

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	8
1.3 Problem Formulation	9
1.4 Objective Research	9
1.5 Research Benefit	10
1.5.1 Theoretical Benefit.....	10
1.5.2 Practical Benefit	11

CHAPTER II LITERATURE REVIEW

2.1 Theoretical Background.....	12
2.1.1 Agency Theory.....	12
2.1.2 Definition of Tax.....	13
2.1.3 Tax Avoidance	17
2.1.3.1 Indicator of Tax Avoidance.....	19

2.1.4	Profitability.....	19
2.1.4.1	Indicator of Profitability	20
2.1.5	Institutional Ownership.....	21
2.1.5.1	Indicator of Institutional Ownership	21
2.1.6	Leverage	22
2.1.6.1	Indicator of Leverage	22
2.2	Previous Research.....	22
2.3	Hypothesis Development	26
2.3.1	The Impact of Profitability toward Tax Avoidance	26
2.3.2	The Impact of Institutional Ownership toward Tax Avoidance.....	27
2.3.3	The Impact of Leverage toward Tax Avoidance.....	27
2.3.4	The Impact of Profitability, Institutional Ownership, and Leverage toward Tax Avoidance.....	28
2.4	Research Model	29
2.5	Framework of Thinking	29

CHAPTER III RESEARCH METHODOLOGY

3.1	Research Design.....	31
3.2	Population and Sample	31
3.2.1	Population.....	31
3.2.2	Sample.....	31
3.3	Data Collection Method.....	33
3.4	Operational Definition and Variable Measurement.....	34
3.4.1	Dependent Variable (Y)	34
3.4.2	Independent Variable (Y).....	35
3.4.2.1	Profitability	35
3.4.2.2	Institutional Ownership.....	35
3.4.2.3	Leverage.....	36
3.5	Data Analysis Method.....	37
3.5.1	Descriptive Statistic.....	38
3.5.2	Classic Assumption Test	38

3.5.2.1	Normality Test	39
3.5.2.2	Multicollinearity Test.....	39
3.5.2.3	Heteroscedasticity Test	40
3.5.2.4	Autocorrelation Test	40
3.5.3	Multiple Linear Regression Analysis	41
3.5.4	Hypothesis Testing.....	42
3.5.4.1	Partial Hypothesis Testing (t-test).....	42
3.5.4.2	Simultaneous Hypothesis Testing (F-test)	43
3.5.4.3	Coefficient of Determination (R^2).....	43

CHAPTER IV RESEARCH RESULTS AND DISCUSSION

4.1	General View of Manufacturing Companies Listed at Indonesia Stock Exchange	45
4.2	Research Results	53
4.2.1	Descriptive Statistics	53
4.2.2	Result of Data Quality Testing	55
4.2.2.1	Normality Test	55
4.2.2.2	Multicollinearity Test.....	57
4.2.2.3	Heteroscedasticity Test	59
4.2.2.4	Autocorrelation Test	60
4.2.3	Result of Hypothesis Testing	61
4.2.3.1	Multiple Linear Regression Test.....	61
4.2.3.2	Partial Hypothesis Testing (t-test).....	62
4.2.3.3	Simultaneous Hypothesis Testing (F-test)	64
4.2.3.4	Coefficient of Determination (R^2).....	65
4.3	Discussion	66
4.3.1	The Impact of Profitability towards Tax Avoidance	66
4.3.2	The Impact of Institutional Ownership towards Tax Avoidance	67
4.3.3	The Impact of Leverage towards Tax Avoidance	68
4.3.4	The Impact of Profitability, Institutional Ownership, and Leverage towards Tax Avoidance	69

CHAPTER V CONCLUSION

5.1 Conclusion	70
5.2 Recommendation	71

REFERENCES.....	74
------------------------	-----------



LIST OF FIGURES

Figure 2.1	Research Model	29
Figure 2.2	Framework of Thinking	30
Figure 4.1	Normality Test Histogram Chart	56
Figure 4.2	Normal Probability Plot Graph	57



LIST OF TABLES

Table 1.1	Indonesia Tax Revenue Realization Year 2017 - 2021	2
Table 2.1	Previous Research	25
Table 3.1	Criteria of the Sample	32
Table 3.2	Sample of the Selected Manufacturing Companies	33
Table 3.3	Definition of Operational and Measurement of Variable	37
Table 4.1	Descriptive Statistics	53
Table 4.2	Normality Test using One-Sample Kolmogorov-Smirnov Test	55
Table 4.3	Multicollinearity Test	58
Table 4.4	Heteroscedasticity Test using Glejser Test	59
Table 4.5	Autocorrelation Test using Durbin-Watson Test	60
Table 4.6	Summary of Classical Assumptions Test	61
Table 4.7	Multiple Linear Regression Analysis	61
Table 4.8	Partial Hypothesis Testing (t-test)	63
Table 4.9	Simultaneous Hypothesis Testing (F-test)	64
Table 4.10	Coefficient of Determination (R^2)	65

LIST OF APPENDICES

APPENDIX A: POPULATION AND SAMPLE	A-1
APPENDIX B: LIST OF FINAL SAMPLES	B-1
APPENDIX C: VARIABLE MEASUREMENTS	C-1
APPENDIX D: SPSS 26 OUTPUT	D-1

