Ilomata International Journal of Tax & Accounting
P-ISSN: 2714-9838; E-ISSN: 2714-9846
Volume 4, Issue 1, January 2023
Page No. 117-127

Determinants of Tax Avoidance and Audit Quality as a Moderating Variable

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Received : November 28, 2022
Accepted : January 28, 2023
Published : January 31, 2023

Citation: Mashuri, A, A, S. (2023). Determinants of Tax Avoidance and Audit Quality as a Moderating Variable. Ilomata International Journal of Tax and Accounting, 4(1), 117-127.
https://doi.org/10.52728/ijtc.v4i1.661

ABSTRACT: Taxes is The largest contribution for every country financial forecast. The Government maximizes their effort to be able increasing taxes, in order to accomplish the needs of their people. Companies are one of the biggest expenses of country need to be able to be financed. As a result, the government's efforts can create conflicts and it is not in line with the company's goals it self. The company will try to do a tax avoidance scheme in order to reduce the amount of the tax burden, however it will trigger various problems. Agency theory that can solve those problems that arise, from company as an agent. There are factors impact on tax avoidance, it consists of institutional ownership and corporate social responsibility. Audit quality is taken as a moderating variable, in analyzing the effect between the two independent variables, either strengthens or weakness. This type of research is quantitative research that uses the company's annual report as sources data. The sample in this study amounted to 43 mining companies listed on the Indonesia Stock Exchange in 2017-2019 and were selected based on purposive sampling technique. The results of data testing show that institutional ownership has no significant positive effect on tax avoidance, while corporate social responsibility has a significant positive effect on tax avoidance. Audit quality is showed to be able to weaken the influence of institutional ownership on tax avoidance and strengthen the influence of corporate social responsibility on tax avoidance.

Keywords: Corporate Governance, CSR Disclosure, Audit Quality, Tax Avoidance

INTRODUCTION

One of the effective sources of revenue to improve the country's economy is from taxes. It is known that taxes are the main component and the largest contributor in the APBN. State revenue has contributed to reach more than 79% every year. The online article on the website explains that in 2019, the tax contribution was able to reach almost above 85%, which is around Rp. 1,577.6 trillion of the APBN. Thus, the role of such a large amount of state revenue comes from the tax sector, the government seeks to maximize tax potential by establishing various kinds of regulations that are able to regulate the tax system in Indonesia. However, the government's expectation to increase tax revenue is contrary to the goal of companies that want to have large profits, because companies interpret taxes as a burden that can reduce earnings before tax.

Explicitly, the implementation of the self-assessment system in Indonesia has opened up considerable access for taxpayers to fight taxes. Companies that act as corporate taxpayers have a motive so that the taxes paid are as low as possible (Rahmi et al., 2022). If the company generates a tax burden that is too high, the tendency to fight taxes will increase. Tax resistance often arises as an obstacle to tax increases. Tax avoidance according to (Abdelfattaha & Aboud, 2020; Apriliyana & Suryarini, 2018; Dewanti & Sujana, 2019) is considered an active tax fight that is legal and always takes advantage of the deficiencies found in the applicable tax regulations.

According to (Apriliyana & Suryarini, 2018; Jamei, 2017; Mulyani et al., 2018), tax avoidance reflects a form of tax planning that is able to reduce the amount of tax paid by the company, but still observe and comply with existing regulations. Although tax avoidance does not violate the rules, this action is considered unethical for the government and morally unjustified. The reason is, this practice can become a serious problem and have an impact on state losses. It has been proven that the existence of tax avoidance causes a decrease in state cash receipts (Mangoting et al., 2019; Solihah et al., 2020; Sunarto et al., 2021; Widuri et al., 2019).

The occurrence of tax avoidance practices cannot be separated from the existence of several supporting factors. One of the reasons is from the emergence of agency theory. Agency theory is a contract between the manager who acts as an agent and the owner as the principal which occurs because of the separation of functions and supervision of the company. This of course can trigger problems because each party certainly has different interests and goals. The party that gives full resources to the agent to manage the company is called the principal. It is expected that the agent can manage the company's activities in accordance with the interests of the principal.

There are several factors, that impact tax avoidance, the first factor is corporate governance (Fionasari et al., 2020). In general, corporate governance shows the relationship between parties bound by the company in influencing decisions that are useful for determining the direction of company performance, including decisions on the implementation of tax avoidance. In addition to playing a role in decision-making procedures, corporate governance also has a function to monitor performance and be a supervisor for tax avoidance (Mulyani et al., 2018). An effective supervisory mechanism on good corporate governance, one of which is the existence of institutions in the company. The role of the institutional owner is to help ensure that management acts in the best interests of the company. Therefore, institutional ownership becomes the main focus in research on the implementation of corporate governance.

Based on (Sandy & Lukviarman, 2015) explaining the advantages of the existence of institutional ownership, namely institutional ownership can have a strict supervisory function on the activities carried out by the company. In addition, institutional owners are also able to intervene in management performance which is assumed to be able to behave opportunistically at any time to fulfill personal interests (Krisna, 2019). This can help companies to minimize tax avoidance practices. Research that has been done on institutional ownership, namely research conducted (Charisma & Dwimulyani, 2019) shows that institutional ownership has a negative effect on tax avoidance. This is in contrast to research (Apriliyana & Suryarini, 2018) and (Rombebunga & Pesudo,

2019) which prove that institutional ownership does not have a significant effect on tax avoidance.

Another factor that can affect the existence of tax avoidance is corporate social responsibility (CSR). (Fitri et al., 2019; Hossain et al., 2107; Jitmaneeroj, 2018; Mashuri & Ermaya, 2019; Said et al., 2017) defines CSR as a sustainable corporate commitment with a view to improving the quality of life for the community and the surrounding environment. On the other hand, CSR is also interpreted as a form of corporate responsibility that incurs a number of costs for the implementation of its activities. Since the issuance of regulations concerning the obligation for each entity to carry out CSR activities, companies not only have an obligation to pay taxes and work for the benefit of shareholders, but also have a responsibility to implement the program.

When CSR disclosure is high increasingly, it means that the company has implemented more social programs for the community and the environment with higher expenditures. The costs of these activities are then used as a deduction for pre-tax profit. Thus, the tax payable that will be obtained by the company will be less. Empirical evidence regarding the effect of corporate social responsibility on tax avoidance shows mixed results. The results of the study (Wiguna & Jati, 2017) explain that there is a significant positive influence between corporate social responsibility and tax avoidance. However, (Salsabila et al., 2021) and (Yulistiani et al., 2019) state that corporate social responsibility has no effect on tax avoidance.

The existence of research on audit quality with a view to supporting supervision of managers' behavior and increasing the principle of transparency in company reports presented by management. A quality audit occurs when the auditor carries out audit duties on the entity's financial statements, detects significant and material misstatements, then expresses them in the form of an opinion on the audited financial statements (Diantari & Ulupui, 2016; Gaaya et al., 2017). High audit quality is created when the auditing process is carried out by a professional and reliable independent auditor, namely the Big 4 KAP auditor. Thus, audit quality is able to become a strong controller to prevent fraud in company reports.

The objectives to be achieved in this study are to prove empirically and determine the significant influence between institutional ownership and corporate social responsibility on tax avoidance and identify the role of audit quality in moderating the effect of institutional ownership and corporate social responsibility on tax avoidance.

In contrast to the previous one, this study develops the concept of previous research by adding audit quality variables as moderating variables, measuring tax avoidance variables using ABTD, and the sector used is the mining sector which indirectly has an impact on the economic, social, and environmental fields. Researchers try to find out this sector for further analysis related to tax avoidance practices. The mining sector is known to have a very high income because the industry in this sector does not sell goods or services but rather natural resources. Supposedly, the mining sector is able to contribute more in state revenues.

Conceptual Framework

The research model that can be formulated by researchers where corporate governance is expressed by institutional ownership and corporate social responsibility as independent variables.

Meanwhile, audit quality is a moderating variable to test whether audit quality can moderate the relationship between the two variables on tax avoidance.

The practice of tax avoidance in various sectors in Indonesia is the main concern of various parties. It is undeniable, tax avoidance can occur because of differences in interests between management and the government, giving rise to agency theory that can solve agency problems that arise. For this reason, a system is needed that can regulate relations with interested parties in policy making, especially related to taxation. The system is corporate governance. The function of corporate governance is to monitor the decisions chosen by the company so as not to damage the image (Fitri et al., 2019). There are several components included in corporate governance, one of which is institutional ownership which is considered to be able to influence company policy with effective supervision of management performance and optimal monitoring. In addition to agency theory, stakeholder theory is also needed so that companies are able to consider the needs of stakeholders and the environment affected by the company's activities. One way that must be done by the company is to carry out social responsibility (CSR) activities. Several studies say that companies that implement CSR activities tend not to do tax avoidance. However, due to the unclear guidelines for implementing CSR activities, it is likely that a lot of information is hidden by the company (Apriliyana & Suryarini, 2018). This will affect decision making for stakeholders.

To ensure that there are no assumptions from management behavior that lead to tax avoidance practices, it is necessary to support audit quality. A qualified auditor is able to reduce information asymmetry that occurs within the company and is able to convey any irregularities or irregularities found in the audited financial statements so that tax avoidance actions can be minimized by the company (Krisna, 2019). In addition, with good audit quality, it is hoped that the company will be able to disclose CSR activities transparently so that stakeholders can obtain real information from the company. Thus, researchers suspect that audit quality is considered capable of providing direct interaction with institutional ownership and CSR disclosure on tax avoidance practices.

Based on the explanation above, the research model that can be formulated by researchers is where Corporate Governance is expressed by Institutional Ownership and Corporate Social Responsibility as independent variables. Meanwhile, Audit Quality is a moderating variable to test whether Audit Quality can moderate the relationship between Institutional Ownership and Corporate Social Responsibility on Tax Avoidance.

METHOD

The types of data used are quantitative data and secondary data(Sugiyono, 2020, 2017). Research sources come from annual reports, independent audit reports, and company sustainability reports by browsing the Indonesia Stock Exchange website and the company's official websites. Researchers determine companies engaged in the mining industry and listed on the Indonesia Stock Exchange from 2017 to 2019 as the population in this study. The sampling technique was carried out by selecting based on the criteria (purposive sampling method) and resulted in 41 mining companies for 3 periods. The dependent variable in accordance with the research issue is tax avoidance and makes audit quality a moderating variable. Meanwhile, institutional ownership and corporate social responsibility are the selected independent variables. Data analysis used multiple linear regression analysis with moderated regression analysis (MRA) supported by Excel 2013 and STATA version 16.0.

Hypothesis

H1: Institutional ownership has a negative effect on tax avoidance.
H2: Corporate social responsibility has a positive effect on tax avoidance.
H3: Audit quality strengthens the effect of institutional ownership on tax avoidance.
H4: Audit quality weakens the influence of corporate social responsibility on tax avoidance

RESULT AND DISCUSSION

Descriptive Statistical Analysis

The representation of a data in the form of a table that displays the minimum, maximum, mean, and standard deviation values is called descriptive statistics. The following is the result of processing descriptive statistical data:

Tabel 2.
Descriptive Statistics

	N	*Minimum*	*Maximum*	*Mean*	*Std. Dev.*
ABTD (Y)	123	-0.1487358	0.1524333	0.0079838	0.0486565
INST (X_1)	123	0	0.7816	0.2081256	0.2550169
CSR (X_2)	123	0.043956	0.5934066	0.2565042	0.1151015
AQ (Z)	123	0	1	0.4188034	0.4954851
INST_AQ	123	0	0.7816	0.0678256	0.2018988
CSR_AQ	121	0	0.5934066	0.1251057	0.165716

Source: Process data with STATA v.16.0. (2021).

Based on the results of the descriptive statistical data presented in table 2, the residual value generated from the BTD regression has the lowest value of -0.1487 and the highest value of 0.1524. Furthermore, the mean obtained by tax avoidance is 0.0079, it means that the tax profit reported in the financial statements of mining companies is on average smaller than the accounting profit. The closer the ABTD is to 0, the less likely the company is to do tax avoidance. The results that refer to institutional ownership present a minimum value of 0 in companies that, it shows, there are 3 companies in this sample do not have a share ownership proportion of financial services institutions and it reach a maximum value of 0.7816 within a mean value shows 20.81% most mining companies in Indonesia have institutional share ownership solely.

Meanwhile, the average for corporate social responsibility is 25,65% of mining companies in this sample have average CSR disclosure items The lowest value generated from this variable is 4,395% Meanwhile, the highest value of CSR disclosure is around 59,34% from total item achievements. Audit quality resulted in a mean value of 41,88%, it means that Big 4 KAP audited the financial statements of the sample and the rest by KAPs not categories of the Big 4. The mean for institutional ownership and CSR disclosure moderated by audit quality were 0.0678256 and 0.1251057, respectively. Most of the mining companies that use the services of non-Big 4 KAPs have institutional share ownership of 6.78% with CSR disclosures carried out as much as 12.51%.

Classic assumption test

Before testing the classical assumptions, it is necessary to test the selection of the regression model first with the aim of knowing the best regression estimation model to be used. It is known that model 1 has a value of 0.1335 > 0.05. A probability value greater than 0.05 means that H0 is accepted and the best model is the Common Effect Model (CEM). Meanwhile, the value for model 2 is 0.0000 < 0.05, it means that H1 is accepted, where the probability value is below 0.05. Therefore, the appropriate regression model for model 2 is the Fixed Effect Model (FEM).

Furthermore, the classical assumption test can be run to ensure that the regression model equation has precise and consistent accuracy. A number of basic assumptions contained in the study must be met. The results of testing the data that have been processed are summed up in the following table:

Tabel 3.

Classic Assumption

Classic Assumption Test	Testing Tools	Model 1	Model 2
Normalitas	*Skewness Kurtosis*	Fulfill	Fulfill
Multikolinearitas	*VIF Tolerance*	Fulfill	Unfulfilled
Heteroskedastisitas	*Breusch Pagan*	Unfulfilled	Fulfill
Autokorelasi	*Wooldrigde Test Autocorelation*	Fulfill	Fulfill

The normality test for model 1 and model 2 according to table 3 has met the criteria where the skewness value is below 3 and the kurtosis value is less than 10, meaning that the variables of institutional ownership, corporate social responsibility, audit quality, and tax avoidance do not experience normality disturbances. In this case, the data for each variable has been normally distributed. In addition, there is no strong relationship between the independent variables in model 1, because the tolerance and VIF values of the two variables are above 0.10 and less than 10, namely 0.679130 and 1.47. However, in model 2, there is a multicollinearity problem. To overcome the existence of multicollinearity, centering is recommended to help reduce interactions that are too strong between variables and are considered to often produce more precise coefficient estimates with lower standard errors. This treatment is carried out on problematic variables to meet the criteria.

It is known that model 2 has a probability value of 0.0594 which is greater than 0.05, meaning that the model equation does not experience heteroscedasticity disorders. However, in model 1, there has been a heteroscedasticity problem because the probability value is less than 0.05, which is 0.0272. One way to overcome the presence of heteroscedasticity disorders is the robust method approach. When viewed in the column of autocorrelation test results, model 1 and model 2 have met the test requirements where both models have probability values above 0.05, namely 0.7780 and 0.4550. For this reason, there is no autocorrelation problem in the regression model equation.

Uji Hipotesis

Tabel 4.
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	Model 1			**Model 2**		
	Coef.	**t**	**P > |t|**	**Coef.**	**t**	**P > |t|**
(*Constant*)	-0.0121985	-1.09	0.276	0.0847222	3.18	0.002
INST	-0.0067405	-0.33	0.867	-0.1110556	-1.26	0.211
CSR	0.0841511	2.79	0.017**	-0.1151083	-1.25	0.214
AQ				-0.0517023	-1.13	0.262
INST_AQ				-0.355311	-4.63	0.000*
CSR_AQ				0.287621	2.42	0.018**

Notes: **Significance* 1%; ** *Significance* 5%

Source: Data processed by STATA v.16.0. (2021)

Table 4 presents the institutional ownership variable (INST) which has a significant value of 0.867 > 0.05 and a tcount of 0.30 < 1.98099. Thus, institutional ownership has no significant effect on tax avoidance, so H1 is rejected. The existence of institutional ownership does not affect the high or low tax avoidance practices in a company. Basically, institutional ownership has a supervisory function on management performance. However, they cannot influence and control the policies made by management, one of which is related to tax avoidance. This is because institutional ownership as an external party to the company cannot be directly involved at any time in the process of company activities. (Diantari & Ulupui, 2016) emphasizes that institutional shareholders are not necessarily fully capable of controlling management's opportunistic activities in tax avoidance. They will rely more on the audit committee and the board of commissioners which are internal parties of the company to oversee management actions. In other words, the existence of institutional ownership does not significantly influence management decisions, thus allowing tax avoidance to still occur. Research that is in line with these results are (Apriliyana & Suryarini, 2018; Maharani & Baroroh, 2020; Rombebunga & Pesudo, 2019), which state that institutional ownership has no effect on tax avoidance.

The corporate social responsibility (CSR) variable has a significant value of 0.017 < 0.05 and tcount of 2.79 > 1.98099. That is, H2 is accepted where there is a significant positive effect on CSR disclosure on tax avoidance. In addition to CSR disclosure as an obligation for companies and part of community development, some companies still think that items in CSR can be used for tax avoidance practices. (Hege et al., 2021; Hidayati & Fidiana, 2017; Rahmawati et al., 2016) explained that CSR is a form of expenditure that can be a deductible expense, so that it has an impact on decreasing taxable income. In this regard, it can be interpreted that many companies do CSR disclosures, but in fact they are still involved with tax avoidance problems. Similar results are shown in research (Fitri et al., 2019; Rahmawati et al., 2016; Wiguna & Jati, 2017) which states that there is a positive and significant influence between corporate social responsibility and tax avoidance. .

Audit quality moderated institutional ownership (INST_AQ) has a significant value of 0.000 < 0.01 and tcount of 4.63 > 1.65857. This shows that audit quality is able to weaken the influence of institutional ownership on tax avoidance, so H3 is rejected. Although the two variables do not have a significant linear relationship, with audit quality, institutional stock ownership is able to negatively affect tax avoidance. The supervisory function of institutional ownership can run effectively, if it is supported by an external auditor who is able to properly detect all forms of fraud. The role of the auditor will help improve oversight of institutional ownership. This is useful to prevent opportunistic behavior of management in carrying out tax avoidance practices. In accordance with research (Charisma & Dwimulyani, 2019; Krisna, 2019) which say that high institutional ownership supported by quality external auditors is believed to be able to find errors in financial statements better and encourage management to always pay attention to decisions made, so that the level of fraud within the company becomes lower.

CSR disclosure moderated by audit quality (CSR_AQ) has a significant value of 0.018 < 0.05 and tcount of 2.42 > 1.98137. That is, audit quality is able to strengthen the influence of corporate social responsibility on tax avoidance, so H4 is rejected. When CSR disclosure is made higher, it will trigger companies to do tax avoidance. KAP is not able to detect tax avoidance in the company's financial statements, especially related to the use of CSR costs which are used as tax deduction burdens. Meanwhile, according to research data, there are 68 samples who choose non-Big 4 KAPs for audit services from a total of 117 samples. The existence of non-Big 4 KAPs that dominate mining companies has the potential to increase tax avoidance practices through high CSR disclosures. They are not necessarily able to provide the best audit quality. It is very likely that these non-Big 4 KAPs do not have sufficient understanding to detect tax avoidance actions. Thus, companies can easily take advantage of opportunities from the costs incurred for carrying out activities n CSR in order to carry out tax avoidance actions.

CONCLUSION

The results of data analysis and discussion that have been described can be concluded that institutional ownership does not have a significant effect and corporate social responsibility has a positive effect on tax avoidance. The role of audit quality according to the test is able to weaken the influence of institutional ownership on tax avoidance. On the other hand, the influence of corporate social responsibility on tax avoidance can be strengthened by the existence of audit quality as a moderator. There is limitation in this study with high subjectivity to the value of CSR disclosure. The possibility of a perception bias or perception that is not in accordance with the actual conditions because the assessment is based on the assumptions of the researcher by analyzing the CSR disclosure items in the annual report. The implication is that mining companies are able to consider the long-term risks arising from tax avoidance practices and the government and the Directorate General of Taxes can give more attention to companies in the mining sector to prevent tax avoidance. In the future, further researchers can expand and deepen research on the determination of tax avoidance by adding other independent variables, such as transfer pricing, corporate governance in different alternatives, compensation for fiscal losses, and as well as adding a range of observation periods or all company sectors listed to obtain more comprehensive research results.

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