### APPENDIX

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| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Transfer Pricing | 90 | 0 | 1 | .83 | .375 |
| *Pajak* | 90 | -.241 | 1.654 | .36949 | .233888 |
| Tunnelling Incentive | 90 | 0 | 1 | .49 | .503 |
| GCG | 90 | 0 | 1 | .78 | .418 |
| Valid N (listwise) | 90 |  |  |  |  |

**Model 1**

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| **Iteration Historya,b,c** | | | |
| Iteration | | -2 Log likelihood | Coefficients |
| Constant |
| Step 0 | 1 | 82.113 | 1.333 |
| 2 | 81.107 | 1.587 |
| 3 | 81.101 | 1.609 |
| 4 | 81.101 | 1.609 |
| a. Constant is included in the model. | | | |
| b. Initial -2 Log Likelihood: 81.101 | | | |
| c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001. | | | |

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| **Iteration Historya,b,c,d** | | | | | |
| Iteration | | -2 Log likelihood | Coefficients | | |
| Constant | *Pajak* | Tunnelling |
| Step 1 | 1 | 73.773 | .380 | 1.990 | .446 |
| 2 | 65.832 | -.514 | 5.121 | .892 |
| 3 | 63.919 | -1.261 | 7.689 | 1.165 |
| 4 | 63.741 | -1.593 | 8.800 | 1.282 |
| 5 | 63.739 | -1.632 | 8.931 | 1.296 |
| 6 | 63.739 | -1.633 | 8.933 | 1.296 |
| 7 | 63.739 | -1.633 | 8.933 | 1.296 |
| a. Method: Enter | | | | | |
| b. Constant is included in the model. | | | | | |
| c. Initial -2 Log Likelihood: 81.101 | | | | | |
| d. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001. | | | | | |

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| **Model Summary** | | | |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 63.739a | .175 | .295 |
| a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001. | | | |

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| **Hosmer and Lemeshow Test** | | | |
| Step | Chi-square | df | Sig. |
| 1 | 4.706 | 8 | .788 |

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| **Variables in the Equation** | | | | | | | | | |
|  | | B | S.E. | Wald | df | Sig. | Exp(B) | 95% C.I.for EXP(B) | |
| Lower | Upper |
| Step 1a | *Pajak* | 8.933 | 3.108 | 8.257 | 1 | .004 | 7574.347 | 17.116 | 3351960.824 |
| Tunnelling | 1.296 | .701 | 3.421 | 1 | .064 | 3.656 | .926 | 14.439 |
| Constant | -1.633 | 1.044 | 2.446 | 1 | .118 | .195 |  |  |
| a. Variable(s) entered on step 1: *Pajak*, Tunnelling. | | | | | | | | | |

**Model 2**

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| **Iteration Historya,b,c** | | | |
| Iteration | | -2 Log likelihood | Coefficients |
| Constant |
| Step 0 | 1 | 82.113 | 1.333 |
| 2 | 81.107 | 1.587 |
| 3 | 81.101 | 1.609 |
| 4 | 81.101 | 1.609 |
| a. Constant is included in the model. | | | |
| b. Initial -2 Log Likelihood: 81.101 | | | |
| c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001. | | | |

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| **Iteration Historya,b,c,d** | | | | |
| Iteration | | -2 Log likelihood | Coefficients | | | | | |
| Constant | *Pajak* | | Tunnelling | *Pajak*.GCG | TI.GCG |
| Step 1 | 1 | 60.740 | .154 | 1.310 | | -.666 | 1.719 | 1.444 |
| 2 | 47.071 | -.653 | 2.500 | | -.230 | 4.471 | 1.773 |
| 3 | 41.553 | -1.632 | 4.361 | | .259 | 7.018 | 2.089 |
| 4 | 39.694 | -2.610 | 6.463 | | .697 | 8.952 | 2.566 |
| 5 | 39.307 | -3.027 | 7.399 | | .860 | 9.748 | 3.374 |
| 6 | 39.204 | -3.075 | 7.510 | | .876 | 9.840 | 4.357 |
| 7 | 39.167 | -3.076 | 7.512 | | .876 | 9.841 | 5.358 |
| 8 | 39.153 | -3.076 | 7.512 | | .876 | 9.841 | 6.359 |
| 9 | 39.148 | -3.076 | 7.512 | | .876 | 9.841 | 7.359 |
| 10 | 39.146 | -3.076 | 7.512 | | .876 | 9.841 | 8.359 |
| 11 | 39.145 | -3.076 | 7.512 | | .876 | 9.841 | 9.359 |
| 12 | 39.145 | -3.076 | 7.512 | | .876 | 9.841 | 10.359 |
| 13 | 39.145 | -3.076 | 7.512 | | .876 | 9.841 | 11.359 |
| 14 | 39.145 | -3.076 | 7.512 | | .876 | 9.841 | 12.359 |
| 15 | 39.145 | -3.076 | 7.512 | | .876 | 9.841 | 13.359 |
| 16 | 39.145 | -3.076 | 7.512 | | .876 | 9.841 | 14.359 |
| 17 | 39.145 | -3.076 | 7.512 | | .876 | 9.841 | 15.359 |
| 18 | 39.145 | -3.076 | 7.512 | | .876 | 9.841 | 16.359 |
| 19 | 39.145 | -3.076 | 7.512 | | .876 | 9.841 | 17.359 |
| 20 | 39.145 | -3.076 | 7.512 | | .876 | 9.841 | 18.359 |
| a. Method: Enter | | | | | | | | |
| b. Constant is included in the model. | | | | | | | | |
| c. Initial -2 Log Likelihood: 81.101 | | | | | | | | |
| d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found. | | | | | | | | |

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| **Model Summary** | | | |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 39.145a | .373 | .627 |
| a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found. | | | |
| Hosmer and Lemeshow Test | | | |
| Step | Chi-square | df | Sig. |
| 1 | 3.101 | 8 | .928 |

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| **Variables in the Equation** | | | | | | | | | |
|  | | B | S.E. | Wald | df | Sig. | Exp(B) | 95% C.I.for EXP(B) | |
| Lower | Upper |
| Step 1a | *Pajak* | 7.512 | 3.670 | 4.189 | 1 | .041 | 1829.159 | 1.375 | 2433046.862 |
| Tunnelling | .876 | 1.138 | .593 | 1 | .441 | 2.402 | .258 | 22.337 |
| *Pajak*.GCG | 9.841 | 3.609 | 7.433 | 1 | .006 | 18789.058 | 15.904 | 22197681.141 |
| TI.GCG | 18.359 | 6384.487 | .000 | 1 | .998 | 94004112.140 | .000 | . |
| Constant | -3.076 | 1.587 | 3.755 | 1 | .053 | .046 |  |  |
| a. Variable(s) entered on step 1: *Pajak*, Tunnelling, *Pajak*.GCG, TI.GCG. | | | | | | | | | |