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Analysis the Influence of Audit Committee Characteristics on Tax Aggressiveness in Indonesia

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Audit Committee, Independence, Expertise, Gender Diversity, Tax Aggressiveness

Abstract

This research seeks to examine the impact between the intend of corporate tax aggressive with several characteristics of audit committee members, namely independence, expertise, diligence and gender diversity. Measurement of effective tax rate paid is used to measure tax aggressiveness. This study is an empirical examination of quantitative method research involving 1,632 sample data from 408 companies listed in Indonesia Stock Exchange (IDX) using time series collection within a period of 5 years (2017-2021). The method of analysis in this study is panel regression analysis and using Eviews10 and SPSS v25.0 for the data processing. The author finds that the independence of the audit committee tends to give a significant effect on tax aggressiveness. Meanwhile, the expertise, diligence, and gender diversity of the audit committee do not have a significant effect on the practice of tax aggressiveness. If shareholders, investors, and tax agents are aware of the audit committee's makeup, it may warn them of the dangers of the company's aggressive tax planning.

Kata Kunci
Komite Audit, Independensi, Keahlian, Keberagaman Gender, Agresivitas Pajak

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh niat pajak perusahaan yang agresif dengan beberapa karakteristik anggota komite audit, yaitu independensi, keahlian, kerajinan dan keberagaman gender. Pengukuran tarif pajak efektif yang dibayar digunakan untuk mengukur agresivitas pajak. Penelitian ini merupakan penelitian empiris dengan metode kuantitatif dengan melibatkan 1.632 sampel data dari 408 perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) dengan menggunakan time series collection dalam kurun waktu 5 tahun (2017-2021). Metode analisis dalam penelitian ini adalah analisis regresi panel dan pengolahan datanya menggunakan Eviews10 dan SPSS v25.0. Penulis menemukan bahwa independensi komite audit cenderung berpengaruh signifikan terhadap agresivitas pajak. Sedangkan keahlian, ketekunan, dan keragaman gender komite audit tidak berpengaruh signifikan terhadap praktik agresivitas pajak. Jika pemegang saham, investor, dan agen pajak mengetahui susunan komite audit, hal itu dapat memperingatkan mereka tentang bahaya perencanaan pajak perusahaan yang agresif.

1. INTRODUCTION

In Indonesia, taxes obtained from the public are used as development funds in the country's economy, such as the construction of public facilities (Kumaratih & Ispriyarso, 2020). According to (Irianto and Tyasari, 2022) the tax received will be used as financing for the development of the community as well as to pay-off the government spending in order to improve the economic stability and welfare of the people. According to (Abdullah and Nainggolan, 2018) a country in increasing tax revenue requires awareness of the importance in paying taxes.

The state also requires compliance from taxpayers to carry out tax payments as itis their obligation. The high and low obligations of taxpayers depend on the income they generate. The higherthe income generated can affect the nominal tax that needs to be paid. The amount of the nominal tax triggers the occurrence of tax aggressiveness which is an action with the aim of minimizing the tax burden in an ethical or unethical way.

According to (Sembiring and Sidabutar, 2022) weak corporate management can increase the likelihood of taking high-risk actions such as tax avoidance. Ignoring actual tax risk may not be in line with the intent of maximizing shareholder wealth. A company with weak management causes tax aggressiveness by paying less than its share of taxes. Illegal tax aggressiveness practices have a greater impact not only on the company's externals, but also onthe company's internals. The preparation of financial statements at companies prepared by internal parties has great potential if evaluated by a qualified audit committee (Imelda Siahaan et al., 2019). Several internal and external variables have contributed to the increase in tax aggressiveness. The presence of an internal audit committee is an example of a company's emphasis on its own processes.

Previous research by (Irri et al., 2021) who conducted the effect of audit committee and audit committee presence on tax aggressiveness in non-financial firm listed in Nigeria for 12 period (2008-2019). In this study, the results average of tax aggressiveness using cash flow ETR measured is 0,139 or 13,9% which is below the statutory tax rate of Nigeria, which is 30%. Thus, it can be concluded that the companies studied tend to be tax aggressive. Another variable which is the effectiveness of the audit committee that measure independence, size, meetings, and financial expertise obtained the average result of 3,020 with standard deviation of 1,117 and maximum result of 4. Comparing the average with a maximum value of 4, it can be explained that audit the committee is quite effective in terms of the attributes of its members.

Research by (Honggo and Marlinah, 2019) discusses the effect company size, company age, audit committee, independent board of commissioners, sales growth, and leverage on tax aggressiveness at manufacturing companies from 2014-2016 period listed on Indonesia Stock Exchange (IDX). In (Honggo and Marlinah, 2019)'s research, the result shows the average of the audit committee is 3 members and the high score of 5. Descriptive statistics results show that dependent tax aggressiveness with CETR measurement obtained the highest value of 3,6 and the lowest 0 with an average of 0,38 or 38%. This shows that 38% of companies still practice tax aggressiveness.

Another research conducted by (Tanzil and Arrozi, 2020) is analyzing the effect of board commissioner, audit committee, board shareholding, and public shareholding on tax avoidance. This study used 414 manufacturing companies in Indonesia within 3 years of period (2014-2016). Descriptive statistics results show a mean result of 0,57 and 0,42 for standard deviation of tax aggressiveness variable (CETR-ETR) with PP measurements. That means 42 percent of the companies are doing tax aggressiveness. During the selected period, the audit committee with a financial background had an audit committee member with a financial background with an average score of 64,59 or 64,58%.

Research conducted by (C. Dewi and Prastiwi, 2018) is determine the effect of family involvement on tax aggressiveness with committee audit as a moderation variable. This study used 44 family companies listed on the IDX for the 2014-2017 period. The result of independent audit committee with the highest value is 0,18 and the average frequency of meetings held by the audit committee is 0,20 or 20%. However, the results of descriptive statistics of tax aggressiveness with CETRE measurements show that among 44 companies is 0,30 or 30% of family companies still commit tax aggressiveness.

Therefore, in this study the authors analyze whether there is still an impact of audit committee characteristics on tax aggressiveness with different measures along with ETR paid in all company sectors except finance and banking sectors for the latest period of 2017-2021.

2. LITERATURE REVIEW

Tax aggressiveness is an activity intentionally undertaken with the intention of reducing the amount recognized as taxable income, thereby tending to evade an activity in the tax plan (Zaki et al., 2019). Statements by experts elaborating on how tax avoidance may seen as a collection of tax planning techniques constrained by legal tactics and tax avoidance loopholes. The prevalence of tax-aggressive practices among businesses, the lower the state revenue will be (Harjito et al., 2017). From a social perspective, fraudulent activities in tax aggressiveness carried out by this company can be very detrimental to the state, especially for the people. What is meant by several acts of tax aggressiveness are tax planning, tax avoidance, and tax evasion.

According to (Putri and Putra, 2017) tax planning is a corporate move made in the hopes of reducing its tax liability, subject to compliance with all relevant tax laws. Tax avoidance is an intention and a deliberate act of the taxpayer with the aim of being able to pay less tax by exploiting the opportunities and weaknesses in the legislation (Ngadiman & Puspitasari, 2017). Tax avoidance is one of the actions to minimize the cost of paying taxes and is the one most often done by several companies. Even if it is considered legal, the state still requires taxpayers and taxable entrepreneurs to continue to paytaxes in the amount of taxes owed to the state (Krisyadi & Mulfandi, 2021).

According to (Sundari, 2019) the definition of tax evasion is an activity to reduce the tax burden and is carried out by cheating in tax payments and violating existing regulations such as manipulating actual data and hiding data. Thus, this tax evasion incident can be subject to criminal sanctions. If the audit committee is not professional in carrying out its obligations, they will not be able to detect fraud at a glance and underestimate tax aggressiveness activities. Tax evasion can occur due to differences in perceptions between the public and the government.

The tax system in Indonesia now uses a self-assessment system which creates opportunities for tax aggressive actions. In this context, taxpayers are given the opportunity to determine taxes, calculate and report their own tax liabilities. Due to changes in tax regulations, this aggressive step is expected to increase considering that taxpayers are starting to try to minimize their tax obligations, whether they violate the law or not (A. A. Putri & Hanif, 2020). Moreover, the lack of transparency and understanding the regulations makes people unwilling to pay their taxes (Sondakh et al., 2019).

2.1 Audit Committee Independence

An audit committee consisting of board members and other independent committees is an efficiency mechanism in charge of overseeing tax risk, and members of an independent audit committee must also participate in helping to supervise in order to reduce tax aggressiveness. Audit committee competence, audit committee independence, independent commissioners, and leverage are all factors that have been studied in relation to tax aggressiveness by (Putu et al., 2017), (al Lawati & Hussainey, 2021), (Pratomo & Rana, 2021), (Widnyana et al., 2021) and (Deslandes et al., 2020).

The empirical evidence indicates that having an independent audit committee reduces tax aggressiveness. This indicate that independent audit committee members can inhibit tax aggressiveness by the company when supervising the preparation of financial

statements prepared by management. Research conduct by (Asroni et al., 2019) and (N. M. Dewi, 2019) states that independence of audit committee members able to give a significant positive effect on tax aggressiveness. But this is contrary to research conducted by (Sitty Fadhila et al., 2017) and (Rospitasari & Oktaviani, 2021) which states that independence in the audit committee is not able to give an effect on tax aggressiveness.
H1: Audit committee independence negatively affect tax aggressiseness.

2.2 Audit Committee Expertise

According to (Tanzil & Arrozi, 2020) expertise background accounting or finance owned by the committee audit at a high level then the company tend to take avoidance actions low tax risk. However, when the audit committee does not have a background of expertise accounting or finance then a company tend to do tax avoidance have the risk of violating the provisions of tax law. Audit committee member with more accounting or finance expertise understand loopholes in tax regulations and how to avoid detection risks (Kurnia Dyah Pramesty et al., 2020). By having a member on the audit committee who is well-versed in finance, the committee is better able to carry out its oversight responsibilities, decrease the possibility of revenue management, and lessen the probability of restatement (Chandra, 2020). This information is gleaned from how extensive their background is in the financial sector.

Tenure also may help members become more well-versed in corporate operations management and boost their efficiency as watchdogs. According to (He et al., 2018) incumbent directors tend to be friends with audit committees cause less effective in monitoring. Both the audit committee's financial knowledge and its length of service provide insight into its level of professionalism. According to previous studies, audit committees are more reliable when they comprise members with financial competence (Purnomo & Eriandani, 2022). This expertise gives them experience and can broaden the knowledge of other committee members about monitoring practices.

Research conducted by (Junaidi & Adharani, 2022), (Tanujaya & Heryyanto, 2021), and (Deslandes et al., 2020) states that the expertise of the audit committee has a negative effect on tax aggressiveness. Meanwhile, research conducted by (Hasbi & Fitriyanto, 2021) and (Pramesty et al., 2020) shows that expertise of audit committee has no effect on tax aggressiveness.

Research that has been studied by (Ziliwu et al., 2021), (Deslandes et al., 2020), and (Hariyanto & Utomo, 2018) states that the tenure of audit committee members able to give a significant negative effect on tax aggressiveness. Meanwhile, research conducted by (Doho & Santoso, 2020) shows that tenure has a positive effect on tax aggressiveness followed by research by (Bianca & Tang, 2018) shows that tenure has no effect on tax aggressiveness.
H2: Audit committee expertise negatively affect tax aggressiveness.

2.3 Audit Committee Diligence

Due diligence is procedure through which the audit committee fulfills its duties to its constituents. According to (Ramadhanty & Didik Ardiyanto, 2022) the establishment of an audit committee is intended to minimize the possibility of information asymmetry between the board of commissioners and management. The existence of an audit committee within the company can play a role in supporting the board officer who oversees the management of the preparation of the company's financial statements which may affect the company's tax aggressiveness practices (Murkana & Putra, 2020). According to (Satria & Cristin, 2022a) more active oversight by the audit committee can reduce management's opportunities for fiscal aggressiveness.

The audit committee's thoroughness may be judged by looking at metrics like the number of meetings and the percentage of its members who actually show up. There should be no room for fraud inside a firm and an audit committee may help make that happen by assisting the board of directors in their oversight of financial reporting and control. If the number of audit committee sizes increases, the quality of financial reporting prepared will also be guaranteed. This can be ascertained because more supervision in the preparation of financial statements will produce quality report information also effective performance (Pradana & Ardiyanto, 2017).

The frequency with which the audit committee convenes, the frequency of financial reporting problems can reduced and the committee's effectiveness increased (Adiati & Adiwibowo, 2017). In order to effectively oversee management, the audit committee should meet regularly. The more frequent the meetings of the audit committee, the more effective the oversight of the board of commissioners will be.

Research conducted by (Nugroho & Firmansyah, 2017), (A. A. Putri & Hanif, 2020), (Munawaroh & Sari, 2019), and (Yuniar et al., 2021) the audit committee has a negative significant relationship to tax aggressiveness. Meanwhile, research which claims that the audit committee has a significant positive effect on tax aggressiveness carried out by (Ayem & Setyadi, 2019). Contruary to (Ramadhanty & Didik Ardiyanto, 2022) and (Susanto & Viriany, 2018) states that the audit committee do not have any significant relationship to tax aggressiveness.

The findings of research by (Novitasari, 2017) proves that the frequency of audit committee meetings held by a company does not affect the occurrence of tax aggressiveness because the meetings are only formal in nature to comply with applicable regulations. However, in contrast to studies by (Satria & Cristin, 2022b), (Nugraheni & Pratomo, 2018) and (Ngabdillah et al., 2022) it is shown that the number of audit committee meetings has a significant negative influence on the degree of tax aggressiveness.

Research conducted by (Kurnia & Yangrico, 2020) states that the presence of the audit committee at meetings does not affect tax aggressiveness. Contrary to research which claims that the attendance audit committee in meeting has a significant negative effect on tax aggressiveness carried out by (Qamhan et al., 2018), (Kamaludin et al., 2020) and (Yakubu et al., 2020).

H3: Audit committee diligence negatively affect tax aggressiveness

2.4 Audit Committee Gender Diversity

Female representation in audit committees is advantageous for number of reasons. The presence of female board as well as audit committee member helps generate productive discourses that incorporate different perspectives and viewpoints. Ultimately, this has the potential to increase the number of potential solutions and improve the quality of decisions about organizational strategy and procedures (Manuel & Sandra, 2022). Number of studies emphasize the beneficial impact of women on the oversight role of audit committees. Research conducted by (Manuel & Sandra, 2022), (García-Meca et al., 2021), and (Dang & Nguyen, 2022) states that the presence of a female audit committee able to give a significantly negative effect on tax aggressiveness.

This cautious approach to decision-making and tax preparation is consistent with the stereotype of women as cautious planners (Kamul & Riswandari, 2021). But this is contrary to research conducted by (Hidayah et al., 2018) and (Suleiman, 2020) which states that gender diversity in the audit committee is not able to give an effect on tax aggressiveness.

H4: Audit committee gender diversity negatively affect tax aggressiveness.

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3. METHODS

With the preceding explanation in mind, the following is a description of the findings from the research model:

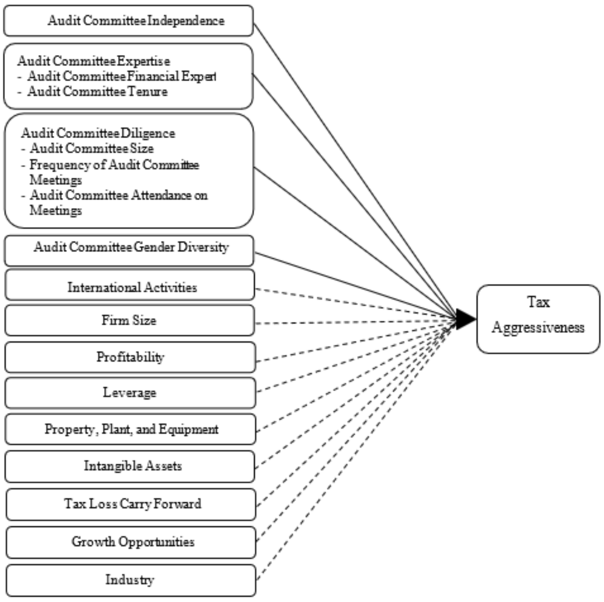

Figure 1. Framework

H1: Audit Committee Independence negatively affect Tax Aggressiveness

H2: Audit Committee Expertise negatively affect Tax Aggressiveness

H3: Audit Committee Diligence negatively affect Tax Aggressiveness

H4: Audit Committee Gender Diversity negatively affect Tax Aggressiveness

The report preparing this paper is titled "Analysis the Influence of the Characteristics Audit Committee on Tax Aggressiveness" using a sample from the population of non-financial corporations listed on the Indonesian Stock Exchange (IDX) during the 2017-2021 period. Thesample determined during the preparation of this report is based on the Purposive Sampling method or which is defined as considering the selection of samples according to certain criteria.The sample obtained for this study was 1632 data with the following details:

Table 1. Sampling Process

Description	Amount
Companies listed on the Indonesia Stock Exchange (IDX)	773 companies
Companies with financial or banking sectors	(102) companies
Newly listed companies	(226) companies
Companies with incomplete annual and financial report	(37) companies
Sample of companies	408 companies
Research sample period	5 years
Total research data	2,040 data
Issued data (outliers)	(408) data
Observation data	1,632 data

Source: Processed data, 2020

The total number of companies listed on the Indonesia Stock Exchange (IDX) is 773 companies. The companies used in this study are all companies except banking and finance companies, which focus on companies with manufacturing, trading, mining, agriculture, construction, and other companies. The total research data before deducting outlier data is 2,040data. After deducting the outlier data, the data used in this research is 1,632 data.

The author gathered information for this paper by poring through annual reports of firms trading on the Indonesian Stock Exchange (IDX) between 2017 and 2021. Visit www.idx.co.id to see the Indonesia Stock Exchange's official website. In data collection, start with listing the IDX official website then collecting and sorting companies according to predetermined criteria. Sources of data processed in conducting this research using data in the form of numbers.

Table 2. Operational Variable

Variable	Measurement	Source
Dependent Variable		
ETR paid	Current tax deducted by income tax payable article 25 dan 29 for the current year plus	(Deslandes et al., 2020)

	income tax payable article 25 dan 29 of the previous year divided by income before tax multiplied by Indonesia statutory tax rate	
Independent Variable		
IND_PERC	Number of independent audit committee members divided by number of audit committee members	(Isnaniati, 2019)
EXP_FIN	Number of financial expertise audit committee divided by number of audit committee members	(N. G. Putri & Nr, 2019)
EXP_TENURE	Average tenure of audit committee members	(Setiany, 2018)
DIL_NMBR	The absolute number of members on the audit committee	(Setiany, 2018)
DIL_NMEETING	Number of meetings held by members in 1 year	(Setiany, 2018)
DIL_PRESAC	Percentage of total member attend the meeting divided by number of audit committee members	(Prabowo, 2018)
DIV_WOMEN	Number of women in audit committee divided by number of audit committee members	(Gunawan & Wijaya, 2021)
Control Variable		
MULTI	Dummy, 1 if there is a subsidiary abroad for three out of five years, 0 otherwise	(Himmah & Sedianingsih, 2017)
SIZE	Firm Size = LN(Total asset)	(Laoli et al., 2019)
ROA	Net profit divided by total assets	(Laoli et al., 2019)
LEV	Total liabilities divided by total assets	(Laoli et al., 2019)
PPE	Property, plant and equipment divided by total assets	(Makarim & Asalam, 2021)
INTGBL	Intangible assets divided by total assets	(Faradiza, 2019)
TLFC	Previous year's tax loss divided by previous year's EBIT	(Deslandes et al., 2020)
MB	Total assets for the current year deducted total assets for the previous year divided by total assets for the previous year	(Oktavia, 2019)
IND	Dummy, manufacturing company coded 1 and code 0 for non-manufacturing companies	(Widyastuti & Sarsiti, 2020)

Source: Processed data, 2022

The main regression equation in this study is as follows:

$$\text{ETR paid} = \beta_0 + \beta_1\text{IND\_PERC} + \beta_2\text{EXP\_FIN} + \beta_3\text{EXP\_TENURE} + \beta_4\text{DIL\_NMBR} + \beta_5\text{DIL\_MEETING} + \beta_6\text{DIL\_PRESAC} + \beta_7\text{DIV\_WOMEN} + \beta_8\text{MULTI} + \beta_9\text{SIZE} + \beta_{10}\text{ROA} + \beta_{11}\text{LEV} + \beta_{12}\text{PPE} + \beta_{13}\text{INTGBL} + \beta_{14}\text{TLFC} + \beta_{15}\text{MB} - \beta_{16}\text{IND} + e$$

Notes:

ETR paid	= Tax Aggressiveness
IND_PERC	= Audit Committee Independence
EXP_FIN	= Audit Committee Financial Expert
EXP_TENURE	= Audit Committee Tenure
DIL_NMBR	= Audit Committee Size
DIL_NMEETING	= Frequency of Audit Committee Meetings
DIL_PRESAC	= Audit Committee Attendance on Meetings
DIV_WOMEN	= Audit Committee Gender Diversity
MULTI	= International Activities
SIZE	= Company Size
ROA	= Profitability
LEV	= Leverage
PPE	= Property, Plant and Equipment
INTGBL	= Intangible Assets
TLFC	= Tax Loss Carry Forward
MB	= Growth Opportunity
IND	= Industry

The method of analysis in this study is panel regression analysis and using Eviews10 and SPSS v25.0 for the data processing. The test was carried out by performing outlier tests and descriptive statistics using SPSS v25.0 and continued with the Chow test and Hausman test to choose the best model, and continued with the F test, t test, and R test using Eviews10.

4. RESULT AND DISSCUSION

4.1 Research Result

Descriptive statistical test is one of the data testing processes that performs processing on the sample data that we have collected and rearranged in tabulated form. Below is a descriptive statistical table that has been processed using the Statistical Package for the Social Science Program (SPSS Program):

Table 3. Descriptive Statistic Test Result

Variable	N	Minimum	Maximum	Mean	Std. Deviation
ETR paid	1,632	0,0000	0,4100	0,2600	0,3098
IND_PERC	1,632	0,0000	1,5000	0,7456	0,3044
EXP_FIN	1,632	0,0000	1,5000	0,6670	0,3163
EXP_TENURE	1,632	0,0000	14,6700	4,0079	2,5248
DIL_NMBR	1,632	0,0000	6,0000	3,0100	0,4380
DIL_NMEETING	1,632	0,0000	77,0000	6,3700	6,4600
DIL_PRESAC	1,632	0,0000	1,0000	0,7400	0,8300
DIV_WOMEN	1,632	0,0000	3,6700	0,1958	0,2661
MULTI	1,632	0,0000	1,0000	0,7000	0,4580
SIZE	1,632	21,9100	34,4900	28,6536	1,7707
ROA	1,632	-18,9800	1,3500	-0,0191	0,5626
LEV	1,632	0,0000	3461,9800	4,1229	93,1086
PPE	1,632	0,0000	1,5500	0,3369	0,2623
INTGBL	1,632	0,0000	7,7300	0,1123	0,5263
TLFC	1,632	-88,4000	1156,4000	0,7019	29,0403
MB	1,632	-0,9900	909,1700	1,4760	26,3632
IND	1,632	0,0000	1,0000	0,3000	0,4570

Source: Processed data, 2022

Tax aggressiveness (ETR paid) with a maximum value of 0,4100 from Indonesia Pondasi Raya Tbk in 2019 and a minimum value of 0,0000. It is known that the average value is 0,2600. The statutory tax rate of Indonesia is 22%. Result of standard deviation of tax aggressiveness is 0,3098. This can be concluded that 31% of companies on the Indonesia Stock Exchange (IDX) tend to do tax aggressiveness action.

The independence of the audit committee (IND_PERC) obtained the minimum value of 0.0000 and the maximum value of 1.5000 from Harum Energy Tbk in 2019 which was measured by dividing the number of independent audit committees by the number of audit committees. The average value obtainedis 0.7456 or 75%. This means that the average company on the Indonesia Stock Exchange (IDX) in 2017-2021 that has an independent audit committee is about 75%.

The results of the analysis of the minimum score of the audit committee with financialbackground (EXP_FIN) is 0,0000, the maximum value is 1,5000 from Astra Agro Lestari Tbk in 2018. The average is 00,6670 and standard deviation is 0,3163. This means that the average audit committee at the Indonesia Stock Exchange (IDX) in 2017-2021 with a financial or accounting background is only 66.70%.

Tenure of the audit committee (EXP_TENURE) yields a minimum and maximum value of 0,0000 and 14,6700. The highest figure is owned by Astra Agro Lestari Tbk in 2019. The mean and standard deviation were 4,0079 and 0,2548. This concludes that the average audit committee serving and providing services to companies listed on the Indonesia Stock Exchange (IDX) in 2017-2021 is an average of 4 years.

The size of the audit committee (DIL_NMBER) with a minimum and maximum value of 0,0000 and 6,0000. The average result of the size of the audit committee is 3,0100 which means that companies listed on the Indonesia Stock Exchange (IDX) in 2017-2021 on average use the audit committee as many as 3 people. The standard deviation obtained is 0,4380.

Audit committee meetings (DIL_NMEETING) resulted in minimum and maximum scores of 0,0000 and 77,0000. Meetings of 77 times in 1 year were held by the company of PT. Timah Tbk in 2019. The average was 6.3700, This indicates there were a total of 6 audit committee meetings conducted by IDX-listed businesses between 2017 and 2021. 6,460 is the obtained standard deviation.

The attendance of audit committee members at the meeting (DIL_PRESAC) the minimumand maximum values obtained were

0,0000 and 1,0000. The average and standard deviation values were 0,74000 and 0,8300. This concludes that the high attendance rate of audit committee members at meetings held is 74%.

Gender Diversity (DIV_WOMEN) as seen from the number of women in the audit committee members got a minimum score of 0,0000 and a maximum of 3,6700. The average obtained is 0,1958 and the standard deviation is 0,2661. This means that the male gender on the audit committee tends to be more. Since the findings show that just 19,58 percent of audit committee members of businesses trading on the Indonesia Stock Exchange (IDX) between 2017 and 2021 are women.

International Activities (MULTI) is a control variable with a dummy measurement where the minimum value is 0,0000 and the maximum value is 1,0000. The average and standard deviation obtained are 0,7000 and 0,4580. Based on the average data from 2017-2021, it appears that 70% of IDX-listed companies have overseas branches.

The company size variable (SIZE) shows the minimum and maximum results of 21,9100 which are owned by PT. Budi Starch & Sweetener Tbk (Rp2,963,007,000,000) and 34,4900 owned by PT. Soechi Lines Tbk (Rp882,214,015,205,828). The results mean and standard deviation of 28,6536 and 1,770, respectively.

Profitability (ROA) with a minimum value of -18,9800 and a maximum of 1,3500. The average value shows the result -0,0191 and the standard deviation is 0,5626. As a result, we may deduce that the median IDX-listed firm will grow by 1.91% between 2017- 2021, indicating that the total assets used generate losses in the sense that the company assets used donot generate profits.

Leverage variable (LEV) which uses the measurement of debt to total asset ratio with a minimum value of 0,0000 and a maximum value of 3461,9800. The maximum value is the result of leverage from PT. Bakrie Telecom Tbk with total debt of Rp11,306,819,000,000 and total assets of Rp3,266,000,000. This means that the debt in this company is 346,19% greater than the assets owned.

Property, plant and equipment (PPE) show minimum and maximum yields of 0,0000 and 1,5500. With a mean of 0,3369 and a standard deviation of 0,2623, the data points to a fairly consistent distribution. The companies listed on the IDX in Indonesia between 2017 and 2021 have long-term assets that are used for operational activities at a rate of up to 33.69%.

Intangible assets (INTGBL) is comparing the intangible assets of the total assets owned bythe company. The minimum value obtained is 0,0000 and the maximum is 7,7300. The average result shows value of 0,1123, which means that the average intangible asset in IDX companies in 2017-2021 is 11%. The standard deviation is 0,5263.

Tax loss carry forward (TLFC) uses a measurement of the fiscal loss of a company. The minimum and maximum values are -88,4000 and 1156,4000 and the average and standard deviation value are 0,7019 and 29,0403. This means that as many as 70% of companies on the Indonesia Stock Exchange (IDX) in 2017-2021 experienced fiscal losses. The highest fiscal loss experienced by PT. Polychem Indonesia Tbk in 2019.

The variable growth opportunity (MB) of a company has a minimum value of -0,9900 and a maximum value of 909,1700. The average is 1,4760 and the standard deviation is 26,3632. The results ratio of MB become a benchmark for investors in comparing stock prices with book values. The higher the ratio obtained, the more and more expensive the stock of a company. Aratio with a value below 1 indicates that the stock price is smaller than the book value, which means it is cheap.

Industry (IND) is a dummy variable with minimum and maximum values of 1,0000 and 0,0000. The resulting average is 0,3000 with a standard deviation of 0,457. The number of manufacturing businesses trading on the Indonesia Stock Exchange (IDX) between 2017 and 2021 is tracked by the industry variable. From the results obtained, as many as 30% of companies are manufacturing companies, the remaining 70% are companies in other sectors.

Table 4. Chow Test Result

Effect Test	Prob.
Cross-section F	0,0000
Cross-section Chi-square	0,0000

Source: Processed data, 2022

This Chow test is used to choose between the Pooled Least Square (PLS) model and the Fixed Effect Model (FEM). The Chow test's Chi-square Cross-section produces a probability value that reveals this selection. If, using the table above, the calculated value is less than 0,05 the FEM model is preferable; if the calculated value is larger than 0,05 the PLS model is preferable.

Table 5. Hausman Test Result

Test Summary	Prob.
Cross-section random	0,0010

Source: Processed data, 2022

To choose between the Fixed Effect Model (FEM) and the Random Effect Model (REM), the Hausman test is used (REM). This decision is made by examining the probability in the Hausman test; if the value is more than 0,05 the optimal selection model is the Random Effect Model (REM), and the Lagrange Multiplier (LM) test should be proceeded. In contrast, the Fixed Effect Model is the most appropriate choice when the probability value is less than 0,05. (FEM). If the probability is less than 0,05 then the Random Effects Model is appropriate (FEM). Thus, the Lagrange Multiplier (LM) test may be omitted.

Table 6. F Test

Dependent Variable	Prob.
Tax Aggressiveness	0,0000

Source: Processed data, 2022

The F test's goal is to determine whether there is a joint effect of the independent variables on the dependent one. After doing research on all the independentvariables, then from the F test the results of significance with a probability value of 0,0000 where the value is below 0,05. Here we can conclude that the independent variables simultaneously affect tax aggressiveness.

Table 7. T Test

Variable	Coefficient	Sign.	Conclusion
C	-0,005423	0,3868	
IND_PERC	-0,001249	0,0541	Significant -
EXP_FIN	-0,000497	0,2394	Not Significant
EXP_TENURE	2,040000	0,9711	Not Significant
DIL_NMBR	4,020000	0,8990	Not Significant
DIL_NMEETING	3,190000	0,2454	Not Significant
DIL_PRESAC	4,820000	0,2834	Not Significant
DIV_WOMEN	-0,000265	0,6549	Not Significant
MULTI	0,000846	0,8001	Not Significant
SIZE	0,000369	0,0546	Significant +
ROA	0,000386	0,1629	Not Significant
LEV	2,370000	0,1646	Not Significant
PPE	-0,000611	0,5059	Not Significant
INTGBL	-0,000463	0,0266	Significant -
TLFC	3,200000	0,9140	Not Significant
MB	-1,160000	0,0004	Significant -
IND	-0,000481	0,8848	Not Significant

Source: Processed data, 2022

The accompanying table summarizes the findings of a study that found an independent audit committee significantly reduces tax aggression. There was no correlation between tax aggression and any of the following: audit committee expertise, audit committee tenure, audit committee size, audit committee meetings, audit committee attendance rate, or gender diversity.

For the control variables, firm size able to give a positive significant effect on tax aggressiveness. Meanwhile, intangible assets and growth opportunities have a significant negative effect on tax aggressiveness. Other variables, namely profitability, leverage, plant and equipment property, tax loss carry forward, and industry do not have a significant effect.

4.2 Research Discussion

Audit Committee Independence on Tax Aggressiveness

This has been determined by testing findings, it appears that the profitability value of the Audit Committee's independence variable by testing the effective tax rate paid is 0,0541. This can be drawn from a conclusion that an audit committee independent variable is able to give a significant negative effect on tax aggressiveness. So that the hypothesis which reads "the independence of the audit committee is able to give a significant negative influence on tax aggressiveness" is accepted. This research is in accordance with research that has been tested by (Shin & Park, 2019), (al Lawati & Hussainey, 2021), (Pratomo & Rana, 2021), and (Widnyana et al., 2021). This finding proves that the presence of independent audit committee members is very much needed in the company. So that corporate governance can run effectively and maximally in monitoring tax aggressiveness activities.

Audit Committee Expertise on Tax Aggressiveness

The test results obtained from testing the audit committee variables with an accounting background get a probability value of 0,2394 and the tenure of the audit committee of 0,9711 tends to be unable to give an effect on tax aggressiveness. Thus, the results of the second hypothesis which reads "the expertise of the audit committee is able to provide an influence that tends to be significantly negative on tax aggressiveness" is rejected.

This research is in accordance with research that has been tested by (Tanzil & Arrozi, 2020), (Ardiyanto & Marfiana, 2021), (Junaidi & Adharani, 2022), (Ziliwu et al., 2021), (Rizqia & Lastiati, 2021), and (Wardani Herlanda et al., 2021) which states that the audit committee with accounting or financial expertise sometimes does not find a significant affect on tax aggressiveness. Followed by finding conducted by (Ziliwu et al., 2021), (Pratomo & Richmadenda, 2018), (Rizqia & Lastiati, 2021) concluded that the tenure of the audit committee does not have a significant affect on tax aggressiveness.

Audit Committee Diligence on Tax Aggressiveness

Test results relating to the due diligence test include the size of the audit committee with aprobability value of 0,8990, the number of audit committee meetings of 0,2454, and the presence of audit committee members at meetings of 0,2834 on tax aggressiveness. Here we can conclude that the results obtained show no significant effect because the probability value is above 0.05. Thus, the hypothesis which reads "audit committee craft is able to give a significant negative effect on tax aggressiveness" is rejected. This is because the possibility of companies that do tax avoidance or aggressive tax actions is not seen from the number of audit committees or meetings held within a company. Because in reality the large number of audit committees does not provide effectiveness in making policy decisions related to taxation in a company (N. M. Dewi, 2019).

This research is in accordance with research that has been tested by (Tanzil & Arrozi, 2020), (EDT and Febiola, 2021), (Youlinda et al., 2020), (Yulianty et al., 2021) which states that the number of audit committee members does not have a significant effect on tax avoidance. Finding which states that the number of audit committee meetings has no relationship with tax aggressiveness was also proposed by (Youlinda et al., 2020), (Gaol & Pratomo, 2021) as well as finding conducted by (Deslandes et al., 2020) and (Hidayah et al., 2018) stated that the presence of the audit committee at the meeting was also unable to give an effect on tax aggressiveness.

Audit Committee Gender Diversity on Tax Aggressiveness

The test results are related to the influence of audit committee gender diversity on tax aggressiveness with a probability value of 0,6549. The conclusion that can be drawn is that gender diversity tends to be unable to give a significant effect on tax aggressiveness. The fourth hypothesis which reads "Companies with female audit committees are able to provide a significant negative influence on tax aggressiveness" is rejected. This finding is equivalent to research findings that have been found by (Hidayah et al., 2018) and (Vacca et al., 2020) which state that the presence of women in audit committee members is not able to have a significant effect on tax aggressiveness. The presence of women in audit committee members is only a difference in character and opinion. Thus, increasing the representation of women in the Audit Committee will not interfere with the implementation of the Company's tax aggressiveness.

5. CLOSING

5.1 Conclusion

The findings from this study may serve a related purpose to examine how different audit committee attributes, including committee independence, experience, diligence, and gender diversity, are related to tax aggressiveness. The samples in this study were all companies listed on the Indonesian Stock Exchange (IDX) in the period 2017-2021, excluding the banking or financial sector. The results we can conclude are as follow:

1. Audit committee independence has a significant negative effect on tax aggressiveness.
2. Audit committee expertise do not have any significant effect on tax aggressiveness.
3. Audit committee diligence do not have any significant effect on tax aggressiveness.
4. Audit committee gender diversity do not have any significant effect on tax aggressiveness.

5.2 Recommendation

In detailing the results of the study, the authors suggest several recommendations that can be considered for further researchers, namely:

1. In conducting this research, other variables such as political relations can be added because it is possible that the relationship between the company and the government can cause unwanted actions in the tax authorities.
2. Further researchers can conduct research for more than 5 years.

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