

Research Article

***Tax Avoidance : In Manufacturing Companies Multi-Industrial Sector Automotive Sub-Sector And Components Listed On Indonesia Stock Exchange***

Sudarman<sup>1\*</sup>, Septian Yudha Kusuma<sup>2</sup>, Denny Mindrawati N<sup>3</sup>

**Abstract**

1

The research aims to analyze the quality of audits, audit committees and independent commissioners against Tax Avoidance. Tax Avoidance is measured by using the company's Cash Effective Tax Rate (CETR), which is the payment of taxes divided by profit before tax. The samples in the study were Manufacturing Companies of Various Industries sub-sectors of Automotive and Components listed on the Indonesia Stock Exchange (IDX) in the observation period and who met the criteria amounted to 10 companies with the number of sample criteria from the financial report data for 5 years so that the sample data amounted to 50. The results showed that independent commissioners had a positive effect on Tax Avoidance but the quality of audits and audit committees had no effect on Tax Avoidance. This is due to the quality of the audit conducted by the internal audit team.

**Keywords:** *independent commissioner, audit quality, tax avoidance*

---

<sup>1\*</sup> Semarang Institute of Business Technology. Email: sudarman20172@gmail.com

<sup>2</sup> Polines Semarang. Email: septianyudhakusuma@gmail.com

<sup>3</sup> Semarang Institute of Business Technology. Email: dnythalia@gmail.com

## **Introduction**

Directorate General of Taxation is under the Ministry of Finance of the Republic of Indonesia. In connection with this, a Letter of the Director-General of Taxation number S-14/PJ.7/2003 has been issued. Fadhilah (2014) argues that taxpayers are fighting against tax collection so that state revenues are less than optimal. In the practice of implementing tax sector revenues, one of the parties that make a large contribution is a company.

Ademola, (2014) defines Tax Avoidance as an action to reduce or minimize tax liabilities. In the practice of Tax Avoidance, taxpayers do not clearly violate the law or interpret the law but do not comply with the purposes and objectives of the law. Therefore the issue of Tax Avoidance is a unique and complex issue. Tax Avoidance is not unlawful, but on the other hand, Tax Avoidance is not desired by the government.

Factors that can give rise to tax avoidance, one of which is the quality audits. The quality of audit in this study is measured by the Public Accounting Firm which audits the company's financial statements. Companies that use the services of the big four are considered likely to continue to make tax payments according to what they have to pay. Feranika, et. al (2016), Eksandy (2017) said that Quality Audit negatively affects tax avoidance. However, Nugraheni & Pratomo (2018), and Primasari, (2019) revealed that Quality Audit has no effect on tax avoidance.

The Audit Committee is tasked with conducting control in the process of preparing the company's financial statements. Nugraheni & Pratomo Research (2018), Dewi and Jati. (2014), and Delivered and Ulupui. (2016), stated that the Audit Committee negatively influenced tax avoidance. But it's different from Feranika's research. Et. (2016), Eksandy (2017), which states that the Audit Committee has no effect on tax avoidance.

Research conducted by Pradasari & Ermawati (2018) and Dewi and Jati (2014), obtained the results that the proportion of Independent Commissioners has no effect on tax avoidance. However, the results are different from the research conducted by Diantari and Ulupui (2016) with the conclusion that the proportion of Independent Commissioners negatively affects tax avoidance.

From a previous research agreement shows the gap in research results so that various fundamental questions, others, whether tax avoidance can be influenced by quality audit, whether tax avoidance can be influenced by the Audit Committee, whether tax avoidance can be influenced by the Independent Commissioner?

## **Review library**

### **Agency Theory**

The manager's inability or reluctance to increase shareholder wealth raises what is called agency problems (Weston & Copeland, 1992). Agency theory says that it is difficult to believe that the management (agent) will always act in the interests of shareholders (principal), (Weston and Copeland, 1992). In this study differences in interest occurred between governments in this case fiscus. The government certainly wants to maximize its tax receipts so that the state gets the resources.

Compliance theory is a theory that explains a condition in which a person obeys the orders or rules given by Jensen, et.al (1976). Regulation of the Minister of Finance no. 192/PMK.03/2007 concerning Taxpayers with certain criteria here in after referred to as Compliant Tax payers are Tax payers who meet the requirements that are on time in delivering a letter of notification, do not have tax arrears for all types of taxes, unless tax arrears that have obtained permission to installment or delay the payment of taxes, financial statements are audited by public accountants or government financial supervisory institutions with a fair opinion without exception for 3 consecutive years, never convicted of criminal acts in the field of taxation, based on a court ruling that has had a permanent legal force in the last 5 years.

### ***Tax Avoidance***

Pohan (2016:23), Tax Avoidance is a tax avoidance that is done legally and safely for taxpayers. Mardiasmo (2019:13), Tax Avoidance is an attempt to reduce taxes by not violating the law. Tax avoidance or resistance to taxes are obstacles that occur in tax collection resulting in reduced state cash receipts (Fadhilah, 2014).

Fadhilah (2014) mentions three characters of tax avoidance (Tax Avoidance) as follows the existence of artificial elements where various arrangements seem to be contained in it when not, and this is done because of the absence of tax factors, utilizing loopholes of the law or applying legal provisions for various purposes, when it is not what is intended by lawmakers. (council of executive secretaries of tax organization,1991).

Haque, et.al, (2011) shows the profit from operating activities as profit from the capital to reduce net profit and corporate tax debt recognizes capital expenditures as operational spend and imposes the same on net profit to reduce corporate tax debt, impose personal costs as business costs reduce net profit. impose excessive depreciation of the company's production below the equipment closure value thereby reducing taxable profit. Record excessive disposal of raw materials in the manufacturing industry to reduce taxable profits.

Merks (2007) moved the subject of tax and/or tax object to countries to provide special tax treatment or tax haven country for a type of income (substantive tax planning). efforts to avoid tax avoidance by maintaining the economic substance of transactions through formal elections to provide the lowest tax burden (formal tax planning). Conditions against anti-avoidance of transfer pricing transactions, thin capitalization, treaty shopping, and controlled foreign corporation (specific anti-avoidance rule), as well as transactions that do not have business substance.

### ***Audit Quality***

Herawati (2008) mentioned that Audit Quality is a guarantee function. Competence and independence owned by internal audit in its implementation is to maintain audit quality. Trisnainingsih (2011) stated that the measurement of the quality of the audit process is centered on the performance conducted by the internal audit.

Herawati (2008) stated that an internal audit is required to be able to produce qualitywork. Trisnainingsih (2011) states that Audit Quality is defined asa possible(*joint probability*). Bonyton, et. al (2006:7) the quality of audit is as follows:"Quality of service is very important to produce that the profession is accountable to the client. Auditing standards established and ratified by the Indonesian Institute of Public Accountants in SPAP as of March 31, 2011 (150.1-150.2). Meanwhile, AAA *Financial Accounting Commite* (2000) in Christiawan

(2002) stated that The quality of the audit is determined by 2 things namely competence and independence. Both of these things directly affect Audit Quality.

### **Audit Committee**

Article 1 number 1 of the Regulation of the Financial Services Authority number 55/PJOK.04/2015, the Audit Committee is "a committee established by and responsible to the Board of Commissioners in assisting in carrying out the duties and functions of the Board of Commissioners. Arief (2009:25)A professionally and independent working committee formed by the Board of Commissioners. The Audit Committee committee formed by the Board of Commissioners cooperates to help carry out its duties.

The main objective of the establishment of the Audit Committee is to assist the Board of Commissioners in carrying out the duties and functions of the Board of Commissioners. This oversight includes efforts to ensure that companies have accounting policies, internal controls, and independent accountants. One of the important developments in the aspects of *auditing* and *corporate reporting* is the obligation for the Board of Commissioners and Board of Directors to make explicit statements. Investors rely on the Board of Commissioners to ensure that the company reports.

The Audit Committee enhances the independence of external auditors through the process of selecting external auditors, the review process of external auditor *fees* and the process of audit itself. The Audit Committee enhances the independence of internal auditors through their involvement, namely the process of appointing and dismissing internal audit chairmen, the process of determining the scope and methodology of internal audits and the process of *implementing follow-up* results of internal audit reports.

### **Independent Commissioner**

Surya & Yustiavanda (2006:135) Independent Commissioner is a commissioner who is not a member of management, majority shareholder. The existence of an Independent Commissioner is expected to be neutral to all policies. Feranika, et. al (2016) states that the Independent Commissioner may act as an intermediary in disputes.

Annisa (2012) Board of Commissioners in carrying out the supervisory function can affect the management. Feranika, et. al (2016) The Board of Commissioners is able to improve the supervision of the performance of the Board of Directors. The higher the percentage of the Board of Commissioners Independent means the more a company. Board of Commissioners Independent means that fewer companies have a Board of Commissioners Independent, therefore independence is also low, so the policy of *Tax Avoidance* is higher (Pohan, 2008).

### **Previous research**

Dewi and Jati (2014); Putranti & Setiawanta (2015) and Damayanti & Susanto (2015) argued that the Independent Commissioner had no effect on *Tax Avoidance*. Damayanti and Susanto (2015); Delivered and Ulupui (2016) and Feranika, et. al (2016) The Board of Commissioners positively influenced the *Tax Avoidance* Quality Audit negatively affects *Tax Avoidance*.

Eksandy (2017) with the results of the Audit Quality research negatively affects *Tax Avoidance*. Pradasari and Ermawati (2018) Independent Commissioner have no effect on *Tax Avoidance*. Nugraheni and Pratomo (2018) Quality Audit has no effect on *Tax Avoidance*.

### Research concept framework

Tax avoidance is an attempt to ease the tax burden by not violating the laws set by the government (Mardiasmo, 2019:3). From that information, the framework of this research concept is:

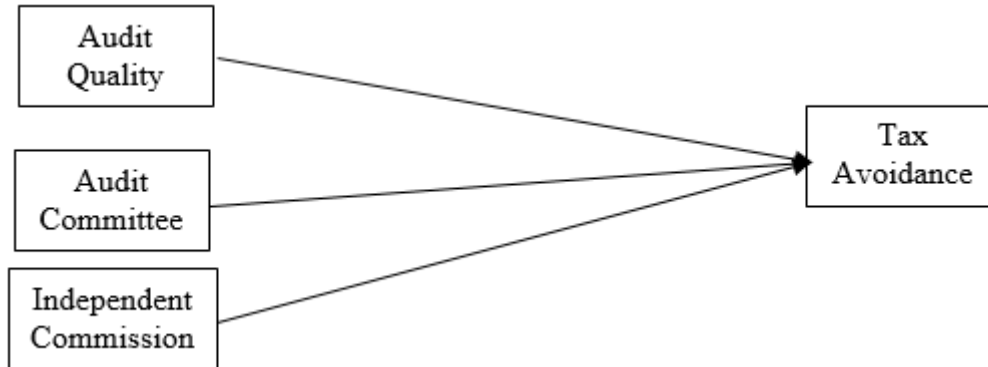


Figure 1. Research Concept Framework

### Hypothesis

H<sub>1</sub> : Quality Audit affects *Tax Avoidance*.

H<sub>2</sub> : The Audit Committee has an effect on *Tax Avoidance*

H<sub>3</sub> : Independent Commissioner influences *Tax Avoidance*.

### Research methods

The research design uses quantitative descriptive research using secondary data (Iwan et al. 2019). The population used in this study is the company Industrial manufacturing sector of Various Industries Sub Automotive and Components listed on the Indonesia Stock Exchange (IDX) during the research period as many as 13 companies. Sampel to be used is automotive and component industry sector company listed on Indonesia Stock Exchange (IDX).

While the data source used in this study is secondary data, namely the financial statements of manufacturing companies in the automotive industry and components listed on the Indonesia Stock Exchange (IDX) during the research period published by the company through the official website of the [www.idx.co.id](http://www.idx.co.id) then access its annual financial statements and collect the required data.

### Results and discussion

#### *Descriptive* Statistics

The descriptive Dstatistics describe *the minimum, maximum, mean,* and standard deviation values on each variable in the study.

Tabel 1. Descriptig Statistic

N	Minimum	Maximum	Mean	Std. Deviation
---	---------	---------	------	----------------

TAV	50	-2,36	4,55	,3604	,86564
KA	50	0,00	1,00	,2000	,40406
KOA	50	,50	4,00	2,8500	,84666
KI	50	,20	,67	,3790	,12861

Source: data scunder

Based on table 1, *tax avoidance* (TAV) variables have a *minimum* value of -2.36, a *maximum* value of 4.55, an average value (*mean*) of 0.3604, and a standard deviation of 0.86564. Variable Quality Audit (KA) has a *minimum* value of 0.00, a *maximum* value of 1.00, an average value (*mean*) of 0.2000, and a standard deviation value of 0.40406. The Audit Committee Variable (KOA) has a *minimum* value of 0.50, a *maximum* value of 4.00, an average value (*mean*) of 2.8500, and a standard deviation value of 0.84666. Independent Commissioner Variable (KI) has a *minimum* value of 0.20, a *maximum* value of 0.67, an average value (*mean*) of 0.3790, and a standard deviation value of 0.12861.

### Regression Equation

Regression Equation Analysis is used to determine the strength of the relationship between two or more variables, also shows the direction of the relationship between variables, whether it has a positive or negative relationship.

**Table 2. Regression equation**

*Coefficients<sup>a</sup>*

Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,799	,527		-1,518	,116
KA	-,203	,138	-,207	-1,469	,109
KOA	,265	,181	,220	1,466	,110
KI	1,572	,564	,400	2,785	,008

a. *Dependent Variable* : Tav

The constant value is -0.799.

This can mean that the *tax avoidance* variable (TAV) is -0.799 if the Audit Quality variable (KA), Audit Committee (KOA), and Independent Commissioner (KI) are 0 (zero).

The coefficient value of the Audit Quality (KA) variable regression is -0.203.

The variable coefficient of Audit Quality (KA) is marked negative, it indicates that the Audit Quality has a negative influence direction so that if the value of Audit Quality increases then the value of *tax avoidance* will decrease. Each increase of 1 unit of Audit Quality will decrease 0.203 units of tax avoidance.

The audit committee variable regression coefficient value is +0.265.

The variable coefficient of the Audit Committee (KOA) is positively marked, it indicates that the Audit Committee has a positive influence direction so that if the value of the Audit Committee increases then the value of *tax avoidance* will increase. Each increase of 1 unit of Audit Quality will increase 0.265 units of tax avoidance.

Independent Commissioner (KI) variable regression coefficient value of +1,572.

The variable coefficient of Independent Commissioner (KI) is positively marked, it indicates that the Independent Commissioner has a positive influence direction so that if the value of the Independent Commissioner increases then the value of tax *avoidance* will increase. Each increase of 1 unit of Independent Commissioner will increase 1,572 units of tax avoidance.

### **Goodness of Fit**

The Model (*goodness of fit*) test is used to measure the accuracy of the regression function can be said to be feasible or not as an analysis tool.

**Table 3. Test model**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	1,378	3	,459	3,374	,026 <sup>b</sup>
Residual	6,264	46	,136		
Total	7,643	49			

a. *Dependent Variable*: TAV

b. *Predictors* : (Constant), KI , KA, KOA

Table 3 can be known *probability* value (the significance of the model feasibility test of 0.026 more tocilthan 0.05, then the regression equation model in this study can be said to be feasible as a tool of analysis (*fit*).

### **Discussion**

In this study has been tested the influence of Quality Audit on tax *avoidance* (*Tax Avoidance*) with the results of Quality Audit has no effect on tax avoidance (*Tax Avoidance*). High Quality Audit will not be able to influence tax *avoidance*. This means that neither kap the Big *Four* nor the big four can influence companies in terms of tax avoidance. This may happen because kap the Big Four or not KAP the Big *Four* have auditors who are both professional and competent in auditing the company's financial statements in accordance with *the* established rules so that auditors in carrying out their duties in conducting *auditing* tasks can detect deliberate or accidental errors in connection with the preparation of financial statements that have been made by the company. This indicates that KAP carries out its work in accordance with the standard audit standards that have been established. This research is in line with previous research conducted by Damayanti and Susanto (2015) Nugraheni &Pratomo (2018),and Primasari (2019), with the results of the study stating that Audit Quality has no effect on tax *avoidance*.

In this study, the Audit Committee has tested the influence of *Tax Avoidance* with the results of the Audit Committee having no effect on tax *avoidance*. The number or least of the Audit Committee is not able to influence tax *avoidance*. The Audit Committee plays a role in the framework of supervising and assisting the board of commissioners in supervising the management of the company. Large companies have a good control and supervision system and management is among those related to tax *avoidance*. This causes many or at least the quantity of the board of commissioners to have no effect on tax avoidance. This research is in line with research conducted by Putranti and Setiawanta (2015), Damayanti and Susanto

(2015), Feranika. et. al (2016), Eksandy (2017), Triyanti, et.al (2020) stating that the Audit Committee has no effect on tax avoidance.

In this study, the Independent Commissioner's influence on tax *avoidance* has been tested with the results of the Independent Commissioner positively affecting tax avoidance. The more the number of Independent Commissioners, the greater the influence to supervise management performance. (Sari, in Eksandy, 2017) This oversight can reduce *agency* problems that can arise such as *management's opportunistic* attitude towards earned bonuses, so that management can do everything related to the interest to reduce tax payments with the aim of maximizing the bonus earned by management. Eksandy (2017) in his research stated that with increasing supervision, there is a tendency for management to be more careful in relation to transparent decision making so that tax avoidance can be minimized. This research is in line with Feranika et research. (2016), and Eksandy (2017), which stated that the Independent Commissioner had a positive effect on tax *avoidance*.

### Inferred

Audit quality has no effect on tax *avoidance*. The Audit Committee has no effect on *tax avoidance*. Independent Commissioner positively influences tax avoidance ).**Suggestion**

Improvement of the Audit Quality of the company should be pursued to the maximum extent possible, because with the Quality of Audit that in addition will improve the performance and *performance* of the company in its financial statements that implicates the trust of *stakeholders* in this case investors and banks and the government in this case are interested in the state revenues related to the taxation sector.

Although Audit Quality does not have a significant effect on tax *avoidance*, but if the Audit Quality is leveled as much as possible will be able to reduce tax avoidance (*Tax Avoidance*) conducted by the company, because with the better Audit Quality then the level of *fraud* conducted by management will be further suppressed and reduced to a minimum in connection with the financial statements resulting from *accountable* audit quality and transparency.

Tax avoidance efforts will be carried out by the company to reduce costs so that the purpose of profit-seeking can be achieved, this will be done by the management of the company. In connection with this, the active role of the government in this case the authority of the Directorate General of Taxation of the Ministry of Finance to increase upaya socialization of taxation regulations consistently and continuously so as to raise awareness of taxpayers to comply with the applicable taxation rules, in addition to law enforcement efforts (*law enforcement*) by conducting checks on taxpayers in order to foster the taxpayer so that tax avoidance efforts as much as possible can be prevented.

Additions to the research year period result in more complete and varied conclusions. In order to be able to talk about tax avoidance pay more attention to other variable factors by adding research variables such as taxpayer awareness, taxpayer compliance rates and tax checks.

### References

Arief, (2009). *The Power Of Corporate Governance : Teori dan Implementasi*. Jakarta:



Salemba Empat.

- Annisa, dan Kurniasih. (2012). **Pengaruh Corporate Governance Terhadap Tax Avoidance**. *Jurnal Akuntansi & Auditing*, Volume 8, No. 2, 95-189.
- Ademola, Osundina Jacob, (2014). **Working Capital Management & Profitability of Selected Quoted Food & Beverages Manufacturing Firms in Nigeria**, *European Journal of Accounting Auditing and Finance Research*, pp. 10-21, Vol.2, No.3, May 2014
- Boynton, William C., et. al. (2006). **Modern Auditing, 8th Edition**. New York : John Willey Sons Inc
- Bursa Efek Indonesia, Laporan Keuangan Tahunan Perusahaan Manufaktur Sektor Otomotif dan Komponen 2014, 2015, 2016, 2017 dan 2018. (diakses di <http://www.idx.co.id>)
- Christiawan (2002). Kompetensi dan Independensi Akuntan Publik: **Refleksi Hasil Penelitian Empiris**. *Journal Directory : Kumpulan Jurnal Akuntansi dan Keuangan Unika Petra*. Vol. 4 / No. 2.
- Desai dan Dharmapala, (2006). **Corporate Tax Avoidance and High Powered Incentives**. *Journal of Financial Economics*. Vol. 79, 145-179.
- Departemen Keuangan RI. Peraturan Menteri Keuangan Republik Indonesia Nomor 192/PMK.03/2007 Tentang **Tata Cara Penetapan Wajib Pajak Dengan Kriteria Tertentu Dalam Rangka Pengembalian Pendahuluan Kelebihan Pembayaran Pajak**
- Direktorat Jenderal Pajak, Undang-undang Nomor 28 Tahun 2007 tentang **Perubahan Ketiga atas Undang-undang Nomor 6 tahun 1983 tentang Ketentuan Umum dan tata Cara Perpajakan**
- Dewi dan Jati (2014). **Pengaruh Karakter Eksekutif, Karakteristik Perusahaan, dan Dimensi Tata Kelola Perusahaan Yang Baik Pada Tax Avoidance Di Bursa Efek Indonesia**. *E-Jurnal Akuntansi Universitas Udayana* 6.2 .
- Damayanti dan Susanto (2015). **Pengaruh Komite Audit, Kualitas Audit, Kepemilikan Institusional, Risiko Perusahaan dan Return On Assets Terhadap Tax Avoidance**. *Jurnal Bisnis Dan Manajemen*, 5(2), 187–206
- Diantari dan Ulupui, (2016) **Pengaruh Komite Audit, Proporsi Komisaris Independen, dan Proporsi Kepemilikan Institusional Terhadap Tax Avoidance**. *E-Jurnal Akuntansi*. Universitas Udayana Vol.16.1. Juli (2016).
- Eksandy (2017). **Pengaruh Komisaris Independen, Komite Audit, Dan Kualitas Audit Terhadap Penghindaran Pajak (Tax Avoidance) (Studi Empiris Pada Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia Periode 2010-2014)**. *Competitive* , Vol. 1 No. 1, Januari – Juni 2017.
- Friese dan Mayer, (2006). **Taxation and Corporate Governance**. *Working Paper*
- Fadhilah, Rahmi (2014). **Pengaruh Good Corporate Governance Terhadap Tax Avoidance (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia 2009-2011)**. *Jurnal Akuntansi Universitas Negeri Padang*, 2 (1)
- Feranika et. al, (2016). **Pengaruh Kepemilikan Institusional, Dewan Komisaris Independen, Kualitas Audit, Komite Audit, Karakter Eksekutif, Dan Leverage Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur di Bursa**

- Efek Indonesia dengan Tahun Pengamatan 2010-2014**). Magister Ilmu Akuntansi Pascasarjana. Universitas Jambi.
- Iwan Gunawan, Amin Kuncoro & Heru yulianto (2019) Detection Careles From Responden Within Examination Outlier Data Identifying Respondent's Carelessness Within The Outlier Data. **International Journal Of Scientific & Technology Research**. Volume 8, Issue 07.
- Ghozali, (2012). **Aplikasi Analisis *Multivariate* dengan Program IBM SPSS 19 edisi 5**. Semarang: Badan Penerbit Universitas Diponegoro.
- Herawati, Vinola. (2008). **Peran Praktek *Corporate Governance* sebagai Moderating Variabel dari Pengaruh *Earnings Management* terhadap Nilai Perusahaan**. Simposium Nasional Akuntansi XI, IAI, 2008.
- <https://cita.or.id/target-dan-realisisi-penerimaan-pajak-tahun-2010-2020/> *upload* 22 April 2020 diakses 2 Mei 2020
- <https://www.pikiran-rakyat.com/otomotif/pr-01373201/semarangku>, *upload* 28 April 2020 diakses 16 Mei 2020
- Ikatan Akuntan Indonesia-Kompartemen Akuntan Publik (IAI-KAP). (2011). **Standar Profesional Akuntan Publik**. Jakarta. Salemba Empat
- Jensen et. al (1976). ***Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure***. *Journal of Financial Economics*, Vol 3, No 4
- Komite Nasional Kebijakan Governance (KNKG). (2006). **Pedoman Umum GCG Indonesia**, Jakarta
- Moh. Nazir. (1998). **Metode Penelitian**. Jakarta: Penerbit. Ghalia Indonesia
- Masri dan Martani. (2012). **Pengaruh *Tax Avoidance* terhadap *Cost of Debt***. **Simposium Nasional Akuntansi XV**. Banjarmasin.
- Mulyadi, (2013) **Sistem Akuntansi**. Jakarta:Salemba Empat
- Maharani dan Suardana (2014). **Pengaruh *Corporate Governance*, Profitabilitas dan Karakter Eksekutif pada *Tax Avoidance* Perusahaan Manufaktur**. E - Jurnal Akuntansi Univesitas Udayana , Vol.9.2. Hal 525-539, Fakultas Ekonomi dan Bisnis Universitas Udayana Bali.
- Mardiasmo. (2019). **Perpajakan Edisi Revisi Tahun 2019**. Yogyakarta: Penerbit. Andi.
- Nugraheni dan Pratomo. (2018). **Pengaruh Komite Audit, Kualitas Audit, dan Ukuran Perusahaan Terhadap *Tax Avoidance* (Studi Pada Perusahaan Manufaktur Subsektor Otomotif Yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2016)**. *e-Proceeding of Management: Vol.5, No.2* Agustus 2018.
- Pohan (2008). **Pengaruh *Good Corporate Governance*, Rasio Tobin's q, Perata Laba terhadap Penghindaran Pajak pada Perusahaan Publik**. <http://hotmanpohan.blogspot.com>
- Pohan, Chairil. Anwar. (2013). **Manajemen Perpajakan**. Jakarta: PT Gramedia Pustaka Utama.
- Prakosa (2014). **Pengaruh Profitabilitas, Kepemilikan Keluarga dan *Corporate Governance* Terhadap Penghindaran Pajak Di Indonesia**. *SNA 17* Mataram
- Putranti dan Setiawanta (2015). **Pengaruh Kepemilikan Institusional, Struktur Dewan Komisaris, Kualitas Audit dan Komite Audit Terhadap *Tax Avoidance***. *Jurnal Ekonomi*. Universitas Dian Nuswantoro

- Pohan, Chairil Anwar (2016). **Manajemen Perpajakan Strategi Perencanaan Pajak dan Bisnis**. Jakarta: PT.Gramedia Pustaka Utama
- Pradasari dan Ermawati. (2018). **Pengaruh Proporsi Komisaris Independen dan Keberadaan Komite Audit Terhadap Tax Avoidance (Studi Pada Perusahaan Properti Dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia Tahun 2012-2016)**. Jurnal Ilmu Manajemen dan Akuntansi Terapan (JIMAT). Volume 9 Nomor 2, November 2018.
- Primasari, N.H (2019). **Leverage, Ukuran Perusahaan, Profitabilitas, Pertumbuhan Penjualan, Proporsi Komisaris Independen dan Kualitas Audit Terhadap Tax Avoidance. (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia Periode 2014-2016)**. *Jurnal Akuntansi dan Keuangan*. Vol. 8 No.1 April 2019. FEB Universitas Budi Luhur.
- Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015. Tentang **Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. (Online)**
- Raharjo, et.al (2014). **Pengaruh Dewan Komisaris, Direksi, Komisaris Independen, Struktur Kepemilikan Dan Indeks Corporate Governance Terhadap Asimetri Informasi**. Diponegoro *Journal Of Accounting*. Vol.3, No. 3
- Surat Direktur Jenderal Pajak Nomor S-14/PJ.7/2003, 2003
- Surya dan Yustiavanda, (2006). **Penerapan Good Corporate Governance: mengesampingkan hak-hak istimewa demi kelangsungan usaha**, Jakarta: Kencana.
- Surbakti (2012). **Pengaruh Karakteristik Perusahaan dan Reformasi Perpajakan Terhadap Penghindaran Pajak**.skripsi
- Santoso, et. al, (2013). **Corporate Tax Management: Mengulas Upaya Pengelolaan Pajak Perusahaan Secara Konseptual-Praktikal**. Jakarta: *Observation & Research of Taxation*.
- Sugiyono, (2013). **Metodologi Penelitian Bisnis**. Bandung : Alfabeta.
- Suandy, (2014). **Hukum Pajak**. Edisi 6 .Yogyakarta : Penerbit Salemba Empat.
- Trisnainingsih, (2011) **Faktor-faktor yang mempengaruhi kinerja dosen akuntansi. Jurnal Akuntansi & Auditing**. Volume 8/No. 1/November 2011: 1-94
- Triyanti, et.al (2020). **Pengaruh Profitabilitas, Size, Leverage, Komite Audit, Komisaris Independen dan Umur Perusahaan Terhadap Tax Avoidance**. Jurnal Ilmiah Universitas Patanghari Jambi, 20 (1) Februari 2020 , pp. 113-120, ISSN 1411-8939 (Online) ISSN 2549-4236 (Print)
- Undang-Undang Nomor 1 Tahun 1995 tentang Perseroan Terbatas
- Watkins, et. al (2004). **Audit Quality: A Synthesis Of Theory and Empirical Evidence**. *Journal Of Accounting Literature Vol 23*.
- Weston dan Copeland, 1992. **Manajemen Keuangan** Edisi. Kedelapan, Jakarta: Binarupa Aksara.
- Waluyo, (2013). **Perpajakan Indonesia**. Jakarta: Salemba Empat.
- Zoobar dan Miftah (2020). **Pengaruh Corporate Social Responsibility, Capital Intensity dan Kualitas Audit Terhadap Penghindaran Pajak**. *Jurnal Magister Akuntansi Trisakti*. Vol. 7 No.1 Februari 2020.