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Research Paper

Analysis of Internal Control Effects against Tax Avoidance Withfamily Ownership and Uncertaintyenvironment as Moderation

Hendi[1*], Jenny[2]
[1] *Accounting, Faculty of Economy, Universitas Internasional Batam, Batam City, Indonesia*

ABSTRACT
This study was conducted with the aim of knowing the effect of internal control on tax avoidance with family ownership and environmental uncertainty as moderating variables. The data used in this study were obtained from the Indonesia Stock Exchange (IDX) for the 2016-2020 period. This study used purposive sampling in determining the observational data. This study uses internal control as an independent variable, moderating variables are family ownership and environmental uncertainty, firm size and ROA as control variables.This study used 949 observational data. The criteria for selecting observational data are companies listed on the IDX and presenting the reports needed in this study, the company has experienced profits for a row and the reports used have been audited. This study uses a panel regression model which is processed using the Eviews version 10 program. The results of this study are effective internal control has no significant effect on tax avoidance, moderation between family ownership and internal control has no significant effect on tax avoidance, and moderation between uncertainty environments with internal control has a significant effect on tax avoidance.
KEYWORDS: *tax avoidance, internal control, family ownership, environmental uncertainty*

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I. Introduction

Tax is a source of state revenue that is required to be collected based on the applicable law. The rewards obtained when paying taxes cannot be felt directly, but the rewards from paying taxes can be felt through the facilities available in the State, because the results of tax collection are used for the development of the State (Saleh, 2019). The government is very concerned about every state revenue made by taxpayers through tax payments because taxes contribute to the largest contribution in state revenues which will be channeled in various fields, both health, tourism and education and so on(Hidayat, 2018).

One of the corporate taxpayers is a company. Companies are required to pay tax debts to the State. In terms of tax collection, the government views taxes as a source of funds for the State. However, for companies paying taxes can reduce company income so that companies consider taxes as a burden and try to avoid taxes(Priyanto et al., 2020). The practice of tax avoidance is increasingly being carried out by companies by minimizing the tax burden so that the profits generated can increase and can provide more value to the company on the investor side(Ilhamsyah et al., 2016). Internal control is a policy system designed by the company with the aim of providing assurance that the company operates effectively and complies with all applicable laws(Younas & Kassim, 2019).The implementation of effective controls can provide a guarantee for the company to carry out operational activities in accordance with applicable law, including tax law(Ji et al., 2017).

Companies with family members as control holders, can develop an internal control system within the company in accordance with the wishes of the controlling holder, so that companies with family ownership have the opportunity to avoid tax (Pukthuanthong et al., 2013). Companies with low internal control systems and high environmental uncertainty have the opportunity to avoid tax because of the lack of supervision in the company so that it can increase tax avoidance behavior(Gallemore, 2013). The management of each company has the authority to design and monitor the internal control system that has been prepared by the company(Ejoh & Ejom, 2014).Family companies are proactive in tax avoidance because for the company the benefits from other practices are higher and more important than the reputation lost due to tax evasion(González et al., 2019).

According to CNBC data,(2021) from 2016 to 2020 tax revenues did not reach the expected target, the lack of education about the importance of taxes and tax avoidance activities is a factor that supports the inability of the State to achieve tax revenue targets. Many companies report losses that occur to the company but 60% of these transactions are tactics in tax avoidance by using affiliate relationships in multinational companies. To avoid paying taxes, PT Adaro Energy transfers the company's income to other affiliated companies located in different countries(Cledy & Amin, 2020). The issue of PT RNI, which is a health service company that evades taxes by taking advantage of loopholes from the government by reporting losses that occur to the company, in fact the company uses this tactic to avoid paying taxes(Kompas.com, 2017).
The purpose of this research is to collect empirical evidence regarding the variables contained in this study. The research variables in question are:

1. Internal control over tax avoidance;
2. Moderation between internal control and family ownership of tax avoidance; and
3. Moderation between internal control and environmental uncertainty on avoidance.

II. Literature Review and Hypothesis Development

2.1 Tax Avoidance

Tax avoidance can be interpreted as a process whereby companies reduce their actual tax payments to the State by exploiting loopholes in the tax law(Salehi et al., 2017). Tax avoidance means the company chooses the option of lowering the tax debt rather than conveying it according to the actual receipt(Oats & Tuck, 2019). Companies do tax avoidance to reduce the tax burden that must be paid to the State(Siregar & Widyawati, 2016). The main object of tax avoidance is the reduction of the tax payable by lowering the company's income so that the tax paid to the State is smaller than it actually is(Putra et al., 2018). Tax avoidance is an interesting problem to be researched and has been done a lot of research since the first. Tax avoidance provides benefits for companies that do, namely increasing company profits, but for state revenue tax avoidance is an irresponsible act.

2.2 Internal Control and Tax Avoidance

Internal control is a system of procedures developed by the company to provide confidence that the company operates effectively and complies with all applicable laws, the implementation of internal control in the company can reduce people's perceptions of giving wrong statements(Younas & Kassim, 2019). When compared to companies that do not have internal control, companies that have internal control tend not to carry out tax avoidance activities. Because effective internal control can reduce the possibility of tax avoidance (Bauer, 2016). Good governance also plays an important role that underlies the company's ability to avoid tax(Pradana & Ardiyanto, 2017).

An effective internal control system is able to moderate corporate tax avoidance behavior and thereby increase firm value. Financial reports presented by organizations with an effective internal control system are more reliable than those presented by companies without an internal control system(Pinandhito & Juliarto, 2016).

H_1 : Effective internal control has a significant negative effect on tax avoidance.

2.3 Family Ownership and Tax Avoidance

Family ownership is a company with family members who dominate in the company. High family ownership can dominate corporate decision making that benefits the company at the expense of other shareholders. Family companies are proactive in tax avoidance because for the company the benefits from other practices are higher and important than the reputation lost due to tax avoidance (González et al., 2019). The management of the company considers the company as an asset so that the company avoids conflicts with the director general of taxes so that there are no problems in the future, so that family ownership is proactive in tax avoidance activities.

For company owners, internal control provides certainty for company goals while reducing risk for company owners(Indirawati & Dwimulyani, 2019).The results of Maharani & Juliarto's research (2019), state that share ownership dominated by one or more individuals who have the same family name has a negative but not significant effect on tax avoidance. The results of research conducted by Dianing Ratna(2016), states that companies with or without family ownership have no effect on tax avoidance. Research by Wirdaningsih et al., (2018), states that family ownership has a positive effect on tax avoidance. Family ownership and tax avoidance have received a lot of attention in research because of the relationship between the two.

H_2: With the existence of family ownership in the company, it can strengthen the negative significant effect of internal control on tax avoidance.

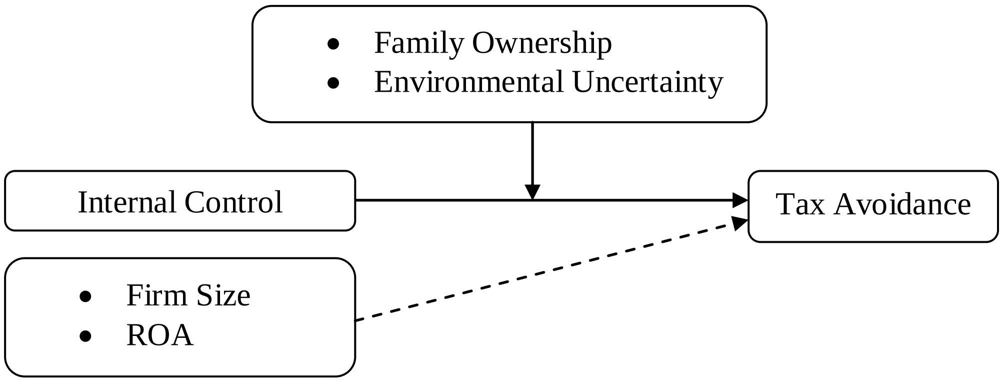
2.4 Uncertainty Enviroment and Tax Avoidance

Environmental uncertainty is a factor that influences company decisions. Management seeks to adjust internal conditions to suit the conditions of uncertainty in the external environment. As a reaction to adapting to environmental uncertainty, management takes strategic decisions including changing tax planning mechanisms(Williams & Seaman, 2014). Internal control mechanisms become ineffective and cannot prevent opportunistic behavior including intentional and unintentional errors(Cormier et al., 2013).

According to research by Huang et al.,(2017), stating that environmental uncertainty has no effect on tax avoidance, so that high environmental uncertainty causes high tax avoidance behavior is not proven. The relationship between environmental uncertainty and tax avoidance is stronger for small, innovative firms. Companies with a high level of environmental uncertainty tend to be more aggressive in tax reporting so that they are more obedient in paying taxes and less in carrying out tax avoidance activities(Seviana & Kristanto, 2020).

H_3: With the existence of environmental uncertainty in the company, it can strengthen the negative significant effect of internal control on tax avoidance.

Figure 1. Research Model



III. Research Methodology

This study uses a type of comparative causal research, which aims to identify a causal relationship between the independent and dependent variables(Indriantoro & Supomo, 2013). The data studied in this study is a type of quantitative data, the data taken in the form of nominal data or numbers. Financial reports that have been presented on the Indonesia Stock Exchange (IDX) for 2016-2020. The method used in this study is purposive sampling, namely by determining the use of samples based on selected criteria(Indriantoro & Supomo, 2013). The criteria for selecting research data samples consist of:

1. Companies that have been listed on the IDX and have published financial and annual reports;
2. Audited financial reports from 2016-2020;
3. Companies that earn consecutive profits during the 2016-2020 period; and
4. Financial statements provide information for the measurement of each variable from this study.

3.1 Dependent Variable

Tax avoidance is used as the dependent variable in this study. Tax avoidance means that the company chooses the option of lowering tax debt rather than conveying it according to actual receipts(Hoseini et al., 2019). The CETR formula is used as a measure of the dependent variable in this study, namely the division between cash issued for tax payments and profit before deducting tax expense(Chen et al., 2010). Tax avoidance is closely related to companies that want to get maximum profit by manipulating tax payments to the state(Hidayat, 2018).The formula for calculating the CETR value is:

$$\textit{Cash Effective Tax Rate} = \frac{\textit{Cash Payment for Taxes}}{\textit{Pre-Tax Income}}$$

Source: Chen et al., (2010)

3.2 Independent Variable
3.2.1 Internal Control

The independent variable of this research is internal control. Internal control is a monitoring mechanism designed by the company to provide confidence to investors and stakeholders that the financial statements are free from material misstatement (Bauer, 2016).Assessment of the effectiveness of internal control in this study using a scoring system (Deumes & Knechel, 2008). Several questions were used to assess the effectiveness of internal control (1) was there any discussion about the internal control system by the board of commissioners? (2) does the company clearly explain the purpose of internal control? (3) is the responsibility for implementing internal control carried out by management? (4) does the company explain the effectiveness of internal control? (5) The company has an internal control unit? (6) does the company implement risk management? If the question criteria are included in the company's annual report, it will be given a score of 1 and if there is no it will be given a score of 0. The overall result is the total score divided by the number of questions.

3.3 Moderating Variable
3.3.1 Family Ownership

Family ownership is a company with family members who dominate in the company. High family ownership can dominate corporate decision making that benefits the company at the expense of other shareholders. Family companies are proactive in tax avoidance because for the company the benefits from other practices are higher and important than the reputation lost due to tax avoidance (González et al., 2019). In this study, the percentage of share ownership by families with ownership rights of at least 5% will be declared as a family company to determine family ownership in this study (Peng & Jiang, 2010).The dummy variable is used as a measurement for this variable, ie 1 is given if the share ownership is by two or more people who have family affiliation, and 0 if it does not exceed 5% share ownership.

3.3.2 Uncertainty Enviroment

Environmental uncertainty is when conditions are always changing in the business environment. As a result, management is affected by factors that are beyond the company's control(Bimo et al., 2019). Environmental uncertainty is a factor that influences company decisions. Management strives to adjust internal conditions to suit the conditions of uncertainty in the external environment. The formula for measuring environmental uncertainty is stated as follows:

$$\textit{Enviromental Uncertainty} = \frac{\textit{Standard Deviation of Sales}}{\textit{Total Asset}}$$

Source:Rikhardsson et al., (2014)

3.4 Control Variable
3.4.1 Firm Size

The size of the company is one of the elements that influence the company in doing tax avoidance. The larger the size of the company, the greater the opportunity for tax evasion because the company can pay tax experts to take advantage of loopholes in the tax law. The formula used in this variable is:

$$\textit{Firm Size} = \textit{Ln (Total aset)}$$

Source:Huang & Chang, (2016)

3.4.2 Return on Asset (ROA)

ROA is used to see the company's performance when processing finances. The better the company in processing finances, the higher the ROA that will be obtained (Darmawan & Sukartha, 2014). The following is the formula for calculating the ROAvalue:

$$\mathrm{ROA} = \frac{\textit{Net Income}}{\textit{Total Asset}}$$

Source: Zulma, (2016)

IV. Result and Discussions

4.1 Descriptive Analysis

This study uses secondary data. The data obtained in this study came from public companies listed on the IDX. The data period used is 2016-2020. SPPS and Eviews version 10 are software used in processing the data that has been obtained.

Table 1. Sampling list in research

Description	Amount
Companies listed on the IDX	737
Companies that experience losses from one of the 2016-2020 periods	(402)
Companies that do not have complete financial statements	(101)
Number of companies used in the study	234
Year	5
Amount of data used as research sample	1,170
Number of outliers	221
Number of observation data	949

Source: Data processed (2021)

Table 1 provides information on sample selection. There are as many as 737 companies listed on the IDX. A total of 503 companies that do not meet the research criteria. The period used is 5 years. There are 221 outlier data in this study so that the observation data used is 949 data.

Table 2. Descriptive Statistics Test Results

Variable	N	Min.	Max.	Mean	Std. Deviation
CETR	949	0.01180	0.45864	0.19986	0.10367
IC	949	0.16666	1.00000	0.56884	0.17888
EU	949	0.00120	0.96768	0.11562	0.13161
ROA	949	0.01074	0.74998	0.07565	0.08183
SIZE	949	23.4604	34.9520	29.4735	1.81139

Source: Data processed (2021)

From the results of the descriptive test above, it shows that the minimum CETR value is 0.01180 which means there are companies that do tax avoidance, because if the CETR value is getting smaller, then the indications of companies doing tax avoidance are getting bigger. On the other hand, the higher the CETR value, the smaller the tax evasion by the company. The smaller the CETR value, the company spends less cash for tax payments than it should. The average value is 0.19986 or the equivalent of 20% which means that the average company pays about 20% of the total profit before tax. The minimum score was obtained by PT Summarecon Agung Tbk in 2019, while the maximum value was obtained by PT Erajaya Swasembada Tbk in 2019.

The explanation that can be given to the internal control variable is that the maximum value is 1.0000, which means that from the number of companies studied there are companies that disclose their internal controls effectively. The maximum value was obtained by PT Adhi Karya (Persero) Tbk in 2020. The disclosures made by the company include 6 criteria given in the measurement of internal control variables. The minimum value is 0.16666, which means that there are no companies that do not disclose these criteria at all. The minimum score was obtained by PT Gihon Telekomunikasi Indonesia Tbk in 2020. The average of the internal control variables shows that an average of 57% of companies disclose effective internal controls.

The minimum value of environmental uncertainty is 0.00120 obtained by PT Roda Vivatex Tbk in 2020. While the maximum value is 0.96768. The maximum value was obtained by PT Bayu Buana Tbk. On average, from 949 data, there are as many as 12% of companies experiencing environmental uncertainty.

ROA is used to see the company's performance when processing finances, the higher the ROA value, the better the company is in managing its assets into profits. The average value on the ROA variable is 0.07565, which means that on average the company has the ability to process its assets into a profit of 8%. The maximum value was obtained by PT Merck Tbk 2018. The standard deviation value was 8.2%, indicating low data variation on the ROA variable.

From 949 data, the average value obtained from firm size is 29.4735. This shows that the larger the company, the greater the indication if the company avoids tax because it has the ability to use a professional in designing and managing taxes. The average size of the company is 29.4735, which means the average large company listed on the IDX.

A total of 981 data or the equivalent of 16.2% are family companies. From the results above, it shows that this study uses more data from non-family companies than family companies.

4.2 Outlier Test Result

SPSS software version 25 was used to test outliers in this study, the test results produced as many as 221 observational data that exceeded the reasonable limit. According to Santoso (2014), outliers are data that exceeds the reasonable limits of the data used. This study uses SDR measurement, namely data that is smaller than -1.960 and greater than 1.960 is called outlier data. Outlier data obtained will be removed from research data and not continued for further data processing. The observation data used are 949 data.

4.3 Best Model Selection

4.3.1 Chow Test Result

The probability value shows 0.0000 from the Chow test results in Table 3. The model used today is FEM. Testing continued on the Hausmantest.

Tabel 3. Chow Test Result

Effect Test	Statistic	d.f	Prob
Cross-section F	4.615593	(225.716)	0.0000
Cross-section Chi-Square	850.5544	225	0.0000

Source: Data processed (2021)

4.3.2 Hausman Test Result

The probability value of 0.0563 is shown from the Hausman test results in Table 4. The suitable model used is REM, because the probability value is greater than 0.05.

Tabel 4. Hausman Test Result

Test Summary	Chi-Sq.Statistic	Chi-Sq. d.f	Prob
Cross-section Random	163.726732	7	0.0563

Source: Data processed (2021)

4.4 Hypothesis Test Result

4.4.1 F Test Result

Table 5 shows the probability value of 0.001128, which means this value is below 0.05. The probability value in this F test explains that tax avoidance as the dependent variable can be influenced simultaneously by internal control variables, family ownership and environmental uncertainty.

Table 5.F Test Result

Dependent Variable	F	Sig	Conclusion
Tax Avoidance	3.46702	0.001128	Models can be used

Source: Data processed (2021)

4.4.2. t Test Result

The results of the t test can be seen in Table 6, as follows:

Table 6.t Test Result

Variable	Coefficient	Prob	Result	Conclusion
Internal Control	-0.036320	0.2958	Not significant	Rejected
Internal Control x Family Ownership	-0.032674	0.6514	Not significant	Rejected
Internal Control x Uncertainty Enviroment	0.389771	0.0399	Significant	Accepted
Family Ownership	0.016498	0.7054	Not significant	
Uncertainty Enviroment	-0.036555	0.7092	Not significant	
Return On Asset	-0.069300	0.1418	Not significant	
Firm Size	0.005753	0.0599	Not significant	

Source: Data processed (2021)

a) Hypothesis 1 test results

The results of the t-test for the internal control variable show a probability value of 0.2958, which means that there is no significant effect of internal control on tax avoidance. Similar research results were also obtained from the research of Pradana & Ardiyanto (2017)and Carolina & Purwantini,(2020) which stated that internal control had no effect on tax avoidance. Similar results were also stated in the research by Pinandhito & Juliarto(2016), which stated that there was no significant effect of the company's internal control on the company's tax avoidance. However, different results were stated by Bauer(2016), Lee & Kao(2018), and Bimo et al.(2019) which states that internal control has a significant effect on tax avoidance. This can happen because internal control is a system that is carried out within the company's internal environment so that the information disclosed in the financial statements cannot ensure the company if the company does not avoid tax.

b) Hypothesis 3 test results

Moderation of family ownership with internal control shows a probability value of 0.6514 which is above 0.05 so that the presence of family ownership in the company has no significant effect on the company's internal control on tax avoidance behavior. The results of this study agree with the research of Dianing Ratna(2016), and Mayra(2017) and Carolina & Purwantini,(2020) which state that there is no significant effect of companies with family ownership on tax avoidance behavior. However, different results obtained from research conducted by Dwimulyani(2019), namely there is a significant negative effect of family ownership on tax avoidance which states that family ownership has a negative effect on tax avoidance, Maharani & Juliarto (2019), Wirdaningsih et al., (2018), and Kovermann & Wendt(2019) also stated that family ownership has no significant effect on tax avoidance.

c) Hypothesis 2 test results

Moderation of environemental uncertaintywith internal control shows a probability value of 0.0399 is below 0.05 which indicates that environmental uncertainty in the company has a significant positive effect on the company's internal control on tax avoidance. Different results were obtained from research by Huang et al.,(2017), Seviana and Kristanto(2020)and Carolina & Purwantini(2020) which stated that there was no significant effect of uncertainty on tax avoidance but this study is in line with research by Gallemore & Labro(2015), Putri & Syafruddin(2021) who stated that environmental uncertainty had a significant effect on tax avoidance.

4.4.3 Adjusted R Square (R^2) Test Result

Hasil dari nilai adjusted R Square ditunjukkan pada Tabel 7 yaitu sebesar 0.017891 atau setara 1.79% yang artinya variabel pengendalian internal, kepemilikan keluarga, ketidak-pastian lingkungan, ROA dan firm size hanya dapat menjelaskan penghindaran pajak sebanyak 1.79% sedangkan 98.21% terdapat pada variabel lain yang tidak dilteliti pada penelitia ini seperti kepemilikan institusional pada perusahaan, sales growth, adanya koneksi politik yang dijalani pihak manajemen, komite audit, komisaris independen, dan sebagainya.

Table 7. Adjusted R Square Test Result

Dependen Variable	Adjusted R-Square
Tax Avoidance	0.017891

Source: Data processed (2021)

V. Conclusions and Recommendations

5.1. Conclusions

This study examines the effect of internal control on tax avoidance by using the moderating variables of family ownership and uncertainty. So the conclusions that can be explained are as follows:

1. Internal control has no significant effect on tax avoidance from the test results obtained so that hypothesis one (H_1) is not accepted.
2. The existence of family ownership in the company does not affect the company's internal control on tax avoidance so that hypothesis two (H_2) is not accepted.
3. The existence of environmental uncertainty in the company have a significant effect on the company's internal control on tax avoidance, so hypothesis three (H_3) is accepted.

5.2. Recommendations

The author's recommendation is to assess internal control in more detail so that the assessment is more subjective. It is possible to expand independent variables such as political connections as in the research of Dharma & Ardiana(2016) in order to describe the company's relationship with the government to see the effect on tax avoidance. The addition of independent variables in the form of sales growth, ownership structure as in the study of Carolina & Purwantini(2020). Considerations for adding auditor quality, auditor independence, good corporate governance as independent variables.

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