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Is It Possible for Audit Quality to Impact Tax Aggressiveness?

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Abstract

Introduction/Main Objectives: *This study aims to compare the audit fεes, audit duration, and tax aggrεssiveness of public accounting firms in the food and beverage subsector listed on the Indonesia Stock Exchange.* ***Background Problems:*** *The firm's management pays more attention to taxes to maximize profit while minimizing its tax liabilities. Company management may execute tax planning tactics in a legal manner (tax avoidance) or a criminal manner (tax evasion). However, remember that the state suffers because one of the critical sources of governmental funding is diminished.* ***Research Methods:*** *Methods of study include panel data regression analysis and purposeful sampling. The annual report is available online at the company's and Indonesia Stock Exchange websites. Sixty samples were taken from as many as twelve different companies over a five-year period.* ***Finding/Results:*** *The results showed that combining KAP size, audit duration, and audit costs impacts tax aggressiveness. To a lesser extent than audit time and KAP size, audit fees influence tax aggression for food and beverage companies listed on the Indonesia Stock Exchange between 2017 and 2021.* ***Conclusion:*** *A company in the food and beverage subsector listed on the Indonesía Stock Exchange between 2017 and 2021 may be more or less tax aggressive depending on factors including the size of the public accounting firms, the length of time they have audited the business, and the amount of audit fees paid.*

Keywords: *audit tenure; audit fees; KAP size; tax aggressiveness*

JEL Classification: M41, M420

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INTRODUCTION

Taxes are often a country's primary income generator. Tax revenues are essential for many countries' social welfare and development programs. According to the 2021 State Budget, taxes contribute considerably to state revenue, amounting to IDR 1,547.8 trillion or 76.96% of Indonesia's total income, IDR 2,011.3 trillion (Kemenkeu, 2022). Taxes are not only a source of state revenue but also a burden that reduces corporate revenue. Companies seek to minimize tax payments, create tax planning strategies, or engage in tax aggressiveness (Menchaoui & Hssouna, 2022).

Businesses may be considered tax-aggressive if they actively seek tax loopholes or knowingly and willfully break tax rules (Ortas & Gallego-Alvarez, 2020). This method is used when the taxpayer makes a concerted effort to pay off his tax debt as quickly as possible. Evidence of this may be seen in the widespread use of legal loopholes to evade taxes (Boussaidi & Hamed-Sidhom, 2021).

Tax authorities in Indonesia have a history of being tough. PT Coca-Cola Indonesia was found guilty of a crime in 2014. According to the Directorate General of Taxes, the Taxable Income (PKP) in 2015 was IDR 603.48 billion (DGT). PT CCI only recorded a PKP of IDR 429.59 billion. Here, the loss to the state was Rp173.89 billion. Cost overruns of Rp566.84 billion happened in this instance between 2002 and 2006. Companies use these costs to promote their products, thereby lowering taxable income. However, the promotion cost has nothing to do with the product produced (Kompas.com, 2014). This case is based on the company's interest in avoiding taxes. However, the government is also interested in maximizing state revenue through tax collection.

Based on this case, agency theory, which studies how agents and principals interact, was discovered to play a part (Jensen & Meckling, 1976). In this analysis, business leadership plays the agent role, while the state acts as a principle. Companies are leeway in paying taxes, provided they comply with statutory requirements (Yohendra & Susanty, 2019). However, the company's ultimate goal is to maximize revenues. The tax burden results in reduced corporate revenue, thus creating a conflict between the government's interest in maximizing tax revenue and the company's interest in lowering outstanding tax liabilities (Bendickson et al., 2016). By looking at the above case committed by PT Coca-Cola Indonesia, conflicts of interest arise between the company and the government. In Indonesia, businesses use a self-assεssment tax system that gives them the authority to determine their tax liability and submit tax payments directly to the government (Pohan & Anwar, 2017). Therefore, there is an opportunity for companies to take advantage of the costs that should be paid for taxes diverted to promotional costs. The government seeks to maximize tax collection from companies by disclosing PKP that companies have not paid.

Disincentives for Public Accounting Firms to audit corporations that attempt tax aggression, where public accounting firms are institutions licensed according to law to provide professional services in the field of public accountants (Agoes, 2017). Therefore, researchers are interested in using audit variables consisting of the size of KAP, *audit tenure*, and audit costs. A public accounting company's size indicates the quality of its financial statement (Addison & Mueller, 2015). Compared to public accountants not associated with the Big Four, audit results provided by the Big Four public accountants are superior. The big four public accountants are economically independent of their clients (Richardson et al., 2013). A larger KAP has more resources or assets and a good reputation that has been maintained for a long time (Marzuki & Syukur, 2021). Therefore, the big four public accountants strive to maintain their level of independence and be more sceptical in auditing their clients' financial statements, thus preventing management from carrying out tax aggressiveness (Ambarsari et al., 2018). Research previously conducted by Suprimarini and Surprasto (2017) and Boussaidi and Hamed-Sidhom (2021) explained that the size of KAP negatively affects tax aggressiveness. Companies will do various ways necessary to reduce their tax burden when they have too significant a tax burden. Companies that submit to

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extensive audits are less likely to falsify their books to avoid paying taxes. However, studies by Tandean and Winnie (2016) showed that KAP size does not impact tax aggression. Big Four or non-big Four public accountants have the same standards to comply with applicable laws. Therefore, the size of the KAP does not encourage corporate tax avoidance.

The tenure audit is another aspect that might influence tax aggression besides KAP size. The auditor's closeness to customers, which might compromise their independence, increases with the length of time that an external auditor works for a firm (known as the auditor's "tenure") (Jadiyappa et al., 2021). According to prior studies by Salehi et al. (2020), tenure audits positively affect tax aggressiveness. As a result of close relationships through long-term contracts, auditors realize the company's goal of lowering its tax liability. This certainly reduces the level of auditor independence. Based on POJK Number 13 of 2017, which explains the limit of the length of audit services that can be carried out, the provision of audit services to companies by auditors is limited to a maximum of three consecutive financial years. After that, the auditor is required to cool off for two consecutive years. The role of government is to supervise auditors and public accounting firms so that the length of service does not exceed regulations. In addition, the results of another study by Suyadnya and Supadmi (2017) explained that tenure audits do not affect tax aggressiveness because the relationship between the company and the auditor in the study lasted less than five years.

In addition to the size of the KAP and audit tenure, audit costs can also affect tax aggressiveness. Audit costs are one factor because the size of the costs can affect the audit results. The amount of audit costs is expected to provide better audit results and vice versa (Hogan & Noga, 2015). Audit fees are incentives received by auditors for their professional services during the company's audit process (Lestari & Nedya, 2019). In giving an opinion, an auditor must remain independent and should not be influenced by the rewards offered by his clients (Halioui et al., 2016). According to Andrian & Nursiam (2018), audit costing is carried out between auditors and clients based on contracts, time needed, and services required during the audit process. The results obtained from Suyadnya & Supadmi's (2017) research explain that audit costs negatively affect tax aggressiveness. Highly competent and independent auditors will produce quality audits and charge higher costs. A quality audit will make it difficult for companies to engage in tax aggressiveness. Other research conducted by (Trikartiko & Dewayanto, 2021) shows that audit costs do not affect tax aggressiveness. Large or small audit costs received by auditors will still be the possibility of companies carrying out tax aggressiveness.

RESEARCH METHOD

The sample for this analysis comprises publicly traded beverage and food companies on the Indonesia Stock Exchange. The importance of the food and beverage sub-sector to Indonesia's GDP led to its selection as the focus of this article (GDP). In 2021, businesses in Indonesia's food and beverage industry contributed IDR 1.12 quadrillion or 6.61 per cent of GDP. The study began in 2017 to see if it was found that the company might engage in tax aggressiveness or not until 2021. Purposeful sampling is used for this purpose. Companies that did not routinely provide financial statements were eliminated from the sample selection, and those that did not submit audit expenses were not included in the final count of 17. The total number of observatories amounted to 85 samples, but 25 samples indicated outliers. So, the actual samples used in this study amounted to 60 samples. Cash Effective

Tax Rate (CETR) is a measure of tax competitiveness that is determined as follows (Bimo et al., 2019):

$$\mathbf{CETR} = \frac{\textbf{Cash paid for}}{\textbf{profit before tax}} \qquad (1)$$

The independent variable measurements used in this study are as follows:

Table 1. Operationalization of Independent Variables

No.	Variable	Measurement	References
1	KAP Size	Companies audited by big four KAPs are given a score of 1 and companies audited by non-big four KAPs are given a score of 0	Marzuki & Sykur (2021)
2	Audit Tenure	Counting the number of years of relationship between KAP and its client companies. The first year starts with the number 1 and plus 1 for the following years.	Salehi et al (2020)
3	Audit Costs	Audit costs = natural logarithm of audit fees	Lestari & Nedya (2019)

Source: data processed (2023)

This research employed panel data regression analysis to examine data and answer research questions. The tests include multicollinearity, heteroscedasticity, F, and T-tests. Regression analysis of data from this research panel is as follows:

$$\mathrm{CETR} = \alpha + \beta_1 \mathrm{SK} + \beta_2 \mathrm{AT} + \beta_3 \mathrm{AC} + \mathcal{E} \qquad (2)$$

Information:

CETR : Tax Aggressiveness
α : Constanta
$\beta_1 \beta_2 \beta_3$: Coefficient
KS : KAP Size
AT : Audit Tenure
AC : Audit Costs
$\mathcal{E}$: Error Standard

RESULTS AND DISCUSSION

This study examines how factors like KAP size, audit length, and audit costs affect taxpayer aggression. The annual reports of food and bevεrage firms listed on the Indonesia Stock Exchange from 2017 to 2021 were analyzed. Participants were selected for the research using a method known as "purposeful sampling." Companies that disclose their financial statements regularly and include audit charges in their annual reports over the study period (2017-2021) make up the research sample. A total of 85 samples were sampled, and 25 were identified as outliers. Outlier data will impact the regression model not being met and make the regression model estimation inefficient. Releasing outlier data will improve regression estimation results (Sugiyono, 2022). The total number of samples that will be used in this study after issuing outlier data is 60 samples.

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Table 2. Multicollinearity Test Results

	SK	AT	AC
KS	1.000000	-0.169172	0.515190
AT	-0.169172	1.000000	-0.061969
AC	0.515190	-0.061969	1.000000

Source: The data has been processed (2023)

Table 2 displays the results of a test for multicollinearity between the variables. The independent variables have a correlation coefficient below 0.9, so multicollinearity issues did not arise in this study's data.

Table 3. Heteroscedasticity Test Results

Heteroskedasticity Test: Breusch-Pagan-Godfrey			
Null Hypothesis: Homoskedasticity			
F-statistic	0.207994	Prob.F	0.8904
Obs* R-squared	0.661186	Prob. Chi Square(3)	0.8823
Scaled explained SS	0.864440	Prob. Chi Square(3)	0.8340

Source: The data has been processed (2023)

Table 3 displays the results of the heteroscedasticity test. Since the probability value of Obs* R-squared, 0.8823, is more than the probability value of 0.05, heteroscedasticity is not a concern in this data set.

Table 4. Expected Effect Model Test Results

Dependent Variable: CETR
Method: Panel Least Squares
Sample: 2017 2021
Periods included: 5
Cross-sections included: 12
Total panel (balanced) observations: 60
Linear estimation after one-step weighting matrix

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.113729	0.334674	-0.339819	0.7353
KS	0.092844	0.021895	4.240429	0.0001
AT	0.025221	0.010139	2.487459	0.0159
AC	0.012314	0.016252	0.757687	0.4518

Weighted Statistics			
Root MSE	0.092852	R-squared	0.416532
Mean dependent var.	0.321894	Adjusted R-squared	0.385275
S.D. dependent var.	0.260245	S.E. of regression	0.096111
Sum squared resid	0.517285	F-statistic	13.32596
Durbin-Watson stat	1.669383	Prob(F-statistic)	0.000001

Source: The data has been processed (2023)

Table 4 shows that the results of testing the panel data regrɛssion equation can be formulated as follows:

$$CETR = -0{,}113729 + 0{,}092844\ SK + 0{,}025221\ AT + 0{,}012314\ AC + \mathcal{E}$$

A constant value of -0.113729 indicates that when the independent varíables of KAP síze, audit tenure, and audit cost are 0, the tax aggressiveness value is -0.113729. The value of the KAP size coefficient of 0.092844 shows that for every addition of 1 unit of KAP size, assuming another variable is 0, the tax aggressiveness will decrease by 0.092844. The value of the tenure audit coefficient of 0.025221 shows that for every additional tenure audit unit, assuming another variable is 0, tax aggressiveness will decrease by 0.025221. The value of the audit cost coeffícient of 0.012314 shows that for every additional 1 team of audit tenure, assuming another variable is 0, tax aggressiveness will decrease by 0.012314.

The KAP size, audit duration, and audit expenses are treated as independent variables, and the símultaneous test (F) is used to determine whether they each affect the dependent variable (tax aggression). The probability value (F-statistics) in Table 4 is 0.000001, less than the 0.05 threshold needed for statistical significance. The independent factors of KAP size, audit tenure, and audit expenses have a combined influence on tax aggressiveness of 38.52 per cent, as shown by the modified R-squared findings of 0.385275.

At the 0.05 significance level, the partial test (T) determines whether the KAP size, audit duration, and audit cost independent variables adequately explain the dependent variable of tax aggression. The KAP size coefficient was 0.092844, and the probability value was 0.0001 > 0.05, as shown in Table 4. Therefore, it is reasonable to infer that KAP size has a beneficial effect on tax aggressiveness. The likelihood value from the tenure audit is 0.0159 > 0.05, and the corresponding coefficient is 0.025221. As a result, it is reasonable to assume that firms in the food and beverage sub-sector that are lísted on the Indonesia Stock Exchange between 2017 and 2021 would be more tax aggressíve as a result of the tenure audit. A probability value of 0.4518 < 0.05 corresponds to a cost-benefit audit coefficíent of 0.012314. Companies in the food and beverage subsector traded on the Indonesía Stock Exchange between 2017 and 2021 have a similar level of tax aggression regardless of whether they are subject to an audit.

Table 5. KAP Size and Tax Aggressiveness

Description	Tax Aggressiveness					
	CETR < 25% (2017 - 2019)	**CETR < 22% (2020 - 2021)**	**Total**	**CETR ≥ 25% (2017 - 2019)**	**CETR ≥ 22% (2020 - 2021)**	**Total**
Big Four	5	4	9 (15%)	15	8	23 (38%)
Non-Big Four	11	9	20 (33%)	5	3	8 (13%)
Total Observations	16	13	29 (48%)	20	11	31 (52%)

Source: The data has been processed (2023)

Table 5 shows the results of companies audited by Big Four public accountants making payments above the tax rate of 23 samples or 38% and companies audited by non-Big Four public accountants making payments above the tax rate of 8 samples or 13%. So, it can be concluded that the Big Four KAP encourages companies to pay taxes above the rate to prevent tax aggressiveness.

Panel data regression testing results that support the author's hypothesis that the size of the KAP hurts tax aggressíveness suggest that the size of the KAP leads the company to pay taxes above the rate. These results align with those found in previous research by

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Khairunisa et al. (2017) and Lee et al. (2016), which found that professional auditors prefer that their client firms' management not engage in tax evasion practices that cut into government coffers. If later known by the tax authorities, the auditor will accept risks, especially reputational risks. Even though it is done legally, it will still receive unfavourable attention from the tax authorities because it has negative connotations. The size of the KAP can prevent the company as an agent from reporting unreasonable costs and potentially reduce profits to reduce tax payments so that the government as a principal can collect taxes from companies to the maximum, which will later increase state revenue.

Table 6. Audit Tenure and Tax Aggressiveness

Description	**Tax Aggressiveness**					
	CETR < 25% (2017 - 2019)	**CETR < 22% (2020 - 2021)**	**Total**	**CETR ≥ 25% (2017 - 2019)**	**CETR ≥ 22% (2020 - 2021)**	**Total**
Above Average Audit Tenure 1,6832	8	9	17 (28%)	7	7	14 (23%)
Below Average Audit Tenure 1,6832	10	6	16 (27%)	10	3	13 (22%)
Total Observations	18	15	33 (55%)	17	10	27 (45%)

Source: The data has been processed (2023)

Table 6 illustrates the results of 31 samples that had tenure audit values above the average; there were 17 samples, or 54%, making tax payments below the rate and 14 samples, or 45%, making tax payments above the rate. Therefore, the longer KAP has worked with the firm, the more active the corporation has been with its tax practices. The findings support the author's premise that audits of employees' tenure have a beneficial influence on tax aggressiveness. This study's results align with previous research conducted by Hasibi & Fitriyanto (2021) and Mnif & Tahri (2023), which explained that long-term contracts encourage close relationships between auditors and companies and auditors realize the company's desire to reduce their tax payments. Therefore, tenure audits regulated by POJK Number 13 of 2017 have yet to be able to limit companies as agents from paying taxes above the rate. So, the government, as a principal, needs to revise the regulations to prevent companies from engaging in tax aggressiveness.

Table 7. Audit Costs and Tax Aggressiveness

Description	Tax Aggressiveness					
	CETR < 25% (2017 - 2019)	**CETR < 22% (2020 - 2021)**	**Total**	**CETR ≥ 25% (2017 - 2019)**	**CETR ≥ 22% (2020 - 2021)**	**Total**
Above Average Biaya Audit 21,0975	10	5	15 (25%)	12	7	19 (32%)
Below Average Biaya Audit 21,0975	8	9	17 (28%)	6	3	9 (15%)
Total Observations	18	14	32 (53%)	18	10	28 (47%)

Source: The data has been processed (2023)

Table 7 shows the results of companies that pay their auditors above the average to pay taxes above the rate of 19 samples or 32%. However, 15 samples, or 25% of companies, pay their auditors above the average to make payments below the tax rate. Although payments are still below average, nine samples or 15%, pay above the tax rate. Therefore, the audit's price does not affect thwarting tax aggression. This is because corporations with above-average profits pay a higher tax rate. However, some companies still pay above-average taxes below the rate. So, even though the audit fee is hefty, there is still the possibility of making tax payments below the rate. This contradicts the study's hypothesized positive relationship between audit costs and tax aggression. Kuncoro and Surjandari (2023) found that audit services did not correlate with a firm's choice to develop a tax reduction strategy. Therefore, our findings are consistent with their findings. In this scenario, the auditor is not a part of the company's plan to avoid paying taxes. The scope of the auditor's work is confined to assurances about the presentation of financial statements. So, the audit fee does not affect the company as an agent not to do tax aggressiveness, and the government as a principal will receive tax payments that are not maximum.

CONCLUSION

This research aims to assess the connection between KAP size, audit time, audit expenditures and tax aggressiveness in the food and beverage sub-sector of fírms lísted on the Indonesía Stock Exchange between 2017 and 2021. After eliminating the extremes, the initial 240 subjects were reduced to 60. A company in the food and beverage subsector listed on the Indonesía Stock Exchange between 2017 and 2021 may be more or less tax aggressive depending on factors including the size of the public accounting firms, the length of time they have audited the business, and the amount of audit fees paid. Khairunisa et al. (2017) also discovered that boosting KAPs decreases tax aggressiveness, therefore our findings are compatible with theirs. Hasibi and Fitriyanto (2021) discovered that audit tenure positively influenced tax aggressiveness, but audit expenses had no impact. This finding lends credence

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to the work of Kuncoro and Surjandari (2023), who found that audit costs had a negligible influence on tax aggression.

It is suggested that future studies include independent factors other than KAP size, audit duration, and audit expenses. Tax aggression is unaffected by the uncertain cost of audit outcomes; using proxies other than natural logarithms is recommended. Varying sizes of KAP and audit tenure are recommended using other research objects and different research years. The object of further research can use other sectors and sub-sectors to get a reflection of all companies in Indonesia or other countries. To prevent data reduction due to outliers, further research may broaden the scope of the study's object of study and lengthen the study's duration.

AUTHORSHIP CONTRIBUTION STATEMENT

The article's writers shared responsibilities for research, writing, and analyzing data.

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