

## Table of Contents

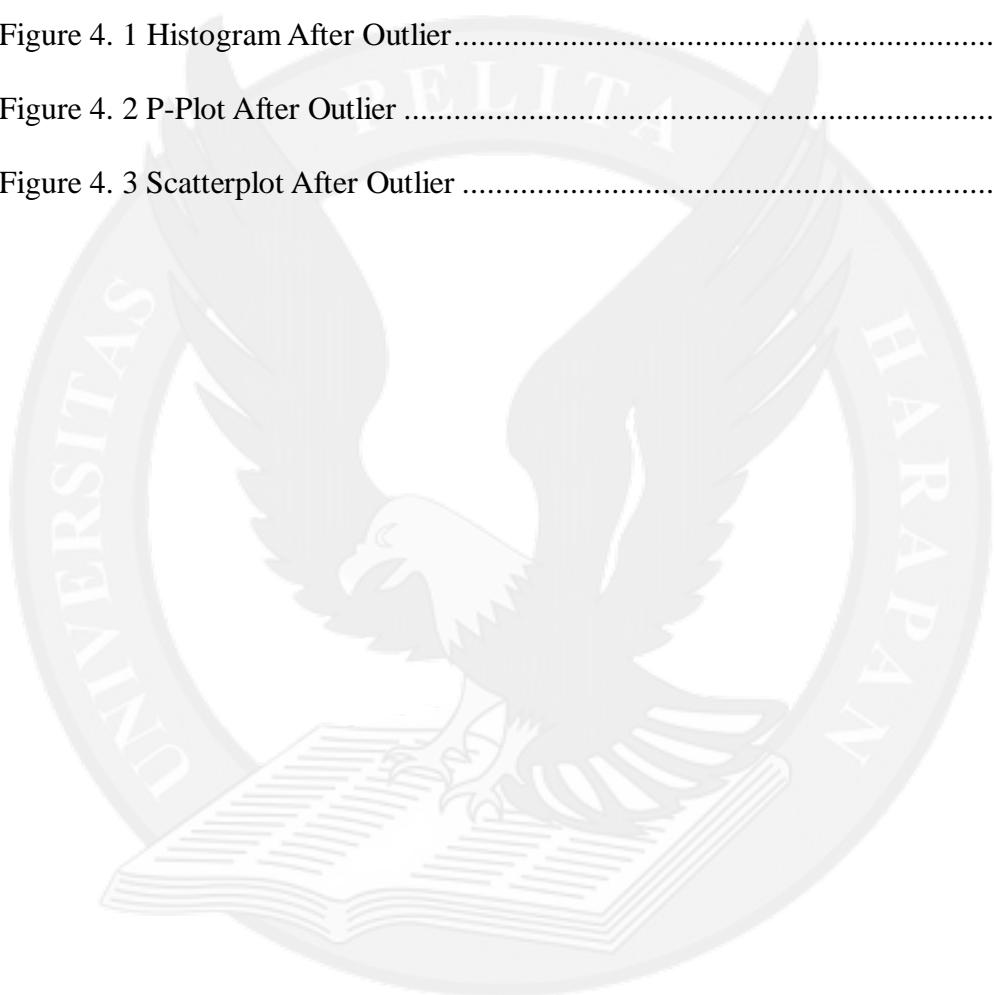
	page
<b>COVER PAGE</b>	
<b>DECLARATION OF AUTHENTICITY OF FINAL PAPER AND UPLOAD</b>	
<b>AGREEMENT .....</b>	<b>ii</b>
<b>APPROVAL PAGE BY FINAL PAPER ADVISOR.....</b>	<b>iv</b>
<b>APPROVAL PAGE BY FINAL PAPER DEFENSE COMMITTEE.....</b>	<b>v</b>
<b>PREFACE .....</b>	<b>viii</b>
<b>LIST OF FIGURES .....</b>	<b>xiii</b>
<b>LIST OF TABLES .....</b>	<b>xiv</b>
<b>LIST OF APPENDICES .....</b>	<b>xv</b>
<b>CHAPTER I INTRODUCTION.....</b>	<b>1</b>
1.1    Background of The Study.....	1
1.2    Problem Limitation .....	5
1.3    Objectives of The Research.....	5
1.4    Objectives of The Research.....	5
1.5    Problem Limitation .....	6
<b>CHAPTER II LITERATURE REVIEW.....</b>	<b>7</b>
2.1    Theoretical Review .....	7
2.1.1    Agency Theory .....	7
2.1.2    Tax Avoidance .....	8
2.1.3    Profitability.....	8
2.2    Previous Research.....	9

2.3	Research Model .....	12
2.4	Hypothesis Development .....	12
2.4.1	The influence of Profitability on Tax Avoidance.....	12
<b>CHAPTER III RESEARCH METHODOLOGY .....</b>		<b>14</b>
3.1	Population, Sample and Research Design.....	14
3.1.1	Population.....	14
3.1.2	Sample.....	14
3.1.3	Research Design .....	16
3.2	Data Collection Method .....	16
3.3	Empirical Model of Research.....	16
3.4	Operational Variable .....	18
3.4.1	Dependent Variable .....	18
3.4.2	Independent Variable .....	18
3.4.3	Control Variable .....	19
3.5	Data Analysis Method.....	21
3.5.1	Descriptive Statistics.....	21
3.5.2	Correlation Test .....	21
3.5.3	Classical Assumption Test.....	22
3.5.4	Research Model Specification Test .....	24
<b>CHAPTER IV RESEARCH RESULT AND DISCUSSION.....</b>		<b>25</b>
4.1	Descriptive Statistic .....	25
4.2	Correlation Analysis.....	27

4.3	Classical Assumption Test.....	29
4.3.1	Normality Test.....	29
4.3.2	Multicollinearity Test.....	31
4.3.3	Heteroscedasticity Test .....	32
4.3.4	Autocorrelation Test .....	33
4.4	Multiple Linear Regression Analysis .....	34
4.4.1	Coefficient of Determination (Adjusted R <sup>2</sup> ).....	35
4.4.2	Anova (F-Test) .....	35
4.5	Hypothesis Testing (T-Test) .....	36
4.6	Discussion.....	37
4.6.1	The Influence of Profitability towards Tax Avoidance .....	37
<b>CHAPTER V CONCLUSION</b>	.....	<b>39</b>
5.1	Conclusion.....	39
5.2	Recommendation and Limitation.....	40
<b>REFERENCES</b>	.....	<b>41</b>

## **LIST OF FIGURES**

Figure 1. 1 Tax Ratio of Indonesia 2010 - 2023 .....	2
Figure 1. 2 Tax Contribution of Sector in Indonesia.....	2
Figure 2. 1 Research Model.....	12
Figure 4. 1 Histogram After Outlier.....	30
Figure 4. 2 P-Plot After Outlier .....	30
Figure 4. 3 Scatterplot After Outlier .....	32



## **LIST OF TABLES**

Table 1. 1 The Phenomenon of Profitability and Tax Avoidance in Non-Cyclical Companies Listed on the Indonesia Stock Exchange in the years 2017 to 2023.....	4
Table 2. 1 Previous Research.....	9
Table 3. 1 Sample Criteria .....	15
Table 4. 1 Descriptive Statistics.....	25
Table 4. 2 Pearson Test.....	27
Table 4. 3 One-Sample Kolmogorov Smirnov Test After Outlier .....	29
Table 4. 4 Multicollinearity Test.....	31
Table 4. 5 Glejser Test.....	33
Table 4. 6 Autocorellation Test.....	33
Table 4. 7 Multiple Linear Regression Test.....	34
Table 4. 8 Adjusted R <sup>2</sup> .....	35
Table 4. 9 Anova Test.....	35
Table 4. 10 T-Test.....	36

## **LIST OF APPENDICES**

APPENDIX A : LIST OF POPULATION AND SAMPLE OF NON-CYCLICAL COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FROM 2017 TO 2023 .....	1
APPENDIX B : SPSS RESULT .....	5

