

TABLE OF CONTENTS

STATEMENT OF AUTHENTICITY AND APPROVAL OF FINAL ASSIGNMENT UPLOAD.....	III
APPROVAL PAGE BY FINAL PAPER ADVISOR.....	V
APPROVAL PAGE BY FINAL PAPER DEFENSE COMMITTEE.....	VI
ABSTRACT	VII
ABSTRAK.....	VIII
PREFACE.....	IX
TABLE OF CONTENTS.....	XI
LIST OF TABLES	XIV
LIST OF FIGURES	XV
LIST OF APPENDICES	XVI
CHAPTER I.....	1
INTRODUCTION.....	1
1.1 Background of the Study	1
1.2 Problem Formulation	10
1.3 Objective of the Research.....	10
1.4 Benefit of the Research	10
1.4.1 Theoretical Benefit	10
1.4.2 Practical Benefit	11
1.5 Problem Limitation	12
CHAPTER II	13
LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT	13
2.1 Theoretical Background	13
2.1.1 Agency Theory.....	13
2.1.2 Corporate Income Tax.....	15
2.1.3 Total Benchmarking	16
2.1.4 Benchmark Behavioral Model (BBM)	18
2.1.5 Profitability.....	20

2.1.6 Sales Growth.....	21
2.1.7 Firm Size	22
2.1.8 Complexity	22
2.1.9 Firm Value	23
2.2 Previous Research	24
2.3 Research Model	30
2.4 Hypothesis Development	30
2.5 Framework of Thinking	31
CHAPTER III	33
RESEARCH METHODOLOGY.....	33
3.1 Research Design	33
3.2 Population and Sample	33
3.3 Data Collection Method.....	35
3.4 Empirical Research Model.....	36
3.5 Operational Variable Definition and Variable Measurement	37
3.6 Data Analysis Method.....	39
3.6.1 Descriptive Statistic Analysis	39
3.6.2 Correlation Test	39
3.6.3 Classic Assumption Test	40
3.6.3.1 Normality Test.....	40
3.6.3.2 Heteroscedasticity Test	40
3.6.3.3 Multicollinearity Test.....	41
3.6.3.4 Autocorrelation Test	41
3.6.4 Model Specification Test.....	42
3.6.4.1 Simultaneous Test (F Test)	42
3.6.4.2 The Coefficient of Determination Test (R^2)	43
3.6.5 Hypothesis Test	43
CHAPTER IV.....	44
RESEARCH RESULT AND DISCUSSION.....	44

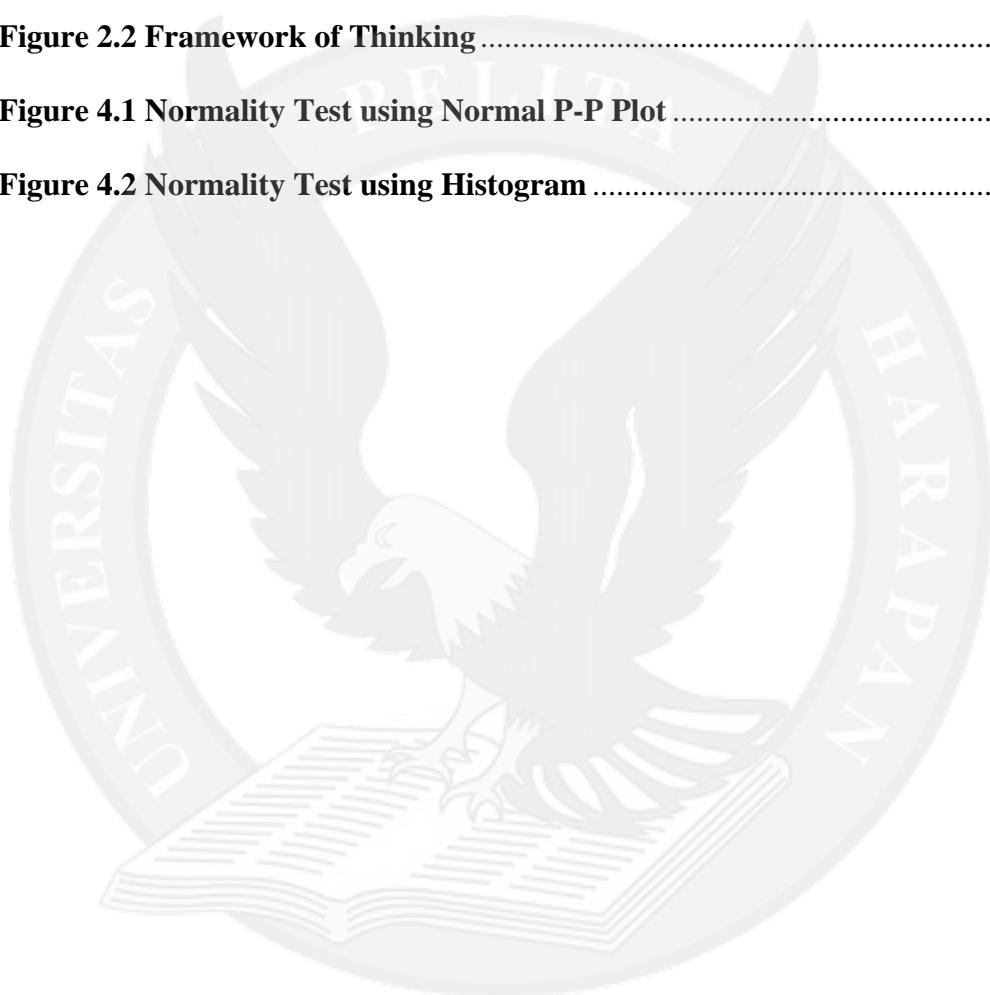
4.1	Research Data Description	44
4.2	Descriptive Statistic Analysis	45
4.3	Correlation Analysis	47
4.4	Classical Assumption Test.....	49
 4.4.1	Normality Test.....	49
 4.4.2	Heteroscedasticity Test	53
 4.4.3	Multicollinearity Test.....	54
 4.4.4	Autocorrelation Test	55
4.5	Model Specification Test	56
 4.5.1	The Coefficient of Determination Test (R^2)	56
 4.5.2	Simultaneous Test (F Test)	58
4.6	Hypothesis Test	59
4.7	Research Result Discussion	60
CHAPTER V		63
CONCLUSION, IMPLICATION, LIMITATION AND SUGGESTION		63
5.1	Conclusion.....	63
5.2	Research Implication	63
5.3	Research Limitation.....	64
5.4	Research Suggestion	64
REFERENCES		66

LIST OF TABLES

Table 2.1 Previous Research	27
Table 3.1 Reconciliation of Sample	35
Table 3.2 Measurement of Operating Variables	39
Table 4.1 Reconciliation of Observation	44
Table 4.2 Descriptive Statistic Analysis	45
Table 4.3 Correlation Analysis using Pearson Correlation Test	48
Table 4.4 Normality Test using Kolmogorov-Smirnov Test	52
Table 4.5 Heteroscedasticity Test using Spearman Rho Correlation Test	53
Table 4.6 Multicollinearity Test.....	55
Table 4.7 Autocorrelation Test using Durbin-Watson Test.....	56
Table 4.8 Coefficient of Determination Test (R^2).....	57
Table 4.9 Simultaneous Test (F-Test).....	58
Table 4.10 Hypothesis Test (T-Test).....	59
Table 4.11 Summary of Test Result	60

LIST OF FIGURES

Figure 1.1 Surat Permintaan Penjelasan atas Data dan/atau Keterangan (SP2DK)	6
Figure 2.1 Research Model.....	30
Figure 2.2 Framework of Thinking	32
Figure 4.1 Normality Test using Normal P-P Plot	50
Figure 4.2 Normality Test using Histogram	51



LIST OF APPENDICES

APPENDIX A : LIST OF SAMPLES A-1

APPENDIX B : OUTPUT RESULTS USING IBM SPSS 23.0 B-1

