The Effect Of Leverage, Company Size, Company Risk On Tax Avoidance In 2020-2022

Case Study of a Manufacturing Company in the Raw Materials Sector

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ABSTRACT

The aim of this research is to see the effect of leverage, company size and company risk on tax avoidance. In this research, 18 companies were selected using purposive sampling criteria with a total of 54 objects studied in manufacturing companies in the raw materials sector during the period 2020 to 2022. The data used is secondary data in the form of financial reports obtained from the website www.idx.co .id was measured using the SPSS27 research tool with multiple linear regression analysis. The results of this research show that the variables leverage, company size and company risk have a positive and significant effect on tax avoidance. The R Square value is 44.8% of the variables leverage, company size and company risk, while the remaining 55.2% is influenced by variables outside this research. This research can provide insights and considerations for companies, it is recommended that they be careful in making decisions regarding increasing debt. This is because high debt can create risks that can result in companies facing potential bankruptcy and tax avoidance practices.

Keywords : *Leverage, Company Size, Company Risk and Tax Avoidance*

INTRODUCTION

In Indonesia, taxes have a large share in state revenue,The government as a state administrator will always try to optimize state revenue through the tax sector, the state wants optimal tax revenue so that state revenue increases (Ramli, 2020b; Rumaidlany et al., 2022). This is in contrast to the desire of companies who want to have as little tax payable as possible to increase company profits, management uses various forms of methods. so that the company makes a profit (N. P. K. Dewi & Ramli, 2023b; Mulya & Ramli, 2023; Situmorang et al., 2023). One way to minimize tax debt that is commonly used by many companies is tax avoidance (Bachtiar et al., 2023; Diatmono et al., 2020; Mulya & Ramli, 2023; Salma & Ramli, 2023; Sipayung et al., 2023).

Taxes are very important for the government becausehas a big role incountry income (Febriani et al., 2023; Mariam et al., 2020; Ramli, 2020a; Sipayung et al., 2023). One of the taxpayers who has a big role in providing a high contribution to the amount of tax revenue for the state of a company, where tax revenue comes from company reporting which will become income for state revenue (Chandra et al., 2019; Mariam et al., 2021; Ramli, 2019a; Setiawan & Aprilyanti, 2023; Takaya et al., 2019). The problem in Indonesia related to Tax Avoidance is that the Directorate General of Taxes, Ministry of Finance (DJP Kemenkeu) stated that as many as 2,000 multinational companies operating in Indonesia do not pay Article 25 and Article 29 Corporate Income Tax (PPh) due to losses.(Ramiayu et al., 2020). In 1990, tax revenues amounted to IDR 18.24 trillion (Sirait, 2023) Then it increased to Rp. 111.06 trillion in 2000, Rp. 743.33 trillion in 2010,

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and Rp. 1,444.54 trillion in 2021, if seen from the ratio of total tax revenue to total state income, the contribution of tax revenue to state income in The APBN also tends to increase from year to year until 2022, namely Rp. 1,716.80 trillion (Ramiayu et al., 2020).

Tax avoidance is one of the legal tax reduction effortswhich is carried out by making optimal use of provisions in the field of taxation, such as exceptions and deductions that are permitted as well as benefits of things that have not been regulated and weaknesses that exist in the applicable tax regulations (Ghazmahadi et al., 2020; Meidiyanty et al., 2023; Mulyadi et al., 2020; Ramli, 2020c; Suandy, 2013; Takaya et al., 2020). The tax avoidance is related to arranging an event in such a way as to minimize or eliminate the tax burden by paying attention to whether or not there are tax consequences resulting from it (Imran, Arvian, et al., 2020; Mariam et al., 2023; Putri & Setiawati, 2021; Ramli & Novariani, 2020; A. O. Rizky et al., 2023; Supiati et al., 2021). There are several factors that influence the practice of tax avoidance. These factors include company size, leverage, company risk.Suwito & Herawati (2005) states that company size is a scale that can classify companies into large and small companies according to various methods such as total assets or total assets of the company, stock market value, average sales level, and number of sales. Company size is defined as a scale where companies can be classified in size according to various ways, one of which is by the size of the assets they own (Ardiyansah & Zulaikha, 2014; Imran, Mariam, et al., 2020; Mariam et al., 2022; Novarian & Ramli, 2020; Ramli et al., 2020).

Leverage (debt structure) is a ratio that shows the amount of debt owned by the company to finance its operational activities, with the increase in the amount of debt resulting in the emergence of interest expenses that must be paid by the Company (Mariam & Ramli, 2020; Mulyani, 2013; Ramli, 2019b; Steven et al., 2023; Utama et al., 2020). Leverage is a company's ability to fulfill the payments of all its obligations, both short-term and long-term obligations (Mariam & Ramli, 2017; Nurdiansyah et al., 2020; Yunus et al., 2023; Fahmi, 2014). Company risk is the volatility of the company's earnings, which can be measured using the standard deviation formula or deviation from earnings, either in the form of upset earnings (more than planned) or downside earnings (less than planned). If the company's risk is large then this shows that the standard deviation figure or the deviation from the company's earnings is also large, the high or low risk of this company indicates whether the executive's character is a risk taker or risk averse (Mariam & Ramli, 2022; M. P. Pratama et al., 2023; Ramli & Mariam, 2020; Romadona & Setiyorini, 2020; Sylvyani & Ramli, 2023).The company's risk of tax avoidance is if the management policy in managing the company dares to take risks, then the company carries out all company activities through funding from outside the company (Harahap & Ramli, 2023; Mariam & Ramli, 2023; Nurcahyani et al., 2023; Waluyo et al., 2015).

Based on research resultsIchsani et al. (2019) shows the results that leverage has an influence on tax avoidance, whereas according to research Moeljono (2020) shows that leverage does not affect tax avoidance. According to researchBarley (2018)also stated that company size is a factor that causes tax avoidance. Meanwhile, according to research results Wijayanti & Merkusiwati (2017)AndBarley (2018).StudyRomadona & Setiyorini (2020) which states that company risk influences tax avoidance. The results of this study are in contrast to research conducted byMoeljono (2020) states that company risk has no significant effect on tax avoidance.

Research related to leverage, tax avoidance, company size using the research object is the raw materials sector which has been carried out by many previous researchers(Wijayanti & Merkusiwati, 2017). The object of this research is manufacturing companies in the raw materials sector for the period 2020-2022. Researchers chose the manufacturing industry because this industry is still the largest contributor to tax revenue compared to other sectors (Moeljono, 2020). Apart from that, the choice of the raw materials sector or what was previously known as basic industry and chemicals is because this sector is one of the sectors most in demand by construction demand and foreign demand.(Barli, 2018). So the raw materials sector is one that contributes to state income taxes and influences national economic growth (Moeljono, 2020). The aim of this research is to find out whether Tax Avoidance, leverage, company size, company, risk have an effect on tax avoidance in manufacturing companies in the raw materials sector in 2020-2022.

The Relationship of Leverage on Tax Avoidance

*Leverage*used as a measure to determine how much company assets are funded through loans as well as describing the relationship between the amount of company debt and the capital and assets owned(Oktaviyani & Munandar, 2017). According toWardani & Mursiyati (2022)Companies with large tax liabilities tend to choose to take on debt as a strategy to reduce the amount of tax they have to pay. If the debt is higher, the interest burden will also be greater(Kurniawan, 2018). 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 research resultsWijayanti & Merkusiwati (2017)AndBarley (2018)which obtained the results that leverage had a positive effect on tax avoidance. H1: Leverage has a positive effect on tax avoidance

The Influence of Company Size on Tax Avoidance

According toDamayanti & Susanto (2015) Company size is a classification based on the total assets owned. Company size can be interpreted as a scale where companies can be classified in size according to various ways, one of which is by the size of the assets owned(Susilowati et al., 2018). The total value of assets/assets is usually of greater value, so the total asset value is simplified using the natural logarithm without changing the proportion of the actual number of assetsChristy & Subagyo (2019) And Barley (2018) also stated that company size is a factor that causes tax avoidance. This is in line with researchSwingly & Sukartha (2015),Dewinta & Setiawan (2016)AndKusufiyah & Anggraini (2019) which obtained the results that company size has a positive effect on tax avoidance. H2: Company size has a positive effect on tax avoidance

The Influence of Company Risk on Tax Avoidance

Company risk reflects the deviation or standard deviation of earnings, whether the deviation is less than planned or perhaps more than planned, the greater the deviation in company earnings indicates the greater the company's existing risk.(Budiman & Setiyono, 2012). ByPaligorova (2010)To measure company risk, it is calculated through the standard deviation of EBITDA (Earnings Before Income Tax, Depreciation, Amortization) divided by the company's total assets. The results of this research are in accordance with research conducted by Damayanti & Susanto (2015) which states that company risk influences tax avoidance.This means that the size of the company's risk influences tax avoidance(Budiman & Setiyono, 2012). This is in line with researchRizky & Puspitasari (2020),Sulistiana & Istianingsih (2018)And Budiman & Setiyono (2012)which obtained the results that company risk had a positive effect on tax avoidance. H3: Company risk has a positive effect on tax avoidance

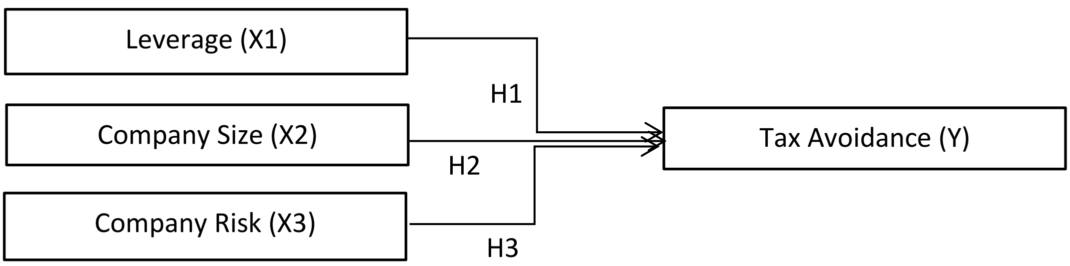

Figure 1 Research Model

METHODS

The design of this research is 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 company size, leverage, and company risk and the dependent variable, namely tax avoidance. Company size uses the natural logarithm of total assets owned by the Company(Wardani & Mursiyati, 2022). Leverage is measured using DER or total debt divided by total capital(Umar et al., 2021). Company risk is measured using rcollecting data by studying company records or documents in accordance with the required data(Sugiyono, 2022).Tax avoidance is measured using ETR or tax burden divided by income before tax(Wardani & Mursiyati, 2022).

The data used in this research is secondary data which contains tax avoidance reports of manufacturing companies in the raw materials sector for the 2020-2022 period obtained from research on the Indonesian Stock Exchange and the company's official website. The population in this study is 35 manufacturing companies in the raw materials sector that have registered on the IDX. The sampling technique uses a purposive sampling technique where researchers will take samples according to predetermined criteria. The criteria that have been set are as follows: Manufacturing companies that are listed on the Indonesia Stock Exchange in the 2020-2022 period and were not delisted during the research period, Manufacturing companies that present their financial reports in rupiah, Manufacturing companies whose net profit before tax is positive or have not experienced losses during 2020-2022 period. Manufacturing companies that submit complete data during the 2020-2022 period relate to the research variables. In accordance with the criteria, a sample of 18 companies was obtained in this study.

The data analysis technique in this research uses statistical data processing. In this research, descriptive tests were carried out, then hypothesis testing. Hypothesis testing was carried out using multiple linear regression analysis because there was more than one independent variable in this study. Multiple linear regression analysis aims to determine the influence of the independent variable on the dependent variable. The multiple linear regression equation in this research is as follows:

$$\mathbf{Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e}$$

Information :

Y: Tax Avoidance α : Constant intercept value

β1-β5 ; Regression coefficients for variables X1, X2, X3

X1: Company Size X2: Company Risk

X3 : Leverage e : Error

FINDING AND DISCUSSION

Descriptive Statistical Test

Table 1. Descriptive Statistical Testtif

		Minimum	Maximum	Mean	Std. Deviation
Tax evasion	54	-.90	1.89	,2533	,46499
Leverage	54	.07	1.54	,4317	,28641
Company Size	54	11.93	17.87	14.9939	1.86920
Company Risk	54	-1.57	9.91	2.9544	2.50457
Valid N (listwise)	54				

Source: Processed by researchers, 2024

Descriptive statistical test is a test to describe the minimum, maximum, mean and standard deviation values of the sample data population using secondary data tested by SPSS 27. This research uses three independent variables, namely Leverage, Company Size and Company Risk. N valid sample data uses 54 data. The Leverage variable, which is measured by standard deviation, shows a minimum or minimum value of 07 and a maximum value of 1.54. Companies that have a value or percentage above the set standard are owned by Waskita Beton Precast Tbk, Singaraja Putra Tbk, Suparma Tbk, and Sriwahana Adityakarta Tbk with an average value of 0.4317 and a standard deviation of 0.28641. With an average value of 0.4317, this means that the Leverage variable gets a good value because it is below 0.050 or 5%. The company size variable, which is measured by standard deviation, shows a minimum value of 11.93 and a maximum value of 17.87. This variable explains that company size has an average (mean) value of 14.9939, which means that on average the company is able to create a net profit of IDR 14.9939 by using the effectiveness of existing company wealth (assets). The value of the standard deviation of company size is 1.86920, which shows that the data is homogeneous or has a small data distribution because the standard deviation value is lower than the average value. The company risk variable has an average (mean) value of 2.9544, meaning a small average risk indicates the company has a small business risk value, meaning that the company has completely prioritized the use of external funds (debt or share issuance) rather than using funds. internal. The value of the standard deviation of company risk is 2.50457, which shows that the data is small because the standard deviation value is smaller than the average value.

Classic assumption test

Based on the results of the normality test, a significance value of 0.200 > 0.05 was obtained. This means that the data is normally distributed. the results of the multicollinearity test obtained Tolerance and VIF values, namely, the Leverage variable obtained a Tolerance value of 0.849 and a VIF value of 1.178, the company size variable had a Tolerance value of 0.915 and a VIF value of 1.093, and the company Risk variable had a Tolerance value of 0.905 and a VIF value of 1.105. Because all variables obtained Tolerance values > 0.10 and VIF, there was no multicollinearity in the data. Based on the results of the Heteroscedasticity Test, it can be seen from not having or forming a particular pattern on the heteroscedasticity test graph where the X and Y axes have been produced. The results of heteroscedasticity can be seen that these points occur randomly and do not have or form a particular pattern, and are spread above and below the number 0 on the Y axis. This means that heteroscedasticity does not occur in the regression model used. Furthermore, the results of the Autocorrelation Test, the Watson Durbin value is 1.983 with the number of independent variables (k) = 3 and the number of samples (n) = 54, then based on the Watson Durbin table, dL = 1.6297 and dU = 1.7437. The research data can be described below: With a value of DW = 1.791 so that 4-dU<DW<4-dU = 1.7437 < 1.791 < 2.2563 so the results can be concluded that there is no autocorrelation.

Regression Model Equation Analysis

$$Y = \alpha + \beta_1 X_1 + \beta 2X2 + \beta 3X3 + e$$

$$\text{Tax evasion} = 0.447 + 0.236 - 0.019 - 0.003 + e$$

The initial constant value is 0.447, which means that if the variables Leverage, Company Size and company risk remain zero, then tax avoidance is 0.447. Based on the calculation of Leverage on Tax Avoidance, a coefficient of 0.236 is obtained, meaning that if tax avoidance is increased by 1, then leverage will increase by 0.236. Based on calculations for company size on tax avoidance, a coefficient of -0.019 is obtained, meaning that if tax avoidance is increased by 1, then company size will decrease by 0.019. Based on the calculation of the company's risk of tax avoidance, a coefficient value of -0.003 is obtained, meaning that if tax avoidance is increased by 1, the company's risk will decrease by 0.003.

Simultaneous Influence Analysis

Based on the f test table, the f test value shows a significance value of 0.000. The value 0.000 is smaller than 0.05. So research H0 is rejected, Ha is accepted. So, it can be concluded that in this hypothesis there is a simultaneous influence between Leverage, company size and company risk on tax avoidance.

Partial Influence Analysis

Based on the t test table, it shows that leverage has an effect on stock prices. Because evidence is obtained that the significant value of 0.000 is smaller than 0.05. Thus, H0 is rejected, Ha is accepted. The influence value is 0.230, which means positive, the more leverage increases, the more tax avoidance will increase. The results of this test show that company size has an effect on tax avoidance because it is accepted. The influence value is 0.418. The conclusion is that company size has an influence on tax avoidance. The results of this test show that company risk has an effect on tax avoidance. Because there is evidence that the significant value of 0.003 is smaller than 0.05. Thus, H0 is rejected, Ha is accepted. The influence value is 0.333. Which means the company's risk of tax avoidance has a significant effect.

Determination Coefficient Test (R^2)

The coefficient of determination is a measure of how far the model's ability to vary the dependent variable(Ghozali, 2015).The adjusted R^2 value is a summary measure that shows how well the sample regression line fits the population data. The determinant coefficient ranges from zero to one ($0 \leq R2 \leq 1$)(Catriwati, 2017).This means that $R^2 = 0$ indicates that there is no influence between the independent variable on the dependent variable, if the Adjusted R2 is greater than 1 it indicates the stronger the influence of the independent variable on the dependent variable and if adjusted R^2 The smaller and closer to zero, it can be said that the smaller the influence of the independent variable on the dependent variable. The coefficient of determination value is known which is shown by the adjusted value$\boldsymbol{R^2}$ of 0.117, the coefficient of determination is 0.448 or the same as 44.8%. This value shows that the variables Leverage, company size and company risk simultaneously influence tax avoidance by 44.8%. Meanwhile, the remainder (100% - 44.8% = 55.2%) is influenced by other variables outside this regression equation or variables that are not studied, for example: liquidity, profitability and audit committee

Table 2. Model Hypothesis Testing Results Study

Hypothesis	Information	Coefficient	Sig	Conclusion
H1	*Leverage*positive and significant effect on tax avoidance	0.230	0.043	H1 Accepted
H2	Company size has a positive and significant effect on tax avoidance	0.418	0,000	H2 Accepted
H3	Company risk has a positive and significant effect on	0.333	0.003	H3 Accepted

Source: Processed by researchers, 2024

The Effect of Leverage on Tax Avoidance

The results show that leverage has a significant influence on tax avoidance practices. The company's debt level is one of the factors that can influence the conflict of interest (conflict of interest in agency theory) between shareholders and executive management. When a company has high levels of debt, executive management may focus more on debt management and interest payments, rather than on tax policies that can reduce the company's tax burden. Therefore, they may be less likely to encourage tax avoidance practices. On the other hand, if a company has low levels of debt, executive management may be more inclined to consider tax avoidance practices as a way to reduce the tax burden and increase profits. In other words, the higher the company's leverage value, the lower the level of tax avoidance. Companies with higher amounts of debt have more efficient tax rates, so tax avoidance practices tend to be lower. Therefore, the results of the hypothesis test for the leverage variable are supportive. This is in line with the research resultsWijayanti & Merkusiwati (2017)AndBarley (2018)which obtained the results that leverage had a positive effect on tax avoidance.

The Effect of Company Size on Tax Avoidance

The results show that company size has a significant influence on tax avoidance practices. In larger companies, shareholders may have less direct control over the actions of executive management. This may result in greater scrutiny of tax avoidance practices, as shareholders may have less access to and information about a company's operations. In this case, large company size has a significant influence on tax avoidance practices because shareolders rely on internal and external monitoring mechanisms. In terms of agency theory, executive management acts as an agent representing shareholders who are the owners of the company. In other words, the larger the size of the company, the greater the number of assets owned, and the greater the turnover of funds in the company being managed. This can improve company performance, automatically resulting in an increase in tax avoidance carried out by the company. Company size can be a factor that influences tax avoidance practices. This is in line with researchSwingly & Sukartha (2015),Dewinta & Setiawan (2016)AndKusufiyah & Anggraini (2019) which obtained the results that company size has a positive effect on tax avoidance.

The Influence of Company Risk on Tax Avoidance

The results show that company risk has a significant influence on tax avoidance. Related to agency theory, company risk, especially financial risk, can give rise to conflicts of interest between shareholders and executive management. Shareholders may be more likely to want to reduce the company's financial risk, whereas executive management may be more focused on achieving their personal financial performance and compensation goals. This means that the level of risk faced by companies has a real impact on their tax avoidance practices. Indicates that companies often take special measures in an effort to manage risk and minimize their tax burden when operating in a riskier environment. This is in line with researchRizky & Puspitasari (2020),Sulistiana & Istianingsih (2018)And Budiman & Setiyono (2012) which obtained the results that company risk had a positive effect on tax avoidance

CONCLUSION

This research consists of 54 samples from 18 raw material manufacturing companies for the period 2020 - 2022. Based on the research results, it is concluded that leverage has a positive and significant effect on tax avoidance, company size has a positive and significant effect on tax avoidance, company risk has a positive and significant effect on tax avoidance. tax.

Limitations in research This means that the number of independent variables is only three, namely leverage, company size and company risk, whereas in reality there are many other variables that can influence tax avoidance and only took samples from 18 registered companies from the 2020-2022 time period. Therefore, the researcher has suggestions for future researchers by adding other independent variables such as liquidity, profitability and audit committee which can be used as other influencing factors on tax avoidance. Future researchers can also expand the number of objects studied by taking industries from other sectors which have a greater number of companies registered on the IDX than this research and taking financial reports published by companies in the mass media and the amount of observation data should be increased with a longer observation period. long, so that the conclusions obtained can describe the actual conditions.

This research can provide insights and considerations for companies, it is recommended that they be careful in making decisions regarding increasing debt. This is because high debt can create risks that can result in companies facing potential bankruptcy and tax avoidance practices. And for the government, it is important to consider more specific tax factors in establishing tax regulations to reduce opportunities for tax avoidance practices.

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