

THE INFLUENCE CONSERVATISM ACCOUNTING, MANAGERIAL OWNERSHIP AND AUDIT QUALITY ON *TAX AVOIDANCE***Nurul Dwi Afivah ¹⁾, Nik Amah ²⁾, Erma Wulan Sari ³⁾**¹Accounting, Economics and Business, Universitas PGRI Madiunemail: dwi3473@gmail.com² Accounting, Economics and Business, Universitas PGRI Madiunemail: nikamah@unipma.ac.id³ Accounting, Economics and Business, Universitas PGRI Madiunemail: ermawulansari@unipma.ac.id***Abstrak***

Penelitian ini memiliki tujuan untuk mengetahui pengaruh konservatisme akuntansi, kepemilikan manajerial, dan kualitas audit terhadap *tax avoidance*, dengan *firm size* dan *leverage* sebagai variabel kontrol, pada perusahaan sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia periode 2019–2024. Melalui pendekatan kuantitatif dengan metode *purposive sampling*, diperoleh 184 observasi setelah penghapusan *outlier*. Diolah dengan analisis linier berganda dengan SPSS 25 menunjukkan bahwa konservatisme akuntansi dan kualitas audit berpengaruh signifikan negatif terhadap *tax avoidance*, lain halnya dengan kepemilikan manajerial tidak berpengaruh signifikan. Temuan ini menegaskan peran konservatisme akuntansi dan auditor berkualitas dalam menekan praktik pajak agresif, saran penelitian lanjutan untuk memperluas cakupan sektor, menambah variabel relevan, dan memvariasikan metode pengukuran *tax avoidance*.

Kata Kunci: Konservatisme Akuntansi, Kepemilikan Manajerial, kualitas audit, ukuran perusahaan, Tingkat Hutang, Penghindaran pajak

Abstract

This study aims to examine the effect of accounting conservatism, managerial ownership, and audit quality on tax avoidance, with firm size and leverage as control variables, in food and beverage sector companies listed on the Indonesia Stock Exchange for the 2019–2024 period. Using a quantitative approach and purposive sampling method, a total of 184 observations were obtained after removing outliers. The data were analyzed using multiple linear regression with SPSS 25, revealing that accounting conservatism and audit quality have a significant negative effect on tax avoidance, whereas managerial ownership has no significant effect. These findings highlight the role of accounting conservatism and high-quality auditors in curbing aggressive tax practices. Future research is suggested to broaden the scope to other sectors, incorporate additional relevant variables, and employ varied tax avoidance measurement methods.

Keywords: *accounting conservatism, managerial ownership, audit quality, firm size, leverage, tax avoidance*

A. INTRODUCTION

According to Syahputra (2023), tax is a contribution mandatory that must be done paid by individuals or bodies to the state by force in accordance with the provisions law. Changes dynamic tax regulations in Indonesia make Taxes are an interesting issue to study. In an effort to maximize profits, company often engage in tax evasion.

According to information from the Directorate General of Taxes (2024), Growth results Tax revenue in Indonesia shows a fluctuating pattern during period 2019–2023. In 2019, growth recorded amounting to Rp0.3138 trillion, but in the following year experience significant decrease to Rp0.1955 trillion. Downward trend continued in 2021 with achievements amounting to Rp0.1927 trillion. This condition then turned around in 2022, when growth tax revenue increased significantly to Rp0.3427 trillion. Although Thus, in 2023 the rate growth return slowed down and only reached Rp0.0889 trillion. Fluctuations the reflect dynamics behavior taxpayers, including the possibility the existence of tax avoidance practices. (Directorate General of Taxes, 2024).

According to Apsari & Setiawan (2018), *tax avoidance* is an effort taken by companies to minimize their tax burden, thereby increasing their profits. Meanwhile, Hapsari *et al.* (2023) explain that *tax avoidance* practices are usually carried out through aggressive tax planning, which, although legal, often involves the use of debt structures, *transfer pricing*, and other legal tax shelters. Although legal, these practices can impact a company's value.

Phenomenon related to tax avoidance, one of which is the tax dispute involving PT Indofood Sukses Makmur Tbk, is one of the company leading in the food and beverage sector in Indonesia. This case is back emerged in 2021, when The Supreme Court of the Republic of Indonesia does not accept PK application submitted by PT Indofood related to claim return excess tax payment of Rp1.3 billion. Dispute the started from restructuring carried out in the 2010–2011 period, which includes transfer assets and activities instant noodle division operations to child company, PT Indofood CBP Sukses Makmur Tbk.

Directorate The Directorate General of Taxes (DGT) found indication the existence of *transfer pricing* practices in transactions carried out, which have the potential reduce state revenue by transferring profit to regions or countries that implement rates tax more low . This tax dispute has gone through a long legal process since 2013, however the final decision was only handed down by the Supreme Court in 2021. The decision return become highlight public and media because is considered to have a significant impact on strengthening supervision The tax authorities' response to tax avoidance practices by corporate taxpayers in Indonesia. (Supreme Court (MA) Decision Number 2356 B/PK/PJK/2021 concerning the Supreme Court Decision on Tax Avoidance Cases in 2021) .

Various factor driver Companies in carrying out tax avoidance activities include accounting conservatism, managerial ownership and audits. The sample in this study is a company in *the food and beverage sector* based on the existence of phenomena involving Indofood Sukses Makmur Tbk company , which is suspected engage in *tax avoidance* practices . In addition, this sector has the characteristics complex , large -scale , and highly competitive businesses capital intensive so that requires managerial and structure strong organization to support efficiency and power competition Therefore , it is important to examine how accounting conservatism , managerial ownership, and audit quality influence *tax avoidance practices* in this sector more broadly .

The novelty of this research is the use of additional variables of audit quality and firm size as well as leverage as variables. control , so that capable expand findings empirical related factors that influence *Tax avoidance* . In addition, *tax avoidance* is a crucial issue because it has a direct impact on state revenue and reflects corporate governance practices.

LITERATURE REVIEW

Agency Theory

Agency theory or agency theory by Jensen & Meckling (1976) , is a conflict interest between principal , namely owner company or investor, with the agent , namely the manager getting mandate to manage company on behalf of the principal . This relationship has the potential cause conflict interest consequence information asymmetry and differences objective between both of them . In the condition said , the manager as an agent have a chance do action opportunistic

for personal gain personal , such as *tax avoidance* practices , which can ultimately be detrimental principal

Tax Avoidance

According to Armstrong in Yahaya & Yusuf (2020) *Tax avoidance* is a step that is deliberately planned to reduce tax burden that must be paid by utilizing opportunity law , so that the practice still deemed not to violate provision applicable laws . Meanwhile, according to Zahrani *et al.* (2024) *Tax avoidance* is a practice that is often carried out by companies to minimize tax obligations , however remain in accordance with the provisions applicable law . This action has potential influence state revenue and lower reputation company and level trust public

Accounting Conservatism

According to Praditha *et al.* (2024) , Conservatism is a principle caution in doing evaluation assets and profits, then be careful in admitting load and level debt . Meanwhile, according to Dee *et al.* (2024), accounting conservatism is an attitude caution applied by accountants when faced with two or more choices in preparing financial reports, where new profits are recognized If there is convincing evidence , while the loss must quick noted so possibility occurrence identified .

Study Dee's previous experience (2024) Implementation prudent accounting methods in companies will cause confession load is done earlier , while confession income postponed . This can reduce the tax obligations that need to be paid by the Company. Thus , the more careful the presentation of financial reports, the better small reported profits , so that push trend company involved in *tax avoidance* practices . In line with this , Novidintan & Sulistyowati (2023) , increasingly tall application of accounting conservatism in a the company , the greater the control over *tax avoidance* practices carried out by the company. the .

H1: Accounting Conservatism Has A Significant Effect On *Tax Avoidance*.

Managerial Ownership

In research Rachmah & Iswara (2023) Managerial ownership is a situation where the parties management have share company , so that management playing two roles at the same time , namely as a manager and at the same time owner company . This ownership encourages management to be responsible greater responsibility in managing company . Prakoso & Akhmadi (2020) states that managerial ownership functions as an instrument that encourages management to work more optimally. This is because Because every decisions taken and their impact on the decline mark company will directly harm managers who own shares .

According to Agustyo & Arianti (2024) The more tall The higher the percentage of managerial ownership, the greater the opportunity for managers to engage in tax avoidance in order to obtain greater profits. The greater the proportion of share ownership in management provide a more significant influence in implementing the *tax avoidance* strategy being implemented .

Furthermore, Agustyo & Arianti (2024) argue that the higher the proportion of managerial

H2: Ownership Managerial has a effect on *tax avoidance*

Audit Quality

DeAngelo (1981) explaining audit quality is level the confidence given by the auditor regarding fairness presentation of company financial reports with provisions generally accepted accounting principles . High quality audits will produce reliable , objective reports , and free from material errors , whether intentional or unintentional . According to Tandiontong (2015) stated that audit quality is the possibility an auditor detects the existence of material misstatements in report finance client . (competence), and honestly report such material errors, misrepresentations, or omissions in the audit report (independence).

Research by Rizqia & Lastiati (2021) and Zulfatin Nihayah & Meita Oktaviani (2022) findings the identify that audit quality can reduce potential the occurrence of tax avoidance, because competent auditors tend capable detect and prevent such practices through surveillance

strict on financial reports. In addition, good audit quality also improves transparency company , which can ultimately reduce incentives to engage in risky tax avoidance practices

H3: Audit quality has a significant effect on *tax avoidance*.

Firm Size

According to Barli (2018) , *Firm size* is one internal factors reflect many source The power possessed by the company and is believed to be able to influence the company's strategy in fulfilling its tax obligations . This factor also has the potential push occurrence *tax avoidance* . The larger the size of the companies , increasingly complex transactions are also carried out, so give opportunity for company engage in tax avoidance practices .

Leverage

Tanjaya & Nazir (2021) explain *Leverage* seen as an indicator used to calculate level achievements obtained from funding sourced from from debt. Interest expense on debt can be used as a deduction that will be reduce amount income that becomes tax object , so that implementation of *tax avoidance* strategies becomes rational steps .

B. RESEARCH METHODOLOGY

This study employs a quantitative approach with a sample consisting of food and beverage sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2019–2024. The sample was selected using a purposive sampling method, resulting in a total of 292 observations. After excluding 108 outlier data, the final dataset consisted of 184 observations. The data were processed and analyzed using **IBM SPSS Statistics version 25**.

Operational Measurement of Variables

Tabel 2.1
Tabel Pengukuran Operasional Variabel

Variable	Measurement	Sources / References
Tax Avoidance (Y)	$Cash\ Effective\ Tax\ Rate = \frac{Tax\ Payment}{Profit\ Before\ Tax}$	(Andriyani & Carolina, 2023)

Variable	Measurement	Sources / References
Conservatism Accounting (X1)	$CONACC = \frac{\text{profit clean After Tax} - \text{Cash Flow From Operating Activities}}{\text{Total Assets}}$	(Meliani & Lesmana, 2023)
Ownership Managerial (X2)	$KM = \left(\frac{\text{Number of shares owned by manager}}{\text{Number of shares outstanding}} \right) \times 100\%$	(Rachmah & Iswara, 2023)
Audit Quality (X3)	Audit Tenure = Year Opinion = Year size 1 = <i>Big Four auditor</i> , 0 = <i>Non Big Four</i>	(Hardy Sorialam <i>et al.</i> 2022) (Erawati & Susanti, 2023)
Firm Size (C1)	$Firm\ Size = \ln(\text{Total Assets})$	(Barli , 2018)
Leverage (C2)	$DAR = \frac{\text{Total Liabilities}}{\text{Total Assets}}$	(Tanjung & Nazir, 2021)

C. RESULTS AND DISCUSSIONS

The results of data processing are obtained the results are as follows :

1. Descriptive Statistics Test

Table 3.1
Statistical Test Table Descriptive

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Accounting Conservatism (X1)	184	-1.56	2.22	0.1470	0.81157
Managerial Ownership (X2)	184	-3.65	2.90	-0.1958	1.27679

Tax Avoidance (Y)	184	-2,40	3,30	0,0186	1,15166
Kualitas Audit (Z)	184	-1,80	0,93	-0,0654	0,49272
Firm Size (K1)	184	-2,58	2,63	0,0196	1,14664
Leverage (K2)	184	-2,94	2,33	-0,1630	1,13030
Valid N (listwise)	184				

Accounting conservatism (mean 0.1470; SD 0.81157) tends to be positive, indicating caution financial reporting with considerable variation between company . Managerial ownership (mean -0.1958; SD 1.27679) is relatively low , indicating domination holder share external . Tax avoidance (CETR mean 0.0186; SD 1.15166) shows that the average company tend high in tax avoidance. Audit quality (mean -0.0654; SD 0.49272) is relatively low with variations moderate .

2. Classical Assumption Test

1) Normality Test

Table 3.2
Normality Test Table

One-Sample Kolmogorov Smirnov Test		
		Unstandardized Residual
N		184
Normal Parameters ^{a,b}	Mean	0,0000000
	Standard Deviation	0,81193031
Most Extreme Differences	Absolute	0,057
	Positive	0,056
	Negative	-0,057
Test Statistics		0,057
Asymp. Sig. (2-tailed)		0,200 ^{c,d}
a. Test adistribution is normala		
b. Calculated from dataa		

The test results above were obtained Sig value $0.200 > 0.00$, so results the stated normally distributed .

2) Multicollinearity Test

Table 3.3
Multicollinearity Test Table

Coefficients			Information
Model	Collinearity in Statistics		
	Tolerance	VIF	
(constant)			
Accounting Conservatism	0.431	2,320	Free Multicollinearity
Managerial Ownership	0.402	2,485	Free Multicollinearity
Audit Quality	0.199	5,026	Free Multicollinearity
Firm Size	0.781	1,280	Free Multicollinearity
Leverage	0.758	1,319	Free Multicollinearity
Dependent Variable: tax avoidance			

Multicollinearity test above shows that all independent variables have a tolerance value > 0.10 and $VIF < 10$, so that stated free multicollinearity

3) Heteroscedasticity Test

Table 3.4
Heteroscedasticity Test Table

Coefficients			Information
Model	t	Sig.	
Constant	14,329	0,000	
Accounting Conservatism	-0.201	0.440	Free Heteroscedasticity
Managerial Ownership	0.887	0.562	Free Heteroscedasticity
Audit Quality	0.635	0.395	Free Heteroscedasticity
Firm Size	-0.570	0.512	Free Heteroscedasticity
Leverage	1,241	0.367	Free Heteroscedasticity
Dependent Variable: ABS_RES2			

Glejser test show that all independent variables have a significant value > 0.05 so that stated free heteroscedasticity

4) Autocorrelation Test

Table 3.5
Test Table Autocorrelation

DU	DW	4-DU	DESCRIPTION
1,7920	2,010	2,208	DU < DW < 4-D No autocorrelation occurs

autocorrelation test above shows that $DU < DW < 4-D$. No autocorrelation occurs.

3. Multiple Linear Analysis

Table 3.6
Multiple Linear Analysis Test Table

Model	Unstandardized Coefficients		Standardized Coefficient
	B	Std.Error	Beta
(Constant)	-0.141	0.059	
Accounting Conservatism	-0.299	0.106	-0.211
Managerial Ownership	-0.108	0.065	-0.120
Audit Quality	-2,405	0.248	-1,029
Firm size	0.66	0.054	0.065
Leverage	-0.148	0.055	-0.145
a. Dependent: Tax Avoidance			

The test results show that Constant -0.141; Accounting Conservatism (-0.299) and Managerial Ownership (-0.108) decrease *tax avoidance*; Audit Quality (-2.405) has a large influence on reducing *tax avoidance*; *Firm Size* (0.660) increases *tax avoidance*; *Leverage* (-0.148) decreases *tax avoidance*.

4. F test

Table 3.7
F Test Table

ANOVA					
Model	Sum of Square	df	Mean Square	F	Sig.
Regression	146,056	5	29,211	53,792	0,000
Residual	96,661	178	0.543		

Total	242,717	18 3			
a. Dependent Variable: Tax Avoidance					
b. Predictors: (Constant), accounting conservatism, managerial ownership, audit quality, <i>firm size</i> , <i>leverage</i>					

The results of the F test showed a value of 53.792 with a significance of 0.000 ($p < 0.05$) which means all over variables independent together has an effect on *tax avoidance*. This regression model is suitable used to predict variables dependent and capable explain variation *tax avoidance* in *food and beverage companies*.

5. T test

Table 3.8
T Test Table

Coefficients ^a		
Model	T	Sig.
(Constant)	-2,378	0.018
Accounting conservatism	-2,827	0.005
Ownership managerial	-1,668	0.097
Quality audit	-9,704	0,000
Firm size	1,223	0.223
Leverage	-2,666	0.008
a. Dependent Variable: <i>tax avoidance</i>		

a) The influence of conservatism accounting on tax avoidance

The regression results show that accounting conservatism has a significant effect on tax avoidance, with a value of regression coefficient -0.299, $t = -2.827$, and significance 0.005. Because the value lesser significance of 0.05 and the direction of the coefficient is in accordance with the direction of the hypothesis (negative), then the hypothesis **(H1) is stated accepted**.

Direction of coefficient negative indicates that the increase in accounting conservatism in the company related to the decline CETR value, which reflects height level of tax avoidance. This finding suggests that conservatism is used as a financial reporting strategy to suppress tax burden legally, for example through acceleration confession burden or delay confession income.

This is in line with research conducted by Novidintan & Sulistyowati (2023) , increasing level conservatism accountancy in something company will followed by more and more strong control to tax avoidance practices in companies the .

b) The influence of ownership managerial on *tax avoidance*

Based on regression results , it is known that managerial ownership does not have a significant effect on *tax avoidance*, with a value of regression coefficient of -0.112, t value of -1.668, and the level of significance of 0.097. Because the value significance is greater than 0.05, then the hypothesis **(H2) is stated rejected**

This finding indicates that share ownership by managers does not directly affect decision company related to tax avoidance. Theoretically , managerial ownership is ideal align interests of managers and shareholders stocks to avoid action opportunistic , but in practice it is not always ensure decision ethical without supervision strong external .

c) The influence of quality audit on *tax avoidance*

The results of the t - test show that the third hypothesis (**H3) is stated accepted** . The audit quality variable has a value regression coefficient of -2.405, with a value of t of -9,704 and the level significance of 0.000. A smaller significance value of 0.05 shows that audit quality has a significant effect on *tax avoidance*.

This finding is in line with Merici Tahilia & Khaerul Wasif (2022) states that the influence of audit quality on tax avoidance is caused by its ability suppress the practice . Management company tend not enough pushed undertake an aggressive tax strategy if governance executed well, because the aggressive position detected by the auditor will cause consequences that must be borne by the party management .

D. CONCLUSIONS

Accounting conservatism and audit quality are proven effective suppress tax avoidance, because principle competent auditor's prudence and supervision capable reduce opportunity management engage in aggressive tax practices . In contrast , managerial ownership has no

significant effect , indicating that stock ownership by managers does not always push more ethical decisions without support supervision strong external .

E. SUGGESTIONS

Study furthermore recommended expanding the sample to different sectors or periods , adding other variables such as governance company or profitability , as well as consider various methods of measuring tax avoidance so that the results are more comprehensive.

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