

## TABLE OF CONTENTS

COST STICKINESS BEHAVIOUR AROUND TAX AMNESTY .....	i
APPROVAL OF THESIS .....	ii
APPROVAL OF EXAM PASSAGE.....	iii
STATEMENT OF THESIS ORIGINALITY.....	iv
MOTTO AND DEDICATION.....	v
ABSTRACT .....	vi
<i>ABSTRAK</i> .....	vii
FOREWORD.....	viii
TABLE OF CONTENTS.....	xi
LIST OF TABLES.....	xiii
LIST OF FIGURES .....	xiv
LIST OS APPENDICES .....	xv
CHAPTER I BACKGROUND .....	1
1.1.    Background.....	1
1.2.    Problem Statements.....	8
1.3.    Research Objectives and Contributions .....	10
1.4.    Research Outline .....	12
3    CHAPTER II LITERATURE REVIEW.....	13
2.1.    Theoretical Foundation.....	13
2.1.1.    Agency Theory.....	13
2.1.2.    Cost Behaviour.....	15
2.1.3.    Cost Stickiness Behaviour .....	16
2.1.4.    Tax Amnesty.....	17
2.2.    Prior Research.....	19
2.3.    Research Framework.....	29
2.4.    Hypotheses.....	31
2.4.1.    Cost Stickiness during Tax Amnesty Period .....	31
2.4.2.    The Difference in Cost Stickiness Before and After the Tax Amnesty Period.....	33
CHAPTER III RESEARCH METHOD .....	35
3.1.    Operational Definition and Measurement of Variable .....	35

3.1.1.	Selling, General, and Administrative (SG&A) Costs .....	35
3.1.2.	Sales Change .....	36
3.1.3.	Sales Decrease Dummy .....	36
3.3.	Type and Source of Data .....	37
3.4.	Method of Collecting Data .....	38
3.5.	Method Of Analysis .....	38
3.5.1.	Descriptive Statistics Test .....	38
3.5.2.	Classics Assumptions Test .....	38
3.5.3.	Hypothesis Testing .....	41
3.5.4.	Multiplier Linear Regression Test – Cost Stickiness Test .....	42
CHAPTER IV RESULT AND ANALYSIS .....		44
4.1.	The Description of Research Object .....	44
4.2.	Data Analysis .....	47
4.2.1.	Descriptive Statistics Test .....	47
4.2.2.	Classical Assumption Test.....	50
4.2.3.	Hypothesis Testing.....	54
4.2.3.1.	Coefficient of Determination Test .....	54
4.2.3.2.	Simultaneous Effect Test (F Statistic Test) .....	56
4.2.3.3.	Individual Parameter Significance Test (t statistic test).....	56
4.2.4.	Multiplier Linear Regression Test - Cost Stickiness Test .....	60
4.3.	Discussion.....	66
4.3.1.	Cost Stickiness during Tax Amnesty Period .....	66
4.3.2.	The Difference in Cost Stickiness Before and After the Tax Amnesty Period.....	67
4.3.3.	Additional Analysis.....	69
CHAPTER V CONCLUSION .....		70
5.1.	Conclusion .....	70
5.2.	Limitation and Suggestion.....	71
REFERENCES .....		73
APPENDICES .....		76