127,844	Rp172,667,589,552	0.24
		2020	Rp36,192,322,490	Rp168,964,556,985	0.21
		2021	Rp49,631,575,033	Rp230,343,242,053	0.21
		2022	Rp53,632,527,980	Rp249,231,376,669	0.21
4	COCO	2019	Rp2,806,484,715	Rp10,763,692,936	0.26
		2020	Rp976,914,774	Rp3,715,043,422	0.26
		2021	Rp2,217,229,983	Rp10,749,861,691	0.2
		2022	Rp3,585,734,134	Rp10,206,166,830	0.35
5	DLTA	2019	Rp94,622,038,000	Rp412,437,215,000	0.22
		2020	Rp41,238,718,000	Rp164,704,480,000	0.25
		2021	Rp52,872,873,000	Rp240,865,871,000	0.22
		2022	Rp64,145,853	Rp294,211,660,000	0
6	DMND	2019	Rp124,953,000,000	Rp491,816,000,000	0.25
		2020	Rp61,657,000,000	Rp267,246,000,000	0.23
		2021	Rp98,452,000,000	Rp449,922,000,000	0.21
		2022	Rp11,667,000,000	Rp498,775,000,000	0.02
7	GOOD	2019	Rp144,800,646,365	Rp580,567,005,845	0.24
		2020	Rp94,881,135,256	Rp339,984,897,163	0.27
		2021	Rp140,016,834,125	Rp632,654,506,311	0.22
		2022	Rp152,537,429,078	Rp674,251,464,663	0.22
8	HOKI	2019	Rp38,455,949,448	Rp142,179,083,420	0.27
		2020	Rp12,836,262,144	Rp50,874,681,549	0.25
		2021	Rp5,464,655,429	Rp17,997,743,133	0.3
		2022	Rp571,408,608	Rp661,981,085	0.86
9	ICBP	2019	Rp2,076,943,000,000	Rp7,436,972,000,000	0.27
		2020	Rp2,540,073,000,000	Rp9,958,647,000,000	0.25
		2021	Rp2,034,950,000,000	Rp9,935,232,000,000	0.2
		2022	Rp1,803,191,000,000	Rp7,525,385,000,000	0.23
10	INDF	2019	Rp2,846,668,000,000	Rp8,749,397,000,000	0.32
		2020	Rp3,674,268,000,000	Rp12,426,334,000,000	0.29
		2021	Rp3,252,500,000,000	Rp14,456,085,000,000	0.22

		2022	Rp3,126,196,000,000	Rp12,318,765,000,000	0.25
11	MLBI	2019	Rp420,553,000,000	Rp1,626,612,000,000	0.25
		2020	Rp110,853,000,000	Rp396,470,000,000	0.28
		2021	Rp211,931,000,000	Rp877,781,000,000	0.24
		2022	Rp321,581,000,000	Rp1,246,487,000,000	0.25
12	MYOR	2019	Rp653,062,374,247	Rp2,704,466,581,011	0.24
		2020	Rp585,721,765,291	Rp2,683,890,279,936	0.21
		2021	Rp338,595,908,733	Rp1,549,648,556,686	0.21
		2022	Rp535,992,979,785	Rp2,506,057,517,934	0.21
13	ROTI	2019	Rp30,103,688,612	Rp347,098,820,613	0.08
		2020	Rp18,998,545,448	Rp160,357,537,779	0.11
		2021	Rp12,169,436,384	Rp376,045,893,335	0.03
		2022	Rp10,317,363,926	Rp572,782,719,985	0.01
14	SKBM	2019	Rp4,206,032,677	Rp5,163,201,735	0.81
		2020	Rp8,153,020,233	Rp13,568,762,041	0.6
		2021	Rp14,445,119,241	Rp44,152,540,846	0.32
		2022	Rp30,551,909,967	Rp117,187,513,903	0.26
15	SKLT	2019	Rp11,838,578,678	Rp56,782,206,578	0.2
		2020	Rp13,153,736,835	Rp55,673,983,557	0.23
		2021	Rp17,201,239,321	Rp101,725,399,549	0.16
		2022	Rp17,574,233,946	Rp92,439,536,022	0.19
16	STTP	2019	Rp124,452,770,582	Rp607,043,293,422	0.2
		2020	Rp144,978,315,572	Rp773,607,195,121	0.18
		2021	Rp147,614,953,252	Rp765,188,720,115	0.19
		2022	Rp132,199,514,819	Rp756,723,520,605	0.17
17	ULTJ	2019	Rp339,494,000,000	Rp1,375,359,000,000	0.24
		2020	Rp311,851,000,000	Rp1,421,517,000,000	0.21
		2021	Rp265,139,000,000	Rp1,541,932,000,000	0.17
		2022	Rp323,512,000,000	Rp1,288,998,000,000	0.25

**Lampiran 5 : Data Tabulasi Untuk Proses ke SPSS**

NO	KODE PERUSAHAAN	TAHUN	HHI	TRANSFER PRICING	ETR
			X1	X2	Y
1	CAMP	2019	1.02	0.98	0.22
		2020	1.08	0.98	0.22
		2021	1.02	0.98	0.2
		2022	0.97	0.99	0.21
2	CEKA	2019	0.95	0.29	0.24
		2020	0.96	0.28	0.21
		2021	0.95	0.41	0.2
		2022	0.9	0.22	0.22
3	CLEO	2019	0.94	0.07	0.24
		2020	0.01	0.06	0.21
		2021	0.99	0.02	0.21
		2022	0.9	0	0.21
4	COCO	2019	0.69	1	0.26
		2020	1.1	1	0.26
		2021	0.77	1	0.2
		2022	0.71	0.99	0.35
5	DLTA	2019	3.948	0.85	0.22
		2020	4.49	0.74	0.25
		2021	4.36	0.8	0.22
		2022	3.72	0.99	0
6	DMND	2019	0.95	0.99	0.25
		2020	1.05	1	0.23
		2021	0.98	1	0.21
		2022	0.99	1	0.02
7	GOOD	2019	1.14	0.7	0.24
		2020	1.18	0.88	0.27
		2021	0.97	0.83	0.22
		2022	0.98	0.78	0.22
8	HOKI	2019	1.01	0.99	0.27
		2020	1	0.98	0.25
		2021	0.91	0.99	0.3
		2022	1.21	0.92	0.86
9	ICBP	2019	1.01	0.25	0.27
		2020	1	0.41	0.25
		2021	0.96	0.44	0.2
		2022	1	0.48	0.23
10	INDF	2019	0.01	0.69	0.32
		2020	1	0.71	0.29



		2021	0.98	0.73	0.22
		2022	0.99	0.75	0.25
11	MLBI	2019	0.009	0.99	0.25
		2020	1.53	0.99	0.28
		2021	0.97	0.99	0.24
		2022	0.94	0.99	0.25
12	MYOR	2019	0.95	0.18	0.24
		2020	1.03	0.02	0.21
		2021	0.94	0.05	0.21
		2022	0.92	0.05	0.21
13	ROTI	2019	0.96	0.53	0.08
		2020	1.09	0.42	0.11
		2021	1.01	0.5	0.03
		2022	0.98	0.5	0.01
14	SKBM	2019	0.97	0.95	0.81
		2020	0.93	0.96	0.6
		2021	0.95	0.96	0.32
		2022	0.99	0.97	0.26
15	SKLT	2019	0.97	0.95	0.2
		2020	1.03	0.97	0.23
		2021	1	0.97	0.16
		2022	0.98	0.97	0.19
16	STTP	2019	0.76	0.3	0.2
		2020	0.86	0.29	0.18
		2021	1.17	0.34	0.19
		2022	1.2	0.36	0.17
17	ULTJ	2019	0.01	0.94	0.24
		2020	1.22	0.85	0.21
		2021	1.18	0.91	0.17
		2022	1.23	0.89	0.25

## Lampiran 6 : Hasil Output SPSS Versi 25

### 1. Uji Analisis Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
STRATEGI DIVERSIFIKASI (X1)	68	.01	4.49	1.1261	.80478
TRANSFER PRICING (X2)	68	.00	1.00	.6906	.33904
BEBAN PAJAK (Y)	68	.00	.86	.2385	.13206
Valid N (listwise)	68				

### 2. Uji Asumsi Klasik

#### a. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		61
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.04213822
Most Extreme Differences	Absolute	.090
	Positive	.089
	Negative	-.090
Test Statistic		.090
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

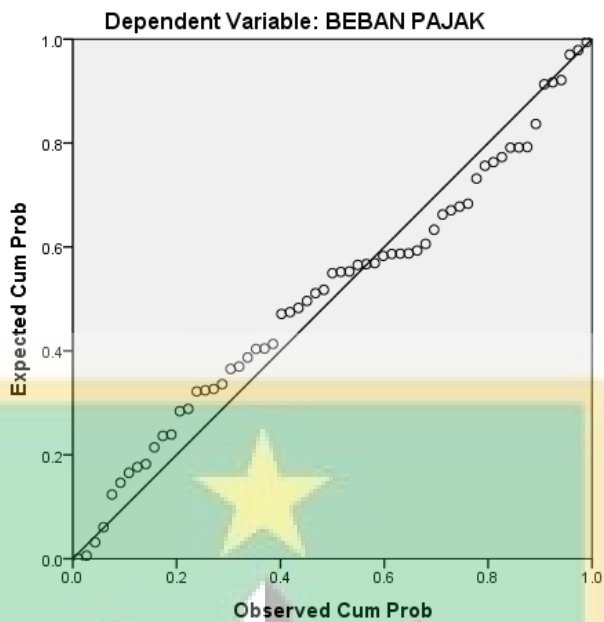
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Normal P-P Plot of Regression Standardized Residual

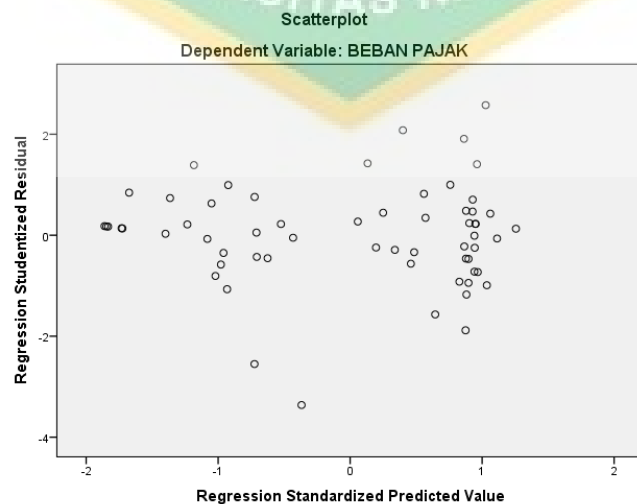


**b. Uji Multikolinearitas**

		Coefficients <sup>a</sup>	
		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	STRATEGI DIVERSIFIKASI	.991	1.009
	TRANSFER PRICING	.991	1.009

a. Dependent Variable: BEBAN PAJAK

**c. Uji Heteroskedastisitas**



#### d. Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.305 <sup>a</sup>	.093	.062	.04286	1.550

a. Predictors: (Constant), TRANSFER PRICING, STRATEGI DIVERSIFIKASI

b. Dependent Variable: BEBAN PAJAK

### 3. Uji Hipotesis

#### a. Uji Analisis Linear Berganda

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	.203	.040
	STRATEGI DIVERSIFIKASI (X1)	-.021	.020
	TRANSFER PRICING (X2)	.086	.047

a. Dependent Variable: BEBAN PAJAK

#### b. Uji Koefisien Determinasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.242 <sup>a</sup>	.058	.029	.13010

a. Predictors: (Constant), TRANSFER PRICING, STRATEGI DIVERSIFIKASI

**c. Uji Signifikansi Simultan (Uji F)**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.130	2	.065	3.904	.023 <sup>b</sup>
	Residual	2.211	65	.017		
	Total	2.341	67			

a. Dependent Variable: BEBAN PAJAK (Y)

b. Predictors: (Constant), TRANSFER PRICING (X2), STRATEGI DIVERSIFIKASI (X1)

**d. Uji Parameter Individual (Uji Statistik T)**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	.203	.040		5.018	.000
	STRATEGI DIVERSIFIKASI (X1)	-.021	.020	-.129	-1.061	.293
	TRANSFER PRICING (X2)	.086	.047	.221	1.823	.023

a. Dependent Variable: BEBAN PAJAK

