

## The Influence of Audit Committee, Audit Quality, and Audit Fees on Tax Avoidance with Firm Size as a Moderating Variable

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### Abstract

**Purpose:** This study aims to evaluate and examine the empirical effects of the audit committee, audit quality, and audit fee on tax avoidance, alongside investigating whether firm size acts as a significant moderating variable within these relationships.

**Design/methodology/approach:** Using a quantitative approach based on agency theory, this study examines secondary data extracted from the annual reports and audited financial statements of mining and energy companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2025 period. The sample was selected via purposive sampling, and the structural relationships were scrutinized through Moderated Regression Analysis (MRA) processed using EViews.

**Findings:** The empirical analysis reveals that the direct baseline effects of the audit committee ( $b = -0.004979, p = 0.8620$ ), audit quality ( $b = -0.039029, p = 0.7337$ ), and audit fee ( $b = -2.45 \times 10^{-9}, p = 0.8896$ ) on tax avoidance are statistically negative and non-significant. Furthermore, MRA assessments indicate that firm size fails to moderate any of the structural paths, as all interaction terms yield non-significant results ( $p > 0.05$ ) amid a very weak model explanatory power ( $R^2 = 3.70\%$ ).

**Practical implications:** These findings suggest that existing internal and external auditing mechanisms in the mining and energy sectors do not inherently restrain or drive corporate tax planning.

**Originality/value:** This empirical paper extends the current literature by introducing firm size as a conditional moderator to reconcile conflicting conclusions from prior corporate governance and tax compliance studies in an aggregate framework.

**Paper type:** Empirical.

**Keywords:** Audit Committee, Audit Quality, Audit Fee, Firm Size, Tax Avoidance.

### 1. Introduction

Tax is the primary source of state revenue in Indonesia to finance national development and public welfare (Afrilia et al., 2025). Indonesia implements a self-assessment system that allows taxpayers to calculate, pay, and report their tax obligations independently (Wahyuni et al., 2025). However, this system also provides opportunities for companies to engage in tax avoidance, namely legal tax planning strategies aimed at minimizing tax liabilities.

One of the well-known tax avoidance cases involved PT Adaro Energy Tbk, which was alleged to have shifted profits to its subsidiary in Singapore to benefit from lower tax rates. The dispute eventually reached the Supreme Court, which ruled in favor of the Directorate General of Taxes (Wahyuningtias et al., 2025). This case indicates that tax avoidance remains a significant issue and highlights the importance of effective corporate governance mechanisms. Agency theory explains that conflicts arise because managers may pursue their own interests rather than those of shareholders (Nastiti et al., 2024). Therefore, corporate governance mechanisms such as the audit committee, audit quality, and audit fee are expected to reduce opportunistic behavior, including tax avoidance.

The audit committee is responsible for overseeing financial reporting and internal control, thereby minimizing tax avoidance practices (Fitrianingsih & Wulandari, 2024). Nevertheless, previous findings remain inconsistent. Ngabdillah et al. (2022) and Sinambela (2022) found that the audit committee has no significant effect on tax avoidance, whereas Susilowati and Kartika (2023) reported a significant relationship. Audit quality is also expected to limit aggressive tax planning because high-quality auditors provide more reliable financial reporting (Ngabdillah et al., 2022).

However, Susilowati and Kartika (2023) reported different findings regarding its relationship with tax avoidance. Likewise, previous studies on audit fee remain inconclusive. Ghifary et al. (2022) found a significant effect of audit fee on tax avoidance, whereas Kuncoro and Surjandari (2023) found no significant effect.

The inconsistent findings indicate a research gap. Therefore, this study incorporates firm size as a moderating variable. Larger firms generally have more complex operations and greater tax planning capabilities, while also receiving greater public and regulatory scrutiny (Arrum Septiana, 2024). Accordingly, firm size is expected to strengthen or weaken the relationships between audit committee, audit quality, audit fee, and tax avoidance. Based on these arguments, this study aims to examine the effect of audit committee, audit quality, and audit fee on tax avoidance with firm size as a moderating variable in mining and energy companies listed on the Indonesia Stock Exchange during the 2021–2025 period.

## 2. Literature Review and Hypotheses Development

Agency theory, introduced by Jensen and Meckling (1976), explains the contractual relationship between shareholders (principals) and managers (agents). Conflicts arise because managers may prioritize their own interests over those of shareholders, creating agency problems and information asymmetry (Ghifary et al., 2022). In this study, agency theory serves as the main theoretical foundation to explain how audit committee, audit quality, and audit fee function as monitoring mechanisms to reduce opportunistic behavior, including tax avoidance. Furthermore, firm size is expected to influence the effectiveness of these monitoring mechanisms (Igakartika et al., 2024).

### Tax Avoidance

Tax avoidance refers to a company's effort to minimize tax liabilities through legal tax planning strategies by utilizing loopholes in tax regulations (Prayogo et al., 2024). Although legally permissible, aggressive tax avoidance may reduce government revenue and raise concerns regarding corporate ethics. In agency theory, tax avoidance is considered one form of managerial opportunistic behavior arising from conflicts between managers and shareholders (Indriaty et al., 2022).

### Audit Committee

The audit committee is a committee established by the board of commissioners to oversee financial reporting, internal control, risk management, and regulatory compliance (Prayogo et al., 2024). An effective audit committee is expected to strengthen corporate governance and reduce opportunities for management to engage in aggressive tax avoidance (Puspita & Wulandari, 2023).

### Audit Quality

Audit quality refers to an auditor's ability to detect and report material misstatements independently and objectively. High-quality audits increase the credibility of financial statements and reduce information asymmetry between management and shareholders. Therefore, companies audited by high-quality auditors are expected to be less likely to engage in aggressive tax avoidance (Ngabdillah et al., 2022).

### Audit Fee

Audit fee is the remuneration paid by a company to an external auditor for audit services provided (Murni, 2020). The amount of audit fee generally reflects audit complexity, audit risk, and the scope of audit work. A higher audit fee may indicate more intensive audit procedures that can influence corporate tax avoidance practices (Fernandes & Dewi, 2021).

### Firm Size

Firm size reflects the scale of a company's operations and is commonly measured using the natural logarithm of total assets (Prayogo et al., 2024). Larger firms generally possess greater financial resources and more complex business activities, enabling more sophisticated tax planning. However, they are also subject to greater public and regulatory scrutiny (Surya & Parlindungan Sipahutar, 2024). Therefore, firm size is expected to moderate the relationship between corporate governance mechanisms and tax avoidance.

### Hypotheses Development

#### Audit Committee and Tax Avoidance

Agency theory suggests that the audit committee strengthens corporate monitoring and reduces opportunistic managerial behavior. Previous studies found that the audit committee significantly affects tax avoidance (Fitrianingsih & Wulandari, 2024; Alawiyah & Diah Widajantie, 2021).

**H1:** Audit committee has a positive effect on tax avoidance.

#### **Audit Quality and Tax Avoidance**

High-quality audits reduce information asymmetry and improve the credibility of financial reporting, thereby limiting aggressive tax avoidance. Muslim et al. (2023), Wirjono and Fridata (2023), and Tangke et al. (2021) reported a significant relationship.

**H2:** Audit quality has a positive effect on tax avoidance.

#### **Audit Fee and Tax Avoidance**

Higher audit fees generally indicate broader audit procedures and greater audit effort, which may influence tax avoidance. Ismail et al. (2024) and Ghifary et al. (2022) found that audit fee significantly affects tax avoidance.

**H3:** Audit fee has a positive effect on tax avoidance.

#### **Firm Size and Tax Avoidance**

Larger firms have more complex business activities and greater opportunities to conduct tax planning. Ningsih and Sasana (2025) found that firm size significantly affects tax avoidance.

**H4:** Firm size has a positive effect on tax avoidance.

#### **The Moderating Role of Firm Size on the Relationship between Audit Committee and Tax Avoidance**

Agency theory suggests that larger firms face more complex agency conflicts, requiring stronger monitoring mechanisms. Therefore, firm size is expected to strengthen the effectiveness of the audit committee in reducing tax avoidance. Ningsih and Sasana (2025) found that firm size moderates the relationship between the audit committee and tax avoidance.

**H5:** Firm size moderates the effect of the audit committee on tax avoidance

#### **The Moderating Role of Firm Size on the Relationship between Audit Quality and Tax Avoidance**

Larger firms generally have more complex transactions and greater public scrutiny, increasing the need for high-quality audits. Consequently, firm size is expected to influence the relationship between audit quality and tax avoidance. Joseph Kwasi Agyemang (2025) reported that firm size moderates the effect of audit quality on tax avoidance.

**H6:** Firm size moderates the effect of audit quality on tax avoidance.

#### **The Moderating Role of Firm Size on the Relationship between Audit Fee and Tax Avoidance**

As firm size increases, audit complexity and audit effort also increase, leading to higher audit fees. Accordingly, firm size may strengthen or weaken the relationship between audit fee and tax avoidance. Salehi et al. (2020) found that firm size moderates the relationship between audit fee and tax avoidance.

**H7:** Firm size moderates the effect of audit fee on tax avoidance.

### **3. Research Method**

This study employs a quantitative research approach to examine the effect of audit committee, audit quality, and audit fee on tax avoidance, with firm size serving as a moderating variable. The study uses secondary data obtained from annual reports and audited financial statements of mining and energy companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2025 period.

The population consists of all mining and energy companies listed on the IDX. The sample is selected using purposive sampling based on the following criteria: (1) companies listed continuously during 2021–2025; (2) companies publishing annual reports consecutively; (3) companies disclosing information on audit committee, audit quality, audit fee, and other variables required in this study; (4) companies that were not delisted during the observation period; and (5) companies with complete financial data.

Tax avoidance is measured using the Effective Tax Rate (ETR). The audit committee is measured by the number of audit committee members, while audit quality is measured using a dummy variable, where **1** indicates that the company is audited by a Big Four public accounting firm and **0** otherwise. Audit fee is measured using the natural logarithm of audit fee, whereas firm size is

measured by the natural logarithm of total assets (Fitrianingsih & Wulandari, 2024; Ismail et al., 2024; Prayogo et al., 2024).

Data were collected through documentation techniques using annual reports obtained from the official IDX website ([www.idx.co.id](http://www.idx.co.id)) and the official websites of each company. The collected data were analyzed using EViews. The analysis consists of descriptive statistics, panel data model selection through the Chow, Hausman, and Lagrange Multiplier tests, classical assumption tests, panel data regression analysis, Moderated Regression Analysis (MRA), the coefficient of determination ( $R^2$ ), F-test, and t-test.

#### 4. Result and Discussion

Table 1. summarizes the descriptive statistics of the variables examined in this study. The table provides essential baseline information, specifically the mean scores, standard deviations, and range values (minimum and maximum), which highlight the fundamental characteristics and distribution of the collected data.

**Table 1. Descriptive Statistics**

|                  | Y        | X1       | X2       | X3       | Z        |
|------------------|----------|----------|----------|----------|----------|
| <b>Mean</b>      | 0.339845 | 2.880000 | 0.190000 | 963978.2 | 51685.04 |
| <b>Median</b>    | 0.233314 | 3.000000 | 0.000000 | 2450.000 | 1266.165 |
| <b>Maximum</b>   | 1.000000 | 4.000000 | 1.000000 | 32725000 | 807839.7 |
| <b>Minimum</b>   | 0.001642 | 1.000000 | 0.000000 | 0.104000 | 0.369470 |
| <b>Std. Dev.</b> | 0.243594 | 0.856113 | 0.394277 | 4027336. | 163244.1 |

Table 1 summarizes the descriptive statistics for the variables examined in this study. The dependent variable, Y, records a mean of 0.339845 (median = 0.233314) within a range of 0.001642 to 1.000000. Its relatively low standard deviation (0.243594) indicates that the data points are closely clustered around the average. For the independent variables, X1 shows a mean of 2.880000 and a median of 3.000000, spanning from 1.000000 to 4.000000 with a moderate standard deviation of 0.856113. Meanwhile, variable X2 exhibits a mean of 0.190000 and a median of 0.000000, ranging from 0.000000 to 1.000000; its standard deviation of 0.394277 reflects a distinct distribution, likely due to a high concentration of zero values or a dummy variable structure.

In contrast, variables X3 and Z exhibit the highest values and most substantial variations. Variable X3 records a mean of 963,978.2 and a median of 2,450.000, with a wide spread from 0.104000 to 32,725,000 and a large standard deviation of 4,027,336. Similarly, variable Z shows a mean of 51,685.04 and a median of 1,266.165, ranging from 0.369470 to 807,839.7 with a standard deviation of 163,244.1. The large standard deviations for both X3 and Z reflect a high degree of variability and diverse characteristics within the sample. Overall, the descriptive statistics indicate that the data captures sufficient variation across all variables, making it suitable for subsequent inferential analysis.

**Table 2. Method Regression Analysis**

| Variable | Coefficient | Std. Error | t-Statistic | Prob.  |
|----------|-------------|------------|-------------|--------|
| C        | 0.380326    | 0.094516   | 4.023930    | 0.0001 |
| X1       | -0.004979   | 0.028553   | -0.174370   | 0.8620 |
| X2       | -0.039029   | 0.114363   | -0.341272   | 0.7337 |
| X3       | -2.45E-09   | 1.76E-08   | -0.139148   | 0.8896 |
| Z        | 2.34E-07    | 4.13E-07   | 0.566813    | 0.5722 |
| X1Z      | -0.162044   | 0.165201   | -0.980891   | 0.3292 |
| X2Z      | -2.46E-05   | 5.30E-05   | -0.464139   | 0.6436 |
| X3Z      | -7.53E-07   | 3.01E-06   | -0.250112   | 0.8031 |

Table 2 presents the results of the multiple regression analysis, including the regression coefficients, standard errors, t-statistics, and probability (p-values) for each variable. The constant

value (C) is 0.380326, which is statistically significant at the 1% level ( $p = 0.0001 < 0.01$ ). Regarding the main independent variables, X1 ( $b = -0.004979, p = 0.8620$ ), X2 ( $b = -0.039029, p = 0.7337$ ), and X3 ( $b = -2.45 \times 10^{-9}, p = 0.8896$ ) all exhibit negative coefficients but are statistically non-significant, as their p-values vastly exceed the standard 0.05 threshold. Similarly, the moderating variable Z shows a positive coefficient ( $b = 2.34 \times 10^{-7}$ ) but does not achieve statistical significance ( $p = 0.5722 > 0.05$ ), indicating it has no direct independent effect on the dependent variable.

Furthermore, the interaction terms representing the moderating effects yield no statistically significant results. The interaction between X1 and Z (X1Z) reports a negative coefficient of -0.162044 ( $p = 0.3292$ ), the interaction between X2 and Z (X2Z) shows a negative coefficient of  $-2.46 \times 10^{-5}$  ( $p = 0.6436$ ), and the interaction between X3 and Z (X3Z) shows a negative coefficient of  $-7.53 \times 10^{-7}$  ( $p = 0.8031$ ). Because the p-values for all interaction terms (X1Z, X2Z, and X3Z) are well above 0.05, it can be concluded that variable Z does not act as a significant moderating variable in the relationships between X1, X2, and X3 toward the dependent variable. In summary, the regression model demonstrates that neither the direct effects of the independent variables nor the moderating effects of variable Z are statistically supported by the empirical data.

**Table 3. R squared**

| Weighted Statistics |           |                    |          |
|---------------------|-----------|--------------------|----------|
| R-squared           | 0.037049  | Mean dependent var | 0.185539 |
| Adjusted R-squared  | -0.036219 | S.D. dependent var | 0.209016 |
| S.E. of regression  | 0.212767  | Sum squared resid  | 4.164840 |
| F-statistic         | 0.505665  | Durbin-Watson stat | 1.956652 |
| Prob(F-statistic)   | 0.828122  |                    |          |

Based on the regression summary outputs, the coefficient of determination,  $R^2$  (R-squared), is found to be 0.037049. This indicates that only approximately 3.70% of the variance in the dependent variable can be explained by the independent variables and their interaction terms included in the model. The remaining 96.30% of the variation is explained by other factors outside the scope of this study. Furthermore, when adjusting for the number of predictors in the model, the Adjusted R-squared yields a negative value of -0.036219. This negative Adjusted R-squared strongly implies that the independent variables chosen have very weak explanatory power and do not add real predictive value to the model, suggesting that the model does not fit the data well.

**Table 4. F Squared**

| Weighted Statistics |           |                    |          |
|---------------------|-----------|--------------------|----------|
| R-squared           | 0.037049  | Mean dependent var | 0.185539 |
| Adjusted R-squared  | -0.036219 | S.D. dependent var | 0.209016 |
| S.E. of regression  | 0.212767  | Sum squared resid  | 4.164840 |
| F-statistic         | 0.505665  | Durbin-Watson stat | 1.956652 |
| Prob(F-statistic)   | 0.828122  |                    |          |

This lack of goodness of fit is further supported by the simultaneous hypothesis testing. The model records an F-statistic of 0.505665 with a corresponding probability value (Prob(F-statistic)) of 0.828122. Because the p-value is significantly greater than the standard alpha level of 0.05 ( $p = 0.8281 > 0.05$ ), the overall regression model is statistically non-significant. Consequently, it can be concluded that the independent variables, even when including the moderating interaction terms, do not simultaneously influence the dependent variable, confirming that the current model formulation is not fit for predictive purposes.

**Table 5. Uji T Statistic**

| Variable | Coefficient | Std. Error | t-Statistic | Prob.  |
|----------|-------------|------------|-------------|--------|
| C        | 0.380326    | 0.094516   | 4.023930    | 0.0001 |
| X1       | -0.004979   | 0.028553   | -0.174370   | 0.8620 |
| X2       | -0.039029   | 0.114363   | -0.341272   | 0.7337 |
| X3       | -2.45E-09   | 1.76E-08   | -0.139148   | 0.8896 |
| Z        | 2.34E-07    | 4.13E-07   | 0.566813    | 0.5722 |
| X1Z      | -0.162044   | 0.165201   | -0.980891   | 0.3292 |
| X2Z      | -2.46E-05   | 5.30E-05   | -0.464139   | 0.6436 |
| X3Z      | -7.53E-07   | 3.01E-06   | -0.250112   | 0.8031 |

Table 5 details the empirical results of the multiple regression analysis incorporating moderating effects. The constant term (C) is reported at 0.380326, which is statistically significant at the 1% level ( $p = 0.0001 < 0.01$ ). In contrast, none of the primary independent variables demonstrate a statistically significant relationship with the dependent variable. Variable X1 yields a negative coefficient of -0.004979 ( $p = 0.8620$ ), variable X2 shows a negative coefficient of -0.039029 ( $p = 0.7337$ ), and variable X3 presents a negative coefficient of  $-2.45 \times 10^{-9}$  ( $p = 0.8896$ ). Because the p-values for X1, X2, and X3 are substantially higher than the standard 0.05 significance threshold, the direct baseline hypotheses for these variables are statistically unsupported. Furthermore, the potential moderating variable Z displays a non-significant positive direct coefficient of  $2.34 \times 10^{-7}$  ( $p = 0.5722$ ).

When analyzing the interaction terms designed to capture the moderating impact of Z, no statistical significance is observed across any of the relationships. The interaction between X1 and Z (X1Z) produces a coefficient of -0.162044 ( $p = 0.3292$ ), the interaction between X2 and Z (X2Z) yields a coefficient of  $-2.46 \times 10^{-5}$  ( $p = 0.6436$ ), and the interaction between X3 and Z (X3Z) reports a coefficient of  $-7.53 \times 10^{-7}$  ( $p = 0.8031$ ). Since all interaction p-values vastly exceed 0.05, it is statistically verified that variable Z fails to moderate the relationships between the independent variables (X1, X2, X3) and the dependent variable.

## 5. Conclusion

In conclusion, the empirical findings of this study demonstrate that the independent variables X1, X2, and X3 do not exert a statistically significant direct influence on the dependent variable. Additionally, the inclusion of variable Z as a moderator does not alter these dynamics, as all interaction effects (X1Z, X2Z, and X3Z) remain statistically non-significant. Coupled with the low explanatory power observed in the model's goodness-of-fit metrics, it can be concluded that the hypothesized structural model is not supported by the empirical data. Future research should consider exploring alternative predictors, re-evaluating the operationalization of the variables, or utilizing a different theoretical framework to better explain the variances in the dependent variable.

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