TAX AVOIDANCE DETERMINED BY PROFITABILITY AND FAMILY OWNERSHIP IN MINING COMPANY LISTED IN INDONESIAN STOCK EXCHANGE PERIOD 2012-2015

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ABSTRACT

This study empirically tested the influence of profitability and family ownership on tax avoidance in mining sector companies listed in Indonesia Stock Exchange 2012-2015. The problem with mining companies is the increased in tax avoidance even though profitability increased and family ownership increased.

The research method that is used is descriptive analysis method verifikatif with unit of analysis researched is financial report of mining sector companies listed in BEI in year 2012-2015. And the population as many as 148 Purposive Sampling and obtained sample research as many as 36 financial reports from 9 companies. Data analysis technique used is multiple linear regression analysis and assisted by SPSS application program version 23.

The result of the research shows that profitability have significant effect to tax avoidance with negative relation and family ownesrship have significant effect to tax avoidance with negative relation. Partially, tax avoidance is dominantly influenced by family ownership compared to profitability.

Keywords: Profitability, Family Ownership and Tax Avoidance

I. INTRODUCTION

1.1 Background Research

In recent years news of tax scandal had become topic draw in the newspapers , the scandal involving a company that wants to tax payments reduced while in fact tax charges the company very high, is in running business activity a company will never get out of taxation (Asifiyati, 2012)

Tax avoidance is the reduction of a business legally performed by means of utilizing the provisions in the field of taxation optimally , as an exception and cutting allowed and benefits of things are not yet regulated and kelemahan-kelemahan existing in the regulation of taxation applicable Erly Suandy (2011: 20). While according to Mardiasmo (2011) tax avoidance is a business to pay taxes but not breaking and fixed obeying regulations existing tax, so it will not sanctions were imposed given to taxpayers who adhere to the constitution of taxation .

Company can perform many strategy in do tax planning , one strategy tax planning is tax avoidance the way reduces a tax legally (Pohan, 2013:13) .Practices tax avoidance usually use weaknesses the tax laws and not unlawful taxation (Pohan, 2013:13) .In addition to making tax avoidance by using a crack the act of tax loopholes, it can be reduced tax by means of use deductible expense (Pohan, 2013:13). Deductible expense is the cost of that may be reduced from gross income shown on UU of no. 36 / 2008 on income tax article 6 paragraph 1 , one way use deductible expense is by using the cost of a debt or interest costs (Pohan, 2013:13).

There are three stages or step will be held firm in minimise taxes worn measures such as it was trying to evade taxes in legal and illegal , reduce taxes least possible harm whether legal

and illegal , but if they step before cannot be done so taxpayers will pay tax reward (Marihot Siahaan, 2010:65).

This tax avoidance is said to be not contradictory to the tax laws because it is deemed to be a practice related to tax avoidance. It utilizes the gaps in the tax law which will affect the tax revenues of the state (Ni Nyoman and I Ketut, 2014). Tax avoidance by a particular company only through the policy taken by the leader of the company itself, where the leader of different characters, a corporate leader may have risk takers or risk avers characteristic that is reflected from the size of the company's risk (Ni Nyoman and I Ketut , 2014).

According to Batara (2015) efforts to reduce the tax burden can be done through several ways, namely tax planning, tax avoidance and tax avoidance. To measure how well a company manages its taxes is by looking at its effective tariffs by comparison between real taxes paid by companies and pre-tax profits (Batara, 2015). The existence of effective tax rate (ETR) is an ideal tax rate calculated in a company and the effective tax rate (ETR) presence is of particular concern to the research because it can summarize the cumulative effects of various tax incentives and changes in corporate tax rates (Batara, 2015).

The phenomenon of tax avoidance in Indonesia in 2014, Ken Dwijugiasteadi as Directorate General (DGT) of Tax under the leadership of former Finance Minister Sri Mulyani reveal BUMI Resources, Kaltim Prima Coal (KPC), and Arutmin indicated tax avoidance worth Rp 2.176 trillion. According to the Directorate General of Taxation, the biggest tax arrears are KPC worth Rp 1.5 trillion, while Bumi Resources Rp 376 billion and Arutmin Rp 300 billion. The corporate tax debt has not been paid (Ken Dwijugiasteadi, 2014). In reality, PT Bumi Resources Minerals Tbk. managed to book a net profit of US $ 3.6 million, equivalent to Rp51, 5 billion, compared to the same period last year loss of US $ 51.29 million or Rp734, 57 billion. That's because Bumi Resources' revenues increased to more than US $ 53 million, from the same period last year losing US $ 14 million. The phenomenon that occurred in 2015 was presented by Wiko Saputra as the Economic Policy Researcher of Publish What You Pay (PWYP) Indonesia, the high indication of tax avoidance and tax evasion involving mining companies in Indonesia. This can be seen from the data realization of tax revenue in the mining sector which is only Rp. 96.9 trillion. When compared with Gross Domestic Product (GDP) mining sector which reached Rp. 1,026 trillion, meaning that the ratio of tax revenue to the GDP (tax ratio) of the mining sector is only 9.4%.

A previous study conducted by Fajri (2015) found that Return on Assets has a significant effect on tax avoidance, this shows the ability of capital invested in overall assets to generate profits and regulate income and tax payments. The results of research proposed by Deddy et al. (2016) that profitability measured by ROA has no effect on tax avoidance.

The next study examines the effect of family ownership on tax avoidance (Kesit, 2014). In the study, family ownership is a variable that significantly negatively affects tax avoidance. Rahmi and Herawati (2016) stated that family ownership has no significant effect on tax avoidance.

Therefore it is necessary to conduct research on "Tax Avoidance Determined by Profitability and Family Ownership in Mining Companies Listed on Indonesia Stock Exchange Period 2012-2015".

1.2 Formulation Of Problems

Based on the background described above, this study intends to analyze the effect of profitability and family ownership on tax avoidance. The formulation of the problem in this research are:

1. How big is the effect of profitability on tax avoidance.
2. How big is the effect of family ownership on tax avoidance.

1.3 Research Purposes

In accordance with the formulation of the problem, the objectives to be achieved in this research are:

1. Analyzing how much influence the profitability of tax avoidance.

2. Analyze how much the influence of family ownership on tax avoidance.

1.4 Usefulness of Research

1.4.1 Usefulness Practical

1. For Authors
   For the authors will receive benefits and can compare between the material that has been obtained during the lecture with real circumstances that manifest in the field.
2. For The Company
   Usefulness for the Institution is expected to provide information on the Profitability and Family Ownership on Tax Avoidance.

1.4.2 Usefulness Academic

1. For Researchers
   Can increase and deepen the author's knowledge and understanding of the effect of profitability and family ownership on tax avoidance.
2. For Other Researchers
   Can be used as reference materials for consideration and thought in further research in the same field or for other researchers, regarding the profitability and the nature of the family against tax avaoidance with different units of analysis.

II. LITERATURE REVIEW, FRAMEWORK AND HYPOTHESIS

2.1 Literature Review

2.1.1 Tax Avoidance

Tax avoidance is a way of reducing taxes that are still within the limits of taxation legislation and can be justified mainly through tax planning (Siti Kurnia Rahayu, 2010: 146).

In this research, tax avoidance indicators are measured using Cash Effective Tax Rate (CETR) with the following formula:

$$CETR = \frac{Tax\ Expence}{Profit\ Before\ Tax}\ x\ 100\%$$

2.1.2 Profitability

Profitability describes the ability of companies to earn profits through all the capabilities and existing sources such as sales activities, cash, capital, number of employees, number of branches and so on (Sofyan Syafri Harahap, 2009:304).

In this study, profitability indicators are measured using Return On Total Asset (ROA) with the following formula:

$$Return\ on\ Total\ \ Asset = \frac{Net\ Profit}{Total\ Asset}\ \text{x}\ 100\%$$

ROA is the ratio of net income to the average amount of property, the ratio is a measure of profitability level in terms of the amount of property it has (Wibowo and Abubakar, 2009: 143).

2.1.3 Family Ownership

Family ownership is a family-run enterprise, based on the offspring or inheritance of those who first run it, or families who pass on their company to future generations (Kesit, 2014:9).

In this study the indicator of family ownership is measured using the following formula:

$$Family\ Ownership = \frac{Total\ Family\ Shares}{Total\ shares\ outstanding} \times 100\%$$

2.2 Framework for Thinking

2.2.1 Effect of Profitability on Tax Avoidance

Profitability indicates a company's ability to generate profit or value of the company's final operating results over a certain period. It is predicted that firms with high profitability will always comply with tax payments. Firms with low profitability rates will disobey corporate tax payments to maintain company assets rather than paying taxes (Munawir, 2004: 33).

2.2.2 The Influence of Family Ownership on Tax Avoidance

Family ownership increases, then tax avoidance will decrease. To determine whether the tax avoidance measures in a family enterprise are lower or higher than non-family, depending on how much profit or loss the family has on the company management or the manager in the non-family company. Family owners are more willing to pay higher taxes than have to pay fines and face the possibility of damage to the company's reputation due to tax audits or audited by tax taxpayers (Rahmat, 2015).

2.3 Hypothesis

Hypothesis is a temporary suspicion of a relationship, the cause of the performance of variables that need to be proven (Hamid, 2012: 26). Formulation of hypotheses in this study based on previous theories and studies that aims to analyze the effect of profitability and family ownership on tax avoidance.

Based on the study of existing theory, it can be formulated hypothesis as follows:

H1: Profitability has an effect on Tax Avoidance.

H2: Family Ownership Affects Tax Avoidance.

III. RESEARCH METHODS

3.1 Method of Approach

This research uses descriptive and verificative method with quantitative approach, this study aims to provide a description or description of a situation objectively and to re-examine the results of previous research with the aim to verify the truth of previous research results. This type of quantitative research because the quantitative approach focuses on the symptoms that have certain characteristics and the nature of the variables and in the analysis using objective theory.

In this research, descriptive verification method with quantitative approach is used to test the variable of Tax avoidance influenced by Profitability (X1) and Family Ownership (X2) variable and also to test a hypothesis whether accepted or rejected.

3.2 Operational Variables

Operationalization of variables is the process of variable research penguarai variable sub variables, dimensions, indicators sub variable, and measurement. The condition of the decomposition of operationalization is done when the basic concepts and indicators of each variable is clear, if it is not clear conceptually it is necessary to do factor analysis (Umi Narimawati, 2010: 31). To be more clear about the variables studied, it can be seen in table 3.1.

3.3 Data Source

Sources of data needed in this study is secondary data is data obtained directly by collecting information from data that has been processed by other parties, namely information on annual financial statements in Mining Companies listed in Indonesia Stock Exchange period 2012-2015.

3.4 Population, Sample and Place and time of study

3.4.1 Population

Population is the total number of objects or subjects that have certain characteristics and qualities set by the researcher to be examined and then drawn conclusions (V. Wiratna, 2015: 82).

The population used in this study are 148 annual financial statements of Mining Companies listed on the Indonesia Stock Exchange in 2012-2015.

3.4.2 Sampling

A good sample is an accurate and precise sample. Inaccurate and incorrect samples will give unexpected research conclusions or can result in misleading misconceptions (Uma Sekaran, 2006: 123). Sampling used in this research is purposive sampling. Then the number of samples used in this study are as many as 36 Financial Statements Mining Companies 2012-2015 which comes from 9 units of the company.

3.4.3 Place and Time Research

To obtain data and information relating to the problems studied, the researcher conducted a study on the Indonesia Stock Exchange which is located at Jl. PHH Mustofa No.33 Bandung to obtain secondary data of mining sector companies listed on the Indonesia Stock Exchange in 2011 - 2015. The time of the research began in May 2017 until August 2017.

3.5 Data Collection Method

To support the results of these studies, the authors collect the necessary data by:

a. Literature review

Library research is done as an effort to obtain data that is theoretical as a comparison with research data obtained. The data can be obtained from literature, lecture notes and other writings related to the research.

b. Documentation

That is a step collecting data is done by collecting and analyzing documents related to the problem that will be described in the research.

3.6 Data Testing Method

3.6.1 Multiple Linear Analysis

In this study using multiple regression analysis is used to predict how the state (up and down) dependent variable, when two or more independent variables as indicators. This analysis is used by involving two or more independent variables between the dependent variable (Y) and the independent variables (X_1 and X_2).

Multiple linear regression analysis is used to prove the extent to which tax avoidance is determined by Profitabiitas and Family Ownership

3.6.2 Classic Assumption Test

In multiple linear regression analysis, to obtain more accurate results and non-biased regression model or regression model of Best Linear Unbiased Estimator (BLUE) it is necessary to test the classical assumption first, consisting of normality test, multicolinearity test, heteroscedasticity test, and autocorrelation test.

3.6.3 Correlation Analysis

Correlation analysis aims to measure the power of association (relationship) linear between two variables. Direction is expressed in positive and negative, while the strong or weak relationship is expressed in the magnitude of the correlation coefficient. To be able to provide interpretation of the correlation coefficients found large or small, it can be guided by the following provisions:

Concentration Level Coefficient Interval

Concentration Level	Coefficient Interval
0.0 - 0.20	Very Low
0,21 – 0,40	Low
0,41 – 0,60	Medium
0,61 – 0,80	Strong
0,81 – 1,00	Very Strong

Source: Sugiyono (2017: 184)

3.6.4 Feasibility Analysis of Determination

The purpose of determination coefficient analysis is to calculate the magnitude of the influence of independent variables to the dependent variable. The amount of coefficient of determination (Kd) can be partially known by using the formula:

$$KD = r^2 \times 100\%$$

Information:
KD = Coefficient of Determination
r2 = Correlation Coefficient

3.6.5 Hypothesis

The design of this hypothesis testing to test whether there is influence between independent variables Profitability (X1) and Family Ownership (X2) Against Avoidance of Tax (Y), with steps as follows:

1. Partial Hypothesis Testing (Stasis Test t). The statistical hypothesis of this study are:
   Ho: β1 = 0, Tax avoidance is not affected by Profitability.
   Ha: β1 ≠ 0, Tax avoidance is affected by Profitability.
   Ho: β2 = 0, Tax avoidance is not affected by Family Ownership.
   Ha: β2 ≠ 0, Tax avoidance is affected by Family Ownership.
2. Determine the level of significance
   Determined by 5% of degrees of freedom (dk) = n-k- l, to specify the table as the boundary of the reception area and the rejection of the hypothesis. The significant level used is 0.05 or 5% because it is considered sufficient to represent the relationship of the variables studied and is the level of significance commonly used in research status.
3. Describing Regional Acceptance and Rejection
   To describe the area of acceptance or rejection then used the criteria by comparing Results t arithmetic with the table as follows:
   a) If t arithmetic> t table 0.05 (dk = n-2), then Ho = rejected, Ha accepted
   b) If t arithmetic <t table 0,05 (dk = n-2), then Ho = accepted, Ha rejected

IV. Research Results And Discussion

4.1 Research Results

4.1.1 Results of Descriptive Analysis

4.1.1.1 Profitability in Mining Companies Listed on Indonesia Stock Exchange 2012-2015

The highest average Profitablitas in mining companies from 2012 to 2015 is owned by PT. Indo Tambangraya Megah Tbk. While the lowest average Profitability from 2012 - 2015 is owned by PT. Citatah Tbk.

4.1.1.2 Family Ownership of Mining Companies Listed on Indonesia Stock Exchange 2012-2015

The highest average Family Ownership of mining companies from 2012-2015 is owned by PT. Toba Bara Sejahtera Tbk. While the lowest average Family Ownership from 2012-2015 is owned by PT. Citatah Tbk.

4.1.1.3 Avoidance of Tax on Mining Companies Listed on Indonesia Stock Exchange 2012-2015

The highest average of Tax avoidance in mining companies from 2012-2015 is owned by PT. Samindo Resources Tbk. While the lowest avoided tax rate from 2012-2015 is owned by PT. Citatah Tbk.

4.1.2 Verifikatif Analysis

4.1.2.1 Classical Assumption Testing Results

1. Normality Test
   To detect whether the data is normally distributed or tiddak can be seen using the kolmogorov smirnov method with the provision significance value> 0.05 then the distribution of the population is normal. From the normality test results in Table 4.7 shows that the probability value (Sig) of each variable> 0.05 which indicates that the data used has a normal distribution so it can be concluded that the data already meet the assumption of normality.
2. Multicolinearity Test
   The multicollinearity test is performed by looking at tolerance value and Variance Inflantion Factor (VIF) with the test criteria if tolerance value> 0.10 and VIF <10 hence no multicollinearity. Based on Table 4.8 can be seen the tolerance of both variables of 1.023 is smaller than 10 and all tolerance independent variables have a value of 1 = 100% greater than 10%, it can be concluded there is no multicollinearity.
3. Heteroskedasitas test
   Based on Figure 4.5, it is seen that the points obtained form a random and irregular pattern and spread above and below the number 0 on the Y axis so that the regression model to be formed did not find any heteroscedasticity.
4. Autocorrelation Test
   Based on Table 4.10, it is known that the Durbin Watson value obtained is 1.813 because the Durbin-Watson regression model on the processing result is 1.813 and greater than the upper limit (dU) 1,600 and less than 4 - 1,600 (4 - dU), it is concluded that regression model there is no autocorrelation.
   Based on Classical Assumption Test above, it is known that all the test data is not found any violation of classical assumption so that data can be analyzed using multiple linear regression.

4.1.2.2 Results of Multiple Linear Regression Analysis

$$Y = 65{,}947 - 1{,}073X_1 - 0{,}466X_2$$

The multiple linear regression equation above can be interpreted as follows:

a. Constant of 65.947 means if Profitability and Family Ownership value is 0, then the Avoidance of Tax is 65,947.
b. The coefficient of regression of Profitability variable (X1) is 1.073 meaning that if other independent variable is fixed value and Profitablitas increase 1%, then Tax Avoidance (Y) will decrease by 1.073. Coefficient of negative value means there is a negative relationship between Profitability with Avoidance of Taxes, the higher the Profitability then Avoidance Tax will be lower.
c. Regression coefficient variable of Family Ownership (X2) equal to -0,466; meaning that if other independent variables are fixed and Family Ownership increases 1%, then Tax Avoidance (Y) will decrease by 0.580. Coefficient of negative value means a negative relationship between Family Ownership with Avoidance of Taxes, the higher the Debt Policy (DER), the Dividend Policy is lower.

4.1.2.3 Correlation Coefficient Analysis

Based on table 4.13 above, the relationship between Profitability with Tax Avoidance when Family Ownership is unchanged is equal to -0.678 means Profitability has a strong relationship with Tax Avoidance. This can be seen from the correlation value is between 0.61 to 0.80 which fall into the strong category. Relationships that are negative means, any increase in Profitability then it will reduce Tax Avoidance and vice versa.

Based on table 4:14 above, the relationship between Family Ownership with Tax Avoidance when Profitability does not change is equal to -0.729 means Family Ownership has a strong relationship with Tax Avoidance. This can be seen from the correlation value is between 0.61 to 0.80 which fall into the strong category. Negative relationships mean, any increase in Family Ownership then it will decrease Tax Avoidance and vice versa.

4.1.2.4 Determination Coefficient Analysis

Partial influence between independent variable to dependent variable is as follows:

a) Effect of Profitability on Tax Avoidance = (-0.534 x -0.534) x 100% = 28.52% can be seen in table 4:15

b) The Effect of Family Ownership on Avoidance of Tax = (-0.616 x -0.616) x 100% = 37.95% can be seen in Table 4:16

4.1.2.5 Partial Hypothesis Testing (t test)

With a significant level (α) of 5%, and degrees of freedom (df) = 37, then the value of tt_{able} is 2.026. So it can be concluded t_{count}> t_{table} (-5.294> -2.03224) and it can be concluded that Ho is rejected and Ha accepted. In conclusion, Tax avoidance is influenced by Significant Profitability on Mining Companies Listed on Indonesia Stock Exchange 2012-2015. If illustrated, the thitung and ttable values for the partial test X1 are shown in Figure 4.6.

With a significant level (α) of 5%, and degrees of freedom (df) = 37, then the value of t_{table} is 2.026. So it can be concluded the value $–t_{count}$ <-t_{table} (6,110 <-2.03224) and it can be concluded that Ho is rejected and Ha accepted. In conclusion, Tax avoidance is significantly affected by the Family Ownership of Mining Companies Listed on Indonesia Stock Exchange 2012-2015. If depicted, the t_{count} and t_{table} values for the X2 partial test are shown in Figure 4.7.

4.2 Discussion

4.2.1 Tax avoidance is affected by Profitability in Mining Companies Listed on Indonesia Stock Exchange 2012-2015

Hypothesis testing results reject Ho which means Profitability affect Tax Avoidance. The result of coefficient of determination shows that Profitability has big influence to Avoidance of Tax equal to 28,52% and rest 71,48% influenced by variable not examined in this research like Company Size, Audit Committee, Corporate Governance and others. The results of testing the correlation coefficient entered in a strong interval between Profitability and Avoidance of Taxes and the coefficient is expressed negative which means not unidirectional. In other words, it can be said that Profitability is inversely proportional to Tax Avoidance. Where if Profitability increases then Tax Avoidance decreases.

Profitability indicates a company's ability to generate profit or value of the company's final operating results over a certain period. It is predicted that firms with high profitability will always comply with tax payments. Companies with low profitability will disobey corporate taxes in order to retain company assets rather than pay taxes (Munawir, 2004: 33).

The results are in accordance with the proposed I Gusti and Ketut Alit (2014) who argued that profitability is an indicator that reflects the company's financial performance, the higher the value of profitability then the better the company's performance. Companies that earn profits are assumed not to avoid tax avoidance because they are able to manage their income and tax payments.

4.2.2 Tax avoidance is affected by Family Ownership of Mining Companies Listed on Indonesia Stock Exchange 2012-2015

Hypothesis testing results reject Ho which means Family Ownership Affects Tax Avoidance. The result of coefficient of determination indicates that Family Ownership has a significant effect on Tax avoidance 37,95% and the rest 62,05% influenced by un-researched variables in this research such as Company Size, Audit Committee, Corporate Governance and others. The results of the correlation coefficient test entered in a strong interval between Family Ownership and Avoidance of Taxes and the coefficient is expressed negative which means not unidirectional. In other words, it can be said that Ownership is inversely proportional to Tax Avoidance. Where if Family Ownership increases then Tax Avoidance will decrease.

In accordance with research conducted by Kesit Bambang Prakosa (2014) showed that family ownership has a significant effect on tax avoidance. According to Grace (2015) Family ownership has increased, then tax avoidance will decrease. To determine whether the tax avoidance measures in a family enterprise are lower or higher than non-family, depending on how much profit or loss the family has on the company management or the manager in the non-family company.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on the results of the analysis and discussion in the previous chapter, the authors take several conclusions according to the formulation of the problem sought as follows:

1. Profitability has a significant effect on tax avoidance. In this study, profitability and tax avoidance have a negative relationship, which means the higher the profitability the lower the tax avoidance and vice versa. However, in this study there are companies that have high profitability still avoid taxes, this is due to the desire of companies to seek profit as much as possible.
2. Family ownership has a significant effect on tax avoidance. In this study family ownership and tax avoidance have a negative relationship, which means the higher the value of family ownership the lower the rate of tax avoidance and vice versa. But in this study there are still companies whose family ownership keeps doing tax avoidance.

5.2 Suggestions

5.2.1 Practical Tips

1. For the Company

a. Mining companies listed on the Indonesia Stock Exchange should be able to increase asset turnover and also increase profit margin and reduce or reduce costs so as to increase the company's net profit in order to reduce the occurrence of tax avoidance.

b. Mining companies listed on the Indonesia Stock Exchange with family ownership and can not perform their tax obligations in order to have a good reputation in the public eye.

5.2.2 Academic Suggestions

1. Further Researcher

It is suggested to the next researcher to conduct research using the same method with different variable, unit of analysis and sample in order to obtain conclusions that support general accepted theories and concepts

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ATTACHMENT

Table 3.1
Operational Variables

	Variable Concept	Indicator	Measurement Unit	Measure Scale
Tax Avoidance	Tax avoidance is a way of reducing taxes that are still within the limits of taxation legislation and can be justified primarily through tax planning.	$\text{CETR} = \frac{\text{Tax Expence}}{\text{Profit Before Tax}} \text{ x } 100\%$ CETR= Cash Effective Tax Rate	%	Rasio
Profitability	Profitability describes the ability of a company to earn profits through all existing capabilities and resources such as sales activities, cash, capital, number of employees, number of branches and so on	$\text{Return on Total Asset} = \frac{\text{Net Profit}}{\text{Total Asset}} \text{ x } 100\%$ ROA = Return on Asset	%	Rasio
Family Ownership	Family ownership is a family-run company, based on the offspring or inheritance of the people who first run it, or the family who left the company to future generations.	$\text{Family Ownership} = \frac{\text{Total Family Shares}}{\text{Total shares outstanding}} \times 100\%$	%	Rasio

Tabel 4.7
Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		36
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	7,82171147
Most Extreme Differences	Absolute	,123
	Positive	,085
	Negative	-,123
Test Statistic		,123
Asymp. Sig. (2-tailed)		,189[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Table 4.8
Multicollinearity Test

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Profitability	1,000	1,000
	Family Ownership	1,000	1,000
a. Dependent Variable: Tax Avoidance			

Figure 4.5
Chart Scatterplots

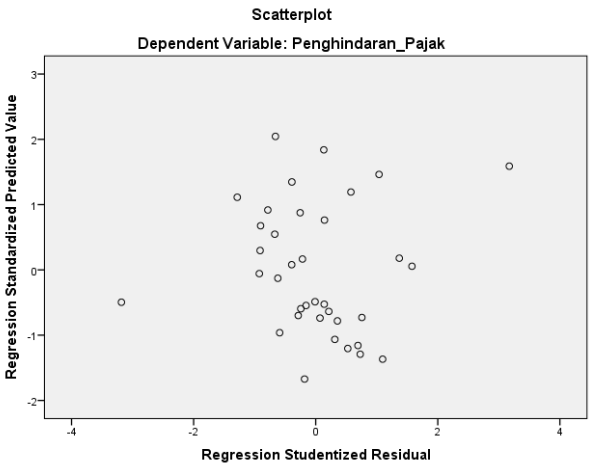


Table 4.10
Autocorrelation Test Results

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,815[a]	,664	,644	8,05525	1,813
a. Predictors: (Constant), Family Ownership, Profitability					
b. Dependent Variable: Tax Avoidance					

Table 4.13
Coefficient of Profitability Correlation and Tax Avoidance

Correlations				
Control Variables			Profitabilitas	Penghindaran_Pajak
Family Ownership	Profitability	Correlation	1,000	-,678
		Significance (2-tailed)	.	,000
		df	0	33
	Tax Avoidance	Correlation	-,678	1,000
		Significance (2-tailed)	,000	.

Table 4.14
Coefficient of Family Ownership Correlation and Tax Avoidance

Correlations				
Control Variables			Penghindaran_Pajak	Kepemilikan_Keluarga
Profitability	Tax Avoidance	Correlation	1,000	-,729
		Significance (2-tailed)	.	,000
		Df	0	33
	Family Ownership	Correlation	-,729	1,000
		Significance (2-tailed)	,000	.
		Df	33	0

Table 4.15
Coefficient of Determination between Profitability and Family Ownership on Tax Avoidance

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,815[a]	,664	,644	8,05525
a. Predictors: (Constant), Family Ownership, Profitability				
b. Dependent Variable: Tax Avoidance				

Table 4.16
Partial Determination Coefficient between Profitability and Family Ownership on Tax Avoidance

Coefficients[a]				
Model		Correlations		
		Beta	Zero-order	Partial
1	Profitability	-,534	-,534	-,678
	Family Ownership	-,616	-,616	-,729
a. Dependent Variable: Tax Avoidance				

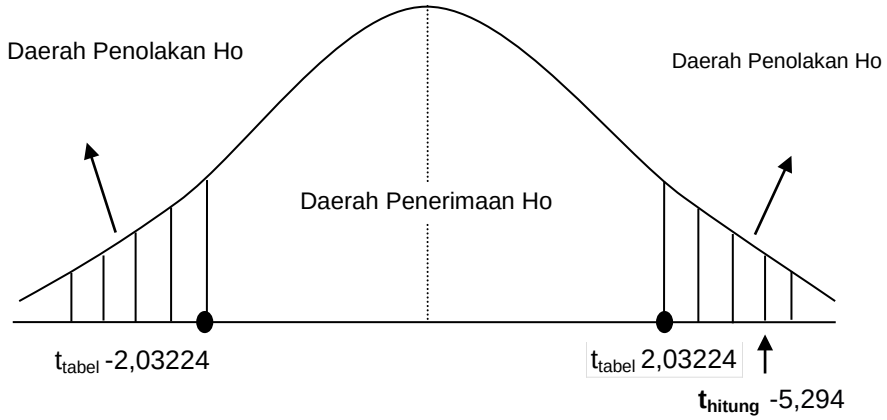


Figure 4.6
Hypothesis Testing Hypothesis Influence Profitability on Tax Avoidance

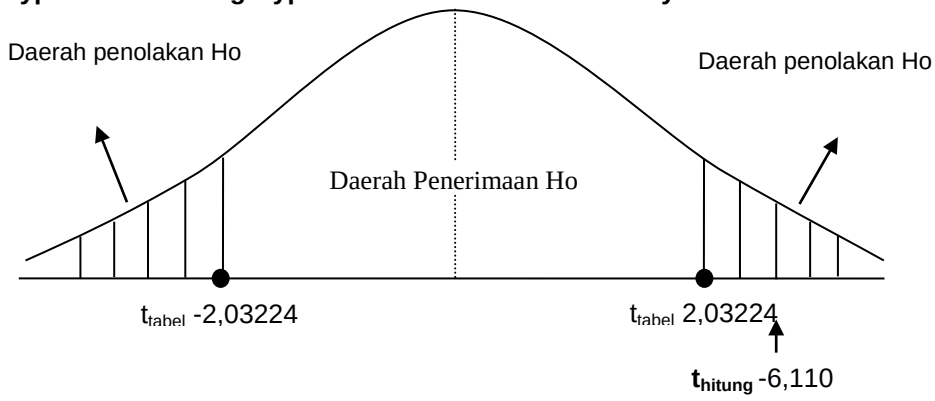


Figure 4.7
Hypothesis Testing Hypothesis of the Effect of Family Ownership on Tax Avoidance