

**THE EFFECTIVENESS OF THE AUDIT COMMITTEE IN REDUCING TAX  
AVOIDANCE IN MINING COMPANIES IN INDONESIA WITH EXTERNAL  
AUDIT QUALITY AS A MODERATING VARIABLE**



**Muhammad Aganthasyah<sup>1</sup>**  
Universitas Pembangunan Nasional "Veteran" Yogyakarta, Yogyakarta, Indonesia  
[242232004@student.upnyk.ac.id](mailto:242232004@student.upnyk.ac.id)

**Kusharyanti<sup>2</sup>**  
Universitas Pembangunan Nasional "Veteran" Yogyakarta, Yogyakarta, Indonesia  
[kusharyanti@upnyk.ac.id](mailto:kusharyanti@upnyk.ac.id)

**Januar Eko Prasetyo<sup>3</sup>**  
Universitas Pembangunan Nasional "Veteran" Yogyakarta, Yogyakarta, Indonesia  
[januar\\_ep@upnyk.ac.id](mailto:januar_ep@upnyk.ac.id)

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**Abstract**

This study aims to analyze the effect of the audit committee on tax avoidance practices and to examine the role of external audit quality as a moderating variable. The results show that the audit committee significantly reduces the level of tax avoidance. Companies with independent and competent audit committees tend to demonstrate better tax compliance. Furthermore, external audit quality is proven to strengthen the influence of the audit committee in suppressing tax avoidance practices. High-quality external auditors, particularly those from Big Four firms, are more effective in enhancing oversight and detecting potential financial report manipulation related to tax obligations. These findings highlight the importance of corporate governance and external supervision in promoting tax compliance.

**Keywords:** Tax Avoidance, Audit Committee, External Audit Quality, Corporate Governance, Tax Compliance

## INTRODUCTION

Taxes play a central role in supporting the state budget and financing various development programs. However, challenges in realizing tax revenues in Indonesia remain significant. One of the main challenges faced by the government is the practice of tax avoidance, where companies exploit loopholes in regulations to legally reduce their tax obligations, although ethically this is often debated. This practice negatively affects state revenue and creates unfairness among companies that comply with tax regulations (Al Lawati & Hussainey, 2021; Chalevas et al., 2024).

The mining sector, especially the coal and oil industries, often serves as a concrete example of complex tax avoidance practices, including profit shifting to foreign entities and the use of complicated ownership structures. One prominent example is the case of PT Adaro Energy Tbk, which was allegedly involved in tax avoidance practices through transfer pricing schemes and shifting income to foreign affiliates. Adaro was suspected of diverting a large portion of profits that should have been reported in Indonesia to foreign entities, allowing the company to report lower profits in Indonesia and, as a result, reduce its tax obligations payable to the Indonesian government.

High-quality external audits are expected to strengthen the role of the audit committee in overseeing tax avoidance actions carried out by companies (Frisca Tania & Mukhlisin, 2020). Good audit quality will be more capable of identifying loopholes in financial statements that might be used for tax avoidance. Thus, good audit quality will make tax avoidance more difficult to carry out, and good audit quality can help the audit committee in conducting oversight (Frisca Tania & Mukhlisin, 2020). The previous statement is supported by research (Purnomo & Eriandani, 2022) which showed that external audit quality moderates the negative influence of the audit committee on corporate tax avoidance.

The case of PT Adaro Energy Tbk serves as a clear example of tax avoidance practices in Indonesia's mining sector. The company engaged in transfer pricing practices, strategically shifting income to foreign affiliates in order to reduce its tax obligations in Indonesia. Adaro shifted most of the profits that should have been reported in Indonesia to foreign entities, allowing the company to report lower profits domestically, and thereby reduce its tax obligations payable. This case becomes increasingly relevant considering that the mining sector is a major contributor to Indonesia's non-tax state revenue (PNBP), with significant contributions from coal companies. Practices such as those undertaken by Adaro raise issues related to equity and integrity in tax policy, as they reduce the potential state revenue that could be used to finance national development (Kerr et al., 2024; Qi et al., 2023).

This research aims to comprehensively examine tax avoidance practices in mining companies, highlighting aspects such as transfer pricing and profit shifting abroad. Although tax avoidance may bring positive impacts for companies, especially in terms of reducing tax obligations and increasing net income, this practice raises ethical debates. From the corporate perspective, tax avoidance is a legal strategy that can enhance competitiveness and maximize shareholder returns. However, this legal tax noncompliance may trigger inequality and harm society members who pay taxes honestly (Purnomo & Eriandani, 2022). This practice creates ethical debates in fiscal policy because, although legal, it causes significant losses to the state and reduces public trust in the integrity of the tax system.

The audit committee was chosen as the main variable in this research due to its important role in ensuring transparency of financial statements and compliance with tax

regulations (Dang & Nguyen, 2022). In the case of Adaro, weak oversight from the audit committee could worsen tax avoidance practices, since the audit committee has the obligation to ensure that the company's financial statements comply with applicable standards and are free from manipulation (Kerr et al., 2024). An independent and competent audit committee can improve the quality of oversight of financial statements and corporate tax policies, as well as detect loopholes that could be exploited for tax avoidance (Al Lawati & Hussainey, 2021)(Al Lawati & Hussainey, 2021).

The difference in the focus of this study lies in emphasizing the strengthening of the audit committee's influence by external audit quality from the stakeholder theory perspective, whereas previously external audit quality was seen as weakening the audit committee's influence on tax avoidance under agency theory. External audit quality is expected to strengthen the role of the audit committee in reducing tax avoidance practices. Independent and high-quality auditors have the ability to detect irregularities in financial statements that could be exploited for tax avoidance (Frisca Tania & Mukhlisin, 2020). High audit quality functions to increase transparency and prevent manipulation in financial statements (Purnomo & Eriandani, 2022). For example, before the presence of high-quality audits, companies might be more flexible in engaging in tax avoidance. However, after the implementation of better audits, such as those conducted by Big Four firms, tax avoidance becomes more difficult due to tighter oversight (Ziliwu et al., 2021). Therefore, improving audit quality from lower levels (e.g., small auditors) to higher levels (e.g., Big Four) will significantly reduce tax avoidance practices (Dang & Nguyen, 2022).

## **LITERATURE REVIEW**

### **Teori Agensi**

Agency Theory, proposed by (Jensen, M. & Meckling, 1976) serves as the foundation for understanding the dynamics of the relationship between owners (principals) and managers (agents) in a company. The core of this theory is the potential conflict of interest arising from information asymmetry, where agents tend to act in their own interests rather than in the interests of the principals or the company.

### **Stakeholder Theory**

Stakeholder Theory, first introduced by Freeman (1984) explains that companies are not only responsible to shareholders but also to various stakeholders, such as employees, customers, suppliers, the government, and the wider community.

### **Tax Avoidance**

(Xiang et al., 2023) explain that tax avoidance is a corporate strategy to reduce tax obligations through legitimate financial planning, but it may carry the risk of penalties if deemed to contradict prevailing tax regulations (Xiang et al., 2023).

### **Effectiveness of the Audit Committee**

Purnomo and Eriandani (2022) state that the effectiveness of the audit committee depends on the number of committee members, the financial competence of its members, and their independence in carrying out their duties.

### **External Audit Quality**

Purnomo and Eriandani (2022) define external audit quality as the ability of independent auditors to provide objective and high-quality opinions on a company's financial statements.

## **Mining Companies**

Mining companies are business entities engaged in the exploration, exploitation, and processing of natural resources contained within the earth. According to Wongsinhirun et al. (2024), mining companies play a strategic role in the economy as they supply essential raw materials for the manufacturing and construction industries.

## **RESEARCH METHOD**

### **Research Design**

This study employs a quantitative research design with the aim of examining the relationship between the audit committee, external audit quality, and tax avoidance in mining companies in Indonesia. This design was chosen because it allows the researcher to measure and statistically analyze the influence of variables. The quantitative approach enables objective analysis using numerical data that can be mathematically and statistically assessed, so that the research findings can be more widely generalized to a broader population (Purnomo & Eriandani, 2022).

### **Population and Sample**

The population in this study consists of companies listed on the Indonesia Stock Exchange (IDX) that operate in the mining sector, with a focus on companies engaged in coal-related activities. From this population, the sampling technique used is purposive sampling. Purposive sampling is a technique used to select samples based on specific criteria relevant to the research objectives. In this study, purposive sampling was applied to select companies that meet the predetermined criteria, namely:

1. Companies that published annual reports from 2019 to 2021, which include relevant information on the audit committee, external audit quality, and tax avoidance in their annual financial statements.
2. Companies that have the required research data, specifically data related to the audit committee, audit quality, and tax avoidance, which can be used for regression analysis and hypothesis testing in this study (Purnomo & Eriandani, 2022).

Based on the above population, the research sample consists of all coal companies listed on the Indonesia Stock Exchange that meet the sampling criteria.

### **Data Collection Method**

Data collection in this study was carried out using the documentation study method, which is a data collection technique that relies on existing documents as sources of information. In the context of this research, the documentation study method was used to collect data related to the variables examined, namely the audit committee, external audit quality, and tax avoidance in companies listed on the Indonesia Stock Exchange (IDX). The documentation data used in this study consists of annual reports and financial statements containing relevant information (Ghozali, 2021).

## **RESULT AND DISCUSSION**

### **Classical Assumption Tests**

#### **Normality Test**

The normality test aims to examine whether the residual data in the study are normally distributed. In this study, the normality test used a statistical approach with the One Sample Kolmogorov-Smirnov test. A research model with an Asymp. Sig. value  $> 0.05$  indicates that

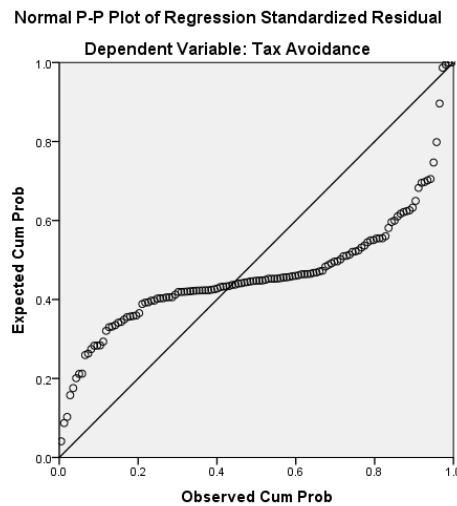
the residual data are normally distributed (Ghozali, 2021). The results of the normality test in this study are presented as follows.

**Table 1.**  
**Results of the Normality Test**

Description	Unstandardized Residual
N	131
Asymp. Sig. (2-tailed)	0.00 <sup>c,d</sup>

Source: Secondary Data, processed (2025)

Based on Table 1, it can be seen that the Asymp. Sig. (2-tailed) value is 0.00. This indicates that the significance value is less than 0.05. Thus, it can be concluded that the residual data in this study are not normally distributed.



**Figure 1.**  
**P-P Plot of Regression Residuals**

Based on Figure 1, the results of the Normal P-P Plot indicate that the data can be considered normal because the points on the graph lie close to the straight line. Therefore, it can be concluded that the residual data are normally distributed. Conversely, if the points deviate significantly from the straight line, it indicates that the residual data are not normally distributed, which may suggest issues in the regression model.

**Heteroscedasticity Test**

Heteroscedasticity is present in a model if the variance of errors is not constant and fluctuates according to the values of the independent variables (Ghozali, 2021). The heteroscedasticity test in this study used the Glejser test, which indicates that heteroscedasticity does not occur if the significance value is > 0.05. The results of the test are as follows:

**Table 2.**  
**Results of the Heteroscedasticity Test**

Variable	Sig.	Alpha	Description
Audit Committee	0.237	0.05	No Heteroscedasticity

External Audit Quality	0.723	0.05	No Heteroscedasticity
ROA	0.311	0.05	No Heteroscedasticity
DAR	0.283	0.05	No Heteroscedasticity

Source: Secondary Data, processed (2025)

Based on Table 2, the results show that there are no heteroscedasticity issues in the regression model used. The Audit Committee variable has a p-value of 0.237, greater than the significance level of 0.05, indicating insufficient evidence to reject the null hypothesis that the residual variance is constant. This means the variable does not cause irregularities in residual variance and does not affect the regression model. Similarly, the External Audit Quality variable has a p-value of 0.723, also above 0.05, indicating no heteroscedasticity issues and that the homoscedasticity assumption holds. The ROA (Return on Assets) variable shows a p-value of 0.311, indicating it also does not influence heteroscedasticity in the regression model. Likewise, the DAR (Debt to Asset Ratio) variable has a p-value of 0.283, confirming the absence of heteroscedasticity. Overall, all variables tested (Audit Committee, External Audit Quality, ROA, and DAR) have p-values above 0.05, showing that the regression model meets the homoscedasticity assumption. Therefore, this regression model is considered valid, efficient, and appropriate for further analysis.

**Multicollinearity Test**

The ability of a regression model to distinguish the effect of each independent variable on the dependent variable can be reduced by high multicollinearity, resulting in biased or misleading estimates (Ghozali, 2021). The results are as follows:

**Table 3.**  
**Results of the Multicollinearity Test**

Independent Variable	Tolerance	VIF	Description
Audit Committee	0.967	1.034	There is no multicollinearity
External Audit Quality	0.900	1.111	There is no multicollinearity
ROA	0.976	1.027	There is no multicollinearity
DAR	0.938	1.068	There is no multicollinearity

Source: Secondary Data, processed (2025)

Based on Table 3, the results show that there are no multicollinearity issues in the regression model used. All variables (Audit Committee, External Audit Quality, ROA, and DAR) have Tolerance values above 0.1 and VIF values below 10, indicating no strong linear relationships among the independent variables. These values show that the regression coefficient estimates are not distorted by multicollinearity, allowing the regression model to be interpreted accurately and validly for further analysis.

**Autocorrelation Test**

The autocorrelation test in this study was used to ensure that there is no significant correlation between residuals in different periods, which could cause errors in model interpretation. The results can be seen in the SPSS version 22 output table below:

**Table 4.**  
**Decision-Making Table**

Hipotesis nol	Decision	If
There is no positive correlation	Reject	$0 < d < dl$

There is no positive correlation	No Decision	$dl < d < du$
There is no negative correlation	Reject	$4 - dl < d < 4$
There is no negative correlation	No Decision	$4 - du \leq d \leq 4 - dl$
There is no autocorrelation, positive or negative.	Not rejected	$du < d < 4 - du$

**Table 5.**  
**Results of the Autocorrelation Test**

Model	Durbin-Watson (d)	Du	Dl	4-du	Information
1	1,945	1,7301	1,6993	2.2699	No autocorrelation

Source: Secondary Data, processed (2025)

Based on Table 5, it can be seen that  $du < DW < 4-du$ , i.e.,  $1.7310 < 1.945 < 2.2699$ . Therefore, it can be concluded that there is no autocorrelation among the variables.

**Moderated Regression Analysis (MRA)**

The moderated regression analysis (MRA) method is used to determine whether a moderating variable (Baron & Kenny, 1986) affects the relationship between independent and dependent variables. The moderating variable can strengthen, weaken, or change the relationship. The MRA equations are as follows:

**Model 1 – Simple Regression:**

$$Y = a + \beta X + e \dots\dots\dots (1)$$

**Model 2 – Multiple Regression without Interaction:**

$$Y = a + \beta_1 X + \beta_2 Z + e \dots\dots\dots (2)$$

**Model 3 – Moderation Test ( $X \times Z \rightarrow Y$ ):**

$$Y = a + \beta_1 X + \beta_2 Z + \beta_3 X*Z + e \dots\dots (3)$$

**Table 6.**  
**Results of Multiple Linear Regression**

Variable	Equation I	Equation II	Equation III
Audit Committee	0,012	0,018	0,002
Audit Quality		0,468	0,035
Committee*Quality			0,046
ROA	0,572	0,634	0,668
DAR	0,372	0,300	0,308
F Significance		0,032	
Adjusted R Square	0,035	0,032	0,055

Source: Secondary Data, processed (2025)

The hypothesis test results in Table 6 using MRA show that the Audit Committee significantly affects the dependent variable with a significance value of 0.027, although the effect is relatively small. When Audit Quality was added as an independent variable in the second model, its effect was stronger and significant with a significance value of 0.032. However, both variables only explained 3.2% of the variation in the dependent variable, as indicated by an Adjusted R Square value of 0.032. In the third model, the interaction between the Audit Committee and Audit Quality had a significant moderating effect with a significance value of 0.046, indicating that Audit Quality strengthens the influence of the

Audit Committee on the dependent variable. Thus, Audit Quality is proven to play an important role as a moderating variable in this relationship.

### **Coefficient of Determination**

The coefficient of determination ( $R^2$ ) test aims to explain how effectively a regression model accounts for variations in the dependent variable in relation to the independent variables.  $R^2$  measures the percentage of variance in the dependent variable that can be explained by the independent variables. A value of 0 means the model cannot explain any variation in the dependent variable, while a value of 1 means the model can explain all the variation (Ghozali, 2021).

Based on the multiple linear regression results in Table 6, the Adjusted R Square values across the three regression equations indicate that the model used cannot optimally explain the variation in the dependent variable. In Equation I, the Adjusted R Square value of 0.035 shows that only 3.5% of the dependent variable variation can be explained by the model. Equation II has an even lower value of 0.032 (3.2%), while Equation III recorded an increase to 0.055 (5.5%). Although there is a slight improvement in the last model, all three models still show low adjusted R Square values, indicating that most of the variation in the dependent variable is influenced by other factors outside the model. Therefore, the regression model still needs improvement, both in the selection of independent variables and in developing a more complex model.

### **Simultaneous Significance Test (F-Test)**

The F-test (Model Fit Test) aims to determine whether the independent variables collectively have a significant effect on the dependent variable. The null hypothesis is rejected, and the regression model can be considered to have substantial predictive ability if the F-test yields a significance value lower than the predetermined significance level, usually 0.05 (Ghozali, 2021).

Based on the regression results shown in the table, the significance value (F-statistic) obtained is 0.001. Since  $0.001 < 0.005$  (Alpha), it indicates that the independent variables collectively have a significant effect on the dependent variable.

### **Individual Parameter Significance Test (t-Test)**

The t-test aims to determine the significance of the relationship between independent and dependent variables in the regression model. If the p-value is less than the predetermined significance level (e.g., 0.05), the regression coefficient is considered significant, meaning the independent variable affects the dependent variable (Ghozali, 2021). Based on the results presented in Table 6, the t-test results between the independent and dependent variables are as follows:

1. The significance value in Equation I shows that the Audit Committee has a significant effect on tax avoidance ( $0.008 < 0.05$ ), indicating that effective oversight by the Audit Committee reduces tax avoidance.
2. In Equation II, Audit Quality has an insignificant effect on tax avoidance ( $0.089 > 0.05$ ).
3. Equation III shows that External Audit Quality significantly moderates the relationship between the Audit Committee and tax avoidance ( $0.046 < 0.05$ ), where a strong role of the Audit Committee enhances the influence of Audit Quality. This implies that the better the internal oversight, the lower the level of tax avoidance conducted by the company to maintain the credibility of its financial statements.

### **The Influence of the Audit Committee on Tax Avoidance**

The results of this study indicate that the audit committee has a significant influence on tax avoidance. Tax avoidance practices are influenced by various internal and external factors of a company. One of the main factors in minimizing tax avoidance is corporate governance. A sound governance structure such as the presence of an effective audit committee, an independent board of commissioners, and adequate audit quality is highly effective in suppressing tax avoidance practices (Purnomo & Eriandani, 2022). Strict oversight by the audit committee as well as the independence of the board of commissioners can prevent corporate behavior that tends to reduce tax obligations (Frisca Tania & Mukhlisin, 2020).

Previous studies support these findings. For example, Purnomo & Eriandani (2022) stated that companies with audit committees that have a high level of independence and expertise tend to have lower levels of tax avoidance. Similar results were found by (Kerr et al., 2024), who emphasized that companies with active audit committees are more compliant with tax regulations and more transparent in their financial reporting.

### **External Audit Quality Strengthens the Influence of the Audit Committee on Tax Avoidance**

External audit quality has been proven to strengthen the influence of the audit committee on tax avoidance. The results of the Moderated Regression Analysis (MRA) show that high external audit quality is expected to enhance the role of the audit committee in overseeing tax avoidance activities carried out by companies (Frisca Tania & Mukhlisin, 2020). A t-test was conducted to examine whether external audit quality significantly affects the relationship between the audit committee and tax avoidance. The t-test results show that better external audit quality strengthens the negative effect of the audit committee on tax avoidance, meaning that the higher the external audit quality, the more difficult it becomes for companies to engage in tax avoidance.

This statement is supported by research by Purnomo & Eriandani (2022), which demonstrated that external audit quality moderates the influence of the audit committee on tax avoidance. Similarly, the study by Ziliwu et al. (2021) also showed that external audit quality plays a role in reinforcing the negative influence of the audit committee on tax avoidance. Therefore, higher external audit quality not only improves the transparency of financial reporting but also plays an important role in reducing the opportunities for tax avoidance.

## **CONCLUSION**

Based on the research conducted on tax avoidance, the following conclusions can be drawn:

### **1. The Audit Committee Influences Tax Avoidance**

The findings of this study show that the audit committee has a significant influence on tax avoidance. Companies with more independent and competent audit committees tend to have lower levels of tax avoidance. This is consistent with studies that support the notion that an effective audit committee can enhance transparency and compliance with tax regulations, thereby reducing tax avoidance practices within companies.

### **2. External Audit Quality Strengthens the Influence of the Audit Committee on Tax Avoidance**

External audit quality has been proven to strengthen the influence of the audit committee on tax avoidance. The results of the Moderated Regression Analysis (MRA) indicate that high-quality audits enhance the effectiveness of the audit committee in reducing tax avoidance practices. High-quality external auditors, such as those from major audit firms (Big Four), are more effective in detecting financial statement manipulations that could be used to avoid tax obligations.

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