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THE EFFECTIVENESS OF MANAGEMENT ABILITY ON AUDIT QUALITY AND TAX AVOIDANCE : A BIBLIOMETRIC ANALYSIS

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ABSTRACT

Tax avoidance actions taken by companies can cause tax revenue by the state to be optimal. This will have an impact on the people because the proceeds from taxes are used to finance general government expenditures with the aim of making the people prosperous. The study uses determine the effectiveness of management abilitys on audit quality and tax avoidance. This is different from previous research because several previous studies only compared tax avoidance with company management without looking at the quality of the audit produced after tax avoidance and looking at the company's ability to manage costs and income. The present study employed data extracted from the Google Scholar database, with two main factors taken into account: (1) Google Scholar is the most commonly used database in bibliometric research; and (2) it provides more results and is more easily accessible than other websites, thus offering a wider coverage. The Google Scholar database was searched for academic articles published between 2019 and 2023 using the keywords Management Ability, Audit Quality, Tax Avoidance. Only the title, abstract, and keywords were searched. The VOSviewer 1.6.19 software was then used to perform bibliometric analysis on the gathered data. Keywords that could be opportunities for further research are reflected in the VOS Viewer density visualization. It can be seen that the words represented in faded green with a smaller size indicate that these terms have not been studied or carried out much research, such as the words significant effect, leverage, profitability, tax evasion, auditor, relationship, corporate tax avoidance, managerial ability.

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1. INTRODUCTION

Tax plays an important role in the maintenance of firm operating costs and engaging in tax avoidance can reduce firm tax bearing. Corporate tax avoidance is defined broadly as the reduction in explicit taxes paid and measure tax avoidance using the three-year average ratio of current taxes paid over pre-tax income [1]. Tax avoidance has been studied by many researchers, in this area called for research on the determinants of tax aggressiveness. Tax avoidance actions taken by companies can cause tax revenue by the state to be optimal. This will have an impact on the people because the proceeds from taxes are used to finance general government expenditures with the aim of making the people prosperous [2]. The existence of tax avoidance actions is also one of the causes of the decline in the realization of tax revenue from the predetermined target.

Tax is an essential element for every country. State revenue from the taxation sector in Indonesia is enormous. However, even so, tax revenue's realisation has never reached the target presumably because taxpayers indicate tax avoidance practices. According to Yenny Sucipto as Secretary General of the Indonesian Forum for Budget Transparency (FITRA), tax avoidance and tax evasion data are still difficult for public access [3]. In Indonesia, the annual rate of tax avoidance is estimated to be One hundred ten trillion Rupiah and as much as 80 per cent of it is a contribution from corporate taxpayers. Companies' efforts to carry out tax avoidance activities occur in Indonesia and various countries.

Corporate tax planning may not be illegal, but some aggressive tax plannings for the purpose of tax avoidance are illegal tax schemes. In recent years, there has been an increasing interest in the relationship between audit quality and corporate tax avoidance. Indicated that the degree of reducing the taxes and fees of tax avoidance is, in essence, a kind of function between financial accounting standards and tax laws [4]. Explicated that auditors need to conduct the risk assessment in audit according to the audit client's tax. management activities, so as to assess the misstatement risk in financial statements possibly produced by firms to reduce the tax burden and liability. Recently, investigators have examined the effects of auditors on tax avoidance. Tax avoidance is legal because it does not violate taxation provisions. Usually, companies avoid their taxes so that the profits obtained from company activities can be used to increase company finances [5]. Factors that influence include tax avoidance, namely capital intensity, inventory intensity, and specialized industry auditors.

However, imposing taxes on citizens with the appropriate amount expected is tough. It can be proven through the realization of tax revenue, which has always been lower than the target since 2009. Also, the tax ratio as a measure of a country's tax performance can be used to see Indonesia's low tax performance. According to the report from the Organization for Economic Co-Operation and Development (OECD), Indonesia's tax ratio in 2017 is the lowest compared to other countries in the Asia Pacific region. Indonesia's tax ratio in 2017 was 11.5% and lower than the OECD country's average tax ratio, which reached 34.2%. It is also lower than the average tax ratio from countries in Africa (18.2%) and neighbouring countries such as Thailand (17.6%), Philippines (17.5%), Singapore (14.1%), and Malaysia (13.6%) (OECD, 2019). The OECD stated that one of the causes of Indonesia's low tax ratio is tax avoidance (Bisnis.com). The Indonesian Forum for Budget Transparency (FITRA) suspects that every year tax avoidance in Indonesia is as much as Rp 110 trillion (Suara.com). Thus, the gap causes between the tax target and revenue, along with the low tax ratio in Indonesia, is exciting to examine.

One of the methods to understand the role of audits and achieve its benefits is to move towards an SEO view, on which the role of auditing is based. This study argues that the auditing profession provides various facilities with different aspects to respond to the distance from its expectations. However, suppose the auditors do not fully understand their role in society. In that case, they cannot fulfil their vital duties in fulfilling society's expectations and, based on economic logic, they cannot survive as a beneficial economic process in the long run [6]. Since tax collection is an inevitable issue for governments, it can be argued that governments, at any time, resort to tax collection in different ways to meet the needs of society and finance the costs. Thus, the determination and collection of taxes have become more important than before for the authorities. Correct compliance with the tax system is possible when the enforcement of fiscal and tax policies has been implemented by taxation within the framework of the tax system [7].

The capital intensity in the company, namely fixed assets. In fixed assets, there is a depreciation expense. Depreciation expenses can reduce the tax burden owed by the company. So that companies that have a high level of fixed assets have a lower tax burden than companies that have low fixed assets. That capital intensity has a positive effect on tax avoidance [8]. Companies that have high fixed assets can minimize the tax burden payable from the depreciation expense of fixed assets each year. Capital intensity has a negative effect on tax avoidance and capital intensity has no effect on tax avoidance [9]. Taxes remain a crucial aspect of many managerial decisions. Therefore corporate tax avoidance is an outcome of policies/decisions taken by the leaders of a company. Given the differing preferences between shareholders and managers on corporate tax avoidance it is therefore believed that corporate governance influences managerial tax avoidance decisions as the policies/decisions taken by managers are a reflection of the corporate governance elements, such as: board size and composition, board independence, board diligence, CEO duality and audit committee diligence [10].

Managers are responsible for making significant strategic decisions and planning operations for companies. In particular, under rapid changes and intense competition in a business setting, managers' different formulated management strategies could shape a company's future and contribute significantly to the firm's value [11]. Tax avoidance is a managerial decision. Managers can allocate specific resources to the company; otherwise, the authorities may tax them. In contrast to other management activities, tax avoidance benefits derive from a reservoir with a decrease in tax costs. However, tax avoidance activities would carry some non-tax costs, including direct costs for necessary tax strategies, financial reporting, agency, political, and stigma-related costs [12].

Even though tax avoidance is a safe and legal practice, this action is not supported by the government because the government wants the maximum payments from the taxpayers [11]. Tax payments from taxpayers have given positive impacts to the country, especially the ability to fulfill the society's interests and support the government's programs during Covid-19, for instances giving tax incentives, providing postponement of installments and interest subsidies on bank loans, interest subsidies through People's Business Credit, and more. If tax avoidance practice increases, the government feels that they have a difficulty to support the government's program effectively. In 2022, the state revenue from tax sector was IDR 1,716.8 trillion or 115.6% higher from the target. On the other hand, there were still companies who reported losses. In fact, companies who reported losses are still operating and even expanding their business. This was triggered because Indonesia does not have a comprehensive tax avoidance scheme. Furthermore, the phenomenon of tax avoidance can also be found in a property, real-estate, and developer company, where there was an indication of tax manipulation from Meranti Land Housing Area. The company manipulated the unit price in order to cheat the taxes. Meranti was also found to not calculate and pay the taxes in accordance with the regulations. The acquisition cost of the house was IDR 1.2 trillion according to the Deed of Credit Agreement in Bank Rakyat Indonesia,. However, the price of the house was not in accordance with what was contracted. It also did not pay the taxes based on the contracted price of the house. In agency theory, tax avoidance is related to the agency problems. This theory explains that tax avoidance is pursued from the conflict between principal and management. The management has a motivation to maximize their profits in order to satisfy the investor's interest. Therefore, aligning the interests of management and shareholders must be an important point for the company through the existence of effective internal controls [13].

The establishment of a company is inseparable from the existence of an internal control system. Internal control has a function to facilitate the company to achieve their goals and to increase the company's performance [14]. Internal control that runs effectively or ineffectively can give a solution for the company to hold a tax planning that is in accordance with the regulations without harming any parties. Companies with the effective internal control have a great opportunity to minimize the aggressive tax avoidance, so as to reduce the risk of reducing the company value in a long term [15]. In addition to the effective internal control, audit quality is also needed in order to avoid the practice of tax avoidance. By having the aggressive tax planning, the company will be demanded by the investors to increase the transparency related to the company's taxes. The existence of openness or transparency is the key for every public accounting firm to disclose audit financial reports that are accurate, reliable and accountable. This transparency will later be useful for management's obligations in submitting financial reports that are transparent, accurate and do not mislead the public [16].

Based on previous research, it is revealed that the existence of tax avoidance greatly influences the company's ability to manage all forms of company costs and income. The study uses determine the effectiveness of management capabilities on audit quality and tax avoidance. This is different from previous research because several previous studies only compared tax avoidance with company management without looking at the quality of the audit produced after tax avoidance and looking at the company's ability to manage costs and income. tax avoidance is a way for management to minimize tax payments made legally by utilizing loopholes that exist in tax provisions. Tax avoidance practice can be said to be a complicated problem because on the one hand tax avoidance does not violate the law, but on the other hand, the government does not want taxpayers to take tax avoidance. Tax avoidance carried out by companies is of course because there are driving factors for taking these actions, one of which is the decline in the company's financial condition. The condition of economic actors will not always be good considering that the world economy always experiences ups and downs. When a company is in an economic condition that causes financial difficulties and has the potential for bankruptcy (financial distress), the company will tend to take tax avoidance measures regardless of the risks the company will experience.

Literature Review

Agency Theory

The agency theory that was first pioneered by Jensen and Meckling (1976) reveals that managers will look for opportunities to increase personal welfare above the interests of company owners. Agency theory is a theory that describes the relationship between two parties where one party as a principal hires or orders another party called an agent to carry out tasks on behalf of the principal [16]. The relationship between agency theory and this research is when company management tries to reduce taxes by avoiding taxes to get high profits, while principals do not want tax evasion because this is an act of manipulating financial statements(Sukarno et al., 2022).

Agency theory describes the contract between an agent and a principal (Jensen & Meckling, 1976). In this case, agents act as the management while principals act as tax authority and stakeholders. The principal has a power to the management to manage and realize the company's activities in order to satisfy the principal. Because of that authority, the agency relationship between the two parties often raises the information asymmetry where the principal has a limitation to access and receive less information than the agent. The relevance between tax avoidance and agency theory is from the perspective of managers (agents) who are involved in tax avoidance to fulfill company goals in maximizing profits [17]. The management who acts as an agent and has an opportunistic behavior will give the efforts to minimize the tax expense because the management feels that tax is a burden that reduces profits. However, tax authority wants the maximum payments from the agents or taxpayers. Tax payments from taxpayers will be used to support the government's programs, finance the budget, and to conduct the country's development [18].

Agency theory is the basis used to understand corporate governance. Agency theory concerns the contractual relationship between members in the company. Jensen and Meckling (1976) explain that agency relationships occur when one or more people (principal) employ other people (agents) to provide a service and then delegate decision-making authority. Michelson et al (1995) define agency as a relationship based on an agreement between two parties, in which management (agent) agrees to act on behalf of the other party, namely the owner principal [19]. The owner will delegate responsibility to management, and management agrees to act on orders or authorization given by the owner. Agency theory indicates that there are differences in interests between internal and external parties which can lead to misuse of financial statements. One of the causes of agency problems is the presence of asymmetric information, namely adverse selection and moral hazard. Adverse selection is a condition in which the principal cannot know whether a decision made by the agent is really based on the information he has obtained, or it occurs as a negligence in his duties [19]. Moral hazard is a problem that arises if the agent does not carry out the things agreed upon in the work contract. The relationship between agency theory and this study is that there is a difference in interests between the tax authorities and the company which will lead to non-compliance by taxpayers or company management which has an impact on the company to do tax avoidance. In the practice of implementing tax revenue, one of the parties that makes a big contribution is the company [9]. However, the government's goal of maximizing tax revenue is contrary to the company's goals as taxpayers.

Audit Quality

The audit quality is influenced by the auditor's educational background, audit structure, ability in supervision, and workload). Meanwhile, audit quality is related to the length of the auditor's tenure at the company, the number of clients, the client's financial health condition, and reviews by third parties. Competence, independence, and size of accounting firms are also the audit quality scope. audit quality scope. Big Four accounting firm is considered to be able to produce high audit quality because it is a large size accounting firm, in which a large firm can show the ability of auditors to be professional and independent [20]. Large accounting firms tend to have good quality auditor competencies that can detect the possibility of profit manipulation by companies for tax purposes. Furthermore, large accounting firms have a lower level of fraud and can display its real value. Large firms will avoid lawsuits and fraud that can impact their reputation. Audit quality is defined as the auditor's performance in auditing the company's financial statements by applicable standards based on The Big Four (Price Waterhouse Cooper (PWC), Deloitte Touche Tohmatsu, Ernst & Young, and Klynveld Peat Marwick Goerdeler (KPMG) [21].

Auditing is a process to reduce misconscion of information between managers and shareholders by using outside parties to assess financial statements. Audit quality as a combined probability for detecting and reporting material errors in financial statements [18]. The quality of audits is seen as an ability to improve the quality of the company's financial reporting. With high audit quality is expected to increase investor confidence. Audit quality is projected with two variables namely KAP size (KAP The big-4 and KAP Non The big-4) and auditor industry specialty. Measurement of audit quality uses dummy variables. Number 0 for companies using non-Big Four, and number 1 for companies using Big Four.

Audit quality is an effective good governance mechanism in order to provide protection against actions to take advantage of opportunities and fraud by managers [22]. Firms audited by the big four are less likely to adopt an aggressive tax strategy. The relationship of audit quality on tax aggressiveness is negative. The main reason high quality auditors don't want involvement of tax avoidance practices, since this practice risk destroying reputation and expose litigation of the company [23]. Therefore, they are trying to detect these risky practices and mitigate them to save their reputation in the market. Declared that family ownership has positive influence on aggressive taxes, however, this condition can be reduced through the implementation of corporate governance, namely audit quality [23].

Tax Avoidance

According to [24] tax avoidance is an effort made by companies to minimise the cost of paying taxes but not getting out of tax regulations. Unlike tax evasion, the efforts to save tax costs violate applicable regulations because the company deliberately does not report its tax obligations or eliminates transactions so that the tax rate paid is low. Tax avoidance is carried out by companies because there are still loopholes for taxpayers due to differences in regulations governing accounting and taxation [3]. The differences in accounting and taxation regulations are grouped into permanent differences and temporary differences permanent differences occur because of differences in tax objects specifically not allowed in taxation regulations [25]. This difference does not result in a deferred tax asset or liability because it does not affect future tax payments. Meanwhile,temporary differences, namely the time difference, are recognising income or expenses according to accounting with temporary tax regulations, resulting in recognition of income or expenses shifts between them next tax yearc [26]. Temporary differences can affect tax payments in the future, giving rise to deferred tax assets or liabilities.

Tax avoidance is a transaction scheme aimed at minimizing the tax burden by exploiting loopholes of a country's tax provisions, so tax experts declare it legal because it does not violate tax regulations. Tax avoidance is businesses that are still in the context of the prevailing regulations by utilizing legal loopholes to reduce the amount of tax owed from the current year to the year that will be datan, so that it can, help improve the company's cashflow [20]. Tax avoidance is not illegal even though it often gets a poor sorortan from the tax office because it is considered to have negative connotations or less nationalist assumptions. Tax avoidance is one of the company's actions to cover the high risks that can arise from environmental uncertainty. According to [26] environmental uncertainty leads to a higher desire for companies to implement tax avoidance activities. Tax avoidance becomes a more desirable alternative to tax savings because when the external environment becomes more uncertain tax savings will be more difficult to make. Tax avoidance is an effort to reduce the tax burden by not violating tax laws. Companies avoiding tax or fighting against taxes are obstacles that occur in tax collection, resulting in reduced state cash receipts [26]. Tax avoidance carried out by taxpayers does not conflict with applicable laws or legal provisions. The higher the level of awareness owned by the taxpayers running the business, the higher their level of compliance [9].

Tax avoidance is a way to avoid tax legally, which is usually done by taxpayers by reducing the amount of tax that must be paid. This method violates taxation rules because it exploits the weaknesses of taxation rules [19]. States that tax avoidance can be defined as the utilization of tax provisions in order to save tax payable that is done legally by the company so as to minimize the tax payable that must be paid. Actions like this can certainly affect state tax revenue so that it can result in a reduction in the source of the state budget. Even though the APBN is used to build public facilities and finance government activities. If the state budget is hampered, development will also be hampered. Companies that minimize the amount of tax that must be paid but still within the framework of the tax regulation do not violate tax rules and regulations [27]. Efforts to minimize tax euphemism can be referred to as tax planning. The tax planning refers to the business engineering process and taxpayer transactions so that tax debt can be minimized but still within the framework of taxation rules. That tax avoidance is different with tax evasion. Tax evasion is related to how companies violate the law because it reduces or eliminates the tax burden, while tax avoidance is a legal way by utilizing taxation loopholes by minimizing tax payments or making transactions that can avoid taxes [17]. Tax avoidance can be linked to tax planning because tax planning also uses legal means to minimize or avoid or even eliminate tax obligations. Tax avoidance is also done by companies by minimizing the amount of tax that is still within the limits of the provisions of tax regulations through tax planning.

2. METHOD

The present study employed data extracted from the Google Scholar database, with two main factors taken into account: (1) Google Scholar is the most commonly used database in bibliometric research; and (2) it provides more results and is more easily accessible than other websites, thus offering a wider coverage [28]. The Google Scholar database was searched for academic articles published between 2019 and 2023 using the keywords " Management Ability", "Audit Quality", "Tax Avoidance." Only the title, abstract, and keywords were searched.

The VOSviewer 1.6.19 software was then used to perform bibliometric analysis on the gathered data. Five criteria were used in this analysis: co-authorship, co-citation, bibliographic coupling, citation,

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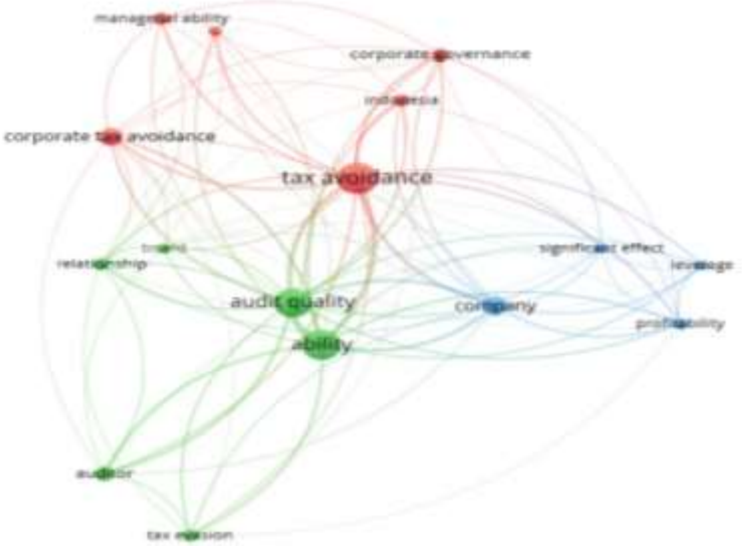
and co-occurrence. A fundamental technique in academic mapping is citation analysis, which is predicated on the idea that citations which are created when one publication references anotherindicate the intellectual relationship between publications [29]. As a result, by looking up citations, scholars can study the most important works in the field, giving them a better understanding of its intellectual processes. The particular document was selected as the unit of analysis for the citation analysis since it met the requirement for all 200 documents with a minimum citation count of 0. A scale of 1.00, circle-shaped labels with a size of 0.50, a maximum length of 30, and a line variation size of 0.50 with a maximum line count of 1000 were among the chosen display parameters. A scientific mapping technique called co-citation analysis makes the assumption that papers that are frequently referenced together have comparable themes. It exposes subject clusters in addition to assisting in the identification of influential publications. An author has to be referenced at least 20 times in order for co-citation analysis to be done at the author level in this study utilizing the full counting method. Another scientific mapping method that relies on the idea that two publications with the same references probably have similar content is called bibliographic coupling. This methodology has significance in scrutinizing the correlation among referenced works and comprehending recurrent patterns or contemporary advancements within the domain of study [29]. In this study, the complete counting method was used to accomplish bibliographic coupling at the document level. Using the co-occurrence technique, possible connections between subjects within the research field are investigated with an emphasis on the publications' actual content. At the author level, co-occurrence keyword networks were created, requiring terms to appear five times or more. Last but not least, the co-authorship technique was used to look into the social contacts and ties, affiliations, and impact on the development of the study area among writers [29]. Co-authorship networks were established at the national and author levels, taking into account factors such author collaboration that was highlighted in a minimum of one research publication.

3. RESULTS AND DISCUSSION

This study collected bibliographic data through the Publish or Perish 8 application using Google Scholar as the main data source. The decision to choose Google Scholar as a data database was made because of the ease of access and the greater number of results compared to other sources. The keywords used in this research are "management ability", “audit quality”, “tax avoidance". The data found through keyword searches is then saved in .ris format. Data that has been archived in .ris format is then analyzed using bibliometric methods via the VOSviewer 1.6.19 application. The use of VOSviewer in this research was chosen because this application has the ability to analyze relationships between different entities. In addition, VOSviewer is able to convert data into network maps and supports various file formats. From data collected via Google Scholar and analyzed with VOS Viewer, there are 415 articles that have been reviewed with a time span from 2019 to 2023 relating to the topics of "management ability”, “audit quality”, Information regarding the citation map can be found in Figure 1 Network Visualization.



Figur 1. Network Visualization

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The color of the line in Figure 1 depicts Tax avoidance from the elements that cover the 2019-2023 survey, namely corporate avoidance, managerial ability, and corporate governance. Meanwhile, the green color audit quality focuses on indicators of ability, relationship, auditor and tax evasion. The blue color will focus on corporate related to tax avoidance and audit quality seen through significant effects, leverage and profitability. This relationship clearly gives rise to several indicators. The results of bibliographic aggregation analysis with the help of VOS Viewer can be divided into cluster.

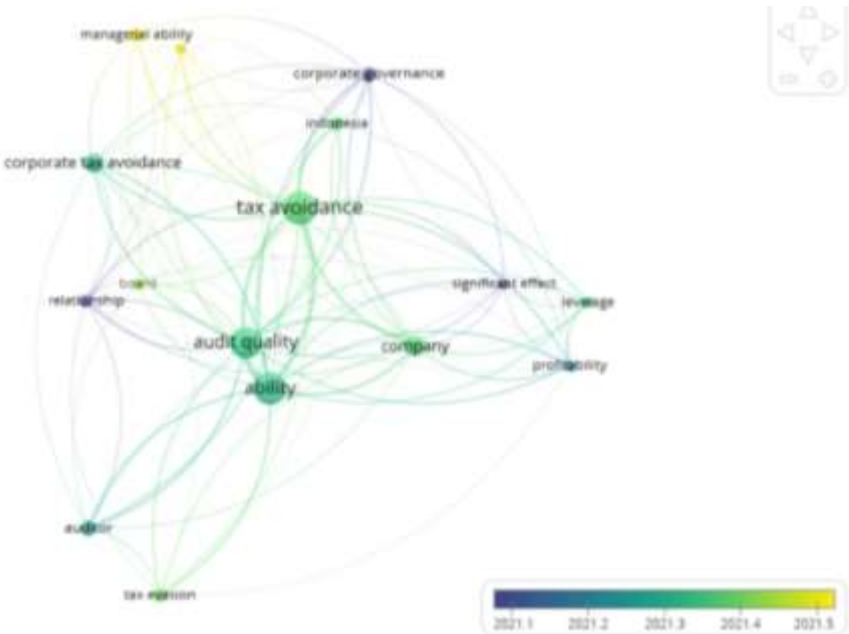

Figure 2. Overlay Visualization

Based on the results of the VOS Viewer visualization overlay analysis in Figure 4, it illustrates the novelty of the research. The brighter the color, the more recent the research. So research on Audit Quality and Tax Avoidance is the most recent research conducted.

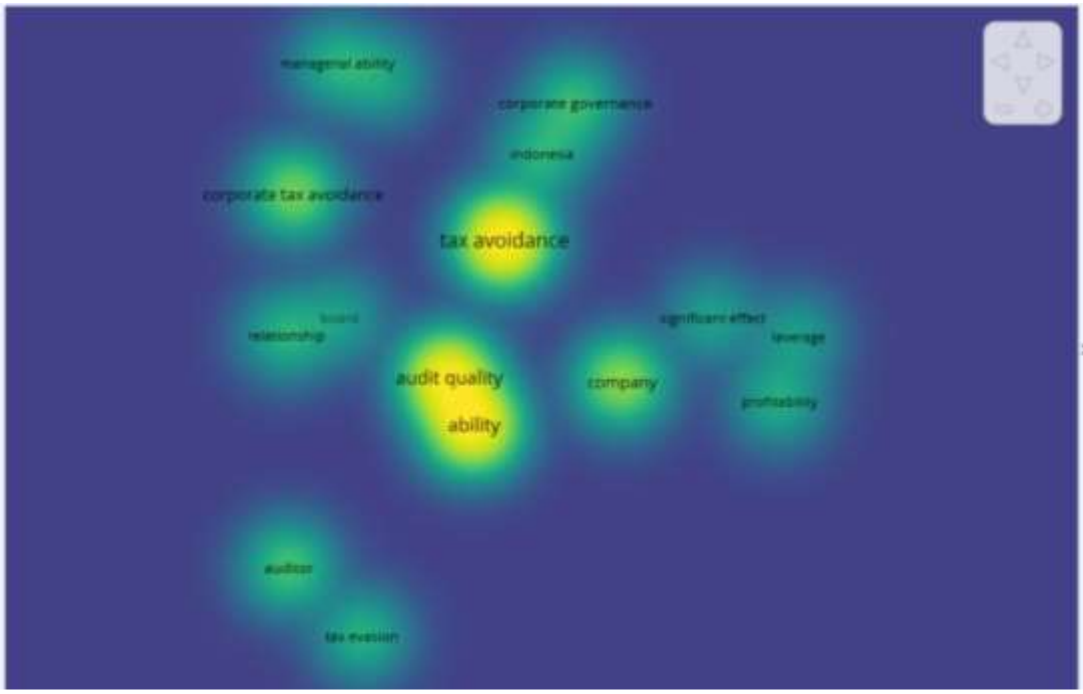

Figure 3. Density Visualization

Keywords that could be opportunities for further research are reflected in the VOS Viewer density visualization. Based on Figure 6, it can be seen that the words represented in faded green with a smaller size indicate that these terms have not been studied or carried out much research, such as the words significant effect, leverage, profitability, tax evasion, auditor, relationship, corporate tax avoidance, managerial ability.

It can improve the audit function for external company reporting because it can provide useful opinions related to tax avoidance including minimising the possibility of fraud and tax avoidance practices by companies. Therefore, the audit quality expertise can strengthen the relationship between audit quality and tax avoidance. Tax avoidance is an action done by the company in order to minimize the tax expense by taking the loopholes in the tax regulations. Tax avoidance arises because of the opportunistic traits from the management that wants high return from the invested fund in that company. The effective internal control can prevent the opportunistic behavior and detect the misstatement performed by the companies. Moreover, the internal control that runs effective will guarantee that the financial statements are free from the misstatement or fraud. So the picture shows that management ability can be seen from tax avoidance which can minimize costs and secure income so that later it can produce good audit quality results and will also benefit management ability.

4. CONCLUSION

in the vos viewers software with a database from google scholar, articles regarding "the effectiveness of management ability on audit quality and tax avoidance : a bibliometric" analysis from 2019-2023 with 200 data were published. from the results of bibliographic aggregation analysis using vos viewer in 3 cluster. First cluster describe audit quality focuses on indicators of ability, relationship, auditor and tax evasion. Second cluster describe research on Audit Quality and Tax Avoidance is the most recent research conducted. The last cluster describe shows that management ability can be seen from tax avoidance which can minimize costs and secure income so that later it can produce good audit quality results and will also benefit management ability. There are Keywords that could be opportunities for further research are reflected in the VOS Viewer density visualization. It can be seen that the words represented in faded green with a smaller size indicate that these terms have not been studied or carried out much research, such as such as the words significant effect, leverage, profitability, tax evasion, auditor, relationship, corporate tax avoidance, managerial ability.

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