



Literature Review: Smart Tax Evasion Strategies in Indonesia

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Abstract

This study aims to analyze the evolution of tax evasion research in Indonesia using data from 29 certified journals in the fields of accounting, management, economics, and top-tier business (ranked 1 & 2). The research employs a literature mapping method, in which the researcher categorizes 82 relevant publications on tax evasion in Indonesia based on prior research areas, tax evasion measurement, and citation analysis. Data is obtained from journals accessed during the period from 2016 to 2022. The mapping results reveal that the "Journal of Accounting and Finance Review" and the "Accounting Journal" are the primary sources of tax evasion research in Indonesia, contributing to 9% of all publications analyzed. These findings provide crucial insights into potential data sources for a more in-depth understanding of tax evasion issues in Indonesia. This research introduces novelty by focusing on the evolution of tax evasion research in Indonesia through an in-depth literature mapping approach within 29 top-tier journals in the fields of accounting, management, economics, and top-tier business (ranked 1 & 2).

Keywords: *Literature Review; Smart Tax Evasion Strategies; Literature Mapping; Research Evolution*

Introduction

Tax avoidance is a strategy to increase profits by companies, anticipated by shareholders, but executed by company managers. Any effort to reduce tax burdens is considered a form of tax avoidance (Puspita & Harto, 2014). Tax avoidance involves activities ranging from legitimate practices known as tax planning to illegal activities known as tax evasion, all part of earnings management (Frank, Lynch, and Rego 2009).

This study builds on the findings of Kovermann & Velte (2019), identifying dominant aspects influencing tax avoidance. The discussion expands beyond internal governance factors to include external factors such as political connections and marketing in relation to tax avoidance.

The aim of this study is to provide a comprehensive overview of the evolution of tax evasion investigations in Indonesia from 2016, the year before the Covid-19 outbreak, to 2022, the year after the pandemic. The research encompasses articles indexed in Sinta 1 & 2 related to tax avoidance, which has now become a global concern (Tang, 2019). Additionally, the study acknowledges that perspectives on

tax avoidance vary depending on the context in which it is studied (Hanlon & Heitzman, 2010). Examining tax avoidance from different perspectives is crucial due to its broad and risky implications (Lanis, Rego & Wilson, 2012).

Several factors contribute to this research. Firstly, the categorization of tax evasion by companies based on topics is initiated. Secondly, the study provides a summary of various characteristics and themes of tax avoidance, which are becoming increasingly relevant for study in Indonesia regarding corporate tax avoidance strategies, inviting further exploration by future scholars.

Research Methods

The method used in this research is the charting the field and analyzing the community citation method developed by Hesford et al. (2007). The study selected several research findings related to tax avoidance or similar topics from journals in Accounting, Management, Economics, and Business indexed in Sinta 1 & 2. There were 104 journals identified, and a search for tax avoidance yielded 29 journals and 82 articles covering the topic.

The search results for tax avoidance articles in Sinta 1 & 2 indexed journals were mapped. The first step was "charting the field," which included topics, populations, and samples related to tax avoidance. The second step was "analyzing the community," using citation analysis. Table 1 shows the accredited journal sources that serve as the samples for this research.

The tested journal sources had the following criteria. Firstly, the journals indexed in Sinta 1 & 2 served as the basis and already had an ISSN from DIKTI. Secondly, the journals were accessible for free on the internet to facilitate research. Thirdly, the process involved visiting the sinta.kemdikbud.go.id website, searching for Accounting journals, filtering the search for Sinta 1 and Sinta 2, and then searching for "penghindaran pajak" or "tax avoidance." The resulting articles related to tax avoidance were then tabulated and classified by title, publication year, journal name, author, population, sample, dependent variable, independent variable, research findings, and citation count.

Results and Discussion

In this discussion, the researcher evaluates 29 national journals indexed in Sinta 1 & 2, resulting in 82 articles related to tax avoidance. This table provides a brief overview of the diversity of literature resources used in the study and serves as the foundation for a deeper understanding of intelligent tax avoidance strategies in Indonesia. Various research sources have been identified in this table, including articles from various relevant journals, forming the basis for the researcher's analysis.

Table 1. List of Journal Names with a Tax Avoidance Focus

No	Journal Names	Amount Article	Percentage (%)
1	AKRUAL JURNAL AKUNTANSI	4	5%
2	ASSETS JURNAL AKUNTANSI DAN PENDIDIKAN	2	2%
3	JURNAL AKUNTANSI (e-JA)	3	4%
4	JURNAL AKUNTANSI DAN AUDITING INDONESIA (JAAI)	3	4%
5	JURNAL AKUNTANSI DAN BISNIS (JAB)	5	6%
6	JURNAL AKUNTANSI DAN KEUANGAN (JAK)	1	1%
7	JURNAL AKUNTANSI MULTIPARADIGMA (JAMAL)	2	2%
8	JURNAL DINAMIKA AKUNTANSI (JDA)	5	6%

9	JURNAL DINAMIKA AKUNTANSI DAN BISNIS (JDAB)	3	4%
10	JURNAL ILMIAH AKUNTANSI DAN BISNIS (JIAB)	5	6%
11	JURNAL REVIU AKUNTANSI DAN KEUANGAN (jrak)	7	9%
12	JURNAL RISET AKUNTANSI KONTEMPORER	2	2%
13	JURNAL ASET (AKUNTANSI RISET)	2	2%
14	RISET AKUNTANSI DAN KEUANGAN INDONESIA (REAKSI)	5	6%
15	JURNAL AKUNTANSI DAN KEUANGAN INDONESIA (JAKI)	2	2%
16	ACCOUNTING ANALYSIS JOURNAL	7	9%
17	JOURNAL OF ACCOUNTING AND INVESTMENT	2	2%
18	AFRE ACCOUNTING FINANCIAL REVIEW	4	5%
19	THE INDONESIAN ACCOUNTING REVIEW	4	5%
20	THE INDONESIAN JOURNAL OF ACCOUNTING RESEARCH	1	1%
21	JABE (JOURNAL OF ACCOUNTING AND BUSINESS EDUCATION)	1	1%
22	INTERNATIONAL BUSINESS AND ACCOUNTING RESEARCH JOURNAL	2	2%
23	JEB (Jurnal Ekonomi dan Bisnis)	1	1%
24	Jurnal Ekonomi Modernisasi	2	2%
25	Jurnal Analisis Bisnis Ekonomi	1	1%
26	KEK (Kajian Ekonomi dan Keuangan)	2	2%
27	Jurnal Minds (Manajemen Ide dan Inspirasi)	1	1%
28	JOM (Jurnal Organisasi dan Manajemen)	1	1%
29	Jurnal Pemikiran dan Penelitian Administrasi Bisnis dan Kewirausahaan	2	2%
Total Sample—Articles		82	100%

Source: Researcher's Process (2023)

Table 1 shows Sinta 1 & 2 indexed journals dominating research on tax avoidance, namely the Accounting Analysis Journal and the Journal of Accounting and Financial Review (Jrak), each containing 7 articles (9%). The Journal of Accounting and Business (JAB), the Journal of Accounting Dynamics (JDA), the Scientific Journal of Accounting and Business (JIAB), and the Journal of Accounting and Finance Research in Indonesia (REAKSI) each have 5 articles (6%). AKRUAL Journal of Accounting, AFRE Accounting Financial Review, and The Indonesian Accounting Review each have 4 articles (5%). The Journal of Accounting (e-ja), the Journal of Accounting and Auditing Indonesia (JAAI), and the Journal of Accounting and Business Dynamics (JDAB) each have 3 articles (4%). The Journal of Accounting and Education (ASSETS), the Multiparadigm Accounting Journal (JAMAL), the Contemporary Accounting Research Journal (JRAK), and the Asset Journal (Accounting Research), the Journal of Accounting and Finance in Indonesia (JAKI), the Journal of Accounting and Investment, the International Business and Accounting Research Journal, the Journal of Modern Economic, KEK (Economic and Financial Studies), and the Journal of Business Administration and Entrepreneurship Thinking each have 2 articles (2%). The Journal of Accounting and Finance (JAK), The Indonesian Journal of Accounting Research, JABE (Journal of Accounting and Business Education), JEB (Journal of Economics and Business), the Journal of Business and Economic Analysis, the Minds Journal (Management of Ideas and Inspiration), and JOM (Journal of Organization and Management) contribute the least, each with only 1 article (1%).

In addition, there is an observation period covering the years 2016-2022. The year 2016 marks the beginning of the observation because of the research on the trend of corporate tax avoidance in Indonesia from 2001-2014 (Astuti & Aryani 2016), providing a basis for tax avoidance research. Figure 2 shows the trend of tax avoidance research from Sinta 1 & 2 indexed journals over these 7 years. Figure 2 also displays the fluctuations in tax avoidance research, with a significant increase in 2021.

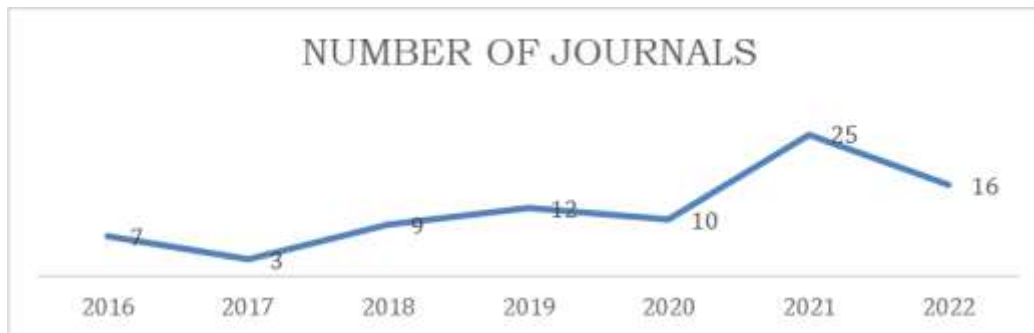


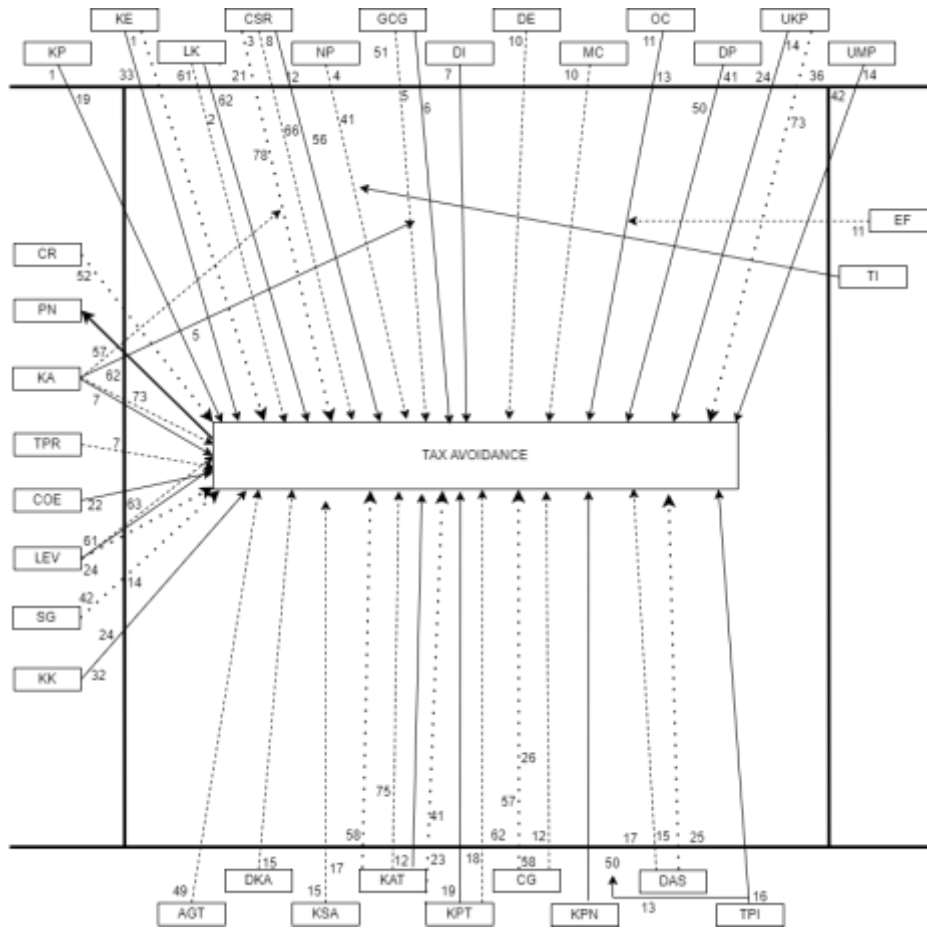
Figure 2. Tax Avoidance Research Trends in Indonesia 2016-2022

Apart from that, in this literature review, the researcher focuses on intelligent strategies in tax avoidance practices in Indonesia. The articles discussed in this literature review reveal various approaches and methods used by companies and other entities to reduce or avoid tax obligations in a lawful and intelligent manner. The research details various relevant articles covering the topic of tax avoidance in Indonesia.

One of the highlighted articles in this literature review is "The Influence Of Thin Capitalization and The Executives' Characteristics Toward Tax Avoidance by Manufacturers Registered on ISE in 2011-2015." The journal discusses the relationship between thin capitalization practices and executive characteristics with tax avoidance by manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the period 2011-2015. Furthermore, several other articles discuss topics related to Corporate Social Responsibility (CSR) and its impact on tax avoidance. One of them is "The Implications Of CSR And GCG On Tax Avoidance," which examines how CSR reporting and Good Corporate Governance (GCG) practices can affect tax avoidance.

Additionally, there are other journals that focus on factors influencing tax avoidance practices, such as corporate governance and executive characteristics. The researcher found the article "The Influence of Political Connection on Tax Avoidance," which considers the influence of political connections on tax avoidance. Moreover, this literature review also includes articles that explore the impact of tax avoidance practices on firm value and the associated risks.

In total, there are 82 articles covering various aspects of tax avoidance practices in Indonesia. With a total of 1229 citations for all analyzed articles, it can be concluded that tax avoidance is an important topic in research in Indonesia, and various intelligent strategies have been used and investigated to optimize the fiscal benefits of companies in a lawful manner. Thus, this literature review can provide valuable insights into the various approaches used in tax avoidance practices in Indonesia, as seen in the mapping below.



Gambar 3. Maping Penelitian

Positive effect: —————→

Negative effect: - - - - -→

No effect:→

Information

- AGT: Agretivitas Harga Transfer
- CG : Corporate Governance
- CR : Corporate Risk
- CSR: Corporate Social Responsibility
- DAS: Direksi Asing
- DE : Directur Experience
- DI : Directur Independent
- DKA: Dewan Komisariss Asing
- DP : Diverifikasi Perusahaan
- EF : Education Foundation
- GCG: Good Corporate Governance
- KA : Komite Audit

KAT: Kualitas Audit
KE : Karakteristik Eksekutif
KP : Kapitalisasi Perusahaan
KPN: Konsentrasi Pelanggan
KPT: Koneksi Politik
KSA: Kepemilikan Saham Asing
LEV: Leverage
LK : Laporan Keuangan
LP : Laporan Keuangan
MC : Management Compensation
NP : Nilai Perusahaan
OC : Overconfidence
PN : Penciptaan Nilai
SG : Sales Growth
TI : Transparansi Informasi
TPI : Transaksi Piutang
TPR: Transparency
UKP: Ukuran Perusahaan
UMP: Umur Perusahaan

Classification of Research Topics

Classification in this discussion is about tax avoidance, divided into two main categories: antecedents (factors driving tax avoidance) and consequences (impacts of tax avoidance practices). Since 2016, the discussion has mostly focused on 25 antecedent factors that dominate 85% of the research, while only 15% of the studies focus on the consequences of tax avoidance practices. A total of 30 different antecedent characteristics have been identified in 82 reviewed articles. Out of these, 32 articles discuss tax avoidance considering corporate governance factors as one of the main antecedent factors. Some corporate governance indicators used include institutional ownership, independent commissioners, audit quality, auditor independence, audit committees, managerial ownership, and corporate governance scores. Additionally, 7 studies incorporate antecedent elements related to company size.

Research on tax avoidance focusing on antecedent factors highlights the importance of earnings management (26%), leverage (26%), corporate social responsibility (22%), and liquidity (17%). Although the results of each antecedent variable vary, some studies indicate that company size has a negative influence on tax avoidance practices (Ngadiman & Turyatini, 2017; Harnovinsah & Mubarakah, 2016*). However, other studies (Tandean, 2016; Dewi & Cynthia, 2018*) do not find a significant relationship between company size and tax avoidance practices. Furthermore, tax avoidance practices can benefit business owners by providing opportunities to receive larger company dividends, aligning with cost-benefit theory that evaluates choices through potential outcomes (Dreze and Stern, 1987).

Thus, it can be understood that there are two main categories dominating discussions in recent literature: antecedents (factors driving tax avoidance) and consequences (impacts of tax avoidance practices). Since 2016, most research has focused on 25 antecedent factors, dominating up to 85% of the total research conducted during that period, while only 15% of the research focuses on the consequences of tax avoidance practices.

Various antecedent characteristics have been identified in the 82 reviewed articles, and corporate governance has emerged as one of the key antecedent factors receiving attention. Several indicators of corporate governance, including institutional ownership, independent commissioners, audit quality, auditor independence, audit committees, managerial ownership, and corporate governance scores, have

been the focus of these studies. Additionally, company size has been addressed in several studies, although the results vary. Earnings management, leverage, corporate social responsibility, and liquidity have also been central in research exploring antecedent factors of tax avoidance. While some studies find a negative relationship between company size and tax avoidance practices, others show insignificant results. In conclusion, tax avoidance practices often provide benefits to business owners in the form of larger company dividends, in line with the cost-benefit theory that recognizes various choices through considerations of possible outcomes. With a better understanding of these antecedent factors, companies can optimize their intelligent tax avoidance strategies in Indonesia.

Population Classification and Research Samples

In this stage, the focus is on the classification of the population and research samples. The population that emerges in this study is predominantly comprised of manufacturing companies, with government-owned companies following. Previous research has discussed various aspects of tax evasion or avoidance related to financial pressure, coercion, negotiation, doubt, and aggression from tax officials. Tax evasion is often triggered by factors such as pressure, opportunity, and justification.

Tax fraud can be prevented through efforts in the tax system, the provision of quality services, and fraud detection. However, there is also research that finds that the inclination to engage in tax evasion is influenced by subjective norms and beliefs in behavior control. Factors such as tax rates, income levels, poor tax administration, corruption, loose tax sanctions, perceptions of tax money use, tax fairness, and taxpayers' education levels also influence the practice of tax fraud.

Meanwhile, in terms of the research sample, an analysis of articles and journals covering the last 7 years (2016-2021) reveals that more than 45% of research references indicate the use of large-sized company samples. This indicates that the samples used in the research have significance and a high level of precision. A large sample size increases the precision level and reduces the standard estimation errors. Typically, a large sample size is defined as having at least 30 sample items, and it would be better if the sample size exceeds this number. The requirements for the precision level of tax avoidance research have been met through the use of large and diverse samples.

Thus, it can be understood that the population focused on in this study is dominated by manufacturing companies, with government-owned companies being the next most prevalent group in tax avoidance-related research. Previous research has discussed various aspects related to tax evasion or avoidance, often triggered by factors such as financial pressure, coercion, negotiation, doubt, and aggression from tax officials.

Classification of Tax Avoidance Proxies

Tax avoidance proxies often involve the transfer of assets to foreign entities, as explained in Christina's work (2019). This is a strategy employed by several companies with high levels of tax avoidance. In an effort to reduce the tax burden to be paid in the future, companies with a low effective tax rate (ETR) tend to try to lower their accounting profits. They choose smaller accounting profits as a way to avoid high tax payments in the future.

One way used to achieve this is by reducing deferred tax expenses. Temporary variations in the relevant tax rates will result in deferred tax expenditures. Cash tax expenditures depict the long-term and short-term differences between accounting profits and taxable profits. To ensure that cash tax expenditures reflect taxable income for a specific tax year, the applicable tax rate for that year is used to calculate the tax to be paid.

Thus, tax avoidance strategies often involve manipulating accounting profits and cash tax expenditures to achieve the company's goals in managing its tax obligations. These efforts aim to

optimize the profits obtained by the company through adjustments to tax expenses and taxable income in accordance with applicable tax regulations.

Citation Community Analysis

In the citation analysis conducted for this journal, there are several reference articles indicating a high level of citation, which suggests that the discussed topic has a significant impact in related literature. The most cited article is titled "Audit Quality, Corporate Social Responsibility, and Company Size on Tax Avoidance," cited 114 times. Additionally, another notable article is "The Influence of corporate governance and corporate social responsibility disclosure on tax avoidance: an empirical study on mining and CPO companies," cited more than 90 times.

The results of this citation analysis indicate that audit quality, corporate social responsibility, and company size are significantly related to tax avoidance practices, and these articles provide valuable insights into understanding this topic. The high number of citations indicates that this topic is highly relevant in recent research and has attracted the attention of researchers and academics in this field.

Smart Strategy in Tax Avoidance

Based on the description and analysis that has been presented earlier, tax avoidance is a practice that has become a major concern in the world of taxation, including in Indonesia. Faced with the complexity of tax regulations and pressure to maximize profits, many companies seek intelligent strategies to reduce their tax obligations. The goal of these tax avoidance strategies is to comply with tax laws while optimizing profits and reducing the tax burden that needs to be paid.

Some intelligent tax avoidance strategies that can be used by companies in Indonesia include optimizing the capital structure by using debt as a financing source, managing the company as a holding entity to optimize tax deductions, utilizing asset depreciation policies to reduce taxable income, taking advantage of fiscal incentives provided by the government to reduce the tax burden, arranging transfer pricing transactions to allocate profits and expenses among subsidiaries, managing available tax credits to reduce the tax burden, using multinational corporate structures to maximize global tax savings, and implementing Good Corporate Governance (GCG) to enhance the trust of shareholders and investors.

These strategies may be effective in optimizing the tax burden for companies, but they must be implemented carefully and within the bounds of applicable laws. Extensive and aggressive tax avoidance that violates the law can pose serious legal and reputational risks for the company. Therefore, consultation with tax experts or tax advisors is highly recommended before adopting any tax avoidance strategy. It is also important to note that tax practices should always be within the framework of applicable laws and good business ethics.

Conclusion

This study aims to present a summary of the evolution of tax avoidance investigations in Indonesia from 2016—pre-Covid-19 outbreak—until 2022—post-pandemic. The study consists of indexed sections in Sinta 1 and 2 research related to tax evasion up to the present, now developed into a global business. Furthermore, depending on the perspective from which tax avoidance is examined, studies on tax avoidance have diverse viewpoints. Due to its potentially broad and dangerous impact, it is important to examine the subject of tax evasion from various angles. This research, which uses more than 80 reference data, makes the data in this journal accurate according to the situation that occurred over the past 7 years (2016-2022). There are 30 antecedent factors from 82 publications that drive tax avoidance displayed in the mapping related to this journal. Research on tax avoidance comprises 32 articles, with corporate governance as one of its antecedent elements. Institutional ownership (6 articles), independent

commissioners (8 articles), audit quality (6 articles), auditor independence (3 articles), audit committees (5 articles), managerial ownership (3 articles), and corporate governance score (1 article) are some different corporate governance proxies used. Seven studies in tax avoidance research include antecedent elements related to company size. The selection of reference sources indicates a high citation rate of reference data on tax avoidance, which can be a strength of the cited sources' data. The shortcomings or limitations of this study are in the topic data taken. These references only cover the past 7 years (2016-2022), making it almost impossible to be used as a reference for real tax avoidance data.

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