The Effect of Profitability, Leverage, Capital Intensity, Company Size, and the Audit Committee on Tax Avoidance
(Empirical Study of Manufacturing Companies in the Consumer Goods Sub Sector Listed on the Indonesia Stock Exchange in 2017-2021)

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Abstract: This study aims to examine the effect of profitability, leverage, capital intensity, company size, and audit committee on tax avoidance. This research is a quantitative research. The data source uses secondary data. The population in this study are manufacturing companies in the consumer goods sub-sector that are listed on the Indonesia Stock Exchange (IDX) in 2017-2021. The sample was selected by purposive sampling method and obtained a sample of 29 companies. The data method used is multiple linear regression analysis using SPPS version 25. The results show that audit committees have an effect on tax avoidance, while profitability, leverage, capital intensity, and firm size have no effect on tax avoidance.
Keywords: tax avoidance, profitability, leverage, capital intensity, company size, audit committee

1. Introduction

Tax is a very large source of revenue that is used to carry out the development of the State. In accordance with the Tax Law No. 28 of 2007, article 1 defines taxes as mandatory contributions to the state owed by individuals or entities that are coercive under the Law. Act, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people.

Taxes are obtained from a levy on individuals as well as entities or companies which are generally mandatory and coercive. For the government, tax is a source of income, while for companies, tax is a burden that affects the reduction in net profit. There are differences in interests between companies as taxpayers and the government, companies will try to minimize their tax burden either through legal or illegal means by taking advantage of opportunities for weaknesses in tax regulations. One way that can be done is by doing tax avoidance.

Tax avoidance is a legal reduction effort that is carried out by optimally utilizing the provisions in the field of taxation, such as exceptions and withholdings that are permitted as well as the benefits of matters that have not been regulated and the weaknesses in the applicable tax regulations (Erly Suandy, 2013:17).

Factors that influence tax avoidance include profitability, leverage, capital intensity, company size, and audit committee. Profitability is the ability of a company to generate profit (profit) within a certain period of time. Profit is an important point in taxation. The higher the profit value of a company will have an impact on the amount of the tax burden that must be incurred by the company (Eksandy, A., & Milasari, E. 2019).

Corporate financing from debt sources can be calculated using the leverage ratio. Leverage is the amount of company debt for company financing which incurs additional costs in the form of interest or interest which can reduce the income tax liability borne by corporate taxpayers (Kurniasih and Sari, 2013).

Capital intensity as one of the company's assets has an impact that can reduce the company's income because almost all fixed assets experience depreciation which will become a cost for the company itself. Fixed assets owned by the company deduct taxes resulting from depreciation which will become depreciation costs. The greater the depreciation expense, the lower the tax rate that must be paid.

Another factor that influences tax avoidance is company size. The maturity stage of the company is determined based on total assets, the greater the total assets, it indicates that the company has good prospects in a relatively long period of time. This illustrates that companies are more stable and more able to generate profits compared to companies with small total assets.

The existence of an audit committee can also affect tax avoidance activities. The audit committee in a company acts independently which functions to supervise the company's performance and financial standards, with good supervision the company will try to minimize management actions to avoid taxes.

2. Literatur Review and Hypothesis Development

2.1 Agency Theory
According to (Jensen & Meckling, 1976 agency theory is a relationship in which a person or more as a principal orders another individual as an agent to be able to carry out a number of services representing the principal and authorize the agent in determining the best decision. The relationship between agency theory and tax avoidance is that there are differences in the principal's interests and agent and information asymmetry causes managers to take opportunistic actions by maximizing the entity's profit.

2.2 Tax Avoidance
Tax Avoidance is an effort by taxpayers to take advantage of legal loopholes with the aim that the taxes paid can be minimized. Tax avoidance according to (Pohan& C, 2016) is tax avoidance that is carried out legally by not violating and not contradicting the provisions of the tax provisions by exploiting the weaknesses contained in the tax provisions. Tax avoidance is a form of tax avoidance that is still within the scope of tax legislation. Because the taxpayer's efforts to reduce, avoid, minimize or alleviate the tax burden are carried out in a way that is permitted by the Tax Law.

Tax avoidance is different from tax evasion. Tax avoidance is done by not violating applicable laws. Tax avoidance only takes advantage of the weaknesses of the applicable rules, such as the absence of rules for a transaction or scheme. Tax evasion is an effort made by violating applicable tax rules, such as reporting income that is not in accordance with the facts. What distinguishes tax avoidance and tax evasion is their legality, tax avoidance is legal, while tax evasion is illegal.

2.3 Profitability
Profitability is a measure of a company's performance ability to generate profits for the future which is an indicator of sales, capital, and total assets (Henny, 2019). In agency theory, there are different interests between the two parties, in this case the owner of the company and the state (fiscal tax authorities) who have an interest in paying taxes from the company. The tax paid will depend on the profit to the owner. The higher the company's profitability, the higher the company's tax avoidance in order to minimize the tax burden resulting from high corporate profits.
H_1 = Profitability has an effect on tax avoidance

2.4 Leverage
Kasmir (2018) explains that debt burden compared to total assets is termed leverage. Debt ownership by the company is calculated as a fixed expense (loan interest expense). Tax costs can be deducted from the existence of these interest costs because taxable income is reduced. The greater the company's debt, the greater the opportunity for the company to take tax avoidance actions in order to increase net profit through reducing corporate taxes.
H_2 = Leverage has an effect on tax avoidance

2. 5 Capital intensity
Capital intensity is the ratio of investment activities owned by a company in the form of fixed assets. Capital intensity describes how big the proportion of the company's fixed assets is from its total assets. Ownership of fixed assets can reduce the tax payments paid by the company because of the depreciation costs attached to fixed assets. Companies that have a large proportion of fixed assets will pay lower taxes, because companies benefit from depreciation attached to fixed assets which can reduce the company's tax burden.
H_3 = Capital intensity affects tax avoidance

2.6 Company Size
Company size is a value that shows the size of the company. Companies that have high total assets usually also have more activities or operations. So that these operations will cause complicated transactions which can then be used by companies to take tax avoidance actions. Therefore, it is estimated that the larger the company size, the greater the possibility of tax avoidance (Kimsen et al., 2018).
H_4 = Company size has an effect on tax avoidance

2.7 Audit Committee
The existence of an audit committee within a company can play a role in supporting the board of commissioners in monitoring management in preparing company financial reports and also influencing corporate tax avoidance practices. The audit committee also functions in controlling managers to increase company profits where a company manager is. later tends to reduce tax costs, and this will encourage

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management to practice tax avoidance. Based on this, the audit committee with its authority can prevent any deviant behavior or actions related to the company's financial statements.

H_5 = The audit committee has an effect on tax avoidance

3. Methodology

3.1 Population and Sample

Table 1: Results of Sample Selection with Purposive Sampling

No.	Criteria	Amount
1	Manufacturing companies in the consumer goods sub-sector listed on the IDX for the 2017-2021 period	85
2	Sample companies that do not publish annual reports for the 2017-2021 period	-40
3	Companies that are not making a profit	-16
4	Companies that do not provide the necessary information	0
Total		29
Total sample for five years		145
Outlier		-15
Number of samples that can be processed		130

Based on the sample selection process in Table 1, the population used in this study is a consumer goods sub-sector manufacturing company listed on the Indonesia Stock Exchange (IDX) for 2017-2021. This research is a quantitative research and uses secondary data. Secondary data obtained by the method of documentation derived from the company's financial statements. Sampling using a sampling technique with certain criteria is called purposive sampling. This study uses measurements for each variable as follows:

Variable	Indicators	Source
Tax Avoidance	$CETR = \dfrac{\text{Payment of taxes}}{\text{Profit before tax}}$	Fadhillah, dkk (2021)
Profitability	$ROA = \dfrac{\text{Net Profit After Tax}}{\text{Total Aktiva}} \, x \, 100\%$	Setyaningsih dan Wulandari (2022)
Leverage	$DAR = \dfrac{\text{Total Liabilities}}{\text{Total Assets}}$	Widagdo,dkk (2020)
Capital Intensity	$Capital\ Intensity = \dfrac{\text{Total Aset Tetap Bersih}}{\text{Total Assets}}$	Anindyka, dkk (2018)
Company Size	$\text{Ukuran Perusahaan} = \text{Ln Total Assets}$	Widodo dan Wulandari (2021)
Audit Committee	$\text{Komite Audit} = \sum \text{Member of the Audit Committee in the Company}$	Pujilestari dan Winedar (2018)

3.2 Data Analysis Technique

This study uses multiple linear analysis methods. Multiple linear analysis was performed to determine whether or not there was an effect of size. The model used in multiple linear regression aims to examine the effect of profitability, leverage, capital intensity, company size and audit committee on tax avoidance behavior, where the proposed regression model is as follows:

$$TA = \alpha + \beta_1 PRO + \beta_2 LEV + \beta_3 CI + \beta_4 UP + \beta_5 KA + e$$

Information:
TA = Tax Avoidance
α = Constanta
PRO = Profitability
LEV = Leverage
CI = Capital Intensity
UP = Company Size
KA = Audit Committee
$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$ = Control variable regression coefficient
e = eror term

4. Result and Discussion

4.1 Descriptive statistical analysis

Table 3: Results of Descriptive Statistical Analysis

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Profitability	130	0,0009	0,5267	0,114382	0,0938636
Leverage	130	0,0831	0,7927	0,366074	0,1559897
Capital Intensity	130	0,0406	0,7622	0,341854	0,1639518
Company Size	130	25,9547	32,8204	29,090770	1,5332767
Audit Committee	130	3	4	3,04	0,193
Tax Avoidance	130	0,1590	0,5853	0,249873	0,0506958
Valid N (listwise)	130				

Source: Data analysis results, 2023

Based on table 3, it can be seen that the number of observations (N) is 130 companies in the consumer goods sub-sector manufacturing companies listed on the IDX during the 2017-2021 period. Table 3 above presents the results of each variable.
   a. Profitability has the lowest value of 0.0009 and the highest value of 0.5267. The average value (mean) of profitability is 0.114382 with a standard deviation value of 0.0938636.
   b. Leverage has the lowest value of 0.0831 and the highest value of 0.7927. The average value (mean) of leverage is 0.366074 with a standard deviation value of 0.1559897.
   c. Capital intensity has the lowest value of 0.0406 and the highest value of 0.7622. The average value (mean) of capital intensity is 0.341854 with a standard deviation value of 0.1639518.
   d. Firm size has the lowest value of 25.95 and the highest value of 32.82. The average value (mean) of company size is 29.09 with a standard deviation value of 1.5332767.
   e. The audit committee has the lowest score of 3 and the highest score of 4. The average value (mean) of the audit committee is 3.04 with a standard deviation value of 0.193.

4.2 Classic assumption test

Before being included in the multiple regression model, it is necessary to carry out a classical assumption test, a classical assumption test needs to be carried out to see whether there are deviations in carrying out the regression analysis, so it is necessary to carry out an examination using several tests.

4.2.1 Normality test

Table 4: Data Normality Test Results

	Unstandardized Residual
	130
Monte Carlo Sig.(2-tailed)	0,077

Source: Results of data processing, 2023

Based on table IV.3, the results of the normality test using the Monte Carlo test show that the sig.(2-

tailed) value is 0.077 > 0.05, so the data in this study are classified as normally distributed data.

4.2.2 Multicollinearity Test

Table 5: Multicollinearity Test Results

Variable	Tolerance	VIF	Kesimpulan
Profitability	0,938	1,066	There is no multicollinearity
Leverage	0,807	1,239	There is no multicollinearity
Capital Intensity	0,858	1,166	There is no multicollinearity
Company Size	0,920	1,088	There is no multicollinearity
Audit Committee	0,916	1,092	There is no multicollinearity

Source: Results of data processing, 2023

Table IV.4 shows the results of multicollinearity calculations by testing the tolerance value calculation and the variance inflation factor (VIF). All variables have a tolerance value greater than 0.10 and a VIF value less than 10. Based on the results of the multicollinearity test it can be concluded that all independent variables do not have multicollinearity.

4.2.3 Autocorrelation Test

Table 6: Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.361[a]	0,130	0,095	0,0482247	1,712

Source: Results of data processing, 2023

Based on the table above shows the Durbin-Watson value of 1.712. The conditions for passing the Durbin-Watson test are $-2 < DW < 2$. Then the results obtained $-2 < 1.712 < 2$, so it can be concluded that the data passes the autocorrelation test.

4.2.4 Heteroscedasticity Test

Table 7: Heteroscedasticity Test Results

Variable	Sig.(2-tailed)	Information
Profitability	0,838	There is no heteroscedasticity
Leverage	0,296	There is no heteroscedasticity
Capital Intensity	0,740	There is no heteroscedasticity
Company Size	0,432	There is no heteroscedasticity
Audit Committee	0,058	There is no heteroscedasticity

Source: Results of data processing, 2023

Table IV.6 shows the results of calculating heteroscedasticity with the sparemant rank test. All variables have a significant value above 0.05 so it can be concluded that all variables have no symptoms of heteroscedasticity.

4.2.5 Simultaneous Significance Test (F Statistical Test)

Table 8: Statistical Test Results F

Model		F_{tabel}	F_{hitung}	Sig.	Information
	Regression	2,44	3,712	004[b]	Influential
	Residual				
	Total				

Source: Results of data processing, 2023

Based on the results table above, it can be seen that the significance value is $0.004<0.05$ which indicates that the regression model is fit. Therefore, it can be concluded that the independent variables namely profitability, leverage, capital intensity, company size, and audit committee have a simultaneous influence on tax avoidance.

4.2.6 Determination Coefficient Test (R2)

Table 9: Test Results for the Coefficient of Determination (R2)

Model	R	R Square	Adjusted R Square	Std.Error of the Estimate
1	.361[a]	0,130	0,095	0,0482247

Source: Results of data processing, 2023

Based on the results of the test table for the coefficient of determination above, it is known that the value of Adjusted R2 is 0.095 or 9.5%. This shows that the independent variables, namely profitability, leverage, capital intensity, company size, and audit committee can explain the dependent variable, namely tax avoidance of 9.5% and the remaining 90.5% is explained by other variables outside this research model.

4.2.7 Partial Test (t-Test)

Table 10: T test results

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
Constant	-0,068	0,107		-0,633	0,528
Profitability	-0,061	0,047	-0,113	-1,309	0,193
Leverage	0,024	0,030	0,075	0,801	0,425
Capital Intensity	-0,008	0,028	-0,027	-0,296	0,768
Company Size	0,003	0,003	0,096	1,1	0,273
Audit Committee	0,074	0,023	0,283	3,239	0,002

Source: Results of data processing, 2023

Based on the regression results presented in Table IV.6 above, the following multiple linear regression equations are obtained:

$$TA = -0,068 - 0,061PRO + 0,024LEV - 0,008CI + 0,003UP + 0,074KA + e$$

Based on the results of the t test above, it can be concluded that:
a. The profitability variable is known to have a significance value of $0.193 > \alpha = 0.05$, then H_1 is rejected, meaning that profitability has no significant effect on tax avoidance.
b. The leverage variable is known to have a significance value of $0.425 > \alpha = 0.05$, then H_2 is rejected, meaning that leverage has no significant effect on tax avoidance.
c. It is known that the capital intensity variable has a significance value of $0.768 > \alpha = 0.05$, then H_3 is rejected, meaning that capital intensity does not have a significant effect on tax avoidance.
d. The company size variable is known to have a significance of $0.278 > \alpha = 0.05$, then H_4 is rejected, meaning that company size has no significant effect on tax avoidance.
e. It is known that the audit committee variable has a significance value of $0.002 < \alpha = 0.05$, then H_5 is accepted, meaning that the audit committee has a significant influence on tax avoidance.

5. Conclusion

Based on the results of research on the effect of profitability, leverage, capital intensity, company size, and audit committee on tax avoidance, it can be concluded that simultaneously profitability, leverage, capital intensity, company size, and audit committee have an effect on tax avoidance. However, partially only the audit committee has an effect on tax avoidance, while profitability, leverage, capital intensity, and company size have no effect on tax avoidance.

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