

TABLE OF CONTENTS

THESIS	ii
APPROVAL FOR UNDERGRADUATE THESIS.....	iii
STATEMENT OF DECLARATION	iv
FOREWORDS.....	v
ABSTRAK.....	vi
ABSTRACT.....	vii
TABLE OF CONTENTS.....	viii
LIST OF TABLES	x
LIST OF APPENDIXES.....	xi
CHAPTER 1 INTRODUCTION	1
1.1 Background.....	1
1.2 Research Gap	5
1.3 Research Purposes.....	5
1.4 Summary of Research Methods.....	5
1.5 Summary of Research Results	5
1.6 Benefits of Research	6
1.7 Systematics.....	6
CHAPTER 2 LITERATURE REVIEW	8
2.1 Theoretical Base.....	8
2.1.1 Tax Avoidance	8
2.1.2 Signalling Theory	8
2.1.3 Firm Risk.....	9
2.2 Hypothesis Development	9
2.2.1 The influence of tax avoidance on firm risk	9
CHAPTER 3 RESEARCH METHODS.....	11
3.1 Research Approach	11
3.2 Variable Identification	11
3.3 Operational Definition	11
Dependent Variable.....	12
Independent Variable	12

Control Variable.....	13
3.4 Type and Source of Data.....	15
3.5 Sample and Population	15
3.6 Data Analysis Technique	16
3.6.1 Descriptive Analysis	16
3.6.2 Regression Analysis Model.....	17
3.6.3 Hypothesis testing	17
CHAPTER 4 FINDINGS AND DISCUSSION.....	19
4.1 General Overview of Subjects and Objects' Research	19
4.2 Description of Research Results	19
4.3 Model Analysis and Hypothesis Testing	22
4.4 Discussion	25
4.4.1 Tax Avoidance Affect Firm Risk	26
4.4.2 Control Variable	26
CHAPTER 5 CONCLUSION AND RECOMMENDATIONS.....	27
5.1 Conclusion	27
5.2 Limitations	27
5.3 Suggestion.....	27
BIBLIOGRAPHY	29
APPENDIX.....	40

LIST OF TABLES

Table 1.1: Realization of Tax Revenues	2
Table 4.1 Descriptive Statistic	26
Table 4.2 Multiple Linear Regression	30

LIST OF APPENDIXES

APPENDIX 1 Prior Research	44
APPENDIX 2 List of Sample Companies	44
APPENDIX 3 Tabulation of Research Variables.....	44
APPENDIX 4 Results of Descriptive Statistics.....	44
APPENDIX 5 Results of Multiple Linear Regression	44