

TABLE OF CONTENTS

	page
COVER PAGE	
TITLE PAGE	
FINAL ASSIGNMENT STATEMENT AND UPLOAD AGREEMENT ...	ii
APPROVAL PAGE BY FINAL PAPER ADVISOR.....	iii
APPROVAL PAGE BY FINAL PAPER DEFENSE COMMITTEE.....	iv
ABSTRACT	v
ABSTRAK	vi
PREFACE	vii
TABLE OF CONTENTS.....	x
LIST OF FIGURES	xiv
LIST OF TABLES	xv
LIST OF APPENDICES	xvi
CHAPTER I INTRODUCTION	
1.1 Background of 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	9
1.5.1 Theoretical Benefit	9
1.5.2 Practical Benefit.....	9
CHAPTER II LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT	
2.1 Theoretical Background	10
2.1.1 Agency Theory	10

2.1.2	Tax	11
2.1.3	Tax Aggressiveness	11
2.1.4	Return on Asset.....	13
2.1.5	Liquidity	15
2.1.6	Company Size.....	17
2.2	Previous Research	18
2.3	Hypothesis Development	24
2.3.1	The Impact of Return on Assets toward Tax Aggressiveness on Consumer Goods Companies Listed on the Indonesia Stock Exchange.....	24
2.3.2	The Impact of Liquidity toward Tax Aggressiveness on Consumer Goods Companies Listed on the Indonesia Stock Exchange.....	25
2.3.3	The Impact of Company Size toward Tax Aggressiveness on Consumer Goods Companies Listed on the Indonesia Stock Exchange.....	26
2.3.4	The Impact of Return on Assets, Liquidity, and Company Size toward Tax Aggressiveness on Consumer Goods Companies Listed on the Indonesia Stock Exchange	26
2.4	Research Model	27
2.5	Framework of Thinking.....	28

CHAPTER III RESEARCH METHODOLOGY

3.1	Research Design	29
3.2	Population and Sample.....	29
3.3	Data Collection Method	30
3.4	Operational Variable and Variable Measurement	31
3.4.1	Dependent Variable	31

3.4.2	Independent Variable	31
3.4.2.1	Return on Assets	32
3.4.2.2	Liquidity	32
3.4.2.3	Company Size.....	32
3.5	Data Analysis Method	33
3.5.1	Descriptive Statistic	34
3.5.2	Classical Assumption Test.....	34
3.5.2.1	Normality Test.....	35
3.5.2.2	Heteroscedasticity Test.....	36
3.5.2.3	Multicollinearity Test	37
3.5.2.4	Autocorrelation Test	38
3.5.3	Multiple Linear Regression Analysis	39
3.5.4	Hypothesis Testing	40
3.5.4.1	Partial T Test	40
3.5.4.2	Simultaneous F Test	40
3.5.4.3	Coefficient of Determination (Adjusted R ²).....	41

CHAPTER IV RESEARCH RESULT AND DISCUSSION

4.1	General View of Consumer Goods Companies in Indonesia Stock Exchange	42
4.2	Research Result	59
4.2.1	Descriptive Statistics	59
4.2.2	Results of Data Quality Testing.....	60
4.2.2.1	Normality Test.....	61
4.2.2.2	Heteroscedasticity Test.....	64
4.2.2.3	Multicollinearity Test	66
4.2.2.4	Autocorrelation Test.....	68
4.2.2.5	Summary of Classical Assumption Test.....	69
4.2.3	Multiple Linear Regression Analysis	69

4.2.4	Result of Hypothesis Testing	71
4.2.4.1	Partial Hypothesis Testing (T-Test Analysis)	71
4.2.4.2	Simultaneous Hypothesis Testing (F-Test Analysis).....	74
4.2.4.3	Coefficient of Determination (Adjusted R ²).....	76
4.3	Discussion	77
4.3.1	The Impact of Return on Assets toward Tax Aggressiveness on Consumer Goods Companies Listed on the Indonesia Stock Exchange.....	77
4.3.2	The Impact of Liquidity toward Tax Aggressiveness on Consumer Goods Companies Listed on the Indonesia Stock Exchange.....	78
4.3.3	The Impact of Company Size toward Tax Aggressiveness on Consumer Goods Companies Listed on the Indonesia Stock Exchange.....	80
4.3.4	The Impact of Return on Assets, Liquidity, and Company Size toward Tax Aggressiveness on Consumer Goods Companies Listed on the Indonesia Stock Exchange	81
CHAPTER V CONCLUSION		
5.1	Conclusion.....	83
5.2	Recommendation.....	84
REFERENCES		86

LIST OF FIGURES

	page
Figure 2.1 Research Model	27
Figure 2.2 Framework of Thinking.....	28
Figure 3.1 Illustration of Positive Skewness and Negative Skewness.....	36
Figure 4.1 Normality Test Using Histogram	63
Figure 4.2 Normality Test Using Normal P-Plot.....	64
Figure 4.3 Heteroscedasticity Test Using Scatterplot Graph.....	65
Figure 4.4 Durbin-Watson (DW) Test Result.....	68

LIST OF TABLES

	page	
Table 1.1	The Phenomenon of Return on Assets, Liquidity and Company Size toward Tax Aggressiveness on Consumer Goods Industries Listed on the Indonesia Stock Exchange 2020-2022	5
Table 2.1	Summary of Previous Research.....	23
Table 3.1	Measurement of Operating Variables.....	33
Table 3.2	Durbin-Watson Decision Table.....	38
Table 4.1	Sample of Determination.....	42
Table 4.2	Research Sample	43
Table 4.3	Descriptive Statistics	59
Table 4.4	Normality Test Using Kolmogorov-Smirnov Test Before Outlier.....	61
Table 4.5	Normality Test Using Kolmogorov-Smirnov Test Result After Outlier	62
Table 4.6	Heteroscedasticity Test Using Spearman Test	66
Table 4.7	Multicollinearity Test.....	67
Table 4.8	Autocorrelation Test Using Durbin-Watson Test.....	68
Table 4.9	Summary of Classical Assumption Tests Results	69
Table 4.10	Multiple Regression Analysis.....	70
Table 4.11	Partial Hypothesis Testing (T-Test)	73
Table 4.12	Simultaneous Hypothesis Testing (F-Test)	75
Table 4.13	Coefficient of Determination (Adjusted R ²).....	76
Table 4.14	Summary of the Hypothesis Tests Results	82

LIST OF APPENDICES

	page
APPENDIX A LIST OF POPULATION AND SAMPLE OF CONSUMER GOODS COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE DURING 2020-2022	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

