

TABLE OF CONTENT

TITLE PAGE	
DECLARATION OF AUTHENTICITY OF FINAL PAPER AND UPLOAD AGREEMENT	ii
APPROVAL PAGE BY FINAL PAPER ADVISOR.....	iv
APPROVALE PAGE BY FINAL PAPER DEFENSE COMMITTEE	v
ABSTRACT	vi
ABSTRAK.....	vii
PREFACE.....	viii
TABLE OF CONTENT	x
LIST OF FIGURES	xiii
LIST OF TABLES	xiv
LIST OF APPENDICES	xv

CHAPTER I INTRODUCTION

1.1 Background of Study	1
1.2 Problem Limitation	8
1.3 Problem Formulation	8
1.4 Objective of the Research	8
1.5 Benefit of the Research	9
1.5.1 Theoretical Benefit	9
1.5.2 Practical Benefit	9

CHAPTER II LITERATUR REVIEW AND HYPOTHESIS

2.1 Theoretical Background.....	10
2.1.1 Agency Theory	10
2.1.2 Tax.....	11

2.1.3 Tax Avoidance.....	13
2.1.4 Profitability.....	14
2.1.5 Institutional Ownership	16
2.2 Previous Research.....	17
2.3 Hypothesis Development	23
2.3.1 The Impact of Profitability on Tax Avoidance.....	23
2.3.2 The Impact of Institutional Ownership on Tax Avoidance	24
2.3.3 The Impact of Profitability and Institutional Ownership on Tax Avoidance	24
2.4 Research Model	25
2.5 Theoretical Framework	26
 CHAPTER III RESEARCH METHODOLOGY	
3.1 Research Design.....	27
3.2 Population and Sample	27
3.2.1 Population.....	27
3.2.2 Sample	27
3.3 Data Collection Method.....	28
3.4 Operational Variable and Variable Measurement.....	28
3.4.1 Independent Variable	29
3.4.1.1 Profitability	29
3.4.1.2 Institutional Ownership.....	29
3.4.2 Dependent Variable.....	30
3.4.2.1 Tax Avoidance	30
3.5 Data Analysis Method.....	31
3.5.1 Descriptive Statistic	32
3.5.2 Classical Assumption Test.....	32
3.5.2.1 Normality Test	32
3.5.2.2 Multicollinearity Test.....	33
3.5.2.3 Autocorrelation Test.....	34
3.5.2.4 Heteroscedasticity Test	34

3.5.3	Multiple Linear Regression Analysis.....	35
3.5.4	Hypothesis Testing.....	36
3.5.4.1	Partial Hypothesis Testing (T-Test).....	36
3.5.4.2	Simultaneous Hypothesis Testing (F-Test).....	37
3.5.4.3	Coefficient of Determination (Adjusted R^2).....	37

CHAPTER IV RESEARCH RESULT AND ANALYSIS

4.1	General View of Food and Beverage Companies that Listed on IDX....	39
4.2	Research Result.....	48
4.2.1	Descriptive Statistics.....	48
4.2.2	Classic Assumption Test.....	49
4.2.2.1	Normality Test.....	49
4.2.2.2	Multicollinearity Test.....	52
4.2.2.3	Autocorrelation Test.....	53
4.2.2.4	Heteroscedasticity Test.....	54
4.2.3	Result of Hypothesis Testing.....	55
4.2.3.1	Multiple Linear Regression Analysis.....	55
4.2.3.2	Partial Hypothesis Testing (T-Test).....	57
4.2.3.3	Simultaneous Significance Test (F-Test).....	58
4.2.3.4	Coefficient of Determination (Adjusted R^2).....	59
4.3	Discussion.....	60
4.3.1	The Impact of Profitability toward Tax Avoidance.....	60
4.3.2	The Impact of Institutional Ownership toward Tax Avoidance..	61
4.3.3	The Impact of Profitability and Institutional Ownership toward Tax Avoidance.....	62

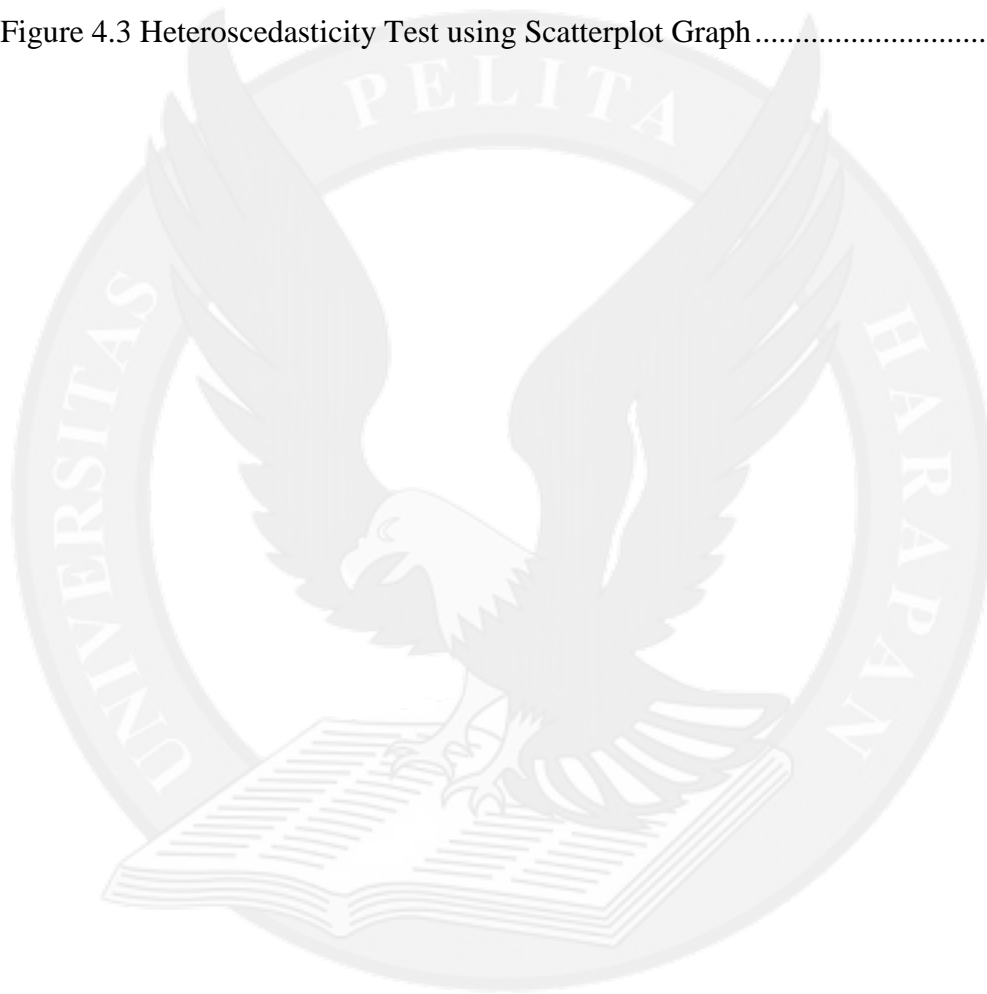
CHAPTER V CONCLUSION

5.1	Conclusion.....	63
5.2	Research Recommendations.....	64

REFERENCES.....	65
------------------------	-----------

LIST OF FIGURES

Figure 2.1 Research Model	25
Figure 2.2 Framework of Thinking	26
Figure 4.1 Normality Test using Histogram	50
Figure 4.2 Normality Test using P-Plots.....	51
Figure 4.3 Heteroscedasticity Test using Scatterplot Graph.....	54



LIST OF TABLES

Table 1.1 Realization of Tax Revenue Targets for the Period 2020-2022	2
Table 1.2 Table of Phenomena Profitability and Institutional Ownership in Food and Beverage Companies Listed on the IDX	6
Table 2.1 Summary of Previous Research	22
Table 3.1 Definition of Operational Variable Measurement	31
Table 3.2 Durbin Watson Test	34
Table 3.3 Spearman Test Table.....	35
Table 3.4 T-Test.....	37
Table 3.5 F-Test	37
Table 4.1 Determination of Samples.....	39
Table 4.2 List of Samples	40
Table 4.3 Descriptive Statistics.....	48
Table 4.4 Normality Test using Kolmogrov-Smirnov	49
Table 4.5 Multicollinearity Test.....	52
Table 4.6 Autocorrelation Test using Durbin-Watson.....	53
Table 4.7 Heteroscedasticity using Spearman Test.....	55
Table 4.8 Multiple Linear Regression Analysis.....	56
Table 4.9 Partial Hypothesis Testing (T-Test).....	57
Table 4.10 Simultaneous Hypothesis Testing (F-Test).....	59
Table 4.11 Coefficient of Determination (Adjusted R^2).....	60

LIST OF APPENDICES

APPENDIX A FOOD AND BEVERAGE COMPANIES THAT LISTED ON THE INDONESIA STOCK EXCHANGE IN THIS RESEARCH	A-1
APPENDIX B DATA VARIABLE RESEARCH	B-1
APPENDIX C DURBIN- WATSON TABLE.....	C-1
APPENDIX D T-DISTRIBUTION TABLE	D-1
APPENDIX E F-DISTRIBUTION TABLE	E-1

