MEDIA BISNIS
Vol. 16, No. 2, September 2024, Hlm. 265- 276
Akreditasi Sinta 5 SK No.164/E/KPT/2021

P-ISSN: 2085 – 3106
E-ISSN: 2774 – 4280
http://jurnaltsm.id/index.php/MB

COMPANY CHARACTERISTICS INFLUENCE TAX AVOIDANCE

NABILA PUTRI UTAMI
MAGDA SIAHAAN*

Trisakti School of Management, Jl. Kyai Tapa No. 20 Jakarta 11440, Indonesia
mgd.ddm.z@gmail.com

Received: August 14, 2024; Revised: September 26, 2024; Accepted: September 29, 2024

Abstract: The objective of this study is to obtain empirical evidence regarding the effect of firm size, firm age, the presence of an independent board of commissioners, the existence of an audit committee, sales growth, leverage, and asset returns on the phenomenon of tax avoidance. This study employs a sample of manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2021. A purposive sampling method was employed to select a sample of 61 companies that met the requisite criteria. The study employed multiple analytical methods, and the results indicated that the leverage variable affected tax avoidance. Conversely, the variables of firm size, firm age, independent board of commissioners, audit committee, sales growth, and return on assets were found not to affect tax avoidance.

Keywords: Company Size, Company Age, Independent Board of Commissioners, Leverage, Tax Avoidance,

INTRODUCTION

In organizing a country, revenue is needed by all citizens, agencies, companies, and others without exception to participate in the country's progress. One of the revenues for the state is tax. According to Law Number 28 Year 2007, tax is a mandatory contribution to the state owed by individuals or entities that are compelling based on the Law, with no direct reward and used for state purposes for the greatest prosperity of the people. Taxes are required for taxpayers to play a role in ensuring that the rate of growth and implementation of national development can run well for the country's welfare.

Every company must have a primary goal in running its business: to get the maximum profit. The greater the company's income, the greater the tax that the company must pay. However, for the company, tax is a burden that can reduce the profit generated by the company—the existence of these differences in interests results in taxpayers taking tax-saving action. One of the tax savings efforts can be in the form of tax avoidance. Tax avoidance can be done by various forms of companies, both from small, medium and large companies. In Indonesia, large companies make many tax avoidance efforts. One of the tax avoidance cases occurred at IKEA. Based on information in the news.ddtc, EU Competition Commissioner Margrethe Vestager said she would investigate a tax evasion case on its retail sales in the Netherlands. The EU suspects that the office evaded taxes of nearly 1 billion euros or around Rp15.9 trillion over six years from 2009 to 2014.

This research is a research development (Honggo and Marlinah, 2019). This study aims to obtain empirical evidence regarding the effect of independent variables, namely company size, company age, independent board of commissioners, audit committee, sales growth, leverage, and return on assets, on the dependent variable, namely, tax avoidance.

Agency Theory

Agency theory shows a contract between the authorizer and the party who receives the authority to carry out an interest of the principal by delegating decision-making authority to the agent (Jensen & Meckling, 1976). Agency theory will not arise if the principal and agent have a common interest. Differences in interests will cause two problems between management and shareholders: the emergence of information asymmetry and conflicts of interest between the parties concerned (Pratomo & Rana, 2021; Siahaan et al., 2023, 2024). As the government, the principal expects a company to pay taxes obediently according to applicable laws and regulations. Meanwhile, the agent wants the tax burden borne to a minimum so that the revenue the company receives will be maximized. The difference in interests between the principal and the agent resulted in the emergence of tax avoidance actions taken by taxpayers to minimize the payment of their tax burden.

Tax Avoidance

Tax avoidance is a tax avoidance effort that is carried out legally and safely for taxpayers because it does not conflict with tax provisions, where the methods and techniques used tend to take advantage of the weaknesses *(grey areas)* contained in the tax laws and regulations themselves, to reduce the amount of tax payable (Pohan, 2013). The goal of every company must be to maximize its profits and minimize its costs. However, there are costs that the company must incur to pay an obligation. The tax burden is one of the costs that cause a company to spend considerable funds, so the company tries to find ways to save every cost. Several actions can be taken in tax savings, namely tax planning, tax smuggling, and tax avoidance. According to Joni anddan Gunawan (2021), large corporate profits make the tax burden significant. Therefore, there is a need for managerial actions taken by the company to minimize the tax burden without going against the provisions of the Tax Law legally, which is referred to as tax avoidance. Anggraeni and Suhardjo (2022) state that tax avoidance is a legal way for companies to comply with taxation provisions by using strategies that do not violate the law and apply to taxation. The company is not obedient and compliant with applicable tax regulations by avoiding taxes.

Company Size and Tax Avoidance

According to Honggo and Marlinah (2019), company size is a classification of a company based on the amount of assets owned by the company. Company size can be a factor in tax avoidance because the company's size is measured by ownership of the company's total assets. According to Yino and Yohanes (2022), the size of a company will affect the funding decisions that will be taken, where large companies tend to be more willing to make larger loans and vice versa. That is because the more significant the company's size, the more operating activities and complex transactions result in tax avoidance opportunities. The research results from Wardani and Puspitasari (2022) state that company size positively affects tax avoidance. However, it is different from the research of Honggo and Marlinah (2019), Dewi and Noviari (2017), and Praditasari and Setiawan (2017) that company size has a negative effect on tax avoidance. On the other hand, Moeljono (2020) and Librania et al. (2021) found that firm size does not affect tax avoidance.

Ha_1: Company size affects tax avoidance

Company Age and Tax Avoidance

Company age describes how long a company has existed or has been operating. Companies that have been around for a long time must reduce costs, including their tax costs, due to the company's experience and learning and the influence of other companies in the same and different industries. The longer the company operates, the higher the company's tax avoidance efforts because companies that operate longer will be more skilled and experienced in tax matters (Bratadilaga et al. 2020). Research results from Triyanti et al. (2020) and Murwaningtyas (2019) state that company age positively affects tax avoidance. On the other hand, research results from Fadhilah and Riyadi (2018) state that company age negatively affects tax avoidance. However, it differs from the research of Sterling and Christina (2021) and Honggo and Marlinah (2019), which state that company age does not affect tax avoidance.

Ha2: Company age affects tax avoidance.

Independent Board of Commissioners and Tax Avoidance

Based on the Financial Services Authority Regulation No. 33/POJK.04/2014, it is stated that the proportional number of independent commissioners in a company shall be at least 30% (thirty per cent) of the total number of members of the board of commissioners. Commissioners play a vital role in corporate governance. A board of commissioners in the company oversees the management's actions, especially in the decision-making process (Putri and Suhardjo 2022). The greater the number of independent commissioners, the tighter the management is expected to manage the company to avoid fraud committed by the company's management (Mulyana et al. 2020). As a result, research by Fadhilah and Riyadi (2018) and Dewi (2019) shows that the independent board of commissioners positively affects tax avoidance. However, research from Pratomo and Rana (2021) shows that the independent board of commissioners has a negative effect on tax avoidance. Research by Honggo and Marlinah (2019), Debora and Joni (2021) and Triyanti et al. (2020) shows that the independent board of commissioners does not affect tax avoidance.

Ha3: Independent board of commissioners affects tax avoidance

Audit Committee and Tax Avoidance

The Board of Commissioners forms an audit committee responsible for carrying out and assisting the Board of Commissioners in carrying out the duties and functions of the Board of Commissioners. With the formation and existence of this audit committee in the company, it is hoped that it can minimize fraud in the preparation and reporting of financial statements by management Librania et al. (2021). The more effective the function of the audit committee, the better the control of the company's financial statements, so that fraudulent acts of tax avoidance can be avoided. Previous research conducted by Sarra (2017) found that the audit committee positively affects tax avoidance. On the other hand, research conducted by Fauzan et al. (2019) and Pitaloka and Merkusiawati (2019) showed that the audit committee has a negative effect on tax avoidance. However, this is contrary to the findings of research conducted by Honggo and Marlinah (2019), Triyanti et al. (2020), and Ardianti (2019) that the audit committee does not affect tax avoidance.

Ha4: Audit committee affects tax avoidance

Sales growth and Tax Avoidance

Sales growth is the result of comparing the difference between the current year's sales and the previous year's sales. Sales growth plays a vital role in capital management because it can be used to estimate how much profit the company will make from the level of sales growth. Sales growth reflects past investment success and can be used as a predictor of future

growth (Honggo & Marlinah, 2019). According to Bratadilaga et al. (2020), increased sales growth allows companies to increase the volume of their operations because, with increased sales growth, the company will also get increased profits. With increased profits, the dividends that will be received by shareholders will also increase. Therefore, the company will engage in tax avoidance practices that are useful in minimizing the company's tax burden. Research by Pratiwi et al. (2021), Januari and Suardikha (2019), and Sinambela (2022) shows that sales growth has a positive effect on tax avoidance. In contrast, Honggo and Marlinah (2019), Fauzan et al. (2019), and Debora and Joni (2021) find that sales growth has a negative effect on tax avoidance. On the other hand, Tanjaya and Nazir (2021) and Sterling and Christina (2021) find that sales growth does not affect tax avoidance.

Ha$_5$: Sales growth affects tax avoidance

Leverage and Tax Avoidance

Leverage is the use of funds generated by debt. Leverage is one of the financial ratios used to measure the amount of debt companies use to finance, for example, investments (Debora & Joni 2021). Debt from loans will cause interest costs. Higher interest costs will reduce profits, which can reduce the company's tax burden (Nailufaroh et al. 2022). That is because interest expense is a deductible expense, which can lead to lower taxable income and then lower tax payments (Tanjaya & Nazir 2021). Therefore, leverage can be an indicator for companies that engage in high levels of tax avoidance. Research by Fauzan et al. (2019), Pitaloka and Merkusiawati (2019), and Barli (2018) prove that leverage has a positive effect on tax avoidance. That contrasts with research conducted by Dewi and Noviari (2017) and Ardianti (2019), which show that leverage has a negative effect on tax avoidance. Previous research conducted by Honggo and Marlinah (2019), Stawati (2020), and Tanjaya and Nazir (2021) found that leverage does not affect tax avoidance.

Ha$_6$: Leverage affects tax avoidance

Return on assets and Tax Avoidance

Return on assets measures how much profit the company makes from its business. The higher a company's return on assets, the better its profit performance (Sutiningsih et al. 2022). If the company has investors, the investors expect a maximum return on the invested capital, which requires the company to make maximum profit. However, the higher the profit, the higher the tax burden. Therefore, the relationship between return on assets and tax avoidance is that it allows planning actions to legally minimize the tax burden through tax avoidance so that the tax burden borne by the company is reduced. That argument is supported by the research of Tanjaya dan Nazir (2021), Dewi and Noviari (2017), and Pitaloka and Merkusiawati (2019), who find that return on assets has a positive effect on tax avoidance. In contrast, Fauzan et al. (2019) and Annisa (2017) show that return on assets has a negative effect on tax avoidance. Previous research by Stawati (2020), Moeljono (2020), and Irawati et al. (2021) find that return on assets does not affect tax avoidance.

Ha$_7$: Return on assets affects tax avoidance

METHOD

This research is causality, which is research conducted to examine the causal effect of one variable on other variables. Quantitative methods are used in this research. The

Table 1. Sample Selection Procedure

No.	Description	Description Number of Companies	Total Data
1.	Manufacturing companies were consistently listed on the Indonesia Stock Exchange (IDX) from 2018 to 2021.	165	495
2.	Manufacturing companies that do not consistently use annual financial statements ending December 31, 2018, to December 31, 2021.	-13	-39
3.	Manufacturing companies that do not use the Rupiah (Rp) currency unit in presenting financial statements from 2018 to 2021.	-29	-87
4.	Manufacturing companies that do not consistently earn profits from 2019 to 2021.	-47	-141
5	Manufacturing companies that do not have a CETR value > 0 and < 1.	-15	-45
	Total samples	61	183

Source: Data Processing Results

measurement tool used in this research is SPSS (*Statistical Product and Service Solution*). The research object in this study is a manufacturing company listed on the Indonesia Stock Exchange (IDX) from 2019-2021. The sampling method used in this study is purposive sampling. The selection of sampling criteria can be seen in the following table:

Tax Avoidance

The dependent variable used in this study is tax avoidance, which can be measured using the cash effective tax rate (CETR). The CETR ratio is measured by calculating the payment of income tax expense divided by profit before tax. The CETR formula used in this study refers to research (Honggo & Marlinah, 2019), tax avoidance can be measured using a ratio scale expressed by the formula: Cash tax paid/Pre-tax income.

Company Size

Company size is the classification of a company by looking at the number of assets owned by the company. The indicator used to measure the level of company size is total assets, as company size is proxied by total assets (Honggo & Marlinah, 2019). To measure firm size, we refer to

Research (Honggo & Marlinah, 2019), so company size uses the formula: Natural Logarithm of Total Assets

Company Age

Company age indicates how long a company has existed or operated. The longer the company stands or operates, the longer the company can survive in business competition. Therefore, the formula used to measure the age of the company refers to research (Honggo & Marlinah, 2019), using the formula: Research Year - Year the Company was Listed on the IDX.

Independent Board of Commissioners

The company's independent commissioners must not have a personal relationship with the main shareholder or other board members. In addition, commissioners can also act as mediators in disputes between internal managers, oversee the policies that management must take, and provide guidance to management. Therefore, independent commissioners are measured by knowing how many independent commissioners are divided by the total number of commissioners in a company; the following formula is used concerning research (Honggo & Marlinah, 2019) using a ratio scale with the formula: Number of Independent Commissioners/Total Members of the Board of Commissioners.

Audit Committee

The audit committee is a member formed by the board of commissioners who understands the preparation of financial reports and the principles of internal control (Honggo & Marlinah, 2019). This audit committee is measured by a formula related to research (Honggo & Marlinah, 2019): Number of audit committee members.

Sales Growth

Sales growth is the comparison between previous sales and current sales. Sales growth shows a company's ability to increase sales each year. Sales growth can be measured by calculating the sales of the study year (i) minus the previous year's sales (0). For the measurement of sales growth concerning research (Honggo & Marlinah, 2019), the following is used (Pt-(pt-1))/(pt-1).

Leverage

Leverage is a measure to calculate how much funding a company receives from its debt to finance its assets, and the debt-asset ratio (DAR) is used to measure leverage. This ratio calculates the value of debt by comparing the total debt to the company's assets. The formula used is taken from (Honggo & Marlinah, 2019) which is as follows: Total liabilities/Total assets.

Return on Assets

Return on assets (ROA) is a measure used to calculate profitability. The formula used refers to Fauzan et al. (2019), which is as follows: Return On Assets (ROA) is calculated by dividing the total net profit by the total assets owned by the company: Net income/Total assets.

RESULTS

Descriptive statistics provide an overview or description of the data in terms of average (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness (slant of the distribution) (Ghozali,2018). The results of the descriptive statistical test can be seen in Table 2 below:

Table 2. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
CETR	183	0,00167	0,87477	0,25867	0,15412
SIZE	183	11,28055	14,56503	12,60070	0,67942
AGE	183	1,00000	44,00000	20,45902	12,24329
DKI	183	0,20000	0,83333	0,40887	0,10507
KA	183	2,00000	4,00000	3,03279	0,23209
SG	183	-0,96254	1,27302	0,07696	0,23577
LEV	183	0,00345	0,79274	0,35808	0,17396
ROA	183	0,00191	0,41632	0,08826	0,07342

Source: Data Processing Results

Based on the results of the descriptive statistical test in Table 2, the tax avoidance variable (CETR) produced the lowest value of 0.00167, which came from the company Star Petrochem Tbk (STAR) in 2020. The highest value is 0.87477, which comes from the company Mulia Industrindo Tbk (MLIA) in 2019. The mean value of this variable is 0.25867, and the standard deviation is 0.15412, which is below the mean value. Company size variable (SIZE) produces the lowest value of 11.28055, which comes from the company Pyridam Farma Tbk (PYFA) in 2019. The highest value is 14.56503, which comes from the company Astra International Tbk (ASII) in 2021. The mean value of this variable is 12.60070, and the standard deviation is 0.67942, which is below the mean value.

The company age variable (AGE) has the lowest value of 1.00000, which comes from the companies Madusari Murni Indah Tbk (MOLI) and Garudafood Putra Putri Jaya Tbk (GOOD) in 2019. The highest value is 44.00000, which comes from the company Solusi Bangun Indonesia Tbk (SMCB) in 2021. The average value obtained from this variable is 20.45902, and the standard deviation of 12.24329 is lower than the average value. The independent board of commissioners (DKI), has the lowest value of 0.20000, which comes from the company Indo Acidatama Tbk (SRSN) in 2020 and 2021. The highest value is 0.83333, which comes from the company Unilever Indonesia Tbk (UNVR) for 2020 and 2021. The average value of this variable is 0.40887, and the standard deviation is 0.10511 below the average value. The audit committee variable (KA) has the lowest value of 2.00000, which comes from the company Kedawung Setia Industrial Tbk (KDSI) in 2020 and 2021. The highest value is 4.0000 which comes from the company Semen Indonesia (Persero) Tbk (SMGR) in 2019 and 2020, Chareon Pokphand Indonesia Tbk (CPIN) in 2019, Astra International Tbk (ASII) in 2019, 2020, 2021, Pyridam Farma Tbk (PYFA) in 2019 and Unilever Indonesia Tbk (UNVR) in 2021. The mean of this variable is 3.03279, and the standard deviation is 0.23209 below the mean. Sales Growth (SG) variable has the lowest value of -0.96254, which comes from Star Petrochem Tbk (STAR) in 2020, and the highest value of 1.27302, which comes from Pyridam Farma Tbk (PYFA) in 2021. The mean of this variable is -0.07696, and the standard deviation is 0.23577 below the mean.

The Leverage variable (LEV) has the lowest value of 0.00345, which comes from the company Star Petrochem Tbk (STAR) in 2020. The highest value is 0.79274, which comes from Pyridam Farma Tbk (PYFA) in 2021. The mean of this variable is 0.35808, and the standard deviation is 0.17396 below the mean. Return on assets (ROA) variable has the lowest value of 0.00191, which comes from the company Semen Baturaja (Persero) Tbk (SMBR) in 2020. The highest value is 0.41632, which comes from the company Multi Bintang Indonesia Tbk (MLBI) in 2019. The average value obtained from this variable is 0.08826, and the standard deviation is 0.07342 below the average value.

The results of the t-test can be seen in Table 3 as follows:

Table 3. t-test Results

Model	B	Sig.	Description
SIZE	-0,027	0,169	Not Affected
AGE	0,002	0,113	Not Affected
DKI	0,038	0,754	Not Affected
KA	0,019	0,714	Not Affected
SG	-0,070	0,163	Not Affected
LEV	0,189	0,008	Affected
ROA	-0,290	0,109	Not Affected
Constant	0,452	0,056	

Source: Data Processing Results

Based on the results of the t-test in Table 3, the variable company size (SIZE) obtained a sig. value of 0.169 greater than 0.05, so it is not accepted, which means that there is no influence between the independent variable company size (SIZE) and the dependent variable, namely tax avoidance. That means that the size or the size of a company in terms of its assets does not influence corporate tax payments. The results of this study are in line with those of Librania et al. (2021), who state that the size of the company if it violates tax regulations, is still pursued and dealt with directly by the tax authorities. The company age variable (AGE) obtained a sig. value of 0.113 greater than α (0.05), so it is not accepted. That means that there is no influence between the independent variable of company age (SIZE) and the dependent variable of tax avoidance. Therefore, it can be concluded that the company takes tax avoidance measures that are not measured by how long the company exists or operates. The results of this study are in line with the research of Sterling and Christina (2021), which states that old companies have experience and information so that they can complete financial reports in a timely manner and go public so that the longer the company exists and develops, does not affect the company's tax avoidance.

The variable, independent board of commissioners (DKI), obtained a sig. value of 0.754 greater than α (0.05), so it is not accepted. That means that there is no influence between the independent variable of the independent board of commissioners (DKI) and the dependent variable of tax avoidance. That is, the number or lack of independent commissioners does not affect tax avoidance. This research is consistent with the research of Triyanti et al. (2020), which states that the formation of independent commissioners in the company has not taken into account the complexity of the company, so this may make the performance of independent commissioners less effective in monitoring company policies so that independent commissioners cannot prevent tax avoidance. The audit committee variable (KA) obtained a sig. 0.714 greater than α (0.05) and is therefore not accepted. That means that there is no influence between the independent variable audit committee (KA) and the dependent variable tax avoidance. The results of this study are in line with the research of Ardianti (2019), which states that the tendency of companies to engage in tax avoidance does not come from the number of audit committees but from the quality of their work and how the audit committee reports are properly followed up for the benefit of the company.

The sales growth variable (SG) has a sig. 0.163 greater than α (0.05) and is therefore not accepted. That means that the independent

variable sales growth (SG) does not affect the dependent variable tax avoidance. Thus, the high and low sales of the company do not affect tax avoidance. The results of this study are consistent with the research of Tanjaya and Nazir (2021), which states that companies with high sales growth do not necessarily earn high profits because of the high expenses or costs that result from high sales, so high sales growth may result in low profits.

The leverage variable (LEV) has a sig value of 0.008, which is smaller than α (0.05), so it is accepted. That means that the independent variable leverage (LEV) influences the cash-effective tax rate. That means that the higher the leverage, the higher the CETR value of the company. A high CETR indicates that the company has a high level of debt. High debt leads to high-interest costs for the company, which can reduce the company's profits. Thus, the higher the leverage, the higher the interest expense, so that the tax paid by the company is low and the tax avoidance measures taken by the company are low. The results of this study are consistent with the research of Dewi and Noviari (2017), which shows that the higher the value of corporate debt, the lower the tax avoidance actions taken by the company. The variable return on assets (ROA) obtained a sig. 0.109 greater than α (0.05) and is therefore not accepted. That means that the variable ROA does not affect the dependent variable tax avoidance. That shows that the amount of profit earned by the company does not affect the amount of assets held.

CONCLUSION

Based on the test results conducted in this study, the variables of company size, company age, independent board of directors, audit committee, sales growth, and return on assets do not affect tax avoidance. However, the leverage variable does affect tax avoidance. The limitations of this study are that the data is not normally distributed, has heteroscedasticity problems in 3 variables, namely the variables of firm size, independent board of commissioners, leverage, and return on assets, and this study has a small adjusted value of 4.4%. The researchers provide recommendations for future researchers to overcome these limitations. Future researchers can add sample data to overcome normality problems so that the data can be normally distributed. Future researchers can transform the data to overcome heteroscedasticity problems and add other variables to the research model to overcome the small adjusted value so that the remaining 95.6% value can explain the influence on tax avoidance, such as institutional ownership, tax loss compensation, and business risk.

REFERENCES

Anggraeni, M., & Suhardjo, F. (2022). Faktor-Faktor Yang Memengaruhi Penghindaran Pajak Perusahaan Manufaktur Di Indonesia. *E-Jurnal Akuntansi TSM*, *2*(1), 135–148.

Annisa. (2017). Pengaruh Return on Asset, Leverage, Ukuran Perusahaan, dan Koneksi Politik Terhadap Penghindaran Pajak. *JOM Fekon*, *4*(1), 686–698.

Ardianti, P. N. H. (2019). Profitabilitas, Leverage, dan Komite Audit Pada Tax Avoidance. *E-Jurnal Akuntansi*, *26*(2019), 2020–2040. https://doi.org/10.24843/eja.2019.v26.i03.p13

Barli, H. (2018). Pengaruh Leverage Dan Firm Size Terhadap Penghindaran Pajak. *Jurnal Ilmiah Akuntansi Universitas Pamulang*, *6*(2), 223–238.

Bratadilaga, R. S., Pratomo, D., & Kurnia, K. (2020). Umur Perusahaan, Sales Growth Dan Kualitas Audit Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Sektor Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2014-2018). *EProceedings of Management*, *7*(2), 3305.

Debora, D., & Joni, E. (2021). Faktor-Faktor Yang Memengaruhi Penghindaran Pajak Perusahaan

Manufaktur Di Bursa Efek Indonesia. *E-Jurnal Akuntansi TSM*, *1*(4), 349–362.

Dewi, N. L. P. P., & Noviari, N. (2017). Pengaruh Ukuran Perusahaan, Leverage, Profitabilitas dan Corporate Social Responsibility terhadap Penghindaran Pajak (Tax Avoidance). *E-Jurnal Akuntansi*, *21*(1), 830–859.

Dewi, N. M. (2019). Pengaruh Kepemilikan Institusional, Dewan Komisaris Independen dan Komite Audit Terhadap Penghindaran Pajak (Tax Avoidance) Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2012-2016. *MAKSIMUM: Media Akuntansi Universitas Muhammadiyah Semarang*, *9*(1), 40–51.

Fadhilah, P. A., & Riyadi, S. (2018). Pertanggungjawaban Sosial Perusahaan, Komisaris Independen, Capital Intensity Ratio, Dan Umur Perusahaan Terhadap Penghindaran Pajak. *Akuntansi Responsibilitas Audit Dan Tax*, *1*(02).

Fauzan, D. A., Wardan, & Nurharjanti, N. N. (2019). The Effect of Audit Committee, Leverage, Return on Assets, Company Size, and Sales Growth on Tax Avoidance. *Riset Akuntansi Dan Keuangan Indonesia*, *4*(3), 171–185. https://doi.org/10.23917/reaksi.v4i3.9338.

Ghozali, I. (2018). *Analisis Multivariate Program IBM SPSS 25* (9th Editio). Badan Penerbit Universitas Diponegoro.

Honggo, K., & Marlinah, A. (2019). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Dewan Komisaris Independen, Komite Audit, Sales Growth, dan Leverage terhadap Penghindaran Pajak. *Jurnal Bisnis Dan Akuntansi*, *21*(1a–1), 9–26. https://doi.org/10.34208/jba.v21i1a-1.705.

Irawati, T., Tri Cahya, B., & Ningsih, S. (2021). Pengaruh Leverage Dan Return On Asset Terhadap Tax Avoidance. *Jurnal Bisnis Manajemen Dan Akuntansi (BISMAK)*, *1*(2), 49–54. https://doi.org/10.47701/bismak.v1i2.1201

Januari, D. M. D., & Suardikha, I. M. S. (2019). Pengaruh Corporate Social Responsibility, Sales Growth, dan Profitabilitas Terhadap Tax Avoidance. *E-Jurnal Akuntansi*, *27*(3), 1653–1677. https://doi.org/10.24843/eja.2019.v27.i03.p01

Jensen Michael C. and William H. Meckling. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, *3*, 305–360. https://doi.org/https://doi.org/10.1016/0304-405X(76)90026-X

Joni, E., & Gunawan, T. (2021). Faktor Faktor yang Mempengaruhi Tax Avoidance. *E-Jurnal Akuntansi TSM*, *1*(2), 169–180.

Librania, L., Firnanti, F., & Supriatna, D. (2021). Faktor-Faktor Yang Mempengaruhi Penghindaran Pajak Perusahaan Manufaktur Yang Terdaftar Di Bei. *E-Jurnal Akuntansi TSM*, *1*(3), 185–194.

Moeljono. (2020). Faktor-Faktor yang Mempengaruhi Penghindaran Pajak. *Jurnal Penelitian Ekonomi Dan Bisnis*, *5*(1), 103–121.

Mulyana, Y., Mulyati, S., & Umiyati, I. (2020). Pengaruh Komisaris Independen, Kompensasi Rugi Fiskal Dan Pertumbuhan Aset Terhadap Penghindaran Pajak. *Jurnal SIKAP (Sistem Informasi, Keuangan, Auditing Dan Perpajakan)*, *4*(2), 160–172. https://doi.org/10.32897/jsikap.v4i2.202

Murwaningtyas, N. E. (2019). Faktor-Faktor Yang Memengaruhi Penghindaran Pajak. *Jurnal Akuntansi, Audit, Dan Sistem Informasi Akuntansi*, *3*(1), 132–142. https://doi.org/10.4135/9781849209403.n73

Nailufaroh, L., Suprihatin, N. S., & Mahardini, N. Y. (2022). The Impact of Leverage, Managerial Ownership, and Capital Intensity on Tax Avoidance. *Jurnal Keuangan Dan Perbankan (KEBAN)*, *1*(2), 35–46.

Pitaloka, S., & Merkusiawati, N. K. L. A. (2019). Pengaruh Profitabilitas, Leverage, Komite Audit, dan Karakter Eksekutif Terhadap Tax Avoidance. *E-Jurnal Akuntansi*, *27*, 1202–1230. https://doi.org/10.24843/eja.2019.v27.i02.p14

Pohan, C. A. (2013). *Manajemen Perpajakan Strategi Perencanaan Pajak dan Bisnis* (Edisi Revi). PT Gramedia.

Praditasari, N. K. A., & Setiawan, P. E. (2017). Pengaruh Good Corporate Governance, Ukuran Perusahaan, Leverage Dan Profitabilitas Pada Tax Avoidance. *E-Jurnal Akuntansi*, *2017*(1), 1229–1258.

Pratiwi, N. P. D., Mahaputra, I. N. K. A., & Sudiartana, I. M. (2021). Pengaruh Financial Distress, Leverage Dan Sales Growth Terhadap Tax Avoidance Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2016-2018. *JURNAL KARMA (Karya Riset Mahasiswa Akuntansi)*, *1*(1), 1609–1617.

Pratomo, D., & Rana, R. A. (2021). Pengaruh Kepemilikan Institusional, Komisaris Independen Dan Komite Audit Terhadap Penghindaran Pajak. *Jurnal Kajian Ilmiah Akuntansi*, *8*(1), 91–103. https://doi.org/10.30656/jak.v8i1.2487.

Putri, J. V., & Suhardjo, F. (2022). Faktor-Faktor yang Mempengaruhi Penghindaran Pajak Pada Perusahaan Non-Keuangan di Bursa Efek Indonesia. *E-Jurnal Akuntansi TSM*, *2*(1), 103–118.

Sarra, H. D. (2017). Pengaruh konservatisme akuntansi, komite audit dan dewan komisaris independen terhadap penghindaran pajak (studi empiris pada industri kimia dan logam di Bursa Efek Indonesia periode 2010-2014). *Competitive Jurnal Akuntansi Dan Keuangan*, *1*(1), 63–86.

Setiawan, D. A. (2017). *Kini Giliran IKEA Terjerat Kasus Penghindaran Pajak*. News.Ddtc.Co.Id.

Siahaan, M., Nauli, T. D., & Siahaan, B. P. (2024). Can Internal Mechanisms Control Detect Corruption Through Fraudulent Behaviour ? *AFRE Accounting and Financial Review*, *7*(1), 1–8. https://jurnal.unmer.ac.id/index.php/afr/article/view/11893

Siahaan, M., Suharman, H., Fitrijanti, T., & Umar, H. (2023). When internal organizational factors improve detecting corruption in state-owned companies. *Journal of Financial Crime*, *31*(2), 376–407. https://doi.org/10.1108/JFC-11-2022-0292

Sinambela, T. (2022). Pengaruh Ukuran Perusahaan, Pertumbuhan Penjualan, dan Komite Audit Terhadap Tax Avoidance. *Jurnal Paradigma Ekonomika*, *17*(1), 127–136.

Stawati, V. (2020). Pengaruh Profitabilitas, Leverage dan Ukuran Perusahaan terhadap Penghindaran Pajak. *Jurnal Akuntansi Dan Bisnis: Jurnal Program Studi Akuntansi*, *6*(2), 147–157.

Sterling, F., & Christina, S. (2021). Pengaruh Rasio Keuangan, Ukuran Perusahaan, dan Umur Perusahaan terhadap Tax Avoidance. *E-Jurnal Akuntansi TSM*, *1*(3), 207–220.

Sutiningsih, Pradipta, A., & Ghazi, M. (2022). *Faktor-Faktor Yang Memengaruhi Penghindaran Pajak Pada Perusahaan Manufaktur di BEI*. *2*(2), 341–350.

Tanjaya, C., & Nazir, N. (2021). Pengaruh Profitabilitas, Leverage, Pertumbuhan Penjualan, Dan Ukuran Perusahaan terhadap Penghindaran Pajak pada Perusahaan Manufaktur Sektor Barang Konsumsi yang Terdaftar di BEI Tahun 2015-2019. *Jurnal Akuntansi Trisakti*, *8*(2), 189–208.

Triyanti, N. W., Titisari, K. H., & Dewi, R. R. (2020). Pengaruh Profitabilitas, Size, Leverage, Komite Audit, Komisaris Independen dan Umur Perusahaan terhadap Tax Avoidance. *Jurnal Ilmiah Universitas Batanghari Jambi*, *20*(1), 113–120.

Wardani, D. K., & Puspitasari, D. M. (2022). Ukuran perusahaan terhadap penghindaran pajak dengan umur perusahaan sebagai variabel moderasi. *Kinerja*, *19*(1), 89–94. https://doi.org/10.30872/jkin.v19i1.10814

Yino, D., & Yohanes. (2022). *Faktor-Faktor Yang Memengaruhi Penghindaran Pajak Pada Perusahaan Manufaktur Di BEI*. *2*(1), 433–448.

Halaman ini sengaja dikosongkan