

TABLE OF CONTENTS

| | Page |
|---|-------------|
| COVER PAGE | |
| TITLE PAGE | |
| FINAL ASSIGNMENT STATEMENT AND UPLOAD AGREEMENT | i |
| APPROVAL PAGE BY FINAL PAPER ADVISOR..... | ii |
| APPROVAL PAGE BY FINAL PAPER DEFENSE COMMITTEE..... | iii |
| ABSTRACT..... | iv |
| ABSTRAK..... | v |
| PREFACE..... | vi |
| TABLE OF CONTENTS..... | viii |
| LIST OF FIGURES | x |
| LIST OF TABLES | xi |
| LIST OF APPENDICES | xii |
| CHAPTER I INTRODUCTION..... | 1 |
| 1.1 Background of Study..... | 1 |
| 1.2 Problem Limitation..... | 7 |
| 1.3 Problem Formulation..... | 7 |
| 1.4 Objectives of the Research..... | 8 |
| 1.5 Benefit of Research | 8 |
| 1.5.1 Theoretical Benefit..... | 8 |
| 1.5.2 Practical Benefit..... | 9 |
| CHAPTER II LITERATURE REVIEW..... | 10 |
| 2.1 Theoretical Background | 10 |
| 2.1.1 Agency Theory..... | 10 |
| 2.1.2 Tax | 13 |
| 2.1.3 Tax Avoidance | 18 |
| 2.1.4 Sales Growth..... | 22 |
| 2.1.5 Transfer Pricing | 24 |
| 2.2 Previous Research | 26 |
| 2.3 Hypothesis Development | 32 |
| 2.3.1 Impact of Sales Growth towards Tax Avoidance..... | 32 |
| 2.3.2 Impact of Transfer Pricing towards Tax Avoidance | 33 |

| | |
|--|----|
| 2.3.3 Impact of Sales Growth and Transfer Pricing towards Tax Avoidance | 34 |
| 2.4 Research Model..... | 36 |
| 2.5 Conceptual Frameworks..... | 38 |
| CHAPTER III RESEARCH METHODOLOGY | 39 |
| 3.1 Research Design..... | 39 |
| 3.2 Population and Sample..... | 39 |
| 3.3 Method of Collection Data..... | 40 |
| 3.4 Operational Definition and Variable Measurement | 41 |
| 3.5 Method of Analyzing Data..... | 42 |
| 3.5.1 Descriptive Statistics | 42 |
| 3.5.2 Classic assumption test | 43 |
| 3.5.3 Hypothesis test | 45 |
| CHAPTER IV RESULTS AND ANALYSIS | 48 |
| 4.1 General Perspective of Mining Companies Listed on Indonesia Stock Exchange..... | 48 |
| 4.2 Research Results..... | 53 |
| 4.2.1 Descriptive Test Results | 53 |
| 4.2.2 Classical Assumptions Results..... | 55 |
| 4.2.3 Results of Hypothesis Testing | 63 |
| 4.3 Discussion | 69 |
| 4.3.1 The Effect of Sales Growth towards Tax Avoidance | 69 |
| 4.3.2 The Effect of Transfer Pricing towards Tax Avoidance | 69 |
| 4.3.3 The Effect of Sales Growth and Transfer Pricing towards Tax Avoidance | 70 |
| CHAPTER V CONCLUSION | 71 |
| 5.1 Conclusion..... | 71 |
| 5.2 Recommendation..... | 73 |
| REFERENCES | 74 |

LIST OF FIGURES

| | page |
|--|------|
| Figure 2.1 Research Model | 36 |
| Figure 2.2 Framework of Thinking Source: Previous Research prepared by Writer (2023) | 38 |
| Figure 4.1 Histogram Data's Research Result. | 58 |



LIST OF TABLES

| | page |
|---|------|
| Table 1.1 Indonesian Tax Revenue Structure in Billion Rupiah for the 2020-20221 | |
| Tabel 1.2 The Phenomenon of ETR in Mining Companies 2020-2022 | 6 |
| Table 2.1 Previous Research | 29 |
| Table 3.1 Defenition of Operational and Measurement of Variable..... | 41 |
| Table 4.1 Criteria of Sample | 49 |
| Table 4.2 List of Mining Companies | 49 |
| Table 4.3 Descriptive Test Results..... | 54 |
| Table 4.4 Normality Test Results | 56 |
| Table 4.5 Normality Test Results | 57 |
| Table 4.6 Multicollinearity Test Results..... | 59 |
| Table 4.7 Autocorrelation Test Results..... | 60 |
| Table 4.8 Heteroscedastiscity Test Results..... | 61 |
| Table 4.9 Summary of Clasical Assumption Test..... | 62 |
| Table 4.10 Multiple Linear Regresion Analysis Results Test..... | 64 |
| Table 4.11 F-Test Results | 65 |
| Table 4.12 T-Test Results | 66 |
| Table 4.13 Coefficient Determination Results Test..... | 68 |

LIST OF APPENDICES

| | |
|---|-----|
| APPENDIX A: ETR OF MINING SECTOR COMPANIES CHOSEN AS SAMPLE..... | A-1 |
| APPENDIX B: SALES GROWTH OF MINING SECTOR COMPANIES CHOSEN AS SAMPLE..... | B-1 |
| APPENDIX C: TRANSFER PRICING OF MINING SECTOR COMPANIES CHOSEN AS SAMPLE..... | C-1 |
| APPENDIX D: LIST OF POPULATION AND SAMPLE OF MINING COMPANIES LISTED ON INDONESIA STOCK EXCHANGE..... | D-1 |

