The Effect of Independent Commissioners, Audit Quality, Audit Committee, and Company Size on Tax Avoidance

Azhilah Putri Sa'diyah[1], Umaimah[2]

putrissadiyah@gmail.com[1], umaimah@umg.ac.id[2]

[1,2]Universitas Muhammadiyah Gresik, Gresik Regency, East Java, Indonesia

Corresponding Author: Azhilah Putri Sa'diyah

Abstract. This study aims to examine empirically the effect of independent commissioners, audit quality, audit committee, and company size on tax avoidance. The data in this study are secondary data. The samples used in this study are manufacturing companies listed on the IDX for the period 2020 to 2023. The population in this study was 90 companies and the sample size was 50 companies. The sample determination was obtained using purposive sampling method. Hypothesis testing was carried out using multiple linear regression analysis. The results of this study indicate that independent commissioners, audit committees and audit quality have an effect on tax avoidance, while company size has no effect on tax avoidance.

Keywords: Independent Commissioner, Audit Quality, Audit Committee, Company Size, Tax Avoidance.

1 Introduction

Taxes play a crucial role in financing a company's activities and represent one of the main sources of state revenue. Therefore, taxation has become a central issue worldwide. To enhance tax revenue, the government implements various programs, including tax intensification and expansion. However, these efforts often face challenges, one of which is tax avoidance by taxpayers. To minimize the tax burden, companies can either comply with existing tax regulations (lawful) or violate them (unlawful). Minimizing tax obligations while complying with regulations is known as tax avoidance [1].

Tax avoidance is a legitimate method used by companies to reduce their tax liability by utilizing loopholes in tax regulations. However, it should not be practiced in a manipulative way that could harm the company or the state [2]. The role of independent commissioners is crucial in ensuring that corporate tax-related practices comply with applicable laws and ethical standards. The presence of independent commissioners within a company is expected to reduce the risk of fraud in financial reporting. A higher proportion of independent commissioners on the board of commissioners enhances the quality of supervision and minimizes opportunities for management misconduct [3].

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Audit quality reflects the accuracy and reliability of financial information reported by auditors in accordance with applicable auditing standards, including the detection of accounting irregularities in company reports [4]. Companies audited by Big Four Public Accounting Firms tend to produce higher audit quality, making tax avoidance more difficult. These large auditing firms are independent of client pressure and maintain their reputation through professional integrity. Hence, high audit quality serves as an effective governance mechanism that deters opportunistic managerial behavior and reduces the tendency toward tax-saving manipulation [5].

The audit committee plays a key role in assisting the board of commissioners in overseeing management, particularly in preparing financial statements. Strong oversight by the audit committee leads to higher-quality information and improved performance. With adequate authority and expertise, the audit committee can detect and prevent irregularities related to corporate taxation, thereby minimizing tax avoidance practices [6].

Company size can be defined based on total assets, market value, or sales volume. Larger companies tend to have more structured management systems and professional resources compared to smaller firms. Consequently, large companies are more capable of managing their tax burdens effectively [7]. In general, firm size determines bargaining power in financial contracts and influences both costs and returns, allowing larger firms to generate higher and more stable profits [8].

2 Literature Review

Agency Theory

Agency Theory explains the relationship between principals (owners) and agents (managers), in which the principal delegates authority to the agent to perform certain services and make decisions on their behalf. Each party has its own goals and interests, leading to potential conflicts between the two. Principals are typically risk-neutral and profit-oriented, while agents are risk-averse and seek to maximize personal gain [9].

This conflict of interest can influence company decisions, including those related to taxation. Agents may act opportunistically by practicing tax avoidance to maximize reported profits or minimize tax burdens, potentially against the principal's long-term interests [10]. Because managers possess more information about company conditions, information asymmetry can arise. The principal's limited knowledge of actual company performance may encourage tax-related decisions that do not align with shareholder interests [11].

Tax Avoidance

Tax avoidance is a legal effort by companies to reduce tax liabilities by complying with tax laws but exploiting loopholes within them [12]. However, excessive use of tax avoidance strategies can threaten the integrity of the tax system and reduce state revenues. According to the Organization for Economic Cooperation and Development (OECD), tax avoidance involves artificial arrangements designed to obtain tax benefits contrary to the intent of the law [13]. Generally, tax avoidance practices share three characteristics: the presence of artificial elements, the use of specific legal provisions, and the involvement of confidential tax planning by consultants [14].

Independent Commissioner

Independent commissioners are part of the board of commissioners who come from outside the company and are not affiliated with management or controlling shareholders. Their function is to oversee management policies and ensure the implementation of good corporate governance principles [15]. The greater the proportion of independent commissioners, the more effective the supervision carried out by the board, thereby reducing management's opportunity to perform tax avoidance [16]. Previous studies found that the existence of independent commissioners has a negative effect on tax avoidance. This means that the higher the proportion of independent commissioners, the lower the level of corporate tax avoidance [17].

Audit Quality

Audit quality refers to the probability that an auditor will both discover and report material misstatements in the client's financial statements. The higher the audit quality, the lower the possibility of manipulation in financial reporting, including tax avoidance [18]. High audit quality is generally associated with the Big Four accounting firms, which have a reputation for integrity, independence, and adherence to auditing standards [19]. Auditors from these firms tend to reduce the company's tendency to engage in tax avoidance practices [20].

Audit Committee

The audit committee plays a crucial role in ensuring the quality of financial reporting. It serves as a mechanism to assist the board of commissioners in monitoring management and ensuring compliance with laws and regulations [21]. An active audit committee that meets regularly and has members with financial expertise can detect irregularities, thereby reducing tax avoidance behavior [22]. Empirical studies show that the audit committee's effectiveness significantly influences the extent to which management can perform tax avoidance [23].

Company Size

Company size refers to the scale of a company's operations, often measured by the total assets or sales owned by the company [24]. Larger companies generally have greater resources and stronger monitoring mechanisms, which can reduce their tendency toward tax avoidance [25]. However, large firms may also have more complex transactions and greater flexibility in managing their taxes. Thus, company size can have either a positive or negative effect on tax avoidance, depending on the company's internal control and governance [26].

Hypothesis

The Influence of Independent Commissioners on Tax Avoidance

Independent commissioners are members of the board of commissioners who come from outside the company and are not affiliated with either the management or controlling shareholders. Their role is to oversee management performance and ensure compliance with applicable regulations and good corporate governance principles [15]. The presence of independent commissioners strengthens the company's monitoring system and improves the transparency of financial reporting. This mechanism minimizes the potential for opportunistic managerial behavior, including tax avoidance [16]. Companies with a higher proportion of independent commissioners tend to demonstrate stronger internal control and lower levels of tax avoidance [17], [26].

H_1: Independent Commissioners significantly influence Tax Avoidance.

The Influence of Audit Quality on Tax Avoidance

Audit quality reflects the auditor's ability to detect and report material misstatements in financial statements in accordance with auditing standards. A higher level of audit quality enhances the credibility of financial reporting and limits management's flexibility in manipulating financial data, including for tax avoidance purposes [18]. Empirical studies have shown that companies audited by Big Four accounting firms are less likely to engage in tax avoidance because of the auditor's independence and professional standards [19]. High audit quality therefore improves compliance with tax regulations and discourages aggressive tax behavior.

H_2: Audit Quality significantly influences Tax Avoidance.

The Influence of the Audit Committee on Tax Avoidance:

The audit committee assists the board of commissioners in monitoring the company's financial reporting process and ensuring compliance with tax and accounting regulations [20], [21]. A strong and independent audit committee can identify irregularities, provide objective recommendations, and minimize manipulative behavior. An active audit committee that meets regularly and possesses financial expertise tends to reduce the level of tax avoidance within companies [22], [23]. The effectiveness of this committee plays an essential role in maintaining corporate integrity and accountability.

H_3: The Audit Committee significantly influences Tax Avoidance.

The Influence of Company Size on Tax Avoidance:

Company size shows no significant effect on tax avoidance. Large companies may have more resources and opportunities to perform tax planning; however, they also face greater public scrutiny and tighter regulatory oversight [24]. This finding implies that company size alone cannot determine tax avoidance behavior. It depends on how effectively internal control systems and governance mechanisms are implemented [25].

H_4: Company Size significantly influences Tax Avoidance.

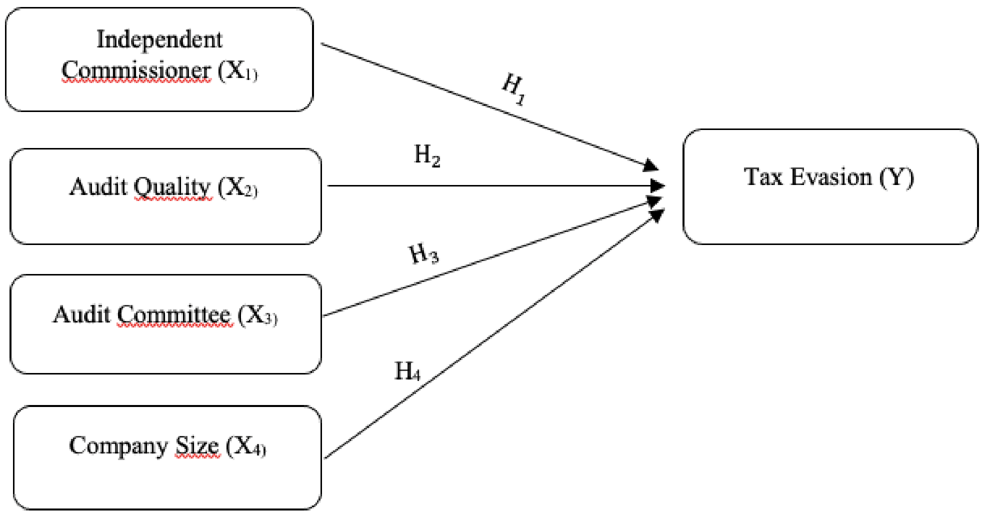


Figure 1. Research Framework

3 Research Methods

This research was conducted using a quantitative approach method. Quantitative methods are research that emphasizes the analysis of numerical data processed using statistical methods [24]. Basically, quantitative methods are carried out in inferential research (in the context of hypothesis testing) and rely on the conclusion that results from rejecting the hypothesis with zero probability [24]. Quantitative methods will obtain the significance of the relationship between the variables studied.

The data used in this research are primary data with data collection techniques using questionnaires. The sampling technique in this research used random sampling so that each population member had the same opportunity to be selected as a sample [25].

The research population in this study is all companies listed on the Indonesia Stock Exchange (IDX) for the 2019–2023 period. The sample used in this study is companies that meet the research criteria. The data collection method in this study was carried out through documentation by taking data from annual reports published by each company [26].

This research uses several variables consisting of the dependent variable (tax avoidance) and independent variables, which are independent commissioners, audit quality, audit committee, and company size. The measurement of each variable is described as follows [25].

Operational Definition and Variable Measurement

Dependent Variable

Tax avoidance is an effort made by taxpayers to minimize the tax burden without violating applicable tax laws [23]. In this study, the tax avoidance variable is measured using the Effective Tax Rate (ETR) with the following formula [23]:

$$\text{ETR}=\frac{Total\ Income\ Tax\ Expense}{Profit\ before\ tax}$$

A low ETR value indicates that the company performs higher tax avoidance [23].

Independent Variables

Independent Commissioner

Independent commissioners are board members who come from outside the company and are not affiliated with management, other members of the board, or controlling shareholders. The measurement for independent commissioners is formulated as follows [25]:

$$\text{KI} = Number\ of\ Independent\ Commissioners\ \times 100\%$$

This indicator shows the proportion of independent commissioners in the board's composition [25].

Audit Quality

Audit quality shows the level of assurance provided by external auditors in detecting and reporting material misstatements in financial reports [19]. In this study, audit quality is measured using a dummy variable:

In this study, audit quality is measured using a dummy variable:
Value 1 if the company is audited by a Big Four public accounting firm, and
Value 0 if the company is audited by a non-Big Four firm [3].

Audit Committee

The audit committee is a committee established by the board of commissioners to assist in overseeing the financial reporting process and ensuring compliance with accounting and tax regulations [21]. The audit committee is measured by the number of audit committee members [22].

$$\sum Komite\ Audit$$

Company Size

Company size describes the overall scale of a company's operations and financial capacity. It is measured using the natural logarithm of total assets with the following formula [24]:

$$\text{Ln} = \text{Total Aset}$$

The greater the total assets, the larger the company size [24].

4 Results and Discussion

Normality Test

The test results for data normality using the Kolmogrov-Smirnov Test are shown in table 2.

Table 2. Normality Test

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual
N			193
Normal Parameters^{a,b}	Mean		0.0000000
	Std. Deviation		1.74132557
Most Extreme Differences	Absolute		0.071
	Positive		0.071
	Negative		-0.055
Test Statistic			0.071
Asymp. Sig. (2-tailed)			0.020^{c}
Monte Carlo Sig. (2-tailed)	Sig.		0.270^{d}
	99% Confidence Interval	Lower Bound	0.259
		Upper Bound	0.282

Table 2 shows that the data is normally distributed. These results show a significant value of 0.270, thus indicating that the data tested has a normal distribution, namely a significant value of more than 0.05.

Multicollinearity Test

The test results for multicollinearity of data using tolerance values and VIF (Variance Inflation Factor) are shown in table 3.

Table 3. Multicollinearity Test

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	Tolerance	VIF
	B	Std. Error	Beta		
(Constant)	4.259	0.744			
Independent Commissioner	4.202	0.188	12.225	0.961	1.041
Audit Quality	-2.634	0.202	-7.522	0.998	1.002
Audit Committee	-1.661	0.107	-4.663	0.944	1.059
Company Size	0.027	0.029	0.087	0.958	1.044

These results show that the VIF (variance inflation factor) of all variables is in the range of 1 to 10, namely the independent commissioner variable is 1.041, the audit quality variable is 1.002, the audit committee variable is 1.059, and the company size variable is 1.044. Apart from that, the tolerance value for each variable is more than 0.1, namely the independent commissioner variable is 0.961, the audit quality variable is 0.998, the audit committee variable is 0.994, and the company size variable is 0.958. Based on these results, it is said that the data tested did not occur multicollinearity.

Autocorrelation Test

Test results for data autocorrelation using the Durbin Waston test. Shown in table 4.

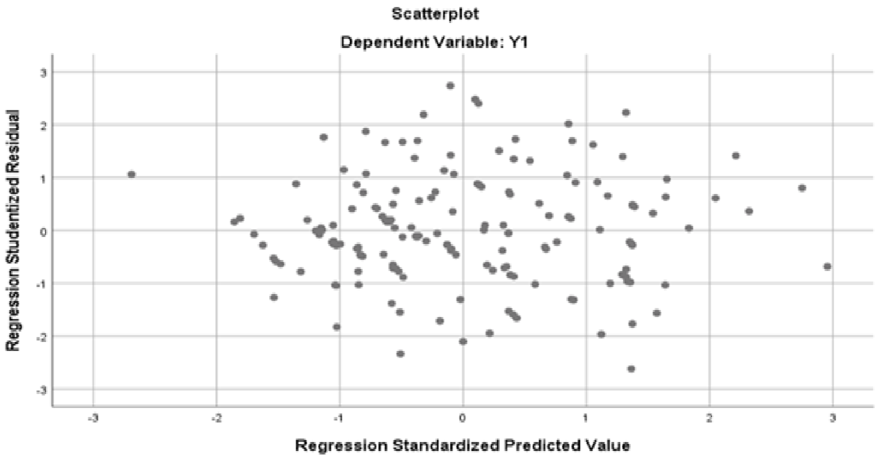
Table 4. Autocorrelation Test

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin – Watson
1	0,421[a]	0,177	0,160	3,81310	1,416

If the number shown from the Durbin Watson value is between -2 to +2 then it can be said that the regression model does not contain autocorrelation. These results show a DB value of 1.416, which means that between -2 and 2, there is no autocorrelation.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test



Shows that the points are spread out or do not gather above or below zero on the Y axis, so that the data can be concluded that heteroscedasticity does not occur.

Multiple Linear Regression Test

Table 6. Multiple Linear Regression Test

Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	1.901	0.713		2.669	0.008
Independent Commissioner	2.526	0.267	3.157	9.456	0.000
Audit Quality	-1.340	0.246	-1.493	-5.442	0.000
Audit Committee	-0.817	0.132	-0.811	-6.169	0.000
Company Size	0.008	0.026	0.015	0.311	0.756

The regression equation can be explained as follows:

a. The constant value is 1.901, meaning that if there is no independent commissioner, audit quality, audit committee, and company size, then corporate tax avoidance is 1.901.
b. The β1 coefficient value for independent commissioners is 2.526, which means that if independent commissioners increase by 1 unit while other variables remain constant, this will cause an increase in tax avoidance of 2.526.

c. The β2 coefficient value for audit quality is -1.340, which means that if audit quality increases by 1 unit while other variables remain constant, this will cause a decrease in tax avoidance by 1.340.
d. The β3 coefficient value for the audit committee is -817, which means that if the audit committee increases by 1 unit while the other variables remain constant, this will cause a decrease in tax avoidance by 817.
e. The coefficient value of β4 for company size is 0.008, which means that if the size of the company increases by 1 unit while the other variables remain constant, this will cause an increase in tax avoidance of 0.008.

Simultaneous Test (F)

Table 7. Simultaneous Test

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2009.530	4	502.383	241.074	.000[b]
	Residual	352.184	169	2.084		
	Total	2361.715	173			

From table 7 above, it can be seen that the significant value of 0.000 is smaller than 0.05 and the Fcount of 241.074 is greater than the Ftable of 2.57 so it can be concluded that simultaneously or concurrently the independent variables consist of independent commissioner, audit quality, audit committee, and company size simultaneously influence tax avoidance.

Hypothesis Test (T)

Table 8. Hypothesis Test

Coefficients[a]

Model	**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
	B	**Std. Error**	**Beta**		
(Constant)	1.901	0.713		2.669	0.008
Independent Commissioner	2.526	0.267	3.157	9.456	0.000
Audit Quality	-1.340	0.246	-1.493	-5.442	0.000
Audit Committee	-0.817	0.132	-0.811	-6.169	0.000
Company Size	0.008	0.026	0.015	0.311	0.756

1. Relationship of Independent Commissioners (X1) to Tax Avoidance (Y)
   The independent commissioner shows a significant value of 0.00 < 0.05 and a t value of 9.456 > t table 2.01410, so it can be concluded that H0 is rejected and H1 is accepted,

which means that the independent commissioner variable has a significant effect on tax avoidance.

2. Relationship between Audit Quality (X2) and Tax Avoidance (Y)
Audit quality shows a significant value of 0.00 < 0.05 and a t value of -5.442 > t table 2.01410, so it can be concluded that H0 is rejected and H2 is accepted, which means that the audit quality variable has a significant effect on tax avoidance.
3. Relationship of the Audit Committee (X3) to Tax Avoidance (Y)
The audit committee shows a significant value of 0.00 < 0.05 and a t value of -6.169 > t table 2.01410, so it can be concluded that H0 is rejected and H3 is accepted, which means that the audit committee variable has a significant effect on tax avoidance.
4. Relationship between Company Size (X4) and Tax Avoidance (Y)
Company size shows a significant value of 0.756 > 0.05 and a t value of 0.311 < t table 2.01410, so it can be concluded that H0 is accepted and H4 is rejected, which means that the company size variable does not have a significant effect on tax avoidance.

Discussion

Independent Commissioners Influence Tax Avoidance

Based on the results of the partial statistical test (t-test), the independent commissioner variable obtained a significance value of 0.00, which is smaller than 0.05 (0.00 < 0.05). Therefore, H1 is accepted. This means that the independent commissioner variable has a significant influence on tax avoidance. The results show that the greater the proportion of independent commissioners, the stronger their influence in supervising management performance, which can reduce company problems such as opportunistic managerial behavior. With increased oversight, management becomes more careful in decision-making and more transparent in financial reporting, thereby minimizing tax avoidance. This indicates that the presence of independent commissioners is effective in preventing tax avoidance.

These findings are consistent with previous studies that found independent commissioners have a significant influence on tax avoidance [11], [15], [25]. However, this research is not consistent with other studies that stated independent commissioners have no significant influence on tax avoidance [17], [19].

Audit Quality Influencess Tax Avoidance

Based on the results of the partial statistical test (t-test), the audit quality variable obtained a significance value of 0.00, which is smaller than 0.05 (0.00 < 0.05). Therefore, H2 is accepted. This means that audit quality has a significant effect on tax avoidance.

This result indicates that there has been an improvement in audit quality in Big Four accounting firms as a result of the strict rules applied to increase objectivity, independence, and professionalism. Companies audited by Big Four firms tend to have higher audit quality and more transparent financial reporting, which can reduce aggressive tax practices [3], [11]. These results align with prior research showing that audit quality has a significant effect on tax avoidance [11], but differ from findings that report audit quality does not significantly influence tax avoidance [19].

Audit Committee Influences Tax Avoidance

Based on the results of the partial statistical test (t-test), the audit committee variable obtained a significance value of 0.00, which is smaller than 0.05 ($0.00 < 0.05$). Therefore, H3 is accepted. This means that the audit committee has a significant influence on tax avoidance. This finding can be explained by the audit committee's role in ensuring that its members possess sufficient knowledge in accounting or finance to prevent management's opportunistic behavior in engaging in tax avoidance. The presence of an effective and independent audit committee strengthens monitoring and helps reduce non-compliance [21], [22], [23].

This finding supports earlier research stating that the audit committee significantly affects tax avoidance [15], [25]. However, it contradicts research results showing that the audit committee has no significant influence on tax avoidance [19].

Company Size Has No Effect on Tax Avoidance

Based on the results of the partial statistical test (t-test), the company size variable obtained a significance value of 0.756, which is greater than 0.05 ($0.756 > 0.05$). Therefore, H4 is rejected. This means that company size does not have a significant influence on tax avoidance. This finding indicates that larger companies tend to have stricter systems and procedures related to taxation, which leads to higher levels of supervision and limits management's ability to engage in tax avoidance. Furthermore, as company size increases, the tax burden also becomes higher, resulting in more transparent reporting [24].

These results are consistent with studies that found company size has no significant effect on tax avoidance [24]. However, they are not consistent with other studies that found company size does influence tax avoidance [15], [17], [19].

5. Conclusion

Independent Commissioners have a negative and significant effect on tax avoidance. This means that the higher the proportion of independent commissioners in a company, the stronger their monitoring role, and the lower the level of tax avoidance. The presence of independent commissioners ensures that management acts transparently and in accordance with the principles of good corporate governance. Audit Quality has a significant effect on tax avoidance. This indicates that companies audited by Big Four accounting firms tend to reduce tax avoidance behavior because of higher levels of objectivity, independence, and professionalism [3]. Audit Committee has a negative and significant effect on tax avoidance. This shows that a competent and independent audit committee strengthens monitoring and helps prevent opportunistic managerial behavior related to tax avoidance [21], [22]. Company Size has no significant effect on tax avoidance. Larger companies have stricter internal systems and tax supervision, which minimizes their flexibility to conduct tax avoidance practices [24].

Overall, these findings emphasize that good corporate governance mechanisms—particularly independent commissioners, audit quality, and audit committees—play an important role in reducing tax avoidance behavior. Future research is suggested to include additional variables such as ownership structure, profitability, and executive characteristics to provide a broader understanding of the factors influencing tax avoidance.

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