

TABLE OF CONTENT

	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 CONTENT	ix
LIST OF FIGURES	xii
LIST OF TABLES.....	xiii
LIST OF APPENDICES.....	xiv
CHAPTER I INTRODUCTION.....	1
1.1 Background of Study	1
1.2 Problem Limitation.....	5
1.3 Problem Formulation.....	6
1.4 Objectives of Research	7
1.5 Benefit of Research.....	7
1.5.1 Theoretical Benefit	8
1.5.2 Practical Benefit.....	8
CHAPTER II LITERATURE REVIEW AND HYPOTHESIS	
DEVELOPMENT	9
2.1 Theoretical Background.....	9
2.1.1 Agency Theory.....	9
2.1.2 Tax.....	11
2.1.3 Tax Avoidance.....	12
2.1.4 Profitability	14

2.1.5	Leverage.....	16
2.1.6	Capital Intensity	19
2.2	Previous Research.....	21
2.3	Hypothesis Development.....	28
2.3.1	Profitability toward Tax Avoidance	28
2.3.2	Leverage toward Tax Avoidance	29
2.3.3	Capital Intensity toward Tax Avoidance	29
2.3.4	Profitability, Leverage, and Capital Intensity toward Tax Avoidance	30
2.4	Research Model	31
2.5	Framework of Thinking.....	32
CHAPTER III RESEARCH METHODOLOGY		33
3.1	Research Design	33
3.2	Population and Sample	34
3.3	Data Collection Method.....	35
3.4	Operational Variable and Variable Measurement	35
3.4.1	Dependent Variable	35
3.4.2	Independent Variable	36
3.4.2.1	Profitability	36
3.4.2.2	Leverage.....	37
3.4.2.3	Capital Intensity	37
3.5	Data Analysis Method.....	39
3.5.1	Descriptive Statistic Test.....	39
3.5.2	Classical Assumption Test	39
3.5.3	Regression Analysis	44
3.5.4	Hypothesis Testing	45
CHAPTER IV RESEARCH RESULT AND DISCUSSION		49
4.1	General View of Oil, Gas, and Coal Companies on the Indonesia Stock Exchange.....	49
4.2	Research Result	57

4.2.1	Descriptive Statistic	57
4.2.2	Result of Classical Assumption Test.....	59
4.2.3	Result of Hypothesis Testing	70
4.3	Discussion.....	77
4.3.1	The Influence of Profitability (ROA) towards Tax Avoidance (ETR).	77
4.3.2	The Influence of Leverage (DER) towards Tax Avoidance (ETR)..	79
4.3.3	The Influence of Capital Intensity (CAPINT) towards Tax Avoidance (ETR)	81
4.3.4	The Influence of Profitability (ROA), Leverage (DER), and Capital Intensity (CAPINT) towards Tax Avoidance (ETR).....	83
CHAPTER V CONSLUSION		86
5.1	Conclusion	86
5.2	Recommendation	88
REFERENCES.....		89

LIST OF FIGURES

	page
Figure 1.1	Tax Revenue in Indonesia for The Year 2017-2022.....
Figure 2.1	Research Model.....
Figure 2.2	Framework of Thinking
Figure 3.1	Normality of Data
Figure 4.1	Normality Test Using Histogram
Figure 4.2	Normality Test Using Normality Probability Plot
Figure 4.3	Heteroscedasticity Test Using Scatterplot Graph.....

LIST OF TABLES

	page	
Table 1.1	The Phenomenon of Profitability, Leverage, and Capital Intensity Toward Tax Avoidance in Oil, Gas, and Coal Listed on the Indonesia Stock Exchange from 2020 to 2022	3
Table 2.1	Summary of Previous Study	27
Table 2.1	Summary of Previous Study (continued)	28
Table 3.1	Definition of Operational Variable and Variable Measurement..	38
Table 4.1	Sample Determination	49
Table 4.2	List of Samples	50
Table 4.3	Descriptive Table.....	57
Table 4.4	Normality Test Result Before Outliers.....	60
Table 4.5	Normality Test Result After Outliers	61
Table 4.6	Multicollinearity Test	64
Table 4.7	Autocorrelation Test Using Durbin-Watson Test	65
Table 4.8	Autocorrelation Test Using Durbin-Watson Test (Cochrane-Orcutt method)	66
Table 4.9	Heteroscedasticity Test Using Glejser Test	68
Table 4.10	Summary of Classical Assumption Test Result.....	69
Table 4.11	Multiple Linear Regression Analysis	70
Table 4.12	Result of Partial T-Test.....	73
Table 4.13	Result of Simultaneous F-Test	75
Table 4.14	Result of Adjusted Coefficient of Determination (R^2).....	76
Table 4.15	Summary of Hypothesis Test Result	85

LIST OF APPENDICES

	page
APPENDIX A: LIST OF POPULATION AND SAMPLE OF OIL, GAS, AND COAL COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE WITHIN THE YEAR 2020-2022	A-1
APPENDIX B: LIST OF SAMPLES.....	B-1
APPENDIX C: DATA OF SAMPLE COMPANIES	C-1

