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Understanding Tax Avoidance Behavior: The Interplay of Audit Quality, Company Size, and Audit Committee in Islamic Commercial Banks in Indonesia

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Abstract

Taxation plays a pivotal role in the economy as it constitutes the primary source of revenue for a nation, Indonesia included. By imposing taxes across all sectors, it undoubtedly fuels developmental endeavors. In this research, we investigate how audit quality and company size influence tax avoidance, with the moderation of audit committees, within Islamic commercial banks operating in Indonesia between 2016 and 2021. One of the highest state revenues is supported by the taxation sector. Tax revenues are used to finance state spending as well as for state development. Efforts to optimize tax sector revenue are not without obstacles. Companies tend to take action to minimize or minimize tax costs by exploiting weaknesses in tax regulations, one of the actions taken is tax avoidance.. The research method used is the saturated sample method which uses secondary data in the form of annual reports of fourteen Islamic commercial banks in Indonesia that provide Annual Reports. The data obtained were processed by multiple linear regression analysis using SPSS statistical tools. The results of the study state that audit quality has a significant and negative effect on tax avoidance. However, company size has no effect on tax avoidance. The audit committee can strengthen the relationship between audit quality and tax avoidance. On the other hand, the audit committee is not able to strengthen the effect of company size on tax avoidance. This research is expected to be a reference for further research.

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INTRODUCTION

Taxes have a very important role in the economy because taxes are the largest income for a country, including in Indonesia. With a tax levy for all aspects in a country, of course, it will increase in its development (Izzati & Riharjo, 2022). In order to increase state revenue from the tax sector, various policies in the form of tax intensification and extensification have been

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formulated by the Government through the Directorate General of Taxes (Asih and Darmawati, 2021).

Based on the performance report from the Kemenkeu RI (Ministry of Finance), it is evident that from 2020 to early 2022 tax revenues continue to increase. Realized tax revenue in January 2022 was recorded at IDR 109.1 trillion, an increase of 59.39% from the 2020 period which only amounted to IDR 68.45 trillion (Ministry of Finance, 2022a). And tax revenue until the end of February 2022 reached IDR 199.4 trillion or grew by 36.5% and reached 15.77% of the 2022 State Budget target (Ministry of Finance, 2022b). Even though tax revenue continues to increase every year, the government must still evaluate and make improvements on an ongoing basis.

Tax avoidance is one strategy in tax planning. Tax avoidance is an effort that is carried out legally for taxpayers because it does not conflict with the provisions of tax laws and regulations where the methods and techniques used tend to take advantage of the weaknesses (gray areas) contained in tax laws and regulations to reduce the amount of tax payable (Pohan , 2013). Many companies are more interested in maximizing profits, one of which is by implementing strict efficiency in tax spending. Aggressive tax actions can result in fines or sanctions by the tax authorities, as well as a decrease in the value of the company's shares. This further increases the risk for the company, which will ultimately affect the smooth running of its business (Charisma and Dwimulyani, 2019).

One indicator that causes tax evasion is the factor of audit quality. Audit quality is the auditor's performance in the auditing process which is guided by the Public Accountant Professional Standards. The more quality the results of the audit conducted by the auditor in providing services to the company, the more likely the company is to manipulate earnings for tax purposes (H. Chai, and Q. Liu, 2010). Most companies are in a position of tax aggressiveness and shareholders and authorities are demanding increased transparency on tax matters. Transparency requires accurate and reliable disclosure of audit financial reports for each KAP (Yunawati, 2020).

Another factor that influences the existence of tax avoidance is company size. The size of a large company has a large total assets which indicates that the company has reached the maturity stage where at this stage the company's cash flow is positive, considered to have good prospects in a relatively long period of time, but it also reflects that the company is relatively more stable and more productive. able to generate profits compared to companies with small total assets. This also allows large companies to be able to regulate taxation by implementing tax planning so that optimal tax savings can be achieved. Tax savings in this case describe tax avoidance carried out by companies legally (Kurnia Laras Asih & Deni Darmawati, 2021).

The existence of an audit committee is needed in a company so that it can assist the board of commissioners in improving supervision of company management, so that it can be an effort to improve the company's management procedures. The more the number of audit committees in a company involved in controlling financial policies, the more difficult it is to do tax evasion (Tandean and Winnie, 2016). The audit committee has a role in overseeing management activities, so it will indirectly affect audit quality. This is because the audit committee will deal directly with external auditors in discussing audit results which are included in the characteristics of good governance.

The challenges and risks faced are increasingly complicated both from internal and external factors, which have an impact on banking performance nationally, especially Islamic banking which is still relatively young. In addition, the different results from previous researchers made researchers interested in examining audit quality, and company size on tax avoidance moderated by the audit committee. Thus, this research is expected to contribute to

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making and managing company management in accordance with sharia principles so as to minimize tax evasion.

The difference between this research and previous research is that this research uses Islamic Commercial Bank objects with an observation period of 2016-2021. Apart from different objects and years, this study also used different variables.

Based on this, the researchers conducted a study entitled "The Influence of Audit Quality and Company Size on Tax Avodance moderated by the Audit Committee at Islamic Commercial Banks in Indonesia for the period 2016 - 2021".

LITERATURE REVIEW

Agency theory is the basis used to understand the relationship between principals and agents. In this case, the agency relationship is a contract between one or more people who employ other people to provide a service and then delegate decision-making authority to the agent (Jensen and Meckling, 1976). Management's decision to avoid taxes can cause a conflict of interest between company management and its shareholders, which in turn creates agency problems (Eksandy, 2017). The agency problem in the treatment of tax avoidance is in the form of information asymmetry (Lastiati et al., 2020). Tax avoidance provides an opportunity for managers to take opportunistic actions with short term goals, which can be detrimental to the company.

Tax avoidance is a form of tax avoidance that is still within the scope of tax legislation. Tax avoidance is an attempt to lighten the tax burden by not violating the laws set by the government. (Mardiasmo, 2016:11). Ways to avoid or minimize taxes that do not exceed the scope of applicable law. Therefore, it can be concluded that tax avoidance is one way for managers to reduce corporate taxes. In contrast to tax evasion which is illegal (tax evasion), this type of tax evasion is considered not to violate tax laws, because tax evasion is carried out by exploiting loopholes in tax laws to avoid paying taxes. (Dewanti & Sujana, 2019).

Audit quality according to Mulyadi (2016) is a systematic process to objectively obtain and evaluate evidence regarding statements about economic activities and events, with the aim of determining the degree of conformity between these statements and predetermined criteria and conveying the results to interested users. Audit quality is influenced by the auditor's educational background, audit structure, supervisory ability, and workload (Khairunisa, Hapsari, & Aminah, 2017). Competence, independence, and size of the accounting firm are also the scope of audit quality (Nadia, 2015). Companies tend to do tax avoidance. To ensure the quality of information related to finance and taxation, reliable external auditors are needed in auditing financial statements so that companies can guarantee the reliability of their information (Nugraheni & Pratomo, 2018).

Company size is an indicator used by the company regarding the wealth, assets or assets of the company. If a company's wealth is getting bigger, the company can invest well so that it can complement and fulfill the company's products well too (Kalbuana et al., 2021). Company size can be judged by total asset value, market capitalization, total sales, number of employees, and so on. Paying corporate taxes is influenced by company size, where the greater the value of company size, the more able the company is to regulate taxation in carrying out tax savings in relation to tax avoidance (Rahayu, 2020).

The audit committee needs to have competence and expertise in accounting and finance (Wulandari, 2019). The existence of an Audit Committee is needed in a company so that it can assist the board of commissioners in improving supervision of company management, so that it can be an effort to improve the company's management procedures. The more the number of

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Audit Committees in a company involved in controlling financial policies, the more difficult it is to do tax evasion (Tandean and Winnie, 2016).

Audit quality can determine the high or low variation of tax avoidance. Auditors who have good expertise or performance in carrying out their work will provide high audit quality to maintain their reputation. Companies that use the services of quality auditors are more reliable regarding their financial information reported to owners, shareholders and investors and can be more secure as well. In order to produce adequate (accountable) financial reports, it is necessary to have evidence and confidence that there is no collusion problem in the financial reports, in order to prevent problems from arising, it is hoped that there will be transparency in preparing financial reports (Angela, et.al, 2022).

When the size of the company increases, the transactions carried out by the company will become more complex and the profits generated will also increase. With greater profits, of course this makes companies take advantage of existing loopholes to practice tax avoidance. Large or stable profits will tend to encourage a company to practice tax avoidance (Awalia et al., 2019).

The audit committee plays a role in overseeing governance and external audits of its financial reports (Damayanti & Susanto, 2015). The audit committee needs to have competence and expertise in accounting and finance (Wulandari, 2019). Audit committees with financial expertise better understand gaps in tax regulations and how to avoid detection risk so that they can provide useful opinions regarding tax evasion (Puspita & Harto, 2014). According to Abbott & Parker (2000), a broad audit committee with financial expertise will make it difficult for management to manipulate financial reports because of the effectiveness of internal control over many audit committees with financial expertise.

An audit committee that has the knowledge and skills, one of which is expertise in accounting, is able to supervise company activities more effectively. Based on agency theory, conflict occurs when there is an information asymmetry between the principal and the agent, so that the existence of an audit committee as a supervisor can also minimize agency conflicts that occur due to management's intention to commit fraud (Mukti & Nurul, 2022). Ningsih and Mildawati (2016) state that audit committees that have expertise in accounting or finance have a positive effect on tax evasion, because audit committees influence every decision a company takes in tax evasion.

The audit committee weakens the relationship between audit quality and tax evasion (Rizqia & Lastiati, 2021). An audit committee with a financial background without understanding the operational and business activities of the company is not effective in carrying out its oversight function, so that a diversity of audit committee backgrounds is still needed to oversee management activities in terms of financial reporting and will enhance the audit function for external reporting.

Based on a review of the theory and previous studies, the hypotheses proposed in this study are as follows:

H1 = Audit Quality affects Tax Avoidance
H2 = Company size has an effect on Tax Avoidance
H3 = Audit Quality affects Tax Avoidance moderated by the Audit Committee
H3 = Company size affects Tax Avoidance moderated by the Audit Committee

p-ISSN: 2086-7662
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STUDY METHOD

The data used in this study are secondary data obtained from the 2016-2021 Indonesia Stock Exchange. The total sample used in this study is 66 Financial Statements and GCG Reports of Sharia Banks.

RESULTS AND DISCUSSION

Descriptive Statistics Test Results

The output of the Descriptive Statistics display shows the number of respondents (N) as many as 60. The minimum tax avoidance is -0.5 and the maximum is 1.5, where the average is 0.80. Minimum Audit Quality is 0 and maximum is 1, where the average is 0.48. Minimum Total Assets is 27.2 and maximum is 33.22, where the average is 30.44.

Table 1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Avoidance	60	-.5	1.0	.080	.2378
Kualitas Audit	60	0	1	.48	.504
Total Aset	60	27.2	33.2	30.438	1.4270
Komite Audit	60	.6	2.7	1.170	.4663
Valid N (listwise)	60				

Classic assumption test

The Durbin Watson test gives a DW value of 1.531, this value will be compared with the DW table with the number of observations (n) = 60, the number of independent variables (k) = 2 and a significance level of 0.05, the value dl = 1.5144 and the value du = 1.6518. .Because of DW 1.6531. This value will be compared with the table value using a significance value of 5% with a sample size of 58 and the number of independent variables 2. Based on the DW T = 60 and K2 tables, it is obtained 1.6518 < 16531 < 2.34827 (4-du) so it can be concluded that there is no autocorrelation.

Table 2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.455[a]	.207	.164	.13914	1.6531

a. Predictors: (Constant), Komite Audit, Total Aset, Kualitas Audit

b. Dependent Variable: Tax Avoidance

Model Feasibility Test Reports l

Based on table 3. F test results with a significance value of 0.017. Because the probability is less than 0.05, the regression model can be used to predict audit quality and firm size for further testing.

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Table 3

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.551	3	.184	3.693	.017[b]
	Residual	2.785	56	.050		
	Total	3.336	59			

a. Dependent Variable: Tax Avoidance

b. Predictors: (Constant), Komite Audit, Total Aset, Kualitas Audit

Hypothesis Test

Table 4

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.627	.629		.997	.323
	Kualitas Audit	-.159	.063	-.338	-2.516	.015
	Total Aset	-.023	.021	-.137	-1.079	.285
	Komite Audit	.191	.069	.374	2.759	.008

a. Dependent Variable: Tax Avoidance

Statistical test results t show that the independent variable audit quality has a value of 0.015, which means that audit quality has an effect on tax avoidance. Meanwhile, the total assets variable has a value of 0.285, which means that company size has no effect on tax audits.

Based on table 4, it can be concluded that: (a) The significance value of Audit Quality on Tax Avoidance is 0.015 or less than 0.05. From this significance value it can be concluded that the H1 hypothesis is accepted and the Audit Quality variable have significant and negative effect on tax avoidance; (b) The unsignificance value of Company Size to tax avoidance is 0.285 or more than 0.05. From this unsignificance value it can be concluded that the H2 hypothesis is rejected and the firm size variable has no a significant effect on tax avoidance.

Regression Analysis with Moderated Regression Analysis (MRA)

MRA 1

Table 5

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.406[a]	.165	.120	.2230

a. Predictors: (Constant), Komite Audit, Total Aset, Kualitas Audit

b. Dependent Variable: Tax Avoidance

p-ISSN: 2086-7662
e-ISSN: 2622-1950

Table 6

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.627	.629		.997	.323
	Kualitas Audit	-.159	.063	-.338	-2.516	.015
	Total Aset	-.023	.021	-.137	-1.079	.285
	Komite Audit	.191	.069	.374	2.759	.008

a. Dependent Variable: Tax Avoidance

MRA 1

Table 7

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.682[a]	.465	.415	.1819

a. Predictors: (Constant), MRA_2, Total Aset, Kualitas Audit, MRA_1, Komite Audit

b. Dependent Variable: Tax Avoidance

Table 8

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-2.010	2.135		-.942	.351
	Kualitas Audit	.563	.196	1.192	2.877	.006
	Total Aset	.048	.070	.288	.687	.495
	Komite Audit	1.514	1.690	2.968	.896	.374
	MRA_1	-.671	.173	-2.190	-3.872	.000
	MRA_2	-.027	.056	-1.754	-.489	.627

a. Dependent Variable: Tax Avoidance

Interpretation

a. Equation Models

Based on table 6 it is known that the equation model is as follows:

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Y = -2.010 + 563KUA + 0,048UP + 1.514KA - 0.671KUA*KA- 0.027UP*KA + e

b. Coefficient of Determination

Adjusted R Square (R2) value of 0.465 means that 46.5% of the dependent variable tax avoidance can be explained by the independent variables of audit quality, company size and audit committee. The remaining 53.5% is influenced by other variables outside the model.

Discussion

1. **The Effect of Audit Quality on Tax Avoidance**
   Hypothesis 1 states that Audit Quality affects Tax Avoidance. The results of multiple linear regression analysis show that Audit Quality has a negative and significant effect on Tax Avoidance. That is, it can be concluded that H1 is successful so that hypothesis one is accepted. A negative coefficient indicates that Audit Quality has a negative effect on BUS Tax Avoidance. This means that the higher the level of audit quality, making Islamic commercial banks present financial statements in a transparent manner and tend not to carry out tax avoidance. Transparency requires accurate and reliable disclosure of audited financial statements. The results of this study are in line with the results of Moez's research (2019) stating that Audit Quality affects Tax Avoidance because audit quality can reduce Tax Avoidance practices because company management tends to be less motivated to engage in aggressive tax practices if company management is well regulated.

2. **The Effect of Company Size on Tax Avoidance**
   Hypothesis 2 states that Company Size does not affect Tax Avoidance in Islamic commercial banks. The results of regression testing show that Company Size has no effect on Tax Avoidance. Artiya can conclude that hypothesis 2 is rejected. The size of a company will not affect tax avoidance. Large companies will be the attention of various interests so that they will carry out taxation according to applicable rules. Large companies are better able to fulfill their obligations in paying taxes. Large companies also have good prospects in the long term so try not to do tax avoidance. The Company will maintain its good name by complying with tax obligations. This research is in line with the research of Sembiring and Sa'adah (2021).

3. **The Effect of Audit Quality on Tax Avoidance with the Audit Committee as a moderation variable**
   Audit quality affects tax avoidnce with the audit committee as a moderation variable. Based on the results of SPSS output, it can be interpreted that the committee can strengthen the relationship between audit quality and tax avoidance. When viewed in the MRA test for the results of audit quality variables and the audit committee shows significant results, so it can be concluded that moderation variables can be categorized as moderation predictors (moderation predictors). Audit committees that have competence as financial experts will better understand gaps in tax regulations so that they can provide opinions related to tax avoidance. The results of this study are in line with the research of Puspita & Harto (2014) and Widani &Bernawati (2020) which emphasizes the expertise of the audit committee can strengthen the relationship between audit quality and tax avoidance.
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4. **The Effect of Company Size on Tax Avoidance with the Audit Committee as a moderation variable**
   The size of the company has no effect n on tax avoidance with the audit committee as a moderation variable. Based on the results of SPSS output, it can be interpreted that the audit committee cannot strengthen the relationship between company size and tax avoidance. When viewed in the MRA test for the results of the company size variable and the audit committee shows results that have no effect, so it can be concluded that the moderation variable cannot be categorized as a moderation predictor (moderation predictor). The size of the audit committee is not the main determining factor of the effectiveness of supervision of the company's internal control. The effectiveness of the control mechanism depends on the organizational culture in a company. The audit committee has not been able to improve supervision of management because the authority of the audit committee is still limited by the board of commissioners, allowing the audit committee to assist management in tax avoidance. Audit committees within the company tend to be neutral so that the number of audit committees cannot be used as collateral for corporate tax avoidance activities. The results of this study are in line with the results of previous research conducted by Damayanti and Susanti (2015).

CONCLUSION

Based on the results of research and discussion used according to the purpose of the hypothesis, which is carried out with MRA analysis in equation 1 before there is a moderation variable and MRA analysis in equation 2 after there is a moderation variable, the following conclusions can be drawn: (1)Audit quality is proven to affect tax avoidance This means that audit quality can reduce tax avoidance practices because company management tends to be less motivated to engage in aggressive tax practices if company management is well regulated; (2) The size of the company has no effect on tax avoidance. This indicates that the size of a company will not affect tax avoidance. Large and small companies will be the attention of various interests so that they will carry out taxation according to applicable rules; (3) Based on the MRA test, it can be concluded that the audit committee is able to become a moderating variable in audit quality and tax avoidance. However, the audit committee weakens the relationship between company size and tax avoidance.

Suggestion

The suggestions for data used for further researchare as follows: (1) Further research can use different research objects so as to enrich the research results of various research objects; (2) Future research should use the latest data so that this research can provide relevant results and describe current conditions; (3) Further research is suggested to be able to change or add other independent variables that are thought to affect tax avoidance where in this study R is 16.5%. While the remaining 83.5% was influenced by other factors not discussed in this study.

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