



The Effect of Independent Commissioners, Company Size, Audit Committee on Tax Avoidance (Empirical Study on Mining Sector Companies Listed on the Indonesia Stock Exchange in 2019 - 2023)

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Abstract

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This study aims to examine the influence of Independent Commissioners, Company Size, and Audit Committee on tax avoidance. The presentation of this research is carried out by analyzing data from the annual financial reports of mining companies listed on the Indonesia Stock Exchange (IDX) for the period 2019-2023. The sample in this study consists of 24 companies with complete data available for five periods, resulting in 120 data points using the purposive sampling method. The tests used include descriptive statistical analysis, classical assumption tests, model suitability tests, and hypothesis testing. Data processing was conducted using the Statistical Product and Service Solutions (SPSS) version 25 application. The dependent variable in this study is Tax Avoidance, while the independent variables are the influence of Independent Commissioners, Company Size, and Audit Committee. The results of the study indicate that Independent Commissioners and Audit Committee have no significant effect on tax avoidance, whereas Company Size has a significant effect on tax avoidance.

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INTRODUCTION

Definition of tax (Tax Avoidance) Based on Article 1 paragraph 1 of Law Number 28 of 2007 of the Republic of Indonesia of the KUP Law it is explained that tax is a compulsory contribution which is an obligation to pay to the state by individuals or organizations accordance with the provisions of the law, without any direct reciprocity and aims to finance state needs for the greatest possible progress and welfare of the people. Based on the definition of tax according to the law, it explains that tax is one of the most potential sources of state revenue among other sources of state revenue even though it is coercive in nature.

The phenomenon of tax avoidance cases. In 2019, the government discovered a case of tax avoidance in a coal mining company, namely PT Adaro Energy Tbk. PT Adaro took advantage of loopholes in tax regulations by selling its coal to Coaltrade Services Internasional in Singapore at a low price, then reselling it to other countries at a high price. Sales and profits reported by PT Adaro in Indonesia were lower than they should have been. so that tax revenues in Indonesia are lower.

Another phenomenon that occurs in Indonesia is the phenomenon of tax avoidance in the PT. Aneka Tambang sector company. In 2021, PT. Aneka Tambang carried out tax avoidance by exchanging its import code so that the import process was not in accordance with the rules, where the gold should have been subject to an import fee of up to 5% and an import income tax of 2.5%. However, because of this practice, the gold in question was not taxed.

The first factor is Independent Commissioner. Independent commissioners are selected without involvement from major shareholders, board members, or other related parties by the board of commissioners whose job is to ensure objectivity in the interests of the company, is responsible for supervising management, mediating internal conflicts, ensuring the implementation of corporate strategies, and providing advice to the board of directors. Independent commissioners are parties who do not have personal or business relationships with management or other shareholders, have the advantage of carrying out strict supervision of management, without external pressure.

The second factor that influences tax avoidance is Company Size. Company size serves as an indicator to assess how much assets a company has. The larger the size of a company, the more the company tends to need funds than smaller companies. This encourages large companies to want large incomes so that they tend to have a greater capacity to design complex corporate structures and transactions in order to minimize legal tax obligations (tax avoidance).

The third factor in this study is the Audit Committee. According to the Indonesian Audit Committee Association (IKAI), the audit committee is a committee formed by the board of commissioners and works professionally and independently. This committee is tasked with assisting and strengthening the role of the board of commissioners in carrying out its functions. With this role, the audit committee is expected to be able to minimize opportunistic management actions, including in terms of tax avoidance.

LITERATURE REVIEW

Tax avoidance is a strategy carried out by companies to reduce the tax burden that must be paid. This practice is legal and does not violate tax regulations because it is carried out by exploiting loopholes or weaknesses in the provisions of applicable tax laws. Tax avoidance refers to taxpayers' efforts to minimize the amount of tax by minimizing company profits and engineering business.

other commissioners as a supervisory and advisory body to the board of directors. Independent commissioners will carry out supervision within the company regarding the decision-making process, including those related to taxation. And with the increasing number of independent commissioners, it can maximize corporate tax avoidance (Honggo & Marlinah, 2019).

Company size refers to the grouping of companies based on the amount of assets owned by a company. Large companies require more funds than small companies. Based on this definition, it can be concluded that the larger the size of the company, the more

complex the transactions carried out, this allows companies to take advantage of existing loopholes to avoid taxes from each transaction (Tahar & Rachmawati, 2020).

The audit committee has the task of supporting The board of commissioners plays a role in ensuring that: (i) financial reports are prepared fairly in accordance with generally accepted accounting principles, (ii) the company's internal control structure is implemented effectively, (iii) internal and external audits are conducted in accordance with applicable audit standards, and (iv) management follows up on audit findings appropriately.

METHODS

Type Study

This study uses a causality method with a quantitative approach. Causal research is research whose main purpose is to prove the existence of a causal relationship. This analysis describes how independent variables, namely between Independent Commissioners, Company Size and Audit Committee can affect the dependent variable, namely Tax Avoidance. This method is very much in line and in accordance with the research that the author will examine, therefore this study uses the causal method (causal research)

Population and Sample

The research A sample describes a portion of the units in a population that represents the characteristics of the population as a whole. The data collection method in this study uses the purposive sampling method. Purposive sampling with the following criteria:

- (1) Mining sector companies that have been listed on the Indonesian stock exchange.
- (2) Companies that did not leave the IDX during the research and observation period.
- (3) Companies with reports using the rupiah currency.
- (4) Have complete and consistent company data according to the research variables

Table 1. Criteria Election Sample Study

No.	Kriteria	Total
1	Mining sector companies listed on the IDX in 2019 - 2023	81
2	Companies that left the IDX during the research and observation period	(13)
3	Companies with reports that do not use the rupiah currency	(41)
4	Does not have complete and consistent company data according to research variables	(3)
	Total of samples used for the study	24
	Total observations for 5 years (2019-2023)	120

Source: Bursa Efek Indonesia (2025)

Data Collection Techniques

Data collection in this study using literature studies. Data collection is carried out by recording data recorded on the Indonesia Stock Exchange (IDX), Mining Sector Companies 2019 - 2023 for the period 2017-2021. Based on the collection method, the data used in this study is classified as secondary data. Secondary data is research data obtained indirectly by researchers or through intermediary media in the form of audited financial reports and financial reports that can be accessed and downloaded from the official website www.idx.co.id

Data Analysis Method

The analysis method used in this study is multiple linear regression analysis, with data processing carried out using the SPSS (Statistical Product and Service Solutions) version 25 program. This analysis includes Descriptive Statistical Tests, Classical Assumption Tests (including Normality Tests, Multicollinearity Tests, Heteroscedasticity Tests, and Autocorrelation Tests), Model Feasibility Tests (F Statistic Tests and R² Determination Coefficients), and Hypothesis Tests (t Tests and Multiple Linear Regression Tests).

REFERENCE STUDY

Agency Theory

Agency theory is "an agency relationship as a contract in which one or more persons (principals) engage another person (agent) to perform a service on their behalf that involves delegating some decision-making authority to the agent." (Jensen & Meckling, 1976). Agency theory also states that an agency relationship is a relationship that relates to the contract between managers (agents) and shareholders (principals).

This raises concerns about agency problems that will arise if the interests of the principal and agent are not aligned and the principal lacks information to properly assess the agent's behavior. The difference between the principal and agent can affect various things regarding the company's performance, one of which is the company's policy in terms of taxation (Fauziyah & Sumarta, 2023)

Tax Avoidance

The measurement for tax avoidance actions can be measured by several proxies, namely:

1. GAAP ETR
2. CETR
3. Current Effective Tax Rate (ETR)
4. Book Tax Different (BTD)

CETR which is formulated as follows:

$$\text{CETR} = (\text{Tax Payment})/(\text{Profit Before Tax})$$

Independent Commissioner

Independent Commissioners are members of the Board of Commissioners who come from outside the Issuer or Public Company and meet the criteria as stipulated in the Financial Services Authority Regulation (POJK) Number 33/POJK.04/2014 which regulates guidelines for directors and boards of commissioners of issuers and public companies.

$$\text{Number of Independent Commissioners} = (\text{Total Independent Commissioners}) / (\text{Total members of the board of commissioners})$$

Company Size

Company size refers to the grouping of companies based on the amount of assets owned by a company. Large companies require more funds than small companies.

$$\text{SIZE} = \text{Ln (Total Aset)}$$

Audit Committee

The audit committee exercises control in the process of preparing the company's financial reports to avoid fraud by management.

$$KA = \sum \text{Audit Committee Member}$$

Framework of Thought and Hypothesis

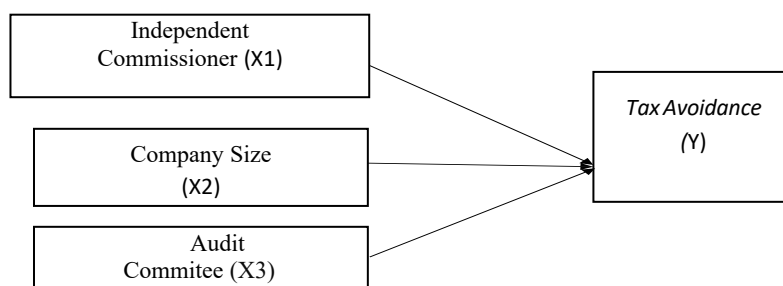
Based on the above framework of thought, the researcher makes a hypothesis. A hypothesis is a temporary answer in a study until data evidence is collected on the problem. Thus, the hypothesis that can be put forward based on the framework of thought in this study is as follows:

H1: Independent Commissioners have an effect on tax avoidance

H2: Company Size has an effect on tax avoidance

H3: Audit Committee has an effect on tax avoidance

Figure 1. Framework Thinking



RESULT AND DISCUSSION

Result

The objects of this study are mining sector companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period and which publish financial reports and annual reports through the official website www.idx.co.id. The research sample after being selected based on suitability and completeness with the specified variables, a sample of 24 companies was obtained. The sample determination used the purposive sampling method. The amount of data obtained in this study was 24 companies multiplied by 5 years, namely 120 data.

Analysis Statistics Descriptive

Table 2. Results Test Statistics Descriptive

<i>Descriptive Statistics</i>					
	N	Min	Max	Mean	Std. Dev
(X1)	120	.166	.666	.39968	.094038
(X2)	120	17.984	31.446	26.08511	3.104313
(X3)	120	2.000	4.000	2.99167	.303919
(Y)	120	.002	12.661	.71098	1.714563
Valid N (listwise)	120				

Source: Data processed with SPSS version 25

Based on the results of descriptive statistical testing table 2 with a total of 120 research data, it can be interpreted as follows:

1. Independent Commissioner (X1)

The results of the analysis show that the minimum value of independent commissioners of 0.166 is owned by PT Bukit Asam Tbk in 2023. Meanwhile, the maximum value of 0.666 is owned by PT RMK Energy. The average value (mean) of this variable is 0.39968, with a standard deviation value of 0.094038. Because the average value is greater than the standard deviation, it can be concluded that the data on the independent commissioner variable is evenly distributed or relatively homogeneous.

2. Company Size

The results of the analysis show that the minimum value of company size is 17,984 which is owned by PT Perdana Karya Perkasa Tbk (2021). While the maximum value is 31,446 which is owned by PT Bukit Asam (2022). For the average value (mean) of company size from 120 research data studied, it is 26.08511. The standard deviation value in this study is 3.104313. The average value that exceeds the standard deviation indicates that the company size data has a good distribution and tends to be homogeneous.

3. Audit Committee

The results of the analysis show that the minimum value of the number of audit committee members of 2 occurred at PT Borneo Olah Sarana Sukses Tbk in 2020-2021, PT Indah Prakasa Sentosa Tbk in 2020-2021 and at PT Perdana Karya Perkasa Tbk in 2022-2023, while the maximum value of the number of audit committee members of 4 occurred at PT. Bukit Asam, Tbk. In 2019-2023. The Audit Committee has an average (mean) of 2.99167 and a standard deviation value in this study of 0.303919.

4. Tax Avoidance

The results of the analysis show a minimum value of 0.002 owned by PT Golden Eagle Energy Tbk in 2020 and a maximum of 12,661 owned by PT Dana Brata Luhur Tbk in 2020. The average tax avoidance value is 0.71098, while the standard deviation is 1.714563. This indicates that the tax avoidance variable has a non-homogeneous data distribution and varies between companies.

Test Classical Assumptions

1. Test Normality

The purpose of the normality test is to ensure that the residuals in the regression model follow a normal distribution. If the data is not normally distributed, then adjustments or transformations can be made so that the data approaches a normal distribution.

Table 3. Results Test Normality Before Treatment

		Unstandardized Residual
N		120
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.58539447
Most Extreme Differences	Absolute	.250
	Positive	.250
	Negative	-.188
Test Statistic		.250
Asymptotic Significance (2-tailed)		.000 ^c

a. Test Distribution is Normal

b. Calculated from data

c. Lilliefors Significance Correction

Source: Data processed with SPSS version 25

Referring to Table 3, the Asymp. Sig. (2-tailed) value was recorded at 0.000, which means that the data does not meet the normality assumption because it is below the significance threshold of 0.05.

Table 4. Results Test Normality After Treatment

		Unstandardized Residual
N		120
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.54792180
Most Extreme Differences	Absolute	.074
	Positive	.034
	Negative	-.074
Test Statistic		.074
Asymptotic Significance (2-tailed)		.162 ^c

a. Test Distribution is Normal

b. Calculated from data

c. Lilliefors Significance Correction

Source: Data processed with SPSS version 25

The results of the One-Sample Kolmogorov-Smirnov test after treatment in the table above show an Asymp. Sig. (2-tailed) value of 0.162. Because the Asymp. Sig. (2-tailed) value Because the significance value of 0.162 is greater than 0.05, it can be concluded that the residual data in this regression model is normally distributed.

2. Test Multicollinearity

The multicollinearity test aims to test whether the regression model finds a correlation in the independent variables.

Table 5. Results Test Multicollinearity Coefficients a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	KOMISARIS	.869	1.151
	INDEPENDEN(X1)		
	UKURAN	.813	1.230
	PERUSAHAAN(X2)		
	KOMITE AUDIT(X3)	.877	1.140

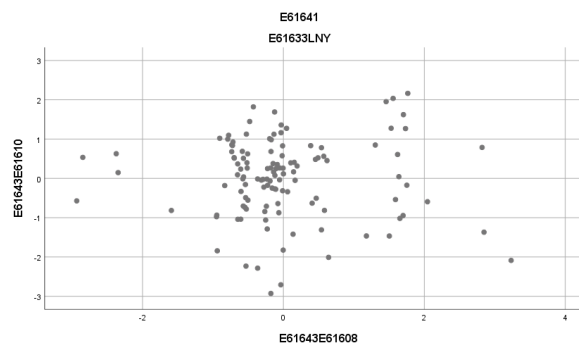
a. Dependent Variable: TAX AVOIDANCE(Y)

Source: Data processed with SPSS version 25

Based on the results of the multicollinearity test, all independent variables meet the criteria with a Tolerance value > 0.10 and $VIF < 10$, so it can be concluded that there is no indication of multicollinearity between the independent variables.

3. Test Heteroscedasticity

The purpose of the heteroscedasticity test is to identify whether there is inequality in residual variance between observations in a regression model. When the variance is uniform, it is called homoscedasticity, but if it varies, it is called heteroscedasticity. One method used to test this is through Scatterplot analysis. The following are the results of testing using Scatterplot:



Source: Data processed with SPSS Version 25 (2025)

From the scatterplots graph above, it can be seen that the points are spread randomly and are spread both above and below the number 0 on the Y axis. This can be concluded that there is no heteroscedasticity in the regression model.

4. Test Autocorrelation

The autocorrelation test aims to determine whether there is a relationship between the residual in period t and the residual in the previous period ($t-1$) in the linear regression model. In this study, the Durbin-Watson test method was used to detect autocorrelation.

Table 6. Results Test Autocorrelation

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.280 ^a	.078	.055	1.56781	1.700

a. Predictors: (constant) LNX3, LNX1, LNX2...

b. Dependent Variable: LNY

Source: Data processed with SPSS Version 25 (2025)

Based on the results of table 4.5, the Durbin Watson statistic value (D-W) = 1.700 can be obtained. Based on the Durbin Watson table, it is known that the upper limit value (du) is 1.6513 and the value of $4 - du$ of 1.7536 has met the requirements of $du < dw < 4 - du$ or $1.6513 < 1.700 < 2.349$. There is no positive or negative autocorrelation.

Model Fit Test

1. Test F

The F statistical test can show whether all independent variables entered into the model have a simultaneous influence on the dependent variable.

Table 7. Results Test F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Significance
1	Regression	24.263	3	8.088	3.290	.023 ^b
	Residual	285.131	116	2.458		
	Total	309.395	119			

a. Dependent Variable: LNY

b. Predictors: (constant) LNX3, LNX1, LNX2...

Source: Data processed with SPSS Version 25 (2025)

Based on the results of the F statistical test, a significance value (Sig. F) of 0.023 was obtained, which is smaller than 0.05. Thus, the hypothesis is accepted and the regression model is declared feasible to be used to predict the Tax Avoidance variable (Y) based on the independent variables of Independent Commissioner (X1), Company Size (X2), and Audit Committee (X3). This shows that the three independent variables simultaneously affect the dependent variable.

2. Coefficient of Determination Test (R²)

According to (Honggo and Marlinah 2019), the coefficient of determination (R²) is used to assess the model's ability to explain changes or variations in the dependent variable.

Table 8. Result Coefficient of Determination Test (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.280 ^a	.078	.055	1.56781

a. Predictors: (constant) LNX3, LNX1, LNX2...

b. Dependent Variable: LNY

Source: Data processed with SPSS Version 25 (2025)

Based on (R²) in table, it is known that the R Square value in this study is 0.078 or 7.8%. This value indicates that the disclosure of Independent Commissioners (X1), Company Size (X2), and Audit Committee (X2) contributes or influences the Tax Avoidance variable (Y) by 0.078 or 7.8%. While the remaining 92.2% (100% - 7.8% = 92.2%) is explained by other factors or variables that are not studied.

Test Hypothesis

1. Test T

The T test is used to test the influence of each independent variable on the dependent variable partially.

Table 9. Result Test T

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Significance
		B	Std. Error	Beta		
1	(Constant)	7.913	4.014		1.971	.051
	LNK1	.479	.636	.072	.753	.453
	LNK2	-3.673	1.238	-.293	-2.968	.004
	LNK3	2.666	1.419	.179	1.879	.063

a. Dependent Variable: LNY

Source: Data processed with SPSS Version 25 (2025)

Based on the results of the analysis, each independent variable (X) has an influence that can be explained as follows:

1. The Influence of Independent Commissioners on Tax Avoidance

The test results show that the independent commissioner variable has a t-value of 0.753 with a significance level of 0.453. Because the significance value is greater than 0.05 ($0.453 > 0.05$), it can be concluded that independent commissioners do not affect tax avoidance. Thus, the first hypothesis (**H1**) is rejected.

2. The Influence of Company Size on Tax Avoidance

It is known that the company size variable has a t-value of -2.968 with a significance of 0.004. Because this value is smaller than 0.05 ($0.004 < 0.05$), it can be concluded that company size affects tax avoidance. Therefore, the second hypothesis (**H2**) is accepted.

3. The Influence of the Audit Committee on Tax Avoidance

The test results show that the audit committee variable has a t-value of 1.879 with a significance of 0.063. Because the significance value is greater than 0.05 ($0.063 > 0.05$), it can be concluded that the audit committee has no effect on tax avoidance. Thus, the third hypothesis (**H3**) is rejected.

2. Multiple linear analysis

Table 10. Result Multiple linear analysis Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Significance
		B	Std. Error	Beta		
1	(Constant)	7.913	4.014		1.971	.051
	LNK1	.479	.636	.072	.753	.453
	LNK2	-3.673	1.238	-.293	-2.968	.004
	LNK3	2.666	1.419	.179	1.879	.063

a. Dependent Variable: LNY

Source: Data processed with SPSS Version 25 (2025)

From the linear regression equation above, it can be seen as follows:

1. The constant value (α) with a variable value of 7.913 states that if the independent commissioner variable, company size and audit committee have a constant value, then the dependent variable, namely tax avoidance, will increase by 79.13%.
2. The coefficient value of the independent commissioner variable (X_1) is 0.479. This shows that the independent commissioner variable has a positive relationship with tax avoidance. This means that every 1% increase in the independent commissioner variable will cause an increase in the tax avoidance variable by 0.479 or 47.9%.
3. The coefficient value of the company size variable (X_2) is -3.673. This shows that the company size variable has a negative relationship with tax avoidance. This means that every 1% increase in the company size variable causes a decrease in the tax avoidance variable -3.673 by 3.673 or 36.73%.
4. The coefficient value of the audit committee variable (X_3) is 2.666. This shows that the audit committee variable has a positive relationship to tax avoidance. This means that every 1% increase in the audit committee variable will cause an increase in the tax avoidance variable by 2.666 or 26.66%.

Discussion

This study analyzes the influence of Independent Commissioners, Company Size, and Audit Committee on Tax Avoidance in mining sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023. The results obtained from this study are as follows:

1. The Influence of Independent Commissioners on Tax Avoidance

Based on the results of statistical tests, the independent commissioner variable does not show any influence on tax avoidance practices, so the first hypothesis (H_1) is rejected. This means that the presence of independent commissioners has not been able to suppress tax avoidance actions. This is because the greater number of independent commissioners does not automatically correlate with the effectiveness of supervision of opportunistic management behavior. In other words, their presence has not been able to play an optimal role in limiting tax avoidance practices in the company.

2. The Influence of Company Size on Tax Avoidance

From the results of statistical tests, it was found that the company size variable has an effect on tax avoidance, so the second hypothesis (H_2) is accepted. This finding shows that the larger the company size, the lower the tendency of the company to carry out tax avoidance. Large companies are generally under closer scrutiny from tax authorities and in the public spotlight, so they are more compliant with tax regulations in order to maintain their reputation and investor trust.

3. The Influence of the Audit Committee on Tax Avoidance

Based on the statistical testing research, the audit committee variable has no effect on tax avoidance so that H_3 is rejected. It can be concluded that the audit committee has no effect on tax avoidance. The audit committee through regular meetings with interested parties as an expectation regarding the effectiveness of the function and role of the audit committee itself so that it can identify the possibility of tax avoidance practices or other opportunistic actions from company management that can cause conflicts of interest and agency costs. This is because

the audit committee is considered to have an important role in the company to control the company's financial reporting if irregularities are found in the company. This can be caused by the ineffectiveness of the audit committee's role in supervision or the lack of competence and independence of the audit committee members in preventing tax avoidance practices.

CONCLUSION

1) The Influence of Independent Commissioners on Tax Avoidance

The results of the study indicate that the existence of independent commissioners has no effect on tax avoidance practices in mining sector companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period. This finding indicates that the existence of independent commissioners has not been able to influence the company's decision to carry out tax avoidance.

2) The Influence of Company Size on Tax Avoidance

This study found that company size has a negative effect on tax avoidance in mining sector companies listed on the IDX in 2019–2023. This means that the larger the company size, the lower the tendency to carry out tax avoidance. This is because larger companies tend to be more compliant with tax regulations in order to maintain their reputation and build trust from the public and investors.

3) The Influence of the Audit Committee on Tax Avoidance

Based on the results of the analysis, the audit committee has no effect on tax avoidance practices in mining sector companies listed on the IDX for the 2019–2023 period. This shows that the role of the audit committee in controlling tax avoidance practices has not been running optimally. The causal factors may include lack of competence, independence, or low intensity of meetings in carrying out the supervisory function.

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