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BOARD OF COMMISSIONERS' EFFECTIVENESS, AUDIT COMMITTEE EFFECTIVENESS, AND ACCOUNTING CONSERVATISM: DO THEY INFLUENCE TAX AVOIDANCE?

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Abstract

This study aims to empirically examine the effect of Board of Commissioners Effectiveness, Audit Committee Effectiveness, and Accounting Conservatism on Tax Avoidance in consumer non-Cyclical sector companies listed on the Indonesia Sharia Stock Index (ISSI) in 2023. This is a causal associative research using a quantitative approach with secondary data sourced from annual reports. The sample was determined using purposive sampling, resulting in 76 observations. Data were analyzed through descriptive statistics, classical assumption tests, multiple linear regression, coefficient of determination test, F-test, and t-test. The findings show that, partially, Board of Commissioners Effectiveness and Accounting Conservatism do not have a significant effect on Tax Avoidance, with significance values of 0.242 and 0.054, respectively. In contrast, Audit Committee Effectiveness has a significant effect on Tax Avoidance, with a significance value of 0.008.

Keywords: *Board of Commissioner Effectiveness, Audit Committee Effectiveness, Accounting Conservatism, Tax Avoidance.*

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1. Introduction

Tax avoidance is a crucial issue that harms the state by reducing potential tax revenues (Hakim & Cahyonowati, 2024). Such practices are inconsistent with sound tax compliance principles and indicate a lack of transparency and accountability to stakeholders (Imawan, 2024). Optimal tax revenues are essential for fiscal stability and improving public welfare (Saputra, 2024). Active participation from taxpayers plays a vital role in achieving national revenue targets (Damayanti & Fajriana, 2021). Companies with strong corporate governance are expected to refrain from engaging in tax avoidance and instead contribute to national development. The obligation to pay taxes is regulated in Law No. 28 of 2007 concerning General Provisions and Tax Procedures, which mandates that every taxpayer must register, calculate, pay, and report their taxes in accordance with prevailing regulations. Adhering to these obligations is not only a legal responsibility but also a moral one. Therefore, companies are expected to avoid engaging in tax avoidance practices.

Nevertheless, in practice, tax avoidance remains widespread (Marta & Nofryanti, 2023). Companies often perceive tax as a burden that reduces profit (Nasution, 2020). Tax minimization can occur through illegal means (tax evasion) or legally by exploiting loopholes in tax regulations (tax avoidance) (Rima, 2020). Such practices undermine state revenues and reduce the tax ratio. The State of Tax Justice Network (2023) reported that tax avoidance in Indonesia results in an estimated loss of USD 2.8 billion, equivalent to approximately IDR 43 trillion. In 2023, Indonesia's tax ratio stood at 10.21%, lower than the previous year's 10.39% (Kurniati, 2024). This figure remains below that of neighboring countries, such as Thailand (17.18%), Vietnam (16.21%), Singapore (12.96%), and Cambodia (12.04%), although it is still higher than Laos, Myanmar, and Brunei Darussalam (D. A. Setiawan, 2023). A low tax ratio indicates suboptimal tax contributions, potentially due to low compliance and prevalent tax avoidance practices.

Tax avoidance is a global phenomenon. In Nigeria, many multinational corporations have reportedly engaged in profit shifting to lower-tax jurisdictions, leading to estimated tax losses of USD 3.09 billion (Gabanatlhong et al., 2022). In Indonesia, a notable case involves PT Bhakti Agung Propertindo Tbk (BAPI), which was suspected of intentionally filing inaccurate or incomplete income tax returns (Article 4 Paragraph 2) for the August–December 2018 period. In 2019, the company failed to submit any such returns, causing a state loss of IDR 2,907,426,172 (Santia, 2024). This case highlights the weak supervisory functions of governance bodies such as the board of commissioners and audit committee (Dentasari Bekti Utami & Bandi, 2024). Another case involved British American Tobacco, which shifted interest payments from the UK to the Netherlands to reduce taxable income in Indonesia by exploiting a bilateral tax treaty that lowered the interest tax rate to 0% (Christina et al., 2024).

This study aims to examine the influence of Board of Commissioners' Effectiveness, Audit Committee Effectiveness, and Accounting Conservatism on tax avoidance, with the goal of supporting tax transparency and more effective policymaking in Indonesia. The board of commissioners serves as a supervisory body that advises the board of directors to implement good corporate governance (E. M. Setiawan & Ridaryanto, 2022). Its effectiveness can be assessed through activity level, size, independence, and expertise (Hasibuan & Murtanto, 2024). Previous studies such as Tanujaya et al. (2021a), Nurani (2021), and Khaya (2023) found a negative influence of board effectiveness on tax avoidance. However, others, including Nilasari & Arisyahidin (2021), Ariesta & Purwaningsih (2022), and Hasanah & Wardatul Afiqoh (2023), found no significant relationship.

Another key variable is Audit Committee Effectiveness, which is also presumed to influence tax avoidance strategies. OJK Regulation No. 55/POJK.04/2015 requires the board of directors to form an audit committee with at least three members to help monitor tax-related risks. An effective audit committee can mitigate financial reporting irregularities (Fitrianingsih & Wulandari, 2024). Its effectiveness can be evaluated based on size, independence, financial expertise, and meeting frequency (Dang & Nguyen, 2022). Studies by Purnomo & Eriandani (2022a) and Putra & Putri (2024) found that effective audit committees reduce tax avoidance. In contrast, Nurani (2021) and Juliansyah (2022) found no significant effect.

The third factor examined is Accounting Conservatism, a cautious reporting principle that leads firms to delay revenue recognition and accelerate expense recognition (Sari & Mayangsari, 2024). Companies practicing higher levels of conservatism tend to report lower income, which may reduce tax liabilities (Syawal et al., 2024). Studies by Rosdiani & Hidayat (2020), Kulsum et al. (2023), and Firmansyah & Venusita (2024) suggest a positive influence of accounting conservatism on tax avoidance. However, other research such as Sari & Mayangsari (2024), Hartanto & Anggraeni (2023), and Sondakh & Haryanto (2024) reported no significant relationship.

This study builds on Syawal et al. (2024) by retaining the accounting conservatism variable while replacing capital intensity with the Board of Commissioners' Effectiveness and Audit Committee Effectiveness variables. The study focuses on consumer non-cyclical companies listed on the Indonesia Sharia Stock Index (ISSI) in 2023. The ISSI was selected due to the significant growth of the sharia capital market and increasing investor interest in sharia principles, as reflected in the rise of listed sharia stocks from 212 in 2011 to 463 in 2020 (Lusiyana, 2020). The consumer non-cyclical sector was chosen for its relatively stable demand, which remains resilient even during periods of crisis due to the essential nature of its products.

Agency Theory

Agency theory explains the relationship between principals (investors) and agents (management), where the principal delegates authority to the agent to manage the company on their behalf (Jensen & Meckling, 1976). Agency problems arise due to information asymmetry and conflicting interests between the two parties (Yusiratasi, 2022). Agents often prioritize personal gain, such as maximizing short-term profit, while principals seek long-term value creation (Pramanaswari, 2024). Therefore, effective corporate governance is essential. In this study, the investor serves as the principal who provides capital, while the management represents the agent responsible for operating the business. The study thus examines how governance mechanisms—including the board of commissioners, audit committee, and accounting conservatism—can influence managerial behavior in tax matters to align with investor interests (Safitri & Sari, 2021).

Tax Avoidance

Indonesia implements a self-assessment tax system that grants taxpayers the authority to calculate, pay, and report taxes independently. In agency theory terms, the divergence between management's goals and investor expectations may lead management to minimize tax obligations in pursuit of higher net income. Such efforts may involve illegal tax evasion or legal strategies through tax avoidance by exploiting regulatory loopholes (Hanum et al., 2022; Fadilah et al., 2021). These practices can create agency conflicts between short-term profit-seeking managers and long-term-oriented investors (Safitri & Sari, 2021). A higher Effective Tax Rate (ETR) generally reflects lower levels of tax avoidance, as it indicates the company is fulfilling its tax obligations more fully (Danardhito et al., 2023). Tax avoidance in this study is measured using the following methods

$$Effective\ Tax\ Rate = \frac{Total\ Income\ Tax\ Expense}{Profit\ before\ tax} x100\%$$

Board of Commissioner Effectiveness

The role of the board of commissioners is crucial in implementing a sound system of Good Corporate Governance (Soenjaya, 2021). The board typically comprises both independent and non-independent commissioners. Independent commissioners are characterized by the absence of any affiliation with the company's internal parties (Rachmadienti et al., 2021). While the board of commissioners is accountable to stakeholders, it does not participate directly in the company's operational decision-making (Tantowi, 2024). One of its key roles includes overseeing the company's tax administration to ensure compliance with prevailing tax regulations (Anisya Pratama Putri, 2023).

The effectiveness of the board of commissioners reflects the extent to which the board is capable of performing its supervisory and advisory functions optimally (Purwanto & Wijaya, 2022).

Board of Commissioners' Effectiveness (BCE) is assessed using 17 criteria derived from a checklist approach that evaluates four key characteristics: independence, activity, size, and competence. The scoring system follows a three-tier scale based on Hermawan (2009):

1) Score 3 = Good
2) Score 2 = Fair
3) Score 1 = Poor or No Information

The following is a structured measurement framework for assessing the effectiveness of the board of commissioners.

$$\text{BCE} = \frac{EDK\ \text{Score}}{\sum EDK\ \text{Score}}$$

Audit Committee Effectiveness

The audit committee plays a key role in assisting the board of commissioners in overseeing financial reporting, evaluating the effectiveness of internal control systems, and ensuring compliance with applicable laws and regulations (Katiri, 2024). In accordance with Indonesia's Financial Services Authority (OJK) Regulation No. 55/POJK.04/2015, the board of commissioners is required to establish an audit committee consisting of at least three members. This provision aims to enhance the quality of internal supervision and safeguard the interests of stakeholders.

Audit committees that fail to meet this requirement—for example, those with fewer than three members—tend to increase the likelihood of management engaging in tax avoidance practices (Nursavida et al., 2023). The audit committee is responsible for ensuring the effectiveness of the company's internal control systems to prevent and detect fraudulent activities within business processes (Ritonga, 2022).

The effectiveness of the audit committee can be evaluated based on several dimensions, including size, independence, meeting frequency, financial expertise, and professional experience. According to agency theory, an independent audit committee can carry out its supervisory function objectively, free from conflicts of interest or external pressures (Siswanti et al., 2024).

Assessment of audit committee effectiveness refers to the evaluation framework developed by Hermawan (2009), which uses a three-tier scoring system:

1) Score 3 = Good, when all criteria are met
2) Score 2 = Fair, when only some criteria are fulfilled
3) Score 1 = Poor or No Information Available

The following section outlines the structured measurement system for Audit Committee Effectiveness.

$$\text{ACE} = \frac{ACE \text{ Score}}{\sum ACE \text{ score}}$$

Accounting Conservatism

Accounting conservatism is a principle whereby income and assets tend to be reported at relatively lower values, while expenses and liabilities are recognized more readily and in higher amounts (Sa'adah & Prasetyo, 2021). The main objective of accounting conservatism is to mitigate the risk of overstatement in financial reporting and to provide a more realistic view of a company's financial position. This practice serves as a safeguard for stakeholders by preventing overly optimistic and potentially misleading financial statements.

Company management may be motivated to adopt a higher degree of conservatism in response to financial difficulties or heightened uncertainty (Ismanto & Zulfiara, 2020). However, the level of accounting conservatism applied varies among companies depending on the management's commitment to presenting accurate and prudent financial reports (Sari & Mayangsari, 2024).

From an agency theory perspective, accounting conservatism can be strategically used by managers (as agents) to legally reduce reported earnings in order to minimize tax liabilities. This behavior may constitute a form of tax avoidance, reflecting managerial efforts to serve personal interests or maintain the company's performance image in the eyes of principals (investors) (Syawal et al., 2024).

$$KNSV = \frac{L - AKO - Depresiasi}{TA} x(-1)$$

Description:

KNSV: Accounting Conservatism

L: Current Year Profit

AKO: Operating Cash Flow

Depreciation: Current Year Depreciation of Fixed Assets

TA: Total Assets

Hypothesis

H1: Board of Commissioners Effectiveness can reduce tax avoidance practices.

H2: Audit Committee Effectiveness can reduce tax avoidance practices.

H3: Accounting Conservatism can increase tax avoidance practices.

2. Research Method

This study is a causal associative research employing a quantitative approach. The population consists of non-primary consumer sector companies listed on the Indonesia Sharia Stock Index (ISSI) in 2023, totaling 109 firms. Secondary data were collected from the companies' annual reports accessed via their official websites and the Indonesia Stock Exchange (IDX). After applying selection criteria using purposive sampling, a sample of 76 companies was obtained. Data analysis was conducted using descriptive statistics and multiple linear regression with IBM SPSS Statistics version 30. The analysis included classical assumption tests and hypothesis testing, comprising the coefficient of determination (R^2), F-test, and t-test.

3. Result and Discussion

Effect of Board of Commissioner Effectiveness (BCE) on Tax Avoidance

The results indicate that Board of Commissioner Effectiveness (BCE) does not have a significant effect on tax avoidance. This is evidenced by a significance value of 0.242 (> 0.05) and a t-value of -1.182, which is less than the critical t-value (2.00488). Therefore, the hypothesis stating that BCE can reduce tax avoidance practices is not supported. Although the regression coefficient of -0.171 shows a negative relationship—suggesting that an increase in board effectiveness tends to lower the Effective Tax Rate (ETR) as an indicator of increased tax avoidance—this effect is statistically insignificant. This finding implies that a structurally effective board of commissioners may not be substantively effective in overseeing tax avoidance practices.

These results align with previous studies (Yuliani & Prastiwi, 2021; Afdhal & Adiwibowo, 2023; Tanujaya et al., 2021) which concluded that formal board structures such as independence, board size, and meeting frequency do not necessarily reduce tax avoidance. However, other research (Rachmadienti et al., 2021; Sihombing, 2021) highlights the importance of board competence and active participation in improving tax oversight effectiveness. From an agency theory perspective, the weak influence of BCE reflects the board's suboptimal role in mitigating conflicts of interest between agents and principals regarding tax policy. Hence, companies need to evaluate board effectiveness not only structurally but also substantively by focusing on competencies, experience, and decisiveness in assessing management policies to effectively curb tax avoidance.

Effect of Audit Committee Effectiveness (ACE) on Tax Avoidance

The findings show that Audit Committee Effectiveness (ACE) has a significant and positive effect on reducing tax avoidance, as indicated by a regression coefficient of 0.244 and a significance value of 0.008 (< 0.05). Thus, the hypothesis that ACE can reduce tax avoidance practices is supported. The positive coefficient suggests that the more effective the audit committee, the higher the ETR and the lower the incidence of tax avoidance. This is reinforced by the average ACE score of 0.8114, reflecting the implementation of good corporate governance.

Consistent with agency theory, an effective audit committee can reduce conflicts of interest and managerial opportunism by enhancing corporate transparency and accountability. These findings are supported by studies from

Purnomo & Eriandani (2022) and Putra & Putri (2024), which emphasize the audit committee's crucial role in preventing information asymmetry and ensuring tax compliance. Conversely, other studies (Yuliani & Prastiwi, 2021; Adiwiratna & Lawita, 2024; Sihombing, 2021) suggest that audit committee effectiveness may be hindered by limitations in authority and scope of role. Overall, improving audit committee effectiveness remains a vital strategy in supervising and controlling tax avoidance to support corporate sustainability.

Effect of Accounting Conservatism on Tax Avoidance

The study results reveal that Accounting Conservatism does not have a statistically significant effect on tax avoidance. This is indicated by a significance value of 0.054 and a t-value of -1.994, which is slightly below the critical t-value (2.00488). Therefore, the hypothesis that accounting conservatism reduces tax avoidance practices is rejected. Although the regression coefficient is negative (-0.048), suggesting a tendency for ETR to increase with higher conservatism, the relationship is not statistically significant.

The average accounting conservatism score of 0.2877 indicates a moderate level of conservatism, which may provide management with leeway in managing financial reporting and tax strategies. Theoretically, conservatism should limit managerial opportunism, but in practice, it can be exploited to reduce tax burdens, especially when oversight is weak and reporting flexibility is high. These findings are consistent with studies by Merici Tahilia & Khaerul Wasif (2022), Sari & Mayangsari (2024), and Sa'adah & Prasetyo (2021), which found that conservatism does not encourage tax avoidance due to constraints imposed by tax regulations. However, they contradict research suggesting that conservatism delays revenue recognition and accelerates expense recognition, thereby lowering taxable income.

Furthermore, studies by Firmansyah & Venusita (2024) and Pratiwi & Djajanti (2022) found that conservatism can reduce taxable income and consequently decrease tax liabilities, implying that increased accounting conservatism may indeed increase tax avoidance practices.

4. Conclusion

Based on the results and discussion regarding the influence of Board of Commissioner Effectiveness (BCE), Audit Committee Effectiveness (ACE), and

Accounting Conservatism (AC) on Tax Avoidance, it can be concluded that BCE does not have a significant effect on tax avoidance practices. Although the board structure is considered sufficiently effective, its actual impact on curbing tax avoidance has not been statistically proven. ACE has a significant and positive effect on increasing the Effective Tax Rate (ETR), indicating that the audit committee is effective in reducing tax avoidance practices and highlighting its important role in supervising corporate tax policies. Meanwhile, AC does not significantly influence tax avoidance, which may be attributed to the low level of accounting conservatism applied by the companies, suggesting that the prudence principle has yet to effectively limit managerial decisions in tax avoidance practices.

This study is limited to non-primary consumer sector companies listed on the Indonesia Sharia Stock Index (ISSI) for the year 2023; therefore, the results cannot be generalized to other industry sectors that may have different characteristics regarding tax avoidance practices. Furthermore, the study only includes three independent variables—Board of Commissioner Effectiveness, Audit Committee Effectiveness, and Accounting Conservatism—and does not consider other factors that might also affect tax avoidance practices. Additionally, the research covers only a single year (2023), which limits the ability to observe changes or trends over time.

Recommendations for Future Research

Based on the conclusions drawn, several recommendations are proposed for future research. It is suggested that future studies expand the sample scope to include other industry sectors beyond the non-primary consumer sector to allow for broader generalization of the findings. Future researchers are also encouraged to consider additional variables that may influence tax avoidance practices, such as sales growth, which reflects company growth; political connections, which may affect the relationship between companies and regulators; and audit quality, which represents the effectiveness of external oversight. Incorporating these variables could enrich the research model and provide a more comprehensive understanding of the factors affecting tax avoidance.

Moreover, it is recommended that future research use a longer time frame (multi-year period) to enable trend analysis and better capture changes in tax avoidance practices over time.

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