

TABLE OF CONTENTS

	page
COVER PAGE	
TITLE PAGE	
DECLARATION OF AUTHENTICITY OF FINAL PAPER AND UPLOAD AGREEMENT.....	ii
APPROVAL PAGE BY FINAL PAPER ADVISOR.....	iii
APPROVAL PAGE BY FINAL PAPER DEFENSE COMMITTEE.....	iv
ABSTRACT.....	vi
ABSTRAK.....	vii
PREFACE.....	viii
TABLE OF CONTENTS.....	viii
LIST OF FIGURES.....	xiv
LIST OF TABLES.....	xv
LIST OF APPENDICES.....	xvi
CHAPTER I INTRODUCTION	
1.1 Background of the Study.....	1
1.2 Problem Limitation.....	7
1.3 Problem Formulation.....	7
1.4 Objective of The Research.....	8
1.5 Benefit of The Research.....	8
1.5.1 Theoretical Benefit.....	9
1.5.2 Practical Benefit.....	9
CHAPTER II LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT	
2.1 Theoretical Background.....	11
2.1.1 Agency Theory.....	11
2.1.1.1 The tax action of.....	13
2.1.2 Tax Avoidance.....xi.....	13

2.1.2.1	The Action of Tax Avoidance.....	15
2.1.2.2	The Characteristic of Tax Avoidance.....	17
2.1.2.3	The Method of Tax Avoidance	17
2.1.2.4	The Measurement of Tax Avoidance	18
2.1.2.5	Effective Tax Rate.....	20
2.1.3	Profitability	22
2.1.4	Firm Size.....	26
2.1.5	Sales Growth.....	27
2.2	Previous Research.....	28
2.3	Hypothesis Development.....	30
2.3.1	Profitability toward Tax Avoidance.....	30
2.3.2	Sales Growth toward Tax Avoidance	31
2.3.3	Firm Size toward Tax Avoidance	32
2.3.4	Profitability, Sales Growth and Firm Size toward Tax Avoidance.....	33
2.4	Research Model	34
2.5	Framework of Thinking.....	35

CHAPTER III RESEARCH METHODOLOGY

3.1	Research Design	36
3.2	Population and Sample	36
3.2.1	Population	36
3.2.2	Sample	37
3.3	Data Collection Method.....	38
3.4	Operational Variable Definition and Variable Measurement.....	39
3.4.1	Dependent Variable (Y).....	39
3.4.2	Independent Variable (X)	40
3.4.2.1	Profitability	40
3.4.2.2	Sales Growth.....	41
3.4.2.3	Firm Size.....	41
3.5	Data Analysis Method	42

CHAPTER IV RESEARCH RESULT AND DISCUSSION

4.1	General View of Food and Beverage Company	52
4.2	Data Analysis.....	60
4.2.1	Descriptive Statistic	60
4.2.2	Result of Data Quality Testing	61

4.2.2.1	Normality Test	61
4.2.2.2	Multicollinearity Test.....	63
4.2.2.3	Autocorrelation Test.....	64
4.2.2.4	Heteroscedasticity Test	65
4.2.3	Multiple Linear Regression Analysis	67
4.2.4	Result of Hypothesis Testing.....	68
4.2.4.1	T-Test	68
4.2.4.2	F-Test	70
4.2.4.3	Coefficient of Determination	72
4.3	Discussion.....	73
4.3.1	The Impact of Profitability on Tax Avoidance	73
4.3.2	The Impact of Sales Growth on Tax Avoidance	74
4.3.3	The Impact of Firm Size on Tax Avoidance	75
4.3.4	The Impact of Profitability, Sales Growth and Firm Size on Tax Avoidance	77
 CHAPTER V CONCLUSION		
5.1	Conclusion	79
5.2	Recommendation	81
REFERENCES.....		82

LIST OF FIGURES

	page
Figure 2.1 Research Model	32
Figure 2.2 Framework of Thinking	32
Figure 4.1 Normality Test Normal P-Plot	60
Figure 4.2 Normality Test Histogram	60
Figure 4.3 Multicollinearity Test	61
Figure 4.4 Autocorrelation Durbin-Watson Test	62
Figure 4.5 Heteroscedasticity Test Scatterplot Graph	63
Figure 4.6 Heteroscedasticity Test using Glesjer Test	64
Figure 4.7 Multiple Linear Regression Analysis	64
Figure 4.8 Results of Partial T-Test	67
Figure 4.9 Result of Simultaneous F-Test	69
Figure 4.10 Coefficient of Determination (Adjusted R ²)	70

LIST OF TABLES

	page
Table 1.1 Profitability, Firm Size, Sales Growth and Tax Avoidance.....	5
Table 2.1 Previous Research.....	28
Table 3.1 Determination of Sample	37
Table 3.2 Measurement of Operating Variables	42
Table 3.3 Criteria of Durbin-Watson	46
Table 4.1 Descriptive Statistic	60
Table 4.2 Normality Test Result Kolmogorov-Smirnov	62
Table 4.3 Multicollinearity Test	64
Table 4.4 Autocorrelation Test Durbin-Watson Test.....	64
Table 4.5 Heteroscedasticity Test Scatterplot Graph.....	65
Table 4.6 Heteroscedasticity Test Glesjer Test.....	66
Table 4.7 Multiple Linear Regression Analysis	67
Table 4.8 Results of Partial T-Test	69
Table 4.9 Result of Simultaneous F-Test.....	71
Table 4.10 Coefficient of Determination (Adjusted R ²).....	72

LIST OF APPENDICES

APPENDIX A: LIST OF POPULATION AND SAMPLE CHOSEN	A-1
APPENDIX B: LIST OF SAMPLES	B-1
APPENDIX C: DATA OF SAMPLE COMPANIES	C-1
APPENDIX D: SPSS OUTPUT RESULTS.....	D-1
APPENDIX E: DURBIN-WATSON TABLE.....	E-1
APPENDIX F: T-DISTRIBUTION TABLE	F-1
APPENDIX G: F-DISTRIBUTION TABLE.....	G-1

