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THE EFFECT OF AUDIT COMMITTEE, POLITICAL CONNECTION AND ISLAMIC CORPORATE GOVERNANCE ON TAX AGGRESSIVENESS AT ISLAMIC BANKS IN INDONESIA

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Abstract

This study aims to examine the effect of audit committee, political connection and islamic corporate governance on tax aggressiveness at islamic banks in Indonesia. The population in this study is Bank General Sharia Which is registered with the Financial Services Authority. The sampling technique was carried out using purposive sampling technique. The companies used as samples in this study have the following criteria (1) Sharia banking companies registered with the Financial Services Authority from 2021-2023 (2) Islamic banking companies that provide complete financial reports and in accordance with the needs of research variables during the 2021-2023 research period. The research data uses secondary data, namely the Islamic Banking Financial Report in Indonesia with a research method using multiple linear regression analysis with SPSS 26. The result of this research showed that collectively and partially the audit committee, political connections and islamic corporate governance have simultaneous effect on tax aggressiveness at islamic banks in Indonesia

Keywords: ***Tax Aggressiveness , Audit Committee, Political Connection And Islamic Corporate Governance***

INTRODUCTION

Banks are one of the determining factors of economic growth in Indonesia. The growth of Islamic Banks in Indonesia is increasingly developing, which is a sign of the growth of the real sector. The development of Islamic banking in Indonesia because of Indonesia's background as a country with the largest Muslim population in the world, thus creating a very potential market share, and later tax revenues from the Islamic banking sector can increase. As the main source of state revenue, taxes used to finance government expenditure, especially in the Revenue and Expenditure Budget State Expenditure (APBN), and to improve people's welfare through development and improvement of public facilities. Thus, to achieve prosperity and welfare in various sectors, the government will make various efforts so that tax revenues are carried out in accordance with APBN. However, for companies, taxes are a burden that can reduce profits. company. So, the higher the company's income, the higher the tax that is must be paid (Ningsih, 2021).

Although taxes are beneficial for the state, this is very contrary for companies as taxpayers. Companies have a role as corporate taxpayers who are obliged to pay taxes in accordance with applicable tax provisions. Companies consider taxes as a burden because the taxes paid by the company will reduce the net profit received by the company. This difference of opinion is what causes tax aggressiveness by companies (Rachamawati & Ernandi, 2024). According to Dewi (2020), tax aggressiveness is an action aimed at engineering a company's taxable profit through tax planning, either legally, namely tax avoidance or illegally, namely tax evasion. A company will be considered more aggressive if more loopholes are used to reduce corporate income tax payments, although not all tax planning is illegal.

Tax avoidance cases are one of the activities that can be carried out by all taxpayers. However, so far, corporate taxpayers have been the parties who have carried out tax avoidance cases in quite large amounts. According to the Tax Justice Network report, Indonesia is estimated to face a loss of US$ 4.86 billion per year or equivalent to IDR 68.7 trillion (the rupiah exchange rate is IDR 14.149 per US dollar) due to tax avoidance. In addition, multinational companies transfer profits to countries that are considered tax utopias. This is done in order not to report the amount of profit actually obtained from the country where the business is located. Thus, a business entity that carries out this practice ends up paying less tax than it should. Then, in the case of individual taxpayers who are upper-class people, they hide assets and income declared abroad in order to avoid the reach of the law in their country (Pajakku, 2020).

Several factors that are thought to influence tax aggressiveness are the audit committee. The establishment of the audit committee aims to assist the board of commissioners in carrying out its supervisory function over the company's performance in financial reporting and preventing deviations in company management. The effective functioning of the audit committee will produce better financial reports and company control and support the implementation of good corporate governance. Therefore, tax aggressiveness or other illegal actions that may be carried out by management can be reduced by the audit committee. In a study conducted by Setyawan et al. (2019) showed that the audit committee has an effect on tax aggressiveness. However, research conducted by Yuliani & Prastiwi (2021) showed that the audit committee had no effect on tax aggressiveness.

Another factor is political connections, where politically connected companies are companies that in certain ways have political ties or seek closeness to politicians or the government. Companies use political connections to develop competitive strategies by exploiting and seeking opportunities in the business environment (Asadanie & Venusita, 2020). Political power theory explains that companies that have political relations between company leaders and the government can provide benefits for companies to carry out tax planning and regulate the achievement of tax savings imposed on companies by utilizing tax regulations made by the government (Lestari et al., 2019; Siciliya, 2021). In addition, Islamic Corporate Governance is order manage company Which ideally in accordance with Islamic economic principles by accommodating all stakeholders fairly (Fadhistri et et al., 2019). This principle is more focused on form of human devotion to Allah from a corporate perspective. In this way, the form of social responsibility the right company and can be used in Islamic banking.

LITERATURE REVIEW

Behavioral Theory

Behavior is a manifestation of a need. Behavior is said to be normal if there is an adjustment that must be equated with the role of humans as individuals, social and godly. Behavior is a movement that can be observed from a very broad perspective, such as people walking, thinking and so on. Regarding tax aggressiveness, human behavior is indeed different from one another, some want a minimal tax burden, so that the profits generated by a company are greater by avoiding taxes that do not violate tax provisions or norms in Indonesia (Saputra, 2019).

Tax Aggressiveness

Tax aggressiveness is an action that has the aim of reducing or engineering taxable income through tax planning so that the tax burden can be reduced to be more low. The efforts and modes used often exploit weaknesses tax laws and regulations, which do not violate the applicable tax regulations for reduce the taxes owed. Tax avoidance is related to the way companies in increase its profits, because tax is one of the factors that can reduce corporate profits, but on the other hand taxes also make a large contribution to Country. Tax avoidance occurs in situations where taxpayers make various efforts with the aim of saving taxes, so that income can be obtained companies from having to pay higher taxes. Although legally it is not contrary to the regulations, many parties agree that tax avoidance is an activity which is unacceptable. This is due to tax avoidance carried out by taxpayers. can have an impact on reducing tax revenues received by the state (Maulana, 2020).

Audit Committee

The audit committee is one part of corporate governance mechanisms in carrying out internal control because has a very important and strategic role in maintaining credibility the process of preparing adequate financial reports to prevent profit manipulation by management in the company and implementation of good corporate governance. Functions and roles of the committee audits will differ depending on the conditions of a particular company. However, in will basically lead to providing assistance to the Board of Commissioners in carry out its duties regarding internal control and financial reporting and management (Ved & Sjarief, 2022).

Political Connections

According to Hardianti et al. (2021) the criteria for political connections are that the company owner is a politician affiliated with a political party or the company owner is a government official. Politically connected companies have many advantages, namely the company benefits from its political relations. Politicians are considered to give from the punishment or sanctions that will be given to the company. A company can be said to have a connection with political connections, when the top ranks of the company are or have held positions as head of state or head of government, minister or equivalent position, provincial head, director of State-Owned Enterprises (BUMN), head and executive of a political party, or have family relations with officials. This study, in assessing the presence or absence of political connections in a company, uses a proxy for the presence or absence of direct government ownership of the company.

Islamic Corporate Governance

According to Insani et al. (2022) Islamic Corporate Governance in Islam, it is a system that directs and controls company to fulfill the company's objectives by protecting the interests And right all stakeholders with use draft base taking decisions based on Islamic social - scientific epistemology which is based on monotheism Allah. Islamic Corporate Governance as order manage company based on Islamic principles, where business and operational activities Which must be carried out based on morals and sharia values. According to Fadhistri et al. (2019) Islamic Corporate Governance is order manage company Which ideally in accordance with Islamic economic principles by accommodating all stakeholders fairly, with the presence of a responsible sharia supervisory board as supervisor of compliance with sharia principles.

Hypothesis

H1 : The Audit Committee has an effect on Tax Aggressiveness at Islamic Banks in Indonesia.
H2 : Political connection has an effect on Tax Aggressiveness at Islamic Banks in Indonesia.
H3 : Islamic Corporate Governance has an effect on Tax Aggressiveness at Islamic Banks in Indonesia.
H4 : Audit Committee, Political Connections and Islamic Corporate Governance have a simultaneous effect on Tax Aggressiveness at Islamic Banks in Indonesia.

METHOD

Population study This namely on Bank General Sharia Which registered with the Financial Services Authority. The sampling technique was carried out using purposive sampling technique . Purposive sampling is sampling based on certain criteria (Sekaran & Bougie, 2017). The research data uses secondary data, namely the Islamic Banking Financial Report in Indonesia with a research method using multiple linear regression analysis. The companies used as samples in this study have the following criteria:

1) Sharia banking companies registered with the Financial Services Authority from 2021-2023.
2) Islamic banking companies that provide complete financial reports and in accordance with the needs of research variables during the 2021-2023 research period.

The following are Bank General Sharia operating in Indonesia:

Table 1 List of Islamic Banking Names

No	Sampel
1.	PT. Bank Aceh Syariah
2.	PT BPD Riau Kepri Syariah
3.	PT BPD Nusa Tenggara Barat Syariah
4.	PT. Bank Muamalat Indonesia
5.	PT. Bank Victoria Syariah
6.	PT. Bank Jabar Banten Syariah
7.	PT. Bank Syariah Indonesia, Tbk
8.	PT. Bank Mega Syariah
9.	PT. Bank Panin Dubai Syariah, Tbk
10.	PT. Bank Syariah Bukopin
11.	PT. BCA Syariah
12.	PT. Bank Tabungan Pensiunan Nasional
13.	PT. Bank Aladin Syariah, Tbk

Research Variables

The following is a table detailing the operationalization of variables in this study as follows:

Table 2 Operationalization of Variables

No	Variables	Measurement	Scale
1	Tax Aggressiveness	$\text{ETR} = \frac{\text{Taxes paid}}{\text{Profit before tax}}$	Ratio
2	Audit Committee	The audit committee is measured based on characteristics including the number of audit committee meetings, the size of the audit committee, and the competence of the audit committee.	Ratio
3	Political Connections	Political connections are measured using a dummy variable where a value of 0 indicates that there are no political connections through the company's directors and 1 (one) indicates that there are political connections through the company's directors, board of commissioners and audit committee.	Nominal
4	Islamic Corporate Governance (ICG)	In this study, ICG was measured using an index, namely 64 disclosure index items. $\text{ICG} = \frac{\text{Items disclosed}}{\text{Total number of disclosure items}}$	Ratio

Source : Processed (2024)

RESULTS AND DISCUSSION

Research Data Description

The data used in this study were 39 data samples taken from the Islamic Banking Financial Report for the period 2021-2023. The research method used is panel data analysis and processed using the SPSS 26 application. The following are the descriptive statistical values of each variable.

Table 3 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ETR	39	0 .00 1	3.873	0 .484	0 .947
Audit Committee	39	4	36	14.49	8.284
Political Connections	39	0	1	0 .615	0 .492
ICG	39	0 .635	0 .735	0 .735	0 .060
Valid N (listwise)	39				

Source: Results SPSS output (2024)

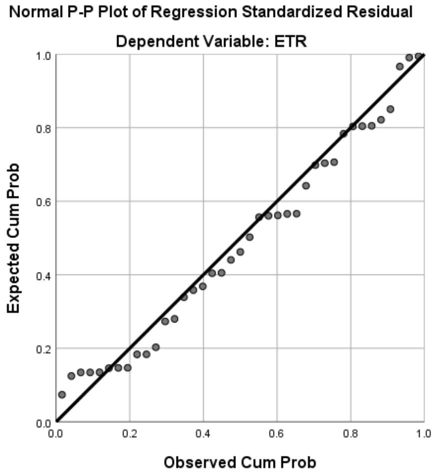
Normality Test Results

Normality testing can be done by seeing if the distribution of data (points) on the graph forms a straight line pattern or follows a diagonal straight line through a normal graph. probability plot, then the data is normally distributed. Normality test can also be done with Kolmogorov-Smirnov statistical test, if the level of significance is greater than 0.05 then the data is normally distributed, and vice versa if the level of significance is less than 0.05 then the data is not normally distributed.

Table 4 Kolgomorov-Smirnov Test of Normality

	Unstandardized Residual
Asymp. Sig. (2-tailed)	0.200

Source: Results SPSS output (2024)



Source: Results SPSS output (2024)

Figure 1 P-Plot Normality Test

Based on Table 4, it can be seen that the significance value (Asymp. Sig. 2-tailed) is greater than 0.05. Then in Figure 1, it can be seen that the normal probability plot graph of data distribution (points) follows its diagonal line. So, it can be concluded that the residual data is normally distributed and the regression model also meets the assumption of normality.

Multicollinearity Test Results

To determine whether a regression model has multicollinearity or not can be seen in the VIF (Variance Inflation Factor) value and tolerance value . If the tolerance value <0.10 or VIF> 10 then multicollinearity occurs. Conversely, if the tolerance value > 0.10 or VIF< 10 then multicollinearity does not occur. To see whether or not there is multicollinearity, see Table 5.

Table 5 Multicollinearity Test Results

Model		Tolerance	VIF
1	(Constant)		
	Audit Committee	0 .996	1,004
	Political Connections	0 .999	1.001
	ICG	0 .995	1.005

Source: Results SPSS output (2024)

Based on the data in Table 5, it can be concluded that there is no multicollinearity. This can be proven by each model having a *tolerance value* of > 0.10 and a VIF value of < 10.

Heteroscedasticity Test Results

A good regression model is a regression model that does not experience heteroscedasticity. In this study, to find out whether the regression model does not experience heteroscedasticity can be done by looking at the scatterplot graph. The pattern on the scatterplot graph can be seen whether the regression model experiences heteroscedasticity. If there is no particular pattern or the points are spread above and below the number 0 on the Y axis, then there is no heteroscedasticity (Ghozali, 2016). Figure 2 shows the results of the heteroscedasticity test using the scatterplot graph .

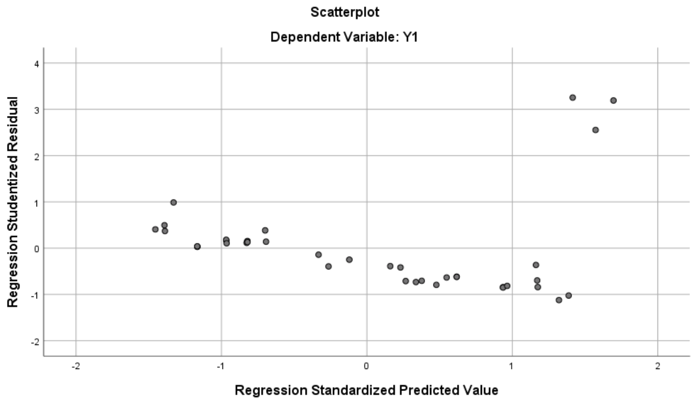


Figure 2 Heteroscedasticity Test

Based on Figure 2, it can be seen that there is no particular pattern or points spread above and below the number 0 on the Y axis. Therefore, the regression model in this study does not experience heteroscedasticity.

Hypothesis Testing Results

This analysis is used to determine the magnitude of the influence of independent variables on dependent variables. Based on the calculation of multiple linear analysis, the results can be seen in the following table 6:

Table 6 Results of Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.848	0.731		1.161	0.254
	Audit Committee	0.029	0.007	0.442	4.071	0.001
	Political Connections	0.680	0.120	0.616	5,684	0.002
	ICG	1.810	0.969	0.203	1.867	0.040

Source: Results SPSS output (2024)

Based on the results of statistical calculations as shown in Table 6, the following multiple linear regression equation is obtained:

$$\mathbf{Y = 0.848 + 0\,,029\ KA + 0\,,680\ KP + 1{,}810\ ICG} + \boldsymbol{e}$$

The constant value of the regression equation is 0.848 which means that if the Audit Committee, Political Connections and ICG are considered zero, then the value of the variable is Tax Aggressiveness of 0.848 on an interval scale unit.

Significant t-test results

The t-statistic test shows how far the influence of the independent variables individually in explaining the dependent variation. The explanation in table 6 explains that the results of the hypothesis testing in this study include:

- Based on the results of the data test, Table 6 shows the calculated $t_{value.}$ Audit Committee amounting to 4.071 and the t_{table} is 1.684. Based on the explanation that has been explained previously. If the t_{count} > t_{table} using a significance level of 5% then the hypothesis can be accepted. So it can be seen that the t_{count} > t_{table} is 4.071 > 1.6 84 with a significance level of < 5%. Then the null hypothesis (H_{01}) is rejected and the alternative hypothesis (H_{a1}) is accepted. This means that the Audit Committee has a significant effect on Tax Aggressiveness.
- Based on the results of the data test, Table 6 shows the calculated $t_{value.}$ Political Connections of 5.684 and the t_{table} is 1.684. Based on the explanation that has been explained previously. If the t_{count} > t_{table} using a significance level of 5% then the hypothesis can be accepted. So it can be seen that the t_{count} > t_{table} is 5.684 > 1.684 with a significance level of < 5%. Then the null hypothesis (H_{02}) is rejected and the

alternative hypothesis (H_{a2}) is accepted. This means that political connections has a significant effect on Tax Aggressiveness.

- Based on the results of the data test, Table 6 shows the $_{\text{calculated t value.}}$ ICG of 1.867 and the t_{table} is 1.684. Based on the explanation that has been explained previously. If the $t_{count} > t_{table}$ using a significance level of 5% then the hypothesis can be accepted. So it can be seen that the $t_{count} > t_{table}$ is 1.867 > 1.684 with a significance level of < 5%. then the null hypothesis (H_{03}) is rejected and the alternative hypothesis (H_{a3}) is accepted. This means that ICG has a significant effect on Tax Aggressiveness.

F Significant Test Results

The simultaneous significance test aims to test all independent variables that together have a significant influence on the dependent variable. The results of the F test are presented in the following table:

Table 7 Simultaneous Significance Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.634	3	2.211	16.748	0.000
	Residual	4.621	35	0.132		
	Total	11.255	38			

Source: Results SPSS *output (202* 4)

Based on the data test results in Table 7, F value is 16.748 and the significance value is 0.000. By using a significance level of 0.05 and a confidence level of 95%, *the degree of freedom* (df1) value is obtained = 3 and *degree of freedom* (df2) = 39 then the F table value is 2.85. The calculated F value $> F_{table}$ is 16.748 > 2.85 and the sig value of 0.000 is smaller than 0.05. So it can be concluded that it provides that the audit committee, political connections and ICG have a simultaneous effect on tax aggressiveness.

Results of the Determination Coefficient Test (R2)

Test the coefficient of determination (R2) to measure how far the ability of the regression model in explaining the dependent variable using the coefficient of determination. The value of the coefficient of determination is between zero and one, if it is closer to one then it can be said that the greater the influence given by the independent variable to the dependent variable. The results of the coefficient of determination test are presented in Table 8.

Table 8 Results of the Determination Coefficient Test (^{R2})

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.768	0.589	0.554	0.363	0.701

Source: Results SPSS output (*2024*)

Based on Table 8, the coefficient of determination (R2) is 0.589 or 58.9 %. This means that Tax aggressiveness can be explained by three independent variables, namely the audit committee, political connections and Islamic Corporate Governance. by 58.9%. The remaining 41.1% is explained by other factors not included in this research model.

DISCUSSION

The Effect of the Audit Committee on Tax Aggressiveness

The results of the regression model test show that the audit committee has a significant effect on tax aggressiveness in Islamic Banking in Indonesia. This is in line with the hypothesis that has been formulated previously. The audit committee in this study is proxied by the frequency of audit committee meetings in Islamic Banking in Indonesia. This is because the more meetings run by the audit committee, the better and more improved the monitoring system for company performance becomes, so that it can reduce the possibility of tax aggressiveness. Thus, the more audit committees there are, the less management actions that are contrary to stakeholder desires, such as tax avoidance or tax evasion. Thus, companies that have more audit committee members will reduce the possibility of corporate tax aggressiveness. The audit committee has an important role in overseeing and ensuring the company's compliance with accounting and tax standards. Based on agency theory, the higher the presence of the audit committee in a company, the better the supervision of the company's activities and the agency conflict that occurs due to management's desire to avoid taxes can be minimized. This shows that companies that have an audit committee will be more responsible and open in presenting financial reports because the audit committee will always supervise all activities within the company . The audit committee has an important role in good corporate governance, namely ensuring that the company runs in accordance with laws and regulations. The audit committee can supervise the audit process, from accounting records to reporting financial transactions. Competent auditors can detect fraud and irregularities in data presentation. With the existence of an audit committee, the company will be more responsible and open in presenting financial reports. This can reduce the possibility of tax avoidance practices. The results of this study are in line with research (Rospitasari et al., 2021; Febriansyah & Oktafiani, 2021 ; Sandra, 2022 ; Chemingui et al., 2023) which states that the audit committee has an effect on tax aggressiveness.

The Effect of Political Connections on Tax Aggressiveness

The results of the regression model test show that political connections have a significant influence on tax aggressiveness and this is in accordance with the previously formulated hypothesis. Political connections have a significant relationship with tax aggressiveness. Research shows that the greater the political connections a company has, the greater its tax aggressiveness. This means that companies with strong political connections tend to engage in tax avoidance or even tax evasion to reduce their tax burden.

Political connections are relationships or ties between individuals, groups, or organizations with government officials or institutions that have influence and power in political decision-making and public policy. These connections can help gain advantage, influence, or protection in various fields. On the one hand, political connections are often used to take advantage of taxes by using closeness to the government to obtain preferential treatment from the government in terms of taxation. Political connections can also be used to help reduce the possibility of tax audits or reduce tax sanctions by utilizing connections with the government . However, on the other hand, having political connections also provides benefits in the form of higher tax payments to the government (Tang, 2020). Political connections owned by companies indicate that companies receive preferential treatment both in terms of investment and taxation . Krisnawati et al. (2021) also proved that with political connections, companies receive preferential treatment from the government such as easy access to obtaining capital, lower pressure from the capital market to carry out transparency, and low risk of tax audits.

The strength of the company's leaders' political connections is expected to accommodate the company's interests, including interests in the taxation sector. Placing someone with extensive and strong political connections in a company is common in various countries, including developing countries . The use of these political connections is carried out by placing parties who are close to the government, generally by placing them in positions as commissioners or directors . Almost all make tax avoidance efforts, including companies with political connections. This is done in the hope that companies led by directors with political connections can provide protection for companies connected to them. In addition, political connections also help companies obtain information regarding changes in tax regulations in the future (Chen et al., 2021). The results of this study are in line or consistent with the results of previous studies which were also used as references in this study, namely research (Krisnawati et al., 2021; Sugeng et al., 2021; Manihuruk & Novita, 2023; Aza & Lastiati, 2022; Hanif et al., 2023) which stated that political connections have an effect on tax aggressiveness.

The Effect of Islamic Corporate Governance (ICG) on Tax Aggressiveness

The results of the regression model test show that Islamic Corporate Governance has a significant influence on tax aggressiveness and this is in accordance with the previously formulated hypothesis. Islamic Corporate Governance is a system run by a company transparently based on Islamic law, not only increasing accountability and added value for shareholders but accountability to God. In addition, Islamic Corporate Governance is also a system that upholds sharia compliance which regulates the working mechanism of the sharia supervisory board, the working mechanism of the board of directors and the implementation of sharia business ethics.

Islamic Corporate Governance in sharia principles is realized through a sharia framework in carrying out business must refer to justice, and equality for the benefit and be oriented to Allah SWT as the sole owner and authority in the world. It is expected that good Islamic Corporate Governance disclosure can reduce tax avoidance that will be carried out by the company. This means that management can decide on policies to improve the quality and quantity of the implementation of Islamic Corporate Governance principles as a whole in its performance environment so that tax avoidance does not occur in Islamic Commercial Banks in Indonesia .

In this study, Islamic Corporate Governance is proxied in several dimensions, namely the Board of Directors Dimension, Risk Management Dimension, Transparency and Disclosure Dimension, Audit Committee Dimension, Sharia Supervisory Board Dimension, Investment Account Holder Dimension. ICG that is implemented well will keep away from agency conflicts because basically ICG that is implemented must be based on the fulfillment of responsibilities not only to fellow human beings but also to Allah SWT. So that Islamic Corporate Governance has an influence on Tax Aggressiveness where the higher the Islamic values applied in the company, the more tax aggressiveness can be conditioned.

Companies with Islamic Corporate Governance scores higher levels appear to be more likely to reduce tax avoidance suggesting that businesses using corporate social responsibility can reduce the likelihood of significant consequences from severe tax avoidance. According to Islamic law, Islamic banks are prohibited from manipulating transaction records. It is not appropriate for Islamic banks to carelessly exploit financial and temporary differences and ignore the meaning of tax deductions.

The results of this study are in line or consistent with the results of previous studies which were also used as references in this study, namely research (Salman et al., 2018; Effendi, 2022; Fahreza & Fithria, 2023) which stated that Islamic Corporate Governance has an effect on tax aggressiveness.

CONCLUSION

Based on the results of the research discussion, it can be concluded that:

1) The Audit Committee has a significant effect on Tax Aggressiveness at Islamic Banks in Indonesia.
2) Political Connections has a significant effect on Tax Aggressiveness at Islamic Banks in Indonesia.
3) Islamic Corporate Governance (ICG) has a significant effect on Tax Aggressiveness at Islamic Banks in Indonesia.
4) Audit Committee, Political Connections and Islamic Corporate Governance (ICG) have simultaneous effect on Tax Aggressiveness at Islamic Banks in Indonesia..

Suggestion

Based on the research results, the researcher provides several suggestions as follows:

1) For further researchers, it is expected to choose sharia-based companies from different sectors with a larger number of samples. This is intended so that the research results have a wider scope and are able to strengthen the results of previous studies.
2) In future research, other independent variables can be used to better understand the factors that influence tax aggressiveness .

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