

## TABLE OF CONTENT

	Page
<b>COVER PAGE</b>	
<b>TITLE PAGE</b>	
<b>DECLARATION OF AUTHENTICITY OF FINAL PAPER AND UPLOAD AGREEMENT .....</b>	<b>ii</b>
<b>APPROVAL PAGE BY FINAL PAPER ADVISOR .....</b>	<b>iv</b>
<b>APPROVAL PAGE BY FINAL PAPER DEFENSE COMMITTEE ....</b>	<b>v</b>
<b>ABSTRACT .....</b>	<b>vi</b>
<b>ABSTRAK .....</b>	<b>vii</b>
<b>PREFACE .....</b>	<b>viii</b>
<b>TABLE OF CONTENTS .....</b>	<b>xi</b>
<b>LIST OF FIGURES .....</b>	<b>xiv</b>
<b>LIST OF TABLES .....</b>	<b>xv</b>
<b>LIST OF APPENDICES .....</b>	<b>xvi</b>
<b>CHAPTER I INTRODUCTION</b>	
1.1. Background of the Study .....	1
1.2. Problem Limitation .....	10
1.3. Problem Formulation .....	11
1.4. Objective of the Research .....	11
1.5. Benefit of the Research .....	12
1.5.1. Theoretical Benefit .....	12
1.5.2. Practical Benefit .....	12
<b>CHAPTER II LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT</b>	
2.1. Theoretical Background .....	14
2.1.1. Agency Theory .....	15
2.1.2. Theory of Planned Behavior .....	16

2.1.3.	Taxation .....	16
2.1.4.	Tax Avoidance .....	19
2.1.5.	Profitability .....	21
2.1.6.	Leverage .....	23
2.1.7.	Sales Growth .....	25
2.2.	Previous Research .....	26
2.3.	Hypothesis Development .....	28
2.3.1.	The effect of Profitability on Tax Avoidance .....	28
2.3.2.	The effect of Leverage on Tax Avoidance .....	30
2.3.3.	The effect of Sales Growth on Tax Avoidance.....	31
2.3.4.	The effect of Profitability, Leverage, and Sales Growth on Tax Avoidance .....	32
2.4.	Research Model .....	33
2.5.	Framework of Thinking .....	33

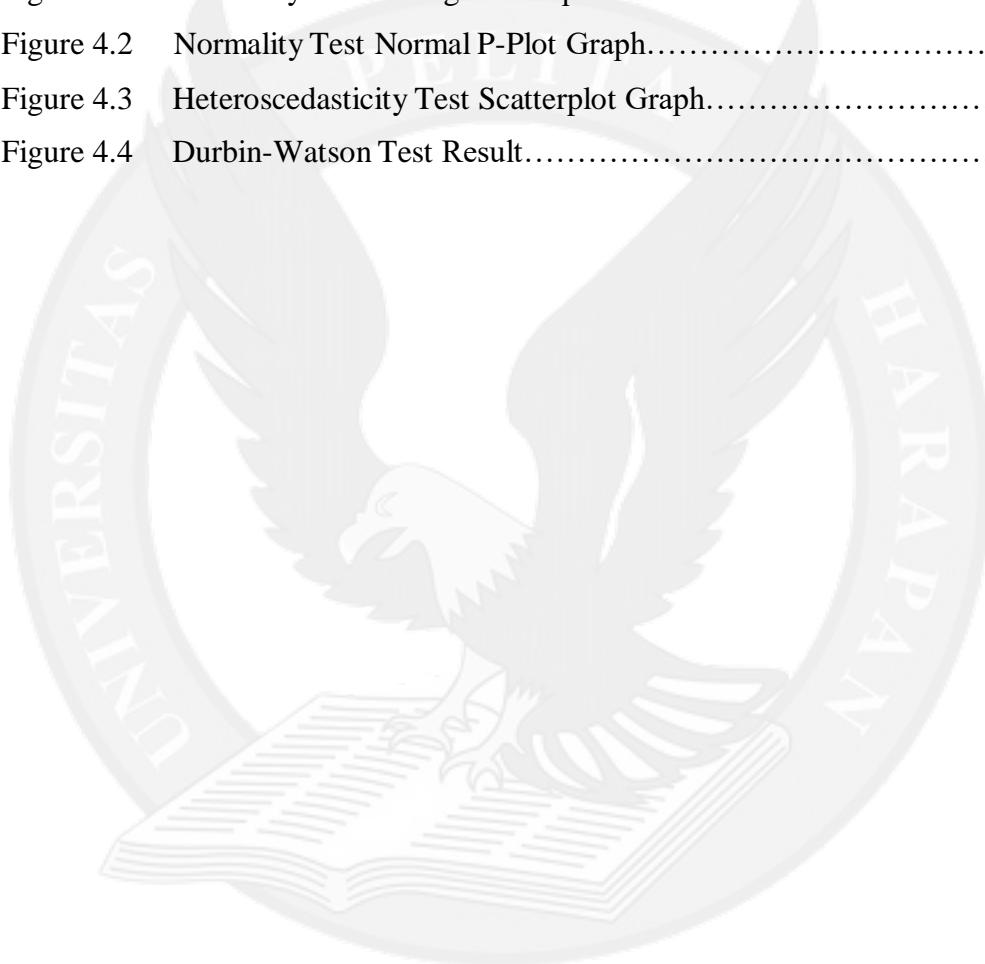
### **CHAPTER III RESEARCH METHODOLOGY**

3.1.	Research Design .....	35
3.2.	Population and Sample .....	35
3.3.	Data Collection Method .....	37
3.4.	Operational Definition and Variable Measurement .....	27
3.5.	Data Analysis Method .....	38
3.5.1.	Descriptive Statistic .....	38
3.5.2.	Classical Assumption Test .....	38
3.5.2.1.	Normality Test .....	38
3.5.2.2.	Heteroscedasticity Test .....	39
3.5.2.3.	Multicollinearity Test .....	39
3.5.2.4.	Autocorrelation Test .....	40
3.5.3.	Multiple Regression Analysis .....	41
3.5.4.	Hypothesis Test.....	41
3.5.4.1.	T Test .....	41
3.5.4.2.	F Test .....	42

3.5.4.3. Coefficient of Determination .....	42
<b>CHAPTER IV RESEARCH RESULT AND DISCUSSION</b>	
4.1. General View of Mining Sector Companies .....	43
4.2. Data Analysis .....	46
4.2.1. Descriptive Statistic .....	46
4.2.2. Results of Data Quality Testing .....	48
4.2.2.1. Normality Test .....	48
4.2.2.2. Heteroscedasticity Test .....	51
4.2.2.3. Multicollinearity Test .....	53
4.2.2.4. Autocorrelation Test .....	54
4.2.2.5. Summary of Classical Assumption Test .....	56
4.2.3. Multiple Linear Regression Analysis .....	56
4.2.4. Result of Hypothesis Testing .....	58
4.2.4.1. T-Test.....	58
4.2.4.2. F-Test Analysis.....	59
4.2.4.3. Coefficient of Determination (Adjusted R <sup>2</sup> ) .....	60
4.3. Discussion .....	61
4.3.1. The Effect of Profitability toward Tax Avoidance .....	61
4.3.2. The Effect of Leverage toward Tax Avoidance.....	62
4.3.3. The Effect of Sales Growth toward Tax Avoidance .....	63
4.3.4. The Effect of Profitability, Leverage, and Sales Growth toward Tax Avoidance .....	65
<b>CHAPTER V CONCLUSION</b>	
5.1. Conclusion .....	66
5.2. Recommendation .....	67
<b>REFERENCES .....</b>	<b>69</b>

## LIST OF FIGURES

	<b>Page</b>
Figure 2.1 The data of tax revenue for the last 5 years.....	3
Figure 2.1 Research Model.....	33
Figure 2.2 Framework of Thinking.....	34
Figure 4.1 Normality Test Histogram Graph.....	50
Figure 4.2 Normality Test Normal P-Plot Graph.....	51
Figure 4.3 Heteroscedasticity Test Scatterplot Graph.....	52
Figure 4.4 Durbin-Watson Test Result.....	55



## LIST OF TABLES

	<b>Page</b>
Table 2.1 Previous Research .....	26
Table 3.1 Determination of Sample.....	36
Table 3.2 Research Sample .....	37
Table 3.3 Definition and Measurement of the Variables .....	37
Table 3.4 Durbin-Watson Decision Table .....	40
Table 4.1 Descriptive Statistics .....	47
Table 4.2 Normality Test through One-Sample Kolmogorov-Smirnov Test .....	49
Table 4.3 Normality Test through One-Sample Kolmogorov-Smirnov Test After Outlier .....	49
Table 4.4 Heteroscedasticity Test – Glejser Test .....	53
Table 4.5 Multicollinearity Test .....	54
Table 4.6 Autocorrelation Test – Durbin-Watson Test .....	55
Table 4.7 Summary of Classical Assumption Test.....	56
Table 4.8 Multiple Linear Regression Analysis .....	56
Table 4.9 Partial Hypothesis Testing (T-Test) .....	58
Table 4.10 Simultaneous Hypothesis Testing (F-Test) .....	59
Table 4.11 Coefficient of Determination (Adjusted R <sup>2</sup> ).....	60

## LIST OF APPENDICES

	<b>Page</b>
APPENDIX A LIST OF POPULATION AND SAMPLE OF COAL MINING COMPANIES LISTED AT INDONESIA STOCK EXCHANGE DURING 2016-2020.....	A – 1
APPENDIX B DATA OF SAMPLE COMPANIES.....	B – 1
APPENDIX C SPSS OUTPUT RESULTS .....	C – 1
APPENDIX D DURBIN-WATSON TABLE.....	D – 1
APPENDIX E T-DISTRIBUTION TABLE.....	E – 1
APPENDIX F F-DISTRIBUTION TABLE.....	F – 1