

# Earnings Management, Leverage, Good Corporate Governance, And Tax Avoidance

*Determinant of Tax Avoidance in Raw Materials Sector*

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93

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## ABSTRACT

The purpose of this research is to analyze the influence of earnings management, leverage and good corporate governance against tax avoidance. The sample used in this research is raw materials sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2019 until 2022. The population of this research is 97 companies in the raw materials sector. The sampling technique used is purposive sampling So the total sample used in this research was 16 companies in the raw materials sector. The design of this research is causality which looks for the influence of cause and effect relationships. The data analysis technique in this research uses multiple linear regression analysis. The results of the research indicate that partially the earnings management and good corporate governance has no effect on tax avoidance, while the variable leverage has a positive effect on tax avoidance. Earnings management variables, leverage, and good corporate governance simultaneously influences tax avoidance.

**Keywords:** Earnings Management, Leverage, Good Corporate Governance, Tax Avoidance

## INTRODUCTION

In Indonesia, taxes have a large contribution of state income. The government as a state administrator will strive to increase state revenue through the tax sector, the state wants optimal tax revenue so that state revenue increases (Mariam *et al.*, 2023; Nurcahyani *et al.*, 2023; Sari & Ramli, 2023). This is contrast to the desire of companies who want to have minimal tax payable as possible to increase company earnings. Management takes various forms so that the company to make a earnings (Gunawan & Ramli, 2023; Khasanah *et al.*, 2021; Utama *et al.*, 2020). One way to minimize tax debt that is commonly used by many companies is tax avoidance (Ramli & Novariani, 2020; Rizky *et al.*, 2023; Sipayung *et al.*, 2023; Situmorang *et al.*, 2023). Tax avoidance can be said to be a complicated issue because on the one hand it is permissible but on the other hand it is undesirable (Subhan *et al.*, 2020). Tax avoidance is carried out by company management with the aim of easing the company's tax burden which is legal and safe for taxpayers because it does not violate tax provisions (Maulidya & Purwaningsih, 2023). Tax avoidance may not violate tax law, because tax avoidance practices usually take advantages of weaknesses in tax laws without directly violating the rules, although this can have an impact on state revenues from the tax sector (Hendrani *et al.*, 2020; Sylvia & Ramli, 2023; Takaya *et al.*, 2020).

In 2020, according to the Macao Money Machine report published by tax justice forums and other civil society groups including Tax Justice Network, PT. Toba Pulp Lestari is suspected of transferring tax earnings from production in Indonesia to one of the tax heaven countries, namely China. The alleged earnings shifting apparently occurred when TPL misclassified pulp and listed prices below market prices when exporting to affiliated companies in Macao and Singapore. Then affiliated companies in Macao and Singapore sell the pulp at a higher price which reflects the actual market value

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of the product. These pricing practice during 2007-2018 resulted in potential tax losses exceeding \$150 million of estimated unreported income of \$668 (Holland, 2021).

According to Organisation for Economic Co-operation and Development (OECD) report on revenue statistics in Asia and the Pacific 2022, Indonesia's tax ratio increased by 0.8% from 10.1% in 2020 to 10.9% in 2021 (OECD, 2022). In the report, Indonesia's tax ratio in 2021 is lower than the average of Asia Pacific countries with an average of 19.8%. Indonesia's low tax ratio shows that the Ministry of Finance is considered unable to optimally collect taxes (Fatimah, 2023).

There are several factors that influence tax avoidance practices. these factors include earnings management, leverage and good corporate governance. Management has an interest in optimizing earnings by carrying out earnings management to influence the amount of tax paid by the company (Gunawan & Surjandari, 2022; Imran *et al.*, 2020; Pratama *et al.*, 2023; Salma & Ramli, 2023). One of the motivations that encourages managers to carry out earnings management is tax motivation (Henny, 2019; Mariam *et al.*, 2020; Mariam & Ramli, 2020; Sukarno *et al.*, 2020).

Furthermore, one of the factors associated with tax avoidance is leverage. Each company certainly has its own policy regarding the company's capital structure (Bachtiar *et al.*, 2023; Chandra *et al.*, 2019; Pratama *et al.*, 2023). Company managers will usually make a decisions whether the company's source of funds or capital comes from internal (retained earnings) or external (debt). When the company chooses to use external sources of funds such as debt, it will incur interest expenses which can be used as a deduction from earnings so that the amount of tax paid will decrease (Kurniasih & Hermanto, 2020; Mariam *et al.*, 2021; Mariam & Ramli, 2020; Meidiyanty *et al.*, 2023).

Be sides leverage, a factors that can influence tax avoidance are good corporate governance. According to Sholikhah and Nurdin, (2022) The purpose of corporate governance is to realize good corporate governance, one of which is in the realm of taxation (Diatmono *et al.*, 2020; Mulya & Ramli, 2023; Novianti & Ramli, 2023; Sholikhah & Nurdin, 2022; Sinurat *et al.*, 2024). Good corporate governance will direct company management to be on a positive path such as avoiding tax avoidance behavior (Rinaldi & Ramli, 2023; Rumaidlany *et al.*, 2022; Sujendra *et al.*, 2019; Sylvia & Ramli, 2023).

Based on Purba's (2018) research result, Earnings management has a significant influence on tax avoidance. These results are different from research Imelda *et al.*, (2022) which states that earnings management does not have significant influence on tax avoidance. Research conducted Ichسانی and Susanti, (2019) shows the result that leverage has an influence on tax avoidance, while according to research Moeljono, (2020) shows that Leverage does not influence tax avoidance. According to research Sujendra *et al.*, (2019) good corporate governance has an effect on tax avoidance while According to the research results Krisyadi and Anita, (2022) good corporate governance has no effect on tax avoidance

What differentiates this researcher from previous research in this research is good corporate governance is proxied by the corporate governance disclosure index based on Financial Services Authority Circular Letter No. 32/SEOJK/.04/2015 with additional earnings management and leverage variable. The object of this research is used manufacturing companies in the raw material sector with the period 2019-2022. Researchers chose the manufacturing industry because this industry is still the largest contributor to tax revenue compared to other sectors (Kemenperin, 2023). Additionally, the choice of the raw material sector or formerly known as the basic and chemical industry is because this sector was one of the sectors most in demand by construction activity request and foreign demand. So the raw material sector is one that has a contribution to state income tax and affects national economic growth (Sembiring, 2022).

The purpose of this research is to determine whether earnings management, leverage, and good corporate governance affect tax avoidance in manufacturing companies in the raw material sector in 2019-2022.

In his research, Jensen and Meckling (1976), defined an agency relationship as an agreement between one or more individuals (principal) and other individuals (agent). Delegation of authority creates information asymmetry where the agent has more adequate information than the principal, which makes the agent (management) able to carry out opportunistic activities for personal gain (Prismanitra & Sukirman, 2021). Agency theory also states that there will be problems between stakeholders as principals and company management as agent (Pamungkas & Fachrurrozie, 2021). This separation can create a problem, namely the possibility of managers taking actions that are not in accordance with the wishes or interests of the principal because of the information asymmetry (C. T. Gunawan & Surjandari, 2022). According to Widyastutia *et al.*, (2022), Agency theory also states that a company leader has a high motivation to increase company earnings.

According to Mardiasmo (2019:13), tax avoidance is an effort to reduce the tax burden by not violating the law. According to Pohan (2013) Tax avoidance is an effort to reduce the amount of tax owed legally and safely by taking advantage of (gray area) on tax regulations. Corporate tax avoidance can also be defined as transactions that lead to a reduction in the amount of tax paid by the company either passively or aggressively (Kurniasih & Hermanto, 2020). There are 3 ways to do tax avoidance. First, taxpayers can refrain from doing something that can be taxed. Second, moving the business location from an area with a high tax rate to an area with a low tax rate. Third, conduct tax avoidance juridically (Indonesian Institute of Accountants, 2015:89). In this research, tax avoidance was proxied by Current ETR. Current ETR is calculated by dividing the current tax burden by earnings before tax. (Hanlon & Heitzman, 2010)

According to Scott (2015:445), earnings management is an action chosen by managers regarding accounting policies that can influence profit to report profit to be achieved. According to Schoroeder *et al.*, (2020), earnings management is defined as the effort made by corporate officers to influence reported short-term profit. Managers who have adequate company information can use this to perform earnings management (Harahap & Ramli, 2023; Mariam & Ramli, 2021; Nurdiansyah *et al.*, 2020; Ramli, 2020a; Steven *et al.*, 2023). When a company's finances are in a difficult situation, managers can take earnings management actions to reduce or increase the company's profit which affect tax avoidance activities (Prismanitra & Sukirman, 2021). Earnings management in this research uses a discretionary accruals approach with modified Jones model. According to Kurniasih *et al.*, (2017), modified Jones model can detect earnings management more effectively when compared to other models.

According to Kasmir (2019), leverage ratio or solvency ratio is a ratio that can be used to measure a company's ability to pay its obligations, both short-term and long-term obligations. To find out the company's ability to pay obligations when the company is liquidated, you can use the leverage ratio or what is also called solvency ratio (Darmawan, 2020; Ghazmahadi *et al.*, 2020; Ramli, 2020b; Takaya *et al.*, 2019). Leverage shows the comparison between the debt that the company has against its capital and assets (Apriliani & Abdurrahman, 2023; Ramli, 2019b; Ramli & Mariam, 2020; Yunus *et al.*, 2023). According to Hery (2021:162), leverage ratio is a ratio that can show the combination of the use of funds on financing sources derived from loans and capital. In this research, the ratio to be used is Debt to Equity Ratio. This ratio is found by comparing all debt, including current debt with all equity (Ermaini *et al.*, 2021).

Good corporate governance can be defined as a pattern, relationship, system, and process used by the company's organs to provide added value to shareholders on an ongoing basis in the long term, while still paying attention to the interests of other stakeholders (Hasan *et al.*, 2021; Mariam & Ramli, 2017; Meidiyanty *et al.*, 2023; Sylvyani & Ramli, 2023). Good corporate governance it can be defined as a set of laws, regulations and procedures that influence the operation of a company and the decisions taken by its managers (Brigham & Fox, 2019; Dewi & Ramli, 2023; Mariam & Ramli, 2023; Ramli *et al.*, 2020). Good corporate governance is a concept that aims to increase effectiveness

through interaction between shareholders, company management, board of directors, and other related parties (Damayanti & Susanto, 2015; Imran *et al.*, 2020; Mariam *et al.*, 2022; Mariam & Ramli, 2023; Novarian & Ramli, 2020). Good corporate governance functions as a control tool for companies that are able to prevent/reduce the occurrence of agency conflicts within the company (Febriani *et al.*, 2023; Mariam *et al.*, 2023; Mulyadi *et al.*, 2020; Ramli, 2019a; Tamrin & Maddatuang, 2019). In this research good corporate governance proxied by a disclosure index of 25 recommendations on corporate governance principles regulated in the Financial Services Authority Circular Letter No. 32/SEOJK/.04/2015. According to (Wijaya & Firmansyah, 2021), using this proxy is able to describe the concept of corporate governance accurately in real conditions because SE OJK regulates more comprehensive corporate governance principles.

### **The Effects of Earnings Management, Leverage and Good Corporate Governance on Tax Avoidance**

Companies as taxpayers have an obligation to pay taxes while the tax burden it self can reduce the company's net profit. One way for companies to avoid tax is leverage. According to Widyastutia *et al.*, (2022), companies will maximize the use of debt instruments to minimize the tax burden borne. Company management can also carry out earnings management to reduce the amount of tax paid by the company in order to optimize company profit (C. T. Gunawan & Surjandari, 2022). According to Sujendra *et al.*, (2019), implementation of Good corporate governance can effectively reduce tax avoidance behavior. This is in accordance with the results of research (Sinaga *et al.*, 2022); (Widyastutia *et al.*, 2022) and (Octavia & Sari, 2022) which states that leverage, earnings management and good corporate governance influence on tax avoidance. H<sub>1</sub>: leverage, earnings management, and good corporate governance simultaneously affect tax avoidance

#### **The Effect of Earnings Management on Tax Avoidance**

According to Deasvery & Firmansyah (2021), companies can perform earnings management along with tax avoidance. The company practices earnings management by utilizing discretionary accrual with the aim of tax avoidance by reducing fiscal profits. The higher the level of earnings management, the higher the practice tax avoidance (Prismanitra & Sukirman, 2021). One of the motivations of managers to carry out earnings management is tax motivation (Sapitri & Hunein, 2022). Managers can use certain accounting methods in managing company profits so that company profits look lower to pay less tax. This is in line with research (Thalita *et al.*, 2022); (Purba, 2018) and (Nisa & Ernandi, 2022) which results in earnings management has a positive effect on tax avoidance. H<sub>2</sub>: earnings management has a positive effect on tax avoidance

#### **Effects of Leverage on Tax Avoidance**

According to Kusumah *et al.*, (2022), companies with large tax liabilities tend to choose debt as a strategy to reduce the amount of tax payable. In clause 6 paragraph 1 letter a number 3 of law no. 38 of 2008 concerning income tax, it is stated that loan interest can be a deduction from taxable income, causing the company's taxable profit to decrease. If the debt is higher, the interest burden will also be greater. As a result, taxable profits will continue to decline and the level of tax avoidance will potentially increase (Sinaga *et al.*, 2022). This is in line with the results of the research (Apriliani & Abdurrahman, 2023); (Widyastutia *et al.*, 2022) and (Kusumah *et al.*, 2022) which results in that Leverage Positively affect tax avoidance. H<sub>3</sub> : leverage has a positive effect on tax avoidance

#### **The Effect of Good Corporate Governance on Tax Avoidance**

According to Sulistiana and Istianingsih (2018), the implementation good corporate governance influences corporate tax management and has an important role in regulating corporate taxes. By implementanting good corporate governance, companies will be able to run their business in accordance with applicable business regulations including fiscal regulations (Setyawan, 2021). According to Kurniasih *et al.*, (2017), to minimize the occurrence of tax avoidance behavior, adequate supervision is needed such as implementing corporate governance. This is in line with research (Sujendra *et al.*, 2019);

(Sulistiana & Istianingsih, 2018) and (Payanti, 2020) which results in that good corporate governance has a negative effect tax avoidance.  $H_4$  : good corporate governance has a negative effect tax avoidance

**METHOD**

The design of this research is a causal research which aims to prove the causal relationship between the variables to be studied. Based on the type of data used, this research is quantitative research. In this research there are four independent variables, namely earnings management, leverage and good corporate governance and dependent variabel i.e. tax avoidance. Earnings management is calculated using the modification Jones model (Suyono, 2017), leverage is measured using DER or total debt divided by total capital (Kusumah *et al.*, 2022), good corporate governance is measured using disclosure index based on Financial Services Authority Circular Letter No. 32/SEOJK/.04/2015 (Sari *et al.*, 2023), tax avoidance is measured using current ETR or current tax burden divided by pretax income (Kusumah *et al.*, 2022).

In this research, the data used is secondary data in the form of audited financial statements of manufacturing companies in the raw materials sector for the 2019-2022 period obtained from the Indonesia Stock Exchange and the company's official website. The population in this research is 97 manufacturing companies in the raw material sector that have been registered on the IDX. The purposive sampling technique is used by researchers in sampling where researcher will take samples in according to predetermined criteria. The criteria that have been set are as follows: Raw materials sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2019-2022, Companies that are not in the suspension period during 2019-2022, Raw materials sector manufacturing companies that present annual reports on the Indonesia Stock Exchange (IDX) during 2019-2022, Raw material sector manufacturing companies that generate positive profits on the Indonesia Stock Exchange (IDX) during 2019-2022, Manufacturing companies in the raw material sector that use rupiah units in financial statements on the Indonesia Stock Exchange (IDX) during 2019-2022. In accordance with the criteria, a sample of 16 companies was obtained in this research.

**FINDING AND DISCUSSION**

**Descriptive Statistical Test**

| <b>Descriptive Statistics</b> |    |         |         |        |                |
|-------------------------------|----|---------|---------|--------|----------------|
|                               | N  | Minimum | Maximum | Mean   | Std. Deviation |
| CurrentETR                    | 64 | 0.01    | 0.62    | 0.212  | 0.1072         |
| Manajemen Laba                | 64 | -0.2    | 0.27    | 0.0441 | 0.1069         |
| Leverage                      | 64 | 0.09    | 4.77    | 0.7627 | 0.80675        |
| GCG                           | 64 | 0.36    | 1.00    | 0.8644 | 0.15527        |
| Valid N (listwise)            | 64 |         |         |        |                |

**Picture 1 Statistical Descriptive Test**

Source : data output processed by the author, 2023

Based on descriptive statistical tests, there are 4 variables used in this research, namely earnings management, leverage, good corporate governance, and current ETR. The amount of data in this research amounted to 64 data samples obtained from 16 raw material sector companies listed on the Indonesia Stock Exchange (IDX) with an observation period of 4 years, namely from 2019 – 2022. The results of the descriptive statistical test seen in the figure above show that the earnings management variable

proxied by the modified Jones model has a minimum value of -0.20 which is owned by the company PT. Panca Budi Idaman Tbk in 2019 and a maximum value of 0.27 in the company PT. Tunas Alfin Tbk in 2022 and the average value of 0.0441 with a standard deviation of 0.08357. With an average value of 4.41%, it shows that on average companies in the raw material sector carry out earnings management by increasing company profit.

Variable leverage proxied with debt to equity ratio has a minimum value of 0.09 owned by PT. Emdeki Utama Tbk in 2020 and 2021, has a maximum value of 4.77 owned by PT. Alakasa Industrindo Tbk in 2019 and average value 0.7627 with standard deviation 0.80675. With this average value, it shows that raw material sector companies have capital with 76.27% coming from debt.

Good corporate governance variables proxied with a disclosure index based on the Financial Services Authority Circular Letter No. 32/SEOJK/.04/2015 has a minimum value of 0.36 owned by the company PT. Indo Acidatama Tbk in 2019 and has a maximum value of 1.00 and an average value of 0.8644 with a standard deviation of 0.15527. Based on this average value, it shows that raw materials sector companies have implemented 86.44% good corporate governance in accordance with the recommendations provided by the Financial Services Authority (OJK).

#### **Multiple Linear Analysis Test**

Based on the findings of multiple linear regression analysis testing, an equation model between variables can be formed as follows:

$$\text{Current ETR} = 0.317 - 0.210\text{Earnings Management} - 0.044\text{Leverage} - 0.072\text{GCG} + e$$

So it can be interpreted that the constant value is 0.317, which means that if the earnings management, leverage and good corporate governance variables are considered constant or zero, then the tax avoidance value will be 0.317. Based on research sample data, the earnings management coefficient is -0.210, indicating that every time the earnings management value increases by 1 unit, the current ETR value will decrease by -0.210 with the assumption that the leverage and good corporate governance variables are constant. The leverage coefficient value is -0.044 indicating that every time the leverage value increases by 1 unit, the current ETR value will decrease by -0.044, assuming the value of the earnings management and good corporate governance variables are constant or zero. The good corporate governance coefficient value is -0.072, indicating that every value of good corporate governance increases by 1 unit, the current ETR value will decrease by -0.072, assuming the values of the earnings management and good corporate governance variables are constant or zero.

#### **The Effect of Earnings Management, Leverage, and Good Corporate Governance on Tax Avoidance**

Based on the results of the F test, it can be seen that F is calculated at 3.417 with a significance level of 0.023 which shows a significance value of < 0.05. These results indicate that the variables earnings management, leverage and good corporate governance have a simultaneous influence on tax avoidance in raw material sector companies listed on the Indonesia Stock Exchange in 2019-2022, which means **H1 accepted**. These results are in line with research (Sinaga *et al.*, 2022; Octavia & Sari, 2022; Widyastutia *et al.*, 2022) which states that earnings management, leverage and good corporate governance have an influence on tax avoidance. Simultaneously, earnings management, leverage and good corporate governance have an influence on tax avoidance. Companies can use earnings management strategies and also increase leverage to reduce the amount of tax paid. However, companies also need to be careful because carrying out aggressive tax avoidance practices or violating the law can be a violation of the law and harm the company's reputation. Therefore, it is important for a company to have good corporate governance. By having good corporate governance, companies will be encouraged to comply more with tax regulations there by reducing the risk of violating tax regulations.

#### **The Effect of Earnings Management on Tax Avoidance**

Based on the results of the t test, it was found that the regression coefficient value for the earnings management variable was -0.210 and the significance value was 0.086, which

indicated that the significance value is more than 0.05. Therefore,  $H_2$  rejected. So it can be said that earnings management has no effect on tax avoidance. The results of this research are in line with the results of the research (Pakpahan & Kurnia, 2022); (Imelda *et al.*, 2022); (Surya *et al.*, 2023) which shows that earnings management has no effect on tax avoidance.

Earnings management refers to the practice of manipulating financial statements to present a better picture of a company's financial performance. The raw material sector companies sampled in this research are companies listed on the Indonesia Stock Exchange so the company will try to present the best performing financial statements because all parties need information from these financial statements. On the other hand, tax avoidance is a legitimate tax planning strategy to minimize a company's tax liability. Although earnings management can indirectly impact taxable income, there is no direct relationship between the two because earnings management is driven by accounting decisions aimed at manipulating financial results while tax avoidance focuses on minimizing taxes legally by using tax planning strategies.

#### **Effects of Leverage on Tax Avoidance**

Based on the results of the t test that has been carried out, the regression coefficient value for the earnings management variable is -0.044 and the significance value of 0.008 which shows a significance value of  $< 0.05$  which means **H3 is accepted**, it can be said that leverage has an affects tax avoidance. The leverage coefficient (DER) value of -0.044 indicates that for every increase of 1, the current ETR value will decrease by -0.044, the low value the current ETR value illustrates reflects the high level of tax avoidance, which means there is a positive relationship between leverage and tax avoidance.

#### **The Effect of Good corporate governance on Tax Avoidance**

Based on the results of the t test, the regression coefficient value for good corporate governance variable was found to be -0.072 with a significance value of 0.385, which means the significance value is more than 0.05. Therefore, **H4 rejected**, it can be said that earnings management has no effect on tax avoidance. The results of this research are in line with research result (Amelia & Mulya, 2022; Krisyadi & Anita, 2022) which indicates that good corporate governance has no effect on tax avoidance.

## **CONCLUSION**

Based on the results of the research that the author has conducted, it can be concluded that the variables of earnings management, leverage, and good corporate governance simultaneous effect on tax avoidance in raw material sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2019 to 2022. Earnings management proxied with modified Jones model partially has no effect on tax avoidance. Leverage proxied with the Debt to Equity Ratio (DER) partially has a positive effect on tax avoidance. Good Corporate Governance (GCG) which is proxied with a disclosure index based on the Financial Services Authority Circular Letter No. 32/SEOJK/.04/2015 has no partial effect on tax avoidance.

The limitation of this research is that not all companies disclose the implementation of corporate governance in the annual report in the research period, so that of the 97 companies observed, there are only 16 companies included in the assessment criteria. Suggestion for future research can expand the research period by using a sample of companies other than raw material sector companies or adding other independent variables such as company size, profitability, transfer pricing and others which could influence tax avoidance.

This research can also be used by investors and shareholders as an important reference in examining financial statement information before making investment decisions so as not to be trapped by companies that carry out in aggressive tax avoidance or unlawful tax avoidance practices. Managerial implications for companies are expected to pay more attention to every strategy carried out in streamlining their tax burden. Keep in mind that

if the company does tax avoidance aggressively then it can detrimental to the company itself such as paying high sanctions, bad reputation, etc.

For the government, it is hoped that this research will be able to provide information regarding indicators that companies can use to avoid taxes so that the government can further increase supervision of companies that report their tax obligations and consider statutory and regulatory that can minimize the occurrence of tax avoidance by companies.

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