



PROTEKSI ISI LAPORAN AKHIR PENELITIAN

Dilarang menyalin, menyimpan, memperbanyak sebagian atau seluruh isi laporan ini dalam bentuk apapun kecuali oleh peneliti dan pengelola administrasi penelitian

LAPORAN AKHIR PENELITIAN MULTI TAHUN

ID Proposal: f3b13496-2664-458e-9522-9c331423a8ea
Laporan Akhir Penelitian: tahun ke-1 dari 3 tahun

1. IDENTITAS PENELITIAN

A. JUDUL PENELITIAN

Pengembangan Model Pendeteksian Kecurangan Laporan Keuangan dengan Extended Theory of Planned Behavior

B. BIDANG, TEMA, TOPIK, DAN RUMPUN BIDANG ILMU

Bidang Fokus RIRN / Bidang Unggulan Perguruan Tinggi	Tema	Topik (jika ada)	Rumpun Bidang Ilmu
Pengembangan dan Pemberdayaan Sumber Daya Lokal Indonesia untuk Peningkatan ...	-	Pembangunan Manusia dan Daya Saing Bangsa	Akuntansi

C. KATEGORI, SKEMA, SBK, TARGET TKT DAN LAMA PENELITIAN

Kategori (Kompetitif Nasional/ Desentralisasi/ Penugasan)	Skema Penelitian	Strata (Dasar/ Terapan/ Pengembangan)	SBK (Dasar, Terapan, Pengembangan)	Target Akhir TKT	Lama Penelitian (Tahun)
Penelitian Desentralisasi	Penelitian Dasar Unggulan Perguruan Tinggi	SBK Riset Dasar	SBK Riset Dasar	3	3

2. IDENTITAS PENGUSUL

Nama, Peran	Perguruan Tinggi/ Institusi	Program Studi/ Bagian	Bidang Tugas	ID Sinta	H-Index
Tarmizi Achmad Ketua Pengusul	Universitas Diponegoro	Akuntansi		6079588	7
Dr MONICA RAHARDIAN ARY HELMINA S.E., M.Si Anggota Pengusul 1	Universitas Lambung Mangkurat	Akuntansi	Membuat Proposal, pengambilan data, pembuatan Laporan dan output yang lain	6133094	1

3. MITRA KERJASAMA PENELITIAN (JIKA ADA)

Pelaksanaan penelitian dapat melibatkan mitra kerjasama, yaitu mitra kerjasama dalam melaksanakan penelitian, mitra sebagai calon pengguna hasil penelitian, atau mitra investor

Mitra	Nama Mitra
-------	------------

4. LUARAN DAN TARGET CAPAIAN

Luaran Wajib

Tahun Luaran	Jenis Luaran	Status target capaian (<i>accepted, published, terdaftar atau granted, atau status lainnya</i>)	Keterangan (<i>url dan nama jurnal, penerbit, url paten, keterangan sejenis lainnya</i>)
--------------	--------------	---	--

1	Artikel di Jurnal Internasional Terindeks di Pengindeks Bereputasi	Accepted	International Journal of Financial Research
---	--	----------	---

Luaran Tambahan

Tahun Luaran	Jenis Luaran	Status target capaian (<i>accepted, published, terdaftar atau granted, atau status lainnya</i>)	Keterangan (<i>url dan nama jurnal, penerbit, url paten, keterangan sejenis lainnya</i>)
1	Artikel pada Conference/Seminar Internasional di Pengindeks Bereputasi	Terbit dalam Prosiding	IMP Conference & Doctoral Colloquium Paris

5. ANGGARAN

Rencana anggaran biaya penelitian mengacu pada PMK yang berlaku dengan besaran minimum dan maksimum sebagaimana diatur pada buku Panduan Penelitian dan Pengabdian kepada Masyarakat Edisi 13 Revisi.

Total RAB 3 Tahun Rp. 407,805,600

Tahun 1 Total Rp. 74,055,600

Jenis Pembelanjaan	Item	Satuan	Vol.	Biaya Satuan	Total
Analisis Data	HR Pengolah Data	P (penelitian)	2	1,540,000	3,080,000
Analisis Data	Biaya analisis sampel	Unit	2	1,500,000	3,000,000
Analisis Data	Transport Lokal	OK (kali)	10	100,000	1,000,000
Analisis Data	Penginapan	OH	10	350,000	3,500,000
Analisis Data	Biaya konsumsi rapat	OH	10	50,000	500,000
Bahan	Barang Persediaan	Unit	3	750,000	2,250,000
Bahan	Bahan Penelitian (Habis Pakai)	Unit	4	3,900,000	15,600,000
Bahan	ATK	Paket	5	900,000	4,500,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Biaya seminar internasional	Paket	1	10,125,600	10,125,600
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Publikasi artikel di Jurnal Internasional	Paket	1	21,500,000	21,500,000
Pengumpulan Data	Penginapan	OH	10	300,000	3,000,000
Pengumpulan Data	Uang harian rapat di dalam kantor	OH	10	50,000	500,000
Pengumpulan Data	Uang harian rapat di luar kantor	OH	10	50,000	500,000
Pengumpulan Data	Biaya konsumsi	OH	10	50,000	500,000
Pengumpulan Data	HR Pembantu Lapangan	OH	10	150,000	1,500,000
Pengumpulan Data	HR Sekretariat/Administrasi Peneliti	OB	12	200,000	2,400,000
Pengumpulan Data	Transport	OK (kali)	12	50,000	600,000

Tahun 2 Total Rp. 166,400,000

Jenis Pembelanjaan	Item	Satuan	Vol.	Biaya Satuan	Total
Analisis Data	HR Sekretariat/Administrasi Peneliti	OB	2	1,500,000	3,000,000
Analisis Data	HR Pengolah Data	P (penelitian)	2	1,500,000	3,000,000

Jenis Pembelanjaan	Item	Satuan	Vol.	Biaya Satuan	Total
Analisis Data	Biaya analisis sampel	Unit	2	1,500,000	3,000,000
Analisis Data	Penginapan	OH	5	350,000	1,750,000
Analisis Data	Biaya konsumsi rapat	OH	10	50,000	500,000
Bahan	ATK	Paket	5	1,750,000	8,750,000
Bahan	Bahan Penelitian (Habis Pakai)	Unit	5	4,700,000	23,500,000
Bahan	Barang Persediaan	Unit	5	3,700,000	18,500,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	HR Sekretariat/Administrasi Peneliti	OB	2	1,500,000	3,000,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Biaya seminar internasional	Paket	2	22,075,000	44,150,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Publikasi artikel di Jurnal Internasional	Paket	2	17,500,000	35,000,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Uang harian rapat di dalam kantor	OH	10	200,000	2,000,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Uang harian rapat di luar kantor	OH	10	200,000	2,000,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Biaya konsumsi rapat	OH	10	50,000	500,000
Pengumpulan Data	HR Sekretariat/Administrasi Peneliti	OB	5	200,000	1,000,000
Pengumpulan Data	HR Petugas Survei	OH/OR	10	300,000	3,000,000
Pengumpulan Data	Transport	OK (kali)	10	250,000	2,500,000
Pengumpulan Data	Penginapan	OH	10	350,000	3,500,000
Pengumpulan Data	HR Pembantu Lapangan	OH	10	250,000	2,500,000
Pengumpulan Data	HR Pembantu Peneliti	OJ	20	200,000	4,000,000
Pengumpulan Data	Biaya konsumsi	OH	25	50,000	1,250,000

Tahun 3 Total Rp. 167,350,000

Jenis Pembelanjaan	Item	Satuan	Vol.	Biaya Satuan	Total
Analisis Data	HR Sekretariat/Administrasi Peneliti	OB	2	500,000	1,000,000
Analisis Data	HR Pengolah Data	P (penelitian)	2	1,500,000	3,000,000
Analisis Data	Biaya analisis sampel	Unit	2	1,500,000	3,000,000
Analisis Data	Penginapan	OH	2	350,000	700,000
Analisis Data	Biaya konsumsi rapat	OH	6	50,000	300,000
Bahan	ATK	Paket	5	3,000,000	15,000,000
Bahan	Barang Persediaan	Unit	5	3,100,000	15,500,000
Bahan	Bahan Penelitian (Habis Pakai)	Unit	7	4,750,000	33,250,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	HR Sekretariat/Administrasi Peneliti	OB	2	1,650,000	3,300,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Uang harian rapat di luar kantor	OH	2	250,000	500,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Biaya seminar internasional	Paket	2	24,500,000	49,000,000

Jenis Pembelanjaan	Item	Satuan	Vol.	Biaya Satuan	Total
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Publikasi artikel di Jurnal Internasional	Paket	2	15,000,000	30,000,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Uang harian rapat di dalam kantor	OH	4	250,000	1,000,000
Pelaporan, Luaran Wajib, dan Luaran Tambahan	Biaya konsumsi rapat	OH	6	50,000	300,000
Pengumpulan Data	HR Sekretariat/Administrasi Peneliti	OB	2	500,000	1,000,000
Pengumpulan Data	HR Pembantu Peneliti	OJ	5	200,000	1,000,000
Pengumpulan Data	HR Petugas Survei	OH/OR	5	500,000	2,500,000
Pengumpulan Data	Transport	OK (kali)	5	250,000	1,250,000
Pengumpulan Data	Penginapan	OH	5	350,000	1,750,000
Pengumpulan Data	Uang harian rapat di dalam kantor	OH	5	200,000	1,000,000
Pengumpulan Data	Uang harian rapat di luar kantor	OH	5	200,000	1,000,000
Pengumpulan Data	HR Pembantu Lapangan	OH	5	250,000	1,250,000
Pengumpulan Data	Biaya konsumsi	OH	15	50,000	750,000

6. HASIL PENELITIAN

A. RINGKASAN: Tuliskan secara ringkas latar belakang penelitian, tujuan dan tahapan metode penelitian, luaran yang ditargetkan, serta uraian TKT penelitian.

Data resmi Kementerian Keuangan Republik Indonesia mencatat rasio pajak Indonesia mengalami penurunan sejak 2015. Rasio pajak Indonesia pada 2015 turun menjadi 11,6% pada 2015, kemudian 10,8% pada 2016, dan pada 2017 rasio pajak kembali turun menjadi 10,7%. Tidak hanya tax ratio yang menurun, realisasi penerimaan perpajakan di Indonesia juga belum mencapai target (Cnbcindonesia, 2019). Realisasi penerimaan tahun 2015 baru mencapai 83,29% dari target. Dua tahun ke depan realisasi penerimaan perpajakan masih belum bisa mencapai target, dan tahun 2018 lalu hanya mencapai 93,86% dari target. Rasio pajak yang berkurang dan tidak mencapai realisasi penerimaan tidak dapat dihindarkan dari perilaku para wajib pajak itu sendiri yang berusaha mengurangi beban pajaknya. Tujuan pemerintah adalah memaksimalkan pendapatan dari sektor perpajakan yang berlawanan arah dengan tujuan perusahaan sebagai wajib pajak. Perusahaan merupakan salah satu wajib pajak yang memberikan kontribusi besar bagi negara. Pajak bisa mengurangi penghasilan bahkan lebih tidak mendapat imbalan langsung, dan juga pajak yang dipaksakan. Hal inilah yang menyebabkan perusahaan mengambil tindakan untuk menghitung besarnya pajak dengan meminimalkan jumlah yang harus dibayar. Salah satu upaya wajib pajak untuk merampingkan beban perpajakannya adalah dengan menghindari pajak.

Penghindaran pajak merupakan salah satu cara untuk mengurangi jumlah pajak yang secara hukum tidak melanggar ketentuan perpajakan, dengan memanfaatkan celah yang terdapat dalam peraturan perpajakan untuk menghindari pembayaran pajak yang lebih besar (Hoseini et al., 2019). Penghindaran pajak bisa dikatakan sebagai perlawanan aktif yang tidak melanggar hukum dengan meminimalkan pajak yang mereka tanggung menjadi kecil, namun hal ini tidak disarankan untuk dilakukan. Konsep penghindaran pajak dilakukan dengan memanfaatkan kelemahan atau celah peraturan perpajakan yang berlaku, atau dengan memindahkan lokasi usaha atau domisili dari lokasi yang memiliki tarif pajak tinggi ke lokasi yang tarif pajaknya rendah. Praktik penghindaran pajak yang dilakukan dapat berdampak pada penerimaan pajak negara dan berdampak pada perusahaan. Perusahaan

akan memiliki reputasi buruk untuk kelangsungan bisnis jangka panjang dan akan membutuhkan biaya tenaga kerja dan pengorbanan waktu. Faktor pertama adalah proporsi direktur independen. Salah satu ciri tata kelola perusahaan yang harus dimiliki oleh suatu perusahaan adalah adanya komisaris independen (Setiawanta & Purwanto, 2019). Komisaris independen di perusahaan berfungsi memberikan pengawasan dan membatasi manajemen untuk melakukan kecurangan dalam

pembuatan laporan keuangan. Sehingga dengan adanya komisaris independen dapat menjadi perantara antara pemegang saham dengan manajemen. Berdasarkan POJK Nomor 57/4/2017 persentase jumlah komisaris independen paling sedikit 30% dari jumlah anggota dewan komisaris.

Hubungan antara proporsi direktur independen dengan penghindaran pajak ditunjukkan oleh kecenderungan banyaknya direktur independen yang mencegah praktik penghindaran pajak oleh manajemen perusahaan. Keberadaan komisaris independen di perusahaan diharapkan dapat mengurangi kecurangan yang akan terjadi, yang dilakukan oleh manajemen perusahaan dalam melaporkan laporan perpajakannya (Law & Mills, 2017). Komisaris independen diharapkan dapat menjadi penengah antara pemegang saham dan manajemen perusahaan dalam pengambilan kebijakan agar perusahaan tidak melanggar hukum. Besarnya proporsi komisaris independen di perusahaan, kemungkinan kecil terjadinya praktik penghindaran pajak di dalam perusahaan. Hasil penelitian Turyatini, (2017) memberikan hasil bahwa proporsi komisaris independen berpengaruh terhadap penghindaran pajak. Hal ini juga sejalan dengan penelitian Hoseini et al., (2019); Yuniarwati et al., (2017) yang menyatakan bahwa proporsi direktur independen berpengaruh terhadap penghindaran pajak.

Faktor selanjutnya adalah komite audit. Komite audit akan meningkatkan peran pengawasan dewan komisaris atas proses pelaporan keuangan perusahaan serta desain dan implementasi sistem pengendalian internal yang baik (Hidayah et al., 2020; Irwandi et al., 2019; Pamungkas & Utomo, 2018; Wahyudi et al., 2019). Komite audit sesuai dengan perannya dapat membantu dewan komisaris agar tidak terjadi asimetri informasi, dengan

cara memantau dan memberikan pendapat kepada manajemen atas pengendalian internal yang sedang berlangsung di dalam perusahaan (Ghozali et al., 2019; Pamungkas et al., 2018). Jumlah komite audit yang tinggi di suatu perusahaan dapat meningkatkan kualitas tata kelola yang baik di dalam perusahaan, sehingga dapat mencegah kemungkinan terjadinya praktik penghindaran pajak (Gaaya, Lakhali, & Lakhali, 2017). Tjondro & Olivia, (2018) menyatakan bahwa keberadaan komite audit dalam suatu perusahaan mempengaruhi penghindaran pajak yang akan dilakukan oleh manajemen. Hal ini juga didukung oleh (Chabachib et al., 2019; Sari et al., 2020). Namun penelitian yang dilakukan oleh Anggilia et al., (2015) justru memberikan hasil yang berbanding terbalik, yaitu komite audit tidak berpengaruh terhadap penghindaran pajak. Hal ini menunjukkan bahwa peran komite audit dalam perusahaan belum efektif dalam pengambilan keputusan terkait kebijakan perpajakan perusahaan di Indonesia. Selain faktor-faktor tersebut, penghindaran pajak juga ditempuh melalui kebijakan yang diambil oleh eksekutif yaitu preferensi risiko eksekutif. Pemungutan pajak eksekutif dapat dilakukan karena eksekutif mewakili pihak yang menerima keputusan tersebut (Kharismar & Stella, 2014). Agen Eksekutif sebagai manajer perusahaan. Manajemen perusahaan menanyakan keputusan dan keputusan mana yang terbaik untuk perusahaan. Penghindaran pajak dalam suatu perusahaan didasarkan pada karakter manajemen perusahaan. Perusahaan yang mempraktikkan penghindaran pajak, manajemen perusahaan lebih menantang dalam mengambil keputusan yang berisiko. Adanya preferensi risiko yang berbeda, pemegang saham dan manajemen dapat mengambil tindakan yang berlawanan.

Kepemilikan saham oleh manajemen perusahaan memiliki kepentingan dalam menjalankan tugasnya. Oleh karena itu, para eksekutif perusahaan yang bersifat risk taker tidak segan-segan menerapkan praktik penghindaran pajak perusahaan meskipun terdapat risiko. Hal tersebut didukung oleh penelitian Novita, 2016; et al., (2018) yang memberikan hasil preferensi risiko perusahaan memiliki pengaruh terhadap penghindaran pajak. Ukuran perusahaan digunakan untuk menentukan besar kecilnya suatu perusahaan. Ukuran perusahaan dapat menentukan besar kecilnya nilai total aset yang dimiliki oleh perusahaan dimana semakin besar total aset perusahaan juga akan meningkatkan jumlah produktivitas perusahaan (Su, Li, & Ma, 2019). Hal ini mengakibatkan perusahaan memanfaatkan peluang yang ada dalam setiap transaksi untuk upaya penghindaran pajak.

Metodologi

Metode analisis data yang digunakan dalam penelitian ini adalah metode kuantitatif. Data kuantitatif adalah data yang dapat diukur secara langsung, berupa keterangan atau penjelasan yang dinyatakan dengan angka atau angka. Pengujian data kuantitatif menggunakan analisis statistik deskriptif dan asumsi klasik yang terdiri dari uji normalitas, uji multikolinieritas, uji autokorelasi, dan uji heterokedastisitas. Selanjutnya menggunakan

analisis regresi linier berganda, pengujian hipotesis dengan menggunakan uji t, dan analisis goodness of fit model yaitu uji koefisien determinasi (R^2).

Jenis data yang digunakan dalam penelitian ini adalah data sekunder. Data sekunder merupakan sumber data penelitian yang diperoleh secara tidak langsung melalui media perantara.

Metode Pengumpulan Data Penelitian ini menggunakan metode dokumentasi. Sumber data yang digunakan dalam penelitian ini adalah laporan keuangan tahunan perusahaan pertambangan. Daftar perusahaan dan laporan tahunan yang diperoleh dari situs resmi BEI adalah www.idx.co.id.

Luaran Wajib yang ditargetkan adalah Accepted pada pada Jurnal Internasional Terindeks di Pengindeks Bereputasi. Dan Luaran Tambahan yaitu Artikel pada Conference/Seminar Internasional di Pengindeks Bereputasi yang Terbit dalam Prosiding. Luaran Wajib yang di targetkan pada penelitian ini untuk tahun pertama (2020) yaitu Publikasi Pada Jurnal Ilmiah Internasional terindex scopus Bereputasi yaitu International Journal of Innovation, Creativity and Change.

Penelitian ini Pada TKT 2 dengan Menganalisis Formulasi Konsep teknologi dan strategi model dan berbagai Teori dalam mencegah kecurangan, Target Penelitian ini yaitu TKT 3.

Penelitian ini sudah Accepted yang akan Publish di Jurnal Ilmiah Internasional terindex scopus Bereputasi “International Journal of Innovation, Creativity and Change”. Namun demikian untuk Luaran Tambahan masih dalam proses pembuatan Manuskrip.

B. KATA KUNCI: Tuliskan maksimal 5 kata kunci.

tax avoidance; independent commisioners; audit committee; executive risk preferences; firm size

Pengisian poin C sampai dengan poin H mengikuti template berikut dan tidak dibatasi jumlah kata atau halaman namun disarankan ringkas mungkin. Dilarang menghapus/memodifikasi template ataupun menghapus penjelasan di setiap poin.

C. HASIL PELAKSANAAN PENELITIAN: Tuliskan secara ringkas hasil pelaksanaan penelitian yang telah dicapai sesuai tahun pelaksanaan penelitian. Penyajian dapat berupa data, hasil analisis, dan capaian luaran (wajib dan atau tambahan). Seluruh hasil atau capaian yang dilaporkan harus berkaitan dengan tahapan pelaksanaan penelitian sebagaimana direncanakan pada proposal. Penyajian data dapat berupa gambar, tabel, grafik, dan sejenisnya, serta analisis didukung dengan sumber pustaka primer yang relevan dan terkini.

Dokumen pendukung luaran Wajib #1

Luaran dijanjikan: Artikel di Jurnal Internasional Terindeks di Pengindeks Bereputasi

Target: Accepted

Dicapai: Accepted

Dokumen wajib diunggah:

1. Naskah artikel
2. Surat keterangan accepted dari editor

Dokumen sudah diunggah:

1. Naskah artikel
2. Surat keterangan accepted dari editor

Dokumen belum diunggah:

- Sudah lengkap

Nama jurnal: International Journal of Innovation, Creativity and Change.

Peran penulis: first author | EISSN: 2201-1323

Nama Lembaga Pengindek: Scopus

URL jurnal: <https://www.ijicc.net/>

Judul artikel: Independent Commissioner, Audit Committee, and Executive Risk Preferences on Tax Avoidance

INDEPENDENT COMMISSIONER, AUDIT COMMITTEE, AND EXECUTIVE RISK PREFERENCES ON TAX AVOIDANCE

Tarmizi Achmad^a, Monica Rahardian Ary Helmina^b, Imang Dapit Pamungkas^{c*}

^aUniveristas Diponegoro, ^bUniveristas Lambung Mangkurat, ^{c*}Univeristas Dian Nuswantoro,

Indonesia

Email: imangdapit.pamungkas@dsn.dinus.ac.id

Abstract

This study aims to analyze the effect of proportion of independent commissioners, audit committee, executive risk preferences on tax avoidance. Variable of tax avoidance as the dependent variables, proportion of independent commissioners, audit committee, and executive risk preferences as the independent variables, and firm size as the control variables. The population in this study is all mining companies listed on IDX for the period of 2014-2019. The samples in this study are 11 companies from a total of 44 mining companies. The sampling technique uses purposive sampling method. The types and sources of data used are secondary data, and quantitative data. Data is analyze using multiple regression analysis of SPSS version 26. The results of this study indicate that proportion of independent commissioners has an influence on tax avoidance. The audit committee, executive risk preferences and firm size have no influence on tax avoidance.

Keywords: tax avoidance, independent commissioners, audit committee, executive risk preferences, firm size

Introduction

The official data of the Ministry of Finance of the Republic of Indonesia noted that Indonesia tax ratio has decreased since 2015. Indonesia tax ratio in 2015 fell to 11.6% in 2015, then 10.8% in 2016, and in 2017 the tax ratio again fell to 10.7%. Not only has the tax ratio declined, the realization of tax revenues in Indonesia has not yet reached the target (Cnbcindonesia, 2019). Realization of revenue in 2015 only reached 83.29% of the target. The next two years the realization of tax revenue has still not been able to reach the target, and the last year 2018 only reached 93.86% of the target. The reduced tax ratio and not achieving revenue realization cannot be kept away from the behavior of taxpayers themselves who try to reduce their tax burden. The government's goal is to maximize revenue from the tax sector in the opposite direction to the company's goals as a taxpayer. The company is one of the taxpayers who make a major contribution to the country. Taxes can reduce income even more so do not get a direct reward, and also taxes that are forced. This is what causes companies to take action to calculate the amount of tax by minimizing the amount to be paid. One effort of taxpayers to streamline their tax burden is by avoiding taxes.

Tax avoidance is one way to reduce the amount of tax legally that does not violate taxation regulations, by utilizing the loopholes contained in tax regulations to avoid paying larger amounts of tax (Hoseini et al., 2019). Tax avoidance can be said to be an active resistance that does not violate the law by minimizing the tax they bear to be small, but this is not recommended to be done. The concept of tax avoidance is carried out by utilizing the weaknesses or gaps of the applicable tax legislation, or by moving business locations or domiciles from locations that have high tax rates to locations that have low tax rates. The practice of tax avoidance carried out can

have an impact on state tax revenues and impact on companies. The company will have a bad reputation for long-term business continuity and will require labor costs and time sacrifices. The first factor is the proportion of independent directors. One of the characteristics of corporate governance that must be owned by a company is the existence of an independent commissioner (Setiawanta & Purwanto, 2019). The independent commissioner in the company functions to provide oversight and limit management to commit fraud in making financial statements. So with the existence of an independent commissioner can be an intermediary for the shareholders with management. Based on POJK Number 57 4/POJK.04/2017 the percentage of the number of independent commissioners must be at least 30% of the total members of the board of commissioners.

The relationship between the proportion of independent directors and tax avoidance can be shown by the tendency of the large proportion of independent directors to prevent the practice of tax avoidance by company management. The existence of an independent commissioner in the company is expected to reduce the fraud that will occur, which is carried out by the company's management in reporting its taxation reports (Law & Mills, 2017). Independent commissioners are expected to mediate between shareholders and company management in making policies so that the company does not violate the law. The large proportion of independent commissioners in the company, the possibility of the practice of tax avoidance within the company is unlikely. The results of research by Turyatini, (2017) provide results, the proportion of independent commissioners has an influence on tax avoidance. This is also in line with the research of Hoseini et al., (2019); Yuniarwati et al., (2017) which results that the proportion of independent directors has an influence on tax avoidance.

The next factor is the audit committee. The audit committee will enhance the supervisory role of the board of commissioners on the company's financial reporting process and the design and implementation of a good internal control system (Hidayah et al., 2020; Irwandi et al., 2019; Pamungkas & Utomo, 2018; Wahyudi et al., 2019). The audit committee in accordance with its role can help the board of commissioners so that information asymmetry does not occur, by monitoring and giving opinions to management on the ongoing internal control within the company (Ghozali et al., 2019; Pamungkas et al., 2018). The high number of audit committees in a company can improve the quality of good governance within the company, so as to prevent the possibility of tax avoidance practices (Gaaya, Lakhali, & Lakhali, 2017). Tjondro & Olivia, (2018) states that the existence of an audit committee within a company affects the tax avoidance that will be carried out by management. This is also supported by (Chabachib et al., 2019; Sari et al., 2020). However, the research conducted by Anggilia et al., (2015) actually provided inversely proportional results, that the audit committee had no effect on tax avoidance. This indicates that the audit committee's role in the company is not effective in making decisions regarding corporate tax policy in Indonesia.

In addition to these factors, tax avoidance is also taken by the policies taken by executives, namely the executive risk preference. Executive tax collection can be done because the executive represents the party who received the decision (Kharismar & Stella, 2014). Executive Agent as manager of the company. The company's management asks which decisions and decisions are best for the company. Tax avoidance in a company is based on the character of the company management. Companies that practice tax avoidance, corporate management is more challenging in making risky decisions. The existence of different risk preferences, shareholders and

management can take opposing actions. Share ownership by company management has an interest in carrying out its duties. Thus, corporate executives with a risk taker character do not hesitate to adopt a corporate tax avoidance practice despite the risks. This is supported by research by Novita, 2016; et al., (2018) which provide the results of a company's risk preference have an influence on tax avoidance. Company size is used to determine the level of size of a company. The size of the company can determine the size of the total value of assets owned by the company where the greater the total assets of the company will also increase the amount of productivity of the company (Su, Li, & Ma, 2019). This results in companies taking advantage of opportunities that exist in every transaction for tax avoidance efforts.

Literature Review

Jensen & Meckling, (1976) argue that the principal's relationship with an agent raises different interests, because there is a principle that humans are trying to maximize the benefits for their own interests. However, actions taken by management are not always in line with what is expected by shareholders. The main purpose of agency theory is to explain how parties associated with the agreement can design agreements that aim to minimize costs as a result of the occurrence of information asymmetry. According to Eisenhardt & Zbaracki, (1992) agency theory is emphasized to overcome two problems that can occur in agency relationships. First is the problem that occurs when the expectations or goals of the principal and agent have different views and it makes it difficult for the principal to check whether what the agent is doing is right. Second, problems occur when facing risks that arise where the principal and agents have an attitude in dealing with risk. According to Jensen & Meckling, (1976) this difference in interests will bring the potential for

agency conflict and also trigger costs that should not need to occur in the company if managed by the owner, namely agency costs.

This research conflict occurs in the interests of corporate profits between the tax authorities as shareholders and company managers as agents (Ling & Abdul Wahab, 2019). The shareholders want to pay maximum tax revenue so that the company's reputation does not become bad, and while the company's management wants to generate significant profits with minimum tax costs. Conflict occurs because the company assumes tax as an expense that can reduce the company's profit, so the company must do something in order to minimize its tax costs. Efforts to minimize the tax burden is to practice tax avoidance. Differences in interests between the tax authorities and the company based on agency theory will lead to non-compliance by taxpayers or company management which will affect the company's efforts to do tax avoidance (Kelvin et al., 2018).

Tax Avoidance

Tax avoidance is a strategy and technique carried out legally and safely for taxpayers because it does not conflict with tax provisions (Hoseini et al., 2019). Tax avoidance has an impact on state revenue and has a reputation for the company. Tax avoidance is permitted if it is done for a good cause, not to avoid its obligations as a taxpayer, and does not make fake transactions. Tax avoidance can be done by moving business locations or domiciles from high tax rates to low tax rate locations, or by utilizing vacancies. According to applicable law, this is not allowed to be charged as a fee. Companies can avoid this by the way the company cooperates with the foundation in the distribution of these benefits. The company gives money to the foundation, and the foundation distributes it to employees in the form of rice. Thus, employees still get rice and it is

charged as a cost so that the tax is reduced. According to Chabachib et al., (2019) tax avoidance by companies is not free from costs. There are costs that must be borne when doing tax avoidance, including the sacrifice of time and energy used and the risk of tax avoidance. The risk of tax avoidance with the start of losing the company's reputation has a negative impact on the long-term sustainability of the company. Another risk is the emergence of agency problems. This problem can arise if management uses its position to divert the company's resources for its personal interests, where management directs the course of the company including to avoid tax.

The effect of the proportion of independent directors on tax avoidance

Based on agency theory, shareholders have difficulty overseeing what management is doing. Agency conflicts that occur between shareholders and company management can result in an imbalance of information. Management sometimes tends to cover up information that actually occurs to shareholders, to cover their own interests. Overcoming the problem so that it does not occur, the company Audit Committee (X2), Proportion of Independent Commissioners (X1), Executive Risk Preference (X3), Tax Avoidance (Y). H1, H2, H3 forms an independent board of commissioners that is not affiliated with any party to equalize and protect the rights of holders shares and other parties. With the presence of independent directors in the company can improve management performance where the greater the proportion of independent directors, the supervision becomes tighter for management (Deslandes et al., 2019). Decisions taken by company management will be influenced by the existence of independent commissioners in the company, including decisions related to tax payments that are expected to minimize fraud that can occur.

The existence of an independent commissioner can mediate gaps between shareholders and managers. The higher the proportion of independent directors in a company, the lower the tax avoidance practices of managers. This is supported by Wijayanti and Merkusiwati (2017) which states that the existence of the proportion of independent commissioners in a company has an influence on the tax avoidance practices that will occur in the company, with the existence of independent commissioners in the company overseeing management performance will be more stringent, so as to prevent management desires to avoid tax. This is also supported by (Deslandes et al., 2019; Hoseini et al., 2019; Turyatini, 2017). Based on the description it can be concluded that the proportion of independent directors can increase supervision of management performance.

H1: Proportion of independent directors influences tax avoidance

The influence of the audit committee on tax avoidance

The audit committee in accordance with its role can help the board of commissioners so that information asymmetry does not occur, by monitoring and giving opinions to management on internal controls that are happening within the company (Gaaya et al., 2017). The higher the presence of the audit committee in the company, the more corporate governance will increase in the company (Tristiarini et al., 2017). So, that it will minimize the possibility of tax avoidance practices that occur. Based on agency theory, the gap between the manager and the shareholders results in an imbalance of information. Strict supervision of the audit committee will produce relevant information and effective performance from company managers. The audit committee will also control the actions that managers do in order to get significant profits where managers will tend to reduce their tax costs. With the audit committee in the company, the manager will provide true information to the shareholders and overcome the occurrence of tax avoidance

practices within the company. This is supported by research from Kelvin et al., (2018) which states that the audit committee affects tax avoidance, this is because the audit committee is tasked with carrying out its task of overseeing the process of preparing the company's financial statements that can prevent management from committing fraud. This is also supported by (Gaaya et al., 2017; Greenlee et al., 2007; Yuniarwati et al., 2017). Based on this description, the existence of an audit committee can prevent practices of tax avoidance, so that management will provide the correct information.

H2: Audit committee influences tax avoidance

The effect of executive risk preferences on tax avoidance

Executives as decision makers to consider aspects before acting in various things that happen in the company. The impact of an action will also be analyzed the risks that will occur with the aim of getting the best decision, including in determining the decision of corporate tax avoidance. High or low risk of the company can be measured by executive risk preferences. Executives who are brave in making decisions despite the high risk, the company allows the practice of tax avoidance. Eisenhardt & Zbaracki, (1992) states agency theory is related to solving problems that can occur in agency relationships, one of which is the risk problem that arises when shareholders and company managers have different views of risk. The management does not always do what the shareholders want.

The management wants to generate significant profits by depositing a small tax burden, while the shareholders want to deposit the tax burden and do not want the company's reputation to be bad which results in long-term business continuity. Management who dare to take high-risk actions or decisions, the possibility of tax avoidance practices within the company. The statement was also

supported by Novita, (2016) which resulted that executive risk preference factors influence tax avoidance. This is because the executive risk preference factor, which is characterized by the high and low risks of the company, can illustrate the company's executive risk preferences in determining the decisions taken, including the decision to practice tax avoidance. This is also supported by (Novita, 2016; Prastiwi & Ratnasari, 2019; Su et al., 2019).

H3: Executive Risk Preference influences Tax Avoidance

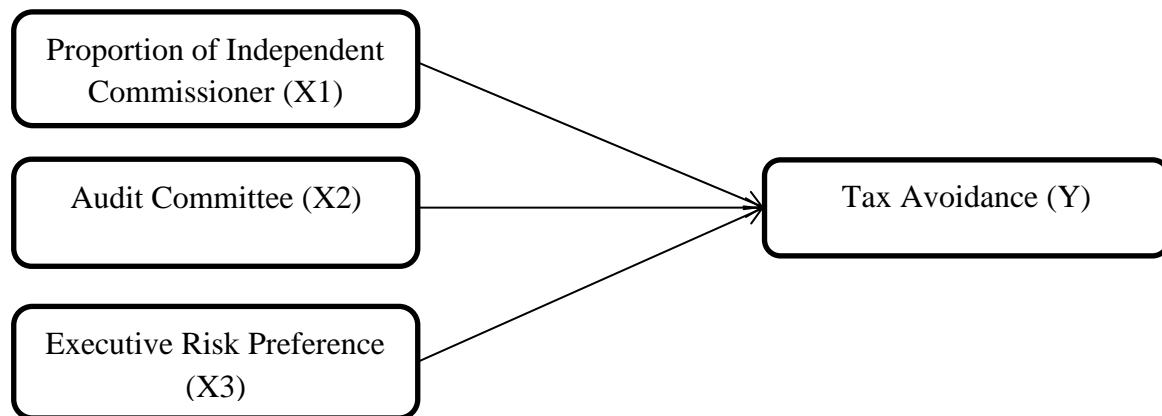


Figure 1. Conceptual Framework

Research Method

Data Types and Sources

The type of data used in this study is secondary data. Secondary data is a source of research data obtained indirectly through intermediary media. Data Collection Method This research uses the documentation method. The data source used in this research is the mining company's annual financial report. The list of companies and annual reports obtained from the official website of the IDX is www.idx.co.id.

Definition of Variable Operations

Proportion of Independent Commissioners

The independent commissioner has the function of carrying out supervision, helping the management of the company and preparing the company's financial statements to be more objective. Independent commissioners are parties that are not affiliated with controlling shareholders, members of the board of directors and other board of commissioners (Azizah, 2016; Chabachib et al., 2019; Chabachib et al., 2020; Irwandi et al., 2019; Isgiyarta et al., 2019; Utomo et al., 2020). With the existence of a board of commissioners can improve supervision of the performance of directors where with the increasing number of independent directors the proportion will be even tighter. The proportion of independent commissioners according to Pamungkas et al., (2018); Utomo et al., (2018) is calculated by the number of independent commissioners divided by the total number of commissioners.

Audit Committee

The audit committee is also tasked with conducting audits and oversight of the company's financial statements (Andriana & Panggabean, 2017). The existence of an audit committee within a company is expected to be able to provide an overview of the problems relating to financial policy, accounting, and internal control of 37 companies (Baldini & Liberatore, 2016). Audit committee variables are measured by the number of audit committees found in a company. Executive Risk Preference Executive risk preferences are risks that the executive will have as a result of the actions he takes. Company risk is the risk that occurs in the company and will have an impact on the survival of the business. The measurement of executive risk preferences in this study uses company risk by calculating the standard deviation of EBITDA divided by total assets (Chabachib et al.,

2019). The greater the standard deviation of EBITDA divided by the total assets of a company indicates the greater the risk of existing companies.

Tax Avoidance

Tax avoidance is an attempt to legally pay taxes in accordance with applicable laws and regulations (Gaaya et al., 2017). Tax avoidance can be said to be an active resistance that does not violate the law, but is not recommended to be carried out, which has a negative impact on the receipt of state tax revenues. This variable is proxied by using the cash effective tax ratio (CETR) formula by calculating the cash spent to pay taxes divided by profit before tax (Hanlon & Heitzman, 2010). CETR can be interpreted as the amount of cash issued by the company to pay taxes each year. The smaller the CETR value, the more likely is the level of corporate tax avoidance. The greater the CETR values, the less likely the occurrence of corporate tax avoidance practices.

Company Size

A scale where companies can be classified according to various sizes, one of which is the size of the assets owned (Chabachib et al., 2019). The size of the company can determine the size of the assets owned by the company, the greater the assets owned the more the amount of productivity increases (Amran & Che Ahmad, 2014). Large companies tend to have large assets, and vice versa. The size of the company can be seen through the total assets of the company owned, the market value of shares, the average level of sales, and the number of sales (Tristiarini et al., 2019). Measurement of company size can be calculated by Ln from the total assets owned by the company (Chabachib et al., 2019).

Table 1. Definition of Variable Operations

Variable	Proxy	Source
Tax Avoidance	CETR: Amount of Tax paid / Profit before tax	(Hanlon & Heitzman, 2010)
Independent Commissioner	KI: Number of Independent Commissioners / Total Members of the Board of Commissioners	(Qoyum et al., 2017)
Audit Committee	Number of audit committees in the company	(Chabachib et al., 2019)
Executive Risk Preferences	<p><i>Standard Deviation of EBITDA divided by Total Assets</i></p> $RISK = \sqrt{\sum_{t=1}^T (E - 1/T \sum_{t=1}^T E)^2 / (T - 1)}$ <p>Information: E = EBITDA (Earning Before Interest Tax Depreciation Amortization) T = Total Samples, t = year</p>	(Paligorova, 2011)
Company Size	<i>Size = log (Total Assets)</i>	(Chabachib et al., 2019)

Population and Sample

The population in this study uses mining companies listed on the Indonesia Stock Exchange (IDX) with the observation period in this research during the period 2014-2019. The research sample is presented in table 2. as follows:

Table 2. Research Sample Criteria

No.	Criteria	Total
1.	Mining companies listed on the Indonesia Stock Exchange (IDX) 2014-2019	44
2.	Companies that do not load and publish financial statements 2013-2018	(7)

3.	The company suffered losses during the study period	(26)
4.	Companies that do not provide complete data	(0)
Total Research Samples		11
Observation Year		6
Total Data		66

Analysis Method

Data analysis method used in this research is quantitative method. Quantitative data is data that can be measured directly, in the form of information or explanations that are stated with numbers or numbers. Testing quantitative data using descriptive statistical analysis and classic assumptions consisting of normality test, multicollinearity test, autocorrelation test, and heterokedasticity test. Furthermore, using multiple linear regression analysis, hypothesis testing using t test, and analysis of the goodness of fit model, namely the test of the coefficient of multiple determination (R²).

Table 3. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y	66	-3.250	1.44	-.8542	.83569
Y1	66	-1.78	-.46	-.9926	.27734
X2	66	0.54	1.12	1.1551	.18407
X3	66	-6.66	1.27	-.4235	1.74967
SIZE	66	2.50	2.91	2.7761	.02524
Valid N (listwise)	66				

Table 4. Hypothesis Test Results

Model	T	Sig.
1 (Constant)	-.135	.893
X1	-2.092	0.41
X2	1.693	0.96
X3	-.206	.838
SIZE	-.107	.915

Source: various journals and research (2020)

Results and findings

Effect of Proportion of Independent Commissioners on Tax Avoidance

Based on the results of the t test, it can be concluded that the proportion of independent directors influences tax avoidance, thus H1 is accepted. The results of the regression coefficient on the variable proportion of independent directors show a negative direction which the greater the proportion of independent directors in the company, the smaller the level of tax avoidance that occurs. Conversely, the smaller the proportion of independent directors, the greater the level of tax avoidance. The large proportion of independent directors in the company indicates the effectiveness of the company in preventing tax avoidance (Su et al., 2019).

An independent commissioner in accordance with his role helps shareholders to obtain accurate information from management and oversees the actions every company management does. Due to the relationship between the proportion of independent directors, the independent commissioners in the corporate governance mechanism have performed a good supervisory function that can

prevent deviant decisions made by management as well as deciding to practice tax avoidance. Based on agency theory, agency problems that occur including shareholders find it difficult to oversee what management is doing. So that conflicts can result in information asymmetry. The existence of an independent commissioner in the company can mediate the gap between management and shareholders, so the existence of an independent commissioner will affect the actions taken by management, so that management will provide true information to shareholders. This is supported by research by Yuniarwati et al., (2017) which states that the proportion of independent directors influences tax avoidance.

The influence of the Audit Committee on Tax Avoidance

The results obtained from the t test can be concluded that the audit committee has no effect on tax avoidance, thus H2 is rejected. Based on POJK No. 55 of 2014 the audit committee at least has at least 3 members who come from independent commissioners and outside parties issuers/companies. Almost all of the sample companies used had 3 members of the audit committee in the company, there was only one BSSR company in 2014 which only had 2 members of the audit committee. Little or large number of audit committees does not affect the high or low level of tax avoidance (Hoseini et al., 2019). Thus it can be concluded that the small number of audit committees does not affect the level of tax avoidance. No audit committee can have any effect because of other factors. The role of the audit committee is ineffective in making decisions regarding corporate tax policy in Indonesia. This explains that the existence of the audit committee in the corporate governance mechanism is less active in determining policies related to the effective tax rate of the company and is more likely to carry out its duties in a neutral and appropriate manner based on established regulations. The audit committee's inability to avoid tax

avoidance is not in accordance with agency theory. The gap caused by the information asymmetry is not resolved properly if the audit committee does not carry out its duties properly. This is supported by (Gaaya et al., 2017; Kelvin et al., 2018; Yuniarwati et al., 2017).

Effect of Executive Risk Preference on Tax Avoidance

Hypotheses test results can be concluded that executive risk preferences do not affect tax avoidance, thus H3 is rejected. The executive risk preference does not affect the executives who tend to be less courageous in making decisions so that tax avoidance does not affect. High or low risk of the company can not indicate the tendency of executive risk preferences. From these results it can be concluded that the total value of more than the average executive risk preference is more than the sum of more than the average tax avoidance. Thus it can be concluded that the high and low risks of the company cannot indicate the tendency of executive risk preferences. The results of the significance of the t test are not in accordance with the theory used in this study which according to Eisenhardt & Zbaracki, (1992) states that agency theory is related to solving problems that can occur in agency relationships, one of which is the risk problem that arises when shareholders and company managers have different views on risk. Shareholders and company management do not want to take greater risks, in order to save the company's good name. Firm size control variable, from the results obtained from the t test, it can be concluded that the firm size control variable has no effect on tax avoidance. This variable is not affected because paying taxes is a corporate obligation. Large and small companies have no effect on tax avoidance. That is because large and small companies are equally compliant with applicable laws and regulations. The company does not want to take big risks that have a bad reputation for the company's longevity. Supervision carried out by the tax authorities is not only for large companies but small

companies can also attract the attention of the tax authorities to comply with applicable taxation provisions and be taxed in accordance with applicable regulations. This research is in line with research by (Prastiwi & Ratnasari, 2019).

Tabel 5. Hypothesis Test Result

H	Path	Direct Effect Coeficient	t test	Conclusion
H1	Proportion of independent directors → Tax Avoidance	0,041	2,135	Accepted
H2	Audit Committee → Tax Avoidance	0,096	1,745	Rejected
H3	Executive Risk Preference → Tax Avoidance	0,838	0,028	Rejected

Conclusion

The proportion of independent commissioners influences tax avoidance. This shows that the greater the proportion of independent commissioners in the company, the level of supervision becomes more stringent. With the existence of an independent commissioner, every decision to be taken by the company's management will be influenced by the existence of an independent commissioner. The audit committee has no effect on tax avoidance. This is because the audit committee has little or no effect on tax avoidance. Executive risk preferences do not affect tax avoidance. High and low of a company's risk can not indicate executive risk preferences.

Suggestion

Future studies should use different variables or add other variables that have a greater contribution in influencing tax avoidance that occurs within a company. Can use a longer period of research, so the results of the study can represent the generalized population. The object of further research should be to use other sector companies that are indicated as possible tax avoidance and become the target of the Directorate General of Taxes.

Acknowledgements

This Article is the result of research financed by DRPM DIKTI: Research Proposal For Research Basic of Higher Education Excellence (PDUPT) the Contract of Research of Fiscal Year 2020.

References

- Amran, N. A., & Che Ahmad, A. (2014). Effects of Ownership Structure on Malaysian Companies Performance. *Asian Journal of Accounting and Governance*, 4(1), 51–60.
<https://doi.org/10.17576/ajag-2013-4-5774>
- Andriana, A., & Panggabean, R. R. (2017). The Effect of Good Corporate Governance and Environmental Performance on Financial Performance of the Proper Listed Company on Indonesia Stock Exchange. *Binus Business Review*, 8(1), 1.
<https://doi.org/10.21512/bbr.v8i1.1757>
- Anggilia, V., Puspita, & Rinaldo, D. (2015). The Independent Commissioner As A Good Corporate Governance Mechanism To Increase Corporate Performance. *Atlantis Press*, (1972), 189–193.
- Azizah, N. (2016). The Effect of Related Party Transaction, Leverage, Commissioners and Directors Compensation on Tax Aggressiveness. *Accounting Analysis Journal*, 5(4), 307–316. <https://doi.org/10.15294/aaj.v5i4.10726>

- Baldini, M. A., & Liberatore, G. (2016). Corporate governance and intellectual capital disclosure. An empirical analysis of the Italian listed companies. *Corporate Ownership and Control*, *13*(2CONT1), 187–201. <https://doi.org/10.22495/cocv13i2c1p1>
- Bansal, N., & Sharma, A. K. (2016). Audit Committee, Corporate Governance and Firm Performance: Empirical Evidence from India. *International Journal of Economics and Finance*, *8*(3), 103. <https://doi.org/10.5539/ijef.v8n3p103>
- Chabachib, M., Hersugondo, H., Ardiana, E., & Pamungkas, I. D. (2019). Analysis of Company Characteristics of Firm Values: Profitability as Intervening Variables. *International Journal of Financial Research*, *11*(1), 60. <https://doi.org/10.5430/ijfr.v11n1p60>
- Chabachib, M., Yudha, A., Hersugondo, H., Pamungkas, I. D., & Udin, U. (2019). The role of firm size on bank liquidity and performance: A comparative study of domestic and foreign banks in Indonesia. *International Journal of Economics and Business Administration*, *7*(3), 96–105.
- Chabachib, M, Hersugondo, H., Hidayat, R., & Pamungkas, I. D. (2020). *Corporate Governance , Firm Performance and Capital Structure : Evidence From Indonesia*. *11*(1), 48–55. <https://doi.org/10.5430/rwe.v11n1p48>
- Chabachib, Mochammad, Kusmaningrum, R. H., Hersugondo, H., & Pamungkas, I. D. (2019). Financial distress prediction in Indonesia. *WSEAS Transactions on Business and Economics*, *16*(2015), 251–260.
- Cnbcindonesia. (2019). Miris! Ternyata Tax Ratio Indonesia Terendah di Asia Pasifik. Retrieved July 11, 2019, from <https://www.cnbcindonesia.com/news/20190726094730-4-87743/miris-ternyata-tax-ratio-indonesia-terendah-di-asia-pasifik>
- Deslandes, M., Fortin, A., & Landry, S. (2019). Audit committee characteristics and tax aggressiveness. *Managerial Auditing Journal*, *35*(2), 272–293. <https://doi.org/10.1108/MAJ->

12-2018-2109

- Eisenhardt, K. M., & Zbaracki, M. J. (1992). Strategic decision making. *Strategic Management Journal*, 13(S2), 17–37.
- Gaaya, S., Lakhali, N., & Lakhali, F. (2017). Does family ownership reduce corporate tax avoidance? The moderating effect of audit quality. *Managerial Auditing Journal*, 32(7), 731–744. <https://doi.org/10.1108/MAJ-02-2017-1530>
- Ghozali, I., Achmad, T., & Pamungkas, I. D. (2019). Determinants of fraudulent financial reporting and whistleblowing system: Applying theory of planned behavior. *WSEAS Transactions on Business and Economics*, 16, 393–402.
- Greenlee, J., Fischer, M., Gordon, T., & Keating, E. (2007). An Investigation of Fraud in Nonprofit Organizations: Occurrences and Deterrents. *Nonprofit and Voluntary Sector Quarterly*, 36(4), 676–694. <https://doi.org/10.1177/0899764007300407>
- Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50(2–3), 127–178. <https://doi.org/10.1016/j.jacceco.2010.09.002>
- Hidayah, R., Indah Fajarini Sri Wahyuningrum, E., & Nofriyanti, Kiswanto, I. D. P. (2020). Corporate Social Responsibility Disclosure in Indonesia. *International Journal of Innovation, Creativity and Change*, 11(9), 527–542.
- Hoseini, M., Safari Gerayli, M., & Valiyan, H. (2019). Demographic characteristics of the board of directors' structure and tax avoidance: Evidence from Tehran Stock Exchange. *International Journal of Social Economics*, 46(2), 199–212. <https://doi.org/10.1108/IJSE-11-2017-0507>
- Irwandi, S. A., Ghozali, I., Faisal, & Pamungkas, I. D. (2019). Detection fraudulent financial statement: Beneish m-score model. *WSEAS Transactions on Business and Economics*, 16,

271–281.

- Isgiyarta, J., Nugroho, D. A., Ratmono, D., Helmina, M. R. A., & Pamungkas, I. D. (2019). Budgetary participation on managerial performance: commitment organization, innovation perception, and job relevant information as mediating variable. *Quality - Access to Success*, 20(173), 48–53.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial. *Journal of Financial Economics*, 3, 305–360. [https://doi.org/http://dx.doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/http://dx.doi.org/10.1016/0304-405X(76)90026-X)
- Kharismar, E., & Stella. (2014). *the Influence of Collateralized Assets , Profitability , Income Tax , Non-Debt Tax Shield , Firm Size and Growth on Capital Structure*. 16(2), 114–122.
- Law, K. K. F., & Mills, L. F. (2017). Military experience and corporate tax avoidance. In *Review of Accounting Studies* (Vol. 22). <https://doi.org/10.1007/s11142-016-9373-z>
- Ling, T. W., & Abdul Wahab, N. S. (2019). Components of book tax differences, corporate social responsibility and equity value. *Cogent Business and Management*, 6(1), 1–19. <https://doi.org/10.1080/23311975.2019.1617024>
- Novita, N. (2016). *Executives Characters, Gender and Tax Avoidance: A Study on Manufacturing Companies in Indonesia*. 15, 92–95. <https://doi.org/10.2991/gcbme-16.2016.15>
- Paligorova, T. (2011). Corporate Risk-Taking and Ownership Structure. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1364393>
- Pamungkas, I.D., Ghozali, I., Achmad, T., Khaddafi, M., & Hidayah, R. (2018). Corporate governance mechanisms in preventing accounting fraud: A study of fraud pentagon model. *Journal of Applied Economic Sciences*, 13(2).
- Pamungkas, Imang Dapit, Ghozali, I., & Achmad, T. (2018). A pilot study of corporate governance and accounting fraud: The fraud diamond model. *Journal of Business and Retail Management*

Research, 12(2), 253–261. <https://doi.org/10.24052/jbrmr/v12is02/apsocgaftfdm>

Pamungkas, Imang Dapit, & Utomo, S. D. (2018). Fraudulent financial reporting: An application of fraud pentagon theory to association of southeast Asian nations corporate governance scorecard. *Journal of Advanced Research in Law and Economics*, 9(5), 1729–1737. [https://doi.org/10.14505/jarle.v9.5\(35\).26](https://doi.org/10.14505/jarle.v9.5(35).26)

Prastiwi, D., & Ratnasari, R. (2019). The Influence of Thin Capitalization and The Executives' Characteristics Toward Tax Avoidance by Manufacturers Registered on ISE in 2011-2015. *AKRUAL: Jurnal Akuntansi*, 10(2), 119. <https://doi.org/10.26740/jaj.v10n2.p119-134>

Qoyum, A., Mutmainah, L., Setyono, J., & Qizam, I. (2017). The Impact of Good Corporate Governance , Company Size nn Corporate Social Responsibility Disclosure : Case Study of Islamic Banking in Indonesia. *Iqtishadia*, 10(1), 130–159. <https://doi.org/http://dx.doi.org/10.21043/iqtishadia.v10i1.2365>

Sari, M. P., Hajawiyah, A., Raharja, S., & Pamungkas, I. D. (2020). The report of university sustainability in Indonesia. *International Journal of Innovation, Creativity and Change*, 11(8), 110–124.

Setiawanta, Y., & Purwanto, A. (2019). Stakeholder power, sustainability reporting, and corporate governance: A case study of manufacturing industry at Indonesia's stock exchange. *Scientific Papers of the University of Pardubice. Series D, Faculty of Economics and Administration*. 46/2019.

Su, K., Li, B., & Ma, C. (2019). Corporate dispersion and tax avoidance. *Chinese Management Studies*, 13(3), 706–732. <https://doi.org/10.1108/CMS-04-2018-0497>

Tjondro, E., & Olivia, V. (2018). Role of Audit Committee in Tax Avoidance of Family and Non-Family Firms: Evidence from Indonesia. *Journal of Economics and Business*, 1(3), 368–380.

<https://doi.org/10.31014/aior.1992.01.03.34>

Tristiarini, N., Setiawanta, Y., & Ririh, D. P. (2017). Optimization of Monetary Corporate Social Responsibility Value Added in Reducing Financial Distress in Indonesia. *International Journal of Economics and Financial Issues*, 7(2), 500.

Tristiarini, N., Utomo, S. D., & Setiawanta, Y. (2019). The Capability of Risk as a Corporate Reputation Driver to increase Market Value. *Calitatea*, 20(168), 54–61.

Turyatini, T. (2017). The Analysis of Tax Avoidance Determinant on The Property and Real Estate Companies. *Jurnal Dinamika Akuntansi*, 9(2), 143–153.
<https://doi.org/10.15294/jda.v9i2.10385>

Utomo, S. D., Irwandi, S. A., & Pamungkas, I. D. (2020). Determinants of interpersonal trust in productivity and organisational commitment: Evidence from Indonesia. *International Journal of Innovation, Creativity and Change*, 11(8), 125–143.

Utomo, S. D., Pamungkas, I. D., & Machmuddah, Z. (2018). The moderating effects of managerial ownership on accounting conservatism and quality of earnings. *Academy of Accounting and Financial Studies Journal*, 22(6), 1–11.

Wahyudi, S., Achmad, T., & Pamungkas, I. D. (2019). Whistleblowing System and Fraud Early Warning System on Village Fund Fraud: The Indonesian Experience. *International Journal of Financial Research*, 10(6), 211. <https://doi.org/10.5430/ijfr.v10n6p211>

Yuniarwati, I Cenik Ardana, Sofia Prima Dewi, & Caroline Lin. (2017). Factors That Influence Tax Avoidance in Indonesia Stock Exchange. *Chinese Business Review*, 16(10).
<https://doi.org/10.17265/1537-1506/2017.10.005>



International Journal of Innovation, Creativity and Change

ISSN 2201-1315 (Print) / ISSN 2201-1323 (Online)

International Journal of
Innovation, Creativity and...

Q2

Arts and
Humanities
(miscellaneous)
best quartile

SJR 2019

0.23

powered by scimagojr.com

Acceptance Date: 17 June 2020
Ref.: Regular_ September-2020_2488

Dear authors,

Tarnizi Achmad¹, Monica Rahardian Ary Helmina², Imang Dapit Pamungkas³

¹Univeristas Diponegoro

²Univeristas Lambung Mangkurat

³Univeristas Dian Nuswantoro, Indonesia

¹Email: imangdapit.pamungkas@dsn.dinus.ac.id

It's my pleasure to inform you that, after the peer review, your paper “**Independent Commissioner, Audit Committee, and Executive Risk Preferences on Tax Avoidance**” has been ACCEPTED to publish in our journal namely *International Journal of Innovation, Creativity and Change*, ISSN: 2201-1315. It will be published in the *Regular Issue of September 2020*. I believe that our collaboration will help to accelerate the global knowledge creation and sharing one step further. Please do not hesitate to contact me if you have any further questions.

Sincerely,

Loh Wei-Lyn

Editorial Assistant

International Journal of Innovation, Creativity and Change

ISSN:2201-1315/E-ISSN:2201-1323

Scopus Indexation URL: <https://www.scopus.com/sourceid/21100819610>

E-mail: publication.service@ijicc.net

Daftar capaian Luaran Tambahan belum diisi:

1. Artikel pada Conference/Seminar Internasional di Pengindeks Bereputasi, target:
Terbit dalam Prosiding