

TABLE OF CONTENTS

COVER PAGE

TITLE PAGE

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

CHAPTER I INTRODUCTION

1.1	Background of the Study.....	1
1.2	Problem Limitation	4
1.3	Problem Formulation.....	4
1.4	Objective of the Research.....	5
1.5	Benefit of the Research	5
	1.5.1 Theoretical Benefit.....	5
	1.5.2 Practical Benefit.....	6

CHAPTER II LITERATURE REVIEW

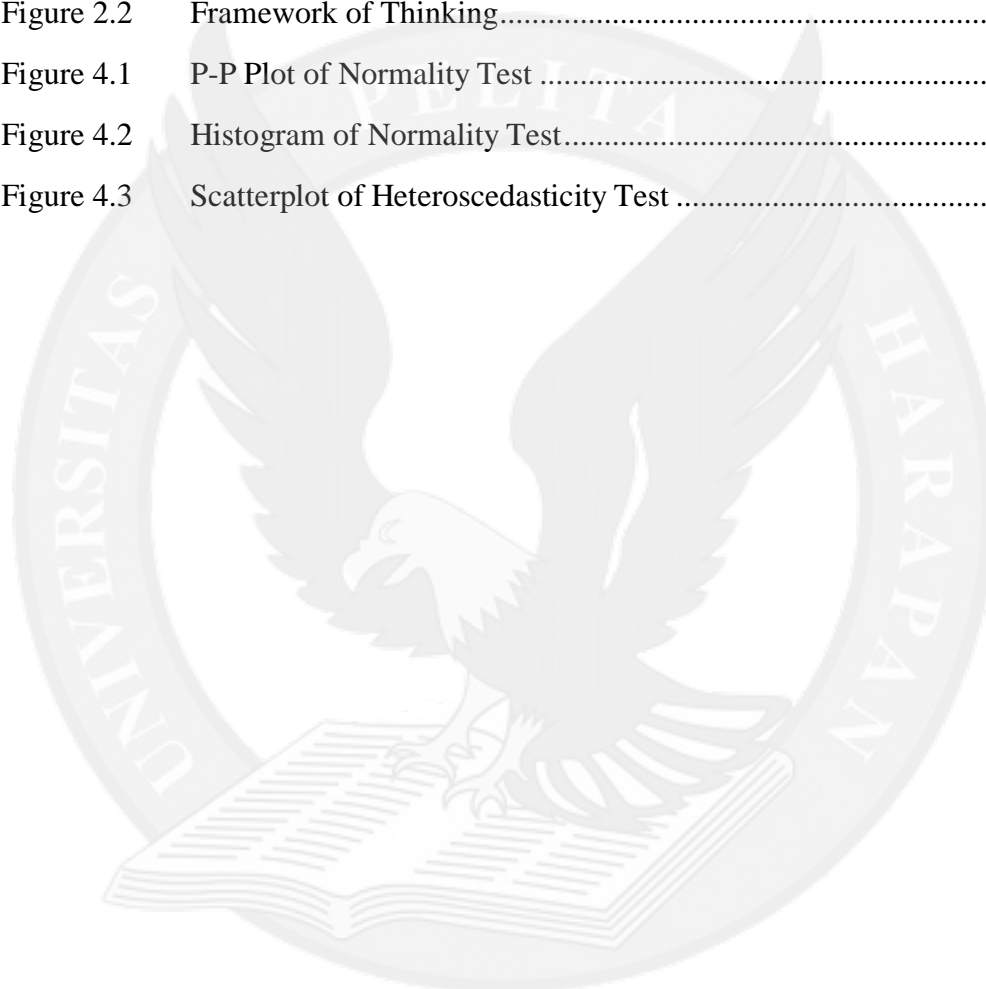
2.1	Grand Theory	7
	2.1.1 Income Tax Expense.....	9
	2.1.1.1 The Definition of Income Tax Expense	9
	2.1.1.2 The Subject and Object of Income Tax.....	10

2.1.1.3	The Principles and System of Tax Collection in Indonesia ..	11
2.1.2	Revenue	14
2.1.2.1	The definition of Revenue.....	14
2.1.2.2	Factors Affecting Revenue.....	16
2.1.2.3	Types of Revenue.....	17
2.1.3	Operating Expenses	18
2.1.3.1	The Definition of Operating Expenses.....	18
2.1.3.2	Types of Operational Expenses.....	20
2.1.4	Hypothesis Development.....	22
2.1.4.1	The Relationship Between Revenue Towards Income Tax Expense	23
2.1.4.2	The Relationship Between Operational Expenses Towards Income Tax Expense	24
2.1.4.3	The Relationship Between Revenue and Operational Expenses Toward Income Tax Expense	25
2.2	Previous Research	26
2.3	Hypothesis Development	31
2.4	Research Model.....	32
2.5	Framework of Thinking.....	33
CHAPTER III RESEARCH METHODOLOGY		
3.1	Research Design	34
3.2	Population and Sample.....	35
3.2.1	Population	35
3.2.2	Sample	37
3.3	Data Collection Method	39
3.4	Operational Variable Definition and Variable Measurement.....	39
3.5	Data Analysis Method	40
3.5.1	Descriptive Statistics.....	40
3.5.2	Classical Assumption Test.....	42
3.5.2.1	Normality Test	42
3.5.2.2	Multicollinearity Test	44
3.5.2.3	Heteroscedasticity Test	44
3.5.3	Linear Regression Equation.....	45

3.5.4	Hypothesis Test.....	45
3.5.4.1	T-test (Partially Test).....	45
3.5.4.2	F-test (Simultaneously Test).....	46
3.5.6	Coefficient of Determination (R^2)	47
CHAPTER IV DATA ANALYSIS AND DISCUSSION		
4.1	General View of Mining Companies in IDX	48
4.2	Research Result	46
4.2.1	Descriptive Statistics Result	49
4.2.2	Normality Test Result	50
4.2.3	Multicollinearity Test Result	53
4.2.4	Heteroscedasticity Test Result.....	53
4.2.5	Analysis of Linear Regression Equation	54
4.2.6	Hypothesis Test Result	56
4.2.7.1	T-Test Result	56
4.2.7.2	F-Test Result.....	58
4.2.7	Coefficient of Determination Test (R^2) Result	59
4.3	Discussions.....	60
CHAPTER V CONCLUSION		
5.1	Conclusions	63
5.2	Recommendations	63
REFERENCES	65	

LIST OF FIGURES

Figure 2.1	Research Model.....	32
Figure 2.2	Framework of Thinking.....	33
Figure 4.1	P-P Plot of Normality Test	51
Figure 4.2	Histogram of Normality Test.....	52
Figure 4.3	Scatterplot of Heteroscedasticity Test	54



LIST OF TABLES

Table 1.1	The Comparison of Leverage, Company Size and Company Value of F&B Companies in IDX During 2017-2019	4
Table 2.1	Differences Between Non-current/Fixed Assets and Current Assets	14
Table 2.2	Differences Between Tangible Assets and Intangible Assets	14
Table 3.1	The Criteria of Research Sample	26
Table 3.2	Operational Variable Definition and Variable Measurement	28
Table 3.3	Measurement of Determination Test.....	37
Table 4.1	Descriptive Statistics.....	46
Table 4.2	Normality Test Using One-Sample Kolmogorov-Smirnov (After Data Transformation).....	49
Table 4.3	Multicollinearity Test Result (After Data Transformation)	50
Table 4.4	Autocorrelation Result Using Durbin-Watson Test with Cochrane Orcutt (After Data Transformation)	50
Table 4.5	Heteroscedasticity Result Using Glejser Test (After Data Transformation)	52
Table 4.6	The Coefficient of Linear Regression (After Data Transformation)	53
Table 4.7	Coefficient of Linear Regression X_1 , X_2 Toward Y	54
Table 4.8	T-Test of Variables X_1 , X_2 Toward Y (After Data Transformation)	55
Table 4.9	Summarize of T-Test of Variables X_1 , X_2 Toward Y.....	55
Table 4.10	F-Test of Variables X_1 , X_2 Toward Y (After Data Transformation)	56
Table 4.11	Coefficient of Determination (R^2) (After Data Transformation).....	57

LIST OF APPENDICES

APPENDIX A	: DATA SAMPLES OF MINING COMPANIES	A-1
APPENDIX B	: THE CRITERIA OF SAMPLE CHOOSING	B-1
APPENDIX C	: SPSS OUTPUTS	C-1

