

# The Influence Independent Commissioner, Audit Committee, Sustainability Reporting And Political Connections On Tax Avoidance (Case Study of Properties & Real Estate Sector Companies On 2021-2023 )

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**Abstract:** Study This aiming For analyze influence commissioner independent , audit committee , reporting sustainability , and connection political to avoidance tax on company sector property and real estate listed on the IDX for the 2021-2023 period . The method used is panel data regression with a total sample of 51 observations . Results test regression show that audit committee (B 0.022; p 0.038) and connection politics (B 0.043; p=0.048) has an effect significant to avoidance tax , while commissioner independent (p=0.991) and reporting sustainability (p = 0.898) no influential significant . Conclusion show that effectiveness audit committee presses avoidance tax , while connection political precisely push it . Implications from study This highlight importance strengthening internal audit function and management connection ethical politics use increase transparency And compliance taxation company

**Keywords:** Audit Committee; Avoidance tax; Commissioner Independent; Connection Political; Reporting Sustainability

## 1. Introduction

The 2024 State Budget report notes reception tax amounting to Rp2,802.3 trillion , with tax the largest Rp2,309.9 trillion and PNBPNP of Rp492 trillion ( Kharis s, 2023). Optimization income country done with notice sustainability effort , power buy society , and justice taxation . According to Constitution Number 16 of 2009, tax is obligation every individual And paid body to country in a way force without reward direct , use interest And welfare general . (Wulandari & Fitria, 2021) .

Study show that underperforming companies transparent in reporting This tend avoid tax , give rise to concern that low commitment to sustainability related with effort avoidance obligation tax , which on its turn reduce accountability And transparency report yearly . Many company more focus on report finances that show profitability , so that ignore aspect sustainability , which has the potential create gap for avoidance tax And show lack of commitment to principle order good management ( Prihandono & Herliansyah, 2025 ) .

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Focus company on transparency And accountability through report finance company public How order manage company influence avoidance taxes , as well as strengthen practice sustainable business . In addition that , improvement awareness will sustainability push developer For apply practice friendly environment (Adie Tirtakusuma1, 2025) . Meanwhile regulation more taxation strict force company For increase compliance taxes to maintain reputation they (Murtina et al., 2022) .

From the year previously avoidance tax by company the more increasing , especially among investors and stakeholders interest with studies by Wulansari & Pohan (2024) , found company commissioners active independent tend own practice more taxation transparent . Besides that , reporting sustainability Also play a role important in Corporate Governance that influences avoidance tax ; research by The Last Supper (2025) However , the connection political still become factor significant , where study by Fitiasari & Suwandi (2020) , shows that that proximity company with official government often push practice avoidance tax aggressive that can harm income country .

A number of companies on the IDX show connection significant , where the more Lots commissioner independent , level avoidance tax tend more low ., because improvement transparency And supervision (Rodríguez, Velastequí, 2019) . Effective audit committee Also contribute on subtraction avoidance tax with increase accuracy report finance (Rini Polanunu & Hexana Sri Lastanti, 2024) . On the other hand , companies with connection strong politics often do avoidance tax more high , utilizing connection the For reduce obligation taxation (Maulina & Mu'arif, 2024) . Apart from that , the company is active report sustainability tend comply obligation tax they (Hardiono et al., 2024) . In general overall , factors corporate governance This impact significant on avoidance taxes , with empirical data show that characteristics executive Also play a role in connection the .

Results study about avoidance tax show connection significant with various factor corporate governance , Ahmadi & Rahman (2020) researching connection political And avoidance taxes in Indonesia, Showing CSR plays a role as variable significant moderation . The Last Supper (2021) Also emphasize that influence connection political to avoidance tax influenced by structure Company ownership . In addition that , Agustina & Putri (2022) show that reporting sustainability influence perception holder share about avoidance tax . Studies This indicates the need study more carry on about interaction factors the in context Good Corporate Governance . Maidina (2020) and Ngabdillah et al., (2022) the result that effective supervision can press practice avoidance tax , with transparency And accountability as factor mainly .

## **2. Literature Review**

### **2.1 Good Corporate Governance**

Good Corporate Governance (GCG) aims to optimize market company and protect right stakeholders interests. (Daffa & Herwiyanti, 2023). Good implementation of GCG can reduce risk, increase efficiency operational, and build investor confidence and society. (Julian & Zega, 2023). In addition that, GCG too play a role important in prevent practice corruption and abuse power, so that create environment more business healthy and sustainable.

## **2.2 Theory Legitimacy**

Theory This explain business company for to obtain and guard trust stakeholders interest through implementation harmonious practice with norm as well as expectation social. (Tino & Sudana, 2025). With increase accountability through reporting sustainability, the company can prove dedication they to not quite enough answer social, which is increasingly become aspect crucial in dynamics world today's business. On the other hand, the companies involved in avoidance tax can face risk lost legitimacy, especially if practice the contradictory with hope public.

## **2.3 Interest Group Theory**

Interest Group Theory or can called Group Interest explain how groups with interest certain try influence policy and practice company for reach objective they (Paoki & Hanafie, 2021). In connection political will play a role important, because companies that have connection near with politician possible influenced by interest group certain that can influence policy tax. By because that, understanding about dynamics between group interest and practice corporate governance very important for reduce avoidance tax and increase accountability company.

## **2.4 Agency Theory**

Theory This to explain link management and principal in context avoidance tax (Gozali et al., 2022). and emphasize role Commissioner independent and audit committee functions supervise management act in accordance interest holder share (Amaliyah & Herwiyanti, 2019). Supervision push transparency that presses avoidance tax aggressive. Reporting sustainability reflect not quite enough answer social and reduce conflict interests, so that GCG principles are important applied.

## **2.6 Commissioner Independent**

Commissioner independent can press avoidance tax through improvement supervision and compliance to rule taxation (Michael & Widjaja, 2024). Commissioner independent hold role crucial in strengthen transparency and accountability company, so that capable minimize practice avoidance tax. (Harahap & Ritonga, 2024).

## **2.7 Audit Committee**

audit committee is an independent unit the formation that oversees performance board of directors without mix hand management . ( Siahaan & Surya, 2019) . The audit committee also play a role strategic in supervise practice accountancy as well as reporting tax company to run in accordance provision And principles that apply . company more tend For comply standard accountancy And taxation , so that reduce possibility avoidance tax ( Aji & Arrasyid, 2023) .

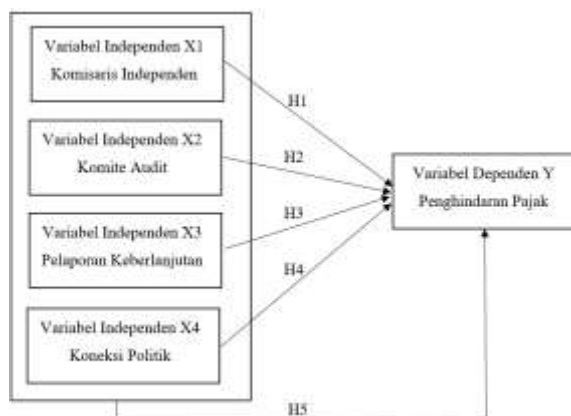
**2.8 Reporting Sustainability**

Reporting sustainability functioning as tool For show commitment company to management sustainable And to communicate achievement ESG objectives to stakeholders interest (Aditya, 2024) . Reporting transparent sustainability can strengthen reputation company And push compliance tax through improvement not quite enough answer social And ethics business ( Budianto , 2022) .

**2.9 Connection Political**

Connection political is connection with party influential used For to achieve profit together ( Lestari & Pratomo, 2021) . Connection political can influence avoidance tax in a way complex , good with facilitate treatment profitable tax and push compliance through more supervision big (Nursavida et al., 2023) .

**3. Research Framework And Hypothesis**



**Figure 1.** Paradigm study

Source : Processed data , 2024

**3.1 Influence Commissioner Independent To Avoidance Tax**

Commissioner independent push transparency And accountability , so that company tend apply practice more accounting Good And reduce avoidance tax . Research show that the more Lots commissioner independent , increasingly low level avoidance tax (Muliasari & Hidayat, 2020) .

Commissioner independent play a role supervise practice avoidance tax , but its effectiveness Not yet Of course significant although support GCG principles . Khomsiyah et al., (2021) study on company mining in Indonesia shows that only ownership institutional that can press aggressiveness tax , then commissioner independent And audit committee does not influence .

HI : Commissioner independent influential to avoidance tax

### **3.2 Influence Audit Committee Against Avoidance Tax**

Audit committee oversees in a way independent so that the report finance in accordance regulation Existence effective audit committee can reduce avoidance tax with push compliance taxation And supervise practice accountancy at risk high . ( Aji & Arrasyid, 2023).

Audit committee plays a role important in supervision And company internal control , including in matter compliance to regulation taxation . In context GCG theory , the audit committee plays a role ensure transparency And accountability , which can reduce risk avoidance tax ( Wulansari & Pohan, 2024) .

H2: The audit committee has an influence to avoidance tax

### **3.3 Influence Reporting Sustainability To Avoidance Tax**

Reporting good sustainability strengthen reputation , encourage ethics , and increase compliance tax through transparency And accountability . Research previously indicates that companies that improve reporting sustainability tend own level avoidance more taxes low . (Aditya, 2024) .

Reporting sustainability related with avoidance tax in Theory Legitimacy , which shows that company try get legitimacy from stakeholders interest through appropriate practice norm social . With report sustainability , Commitment social And transparency strengthen image positive , whereas avoidance tax aggressive damage legitimacy Because rated No ethical .

H3 : Reporting sustainability influential to avoidance tax

### **3.4 Influence Connection Political To Avoidance Tax**

Connection political can give company access to policy profitable taxation . Companies with connection strong politics Possible more tend For involved in practice avoidance tax , because they can utilise connection the For to obtain treatment more taxes profitable . Research show that connection near with official government can increase avoidance tax (Fitiasari & Suwandi, 2020) .

Connection political influential to avoidance tax in Interest Group Theory , which explains How group with interest certain influence policy company . Connection strong politics can push company do avoidance tax in a way aggressive through profitable policies . On the other hand , the group supporting interests transparency can press company For reduce avoidance tax to remain ethical And in accordance regulation .

H4 : Connection political influential to avoidance tax

### 3.5 Influence Commissioner Independent , Audit Committee , Reporting Sustainability And Connection Political To Avoidance Tax

Hypothesis This covers analysis simultaneous from all variable Independently . In simultaneous can each other influence , create complex corporate governance environment that has the potential influence avoidance tax . Research previously Factors This support compliance tax company , with supervision And good transparency reduce avoidance tax . (Murtina et al., 2022) .

In Agency Theory , Commissioner independent And audit committee oversees management to comply rule And transparent in reporting sustainability , so that press avoidance tax aggressive . Connection political participate influence decision tax , because pressure from stakeholders interest make company more be careful .

H5 : Commissioner independent , audit committee , reporting sustainability And connection political influential to avoidance tax

## 4. Research Methods

Study quantitative This analyze influence variable independent to dependent in a way partial And simultaneous on company sector Properties and Real Estate on the IDX in 2021–2023, using panel data regression and analysis descriptive And inferential .

**Table. 1** Criteria Sample

<b>Kriteria</b>	<b>Jumlah</b>
Perusahaan Sektor <i>Properties dan Real Estate</i> yang terdaftar pada BEI Per 1 Januari 2024	<b>94</b>
Dikurangi perusahaan yang tidak memiliki data laporan keuangan yang lengkap selama beberapa tahun berturut-turut (2021-2023)	<b>(43)</b>
Dikurangi perusahaan yang memiliki laba sebelum pajak negatif	<b>(8)</b>
Dikurangi perusahaan yang tidak memiliki <i>Sustainability Reporting</i> (Standar GRI)	<b>(26)</b>
<b>Total Perusahaan</b>	<b>17</b>
Total tahun	<b>3</b>
<b>Total sampel</b>	<b>51</b>

Sample use purposive sampling method and secondary data , finance reports, sustainability reports , and tax databases were taken from site official BEI. Data collected through download report finance And sustainability company sample . Variables in study This defined And measured in a way operational .

Table 2. Definitions Operational Variables

Variabel	Defenisi	Indikator	Skala
Commissioner Independent (X1)	Commissioner independent is member board commissioner who does not own connection Sig 's affiliation with company , holder share main , or member council . others . (Hasan, 2015)	$= \frac{\text{Jml K. I}}{\text{Ttl anggota D. K}} \times 100\%$	Rasio
Committee (X2)	audit committee is group from board supervising commissioner reporting finance , audit, and compliance to regulation . ( Suhardjanto & Supriyadi , 2017)	$= \sum \text{Komite Audit}$	Nominal
Reporting Sustainability (X3)	Reporting sustainability is the process of delivery information about performance And impact company in aspect social , environmental , and economy . (Sari, 2018)	$= \text{Sustainability Disclosure Index (SDI)}$	Ordinal
Connection Politics (X4)	Connection political is connection or the network that was built between individual or group with actor politics , which can influence decision And policy public . (Nugroho, 2016)	$= \text{Jml anggota dewan dengan Hubungan Politik}$	Nominal
Avoidance Tax (Y)	Avoidance tax is effort individual or company For press obligation tax they with use legitimate method in a way law ( Sujoko , 2017)	$= \frac{\text{Beban Pajak}}{\text{Laba Sebelum Pajak}}$	Rasio

Data analysis using multiple linear regression , with T test for see influence each variable independent And F test for measure influence combination to avoidance tax . The regression model formulated as following :

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon$$

where Y is avoidance tax , X1,X2,X3,X4 is variable independent ,  $\beta_0$  is constants ,  $\beta_1, \beta_2, \beta_3, \beta_4$  are coefficient regression , and  $\epsilon$  is the error term. The research This use device soft SPSS statistics for make it easier data analysis .

## 5. Research Results And Discussion

### 5.1 Analysis Descriptive Statistics

Following is a number of results analysis And results the test that has been done that is as following :

**Table 3.** Results of Descriptive Statistical Analysis

	Descriptive Statistics				
	N	Min	Max	Mean	Std. Deviation
Commissioner Independent	51	0.33	0.60	0.4137	0.08129
Audit Committee	51	0	3	2.20	1,000
Reporting Sustainability	51	0.20	0.98	0.5688	0.19972
Connection Political	51	0	2	0.24	0.473
Avoidance Tax	51	-0.16	0.12	0.0122	0.07032
Valid N (listwise)	51				

Source : SPSS Output (Data processed 2025)

Proportion commissioner independent range between 0.33 to 0.60, with an average of 0.41 and standard deviation 0.08, indicating consistency between company on period 2021–2023. The audit committee consists of from 0 to 3, with an average of 2.20 and standard deviation 1 show that the data for the 2021-2023 period is partly big company own two until three member in audit committee . Reporting sustainability lowest namely 0.20 and highest which is 0.98. The average reporting sustainability is 0.56 with standard deviation 0.19, indicating that the data for the 2021-2023 period is abundant company Still need increase transparency And quality report sustainability they . Connection Political lowest namely 0 and highest namely 2. Average connection political as big as 0.24 shows part big company the 2021–2023 period has connection minimal politics . Avoidance tax range from -0.16 to 0.12, with a mean of 0.01 and standard deviation 0.07, indicating level avoidance low taxes .

**5.2 Test Assumptions Classic**

**Table 4.** Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		51
Normal Parameters <sup>a,b</sup>	Mean	0,000000
	Std. Deviation	0,06326171
Most Extreme Differences	Absolute	0,105
	Positive	0,059
	Negative	-0,105
Test Statistic		0,105
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

Source : SPSS Output (Data processed 2025)

Results test normality display sig value 0.200, which is more big of 0.05, indicating normal distribution .

**Table 5.** Autocorrelation Test Results

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.437 <sup>a</sup>	0,191	0,120	0,06595	1,213

Sumber : Output SPSS (Data diolah 2025)



Based on table above , can known that mark Durbin Watson test of 1.213. indicates existence potential autocorrelation positive in the residuals of the regression model .

### 5.3 Test Hypothesis

**Table 6.** Results of Multiple Linear Regression Analysis Test

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	-0,043	0,064		-0,664	0,510
Komisaris Independen	0,002	0,131	0,002	0,012	0,991
Komite Audit	0,022	0,010	0,311	2,131	0,038
Pelaporan Keberlanjutan	-0,007	0,053	-0,019	-0,129	0,898
Koneksi Politik	0,043	0,021	0,292	2,034	0,048

Source : SPSS Output (Data processed 2025)

On table on with analysis said , the equation regression unstandardized can written as following :

$$Y = -0.043 + 0.002 ( X1) + 0.022 ( X2) - 0.007 ( X3) + 0.043 ($$

Results test regression proportion commissioner independent No influence sig on avoidance tax ( coefficient 0.002; Sig 0.991), while audit committee Influence positive significant ( coefficient 0.022; sig 0.038), which shows its effectiveness in push compliance tax . indicates that effectiveness the audit committee can push compliance Tax . Reporting sustainability own coefficient -0.007 and No There is Affecting sig (Sig 0.898), shows lack of proof For support its influence . Connection political influence positive sig against avoidance tax ( coefficient 0.043; Sig 0.048), which indicates a company with connection political strong more For avoid tax.

**Table 7.** F Test Results

Model	ANOVA <sup>a</sup>			F	Sig.
	Sum of Squares	df	Mean Square		
1 Regression	0,047	4	0,012	2,708	.042 <sup>b</sup>
Residual	0,200	46	0,004		
Total	0,247	50			

a. Dependent Variable: Penghindaran Pajak

b. Predictors: (Constant), Koneksi Politik, Komite Audit, Pelaporan Keberlanjutan, Komisaris Independen

Source : SPSS Output (Data processed 2025)

F test shows F value 2.708 with significance p 0.042, which indicates that in a way collectively , all independent variables in a way simultaneous influential to avoidance tax .

**Table 8.** T-Test Results

Model	Coefficients <sup>a</sup>			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
1 (Constant)	-0,043	0,064		-0,664	0,510
Komisaris Independen	0,002	0,131	0,002	0,012	0,991
Komite Audit	0,022	0,010	0,311	2,131	0,038
Pelaporan Keberlanjutan	-0,007	0,053	-0,019	-0,129	0,898
Koneksi Politik	0,043	0,021	0,292	2,034	0,048

Source : SPSS Output (Data processed 2025)

T -test shows audit committee influences sig on compliance taxation ( coefficient 0.022; Sig 0.038), and connection political influence sig on avoidance tax ( coefficient 0.043; Sig 0.048). While that , commissioner independent And reporting sustainability No influence (sig 0.991 and 0.898).

## 6. Discussion

Research , including by Muliasari & Hidayat (2020) , shows that proportion commissioner independent No influence on avoidance tax , even though according to Theory Agency they should supervise management act in accordance interest holder share .

Study This find audit committee influences positive sig against avoidance tax . Research previously by Aji & Arrasyid (2023) support findings This with state that effective audit committee can push compliance taxation And reduce avoidance tax . In GCG theory , effective audit committee can reduce risk avoidance tax , in line with principle transparency And accountability. Research This show reporting sustainability No Influence to avoidance tax , although according to Aditya (2024) active company report tend more obey to maintain legitimacy .

Study This disclose that connection political influential positive significant to avoidance tax , according to with findings research by Fitasari & Suwandi (2020) which shows that company with connection near with official government tend more aggressive in avoidance tax . Connection This give access For to obtain policy favorable taxation , which can harm income country . Theory Group Interest explain that group with interest certain can influence policy company , so that connection political can push practice avoidance taxes that are not ethical .

## 7. Conclusions And Implications

### 7.1 Conclusions

Existence commissioner independent No influence avoidance tax , although expected increase transparency And accountability . Research show that proportion commissioner existing independent No Enough For reduce practice avoidance tax in a way effective .

Audit committee proven influence positive sig against avoidance tax , with effective audit committee own role important . in push compliance to regulation taxation And increase accuracy report finance . With operate function good supervision , the audit committee can reduce risk practice avoidance tax , so that add transparency in report finance company .

Reporting sustainability No influence sig on avoidance tax , even though the company is active in reporting more responsible answer to obligation taxation , low influence reporting sustainability Possible due to by lack of quality And consistency the information presented .

Connection political contribute positive to avoidance tax , shows that company with connection near with official government tend more aggressive in avoidance tax.Strong relationship with party political give access to policy profitable taxation , but Also increase risk practice No ethical .

### 7.2 Implications

Commissioner independent functioning as supervisor who ensures that policy tax management in accordance with regulation , while the audit committee assesses risk And effectiveness system related internal control tax . With strict supervision , both entity This help prevent practice avoidance aggressive taxation , so that protect company from risk law that can appear consequence non-compliance .

Reporting sustainability can repair image company with show commitment to not quite enough answer social And sustainability through information transparent about impact social , environmental , and economy.can build trust among caring consumers on issues This is . Also interesting more investor attention choose company with practice business ethical . Besides that , reporting sustainability help company differentiate self from competitors , strengthen loyalty customers , and increase Power pull brand , making it strategy important For reputation term long .

Connection political can influence company in operate activity its operation with open access to opportunity business , contract government , and support favorable regulation . Good relationship with stakeholders interest political Also help in negotiation And overcome obstacle administrative . However , the risk appear when company face pressure For do practice No ethical or avoidance tax . By Because that 's important for company For balancing benefit connection political with not quite enough answer social And ethics business For guard reputation And sustainability term long .

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