

TABLE OF CONTENT

	Page
DECLARATION OF AUTHENTICITY OF FINAL PAPER AND UPLOAD AGREEMENT	i
APPROVAL PAGE BY FINAL PAPER ADVISOR	iii
APPROVAL PAGE BY FINAL PAPER DEFENSE COMMITTEE	iv
ABSTRACT	v
ABSTRAK	vi
PREFACE	vii
TABLE OF CONTENT	ix
LIST OF FIGURES	xv
LIST OF TABLES	xvi
LIST OF APPENDICES	xviii
CHAPTER I INTRODUCTION	1
1.1 Background of Study	1
1.2 Problem Formulation.....	9
1.3 Objective of the Research	9
1.4 Benefit of the Research	10
1.4.1 Theoretical Benefit.....	10
1.4.2 Practical Benefit.....	10
1.5 Problem Limitation	11
CHAPTER II LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT	12

2.1 Theoretical Background	12
2.1.1 Agency Theory	12
2.1.2 Definition of Tax	15
2.1.3 Tax Function	15
2.1.4 Type of Tax	16
2.1.5 Income Tax	20
2.1.6 Income Tax Rate	21
2.1.7 Return on Assets	21
2.1.8 Firm Size	22
2.1.9 Tax Management	23
2.1.10 Debt To Equity Ratio (DER)	24
2.2 Literature Review	26
2.3 Conceptual Framework	29
2.4 Hypothesis Development	30
2.4.1 The Influence Of Return On Assets (ROA) towards Tax Management	30
2.4.2 The Influence Of Firm Size towards Tax Management	31
2.4.3 Debt to Equity Ratio Moderate the Influence of Return On Assets (ROA) towards Corporate Tax To Turn Over Ratio (CTTOR)	31

2.4.4 Debt to Equity Ratio Moderate the Influence of Firms Size towards Corporate Tax To Turn Over Ratio (CTTOR).....	33
2.5 Framework on Thinking.....	34
CHAPTER III RESEARCH METHODOLOGY.....	35
3.1 Population and Sample.....	35
3.2 Data Collection Method.....	35
3.3 Regression Model.....	35
3.4 Operational Variable and Variable Measurement.....	38
3.5 Data Analysis Method.....	41
3.5.1 Descriptive Statistic.....	41
3.5.2 Classical Assumption Test.....	42
3.5.2.1 Normality Test.....	43
3.5.2.2 Multicollinearity Test.....	43
3.5.2.3 Heteroscedasticity Test.....	44
3.5.2.4 Autocorrelation Test.....	46
3.5.3 Model Specification Test.....	46
3.5.4 Moderating Testing.....	47
3.5.4.1 Interaction Test (Moderated Regression Analysis).....	48
3.5.4.2 Absolute Difference Test.....	48
3.5.4.3 Residual Test.....	49
CHAPTER IV DATA ANALYSIS AND DISCUSSION.....	50

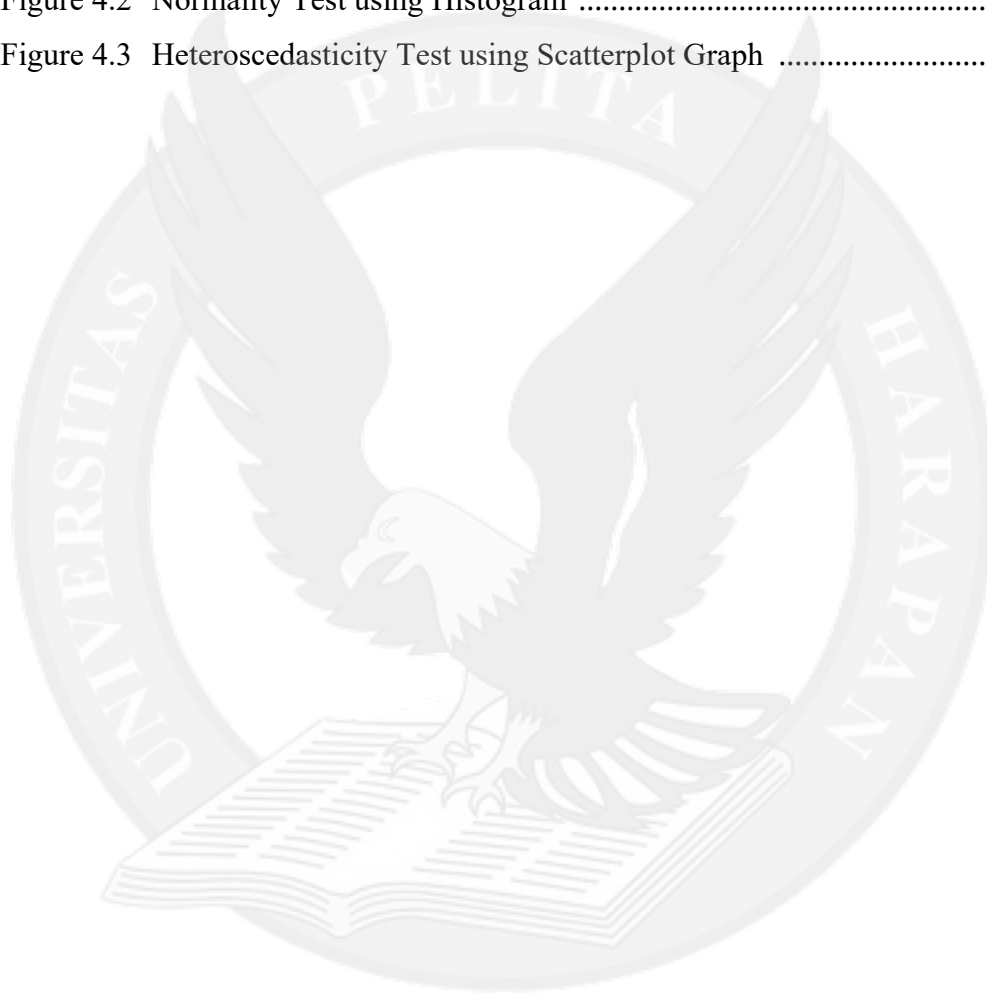
4.1	General View of Food and Beverage Companies listed on the Indonesia Stock Exchange	50
4.2	Research Result	52
4.2.1	Descriptive Statistics	52
4.3	Result of Data Quality Testing	53
4.3.1	Normality Test	53
4.3.2	Multicollinearity Test	56
4.3.3	Heteroscedasticity Test.....	57
4.3.4	Autocorrelation Test	60
4.3.5	Summary of Classic Assumption Test Results	60
4.4	Specification Model Test	61
4.4.1	Simultaneous Test (F-Test).....	61
4.4.2	Coefficient of Determination (R ²)	62
4.4.3	Hyphothesis Testing (t-Test)	62
4.4.4	Pearson Correlation Test	62
4.5	Moderating Variable Multiple Regression Analysis (MRA)	65
4.5.1	Moderating Variable Simultaneous Test (F-Test).....	65
4.5.2	Moderating Variable Coefficient of Determination (R ²)	66
4.5.3	Moderating Variable Hyphothesis Testing (t-Test).....	67
4.6	Discussion	69
4.6.1	The Influence of Return on Assets on Tax Management	69
4.6.2	The Influence of Firm Size on Tax Management.....	70
4.6.3	The Summary of Research.....	71

CHAPTER V CONCLUSION	73
5.1 Conclusion	73
5.2 Research's Implication	75
5.3 Research's Limitation.....	76
5.4 Recommendations	76
REFERENCES	77



LIST OF FIGURES

	Page
Figure 2.1 Type of Tax	17
Figure 2.2 Research Model	29
Figure 4.1 Normality Test using Normal Probability Plot	55
Figure 4.2 Normality Test using Histogram	56
Figure 4.3 Heteroscedasticity Test using Scatterplot Graph	58



LIST OF TABLES

	Page
Table 2.1 Table of Phenomenon	5
Table 2.2 Previous Research	26
Table 3.2 Variable Measurement	40
Table 4.1 Determination of Sample	50
Table 4.2 List of Sample	51
Table 4.3 Descriptive Statistic Result	52
Table 4.4 Table Kolmogorov-Smirnov	54
Table 4.5 Multicollinearity Test	57
Table 4.6 White Test Table	59
Table 4.7 Autocorrelation Test using Durbin-Watson Test	60
Table 4.8 Summary of Classic Assumption Tests	61
Table 4.9 Anova Test (F-Test)	61
Table 4.10 Coefficient of Determination	62
Table 4.11 Multiple Linear Regression Analysis	63
Table 4.12 Pearson Correlation Test	64
Table 4.13 Moderating Variable Simultaneous Test (F-Test)	65
Table 4.14 The Result of Moderating Variable	66
Table 4.15 Moderating Variable Multiple Linear Regression Analysis	67
Table 4.16 The Summary of Hypothesis' Result	71

LIST OF APPENDICES

	Page
Appendix A: Type of Tax	84
Appendix B: Research Model	94

