

## CORPORATE RISK AND AUDIT QUALITY ON TAX AVOIDANCE

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### *Abstrak*

Pajak merupakan sumber pendapatan negara yang digunakan untuk pembangunan infrastruktur. Penelitian ini bertujuan untuk menguji apakah risiko perusahaan dan kualitas audit berpengaruh terhadap *tax avoidance*. Teori yang digunakan dalam penelitian ini adalah teori perilaku yang direncanakan. Penelitian ini menggunakan sampel perusahaan sektor perkebunan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018-2024. Total sampel yang digunakan dalam penelitian ini adalah 102 perusahaan dengan menggunakan metode *purposive sampling*. Pengolahan data menggunakan SPSS versi 25 dengan regresi linier berganda. Hasil yang diperoleh menunjukkan risiko perusahaan dan kualitas audit berpengaruh terhadap *tax avoidance*.

**Kata Kunci:** Risiko Perusahaan, Kualitas Audit, *Tax Avoidance*

### *Abstract*

*Taxes are a source of state revenue used for infrastructure development. This study aims to examine whether corporate risk and audit quality influence tax avoidance. The theory used in this study is planned behavior theory. This study uses a sample of plantation sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2018-2024. The total sample used in this study is 102 companies using purposive sampling. Data processing uses SPSS version 25 with multiple linear regression. The results obtained indicate that corporate risk and audit quality influence tax avoidance.*

**Keywords:** *Corporate Risk, Audit Quality, Tax Avoidance*

## A. INTRODUCTION

Taxes are the largest source of state revenue, with around 80% used to finance state activities such as paying civil servant salaries, providing subsidies, financing foreign debt, and infrastructure development (Ayem & Tarang, 2021).

**Table 1. Realisation of State Revenue**

Source of financial income	Realisation of State Revenue (Billion Rupiah)						
	2018	2019	2020	2021	2022	2023	2024
Tax Revenue	1.518.790	1.546.142	1.285.136	1.547.841	2.034.553	2.118.348	2.309.860
Non-Tax Revenue	409.320	408.994	343.814	458.493	595.595	515.801	492.003
Grant	15.565	5.497	18.833	5.013	5.696	3.100	431
<b>Amount</b>	<b>1.943.675</b>	<b>1.960.634</b>	<b>1.647.783</b>	<b>2.011.347</b>	<b>2.635.843</b>	<b>2.637.249</b>	<b>2.802.294</b>

Processed from data from the Central Statistics Agency

Based on the table above, revenue from the taxation sector fluctuated during certain periods, which could be influenced by economic conditions and the level of taxpayer compliance. This poses a challenge for the Directorate General of Taxes (DJP) to collect taxes in order to achieve the targets that have been set. One of the challenges in improving voluntary tax compliance is the issue of tax planning carried out through tax avoidance practices (Santy *et al.*, 2024).

Tax avoidance is a strategy to reduce tax burdens by exploiting loopholes in tax laws (Prihatini & Amin, 2022). Companies that engage in tax avoidance automatically reduce state revenue, so the government is trying to crack down on tax avoidance or keep it within certain limits (Olanisebe *et al.*, 2023). According to a report by the Tax Justice Network entitled 'The State of Tax Justice 2020: Tax justice in the time of Covid-19', Indonesia has suffered losses of at least US\$ 4.78 billion, equivalent to Rp 67.6 trillion, as a result of tax avoidance practices by companies (Cobham *et al.*, 2020)

In 2020, state revenue declined due to tax avoidance practices, which impacted the government's ability to carry out development and improve public welfare. One example of tax avoidance in Indonesia by PT Duta Palma Korporasi is manipulating foreign exchange

reports on exports of natural resources, causing the state to lose Rp 4.79 trillion by not reporting income transparently, hiding actual profits, and avoiding paying the foreign exchange required by the government ([www.detik.id](http://www.detik.id)).

Tax avoidance is a way to pay less tax than you should, but legally, by exploiting loopholes in tax laws (Amah *et al.*, 2022). Factors influencing companies in engaging in tax avoidance practices include corporate risk and audit quality. The first factor, corporate risk, is a factor that hinders companies in achieving their performance targets, resulting in lower-than-expected results due to certain situations (Sibuea & Arfianti, 2021). Corporate risk can affect tax avoidance because corporate decisions involve company executives and every decision carries risk (Ayem & Tarang, 2021). Previous research by Abdillah & Nurhasanah (2020), Ayem & Tarang (2022), and Rizkia & Utami (2023), shows that corporate risk has the effect on tax avoidance. This contrasts with research conducted by Putri *et al.* (2020), Haya & Mayangsari (2022), and Nurjanah & Masripah (2022), which indicates that corporate risk does not affect tax avoidance.

The second factor that can influence companies to engage in tax avoidance practices is the quality of audits. Every financial report that is to be published must be audited, and the quality of the audit performed by the auditor is considered to be of high quality if it meets auditing standards and quality control standards (Fitrianingsih & Wulandari, 2024). Audit reports with high transparency and capability will result in high audit quality, which is one way for public accounting firms to maintain their reputation and client trust (Pradana *et al.*, 2022). The quality of audits can influence tax avoidance because external audits act as a third party that is considered capable of preventing tax avoidance practices. Research conducted by Yustin & Effendi (2021), Chintia & Susanto (2022), and Prihatini & Amin (2022), audit quality effect on tax avoidance. Meanwhile, research by Abdillah & Nurhasanah (2020), Nurhidayah *et al.* (2021), and Nihayah & Oktaviani (2022), audit quality has no effect on tax avoidance.

## Literature Review

### Theory of Planned Behavior

Savitri & Wirama (2024), This theory emphasises that individual behaviour is influenced by three factors, namely: attitudes towards behaviour, norms, and behavioural control. The main assumption of the Theory of Planned Behaviour states that a person's intention is a determining factor in the actions they will take. The stronger a person's desire or intention to initiate an action, the greater the likelihood that the action will actually occur in accordance with their intention. (Rusdiani & Umaimah, 2023).

### Tax Avoidance

Tax avoidance is a strategy employed by taxpayers in a safe and legal manner, as it does not violate tax regulations and provisions, by exploiting loopholes in applicable tax laws to reduce the amount of tax payable (Wahyuni et al., 2021). With tax avoidance practices permitted, many companies take advantage of this loophole to reduce their tax burden in a legal manner, thereby optimising their profits by reducing their tax burden without violating applicable laws (Sari & Zahri, 2021). Tax avoidance is a strategy to reduce tax burdens by exploiting loopholes in tax laws without violating applicable legal provisions.

Tax management is measured using the Corporate Tax to Turn Over Ratio (CTTOR), which is the ratio between income tax expenses and company revenue (Yudha *et al.*, 2024).

$$\text{CTTOR} = \frac{\text{Income Tax Expense}}{\text{Income}}$$

### Corporate Risk

Corporate risk is the level of uncertainty reflected in fluctuations in a company's revenue or profits, where the magnitude of risk is measured using the standard deviation of profits earned in a given period (Nisa & Sugeng, 2024). Corporate risk is a threat that arises due to uncertainty in corporate activities, which can result in losses or results that do not meet the set targets.

Company risk can be measured by dividing EBIT (Earnings Before Income Tax) by the total assets owned by the company (Abdillah & Nurhasanah, 2020). The higher the standard

deviation of a company, the greater the level of risk faced by the company (Ayem & Tarang, 2021).

$$\text{Corporate Risk} = \frac{\text{Earnings Before Income Tax}}{\text{Total Assets}}$$

Previous research by Abdillah & Nurhasanah (2020), Ayem & Tarang (2021), Asih & Darmawati (2022), Azarine & Farida (2024), and Rizkia & Utami (2023) shows the corporate risk effect on tax avoidance.

H<sub>1</sub>: Corporate Risk effect on Tax Avoidance

### **Audit Quality**

Audit quality refers to the efforts made by auditors when conducting the audit process in accordance with applicable auditing standards, and then communicating the audit results based on sufficient evidence to interested parties (Suripto, 2021). Audit quality reflects the reputation of auditors, which is measured based on their competence and level of independence in accordance with auditing standards.

Audit quality is measured based on the size and reputation of a Public Accounting Firm, Companies audited by Big Four accounting firms are considered to have relatively low levels of tax avoidance because Big Four accounting firms have professional and competent human resources compared to auditors who are not from Big Four accounting firms (Polanunu & Lastanti, 2024). Previous research was conducted by Fitriarningsih & Wulandari (2024), Yustin & Effendi (2021), Kusumatuti & Anas (2022), and Suripto (2021) shows that audit quality has an effect on tax avoidance.

H<sub>2</sub>: Audit Quality effect on Tax Avoidance

## **B. METHOD**

This research is quantitative in nature. Quantitative research methods are scientific methods that use data in the form of numbers, graphs, and tables, which are then analysed statistically to test predetermined hypotheses (Syahroni, 2022). The data used in this study is

secondary data. Secondary data is data obtained indirectly from the research object, usually through sources such as websites or references relevant to the topic being researched by the author (Sari & Zefri, 2019). The research data was obtained from annual reports and financial statements of companies obtained from the website [www.idx.co.id](http://www.idx.co.id).

The sampling technique used in this study was purpose sampling. Purpose sampling is a technique for determining samples based on certain considerations that are deemed suitable for the specified sample characteristics and based on the following criteria:

**Table 2. Company Samples in the Plantation Sector**

No	Criteria	Year						
		2018	2019	2020	2021	2022	2023	2024
1.	Plantation sector companies listed on the IDX	36	36	36	36	36	36	36
2.	Companies that do not publish annual financial reports and are not audited	(15)	(10)	(8)	(3)	(2)	(1)	(3)
3.	Companies that do not present financial statements using the Rupiah currency	(2)	(2)	(2)	(2)	(2)	(2)	(2)
4.	Companies that do not make a profit	(6)	(11)	(11)	(7)	(7)	(6)	(5)
Companies that meet the criteria to be included in the sample		13	13	15	24	25	27	26
Total Research Sample								143
Data outlier								(41)
<b>Total data processed</b>								<b>102</b>

The analysis technique used in this study was multiple linear regression analysis to determine the effect of dependent variables on independent variables. Data analysis in this study was assisted by IBM SPSS 25 software.

## C. RESULT AND DISCUSSIONS

### Classic Assumption Test

#### 1. Normality Test

Normality testing is conducted to determine whether the data used is normally distributed.

**Table 3. Normality Test**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		102
Normal Parameters <sup>a,b</sup>	Mean	0,0000000
	Std. Deviation	0,01457354
Most Extreme Differences	Absolute	0,079
	Positive	0,079
	Negative	-0,063
Test Statistic		0,079
Asymp. Sig. (2-tailed)		0,115 <sup>c</sup>

Source: Data processed, 2025

The normality test in this study used the Kolmogorov-Smirnov test. The results of the Kolmogorov-Smirnov test showed that the asymptotic significance value (2-tailed) was 0.115, which is greater than 0.05. This means that the data is normally distributed.

## 2. Multicollinearity Test

Multicollinearity testing is used to test whether the regression model finds a high correlation between one independent variable and another.

**Table 4. Multicollinearity Test**

Model		Coefficients <sup>a</sup>	
		Tolerance	VIF
1	(Constant)		
	Corporate Risk	0,924	1,082
	Audit Quality	0,924	1,082

a. Dependent Variable: Tax avoidance

Source: Data processed, 2025

The data analysis results show that the tolerance value for company risk and audit quality is 0.924. Meanwhile, the VIF value shows that the risk for companies and audit

quality is 1.082. It can be concluded that there is no multicollinearity because the tolerance value is not more than 0.10 and the VIF value is not more than 10.

### 3. Heteroscedasticity Test

The heteroscedasticity test is used to test whether the regression model needs to be adjusted or another method needs to be applied to address heteroscedasticity.

**Table 5. Heteroscedasticity Test**

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0,013	0,002		8,215	0,000
Corporate Risk	0,003	0,019	0,016	0,160	0,873
Audit Quality	-0,003	0,002	-0,203	-1,982	0,050

a. Dependent Variable: ABS\_RES

Source: Data processed, 2025

The results of the data analysis above using the glejser model show that the company's risk value is 0.873, which is greater than 0.05. Meanwhile, the audit quality is exactly 0.050. It can be concluded that the company's risk does not show symptoms of heteroscedasticity, while the audit quality shows symptoms of heteroscedasticity that need to be considered.

### 4. Autocorrelation Test

The autocorrelation test is used to test whether there is a correlation between the residuals in one period and the residuals in the previous period.

**Table 6. Autocorrelation Test**

Model	Model Summary <sup>b</sup>		
	Du	Durbin-Watson	4 – Du
1	1,7175	1,796	2,2825

a. Predictors: (Constant), Audit Quality, Corporate Risk

b. Dependent Variable: Tax avoidance

Source: Data processed, 2025

The data analysis results show that the Durbin-Watson test yielded a value of 1.796, a  $d_u$  value of 1.7175, and a value of  $4 - d_u = 2.2825$ . Based on the decision criteria  $d_u < 4 - d_u$ , it can be concluded that there is no autocorrelation.

## Hypothesis Testing

### 1. Determination Coefficient Test ( $R^2$ )

The  $R^2$  test is used to determine the percentage of influence of the independent variable on the dependent variable as a whole.

**Table 7. Results of the Coefficient of Determination Test ( $R^2$ )**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,562 <sup>a</sup>	0,316	0,302	0,014720015

a. Predictors: (Constant), Kualitas Audit, Risiko Perusahaan

b. Dependent Variable: Tax avoidance

Source: Data processed, 2025

The results of the coefficient of determination ( $R^2$ ) test show a result of 0.302 or 30.2%. This means that 30.2% of the tax avoidance variable is influenced by company risk and audit quality. Meanwhile, 69.8% is influenced by other variables.

### 2. Partial Test (Statistical t-Test)

The t-test is used to determine whether independent variables individually influence dependent variables.

**Table 8. Statistical Test Results t Coefficients<sup>a</sup>**

Model		t	Sig.
1	(Constant)	5,431	0,000
	Corporate Risk	2,726	0,008
	Audit Quality	5,196	0,000

a. Dependent Variable: Tax avoidance

Source: Data processed, 2025

The results of testing the company risk variable hypothesis show that the  $t_{\text{value}}$  is 2.726, which is greater than the  $t_{\text{table}}$  value of 1.984 ( $2.726 > 1.984$ ). The significance value of 0.008 is less than 0.05 ( $0.008 < 0.05$ ). The results show that company risk variables affect the Corporate Tax to Turn Over Ratio (CTTOR), indicating that companies do not engage in tax avoidance practices, as the CTTOR is high. Therefore, **H<sub>1</sub> is accepted.**

The test results obtained in the partial t-test on the audit quality variable ( $X_2$ )  $t_{\text{value}}$  were 5.196, which is greater than  $t_{\text{table}}$  of 1.984 ( $5.196 > 1.984$ ). The significance value of 0.000 is less than 0.05 ( $0.000 < 0.05$ ). The results show that the audit quality variable affects CTTOR, because companies with high CTTOR do not engage in tax avoidance practices. Therefore, **H<sub>2</sub> is accepted.**

### 3. Simultaneous Test (Statistical Test f)

The F-test is used to determine whether the independent variables collectively influence the dependent variable.

**Table 9. Statistical Test Results f**

		ANOVA <sup>a</sup>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0,010	2	0,005	22,857	0,000 <sup>b</sup>
	Residual	0,021	99	0,000		
	Total	0,031	101			

a. Dependent Variable: Tax avoidance

b. Predictors: (Constant), Audit Quality, Corporate Risk

Source: Data processed, 2025

The F-test result above shows a significance value of 0.000, which is less than 0.05. This indicates that the independent variables, namely corporate risk and audit quality, simultaneously or jointly influence tax avoidance.

## DISCUSSIONS

### **The Effect of Corporate Risk on Tax Avoidance**

The results of the t-test (partial) show that high corporate risk variables and a high Corporate Tax to Turn Over Ratio (CTTOR), which is a proxy for tax avoidance, indicate that companies are not engaging in tax avoidance practices. Corporate risk variables have an effect on tax avoidance. The higher the CTTOR value, the more the company pays taxes in accordance with its income. The high CTTOR reflects that the company pays taxes in accordance with its income, thereby reducing the risk faced from the tax authorities. A high ratio indicates that the company pays taxes proportional to its turnover and reflects transparency and integrity in its financial statements. The Theory of Planned Behaviour explains that a person's behaviour in a given situation does not depend solely on personal intentions, but is also influenced by other aspects such as social norms and control (Rusdiani & Umaimah, 2023).

The results of this study are in line with research conducted by, Abdillah & Nurhasanah (2020), Ayem & Tarang (2021), Asih & Darmawati (2022), Azarine & Farida (2024), and Rizkia & Utami (2023) which states that corporate risk affects tax avoidance, because high levels of corporate risk reflect executives who are more willing to take risks.

### **The Effect of Audit Quality on Tax Avoidance**

The results of the t-test (partial) show that high quality variables and Corporate Tax to Turn Over Ratio (CTTOR), which is a proxy for high tax avoidance, indicate that audit quality variables affect CTTOR. This is because financial statements audited by Big Four public accounting firms tend not to engage in tax avoidance practices, as they have reliable auditors. The Theory of Planned Behaviour explains that audit quality is not only determined by the technical abilities of auditors, but also by their intentions, which are influenced by their attitudes and personalities towards the profession and tax avoidance practices, the norms that apply in the professional environment and among clients, and their beliefs about their abilities and resources to carry out effective audits (Manrejo *et al.*, 2023).

The results of this study are in line with research conducted by, Fitrianiingsih & Wulandari (2024), Yustin & Effendi (2021), Kusumatuti & Anas (2022), and Suropto (2021) which states that audit quality affects tax avoidance, because companies audited by the Big Four Public Accounting Firms (KAP) have reliable auditors, the Big Four KAPs strictly maintain audit quality standards so that companies can maintain the quality of their financial reports and it is easier to detect any irregularities.

### D. CONCLUSIONS

1. Corporate risk affects tax avoidance in plantation companies listed on the IDX from 2018 to 2024. High levels of risk within companies and a high Corporate Tax to Turn Over Ratio (CTTOR) indicate that companies are not engaging in tax avoidance practices.
2. Audit quality affects tax avoidance in plantation companies listed on the Indonesia Stock Exchange from 2018 to 2024. The better the audit quality and the higher the Corporate Tax to Turn Over Ratio (CTTOR), the more likely it is that companies audited by Big Four Public Accounting Firms (KAP) will avoid tax avoidance practices.

### E. SUGGESTIONS

Future researchers may consider other variables believed to have an impact on tax avoidance strategies. Future researchers are advised to replace companies other than those in the plantation sector and extend the observation period to broaden the scope of the study.

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