

TABLE OF CONTENT

COVER PAGE

TITLE PAGE

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
ABSTRAK	vii
PREFACE.....	viii
TABLE OF CONTENTS.....	x
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.....	7
1.3 Problem Formulation.....	8
1.4 Objective of the Research.....	8
1.5 Benefit of The Research	9

CHAPTER II THEORITICAL BACKGROUND

2.1 Theoretical Background.....	11
2.1.1 Sales Growth Theory.....	13
2.1.1.1 Definition of Sales Growth.....	13
2.1.1.2 Sales Goals and Benefits	14
2.1.1.3 Factors Affecting Sales Growth.....	15
2.1.1.4 Components Inhibiting Sales Growth.....	16
2.1.1.5 Sales Growth Indicator	17

2.1.2	Liquidity Theory	18
2.1.2.1	Definition of Liquidity.....	18
2.1.2.2	Purpose of Liquidity Ratios	19
2.1.2.3	Benefits of Liquidity Ratios.....	19
2.1.2.4	Liquidity Risk Control.....	20
2.1.2.5	Factors Affecting Liquidity Levels.....	21
2.1.2.6	Liquidity Indicator	21
2.1.3	Leverage Theory	21
2.1.3.1	Definition of Leverage.....	21
2.1.3.2	Benefits of Liquidity Ratios.....	22
2.1.3.3	Purposes of Leverage.....	23
2.1.3.4	Leverage Indicator	24
2.1.4	Tax Avoidance Theory.....	24
2.1.4.1	Definition of Tax Avoidance	24
2.1.4.2	Types of Tax Avoidance.....	25
2.1.4.3	Tax Avoidance vs Tax Evasion	26
2.1.4.4	Tax Avoidance Indicator	26
2.2	Previous Research.....	27
2.3	Hypothesis Development.....	30
2.4	Research Model	31
2.5	Framework of Thinking.....	32

CHAPTER III RESEARCH METHODOLOGY

3.1	Research Design	34
3.2	Population and Sample	35
3.3	Data Collection Method.....	38
3.4	Operational Variable Definition	38
3.5	Data Analysis Method	39
3.5.1	Descriptive Statistics.....	39
3.5.2	Classical Assumption Test	42
3.5.2.1	Normality Test.....	42
3.5.2.2	Multicollinearity Test	43
3.5.2.3	Heteroscedasticity Test.....	43
3.5.2.4	Autocorrelation Test.....	44

3.5.3	Multiple Regression Linear	44
3.5.4	Hypotesis Test.....	45
3.5.4.1	t-Tes.....	45
3.5.4.2	F-Test.....	45
3.5.5	Coefficient of Determination Test	46

CHAPTER IV DATA ANALYSIS AND DISCUSSION

4.1	General View of Banking Companies in Indonesia Stock Exchange.....	47
4.2	Research Result	100
4.2.1	Descriptive Statistic	100
4.2.2	Result of Data Quality Testing.....	101
4.2.3.1	Normality Test.....	101
4.2.3.2	Multicollinearity Test	102
4.2.3.3	Heteroscedasticity Test.....	104
4.2.3.4	Autocorrelation Test	105
4.2.3.5	Summary of Classical Assumption Test Results	105
4.2.3	Multiple Linear Regression Analysis.....	106
4.2.4	Hypotesis Testing.....	107
4.2.4.1	Hypotesis Test (Partial)	107
4.2.4.2	Hypotesis Test (Simultaneous;y).....	109
4.2.6	Determination Coefficient	110
4.3	Discussion.....	111
4.3.1	The Effect of Sales Growth toward Tax Avoidance	111
4.3.2	The Effect of Liquidity toward Tax Avoidance.....	112
4.3.3	The Effect of Leverage toward Tax Avoidance.....	112
4.3.4	The Effect of Sales Growth, Liquidity, and Leverage toward Tax Avoidance	113

CHAPTER V CONCLUSION AND RECOMMENDATION

5.1	Conclusion.....	115
5.2	Recommendation.....	115

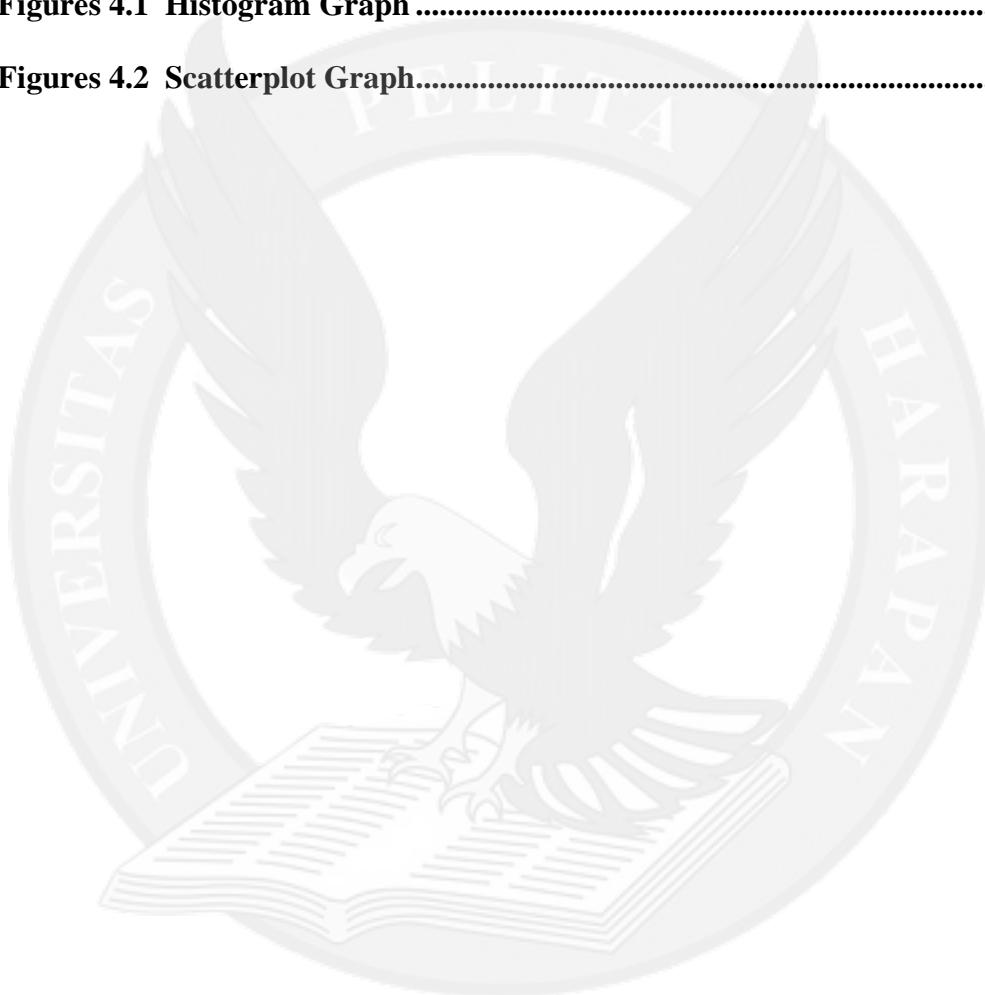
REFERENCES	116
------------------	-----

LIST OF TABLES

Table 2.1 Previous Research	28
Table 3.1 Sample Criteria.....	35
Table 3.2 Sample List.....	36
Table 4.1 Sample Determination Criteria.....	49
Table 4.2 Descriptive Statistics	100
Table 4.3 Multicollinearity Test.....	103
Table 4.4 Autocorrelation Test using Durbin-Watson Test	105
Table 4.5 Summary of Classical Assumption Test Results.....	105
Table 4.6 Multiple Linear Regression Analysis.....	106
Table 4.7 Partial Hyphotesis t-Test	107
Table 4.8 Simultaneously Hyphotesis F-Test.....	109
Table 4.9 Determination Coefficient Test	110
Table 4.10 Summary of Hypothesis Test Results	110

LIST OF FIGURES

Figures 2.1 Research Model	29
Figures 2.2 Framework of Thinking.....	31
Figures 4.1 Histogram Graph	100
Figures 4.2 Scatterplot Graph.....	102



LIST OF APPENDICES

APPENDIX A LIST OF POPULATION AND SAMPLE.....	A-1
APPENDIX B CALCULATION OF SALES GROWTH	B-1
APPENDIX C CALCULATION OF LIQUIDITY.....	C-1
APPENDIX D CALCULATION OF LEVERAGE	D-1
APPENDIX E CALCULATION OF TAX AVOIDANCE.....	E-1
APPENDIX F SPSS OUTPUT RESULT.....	F-1
APPENDIX G T-TABLE	G-1
APPENDIX H F-TABLE.....	H-1