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The Influence of Independent Board of Commissioners, Audit Committee and Leverage on Tax Avoidance in Health Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 Period

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Abstract: Tax is one of the main sources of national income in Indonesia, playing a crucial role in supporting the country's finances and development. For companies, tax is considered a financial burden that can reduce profits. Therefore, companies tend to engage in legal tax planning, known as tax avoidance, to reduce the tax burden. This study aims to examine the influence of independent board of directors, audit committee, and leverage on tax avoidance in healthcare sector companies listed on the Indonesia Stock Exchange during the period 2018-2022. The sampling method used is purposive sampling, resulting in 12 companies out of a total of 33 companies in the population. The analysis was conducted using multiple linear regression with the assistance of IBM SPSS version 29. The results show that leverage has an effect on tax avoidance, while independent board of directors and audit committee do not affect tax avoidance.

Keywords: Independent Board of Directors, Audit Committee, Leverage, Tax Avoidance

INTRODUCTION

Tax plays a very important role in the financial structure of a country, especially in Indonesia. For companies, tax is considered a financial burden that has the potential to reduce the profits generated. This is what drives companies to find ways to reduce the amount of tax payments through tax planning, both legally (tax avoidance) and illegally (tax evasion). Tax avoidance is a form of legal tax planning, where the aim is to reduce the company's tax obligations legally.

The phenomenon of tax avoidance that occurs in Indonesia can be illustrated by the case of PT RNI (PT Rajawali Nusantara Indonesia), a health services company in Indonesia. PT RNI uses a tax avoidance approach by utilizing debt from an affiliated company in Singapore. In this scheme, the affiliated company in Singapore seems to provide funds in the form of debt

without injecting capital directly. This strategy aims to create a high debt burden for PT RNI, so that the company's profits can be minimized, resulting in lower tax payments. In addition, shareholders of PT RNI from Indonesia did not report their tax returns correctly from 2007 to 2015. On the other hand, shareholders from Singapore also did not pay taxes even though they received income from businesses in Indonesia (Suryowati, 2017).

In Indonesia, the phenomenon of tax avoidance has become a significant issue in the business world. Based on the latest data and analysis, there are strong indications that tax avoidance practices are carried out in the health sector. This is evident from the significant variability in the Cash ETR (Effective Tax Rate based on Cash) value in 2021-2022. Cash Effective Tax Rate (ETR) is one of the indicators used to measure the tax effectiveness of a company, where a low Cash ETR value indicates the possibility of tax avoidance by the company (Wirmie Putra, 2024:47). The following is a table that includes the Cash ETR values of several sample companies in the health sector during the 2021-2022 period.

Table 1. Cash ETR Value Data 2021-2022

Cash ETR			
No	Nama Perusahaan	2021	2022
1	PT. Kalbe Farma Tbk	0.219936941	0.226247324
2	PT. Mitra Keluarga Karyasehat Tbk	0.208194524	0.210934678
3	PT. Medikaloka Hermina Tbk	0.216154606	0.211034227
4	PT. Industri Jamu Dan Farmasi Sido Muncul Tbk	0.218402076	0.221951302
5	PT. Tempo Scan Pacific Tbk	0.200800000	0.219800000
6	PT. Prodia Widyahusada Tbk	0.209709182	0.209889720
7	PT. Darya-Varia Laboratoria Tbk	0.307223593	0.257111349
8	PT. Merck Tbk	0.308865475	0.243674857
9	PT. Pyridam Farma Tbk	0.378192413	0.047103183
10	PT. Phapros Tbk	0.123730394	0.339907070
11	PT. Royal Prima Tbk	0.250233468	0.227107336
12	PT. Organon Pharma Indonesia Tbk	0.285437498	0.231891025

Source: Sample of BEI health sector processed by researchers, 2024

From the CETR calculation above, a range of values was obtained from 0.047103183 (min value) to 0.378192413 (max value) with a range value of 0.212647798. The results of this calculation indicate that the standard size of a company that has committed tax avoidance is a company that has a Cash ETR (CETR) value of less than or equal to 0.212647798, while companies that have a CETR value of more than 0.212647798 are considered companies that do not commit tax avoidance.

In addition to tax obligations, companies listed on the Indonesia Stock Exchange must also implement the principles of Good Corporate Governance, known as Good Corporate Governance (GCG). The application of GCG principles is needed to ensure that the company's performance is optimal. The mechanisms in GCG include managerial ownership, institutional ownership, an independent board of commissioners, and an audit committee. This study will focus on the implementation of GCG mechanisms, especially the independent board of commissioners and audit committee.

An independent board of commissioners, in accordance with the provisions of Law No. 40 of 2007 concerning Limited Liability Companies, is a commissioner who does not come from within the company and does not have a direct or indirect relationship with the company. The existence of independent commissioners in a company will improve corporate governance, and the increasing number of independent boards of commissioners can reduce tax avoidance because of the supervision of management performance by the board.

The audit committee was established to support the board of commissioners in improving the quality of financial reports. The presence of an audit committee is expected to reduce agency conflicts, so that the financial reports submitted to interested parties become

more credible. Muhammad (2022) stated that the audit committee variable has an effect on tax avoidance.

Another factor that plays a role in tax avoidance practices is leverage. The ratio that includes leverage, namely "Debt to Equity Ratio (DER)", provides an overview of how much debt is used by the company to fund its operational activities. The high level of leverage in a company can result in high interest expenses. Interest expense is a component that can reduce financial income which is the basis for calculating taxes, so the greater the interest expense incurred by the company, the smaller the tax burden that must be paid. This finding is in line with the results of research conducted by Nabilah (2023) which states that leverage has an influence on tax avoidance practices.

Based on the results of the analysis of the processed Cash ETR value data, it was found that 4 out of 12 sample companies were indicated to be committing tax avoidance. Therefore, further analysis is needed by taking samples from companies in the health sector listed on the Indonesia Stock Exchange (IDX) during the 2018-2022 period. The selection of the health sector as the object of research was carried out because this sector has a vital role in national development. Therefore, the author was moved to conduct research entitled "The Influence of the Independent Board of Commissioners, Audit Committee and Leverage on Tax Avoidance in Health Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 Period".

Based on the background above, the objectives of this study are: (1) To determine the significant influence of the independent board of commissioners on tax avoidance in health sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. (2) To determine the significant influence of the audit committee on tax avoidance in health sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. (3) To determine the significant influence of leverage on tax avoidance in health sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022.

METHOD

This study uses a quantitative approach, which according to Indra Prasetya (2022:17), is a method for obtaining knowledge by using data in the form of numbers to analyze information about what you want to know. In this context, the study uses an associative approach, which aims to link existing variables, both in correlational and regression research (Zaki Mubarak, 2022:14).

All health sector companies listed on the Indonesia Stock Exchange during 2018-2022 became the research population, with a total of 33 companies. The sample was selected from the population by considering the established criteria. The sample in this study consisted of 12 companies in the health sector that met the requirements of this study.

The sampling method used was purposive sampling, where sample members were selected based on the researcher's decision (Bagus Sumargo, 2020:20).

This study involved four main variables, namely the independent board of commissioners, audit committee, leverage, and tax avoidance. The independent board of commissioners, audit committee and leverage are independent variables, while tax avoidance is the dependent variable.

The type of data used in this study is quantitative data. The data source used is secondary data, which is data obtained by researchers from other parties, not directly from the research subjects (Bambang Sudaryana, 2020:38).

In this study, the data collection method uses documentation techniques. Researchers use documentation techniques derived from financial reports obtained from the official website of the Indonesia Stock Exchange (IDX), namely www.idx.co.id. Researchers use data available in the financial reports of companies listed on the IDX to collect information related to the variables studied.

This study uses a quantitative data analysis method using secondary data obtained from the Indonesia Stock Exchange (IDX), then processed to determine the effect of each variable. The analysis process is carried out using IBM SPSS software version 29.

The data analysis approach used includes descriptive analysis. In addition, the study also uses multiple linear regression analysis, which previously went through classical assumption tests to ensure data quality. Classical assumption tests include normality, multicollinearity, heteroscedasticity, and autocorrelation tests. If the data does not meet the requirements, then adjustments will be made before continuing the multiple linear regression analysis to determine the effect of the independent variables on the dependent variable. The final process involves testing the hypothesis of the coefficient of determination (R^2) and the individual significance test (t-test) to evaluate the statistical significance of the model built.

RESULTS AND DISCUSSION

Data Description Results

Descriptive Statistical Analysis

Table 2. Descriptive Statistical Results
(Initial Test)

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Independent Board of Commissioners (X1)	60	,33	,75	,4675	,09757
Audit Committee (X2)	60	3	4	3,08	,279
Leverage (X3)	60	,05	,79	,3054	,18290
Tax Avoidance (Y)	60	,05	,65	,2539	,07556
Valid N (listwise)	60				

Source: SPSS processed data processed by researchers, 2024

From table 2, it can be seen that there are 60 data analyzed in this study. The following is an explanation for each variable:

1. The independent board of commissioners variable (X1) has a minimum value of 0.33, which is owned by a number of companies in various periods, such as KLBK (PT. Kalbe Farma Tbk), HEAL (PT. Medikaloka Hermina Tbk), SCPI (PT. Organon Pharma Indonesia Tbk) in the 2018 period; HEAL (PT. Medikaloka Hermina Tbk), SCPI (PT. Organon Pharma Indonesia Tbk) in the 2019 period; SCPI (PT. Organon Pharma Indonesia Tbk) in the 2020 period; and DVLA (PT. Darya-Varia Laboratoria Tbk), SCPI (PT. Organon Pharma Indonesia Tbk) in the 2021 period; and SCPI (PT. Organon Pharma Indonesia Tbk) in the 2022 period. This shows that these companies have the fewest number of independent board of commissioners. On the other hand, the maximum value is 0.75, which is owned by PYFA (PT. Pyridam Farma Tbk) in the 2022 period, indicating that this company has the largest number of independent commissioners. The average value for this variable is 0.4675, with a standard deviation of 0.09757, indicating that the standard deviation value is smaller than the average value, meaning that the value of the independent commissioners of the sample is well and evenly distributed.
2. The audit committee variable (X2) shows a minimum value of 3, which is owned by a number of companies in various periods. In the 2018 and 2019 periods, there were 10 companies; in the 2020 period, there were 11 companies; and in the 2021 and 2022 periods, there were 12 companies. This shows that these companies have the smallest number of audit committees. On the other hand, the maximum value is 4, which is owned by PRDA (PT. Prodia Widyahusada Tbk) and PYFA (PT. Pyridam Farma Tbk) in the 2018 and 2019 periods, and by PRDA (PT. Prodia Widyahusada Tbk) in the 2020 period. This indicates

that these companies have the largest number of audit committees. The average value for this variable is 3.08, with a standard deviation of 0.279, which indicates that the standard deviation value is smaller than the average value, so that the audit committees of the sample are well distributed.

3. The leverage variable (X3) has a minimum value of 0.05, which is owned by PRIM (PT. Royal Prima Tbk) in 2022. This indicates that this company has the lowest debt level. On the other hand, the maximum value is 0.79, which is owned by PYFA (PT. Pyridam Farma Tbk) in 2021. This indicates that this company has the highest level of debt. The average value for this variable is 0.3054, with a standard deviation of 0.18290, which indicates that the standard deviation value is smaller than the average value. Therefore, the leverage of the sample is well distributed.
4. The tax avoidance variable (Y) shows variations in the level of tax avoidance in several companies. The minimum value is 0.05, which is owned by PYFA (PT. Pyridam Farma Tbk) in 2022. This indicates that this company has a relatively low level of tax avoidance, calculated from the percentage of the company's CETR. On the other hand, the maximum value is 0.65, which is owned by PRIM (PT. Royal Prima Tbk) in 2019. This indicates that this company has a relatively high level of tax avoidance, calculated from the percentage of the company's CETR. The average value for this variable is 0.2539, with a standard deviation of 0.07556, which indicates that the standard deviation value is smaller than the average value. Therefore, the tax avoidance of the sample is well distributed.

Since the normality test shows that the data is not normally distributed, the next step is to identify and address outliers. By removing 6 data that are considered extreme, the number of samples is reduced to 54. The following are the results of the descriptive statistical analysis after handling outliers:

Table 3. Descriptive Statistical Results
(After Outliers)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Independent Board of Commissioners (X1)	54	,33	,67	,4629	,09402
Audit Committee (X2)	54	3	4	3,02	,136
Leverage (X3)	54	,05	,79	,3049	,18015
Tax Avoidance (Y)	54	,12	,38	,2522	,05050
Valid N (listwise)	54				

Source: SPSS processed data processed by researchers, 2024

Referring to Table 2, the number of data analyzed in this study has been reduced to 54. The following is an explanation for each variable:

1. The independent board of commissioners variable (X1) has a minimum value of 0.33, which is owned by a number of companies in various periods, such as KLBK (PT. Kalbe Farma Tbk), HEAL (PT. Medikaloka Hermina Tbk), SCPI (PT. Organon Pharma Indonesia Tbk) in the 2018 period; HEAL (PT. Medikaloka Hermina Tbk), SCPI (PT. Organon Pharma Indonesia Tbk) in the 2019 period; SCPI (PT. Organon Pharma Indonesia Tbk) in the 2020 period; and DVLA (PT. Darya-Varia Laboratoria Tbk), SCPI (PT. Organon Pharma Indonesia Tbk) in the 2021 period; and SCPI (PT. Organon Pharma Indonesia Tbk) in the 2022 period. This shows that these companies have the fewest number of independent board of commissioners. On the other hand, the maximum value is 0.67, which is owned by the MIKA company (PT. Mitra Keluarga Karyasehat Tbk) in the periods 2018, 2019, 2020, and 2021, indicating that this company has the largest number of independent commissioners. The average value for this variable is 0.4629, with a standard deviation of

0.09402, indicating that the standard deviation value is smaller than the average value, meaning that the value of the independent commissioners of the sample is well and evenly distributed.

2. The audit committee variable (X2) shows a minimum value of 3, which is owned by a number of companies in various periods. In the 2018 period, there were 10 companies; in the 2019 period, there were 9 companies; in the 2020 period, there were 11 companies; in the 2021 period, there were 12 companies; and in the 2022 period, there were 11 companies. This shows that these companies have the smallest number of audit committees. On the other hand, the maximum value is 4, which is owned by PRDA (PT. Prodia Widyahusada Tbk) in the 2018 period. This indicates that this company has the largest number of audit committees. The average value for this variable is 3.02, with a standard deviation of 0.136, which indicates that the standard deviation value is smaller than the average value, so that the audit committees of the sample are well distributed.
3. The leverage variable (X3) has a minimum value of 0.05, which is owned by PRIM (PT. Royal Prima Tbk) in 2022. This indicates that this company has the lowest debt level. On the other hand, the maximum value is 0.79, which is owned by PYFA (PT. Pyridam Farma Tbk) in 2021. This indicates that this company has the highest debt level. The average value for this variable is 0.3049, with a standard deviation of 0.18015, indicating that the standard deviation value is smaller than the average value. Therefore, the leverage of the sample is well distributed.
4. The tax avoidance variable (Y) shows variations in the level of tax avoidance in several companies. The minimum value is 0.12, which is owned by PEHA (PT. Phapros Tbk) in 2021. This indicates that this company has a relatively low level of tax avoidance, calculated from the percentage of the company's CETR. On the other hand, the maximum value is 0.38, which is owned by SCPI (PT. Organon Pharma Indonesia Tbk) in 2019. This indicates that this company has a relatively high level of tax avoidance, calculated from the percentage of the company's CETR. The average value for this variable is 0.2522, with a standard deviation of 0.05050, indicating that the standard deviation value is smaller than the average value. Therefore, tax avoidance from the sample is well distributed..

Data Quality Test Results

Classical Assumption Test

Classical assumption test needs to be done before conducting regression analysis to ensure that the results of the regression analysis produced are valid and reliable.

Normality Test

**Table 4. Normality Test Results
(Initial Test)**

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual
N			60
Normal Parameters ^{a,b}	Mean		,0000000
	Std. Deviation		,07207241
Most Extreme Differences	Absolute		,198
	Positive		,198
	Negative		-,156
Test Statistic			,198
Asymp. Sig. (2-tailed) ^c			<,001
Monte Carlo Sig. (2-tailed) ^d	Sig.		<,001
	99% Confidence Interval	Lower Bound	,000

	Upper Bound	,000
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.		

Source: SPSS processed data processed by researchers, 2024

Based on table 4 above, the test results show that the significance value is <0.001 , which is below 0.05. Therefore, it can be concluded that the data is not normally distributed. To ensure that the data distribution approaches the normality required for regression analysis, steps such as data transformation have been attempted but did not produce an adequate normal distribution. As a final step, the outlier method was carried out by removing 6 company samples identified as extreme data based on boxplot analysis. This step is necessary to maintain the validity of the regression analysis results.

**Table 5. Normality Test Results
(After Outlier)**

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual
N			54
Normal Parameters ^{a,b}	Mean		,0000000
	Std. Deviation		,04323556
Most Extreme Differences	Absolute		,089
	Positive		,089
	Negative		-,088
Test Statistic			,089
Asymp. Sig. (2-tailed) ^c			,200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.		,343
	99% Confidence Interval	Lower Bound	,331
		Upper Bound	,356

- a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 329836257.

Source: SPSS processed data processed by researchers, 2024

Referring to table 5 above, the test results show that the significance value is 0.200, which exceeds 0.05. Thus, it can be concluded that the data is normally distributed, so that the variables of the independent board of commissioners, audit committee, leverage, and tax avoidance meet the normality requirements for regression analysis.

Multicollinearity Test

**Table 6. Multicollinearity Test Results
Coefficients^a**

Model	Collinearity Statistics	
	Tolerance	VIF
Dewan Komisaris Independen (X1)	,960	1,042
Komite Audit (X2)	,980	1,020
Leverage (X3)	,961	1,041
a. Dependent Variable: Tax Avoidance (Y)		

Source: SPSS processed data processed by researchers, 2024

Based on the data listed in Table 6, the test results show that there is no multicollinearity. Overall, all tolerance values are greater than 0.10 and the VIF value is less than 10. Thus, it can be concluded that the independent board of commissioners, audit committee, and leverage variables do not experience multicollinearity and can be subjected to regression testing.

Heteroscedasticity Test

Table 7. Heteroscedasticity Test Results

Correlations			Unstandardized Residual
Spearman's rho	Independent Board of Commissioners (X1)	Correlation Coefficient	,011
		Sig. (2-tailed)	,934
		N	54
	Audit Committee (X2)	Correlation Coefficient	,004
		Sig. (2-tailed)	,975
		N	54
	Leverage (X3)	Correlation Coefficient	,003
		Sig. (2-tailed)	,985
		N	54

Source: SPSS processed data processed by researchers, 2024

Based on the table, it can be concluded that the variables tested do not show heteroscedasticity because all correlation significance values are greater than 0.05. Therefore, it can be concluded that the variance of the residuals between one observation and another remains or there is no heteroscedasticity in the regression model.

Autocorrelation Test

Table 8. Results of the Autocorrelation Test with the Durbin-Watson Test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,517 ^a	,267	,223	,04451	2,375
a. Predictors: (Constant), Leverage (X3), Audit Committee (X2), Independent Board of Commissioners (X1)					
b. Dependent Variable: Tax Avoidance (Y)					

Source: SPSS processed data processed by researchers, 2024

Based on the test results in table 8, the recorded DW value is 2.373. In the Durbin-Watson table with the number of samples (n) = 54 and the number of independent variables (k) = 3, at a significance level of 0.05, the lower limit (dL) value of Durbin-Watson is 1.4464 and the upper limit (dU) is 1.6800. In addition, the value of 4-dU = 2.32 and 4 - dL = 2.5536. It can be seen that $4-dU \leq DW \leq 4-dL$, which indicates that there is insufficient evidence to conclude that there is positive or negative autocorrelation.

To meet the requirements of the classical assumption test, the autocorrelation test will be carried out using the Non-Parametric Run Test statistic. The run test is used to determine whether the residual data occurs randomly or systematically. If the residue occurs randomly, then there is no correlation between the residues (Ghozali, 2021:170). The basis for decision making for the run test is if the asymp sig value (2-tailed) > 0.05, then the residue is considered random, and vice versa, if the asymp sig value (2-tailed) < 0.05, then the residue is considered

systematic. The results of the autocorrelation test with the run test are presented in the following table.

Table 9. Results of the Autocorrelation Test with the Run Test

Runs Test	
	Unstandardized Residual
Test Value ^a	-,00027
Cases < Test Value	27
Cases ≥ Test Value	27
Total Cases	54
Number of Runs	25
Z	-,824
Asymp. Sig. (2-tailed)	,410
a. Median	

Source: SPSS processed data processed by researchers, 2024

Based on the run test results in the table above, the asymp sig (2-tailed) value is 0.410, which is greater than 0.05. This indicates that there is no autocorrelation because the residuals occur randomly, so there is no correlation between residuals.

By fulfilling all the requirements for the classical assumption test, namely normal distribution, no correlation between independent variables, consistency of residual variance between observations, and no autocorrelation between residuals in one period and the previous period, this regression model is considered feasible and ready to be further analyzed using multiple linear regression.

Hypothesis Testing Results

Multiple Linear Regression Analysis

Table 10. Results of Multiple Linear Regression Analysis

Coefficients ^a					
		Unstandardized Coefficients	Standardized Coefficients		
Model		B	Std. Error	Beta	t
1	(Constant)	,399	,146		2,740
	Independent Board of Commissioners (X1)	-,131	,066	-,244	-1,975
	Audit Committee (X2)	-,040	,045	-,107	-,877
	Leverage (X3)	,112	,035	,400	3,242
a. Dependent Variable: Tax Avoidance (Y)					

Source: SPSS processed data processed by researchers, 2024

Based on table 10 above, the results of the multiple linear regression analysis produce the following equation:

$$Y = 0,399 - 0,131 X_1 - 0,040 X_2 + 0,112 X_3 + E$$

The equation can be interpreted as follows:

1. The constant in the regression equation (a) of 0.399 indicates that if the value of the independent board of commissioners, audit committee, and leverage is 0, then the tax avoidance value is estimated at 0.399 with other factors considered constant.
2. The regression coefficient (b1) for the independent board of commissioners variable (X1) is -0.131. This means that every one-unit increase in the independent board of commissioners will be followed by a decrease of about 0.131 units in tax avoidance, with other factors considered constant. In other words, there is a negative relationship between

the independent board of commissioners and tax avoidance, indicating that an increase in the independent board of commissioners will reduce tax avoidance.

3. The regression coefficient (b2) for the audit committee variable (X2) is -0.040. This means that every one-unit increase in the audit committee will be followed by a decrease of about 0.040 units in tax avoidance, with other factors considered constant. In other words, there is a negative relationship between audit committee and tax avoidance, indicating that an increase in audit committee will reduce tax avoidance.
4. The regression coefficient (b3) for the leverage variable (X3) is 0.112. This indicates that every one unit increase in leverage will be followed by an increase of about 0.112 units in tax avoidance, with other factors held constant. In other words, there is a positive relationship between leverage and tax avoidance, indicating that an increase in leverage will increase tax avoidance.

Hypothesis Test

Coefficient of Determination Test (R2 Test)

Table 11. Results of the Coefficient of Determination Test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,517 ^a	,267	,223	,04451
a. Predictors: (Constant), Leverage (X3), Audit Committee (X2), Independent Board of Commissioners (X1)				
b. Dependent Variable: Tax Avoidance (Y)				

Source: SPSS processed data processed by researchers, 2024

Based on table 11 above, the test results show an R Square value of 0.223. This means that 22.3% of the variation in tax avoidance can be explained by the independent board of commissioners, audit committee, and leverage, while the rest, 77.7%, is influenced by other variables not included in this study.

Individual Significance Test (t-Test)

Table 12. Partial t-Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,399	,146		2,740	,009
Independent Board of Commissioners (X1)	-,131	,066	-,244	-1,975	,054
Audit Committee (X2)	-,040	,045	-,107	-,877	,384
Leverage (X3)	,112	,035	,400	3,242	,002
a. Dependent Variable: Tax Avoidance (Y)					

Source: SPSS processed data processed by researchers, 2024

Based on the results of the t-test in Table 11 above, the explanation of the results is as follows:

1. The independent board of commissioners variable shows a significance of 0.054 with a t_{count} value of -1.975. These results indicate that there is no significant influence of the independent board of commissioners on tax avoidance. This is because the significance value is greater than the set significance level, namely $0.054 > 0.05$ and the t_{count} value $< t_{table}$, namely $-1.975 < 2.00856$. Thus, H_{01} is accepted and H_{a1} is rejected, which means that the independent board of commissioners does not have a significant effect on tax avoidance.

2. The audit committee variable shows a significance of 0.384 with a t-count value of -0.877. These results indicate that there is no significant influence of the audit committee on tax avoidance. This is because the significance value is greater than the set significance level, which is $0.384 > 0.05$ and the calculated $t_{\text{value}} < t_{\text{table}}$, which is $-0.877 < 2.00856$. Thus, H_{02} is accepted and H_{a2} is rejected, which means that the audit committee does not have a significant effect on tax avoidance.

3. The leverage variable shows a significance of 0.002 with a calculated t value of 3.242. These results indicate that there is a significant effect of leverage on tax avoidance. This is because the significance value is smaller than the set significance level, which is $0.002 < 0.05$ and the $t_{\text{count}} > t_{\text{table}}$, which is $3.242 > 2.00856$. Thus, H_{03} is rejected and H_{a3} is accepted, which means that leverage has a significant effect on tax avoidance.

Based on the previous explanation, the results of the t-test hypothesis test are summarized in Table 13 below.

Table 13. Summary of Hypothesis Test Results

No	Hypothesis Formulation	Significance Value	t_{count} ($t_{\text{table}} = 2,00856$)	Conclusion
1.	H₀₁ : There is no significant influence of the independent board of commissioners on tax avoidance.	0,054	-1,975	H ₀₁ accepted and H _{a1} rejected
2	H₀₂ : There is no significant influence of the audit committee on tax avoidance H_{a2} : There is a significant influence of the audit committee on tax avoidance	0,384	-0,877	H ₀₂ accepted and H _{a2} rejected
3	H₀₃ : There is no significant influence of leverage on tax avoidance H_{a3} : There is a significant influence of leverage on tax avoidance	0,002	3,242	H ₀₃ rejected and H _{a3} accepted

Source: Processed data processed by researchers, 2024

Discussion

Independent Board of Commissioners

The first hypothesis test in this study aims to determine whether the independent board of commissioners has a significant influence on tax avoidance. The results of the partial test indicate that the independent board of commissioners variable does not have a significant influence on tax avoidance. Thus, the first hypothesis (H1) which states that the independent board of commissioners has a significant influence on tax avoidance is rejected and not proven, because the research data obtained does not support this hypothesis.

The results of this study indicate that the independent board of commissioners failed to influence the level of tax avoidance in the companies studied. This finding is consistent with research conducted by Yulia (2023), Berna (2023), Vivi (2021), Sagita (2021), and Yusmanianti (2021), all of which concluded that the presence of an independent board of commissioners did not have a significant effect on tax avoidance practices. The existence of independent commissioners is often only considered a formality or as a fulfillment of existing regulations, without providing a real influence on supervision. The influence of independent commissioners may be limited because their number is small compared to other affiliated parties that dominate decisions and supervision in the company, so that the ability of

independent commissioners to monitor the process of transparency and provision of information is limited. Based on existing literature and theory, as well as the results of this study, it can be concluded that although independent boards of commissioners are expected to be able to reduce tax avoidance practices through strict supervision, in reality, their effectiveness in controlling tax avoidance may be limited by various internal and external factors of the company.

Audit Committee

The second hypothesis test in this study aims to determine whether the audit committee has a significant effect on tax avoidance. The results of the partial test indicate that the audit committee variable does not have a significant effect on tax avoidance. Thus, the second hypothesis (H2) which states that the audit committee has a significant effect on tax avoidance is rejected, because the research data does not support this hypothesis.

This study is in line with the findings of Yulia (2023), Sannauli (2023), Nurul (2023), Eunike (2021), and Andini (2021), who found that the audit committee has no significant effect on tax avoidance. Based on existing literature and theories, as well as the results of this study, it can be concluded that although the audit committee is expected to be able to reduce tax avoidance practices through strict supervision, in reality, their effectiveness in controlling tax avoidance may be limited by various internal and external factors of the company.

Leverage

The third hypothesis test in this study aims to determine whether leverage has a significant effect on tax avoidance. The results of the partial test indicate that the leverage variable has a significant effect on tax avoidance. Thus, the third hypothesis (H3) which states that leverage has a significant effect on tax avoidance is accepted and proven, because the research data supports this hypothesis.

The use of leverage can affect the company's tax burden. The use of debt can reduce the company's pre-tax profit. Because taxes are calculated based on pre-tax profit, this reduction can reduce the amount of tax the company must pay. In addition, debt can be used as a strategy to manage the company's tax liabilities. By increasing leverage, companies can reduce taxable profit and thereby reduce tax liabilities.

This strategy is supported by previous research by Nabilah (2023), Aning (2023), Muhammad (2023), Tania (2023), and Riri (2023) which shows that companies with high levels of leverage tend to be more active in tax avoidance practices. With high leverage, companies can use debt to reduce pre-tax profit. This results in a reduction in the amount of taxable income, thereby reducing the tax liability that must be paid by the company.

Support from agency theory explains that the use of leverage as an instrument for tax avoidance indicates a conflict of interest that requires strict supervision from the board of directors and shareholders to ensure that this strategy does not harm the company in the long term.

Based on existing literature and theories, as well as the results of this study, it can be concluded that although the use of leverage can be an effective strategy in tax avoidance, strict supervision from the board of directors and shareholders is needed to ensure that the short-term benefits of using leverage do not harm the company in the long term.

CONCLUSION

Based on the results of the analysis and discussion that have been conducted, this study found several relevant findings related to the influence of independent boards of commissioners, audit committees, and leverage on tax avoidance in health sector companies in Indonesia. In a series of hypothesis tests, the following results were obtained:

1. The results of the analysis show that the independent board of commissioners variable does not have a significant effect on tax avoidance. Although in agency theory, the independent board of commissioners is considered to have an important role in overseeing tax avoidance practices, in the context of health sector companies listed on the IDX for the 2018-2022 period, its effect on tax avoidance has not been proven significant.
2. The results of the analysis also show that the audit committee does not have a significant effect on tax avoidance. Although the audit committee is expected to play a role in preventing excessive tax avoidance practices, this finding shows that in practice, the audit committee variable has no effect on tax avoidance in health sector companies listed on the IDX for the 2018-2022 period.
3. On the other hand, leverage is proven to have a significant effect on tax avoidance. This shows that health sector companies health sector companies listed on the IDX for the 2018-2022 period that use high leverage tend to have more aggressive tax avoidance practices, perhaps because of the incentive to utilize interest expenses as a tax deduction.

Thus, overall, this study concludes that the variables of the independent board of commissioners and audit committee do not have a significant effect on tax avoidance, while leverage has a significant effect on tax avoidance in health sector companies listed on the IDX for the 2018-2022 period.

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