ANALYSIS OF THE CAUSES OF TAX AVOIDANCE IN FINANCIAL STATEMENTS IN COMPANIES REGISTERED ON THE IDX IN 2020-2022

THESIS

To Fulfill the Requirements for Obtaining a Bachelor's Degree

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ANALYSIS OF THE CAUSES OF TAX AVOIDANCE IN FINANCIAL STATEMENTS IN COMPANIES REGISTERED ON THE IDX IN 2020-2022

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ABSTRACT

Tax Avoidance is an effort to legally and safely reduce tax obligations for taxpayers in accordance with applicable tax law. The methods and techniques used exploit gaps and weaknesses in tax regulations and laws. This research aims to examine Profitability, Leverage, Audit Committee and Company Size on Tax Avoidance in Property and Real Estate companies listed on the IDX for the 2020-2022 period. This research uses secondary data. The sampling technique was carried out using a purposive sampling method. From a population of 96 Property and Real Estate companies, only 22 companies were taken as samples. The analysis technique applied is multiple linear regression, using SPSS version 28. The results of this research show that Profitability has an effect on Tax Avoidance, while Leverage, Audit Committee and Company Size have no effect on Tax Avoidance.

Keywords: Tax Avoidance, Profitability, Leverage, Audit Committee, Company Size

SUMMARY

Analysis of The Causes of Tax Avoidance in Financial Statements in Companies Registered on The IDX in 2020-2022

Background

Currently, Indonesia's largest source of income comes from taxes. This is proven by the tax revenue target in the 2023 State Revenue Budget, which is IDR 1,869.23 trillion or has reached 102.80 percent of the target (Ministry of Finance, 2023). According to Law no. 28 of 2007 concerning General Provisions and Tax Procedures (KUP), tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on law, with no direct compensation and is used for state needs as much as possible. prosperity of the people.

Taxes are income that can be used to finance all government programs aimed at improving the country and improving people's welfare. Tax revenues are very important to support sustainable government systems and development financing. The issue of tax is a serious problem because many parties view tax as a burden that must be paid and do not take direct benefit from it. On the other hand, the government needs funds to be used for government administration, most of which comes from government taxes.

This difference in interests causes people or entities who are obliged to pay taxes to tend to reduce the amount of tax payments, both legally and illegally. This happens because there are still many taxpayers who do not understand the essence of tax collection and the various rates and fees they have to pay. The phenomenon of violations of tax laws and regulations is one of the problems that the government continues to highlight because it often occurs in Indonesia.

Basically there are two forms of tax violations, namely tax evasion and tax avoidance. Even though tax avoidance is part of tax planning, in reality tax avoidance is essentially a technical effort that must be carried out within the corridors of tax regulations. This is considered a legal remedy in Indonesia, because tax avoidance can occur if general tax regulations are complied with so it can be considered a legal remedy in Indonesia. Tax avoidance schemes are demonstrated

by exploiting weaknesses (loopholes) in tax regulations or regulations to minimize the tax burden.

Tax avoidance is an attempt to legally and safely reduce tax obligations for taxpayers in accordance with applicable tax law. The methods and techniques used exploit gaps and weaknesses in tax regulations and laws. Tax avoidance practices carried out by taxpayers are considered to cause state tax revenues to be less than optimal, which can occur due to differences in interests between taxpayers and the government. Tax avoidance is an action that is legal and does not violate tax regulations because reducing the tax burden is carried out by exploiting weaknesses contained in tax regulations (Puspita & Febrianti, 2018).

According to Prihadi in (Nasirudin & Trisnawati, 2023) Profitability is a description of the company's financial performance ability to increase company profits from asset management, while Harahap stated that ROA is a description of the company's ability to earn profits through all existing capabilities and resources such as sales activities, cash, capital, as well as management of other assets (Devi dkk., 2022). Earning high profits is one of the company's goals which shows that the company can survive and develop its business by generating profits. This means that the more profitable a company is, the higher the company's net profit will be.

Leverage is a measurement of the extent to which a company is financed by debt, or in other words, it is a benchmark that compares funds prepared from within the company by the owner with funds originating from outside parties by creditors and includes long-term debt and short-term debt for financing company assets (R. Anggraeni & Febrianti, 2019). In other words, leverage is a measure of the extent to which a company is financed by debt. This leverage can be explained by a ratio that can be used to measure the size of the assets acquired by a company and the amount of capital obtained for financing from the use of debt.

According to (Julianti & Kanti, 2022) the audit committee is a committee created by the board of commissioners and has responsibility for carrying out the duties and functions of the board of commissioners. The audit committee is also one of a group of general components in corporate governance. The audit committee functions to supervise the preparation of the company's financial reports,

carry out internal supervision, and help carry out the duties and functions of the board of commissioners.

The age of a company shows that the company's inefficiency increases over time. Aging companies must reduce corporate operating costs and tax costs because the experience and knowledge the company has accumulated outweighs other influences. Based on research conducted by (Putri & Putra, 2017), company size influences tax avoidance. Companies with a large scale tend to always earn high profits and have abundant resources that can be used for certain purposes. Large scale companies tend to take advantage of loopholes to carry out tax avoidance practices because they generally have complex transactions.

This research uses a sample of property and real estate companies because this sector is the sector that carries out the most tax avoidance. Based on research conducted by (Devi dkk., 2022), property and real estate companies were the companies that carried out the greatest tax avoidance during the 5 year research period. According to the Tax Planned Behavior (TPB) theory, tax avoidance behavior is motivated by the desire of managers and shareholders to reduce their tax burden, increase profits, and increase profits from their shares so that the dividends distributed are stable or increase.

This research is a replication of previous research, namely research conducted by (Devi dkk., 2022) which both used the variables profitability, leverage, liquidity and audit committee, which was conducted research on manufacturing companies in various industrial sectors listed on the Stock Exchange. Indonesian Effects for the 2016-2019 period. However, there are differences, namely reducing the liquidity variable and adding one variable, namely company size and using a research sample for the 2020-2022 period. And this research uses research objects in Property and Real Estate companies.

PT. Adaro Energy Tbk is suspected of carrying out tax avoidance practices in the tax avoidance case that occurred in 2019. PT. Adaro Energy Tbk is suspected of carrying out tax avoidance practices by carrying out transfer pricing, namely moving large profits from Indonesia to companies in countries that can exempt tax

or has a tax rate of IDR 1.75 trillion lower than the tax payment should be. In this case, tax avoidance is carried out through transfer pricing.

Research Methods

Based on the background and formulation of existing problems, this research was conducted with the following objectives:

1. How does Profitability affect Tax Avoidance in Property and Real Estate companies listed on the IDX for the 2020-2022 period?
2. How does Leverage affect Tax Avoidance in Property and Real Estate companies listed on the IDX for the 2020-2022 period?
3. How does the Audit Committee affect Tax Avoidance in Property and Real Estate companies listed on the IDX for the 2020-2022 period?
4. How does Company Size affect Tax Avoidance in Property and Real Estate companies listed on the IDX for the 2020-2022 period?
5. Is there a significant relationship between Profitability, Leverage, the Audit Committee, and Company Size on Tax Avoidance in Property and Real Estate companies listed on the IDX for the 2020-2022 period?

Research Objectives

Based on the background and formulation of existing problems, this research was conducted with the following objectives:

1. To analyze the impact of Profitability on Tax Avoidance in Property and Real Estate companies listed on the IDX during the 2020-2022 period.
2. To analyze the impact of Leverage on Tax Avoidance in Property and Real Estate companies listed on the IDX during the 2020-2022 period.
3. To analyze the impact of Audit Committee on Tax Avoidance in Property and Real Estate companies listed on the IDX during the 2020-2022 period.
4. To analyze the impact of Company Size on Tax Avoidance in Property and Real Estate companies listed on the IDX during the 2020-2022 period.
5. To determine the significance of the relationship between Profitability, Leverage, the Audit Committee, and Company Size on Tax Avoidance in Property and Real Estate companies listed on the IDX for the 2020-2022 period.

Conclusions and Suggestions

Based on the research results and discussion in this research, a conclusion can be drawn regarding the influence of Profitability, Leverage, Audit Committee, and Company Size on Tax Avoidance that the profitability variable (X1) has an influence on tax avoidance (Y). It can be seen from the significant probability value of the Profitability variable of 0.01 < 0.05, this shows that profitability has an effect on tax avoidance in property and real estate companies listed on the IDX in 2020-2022, it can be concluded that H1 is accepted. The Leverage variable (X2) has no influence on Tax Avoidance (Y). It can be seen from the significant probability value of the Leverage variable of 0.13 > 0.05, this shows that leverage has no effect on tax avoidance in property and real estate companies listed on the IDX in 2020-2022, it can be concluded that H1 is rejected. The Audit Committee variable (X3) has no influence on tax avoidance (Y). It can be seen from the significant probability value of the audit committee variable of 1.45 > 0.05, this shows that the audit committee has no effect on tax avoidance in property and real estate companies listed on the IDX in 2020-2022, it can be concluded that H1 is rejected. The company size variable (X4) has no influence on tax avoidance (Y). It can be seen from the significant probability value of the company size variable of 0.46 > 0.05, this shows that company size has no effect on tax avoidance in property and real estate companies listed on the IDX in 2020-2022, it can be concluded that H1 is rejected.

This research has several limitations, as follows: the research sample only consists of Property and Real Estate companies listed on the IDX, and the sample period is only 3 years, from 2020-2022. Based on the limitations of this study, future researchers may want to extend the research period by adding more years. The researcher hopes that the results of this study can be used by management when making decisions. It is hoped that this research can enhance the knowledge of readers and users of financial reports.

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CHAPTER I
INTRODUCTION

1.1 Background

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5. To determine the significance of the relationship between Profitability, Leverage, the Audit Committee, and Company Size on Tax Avoidance in Property and Real Estate companies listed on the IDX for the 2020-2022 period.

1.4 Research Benefits

The research on tax avoidance in financial statements offers significant contributions across various stakeholders.

1. For companies, it enhances understanding of effective tax strategies and compliance, helping them identify potential areas for tax savings while managing risks associated with aggressive tax practices. It also promotes improved financial reporting and ethical standards, thereby enhancing corporate reputation.
2. For researchers, the study serves as a foundation for further exploration into tax avoidance and its implications, providing methodological insights and empirical data that can be utilized in comparative studies.
3. Academically, the research informs curriculum development in taxation and corporate finance, enriches teaching materials, and contributes to theoretical discussions on tax avoidance, encouraging interdisciplinary collaboration among law, finance, and ethics. Overall, the findings of this research are valuable for practical application, academic inquiry, and future studies in the field.