

2.1.3.1. Advantages and Disadvantages of Tax Aggressiveness	10
2.1.3.2. Effective Tax Rate (ETR)	10
2.1.4. Profitability	11
2.1.4.1. Types of Profitability Ratio	11
2.1.4.2. Return on Assets (ROA)	12
2.1.5. Liquidity	13
2.1.5.1. Types of Liquidity Ratio	13
2.1.5.2. Current Ratio	14
2.1.6. Leverage	14
2.1.6.1. Debt to Asset Ratio	15
2.1.7. Company Size	15
2.1.8. Earning Management.....	15
2.2. Previous Research	16
2.3. Hypothesis Development	19
2.3.1. Effect of Profitability toward Tax Aggressiveness	19
2.3.2. Effect of Liquidity toward Tax Aggressiveness.....	20
2.3.3. Effect of Leverage toward Tax Aggressiveness	20
2.3.2. Effect of Company Size toward Tax Aggressiveness.....	21
2.3.3. Effect of Earnings Management toward Tax Aggressiveness	21
2.3.4. Effect of Profitability, Liquidity, Leverage, Company Size, and Earning Management toward Tax Aggressiveness.....	22
2.4. Research Model	22
2.5. Framework of Thinking	23

CHAPTER III RESEARCH METHODOLOGY

3.1. Research Design	24
3.2. Population and Sample	24
3.2.1. Population	24
3.2.2. Sample	24
3.3. Data Collection Method	25

3.4.	Operational Definition and Variable Measurement	25
3.4.1.	Dependent Variable (Y)	25
3.4.2.	Independent Variable (X).....	26
3.4.2.1.	Profitability	26
3.4.2.2.	Liquidity	26
3.4.2.3.	Leverage	27
3.4.2.4.	Company Size	27
3.4.2.5.	Earning Management	28
3.5.	Data Analysis Method	31
3.5.1.	Descriptive Statistical Test	31
3.5.2.	Classical Assumption Test	31
3.5.2.1.	Normality Test.....	31
3.5.2.2.	Heteroscedasticity Test	32
3.5.2.3.	Multicollinearity Test	33
3.5.2.4.	Autocorrelation Test.....	33
3.5.3.	Multiple Linear Regression Analysis	34
3.5.4.	Hypothesis Testing	35
3.5.4.1.	T-Test (Partial Test)	35
3.5.4.2.	F-Test (Simultaneous Test)	36
3.5.4.3.	Coefficient of Determination (Adjusted R ²)	36

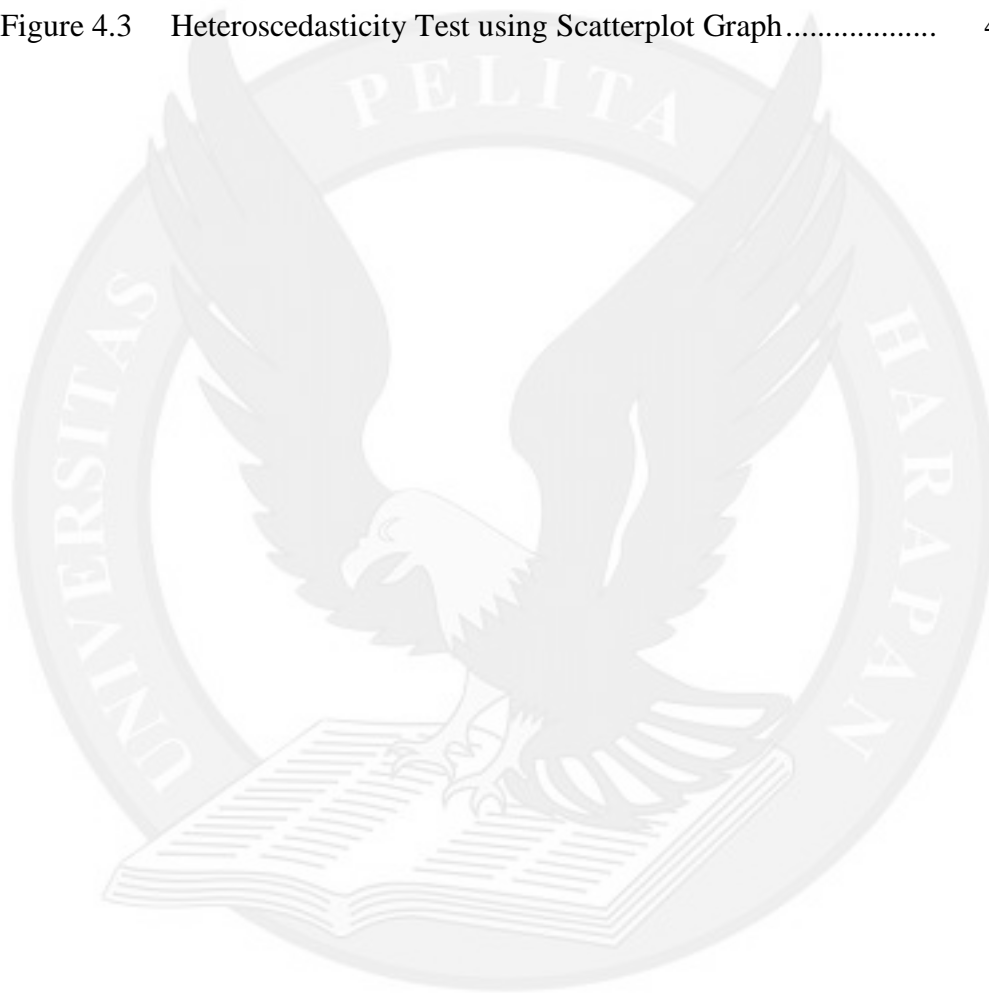
CHAPTER IV RESEARCH RESULT AND DISCUSSION

4.1.	General View of Banking Companies on Indonesia Stock Exchange	37
4.1.1.	Samples Determination	40
4.2.	Research Result	42
4.2.1.	Descriptive Statistics	42
4.2.2.	Results of Data Quality Testing.....	44
4.2.2.1.	Normality test.....	44
4.2.2.2.	Heteroscedasticity Test	47
4.2.2.3.	Multicollinearity Test.....	48
4.2.2.4.	Autocorrelation Test.....	49
4.2.3.	Result of Hypothesis Testing	50
4.2.3.1.	Multiple Linear Regression Analysis.....	50

4.2.3.2. T-Test (Partial Test)	52
4.2.3.3. F-Test (Simultaneous Test)	54
4.2.3.4. Coefficient of Determination (Adjusted R ²)	55
4.3. Discussion	56
4.3.1. The Effect of Profitability on Tax Aggressiveness.....	56
4.3.2. The Effect of Liquidity on Tax Aggressiveness.....	57
4.3.3. The Effect of Leverage on Tax Aggressiveness.....	57
4.3.4. The Effect of Company Size on Tax Aggressiveness.....	58
4.3.5. The Effect of Earnings Management on Tax Aggressiveness.....	58
 CHAPTER V CONCLUSION	
5.1. Conclusion.....	59
5.2. Recommendation.....	60
REFERENCES	61

LIST OF FIGURES

Figure 2.1	Research Model	22
Figure 4.1	Normality Test Using Normal Probability Plot.....	46
Figure 4.2	Normality Test Using Histogram	46
Figure 4.3	Heteroscedasticity Test using Scatterplot Graph.....	47



LIST OF TABLES

Table 1.1	Realization of Country's Revenue during	1
Table 2.1	Previous Research	16
Table 3.1	Summary of Operation Variable and Variable Measurement.....	28
Table 4.1	Determination of Sample	40
Table 4.2	Sample of Study.....	41
Table 4.3	Descriptive Statistics.....	42
Table 4.4	Normality Test using K-S Test Before Outlier.....	45
Table 4.5	Normality Test using K-S Test After Outlier.....	45
Table 4.6	Heteroscedasticity Test using Glejser Test	48
Table 4.7	Multicollinearity Test.....	49
Table 4.8	Autocorrelation Test using Durbin Watson.....	50
Table 4.9	Multiple Linear Regression Analysis.....	51
Table 4.10	Partial T-Test.....	53
Table 4.11	Simultaneous F-Test.....	55
Table 4.12	Coefficient of Determination (Adjusted R ²)	56

LIST OF APPENDICES

APPENDIX A : LIST OF POPULATION OF BANKING COMPANIES.....	A – 1
APPENDIX B : LIST OF SAMPLES OF BANKING COMPANIES.....	B – 1
APPENDIX C : DATA FOR PROFITABILITY	C – 1
APPENDIX D : DATA FOR LIQUIDITY	D – 1
APPENDIX E : DATA FOR LEVERAGE	E – 1
APPENDIX F : DATA FOR COMPANY SIZE	F – 1
APPENDIX G : DATA FOR NET INCOME (EARNINGS MANAGEMENT).....	G – 1
APPENDIX H : DATA FOR TOTAL SHARES OUTSTANDING, PRICE PER SHARE, MARKET VALUE OF EQUITY (EARNINGS MANAGEMENT)	H – 1
APPENDIX I : DATA FOR TAX AGGRESSIVENESS	I – 1
APPENDIX J : DATA FOR ROA, CURRENT RATIO, DAR, COMPANY SIZE, EARNINGS MANAGEMENT, AND EFFECTIVE TAX RATE CALCULATION	J – 1
APPENDIX K : DATA ANALYSIS	K – 1