

TABLE OF CONTENT

	Page
THESIS APPROVAL	ii
EXAM COMPLETION APPROVAL	iii
ORIGINALITY STATEMENT	iv
ABSTRACT	v
ABSTRAK	vi
MOTTO AND DEDICATION	vii
ACKNOWLEDGEMENTS	viii
TABLE OF CONTENT	xi
LIST OF TABLES	xiii
LIST OF FIGURES	xiv
CHAPTER I INTRODUCTION	1
1.1 Research Background.....	1
1.2 Research Problem.....	4
1.3 Research Objective.....	6
1.4 Research Benefit.....	6
1.4.1 Theoretical Benefit.....	6
1.4.2 Practical Benefit.....	6
1.5 Thesis Structure	7
CHAPTER II LITERATURE REVIEW	9
2.1 Theoretical Review.....	9
2.1.1 Agency Theory	9
2.1.2 Tax Avoidance.....	10
2.1.3 Transfer Pricing	12
2.1.4 Tax Haven Utilization	16
2.2 Previous Research	18
2.3 Theoretical Framework	23
2.4 Hypothesis Development.....	25
2.4.1 The Effect of Transfer Pricing on Tax Avoidance	25
2.4.2 The Effect of Tax Haven Utilization on Tax Avoidance	26
CHAPTER III RESEARCH METHODOLOGY	27
3.1 Operational Variable Definition and Measurement	27
3.1.1 Dependent Variables	27

3.1.2	Independent Variable.....	28
3.1.3	Control Variable	28
3.2	Population and Sample	31
3.3	Types and Data Source.....	32
3.4	Data Collection Method	33
3.5	Data Analysis Method	33
3.5.1	Descriptive Statistical Analysis	34
3.5.2	Classical Assumption Test	34
3.5.3	Multiple Linear Regression Analysis	37
3.5.4	Hypothesis Test	38
	CHAPTER IV DATA ANALYSIS AND DISCUSSION	41
4.1	Description of Research Object.....	41
4.2	Data Analysis.....	42
4.2.1	Descriptive Statistical Analysis	42
4.2.2	Classical Assumption Test	45
4.2.3	Regression Analysis Test	55
4.3	Research Discussion Results	61
4.3.1	The Effect of Transfer Pricing on Tax Avoidance	61
4.3.2	The Effect of Tax Haven Utilization on Tax Avoidance	62
	CHAPTER V CONCLUDING REMARKS	65
5.1	Conclusion.....	65
5.2	Limitations.....	66
5.3	Suggestions.....	67
	REFERENCES	68
	APPENDICES.....	73
	Appendix 1: Research Data.....	73
	Appendix 2: Tax Avoidance Boxplot.....	78
	Appendix 3: Transfer Pricing Boxplot.....	79
	Appendix 4: Company Size Boxplot	81