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Analysis of The Influence of Auditor Characteristics and *Capital Intensity* on Tax Avoidance in Coal Sector Mining Companies

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ABSTRACT

This study aims to examine the influence of auditor characteristics proxied by tenure audits and audit opinions, as well as *capital intensity* on tax avoidance in coal sector mining companies listed on the IDX for the period 2020 – 2023 as the object of the research. Sampling was done using the purposive sampling technique, which was obtained by 10 companies so that the number of samples used was 40 observation data. The data analysis used in this study is by using SPSS 26. The results of this study show that the variables of audit tenure, audit opinion, and *capital intensity* have no effect on tax avoidance.

Keywords: Audit Tenure, Audit Opinion, and *Capital Intensity.*

INTRODUCTION

Tax avoidance is an effort by companies to minimize their tax burden. Tax avoidance is considered legitimate because it complies with tax laws and regulations. However, the government opposes tax avoidance because it can harm the country. Tax avoidance is currently a phenomenon that needs attention. Tax avoidance measures tend to increase because tax avoidance actions can result in a reduced tax burden for companies. Usually, many companies have special relationships and carry out tax avoidance activities in cross-border relations. However, this is of course inversely proportional to the state as a tax collector who wants to obtain the largest possible tax revenue from the entities that are taxpayers. Considering that the largest source of state revenue today is taxes (Khansa et al., 2022; Nurcahyono & Purwanto, 2024; Roqijah et al., 2022).

Tax planning can lead to tax avoidance, namely efforts to avoid taxation and simplify the tax burden. Tax avoidance is used by taxpayers to achieve corporate goals and maximize profits. However, tax avoidance must be done carefully so as not to be counterproductive to the company's goals. Tax evasion should only occur under certain conditions, and companies should not be accustomed to pursuing maximum profits regardless of their reputation (Tandean & Carolina, 2021). From the definition of tax avoidance, it can be concluded that tax avoidance is an effort by taxpayers to ease the tax burden that is legal in nature that does not violate tax laws (Timoty et al., 2023). In other words, tax avoidance itself is an effort to improve the tax burden by avoiding the imposition of taxes through transactions that are not tax objects (Rahma et al., 2022).

The phenomenon of this research is seen from observation data researched from 10 companies from 2020 - 2023. Using effective tax rate analysis, the data obtained from the results of this study showed a low value of less than 1. Consistently low effective tax rates, likely indicating aggressive tax planning or potential tax avoidance. This requires important consideration from the company's management. Because it concerns the future of the company (Fitriana et al., 2024; Nurcahyono et al., 2023). But tax avoidance cannot be determined by "value" itself, because tax avoidance in research studies is a complex task involving several factors and considerations. This is not a direct calculation because tax avoidance can have both positive and negative consequences for the company, shareholders, and society as a whole (Hastuti et al., 2024).

Assessing the value of tax avoidance in research requires a comprehensive approach that considers the potential benefits and disadvantages, as well as the ethical and social implications. This tax avoidance research must be researched using a variety of methods, including economic analysis, tax compliance studies, and case studies to gain insight into this complex phenomenon (Christanty et al., 2023; Kristianingrum et al., 2022). Companies that make tax savings usually use the services of auditors when making tax decisions. Although companies tend to make tax avoidance efforts, the auditor's industry expertise can be a factor in preventing or enabling tax avoidance in a client's business. Companies that use tax audit services are more likely to carry out tax avoidance activities. We leverage the financial and tax expertise of our auditors in our tax planning efforts (Ifada et al., 2023). Because many businesses have been affected by financial problems and business continuity during this pandemic, Indonesian companies are directed to rely on the expertise of the accounting industry when conducting tax planning (Zain, et al, 2022).

Research conducted by Hendi (2024) audit tenure shows a significant negative influence on tax avoidance. As part of their long-term commitment as auditors, auditors have the opportunity to gain a deeper understanding of the company's tax practices, strengthen their oversight, and implement comprehensive audit procedures. Meanwhile, according

to research conducted by Vivi & Martha (2021), tenure audits have no effect on tax avoidance Tenure auditors have no effect on tax avoidance because auditors have the same compliance guidelines, so tenure auditors do not encourage companies to commit tax avoidance. The reliability of financial statements can be proven through the audit process of a company (Ambarwati & Nurcahyono, 2022). The end result of the audit process of a company is an audit report that describes the level of independence of the auditor in the audit process and its relationship to fair and unfair audit opinions. The level of transparency of a company can be measured by its tax avoidance rate. In other words, tax avoidance practices can influence the auditor's opinion. A fair opinion without exception is less associated with tax avoidance than a company that receives a fair opinion with an exception from an external auditor. The modified audit opinion relates to the level of tax avoidance in the entity (Zain, et al, 2022).

Research conducted by Hendi (2024) audit opinions have a significant positive influence on tax avoidance. All auditors audit financial statements and issue audit opinions in accordance with applicable audit standards. This does not reflect that a company has used tax avoidance methods. Capital intensity reflects the amount of capital a company needs to generate revenue through a decrease or increase in fixed assets. Capital intensity is defined as the proportion of fixed assets such as equipment, machinery, and various types of real estate to total assets. This is an indicator to measure a company's asset mix and can explain a company's investment decisions. Capital intensity uses the symbol Capint, the calculation of capital intensity is carried out to determine the efficiency of the company in using all its assets to achieve a certain level of sales Wen Wen & Maulana Malik Muhammad (2022).

This research was conducted by Ida & Ni Luh (2024), Ary (2024), Anita et al (2022), Ernawati & Erwin (2024), and Alifatul et al (2022) capital intensity has a significant positive effect on tax avoidance. Managers who want compensation improve their company's performance by investing the company's assets in fixed assets and using the depreciation of fixed assets to minimize the company's tax burden. Depreciation of fixed assets reduces a company's income at the time of calculating taxes, so that the basis for imposing income tax becomes smaller. Therefore, higher capital intensity leads to higher tax avoidance. Meanwhile, according to research conducted by Dwi (2023), Helga & Novi (2022), Tagor et al (2024), and Wen & Maulana (2022), capital intensity has a positive and insignificant effect on tax avoidance. A company not only uses fixed asset depreciation, but also uses fixed assets for its business operations. For tax purposes, depreciation of fixed assets is a deductible expense from taxable income, so that it can reduce the income of a company.

LITERATURE REVIEW

The concept of agency theory in this study according to Zain, et al, 2022. Tax avoidance as a form of opportunistic behavior of taxpayers to minimize their tax burden can be explained from the perspective of agency theory. Agency theory describes agency relationships that cause agency conflicts because both parties have conflicting interests. When there is a conflict of interest between the agent and the client, the client's goals are not achieved, even though the agent has an obligation to fulfill the interests of the client (Setiawan et al., 2021; Videsia et al., 2022). In this case, the state (principal) has the legal right to collect taxes on the company's income as a taxpayer (agent), but the company has its own interest in maximizing profits. This conflict of interest causes state tax revenues to be suboptimal due to the opportunistic behavior of taxpayers due to tax avoidance.

Research Hypothesis

The Effect of Tenure Audit on Tax Avoidance

Audit tenure or auditor tenure is the number of consecutive years in which the Public Accounting Firm (KAP) conducts an audit of a company. According to research conducted by Hendi (2024), during a long tenure audit, auditors can better understand the company's tax behavior, improve supervision, and implement audit procedures thoroughly, which can limit tax avoidance behavior that is not regulated by law. Auditors with strong professional relationships with the company can also pay more attention to its integrity and reputation, as well as the company's compliance with tax regulations (Handayani et al., 2023; Rahma et al., 2022). This shows that tenure audits have an impact on tax avoidance. However, in a study conducted by Vivi & Martha (2022), the auditor's working period does not have an impact on tax avoidance because auditors have the same guidance to comply with applicable regulations. So the hypothesis formulated is as follows:

H1: Tenure audit affects tax avoidance

The Influence of Audit Opinions on Tax Avoidance

An audit opinion (or independent auditor's report) is a certification that includes financial statements. The auditor examines the information that supports the financial statements to provide a formal auditor's opinion. Audit opinion is one of the many factors that can affect a company's tax behavior. This requires a comprehensive understanding of tax avoidance requiring consideration of various economic, legal, and behavioral factors. Judging from the research conducted by Hendi (2024), Each individual auditor conducts an audit of financial statements in accordance with applicable audit standards. The resulting audit opinion does not indicate that the company has used tax avoidance methods. Therefore, the audit opinion There is no negative influence on tax avoidance. Therefore, the hypothesis formulated is:

H2 : Audit opinion has no effect on tax avoidance

The Effect of *Capital Intensity* on Tax Avoidance

Capital Intenstity is a company's investment in fixed assets. Capital intensity is also a useful metric for comparing companies in the same industry, as it can provide insight into production processes, investment strategies, and other potential advantages. The management of the company is very eager to invest its assets in fixed assets, so depreciation will have an impact on the company's profits, leading to the practice of tax avoidance (Anita Ade Rahma, et al, 2020). Companies must invest in fixed assets to gain profits in the form of depreciation costs that can reduce their tax payable (Ernawati & Erwin, 2024). The increase in tax avoidance is caused by high capital intensity (Alifatul Akmal Al Hasyim, et al, 2022). The higher the value of capital intensity in a company, the more tax avoidance actions will increase (Ida Ayu, et al, 2024). Capital intensity affects tax avoidance (Ary, 2024). Meanwhile, findings from Dwi Siyamsih (2024), the capital intensity factor partially does not have an impact on tax avoidance. Research from Helga & Novi (2022) states that high capital intensity does not affect companies in tax avoidance. This research is in line with the research of Tagor Darius Sidauruk, et al (2024), high or low capital intensity values do not have an impact on tax avoidance because the company's fixed assets are usually used for operations and investment rather than as a tax avoidance strategy (Evia et al., 2022; Timoty et al., 2022). After the company's assets in Indonesia pass the deadline set by the Tax Law to be depreciated, there is no longer a depreciation expense that can reduce income in a fiscal manner (Wen & Maulana, 2022). Therefore, the hypothesis formulated is:

H3: *Capital intensity* affects tax avoidance

RESEARCH METHOD

Type of Research

In this study, the type of research used is a quantitative method. This method is used to analyze populations or samples using numerical data as a measure of certain phenomena, and then analyzed with statistical techniques (Ghozali, 2018). The purpose of this study is to prove the relationship between audit tenure, audit opinion, and capital intensity to tax avoidance Company Size, Company Age, Profitability and *Debt-to-Asset Ratio* as control variables in coal sector mining companies listed on the IDX for the 2020-2022 period. The population of this study is a Coal sector mining company listed on the Indonesia Stock Exchange (IDX) in the period of 2020 – 2023, the sampling method used is purposive sampling. The operational definition is as follows.

Table 1. Variable Measurement

Variable	Measurement
Tax Avoidance	Effective Tax Ratio, calculated from Income Tax divided by Profit Before Income Tax
Audit Tenure	The number of consecutive years since the company was audited by the same accounting firm
Audit Opinion	Dummy variable: 1 if the auditor issues a reasonable opinion without exception without an explanatory paragraph; and 0 vice versa.
Capital Intensity	Fixed assets divided Total assets
Company Size	Natural logarithms of total assets
Company Age	Number of years since the company is listed on the Indonesia Stock Exchange
Profitability	Profit After Tax divided by Total Assets
Debt-to-Asset Ratio	Total debt as measured by total assets

The data analysis in this study used multiple linear regression. The regression equation is as follows:

$$Y = \alpha + ß1AT + ß2AO + ß3CI + ß4SIZE + ß5USIA + ß6ROI + ß7AH + e$$

Where:

Y	= Tax Avoidance
β_1-β_7	= Regression Coefficient ∊
α	= Constant
AT	= Audit Tenure
AO	= Audit Opinion
CI	= *Capital Intensity*
SIZE	= Company Size
AGE	= Company Age
ROI	= Profitability
AH	= Benefits
e	= *Standard error*

RESULTS

Descriptive statistics can effectively describe how data is distributed in order to evaluate the accuracy of the research. Descriptive statistics for the variables used in this study have been presented in Table 2 which can be seen the distribution of the data through the min, max, mean, and standard deviation values.

Table 2. Descriptive Statistics

Variable	Minimum	Maximum	Mean	Std. Deviation
AT	1.00	3.00	1.5789	0.75808
OA	0.00	1.00	0.9750	0.15811
CI	0.00	0.79	0.1511	0.20886
UKP	4.17	5.27	4.6098	0.28126
USP	2.45	5.10	3.5560	0.68312
PROF	-0.03	3.54	0.2919	0.56280
MANF	0.09	0.76	0.4205	0.16836
ETR	-0.04	1.93	0.2816	0.31925

The test results from this Descriptive Statistics show that the value of the standard deviation of 0.75808 is smaller than the average value of 1.5789, and the average of mining companies in the coal sector in the Audit Tenure is relatively higher. This is shown through the average value that reaches the maximum value. The Audit Opinion has a standard deviation of 0.15811, which is smaller than the average value of 0.9750, and the average coal mining company in the *Capital Intensity* is relatively lower. This is shown through the average value that is close to the minimum value. Tax Avoidance has a standard deviation of 0.31925 greater than the average value of 0.2816, and the average coal mining company in Tax Avoidance is relatively low. This is shown through the average value that is close to the minimum value.

Table 3. Multiple Regression Test

Variable	Beta	Sig.
AT	-0.147	0.360
OA	0.104	0.509
CI	0.149	0.563
UKP	-1.034	0.075
USP	0.923	0.069
PROF	-0.300	0.130
MANF	0.155	0.301
R-Square	0.403	

DISCUSSION

The results of the study in Table 3 show that the Audit Tenure variable is not negatively significant to tax avoidance, because it has a significance of 0.360 > 0.05 with a negative beta value. This finding is in line with research by Vivi & Martha (2022) which states that the working period of auditors does not have an impact on tax avoidance because auditors have the same guidance to comply with applicable regulations. This finding is also inconsistent with hypothesis 1 which states that tenure audits have an effect on tax

avoidance (Agustin et al., 2023; Fizabaniyah et al., 2023). Therefore, the implementation of limited tenure audits and auditor rotation is expected to prevent aggressive tax avoidance by a company.

Regression results This study shows that the Audit Opinion variable is not positively significant, because it has a significance of 0.509 > 0.05 with a positive beta value. This research is in line with research from Hendi (2024), each individual auditor audits financial statements in accordance with applicable audit standards. The resulting audit opinion does not indicate that the company has used tax avoidance methods. Therefore, audit opinions do not have a negative influence on tax avoidance. This finding is also in accordance with hypothesis 2 which states that audit opinions have no effect on tax avoidance. Finally, increased scrutiny, potential reputational damage, and legal risks associated with unfavorable audit opinions can motivate companies to adopt more conservative tax practices.

The results showed that the *Capital Intenstity* variable was not positively significant to tax avoidance, because it had a significance of 0.563 > 0.05 with a positive beta value. This research is in line with research from Dwi Siyamsih (2024), the capital intensity factor partially does not have an impact on tax avoidance. In addition, research from Helga & Novi (2022), high capital intensity does not affect companies in carrying out tax avoidance. Research from Tagor Darius Sidauruk, et al (2024), high or low capital intensity values do not have an impact on tax avoidance because a company's fixed assets are usually used for operations and investment rather than as a tax avoidance strategy (Anisa et al., 2022; Nurcahyono et al., 2022). This research is also supported by Wen & Maulana (2022), after the company's assets in Indonesia pass the deadline set by the Tax Law to be depreciated, there is no longer a depreciation burden that can reduce income fiscally. It can be concluded that higher capital intensity (i.e. more investment in fixed assets) allows for opportunities to engage in tax avoidance strategies, such as depreciation reduction and interest expense reduction. Meanwhile, this finding is not in line with hypothesis 3 which states that *capital intensity* has an effect on tax avoidance (Fizabaniyah et al., 2023).

CONCLUSION

This study aims to determine the empirical influence of Audit Tenure, Audit Opinion, and *Capital Intensity* on Coal Sector Mining companies listed on the Indonesia Stock Exchange (IDX) in 2020 – 2023. Based on the discussion and results obtained that:

1. Tenure Audits have no effect on Tax Avoidance, this is because Tenure Audits do not affect the effectiveness of a company's tax payments.
2. Audit Opinion has no effect on Tax Avoidance, this shows that tax avoidance is expected to be lower when a company obtains a reasonable opinion without exception.
3. *Capital Intensity* has no effect on Tax Avoidance, this shows that the higher the capital intensity of a company, the more chances it has to engage in tax avoidance strategies.

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