

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 Background of the Study..... 1

1.2 Problem Limitation 5

1.3 Problem Formulation 6

1.4 Objective of the research..... 6

1.5 Benefit of the research 7

1.5.1 Theoretical benefit..... 7

1.5.2 Practical benefit 7

CHAPTER II LITERATURE REVIEW AND HYPOTHESIS

DEVELOPMENT

2.1 Theoretical Background 9

2.1.1 Agency Theory 9

2.1.2 Tax Avoidance..... 10

2.1.3	Profitability	13
2.1.4	Leverage	16
2.1.5	Firm Size.....	19
2.2	Previous Research	21
2.3	Hypothesis Development	23
2.3.1	The Influence of Profitability Towards Tax Avoidance.....	23
2.3.2	The Influence of Leverage Towards Tax Avoidance	24
2.3.3	Profitability and Leverage Simultaneously Affect Tax Avoidance	25
2.3.4	The Influence of Profitability Towards Tax Avoidance with Firm Size as a Moderating Variable	25
2.3.5	The Influence of Leverage Toward Tax Avoidance with Firm Size a Moderating Variable.....	26
2.3.6	The Influence of Profitability and Leverage Toward Tax Avoidance with Firm Size a Moderating Variable	27
2.4	Research Model.....	27
2.5	Framework of Thinking	29

CHAPTER III RESEARCH METHODOLOGY

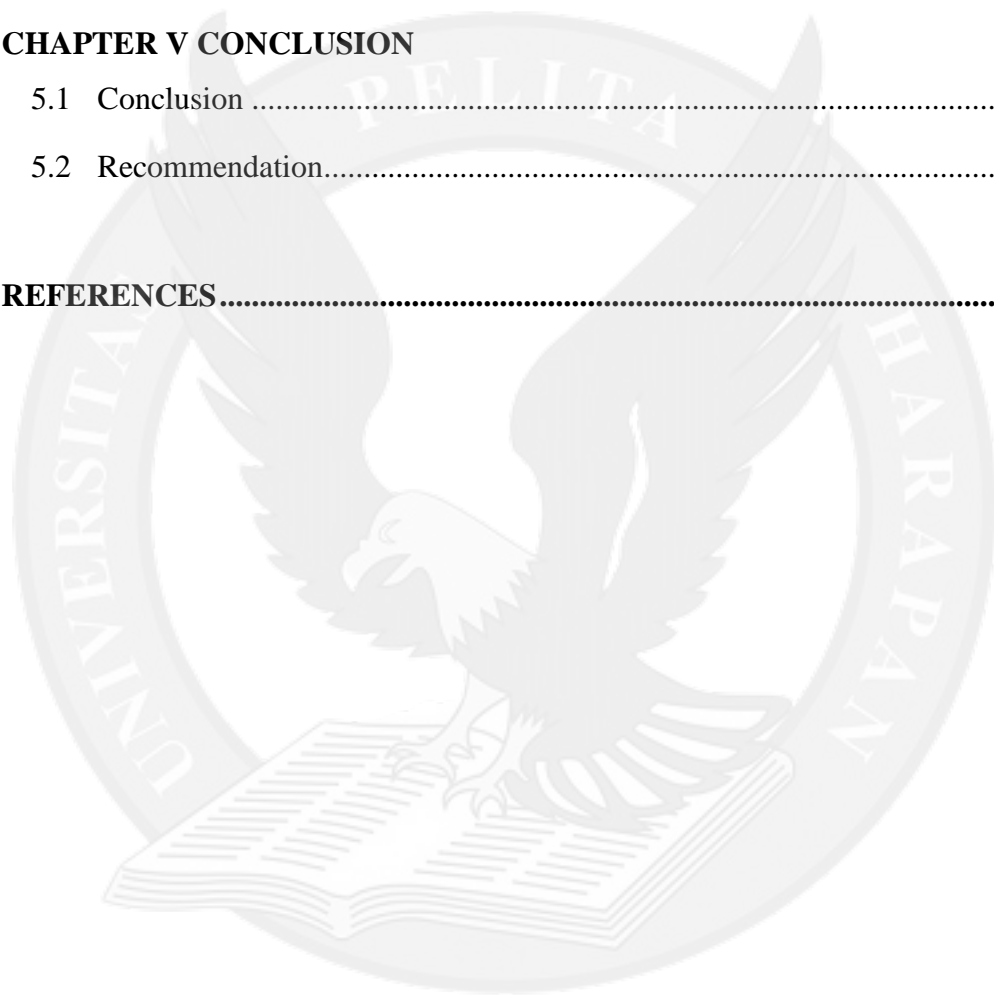
3.1	Research Design.....	30
3.2	Population and Sample.....	30
3.2.1	Population.....	30
3.2.2	Sample	31
3.3	Data Collection Method	32
3.4	Operational Variable Definition and Variable Measurement	32
3.4.1	Dependent Variable (Y).....	33
3.4.2	Independent Variable (X)	33
3.4.2.1	Profitability (X ₁).....	33
3.4.2.2	Leverage (X ₂)	34
3.4.3	Moderating Variable (Z).....	34

3.5	Data Analysis Method.....	35
3.5.1	Descriptive Statistic.....	36
3.5.2	Classical Assumption Test.....	36
3.5.2.1	Normality Test.....	37
3.5.2.2	Multicollinearity Test.....	38
3.5.2.3	Autocorrelation Test.....	39
3.5.2.4	Heteroscedasticity Test.....	40
3.5.3	Multiple Linear Regression Analysis.....	40
3.5.4	Moderated Regression Analysis (MRA).....	41
3.5.5	Hypothesis Testing.....	43
3.5.5.1	Partial T-Test.....	44
3.5.5.2	Simultaneous Hypothesis Testing (F-Test).....	44
3.5.5.3	Coefficient Determination Test (Adjusted R ²).....	44

CHAPTER IV RESEARCH RESULT AND DISCUSSION

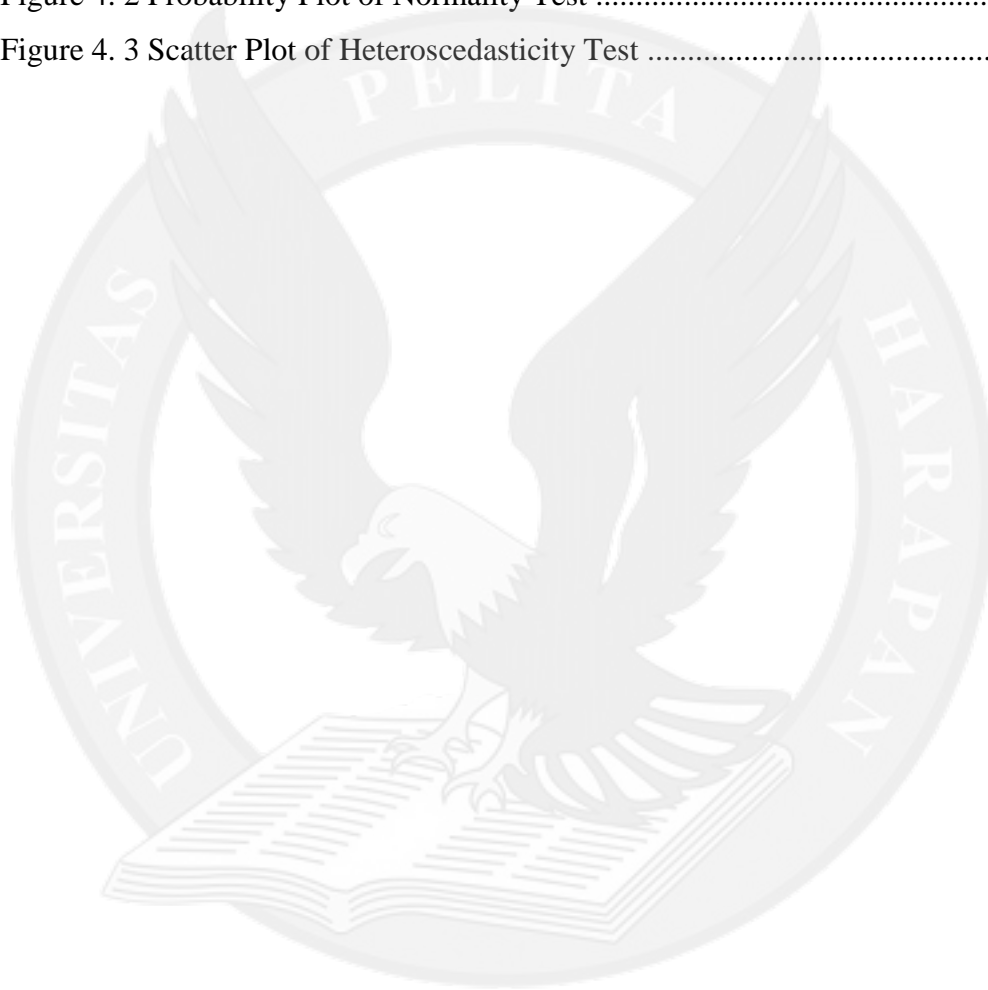
4.1	General View of Consumer Goods Companies Listed on Indonesia Stock Exchange.....	46
4.2	Data Analysis.....	55
4.2.1	Descriptive Statistic.....	55
4.2.2	Result of Data Quality Testing.....	57
4.2.2.1	Normality Test.....	57
4.2.2.2	Multicollinearity Test.....	59
4.2.2.3	Autocorrelation Test.....	60
4.2.2.4	Heteroscedasticity Test.....	62
4.2.3	Result of Hypothesis Testing.....	63
4.2.3.1	Multiple Linear Regression Analysis.....	63
4.2.3.2	Moderated Regression Analysis.....	64
4.2.3.3	Partial Hypothesis Testing (T-Test).....	67
4.2.3.4	Simultaneous Hypothesis Testing (F-Test).....	68
4.2.3.5	Coefficient Determination Test (Adjusted R ²).....	69

4.3 Discussion	70
4.3.1 The Influence of Profitability Towards Tax Avoidance.....	70
4.3.2 The Influence of Leverage Towards Tax Avoidance	71
4.3.3 Profitability and Leverage Simultaneously Affect Tax Avoidance	72
4.3.4 Firm Size as Moderating Variable.....	73
CHAPTER V CONCLUSION	
5.1 Conclusion	76
5.2 Recommendation.....	78
REFERENCES.....	80



LIST OF FIGURES

	page
Figure 2. 1 Research Model	28
Figure 2. 2 Framework of Thinking	29
Figure 4. 1 Histogram of Normality Test	58
Figure 4. 2 Probability Plot of Normality Test	59
Figure 4. 3 Scatter Plot of Heteroscedasticity Test	62



LIST OF TABLES

	page
Table 1. 1 Effectiveness of Tax Collection in Indonesia (2018-2022)	2
Table 2. 1 Summary of Previous Research	21
Table 3. 1 Operational and Measurement of Variable	35
Table 3. 2 Autocorrelation Decision Making (Durbin Watson Test).....	39
Table 4. 1 Sample Determination	46
Table 4. 2 List of Sample	47
Table 4. 3 Descriptive Statistics.....	55
Table 4. 4 Normality Test	57
Table 4. 5 Multicollinearity Test.....	60
Table 4. 6 Autocorrelation Test (Durbin Watson Test)	61
Table 4. 7 Autocorrelation Test (Run Test)	61
Table 4. 8 Heteroscedasticity Test using Glejser Test	63
Table 4. 9 Multiple Linear Regression Analysis.....	63
Table 4. 10 Moderated Regression Analysis on ROA (First Step)	65
Table 4. 11 Moderated Regression Analysis on ROA (Second Step).....	65
Table 4. 12 Moderated Regression Analysis on DER (First Step)	66
Table 4. 13 Moderated Regression Analysis on DER (Second Step)	66
Table 4. 14 Partial Hypothesis Testing (T-Test).....	67
Table 4. 15 Simultaneous Hypothesis Testing	68
Table 4. 16 Coefficient Determination Test.....	69
Table 4. 17 Summary of Hypotheses Result.....	75

LIST OF APPENDICES

APPENDIX A: SAMPLE DETERMINATION OF CONSUMER GOODS COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2020-2022	A-1
APPENDIX B: RATIO OF SAMPLE COMPANIES	B-1
APPENDIX C: CONSUMER GOODS COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE	C-1
APPENDIX D: SPSS RESULT	D-1

