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The Role of Internal Control in Gender Diversity Relations, Audit Committees, and Independent Commissioners against Tax Aggressiveness

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ABSTRACT: *Tax aggressiveness is an action taken by the company to reduce the company's expenses in fulfilling its tax obligations. Tax aggressiveness in Indonesia can be done in 2 (two) ways, namely legal tax planning or tax avoidance. This study aims to analyze the effect of the role of internal control on the relationship between gender diversity (GEN), audit committee (AUD), and independent commissioner (IND) on tax aggressiveness in Manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2021 period. The sampling technique used in this study was purposive sampling. The research sample consisted of 195 companies that met the criteria as a unit of analysis. The analytical method used is moderation regression analysis. The study results show that the gender diversity of independent boards and commissioners affects tax aggressiveness. The audit committee has no effect on tax aggressiveness. Internal control can moderate the relationship between the independent commissioners and the audit committee towards tax aggressiveness. Internal control cannot moderate the relationship between gender diversity and tax aggressiveness.*

Keywords*Tax Aggressiveness, Board Gender Diversity, Audit Committee, Independent Commissioner, Internal Control.*

I. INTRODUCTION

Tax is an important element in state revenue. In Indonesia, taxes have contributed 70%-80% of state revenues in the last five years. Taxes are used to fund government activities and national development for the welfare of the people. Therefore, every citizen must fulfill his tax obligations by applicable regulations(Iswari, Sudaryono, & Widarjo, 2019). Companies do various ways to reduce the tax they have to pay, or they try to minimize the tax burden or even avoid it, causing companies to carry out tax aggressiveness (Chen et al., 2010). Tax aggressiveness in Indonesia can be carried out in 2 (two) ways, namely legal tax planning or tax avoidance, namely taking advantage of loopholes in tax regulations to reduce the company's tax burden by violating tax provisions(Utaminingsih, Kurniasih, Sari, & Helmina, 2022). Tax aggressiveness harms the public (Lanis, Roman, & Richardson, 2012)and companies due to potential costs such as tax penalties and reputational costs.

Tax aggressiveness is an action the company takes to reduce expenses in fulfilling its tax obligations. Tax avoidance can cause substantial losses to the state because it reduces state budget revenues(Akintoye, Adegbie, & Onyeka-Iheme, 2020). Tax avoidance as a tax deduction highlights the broad scope of tax evasion, tax management, tax planning, tax aggressiveness, tax evasion and tax shelter(Hanlon & Heitzman, 2010). In

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contrast to tax evasion, efforts to reduce taxes by violating existing tax laws and regulations(Putra, Shah, & Sriwedari, 2018)

The first factor that influences tax aggressiveness is gender diversity on the company board. According to Arfken et al. (2004), gender diversity within a company can provide benefits in increasing knowledge, discovering new ideas and insights to help solve problems, and improving strategic planning, new knowledge or opinions and experience. The second factor that can affect tax aggressiveness is the audit committee. The audit committee is an additional committee that aims to supervise the process of preparing the company's financial statements to avoid fraud on the part of management(Ulupui & Diantari, 2016). With the effective functioning of the audit committee, supervision of company activities will be better, and agency conflicts resulting from management's desire to evade taxes can be minimized.

The last factor that influences tax aggressiveness is the independent commissioner. The independent board of commissioners can be interpreted as a board that has a role in supervising the board of directors' performance. Agency theory states that the greater the number of independent commissioners, the better it is at supervising and controlling the executive directors' and the directors' actions with their opportunistic behavior (Jensen & Meckling, 1976). An effective internal control system ensures that the company abides by the law, especially regarding tax payments, so that corporate tax aggressiveness can be reduced. The existence of internal controls can support the audit committee to prevent company managers from taking aggressive tax actions.(Utaminingsih, Kurniasih, Sari, & Helmina, 2022).

This study replicates the research entitled "The Role Of Internal Control In The Relationship Of Board Gender Diversity Audit Committee And Independent Commissioner On Tax Aggressiveness" by(Utaminingsih, Kurniasih, Sari, & Helmina, 2022). The difference with previous research is that this study expands previous research because there are still research gaps regarding tax aggressiveness and the factors that influence it. This research's novelty differs from previous reference studies; apart from the different years of observation, this study also has different research objects and methods. In this study, the sample used was Manufacturing Companies listed on the Indonesia Stock Exchange for the 2019-2021 period, in contrast to previous research samples, which used property, real estate and building construction companies listed on the Indonesia Stock Exchange (IDX) during the 2015-2020 period.

II. MATERIALS AND METHODS

2.1 Agency Theory

Agency theory explains the contract between one or more individuals with interest (generally called the principal) and another individual who is responsible for carrying out that interest (usually called the agent). Godfrey et al. (2010) explained that the separation between principals and management causes differences in the behavior of management who can act in their interests. The theory arose as a result of the conflict that existed between the principal and the agent. (Lee, Dobiyanski, & Minton, 2015)concluded that agency theory is an ideal theoretical foundation to explain how companies generally tend to reduce tax obligations. In this study, agency theory describes the gender diversity of boards, audit committees, independent commissioners, and internal control over tax aggressiveness.

2.1. Tax Aggressiveness

*Tax Aggressiveness*generally was considered an action aimed at minimizing taxable income through tax planning practices. Tax aggressiveness is a plan or arrangement made for the sole or dominant purpose of avoiding taxes (Braithwaite, 2005). Braithwaite (2005) defines tax aggressiveness as a scheme or arrangement carried out with the sole or dominant aim of avoiding taxes. (Hanlon & Heitzman, 2010)emphasizes that tax aggressiveness is tax reduction activities and actions that are deliberately carried out to avoid or reduce the payment of certain tax benefits, including various tax strategies, from tax strategy law to tax avoidance.

2.2. Board Gender Diversity, Audit Committee, Independent Commissioner

Studies have shown various aspects of women's board of directors' participation in company performance.(Cumming, Leung, & Rui, 2015)Show that corruption in their sample firms decreases as women's representation on boards increases.(Ibrahim, Angelidis, & Tomic, 2009)Shows that female managers tend to show a more positive attitude toward implementing a code of ethics in their organization.(Boussaidi & Hamed, 2015)Argues that board diversity can be measured by how many female members are on the board.

The audit committee is an additional committee formed by the board of commissioners. It is responsible for assisting the board of commissioners in carrying out their duties and functions for all company operational activities. A public company must have at least 3 (three) audit committee members from within and outside the company. An independent audit committee can inhibit the manipulation of financial statements, especially if a majority of independent directors are on the audit committee. However, not all audit committee members need to be independent(Kleins, 2002)**.**

Independent commissioners are members of the board of commissioners who come from outside the company and do not have any relationship with the company's leadership and shareholders. Based on Law No. 47 of 2007 concerning Limited Liability Companies, the independent board of commissioners plays a role in overseeing the management's performance and acts only in the company's interests.

2.3. Internal control

COSO in Reding et al. (2013) defines internal control as "a process, influenced by the board of directors, management, and other personnel of an entity, designed to provide reasonable assurance about the achievement of objectives relating to operations, reporting, and compliance."(Rae, Subramaniam, & Sands, 2008)states that a company's internal control is an important corporate governance tool. They added that managers are responsible for implementing an effective integrated risk management framework.

Effect of board gender diversity on tax aggressiveness

The company board is divided into a board of directors and commissioners. One of the diversity in the council is the gender diversity of the board. Experts argue that the corporate decisions made by female executives differ significantly from their male counterparts(Francis, Hasan, Park, & Wu, 2015). The presence of women on boards has other functions and roles in legal compliance, especially in taxation matters (Boussaidi & Hamed, 2020).

H1 Board gender diversity affects tax aggressiveness.

The influence of the audit committee on tax aggressiveness

The audit committee assists the board of commissioners in carrying out their functions and duties for all company activities. (Omer, Shelley, & Tice, 2020) defines the audit committee as the main corporate governance pillar that oversees financial reporting and disclosure. An independent audit committee can inhibit the manipulation of financial statements, especially if a majority of independent directors are on the audit committee. However, not all audit committee members need to be independent(Kleins, 2002).

H2 The audit committee affects tax aggressiveness.

Effect of Independent Commissioner on tax aggressiveness

Independent Commissioner is a board of commissioners with no affiliation or relationship with any party that can affect the independence of the board of commissioners in carrying out its obligations. Agency theory states that the more the number of independent commissioners, the better it is at monitoring and controlling the behavior of executive directors and the actions of directors, as well as their opportunistic behavior (Jensen & Meckling, 1976). The existence of independent commissioners who are not from the core of the company is expected to have the potential to improve the quality of corporate Governance and increase corporate value(Kato & Long, 2006).

H3 Independent commissioners affect tax aggressiveness.

The effect of board gender diversity on tax aggressiveness with internal control as a Moderating Variable

(Ibrahim, Angelidis, & Tomic, 2009)Shows that female managers tend to show a more positive attitude toward

implementing a code of ethics in their organization. An effective internal control system within the company ensures that the company is abiding by the law, especially regarding the payment of corporate taxes, so that acts of tax aggressiveness can be reduced. An effective internal control system can help the board's gender diversity, enabling companies to avoid tax aggressiveness.
H4 Internal Control moderates the effect of board gender diversity on tax aggressiveness.

The influence of the audit committee on tax aggressiveness with internal control as a Moderating Variable against tax aggressiveness.
Fama and Jensen (1983) in(Richardson, Taylor, & Lanis, 2013) state that an independent audit committee can improve a company's reputation through more effective management oversight. Internal controls can support the audit committee to prevent aggressive tax actions by managers.
H5 Internal control moderates the influence of the audit committee on tax aggressiveness.

The influence between independent commissioners on tax aggressiveness with internal control as a Moderating Variable against tax aggressiveness.
The Independent Commissioner pays attention to good corporate governance principles, which consist of accountability, transparency, responsibility and fairness. An effective internal control system within a company can prove that the company's compliance with the law, especially tax payments, is increasing so that tax aggressiveness will decrease. Internal control within the company can support the role of independent commissioners so that corporate tax aggressiveness can be suppressed.
H6 Internal control moderates the influence of independent commissioners on tax aggressiveness.

III. RESEARCH METHOD

Quantitative data is obtained by using secondary data in the form of documentation determined through research originating from the results of the company's financial statements. This study took a population of manufacturing companies listed on the Indonesia Stock Exchange for 2019-2021. The sample was determined using a purposive sampling method of 193 companies per year, with 195 data analyzed.
The criteria for the companies sampled in this study are as follows:
1. Manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2019-2021
2. Manufacturing companies that publish annual reports that have been audited during the 2019-2021 period
3. Companies that used the rupiah currency in the 2019-2021 period
4. Complete data regarding the variables studied are available in the company's financial statements for 2019-2021

This study uses multiple linear regression analysis, describing the relationship between the independent variables with the dependent and moderating variables. The equation model to be tested in this study is as follows:
$Y = \alpha + b_1GEN + b_2AUD + b_3INDP + e$
$Y = \alpha + b_1GEN + b_2AUD + b_3INDP + b_4Z + b_5GEN*Z + b6AUD*Z + b7INDP*Z + e$

Information:
Y = Tax Aggressiveness
a = Constant
b = Regression coefficient
GEN = Board gender diversity
AUD = audit committee
INDP = Independent commissioner
Z = Internal control as a moderator

e = Error Term,

The dependent variable in this study is tax aggressiveness, while the independent variables include gender diversity, audit committees and independent commissioners, and there is a moderating variable, namely internal control. The following is the definition of each variable presented in table 1.

Table 1. Definition and Indicators of Study Variables

Independent variable:	
Tax Aggressiveness	$CETR = \frac{Total\ Tax\ Payment}{Earning\ Before\ Tax}$ Bimo et al. (2019)
Independent Variables:	
Board gender diversity	$GEN = \frac{Number\ of\ Women\ on\ Board}{Number\ of\ Board\ Members}$ (Utaminingsih, Kurniasih, Sari, & Helmina, 2022)
Audit Committee	Number of Audit Committee Fadli dkk. (2016).
Independent Commissioner	$INDP = \frac{Number\ of\ independent\ commissioners}{Total\ members\ of\ the\ board\ of\ commissioners}$ Novitasari et al. (2017)
Moderation Variables:	
Internal control	$Internal\ Control = \frac{Total\ score\ obtained}{Number\ of\ questions}$ Bimo et al. (2019)

Data collection techniques use documentation based on financial reports and annual reports. The results of the data analysis were obtained and analyzed using descriptive analysis with the help of the IBM SPSS 25 Statistics tool. Hypothesis testing uses moderate regression analysis after the data meets the classic assumption test criteria.

IV. RESULTS

1. **Results of Data Collection**

Table IV.1Sampling Criteria

No.	Criteria	Amount
1	Manufacturing companies listed on the IDX during the 2019-2021 period	193
2	Manufacturing companies that do not publish complete annual reports during the 2019-2021 period	-26
3	Manufacturing companies that do not use the rupiah currency in the year of observation	-21
4	Manufacturing companies that do not present financial reports according to the information needed by researchers	-73
	Samples that meet the criteria for one year	73
	Total units of analysis for three years	219
	Outliers	-24
	Total sample after outliers for three years	195

Source: Data processing, 2023

2. Classical Assumption Testing

The classical assumption test completes the normative requirements before conducting research hypothesis analysis. The normality test is carried out using CLT (Central Limit Theorem). Namely, if the data observed is large enough (n is more than 30), the results can be closer to normal. Furthermore, with the multicollinearity test showing the VIF number <0.10, the data is assumed to be free from multicollinearity. Testing for the Durbin-Watson test, the value for the autocorrelation test in equation 1 is 1.776, and in equation 2 is 1.781. This study uses the Durbin Watson (DW) statistical test, with the condition that if -2 ≤ DW ≤ +2 is defined, the data is free from autocorrelation. While the results show a significant number of heteroscedasticity > 0.05, it can be concluded that the data is free from symptoms of heteroscedasticity (Singgih, 2016).

3. Hypothesis testing

A. Multiple Linear Regression Test

Table IV.2

Multiple Linear Regression Test

Variable	Equation 1		Equation 2	
	Coef Value. Regression	Sig. Q	Coef Value. Regression	Sig. Q
Constant	-0.150	0.405	1,272	0.222
gene	0.375	0.011	-0.306	0.701
ENG	-0.033	0.790	1,992	0.050
AUD	0.166	0.034	-0.601	0.055
PI			-1.587	0.152
GEN*Z			0.812	0.370
ENG*Z			-2,086	0.044
AUD*Z			0.786	0.016
Adj value. R^2	0.034		0.082	
Sig. F	0.022		0.002	

Based on the results of the regression test in Table IV.2 above, the regression equation can be written as follows:

Equation I $Y = -0.150 + 0.375X_1 – 0.033X_2 + 0.166X_3 + e$

Equation II $Y = 1.272 – 0.306X_1 + 1.992X_2 – 0.601X_3 – 1.587Z + 0.812X_1Z – 2.086X_2Z + 0.786X_3Z + e$

B. F-Test

The F statistical test in this study was used to determine whether all the independent variables included in the model were fit. Based on table IV.2, the results of the F test show the regression results of Equation 1 seen from a significant value of 0.022, and the regression results of Equation 2 seen from a significance of 0.002, which means the significant value is less than 0.05, so it can be concluded that the independent variable is gender diversity, independent commissioners, and the audit committee on tax aggressiveness in moderation with internal control has a fit model.

C. Determination Coefficient

Based on the test results of the coefficient of determination (R2) in IV.2 in the regression model, the following results are obtained: The results of testing Equation 1 show that the value of the coefficient of determination (Adjusted R2) is 0.034. means that the independent variable, namely gender diversity, the independent commissioner, and the audit committee, can explain the dependent variable, namely the firm value of 3.4%. In comparison, 96.6% is influenced by other variables outside the model. The test results in Equation 2 shows that the coefficient of determination (Adjusted R2) is 0.082. means that the independent variable, namely the diversity of board gender, audit committee, and independent commissioners, along with the moderating variable, namely internal control, can explain the dependent variable, namely the firm value of 8.2%, while other variables outside the model influence 91.8%.

D. Discussion

The t-test is used in testing the research hypothesis to determine how far the influence of each independent variable is in explaining the dependent variable. Criteria are set if the significant value is less than 0.05, then the hypothesis is accepted. Based on table IV.2, the following results can be seen:

1. Based on the results of testing the hypothesis in this study, board gender diversity affects tax aggressiveness with a significance of 0.011 > 0.05, so the first hypothesis is accepted. Most of these companies have low board gender diversity, meaning that the number of women on the board of directors is still small. Hence, companies take advantage of this condition to carry out tax aggressiveness. Is evidenced by the average value of the Cash Effective Tax Rate (CETR) for Manufacturing companies, meaning that these companies have a high level of tax aggressiveness. The results of this study are supported by research results(Utaminingsih, Kurniasih, Sari, & Helmina, 2022) that board gender diversity has a significant and significant effect on tax aggressiveness.
2. Based on the results of testing the hypothesis in this study, independent Commissioners do not affect tax aggressiveness, with a significance of 0.790 <0.05, so the second hypothesis is rejected. Shows that a small or large number of independent commissioners cannot prevent tax aggressiveness. The findings in this study are different from agency theory, which explains that differences between company management and shareholders can cause agency problems. This problem occurs because company management tries to take tax aggressiveness while shareholders try to prevent acts that violate laws and regulations, such as tax aggressiveness. The results of this study are consistent with the research(Ginting & Suryani, 2018)that states that the independent commissioner does not affect tax aggressiveness.
3. Based on the results of testing the hypothesis in this study, the audit committee affects tax aggressiveness, with a significance of 0.034 > 0.05, so the third hypothesis is accepted. The results of this study indicate that the existence of an audit committee in a company influences the policies taken by the company, especially those related to tax policy. The Indonesia Stock Exchange requires that the audit committee consists of at least three members. Companies that do not have audit committees by these regulations cause actions to minimize profits in the context of tax purposes carried out by management to increase (Pohan, 2008). Based on the results of this study, the average company has three or four members of the audit committee, which means that the sample in this study has met the requirements set regarding the number of audit committees. The results of this study are supported by research(Princess & Hanif, 2020) which states that the audit committee significantly influences tax aggressiveness.
4. Based on the testing results, the hypothesis in this study stated that internal control is not moderate either strengthens or weakens the effect of gender diversity on board tax aggressiveness, with a significance of 0.370 <0.05, so the fourth hypothesis is rejected. The internal control mechanism within a company is good, but the tax aggressiveness of the company does not depend on the proportion of women on the board of directors. This research aligns with the study (Utaminingsih, Kurniasih, Sari, & Helmina, 2022) that internal control cannot moderate board gender diversity on tax aggressiveness.
5. Based on the results of testing the hypothesis in this study, internal control can moderate the independent commissioner's tax aggressiveness, with a significance of 0.044 > 0.05, so the fifth hypothesis is accepted. These results indicate that for a company with a better internal control system, the company's independent commissioner's practice of tax aggressiveness will be lower. The increasing proportion of independent commissioners strengthens the effect of the internal control system on tax aggressiveness. From the results of this study, companies need to be aware of the importance of the quality of the internal control system and the oversight mechanism carried out by the independent board of commissioners so that the tendency of company managers to carry out tax aggressiveness is lower.

6. Based on the results of testing the hypothesis in this study, internal control can moderate the audit committee on tax aggressiveness, with a significance of 0.016 > 0.05, so the sixth hypothesis is accepted. This result is in line with the statement of agency theory which states that a sufficient number of audit committees and effective internal controls can further reduce the behavior of company managers in applying tax aggressiveness. This is appropriate because internal control plays a role in strengthening or weakening the influence of the audit committee on tax aggressiveness. Internal control as moderation can strengthen or weaken the audit committee's relationship to corporate tax aggressiveness. Companies forming audit committees are influenced by the effectiveness of the company's internal controls. Therefore,

V. CONCLUSION

This study aims to empirically examine the effect of gender diversity on the board, audit committee, and independent commissioners on tax aggressiveness with internal control as a moderating variable. Based on the test results and discussion of the research results, this study used a quantitative approach using secondary data. Based on the research sample criteria, a final sample of 195 manufacturing companies was obtained, listed on the Indonesia Stock Exchange for 2019-2021. Based on the test results, this study concludes that gender diversity and audit committees significantly affect tax aggressiveness. Meanwhile, independent commissioners do not affect tax aggressiveness. As well as internal control can moderate independent commissioners and audit committees on tax aggressiveness.

Meanwhile, internal control cannot moderate board gender diversity against tax aggressiveness. The results of this study can be used to determine the factors that can influence tax aggressiveness and are expected to be considered in making decisions. In this study, it is hoped that future researchers can expand the population and research sample so that the sample can provide a comprehensive picture of the company's condition with the variables studied. Further researchers can also add other variables that can influence tax aggressiveness. The results of this study can be used to determine the factors that can influence tax aggressiveness and are expected to be considered in making decisions. In this study, it is hoped that future researchers can expand the population and research sample so that the sample can provide a comprehensive picture of the company's condition with the variables studied.

Further researchers can also add other variables that can influence tax aggressiveness. The results of this study can be used to determine the factors that can influence tax aggressiveness and are expected to be considered in making decisions. In this study, it is hoped that future researchers can expand the population and research sample so that the sample can provide a comprehensive picture of the company's condition with the variables studied. Further researchers can also add other variables that can influence tax aggressiveness.

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