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THE INFLUENCE OF THE INDEPENDENT BOARD OF COMMISSIONERS, AUDIT COMMITTEES, AND AUDIT QUALITY ON TAX AVOIDANCE

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Abstract: *This study aims to analyze the effects of an independent board of commissioners, an the audit committee, and audit quality on tax avoidance in consumer goods companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. A quantitative approach was employed using multiple linear regression in EViews. The sample comprised 93 companies selected through purposive sampling. Partial test results showed that the audit committee had a significant negative effect on tax avoidance ($p = 0.048 < 0.05$), while the independent board of commissioners ($p = 0.279 > 0.05$) and audit quality ($p = 0.187 > 0.05$) had no significant effect. The simultaneous test (F-test) indicated that the three variables collectively did not significantly influence tax avoidance (sig = 0.456 > 0.05). The coefficient of determination (R^2) was 0.011, indicating that the model explained only 1.1% of the variation in tax avoidance, with the remaining variation influenced by variables outside the model. These findings underscore the importance of strengthening the audit committee's oversight of corporate tax practices, while further studies are needed to examine the impact of other internal and external governance factors.*
Keywords: *independent board of commissioners; audit committee; audit quality; tax evasion; Corporate Governance*

INTRODUCTION

Taxes are one of the country's main sources of revenue, playing an important role in supporting national development and providing public services. In Indonesia, tax revenues account for more than 80% of total state revenue, making it a vital fiscal instrument in supporting the sustainability of government budgets (Amin et al., 2024). However, in practice, realized tax revenue often falls short of the target. One of the main causes of this condition is the still-rampant practice of tax avoidance by corporate taxpayers, especially companies.

Tax avoidance is the legal reduction of tax obligationshrough the use of loopholes and weaknesses in tax regulations (Arianty et al., 2024). Although this practice does not directly

violate the law, it is often considered unethical because it is contrary to the spirit of laws and regulations and reduces the potential for state revenue (Susanto, 2022). In the corporate context, *tax avoidance* is often achieved through aggressive tax planning, financial statement manipulation, and the engineering of cross-border transactions, such as *transfer pricing*.

This phenomenon also occurs in many companies in the consumer goods sector, which is the focus of this study. This sector makes a significant contribution to the national Gross Domestic Product (GDP) and is often in the public and regulatory spotlight. Several cases have come to light, such as PT Coca-Cola Indonesia and PT Bentoel Internasional Investama, which are allegedly involved in tax evasion through the recognition of unreasonable cost burdens and affiliate transactions abroad. This incident reinforces the urgency of examining the company's internal factors that help minimize potential *tax avoidance*.

In the financial and accounting literature, tax avoidance is often associated with *good corporate governance* (GCG). Agency theory (*Jensen & Meckling*, 1976) explains that there is a conflict of interest between the owner (principal) and the manager (agent), which can lead managers to act opportunistically, including in tax policy (PRATAMA, 2022). In this context, the role of internal oversight mechanisms, such as independent boards of commissioners and audit committees, as well as external oversight by independent auditors, is essential to reduce information asymmetry and management manipulation.

An independent board of commissioners is an important element of the GCG structure, tasked with objectively overseeing management decisions. Some previous research has shown that the presence of a strong independent commissioner can reduce tax avoidance (Hapsari, 2025), but other studies have shown the opposite (Rizaldy, 2023). This shows that the independent board of commissioners' influence remains inconsistent and context-dependent.

The audit committee also plays a central role in overseeing financial reporting and compliance with tax regulations. Research by Purnomo & Eriandani (2022) shows that the presence of an audit committee significantly reduces tax avoidance. However, other studies, such as those conducted by Anjani et al. (2024), found that the audit committee had no significant influence, reinforcing the importance of retesting across different sectors and periods.

In addition, audit quality is also an important indicator of GCG effectiveness. High-quality independent auditors are expected to detect irregularities and ensure transparent tax reporting. Auditors from the Big Four Public Accounting Firms (KAP) are often assumed to have higher audit standards than non-Big Four KAP (Sari & Rahmi, 2021). However, some studies show that the effect of audit quality on *tax avoidance* is also not completely consistent (Kurniasih & Hermanto, 2020).

This study examined the influence of independent boards of commissioners, audit committees, and audit quality on tax avoidance in consumer goods sector companies listed on the Indonesia Stock Exchange during the 2021–2024 period. The data used were secondary and analyzed using multiple linear regression. This study contributes to the development of the accounting and corporate governance literature in Indonesia while providing practical implications for regulators and corporate management in designing more effective supervisory systems to minimize tax avoidance.

By highlighting the importance of tax transparency and accountability in the modern economic system, this study is expected to encourage more accurate policy formulation and strengthen GCG practices among national businesspeople. This research also opens up further exploration space for external factors that have not been widely discussed in their influence on *tax avoidance*.

LITERATURE REVIEW

2.1 Agency Theory

The theory of agency was put forward by *Jensen and Meckling* (1976), who stated that in the relationship between the principal (the company's owner) and the agent (management), there is often a conflict of interests due to different objectives. Managers as agents can prioritize personal interests, including through tax avoidance to increase the company's short-term profits, which can ultimately harm shareholders and other stakeholders in the long run (Wibowo & Febriani, 2023).

In this context, *good corporate governance* serves as a mechanism to align the interests of principals and agents. GCG elements such as independent boards of commissioners, audit committees, and external auditors are important instruments for minimizing opportunistic behavior and increasingorporate financial transparency, including in tax practices (Alwi, 2024).

2.2 Research Variables

This study uses four main variables, namely: independent board of commissioners, audit committee, audit quality, and tax avoidance. The first three variables are independent, directly related to the application of corporate governance principles, while tax avoidance is a dependent variable.

2.2.1 Independent Board of Commissioners

An independent board of commissioners is a member of the board of commissioners who has no affiliation with the controlling shareholders or management of the company. According to POJK No. 33/POJK.04/2014, independent commissioners are tasked with providing objective supervision over the company's management policies and performance.

The existence of independent commissioners is believed to strengthen supervision of companies' financial and tax practices. Research by Simorangkir & Rachmawati (2020) indicates that a higher proportion of independent commissioners is negatively correlated with tax avoidance rates. On the contrary, (Doho & Santoso, 2020) point out that these variables are insignificant, suggesting that the influence of independent commissioners may depend on their competence and functional effectiveness, not just their structural existence.

2.2.2 Audit Committee

The audit committee assists the board of commissioners in ensuring that financial statements are prepared in a reasonable and accurate manner, in accordance with accounting principles and applicable tax regulations. According to POJK No. 55/POJK.04/2015, the audit committee consists of at least three members, including one independent commissioner.

Previous research has yielded mixed results on the effectiveness of audit committees in deterring tax avoidance. (Bolilera, 2023) stating that the audit committee has a significant negative effect on tax avoidance, meaning that the more active and competent the audit committee is, the more tax avoidance can be suppressed. However, (Amanda Rhetha, 2025) found that the existence of an audit committee does not always have a significant effect, so the quality of the individual and the frequency of the audit committee's work should be considered in measuring its effectiveness.

2.2.3 Audit Quality

The quality of the audit is measured based on the competence and independence of the external auditor. According to *DeAngelo* (1981), audit quality is the probability that auditors find and report irregularities in financial statements. Auditors from the *Big Four* (Deloitte, PwC, EY, and KPMG) are generally considered to have higher audit standards due to their rigorous methodologies, stronger independence, and extensive experience (Sitanggang, 2023).

Several studies have found a significant association between audit quality and tax avoidance. (Kristianti, 2025) states that high-quality audits can suppress *tax avoidance practices* through early detection of financial statement manipulation. On the contrary, (Yoga et al., 2024) found that audit quality had no significant influenceindicating that the auditor's role also depends on integrity and pressure from the client (company management).

2.2.4 Tax Avoidance

Tax *avoidance* is a legal strategy a company uses to reduce itsax burden through legal loopholes (Herman et al., 2023). Unlike tax *evasion*, which is illegal, *tax avoidance* is gray because it does not directly violate the law, but can go against the spirit of tax regulations (Noormarita, 2023).

Tax avoidance is often achieved through techniques such as transfer pricing, recognition of excess costs, or deferral of revenue. According to Silvera (2024), Tax avoidance practices can be long-term and inherent to a company's strategy. Therefore, internal factors

such as the supervisory system, audit quality, and management ethics should be evaluated to prevent unsound tax practices.

RESEARCH METHODS

This study uses a quantitative approach because it aims to test the statistical influence of variables. The research design is explanatory, which means it explains the cause-and-effect relationship between the variables being studied.

Subjects and Objects of Research

The object of this research is a consumer goods sector company listed on the Indonesia Stock Exchange (IDX) from 2021 to 2024. This sector was chosen because it plays an important role in the economy and is often associated with tax avoidance. The study focuses on the company's financial statements and annual reports, which contain the data for the required variables.

Population and Sample

The population in this study is all consumer goods sector companies listed on the IDX. Samples were selected using the purposive sampling technique, which is sample selection based on certain criteria, namely:

1. The company published the full financial statements for 2021–2024.
2. Not delisting during the study period.
3. Have complete data according to the research variables.

Based on these criteria, 93 companies were selected as the sample.

Data Collection

The data in this study are secondary data obtained from the www.idx.co.id website and the official website of each company. The technique used is documentation, which involves collecting and recording data from available documents.

Variable Definition and Measurement

1. **Independent Board of Commissioners**

   It is measured by comparing the number of independent commissioners with the total number of commissioners in the company.

$$\frac{Jumlah\ Komisaris\ Independen}{Total\ Komisaris}\ x\ 100\%$$

2. **Audit Committee**

   Measured by the number of audit committee members owned by the company.

3. **Audit Quality**

   Measured by dummy variables, namely:

   a. Code 1: if the company is audited by the Big Four KAP.

   b. Code 0: if audited by a non-Big Four KAP.

4. Tax Avoidance

Measured using *the Effective Tax Rate (ETR)* ratio, namely:

$$ETR = \frac{Beban\ Pajak}{Laba\ Sebelum\ Pajak}\ x\ 100\%$$

The lower the ETR, the higher the tax avoidance.

Data Analysis Techniques

The collected data is analyzed using the EViews program. The analysis stage begins with descriptive statistics to report the mean, maximum, minimum, and standard deviation for each variable. Next, a classical assumption test was carried out, including normality, multicollinearity, autocorrelation, and heteroscedasticity tests, to ensure that the data were eligible for regression analysis. After that, a multiple linear regression analysis was conducted to determine the influence of the independent board of commissioners, the audit committee, and audit quality on tax avoidance. The partial significance test (t-test) is used to assess the influence of each variable individually, while the simultaneous test (F test) is used to assess the effect of the three variables together. Finally, the coefficient of determination (R^2) is used to determine how well the independent variable explains the dependent variable.

RESULTS AND DISCUSSION

Research Results

The results of this study were compiled from panel data on 93 consumer goods companies over 4 years of observation (2021–2024), yielding a total of 372 observations. Tests are carried out, ranging from descriptive statistics and classical assumption tests to multiple linear regression analysis and partial and simultaneous hypothesis tests.

Table 1. Descriptive Statistical Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Independent Board of Commissioners	372	0,20	0,83	0,4196	0,10352
Audit Committee	372	1,00	5,00	3,0054	0,34434
Audit Quality	372	0,00	1,00	0,4005	0,49067
Tax Avoidance	372	-6,70	5,68	0,2281	0,67071
Valid N (listwise)	372				

Source: Research 2025

The descriptive statistics show that the average proportion of independent board of commissioners in a company is 41.96%, with a minimum of 20% and a maximum of 83%. The average number of audit committees is 3.0054, indicating that most companies have met the regulatory minimum of 3 audit committee members. The average number of companies that use audit services from the Big Four KAP is 40.05%, and the rest use non-Big Four KAP. The average tax avoidance rate of 0.2281 suggests that some companies have effective tax rates below the normal rate, suggesting a tendency to avoid tax.

Table 2. Kolmogorov-Smirnov Normality Test

		Unstandardized Residual
N		372
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	0,66692827
Most Extreme Differences	Absolute	0,289
	Positive	0,289
	Negative	-0,240
Test Statistic		0,289
Asymp. Sig. (2-tailed)[c]		0,060

Source: Research 2025

The normality test using the Kolmogorov-Smirnov method yielded a p-value of 0.060. Since this value is greater than the significance limit of 0.05, it can be concluded that the residual data in the regression model is normally distributed. This meets one of the eligibility requirements for multiple linear regression analysis.

Table 3. Multicollinearity Test

Variabel	Tolerance	VIF	Result
Independent Board of Commissioners	0,894	1,118	No Multicollinearity Occurs
Audit Committee	0,883	1,132	No Multicollinearity Occurs
Audit Quality	0,982	1,018	No Multicollinearity Occurs

Source: Research 2025

The results of the multicollinearity test showed that all independent variables had Tolerance values above 0.10 and VIF values below 10, ranging from 0.883 to 0.982 and 1.018 to 1.132, respectively. This shows that there are no multicollinearity issues among the independent variables in the model, so there is no strong linear relationship among them.

Table 4. Autocorrelation Test (Durbin-Watson)

Model	R	R Square	Adjusted R Square	Durbin-Watson
1	,106[a]	0,011	0,003	1,871

Source: Research 2025

The Durbin-Watson score obtained was 1.871. This value falls within 1.5–2.5, indicating no autocorrelation in the data. Thus, the regression model meets the assumption of residual independence, which is important for ensuring the accuracy of the model estimates.

Table 5. Heteroscedasticity Test

Variable	*Sig.*	Result
Independent Board of Commissioners	0,134	No heteroscedasticity occurs
Audit Committee	0,623	No heteroscedasticity occurs
Kualitas Audit	0,645	No heteroscedasticity occurs

Source: Research 2025

Heteroscedasticity testing showed that all variables had a significance value greater than 0.05, namely the independent board of commissioners (0.134), the audit committee

(0.623), and the audit quality (0.645). This means that there is no heteroscedasticity in the data, so the residual variance is constant and does not deviate.

Table 6. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,724	0,309		2,342	0,020
	Independent Commissioner	0,342	0,355	0,053	0,964	0,336
	Audit Committee	-0,216	0,107	-0,111	-2,011	0,045
	Audit Quality	0,248	0,071	0,018	0,346	0,729
a. Dependent Variable: Tax Avoidance						

Source: Research 2025

Based on the results of multiple linear regression conducted on the variables of the independent board of commissioners (X_1), audit committee (X_2), and audit quality (X_3) on tax avoidance (Y), the following regression equations were obtained:

$$Y=0{,}724+0{,}342X_1-0{,}216X_2+0{,}248X_3$$

From the equation, it can be explained that:

a. The constant 0.724 means that if all independent variables are zero, tax avoidance is 0.724.

b. The independent board of commissioners' regression coefficient (X_1) of 0.342 indicates that a 1-unit increase in the proportion of independent board of commissioners will increase tax avoidance by 0.342 units, assuming other variables are constant. However, a p-value of 0.336 (> 0.05) indicates that this effect is not statistically significant.

c. The audit committee regression coefficient (X_2) of -0.216 indicates that a one-unit increase in the number of audit committees reduces tax avoidance by 0.216 units. A significance value of 0.045 (< 0.05) indicates that this influence is statistically significant, suggesting that audit committees play a role in suppressing tax avoidance practices.

d. An audit quality regression coefficient (X_3) of 0.248 indicates that companies audited by the Big Four tend to have a higher tax avoidance rate by 0.248 units than those audited by non-Big Four auditors. However, a significance value of 0.729 (> 0.05) indicates that this effect is not statistically significant.

Table 7. Test F Results (Simultaneous)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,874	3	0,625	1,393	,244[b]
	Residual	165,018	368	0,448		
	Total	166,893	371			

Source: Research 2025

The F test showed a significance value of 0.244, which is greater than 0.05. This means that simultaneously, the three independent variables, namely the independent board of commissioners, the audit committee, and the audit quality, did not have a significant influence on tax avoidance. As a result, the model as a whole is not robust enough to explain the variation in the dependent variables.

Table 8. Results of the t-test (partial)

Variable	*Sig.*	Result
Independent Board of Commissioners	0,336	H1 Rejected
Audit Committee	0,045	H2 Accepted
Audit Quality	0,729	H3 Rejected

Source: Research 2025

The t-test or partial test shows that only the audit committee has a significant effect on tax avoidance, with a p-value of 0.045. Meanwhile, the independent board of commissioners and audit quality have p-values of 0.336 and 0.729, respectively, indicating that the results are not significant. This means that, individually, only the audit committee's variables can explain the variation in tax avoidance.

Table 9. Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,106[a]	0,011	0,003	0,66964
a. Predictors: (Constant), Quality Audit, Independent Commissioner, Audit Committee				

Source: Research 2025

A determination coefficient value (R^2) of 0.011 indicates that only 1.1 of % variation in tax avoidance can be explained by the three independent variables in the model. The very low adjusted R^2 value (0.003) reinforces the conclusion that the model's variables contribute relatively little to tax avoidance, and that the majority of the variation is explained by factors outside the model.

Discussion

This study aims to analyze the influence of the independent board of commissioners, audit committees, and audit quality on tax avoidance in consumer goods sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The results of the regression analysis showed that only the audit committee variables had a significant effect on tax avoidance. In contrast, the independent board of commissioners and audit quality did not.

The Influence of the Board of Independent Commissioners on Tax Avoidance

The analysis shows that the independent board of commissioners does not have a significant effect on tax avoidance. Although the regression coefficient was positive (0.342), the p-value was 0.336 (> 0.05), indicating that the effect was not statistically significant. This indicates that the presence of an independent board of commissioners in the corporate

governance structure has not been sufficient to prevent management from pursuing tax avoidance strategies.

These findings are not consistent with the agency's theory, which holds that independent commissioners serve as supervisors to reduce conflicts of interest between management and shareholders. In this context, independent commissioners should be able to prevent managers from taking opportunistic actions, such as tax avoidance, that are detrimental to shareholders in the long run.

However, these results are in line with research by Aini & Kartika (2022) and Andini et al. (2022), which also found that an independent board of commissioners had no significant effect on tax avoidance. Some factors that may render this influence insignificant include: the role of independent commissioners that is more symbolic than substantive, a lack of expertise in taxation, or the low intensity of supervision carried out.

The Influence of the Audit Committee on Tax Avoidance

In contrast to the board of commissioners, the audit committee showed a significant negative influence on tax avoidance with a regression coefficient of -0.216 and a significance value of 0.045 (< 0.05). This means that the stronger and more active the audit committee is in the company, the less likely the company is to engage in tax avoidance practices.

These results support the agency's theory, which holds that an audit committee, as part of a corporate governance mechanism, functions to oversee financial reporting and regulatory compliance, including taxation. An effective audit committee can strengthen the internal control system and deter management from engaging in manipulative actions.

These findings are consistent with the results of previous research, such as (Wahdana, 2023) and (Retnawati, 2024), which state that the audit committee has a significant influence in reducing the tax avoidance rate. This shows the importance of audit committee members' activity and capability, as well as the frequency of regular meetings, to ensure supervision runs smoothly.

The Effect of Audit Quality on Tax Avoidance

The audit quality measured by the affiliation of public accounting firms (KAPs) with the Big Four showed no significant effect on tax avoidance (p=0.729). Although companies audited by the Big Four KAP are expected to have more reliable financial reports, this does not guarantee that tax avoidance practices can be effectively prevented.

This insignificance can be caused by the auditor's limited access to the company's internal information on tax avoidance strategies or by client pressure on auditors. In addition, tax avoidance can be done legally through legal loopholes, so auditors do not have a basis to convey these findings in the audit report.

These findings are in line with the study by Khairunnisa & Muslim (2020), which found that audit quality has no significant influence on tax avoidance. This indicates that, while audit

quality is generally important, in specific contexts such as tax avoidance, auditors may have limited roles or access to information.

Implications of Findings on Theory and Practice

Theoretically, the results of this study support part of the agency's theory, particularly the audit committee's role as an internal supervisor that can curb management's opportunistic behavior. However, these findings also suggest that not all governance mechanisms (such as independent boards of commissioners and external auditors) function optimally in the context of tax avoidance.

In practical terms, these results signal to companies and regulators that the effectiveness of oversight of management, particularly through audit committees, is an important instrument in driving tax compliance. Therefore, it is necessary to increase the audit committee's capacity and role, including the expertise of its members, the frequency of meetings, and its independence in carrying out supervisory functions.

CONCLUSIONS AND SUGGESTIONS

Conclusion

This study aims to determine the influence of the independent board of commissioners, audit committees, and audit quality on tax avoidance in consumer goods sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. Based on the results of multiple linear regression analysis, the following can be concluded:

1. An independent board of commissioners has no significant effect on tax avoidance. This suggests that the presence of independent commissioners has not been effective in limiting management's actions to avoid taxes, possibly due to a lack of expertise, time, or active involvement in supervising tax matters.
2. The audit committee has a significant negative effect on tax avoidance. These findings show that the more active and effective the audit committee is in carrying out supervisory tasks, the less likely a company is to engage in tax avoidance. This indicates the importance of the audit committee's role in good corporate governance.
3. The quality of the audit has no significant effect on tax avoidance. This means that the use of the Big Four KAP services does not directly reduce the likelihood of companies committing tax evasion, possibly because auditors' limited access to a company's internal tax strategy limits their ability to detect it.
4. Simultaneously, the three independent variables had no significant effect on tax avoidance, and the very small value of the determination coefficient (R^2) suggests that this model explains only a small part of the variation in tax avoidance, so many other factors also influence it.

Suggestions

Based on the results of this study, the author provides several suggestions that can be considered:

1. For companies, especially in the consumer goods sector, it is better to strengthen the audit committee's role by electing members with expertise in finance and taxation, and to increase the frequency of audit committee meetings to more closely supervise the company's tax policy.
2. For regulators or capital market authorities, such as the OJK, it is necessary to evaluate the effectiveness of the independent board of commissioners and provide specialized training on tax matters so that their role is not purely symbolic but actually provides supervision with real impact.
3. For subsequent researchers, it is recommended to expand the variables studied, for example, by adding leverage, institutional ownership, company size, or profitability, and to consider qualitative approaches or case studies to delve deeper into the company's tax avoidance strategies.

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