

TABLE OF CONTENT

TITLE PAGE	i
DECLARATION OF AUTHENTICITY OF FINAL PAPER AND UPLOAD AGREEMENT	ii
APPROVAL PAGE BY FINAL PAPER ADVISOR.....	iv
APPROVAL PAGE BY FINAL PAPER DEFENSE COMMITTEE.....	v
ABSTRACT	vi
ABSTRACT	vii
PREFACE	viii
TABLE OF CONTENT	x
LIST OF TABLES	xiv
LIST OF FIGURES	xv
LIST OF APPENDICES.....	xvi
CHAPTER I INTRODUCTION.....	1
1.1 Background of the study	1
1.2 Problem Limitation	10
1.3 Problem Formulation	10
1.4 Objective of the Research	10
1.5 Benefit of the research	11
1.5.1 Theoretical Benefit	12
1.5.2 Practical Benefit	12
CHAPTER II LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT	13
2.1 Theoretical Background.....	13
2.1.1 Agency Theory	13
2.1.2 Definition of Profitability	16
2.1.3 Definition of Leverage.....	17
2.1.4 Definition of Capital Intensity.....	18

2.1.5	Definition of Inventory Intensity.....	19
2.1.6	Definition of Tax Avoidance.....	20
2.2	Previous Research.....	21
2.3	Hypothesis of Development.....	31
2.3.1	The Impact of Profitability toward Tax Avoidance.....	31
2.3.2	The Impact of Leverage toward Tax Avoidance.....	32
2.3.3	The Impact of Capital Intensity toward Tax Avoidance.....	33
2.3.4	The Impact of Inventory Intensity toward Tax Avoidance.....	34
2.3.5	The Impact of Profitability, Leverage, Capital Intensity, and Inventory Intensity toward Tax Avoidance.....	34
2.4	Research Model.....	34
2.5	Framework of thinking.....	35
CHAPTER 3 RESEARCH METHODOLOGY.....		36
3.1	Research Design.....	36
3.2	Population and Sample.....	37
3.2.1	Population.....	37
3.2.2	Sample.....	37
3.3	Data Collection Method.....	37
3.4	Operational Variable and Variable Measurement.....	38
3.4.1	Independent Variable (X).....	39
3.4.1.1	Profitability (X1).....	39
3.4.1.2	Leverage (X2).....	39
3.4.1.3	Capital Intensity.....	40
3.4.1.4	Inventory Intensity.....	40
3.4.2	Dependent Variable (Y).....	40
3.4.2.1	Tax Avoidance.....	41
3.5	Data Analysis Method.....	42
3.5.1	Descriptive Statistics Method.....	42
3.5.2	Classic Assumption Test.....	42
3.5.2.1	Normality Test.....	42

3.5.2.2 Heteroscedasticity Test	43
3.5.2.3 Multicollinearity Test	44
3.5.2.4 Autocorrealtion Test	44
3.5.2.5 Multiple Linear Regression	45
CHAPTER IV RESEARCH RESULT AND DISCUSSION	49
4.1 General View of Food and Beverages Companies listed on The Indonesia Stock Exchange	49
4.2 Research Result	59
4.2.1 Descriptive Statistics	59
4.2.2 Result of data Quality Testing	62
4.2.2.1 Normality Test	62
4.2.2.2 Multicollinearity Test	64
4.2.2.3 Autocorrelation Test	65
4.2.2.4 Heteroscedasticity Test	67
4.2.3 Result of Hypothesis Testing	68
4.2.3.1 Multiple Linear Regression Analysis	68
4.2.3.2 Partial Significance Test (T-test)	70
4.2.3.3 Simultaneous Significance Test (F-test)	72
4.2.3.4 Coefficient of Determination (Adjusted R ²)	73
4.3 Discussion	74
4.3.1 The impact of profitability toward tax avoidance	74
4.3.2 The impact of leverage toward tax avoidance	74
4.3.3 The impact of capital intensity toward tax avoidance	74
4.3.4 The impact of inventory intensity toward tax avoidance	75
4.3.5 The impact of profitability, leverage, capital intensity, and inventory intensity toward tax avoidance	75
CHAPTER V CONCLUSION	76
5.1 Conclusion	76
5.3 Research Recommendations	77

REFERENCES..... 79
APPENDIX..... A-1

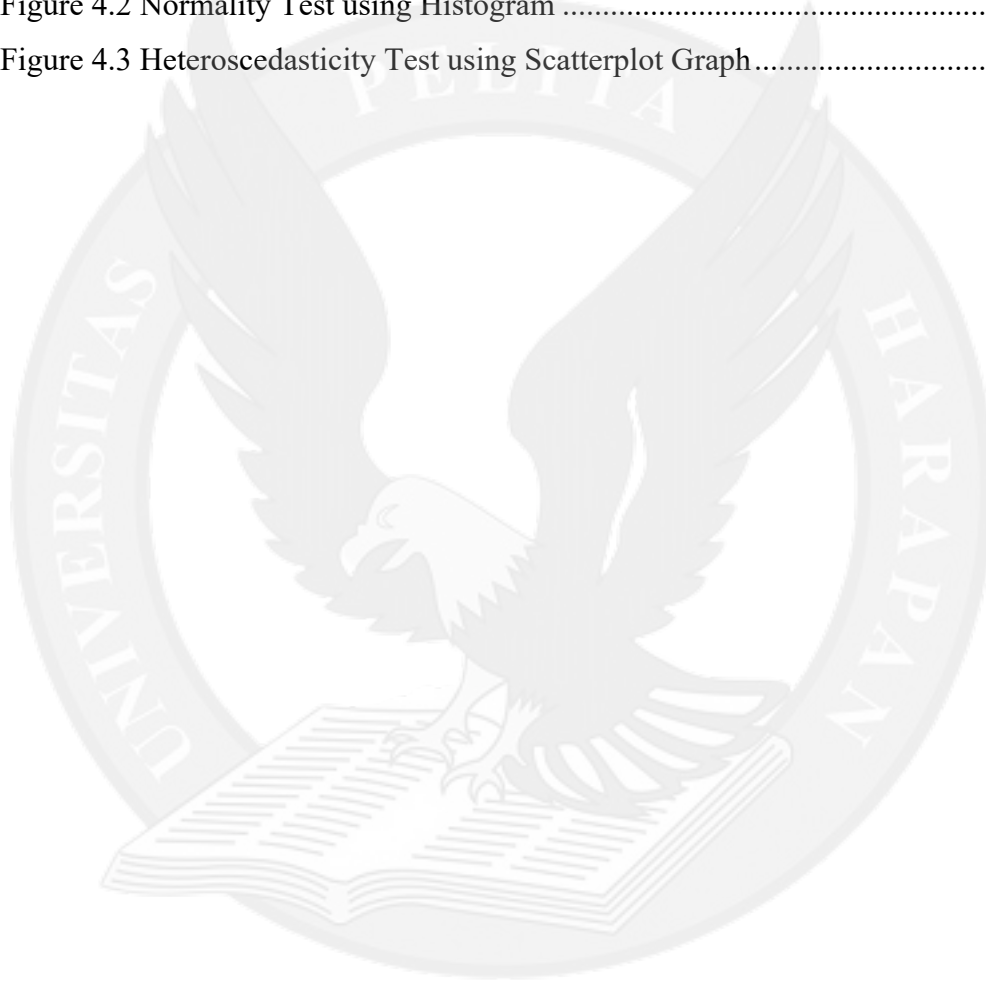


LIST OF TABLES

Table 1.1	2020 – 2022 Stated Revenue (Billion Rupiah).....	2
Table 1.2	The Phenomenon of Profitability, Leverage, Capital Intensity, and Inventory Intensity Toward Tax Avoidance in Food and Beverages Companies Listed On The Indonesia Stock Exchange in 2020 – 2022.....	7
Table 2.1	Summary of Previous Research	27
Table 3.1	Definition of Operational and Measurement of Variable.....	41
Table 4.1	Determination of Sample	49
Table 4.2	List of Sample	50
Table 4.3	Descriptive Statistic.....	59
Table 4.4	Normality Test using Kolmogorov Smirnov.....	63
Table 4.5	Multicollinearity Test.....	65
Table 4.6	Autocorrelation Test using Durbin.....	66
Table 4.7	Comparison Results of Durbin Watson value calculate with Durbin Watson value Table.....	67
Table 4.8	Heteroscedasticity Test using Glejser Test	68
Table 4.9	Multiple Linear Regression Analysis.....	68
Table 4.10	Partial Significance Test (t-test).....	70
Table 4.11	Silmutaneous Significance Test (f-test)	72
Table 4.12	Coefficient of Determination	73

LIST OF FIGURES

Figure 2.1 Research Model	34
Figure 2.2 Framework of Thinking.....	35
Figure 4.1 Normality Test using Histogram	63
Figure 4.2 Normality Test using Histogram	64
Figure 4.3 Heteroscedasticity Test using Scatterplot Graph.....	67



LIST OF APPENDICES

Appendix A : Process Purposive Sampling.	A-1
Appendix B : Calculation Of Profitability	B-1
Appendix C : Calculation Of Leverage.....	C-1
Appendix D : Calculation Of Capital Intensity.....	D-1
Appendix E : Calculation Of Inventory Intensity	E-1
Appendix F : Calculation Of Effective Tax Rate.....	F-1

