

# **LAMPIRAN**

## Lampiran 1. Output SPSS

```
DESCRIPTIVES VARIABLES=X1 X2 X3 Y
/STATISTICS=MEAN STDDEV MIN MAX.
```

### Descriptives

| Descriptive Statistics |    |         |          |           |                |
|------------------------|----|---------|----------|-----------|----------------|
|                        | N  | Minimum | Maximum  | Mean      | Std. Deviation |
| TP                     | 55 | .0343   | 100.0000 | 18.796035 | 32.3820652     |
| TC                     | 55 | .0002   | 1.4248   | .392636   | .3955355       |
| ROA                    | 55 | .0011   | .2363    | .081836   | .0605012       |
| Tax Avoidance          | 55 | .0147   | .7928    | .251010   | .1431538       |
| Valid N (listwise)     | 55 |         |          |           |                |

```
REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Y
/METHOD=ENTER X1 X2 X3.
```

### Coefficients<sup>a</sup>

|       |     | Collinearity Statistics |       |
|-------|-----|-------------------------|-------|
| Model |     | Tolerance               | VIF   |
| 1     | TP  | .896                    | 1.116 |
|       | TC  | .569                    | 1.758 |
|       | ROA | .556                    | 1.798 |

a. Dependent Variable: Tax Avoidance

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3
  /SAVE RESID.

```

#### ANOVA<sup>a</sup>

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.               |
|-------|------------|----------------|----|-------------|-------|--------------------|
| 1     | Regression | .327           | 3  | .109        | 7.145 | <.001 <sup>b</sup> |
|       | Residual   | .779           | 51 | .015        |       |                    |
|       | Total      | 1.107          | 54 |             |       |                    |

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), ROA, TP, TC

#### Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig.  |
|-------|------------|-----------------------------|------------|---------------------------|--------|-------|
|       |            | B                           | Std. Error | Beta                      |        |       |
| 1     | (Constant) | .252                        | .055       |                           | 4.594  | <.001 |
|       | TP         | .000                        | .001       | -.061                     | -.489  | .627  |
|       | TC         | .130                        | .056       | .358                      | 2.297  | .026  |
|       | ROA        | -.570                       | .373       | -.241                     | -1.528 | .133  |

a. Dependent Variable: Tax Avoidance

#### Model Summary

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .544 <sup>a</sup> | .296     | .255              | .1236023                   |

a. Predictors: (Constant), ROA, TP, TC

```

NPAR TESTS
  /K-S (NORMAL)=RES_1
  /MISSING ANALYSIS
  /KS_SIM CIN(99) SAMPLES(10000) .

```

### One-Sample Kolmogorov-Smirnov Test

|                                          |                         | Unstandardized Residual |
|------------------------------------------|-------------------------|-------------------------|
| N                                        |                         | 55                      |
| Normal Parameters <sup>a,b</sup>         | Mean                    | .0000000                |
|                                          | Std. Deviation          | .12011982               |
| Most Extreme Differences                 | Absolute                | .117                    |
|                                          | Positive                | .117                    |
|                                          | Negative                | -.100                   |
| Test Statistic                           |                         | .117                    |
| Asymp. Sig. (2-tailed) <sup>c</sup>      |                         | .060                    |
| Monte Carlo Sig. (2-tailed) <sup>d</sup> | Sig.                    | .059                    |
|                                          | 99% Confidence Interval | Lower Bound .053        |
|                                          |                         | Upper Bound .065        |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

```

COMPUTE ABS_RES=ABS (RES_1) .
EXECUTE.
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT ABS_RES
  /METHOD=ENTER X1 X2 X3.

```

### Coefficients<sup>a</sup>

|       |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| Model |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | .063                        | .031       |                           | 2.006 | .050 |
|       | TP         | .000                        | .000       | -.124                     | -.973 | .335 |
|       | TC         | .092                        | .032       | .455                      | 2.851 | .006 |
|       | ROA        | -.062                       | .214       | -.047                     | -.291 | .772 |

a. Dependent Variable: ABS\_RES

```

COMPUTE ABS_RES=ABS (RES_2) .
EXECUTE.
COMPUTE ABS_RES2=ABS (RES_2) .
EXECUTE.
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT ABS_RES2
  /METHOD=ENTER X1 X2 X3.

```

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

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | .278                        | .229       |                           | 1.214  | .230 |
|       | TP         | -.003                       | .002       | -.201                     | -1.455 | .152 |
|       | TC         | .415                        | .236       | .305                      | 1.759  | .085 |
|       | ROA        | .761                        | 1.559      | .086                      | .488   | .628 |

a. Dependent Variable: ABS\_RES2

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3
  /RESIDUALS DURBIN.

```

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .544 <sup>a</sup> | .296     | .255              | .1236023                   | 1.572         |

a. Predictors: (Constant), ROA, TP, TC

b. Dependent Variable: Tax Avoidance

```

COMPUTE LAG_X1=X1 - (0.212 * LAG(X1)).
EXECUTE.
COMPUTE LAG_X2=X2 - (0.212 * LAG(X2)).
EXECUTE.
COMPUTE LAG_X3=X3 - (0.212 * LAG(X3)).
EXECUTE.
COMPUTE LAG_Y=Y - (0.212 * LAG(Y)).
EXECUTE.
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT LAG_Y
  /METHOD=ENTER LAG_RES LAG_X1 LAG_X2 LAG_X3
  /RESIDUALS DURBIN.

```

### Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .517 <sup>a</sup> | .267     | .223              | .12173                     | 1.993         |

a. Predictors: (Constant), LAG\_X3, LAG\_X1, LAG\_X2

b. Dependent Variable: LAG\_Y

## Lampiran 2. Uji Similarity

### FORMULIR LULUS UJI TURNITIN POLITEKNIK YKPN

Berdasarkan hasil pengecekan uji similaritas menggunakan aplikasi Turnitin yang telah dilaksanakan pada tanggal 28 JULI 2025. Maka Tugas Akhir (TA) saudara yang namanya di bawah ini:

Nama : Fadlas Rizki Pratama  
NIM : 2021200122  
Prodi : DA Akuntansi Perpajakan  
Judul TA : Transfer Pricing, Thin Capitalization, Profitabilitas dan Penghindaran Pajak Pada Perusahaan Manufaktur Sub-sektor Basic Materials Yang Terdaftar di BEI Tahun 2020-2024

Dinyatakan telah lulus uji similaritas dengan tingkat similaritas sebesar 6 %.

Demikian surat ini dibuat sebagai salah syarat untuk persyaratan kelulusan Tugas Akhir.

Yogyakarta, 28/7 2025



## TA\_FADIAS RIZKI PRATAMA - Fadias Rizki Pratama.docx

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### Lampiran 3. Surat Permohonan PKL



**POLITEKNIK YKPN**  
Yayasan Keluarga Pahlawan Negara Yogyakarta

Nomor : 44/POLTEK-YKPN/Sekr.II/2025  
Hal : Permohonan Izin Magang/PKL  
Lamp : 1 Lembar fotokopi kartu mahasiswa

17 Februari 2025

Kepada : Yth. Ibu Atikah Rahmawati  
Kantor Konsultan Pajak Atikah Rahmawati  
Meger RT 001 RW 002 Meger, Ceper,  
di Klaten

Dengan hormat,

Dalam rangka meningkatkan kompetensi praktik mahasiswa Politeknik YKPN, kami mewajibkan mahasiswa untuk melakukan Magang atau Praktik Kerja Lapangan (PKL) selama 16 Minggu (4 bulan) serta menyusun Tugas Akhir (TA) yang sesuai dengan program studi yang ditempuh. Periode pelaksanaan PKL dimulai tanggal 24 Februari 2025 sampai dengan 24 Juni 2025.

Sehubungan dengan hal tersebut, dengan ini kami mengajukan permohonan Magang atau Praktik Kerja Lapangan (PKL) serta pengumpulan informasi tentang pelaksanaan hal teknis ataupun data yang diperbolehkan, sesuai dengan permintaan mahasiswa, untuk keperluan penyusunan Tugas Akhir bagi mahasiswa sebagai berikut:

| No. | No.Mhs     | Nama                 | No.HP        |
|-----|------------|----------------------|--------------|
| 1   | 2021200122 | FADIAS RIZKI PRATAMA | 089674383612 |

Atas bantuan dan kerjasamanya kami ucapkan terima kasih.

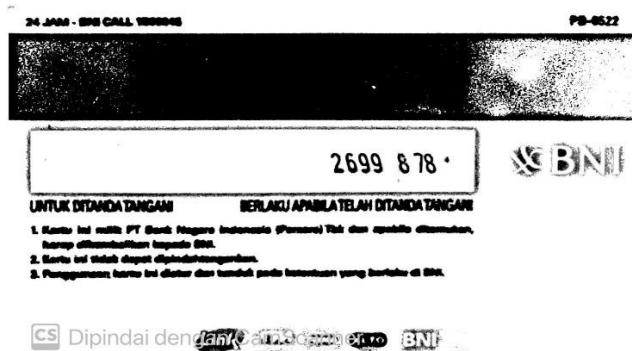
Direktur,



Prof. Dr. Khismiaji, M.Sc., Ak., CA.  
HPN.: 0524126102

Kampus:  
Jalan Gagak Rimang No. 2-4, Balapan, Yogyakarta  
Telp. : (0274) 563516, 560159, 526317 Fax.: (0274) 561591  
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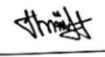
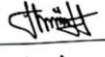
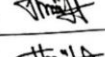
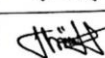
#### Lampiran 4. Kartu Tanda Mahasiswa



## Lampiran 5. Daftar Hadir Bimbingan Tugas Akhir

### DAFTAR HADIR BIMBINGAN TUGAS AKHIR (TA) SEMESTER GENAP TA. 2024/2025

|                                                |
|------------------------------------------------|
| Dosen Pembimbing : Nanik Niandari, S.E., M.Si. |
| Nama Mahasiswa : FADIAS RIZKI PRATAMA          |
| Nomor Mahasiswa : 2021200122                   |
| Tempat PKL : KKP Atikah Rahmawati              |

| No | Hari   | Tanggal    | Materi Bimbingan                                                                          | Td. Tangan Mhs.                                                                       |
|----|--------|------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 1  | Jumat  | 19/03 2025 | Penjelasan tentang Tugas Akhir                                                            |    |
| 2  | Sabtu  | 22/03 2025 | Penyetoran topik Tugas Akhir dengan acuan 1 artikel                                       |    |
| 3  | Sabtu  | 10/05 2025 | Memelajari cara menggunakan Mendeley untuk daftar Pustaka                                 |    |
| 4  | Sabtu  | 09/06 2025 | Revisi Bab 1 Pendahuluan                                                                  |   |
| 5  | Selasa | 17/06 2025 | Pengecekan ulang Bab 1 dan Revisi Bab 2                                                   |  |
| 6  | Selasa | 24/06 2025 | Pengecekan ulang Bab 2 dan Revisi Bab 3 serta mempelajari cara menggunakan SPSS           |  |
| 7  | Rabu   | 09/07 2025 | Pengecekan ulang Bab 3, Revisi Bab 4 dan Abstrak                                          |  |
| 8  | Senin  | 14/7 2025  | Pengecekan ulang Bab 4 dan Bab 5 serta Pemberitahuan uk similarity di Perpustakaan kampus |  |
| 9  |        |            |                                                                                           |                                                                                       |
| 10 |        |            |                                                                                           |                                                                                       |

Dosen pembimbing



Nanik Niandari SE., M.Si.

Wakil Direktur Bidang Akademik,



Nung Harjanto, Dr., S.E., MAAC., Ak., CA.