

LAMPIRAN- LAMPIRAN

Lampiran 1. Daftar Riwayat Hidup



Jasmine Rafinka Dara

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SUMMARY

A final-semester student majoring in Accounting. Experienced in various internal and external campus organizations and internship experiences allow me to work independently or in a team. I'm always eager to learn new things to develop my potential and skills.

EDUCATION

Universitas Pembangunan Jaya (UPJ)

SI Akuntansi | Current GPA 3.40 / 4.00

South Tangerang

2018 – 2022

SMAN 7 Tangerang Selatan

Social Science

South Tangerang

2015 – 2018

WORK EXPERIENCES

PT. Ritel Bersama Nasional (JD.ID)

Offline Operation Internship

South Jakarta

Jan 2022 – April 2022

- Responsible for create Payment Application Form for bill payments from the landlord.
- Perform stock opname on offline stores.
- Perform profit & loss on the Warehouse Management System (WMS) for damaged and expired goods.

Penabulu Foundation

Finance & Accounting Internship

South Jakarta

Jul 2021 – Des 2021

- Responsible for classifying and journalizing daily company financial transactions.
- Performing monthly bank reconciliation.
- Responsible for managing petty cash.
- Responsible for checking the financial statements of grantees quarterly.
- Coordinate with the Ministry of Environment and Forestry and the ASEAN Centre for Biodiversity in the grant process.

PT. Trans Retail Indonesia

Store Controller Internship

South Tangerang

Jul 2019 – Aug 2019

- Responsible for making daily and weekly sales reports
- Prepare the agenda and needs for stock opname.
- Responsible for managing petty cash transactions.

VOLUNTEER EXPERIENCES

Direktorat Jenderal Pajak

- Relawan pajak at Tax Center UPJ
- Pelatihan pengisian e-SPT online

South Tangerang

Mar 2019

Mar 2019

YukBelajar.com

- Tryout Volunteer Crew as a Front of House Division

South Tangerang

Nov 2019

COMITTEES EXPERIENCES

Himpunan Mahasiswa Akuntansi Universitas Pembangunan Jaya (HIMAKSI UPJ)

- Jaya Accounting Competition & Carnival Week | Event Division 2021
- Accounting Gathering | Event Coordinator 2021
- Accounting Coaching for Mid Test Preparation | Mentor 2020
- Malam Keakraban | Event Division 2020
- Accounting Gathering | Event Division 2019



IT Skills: MS Word, MS Excel, PowerPoint, E-Filling.

Soft skills: Time Management, Presentation, Team Work, Coordination.

Languages: Bahasa Indonesia, English.

Others: Audit, Taxation, Financial Reporting, Bank Reconciliation, Journaling, Petty Cash.

Lampiran 2. Formulir Pengajuan Skripsi

 Universitas Pembangunan Jaya	FORMULIR PENGAJUAN SKRIPSI/TA	SPT-I/03/SOP-28/F-01
		

Nama Mahasiswa : Jasmine Rafinka Dara

Prodi/NIM : Akuntansi / 2018011010

Judul Skripsi/TA yang diajukan : PENGARUH SIZE, LEVERAGE DAN SALES GROWTH
(disusun dalam kalimat TERHADAP TAX AVOIDANCE DENGAN KEPEMILIKAN
singkat, padat, jelas dan INSTITUSIONAL SEBAGAI PEMODERASI
menarik minat pembaca)

Telah memenuhi syarat pengajuan Skripsi/TA: (mohon beri tanda V untuk syarat yang relevan)

No	Syarat	Ya	Tidak
1	Jumlah sks lulus (sesuai ketentuan Prodi)	V	
2	Mata kuliah prasyarat (sesuai ketentuan Prodi)	V	
3	IPK minimal 2,00	V	
4	Tidak sedang terkena sanksi akademik/sanksi lainnya	V	
5	Poin JSDP (sesuai ketentuan Prodi)	V	
6	Mengumpulkan Proposal Skripsi (sesuai ketentuan Prodi)	V	
7	MK Skripsi/TA tercantum di BRS semester berjalan	V	

Tangerang Selatan, 8 Maret 2021

Mengajukan,	Menyetujui,	Mengetahui,
 Jasmine Rafinka Dara Mahasiswa	 Dr. Agustine Dwianika SE, M. Ak, CIBA., CMA Dosen PA	 Dr. Ima Paramita Sofia, SE., Ak., M.Ak., CA Kaprod

Formulir dibuat rangkap 2 (dua): Asli : untuk prodi, Copy 1 : untuk mahasiswa

Lampiran 3. Bimbingan Skripsi

No	Tanggal	Dosen Pembimbing	Topik	Disetujui	Aksi
4	4 April 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Variabel Moderasi	✓	
5	11 April 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Bimbingan Disusi tentang Kriteria Sampel	✓	
6	18 Maret 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Progres Skripsi	✓	
7	7 April 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Konsul olah data	✓	
8	22 April 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Konsultasi olah data	✓	
9	6 Mei 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Bimbingan olah data	✓	
10	7 Juni 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Review final	✓	
10	23 Mei 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Bimbingan bab 4	✓	
11	28 Mei 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Bimbingan bab 4 dan 5	✓	
12	30 Mei 2022	Dr Agustine Dwianika, S.E., M.Ak., CMA., CIBA	Persamaan regresi	✓	

Lampiran 4. Model Cross-Sectional Time-Series FGLS Regression Tanpa Variabel Moderasi

Cross-sectional time-series FGLS regression

Coefficients: generalized least squares

Panels: homoskedastic

Correlation: no autocorrelation

Estimated covariances	=	1	Number of obs	=	68
Estimated autocorrelations	=	0	Number of groups	=	14
Estimated coefficients	=	17	Obs per group:		
			min	=	4
			avg	=	4.857143
			max	=	5
Log likelihood	=	11.13866	Wald chi2(16)	=	68.72
			Prob > chi2	=	0.0000

TA	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]	
s	-27.26912	13.14638	-2.07	0.038	-53.03556	-1.502683
L	.2948861	.0751327	3.92	0.000	.1476287	.4421434
SG	-.1071357	.0882209	-1.21	0.225	-.2800454	.065774
ID						
2	-.4881536	.197125	-2.48	0.013	-.8745114	-.1017957
3	-.9966547	.4617433	-2.16	0.031	-1.901655	-.0916544
4	-.7388355	.2881982	-2.56	0.010	-1.303694	-.1739773
5	-.338136	.3931268	-0.86	0.390	-1.10865	.4323783
6	-.7625414	.3872777	-1.97	0.049	-1.521592	-.0034911
7	-.9977142	.3458004	-2.89	0.004	-1.675478	-.3199509
8	-.8293416	.3682511	-2.25	0.024	-1.551101	-.1075827
9	-.466653	.2528763	-1.85	0.065	-.9622814	.0289754
10	-1.190341	.5028276	-2.37	0.018	-2.175865	-.2048174
11	-1.177365	.5136993	-2.29	0.022	-2.184197	-.1705332
13	-.6033126	.2246928	-2.69	0.007	-1.043702	-.1629227
14	-1.620557	.6246793	-2.59	0.009	-2.844906	-.3962085
15	-1.135595	.3925613	-2.89	0.004	-1.905001	-.3661892
_cons	1.018313	.3313015	3.07	0.002	.3689735	1.667652

Lampiran 5. Model Cross-Sectional Time-Series FGLS Regression dengan Variabel Moderasi

Cross-sectional time-series FGLS regression

Coefficients: generalized least squares
Panels: homoskedastic
Correlation: no autocorrelation

Estimated covariances = 1 Number of obs = 68
Estimated autocorrelations = 0 Number of groups = 14
Estimated coefficients = 21 Obs per group:
min = 4
avg = 4.857143
max = 5
Wald chi2(20) = 81.60
Log likelihood = 14.19989 Prob > chi2 = 0.0000

TA	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]	
s	2.556783	33.69137	0.08	0.940	-63.4771	68.59066
L	.484141	.1834338	2.64	0.008	.1246174	.8436645
SG	-.29122	.2807934	-1.04	0.300	-.8415649	.259125
KI	9.16237	14.23363	0.64	0.520	-18.73504	37.05978
SxKI	-20.78942	50.01099	-0.42	0.678	-118.8092	77.23032
LxKI	-.4420012	.3950192	-1.12	0.263	-1.216225	.3322222
SGxKI	.2991469	.392211	0.76	0.446	-.4695725	1.067866
ID						
2	-.7704289	.4970503	-1.55	0.121	-1.74463	.2037718
3	-1.69568	.8824485	-1.92	0.055	-3.425248	.0338868
4	-.0748173	.3826336	-0.20	0.845	-.8247654	.6751309
5	.5896438	.5440201	1.08	0.278	-.4766159	1.655904
6	-.5178054	.547111	-0.95	0.344	-1.590123	.5545124
7	-1.867584	.9639386	-1.94	0.053	-3.756869	.0217013
8	-1.232092	.7123978	-1.73	0.084	-2.628366	.1641815
9	-.7354154	.5580033	-1.32	0.188	-1.829082	.3582511
10	-1.852101	.8842861	-2.09	0.036	-3.58527	-.1189317
11	-.919187	.709557	-1.30	0.195	-2.309893	.4715193
13	-.9745615	.5848354	-1.67	0.096	-2.120818	.1716948
14	-.453793	.8438807	-0.54	0.591	-2.107769	1.200183
15	-1.771774	.9095512	-1.95	0.051	-3.554461	.0109136
_cons	-.8044321	.8341926	-0.96	0.335	-2.43942	.8305554

Lampiran 6. Common Effect Model

Source	SS	df	MS	Number of obs = 68
Model	1.12548473	4	.281371181	F(4, 63) = 3.82
Residual	4.64304856	63	.073699184	Prob > F = 0.0077
Total	5.76853329	67	.086097512	R-squared = 0.1951
				Adj R-squared = 0.1440
				Root MSE = .27148

TA	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
S	.4739221	2.865093	0.17	0.869	-5.25151	6.199354
L	.1141493	.0608765	1.88	0.065	-.0075028	.2358014
SG	-.1198755	.1086549	-1.10	0.274	-.337005	.0972541
KI	-.4124965	.1558836	-2.65	0.010	-.7240049	-.1009881
_cons	.4637118	.8836238	0.52	0.602	-1.302069	2.229493

Lampiran 7. *Fixed Effect Model*

Fixed-effects (within) regression
 Group variable: ID

Number of obs = 68
 Number of groups = 14

R-sq:
 within = 0.2480
 between = 0.2908
 overall = 0.0649

Obs per group:
 min = 4
 avg = 4.9
 max = 5

F(4,50) = 4.12
 Prob > F = 0.0058

corr(u_i, Xb) = -0.9663

TA	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
S	-25.41895	15.03228	-1.69	0.097	-55.61219	4.774278
L	.2784977	.0862988	3.23	0.002	.1051614	.4518339
SG	-.1081217	.1005524	-1.08	0.287	-.3100871	.0938437
KI	2.52508	1.648533	1.53	0.132	-.7860948	5.836256
_cons	6.110582	4.658308	1.31	0.196	-3.245904	15.46707
sigma_u	.80282851					
sigma_e	.23411854					
rho	.92162455	(fraction of variance due to u_i)				

Lampiran 8. *Random Effect Model*

Random-effects GLS regression
 Group variable: ID

Number of obs = 68
 Number of groups = 14

R-sq:
 within = 0.1438
 between = 0.3010
 overall = 0.1844

Obs per group:
 min = 4
 avg = 4.9
 max = 5

Wald chi2(4) = 12.15
 Prob > chi2 = 0.0163

corr(u_i, X) = 0 (assumed)

TA	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]	
S	-.4182629	4.177565	-0.10	0.920	-8.60614	7.769615
L	.1755823	.0694268	2.53	0.011	.0395082	.3116563
SG	-.1140363	.1017203	-1.12	0.262	-.3134044	.0853319
KI	-.3683438	.2284088	-1.61	0.107	-.8160169	.0793292
_cons	.6560405	1.277547	0.51	0.608	-1.847905	3.159986
sigma_u	.14333695					
sigma_e	.23411854					
rho	.27264209	(fraction of variance due to u_i)				

Lampiran 9. Hasil Uji *Chow*

Breusch and Pagan Lagrangian multiplier test for random effects

$$TA[ID,t] = Xb + u[ID] + e[ID,t]$$

Estimated results:

	Var	sd = sqrt(Var)
TA	.0860975	.2934238
e	.0548115	.2341185
u	.0205455	.143337

Test: $\text{Var}(u) = 0$

$$\begin{aligned} \text{chibar2}(\alpha_1) &= 0.75 \\ \text{Prob} > \text{chibar2} &= 0.1929 \end{aligned}$$

Lampiran 10. Hasil Uji *Hausman*

	Coefficients		(b-B) Difference	sqrt(diag(V_b-V_B)) S.E.
	(b) fe	(B) re		
S	-25.41895	-.4182629	-25.00069	14.44014
L	.2784977	.1755823	.1029154	.0512582
SG	-.1081217	-.1140363	.0059145	.
KI	2.52508	-.3683438	2.893424	1.632633

b = consistent under H_0 and H_a ; obtained from xtreg
B = inconsistent under H_a , efficient under H_0 ; obtained from xtreg

Test: H_0 : difference in coefficients not systematic

$$\begin{aligned} \text{chi2}(4) &= (b-B)'[(V_b-V_B)^{-1}](b-B) \\ &= 9.97 \\ \text{Prob} > \text{chi2} &= 0.0409 \end{aligned}$$

Lampiran 11. Hasil Uji Normalitas

Shapiro-Francia W' test for normal data

Variable	Obs	W'	V'	z	Prob>z
Residual	68	0.96582	2.273	1.583	0.05672

Lampiran 12. Hasil Uji Multikolinearitas

Variable	VIF	1/VIF
L	2.03	0.492624
KI	1.99	0.501781
SG	1.12	0.893611
s	1.02	0.981799
Mean VIF	1.54	

Lampiran 13. Hasil Uji Heteroskedastisitas

Modified Wald test for groupwise heteroskedasticity
in fixed effect regression model

H0: $\sigma(i)^2 = \sigma^2$ for all i

chi2 (14) = 776.74
Prob>chi2 = 0.0000

Lampiran 14. Hasil Uji Autokorelasi

Wooldridge test for autocorrelation in panel data

H0: no first-order autocorrelation

F(1, 13) = 19.700
Prob > F = 0.0007

Lampiran 15. Hasil Uji Koefisien Determinasi

R-sq:

within = 0.2480
between = 0.2908
overall = 0.0649

Lampiran 16. Uji t

TA	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]	
s	-27.26912	13.14638	-2.07	0.038	-53.03556	-1.502683
L	.2948861	.0751327	3.92	0.000	.1476287	.4421434
SG	-.1071357	.0882209	-1.21	0.225	-.2800454	.065774

Lampiran 17. Uji Simultan Tanpa Moderasi

Number of obs = 68
Number of groups = 14
Obs per group:
min = 4
avg = 4.857143
max = 5
Wald chi2(16) = 68.72
Prob > chi2 = 0.0000

Lampiran 18. Uji Simultan dengan Variabel Moderasi

```
Number of obs      =          68
Number of groups   =          14
Obs per group:
    min =           4
    avg =    4.857143
    max =           5
Wald chi2(20)      =          81.60
Prob > chi2        =          0.0000
```


Lampiran 19. *List Sorted Company, Breakdown & Outlier*

ID	Tahun	S	L	SG	KI	TA	Ket
ADRO	2020	0,32130	0,61489	0,25646	0,43911	0,81126	Sampel
ADRO	2019	0,32239	0,44806	0,08471	0,43911	0,46570	Sampel
ADRO	2018	0,32259	0,64101	0,19142	0,43911	0,49618	Sampel
ADRO	2017	0,32154	0,66539	0,29082	0,43911	0,55454	Sampel
ADRO	2016	0,32110	0,72278	0,08510	0,43911	0,28448	Sampel
ANTM	2020	0,31088	0,66651	0,16340	0,65000	0,20436	Sampel
ANTM	2019	0,31039	0,66515	0,29623	0,65000	0,10690	Sampel
ANTM	2018	0,31137	0,68732	0,99479	0,65000	0,43568	Sampel
ANTM	2017	0,31033	0,62324	0,38955	0,65000	0,43123	Sampel
ANTM	2016	0,31032	0,62865	0,13533	0,65000	0,42084	Sampel
BSSR	2020	0,28943	0,38328	0,19567	0,90741	0,17359	Sampel
BSSR	2019	0,28880	0,47184	0,09478	0,90741	0,60510	Sampel
BSSR	2018	0,28898	0,63096	0,20724	0,90741	0,42392	Sampel
BSSR	2017	0,28677	0,40194	0,63173	0,90741	0,22143	Sampel
BSSR	2016	0,28536	0,44475	0,08778	0,90741	0,56163	Sampel
BYAN	2020	0,30760	0,88000	0,00253	0,30000	0,14138	Sampel
BYAN	2019	0,30508	1,06442	0,20329	0,32714	0,68274	Sampel
BYAN	2018	0,30444	0,70559	0,67906	0,32714	0,21886	Sampel
BYAN	2017	0,30119	0,72383	0,93754	0,32714	0,10114	Sampel
BYAN	2016	0,30036	3,38311	0,16348	0,34269	1,15182	Sampel
DEWA	2020	0,29679	0,94885	0,10788	0,28958	30,06419	Outlier
DEWA	2019	0,29663	1,34573	0,19627	0,28958	1,48576	Sampel
DEWA	2018	0,29425	0,79849	0,21959	0,28958	0,80563	Sampel
DEWA	2017	0,29323	0,76575	0,06293	0,28958	0,15656	Sampel
DEWA	2016	0,29271	0,69387	0,05699	0,36083	1,59126	Sampel
ELSA	2020	0,29654	1,02163	0,07849	0,56003	0,74425	Sampel
ELSA	2019	0,29806	0,90260	0,26572	0,56003	0,50198	Sampel
ELSA	2018	0,29364	0,71424	0,33055	0,56003	0,60986	Sampel
ELSA	2017	0,29211	0,59092	0,37519	0,56003	0,42953	Sampel

ID	Tahun	S	L	SG	KI	TA	Ket
ELSA	2016	0,29064	0,45633	0,04099	0,56003	0,36436	Sampel
GEMS	2020	0,30071	1,32867	0,04159	0,97000	0,16766	Sampel
GEMS	2019	0,30016	1,17895	0,01845	0,97000	0,42059	Sampel
GEMS	2018	0,29948	1,21982	0,46967	0,97000	0,52132	Sampel
GEMS	2017	0,29711	1,02065	0,87424	0,97000	0,10763	Sampel
GEMS	2016	0,29317	0,42561	0,08821	0,97000	0,10081	Sampel
HRUM	2020	0,29595	0,09654	0,41002	0,79885	0,05932	Sampel
HRUM	2019	0,29485	0,11867	0,32245	0,79179	0,57352	Sampel
HRUM	2018	0,29531	0,20465	0,12625	0,74145	0,57819	Sampel
HRUM	2017	0,29513	0,16062	0,49962	0,74145	0,18928	Sampel
HRUM	2016	0,29407	0,16300	0,12918	0,73697	0,04721	Sampel
ITMG	2020	0,30425	0,36907	0,29894	0,67126	0,86449	Sampel
ITMG	2019	0,30453	0,36697	0,17969	0,67126	0,59861	Sampel
ITMG	2018	0,30670	0,48768	0,27011	0,67126	0,29741	Sampel
ITMG	2017	0,30544	0,41802	0,24579	0,67126	0,15400	Sampel
ITMG	2016	0,30419	0,33321	0,16201	0,67126	0,33941	Sampel
MBAP	2020	0,28574	0,31655	0,21733	0,90000	0,06520	Sampel
MBAP	2019	0,28615	0,32194	0,02997	0,90000	0,21259	Sampel
MBAP	2018	0,28552	0,39723	0,06701	0,90000	0,36497	Sampel
MBAP	2017	0,28410	0,31458	0,39318	0,90000	0,29024	Sampel
MBAP	2016	0,28078	0,27006	0,15466	0,90000	0,38214	Sampel
MYOH	2020	0,28388	0,17095	0,30826	0,59034	0,22997	Sampel
MYOH	2019	0,28432	0,30976	0,01306	0,59034	0,29220	Sampel
MYOH	2018	0,28416	0,32756	0,37034	0,59034	0,20237	Sampel
MYOH	2017	0,28243	0,32696	0,00247	0,63567	0,43412	Sampel
MYOH	2016	0,28313	0,37005	0,18191	0,63567	0,32485	Sampel
PSAB	2020	0,30236	1,56953	0,02571	0,00000	3,10045	Outlier
PSAB	2019	0,30253	1,80170	0,05437	0,00000	1,18644	Outlier
PSAB	2018	0,30217	1,47754	0,08808	0,00000	0,61746	Outlier
PSAB	2017	0,30153	1,63196	0,26099	0,00000	1,27873	Outlier

ID	Tahun	S	L	SG	KI	TA	Ket
PSAB	2016	0,29775	1,49335	0,17957	0,00000	0,39516	Outlier
PTBA	2020	0,30811	0,42018	0,20481	0,67915	0,20479	Sampel
PTBA	2019	0,30893	0,41662	0,02932	0,67877	0,28094	Sampel
PTBA	2018	0,30816	0,48576	0,08710	0,71064	0,30739	Sampel
PTBA	2017	0,30721	0,59332	0,38496	0,71064	0,18370	Sampel
PTBA	2016	0,30553	0,76043	0,01543	0,00000	0,25440	Outlier
RUIS	2020	0,27928	1,94699	0,01252	0,38160	0,42336	Sampel
RUIS	2019	0,27855	1,88996	0,22978	0,38160	0,39547	Sampel
RUIS	2018	0,27621	1,43960	0,15375	0,37986	0,37701	Sampel
RUIS	2017	0,27590	1,52268	0,14480	0,32220	0,62798	Sampel
RUIS	2016	0,27610	1,72194	0,17684	0,27974	0,36210	Sampel
TOBA	2020	0,30019	1,65326	0,35947	0,93262	0,14710	Sampel
TOBA	2019	0,29809	2,25723	0,15193	0,93262	0,27989	Sampel
TOBA	2018	0,29614	1,32759	0,50709	0,93262	0,27841	Sampel
TOBA	2017	0,29183	0,99279	0,21281	0,93262	0,50795	Sampel
TOBA	2016	0,28888	0,77055	0,27817	0,93141	0,50275	Sampel

Lampiran 20. UU No. 36 Tahun 2008 Tentang Biaya yang Mengurangi PKP

Pasal 6

- (1) Besarnya Penghasilan Kena Pajak bagi Wajib Pajak dalam negeri dan bentuk usaha tetap, ditentukan berdasarkan penghasilan bruto dikurangi biaya untuk mendapatkan, menagih, dan memelihara penghasilan, termasuk:
 - a. biaya yang secara langsung atau tidak langsung berkaitan dengan kegiatan usaha, antara lain:
 1. biaya pembelian bahan;
 2. biaya berkenaan dengan pekerjaan atau jasa termasuk upah, gaji, honorarium, bonus, gratifikasi, dan tunjangan yang diberikan dalam bentuk uang;
 3. bunga, sewa, dan royalti;
 4. biaya perjalanan;
 5. biaya pengolahan limbah;
 6. premi asuransi;
 7. biaya promosi dan penjualan yang diatur dengan atau berdasarkan Peraturan Menteri Keuangan;
 8. biaya administrasi; dan
 9. pajak kecuali Pajak Penghasilan;

Lampiran 21. Peraturan Menteri Perdagangan Republik Indonesia No. 46/M-DAG/PER/9/2009 Tentang Kategori Perusahaan

Pasal 3

- (1) SIUP Kecil wajib dimiliki oleh perusahaan perdagangan yang kekayaan bersihnya lebih dari Rp. 50.000.000,- (lima puluh juta rupiah) sampai dengan paling banyak Rp. 500.000.000,- (lima ratus juta rupiah) tidak termasuk tanah dan bangunan tempat usaha.
- (2) SIUP Menengah wajib dimiliki oleh perusahaan perdagangan yang kekayaan bersihnya lebih dari Rp. 500.000.000,- (lima ratus juta rupiah) sampai dengan paling banyak Rp. 10.000.000.000,- (sepuluh milyar rupiah) tidak termasuk tanah dan bangunan tempat usaha.
- (3) SIUP Besar wajib dimiliki oleh perusahaan perdagangan yang kekayaan bersihnya lebih dari Rp. 10.000.000.000,- (sepuluh milyar rupiah) tidak termasuk tanah dan bangunan tempat usaha.

Lampiran 22. Peraturan Menteri Keuangan No. 192/PMK.03/2007 Pasal 1 Tentang Wajib Pajak Patuh

Wajib Pajak dengan kriteria tertentu yang selanjutnya disebut sebagai Wajib Pajak Patuh adalah Wajib Pajak yang memenuhi persyaratan sebagai berikut:

- a. tepat waktu dalam menyampaikan Surat Pemberitahuan;
- b. tidak mempunyai tunggakan pajak untuk semua jenis pajak, kecuali tunggakan pajak yang telah memperoleh izin mengangsur atau menunda pembayaran pajak;
- c. Laporan Keuangan diaudit oleh Akuntan Publik atau lembaga pengawasan keuangan pemerintah dengan pendapat Wajar Tanpa Pengecualian selama 3 (tiga) tahun berturut-turut; dan
- d. tidak pernah dipidana karena melakukan tindak pidana di bidang perpajakan berdasarkan putusan pengadilan yang telah mempunyai kekuatan hukum tetap dalam jangka waktu 5 (lima) tahun terakhir.