

TABLE OF CONTENTS

	Page
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	xiv
LIST OF TABLES	xv
LIST OF APPENDICES	xvi

CHAPTER I INTRODUCTION

1.1 Background of Study	1
1.2 Problem Limitation	6
1.3 Problem Formulation	7
1.4 Objective of the Research	7
1.5 Benefit of the Research	8
1.5.1 Theoretical Benefit.....	8
1.5.2 Practical Benefit.....	8

CHAPTER II LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Theoretical Background.....	10
2.1.1 Agency Theory.....	10

2.1.2	Overview of Tax	11
2.1.2.1	Definition of Tax.....	11
2.1.2.2	Function of Tax.....	12
2.1.2.3	Tax Planning	12
2.1.3	Tax Avoidance	15
2.1.4	Leverage.....	18
2.1.5	Sales Growth.....	20
2.1.6	Profitability	21
2.2	Previous Research.....	23
2.3	Hypothesis Development	27
2.3.1	The effect of Leverage on Tax Avoidance.....	27
2.3.2	The effect of Sales Growth on Tax Avoidance.....	27
2.3.3	The effect of Leverage and Sales Growth on Tax Avoidance	28
2.3.4	Profitability as the moderating variable towards the relationship between Leverage and Tax Avoidance	29
2.3.5	Profitability as the moderating variable towards the relationship between Sales Growth and Tax Avoidance	29
2.4	Research Model	30
2.5	Framework of Thinking	31

CHAPTER III RESEARCH METHODOLOGY

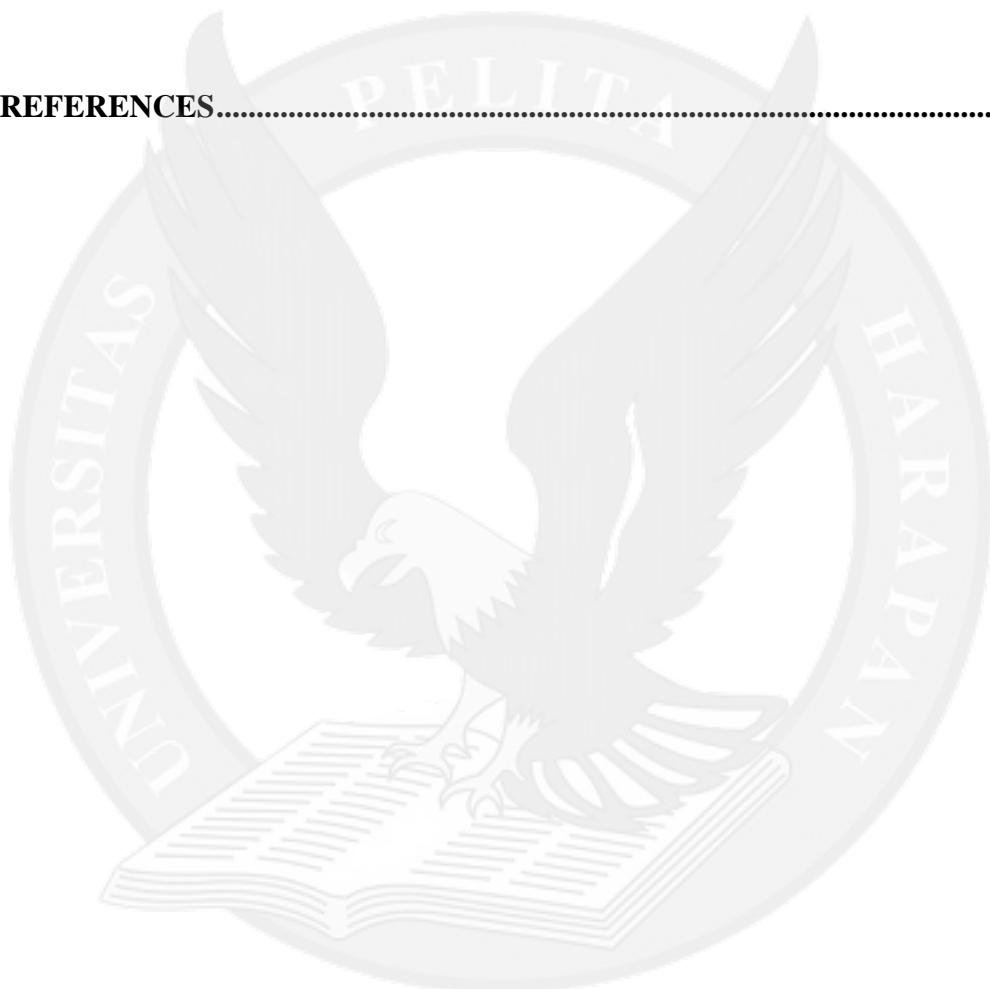
3.1	Research Design.....	32
3.2	Population and Sample	32
3.3	Data Collection Method	35
3.4	Operational Variable and Variable Measurement.....	36
3.4.1	Independent Variable	36
3.4.1.1	Leverage.....	36
3.4.1.2	Sales Growth.....	36
3.4.2	Dependent Variable.....	37
3.4.3	Moderating Variable	37
3.5	Data Analysis Method.....	38

3.5.1	Descriptive Statistics.....	38
3.5.2	Classical Assumption Test.....	39
3.5.2.1	Normality Test	39
3.5.2.2	Multicollinearity Test.....	40
3.5.2.3	Heteroscedasticity Test	41
3.5.2.4	Autocorrelation Test	42
3.5.3	Multiple Linear Regression Analysis.....	43
3.5.4	Moderated Regression Analysis	43
3.5.5	Hypothesis Tests	45
3.5.5.1	Significance Test of Individual Parameters (T-Test).....	45
3.5.5.2	Simultaneous Significance Test (F-Test).....	46
3.5.5.3	Coefficient of Determination	47

CHAPTER IV RESEARCH RESULT AND DISCUSSION

4.1	General View of Consumer Goods Industry Companies.....	48
4.2	Data Analysis	55
4.2.1	Descriptive Analysis	55
4.2.2	Result of Data Testing	57
4.2.2.1	Normality Test	57
4.2.2.2	Multicollinearity Test.....	59
4.2.2.3	Heteroscedasticity Test	60
4.2.2.4	Autocorrelation Test	61
4.2.3	Result of Hypothesis Testing	62
4.2.3.1	Multiple Linear Regression Analysis.....	62
4.2.3.2	Moderated Regression Analysis	63
4.2.3.3	Partial Hypothesis Testing (T-Test).....	65
4.2.3.4	Simultaneous F-Test	66
4.2.3.5	Coefficient of Determination	67
4.3	Discussion	68
4.3.1	Leverage (X_1).....	68
4.3.2	Sales Growth (X_2)	69

4.3.3	Tax Avoidance (Y)	70
4.3.4	Profitability (Z)	71
CHAPTER V CONCLUSION		
5.1	Conclusion	73
5.2	Recommendation	75
REFERENCES.....		76



LIST OF FIGURES

	Page
Figure 2.1	Research Model
Figure 2.2	Framework of Thinking
Figure 4.1	Normality Test P-Plot
Figure 4.2	Normality Histogram
Figure 4.3	Heteroscedasticity Test using Scatter Plot

LIST OF TABLES

	Page	
Table 1.1	Data of DAR, SG, ETR, and ROA in consumer goods companies listed on the Indonesia Stock Exchange (IDX).....	5
Table 2.1	Previous Research	26
Table 3.1	Sample Determination Procedure	33
Table 3.2	List of Sample Companies	34
Table 3.3	Measurement Scale	40
Table 3.4	Types of Moderating Variable	47
Table 4.1	Descriptive Statistics.....	58
Table 4.2	Normality Test Result using Kolmogorov-Smirnov Monte Carlo.	59
Table 4.3	Multicollinearity Test.....	61
Table 4.4	Heteroscedasticity Test using Glesjer Test	63
Table 4.5	Autocorrelation Test using Durbin Watson Test	63
Table 4.6	Multiple Linear Regression Analysis.....	64
Table 4.7	Moderated Regression Analysis on DAR (First Step)	66
Table 4.8	Moderated Regression Analysis on DAR (Second Step)	66
Table 4.9	Moderated Regression Analysis on SG (First Step)	66
Table 4.10	Moderated Regression Analysis on SG (Second Step).....	67
Table 4.11	Partial Hypothesis Testing (T-Test).....	67
Table 4.12	F-Test	69
Table 4.13	Coefficient of Determination (Adjusted R ²)	70

LIST OF APPENDICES

	Page
APPENDIX A LIST OF POPULATION AND SAMPLE	A-1
APPENDIX B DATA SAMPLE	B-1
APPENDIX C RESULT OF SPSS 26	C-1
APPENDIX D STATISTICAL TABLE	D-1

