

THE INFLUENCE OF AUDIT OPINION, KAP REPUTATION, PROFITABILITY ON MANUFACTURING COMPANY TAX MANAGEMENT AFTER CHANGES TO THE UU HPP

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Abstract

Taxes constitute one of the primary sources of revenue for the Republic of Indonesia. Given the significant role of taxes in national income, this study aims to analyze the impact of audit opinions, the reputation of Public Accounting Firms (KAP), and profitability on the tax management practices of manufacturing companies following the amendments to the HPP Law. Employing quantitative research methods, this study utilizes simple linear regression analysis. The secondary data used in this research are derived from the financial statements of manufacturing companies within the chemical and raw materials industry sector, covering the period from 2021 to 2023. The research sample comprises 67 companies, selected through purposive random sampling based on specific criteria. The findings reveal that the reputation of KAP and profitability significantly influence the tax management of manufacturing companies, whereas audit opinions do not exhibit a notable impact. This study underscores the importance of KAP reputation and profitability in shaping effective tax management strategies in the manufacturing sector.

I. Introduction

Taxes are one of several sources of state revenue which have a crucial role in advancing national development. In general, taxes refer to income earned by the state. A broader definition states that taxes are an instrument for the government to achieve targets in collecting income, both direct and indirect, which will then be used for routine expenditure and to build the socio-economic welfare of the community (Lestari et al., 2016). In 2024, the realization of tax revenues originating from taxes is estimated to reach IDR 2,118,348 billion, which is a growth of 8.29 percent from 2023 (BPS, 2024). Even though this income is quite large, the government is still trying to increase tax revenue so that it does not need to depend on foreign loans to carry out state operational activities (Estro, 2020).

The amendments to the Law on Harmonization of Tax Regulations (UU HPP) have brought a number of significant adjustments to companies in Indonesia regarding tax management. Especially in manufacturing companies, the manufacturing industrial sector is one of the industries that grow relatively rapidly every year. This industry always adapts to society's demands and needs, which also causes competition in this sector to be very tight. The manufacturing business continues to focus on the consumer goods industry because Indonesian society is very consumptive and has needs that must be met by everyone in daily life, such as food and drink. Therefore, management is obliged to provide financial reports that can provide information so that the company's performance can be properly assessed by investors, increasing business viability. They must not present financial reports that are not in line with real activities or what is known as fraudulent financial reporting. Based on BEI (2019) In Indonesia, many companies reduce their tax obligations by taking advantage of loopholes in tax regulations by using large amounts of debt as a means of funding their business activities. By increasing interest expenses, corporations aim to reduce the tax costs they have to bear. However, this strategy may have negative consequences for the country (Sidabalok et al., 2022). Considering this phenomenon, companies need to handle tax administration effectively to not cause losses to any party involved.

Audit opinion is one of the various aspects that influence company tax management. An audit opinion is an assessment an auditor gives to assess the suitability of the financial accounts they are examining (Tania Angela et al., 2023). An audit opinion is needed to instil

confidence in interested parties regarding the reliability of the company's financial information. The audit view functions as an indication of the fairness of financial management carried out by the Regional Government and is used as a means to evaluate the financial responsibility of an organization or company (Kini et al., 2021). Audit opinions serve as a valuable tool for users to assess a company's financial statements, as they indicate positive or poor results (Alba et al., 2023). The better the opinion given to the company, the better the quality of earnings reporting. This indicates that companies tend to implement tax management to ensure that their financial reports are considered to have good earnings quality (Sasongko et al., 2020). According to (Khasanah, 2020), their research shows that audit opinions have a negative influence on corporate tax management practices. However, research conducted by (Tarigan & Saragih, 2020) revealed different results, namely that the auditor's opinion did not influence company tax management.

Apart from Audit Opinions, KAP's reputation is also important in tax management in a company. The higher the KAP's reputation, the faster the audit completion. The reason is that competent and experienced auditors have a broad understanding of audit procedures in accordance with relevant standards. This scenario has the potential to reduce the duration of audit delays and enable the publication of financial reports resulting from audits quickly, thereby providing good indications for users of financial reports (Novitasari, 2018). Auditors who are considered to have a good reputation and are part of the BIG4 KAP (Deloitte, PWC, EY, and KPMG) are required to effectively reduce illegal tax management practices and increase the accuracy of estimating tax liabilities in line with relevant tax regulations and provisions. According to research by Brillyan (2022), the reputation of the auditor, especially the reputation of the KAP, has an influence on tax management. According to Ramadhaniyah et al. (2019), there is evidence to support the idea that auditor reputation has an impact on tax management.

In essence, companies are entities that operate to gain profits for their organizations. Profitability is a ratio to consider how profitable a company is. One of the profitability ratios, namely Return on Assets (ROA), consists of net profit divided by Total Assets. Because this ratio is directly related to company profits, it is very possible to have a correlation with tax management. This statement is strengthened by research conducted by (Syafriti & Hasna Nabila, 2022) where profitability has a positive influence on company tax management.

II. Literature Review

An audit opinion is a statement or assessment given by an officially registered public accountant on a financial report. This opinion serves as confirmation that the financial statements presented are fair as determined by the public accountant. Public accountants can provide four types of views on a company's financial statements: unqualified, qualified, adverse, and disclaimer. Audit opinion is one of the determinants for an investor in making a decision.

According to Brilliant (2020), their research shows that audit opinion has a positive influence on the level of tax compliance, where there is a link between the level of tax compliance and tax management. The better the company's tax management, the level of compliance will also increase. However, research conducted by (Tarigan & Saragih, 2020) revealed different results, namely that the auditor's opinion had no influence on company tax management. The research mentioned indicates that there is a link between the auditor's opinion and the company's corporate tax management.

KAP's reputation is one of the keys to the public accounting profession which reflects the integrity and credibility that the public accounting firm has in front of its clients. According to Sidabalok et al., (2022), KAP's reputation is related to agency theory where

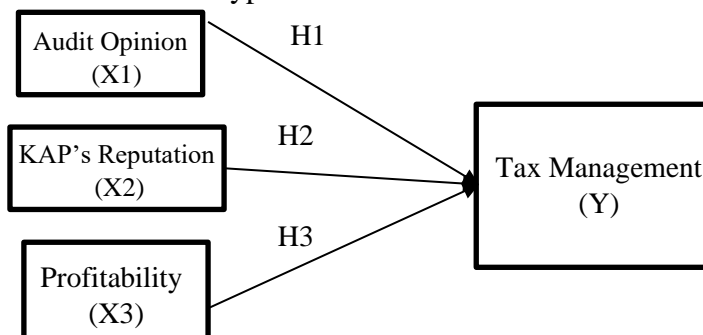
company management is the party who knows more information than the company owner. So the company owner will then recruit a reputable external auditor to supervise the company's management. Because this can motivate management to be more compliant with their tax management. Reputation is one of the lifeblood of a public accounting firm because it is very closely related to client trust. Therefore, a KAP is required to uphold the principles it has learned when carrying out its duties. This is something that can be a link between the KAP's reputation and tax management, where a good KAP reputation will create trust for stakeholders in their company's tax management.

Research conducted (Brillyan & Ferdiansyah, 2022) shows that the reputation of the KAP influences tax management. In line with that, Ramadhaniyah et al. (2019) provide evidence that the auditor's reputation influences tax management

Profitability is an indicator of success to measure a company's capability to gain profits. Profitability is one factor in the amount of tax that will be paid by the company. This can happen because profitability is very closely related to company profits, whereas tax determination itself is based on company profits. The smaller the company's profits, the greater the tax that the company must pay and vice versa (Syafriti & Hasna Nabila, 2022).

Profitability research in tax management has two different achievements. Research conducted by Boris and Yohanes (2021) explains that profitability has a positive influence on company tax management. Meanwhile, research conducted by Susilowati & Widyawati, 2018 revealed different results where profitability had a negative influence on tax management.

Research Hypothesis Framework



H1: Audit opinion has a significant influence on company tax management

H2: KAP reputation has a significant influence on company tax management

H3: Profitability has a significant influence on tax management

III. Research Method

The research method that will be used in this research is quantitative research. According to Sugiyono (2018), quantitative research is a research method based on positivistic principles or definite and accurate data. Quantitative research is basically testing the hypothesis put forward and obtaining answers using measurement and testing on research variables. The data in this research are in the form of numbers which are analyzed using statistics as a tool for calculations, which are related to the problem being researched to provide conclusions.

The population and sample data that will be used in this research is data that comes from secondary data that can be obtained from the financial reports of manufacturing companies from the raw materials and chemical industrial sectors for 2021-2023 which have been registered and recorded on the Indonesia Stock Exchange. The population was determined based on the enactment of the HPP Law, namely in 2021. The research used a purposive sampling strategy. Purposive sampling is based on Sugiyono, (2018), namely a sampling technique that involves selecting data sources based on special considerations. This sampling

strategy will use a variety of criteria to effectively meet the requirements of the study

Table 1. Sampling

Criteria	Sample
Financial Reports of Manufacturing Companies Registered on the IDX	585
Chemical and Raw Materials Industry Sector	-351
No publication of financial reports on the IDX website	-15
Does not have the required data	-18
Significant Sample Outliers	-42
Number of samples used	159

An audit opinion (X1) is an evaluation regarding the adequacy of information or claims contained in financial reports (Utami & Sulardi, 2019). An audit opinion functions as a marker of the validity and alignment of financial reports with current regulations. (Chairunnisa, 2022) After the auditor has completed a thorough examination of the company's financial statements and is in line with current audit regulations, an audit opinion is given. The findings provided by the results of this process will be used by auditors as a reference when they provide opinions or comments (Widyanti, 2023). According to Kurniawati & Pratama (2021), the company received a score of 1 for a fair opinion without exception and a score of 0 for an opinion other than fair without exception. In this study, unqualified with an emphasis paragraph gets a value of 0, so only normal unqualified financial statements get a value of 1

Auditor reputation (X2) can be measured using dummy variables. The auditor's reputation basically acts as a benchmark for assessing the quality of audit results that can be obtained from the Public Accounting Firm (KAP) entity assessment. The presence of KAP BIG-4 is basically considered an indication of superior auditor quality because it has a long history and experience in the world of auditing. In this research, the KAP reputation variable will be assessed based on two categories, namely companies audited by KAP which are included in the BIG 4 category will get a value of 1, and if companies other than those audited by KAP BIG-4 or which are not included in this category will given a value of 0. The financial report to be selected must contain an independent auditor's report (Brillyan & Ferdiansyah, 2022).

Profitability (X3) is a ratio that measures the percentage of profits from company profits. Profitability can influence the amount of tax through the profits generated by the company, where the greater the profit, the greater the tax and sometimes the opposite applies. Profitability (Syafriti & Hasna Nabila, 2022). Profitability in this research will be measured using ROA, which is one of the ratios that indicates how much a company benefits from the use of the assets it owns (Hana Noviatna et al., 2021).

Tax management (Y) is a method used to increase the efficiency of business tax payments and handle tax responsibilities effectively. Additionally, it allows organizations to comply with relevant tax laws and regulations. Effective Tax Rate (ETR) is the tax ratio percentage that reflects payments by a company towards its total income before taking income tax into account. This is a method used to determine the percentage change in the amount of tax paid compared to the commercial profits obtained by a company through corporate tax management represented by ETR (Brillyan & Ferdiansyah, 2022). In this research, tax management will be measured using the ETR ratio with the following equation:

$$ETR = \frac{TAX\ EXPENSE}{PRETAX\ INCOME}$$

IV. Results and Discussion

Results

Based on the company sample selection criteria, 159 sample data were obtained. The following is a descriptive statistics table for each variable that will be used in this research. This table contains the maximum, minimum, average and standard deviation values.

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Opinion	159	,00	1,00	,9560	,20580
KAP Reputation	159	,00	1,00	,3522	,47917
Profitability	159	-,19	,32	,0501	,08188
Tax Management	159	-,47	,17	-,1929	,10536
Valid N (listwise)	159				

Normality test using the One Sample Kolmogorov-Smirnov Test (K-S) as a way to test the normality of the regression model

Table 2. Kolmogorov-Smirnov Test

		Hasil Analisis	
N		159	
Normal Parameters ^{a,b}	Mean	,0000000	
	Std. Deviation	,09599753	
Most Extreme Differences	Absolute	,071	
	Positive	,071	
	Negative	-,057	
Test Statistic		,071	
Asymp. Sig. (2-tailed) ^c		,051	
Monte Carlo Sig. (2-tailed) ^d	Sig.	,050	
	99% Confidence Interval	Lower Bound	,045
		Upper Bound	,056

When first carrying out a normality test using Kolmogorov-Smirnov, the significance value obtained from this test was <0.001 . This value has a significance level below 5 percent, which means this regression model has not passed the normality assumption. So data improvements were carried out by detecting outliers in the data. Table 2 is the result of the Kolmogorov-Smirnov test after outlier testing on the research data. The value shown in the 2-tailed Asymptotic significance is $0.051 > 0.050$, so the data can be said to pass the normality assumption.

The autocorrelation test is a test carried out to see whether there is a correlation between a period and previous periods. This test uses the Run Test as a way to test the autocorrelation

of the regression model.

Table 3. Runs Test

	Unstandardize d Residual
Test Value ^a	-,00039
Cases < Test Value	79
Cases >= Test Value	79
Total Cases	158
Number of Runs	75
Z	-,798
Asymp. Sig. (2- tailed)	,425

a. Median

In the first run test, the results obtained from the autocorrelation test were <0.001 . Just like the normality test, the significance value obtained indicates that this regression model does not pass the autocorrelation assumption. So data improvement was carried out using the Cochran Orcutt method. The Cochran Orcutt method is a way of transforming data to overcome auto correlation problems. The known correlation coefficient for this method is 0.298. So the run test result after transformation is $0.425 > 0.05$, which indicates that this regression model passes the autocorrelation assumption test.

The multicollinearity test is a test carried out to determine the correlation between the research's independent variables. This test can be carried out by observing the tolerance and VIF values. Based on table 4, a conclusion can be drawn that all independent variables are proven to have passed the multicollinearity assumption test.

Table 4. Coefficients

Model	Collinearity Statistics	
	Tolerance	VIF
1		
	(Constant)	
	Audit Opinion	,921
	KAP Reputation	,950
	Profitability	,909

This research uses the white test as an effort to detect the presence of heteroscedasticity by regressing the residual value which has been squared with the independent variable and also the independent variable which has been squared with multiplication. The results of the white test carried out show that the calculated X^2 value = 8.745 which is less than the Chi-Square value with df. 0.05, namely 14.06714, which indicates that there are no symptoms of heteroscedasticity, therefore the regression model can be used to draw conclusions free from this test.

Three hypothesis tests are employed to demonstrate the relationship between the independent and dependent variables. One such test is the Coefficient of Determination (R-squared), which measures the extent to which variation in the dependent variable is explained by the independent variable. Additionally, the Coefficient of Determination test evaluates the quality of the regression line.

Table 5. R-square Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,412 ^a	,170	,154	,09692

a. Predictors: (Constant), Profitabilitas, Reputasi KAP, Opini Audit

b. Dependent Variable: Manajemen Pajak

In this study, the Coefficient of Determination test yielded an Adjusted R Square value of 0.154. This indicates that the independent variable accounts for only 15 percent of the factors influencing the dependent variable, with the remaining 85 percent being influenced by other factors.

The F test was conducted to assess the suitability of the multiple linear regression model. The F value, obtainable from the SPSS program output, helps determine the fit between the independent and dependent variables. This analysis is crucial for evaluating the compatibility of the regression model with the data. According to Table 7, the significance of the simultaneous test is less than 0.001, indicating that the regression model is appropriate.

Tabel 6. F Test

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,298	3	,099	10,568	<,001 ^b
Residual	1,456	155	,009		
Total	1,754	158			

a. Dependent Variable: Manajemen Pajak

b. Predictors: (Constant), Profitabilitas, Reputasi KAP, Opini Audit

Sumber : diolah 2024

To test whether the independent variables are partially and dominantly significant in the Company's tax management, a partial hypothesis test (t test) is used. The criteria for accepting and rejecting the hypothesis are if the sign value is <0.05, then there is a significant influence but if the sign value is > 0.05, then there is no significant influence.

Tabel 7. Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,165	,037		-4,464	<,001
	Opini Audit	,010	,039	,019	,255	,799
	Reputasi KAP	-,051	,017	-,230	-3,059	,003
	Profitabilitas	-,394	,099	-,306	-3,991	<,001

According to Table 8, the audit opinion, as measured by the status of the company's financial statements, did not significantly impact tax management. The t-test result was 0.799, which is greater than the threshold of 0.050. Conversely, the reputation of the KAP demonstrated a significant effect on tax management. As indicated in Table 7, the hypothesis testing showed a significance value of 0.003 for KAP reputation, which is less than 0.050, confirming its significant influence on corporate tax management. Similarly, profitability was found to have a significant effect on tax management, with a significance value of 0.001, also below the 0.050 threshold, indicating that profitability positively influences corporate

tax management.

Discussion

The intended outcome is that the opinion provided by the KAP (Public Accounting Firm) to the company does not significantly impact tax management. Regarding the relationship between tax management and audit opinions, it is noted that tax management practices are not always influenced by audit opinions. This is because audit opinions merely reflect the auditor's assessment of the fairness of the company's financial statements. Tax management, however, is a distinct practice, as external auditors auditing financial reports do not directly engage with tax practices, thus their opinions have minimal influence on tax management. Additionally, the external auditor's role is confined to evaluating the fairness of the financial statements, while the authority to conduct tax audits lies with the government. Consequently, it is challenging to gauge a company's tax management solely based on the audit opinion.

The results of this research are in line with Tandean & Carolina (2022) where audit opinion is not influenced by tax factors. If it is related to tax avoidance, then there is research that contradicts this hypothesis. According to 조유근 & 신춘우 (2023), Ji (2019), Pratiwi et al., (2019), Supriyanto & Christina (2021), opinion or characteristics of the audit have no influence on tax avoidance. Tax avoidance is also an influential part of tax management. According to Siregar & Khomsiyah (2023), there is a phenomenon where there are acts of tax avoidance, making tax management very important in companies. From the hypothesis testing and discussion that has been given, the first hypothesis (H1) is rejected.

The influence of KAP's reputation on tax management is proven to have a significant effect on tax management. This could happen because the results of the auditor's report issued by a reputable KAP can minimize aggressive tax action. A reputable public accounting firm will maintain its good name by always trying to adhere to applicable regulations. This could be the possibility why the KAP's reputation has a significant positive influence on a company's tax management. Agency theory can also be the reason why KAP's reputation has a significant impact. Where company owners try to get a KAP that can be trusted and has a reputation to be able to supervise company management in managing their taxes.

The achievements of this research are in line with Sidabalok et al., (2022), Putri et al., (2017), Ramadhaniyah et al., (2019), Putri et al., (2017), Brillyan & Ferdiansyah, (2022), Widya Pratama & Sudiyatno, (2022) whose research results show that KAP reputation has a significant positive influence on tax management. From the hypothesis testing and discussion that has been given, the second hypothesis (H2) is accepted.

The profitability research variable in this study shows that the results have a significant influence on company tax management. There are several things that can be the reason for the significance of profitability in tax management. Profitability is a determinant of how much tax will be determined, because the basis for calculating tax comes from company profits. Because the greater the profit, the greater the tax, this is one of the reasons why profitability has a strong relationship with company tax management.

The research achievements of this variable are in line with research from (Arviana et al., 2020), (Erlitasari et al., 2022), (Hana Noviatna et al., 2021), (Mutia Dianti Afifah & Mhd Hasymi, 2020), (Khasanah, 2020), and (Sidabalok et al., 2022) where in their research it is stated that profitability has a significant positive influence on company tax management. From the hypothesis testing and discussion that has been given, the third hypothesis (H3) is accepted.

V. Conclusion

From the discussion that has been carried out, it can be concluded that the results of this research indicate that audit opinion has no influence on tax management because audit opinion does not relate directly to tax management. KAP's reputation has a significant positive influence on tax management. This can happen because a reputable KAP will minimize aggressive tax actions by clients. Another reason is agency theory where company owners need a KAP that can be trusted to produce transparent financial reports. In line with KAP's reputation, profitability is also stated to have a positive impact on company tax management. Profitability can have an influence, one of which is because taxes are always related to company profits, which causes the correlation between profitability and tax management to become increasingly clear

A research must have a goal so that the research carried out can have an impact on both theoretical and practical aspects. It is hoped that this research will enrich the literature regarding the relationship between audit opinion, audit reputation, profitability and tax management. Then this research is also expected to help understand the relationship between the variables in this research so that in the future it can produce results or theories that support the factors that can influence tax management and hopefully this research can provide insight for auditors regarding the importance of maintaining the reputation of KAP and This research could be a basic basis for future research that explores further other factors related to corporate tax management

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