

## DAFTAR ISI

|  |      |
|--|------|
| HALAMAN JUDUL.....   | ii   |
| PERSETUJUAN SKRIPSI .....  | ii   |
| PENGESAHAN KELULUSAN UJIAN.....                                    | iii  |
| PERNYATAAN ORISINALITAS SKRIPSI .....                              | iv   |
| ABSTRACT.....  | v    |
| ABSTRAK .....  | vi   |
| KATA PENGANTAR .....   | vii  |
| DAFTAR ISI.....  | x    |
| DAFTAR TABEL.....  | xiii |
| DAFTAR GAMBAR .....  | xiv  |
| DAFTAR LAMPIRAN.....   | xv   |
| BAB I PENDAHULUAN .....  | 1    |
| 1.1 Latar Belakang Masalah .....                                   | 1    |
| 1.2 Rumusan Masalah .....  | 6    |
| 1.3 Tujuan Penelitian.....   | 7    |
| 1.4 Manfaat Penelitian.....  | 7    |
| 1.5 Sistematika Penulisan.....                                     | 8    |
| BAB II TELAAH PUSTAKA .....  | 10   |
| 2.1 Landasan Teori .....   | 10   |
| 2.1.1 Teori Keagenan .....   | 10   |
| 2.1.2 Profitabilitas .....   | 12   |
| 2.1.2.1 Definisi Profitabilitas .....                              | 12   |
| 2.1.3 <i>Leverage</i> .....  | 15   |
| 2.1.4 <i>Tax Avoidance</i> .....                                   | 16   |
| 2.2 Penelitian Terdahulu.....                                      | 17   |
| 2.3 Kerangka Pemikiran .....                                       | 21   |
| 2.4 Pengembangan Hipotesis .....                                   | 22   |
| 2.4.1 Pengaruh Profitabilitas Terhadap <i>Tax Avoidance</i> .....  | 22   |
| 2.4.2 Pengaruh <i>Leverage</i> Terhadap <i>Tax Avoidance</i> ..... | 23   |
| BAB III METODOLOGI PENELITIAN.....                                 | 25   |
| 3.1 Variabel Penelitian dan Definisi Operasional .....             | 25   |

|  |  |    |
|--|--|----|
| 3.2                                    | Populasi dan Sampel .....                                    | 27 |
| 3.2.1                                  | Populasi.....  | 27 |
| 3.2.2                                  | Sampel.....  | 28 |
| 3.3                                    | Jenis dan Sumber Data .....                                  | 28 |
| 3.4                                    | Metode Pengumpulan Data .....                                | 29 |
| 3.5                                    | Metode Analisis.....   | 29 |
| 3.5.1                                  | Analisis Statistik Deskriptif .....                          | 29 |
| 3.5.2                                  | Uji Asumsi Klasik.....                                       | 30 |
| 3.5.3                                  | Analisis Regresi Linier Berganda .....                       | 31 |
| 3.5.4                                  | Uji Hipotesis .....  | 32 |
| 3.5.5                                  | Uji Koefisien Determinasi ( $R^2$ ).....                     | 33 |
| BAB IV HASIL DAN ANALISIS.....         |  | 34 |
| 4.1                                    | Deskripsi Objek Penelitian.....                              | 34 |
| 4.2                                    | Analisis Data .....  | 35 |
| 4.2.1                                  | Hasil Analisis Statistik Deskriptif .....                    | 35 |
| 4.2.2                                  | Hasil Uji Asumsi Klasik .....                                | 36 |
| 4.2.3                                  | Analisis Regresi Linier Berganda.....                        | 39 |
| 4.2.4                                  | Uji Hipotesis .....  | 40 |
| 4.2.5                                  | Uji Koefisien Determinasi ( $R^2$ ).....                     | 41 |
| 4.3                                    | Interpretasi Hasil .....                                     | 42 |
| 4.3.1.                                 | Pengaruh Profitabilitas terhadap <i>Tax Avoidance</i> .....  | 42 |
| 4.3.2.                                 | Pengaruh <i>Leverage</i> terhadap <i>Tax Avoidance</i> ..... | 43 |
| BAB V PENUTUP.....                     |  | 45 |
| 5.1                                    | Kesimpulan .....   | 45 |
| 5.2                                    | Keterbatasan Penelitian .....                                | 46 |
| 5.3                                    | Saran.....   | 47 |
| DAFTAR PUSTAKA .....                   |  | 49 |
| LAMPIRAN.....                          |  | 53 |
| Lampiran A Nama Perusahaan.....        |  | 53 |
| Lampiran B Tabulasi Data .....         |  | 56 |
| Lampiran C Hasil Olah Data.....        |  | 65 |
| Uji Analisis Statistik Deskriptif..... |  | 65 |
| Uji Normalitas .....                   |  | 65 |
| Uji Multikolinieritas .....            |  | 66 |

|                                       |    |
|---------------------------------------|----|
| Uji Autokorelasi.....                 | 66 |
| Uji Heteroskedastisitas .....         | 66 |
| Analisis Regresi Linier Berganda..... | 67 |
| Uji Statistik t.....                  | 67 |
| Uji F .....                           | 67 |
| Uji Koefisien Determinasi .....       | 67 |