



Does Good Corporate Governance contribute to Tax Aggressiveness in the Banking Sector

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ARTICLE INFO	ABSTRACT
<p>Article history; Received 120 May 2024 Accepted 11 June 2024 Published 10 July 2024</p> <hr/> <p>Corresponding author; Sofia Novitasari </p> <hr/> <p>Keywords: Board of Commissioners Gender; Institutional Ownership; External Auditor Quality; Tax Aggressiveness.</p> <hr/> <p>Type of Work; Quantitative Research</p>	<p>This study aims to determine how much influence good corporate governance is measured by the gender of the board of commissioners, the quality of external auditors and institutional ownership on tax aggressiveness. This research was conducted on banking companies listed on the Indonesia Stock Exchange in 2020-2022. This study used quantitative methods with purposive sampling techniques with a total sample number of 69. The analysis methods used in this study are classical assumption test and multiple linear regression analysis with SPSS Statistics 22 tool. The results of this study show that the gender of the board of commissioners, the quality of external auditors and institutional ownership do not affect tax aggressiveness. The limitations of this study include limited independent variables, auditor quality measurement is not optimal, supporting theory references are limited, and many companies do not provide complete information, so the research sample is reduced. Researchers suggest adding independent variables, avoiding dummy variables in measuring the quality of external auditors, as well as increasing the research period for stronger analysis.</p>

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1. Introduction

Taxes are one of the sources of state revenue as well as the largest source of income. In Law No. 28 of 2007 concerning the general provisions of taxation article 1 paragraph 1, tax is a mandatory contribution to the state owed by individuals or entities that are coercive based on the Law by not getting direct compensation and used for state purposes for the greatest prosperity of the people. On the other hand, the community can be said to be a party that is given protection has an obligation to participate in carrying out its functions which can be shown through its participation in state financing. Thus, tax

collection from the people is carried out as a source of capital or funds to be able to realize the welfare of the entire community. People who participate in paying taxes can be said to be taxpayers.

The tax collection system implemented by Indonesia is a self-assessment system, which is a tax collection system that is applied by taxpayers calculating, paying and reporting the amount of tax that has been adjusted to laws and regulations independently (Wicaksono, 2019). Unfortunately, this is actually an opportunity for taxpayers in this case the agency to take tax aggressiveness actions because of the freedom provided by tax laws. Tax

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aggressiveness is an action to reduce taxable income through tax planning both legally (tax avoidance) and illegally (tax evasion) to reduce the tax burden. Tax aggressiveness can be measured in various ways, namely by using Effective Tax Rate (ETR), Book Tax Difference (BTD), Residual Tax Difference (RTC), and Cash Effective Tax Rate (CETR). Businesses with a large tax burden will experience a decrease in profits. Aggressive tax action can stem from tax savings implemented in accordance with regulations and also from non-compliance with those regulations. Even if they do not violate current laws, businesses are increasingly seen to engage in aggressive taxation if they increasingly exploit regulatory loopholes to reduce their tax burden

The mechanism of good corporate governance (GCG) is one of the assessments of the company's success rate in developing its business. In this case, good corporate governance will have a positive impact on the company because all forms of activities carried out by the company through good corporate governance (GCG) are no exception to the practice of tax aggressiveness. The criteria for good corporate governance are that at least the company has the principle of being open to company information, responsibility, equality, fairness, accountability, and independence that is carried out well. The existence of these criteria will affect how the company makes tax payments. Tax avoidance strategies can be avoided if corporate governance runs according to applicable regulations. Thus, the mechanism of good corporate governance in the company will run if there is an audit committee that can supervise and control the company in accordance with applicable laws and regulations.

Factors related to tax aggressiveness include the gender of the board of commissioners, the quality of external auditors, and institutional ownership. The Board of Commissioners is an important component in implementing good corporate governance. Gender in this study was proxied based on the presence of women on the board of commissioners. The company provides equal opportunities for everyone to occupy important positions in it without discrimination, as shown by female members of the board of

commissioners. Compared to men, women are considered very careful, conscientious, and tend to avoid risks. Women on the board of commissioners are expected to reduce the desire to do tax aggressiveness.

The second factor that causes tax aggressiveness is the quality of external auditors. The quality of external auditors is a classification of public accountants who audit the company's financial statements. The higher the quality of external auditors, the more public trust in the transparency of information provided by the company followed by an increase in company value. The quality of external auditors in this study acts as a dummy variable. The quality of external auditors is a dummy variable. Companies with Big Four Public Accountants are given a score of one and zero for Non-Big Four Public Accountants (Perdana and Raharja, 2014: 5). In establishing its quality control policies and procedures, KAP must consider all elements of quality control related to each other. Therefore, the work practices of KAP influence training and promotion policies. The practice of both categories influences supervision policies. Supervision practices influence training and promotion policies.

Another factor that is considered to influence tax aggressiveness is institutional ownership. Institutional ownership is the ownership of shares by government institutions, financial institutions, legal entities, foreign institutions, trust funds and other institutions at the end of the year. The larger shareholder activity of institutional owners will help increase the effect of tax avoidance in the interests of shareholders where shareholders larger than institutional shareholders will intervene in management aimed at minimizing the amount of corporate tax and increasing their own wealth.

Based on the description above, researchers are interested in conducting research to examine the effect of Good Corporate Governance (GCG) on Tax Aggressiveness in banking companies listed on the Indonesia Stock Exchange in 2020-2022. The results of this study are expected to add knowledge about the response of companies to the taxes imposed.

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2. Critical Review

Agency theory in companies identifies the existence of parties in a company who have various different interests in achieving a goal within the company. Agency theory arises because of the interaction between principals and agents (Bahri & Anwar, 2018). If both parties act in their own interests, there is reason to believe that the agent will not always act in the principal's interests. Differences in interests between principals and agents can influence various things related to company performance, one of which is company policy regarding corporate taxes (Hariani & Waluyo, 2019).

This is different from tax avoidance, which is an action that can be categorized as an irresponsible act carried out by a company without paying attention to the interests of society (Lanis & Richardson, 2012). According to Suyanto & Supramono (2012). This tax aggressiveness manipulates Taxable Income through corporate tax planning activities. Companies usually carry out tax aggressiveness in that year. They accept a large tax burden to reduce the company's cash that can be used in daily operations. Tax aggressiveness Indicates non-compliance with tax regulations and causes a higher likelihood of tax audits in the future (Lietz, 2013). Companies deliberately do not pay taxes, thereby reducing state revenues which are used for the benefit of the wider community. This is not in accordance with tax objectives and public expectations. Judging from stakeholder theory, tax aggressiveness is an action that only benefits the company itself and does not care about other stakeholders, in this case the government and society (Dewr & Cynthia, 2018).

According to BUMN Ministerial Regulation No. PER-01/MBU-2011 Article 1 (1) "Good Corporate Governance, hereinafter referred to as GCG, is the principles that underlie a company management process and mechanism based on statutory regulations and business ethics." Good Corporate Governance is a company control and regulation system that is reflected in the relationship mechanisms between the various parties managing the company as well as the values contained in the governance itself. The structure

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of Good Corporate Governance in a corporation is influenced by various factors such as the corporate theory adopted, culture, and the applicable legal system (Bahri & Anwar, 2018). Good Corporate Governance in this research is proxied using Gender of the Board of Commissioners, Quality of External Auditors, and Institutional Ownership.

The gender of the board of commissioners in this study indicates the proportion of female commissioners in a company compared to the total number of commissioners in that company. A higher percentage of female board commissioners is associated with company performance. Puspitasari and Januarti (2014) in their research found that demographic diversity (including gender and racial diversity) influences task performance through its relationship with conflict. This relates to decision making and board supervision of the preparation of financial reports. With women, there will be more accuracy and there is less possibility of fraud in preparing financial reports.

According to Dewi and Jati (2014) audit quality is all the possibilities that can occur when an auditor audits a client's financial report and finds violations or errors that occur, and reports them in the audited financial report. Apart from that, according to De Angelo (1981), the quality of audits carried out by public accountants can be seen from the size of the KAP conducting the audit. Financial reports audited by large KAPs (Big Four KAPs) are of higher quality compared to small KAPs (non-Big Four KAPs). This is because large KAPs have more resources and more clients so they are not dependent on just one or a few clients, apart from that because their reputation is considered good by the public, this means they will carry out audits more carefully.

Institutional ownership is part of the corporate governance mechanism. Institutional ownership is ownership of the number of shares owned by an institution. If institutional ownership is higher, it will be very beneficial for the company because with an optimal supervisory function it is hoped that it can monitor manager performance. This is in accordance with research conducted by Nita Ayu Widyasari (2015) which states that



institutional ownership structure has a positive effect on company value.

H1: Influence of Gender of the Board of Commissioners on Tax Aggressiveness

H2: Effect of External Auditor Quality on Tax Aggressiveness

H3: The Effect of Institutional Ownership on Tax Aggressiveness

3. Method Innovation

This research was conducted to determine how much influence Good Corporate Governance (GCG) has on Tax Aggressiveness. This study used quantitative methods. The population in this study is banking companies listed on the Indonesia Stock Exchange in 2020-2022. The population has sample parts where in this study the sample used will be determined using purposive sampling techniques, namely sampling techniques based on certain criteria set previously. The data used in this study are secondary data obtained from websites, journals, articles, and the like. These data are obtained by accessing the official website of the Indonesia Stock Exchange (www.idx.id) or through the official website of each company. This study took samples from 23 banking companies listed on the Indonesia Stock Exchange in 2020-2022, resulting in 69 total research samples.

The dependent variable in this study is Tax Aggressiveness. The operational definition of Tax Aggressiveness is a reduction effort carried out legally by utilizing the provisions in the field of taxation optimally. Tax Aggressiveness in this study is measured using Cash Effective Tax Rate (CETR), which is the payment of corporate tax in cash divided by company profit before income tax. If the CETR produced is smaller, the Tax Aggressiveness carried out by the company will be greater, on the other hand, if the CETR produced is higher, the Tax Aggressiveness will be lower. To adjust to the hypothesis that has been formulated, the calculation is multiplied by minus one.

Board of Commissioners gender; Gender in this study was proxied based on the presence of women on the board of commissioners. The female board of commissioners in this study indicates the proportion of the number of female

board of commissioners in a company compared to the total number of board of commissioners of the company. A higher percentage of female board of commissioners is associated with company performance.

Quality of External Auditors; The quality of External Auditors in this study was carried out by measuring dummy companies audited by Public Accounting Firms with a big four classification, namely EY, Deloitte, KPMG, and PWC which had a value score of 1 and Public Accounting Firms with a non-big four classification which has a value score of 0. Taking this measurement based on the quality results of the audit committee from external auditors audited by Public Accounting Firms which are included in the big four classification will produce more quality and accountable audit results.

Institutional Ownership; Institutional ownership is measured by the percentage ratio between the number of shares owned by the institution and the number of shares outstanding (Djakman and Machmud, 2013: 43).

Descriptive Statistical Analysis. Descriptive statistics are a description or description of data that will be processed so that it can make information clearer and easier to understand. Descriptive statistics presents the mean value, standard deviation, maximum value and minimum value in the variables of this study (Ghozali, 2006 in Hanum, 2013: 47).

- a) Normality test; The normality test aims to test whether in the regression model the confounding or residual variables have a normal distribution or not. A good regression model is one whose residual values are normally distributed.
- b) Heteroskedasticity test; The heteroscedasticity test aims to test whether in a regression model happen Inequality variance from the residual of an observation or to see data dissemination. If variance from the residual of one observation to another fixed, then it is called homoscedasticity and if different it is called heteroscedasticity.
- c) Multicolonicity test; The multicolonicity test aims to test whether in a regression model

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It was found that there was a correlation between independent variables or not. Regression model Good is regression where there is no multicollinearity. Multicollinearity test can be done by viewing tolerance value and variance inflation factor (VIF).

- d) Autocorrelation Test; The autocorrelation test aims to test whether in a linear regression model. Double seen through values Durbin-Watson.

Multiple linear regression analysis is used to examine the effect of two or more independent variables on the dependent variable, i.e. whether the independent variable is positively or negatively related and to predict the value of the dependent variable. In this study, multiple linear regression analysis was used to predict the influence between the characteristics of good corporate governance, namely the gender of the board of commissioners, external auditors, and institutional ownership on tax aggressiveness.

The equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

Where:

Y = Tax Aggressiveness (CETR)

α = Konstanta

β = Regression Coefficient

X_1 = Gender of the board of commissioners

X_2 = Quality of external auditors

X_3 = Institutional ownership

ϵ = Er

4. Result and Discussion

The classical assumption test is a test that aims to see whether the model to be regressed is free of problems. Classical assumption tests carried out include, normality tests, heteroscedasticity tests, autocorrelation tests and multicollinearity tests.

The Normality Test is a test method to find out whether the dependent variable and the independent variable both have a normal distribution or not. A good regression model is to have a normal distribution of data. One of the easiest ways to detect normality is to look at the spread of data (points) on the diagonal axis of a normal P-P Plot graph. If the spread points are

scattered around the diagonal line, then the regression model will be considered normal and vice versa.

In image 1 it can be seen that the points spread around the diagonal line and the spread follows the direction of the diagonal line. These results show that the specified regression model has a normal distribution or satisfies the normality assumption.

This test aims to test whether the regression model occurs variance inequality from the residual of one observation to another. If the variance from one observation to another is fixed, then it is called homoscedasticity and if it is different it is called heteroscedasticity. A good

regression model is one in which homoscedasticity or heteroscedasticity does not occur. Examination of the symptoms of heteroscedasticity is to look at the scatter chart pattern. If the existing scatter diagram forms certain regular patterns, then regression is impaired heteroscedasticity.

Image 2 shows the results of the scatterplot graph, which is that there is no clear pattern, and the points spread above or below the number 0 on the Y axis. Based on these results, it can be concluded that the regression model is free from the assumption of heteroscedasticity and is feasible to use.

This test aims to test whether in modal regression there is a correlation between confounding errors in period t with errors in period $t-1$ (previous). This test was carried out because the study used time series data. A good regression model is a regression that is free from autocorrelation which can be tested through the Durbin-Watson test (DW Test) provided that if the DW number is below -2 it means there is a positive autocorrelation, if the DW number is between -2 to $+2$ then there is no autocorrelation and if the DW number is above $+2$ then there is a negative autocorrelation.

Based on table 1 can be seen that the value of Durbin-Watson amounted to 2,022. Because it is greater than 0.05, there is no autocorrelation in this regression model.

The multicollinearity test aims to test whether in the regression model there is a correlation

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between independent variables or not. A good regression model should not have correlations between independent variables. Orthogonal variables are equal or zero independent variables, to detect the presence or absence of multicollinearity is to analyze the correlation of independent variables or it can also be by looking at values tolerance as well as value variance inflation factor (VIF). The value commonly used to indicate multicollinearity is the value tolerance > 0.10 or VIF value < 10.

The results of the multicollinearity test show that the VIF value of the Board of Commissioners' Gender is 1,208, Institutional Ownership is 1,043, and External Auditor Quality is 1,233. It can be seen that each variable in this study has a VIF value smaller than 10 so it is indicated that the model does not have symptoms of multicollinearity.

After doing calculations by regression, and using the model described earlier, the linear equation is obtained as follows:

$$Y = 0,379 + 0,192X1 - 0,166X2 + 0,109X3 + \epsilon \quad (1)$$

The interpretation of the above equation is:

- a) The constant value obtained is 0.379 then it can be interpreted if the independent variable is 0 then the dependent variable is 0.379
- b) The value of the Regression Coefficient of Variable X1 is positive (+) of 0.192, so it can be interpreted that if the Gender variable of the Board of Commissioners of Women increases, the Tax Aggressiveness will increase and vice versa (directly proportional).
- c) The value of the Variable Regression Coefficient X2 is negative (-) of -0.166, so it can be interpreted that if Institutional Ownership increases, Tax Aggressiveness will decrease and vice versa (inversely proportional)
- d) The value of the Regression Coefficient of Variable X3 is positive (+) of 0.109, so it can be interpreted that if the variable X3 increases, then Variable Y will also increase and vice versa (directly proportional).

This test is intended to test the partial effect between the independent variable on the dependent variable and with other variables considered constant and with a confidence level of 95% ($\alpha = 0.05$). This test is carried out by comparing the significance of t count with the following conditions:

- a) If the significance t count < 0.05 then H_0 is accepted
- b) If the significance t count > 0.05 then H_0 is rejected

Based on table 3 shows the results that the Gender variable of the Board of Commissioners has a significant value of 0.278 where the value is greater than 0.050 ($0.278 < 0.05$) so that it can be concluded that H_1 is rejected or the Gender of the Board of Commissioners does not affect tax aggressiveness. The variable Institutional Ownership has a significant value of 0.501 where the value is greater than 0.050 ($0.501 > 0.05$) so it can be concluded that H_2 is rejected or Institutional Ownership has no effect on tax aggressiveness. The External Auditor Quality variable has a significant value of 0.241 where the value is greater than 0.050 ($0.241 > 0.05$) so it can be concluded that H_3 is rejected or the Quality of the External Auditor has no effect on tax aggressiveness.

Based on the results of the t test, it shows that the Gender variable of the Board of Commissioners has a significance value of 0.278 where the value is greater than 0.050 ($0.278 > 0.05$) so it can be concluded that the number of women in the ranks of the Board of Commissioners does not affect tax aggressiveness. That is, the large or small proportion of women in the ranks of independent boards of commissioners in a company cannot affect the size of the tax deduction (Tax Aggressiveness) made by a banking company.

Based on the results of the t test, it shows that the External Auditor Quality variable has a significance value of 0.241 where the value is greater than 0.050 ($0.241 > 0.05$) so it can be concluded that the Quality of the External Auditor does not affect tax aggressiveness. This means that companies audited or unaudited by the BIG 4 cannot affect the size of the tax deduction (Tax

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Aggressiveness) which a banking company does. Based on the results of the t test, it shows that the variable Institutional Ownership has a significance value of 0.501 where the value is greater than 0.050 ($0.501 > 0.050$) so it can be concluded that Institutional Ownership has no effect on tax aggressiveness. That is, the proportion of share ownership by investors outside the company cannot affect the size of the tax deduction (Tax Aggressiveness) carried out by a banking company.

5. Conclusion

The study's findings indicate that the gender mix of the board of commissioners, the quality of external auditors, and institutional ownership do not have a substantial impact on tax aggression. The study highlighted various constraints that may have impacted these results. Firstly, the study's limited scope, which only examines three independent variables while neglecting aspects such as board structure and firm size, indicates the necessity for future studies to take a more comprehensive approach. Furthermore, the utilization of a binary dummy variable to assess the competence of external auditors would have constrained the precision of the study, thus compromising the dependability of the findings. Moreover, the study encountered difficulties such as insufficient theoretical backing and data accessibility, resulting in the elimination of numerous companies from the sample. In order to further progress in this field of research, future studies should expand their focus to include more factors and utilize more sophisticated measurement techniques. This entails enhancing the assessment of auditor quality and prolonging the study time to improve the relevance of the findings. By addressing these constraints, researchers can gain a more profound understanding of how different facets of corporate governance impact tax management methods. This will contribute to a more comprehensive comprehension of business behavior in relation to tax policies.

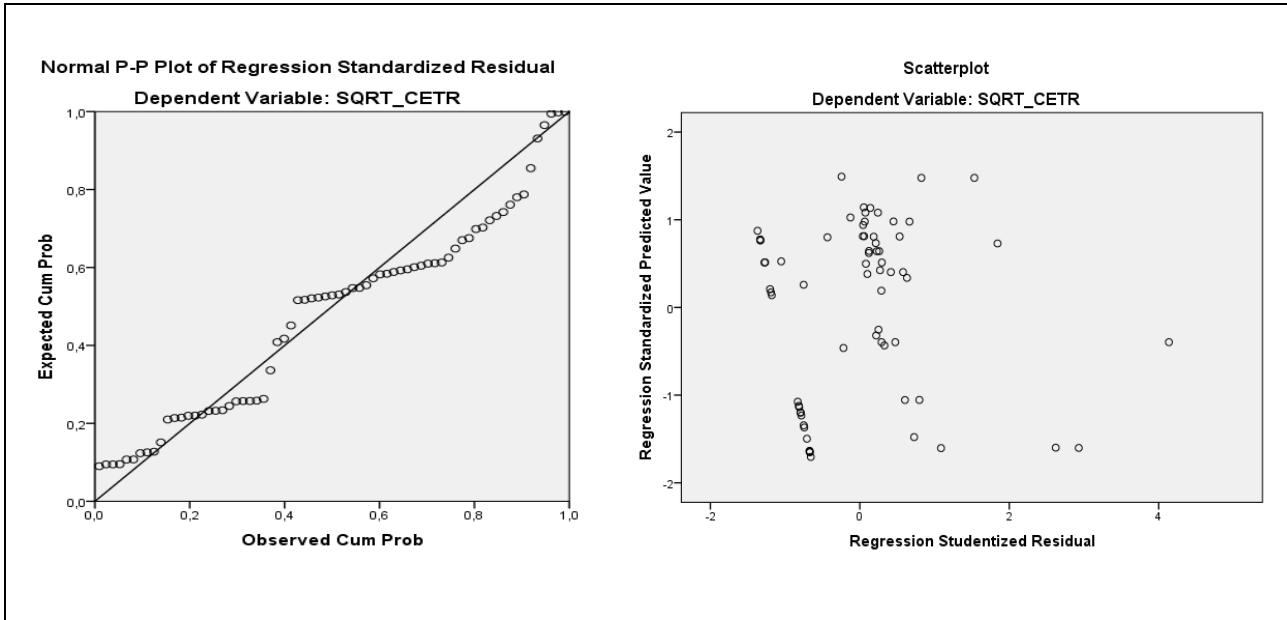
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6. Data Image and Table

Figure 1 shows the results of the normality test, while Figure 2 displays the outcome of the heteroskedasticity test.



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Table 1. Autocorrelation Test Result

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,269a	,073	,030	,33710	2,022

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Table 2. Multicollinearity Test Results

Collinearity Statistics			
Model		Tolerance	Brigth
1	GK	,828	1,208
	TO	,959	1,043
	YET	,811	1,233

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Table 3: Multiple Linear Regression Analysis Test Result

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Coefficients

		Unstandardized Coefficients		Std Coefficients		
		B	Std. Error	Beta	t	Say.
1	(Constant)	,379	,208		1,816	,074
	GK	,192	,175	,143	1,093	,278
	TO	-,166	,246	-,083	-,677	,501
	YET	,109	,092	,157	1,183	,241

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