

CONTENTS

	Page
APPROVAL PAGE	ii
THESIS ORIGINALITY STATEMENT	iv
ABSTRACT	v
ABSTRAK	vii
FOREWORD	viii
CONTENTS	viii
LIST OF FIGURES	x
LIST OF TABLES	xii
LIST OF APPENDIX	xii
CHAPTER I	1
INTRODUCTION	1
1.1 Background of the problem	1
1.2 Formulation of the problem	9
1.3 Research purposes	10
1.4 Research Benefit	10
1.5 Thesis Outline	11
CHAPTER II	13
LITERATURE REVIEW AND HYPOTHESIS	13
2.1. Theoretical review	13
2.1.1 Agency Theory	13
2.1.2 Corporate income tax	13
2.1.3 Effective tax rate	17
2.1.4 Company size	18
2.1.5 Profitability	18
2.1.6 Leverage	19
2.1.7 Fixed asset intensity	19
2.1.8 Inventory intensity	20
2.2. Previous Research	20
2.3 Theoretical Thinking Framework	26
2.4 Hypothesis	27
2.4.1 The are influence of Company size on Effective Tax Rates	27
2.4.2 The are influence of Profitability on Effective Tax Rates	28
2.4.3 The are influence of leverage on effective tax rates	28
2.4.4 The are influence of Fixed Asset Intensity on Effective Tax Rates ...	29
2.4.5 The are influence of Inventory Intensity on Effective Tax Rates	30
CHAPTER III	31
RESEARCH METHODS	31
3.1 Research Variables and Operational Definitions of Variables	31
3.1.1 Dependent variable	31

3.1.2 Independent Variable	32
3.2 Population and Sample	33
3.3 Data Types and Sources	34
3.4 Data Collection Methods	34
3.5 Analysis Methods	35
3.5.1 Descriptive Statistical Analysis	35
3.5.2 Classic Assumption Test	35
3.5.3 Hypothesis Testing	38
CHAPTER IV	39
ANALYSIS RESULTS	39
4.1 Description of Research Objects	39
4.2 Data Analysis	41
4.2.1 Descriptive Analysis	41
4.2.2 Classic Assumption Test - Chinese Data	45
4.2.3 Classic Assumption Test - Indonesia Data	50
4.2.4 Hypothesis Testing	54
4.3 Interpretation of Results of Chinese data	58
4.3.1 The Influence of Company Size on Effective tax rate	58
4.3.2 The Influence of Profitability on Effective tax rate	58
4.3.3 The Influence of Leverage on Effective tax rate	59
4.3.4 The Influence of Fixed Asset Intensity on Effective tax rate	59
4.3.5 The Influence of Inventory Intensity on Effective tax rate	59
4.4 Interpretation of Results of Indonesian data	59
4.4.1 The Influence of Company Size on Effective tax rate	59
4.4.2 The Influence of Profitability on Effective tax rate	59
4.4.3 The Influence of Leverage on Effective tax rate	60
4.4.4 The Influence of Fixed Asset Intensity on Effective tax rate	60
4.4.5 The Influence of Inventory Intensity on Effective tax rate	60
4.5 Research summary	60
CHAPTER V	65
CONCLUSIONS	65
5.1 Conclusions	65
5.2 Limitations	66
5.3 Suggestions	66
REFERENCES	68
APPENDIX	73