

(2024) The Effect of Independent Board of Commissioners and Capital Intensity on Tax Avoidance

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The Effect of Independent Board of Commissioners and Capital Intensity on Tax Avoidance

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Abstract

The reason of this consider is to look at how the free board of commissioners and capital concentrated have an impact on assess shirking. The data gotten comes from the inspected yearly reports for 2020 to 2022 of coal mining companies recorded on the Indonesia Stock Trade. The number of perceptions chosen utilizing purposive determination is 45 information on the money related explanations of coal mining businesses gotten from the Indonesia Stock Trade and the company's site. The factors watched in this ponder incorporate assess evasion as the subordinate variable, capital escalated and autonomous board of commissioners as free components. The investigate discoveries appear that capital escalated and free board of commissioners both have an impact on assess evasion. The discoveries of this consider bolster the theory created and are reliable with the discoveries of other thinks about that found that the free board of commissioners and capital escalated significantly.

Keywords: Independent Board of Commissioners; Capital Intensity;
Tax Avoidance.

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Introduction

Regarding taxes, based on Law Number 16 of 2009 (BPK, 2009) which regulates the General Provisions and Procedures for Taxation (KUP) defines taxes as mandatory payments that must be made for citizens and companies to the government according to legal requirements. For the common good, the state must collect taxes even though its citizens do not personally benefit from the tax. Taxes are part of the state's revenue, so taxes are important to the government. Meanwhile, taxes are one type of expenditure that can reduce profits for companies, because of the high tax burden, businesses try to minimize their tax payments through tax management strategies (Dewi & Noviani, 2017; Lestari & Martusa, 2024).

One of the tax management strategies carried out is tax avoidance. According to Wilda et al. (2023) tax avoidance is a trading scheme that can minimize the tax burden by using loopholes in the tax regulations of a country. Subsequently, assess shirking isn't a infringement of assess law and is ethically satisfactory in connection to citizen endeavors to diminish, dodge, minimize, or in other ways stifle the charge burden accessible beneath assess law (Yuniarti et al., 2020). On the other hand, the purpose of tax minimization on the corporate side is so that the company can achieve a certain level of profit and liquidity (Dang & Nguyen, 2022). Therefore, many people and even the business world must find ways to avoid taxes (Manullang et al., 2024; Sartika, 2015). Companies that carry out tax avoidance such as minimization or elimination of tax obligations, then the company considers whether or not there are consequences of the tax avoidance activity and it turns out that it is successful, then the company will increase cash flow and after-tax income (Kovermann & Velte, 2019). In addition, financial management strategies are also an important factor driving the company's business growth (Meythi et al., 2023).

In making tax payments, the company will consider several influencing factors, such as by forming corporate governance to monitor tax activities and influence the amount of tax paid by the company. One of the mechanisms of the corporate governance system is to establish a monitoring system by an independent board of directors. The free board of commissioners has an significant parcel in internal and outside company choices, has individuals who have no relationship with the board of chiefs, individuals of the board of commissioners and controlling shareholders and is free from trade affiliations or other affiliations that can affect its capacity to act exclusively interior the interface of the company, other than that the autonomous board of commissioners supervises the checks and equalizations framework actualized by the corporate organization framework (Oktavia et al., 2021). The board of commissioners includes a extraordinary impact on money related administration.

Separated from the free board of commissioners, there are other components that impact a company in paying charges. One of them concerns the characteristics of a company that directly affects the effective tax rate is capital intensity, the tax liability of a company can also be influenced by capital intensity. Capital concentration is the extent of settled assets such as buildings, device inside the company, this extent is utilized for charge evasion. The way it is utilized is by contributing in settled resources or substantial products that have a devaluation esteem (Dwi Sandra & Anwar, 2018). This deterioration rate is the key to assess shirking endeavors. Settled resources have a devaluation esteem (excluded) that can be deducted from salary, in this way diminishing the sum of charge payable.

Charge shirking isn't as it were an progressively curiously issue in political and scholarly wrangles about (Huseynov et al., 2017), but the more extensive community has too taken after this issue in reaction to media scope of assess evasion hones by a few worldwide companies (Kanagaretnam et al., 2018). As happened within the case of charge evasion in Indonesia carried out by the company PT Adaro Energy Tbk. using the transfer pricing system in 2019. The company operates in the mining sector and is quite important in Indonesia. Based on the Global Witness report on Adaro's Tax Time, PT Adaro Energy Tbk. transferred coal mining profits in Indonesia to tax-free locations to its subsidiary Coaltrade Services International in Singapore. This was done to minimize the tax bill in Indonesia by transferring capital to the subsidiary. The company was accused of cutting its tax bill in Indonesia by \$14 million/year, in fact the company was able to pay \$125 million less in taxes than it paid in Indonesia (Ibrahim et al., 2021).

In addition to the above phenomenon, tax avoidance was also found in the British American Tobacco (BAT) company. Previously reported by Tax Justice Network on May 8, 2019 British American Tobacco (BAT) utilized PT Bentoel Internasional Investama Tbk. in an effort to avoid paying taxes in Indonesia. As a result, our country loses \$14 million every year. An article from Tribunnews.com (2019) states that BAT has moved some of its money from Indonesia to the UK for royalties, fees, and services, as well as for intercompany loans, moreover, revealed the fact that taxpayer non-compliance cost the state IDR1.55 trillion, according to the Directorate General of Taxes. The expenditure was related to 26 tax matters processed in 2013. Taxpayer compliance is still very poor. In addition, tax manipulation continues to increase from year to year (Sarira, 2017).

A company as a taxpayer must pay a tax calculation that has been calculated from the company's net profit, the more taxes the company pays, the more important government revenue. On the other hand, taxes are a burden on the company's economy, reducing net income. The government's goal of optimizing tax industry revenue is not in line with the goals of the business world as taxpayers. The trade world looks for to rationalize the charge burden in arrange to attain higher benefits, subsequently expanding the welfare of the proprietor and the survival of his company.

To decrease the charge burden (obligation) can be done by complying with assess controls (legal) or abusing charge controls (illegal).

A few past ponders have analyzed components that can impact assess evasion by counting the board of free commissioners and capital concentrated. Inquire about related to the autonomous board of commissioners considered by Chasbiandani et al. (2020) and Kholis & Oktaviana (2021) affirmed that charge evasion is emphatically affected by the free board of commissioners. Be that as it may, inquire about by Pratomo & Risa Aulia Rana (2021) and Setyarini et al. (2023) passed on that the autonomous board of commissioners has no impact on assess evasion. The autonomous board of commissioners is an fair-minded.

The autonomous board of commissioners is an fair-minded body entrusted with giving helpful feedback of the company's execution that's not monetarily included with the company. One portion of corporate administration managed by an fair-minded board of commissioners is the planning of budgetary reports (Setyarini et al., 2023). In this manner, in assess administration issues, a unbiased board of commissioners plays an imperative part. The free board of commissioners has the obligation to guarantee that management activities don't abuse any laws or directions.

A 30% proportion of autonomous commissioners is required for great corporate administration, as per Chapter III article nineteen of Money related Administrations Specialist Control No.157/POJK 04/2017. Free commissioners must moreover act professionally, treat minority shareholders and other partners decently, and be able to implement the company's compliance with assess controls. On the off chance that the number of autonomous commissioners is exceptionally huge or surpasses 30% of the entire shareholders, free commissioners are anticipated to be able to oversee administrative execution and decrease potential organization issues (Salehi et al., 2020). According to agency theory, there is a correlation between the strong tendency of tax avoidance and the low level of management supervision. In line with the above assertion, the first hypothesis is expressed as follows:

H1: Independent board of commissioners has a positive effect on tax avoidance

Meanwhile, according to Puspita & Febrianti (2018) and Zoebar & Miftah (2020) there's no relationship between capital concentrated and charge shirking, but capital Escalated has an impact on assess shirking, agreeing to Najmah (2020) and Anindyka et al. (2018).

Capital Escalated speaks to commerce capital within the frame of resources that have the potential to create wage. The capital quality proportion appears that the company has solid capital. The capital concentrated proportion is valuable in minimizing the company's assess burden (Pattiasina et al., 2019). Acquiring fixed assets is one of the investment strategies that businesses use to lower their tax liabilities. Investments in stocks or assets to allow deduction of asset depreciation costs from deductible components of corporate income or expenses (Pattiasina et al., 2019). Variable derivation costs require a charge burden on the company, meaning that the company dodges assess shirking. The endeavor will advantage from diminished weakening costs since it can diminish the charge burden for its exchange. Meaning that the company has taken advantage of a elude clause called evaluate avoidance.

In the context of current research, agency theory predicts that a high level of capital intensity is associated with a high preference for tax avoidance. Companies can reduce or even avoid paying taxes if capital intensity is high. The following is the second hypothesis proposed in relation to the statement made earlier:

H2: Capital intensity has a positive effect on tax avoidance

Previous findings regarding tax avoidance are still inconsistent with one another. In expansion, investigate on assess shirking, particularly on the question of mining companies, needs to be carried out to see a new perspective and examine more deeply the findings that exist in the object of mining companies, because previous studies on tax avoidance have been carried out on the object of manufacturing companies. Knowing this, this study took the initiative to examine the mining industry listed on the IDX for the period 2020-2022. The most objective of this consider is to find out, by analyzing the claims said over, how capital concentrated and free board of commissioners influence assess evasion.

Research Method

The inquire about strategy utilized in this think about may be a quantitative strategy with a graphic and correlational approach. This approach was chosen since it is able to supply a clear picture of the factors examined and degree the relationship between these factors equitably. The data utilized

in this consider is assistant data, which is taken from the annually reports of mining companies that have been inspected and recorded on the Indonesia Stock Exchange (IDX) for the period 2020-2022. This report can be gotten to freely through the official IDX site. The utilize of auxiliary information permits analysts to analyze data that has been formally confirmed and distributed, hence expanding the legitimacy of the investigate comes about.

The sampling method used is nonprobability with a purposive sampling approach. Purposive sampling is used in this study because the entire population does not have criteria that match the predetermined sample criteria. Therefore, the sample used and selected based on the criteria set so that the sample used can represent the entire population. The sample selection criteria were carefully designed to eliminate bias and ensure the validity of the research results.

The criteria used in determining the sample in this study are as follows: (1) Listed companies on the IDX and have complete financial statements, (2) Use of rupiah currency, (3) Companies with positive profits, (4) CETR value less than 1.

Through the application of strict sample selection criteria, this study seeks to minimize bias and ensure that the analysis conducted reflects the real conditions of mining companies listed on the IDX. The use of quantitative methods with valid secondary data provides a strong foundation to produce objective and reliable conclusions in evaluating company performance and tax policies.

Charge evasion is an endeavor to play down or dispense with the company's charge obligations in a lawful way. Money Viable Charge Rates (CETR) demonstrate separates money went through on charge costs using profit some time recently assess. In testing charge evasion in inquire about utilizing money Viable Charge Rate (CETR) demonstrate which partitions the assess cost caused by benefit some time recently charge.

$$CETR = \frac{\text{Tax Payment}}{\text{Profit Before Tax}}$$

One way to assess the structure of the free board of commissioners is to see at the extent of independent commissioners in charge of supervising the company to the by and large number of company commissioners. With regard to the condition for calculating the composition of the independent board of commissioners as takes after:

$$\text{Composition of the Board of Independent Commissioners} = \frac{\text{Number of Independent Commissioners}}{\text{Number of Company Commissioners}}$$

Capital concentrated speaks to the sum of capital required to create benefits. Any potential showcase competition ought to be carefully considered by the company some time recently making any consumption. From the viewpoint of capital escalated, we are able see signs that show long-standing time of the company. Capital concentrated is characterized as the extent of settled resources to add up to resources. Capital escalated can be calculated utilizing the taking after equation:

$$\text{Capital Intensity} = \frac{\text{Total Fixed Assets}}{\text{Total Assets}}$$

The research uses 1 regression models to test 2 hypotheses. Each model is elaborated as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Note:

y: Tax avoidance

α : Constant

X1: Independent board of commissioners

X2: Capital intensity

$\beta_1 \beta_2$: Regression coefficient

Results & Discussion

The populace utilized in this ponder are mining companies recorded on the IDX amid 2020-2022. The strategy of deciding the test in this ponder was decided employing a non-probability testing method. Non-probability inspecting strategy with purposive inspecting method, to be specific by selecting tests concurring to particular criteria.

Table 1
Sample Determination Results

Criteria	Number of Companies
1. Mining companies listed on the Indonesia Stock Exchange (IDX) in 2020 – 2022	30
2. The company does not use Rupiah currency	(7)
3. Companies that do not get positive profits	(3)
4. Company that does not get a CETR value of less than 1	(5)
Number of companies selected	15
Observation year	3
Number of observations 2020 – 2022	45

Based on Table 1, it can be seen that the number of mining companies recorded on the Indonesia Stock Trade from 2020-2022 is 30 companies. The chosen companies were 15 companies with an perception period of 3 a long time, so that the number of investigate tests was 45.

Descriptive Statistical Analysis

Based on the investigate comes about, the mean, standard deviation, minimum, and maximum values of each research variable contained in Table 1, display descriptive statistics based on this consider.

Table 2
Descriptive Statistics

	N	Minimal	Maks	Mean	Std Deviasi
Independent Board of Commissioners	45	0.00	0.48	0.3031	0.8115
Capital Intensity	45	0.01	0.70	0.1562	0.1312
Tax Avoidance	45	0.03	0.83	0.2515	0.1288

The following is a descriptive study of each variable using a total of 45 financial reports of coal mining companies listed on the IDX, based on the data output in Table 1. The coal mining business has a relatively low tax burden of only 25% based on the average value of taxes borne by the company. The tax avoidance variable with CuETR measurement is 0.25. Based on these results, tax avoidance is high or increased because the tax burden owed is low. Every company is always under pressure to get optimal profits. However, companies are also required to provide high returns to shareholders, ensure that their funds are safe and minimize operational outflows. With an average value of 0.30 or 30%, the independent board of commissioners meets the minimum 30% requirement set by OJK. This ensures that 30% of board members are involved in policy making. In the mean time, the capital concentrated variable has an normal esteem of 0.16 and a standard deviation of 0.13. This appears that the cruel surpasses the standard deviation. The most extreme esteem is 0.70, which suggests that the company's capital speculation within the company's settled resources is tall. On the off chance that the company has numerous resources, the fetched of deterioration of settled

resources will be higher and will diminish the charge risk to be paid. With a least esteem of 0.01, this appears that the company's capital speculation in settled resources is moo. In case a company has less resources, the fetched of devaluation of settled resources will too be moo and cannot diminish the charge burden that must be paid by the company.

Classical Assumption Test

Heteroscedasticity, multicollinearity, normality, and autocorrelation tests are part of the classical assumption test. The test results show that the research model is reliable:

Table 3
Classical Assumption Test Results

Type	Description
Normality	The significance value of the exact sig. test is 0.043
Autocorrelation	The DW value is located between du and 4-du, precisely $du < d < 4-d$ or $1.615 < 2.099 < 2.385$
Multicollinearity	Tolerance value γ 0.10 or VIF value γ 10
Heteroscedasticity	The significance value is above 0.001

A noteworthy esteem of 0.000 or a centrality level of less than 0.05 is shown by the comes about of the concurrent relapse coefficient which is frequently alluded to as the F test. The investigate demonstrate is considered prevalent or appropriate for advance preparing based on these discoveries. The balanced R squared esteem of 0.293 or 29.3% appeared from the coefficient of assurance test comes about states that the impact of the inquire about factors on the investigate show is as it were 29.3%.

Table 4
t Test Result

	Model 1 (Regression)		
	Coeff	T-stat	Sig.
Constant	0.020	0.003	0.998
Independent Board of Commissioners	0.614	3.051	0.004
Capital Intensity	0.417	3.352	0.002
R ²	0.325		
Adj.R	0.293		
F-stat	10.096		
Sign	0.000		

The first hypothesis (H1) can be acknowledged since based on the comes about of the free board of commissioners variable testit produces a tcount of 3.051 and a centrality level of 0.004. Therefore, the desire for tax avoidance increases as the percentage of independent commissioners on the board increases. To be truly independent, the board of commissioners should care deeply about the health and growth of the company, but they should not have a financial interest in the success of the business either directly or indirectly. Management opportunism is more likely to be monitored and regulated when there are more independent commissioners. On the off chance that a company's board of commissioners encompasses a more noteworthy number of autonomous commissioner, then they will be better able to supervise and manage the institution's operations to prevent fraud by avoiding taxes.

This study is in line with the research of Chasbiandani et al. (2020) and Kholis & Oktaviana (2021) which say that tax avoidance is strongly influenced by the independent board of commissioners. However, this research is also not in line with Pratomo & Risa Aulia Rana (2021) and Setyarini et al. (2023) who said that the autonomous board of commissioners has no impact on charge evasion. The presence of an autonomous board of commissioners gives affirmation that an objective conclusion on tax collection is accessible. Revenue received, cash flow, and other financial targets are never free from the calculation of taxes payable. However, high tax rates can make it difficult for corporations to implement other strategies. Support from independent entities is needed at least to find win-win decisions. The implementation of the supervisory function through a sufficient number of independent commissioners can restrain managerial opportunism and force managers to be more

careful in making decisions. Conversely, if independent commissioners do not have a strong influence due to their low proportion, then tax avoidance will increase.

The t esteem for the capital concentrated variable is 3.352 with a measurable centrality of 0.002, supporting the acknowledgment of the moment speculation (H2). Subsequently, the company's capacity to dodge assess installments is affected by the capital concentrated of its settled resources. The comes about of this think about are in line with the investigate of Najmah (2020) and Anindyka et al. (2018) and this consider isn't in line with the comes about of Puspita & Febrianti (2018) and Zoebar & Miftah (2020) which say there is no relationship between capital intensity and tax avoidance. Businesses can reduce their effective tax rate by increasing capital expenditure on fixed assets. Discretionary tax avoidance will increase as the effective tax rate decreases. The depreciation cost of these assets is higher resulting in the corporation will also receive a considerable burden. Management plays an important role in this scenario by designating investment assets as fixed assets, which impacts the profitability of the company due to depreciation and may lead to tax avoidance strategies. Investments in fixed assets, whether large or small, do not affect the company's ability to avoid paying taxes.

Conclusions

Many businesses realize that tax avoidance is the best way to solve their tax problems. Expanding a company's income whereas decreasing its charge obligation is the elemental objective of a assess avoidance strategy. This think about takes under consideration the affect of capital escalated and the nearness of an free board of commissioners on charge evasion. In this study, we will look at tax avoidance practices in mining businesses, with a focus on coal mining, from 2020 to 2023 and see how factors such as capital intensity and independent board of commissioners affect these practices. This study found that tax avoidance is influenced by board independence and capital intensity. This study has limitations related to the retrieval of company financial report data. Researchers had to look for information on the company's website and other sources because the financial report data on the IDX website was incomplete, thus limiting the scope of this study. To refine the findings of this study, future researchers interested in this topic may include additional factors that have an impact on tax avoidance, such as political ties and business governance, among others. In addition, it is intended to expand the use of samples to include companies from all industries listed on the Indonesia Stock Exchange, not limited to the coal mining subsector.

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