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THE EFFECT OF INDEPENDENT COMMISSIONERS, COMPANY SIZE AND PROFITABILITY ON TAX AVOIDANCE IN COMPANIES LISTED IN THE IDX80 INDEX OF THE INDONESIA STOCK EXCHANGE

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Abstract

The purpose of this study is to investigate the impact of independent commissioners, company size, and profitability on tax avoidance in companies listed on the Indonesia Stock Exchange's IDX80 index. The research method employed is a quantitative research method using correlational research. The IDX80 companies listed on the Indonesia Stock Exchange in 2019 - 2020 comprise the population in this study, with a total of 80 companies. The information was gathered by gathering the annual financial statements of the IDX80 companies from the Indonesia Stock Exchange website. In this study, the affordable population consisted of 57 IDX80 enterprises, with a sample of 50 companies drawn using a simple random sampling technique based on the Isaac and Michael formula. Data collection methods based on documentary techniques. Descriptive statistics, analysis requirements testing, classical assumption testing, multiple linear regression testing, and hypothesis testing are the data analysis techniques used. According to the findings of this study, independent commissioners have no effect on tax evasion, company size influences tax avoidance, and profitability has no effect on tax avoidance. The coefficient of determination in this study is 6%, indicating the potential of independent commissioners, company size, and profitability to influence tax avoidance, while the remainder is influenced by other factors that were not investigated.

Keywords: Independent Commissioner, Company Size, Profitability, Tax Avoidance and IDX80

Abstrak

Penelitian ini bertujuan untuk menganalisis Pengaruh Komisaris Independen, *Company Size* dan Profitabilitas terhadap *Tax Avoidance* Pada Perusahaan Yang Tercatat Dalam Indeks IDX80 Bursa Efek Indonesia. Pendeketan penelitian yang digunakan adalah pendekatan penelitian kuantitatif dengan jenis penelitian *correlational research.* Populasi

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terjangkau pada penelitian ini adalah perusahaan IDX80 yang terdaftar di Bursa Efek Indonesia tahun 2019 – 2020 dengan jumlah 80 perusahaan. Data diperoleh dengan mengumpulkan laporan keuangan tahunan perusahaan IDX80 pada laman Bursa Efek Indonesia. Populasi terjangkau dalam penelitian adalah 57 perusahaan IDX80 dengan sampel sebanyak 50 perusahaan menggunakan teknik *simple random sampling* melalui rumus Isaac dan Michael. Metode pengumpulan data menggunakan teknik dokumenter. Teknik analisis data yang digunakan adalah deskriptif statistik, uji persyaratan analisis, uji asumsi klasik, uji regresi linear berganda dan uji hipotesis. Hasil penelitian ini menunjukkan bahwa komisaris independen tidak berpengaruh terhadap *tax avoidance*, *company size* berpengaruh terhadap *tax avoidance* dan profitabilitas tidak berpengaruh terhadap *tax avoidance*. Koefisien determinasi pada penelitian ini adalah 6% yang menunjukkan kemampuan komisaris independen, *company size* dan Profitabilitas mempengaruhi *tax avoidance* sedangkan sisanya dipengaruhi oleh faktor lain yang tidak diteliti.

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INTRODUCTION

Badan Pusat Statistik (BPS) said that the largest state revenue was obtained from the tax sector, where as of October the percentage had reached 77% of the 2021 state budget target (kemenkeu.go.id). The income is then allocated for needs in various sectors, such as the economic sector, education, services, general affairs, social protection and other sectors which if accumulated the amount of government expenditure for all these sectors reaches 1,954.5 trillion rupiah (Ministry of Finance, 2021). The amount of government spending to meet all needs is inseparable from funding from the tax sector. Thus, taxes are one of the important instruments for the sustainability of the country's economy (Darma et al., 2019).

However, the government's journey in producing maximum taxes is not easy, there are many obstacles and problems that must be faced. The first problem is regarding the tax ratio, according to a statement by Deputy Minister of Finance Suahasil Nazara, Indonesia's tax ratio percentage is currently only at 8.4%. Meanwhile, according to the OECD report (2021), Indonesia's tax ratio in 2019 was at 11.6%. This can be interpreted to mean that the development of Indonesia's tax ratio from year-to-year experiences a phase of instability. The second problem is that taxes are a burden for taxpayers. This is because they must spend their income based on the profits earned to be given to the state. The difference in interests that occurs between the government and the taxpayer gives rise to an active resistance to taxes.

There are two types of active resistance carried out by taxpayers, namely tax avoidance and tax evasion. From this active resistance, it raises the third problem, namely the number of tax avoidance cases that occur. The first case occurred at the company PT Coca-Cola Indonesia which carried out tranfer pricing. The transfer pricing carried out has the aim of reducing the tax burden by increasing advertising expenses so that from these expenses the net profit obtained tends to be reduced due to the addition of advertising expenses (Xaviera et al., 2019). The next tax avoidance case occurred in PT. Adaro Energy Tbk, based on the results of a report announced by the global witness, said that Adaro was said to have manipulated taxes by transferring pricing through its singapore subsidiary Coaltrade Services International from 2009 to 2017 (Sari, Agnes Yunita ; Kinasih, 2021). The last tax avoidance case was carried out by PT. Multi Sarana Avindo (MSA). Tax avoidance activities carried out are by transferring mining power which causes a lack of obligation to pay Value Added Tax (VAT) (Suparno & Sawarjuwono, 2019).

There are several factors that make companies ultimately carry out tax avoidance. In this study, the factors used to measure tax avoidance activities carried out by companies are the Independent Board of Commissioners, Company Size and Profitability. An independent board of commissioners reflects the level of internal supervision of the company carried out by independent commissioners. The independent board of commissioners is chosen as an independent variable aimed at assessing the control system through supervision carried out in the company has applied the principles of transparency, openness, independence, accountability, and fairness in accordance with applicable regulations. Based on previous research conducted by Martha dan Jati (2021) said that the proportion of independent boards of commissioners negatively affects tax avoidance. Contrary to previous research, according to Romadhina, 2020 independent commissioners have a significant positive effect on the actions of tax aggressiveness.

The second factor in the study was the size of the company. The size of the company is chosen to assess the tax avoidance practices carried out by companies that have a large company size scale, medium and small size scale. Company size is used to measure whether the size or size of a company can influence decisions in carrying out tax avoidance actions or not. Based on previous research on the relationship between company size and tax avoidance conducted by research by Marlinda et al., 2020 shows that company size has an influence on tax avoidance.

The last factor that is part of the study is profitability. Profitability is an instrument that shows the level of profit that has been obtained against the level of operational efficiency and efficiency of using the assets owned by the company (Dhani & Utama, 2017). Profitability can be measured based on the company's Return On Assets, where ROA is defined as the profit earned by the company on the assets it has which is measured by the level of efficiency and effectiveness (Almunawwaroh & Marliana, 2018). Profitability proxied by return on assets is used to assess the company's performance as seen from the liquidity obtained based on the profit obtained from the assets owned. According to research conducted by Masrurroch et al. (2021) said that profitability (ROA) has no effect on tax avoidance. Meanwhile, based on research conducted by Sari, Agnes Yunita ; Kinasih, 2021 profitability with ROA as a proxy, the results show that profitability affects tax avoidance.

The sample in this study was a company whose shares were indexed by IDX80 on the Indonesia Stock Exchange. The selection of research objects in the IDX80 company was motivated because there were quite a lot of cases found related to tax avoidance activities. These cases include: the case of PT. Toyota Manufacturing which is a company from the manufacturing industry sector of the various industries sub-sector. The case of PT. Ades Alfindo, PT. Kalbe Farma, PT. Indofood Sukses Makmur Tbk and PT. Coca-Cola Indonesia which is a company from the manufacturing industry sector of the goods and consumption sub-sector. The case of PT. Asian Agri which is a company from the sector of producing raw materials in the agricultural sub-sector. The case of PT. Rajawali

Nusantara Indonesia (RNI) which is a company from the manufacturing sector of the basic and chemical industry sub-sector. The case of PT. Bank Central Asia Tbk and PT. Pt. Bank Arthagraha Indonesia Tbk which is a company from the financial sub-sector service sector. The case of PT. Indosat Tbk which is a company from the service sector of infrastructure, utilities, and transportation sub-sectors. And the case of PT. Adaro Energy Tbk and PT. PT. Multi Sarana Avindo which is a company from the raw material producing sector of the mining sub-sector.

The topic of tax avoidance was chosen because the problem of tax avoidance from year to year is endless. The government has issued various regulations that can minimize the practice of tax avoidance, but it is undeniable that the practice of tax avoidance continues and continues to occur. The practice of tax avoidance is indeed a practice that if it is not legally prohibited, so it is legal for the company to carry out the practice. Based on this, the practice of tax avoidance can be said to be a unique and interesting phenomenon to continue to be discussed and studied. Then based on the results of previous research conducted there are diversity and inconsistencies that move the author to research further about the practice of tax avoidance. Therefore, the researcher is interested in researching the "The Effect of Independent Commissioners, Company Size and Profitability on Tax Avoidance in Companies Listed in The IDX80 Index of The Indonesia Stock Exchange".

METHOD

The purpose of this study was to examine the impact of Independent Commissioners, Company Size, and Profitability on Tax Avoidance at the IDX80 Indonesia Stock Exchange. Secondary data in the form of financial statements collected from the Indonesia Stock Exchange website is used in this study. The research method employed is a quantitative research method using correlational research. The companies in this study are those that are listed in the IDX80 index for the 2019-2020 fiscal year. In this study, the population consists of 80 enterprises from various business industrial sectors, including the industrial sector producing raw materials, the manufacturing industry sector, and the service industry sector. A documentary technique was utilized to collect the data. Sampling method employing simple random sampling approach with Isaac and Michael formula at a degree of inaccuracy of 5% to acquire 50 enterprises This study employs the following approaches for analysis: multiple linear regression analysis, descriptive statistical analysis, analysis prerequisite test, classical assumption test, and hypothesis testing. SPSS version 25 was utilized to assist in the interpretation of the research data outcomes.

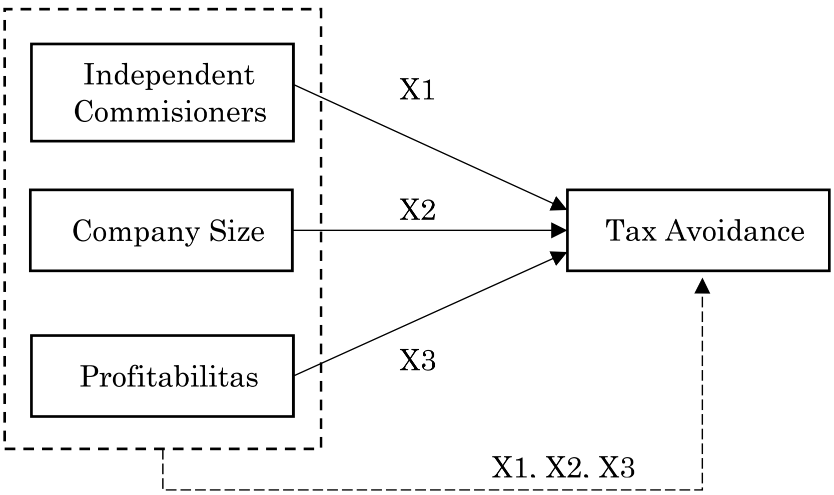

Figure 1 The constellation of relationships between variables

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RESULTS AND DISCUSSION

Multiple Regression Linear Analysis

In the multiple regression table, the data obtained for the regression equation are 1,063 for constants, 0,128 for Independent Commissioner, -0,026 for Company Size, and -0,428 for Profitabilitt. So that the formula for multiple regression analysis in this study is:

$$Y = 1{,}063 + 0{,}128X_1 + (-0{,}026X_2) + (-0{,}428X_3)$$

Normality Test

The normality test is carried out by looking at the histogram, the normality of the P-Plot test and through the kolmogorov-smirnov test. Based on the histogram the results show a pattern resembling a bell. Furthermore, based on the normality of the P-Plot test, the results show the data is close and follows its diagonal line. Therefore, it can be said that the data is normally distributed. To ascertain the correctness of the results of the previous two tests, the Kolmogorov-smirnov test was carried out. Based on the Kolmogorov-smirnov test that has been carried out, the value of asymp. Sig. (2-tailed) indicates the number 0.172 which is greater than 0.05. Therefore, it can be concluded that the data is normally distributed.

Linearity Test

The approach used to conduct linearity tests is to use tests for linearity. The basis for making decisions in this test is if the deviation value from linearity > 0.05. In the anova tax avoidance * independent commissioner table, the deviation value from linearity shows the number 0.163. In the anova tax avoidance * company size table, the deviation value from linearity shows the number 0.733. In the anova tax avoidance * return on assets table, the value of deviation from linearity shows the number 0.789. Through the description above, it can be concluded that the deviation value from linearity of each variable > 0.05. Then it can be interpreted that there is a linear relationship between an independent variable and dependent variable.

Heteroskedascticity Test

The heteroskedasticity test is carried out with the aim of testing whether in the regression model there is a variance inequality from one observational residual to another observational residual. To find out whether there are symptoms of heterochedasticity, in this study a scatter plot test and a glejser test were carried out. Based on the scatterplot test conducted, the results showed that the data points spread above and below the number 0 point and the data points did not converge and did not form certain patterns. So, through the scatterplot test, it can be concluded that the regression model does not experience symptoms of heterochedasticity and is feasible to be tested. To ensure whether the data is not experiencing symptoms of heterochedasticity, the Glejser test is then carried out. Based on the results of the Glejser test, it is known that the independent commissioner's variabel represented into the variable Df_X1 has a sig value of 0.672 (0.672 > 0.05). Variabel company size represented into variables Df_X2 has a sig value of 0.372 (0.372 > 0.05). The return on assets variable represented into the variable Df_X3 has a sig value of 0.608 (0.608 > 0.05). So that overall, all variables have a sig value greater than 0.05. Therefore, it can be concluded that no deviations occurred, and the regression model was free from the symptoms of heteroskedasticity.

Multicollinearity Test

The multicollinearity test examines the relationship between all independent variables in multiple regression models. The Tolerance and Variance Inflation Factor (VIF) approach is used to detect the existence or absence of multicollinearity symptoms. In this test, the decision-making criteria are that if the VIF value is 10 and the tolerance value is greater than 0.1, there are no indications of multicollinearity across independent variables. According to the Coefficients table in the collinearity statistics column, the independent commissioner variable has a tolerance value of 0.930 > 0.1 and a VIF value of 1.076 < 10, the tolerance value for the company size variable is 0.796 > 0.1, and the VIF value is 1.2546 < 10 and the tolerance value for the return on assets variable is 0.807 > 0.1, and the VIF value is 1.239 < 10. Based on the facts presented, it is possible to conclude that all variables have a tolerance value larger than 0.1 and a VIF value less than 10. As a result, no indications of multicollinearity can be seen in this investigation.

Autocorrelation Test

The Durbin Watson test was used in this investigation to determine whether there is an autocorrelation problem. There is no autocorrelation problem if the value of DW > DU and the value of DW = (4 - DU). According to the summary table under the Durbin-Watson column, the Durbin-Watson value in the table is 2,016. In the DW table with n = 84 and the variable (3 - 1), the value of DU is 1.7199. (4 - DU) equals (4 - 1.7199) = 2.2801. This information indicates that the DW value is more than the DU value and that the DW value is not greater than the value (4 - DU). As a result, it is possible to infer that there is no autocorrelation problem in this study.

The Effect of Independent Commissioners on Tax Avoidance

Based on the results of the T test in the study, it showed that the significance value for the independent commissioner variable was 0.293 > 0.05 and the t value was 1.060 < t table 1.66412. These values can be interpreted that the independent commissioner has no effect on tax avoidance, so the first hypothesis (H1) in the study which states that the independent commissioner influences tax avoidance, is rejected. The results of this study support research conducted by Turyatini (2017), Marlinda et al. (2020) and Darma et al. (2019) which proves that independent commissioners have no effect on tax avoidance. However, the results of this study also contradict the research conducted by Masrurroch et al. (2021), Chasbiandani et al. (2020) which proves that independent commissioners have a positive effect on tax avoidance. So, the conclusion that can be drawn from the results of this study is that the number of independent commissioners is not a guarantee that the company can be free from tax avoidance activities.

The Effect of Company Size on Tax Avoidance

Based on the results of the T test in the study, it showed that the significance value for the company size variable was 0.008 < 0.05 and the t value was -2.738 < t table 1.66412. These values can be interpreted that company size has a negative effect on tax avoidance, so the second hypothesis (H2) in the study which states that company size affects tax avoidance, is accepted. The results of this study support the research conducted by Rahmawati et al. (2021), Marfu'ah et al. (2021) and Melia Wida Rahmayani et al. (2021) which proves that company size influences tax avoidance. However, the results of this study also contradict research conducted by Susanti (2019), Ayu Putu Piastini Gunaasih (2021) and Prapitasari & Safrida (2019) which prove that company size has no effect on tax avoidance. So, the conclusion that can be drawn from the results of this study is that the larger the size of the company, the lower the level of tax avoidance or the company tends to comply with its tax payments. Vice versa, the smaller the size of the company, the higher the level of tax avoidance or the company tends to practice tax avoidance.

The Effect of Profitability on Tax Avoidance

Based on the results of the T test in the study, it shows that the significance value for the profitability variable as measured by ROA is 0.133 and the t value is -1.517 < t table 1.66412. These values can be interpreted that profitability has no effect on tax avoidance, so the third hypothesis (H3) in the study which states that profitability influences tax avoidance, is rejected. The results of this study support the research conducted by Masrurroch et al. (2021), Jusman & Nosita (2020) and Aulia, Ismiani (2021) who prove that profitability has no effect on tax avoidance. However, the results of this study also contradict research conducted by Mahdiana & Amin (2020), Anggraeni & Oktaviani (2021) and Putra & Jati (2018) which prove that profitability influences tax avoidance. So, the conclusion that can be drawn from the results of this study is the high income earned does not necessarily make the company make tax savings. This is because companies tend to comply with existing regulations and calculate and pay taxes according to the amount of tax owed.

The Effect of Independent Commissioners, Company Size, and Profitability on Tax Avoidance

Based on the results of the F test in the study, it shows that the significance value for the influence of independent commissioners, company size and profitability on tax avoidance is 0.048 <0.05 and the calculated f value is 2.747 > f table 2.72. These values can be interpreted that independent commissioners, company size and profitability have a simultaneous effect on tax avoidance, so the fourth hypothesis (H4) in the study which states that independent commissioners, company size and profitability affect tax avoidance, is accepted. The existence of independent commissioners, company size and profitability have the ability to analyze the occurrence of tax avoidance.

CONCLUSIONS AND SUGGESTION

Conclusions

1. The existence of independent commissioners in this study is not able to prevent tax avoidance. The increasing number of independent commissioners cannot be a definite benchmark in assessing the good of the company's supervisory system. This is evidenced by the number of independent commissioners' ownership which exceeds the standard 30% of the total members of the board of commissioners who have not been able to answer the problem of tax evasion. Therefore, the role of the independent commissioner in this study is not effective in preventing tax avoidance.
2. The size of the company in this study is able to show the practice of tax avoidance by the company. The size of the company is a determining factor for tax avoidance behavior by companies. The larger the size of the company, the higher the level of tax avoidance. Vice versa, the smaller the size of the company, the lower the level of tax avoidance.
3. Profitability in this study cannot show the level of tax avoidance by the company. A high level of profitability does not necessarily indicate the company will do tax avoidance. This is because companies tend to comply with existing regulations and calculate and pay taxes according to the amount of tax owed.
4. The use of independent commissioners, company size and profitability factors are able to explain the tax avoidance activities carried out by the company. The presence of an independent board of commissioners has an important role in the company's oversight mechanism. The company size indicator describes the total asset ownership that plays a role in identifying the size of a company. The profitability obtained is also able to explain the

company's strength in creating profits. So, if the value of independent commissioners is low, company size and profitability are high, it will cause a higher level of tax avoidance.

Suggestions

1. The use of independent variables in research is recommended using different variables or if you want to use several of the same variables it is recommended to use a different proxy or measurement scale.
2. Increase the research observation period if in the next study reuse the IDX80 index as an object in the study. The addition of the research observation period is intended to increase the number of data observations. So that later when testing the data, the results can provide better and more optimal results.
3. In the next study, the researcher recommends manufacturing companies, companies with a compass index of 100 or companies with high profitability values or companies with high levels of avoidance cases to be used as research objects.

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