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THE EFFECT OF AUDIT COMMITTEE, INSTITUTIONAL OWNERSHIP, INDEPENDENT COMMISSIONERS, AND SALES GROWTH ON TAX AVOIDANCE (EMPIRICAL STUDY OF MINING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2017-2022)

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Marianto MARIANTO[1], Suharmadi SUHARMADI[2]
[1,2]Faculty of Economics, Mercu Buana University, Jakarta, Indonesia
Corresponding author: Marianto
E-mail: marianto.umb@gmail.com

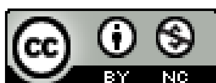
Abstract:
This study aims to examine and analyze the effect of the audit committee, institutional ownership, independent commissioners, and sales growth on tax avoidance. The object of this research is mining sector companies listed on the Indonesia Stock Exchange (IDX) from 2017 to 2022. The sample in this study was obtained using a non-probability sampling technique, specifically purposive sampling, resulting in 17 companies over six years. The data analysis method used was multiple linear regression analysis with the assistance of IBM SPSS Statistics version 27. The results indicate that the audit committee and institutional ownership have a negative and significant effect on tax avoidance, suggesting that stronger corporate governance mechanisms can reduce aggressive tax planning practices. In contrast, independent commissioners and sales growth do not have a significant effect on tax avoidance. These findings contribute to the literature on corporate governance and tax avoidance by providing empirical evidence from the mining sector in Indonesia. From a practical perspective, the results emphasize the importance of strengthening audit committees and increasing institutional ownership to enhance tax compliance and transparency. Policymakers and regulators may consider these findings when designing policies to curb tax avoidance practices. Future research could explore additional corporate governance variables or expand the study to other industries for broader generalizability.

Keywords: Audit Committee, Independent Commissioners, Institutional Ownership, Sales Growth, Tax Avoidance

INTRODUCTION

In general, a company is formed with the aim of utilizing existing resources in order to generate maximum profit. In Law (UU) of the Republic of Indonesia No. 36 of 2008, Article 2 paragraph (3a), it is explained that everybody (company) established or domiciled in the territory of Indonesia is a tax subject who is obliged to pay taxes. Taxes are seen as a burden that will reduce company profits, so the majority of companies will make efforts to minimize the tax burden by making plans and arrangements for the amount of tax that must be paid (Masyitah et al., 2022).

Based on the report The State of Tax Justice 2020: Tax Justice in the time of COVID-19 shows that Indonesia experienced a tax revenue loss of $ 4.86 billion US dollars due to tax avoidance (https://taxjustice.net, 2020). According to news reported by Katadata.co.id, in a Working Meeting with Commission XI of the House of Representatives on Monday, June 28, 2021, Minister of Finance Sri Mulyani expressed her suspicion that the trend of increasing numbers of companies reporting losses in the last few years is an attempt to avoid Income Tax (PPh) obligations. This suspicion is based on the large number of corporate taxpayers who continue to operate and can even expand their businesses despite reporting losses for years. Sri Mulyani also explained that the number of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corporate taxpayers reporting losses increased from 8% in 2012 to 11% in 2019. Even the number of corporate taxpayers reporting losses in five consecutive years also increased from 5,199 in 2012-2016 to 9,496 in 2015-2019 (https://katadata.co.id, 2021).

The tax case of PT Adaro Energy Tbk reported by Global Witness is an example of a tax case in a mining sector company that has occurred in Indonesia where the company is suspected of having carried out tax avoidance by means of transfer pricing through its subsidiary domiciled in Singapore (Firmansyah & Estutik, 2021).

Table 1. Comparison of Mining Sector Contributions to GDP and Tax Revenue

Year	Contribution to GDP (%)	Contribution to Tax Revenue (%)
2017	7.58%	5.00%
2018	8.08%	6.60%
2019	7.26%	5.30%
2020	6.43%	6.50%
2021	8.97%	5.00%
2022	12.22%	8.30%

Source: www.bps.go.id/id and www.kemenkeu.go.id which have been processed

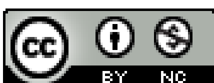
Based on data on the mining sector's contribution to GDP and tax revenue, there are indications of a tax avoidance phenomenon carried out by companies in this sector. It can be seen from the imbalance between the mining sector's contribution to GDP and the taxes paid. For example, in 2017, the mining sector contributed 7.58% to GDP, but its contribution to tax revenue was only 5.00%. This imbalance is increasingly visible in 2022, where the contribution to GDP increased significantly to 12.22%, while the contribution to tax revenue was only 8.30%. This unbalanced fluctuation indicates that although the mining sector is growing and making a large contribution to the national economy, the increase in tax revenue from this sector is not always comparable.

By implementing strict good corporate governance standards, companies will be able to achieve superior performance (Muhammad et al., 2023). To overcome the risk of tax avoidance, it is necessary to establish corporate governance that can oversee the company's performance in terms of corporate taxation (Noor, 2019).

Based on the above considerations, this study attempts to examine how corporate governance mechanisms can reduce tax avoidance as a form of opportunistic managerial behavior in accordance with the principles of Agency Theory. In addition, by considering the sales growth variable, this study also looks at how the company's growth factor affects the tax avoidance strategy implemented.

Agency Theory. According to Jensen and Meckling (1976), agency theory is a design that explains the contextual relationship between principals and agents (Hoesada, 2022). According to this theory, there is a potential conflict of interest due to differences in goals between shareholders who want to increase the value of the company and managers who are often more oriented towards personal interests, such as increasing compensation or bonuses (Simorangkir & Rachmawati, 2020). One form of this conflict can be seen in tax avoidance policies, where managers try to reduce the tax burden in order to increase company profits (Juliana et al., 2020), even though this action can pose legal and reputational risks in the future (Ng, 2024).

To mitigate the problem of agency conflict in tax avoidance practices, companies implement corporate governance mechanisms (Good Corporate Governance) that aim to increase transparency and supervision of management (Titisari, 2021). In this study, the GCG mechanism is represented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by the audit committee, institutional ownership, and independent commissioners. Agency theory is the basis for explaining why such oversight mechanisms are needed to reduce conflicts between management and shareholders, as well as how tax avoidance practices can be influenced by management decisions motivated by self-interest (Titisari, 2021).

Tax Avoidance. Pohan (2019) defines tax avoidance as an effort made by taxpayers legally and safely, which does not violate applicable tax provisions by exploiting loopholes or gray areas in tax laws and regulations, with the aim of reducing the amount or burden of tax that must be paid. The rampant practice of tax avoidance can result in a drastic reduction in state revenues (Ng, 2024:148), which can ultimately cause the social gap between the rich and the poor to worsen (Hantono et al., 2023).

Tria et al. (2020) revealed that the corporate tax ratio can be used to reveal indications of tax avoidance. The level of tax avoidance with the Effective Tax Rates model is measured by dividing the company's income tax burden by profit before tax (Ramadhani & Utomo, 2023) as follows:

$$\text{ETR} = \frac{income\ tax\ burden}{profit\ before\ tax}$$

Audit Committee. According to Financial Services Authority Regulation No. 55/POJK.04/2015, the audit committee is a committee formed by and responsible to the board of commissioners for assisting in carrying out the board's duties and functions. The main task of the audit committee is to encourage the implementation of good corporate governance principles, build an effective internal control structure, and improve the quality of transparency and financial reporting (Hantono et al., 2023:55).

The measurement of audit committee variable in this study was measured by calculating the number of audit committee boards in the company through information obtained from the audit committee profile contained in the company's financial statements (Dudi & Risa, 2021).

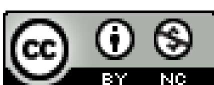
$$\text{Audit Committee} = Number\ of\ audit\ committee\ members$$

Institutional ownership. Institutional ownership is the ownership of shares owned by institutions such as insurance companies, banks, investment companies, or other institutions (Titisari, 2021:21). Jensen & Meckling (in Christian & Fransisca, 2020) stated that institutional ownership plays an important role in minimizing agency conflicts that occur between management (agents) and shareholders (principals). Institutional ownership plays an important role in supervising, disciplining, and influencing management because it can control management to avoid selfish behavior by utilizing the large number of voting rights it has (Suparna & Fitriyan, 2021).

Institutional ownership can be measured using the following formula (Ristiyana, 2023):

$$\text{Institutional Ownership} = \frac{The\ number\ of\ shares\ owned\ by\ the\ institution}{al\ shares\ of\ the\ company}$$

Independent Commissioner. An independent commissioner is a member of the Board of Commissioners who has no affiliation with the Board of Directors, other members of the Board of Commissioners or controlling shareholders and has no connection in business relationships or other relationships that could affect his ability to act independently or act only in the interests of the company (Sudarmanto et al., 2021:6). According to Sevi & Rachmawati (2021), independent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commissioners can have a positive impact on the performance and value of the company. Independent commissioners are believed to provide supervision in a company for decision-making, including in the field of taxation (Sevi & Rachmawati, 2021).

Measurement of independent commissioners can be done by calculating the percentage of the number of independent commissioners to the total number of members of the board of commissioners who play a role in supervising company management (Juan & Ida, 2019):

$$\text{Independent Commissioner} = \frac{\textit{Number of an independent board of commissioners}}{\textit{Number of the board of commissioners}}$$

Sales Growth. According to Dhamiri et al. (2023:31), sales growth is one of the indicators for measuring business performance, which means an increase in the number of sales from year to year. Sales growth is used to measure a company's level of development (Suharmadi & Suripto, 2023). Companies generally use sales growth to evaluate company performance and determine the effectiveness of business strategies in improving company performance over time (Melvern, 2023).

Sales growth is measured by comparing sales for the current year period with sales for the previous year, which is stated in the following formula (Irfan & Mohamad, 2021):

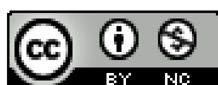
$$\text{Sales Growth} = \frac{\textit{Current year sales} - \textit{previous year sales}}{\textit{Previous year sales}}\ X\ 100\%$$

The Influence of the Audit Committee on Tax Avoidance. Dang & Nguyen (2022) argue that the existence of an audit committee can improve the internal control system and is considered an effective monitoring tool to improve the quality of information disclosure. The supervision of the company will help reduce the company's actions in carrying out tax avoidance (Yulistia et al., 2022). It will be difficult for management to carry out tax avoidance when there is an audit committee that is able to carry out monitoring in the process of recording the entity's financial statements and designing the implementation of effective internal control of the entity (Sherli & Dwi, 2023). It shows that the higher the existence of an audit committee in a company, the better the quality of corporate governance, thereby minimizing the possibility of tax avoidance activities being carried out.

The Influence of Institutional Ownership on Tax Avoidance. Institutional ownership basically has significant control over the company's ongoing operations, so institutional ownership is recommended to monitor tax planning activities more accurately because it can reduce the opportunistic behavior of managers (Putu & I Made, 2021). According to Zainuddin and Anfas (in Sevi & Rachmawati, 2021), institutional ownership can influence actions to minimize the tax burden in a company. The higher the level of institutional ownership, the greater the level of supervision of managers, thereby reducing agency conflicts and opportunities for tax avoidance (Parissan & Nurul, 2020).

The Influence of Independent Commissioners on Tax Avoidance. Independent commissioners are expected to help prevent opportunistic management behavior and carry out supervision, including in terms of corporate taxation (Sevi & Rachmawati, 2021). Independent commissioners can improve supervision optimally because they can supervise and control management decisions and policies so as to minimize decisions that affect tax avoidance actions and reduce the amount of tax payments (Dudi & Risa, 2021).

The Influence of Sales Growth on Tax Avoidance. Increasing sales growth can increase company profits, which results in the amount of tax burden to be paid also increasing, so companies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tend to avoid taxes in order to minimize their tax burden (Alika and Mohamad, 2023). The higher the sales growth rate, the higher the level of tax avoidance activity (Nora & Theresia, 2021). Along with increasing sales, company profits will also increase, which tends to make companies take tax avoidance actions due to increasing tax burdens (Tongam, 2022).

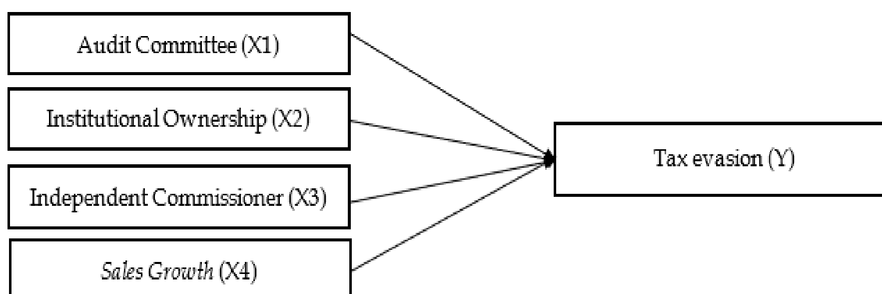


Figure 1. Framework of Thought

Hypothesis

H1: Audit committee affects tax avoidance
H2: Institutional ownership affects tax avoidance
H3: Independent commissioners affect tax avoidance
H4: Sales Growth Affects Tax Avoidance

METHODS

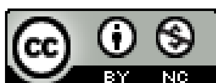
Type of Research. This study uses a quantitative approach with a causal research type. A causal relationship is a causal relationship in which some variables influence (independent variables) with variables that are influenced (dependent variables) (Sandu & Ali, 2015). Causal research is a study that aims to test whether the variables that act as independent variables influence the variables that become dependent variables (Azuar et al., 2014). This study aims to test the hypothesis of the influence of audit committee variables, institutional ownership, independent commissioners, and sales growth on tax avoidance variables (Rini et al., 2022).

Population and Research Sample. This study's population consists of 61 mining sector companies listed on the Indonesia Stock Exchange from 2017 to 2022. The sampling technique used in this study is non-probability purposive sampling.

Research Methods: Explain explicitly how the research is carried out. Where the research must include the method used, the sample, the place of research, and the analytical tools used. (Maximum 1 paragraph). (Font: Book Antiqua, 10, Before, After, 2pt, Line Spacing, Single).

Table 2. Population and Research Sample

No.	**Samples Criteria**	Total
1.	Mining companies listed on the Indonesia Stock Exchange (IDX) in 2017-2022	61
2.	Mining companies were not consecutively listed on the Indonesia Stock Exchange during the research period (2017-2022)	(16)
3.	Companies that experienced losses in the research period (2017-2022)	(27)
4.	Companies that have not recorded sales/revenue in 2016-2022	(1)
	Number of companies sampled	17
	Total research sample (17 companies over 6 years)	17 x 6 = 102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Based on these criteria, this study will use a sample of 17 companies for a total of 102 sample data.

Data Collection Techniques. This study uses documentation techniques where the research data used is secondary data where the data needed in this study is obtained through the Indonesia Stock Exchange (IDX) page and the official pages of related companies.

Data Analysis Methods. Data analysis aims to obtain relevant information from the data and then use the results of the analysis to solve a problem (Ghozali in Lawe, 2021). The data analysis methods used in this study are as follows:

Descriptive Statistical Analysis. Descriptive statistics provide information about the measure of data centralization, data distribution, location size and tendency of a group (Muchson, 2017). Descriptive statistical analysis consists of mean, median, maximum, minimum, and standard deviation values , which aim to collect, process, and analyze data so that it can be displayed in a better form (Ghozali, 2016).

Classical Assumption Test. The classical assumption test is carried out to determine whether the data used meets the requirements in the regression model so that it can obtain accurate results for multiple regression analysis (Syarif et al., 2023). This study uses four classical assumption tests: the normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test (Arif et al., 2023).

Normality Test. The normality test aims to determine whether the data to be used in the formula is normal data (Muhammad, 2018). This study uses the Kolmogorov-Smirnov test for normality testing. The basis for determining the Kolmogorov-Smirnov normality test is that if the significance (Sig.) Is greater than a = 0.05, then the data is normally distributed. Conversely, if the significance value (Sig.) Is less than a = 0.05, then the data is not normally distributed (Nikolaus, 2019).

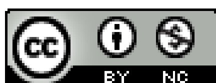
Multicollinearity Test. According to Billy (2022), the multicollinearity test is conducted to show that the independent variables must be free from multicollinearity symptoms, namely symptoms of significant correlation between independent variables. If there is a significant correlation between independent variables, then the relationship between the independent variables and the dependent variable will be disrupted (Nikolaus, 2019). This study tests multicollinearity by looking at the tolerance value and VIF value as follows (Nikolaus, 2019):

a. If the tolerance value > 0.10 means that there is no multicollinearity in the data being tested. Meanwhile, if the tolerance value < 0.10 means that there is multicollinearity in the data being tested.
b. If the VIF value < 10.00 means that there is no multicollinearity in the data being tested. Meanwhile, if the VIF value > 10.00 means that there is multicollinearity in the data being tested.

Heteroscedasticity Test. The heteroscedasticity test aims to determine whether there is an inequality between the regression equation of variance with variance and residuals from one observation to another (Syarif et al., 2023). This study uses the White test to test for heteroscedasticity. Halbert discovered the White test. White in 1980. The basis for determining the White test with the help of the SPSS application automatically is as follows (Yamin, 2021):

a. If Sig. > 0.05, then it can be concluded that the residual variance is homoscedastic or does not occur heteroscedasticity.
b. If Sig. < 0.05, then it can be concluded that the residual variance is heteroscedasticity.

Autocorrelation Test. The autocorrelation test is conducted to test whether there is a correlation between the disturbance error in period t and the disturbance error in the previous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period (t-1) in the regression model (Slamet & Aglis, 2020). If there is a correlation, it can be concluded that there is an autocorrelation problem (Firdaus, 2021). This study uses the Durbin-Watson (DW) autocorrelation test method. The provisions for decision-making with the Durbin-Watson test are as follows (Firdaus, 2021):

a. If d (Durbin Watson) is smaller than dL or greater than (4-dL), then the null hypothesis is rejected because there is autocorrelation.
b. If d (Durbin Watson) lies between dU and (4-dU), then the null hypothesis is accepted where there is no autocorrelation.
c. If d (Durbin Watson) lies between dL and dU or between (4-dU) and (4-dL), then there is no conclusion, or it does not produce a definite conclusion.

Hypothesis Testing. Hypothesis testing is used to determine the significant effect of independent variables on dependent variables (Syarif et al., 2023).

Partial Test (T-Test). The T-test uses a significance value of 0.05 (5%) with the following criteria (Syarif et al., 2023):

a. If the sig. value < 0.05, then it can be said to be significant, where Ho is rejected, and Ha is accepted, which means that the independent variable has a significant effect on the dependent variable.
b. If the sig. Value is> 0.05; then it can be said to be insignificant, where Ho is accepted, and Ha is rejected. This means that the independent variable does not affect the dependent variable.

Simultaneous Test (F Test). The F test was conducted with the following criteria (Syarif et al., 2023):

a. If F count > F table or significance < 0.05, then Ho is rejected, and Ha is accepted, meaning that the independent variable affects the dependent variable.
b. If F count < F table or significance > 0.05, then Ho is accepted, and Ha is rejected, meaning that the independent variable does not affect the dependent variable.

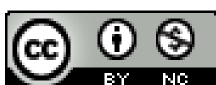
Determination Coefficient Test (R2). The determination coefficient is a value that shows the percentage of influence of a variable on another variable directly (Ridwan & Muhammad, 2022). The analysis criteria for testing the determination coefficient are as follows (Syarif et al., 2023):

a. If the Determination Coefficient is equal to 0, it means that the independent variable does not affect the dependent variable.
b. If the Determination Coefficient is close to 0, it means that the independent variable has a weak effect on the dependent variable.
c. If the Determination Coefficient is close to 1, it means that the independent variable has a strong effect on the dependent variable.

Multiple Linear Regression Analysis. Multiple linear regression aims to test the effect of two or more independent variables on the dependent variable (Zulaika & Hamni, 2021). The multiple linear regression model equation is as follows (Mustika et al., 2021):

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + e$$

where:
Y = tax avoidance
α = constant
β = regression coefficient
X1 = audit committee
X2 = constitutional ownership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X3 = independent commissioner
X4 = sales growth
e = residual value

RESULT AND DISCUSSION

Descriptive Statistical Analysis.

Table 3. Results of Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Tax evasion	102	-.01	.72	.2541	.10054
X1_Komite Audit	102	3.00	6.00	3.3500	.57400
X2_ Institutional Ownership	102	.10	.10	.6662	.21897
X3_ Independent Commissioner	102	.25	.75	.3898	.09513
X4_Sales Growth	102	-.40	7.31	.3594	.82060

(Source: Processed data from SPSS application version 27)

Classical Assumption Test.

Table 4. Normality Test Before Outlier One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		102
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.09499889
Most Extreme Differences	Absolute	.106
	Positive	.106
	Negative	-.076
Test Statistic		.106
Asymp. Sig. (2-tailed)[c]		.006

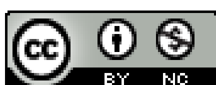
a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

(Source: Processed data from SPSS application version 27)

According to the results shown in Table 4, the significance value of 0.006, which is less than 0.05, indicates that the data is not well distributed. Therefore, outlier handling is needed to normalize the data. Outlier detection and removal using the Casewise Diagnostics method. Outliers are identified if the standardized residual value is above 3 or below -3 in the Casewise Diagnostics table in the SPSS output (Ariani et al., 2024). After removing one outlier data, the number of remaining samples is 101 data. The following are the results of the normality test after removing outliers:

Table 5. Normality Test After Outlier One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		101
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.08216408
Most Extreme Differences	Absolute	.068



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	Positive	.068
	Negative	-.068
Test Statistic		.068
Asymp. Sig. (2-tailed)[c]		.200[d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
(Source: Processed data from SPSS application version 27)

The test results shown in Table 5 show that after removing outliers, the data shows a normal distribution. This is reflected in the significance value of 0.2, which exceeds the threshold of 0.05, so it has met the criteria for data normality.

Table 6. Multicollinearity Test Results

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	X1_ Audit Committee	.920	1.087
	X2_ Institutional Ownership	.893	1.120
	X3_ Independent Commissioner	.948	1.055
	X4_Sales Growth	.975	1.025

a. Dependent Variable: Y_ Tax evasion
(Source: Processed data from SPSS application version 27)

Based on the table presented, the Tolerance value for each independent variable is above 0.10, and VIF is less than 10. In this regard, it is concluded that there is no high correlation between the independent variables in this study, which means that the assumption of multicollinearity has been met properly.

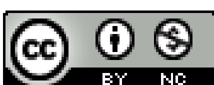
Heteroscedasticity Test.

Table 7. Heteroscedasticity Test with White Test

Chi-Square	df	Sig.
10.145	14	.752

a. Dependent variable: Y_ Tax evasion
b. Tests the null hypothesis that the variance of the errors does not depend on the values of the independent variables.
c. Design: Intercept + X1_ Audit Committee + X2_Institutional Ownership + X3_Independent Commissioner + X4_SalesGrowth + X1_AuditCommittee*X1_AuditCommittee + X1_AuditCommittee*X2_InstitutionalOwnership + X1_AuditCommittee*X3_IndependentCommissioner + X1_AuditCommittee*X4_SalesGrowth + X2_InstitutionalOwnership*X2_InstitutionalOwnership + X2_InstitutionalOwnership*X3_IndependentCommissioner + X2_InstitutionalOwnership*X4_SalesGrowth + X3_IndependentCommissioner*X3_IndependentCommissioner + X3_IndependentCommissioner*X4_SalesGrowth + X4_SalesGrowth*X4_SalesGrowth
(Source: Processed data from SPSS application version 27)

Through heteroscedasticity testing using the White method, a Chi-Square value of 10.145 was obtained with a degree of freedom (df) of 14 and a significance level of 0.752. Because the significance



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level has exceeded 0.05, it can be concluded that the regression model does not experience heteroscedasticity problems.

Table 8. Heteroscedasticity Test with the White Test

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.397[a]	.158	.123	.08386	2.077

a. Predictors: (Constant), X4_Sales Growth, X2_ Institutional Ownership, X3_Independent Commissioner, X1_Audit Committee
b. Dependent Variable: Y_ Tax evasion

(Source: Processed data from SPSS application version 27)

The results of Table 8 explain that the output results of the autocorrelation test show Durbin-Watson at 2.077. By considering the number of independent variables (k = 4) along with the number of research samples (n = 101), the lower limit value (dL) is 1.5946, the upper limit (dU) is 1.7589, and the 4-dU value is 2.2411. Because the Durbin-Watson value is in the range of 1.5946 < 2.077 < 2.2411, it can be concluded that no indication of autocorrelation was found in the research reference.

Table 9. Results of the Determination Coefficient Test (R2).

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.397[a]	.158	.123	.08386

a. Predictors: (Constant), X4_Sales Growth, X2_ Institutional Ownership, X3_Independent Commissioner, X1_Audit Committee
b. Dependent Variable: Y_ Tax evasion

(Source: Processed data from SPSS application version 27)

Referring to the presentation of Table 9, it can be seen that the Adjusted R Square value is 0.123, meaning that the independent variables in this study, namely the audit committee, institutional ownership, independent commissioners, and sales growth, are able to interpret 12.3% of the variation in the dependent variable, namely tax avoidance. In contrast, 87.7% of the variation in tax avoidance is influenced by other factors that are outside the scope of the regression model used in this study.

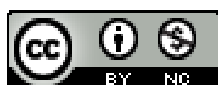
Table 10. Simultaneous Test Results (F Test)

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.127	4	.032	4.500	.002[b]
	Residual	.675	96	.007		
	Total	.802	100			

a. Dependent Variable: Y_ Tax evasion
b. Predictors: (Constant), X4_Sales Growth, X2_ Institutional Ownership, X3 Independent Commissioners, X1_Komite Audit

(Source: Processed data from SPSS application version 27)

Based on the F test attached in Table 10, the F value is 4.500, along with a significance (Sig.) of 0.002. Because the significance value is less than the threshold of 0.05, it indicates that all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independent variables of this study simultaneously have a significant influence on the dependent variable, namely tax avoidance.

Table 11. Results of Multiple Linear Regression Analysis Test

	Coefficients[a]					
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.445	.069		6.422	.000
	X1_ Audit Committee	-.035	.015	-.223	-2.287	.024
	X2_ Institutional Ownership	-.142	.040	-.349	-3.524	.001
	X3_ Independent Commissioner	.055	.090	.059	.613	.541
	X4_Sales Growth	-.016	.010	-.147	-1.546	.125
a. Dependent Variable: Y_ Tax evasion						

(Source: Processed data from SPSS application version 27)

Based on the multiple linear regression testing presented, the resulting regression model formulation is as follows:

$$Y = 0{,}445 - 0{,}035X1 - 0{,}142X2 + 0{,}055X3 - 0{,}016X4 + e$$

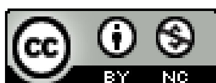
Description:
Y = Tax Avoidance
X1 = Audit Committee
X2 = Institutional Ownership
X3 = Independent Commissioner
X4 = Sales Growth

The Influence of the Audit Committee on Tax Avoidance. The results show that the audit committee variable is at a t value of -2.287 with a significance value of 0.024, which is less than 0.05. It indicates that the audit committee has a negative and significant influence on tax avoidance. Therefore, the first hypothesis (H1), which formulates that "the audit committee affects tax avoidance," can be accepted. This study is in line with the results of Chiu's research (2018), Marwan et al. (2022), and Pardomuan (2022), but in the opposite direction to the research of Giawan & Riaty (2019), Noor (2019), Widiastuti et al. (2024), Rachyu (2021), and Yulistia et al. (2022).

The main role of the audit committee is to supervise the implementation of effective corporate governance. An effective audit committee can increase transparency and accountability of financial reports, thereby preventing manipulation practices, including tax avoidance. This oversight role creates pressure to ensure that the company strictly complies with tax regulations.

In agency theory, the audit committee can reduce information asymmetry and minimize management's tax avoidance practices. Research testing shows that an effective audit committee can mitigate the risk of managers' opportunistic behavior by ensuring that the company complies with tax regulations. A strong audit committee can oversee the company's tax practices and reduce the opportunity for managers to carry out aggressive tax avoidance strategies.

The Influence of Institutional Ownership on Tax Avoidance. The results of the analysis show that the institutional ownership variable is at a t value of -3.524, followed by a significance value of 0.001. This significance value is much lower than the threshold, which is 0.05. It indicates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that a negative and significant relationship can be found between institutional ownership and tax avoidance. In this regard, the second hypothesis (H2), which formulates "institutional ownership affects tax avoidance," can be accepted. This result is in line with the research results of Parissan and Nurul (2020), Dudi and Risa (2021), and Erna and Dessy (2023). However, this result is different from the research of Alya and Yuniarwati (2021) and Breverdy and Santi (2023).

Institutional ownership often contributes to improved effective corporate governance, given that institutional shareholders are more concerned about legal and reputational risks. It makes them more cautious in avoiding tax avoidance practices.

Within the agency theory framework, institutional shareholders have better capacity and knowledge to review management performance than individual shareholders. They usually focus more on the sustainability of the company and try to avoid risks that can damage the reputation due to tax avoidance. With more intensive supervision, managers are expected to be more vigilant in deciding risky steps, one of which is aggressive tax avoidance.

The Influence of Independent Commissioners on Tax Avoidance. The test results show that the independent commissioner variable is at a t-value of 0.613 with a significance of 0.541, which is greater than 0.05. It indicates that there is no significant impact of independent commissioners on tax avoidance. Thus, the presence of independent commissioners has not been proven to contribute to reducing or increasing the level of tax avoidance. Therefore, the third hypothesis (H3), which formulates "independent commissioners affect tax avoidance," is rejected. This finding is in accordance with the findings of Juan & Ida (2019), Rachyu (2021), and Marwan et al. (2022. On the other hand, this finding is contrary to the findings of Parissan & Nurul (2020) and Dudi & Risa (2021), which conclude that independent commissioners have a negative effect on tax avoidance.

According to Agency theory, the existence of strong independent commissioners can reduce information asymmetry and suppress opportunistic practices of managers in conducting tax avoidance. However, in practice, the effectiveness of independent commissioners depends on how much power they have in the company. In many cases, independent commissioners serve to respond to regulatory provisions without actually being involved in strategic decision-making related to taxes.

The existence of independent commissioners is often inadequate to overcome the dominance held by the majority shareholders in a company. The majority shareholders tend to have an increasingly greater impact on determining the company's strategy, including tax strategy, thus reducing the effectiveness of independent commissioners in supervising and preventing the implementation of tax avoidance.

The Effect of Sales Growth on Tax Avoidance. The results of the analysis show that the sales growth variable is at t value -1.546, and the significance value is 0.125, which exceeds 0.05. It indicates that sales growth does not have a significant impact on tax avoidance. Therefore, the fourth hypothesis (H4), which states that "sales growth affects tax avoidance," is rejected. This result is the same as the findings produced by Lawe (2021), Vidella, and Rr. Tjahjaning (2022), Aristha et al. (2022), and Alika and Mohamad (2023). Meanwhile, this result is contrary to the findings by Tongam (2022), Desi et al. (2020) and Nora & Theresia (2021), which explain that sales growth has a positive effect on tax avoidance.

Although sales growth can reflect positive corporate performance and potentially increase profitability, not all companies engage in tax avoidance practices. In agency theory, management may use sales growth as a justification for taking risks, including tax avoidance practices, in order to maximize short-term profits. However, if corporate governance is strong, tax avoidance practices can be more controlled. Companies that are committed to transparent and socially responsible

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business practices may feel that tax avoidance can damage their image in the eyes of the public and other stakeholders.

CONCLUSION

The following are the conclusions drawn from the results of testing and data analysis:

1. The research findings indicate that the audit committee has a significant negative effect on the implementation of tax avoidance. It indicates that the existence of a stronger audit committee can improve corporate governance supervision, thereby reducing tax avoidance practices.
2. The research findings explain that institutional ownership has a significant negative impact on tax avoidance. Institutional ownership tends to increase transparency and compliance with tax regulations, reducing the possibility of tax avoidance.
3. The research results explain that independent commissioners do not significantly influence tax avoidance. This finding indicates that the role of independent commissioners in overseeing the company's taxation policies is still ineffective.
4. The research results reveal that sales growth does not significantly affect tax avoidance. In this case, the rate of increase in a company's sales does not affect the company's tendency to avoid tax obligations.

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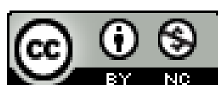

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