

# Do Auditor Characteristics Lead to Tax Avoidance?

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**Abstract.** This research aims to examine the influence of audit fees, audit tenure, and audit opinions on tax avoidance, with firm size, leverage, and profitability as control variables. The study focuses on companies in the financial sector listed on the Indonesia Stock Exchange (IDX) during the 2015-2021 observation period. The sample selection technique used is purposive sampling, resulting in a sample of 41 companies with 287 data points. Eviews 12 is utilized in this quantitative study. The research results indicate that audit fees, audit tenure, and audit opinions do not significantly influence tax avoidance. The implications of this research highlight the importance of tax planning for companies.

**Keywords:** Avoidance Taxes, Audit Fees, Audit Tenure, Audit Opinion, Cash ETR, Firm Size, Leverage, Return on Assets

## A. INTRODUCTION

One of the wheel mover potential in a country is income from taxation. Taxpayers and the government have different views about tax. Taxes are seen as source revenue by the government, intended for pay cost day to day and progress nation. Different perspectives from company as must tax, who saw tax as source expenditure obligatory and coercive reduce profit company.

Appearance disobedient in implementation Taxation in Indonesia is triggered by complexity relevance between interest government and mandatory tax. Avoidance tax is one of form Disobedient must taxes and this constitutes a complicated problem, this is because avoidance tax is permissible action, however government No want exists that (Salehi et al., 2020a) practice. Avoidance traits taxes that are legal in the eyes law, which makes tax authorities No can drop penalty to the offender (Butje & Tjondro, 2014). Impact the nature of the auditor towards avoidance tax can be seen from two angles different view. The first is that the company definitely will request advice from advisor tax if they want avoid payment more taxes tall while still obey regulation taxation. around more from 50 percent company accept part from consul taxes and services related other from their auditors (K, Cook. dan T, 2013).

In research (Salehi et al., 2020a) avoidance tax itself influenced by the characteristics of the auditors covered audit fee, audit opinion and audit tenure. Better audit opinion on problem tax can be given to customer if the auditor has working with clients' businesses. Additionally, they are there for longer duration will be tend request more payment (audit fee). tall from superior. Perspective second is that avoidance tax Possible is manifestation from theory agency, which is possible produce decision taxes made by managers for interest their own personality (Butje & Tjondro, 2014). In this case, the auditor has characteristics role in action avoidance tax. As we know quality from report finance moment audited is also influenced by several factors like audit fee, audit tenure and audit opinion.

Avoidance Tax Alone done for reduce burden tax. Subtraction burden the tax is carried out by increasing service audit consultant company. Enhancement service audit consultation where it will be increase *tenure audit* in the company (Salehi et al., 2020a). This thing supported also by research the previous one was found that *audit tenure* have influence positive on practice tax avoidance (Salehi et al., 2020a). Enhancement service consultation itself own connection regarding the audit opinion itself, because they already understand the company

and definitely will give effective solution in reduce burden tax (Salehi et al., 2020a). However, this later will impact negative to information in the environment company (Salehi et al., 2020a).

This is supported by a previous researcher who found that audit opinion has a significant relationship between savings and tax avoidance practices (Salehi et al., 2020a). This research is a replication from study (Salehi et al., 2020a) who researches object companies in Iran and differences this research with research previously of course do development variables by adding control variables to minimize the level of error in study. This research examines the object sector manufacturers listed on the Indonesian Stock Exchange (BEI) as research object, because this sector is the dominant sector on the IDX so it can become the mainstay sector in economic growth in Indonesia. Data range used is 7 years of use 2015-2021 with hope can serve information recent or not There is similarity comprehensive along with analysis previously. as the description shows background Finally, the title of this research is "Influence characteristics of the auditor towards practice avoidance taxes on companies are charged 2015-2021 period".

## B. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The experiences of two economic actor are discussed in framework theory agency that can generated from goal or angle look different parties or agents. As explained by (Jensen and Meckling, 1976) in his book define agency theory based on bond between the contracting principal party third for do work on their names, like give agent authority for make decision. Management has the right determine choice business for interest owner when owner (principal) transfers his authority to manager (agent).

Connection between agent and principal emphasized in theory agency. Connection between multiple interests and gaps between management and holders shares are also outlined in this idea.

Because this makes company more efficient and effective can operate company in a way effective blessing distribution management. If there are difference opinion between *agent* and *principal*, one of them is policies related to performance business is policy tax. Policy This taxation is *self-assessment system* in which the government allow must tax own ability for determine pay, and report taxes yet paid.

A functioning government as principle company For responsible answer in pay tax in accordance with all applicable rules and laws. In this case, management will use various strategies for avoid corporate taxes obtain big profits. This will possible manager for get amount shares or investors who do not fair as principal, who will accept rewards high, but No will detrimental to investors.

Agency theory in This research focuses on interaction between two actors with different interests used for test connection between auditors and stakeholders interest company. What interests? holder interests in the company want to maximizing profit and internal auditors this thing does work in accordance with applicable and demonstrated SAK competence as an auditor for the sake of increasing relationship with a company and look after continuity of the auditor.

Study Suyadnya & Supadmi (2017) find that *audit fees* are not own influence to practice avoidance taxes and tenure audits do not influential to practice avoidance taxes, this is also supported by (Richmadenda & Pratomo, 2018) that Audi Tenure no There is relation to activity avoidance tax. Study (Hu, 2018) find that *Audit fees* have influence positive to practice avoidance taxes, however this result is contradictory behind on the results study (Nanik Lestari, 2019). The results of this research found that *Audit fees* have influence positive to practice avoidance taxes, however this result is contradictory behind on the results study (Cahyadi et

al., 2020) find that characteristics of internal auditors this is the auditor who receives it more audit fees high, have more complexity tall in carry out The job is checking report finance company but also deliver other services such as look for gap For avoid taxes, have an effect positive and significant to practice avoidance tax.

Research conducted by (Salehi et al., 2020) find that auditor characteristics that include *tenure audit*, *audit fee*, and *audit opinion* own influence to practice avoidance tax, this is the case behind on the research (Supriyanto & Christina, 2021) which found that *audit tenure*, *audit fee* and *audit opinion* No own influence to avoidance tax. This is supported by research Susanto (2022) find also that *audit tenure* and *audit opinion* are not own influence significant to avoidance tax.

Study Zain (2022) also found that *audit opinion* and *audit tenure* No own influence significance to avoidance taxes, however this is starting behind with the results study (Rivan et al, 2022) which found that *audit fees* influential positive in a way significant to practice avoidance tax. Through the explanation, the hypothesis can state as following: Competence an auditor determines how much efficient he in give audit quality to A company. The resulting imbalance from the auditor and the client will decide audit fee-based time spent for carry out audits and the competencies provided by internal auditor form service. Research results from (Salehi et al., 2020a) show that audit fees have an influence positive to activity practice avoidance taxes, however this contradicts the results study (Supriyanto & Christina, 2021) which found that *audit fees* No own influence to practice avoidance tax. Difference interest between auditors and stakeholder interest in the company that caused it can happen practice. Avoidance tax when There is collision interest there therefore researchers lift hypothesis *audit fees* own influence positive to practice avoidance tax as hypothesis 1 in this research.

H<sub>1</sub>: *Audit fee* own influence to avoidance tax

The length of the audit engagement period will resulting in close contact with management, this will influence how much in He know finances and potential A company. Previous studies (Cahyadi et al., 2020) find that avoidance tax influenced positive by *audit tenure*, but this is contrary to the findings study (Zain, 2022) which found that *tenure audit* itself No own influence to activity avoidance tax Because exists collision interest between auditors and stakeholders interest company. Hence the lift hypothesis *Tenure audits* own influence positive to practice avoidance tax as hypothesis second in this research.

H<sub>2</sub>: *Audit tenure* has influence to avoidance tax

When an auditor provides audit opinion to A company then it won't be right away have an impact on something the company where it is as reject measuring one day company in determine good or not management finance in something company. Study (Salehi et al., 2020a) find that who found that influential audit opinion significant to practice avoidance tax However this is starting behind by the results study (Susanto, 2022) which found that *audit opinion* No own influence to practice avoidance tax Because exists collision interest there then researchers lift hypothesis *Audit opinions* own influence significant to practice avoidance tax as hypothesis third in this research.

H<sub>3</sub>: *Audit opinion* own influence to avoidance tax

## C. METHOD

This research uses secondary data, namely by collecting and analyzing annual report data of companies that have been listed on the Indonesia Stock Exchange (BEI) in 2015-2021. Variables dependents used is avoidance proxied tax through Cash Effective Tax Rate (Cash ETR). Variable independent used including audit tenure, audit fees, audit opinion. This research also uses 3 variables controls namely firm size, leverage, and profitability.

Operational variables and their measurement shown in the table following:

**Table 1 Variable Measurement**

No	Variables	Measurements	Source
1	Tax Avoidance	$Cash\ h\ Etr = Cash\ Tax\ Paid / Pretax\ Income$	(Dyreg, 2008)
2	Audit fees	Viewed from audit fees stated in the report annual	Report Annual
3	Tenure Audit	The number of audit engagement periods stated in the report annual	Report Annual
4	Opinion Audit	Be measured from opinion it's normal without it examination, opinion that's normal without exception with aa Language explanation, aa opinion Ah, that's normal with aa exception, aa opinion No whether it's normal or not ah there is opinion	Report Finance
5	Firm Size	$Ln.\ Total\ Assets$	(Dyreg, 2008)
6	Leverage	$DER = Total\ Debt/Total\ Assets$	(Kieso, 2010)
7	Profitability	$ROA = Net\ profit\ after\ tax / Total\ Assets$	(Kieso, 2010)

Source: Processed Data Alone, 2023.

This research uses descriptive data analysis for give information form characteristics of research data in a way overall. This research also did determination of the estimation model for choose a suitable *random effect model*, *fixed effect model* or common *effect model* for this research after do model selection will assumption test is carried out classic, coefficient test determination of hypothesis testing, as well data analysis from the results of the hypothesis test.

## D. RESULTS AND DISCUSSION

### 1. Analysis Statistics Descriptive

Analysis statistics descriptive aim serve a data through average value (mean), value highest (maximum), value lowest (minimum), and standard deviation based on existing financial data obtained by the author in this research. Table 3 gives description analysis statistics descriptive as following:

**Table 3 Statistical Analysis Descriptive**

Variabel	Mean	Max	Min	Std. Dev
CETR	0,2692	0,9208	0,0017	0,1383
FEE	20,7857	23,6410	18,4031	12,3212
TENURE	3,0139	7,0000	0,0000	1,6766
OPINION	1,2613	6,0000	0,0000	0,5202
SIZE	28,7134	32,8204	20,7609	23,4455
LEV	0,3685	0,7734	0,0035	0,1739
PROFIT OBSERVATIONS	0,0944	0,9210	0,0003	0,0909
	287	287	287	287

Source: Data processed with Eviews 12, 2023

Chow test results in this research can seen in table 4 below:

**Table 4 Chow Test Results**

Effects Test	Statistics	df	Prob.
Cross-section F	2,078,978	40.24	0.004

Source: Data processed with Eviews 12, 2023

The results of this test are based on criteria that have been determined in the chow test, namely If the value probability  $0.0004 < 0.05$  after that, effect still called as the most appropriate el mod, next Hausman test was carried out.

Hausman test results in this research can seen in table 5 below:

**Table 5 Hausman Test Results**

Test Summary	Chi-Sq Statistics	Chi-Sq df	Prob.
Random cross-section	10.0723	6	0.1216

Source: Data processed with Eviews 12, 2023

The results of this test show mark *Prob. Random cross-section* equal to  $(0.1216 > 0.05)$ , which means the estimation model best between *random effects* and *fixed effects* is *random effects*. Because of the results of *the Chow* test and Hausman test different then next must perform a Langrange multiplier test.

Langrange multiplier test results in this research can seen in table 6 below:

**Table 6 Langrange Multiplier Test Results**

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	(0.0000)	(0.03122)	(0.0012)

Source: Data processed with Eviews 12, 2023

The results of this test show a *Breusch Pagan Cross-section* value of 0.0000 meaning a value smaller than alpha 5%  $(0.000 < 0.05)$  Given that the *random effect* model was selected after performing the *Chow* test, *Hausman* test, and *Langrange* test, this model was chosen as the best model.

## 2. Test Assumptions Classic

Classical assumption testing is necessary before conducting the regression testing process. It aims to see and detect the influence between the independent variable and the dependent variable. Because the best model selected in this study is the heteroscedasticity test is not needed because it uses *a Random Effect Model*. *The random effect model* has used the GLS technique, so it does not require a heteroscedasticity test (Ekananda, 2014), However will still A multicollinearity test was carried out in this study.

Multicollinearity test results can seen in table 7 below:

**Table 7 Multicollinearity Test Results**

	FEE	TENURE	OPINION	SIZE	LEV	PROFIT
FEE	1.000000	0.108363	-0.117658	0.481628	-0.015256	0.376237
TENURE	0.108363	1.000000	-0.068331	0.044672	0.024562	0.014145
OPINION	-0.117658	-0.068331	1.000000	-0.318635	-0.045324	0.070505
SIZE	0.481628	0.044672	-0.318635	1.000000	0.256810	0.035728
LEV	-0.015256	0.024562	-0.045324	0.256810	1.000000	-0.053803
PROFIT	0.376237	0.014145	0.070505	0.035728	-0.053803	1.000000

Source: Data processed with Eviews 12, 2023

As can be observed from results testing, there is limitation coefficient correlation between more variables low of 0.80 which means variable independent and variable control this study did not detected problem multicollinearity.

## 3. Panel Data Regression Results

As for exposure results regression with panel data using the best model *random effects* can seen in table 8 as following:

**Table 8 Random Effect Model Panel Data Regression Results**

Variable	Coefficient	t-Count	Prob.
C	0.0569	0.2844	0.7763
FEE (H1)	0.0142	1.3353	0.1829
TENURE (H2)	0.0009	0.1807	0.8567

OPINION (H3)	-0.0009	-0.0547	0.9564
SIZE	-0.0045	-0.7940	0.4279
LEV	0.1552	2.6203	0.0093
PROFIT	-0.1475	-1.1341	0.1811
R-squared			0.1882
Adjusted R-squared			0.1290
N			287
Test Results			Random Effects

Source: Data processed with Eviews 12, 2023

According to the presentation results regression in table 8, then the equation model panel data regression, namely:  $CETR_{it} = 0.056902 + 0.014240 FEE_{it} + 0.00086 TENURE_{it} - 0.000901 OPINION_{it} - 0.004475 SIZE_{it} + 0.155205 LEV_{it} - 0.147487 PROFIT_{it}$  Eq. (1)

Equality regression above show influence between independent variable and control variable (*firm size, leverage, and profitability*) to dependent variable (avoidance tax). Definition equality The regression is the average value practice avoidance tax via *Cash ETR* (CETR) of 0.056902 and will increase equal to 0.014240 if variable *audit fee* increased by 1 unit, increased equal to 0.00086 if variable *audit tenure* increases by 1 unit, decreases equal to 0.000901 if variable *audit opinion* increased by 1 unit, decreased equal to 0.004475 if variable *firm size* increased by 1 unit, increased equal to 0.155205 if variable *leverage* increases by 1 unit, and decreases equal to 0.147487 if variable *Profitability* increases by 1 unit.

#### 4. Hypothesis Testing Results

Result of testing hypothesis through gls can seen from table 9 below:

**Table 9 Hypothesis Testing Results Through GlS**

Variable	Coefficient	t-Count	Prob.
CETR	0.0569	0.2844	0.7763
FEE	0.0142	1.3353	0.1829
TENURE	0.0009	0.1807	0.8567
OPINION	-0.0009	-0.0547	0.9564
F - Statistics			1.5017
Prob (F -Statistic)			0.1775

Source: Data processed with Eviews 12, 2023

Based on table 9 with the approach model *random effect model* (REM) namely *Generalized Least Square* (GLS) shows the *t-statistic* value is 0.2884 with value *Prob.* equal to  $0.1829 > (0.05)$ . Withdrawn conclusion that *audit fees* No own influence to avoidance tax. Based on table 9 with the approach model *random effect model* (REM) namely *Generalized Least Square* (GLS) shows mark *t-statistic* of 0.2884 with value *Prob.* (Significance) is  $0.8567 > (0.05)$  so you can with drawn conclusion that *Tenure audits* No own influence to tax evasion. Based on table 9 with the approach model *random effect model* (REM) namely *Generalized Least Square* (GLS) shows the *t-statistic* value is 0.2884 with value *Prob.* (Significance) is  $0.9564 > (0.05)$  so you can with drawn conclusion that variable *Opinion Audit* No own influence to variable Practice Tax Avoidance.

On results table 8 above is known mark from coefficient consisting determination from *R-squared* of 0.1882 and *adjusted R-squared* of 0.1290. According to the (Ghozali, 2016) *adjusted R-squared* value, which may increase or decrease when the regression model added to the variable independent, can used for determine coefficient determination for data with more of two variables independent.

Based on these considerations, then value coefficient determination used in This research is adjusted *R-squared*. The *adjusted R-squared* value shows that variable *audit fees*, *audit tenure*, *audit opinion*, *firm size*, *leverage*, and *profitability* can only be achieved explain variable avoidance tax (*Cash ETR*) is 12% while 88% is explained by variables other. These results show variable independently researched Not yet fully represent as factors that influence this research model, so need done addition variable other.

On the basis of findings from testing hypothesis between factor independent (*audit fee*, *audit tenure* and *audit opinion*) and variable control (*firm size*, *leverage*, and *profitability*) on variable dependent (Tax Avoidance), then summary hypothesis test results can seen in table 10, namely:

**Table 10 Summary of Hypothesis Test Results**

	Hypothesis	Sig.	Coefficient	Results
H1	There is influence positive audit fee against practice avoidance tax	0.1829	0.01424	Not Supported
H2	There is influence positive tenure audit of practice avoidance tax	0.8567	0.000866	Not Supported
H3	There is influence positive tenure audit of practice avoidance tax	0.9564	-0.000901	Not Supported

Source: Data processed with Eviews 12, 2023

Based on results testing hypothesis 1 which has been explained in table 10, concluding that the audit fee is not influential to practice avoidance tax. According to views of the author, the auditor himself own different competencies, which auditors have competence tall cause higher price or fee tall where it is contrary to the purpose beginning something companies who want do practice avoidance where 's the tax? the company wants maximizing profit as much as possible by removing little cost Possible.

In the company's moderate economic situation pressed for research (Salehi et al., 2020) state that no rational apply state-of-the-art audit techniques for do practice avoidance tax Because it's expensive cost for employ experienced audit staff. These results are reinforced by (Supriyanto & Christina, 2021) those shown *audit fees* No own influence to practice avoidance tax. Other research that strengthens results testing Hypothesis 1 is also carried out by (Suyadnya & Supadmi, 2017) those who show that *audit fees* No own influence to practice avoidance tax.

The results of this test are in line with theory agency, that avoidance tax Possible is reflection from theory agency that can cause decision taxes that follow holder interest company (Salehi et al., 2020a). It will give rise to *agency problems* between holder interest with the auditor is because exists challenge for control audit costs and minimize audit fees.

Based on the results of hypothesis 2 testing which has been explained in table 10, it is concluded that *tenure audits* have no effect on tax avoidance practices. In the author's view, the longer the audit engagement time will have the expertise and knowledge needed to create efficient audit procedures, but because maintaining the independence of auditors must be maintained, it causes *audit tenure* to have no effect on tax avoidance. This result is reinforced by research by Suyadnya & Supadmi (2017) which shows *tenure audits* have no influence on tax avoidance. Other studies that strengthen the results of hypothesis 2 testing were also conducted by Richmadenda & Pratomo (2018) and Zain (2022) which showed no influence of *tenure audits* on tax avoidance practices. This is in line with *agency theory* where there is an *agency problem* here where on the one hand the company wants to provide a long audit engagement to be able to design and find loopholes to maximize profits but on the one hand the independence of the auditor must also be maintained for the benefit of the auditor itself.

Based on results testing hypothesis 3 has been explained in table 10, concluding that *audit opinion* No influential to practice avoidance tax. According to the author's view, every auditor does inspection on report finance in accordance with applicable audit standards and ensure that audit opinion does not covers reference whatever towards avoidance strategies tax company. This result is confirmed by (Supriyanto & Christina, 2021) those who found it that *tenure audit* No own influence to practice avoidance tax. Other research that strengthens results research conducted by and (Zain, 2022) together (Susanto, 2022) show that the audit opinion does not influential to avoidance tax. This is in line with *agency* theory which There is Which *agency problem* is it? company when want to use audit opinion for cover activity avoidance tax but the auditor himself only works in accordance with applicable SAK in Indonesia.

## E. CONCLUSION

Audit fees have no influence on tax avoidance practices, so that indicated that exists difference whose interests are the stakeholder interest at the company want to maximizing profit and control cost audit and unified the auditor's side with competence tall own high audit fees so that collision of each interest No possible exists activity avoidance tax in the company from side audit fees.

Audit tenure has no influence on tax avoidance practices which indicated that exists difference what interests in one side holder interests in the company want to give year audit results previously for can design and search gap for maximizing profit However in one side auditor independence is also a must guarded for auditor's own interests.

Audit opinions no influential to practice avoidance indicated taxes that exists collision interest between an auditor just works in accordance with applicable SAK. Auditors try For No reflect practice avoidance existing taxes in the company and on the other hand stakeholder interests in the company want to use auditor's opinion for cover activity avoidance taxes occur, therefore no possible exists influence audit opinion on avoidance tax.

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