

Internal Control, Audit Quality, and Tax Avoidance: Evidence from Property and Real Estates

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ABSTRACT

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Even though taxpayers are given a trust to calculate, pay, and report their taxations to the government under self-assessment system, the practice of tax avoidance is still high. Comparing to tax evasion, tax avoidance is a practice that is legally done by management in order to pay minimum taxes. However, this is in contrast with the government that wants maximum payment of taxes from taxpayers. This research is conducted to see the factors affecting tax avoidance. Those determinants are internal control and audit quality. The population of this research is property and real estate companies which are listed in Indonesia Stock Exchange period 2020 and 2021 with a purposive sampling technique, so that there are 48 samples used. According to the results of multiple linear regression by SPSS 22, the findings of this research are internal control and audit quality have negative and significant effects on tax avoidance

Keywords: Tax Avoidance, Internal Control, Audit Quality

1. INTRODUCTION

According to KUP Law No. 28 Chapter 1 paragraph 1, tax is a mandatory contribution from the corporate and individual taxpayers to the country. Tax is coercive in accordance with the laws and regulations by not receiving the compensation directly and using it for the greatest prosperity of the people (Tahilia & Wasif, 2022).

Waluyo (2020) defines that taxes are a manifestation of an effort to advance a nation through financing national development. However, taxes are considered as a burden for the company because it will reduce the amount of income earned and is contrary to the company's goal of accumulating as much profit as possible (Tahilia & Wasif, 2022; Wibawa et al., 2016). Conversely, taxes are a very crucial source for the country because taxes make a significant contribution to state revenue (Tahilia & Wasif, 2022).

Table 1. The Realization of State Tax Revenue (In Trillion Rupiah)

Year	Target	Realization	Percentage
2017	1.283	1.147,5	89,4%
2018	1.424	1.315,9	92,4%
2019	1.577,6	1.545,3	98,0%
2020	1.198,8	1.072,1	89,4%
2021	1.230	1.277,5	103,9%

Source: Muslim & Fuadi (2023)

Based on Table 1, it can be seen that the percentage of realized tax revenue has increased every year, only tax revenue for 2019-2020 has decreased significantly by 8.6%. In addition, the data in table 1 interprets that the government is quite successful in increasing the realization of tax revenues every year. Even though the percentage tends to increase, the government has not been able to achieve the target of realization of tax revenues in 2017-2020.

Indonesia implements a self-assessment system, meaning that taxpayers are given an authority to calculate, pay, and report their taxes to the government (Pandapotan & Nurlis, 2023). However, there are still many taxpayers who violate this assessment system, so the state revenue from tax sector cannot be optimal. The reason of this unachievable target from tax sector is because of the unawareness from taxpayers how important taxes are for the country. They do tax avoidance or tax evasion in order to pay minimum tax expense.

In connection with the reducing of tax expenses, the management of the company does tax planning as an effort to reduce their tax mandatory. There are two ways of tax planning, such as tax avoidance and tax evasion. Tax avoidance is a tax strategy that is done through taking the advantages of a loopholes from tax regulations. This is a safe and legal action because tax avoidance does not violate the tax regulations (Sudaryo et al., 2018). It is different with tax evasion that is done aggressively and taxpayers reduce their tax payments illegally. They will manipulate their tax administrations and do not report their taxes to the government. Taxpayers who do tax evasion can be sentenced and can be mild into severe penalties depending on what violations they have committed.

Even though tax avoidance is a safe and legal practice, this action is not supported by the government because the government wants the maximum payments from the taxpayers. Tax payments from taxpayers have given positive impacts to the country, especially the ability to fulfill the society's interests and support the government's programs during Covid-19, for instances giving tax incentives, providing postponement of installments and interest subsidies on bank loans, interest subsidies through People's Business Credit, and more (Pandapotan & Nurlis, 2023). If tax avoidance practice increases, the government feels that they have a difficulty to support the government's program effectively. In 2022, the state revenue from tax sector was IDR 1,716.8 trillion or 115.6% higher from the target (CNN Indonesia, 2023). On the other hand, there were still companies who reported losses. In fact, companies who reported losses are still operating and even expanding their business. This was triggered because Indonesia does not have a comprehensive tax avoidance scheme (CNBC Indonesia, 2021).

Furthermore, the phenomenon of tax avoidance can also be found in a property, real-estate, and developer company, where there was an indication of tax manipulation from Meranti Land Housing Area. The company manipulated the unit price in order to cheat the taxes. Meranti was also found to not calculate and pay the taxes in accordance with the regulations. The acquisition cost of the house was IDR 1.2 trillion according to the Deed of Credit Agreement in Bank Rakyat Indonesia, Pematangsiantar Branch. However, the price of the house was not in accordance with what was contracted. It also did not pay the taxes based on the contracted price of the house (Klik Today News, 2022).

In agency theory, tax avoidance is related to the agency problems (Jensen & Meckling, 1976). This theory explains that tax avoidance is pursued from the conflict between principal and management (Tahilia & Wasif, 2022). The management has a motivation to maximize their profits in order to satisfy the investor's interest (Adityamurti & Ghazali, 2017). Therefore, aligning the interests of management and shareholders must be an important point for the company through the existence of effective internal controls (Kurniawan & Rahardjo, 2014).

The establishment of a company is inseparable from the existence of an internal control system. Internal control has a function to facilitate the company to achieve their goals and to increase the company's performance (Rachmawati & Rohman, 2022). Internal control that runs effectively or ineffectively can give a solution for the company to hold a tax planning that is in accordance with the regulations without harming any parties (Bimo & Prasetyo, 2019). Companies with the effective internal control have a great opportunity to minimize the aggressive tax avoidance, so as to reduce the risk of reducing the company value in a long term (Rachmawati & Rohman, 2022).

In addition to the effective internal control, audit quality is also needed in order to avoid the practice of tax avoidance. By having the aggressive tax planning, the company will be demanded by the investors to increase the transparency related to the company's taxes (Yunawati, 2019). The existence of openness or transparency is the key for every public accounting firm to disclose audit financial reports that are accurate, reliable and accountable. This transparency will later be useful for management's obligations in submitting financial reports that are transparent, accurate and do not mislead the public (Zulfiara & Ismanto, 2019).

The novelty of this research is the usage of internal control as an independent variable that is still limited to be used in previous research. Research about tax avoidance have been done previously. Since there are still inconsistent results, further research improvements are needed. Therefore, this research aims to seek and open up the research gaps, and update the previous research. Moreover, the importance of conducting this research is because the better internal control and audit quality, the better financial statements. Good internal control and audit quality indicate the financial statements will be free from errors, material misstatement, and violations. Internal control and auditing are also used as a reference in ensuring that management does not violate applicable tax laws and regulations (Rae et al., 2017; Sudaryo et al., 2018; Bimo et al., 2019).

2. LITERATURE REVIEWS

Agency theory describes the contract between an agent and a principal (Jensen & Meckling, 1976). In this case, agents act as the management while principals act as tax authority and stakeholders. The principal has a power to the management to manage and realize the company's activities in order to satisfy the principal. Because of that authority, the agency relationship between the two parties often raises the information asymmetry where the principal has a limitation to access and receive less information than the agent. The relevance between tax avoidance and agency theory is from the perspective of managers (agents) who are involved in tax avoidance to fulfill company goals in maximizing profits. The management who acts as an agent and has an opportunistic behavior will give the efforts to minimize the tax expense because the management feels that tax is a burden that reduces profits. However, tax authority wants the maximum payments from the agents or taxpayers. Tax payments from taxpayers will be used to support the government's programs, finance the budget, and to conduct the country's development.

Internal control is a design by the company which consists of policies and procedures to assist the company in achieving the goals and objectives. The objectives of designing internal control are reliability of reporting, efficiency and effectiveness of operations, and compliance with laws and regulations. In conducting business operations, the company is obliged and responsible for reporting the effectiveness of internal control to the public, where this concept is in line with the requirement of presenting the financial statements according to the accounting standards (Arens et al., 2014). Furthermore, COSO framework also explains that there are five components of internal control which are designed and implemented by the company, such as control environment, risk assessment, control activities, information and communication, and monitoring.

Tax avoidance is an action done by the company in order to minimize the tax expense by taking the loopholes in the tax regulations. Tax avoidance arises because of the opportunistic traits from the management that wants high return from the invested fund in that company. The effective internal control can prevent the opportunistic behavior and detect the misstatement performed by the companies (Bimo & Prasetyo, 2019). Moreover, the internal control that runs effective will guarantee that the financial statements are free from the misstatement or fraud. Previous studies conducted by (Rachmawati & Rohman, 2022), Bimo & Prasetyo (2019), and (Mawaddah & Darsono, 2022) support the finding of this research that internal control negatively affects tax avoidance. Therefore, the first hypothesis proposed in this research is:

H1: Internal control has a negative effect on tax avoidance.

Audit quality is the ability of the auditor in identifying the errors in the financial statements and report the financial statements to the users. Audit quality refers to how well the audit complies with the auditing standards. To be able to maintain high audit quality standards, the auditor must be guided by the accountant's code of ethics, professional standards, and Indonesian financial accounting standards when carrying out his/her profession. Companies that use the qualified auditor service are more trusted, accountable, and guaranteed in reporting the financial information to the users of the financial statements (Suripto, 2021).

Audit quality can determine how high or low the practice of tax avoidance. High audit quality shows that auditors are very qualified in analyzing every information in the financial statements. Therefore, companies who have high audit quality will not manipulate their financial conditions in order to avoid taxes (Monika & Noviyari, 2021). Previous research conducted by (Septariani et al., 2022) and (Mira & Purnamasari, 2020) stated that audit quality negatively affects tax avoidance. This means that the higher audit quality, the lower tax avoidance practice. The second hypothesis proposed in this research is:

H2: Audit quality has a negative effect on tax avoidance.

In this research, the indicator of tax avoidance is CETR (Current Effective Tax Rate) proxy. CETR is an appropriate method for describing tax avoidance practices because this ratio is calculated from the current tax expense divided by company's profit before tax. The lower CETR, the higher the level of tax avoidance by the company, and vice versa (Widagdo et al., 2020).

The indicator for internal control is based on the four questions proposed regarding the objective, effectiveness, responsibility of implementing internal control, and application of risk management by the company. These questions can help the company achieve its goals in terms of operational effectiveness and efficiency, reliability of financial reporting, and compliance with applicable regulations and policies.

Audit quality's indicator in this research is dummy variable that uses Big and Non-Big Four public accounting firms. Big Four public accounting firms are considered to perform better audits than Non-Big Four public accounting firms because Big Four public accounting firms have more experience and expertise in assessing the fairness of financial reports, so that the quality of audited financial statements is better than non-Big Four public accounting firms. According to the Public Accountant Professional Standards (SPAP), an audit carried out by the auditor can be qualified if it meets auditing standards which include the professional quality of independent auditors, considerations used in conducting audits and preparing auditor reports (Sucipto & Agustina, 2023). High qualified auditors are more likely to detect the inappropriate accounting practices and they precise in determining material misstatements compared to low quality auditors. Krisna (2019) said that

tax avoidance practice can be hampered by high audit quality. From the grand theory, theoretical framework, hypothesis development, and previous studies, the conceptual framework of this research is presented in figure 1 as follows.

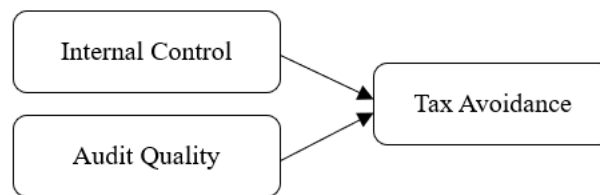


Figure 1. Research Conceptual Framework

3. RESEARCH METHOD

This research is classified as causal research with a quantitative approach, which aims to know the relationship between cause and effects. The population used in this research is all property and real estate companies which are listed in Indonesia Stock Exchange (IDX) period 2020 and 2021 with a purposive sampling technique to obtain the samples. The criteria made to obtain the 48 samples are property and real estates companies in Indonesia Stock Exchange, consistently publishing the annual reports and financial statements, and earning profits consistently during the research year. The researchers use multiple linear regression to test the hypothesis with SPSS 22. Table 2 presents the information about the measurement of each variable in this research.

Table 2. Variable Operationalization

Variable	Measurement	Scale
Tax Avoidance (Pandapotan & Nurlis, 2023)	Current effective tax rate = current income tax / profit before income tax	Ratio
Internal Control (Carolina & Purwantini, 2020)	IC = total score of internal control items / 4 questions Items of internal control: 1. Are internal control objectives clearly stated? 2. The management is responsible for the implementation of internal control 3. The statement about the effectiveness of internal control and the ownership of internal control unit 4. Does the company apply the risk management?	Ratio
Audit Quality (Tarmidi et al., 2020)	Dummy variable by giving 1 if the company uses auditors from Big Four (Deloitte, Ernst & Young, KPMG, PricewaterhouseCoopers), while 0 if the company does not use auditors from Big Four	Nominal

Source: Previous studies (2023)

4. RESULTS AND ANALYSIS

Table 3. Descriptive Statistics

Description	Obs	Minimum	Maximum	Mean	Std. Dev
Tax Avoidance	48	0.000	0.170	0.033	0.047
Internal Control	48	0.500	1.000	0.927	0.136
Audit Quality	48	0.000	1.000	0.170	0.377

Source: SPSS 22 (2023)

Tax avoidance which is measured by current effective tax rate shows an average of 0.033 meaning that the higher current effective tax rate ratio, the higher payment of taxes from companies and vice versa. This percentage shows that the property and real estate companies as the sample of this research have not fulfilled the tax payments based on the regulations. Income tax rate in Indonesia as of year tax 2022 is 22% and the result shows that there was an indication of tax avoidance practice. Low percentage of current effective tax rate ratio can be also triggered because of the tax loss compensation facility for the tax year earlier. Internal control shows an average of 0.927 meaning that the samples of this research have disclosed 92% from the whole

questions. The maximum value of 1 means that the companies have implemented the whole internal control questions. The higher internal control score indicate that the company has an effective internal control to run the business in order to achieve the goals. From the 48 observations, there were 8 companies that were audited by big-four accounting firms whereas the 40 companies were audited by non-big-four accounting firms. Companies that use big-four accounting firms are indicated to have high audit quality and auditors are precepted to have a high quality to detect the manipulation and errors in the financial statements. Furthermore, the higher audit quality, the lower tax avoidance practice.

Table 4. Determination Coefficient Test

Model	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.184	0.148	0.04376687

Source: SPSS 22 (2023)

The value of adjusted R Square from table 4 is 0.148, meaning that the ability of internal control and audit quality as independent variables is able to influence tax avoidance by 14.8% whereas the remaining of 85.2% is influenced by other factors which are not observed in this research.

Table 5. Goodness of Fit Test

Model	F-statistic	Prob.	Conclusion
1	5.090	0.010	0.01 < 0.05 (fit)

Source: SPSS 22 (2023)

From table 5, it can be seen that the value of F test is 5.090 with a significance of 0.010 smaller than 5%. This means that the research model is feasible.

Table 6. Multiple Linear Regression

Variable	Coefficient	t-Statistic	Prob.	Conclusion
(Constant)	0.160	3.535	0.001	
Internal Control	-0.130	-2.721	0.009	H1 accepted
Audit Quality	-0.036	-2.112	0.040	H2 accepted

Dependent Variable: Tax Avoidance

Source: SPSS 22 (2023)

The results of hypothesis testing in table 6 shows that internal control and audit quality negatively and significantly affect tax avoidance. Based on the result, internal control has a negative coefficient of -0.13 with a probability of 0.009 lower than 5%. This means that the first hypothesis is accepted; internal control negatively affects tax avoidance. The result indicates that the higher internal control, the lower tax avoidance practice. The result of this research proves that effective internal control will suppress the opportunistic behavior from the management that wants to avoid taxes. The existence of internal control and supervision can detect the fraudulent of financial statements, as well as an indication of minimizing tax expense. Furthermore, this result is not in line with agency theory which tells that there is a conflict between an agent and a principal where the agents want to maximize their profits and pay minimum taxes while the principals want maximum tax payments from the agents. Internal control is proven to not become a reason or motive for the company to do tax avoidance because the main focus of internal control is to assist the company achieve its goals, ensure that the company complies with the law and tax regulations, and in order to improve the performance, quality, and the value of the company. Previous studies conducted by Rachmawati & Rohman (2022), Bimo & Prasetyo (2019), and Mawaddah & Darsono (2022) support the finding of this research that internal control negatively affects tax avoidance. Moreover, this result has proven that the questions of internal control can be used as a determination for the company to assess whether the internal control of the company has run effectively or not. The more questions that are in accordance with the company's internal control, this indicates that the internal control is fully running well and can prevent the company from tax avoidance.

The second hypothesis testing is the effect of audit quality on tax avoidance. From the table 6, it can be seen that the audit quality has a negative coefficient of -0.036 with a probability of 0.04 lower than 5%. This means that the second hypothesis is accepted; audit quality negatively affects tax avoidance. The result of this research indicates that the higher audit quality, the lower tax avoidance practice. This finding is in line with the previous studies from Septariani et al. (2022), Kusnadi & Pandoyo (2022), Tarmidi et al. (2020) and Mira & Purnamasari (2020) who stated that audit quality has a negative effect on tax avoidance. However, this result

is in contrast with the agency theory that says there is a conflict between an agent and a principal. A company tends to be obedient in calculating, paying, and reporting its taxations according to the regulations. The scope of auditor's works is to analyze and detect whether the financial statements made by the companies are in accordance with the financial accounting standards, free from the frauds and errors, and to examine whether the company's taxation is in line with the tax regulations. Tarmidi et al. (2020) explained in their research that tax avoidance practice will become lower when the audit quality increases. If the company is detected to manipulate its earnings in order to pay minimize tax expenses or do the manipulation in its taxations, this can affect the audit opinion. Moreover, skillful auditors will do the auditing very well based on standards and ethics in order to maintain the reputation. Companies that use audit service from big-four accounting firms are indicated that the audit results will have high quality and guarantee that all information presented in the financial statements are relevant, reliable and trustable. However, this result is not in line with Wahyuni & Wahyudi (2021) who stated that audit quality had no effect on tax avoidance. They concluded that auditors from Big Four and Non-Big Four public accounting firms have the same competencies in conducting audits because audited financial statements are done based on standards of auditing.

5. CONCLUSION

This research concludes that internal control and audit quality negatively and significantly affect tax avoidance in property and real estate companies which are listed in Indonesia Stock Exchange period 2020 and 2021. The findings also conclude that internal control and audit quality are the main factors that influence tax avoidance. The higher internal control and audit quality, the lower tax avoidance practices.

For further researchers, it is advised to use other independent variables that might influence tax avoidance, extend the year of the research's samples, and use the samples from different sectors to show and reflect the differences of research's results. Companies are suggested to always pay attention to the regulations and make sure the actions of tax planning do not violate the applicable tax laws and regulations. The government is suggested to increase the regulations and supervision so that state tax revenue can be optimal and tax avoidance can be reduced.

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