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THE EFFECT OF DEFERRED TAX EXPENSES AND AUDIT COMMITTEE ON TAX AVOIDANCE

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Abstract

This study aims to determine how the influence of deferred tax burden, audit committee, and independent commissioner on tax avoidance in industrial sector companies listed on the Indonesia Stock Exchange in 2019 - 2023. The independent variables in this study are deferred tax burden, audit committee and independent commissioner. While the dependent variable in this study is tax avoidance. The population in this study were 63 industrial sector companies listed on the Indonesia Stock Exchange in 2019 - 2023. This type of research is quantitative with the sampling technique method used, namely purposive sampling and obtained 15 industrial sector companies with an observation period of 5 (five) years so that the total observation data is 75 observation data in this study. This study uses panel data regression analysis tests and classical assumptions and data is processed using Microsoft Excel and Eviews 12. The results of this study indicate that deferred tax burden and audit committee have no effect on tax avoidance, while independent commissioners have an effect on tax avoidance. However, deferred tax burden, audit committee and independent commissioner simultaneously affect tax avoidance.
***Keyword:** Deferred Tax Burden; Audit Committee; Tax Avoidance*

Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh beban pajak tangguhan, komite audit terhadap penghindaran pajak pada perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia tahun 2019 - 2023. Variabel independen dalam penelitian ini adalah beban pajak tangguhan, komite audit. Sedangkan variabel dependen dalam penelitian ini adalah penghindaran pajak. Populasi dalam penelitian ini adalah 63 perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia tahun 2019 - 2023. Jenis penelitian ini yaitu kuantitatif dengan metode teknik pengambilan sampel yang digunakan yaitu purposive sampling dan diperoleh 15 perusahaan sektor industri dengan periode pengamatan selama 5 (lima) tahun sehingga total data observasi adalah sebanyak 75 data observasi dalam penelitian ini. Penelitian ini menggunakan uji analisis regresi data panel dan asumsi klasik serta data diolah menggunakan Microsoft Excel dan Eviews 12. Hasil penelitian ini menunjukkan bahwa beban pajak tangguhan dan komite audit tidak berpengaruh terhadap penghindaran pajak. Namun, beban pajak tangguhan, komite audit secara simultan berpengaruh terhadap penghindaran pajak.
Kata Kunci: Beban Pajak Tangguhan, Komite Audit, Penghindaran Pajak

I. INTRODUCTION

Taxes are the largest source of state revenue contributing to the implementation of state activities. Indonesian citizens who are taxpayers are required to pay taxes to the state treasury. In practice, taxpayers and the government lack alignment of goals. For taxpayers, taxes are an expense that can reduce net profit. However, for the government, taxes are a source of state funding needed for national development. Due to this misalignment of goals, taxpayers tend to seek to minimize tax costs by engaging in tax avoidance. (Indah Novriyanti & Winanda Wahana, 2020).

Taxes are the largest source of state revenue in Indonesia, and this is evident in the State Budget (APBN). Furthermore, taxes also serve as a source of APBN revenue, which the state can use to finance national development. To increase state revenue from the tax sector, the government has issued several regulations and laws related to tax sanctions in the hope of influencing taxpayer compliance levels. (Deny Erica, 2021). According to the Ministry of Finance website (www.kemenkeu.go.id, 2022), Sri Mulyani Indrawati, Minister of Finance (Menkeu), stated that tax revenues reached IDR 1,634.4 trillion as of December 14, 2022, exceeding 110.06% of the IDR 1,485 trillion target set by Presidential Regulation No. 98 of 2022. This also represents a 41.93% increase compared to last year's IDR 1,151.5 trillion. One technique for achieving state independence in financing and spending growth is derived from funds received through tax collection. Every country requires funds to build infrastructure for the national interest (Nihayah & Oktaviani, 2022).

In Indonesia, tax payments are made through three systems: the Self-Assessment System, the Official Assessment System, and the Withholding System. However, Indonesians predominantly utilize the Self-Assessment System, where individuals are responsible for their own tax payments. This system provides full trust in the rights and obligations of taxpayers who already have tax obligations to calculate, pay, and report their own taxes, allowing them to contribute directly to the state. The government strives to maximize the amount of taxes received by the state to improve the national economy and the shared welfare of all citizens, while companies have a different goal: to pay low taxes to maximize profits. Companies are also economic actors and taxpayers in the corporate category, aiming to maximize profits. Company management has the duty and responsibility to manage the company's resources. Company management believes that taxes can affect the company's operational costs due to reduced operational costs due to tax payments using the company's profits (Anjilni &

Winingrum, 2022). Tax avoidance is a legal action to reduce the tax burden by exploiting applicable tax regulations. Tax avoidance is also a phenomenon that occurs under certain regulated circumstances, resulting in a reduction in the tax burden. This tax avoidance practice can increase a company's value by increasing its profits. Tax avoidance, typically through policies adopted by company management, is not accidental (Nihayah & Oktaviani, 2022).

II. THEORETICAL STUDIES

Agency Theory

Agency theory is a concept that explains the contractual relationship between principals and agents. In this case, the principal is the owner or shareholder, while the agent is the management who manages the company. Agency theory arises from a misalignment of goals (conflict) between the delegator (principal or shareholder) and the delegatee (agent), a concept known as a conflict of interest. (Maulana, E., Mahrani, S., & Budiharjo, R. (2021). Agency theory is also applied to deferred tax burdens, stating that the amount of deferred tax burden in a given year can minimize the company's current year's payment costs. Management also has the opportunity to reduce the company's tax burden by charging it to the following year.

Taxes

According to Law No. 28 of 2007 concerning General Provisions and Tax Procedures (KUP), taxes are mandatory contributions to the state owed by individuals or entities, which are compulsory under the law, without receiving direct compensation and are used for state purposes for the greatest prosperity of the people. According to S.I. Djajadiningrat in his book (Resmi, 2019), taxes are an obligation to hand over a portion of one's assets to the state treasury due to circumstances, events, or actions that confer a certain status, but not as a punishment, according to regulations established by the government and can be enforced, but without any direct reciprocal service from the state to maintain general welfare.

Avoidance Tax

Tax avoidance is an attempt to reduce tax liabilities by avoiding conflicts with applicable tax laws (Robin, Anggara, J., Tandrean, R., & Afiezan, H. A. (2021).

Tax avoidance is an effort to minimize or increase the efficiency of the tax burden by avoiding taxation by directing it to transactions that are not taxable. Tax avoidance is a legal action, so when engaging in tax avoidance efforts, taxpayers cannot be taxed if there are no taxable actions or transactions (Yohan, & Pradipta, A. (2019).

Deferred Tax Expense

Deferred tax expense is an expense arising from timing or temporary differences in the reporting of profits in fiscal commercial accounts. The existence of deferred tax expense allows companies to avoid taxes in the year in which the deferred tax expense arises. (Putri, Z. I., & Finatariani, E. (2023). Deferred tax according to PSAK 46 No. 04 is the amount of income tax (Pph) that can be recovered in a future period as a result of deductible temporary differences, accumulated tax losses that have not been compensated, and accumulated tax credits that have not been utilized, if tax regulations permit. Therefore, it can be concluded that deferred tax expense is a tax expense that arises from temporary differences that will result in the amount of tax recoverable or payable in a future period. Based on temporary differences in accounting and fiscal profit reporting, deferred tax expense arises.

Audit Committee

A company's audit committee is tasked with assisting the board of commissioners in monitoring the management of the company's financial statements. The audit committee plays a role in regulating management in increasing company profits. Where company management tends to reduce the tax burden, this can encourage management to engage in tax avoidance practices (Wijayanti, N., & Ayem, S. (2022). The audit committee also has the authority to avoid various characteristics that have nothing to do with the financial statements. If A larger audit committee will reduce tax avoidance (Rospitasari, N. R., & Oktaviani, R. M. (2021). An audit committee is a committee consisting of at least three members. The audit committee is described as a monitoring mechanism that can improve the audit function for a company's external reporting.

The Effect of Deferred Tax Expenses on Tax Avoidance, Audit Committee.

The audit committee is tasked with providing control and oversight of management performance, sharing valid and accurate data or information, and providing financial report analysis to the board of commissioners. Ritonga, P. (2022). The audit committee plays a role in regulating management in increasing company profits. Where company management tends to reduce the tax burden, this can encourage management to engage in tax avoidance practices. The audit committee is formed by the board of commissioners to assist in overseeing the preparation of the company's financial statements to prevent fraud by management.

H1: Deferred tax expense and audit committee are suspected to have a positive effect on tax avoidance.

The Effect of Deferred Tax Expense on Tax Avoidance

According to Philips (2016) in a study (Sukma Astuti and Tubagus Arya Abdurachman, 2023), deferred tax expense is an expense arising from temporary differences between accounting profit (i.e., profit in financial statements for external parties) and taxable profit. A higher reported deferred tax expense, or deferred tax, as measured by inter-period tax allocation, will impact a company's tax avoidance. Conversely, a higher inter-period allocation means a lower likelihood of a company engaging in tax avoidance. Based on research results (Kalbuana, N., Hastomo, W., & Maharani, Y. (2020), it was stated that deferred tax burdens influence tax avoidance. It can be concluded that many companies still avoid paying taxes due to their deferred tax burdens. However, research (Putri, Z. I., & Finatariani, E. (2023)) stated that deferred tax burdens do not influence tax avoidance.

H2: It is suspected that deferred tax burdens have a positive effect on tax avoidance.

The Influence of the Audit Committee on Tax Avoidance

The audit committee is tasked with providing control and oversight of management performance, sharing valid and accurate data or information, and providing financial report analysis to the board of commissioners (Ritonga, P. (2022). The audit committee plays a role in regulating management in increasing company profits. Where company management tends to reduce the tax burden, this can encourage management to engage in tax avoidance practices. Based on agency theory, the audit committee is formed by the board of commissioners to assist in overseeing the preparation of financial reports. corporate finances to prevent fraud committed by management. The greater the number of audit committees, the more difficult it is for companies to engage in tax avoidance (Wijayanti, N., & Ayem, S. (2022). Research on audit committees on tax avoidance conducted by (Ritonga, P. (2022) and (Wijayanti, N., & Ayem, S. (2022) states that audit committees have an effect on tax avoidance. Meanwhile, research results from (Yohan, & Pradipta, A. (2019) and (Yunawati, S. (2021) state that audit committees have no effect on tax avoidance.

H3: It is suspected that the Audit Committee has a positive effect on tax avoidance.

III. RESEARCH METHODS

This type of research is quantitative descriptive. The research conducted by this author is a study using an associative or quantitative approach method. According to Sugiyono, associative or quantitative research is a study that aims to determine the degree of relationship and pattern or form of influence between two or more variables, where with this research will be built a theory that functions to explain, predict and control a phenomenon. In this study analyzes the Influence of Deferred Tax Expenses, Audit Committees on Tax Avoidance. There are stages carried out such as identifying problems, developing a conceptual framework, identifying and defining variables and hypotheses, developing research designs, sampling techniques, collecting and qualifying data, analyzing data and interpreting and communicating research results. This study aims to analyze the relationship or influence of research variables, namely the Dependent Variable in the form of Tax Avoidance and the Independent Variable in the form of Deferred Tax Expenses, Audit Committees that occur in Industrial Sector companies listed on the Indonesia Stock Exchange in 2019-2023. The study was conducted on industrial sector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023 that have met the specified criteria. The disclosure media used in this study is secondary data in the form of financial reports obtained from the official website of the Indonesia Stock Exchange (IDX), www.idx.co.id, and the websites of each company. The time period was carried out for 8 (eight) months from January 2024 to August 2024, using secondary data in the form of financial reports from industrial companies for the period 2019-2023.

IV. RESEARCH RESULTS

Descriptive Statistics

The results of the descriptive statistical test for the tax avoidance variable in this study showed the lowest (minimum) value of 0.067260, which was held by PT. Mulia Industrindo Tbk in 2021, and the highest (maximum) value of 1.256952, which was held by PT. Astra Gaphia Tbk in 2020. The average value (mean) was 0.308242, and the standard deviation was 0.200431. This indicates that PT. Astra Gaphia Tbk may engage in greater tax avoidance than PT. Mulia Industrindo Tbk.

The results of the descriptive statistical test for the deferred tax expense variable in this study showed the lowest (minimum) value of 0.00001, which was held by PT. Berkah Prima Perkasa Tbk in 2022, and the highest (maximum) value of 0.038955, which was held by PT.

Supreme Cable Manufacturing & Commerce Tbk in 2022. The mean value was 0.003577 and the standard deviation was 0.005780.

Estimation Test for Panel Data Regression Model Selection

The results of the descriptive statistical test for the tax avoidance variable in this study showed the lowest (minimum) value of 0.067260, held by PT Mulia Industrindo Tbk in 2021, and the highest (maximum) value of 1.256952, held by PT Astra Gaphia Tbk in 2020. The mean value was 0.308242 and the standard deviation was 0.200431. This indicates that PT Astra Gaphia Tbk may engage in greater tax avoidance than PT Mulia Industrindo Tbk. It is known that the common effect model has a constant value of 0.624801, the coefficient value of the deferred tax burden variable is 4.885740, the coefficient value of the audit committee variable is 0.013812, and it is known that the fixed effect model has a constant value of 0.722257, the coefficient value of the deferred tax burden variable is 7.568353, the coefficient value of the audit committee variable is 0.051721, and it is known that the random effect model has a constant value of 0.632948, the coefficient value of the deferred tax burden variable is 6.359417, the coefficient value of the audit committee variable is -0.021492.

Results of Selecting Panel Data Model Analysis Techniques

1. Chow Test

The Chow test is used to determine the best panel data regression estimation model between the common effect and fixed effect models. If the probability is less than 5%, H0 is rejected and H1 is accepted, thus using the fixed effect model. Conversely, if the probability is greater than 5%, H0 is accepted and H1 is rejected, thus using the common effect model.

The results show that the cross-section F probability (Prob.) value is 0.2754 and the cross-section Chi-square value is 0.1020, which is greater than the α value of 0.05 (5%). This indicates that H0 is accepted and H1 is rejected. Therefore, it can be concluded that the common effect model is better than the fixed effect model.

2. Hausman Test

The Hausman test aims to determine whether the random effect model is better than the fixed effect model. If the chi-square probability value is less than 5%, H0 is rejected and H1 is accepted, thus using the fixed effect model. Likewise, if the probability value is greater than 5%, H0 is accepted and H1 is rejected, so the estimation model used is random effects. The cross-section random value shows a probability value of 0.9097, which is greater than

0.05. This indicates that H0 is accepted and H1 is rejected. Therefore, it can be concluded that the random effects model is preferable. Since the random effects model has been selected, a Lagrange multiplier test is necessary.

3. Lagrange Multiplier (LM) Test

The Lagrange Multiplier (LM) test is conducted to select the best model between the common effects and random effects models. This Lagrange multiplier test is based on a Breush-Pagan probability value less than 0.05, rejecting H0 and rejecting H1, thus using the random effects model. Conversely, if the Breush-Pagan probability value is greater than 5%, H0 is rejected and H1 is accepted, so the estimation model used is the common effects model. The Breush-Pagan probability value is 0.6243. This probability value exceeds the significance level of 0.05. Therefore, the results of this test indicate that the common effects model is the best model to use.

4. Model Conclusion

Based on the test results using the Chow test, Hausman test, and Lagrange multiplier (LM) along with their explanations above, it can be concluded that the common effects model is the preferred model in this panel data regression study, which will estimate the influence of tax avoidance on 15 companies in the industrial sector from 2019 to 2023.

Classical Assumption Results

1. Normality Test

The graph above shows a normally distributed graph. This is evidenced by the Jarque Bera value of 3.496505 with a probability of 0.174078, which is greater than $\alpha = 0.05$ (5%). The table above shows that the probability value exceeds the significance level of 0.05 (5%). Therefore, the researcher's data can be considered normally distributed, meaning H0 is accepted, and the regression model can be used for further testing.

2. Multicollinearity Test

It can be seen that all variables are free from multicollinearity, as the correlation values for all variables are <0.80. Therefore, it can be concluded that the regression model does not experience multicollinearity.

3. Heteroscedasticity Test

The Chi-Square Probability value for Obs*R-squared is 6.816158, which is greater than the significance level of 0.05. These results indicate that heteroscedasticity does not occur in the regression model.

4. Autocorrelation Test

Based on the Durbin-Watson calculation, the DW position is between the DU (1.7092) and (4-DU) (2.2908), with a Durbin-Watson value of 1.8274. Therefore, this test indicates that there is no autocorrelation.

5. Hypothesis Test

The adjusted R-squared value of the model is 0.378273. This indicates that the percentage contribution of the independent variables (deferred tax expense, audit committee) to the dependent variable (tax avoidance) is 0.378273. This means that the deferred tax expense and audit committee contribute 37% to tax avoidance. The remaining 63% is contributed by other variables not discussed in this study.

6. Partial Test (T)

The Deferred Tax Expense (X1) variable has a value of 0.2113, meaning it exceeds the significance level of 0.05. Therefore, Ha is rejected and H0 is accepted. Therefore, the deferred tax expense (X1) variable has no effect on the dependent variable, tax avoidance. The Audit Committee (X2) variable has a value of 0.7829, meaning it exceeds the significance level of 0.05. Therefore, Ha is rejected and H0 is accepted. Therefore, the audit committee (X2) variable has no effect on the dependent variable, tax avoidance.

7. Simultaneous Test (F)

This can be seen by looking at the Prob (F-statistic) value. Because the significance level is less than 0.05, i.e., 0.032278 < 0.05, this regression equation model can be concluded that deferred tax expense and the audit committee simultaneously have a significant effect on tax avoidance in industrial sector companies during the 2019-2023 period.

Discussion

The Effect of Deferred Tax Expense on Tax Avoidance

The first hypothesis proposed in this study is that deferred tax expense influences tax avoidance. This is supported by the test results in Table 4.21, where the probability value of deferred tax expense is 0.2113, which is greater than the significance level (0.05). Therefore, it can be concluded that the probability value of deferred tax expense is 0.2113 > 0.05. Therefore, the first hypothesis is rejected, and the deferred tax expense variable has no effect on tax avoidance. The deferred tax expense has no effect because the amount of deferred tax expense for the following year is not a significant factor in companies' tax avoidance. These results align with previous research (Zeni Indira Putra & Endah Pinatariani, 2023), which stated that deferred tax expense has no effect on tax avoidance.

The Influence of the Audit Committee on Tax Avoidance.

The second hypothesis proposed in this study is that the Audit Committee influences tax avoidance. This is evidenced by the test results in Table 4.21 with an audit committee probability value of 0.7829 greater than the significance value (0.05), so it can be concluded that the audit committee probability value of 0.7829 > 0.05, thus the second hypothesis is rejected and the audit committee variable has no effect on tax avoidance. The results of this study are in line with previous research, namely (Yohan and Pradipta, 2019) which stated that the audit committee has no effect on tax avoidance. This shows that the high or low proportion of the audit committee will not affect the company in carrying out tax avoidance actions. The audit committee has no effect on tax avoidance occurs because the audit committee's duties

V. CONCLUSION

This study aims to determine and prove the hypothesis regarding the influence of deferred tax burden and audit committees on industrial companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023. Therefore, the researchers draw the following conclusions:

1. The results of this study indicate that the deferred tax burden variable (X1) has no effect on the tax avoidance variable (Y) in industrial companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023. This is evidenced by the results of the partial significance test (T), which shows that the probability value of the deferred tax burden variable is 0.2113, meaning that the value is greater than 0.05. Therefore, it can be concluded that the deferred tax burden variable has no effect on tax avoidance.
2. The results of this study indicate that the audit committee variable (X2) does not affect the tax avoidance variable (Y) in industrial sector companies listed on the Indonesia Stock Exchange (IDX) in 2019 - 2023. This is proven by the results of the partial significance test (T) stating that the prob value of the audit committee variable is 0.7829 which means that the value is more than 0.05. So it can be concluded that the audit committee variable has no effect on tax avoidance.

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