TAX AVOIDANCE A LITERATURE REVIEW

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Abstract. *This study aims to provide how the distribution of articles based on research topics, the measurements used are based on research topics and what factors encourage companies to do tax evasion based on research topics. This research uses qualitative methods with a library approach through scientific publications (journal articles, proceedings, books, etc.) as material for analysis. The data collected was based on searching research results on web pages of indexed and unindexed journals with the keyword "Tax Avoidance" from 2012 to 2021 in a total of 45 articles. The results showed that the topics of interest were corporate governance as much as 51%, social responsibility as much as 11% and company performance as much as 10% of the total study and the rest were other topics. The most widely used measurement in this study is the Effective Tax Rate (ETR) and then the Book Tax Difference (BTD). While the factors that can encourage companies to practice tax avoidance include corporate governance factors, company performance, intelligence factors and consulting profession factors as well as other factors.*

Keywords: *Tax Avoidance, measurement, ETR, BTD*

1. INTRODUCTION

Taxes are often seen as a burden by companies, so efforts need to be made to reduce tax payments (Mangoting, 1999). The act of reducing the tax burden to be paid will encourage companies to become tax aggressive (Chen, Chen, Cheng, & Shevlin, 2010). Tax avoidance is a deliberate action by a taxpayer/company to reduce his tax obligations both legally and illegally. Due to the unclear boundaries between legal and unlawful acts, the legality of an act in terms of corporate tax is determined by an authoritative body. This is done so that the company can see what is allowed and what is not allowed. Hanlon and Heitzman (2010) describe the types of tax avoidance behavior as ranging from general tax-saving strategies of municipal bond investment (legal tax evasion) to tax aggressive strategies including tax shelters (illegal tax evasion). Various strategies in minimizing the tax burden by carrying out tax planning, using legal (tax avoidance) or illegal (tax evasion) methods (Frank, Lynch, & Rego, 2009), namely the first separation of shareholders/management can provide opportunities for managers to taking advantage of tax avoidance behavior to engage in self-serving behavior that could harm company value. Second, companies can disguise their tax-related actions with confidential and complex transactions to avoid tax evasion exposure to tax authorities; Such confusion can also reduce transparency to shareholders. Third, tax evasion can involve long-term reputational damage. Fourth, tax evasion may be inconsistent with socially responsible behavior (Sikka, 2010), which may be important for some shareholders as shareholders may also have a preference for socially responsible companies (MacKey et al., 2007).

The decision to do tax avoidance is generally influenced by various complex factors. This can be seen through economic and psychological approaches (Ibadin & Eiya, 2013). Every tax activity, including tax avoidance, always considers: company profits (Editor, 2013; Sari & Martani, 2010). From an economic point of view, tax evasion will certainly offer great advantages, especially in terms of saving on taxes that should be paid to the state and also saving companies money.

Issues related to tax avoidance are of great concern to research researchers in the field of accounting in the world. Therefore, research mapping related to tax avoidance needs to be done to analyze the research that has been done and the direction of further research on tax avoidance. Mapping needs to be done in this way so that it can become a guideline for further research that examines tax avoidance. Researchers realize that it is very important to provide an overview and develop research developments on the topic of tax avoidance. So it is hoped that it can contribute to this insight which can later be used for research on tax avoidance in the future. The problem in this study is the distribution of articles based on research topics, the measurements used are based on research topics and what factors can encourage companies to do tax evasion based on research topics

2. LITERATURE REVIEW

1.1 Theory of Planned Behavior

Kesumasari & Suardana (2018) explained that Theory of Planned Behavior (TPB) is behavior that is caused by individuals that arises because of the intention to behave, this is related to taxpayer awareness. Taxpayer awareness will increase if the taxpayer has a positive perception of taxes. Research conducted by Drogalas et.al (2018), gives the result that tax evasion involves unintentional and intentional actions against tax laws by ignoring tax payments from citizens, and also that tax evasion can be carried out ethically and can be justified in certain situations.

1.2 Agency Theory

In the concept of agency theory, functions are separated between principals (company owners) and agents (company directors/management). The corporate office view assumes that the relationship between shareholders and managers is of the utmost importance to the firm (Fama and Jensen, 1983). Corporate actions outside of shareholders and managers are less important and considered dangerous because they do not contribute to maximizing profits (Friedman, 1962). In developing the agency theory of tax avoidance, Desai and Dharmapala (2006) and Desai et al. (2007) argue that companies often engage in complex transactions to avoid detection by tax authorities. As well as hiding resources from tax authorities, these complex transactions can hide resources from shareholders, allowing managers to potentially use those resources for their own purposes (eg extracting economic rents from companies). Chen and Chu (2005) focus on how influential or key shareholders can persuade managers to engage in tax evasion, which may be illegal. Under optimal contracts, rewarding managers are associated with positive business outcomes, including reduced tax obligations.

1.3 Tax Avoidance

Prevention of tax avoidance by Allingham and Sandmo (1972) illustrates that individual tax payers try to maximize their tax avoidance utility by considering three main factors: the probability of being caught, the size of the penalty, and their level of risk aversion. Here the individual is assumed to have no moral considerations or civil obligations to pay taxes. Rather they choose the optimal level of tax avoidance to maximize expected utility. Tax evasion is a risky choice. High returns due to tax evasion will be offset by the penalties that will be imposed by the tax authorities if caught.

Tax Avoidance Measurement as stated by Satyadini (2018), there is a lot of literature on measuring tax avoidance. One aspect to define tax avoidance intent is aggressiveness. However, aggressiveness is difficult to measure because it is not uniform and depends on variations in obedience and honesty (Hanlon & Slemrod, 2009).

There are several measurements for tax avoidance including Wilson (2009) adopted the Book Tax Difference (BTD). The effective tax rate (ETR) is also considered as one of the most effective ways to measure tax avoidance. Robinson, Sikes, & Weaver (2010) emphasized that the value represented by the ETR of tax avoidance activities directly affects net income.

Many researchers have used various indicators to measure corporate tax aggressiveness. Dyreng et al. (2008), Hanlon & Slemrod (2009), and Hanlon & Heitzman (2010) use the Effective Tax Rate (ETR) and Cash Effective Tax Rate (CETR). The difference between the two is that ETR focuses on the company's tax burden, while CETR focuses on cash outflows that are used to pay taxes. According to Dyreng et al. (2008), CETR is the best proxy for measuring tax avoidance in the short term. Wilson (2009) uses Book Tax Different (BTD), where the difference between fiscal profit and profit accounting is considered to reflect how much the company commits tax avoidance.

3. RESEARCH METHODS

This study uses a qualitative method with a literary approach, namely analyzing a topic from the point of view of using scientific publications (journal articles, proceedings, books, etc.) as analytical material. The data collection method is through several stages. The first stage begins with a search for various research results through the web pages emerald.com, elseiver.com, springer.com and other websites by filtering research titles and using the keyword "Tax Avoidance" from 2012 to 2021 and above. The second stage was to filter the articles that had been selected according to the keyword "Tax Avoidance" and produced 45 articles, consisting of 19 articles from Emerald Insight, 10 articles from Elseiver, 3 articles from Springer and 3 articles from Elseiver. from other sources as many as 13 articles. The third stage was then carried out by mapping based on the name and year of the publisher, distribution of articles in each country, research topics, tax avoidance proxies, factors driving tax avoidance.

4. RESULTS AND DISCUSSION

Tabel 1. Distribution of articles based on research topics

No.	Article Topic	2012-2014	2015-2017	2018-2020	2021 ke atas	Total	%
1	Corporate Governance	2	5	10	6	23	51
2	Social Responsibility			2	3	5	11
3	Corporate Performance		1	1	2	4	10
4	Intellegence		1		1	2	4
5	Relationship		3	1		2	6
6	Profesion	1		2		3	7
7	Others				4	4	9
	Jumlah	3	10	16	16	45	100

Source: research data by (2023)

Based on table 1 above, the distribution of articles based on research topics consists of the fields of corporate governance, social responsibility, corporate governance, intelligence, relationships and even fields related to the profession. Where the topic of corporate governance is 51% of the total topic of tax avoidance. then the topic of social responsibility is 11% and the third is the topic of corporate performance by 10% while the rest is with other topics.

Table 2 Distribution of article topics based on measurement of tax avoidance

No.	Article Topic	Measurement of Tax Avoidance			
		ETR	BTD	Current_ETR	Cash_ETR
1	Corporate Governance	17	6	3	5
2	Social Responsibility	4	3		1
3	Corporate Performance	2	3		
4	Intellegence	2	1	1	
5	Relationship	5	1		1
6	Profesion	4	1	1	3

7	Others	2	1	1	
	Jumlah	36	16	6	9

Source: research data by (2023)

Based on table 2, the Effective Tax Rate (ETR) is the dominant proxy used in tax avoidance research, followed by Book Tax Defferences (BTD), Cash ETR and Current ETR. The use of ETR is more in the article, this is because the measurement with the effective tax rate is used as a reference for assessing tax incentive policies as the first order, that the effective tax rate (ETR) is obtained directly from the financial information produced by the company, therefore the effective tax value rate (ETR) is the result of corporate tax rates. The use of ETR proxies is more widely used in articles on the topic of corporate governance, because good governance will make both managers and principals make tax avoidance policies legally. This is in accordance with Fullerton (1984), the effective tax rate is the result of a comparison between the real tax that must be paid with accounting profit before tax. The effective tax rate is used as a reference for assessing tax incentive policies, as well as decision makers and interested parties often see the value of the effective tax rate as a reference for creating a corporate tax system (Gupta and Newberry, 1997).

Meanwhile, the BTD proxy ranks second in the topic of corporate governance articles, because when the implementation of corporate governance is carried out properly, of course, the company will be able to see the tax that must be paid based on accounting profit and based on fiscal profit, even though there are differences in determining the taxable profit. This is in accordance with Sari & Purwaningsih (2014) book tax differences is the difference between accounting profit or commercial profit and taxable profit or taxable income and the difference describes differences in tax recording as differences in reporting related to the same transaction, but for different purposes. (Hanlon and Heitzman, 2010). The third order is by proxy Cash ETR where companies that carry out good governance will of course pay taxes in accordance with statutory regulations. Cash ETR reflects the actual tax payment (cash tax paid) of the company in accordance with the large amount of tax paid by the company without taking into account taxes on accruals (Dyreng, Hanlon and Maydew 2010).

Table 3 Distribution of article topics based on tax avoidance driving factors

No.	Driving Factors	Key Results	Authors
1.	Corporate Governance		
	Governance	Good corporate governance will affect tax avoidance	Khurana & Moser (2013); Richardson & Lanis (2016); Kiesewetter & Manthey (2017); Salhi dkk (2019);
	Ownership structure	Institutional ownership structure, foreign ownership and the existence of ownership reform in institutional ownership results in companies committing tax evasion	Badertscher dkk (2013); Khurana & Moser (2013); Mindzak & Zeng (2020); Alkurdi & Mardini (2020); Darsani & Sukartha (2021)
	Board characteristic	There is a positive relationship between board independence and tax avoidance at a low level, but it becomes a negative relationship if it is carried out at a high level	Armstrong, C.S dkk (2015); Tandean & Winnie (2016)

No.	Driving Factors	Key Results	Authors
	Managerial insentif	Executive compensation dan management insentive mempengaruhi tax avoidance	Armstrong dkk (2015); Tandean & Winnie (2016)
	Audit	he results of this study indicate that the audit committee has a positive effect on tax evasion partially. Audit committee and quality audit have simultaneous influence to define tax avoidance.	Tandean & Winnie (2016); Salehi dkk (2019), Blandon dkk (2020); Sunarto dkk (2021); Lawati & Hussainey (2021); Dang & Nguyen (2022); Riguen dkk (2019)
	Company size	Firm size affects tax avoidance	Tandean & Winnie (2016)
	Presence on the board of directors	Independent board of commissioner does not affect tax avoidance. women on board represent affect tax avoidance, Board gender diversity, CEO duality affect tax avoidance	Tandean & Winnie (2016); Richardson dkk (2016); Riguen dkk (2019); Jarboui dkk (2020); Ezejiofor dkk (2020); Sunarto dkk (2020), Dang & Nguyen (2022)
	Risk Committe	The existence of a Risk Committee influences companies to avoid taxes	Aronmwan & Ogbaisi (2022)
2.	Social Responsibility		
	Social power	The social power possessed by the company can positively influence tax avoidance	Kiesewetter & Manthey (2017)
	Environmental regulations	Environmental regulations significantly increase tax avoidance activities	Yu dkk (2021)
	Corporate social responsibility	Finds that countries with higher CSR scores have less tax evasion	Zeng (2018); Liu & Lee (2019); Salhi dkk (2019); Jarboui dkk (2020); Yoon dkk (2021); Firmansyah dkk (2022)
3.	Corporate Performance		
	Financial performance	Companies with good financial performance will take lower tax avoidance actions	Richardson dkk (2016); Darsani & Sukarta (2021)
	Capital intensity ratio	Capital intensity ratio affects tax avoidance positively	Darsani & Sukarta (2021)
	Profitability	Profitability affects tax avoidance positively	Darsani & Sukarta (2021)
	Investment opportunity sets	Investment opportunity sets affect tax avoidance	Firmansyah dkk (2022)
	Financial Distress	The financial difficulties experienced by the company will have an impact on the	Richardson dkk (2016); Dang & Tran (2021)

No.	Driving Factors	Key Results	Authors
		company taking tax avoidance actions	
	Financial Derivatif	Positive effect of the level of use of financial derivatives by companies on tax avoidance	Oktavia dkk (2020)
4.	Intellegence		
	Culture	Shows that Confucianism culture has a significant influence on companies in tax evasion.	Chen dkk (2021)
	Emotional and spiritual	There is an intellectual, emotional and spiritual relationship that is owned by the manager with tax avoidance by the company	Salehi dkk (2017)
5.	Relationship		
	Political relations	There is influence between political connections and tax avoidance by companies	Wahab dkk (2017); Ajili & Khlif (2020); Firmansyah dkk (2022)
	Social trust	Social trust owned by the company can determine the company's tax avoidance	Xia dkk (2017)
	Join audit	Joint audit has a positive influence on tax avoidance	Ajili & Khlif (2020)
	Suppliers and Consumers	Both customer and supplier relations have an influence on corporate tax avoidance	Chen dkk (2016)
6.	Professions		
	Auditor	The company that will be audited by the Auditor will influence the company in carrying out tax evasion	McGuire dkk (2012)
	Industry expert	Companies that have industry expert consultants will have an important role for companies in tax evasion	McGuire dkk (2012)
	tax consultant	Companies that have tax consultants will carry out tax evasion intently	McGuire dkk (2012); Frey (2018)
7.	Other		
	Asset redeployability	There is a significant negative relationship between asset redeployability and tax avoidance, so companies with	Hasan, dkk (2021)

No.	Driving Factors	Key Results	Authors
		lots of assets will do minimal tax evasion	
	Tax expense forecast accuracy	Companies with high tax expense forecast accuracy will carry out tax avoidance compared to those with low levels	Lee (2021)
	Economic policy uncertainty	conomic policy uncertainty has a significant and negative effect on tax evasion	Shen (2021)
	Individualism and Masculinity	Individualism and masculinity in the long run are closely related to tax avoidance even though the relationship is negative. Meanwhile, long-term orientation has a positive relationship with tax avoidance	Toumi dkk (2022)

Source: research data by (2023)

Based on table 3, it states that corporate governance carried out by companies will certainly affect corporate tax avoidance activities. There are several components of corporate governance in influencing tax avoidance such as the presence of shareholders. But it can also be transferred by advancing managerial interests (Khurana & Moser, 2013). The presence of women's boards will also be able to reduce companies in committing tax evasion, where the relationship between the presence of women on the board of directors and tax aggressiveness is very close (Richardson et al, 2016; Dang & Nguyen, 2022; Hoseini et al, 2018; Jarboui et al, 2020; Dakhli, 2021). Higher corporate governance characteristics are associated with lower tax avoidance in a liberal, coordinated market economy. This shows evidence that companies with strong corporate governance succeed in minimizing tax evasion (Kiesewetter & Manthey, 2017; Salhi et al, 2019; Yoon et al 2021; Armstrong et al, 2015; Riguen et al, 2019). The ownership structure emphasizes the concentration of share ownership. The lack of information transparency makes tracing the ownership chain difficult. This can be a loophole for companies to do tax evasion. Ownership of a controlling company both influences the company's tax practices.

Overall, these findings enhance our understanding of whether and how ownership structure influences corporate tax practices (Badertscher et al, 2013; Khurana & Moser, 2013; Mais & Patriningsih, 2017; Sunarto et al, 2020). Evidence that the pyramid structure is associated with more complex tax avoidance is carried out by companies and also the total ownership of shares and institutional ownership or institutional ownership also influences tax avoidance (Mindzak & Zeng, 2020; Alkurdi & Mardini, 2020); Sunarto et al, 2020; Wang & Wu, 2021); Darsani & Sukartha, 2021; Tandean & Winnie, 2016). Besides that, the executive character can also affect the incentives distributed to managers, including the proportion of the board of commissioners (Tandean & Winnie, 2016; Armstrong et al, 2015; Lee, 2021), including audit committees and audit quality and the existence of CEO duality (Tandean & Winnie , 2016; Mais & Patriningsih, 2017; Richardson et al, 2016; Ezejiofor et al, 2020). As well as forming a risk committee, of course, it can later minimize tax evasion by companies (Aronmwan & Ogbaisi, 2022).

Social and environmental forces can influence tax evasion due to higher tax rates (Kiesewetter & Manthey, 2017), as well as a competitive tax environment and tax facilities (Yu et al, 2021). And corporate social responsibility in sustainability reporting is assessed in the form of a tendency score to influence tax avoidance, because companies will certainly avoid paying taxes (Dakhli, 2021; Jarboui et al, 2020; Salhi et al, 2019; Yoon et al, 2021; Firmansyah et al, 2022; Zeng , 2018;Liu & Lee (2019).The factor of increasing company value based on profitability and ratio capital intensity greatly influences tax evasion, including the existence of investment opportunity sets, company financial difficulties and the use of derivative financial instruments (Darsani & Sukartha, 2021; Richardson et al, 2016; Firmansyah et al, 2022; Oktavia et al, 2019). Companies use strategies to avoid taxes by diverting resources other than finance, including by making use of cultural aspects and by prioritizing ethical behavior, emotional and spiritual intelligence for company managers. Of course, the company will be very careful about tax avoidance. It is hoped that through examples of culture, corporate ethics, including the emotions of managers, tax evasion activities can be minimized (Chen et al, 2021; Salehi et al, 2017). Social relations carried out by the company with various elements of stakeholders must certainly be carried out.

CONCLUSION

Tax avoidance studies for the most topics are corporate governance as much as 51%, social responsibility as much as 11% and corporate performance as much as 10% of the total study while the rest are other factors. The most widely used measurement in studies is to use the Effective Tax Rate (ETR) and then the Book Tax Difference. Because the measurement uses the effective tax rate, companies can see how much is actually the company's tax burden, whereas by using book tax differences, companies can find out how much tax is owed according to fiscal and accounting profits due to time differences.

Based on the factors that can encourage companies to practice tax avoidance include corporate governance factors, where governance, ownership structure, board characteristics, managerial incentives, audits, company size, the presence of a board of gender diversity and risk committees. Corporate performance factors include financial performance, capital intensity, profitability, investment opportunity sets, financial distress and derivatives. Intelligence factors which are cultural and emotional as well as spiritual, as well as relationship factors such as political relations, social trust, joint audits as well as suppliers & consumers. Professional factors are influenced by professions as auditors, tax consultants and industry experts, as well as other factors such as asset redeployability, tax costs, economic uncertainty and individualism and masculinity.

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