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..... ix

LIST OF FIGURES xiii

LIST OF TABLES xiv

LIST OF APPENDICES.....xv

CHAPTER I INTRODUCTION.....1

1.1 Background of the Study.....1

1.2 Problem Limitation 11

1.3 Problem Formulation 12

1.4 Objectives of the Research.....12

1.5 Benefit of the Research 13

1.5.1 Theoretical Benefit.....13

1.5.2 Practical Benefit.....14

CHAPTER II LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT 15

2.1 Theoretical Background.....15

2.1.1 Agency Theory.....15

2.1.2 Stakeholder Theory 18

2.1.3 Tax.....20

2.1.4 Tax Aggressiveness.....23

2.1.5 Corporate Social Responsibility 27
2.1.6 Profitability 34
2.1.7 Liquidity 37
2.2 Previous Research 40
2.3 Hypothesis Development 45
2.3.1 The Influence of Corporate Social Responsibility towards Tax Aggressiveness 45
2.3.2 The Influence of Profitability towards Tax Aggressiveness 46
2.3.3 The Influence of Liquidity towards Tax Aggressiveness 47
2.3.4 The Influence of Corporate Social Responsibility, Profitability, and Liquidity toward Tax Aggressiveness 48
2.4 Research Model 49
2.5 Framework of Thinking 50

CHAPTER III RESEARCH METHODOLOGY 52
3.1 Research Design 52
3.2 Population and Sample 53
3.2.1 Population 53
3.2.2 Sample 54
3.3 Data Collection Method 56
3.4 Operational Variable Definition and Variable Measurement 56
3.4.1 Dependent Variable (Y) 57
3.4.2 Independent Variable (X) 58
3.4.2.1 Corporate Social Responsibility (X_1) 58
3.4.2.2 Profitability (X_2) 62
3.4.2.3 Liquidity (X_3) 62
3.5 Data Analysis Method 64
3.5.1 Descriptive Statistics 66
3.5.2 Classical Assumption Test 67
3.5.2.1 Normality Test 67
3.5.2.2 Multicollinearity Test 70

3.5.2.3 Heteroscedasticity Test....71
3.5.2.4 Autocorrelation Test....73
3.5.3 Multiple Linear Regression Analysis....74
3.5.4 Hypothesis Testing....75
3.5.4.1 Partial Hypothesis Testing (T-Test)....76
3.5.4.2 Simultaneous Hypothesis Testing (F-Test)....77
3.5.4.3 Coefficient of Determination (Adjusted R^2)....78

CHAPTER IV RESEARCH RESULT AND DISCUSSION....80
4.1 General View of Food and Beverages Companies....80
4.2 Research Result....98
4.2.1 Descriptive Statistics....100
4.2.2 Results of Data Quality Testing....102
4.2.2.1 Normality Test....103
4.2.2.2 Multicollinearity Test....107
4.2.2.3 Heteroscedasticity Test....110
4.2.2.4 Autocorrelation Test....112
4.2.2.5 Summary of Classical Assumption Test Result....114
4.2.2.6 Multiple Linear Regression Analysis....115
4.2.3 Results of Hypothesis Testing....116
4.2.3.1 Partial Hypothesis Testing (T-Test Analysis)....117
4.2.3.2 Simultaneous Hypothesis Testing (F-Test Analysis)....119
4.2.3.3 Summary of Hypothesis Test Result....122
4.2.3.4 Coefficient of Determination (Adjusted R^2)....122
4.3 Discussion....124
4.3.1 The Influence of Corporate Social Responsibility towards Tax Aggressiveness....124
4.3.2 The Influence of Profitability towards Tax Aggressiveness....130
4.3.3 The Influence of Liquidity towards Tax Aggressiveness....133
4.3.4 The Influence of Corporate Social Responsibility, Profitability, and Liquidity toward Tax Aggressiveness....137

CHAPTER V RESEARCH RESULT AND DISCUSSION 139
5.1 Conclusion.....139
5.2 Recommendation.....142

REFERENCES 144

LIST OF FIGURES

page

Figure 1.1	Indonesia Tax Ratio Vs World Bank Standard	2
Figure 1.2	Food and Beverages Industry GDP Value and Growth	3
Figure 2.1	Research Model	49
Figure 2.2	Framework of Thinking	50
Figure 4.1	Normality Test – Histogram Before Outlier	104
Figure 4.2	Normality Test – Normal P-Plot Before Outlier	105
Figure 4.3	Normality Test – Histogram After Outlier	106
Figure 4.4	Normality Test – Normal P-Plot After Outlier	107
Figure 4.5	Heteroscedasticity Test – Scatterplot Graph	111

LIST OF TABLES

page

Table 1.1 Proportion of Indonesia's Tax Revenue to the State Income and Grants 1
Table 1.2 Phenomenon Table 6
Table 2.1 Corporate, Permanent Establishment, and Public Company Income Tax Rate.....23
Table 2.2 Classification of ETR based on Indonesia Applicable Income Tax Rate.....27
Table 2.3 Summary of Previous Research.....40
Table 3.1 Definition of Operational Variable and Variable Measurement 63
Table 3.2 Durbin-Watson Decision Rules.....73
Table 4.1 Sample Determination.....82
Table 4.2 List of Food and Beverages Companies' Sample.....82
Table 4.3 CSRI Measurement Approach Based on Conditions 100
Table 4.4 Descriptive Statistics 101
Table 4.5 Normality Test – One-Sample Kolmogorov Smirnov Test Before Outlier 104
Table 4.6 Normality Test – One-Sample Kolmogorov Smirnov Test After Outlier 106
Table 4.7 Multicollinearity Test 108
Table 4.8 Heteroscedasticity Test – Park Test 111
Table 4.9 Autocorrelation Test – Durbin-Watson Test 112
Table 4.10 Autocorrelation Test – Run Test 113
Table 4.11 Summary of Classical Assumption Test.....114
Table 4.12 Multiple Linear Regression Analysis 115
Table 4.13 Partial Hypothesis Testing (T-Test Analysis) 118
Table 4.14 Simultaneous Hypothesis Testsing (F-Test Analysis).....121
Table 4.15 Summary of Hypothesis Test Result 122
Table 4.16 Coefficient of Determination (Adjusted R^2).....123

LIST OF APPENDICES

page

APPENDIX A: LIST OF POPULATION AND SAMPLE OF FOOD AND BEVERAGES COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD OF 2021–2022 ..... A-1
APPENDIX B: CALCULATION OF CORPORATE SOCIAL RESPONSIBILITY (CSRI) B-1
APPENDIX C: CALCULATION OF PROFITABILITY (ROA) C-1
APPENDIX D: CALCULATION OF LIQUDITY (CR) D-1
APPENDIX E: CALCULATION OF TAX AGGRESSIVENESS (ETR) E-1
APPENDIX F: SPSS OUTPUT RESULT F-1
APPENDIX G: t-DISTRIBUTION TABLE G-1
APPENDIX H: F-DISTRIBUTION TABLE H-1
APPENDIX I: DURBIN-WATSON SIGNIFICANCE TABLE I-1