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The Phenomenon of Tax Planning in Indonesia:

Effect of aggressive tax planning and audit quality on tax shelter

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***Abstract*—The increasing number of taxpayers who are set to do tax shelters is due to a planned aggressive action to report a lower amount of tax payable. The release of the International Standard on Auditing (ISA) has a major impact on the audit process in Indonesia. ISA No. 240 states that an auditor has a duty to provide directive guidance regarding the responsibility to detect fraud. Therefore, this study aims to look Aggressive Tax Planning whose influence can be minimized by a good quality audit so as to reduce the number of taxpayers who are set to do tax shelter. This research was conducted at companies under manufacturing industry and is listed in Indonesia Stock Exchange. The study population are 402 companies listed in 2011 to 2013. By using a logit regression analysis, this study is not managed to prove that the influence of Aggressive Tax Planning on Tax Shelter will be reduced by the effect of a good quality audit. This study also aims to look at the effect of book tax difference on audit quality in companies that are likely to conduct a tax shelter. The results showed that a high-quality audit is able to reduce the number of book tax difference.**

Keywords—aggressive tax planning; audit quality; fraudulent tax; tax shelter

I. INTRODUCTION

Financial statements are important information used by the participants of the capital market including the government in making economic decisions. The government uses tax information in the financial statements as a basis for recalculating the amount of tax payable which is one of the sources of state revenue in financing government expenditure. The difference of motive of interest between the provider of financial statements in this case is the company (agent) with users of financial statements (stakeholders) led to the occurrence of asymmetric information. The company management that has more information about the condition of the company will take actions that benefit the parties by ignoring the interests and rights of others. Thus, the phenomenon of fraudulent acts in financial reporting (fraudulent financial report) is increasing.

Fraudulent tax is part of the fraudulent act in the financial statements. Based on the results of a survey conducted by the Associate Certified Fraud Examiner (ACFE) in Report to The Nation 2014, it is found that the highest losses caused by fraudulent financial report with the amount of losses reached $1,000,000 in addition to the corruption and misappropriation of assets. Fraudulent tax action also occurs in Indonesia, according to Maftuchan as a public policy researcher in tempo.co, saying that the financial business sector is one of the most heavily tax crime sector that causes state losses of 10 to 12 trillion annually where the mode of tax evasion is done by the method of aggressive tax planning [1].

To minimize this, the Directorate General of Taxation conducted regular tax inspection of the taxpayer in an effort to improve taxpayer compliance. Based on the result of the examination, in general they will issue the Underpaid Tax Assessment Letter (SKPKB) to the party doing aggressive tax planning. Various previous studies have found evidence that at least there is an increase in the number of SKPKB by 2% -3% each year, indicating that the amounts that make use of the tax loophole and finally tax evasion act or so-called tax shelter increases every year.

The increasing number of underpaid tax assessment letters every year is due to aggressive management actions in reducing the amount of tax payable. Based on the results of research conducted by Hanlon and Heitzman, tax shelter activity is a corporate activity in tax avoidance and tax violations that are identified by the tax authorities [2]. The company that is determined to do so is generally caused by tax planning aggressiveness. Frank studied the companies identified engaging in tax shelters and the results showed that tax sheltering activity had a positive effect with the effort to conduct tax reporting aggressiveness [3].

Shackelford and Shevlin argued that managers will face a tradeoff to report small profits for tax purposes through tax planning aggressiveness and on the one hand also want to report high profits to attract investors through earning management [4]. However, other research stated differently that firms have a tendency to report low taxes and on the one hand also report high profits for the benefit of investors [3,5-8]. The existence of the difference between taxation rules and accounting standards will cause the difference between accounting profit and tax profit. This gap is used by corporate management by conducting tax planning in a structured and aggressive way to report a smaller tax burden.

The tendency to conduct aggressive tax planning are being reflected in the significant difference between accounting profit and tax profit (book tax difference). Aggressive tax planning on the one hand can cause negative effects for companies i.e. companies to be difficult to distinguish between tax planning that does not violate the law and tax planning that actually

categorized as a tax violation and finally get tax shelter. This should be anticipated by the auditor who has the function to improve the quality of financial statements. According to DeAngelo, audit quality will reflect the auditor's ability to detect fault and fraud occurring in the audited company accounting process [9]. Such capabilities include the ability to detect fault and tax fraud in the company's financial statements.

Audit quality is often associated with the auditor's reputation. Fransis and Wilson suggested that auditors with larger public accounting firms (hereinafter referred to as PAF) have a tendency to reduce asymmetric information [10]. However, other research stated that taxation services and audit services conducted by industry specialist auditors are deemed unable to reduce the occurrence of tax evasion measures observed from the amount of fees to the higher PAF to perform tax consulting services (tax planning) [11-13]. Therefore, Big Four PAF auditors with high fees are considered unable to reduce the company's actions in utilizing the tax loophole. But some researchers disclosed that high-reputation PAF have better audit quality because they will face litigation demands in a consistent effort to maintain their audit quality [9,14,15]. This is reinforced by Benston statement that PAF with a high reputation can encourage the auditor to maintain its independence [16].

The present study is a replication and development of a research conducted by Frank [3]. The main difference with previous research is the use of additional audit quality variables that, according to Incardona, tax shelter actions undertaken by a client company can offset the auditor's reputation and the other difference is the use of data on capital markets in Indonesia [17]. This is an interesting subject because the tax administration system in Indonesia is considered not effective enough in preventing the occurrence of fraud tax action. Based on the phenomenon of fraud tax and the difference of previous research result, this research is conducted with the first objective to see the effect of aggressive tax planning on tax shelter. The second objective is to see the effect of aggressive tax planning on tax shelters whose influence can be minimized in the presence of good audit quality. The third objective is to see the effect of audit quality on book tax difference.

This research contributes to explain from tax planning aggressive action and its relation with tax shelter whose value will be minimized with good audit quality. This study may encourage capital market regulators and accounting standards boards to develop rules on disclosure of tax information more comprehensively in financial statements. For tax regulators, this study can explain the presence or absence of tax fraud phenomenon caused by aggressive tax planning.

A. Development of Hypotheses

Conflicts of interest that occur between the company management (agent) and the owner of the company (principal) cause management to take actions that maximize their interests and ignore the interests of others. A study by Shackelford and Shevlin suggested that company management will experience a tradeoff to report high profits for the benefit of investors and shareholders or report a smaller profit to take advantage of taxation [4]. However, other researches stated different results that the company today has a tendency to report high profits to take advantage of investors and at the same time also report low profits for the benefit of taxation [3,5-8].

Differences of rules that underlie the preparation of accounting profit and tax profit cause the difference between accounting profit with tax profit commonly called by tax book difference. The difference according to Muhammad is due to temporary differences and permanent differences [18,19]. Companies that conduct aggressive tax planning will set various strategies to reduce the amount of taxes that companies must pay. The high number of book tax differences indicate the company's tax-aggressive planning [2,20-22]. The action of tax aggressive planning according to Frank can increase the number of companies that will receive the tax sanction due to the desire to achieve the minimum tax burden so that it will positively affect the tax shelter [3].

H_3= Tax planning aggressiveness has a positive effect on tax shelter

Tax information in the financial statements will certainly not escape the attention of the auditor because the auditor has a responsibility to find a mistake in the company's accounting process. ISA No. 240 and Statement on Auditing Standard (SAS) No. 99 state that the auditor has an obligation not only to detect mistakes made by accident but the auditor is also required to provide directed directions on the responsibility of detecting fraud including fraud. Quality audit based on previous research is always associated with audit reputation. Big four auditors have better ability to reduce asymmetric information [14,23]. Thus, the effect of tax aggressive planning on tax shelter can be minimized with a good audit quality.

H_2 = Tax planning aggressiveness has a positive effect on tax shelters whose influence is minimized by audit quality

Companies that are indicated engaging in tax shelter, according to Petro, have a high book tax different value because in the book tax different components have high accrual value so it allows management to do earnings management [24]. Therefore, the information produced by the company can mislead the users of financial statements. Watts and Zimmerman stated that audits may reduce agency costs and asymmetric information [25]. The same thing also expressed by Schwartz who explained that audit quality can improve better protection for investors [26]. High-reputation PAF have better audit quality because they will face litigation demands in a consistent effort to maintain their audit quality [9,14,15,18]. This is reinforced by Benston assertion that auditors with high reputations can encourage auditors to maintain their independence [16]. Fransis and Wilson argued that auditors with larger PAF sizes have a tendency to reduce asymmetric information [10]. In the audit assignment of corporate management with low integrity, audit quality will be needed to detect tax fraud. Therefore, the companies that are identified to conduct tax shelters, the owners of companies and other stakeholders require auditors with better quality.

Audit quality is also closely related to the regulations governing audit services. Law No. 5 regarding public accountant in Indonesia in 2011 has made lawsuits against audit services to be increasing. Auditors who cannot maintain

audit quality will not only face civil lawsuits alone but also may face criminal charges. Further Rezaee stated that the phenomenon of the occurrence of fraud is the occurrence of earnings management by the company [27]. Some researchers found evidence that PAF with a good reputation can improve the quality of information as measured by the discretionary accrual value [10,23,28-30]. Therefore, a good audit quality will be able to reduce book tax difference.

$\boldsymbol{H_3}$= In the company indicated engaging in tax shelter, the audit quality has negative effect on the book tax difference

Other variables used in this study linking firm size, liabilities, overseas income and loss compensation with tax shelter. Dyreng found evidence that there is a relationship between firm size and tax sheltering measures [31]. Graham and Tucker stated there is a relationship between tax shelters with liabilities [32]. The presence of foreign revenues, ROA and the amount of tax losses that can be compensated by the following year may trigger tax shelters.

II. Research Method

A. Model 1

This research uses a quantitative research method design by using logit regression analysis. This research model uses the model employed by Frank with some development by adding the audit quality variable [3]. Following is the probability model:

The logit model is:

$$G(X) = \beta_0 + \beta_1 BTD_{it} + \beta_2 BIG\ FOUR_{it} + \beta_3 BTD * BIGFOUR_{it} + \beta_4 LEV_{it} + \beta_5 PTROA_{it} + \beta_6 NOL\_D_i + \beta_7 FOR\_D_{it} + \beta_8 SIZE_{it} + \varepsilon_{it}$$

Description:

$G\ (X)t$ = Company i in year t receiving an Underpaid Tax Assessment Letter in the tax year under review is given 1 and 0 if otherwise

$BTDit$ = Difference between tax profit and accounting profit of the company i in year t

$BIG\ FOURit$ = Company i in year t audited by Big Four PAF is given 1 and 0 if otherwise

$LEVit$ = Log liabilities of company i in year t

$PTROAit$ = Pre Tax Income divided by total asset of company i in year t

NOL_Dit = Company i in year t that is gaining a loss for the previous year is given 1 and 0 if otherwise

FOR_Dit = Company i in year t earning overseas income is given 1 and 0 if otherwise

$SIZEit$ = Natural logarithm total asset company i year t

The population of this study is manufacturing industry companies listed on the Indonesia Stock Exchange in 2011 to 2013. The population of this study is 134 companies per year, so the total population of research is 402 companies. The data is obtained from the company's financial report to calculate the tax shelter. In general, disclosure of tax assessment letters is not conducted within the same year but is generally reported within the next 1 or 2 years. Therefore, the tax shelter data in the year i will be informed in the year i + 1 or i + 2. Data PAF were obtained from the financial statements and data for other ICMD and stream data obtained from PDEB University of Indonesia.

B. Model 2

The sample of research in the following analysis is a company that is indicated engaging in tax shelter, which are as many as 35 companies from the total population of 402 companies from 2011 to 2013. Here is a linear regression model used in this study:

$$BTD_{it} = \beta_0 + \beta_1 BIGFOUR_{it} + \beta_2 LEV_{it} + \beta_3 PTROA_{it} + \beta_4 NOL\_D_{it} + \beta_5 FOR\_D_{it} + \beta_6 SIZE_{it} + \varepsilon_{it}$$

III. Research Findings

This study aims to determine the effect of tax planning aggressiveness on tax shelter moderated by audit quality. In measuring tax planning aggressiveness, book tax difference data were used. Tax shelter is measured using information about the existence of Tax Assessment Letters Paid (SKPKB) in the notes to the financial statements. Audit quality is measured by PAF reputation. In accordance with the objectives of the research above, the descriptive statistics of each of the variables studied will be explained.

TABLE I. Descriptive Statistics

	Minimum	Maximum	Mean
TS	.00	1.00	.0896
BTD	-16.98	4.22	-.0824
BIGFOUR	.00	1.00	.4478
BTD_BIGFOUR	-16.98	.81	-.1207
LEV	3.63	8.03	5.8011
PTROA	-75.58	94.22	6.6894
NOL_D	.00	1.00	.1393
FOR_D	.00	1.00	.3831
SIZE	9.27	21.86	14.1668

Based on Table 1 above, it is found that among those 402 companies, there are 35 companies or 9% engaging in tax shelter. This may indicate that the number of companies identified as tax shelters and disclosed in the financial statements is relatively small. The minimum value of the tax shelter is 0, the maximum value is 1 and the mean value is 0.0896. While the minimum value of aggressive tax planning is -16.98, the maximum value is 4.22 and the mean value of aggressive tax planning is -0.824, showing that the average firm reported lower accounting earnings compared with accounting earnings. The minimum value from Big Four is 0, maximum value is 1 and mean is 0.4478. During the observation period there were 179 companies engaging in audit engagements with Big Four PAF or 44%, indicating that the Big Four audit market share in Indonesia is considered to have a significant amount. While the aggressive tax planning value moderated by the Big Four is -16.98, the maximum value is

0.81 and the mean value is -0.1207, indicating that companies that are audited by the Big Four PAF report lower accounting earnings than tax returns.

A. Model 1 Test

To determine the acceptance of the hypothesis that has been determined, the logit regression test is conducted.

TABLE II. RESULTS OF LOGIT REGRESSION TEST

Variables	z-statistics (Probability)
BTD	-1.80E-07 (0.7227)
BIGFOUR	0.000672 (0.9986)
BTD_BIGFOUR	3.88E-07 (0.4947)
LEV	1.341888 (0.0062)***
PTROA	-0.014154 (0.3980)
NOL_D	-0.666862 (0.2545)
FOR_D	-0.014154 (0.3980)
SIZE	-0.014154 (0.3980)

Based on the data in Table 2 above, the wald statistical value for BTD is smaller than Chi-square value of the table. It can be seen that BTD has a probability value of (0.7227) which is greater than the defined level of significance of 0.05, so it can be concluded that tax planning aggressiveness does not have any effect on tax shelter. This is not in line with previous studies conducted by Frank who found evidence that tax planning aggressiveness or tax aggressiveness has an effect on tax shelters [3]. In the observation period it can see that the mean value of tax planning aggressiveness is negative value, meaning that in that period the average company has a tax profit that is greater than the accounting profit. If the company has a motive to minimize the amount of tax payable, then the amount of tax profit should be less than accounting profit. Rejection of $H1$ can also be due to the company's reluctance to disclose taxation problems in the notes to the financial statements and the minimum number of companies identified as engaging in tax shelter by the Directorate General of Taxation. This may be due to the weakness of the tax administration system in Indonesia. The emergence of various bribery cases within the Directorate General of Taxation as the case of tax mafia committed by Gayus has provided a strong picture that the tax administration, especially in the process of tax audit has not been effective. This is in line with the results of a research conducted by Ida which stated that the number of inspectors in the taxation environment is still considered minimal [33].

This research also aims to see the effect of tax planning aggressiveness on tax shelter whose influence is minimized with a good audit quality. As can be observed Table 2, the present study did not succeed to prove the moderating variable of audit quality which indicated by wald statistic value for BTD*BIGFOUR is smaller than Chi-square value of the table and shown probability value of (0.4947) is greater than the level of significance that has been set at 0.05. This is in contrast to statements who stated that audit quality as measured by audit reputation is considered capable of reducing the occurrence of asymmetric information [9,14,15]. The rejection of $H2$ can be caused by not yet optimally used audit report in process of tax inspection, whereas according to Hidayat this is not an exaggeration, because a tax assessment letter can use accountant opinion as its base [34]. Thus, the hard work of taxpayer in implementing accounting and the hard work of public accountants and PAF in conducting audits up to get enough confidence to publish opinions will get balanced benefits.

B. Model 2 Test

The regression result from the sample of companies identified as engaging in tax shelter is described in the following Table 3.

TABLE III. RESULTS OF REGRESSION TEST

Variables	t-statistics (Probability)
BIGFOUR	-76833.83 (0.0797)*
LEV	-88818.59 (0.3168)
PTROA	1257.179 (0.7132)
NOL_D	-45793.54 (0.5233)
FOR_D	-136236.5 (0.0053)***
SIZE	148496.6 (0.1884)

Result of the research shows that Big Four variable has a probability value equal to (0.0797) less than significance level equal to 0.1, thus it can be concluded that $H3$ is accepted and shows that the audit quality negatively affects BTD. Assuming other variables are constant then the Big Four PAF will decrease the BTD value by 76833.83. The results of this study are in line with those of Tang and Firth [20] who found that BTD is able to detect earning management and the results of this study also support findings who found evidence that PAF with a good reputation can improve the quality of information as measured by the discretionary accrual value [10,23,28-30]. Good audit quality can reduce the book tax difference because the auditor has an obligation to provide directed guidance on the responsibility of detecting fraud, without any exception on tax information in the financial statements (tax fraud). Companies that indicate to be engaging in tax shelters will be an important issue for auditors to update audit procedures in order to detect fraudulent actions. Thus, the quality of audit will increase the management discretion in tax reporting aggressively.

IV. CONCLUSION, IMPLICATIONS, AND LIMITATION OF STUDY

This study reveals some evidences that aggressive tax planning does not have any effect on tax shelter, even when the relationship is tested using moderating variable of audit quality, there is evidence that a good audit quality is considered not to able to weaken the relationship of both. However, this study

succeeds in proving the samples identified by tax shelter measures that audit quality as measured by the auditor's reputation can reduce the volume of book tax difference, reflecting a high degree of management discretion.

This study implies that aggressive tax planning in Indonesia does not reflect tax shelters. Thus, the tax administration especially in the process of examination should be an important issue to be improved in the process of tax reform in Indonesia. The tax information in the financial statements audited by PAF should provide additional information to the tax authorities in issuing tax assessment letters. This study also implies that a good audit quality can reduce management discretion in tax reports, in order to decrease the degree of asymmetry information between information provider and user of information.

Limitation in this study is the use of aggressive tax planning measure that is considered to be less comprehensive in describing the taxpayer's action to reduce the amount of tax payable. For further research, it is expected to use other measures more accurate in assessing the existence of aggressive tax planning. Another limitation in this study is the data on the disclosure of tax assessment letters in the financial statements is very minimal and the issue of time of disclosure of tax assessment letters that are not revealed in the financial statements in the same year causing changes in tax shelter data will grow annually. Therefore, the future researcher who have interest in conducting research on tax shelter is advised to use data 3 years later to obtain more accurate data about SKPKB. For capital market regulators and constituents of accounting standards, this study is expected to encourage the establishment of rules concerning complete disclosure of information in tax assessment letters issued by the tax authorities after the tax audit process.

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