



LAMPIRAN

Lampiran 1. Seleksi Sampel

No.	Nama Perusahaan	Kode	Kriteria		Hasil Sampel
			1	2	
1	PT Aspirasi Hidup Indonesia Tbk	ACES	✓	✓	✓
2	PT Adaro Minerals Indonesia Tbk.	ADMR	✓	✓	✓
3	PT Alamtri Resources Indonesia Tbk.	ADRO	✓	×	×
4	PT AKR Corporindo Tbk.	AKRA	✓	✓	✓
5	PT Sumber Alfaria Trijaya Tbk.	AMRT	✓	✓	✓
6	PT Astra International Tbk.	ASII	✓	✓	✓
7	PT Avia Avian Tbk.	AVIA	✓	✓	✓
8	PT Bank Central Asia Tbk.	BBCA	✓	✓	✓
9	PT Bank Rakyat Indonesia (Persero) Tbk.	BBRI	✓	×	×
10	PT BFI Finance Indonesia Tbk.	BFIN	✓	×	×
11	PT Bank Mandiri (Persero) Tbk.	BMRI	✓	✓	✓
12	PT Bank CIMB Niaga Tbk.	BNGA	✓	✓	✓
13	PT Bank Syariah Indonesia Tbk.	BRIS	✓	×	×
14	PT Bank BTPN Syariah Tbk	BTPS	✓	×	×
15	PT Cisarua Mountain Dairy Tbk.	CMRY	✓	✓	✓
16	PT Charoen Pokphand Indonesia Tbk	CPIN	✓	✓	✓
17	PT Vale Indonesia Tbk.	INCO	✓	✓	✓
18	PT Indocement Tungal Prakarsa Tbk.	INTP	✓	✓	✓
19	PT Kalbe Farma Tbk.	KLBF	✓	✓	✓
20	PT PP London Sumatra Indonesia Tbk.	LSIP	✓	✓	✓
21	PT Mitra Keluarga Karyasehat Tbk.	MIKA	✓	×	×
22	PT Media Nusantara Citra Tbk.	MNCN	✓	✓	✓
23	PT Mayora Indah Tbk.	MYOR	✓	✓	✓
24	PT Bank OCBC NISP Tbk.	NISP	✓	×	×
25	PT Bukit Asam Tbk.	PTBA	✓	×	×
26	PT Surya Citra Media Tbk.	SCMA	✓	✓	✓
27	PT Industri Jamu dan Farmasi Sido Muncul Tbk.	SIDO	✓	✓	✓
28	PT Triputra Agro Persada Tbk	TAPG	✓	×	×
29	PT Telkom Indonesia (Persero) Tbk	TLKM	✓	✓	✓
30	PT United Tractors Tbk.	UNTR	✓	✓	✓

Lampiran 2. Tabulasi Data Variabel Profitabilitas (ROA)

No.	Kode	Tahun	Profitabilitas (<i>Return on Asset</i>)		
			Laba Bersih setelah Pajak	Total Aset	ROA
1	ACES	2020	731.310.572	7.216.725.070	0,1013
2	ACES	2021	704.808.587	7.171.138.470	0,0983
3	ACES	2022	673.646.865	7.249.254.612	0,0929
4	ACES	2023	770.773.685	7.794.495.254	0,0989
5	ACES	2024	884.715.552	8.191.411.810	0,1080
6	ADMR	2020	416.210.708	12.062.910.259	0,0345
7	ADMR	2021	2.242.796.501	13.788.300.652	0,1627
8	ADMR	2022	4.994.431.723	20.061.053.320	0,2490
9	ADMR	2023	6.724.802.036	26.175.583.451	0,2569
10	ADMR	2024	6.891.058.425	33.503.070.489	0,2057
11	AKRA	2020	961.997.313	18.683.572.815	0,0515
12	AKRA	2021	1.135.001.756	23.508.585.736	0,0483
13	AKRA	2022	2.479.059.157	27.187.608.036	0,0912
14	AKRA	2023	3.078.469.701	30.254.623.117	0,1018
15	AKRA	2024	2.399.467.512	33.108.684.368	0,0725
16	AMRT	2020	1.088.477.000	25.970.743.000	0,0419
17	AMRT	2021	1.988.750.000	27.493.748.000	0,0723
18	AMRT	2022	2.907.478.000	30.746.266.000	0,0946
19	AMRT	2023	3.484.025.000	34.246.183.000	0,1017
20	AMRT	2024	3.220.083.000	38.798.382.000	0,0830
21	ASII	2020	18.571.000.000	338.203.000.000	0,0549
22	ASII	2021	25.586.000.000	367.311.000.000	0,0697
23	ASII	2022	40.420.000.000	413.297.000.000	0,0978
24	ASII	2023	44.501.000.000	445.405.000.000	0,0999
25	ASII	2024	43.424.000.000	471.356.000.000	0,0921
26	AVIA	2020	1.136.147.830	5.870.884.535	0,1935
27	AVIA	2021	1.434.551.223	10.873.760.237	0,1319
28	AVIA	2022	1.400.365.000	10.792.122.000	0,1298
29	AVIA	2023	1.643.096.000	11.166.987.000	0,1471
30	AVIA	2024	1.663.699.000	11.060.975.000	0,1504
31	BBCA	2020	27.147.109.000	1.075.570.256.000	0,0252
32	BBCA	2021	31.440.159.000	1.228.344.680.000	0,0256
33	BBCA	2022	40.755.572.000	1.314.731.674.000	0,0310
34	BBCA	2023	48.658.095.000	1.408.107.010.000	0,0346
35	BBCA	2024	54.851.274.000	1.449.301.328.000	0,0378
36	BMRI	2020	17.645.624.000	1.541.964.567.000	0,0114
37	BMRI	2021	30.551.097.000	1.725.611.128.000	0,0177

No.	Kode	Tahun	Profitabilitas (<i>Return on Asset</i>)		
			Laba Bersih setelah Pajak	Total Aset	ROA
38	BMRI	2022	44.952.368.000	1.992.544.687.000	0,0226
39	BMRI	2023	60.051.870.000	2.174.219.449.000	0,0276
40	BMRI	2024	61.165.121.000	2.427.223.262.000	0,0252
41	BNGA	2020	2.011.254.000	280.943.605.000	0,0072
42	BNGA	2021	4.098.604.000	310.786.960.000	0,0132
43	BNGA	2022	5.096.771.000	306.754.299.000	0,0166
44	BNGA	2023	6.551.401.000	334.369.233.000	0,0196
45	BNGA	2024	6.898.934.000	360.220.510.000	0,0192
46	CMRY	2020	177.007.000	1.086.782.000	0,1629
47	CMRY	2021	790.229.000	5.603.779.000	0,1410
48	CMRY	2022	1.060.582.000	6.223.251.000	0,1704
49	CMRY	2023	1.241.780.000	7.046.857.000	0,1762
50	CMRY	2024	1.519.425.000	8.191.571.000	0,1855
51	CPIN	2020	3.845.833.000	31.159.291.000	0,1234
52	CPIN	2021	3.619.010.000	35.446.051.000	0,1021
53	CPIN	2022	2.930.357.000	39.847.545.000	0,0735
54	CPIN	2023	2.318.088.000	40.970.800.000	0,0566
55	CPIN	2024	3.711.601.000	42.791.000.000	0,0867
56	INCO	2020	1.207.237.163	32.648.251.090	0,0370
57	INCO	2021	2.372.822.484	35.307.038.184	0,0672
58	INCO	2022	2.981.154.685	41.445.344.672	0,0719
59	INCO	2023	4.184.803.324	45.174.498.561	0,0926
60	INCO	2024	915.506.997	51.323.162.896	0,0178
61	INTP	2020	1.806.337.000	27.344.672.000	0,0661
62	INTP	2021	1.788.496.000	26.136.114.000	0,0684
63	INTP	2022	1.842.434.000	25.706.169.000	0,0717
64	INTP	2023	1.950.266.000	29.649.645.000	0,0658
65	INTP	2024	2.007.947.000	30.420.006.000	0,0660
66	KLBF	2020	2.799.622.516	22.564.300.317	0,1241
67	KLBF	2021	3.232.007.684	25.666.635.156	0,1259
68	KLBF	2022	3.450.083.412	27.241.313.026	0,1266
69	KLBF	2023	2.778.404.820	27.057.568.182	0,1027
70	KLBF	2024	3.246.569.755	29.429.727.898	0,1103
71	LSIP	2020	695.490.000	10.922.788.000	0,0637
72	LSIP	2021	990.445.000	11.851.182.000	0,0836
73	LSIP	2022	1.035.285.000	12.417.013.000	0,0834
74	LSIP	2023	760.673.000	12.514.203.000	0,0608
75	LSIP	2024	1.475.654.000	13.841.956.000	0,1066

No.	Kode	Tahun	Profitabilitas (<i>Return on Asset</i>)		
			Laba Bersih setelah Pajak	Total Aset	ROA
76	MNCN	2020	1.871.028.000	18.923.235.000	0,0989
77	MNCN	2021	2.576.699.000	21.369.004.000	0,1206
78	MNCN	2022	2.244.174.000	22.421.559.000	0,1001
79	MNCN	2023	1.091.547.000	22.765.563.000	0,0479
80	MNCN	2024	1.141.475.000	24.642.848.000	0,0463
81	MYOR	2020	2.098.168.515	19.777.500.515	0,1061
82	MYOR	2021	1.211.052.648	19.917.653.266	0,0608
83	MYOR	2022	1.970.064.538	22.276.160.695	0,0884
84	MYOR	2023	3.244.872.091	23.870.404.962	0,1359
85	MYOR	2024	3.067.667.675	29.728.781.934	0,1032
86	SCMA	2020	1.150.063.239	6.766.903.494	0,1700
87	SCMA	2021	1.337.985.791	9.913.440.970	0,1350
88	SCMA	2022	679.875.021	10.959.097.127	0,0620
89	SCMA	2023	155.865.216	11.052.506.174	0,0141
90	SCMA	2024	485.078.761	10.815.251.239	0,0449
91	SIDO	2020	934.016.000	3.849.516.000	0,2426
92	SIDO	2021	1.260.898.000	4.068.970.000	0,3099
93	SIDO	2022	1.104.714.000	4.081.442.000	0,2707
94	SIDO	2023	950.648.000	3.890.706.000	0,2443
95	SIDO	2024	1.171.026.000	3.939.625.000	0,2972
96	TLKM	2020	29.563.000.000	246.943.000.000	0,1197
97	TLKM	2021	33.948.000.000	277.184.000.000	0,1225
98	TLKM	2022	27.680.000.000	275.192.000.000	0,1006
99	TLKM	2023	32.208.000.000	287.042.000.000	0,1122
100	TLKM	2024	30.743.000.000	299.675.000.000	0,1026
101	UNTR	2020	5.632.425.000	99.800.963.000	0,0564
102	UNTR	2021	10.608.267.000	112.561.356.000	0,0942
103	UNTR	2022	22.993.673.000	140.478.220.000	0,1637
104	UNTR	2023	22.130.096.000	154.028.248.000	0,1437
105	UNTR	2024	20.118.529.000	169.480.618.000	0,1187

Lampiran 3. Tabulasi Data Variabel *Leverage* (DAR)

No.	Kode	Tahun	<i>Leverage (Debt to Asset Ratio)</i>		
			Total Liabilitas	Total Aset	DAR
1	ACES	2020	1.873.127.218	7.216.725.070	0,2596
2	ACES	2021	1.592.158.193	7.171.138.470	0,2220
3	ACES	2022	1.315.265.981	7.249.254.612	0,1814
4	ACES	2023	1.570.107.181	7.794.495.254	0,2014
5	ACES	2024	1.679.077.943	8.191.411.810	0,2050
6	ADMR	2020	8.407.649.455	12.062.910.259	0,6970
7	ADMR	2021	10.854.971.034	13.788.300.652	0,7873
8	ADMR	2022	11.184.408.847	20.061.053.320	0,5575
9	ADMR	2023	10.149.141.930	26.175.583.451	0,3877
10	ADMR	2024	9.230.998.247	33.503.070.489	0,2755
11	AKRA	2020	8.127.216.543	18.683.572.815	0,4350
12	AKRA	2021	12.209.620.623	23.508.585.736	0,5194
13	AKRA	2022	14.032.797.261	27.187.608.036	0,5161
14	AKRA	2023	16.211.665.604	30.254.623.117	0,5358
15	AKRA	2024	18.484.691.894	33.108.684.368	0,5583
16	AMRT	2020	18.334.415.000	25.970.743.000	0,7060
17	AMRT	2021	18.503.950.000	27.493.748.000	0,6730
18	AMRT	2022	19.275.574.000	30.746.266.000	0,6269
19	AMRT	2023	18.540.983.000	34.246.183.000	0,5414
20	AMRT	2024	21.102.439.000	38.798.382.000	0,5439
21	ASII	2020	142.749.000.000	338.203.000.000	0,4221
22	ASII	2021	151.696.000.000	367.311.000.000	0,4130
23	ASII	2022	169.577.000.000	413.297.000.000	0,4103
24	ASII	2023	194.981.000.000	445.405.000.000	0,4378
25	ASII	2024	199.378.000.000	471.356.000.000	0,4230
26	AVIA	2020	1.186.250.146	5.870.884.535	0,2021
27	AVIA	2021	1.458.140.305	10.873.760.237	0,1341
28	AVIA	2022	1.217.237.000	10.792.122.000	0,1128
29	AVIA	2023	1.245.498.000	11.166.987.000	0,1115
30	AVIA	2024	1.429.095.000	11.060.975.000	0,1292
31	BBCA	2020	890.855.547.000	1.075.570.256.000	0,8283
32	BBCA	2021	1.025.495.746.000	1.228.344.680.000	0,8349
33	BBCA	2022	1.093.550.019.000	1.314.731.674.000	0,8318
34	BBCA	2023	1.165.569.417.000	1.408.107.010.000	0,8278
35	BBCA	2024	1.186.466.241.000	1.449.301.328.000	0,8186
36	BMRI	2020	1.337.264.899.000	1.541.964.567.000	0,8672
37	BMRI	2021	1.503.499.846.000	1.725.611.128.000	0,8713
38	BMRI	2022	1.740.299.232.000	1.992.544.687.000	0,8734

No.	Kode	Tahun	<i>Leverage (Debt to Asset Ratio)</i>		
			Total Liabilitas	Total Aset	DAR
39	BMRI	2023	1.886.724.487.000	2.174.219.449.000	0,8678
40	BMRI	2024	2.113.748.581.000	2.427.223.262.000	0,8709
41	BNGA	2020	239.890.554.000	280.943.605.000	0,8539
42	BNGA	2021	267.398.602.000	310.786.960.000	0,8604
43	BNGA	2022	261.478.036.000	306.754.299.000	0,8524
44	BNGA	2023	285.031.862.000	334.369.233.000	0,8524
45	BNGA	2024	307.024.183.000	360.220.510.000	0,8523
46	CMRY	2020	352.403.000	1.086.782.000	0,3243
47	CMRY	2021	906.840.000	5.603.779.000	0,1618
48	CMRY	2022	964.919.000	6.223.251.000	0,1551
49	CMRY	2023	1.105.529.000	7.046.857.000	0,1569
50	CMRY	2024	1.439.423.000	8.191.571.000	0,1757
51	CPIN	2020	7.809.608.000	31.159.291.000	0,2506
52	CPIN	2021	10.296.052.000	35.446.051.000	0,2905
53	CPIN	2022	13.520.331.000	39.847.545.000	0,3393
54	CPIN	2023	13.942.042.000	40.970.800.000	0,3403
55	CPIN	2024	12.502.078.000	42.791.000.000	0,2922
56	INCO	2020	4.150.678.350	32.648.251.090	0,1271
57	INCO	2021	4.545.644.026	35.307.038.184	0,1287
58	INCO	2022	4.729.614.912	41.445.344.672	0,1141
59	INCO	2023	5.580.611.818	45.174.498.561	0,1235
60	INCO	2024	7.169.701.064	51.323.162.896	0,1397
61	INTP	2020	5.168.424.000	27.344.672.000	0,1890
62	INTP	2021	5.515.150.000	26.136.114.000	0,2110
63	INTP	2022	6.139.263.000	25.706.169.000	0,2388
64	INTP	2023	8.680.134.000	29.649.645.000	0,2928
65	INTP	2024	8.305.656.000	30.420.006.000	0,2730
66	KLBF	2020	4.288.218.173	22.564.300.317	0,1900
67	KLBF	2021	4.400.757.363	25.666.635.156	0,1715
68	KLBF	2022	5.143.984.823	27.241.313.026	0,1888
69	KLBF	2023	3.937.546.172	27.057.568.182	0,1455
70	KLBF	2024	4.839.294.088	29.429.727.898	0,1644
71	LSIP	2020	1.636.456.000	10.922.788.000	0,1498
72	LSIP	2021	1.678.676.000	11.851.182.000	0,1416
73	LSIP	2022	1.481.306.000	12.417.013.000	0,1193
74	LSIP	2023	1.166.762.000	12.514.203.000	0,0932
75	LSIP	2024	1.285.202.000	13.841.956.000	0,0928
76	MNCN	2020	4.461.328.000	18.923.235.000	0,2358
77	MNCN	2021	3.850.254.000	21.369.004.000	0,1802

No.	Kode	Tahun	<i>Leverage (Debt to Asset Ratio)</i>		
			Total Liabilitas	Total Aset	DAR
78	MNCN	2022	2.512.819.000	22.421.559.000	0,1121
79	MNCN	2023	1.844.417.000	22.765.563.000	0,0810
80	MNCN	2024	2.061.372.000	24.642.848.000	0,0836
81	MYOR	2020	8.506.032.465	19.777.500.515	0,4301
82	MYOR	2021	8.557.621.869	19.917.653.266	0,4297
83	MYOR	2022	9.441.466.605	22.276.160.695	0,4238
84	MYOR	2023	8.588.315.776	23.870.404.962	0,3598
85	MYOR	2024	12.626.353.599	29.728.781.934	0,4247
86	SCMA	2020	2.870.316.946	6.766.903.494	0,4242
87	SCMA	2021	2.452.264.250	9.913.440.970	0,2474
88	SCMA	2022	2.249.801.234	10.959.097.127	0,2053
89	SCMA	2023	2.569.934.269	11.052.506.174	0,2325
90	SCMA	2024	2.459.004.658	10.815.251.239	0,2274
91	SIDO	2020	627.776.000	3.849.516.000	0,1631
92	SIDO	2021	597.785.000	4.068.970.000	0,1469
93	SIDO	2022	575.967.000	4.081.442.000	0,1411
94	SIDO	2023	504.765.000	3.890.706.000	0,1297
95	SIDO	2024	451.781.000	3.939.625.000	0,1147
96	TLKM	2020	126.054.000.000	246.943.000.000	0,5105
97	TLKM	2021	131.785.000.000	277.184.000.000	0,4754
98	TLKM	2022	125.930.000.000	275.192.000.000	0,4576
99	TLKM	2023	130.480.000.000	287.042.000.000	0,4546
100	TLKM	2024	137.185.000.000	299.675.000.000	0,4578
101	UNTR	2020	36.653.823.000	99.800.963.000	0,3673
102	UNTR	2021	40.738.599.000	112.561.356.000	0,3619
103	UNTR	2022	50.964.395.000	140.478.220.000	0,3628
104	UNTR	2023	69.992.685.000	154.028.248.000	0,4544
105	UNTR	2024	71.305.445.000	169.480.618.000	0,4207

Lampiran 4. Tabulasi Data Variabel *Transfer Pricing* (RPT)

No.	Kode	Tahun	<i>Transfer Pricing (Related Party Transactions)</i>		
			Piutang Pihak Berelasi	Total Piutang	RPT
1	ACES	2020	115.086.693	143.482.664	0,8021
2	ACES	2021	43.060.743	66.777.644	0,6448
3	ACES	2022	47.647.814	85.854.927	0,5550
4	ACES	2023	153.418.241	198.287.884	0,7737
5	ACES	2024	12.173.497	44.903.690	0,2711
6	ADMR	2020	71.935.669	72.466.356	0,9927
7	ADMR	2021	756.741.753	1.261.340.023	0,6000
8	ADMR	2022	427.535.649	1.000.826.796	0,4272
9	ADMR	2023	983.596.782	2.816.694.618	0,3492
10	ADMR	2024	818.044.938	1.532.463.822	0,5338
11	AKRA	2020	7.649.402	37.724.086	0,2028
12	AKRA	2021	7.668.866	16.212.194	0,4730
13	AKRA	2022	5.201.624	43.751.956	0,1189
14	AKRA	2023	8.217.551	48.179.645	0,1706
15	AKRA	2024	5.357.930	38.910.981	0,1377
16	AMRT	2020	1.145.000	1.748.141.000	0,0007
17	AMRT	2021	1.475.000	1.759.161.000	0,0008
18	AMRT	2022	1.151.000	2.161.461.000	0,0005
19	AMRT	2023	1.676.000	2.569.601.000	0,0007
20	AMRT	2024	3.720.000	2.995.197.000	0,0012
21	ASII	2020	1.475.000.000	17.031.000.000	0,0866
22	ASII	2021	1.925.000.000	21.830.000.000	0,0882
23	ASII	2022	2.467.000.000	29.425.000.000	0,0838
24	ASII	2023	3.301.000.000	27.938.000.000	0,1182
25	ASII	2024	2.591.000.000	26.917.000.000	0,0963
26	AVIA	2020	8.136.964	992.501.710	0,0082
27	AVIA	2021	15.488.786	1.150.535.224	0,0135
28	AVIA	2022	11.192.000	1.062.461.000	0,0105
29	AVIA	2023	14.018.000	1.229.025.000	0,0114
30	AVIA	2024	16.319.000	1.445.418.000	0,0113
31	BBCA	2020	5.203.700.000	542.439.966.000	0,0096
32	BBCA	2021	8.794.219.000	581.019.359.000	0,0151
33	BBCA	2022	9.372.935.000	651.616.069.000	0,0144
34	BBCA	2023	8.406.659.000	750.481.180.000	0,0112
35	BBCA	2024	7.174.457.000	861.511.753.000	0,0083
36	BMRI	2020	3.132.589.000	82.395.847.000	0,0380
37	BMRI	2021	2.381.154.000	47.783.516.000	0,0498

No.	Kode	Tahun	<i>Transfer Pricing (Related Party Transactions)</i>		
			Piutang Pihak Berelasi	Total Piutang	RPT
38	BMRI	2022	3.080.128.000	95.320.511.000	0,0323
39	BMRI	2023	2.049.472.000	73.887.200.000	0,0277
40	BMRI	2024	3.107.120.000	63.228.375.000	0,0491
41	BNGA	2020	221.400.000	171.448.991.000	0,0013
42	BNGA	2021	203.607.000	176.954.255.000	0,0012
43	BNGA	2022	186.295.000	190.505.895.000	0,0010
44	BNGA	2023	220.757.000	205.695.793.000	0,0011
45	BNGA	2024	143.085.000	217.806.851.000	0,0007
46	CMRY	2020	13.148.000	321.351.000	0,0409
47	CMRY	2021	6.402.000	634.488.000	0,0101
48	CMRY	2022	7.632.000	771.409.000	0,0099
49	CMRY	2023	9.879.000	878.888.000	0,0112
50	CMRY	2024	5.223.000	901.264.000	0,0058
51	CPIN	2020	6.024.000	1.841.008.000	0,0033
52	CPIN	2021	9.828.000	1.643.702.000	0,0060
53	CPIN	2022	12.370.000	1.820.224.000	0,0068
54	CPIN	2023	57.472.000	1.707.909.000	0,0337
55	CPIN	2024	3.672.000	2.109.886.000	0,0017
56	INCO	2020	846.864.200	846.864.200	1,0000
57	INCO	2021	1.456.170.386	1.456.170.386	1,0000
58	INCO	2022	2.204.350.184	2.204.350.184	1,0000
59	INCO	2023	1.571.890.907	1.571.890.907	1,0000
60	INCO	2024	1.363.683.114	1.363.683.114	1,0000
61	INTP	2020	12.464.000	2.584.652.000	0,0048
62	INTP	2021	12.684.000	2.586.792.000	0,0049
63	INTP	2022	6.551.000	2.651.672.000	0,0025
64	INTP	2023	29.655.000	2.741.975.000	0,0108
65	INTP	2024	7.015.000	2.838.219.000	0,0025
66	KLBF	2020	43.173.957	3.477.220.763	0,0124
67	KLBF	2021	34.418.386	3.431.018.099	0,0100
68	KLBF	2022	43.553.625	4.613.623.001	0,0094
69	KLBF	2023	51.862.073	4.651.970.696	0,0111
70	KLBF	2024	52.647.253	4.864.547.871	0,0108
71	LSIP	2020	168.602.000	214.240.000	0,7870
72	LSIP	2021	149.857.000	172.396.000	0,8693
73	LSIP	2022	204.303.000	226.026.000	0,9039
74	LSIP	2023	7.996.000	32.587.000	0,2454
75	LSIP	2024	466.685.000	511.414.000	0,9125

No.	Kode	Tahun	<i>Transfer Pricing (Related Party Transactions)</i>		
			Piutang Pihak Berelasi	Total Piutang	RPT
76	MNCN	2020	137.465.000	2.935.363.000	0,0468
77	MNCN	2021	134.847.000	3.054.272.000	0,0442
78	MNCN	2022	168.577.000	3.167.650.000	0,0532
79	MNCN	2023	142.121.000	3.129.711.000	0,0454
80	MNCN	2024	135.763.000	3.428.448.000	0,0396
81	MYOR	2020	5.333.380.386	5.463.984.744	0,9761
82	MYOR	2021	5.552.851.482	5.911.803.789	0,9393
83	MYOR	2022	6.135.528.729	6.489.405.390	0,9455
84	MYOR	2023	5.848.243.954	6.098.433.115	0,9590
85	MYOR	2024	6.732.073.569	7.134.215.314	0,9436
86	SCMA	2020	33.893.884	1.853.229.405	0,0183
87	SCMA	2021	17.439.281	1.952.538.870	0,0089
88	SCMA	2022	17.154.789	2.292.149.035	0,0075
89	SCMA	2023	23.310.161	2.275.882.248	0,0102
90	SCMA	2024	31.947.415	1.967.300.799	0,0162
91	SIDO	2020	366.872.000	663.757.000	0,5527
92	SIDO	2021	291.077.000	664.058.000	0,4383
93	SIDO	2022	347.441.000	686.662.000	0,5060
94	SIDO	2023	450.568.000	788.722.000	0,5713
95	SIDO	2024	454.829.000	871.639.000	0,5218
96	TLKM	2020	1.644.000.000	9.695.000.000	0,1696
97	TLKM	2021	961.000.000	7.549.000.000	0,1273
98	TLKM	2022	1.620.000.000	7.014.000.000	0,2310
99	TLKM	2023	1.918.000.000	8.749.000.000	0,2192
100	TLKM	2024	2.350.000.000	9.843.000.000	0,2387
101	UNTR	2020	332.271.000	10.024.217.000	0,0331
102	UNTR	2021	511.896.000	12.151.553.000	0,0421
103	UNTR	2022	515.058.000	17.633.387.000	0,0292
104	UNTR	2023	1.321.493.000	20.274.582.000	0,0652
105	UNTR	2024	1.071.356.000	19.989.383.000	0,0536

Lampiran 5. Tabulasi Data Variabel *Tax Planning* (ETR)

No.	Kode	Tahun	<i>Tax Planning (Effective Tax Ratio)</i>		
			Beban Pajak	Laba sebelum Pajak	ETR
1	ACES	2020	192.025.197,00	923.335.769,00	0,2080
2	ACES	2021	140.059.423,00	844.868.010,00	0,1658
3	ACES	2022	147.184.335,00	820.831.200,00	0,1793
4	ACES	2023	190.125.648,00	960.899.333,00	0,1979
5	ACES	2024	198.715.727,00	1.083.431.279,00	0,1834
6	ADMR	2020	146.676.742	562.887.450	0,2606
7	ADMR	2021	646.959.495	2.889.755.996	0,2239
8	ADMR	2022	1.518.154.879	6.512.586.602	0,2331
9	ADMR	2023	1.869.958.041	8.594.760.077	0,2176
10	ADMR	2024	1.945.304.424	8.836.362.849	0,2201
11	AKRA	2020	264.721.527	1.226.718.840	0,2158
12	AKRA	2021	301.741.284	1.436.743.040	0,2100
13	AKRA	2022	606.857.629	3.085.916.786	0,1967
14	AKRA	2023	609.002.235	3.687.471.936	0,1652
15	AKRA	2024	439.439.639	2.838.907.151	0,1548
16	AMRT	2020	300.490.000	1.388.967.000	0,2163
17	AMRT	2021	480.114.000	2.468.864.000	0,1945
18	AMRT	2022	709.745.000	3.617.223.000	0,1962
19	AMRT	2023	848.496.000	4.332.521.000	0,1958
20	AMRT	2024	845.980.000	4.066.063.000	0,2081
21	ASII	2020	3.170.000.000	21.741.000.000	0,1458
22	ASII	2021	6.764.000.000	32.350.000.000	0,2091
23	ASII	2022	9.970.000.000	50.390.000.000	0,1979
24	ASII	2023	10.228.000.000	54.729.000.000	0,1869
25	ASII	2024	9.735.000.000	53.159.000.000	0,1831
26	AVIA	2020	354.897.070	1.491.044.900	0,2380
27	AVIA	2021	410.153.520	1.844.704.743	0,2223
28	AVIA	2022	344.882.000	1.745.247.000	0,1976
29	AVIA	2023	349.047.000	1.992.143.000	0,1752
30	AVIA	2024	404.895.000	2.068.594.000	0,1957
31	BBCA	2020	6.421.398.000	33.568.507.000	0,1913
32	BBCA	2021	7.401.015.000	38.841.174.000	0,1905
33	BBCA	2022	9.711.461.000	50.467.033.000	0,1924
34	BBCA	2023	11.521.662.000	60.179.757.000	0,1915
35	BBCA	2024	13.366.576.000	68.217.850.000	0,1959
36	BMRI	2020	5.652.417.000	23.298.041.000	0,2426
37	BMRI	2021	7.807.324.000	38.358.421.000	0,2035
38	BMRI	2022	11.425.358.000	56.377.726.000	0,2027
39	BMRI	2023	14.633.011.000	74.684.881.000	0,1959

No.	Kode	Tahun	<i>Tax Planning (Effective Tax Ratio)</i>		
			Beban Pajak	Laba sebelum Pajak	ETR
40	BMRI	2024	15.238.365.000	76.403.486.000	0,1994
41	BNGA	2020	936.166.000	2.947.420.000	0,3176
42	BNGA	2021	1.092.494.000	5.191.098.000	0,2105
43	BNGA	2022	1.482.561.000	6.579.332.000	0,2253
44	BNGA	2023	1.805.871.000	8.357.272.000	0,2161
45	BNGA	2024	1.829.853.000	8.728.787.000	0,2096
46	CMRY	2020	48.701.000	225.708.000	0,2158
47	CMRY	2021	225.901.000	1.016.130.000	0,2223
48	CMRY	2022	282.128.000	1.342.710.000	0,2101
49	CMRY	2023	319.378.000	1.561.158.000	0,2046
50	CMRY	2024	385.367.000	1.904.792.000	0,2023
51	CPIN	2020	921.865.000	4.767.698.000	0,1934
52	CPIN	2021	1.014.536.000	4.633.546.000	0,2190
53	CPIN	2022	606.823.000	3.537.180.000	0,1716
54	CPIN	2023	678.797.000	2.996.885.000	0,2265
55	CPIN	2024	1.544.753.000	5.256.354.000	0,2939
56	INCO	2020	318.153.543	1.525.390.706	0,2086
57	INCO	2021	784.963.344	3.157.785.828	0,2486
58	INCO	2022	1.121.914.182	4.103.068.867	0,2734
59	INCO	2023	1.192.727.067	5.377.530.391	0,2218
60	INCO	2024	258.337.780	1.173.844.777	0,2201
61	INTP	2020	341.991.000	2.148.328.000	0,1592
62	INTP	2021	445.506.000	2.234.002.000	0,1994
63	INTP	2022	446.875.000	2.289.309.000	0,1952
64	INTP	2023	446.082.000	2.396.348.000	0,1862
65	INTP	2024	455.071.000	2.463.018.000	0,1848
66	KLBF	2020	828.010.059	3.627.632.575	0,2283
67	KLBF	2021	911.256.951	4.143.264.635	0,2199
68	KLBF	2022	1.008.813.493	4.458.896.905	0,2262
69	KLBF	2023	827.832.384	3.606.237.204	0,2296
70	KLBF	2024	972.304.515	4.218.874.270	0,2305
71	LSIP	2020	164.949.000	860.439.000	0,1917
72	LSIP	2021	256.441.000	1.246.886.000	0,2057
73	LSIP	2022	248.240.000	1.283.525.000	0,1934
74	LSIP	2023	150.753.000	911.426.000	0,1654
75	LSIP	2024	297.399.000	1.773.053.000	0,1677
76	MNCN	2020	468.633.000	2.339.661.000	0,2003
77	MNCN	2021	635.741.000	3.212.440.000	0,1979
78	MNCN	2022	537.671.000	2.781.845.000	0,1933
79	MNCN	2023	228.634.000	1.320.181.000	0,1732
80	MNCN	2024	203.251.000	1.344.726.000	0,1511

No.	Kode	Tahun	<i>Tax Planning (Effective Tax Ratio)</i>		
			Beban Pajak	Laba sebelum Pajak	ETR
81	MYOR	2020	585.721.765	2.683.890.280	0,2182
82	MYOR	2021	338.595.909	1.549.648.557	0,2185
83	MYOR	2022	535.992.980	2.506.057.518	0,2139
84	MYOR	2023	848.843.742	4.093.715.833	0,2074
85	MYOR	2024	813.426.818	3.881.094.493	0,2096
86	SCMA	2020	338.036.813	1.488.100.052	0,2272
87	SCMA	2021	387.648.442	1.725.634.233	0,2246
88	SCMA	2022	415.450.890	1.095.325.911	0,3793
89	SCMA	2023	263.134.754	418.999.970	0,6280
90	SCMA	2024	316.536.277	801.615.038	0,3949
91	SIDO	2020	265.532.000	1.199.548.000	0,2214
92	SIDO	2021	352.333.000	1.613.231.000	0,2184
93	SIDO	2022	315.138.000	1.419.852.000	0,2220
94	SIDO	2023	268.891.000	1.219.539.000	0,2205
95	SIDO	2024	339.107.000	1.510.133.000	0,2246
96	TLKM	2020	9.212.000.000	38.775.000.000	0,2376
97	TLKM	2021	9.730.000.000	43.678.000.000	0,2228
98	TLKM	2022	8.659.000.000	36.339.000.000	0,2383
99	TLKM	2023	8.586.000.000	40.794.000.000	0,2105
100	TLKM	2024	8.410.000.000	39.153.000.000	0,2148
101	UNTR	2020	1.378.761.000	7.011.186.000	0,1967
102	UNTR	2021	3.853.983.000	14.462.250.000	0,2665
103	UNTR	2022	6.452.368.000	29.446.041.000	0,2191
104	UNTR	2023	6.590.244.000	28.720.340.000	0,2295
105	UNTR	2024	5.778.523.000	25.897.052.000	0,2231

Lampiran 6. Tabulasi Data Input *Eviews*

No.	Kode	Tahun	<i>Tax Planning</i> (ETR)	Profitabilitas (ROA)	<i>Leverage</i> (DAR)	<i>Transfer Pricing</i> (RPT)
1	ACES	2020	0,2080	0,1013	0,2596	0,8021
2	ACES	2021	0,1658	0,0983	0,2220	0,6448
3	ACES	2022	0,1793	0,0929	0,1814	0,5550
4	ACES	2023	0,1979	0,0989	0,2014	0,7737
5	ACES	2024	0,1834	0,1080	0,2050	0,2711
6	ADMR	2020	0,2606	0,0345	0,6970	0,9927
7	ADMR	2021	0,2239	0,1627	0,7873	0,6000
8	ADMR	2022	0,2331	0,2490	0,5575	0,4272
9	ADMR	2023	0,2176	0,2569	0,3877	0,3492
10	ADMR	2024	0,2201	0,2057	0,2755	0,5338
11	AKRA	2020	0,2158	0,0515	0,4350	0,2028
12	AKRA	2021	0,2100	0,0483	0,5194	0,4730
13	AKRA	2022	0,1967	0,0912	0,5161	0,1189
14	AKRA	2023	0,1652	0,1018	0,5358	0,1706
15	AKRA	2024	0,1548	0,0725	0,5583	0,1377
16	AMRT	2020	0,2163	0,0419	0,7060	0,0007
17	AMRT	2021	0,1945	0,0723	0,6730	0,0008
18	AMRT	2022	0,1962	0,0946	0,6269	0,0005
19	AMRT	2023	0,1958	0,1017	0,5414	0,0007
20	AMRT	2024	0,2081	0,0830	0,5439	0,0012
21	ASII	2020	0,1458	0,0549	0,4221	0,0866
22	ASII	2021	0,2091	0,0697	0,4130	0,0882
23	ASII	2022	0,1979	0,0978	0,4103	0,0838
24	ASII	2023	0,1869	0,0999	0,4378	0,1182
25	ASII	2024	0,1831	0,0921	0,4230	0,0963
26	AVIA	2020	0,2380	0,1935	0,2021	0,0082
27	AVIA	2021	0,2223	0,1319	0,1341	0,0135
28	AVIA	2022	0,1976	0,1298	0,1128	0,0105
29	AVIA	2023	0,1752	0,1471	0,1115	0,0114
30	AVIA	2024	0,1957	0,1504	0,1292	0,0113
31	BBCA	2020	0,1913	0,0252	0,8283	0,0096
32	BBCA	2021	0,1905	0,0256	0,8349	0,0151
33	BBCA	2022	0,1924	0,0310	0,8318	0,0144
34	BBCA	2023	0,1915	0,0346	0,8278	0,0112
35	BBCA	2024	0,1959	0,0378	0,8186	0,0083
36	BMRI	2020	0,2426	0,0114	0,8672	0,0380
37	BMRI	2021	0,2035	0,0177	0,8713	0,0498
38	BMRI	2022	0,2027	0,0226	0,8734	0,0323
39	BMRI	2023	0,1959	0,0276	0,8678	0,0277

No.	Kode	Tahun	<i>Tax Planning (ETR)</i>	<i>Profitabilitas (ROA)</i>	<i>Leverage (DAR)</i>	<i>Transfer Pricing (RPT)</i>
40	BMRI	2024	0,1994	0,0252	0,8709	0,0491
42	BNGA	2021	0,2105	0,0132	0,8604	0,0012
43	BNGA	2022	0,2253	0,0166	0,8524	0,0010
44	BNGA	2023	0,2161	0,0196	0,8524	0,0011
45	BNGA	2024	0,2096	0,0192	0,8523	0,0007
46	CMRY	2020	0,2158	0,1629	0,3243	0,0409
47	CMRY	2021	0,2223	0,1410	0,1618	0,0101
48	CMRY	2022	0,2101	0,1704	0,1551	0,0099
49	CMRY	2023	0,2046	0,1762	0,1569	0,0112
50	CMRY	2024	0,2023	0,1855	0,1757	0,0058
51	CPIN	2020	0,1934	0,1234	0,2506	0,0033
52	CPIN	2021	0,2190	0,1021	0,2905	0,0060
53	CPIN	2022	0,1716	0,0735	0,3393	0,0068
54	CPIN	2023	0,2265	0,0566	0,3403	0,0337
56	INCO	2020	0,2086	0,0370	0,1271	1,0000
57	INCO	2021	0,2486	0,0672	0,1287	1,0000
58	INCO	2022	0,2734	0,0719	0,1141	1,0000
59	INCO	2023	0,2218	0,0926	0,1235	1,0000
60	INCO	2024	0,2201	0,0178	0,1397	1,0000
61	INTP	2020	0,1592	0,0661	0,1890	0,0048
62	INTP	2021	0,1994	0,0684	0,2110	0,0049
63	INTP	2022	0,1952	0,0717	0,2388	0,0025
64	INTP	2023	0,1862	0,0658	0,2928	0,0108
65	INTP	2024	0,1848	0,0660	0,2730	0,0025
66	KLBF	2020	0,2283	0,1241	0,1900	0,0124
67	KLBF	2021	0,2199	0,1259	0,1715	0,0100
68	KLBF	2022	0,2262	0,1266	0,1888	0,0094
69	KLBF	2023	0,2296	0,1027	0,1455	0,0111
70	KLBF	2024	0,2305	0,1103	0,1644	0,0108
71	LSIP	2020	0,1917	0,0637	0,1498	0,7870
72	LSIP	2021	0,2057	0,0836	0,1416	0,8693
73	LSIP	2022	0,1934	0,0834	0,1193	0,9039
74	LSIP	2023	0,1654	0,0608	0,0932	0,2454
75	LSIP	2024	0,1677	0,1066	0,0928	0,9125
76	MNCN	2020	0,2003	0,0989	0,2358	0,0468
77	MNCN	2021	0,1979	0,1206	0,1802	0,0442
78	MNCN	2022	0,1933	0,1001	0,1121	0,0532
79	MNCN	2023	0,1732	0,0479	0,0810	0,0454
80	MNCN	2024	0,1511	0,0463	0,0836	0,0396
81	MYOR	2020	0,2182	0,1061	0,4301	0,9761

No.	Kode	Tahun	<i>Tax Planning (ETR)</i>	<i>Profitabilitas (ROA)</i>	<i>Leverage (DAR)</i>	<i>Transfer Pricing (RPT)</i>
82	MYOR	2021	0,2185	0,0608	0,4297	0,9393
83	MYOR	2022	0,2139	0,0884	0,4238	0,9455
84	MYOR	2023	0,2074	0,1359	0,3598	0,9590
85	MYOR	2024	0,2096	0,1032	0,4247	0,9436
86	SCMA	2020	0,2272	0,1700	0,4242	0,0183
87	SCMA	2021	0,2246	0,1350	0,2474	0,0089
91	SIDO	2020	0,2214	0,2426	0,1631	0,5527
92	SIDO	2021	0,2184	0,3099	0,1469	0,4383
93	SIDO	2022	0,2220	0,2707	0,1411	0,5060
94	SIDO	2023	0,2205	0,2443	0,1297	0,5713
95	SIDO	2024	0,2246	0,2972	0,1147	0,5218
96	TLKM	2020	0,2376	0,1197	0,5105	0,1696
97	TLKM	2021	0,2228	0,1225	0,4754	0,1273
98	TLKM	2022	0,2383	0,1006	0,4576	0,2310
99	TLKM	2023	0,2105	0,1122	0,4546	0,2192
100	TLKM	2024	0,2148	0,1026	0,4578	0,2387
101	UNTR	2020	0,1967	0,0564	0,3673	0,0331
102	UNTR	2021	0,2665	0,0942	0,3619	0,0421
103	UNTR	2022	0,2191	0,1637	0,3628	0,0292
104	UNTR	2023	0,2295	0,1437	0,4544	0,0652
105	UNTR	2024	0,2231	0,1187	0,4207	0,0536



Lampiran 7. Hasil Analisis Statistik Deskriptif setelah *Outlier*

	ETR	ROA	DAR	RPT
Mean	0.206837	0.101775	0.380758	0.255880
Median	0.208830	0.098041	0.339797	0.047986
Maximum	0.273433	0.309881	0.873405	1.000000
Minimum	0.145807	0.011444	0.081018	0.000533
Std. Dev.	0.023372	0.064017	0.249338	0.348360
Skewness	-0.096219	1.117758	0.737245	1.170552
Kurtosis	3.573478	4.314994	2.338191	2.785383
Jarque-Bera	1.524620	28.02808	10.88380	23.02843
Probability	0.466587	0.000001	0.004331	0.000010
Sum	20.68368	10.17747	38.07579	25.58798
Sum Sq. Dev.	0.054077	0.405719	6.154768	12.01412
Observations	100	100	100	100



Lampiran 8. Hasil Uji Pemilihan Model Regresi Data Panel

1. Uji Chow

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	4.281579	(20,76)	0.0000
Cross-section Chi-square	75.458617	20	0.0000

2. Uji Hausman

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	5.513574	3	0.1378

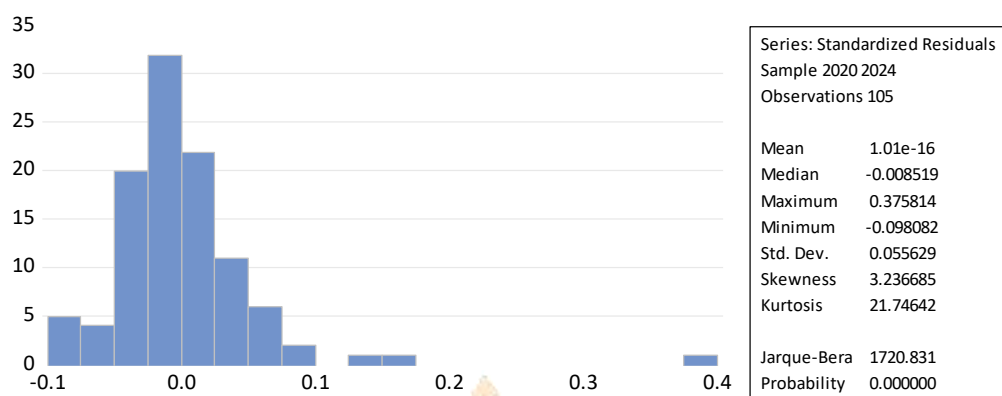
3. Uji Lagrange Multiplier

Lagrange Multiplier Tests for Random Effects
Null hypotheses: No effects
Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided
(all others) alternatives

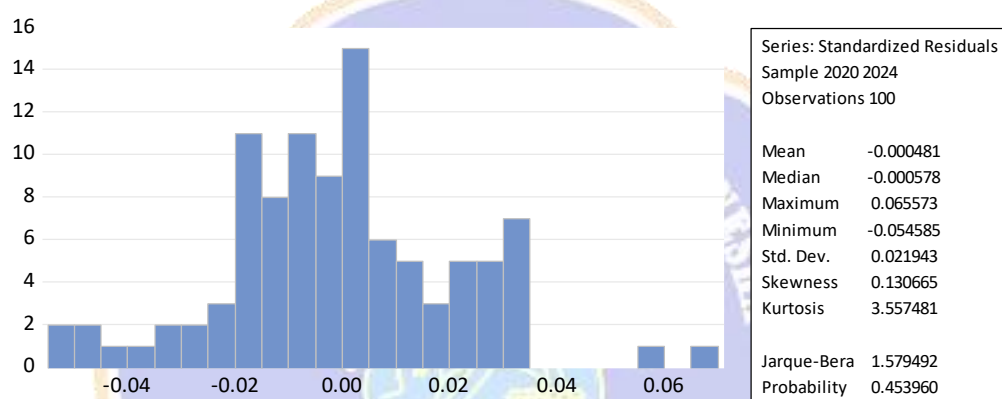
	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	24.68365 (0.0000)	0.501691 (0.4788)	25.18534 (0.0000)

Lampiran 9. Hasil Uji Asumsi Klasik

1. Uji Normalitas sebelum *Outlier*



2. Uji Normalitas setelah *Outlier*



3. Uji Multikolinieritas

	Profitabilitas (ROA)	Leverage (DAR)	Transfer Pricing (RPT)
ROA	1,000000	-0,45961	0,123714
DAR	-0,45961	1,000000	-0,259654
RPT	0,123714	-0,259654	1,000000

Lampiran 10. Hasil Analisis Regresi Data Panel dengan *Random Effect Model*

Dependent Variable: ETR

Method: Panel EGLS (Cross-section random effects)

Date: 06/04/25 Time: 09:47

Sample: 2020 2024

Periods included: 5

Cross-sections included: 21

Total panel (unbalanced) observations: 100

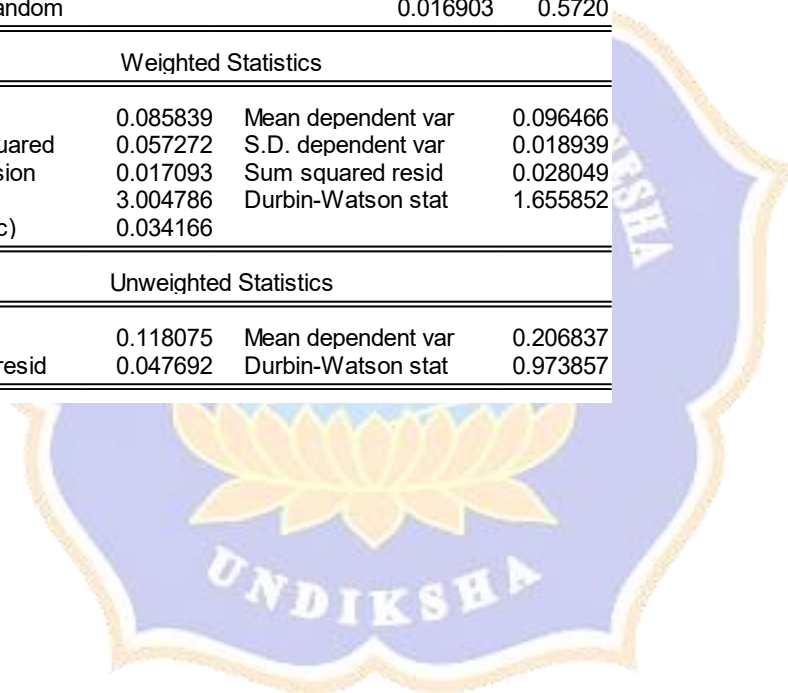
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.181727	0.010549	17.22683	0.0000
ROA	0.084143	0.049431	1.702248	0.0919
DAR	0.028246	0.015108	1.869611	0.0646
RPT	0.024511	0.009591	2.555579	0.0122

Effects Specification		S.D.	Rho
Cross-section random		0.014621	0.4280
Idiosyncratic random		0.016903	0.5720

Weighted Statistics			
R-squared	0.085839	Mean dependent var	0.096466
Adjusted R-squared	0.057272	S.D. dependent var	0.018939
S.E. of regression	0.017093	Sum squared resid	0.028049
F-statistic	3.004786	Durbin-Watson stat	1.655852
Prob(F-statistic)	0.034166		

Unweighted Statistics			
R-squared	0.118075	Mean dependent var	0.206837
Sum squared resid	0.047692	Durbin-Watson stat	0.973857



Lampiran 11. Laporan Keuangan Tahunan ACES 2024

PT ASPIRASI HIDUP INDONESIA Tbk
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 January 1, 2023/ December 31, 2022
 (In Full Rupiah)

		31 Desember/ December 31, 2024	31 Desember/ December 31, 2023 *)	1 Januari 2023/ 31 Desember 2022/ January 1, 2023/ December 31, 2022 *)	
	Catatan/ Notes	Rp	Rp	Rp	
ASET					ASSETS
ASET LANCAR					CURRENT ASSETS
Kas dan Setara Kas	5, 36, 37	1.875.124.407.889	2.318.996.986.073	2.189.904.541.393	Cash and Cash Equivalents
Piutang Usaha	6, 36				Trade Receivables
Pihak Berelasi	35	12.173.496.585	153.418.240.504	48.046.741.908	Related Parties
Pihak Ketiga		32.730.193.840	44.869.643.266	38.207.113.267	Third Parties
Aset Keuangan Lancar Lainnya	7, 36, 37	27.102.245.066	8.740.248.936	9.452.818.422	Other Current Financial Assets
Persediaan	8	3.396.280.224.516	2.670.702.080.605	2.826.250.627.834	Inventories
Pajak Dibayar di Muka	27.a	68.540.862.325	105.394.133.614	95.312.995.286	Prepaid Taxes
Biaya Dibayar di Muka	9	28.953.716.130	22.922.331.618	18.316.635.502	Prepaid Expenses
Uang Muka	10	508.710.714.219	377.928.428.993	215.767.489.546	Advance Payments
Total Aset Lancar		<u>5.949.615.860.570</u>	<u>5.702.972.093.609</u>	<u>5.441.258.963.258</u>	Total Current Assets
ASET TIDAK LANCAR					NON-CURRENT ASSETS
Piutang Pihak Berelasi	11, 35, 36	5.560.059.306	6.135.952.304	2.693.634.592	Due from Related Parties
Properti Investasi	12	302.376.169.708	317.725.718.332	333.075.266.960	Investment Properties
Aset Tetap	13	490.762.226.178	424.329.629.143	425.890.020.893	Fixed Assets
Aset Hak Guna	14, 35	1.162.678.106.317	1.088.575.142.596	835.458.557.294	Rights of Use Assets
Aset Keuangan Tidak Lancar Lainnya	15, 36	72.409.296.091	70.541.876.380	69.487.859.001	Other Non-Current Financial Assets
Aset Non-Keuangan Tidak Lancar Lainnya	16	140.082.166.735	105.228.082.678	136.887.736.937	Other Non-Current Non-Financial Assets
Investasi Pada Entitas Asosiasi	17	--	--	--	Investment in Associates
Aset Pajak Tangguhan	27.d	67.927.925.329	78.986.758.717	83.977.268.065	Deferred Tax Assets
Total Aset Tidak Lancar		<u>2.241.795.949.664</u>	<u>2.091.523.160.150</u>	<u>1.887.470.343.542</u>	Total Non-Current Assets
TOTAL ASET		<u>8.191.411.810.234</u>	<u>7.794.495.253.759</u>	<u>7.328.729.306.800</u>	TOTAL ASSETS

*) Disajikan kembali dalam Catatan 4/ restatement in Note 4

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		31 Desember/ December 31, 2024	31 Desember/ December 31, 2023 *)	1 Januari 2023/ 31 Desember 2022/ January 1, 2023/ December 31, 2022 *)	
	Catatan/ Notes	Rp	Rp	Rp	
LIABILITAS DAN EKUITAS					
LIABILITAS JANGKA PENDEK					
Utang Usaha	18, 36, 37				Trade Payables
Pihak Berelasi	35	46.985.130.842	27.000.930.831	38.073.692.048	Related Parties
Pihak Ketiga		144.134.045.054	96.351.005.105	100.277.904.551	Third Parties
Uang Muka Pelanggan	19	64.035.634.223	57.390.146.904	45.038.724.131	Advances from Customer
Uang Pihak Berelasi	35, 36	15.984.579.202	14.923.381.722	7.187.358.186	Due to Related Parties
Beban Akruak	20, 36	87.195.055.186	73.492.479.180	53.165.216.416	Accrued Expenses
Liabilitas Imbalan Kerja Jangka Pendek		7.610.210.688	764.866.642	207.009.193	Short Term Employee Benefit Liabilities
Pendapatan Ditangguhkan		76.379.981.636	81.440.551.296	66.070.623.250	Deferred Income
Liabilitas Keuangan					Other Current
Jangka Pendek Lainnya	21, 36, 37	78.797.285.900	66.616.190.372	40.967.908.373	Financial Liabilities
Utang Pajak	27.b	60.371.452.328	74.141.252.768	56.134.774.586	Taxes Payables
Bagian Jangka Pendek atas -					Short-Term Liabilities Net of -
Liabilitas Jangka Panjang:					Non Current Portion
Liabilitas Sewa	22, 35, 36	291.892.933.630	273.752.202.216	258.664.369.517	Lease Liabilities
Total Liabilitas Jangka Pendek		<u>873.386.308.689</u>	<u>765.873.007.036</u>	<u>665.787.580.251</u>	Total Current Liabilities
LIABILITAS JANGKA PANJANG					
Liabilitas Jangka Panjang Setelah Dikurangi -					Long-Term Liabilities Net of -
dengan Bagian Jangka Pendek:					Current Portion
Liabilitas Sewa	22, 35, 36	628.276.653.654	601.754.026.183	449.926.964.902	Lease Liabilities
Liabilitas Keuangan					Other Non-Current
Jangka Panjang Lainnya	36	3.753.911.323	5.807.867.231	5.122.070.483	Financial Liabilities
Liabilitas Imbalan Pascakerja					Long Term Post-Employment
Jangka Panjang	23	173.661.069.000	196.672.281.000	191.347.628.000	Benefits Liabilities
Total Liabilitas Jangka Panjang		<u>805.691.633.977</u>	<u>804.234.174.414</u>	<u>646.396.663.385</u>	Total Non-Current Liabilities
TOTAL LIABILITAS		<u>1.679.077.942.666</u>	<u>1.570.107.181.450</u>	<u>1.312.184.243.636</u>	TOTAL LIABILITIES
EKUITAS					
Ekuitas yang Dapat Diatribusikan kepada					Equity Attributable to
Pemilik Entitas Induk:					Owners of the Parent Company:
Modal Saham -					Capital Stock -
Nilai Nominal Rp10 per Saham					Par Value of Rp10 per Share
Modal Dasar - 48.000.000.000 Saham					Authorized Capital - 48,000,000,000 Shares
Modal Ditempatkan dan Disetor Penuh -					Issued and Fully Paid -
Pada Tahun 2024 dan 2023 sebesar:					As December 31, 2024 and 2023
17.120.389.700 Saham					17,120,389,700 Shares
17.150.000.000 Saham	24	171.203.897.000	171.500.000.000	171.500.000.000	17,150,000,000 Shares
Tambahan Modal Disetor - Bersih	25	400.825.625.040	447.087.497.651	447.087.497.651	Additional Paid In Capital - Net
Saham Treasuri	24	--	(34.184.872.500)	(34.184.872.500)	Treasury Stocks
Selisih Transaksi Perubahan Ekuitas					Effect of Changes in Equity
Entitas Anak		239.797.199	239.797.199	239.797.199	of Subsidiary
Saldo Laba					Retained Earnings
Telah Ditentukan Penggunaannya	26	482.594.713.034	482.594.713.034	482.594.713.034	Appropriated
Belum Ditentukan Penggunaannya		5.421.062.781.733	5.082.642.910.831	4.829.127.859.939	Unappropriated
Total Ekuitas yang Dapat Diatribusikan					Total Equity Attributable to
kepada Pemilik Entitas Induk		6.475.926.814.006	6.149.880.046.215	5.896.364.995.323	Owners of the Parent Company
Kepentingan Non-Pengendali		36.407.053.562	74.508.026.094	120.180.067.841	Non-Controlling Interests
TOTAL EKUITAS		<u>6.512.333.867.568</u>	<u>6.224.388.072.309</u>	<u>6.016.545.063.164</u>	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		<u>8.191.411.810.234</u>	<u>7.794.495.253.759</u>	<u>7.328.729.306.800</u>	TOTAL LIABILITIES AND EQUITY

*) Disajikan kembali dalam Catatan 4/ restatement in Note 4

*) Disajikan kembali dalam Catatan 4/ *restatement in Note 4*

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	Catatan/ Notes	2024 Rp	2023 *) Rp	
ARUS KAS DARI AKTIVITAS OPERASI				CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari Pelanggan		10.159.942.751.508	8.827.851.996.548	Cash Received from Customers
Pembayaran kepada Pemasok dan Lainnya		(7.572.412.986.106)	(5.803.793.591.411)	Cash Paid to Suppliers and Others
Pembayaran kepada Karyawan		(1.488.166.073.685)	(1.310.778.190.779)	Cash Paid to Employees
Pembayaran Pajak		(465.057.826.468)	(481.510.616.810)	Payment for Tax
Penerimaan dari Restitusi Pajak		84.173.214.443	--	Cash Received from Tax Refund
Pembayaran Bunga		84.096.019.502	74.902.455.603	Payment for Interest
Arus Kas Bersih Diperoleh dari Aktivitas Operasi		802.575.099.194	1.306.672.053.151	Net Cash Flows Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI				CASH FLOWS FROM INVESTING ACTIVITIES
Perolehan Aset Tetap	13	(198.126.941.034)	(130.120.918.924)	Acquisitions of Fixed Assets
Perolehan Aset Takberwujud	16	(1.360.364.072)	(1.867.811.413)	Acquisitions of Intangible Assets
Hasil Penjualan Aset Tetap	13	5.099.931.952	3.268.029.971	Proceed from Disposal of Fixed Assets
Pengembalian Modal kepada Entitas Non-Pengendali		--	(1.904.207.574)	Refund in Capital Into Non-Controlling Interest
Setoran Modal ke Dalam Entitas Non-Pengendali		132.853.500	--	Paid in Capital Into Non-Controlling Interest
Setoran Modal ke Dalam Entitas Asosiasi		(30.000.000.000)	--	Paid in Capital Into Association Entity
Arus Kas Bersih Digunakan untuk Aktivitas Investasi		(224.254.519.654)	(130.624.907.940)	Net Cash Flows Used in Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN				CASH FLOWS FROM FINANCING ACTIVITIES
Pembayaran Dividen Tunai	26	(573.533.054.950)	(531.759.304.083)	Payment of Cash Dividend
Penerimaan dari Pihak Berelasi		158.208.037.356	203.600.600.169	Cash Received from Related Parties
Pembayaran kepada Pihak Berelasi		(156.570.946.878)	(199.306.894.345)	Cash Payment to Related Parties
Pembayaran Liabilitas Sewa		(457.962.637.491)	(514.451.372.027)	Payment of Lease Liabilities
Arus Kas Bersih Digunakan untuk Aktivitas Pendanaan		(1.029.858.601.963)	(1.041.916.970.286)	Net Cash Flows Used in Financing Activities
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS				NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
		(451.538.022.423)	134.130.174.925	
Pengaruh Perubahan Kurs Mata Uang Asing		7.665.444.239	(5.037.730.245)	Effect of Foreign Exchange Rate Changes
SALDO KAS DAN SETARA KAS PADA AWAL TAHUN		2.318.996.986.073	2.189.904.541.393	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR
SALDO KAS DAN SETARA KAS PADA AKHIR TAHUN		1.875.124.407.889	2.318.996.986.073	CASH AND CASH EQUIVALENTS AT END OF THE YEAR
KAS DAN SETARA KAS PADA AKHIR TAHUN TERDIRI DARI:				CASH AND CASH EQUIVALENTS AT END OF THE YEAR CONSIST OF:
Kas		11.056.619.367	16.121.156.404	Cash on Hand
Bank		1.313.821.794.100	1.798.936.040.422	Cash in Banks
Deposito Berjangka		550.245.994.422	503.939.789.247	Time Deposits
Total		1.875.124.407.889	2.318.996.986.073	Total

*) Disajikan kembali dalam Catatan 4/ restatement in Note 4

Informasi Tambahan Arus Kas disajikan pada Additional Information of cash flows are presented in Catatan 40. Note 40.

RIWAYAT HIDUP



Made Adi Kresna Wiguna lahir di Negara pada tanggal 09 Agustus 2003. Penulis merupakan anak kedua dari pasangan suami istri Bapak I Gede Suartono dan Ibu Ni Ketut Purniasih. Penulis berkewarganegaraan Indonesia dan beragama Hindu. Saat ini, penulis berdomisili di Banjar Klatakan, Desa Melaya, Kecamatan Melaya, Kabupaten Jembrana, Provinsi Bali. Penulis mengawali jenjang pendidikan di TK PGRI II Melaya dan lulus pada tahun 2009. Selanjutnya, penulis menempuh pendidikan dasar di SD Negeri 3 Melaya dan lulus pada tahun 2015. Penulis kemudian melanjutkan pendidikan menengah pertama di SMP Negeri 1 Melaya dan lulus pada tahun 2018. Setelah itu, penulis melanjutkan ke jenjang pendidikan menengah atas di SMA Negeri 1 Melaya dengan Jurusan MIPA dan lulus pada tahun 2021. Kemudian, penulis melanjutkan pendidikan ke jenjang perguruan tinggi dengan memilih Program Studi S1 Akuntansi, Jurusan Ekonomi dan Akuntansi, Fakultas Ekonomi, Universitas Pendidikan Ganesha. Pada tahun akademik 2024/2025, penulis telah menyelesaikan skripsi dengan judul “Pengaruh Profitabilitas, *Leverage* dan *Transfer Pricing* terhadap *Tax Planning* pada Perusahaan Kategori IDXQ30 di BEI Periode 2020-2024”.