

The Effect of Executive Compensation, Executive Character, And Capital Intesity on Tax Avoidance

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ABSTRACT : The current global economic situation is unfavorable, with downward revisions to forecasts for global economic growth and a reduction in government tax revenues. The average tax revenue from 2017 to 2021 is below 100%. The purpose of this research is to examine the effect of board remuneration, board character, and capital intensity on tax evasion. This research is quantitative in nature and uses secondary data from annual financial reports as a data source. The population of this study is comprised of infrastructure, real estate, and real estate companies listed on the Indonesia Stock Exchange from 2017 to 2021, for a total population of 144 companies. Target sampling was adopted as the sampling method, and samples that met the criteria were obtained from 61 companies over five years, resulting in 305 observations. Descriptive statistics, classical hypothesis testing, panel data regression, and hypothesis testing were used as data analysis methods. The survey data was analyzed using statistical calculations using the Eviews application version 12, and the results of a simultaneous survey (Statistics Test F) showed that executive compensation, executive characteristics, and capital intensity collectively affect tax avoidance. Based on the results of the sub-study (t statistical test), executive compensation has a negative correlation and has a significant effect on tax avoidance, but executive characteristics and capital intensity have no significant effect.

KEYWORDS : *Capital Intensity; Executive Compensation; Executive Character; Tax Avoidance.*

I. PRELIMINARY

According to Hashimzade and Epifantseva (2018: 12), tax avoidance is a legal restructuring of one's operations to reduce one's tax obligations. According to existing concepts, tax evasion is not prohibited, although it is often considered detrimental because it has a negative connotation or is seen as not being nationalist. Tax avoidance occurs through the exploitation of tax planning strategies, loopholes, and weaknesses in tax regulations. Tax avoidance can be influenced by things such as executive compensation, leadership characteristics, and capital intensity. According to Pepper (2019: 23), remuneration is remuneration for services provided by business owners in the form of financial and non-financial services for services provided by business entity management. According to Scott (2000), an executive compensation plan is an agency agreement between a company and company management that determines executive compensation based on one or more measures of management effort in running the business. owner and operator. company base. (Grafteo 2019:7), personality is a pattern of thoughts, feelings, and behavior that distinguishes a person from other people and persists over time and under circumstances. Tax evasion cannot be separated from the role of managers in the decision-making process. A decision-maker needs a certain personality. Risk-taking managers tend to avoid taxes. (Zelmanovitz 2021:61) Capital intensity refers to the amount of money a company needs to generate income. It consists of the amount of plant, property, plant, equipment, and other tangible assets required to produce units of sales. It refers to depreciation, which is the expense that is deducted from income when calculating corporate taxes. As the depreciation expense increases, so does the tax rate the company pays.

The world economy is currently believed to be in bad shape. This is reflected in the downward revision of global economic growth forecasts. The IMF's estimate in the World Economic Outlook 2022 is only 3.2%, and next year's global growth is also expected to slow down to 2.7%. With higher inflation and declining economic growth, this indicates that global economic conditions are quite tight. In the state budget press conference held on October 11, 2022, the Minister of Finance (Menkeu), Sri MulyaniIndrawati, said tax revenues would reach IDR 1,310.5 trillion (88.3% of the target) in September 2022. Most types of taxes are also fine, with some coming close to the 100% cap target. Presidential Decree No. 98 of 2022 raised the target, but

maybe it will be even higher. The lowest tax revenue realization in 2019 was 86.5% of the target, while in 2017 and 2018 the realization of tax revenue was 91.2% and 93.8%, and in 2021 the achievement of tax revenue will be 115.3%, which means that in 2021 there will be an excess of revenue realization from the predetermined target. This shows that tax revenue is not optimal, which can be influenced by the company's tax avoidance behavior.

Taxes are what people pay to the state; they go to the treasury. Laws are enforced, and they are enforced at no cost. Contributions are used by the state to make payments in the public interest (Sari, 2021). In order to minimize the payment of taxes, businesses usually engage in tax administration. Tax administration is one way to fulfill tax obligations properly while minimizing the amount of tax paid by companies to achieve the expected profit and liquidity. Tax evasion and tax avoidance should not be characteristics of citizens. Businesses are also taxable citizens. One of the reasons for low tax rates in Indonesia may be partly due to the behavior of companies that engage in tax avoidance and aggressive tax planning (Lestari, 2021). A study conducted by Widuri et al. in Indonesia may be partly due to the behavior of companies that engage in tax avoidance and aggressive tax planning (Lestari, 2021). A study conducted by Widuri et al. (2019) found that executive pay has a significant effect on tax evasion. This is consistent with research (DhiaPrawati and Pinta UliHutagalung, 2020), which shows that executive compensation has a significant effect on tax evasion. (DhiaPrawati and Pinta UliHutagalung, 2020) prove that executive personality influences tax evasion. Manita et al. (2022) found that capital intensity has a positive effect on tax avoidance. This is consistent with research by Marfiana et al. (2021), which found that capital intensity has a positive effect on tax evasion.

This research was motivated by research conducted by Manita et al. (2022) which found that corporate governance as measured by organizational ownership, board structure, audit committee, and audit quality had no effect on tax avoidance while profitability and capital intensity had an effect on tax avoidance. With the background of the problem and the research gap, the researcher will conduct another study using executive compensation, executive character, and capital intensity on tax avoidance by adding the size control variable so that it becomes a novelty in this study. Apart from executive compensation, there are still not many researchers who conduct research on tax avoidance. Based on the description of the background related to some of the previous studies above, the title of this research is "The Influence of Executive Compensation, Executive Characteristics, and Capital Intensity on Tax Avoidance," with the research subject being Infrastructure, Properties, and Real Estate Sub-Sector Companies Registered on the Indonesia Stock Exchange in 2017–2021.

II. LITERATURE REVIEW AND HYPOTHESIS

Compliance theory, devised by Stanley Milgram (1963), describes a state in which a person follows set instructions or rules. Sociology education on legal compliance has two perspectives: instrumental and normative. The means perspective assumes that the individual as a whole is driven by self-interest and perceptions of behavior change. The normative perspective refers to the assumption that humans are moral and antipersonal. Those who tend to comply with the law are considered appropriate and in line with the applicable company code of ethics. Compliance theory is in line with the company's obedient attitude towards the government and capital owners as corporate taxpayers. Companies incorporated in certain countries are expected to comply with applicable laws and regulations. Rules and laws are enforced and not violated to enable the company to fulfill all of its obligations. The government implements laws and regulations to achieve the desired goal of generating the highest possible tax revenue. However, these regulations are often abused by exploiting loopholes to minimize tax payments, a practice of tax avoidance that clearly contradicts compliance theory. Company shareholders or investors want the company to comply with applicable laws and regulations. We do not want to harm investors in order to reduce the risks associated with investing in companies.

Jensen and Meckling (1976) introduced agency theory as a concept to discuss and explain the relationship between investors or directors (principals) and managers (agents). Agency theory is closely related to the relationship between shareholders and internal companies. In other words, the investor authorizes the agent to run the company. Shareholders are external parties to the company, and they delegate corporate governance, set policies, and run the company to internal stakeholders. (Pepper 2019:17) states that tax avoidance is related to the existence of this agency theory. An agency theory explains the difference between the interests of agents and principals. Every variable tested in this study is a form of agent-theory relationship. Leadership traits that represent risk-taking Leaders make bolder decisions because they are driven by the specific goals they strive for. Financial difficulties also support the company's decision to act more aggressively. According to Blazek (2021: 12), tax administration is the process of planning, organizing, directing, and managing the work of members of an organization of a company and using company resources to achieve the goals that have been set. Businesses are empowered to plan their taxation according to applicable regulations. In general, the function of tax administration is to enable efficient calculation, payment, and transaction of taxes.

Executive compensation is used by the governance body to make decisions about how to carry out company activities that allow the company to grow and achieve shareholder prosperity.(Sofian Danny, 2021). The ultimate goal of the high award is to be used as a motivator for executives.High remuneration as a

motivational tool for executives. The compensation provided by the company on average includes salary, benefits, and bonuses. Salary and benefits are fixed, and the amount is determined by company decision. The results of previous research by DhiaPrawati and Pinta UliHutagalung (2020) and Fen and Riswandari (2019) show that executive compensation has a positive impact on tax evasion.

H1: Executive compensation has a positive or negative effect on tax avoidance.

Executive character has a significant impact on risk-taking and risk aversion. The personality of a manager is closely related to risk. The higher the company's risk, the more likely the administrator is to take the risk. In contrast, the lower a company's risk, the more likely executives are to avoid risk (Ardillah and Prasetyo, 2021). A study by Budiman and Setiyono (2012) proves that risk-taking managers experience higher tax evasion, as evidenced by a decrease in CETR. A high level of risk indicates that a risk-taking business leader is willing to take risks.

H2: Executive character has a positive or negative effect on tax avoidance.

Capital intensity is one of the factors proven to influence tax evasion. Capital intensity describes how the company invests in fixed assets. Investing in tangible assets offers companies the opportunity to minimize their tax burden (Sugeng et al., 2020). Companies are more capital-intensive if they spend more capital to produce the same unit (Shaheen and Malik, 2019).

H3: Capital Intensity Has a Positive or Negative Effect on Tax Avoidance

III. RESEARCH METHODS

This research uses hypothesis testing research, and the type of research conducted in this research is causality research using quantitative techniques. According to Sugishirono (2016: 55), causality research is research that aims to clarify the relationship between two or more variables, and association research uses quantitative or statistical analysis methods. Quantitative research is a form of research whose specifications are systematic, planned, and clearly structured from the start to the creation of a research design. The unit of analysis for this research is infrastructure, real estate, and real estate sub-sector companies listed on the Indonesia Stock Exchange from 2017 to 2021. The data used is secondary and comes in the form of annual and financial reports available from the company. The data analysis technique used in this study is multiple linear regression. In addition, the financial reporting data obtained was tested and analyzed using Microsoft Excel and E-Views 12.

1. Dependent Variable

a. Executive Compensation

According to Jihene and Moez (2019), in general, managerial compensation can be classified into two categories. First, fixed compensation is measured by a fixed salary. This form of payment does not depend on company performance and is always received by managers. Second, variable compensation depends on a series of measurements of performance, so the measurement of executive compensation uses:

$KOMP$ is the natural logarithm of the total fixed compensation and incentive compensation paid to executives.

b. Executive Character

Risk has a strong influence on company goals because, with risk preferences in carrying out policy strategies within a company, executives will tend to pay more attention to the impact that has occurred or will occur on the decisions they make (Sugeng et al., 2020). Executive character plays a role in reducing tax evasion. Company leaders have distinct personalities as decision-makers and policymakers in their organizations.

$RISK = EBITDA \text{ standard deviation} / \text{Total Assets}$

c. Capital Intensity

Investment in fixed assets provides an opportunity for companies to minimize their tax burden (Sugeng et al., 2020). Capital intensity is a policy carried out by the executive in terms of increasing profits for the company through investment in the form of fixed assets. Capital intensity measurement uses:

$IC = \text{Total Fixed Assets} / \text{Total Assets}$

2. Independent Variables (Tax Avoidance)

Tax avoidance, according to Kasus et al. (2018), is an explicit tax deduction per dollar from pre-tax accounting profit. According to Suandy (2018), tax evasion is the engineering of "tax affairs," which is still within the framework of tax provisions. According to Mulatsari et al. (2020), tax avoidance is an effort to increase company value by reducing tax costs. The measurement of tax avoidance in this study uses the following methods:

CETR is an abbreviation for Tax Payment / Profit Before Tax.

3. Control variables

a. Size = natural size log

Sampling in this study used purposive sampling, namely, a sampling technique determined by the following sample criteria:

Table 1. Sample criteria

No	Criteria	No Fulfill Criteria	Fulfill Criteria
1	Infrastructure, properties, and real estate sub-sector companies listed on the Indonesia Stock Exchange in 2017–2021	0	144
2	submitting financial reports during the period research, namely 2017-2021.	53	91
3	Infrastructure, properties, and real estate sub-sector companies listed on the Indonesia Stock Exchange experienced profits during the study period.	30	61
4	Complete data regarding the variables studied is available in the annual financial reports from 2017 to 2021.	61	61
	Companies that meet the criteria		61
	Total observation data: 61 x 5 years (2017–2021)		305

Source: Processed Data, 2022

The data analysis method uses descriptive statistics, the classic assumption test, which consists of the residual normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. The next step is multiple linear regression analysis, with the models used in this study being:

$$\text{CETR} = \beta_0 + \beta_1 \text{KOM} + \beta_2 \text{RES} + \beta_3 \text{IM} + \beta_4 \text{SIZE} + \varepsilon$$

Where:

CETR	= Tax Avoidance
β_0	= Constant Value
$\beta_1 - \beta_5$	= Regression Coefficient
KOM	= Executive Compensation
RES	= Executive Character
IM	= Capital Intesity
SIZE	= Size
ε	= Error

To test the hypothesis, perform a partial test (t test), a model feasibility test (f test), and a coefficient of determination (R²) test.

Descriptive Statistical Analysis

Descriptive statistical analysis is explained through the average (mean), maximum, and minimum values. The results of the descriptive statistical analysis in this study show that, on average, 1 company commits tax avoidance of -31.5%, meaning that the average level of tax avoidance is relatively low. The highest tax avoidance value of 20.5% was obtained by PT Indonesia Development Tbk in 2021, while the lowest disclosure

	X1_KOM	X2_RES	X3_IM	Z1_SIZE	Y_CETR
Mean	244354.5	-0.509306	60450.15	1.423734	-0.315647
Median	248117.0	-0.540562	62778.00	1.439594	-0.307144
Maximum	298459.0	-0.005903	99774.00	1.511275	0.205231
Minimum	166264.0	-0.990464	17.00000	1.265230	-0.696566
Std. Dev.	28726.70	0.269630	24674.17	0.057225	0.225696
Skewness	-0.407998	0.171825	-0.486695	-0.601927	0.018282
Kurtosis	2.483775	2.023194	2.368430	2.358835	1.921493
Jarque-Bera	11.84847	13.62645	17.11010	23.64203	14.79903
Probability	0.002674	0.001099	0.000193	0.000007	0.000612
Sum	74528129	-155.3383	18437296	434.2388	-96.27244
Sum Sq. Dev.	2.51E+11	22.10098	1.85E+11	0.995495	15.48542
Observations	305	305	305	305	305

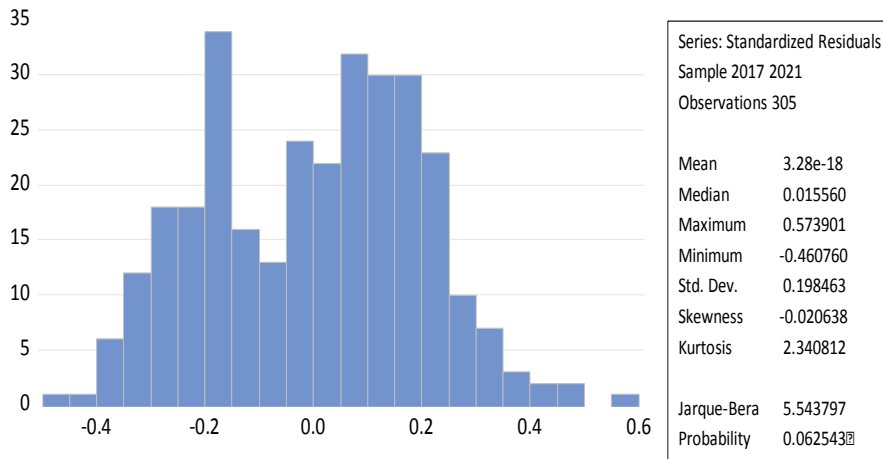


Figure 1. Normality Test Histogram

Source: data processed with Eviews-12

Based on the normality test with the help of Eviews-12, the Jarque-Bera1 value is 5.543797 and the probability value is 0.062543, which is greater than the significance level of 0.05. rejecting H0 or residuals that have a normal distribution, so that it can be said that the normality requirements can be fulfilled.

Multicollinearity Test

Table 3. Multicollinearity Test

	X1 KOM	X2 RES	X3 IM	Z1 SIZE
X1_KOM	1.000000	-0.011785	-0.174786	0.543325
X2_RES	-0.011785	1.000000	0.102105	-0.023347
X3_IM	-0.174786	0.102105	1.000000	-0.201615
Z1_SIZE	0.543325	-0.023347	-0.201615	1.000000

Source: data processed with Eviews-12

Based on the multicollinearity test performed with Eviews-12, the coefficient between independent variables in this study has a value of 0.90, indicating that the data used in this study is free of multicollinearity elements.

Heteroscedasticity Test

Table 4. Heteroscedasticity Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.993059	0.389631	-2.548718	0.1113
X1_KOM	6.23E-05	2.88E-05	2.162206	0.3314
X2_RES	-0.022494	0.047812	-0.470467	0.6384
X3_IM	-8.06E-08	5.35E-07	-0.150603	0.8804
Z1_SIZE	-0.134444	0.268528	-0.500669	0.6170

Source: data processed with Eviews-12

Based on the heteroscedasticity test with the help of Eviews-12, it shows an executive compensation probability value of 1 (X1) of 0.3314, an executive characteristic probability value (X2) of 0.6384, a probability value of capital intensity (X3) of 0.8804 and a probability value of 1 size (X4) of 0.6170. The probability values of all independent variables1 show numbers above 0.05, so it can be concluded that the research data1 does not experience heteroscedasticity.

Autocorrelation Test

Table 5. Autocorrelation TesSt

R-squared	0.226764	Mean dependent var	-0.315647
Adjusted R-squared	0.773236	S.D. dependent var	0.225696
S.E. of regression	0.223363	Akaike info criterion	0.026522
Sum squared resid	11.97388	Schwarz criterion	0.819376
Log likelihood	60.95534	Hannan-Quinn criter.	0.343647
F-statistic	12.099751	Durbin-Watson stat	1.504168
Prob(F-statistic)	0.000018		

Based on the autocorrelation test with the help of Eviews-12, the Durbin-Watson stat value is 11.504168, and the D-W is between -2 and +2, so it can be concluded that there is no positive or negative autocorrelation.

Panel Data Regression Analysis

The results of the panel data regression equation that tests the independent variables namely "executive compensation, executive characteristic, and capital intensity" on the dependent variable namely "tax avoidance" and the control variable "size" in 61 manufacturing companies in the property, real estate, and infrastructure sectors listed on the Indonesian Stock Exchange in the period 2017-2021 are namely as follows:

Table 6. Regression Analysis of Fixed Effect Panel Data Models

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.110773	0.389557	-0.284356	0.7764
X1_KOM	1.34E-06	5.87E-07	2.280848	0.0234
X2_RES	0.011953	0.052966	0.225675	0.8216
X3_IM	3.96E-07	5.78E-07	0.684719	0.4942
Z1_SIZE	-0.386117	0.305912	-1.262184	0.2081
R-squared	0.226764	Mean dependent var	-0.315647	
Adjusted R-squared	0.773236	S.D. dependent var	0.225696	
S.E. of regression	0.223363	Akaike info criterion	0.026522	
Sum squared resid	11.97388	Schwarz criterion	0.819376	
Log likelihood	60.95534	Hannan-Quinn criter.	0.343647	
F-statistic	12.099751	Durbin-Watson stat	1.504168	
Prob(F-statistic)	0.000018			

Source: data processed with Eviews-12

The results of the regression analysis obtained multiple linear regression equations with five independent variables as follows:

$$CETR = \beta_0 + \beta_1 KOM + \beta_2 RES + \beta_3 IM + \beta_4 SIZE + \epsilon$$

$$Y = -0,110773 + 1,3406(X1) + 0,011953(X2) + 3,96007(X3) - 0,386117(Z1) + (\text{Error})$$

F test

We obtained a Ftable value of 2.38.1 based on the panel data regression analysis test in table 6, $df_1 = k = 5$ and $df_2 = n - k - 1$ ($61 - 5 - 1 = 55$), where n is the number of observations and k is the number of variables.

It is known that the result of Fcount is 12.099751. This value is greater than the Ftable value of 2.38, or $12.099751 > 2.38$. The F-statistic1 probability value of 0.000018, which is less than the predetermined significance value ($= 0.05$), supports these findings. So it can be concluded that the variables executive compensation, executive character, and capital intensity together affect tax avoidance.

Determination Coefficient Test (adjusted r²)

Based on the test of the coefficient of determination in table 6, it is known that the adjusted R-squared value is 0.226764. The adjusted R-squared value of 0.773236 indicates that the independent variables used in this study, namely executive compensation, executive character, capital intensity, and size, explain 22.6764% of the dependent variable, namely tax avoidance, while the remaining 77.3236% is explained by other variables not used in this study.

T test

The t-test decision is made by looking at the t-table value, which is obtained by calculating df (degrees of freedom) using the formula $df = n$ (sum of 1 observation data) - k (number of independent variables plus the dependent variable). So in this study, $df = 61 - 5 = 56$, with a significance level of 0.05, so that a t-table of 2.003 is obtained (two-way test).

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.110773	0.389557	-0.284356	0.7764
X1_KOM	1.34E-06	5.87E-07	2.280848	0.0234
X2_RES	0.011953	0.052966	0.225675	0.8216
X3_IM	3.96E-07	5.78E-07	0.684719	0.4942
Z1_SIZE	-0.386117	0.305912	-1.262184	0.2081

IV. DISCUSSION

The effect of executive compensation on tax avoidance

Based on the results of the hypothesis test (t-test) conducted, it is known that executive compensation has an effect on tax avoidance. A study by Widuri et al. the hypothesis test (t-test) conducted, it is known that executive compensation has an effect on tax avoidance. A study by Widuri et al. (2019) found that executive compensation has a significant impact on tax avoidance. This is consistent with research (DhiaPrawati and Pinta UliHutagalung, 2020), which shows that executive compensation has a significant effect on tax avoidance.

Executive compensation is intended to motivate executives to increase productivity and company performance in order to achieve the expected goals. Executive compensation can be achieved through increasing company profits. Management reports the company's real profit, so it gets higher compensation, and there is no tax avoidance because the reported profit is in accordance with the actual situation. Therefore, it can be said that the higher the management fee, the more tax evasion by management can be minimized.

Effect of executive character on tax avoidance

Based on the results of the hypothesis test (t-test) conducted, it is known that the nature of leadership has no effect on tax evasion. These results are not in line with research conducted by DihaPrawati and Pinta UliHutagalung leadership has no effect on tax evasion. These results are not in line with research conducted by DihaPrawati and Pinta UliHutagalung (2020). In this study, it was found that cadres' personalities had an effect on tax evasion, whereas Zaro et al. (2019) found that cadres' personalities had a significant negative effect on tax evasion.

This study found that corporate executives were more risk-averse or afraid to take risks more carefully. Thus, the executive metrics in this study have no impact on tax evasion. Managers would rather avoid the risks and avoid engaging in tax evasion fraud. Tax avoidance measures will have a significant impact in the future.

Effect of capital intensity on tax avoidance

Based on the results of the hypothesis test (t-test) conducted, it is known that capital intensity has no effect on tax avoidance. These results are inconsistent with research conducted by Manita et al., 2002. found that capital intensity has a positive effect on tax avoidance.

Large companies with a significant market share in the European Community, of course, seek to manufacture or process their products in as many factories as possible in order to keep demand levels in line with market demand. The company massively increased the number of tangible assets needed to support its functional interests and organizational efforts. Although high ownership of fixed assets results in high depreciation or depreciation costs, However, companies build a fixed amount of resources to avoid taxation and deliberately keep large amounts of resources in inventory, adding resources that are suitable for the most extreme functional goals of the organization and wanting to grow.

V. CONCLUSION

Executive compensation, executive character, and capital intensity jointly affect tax avoidance in manufacturing companies in the real estate and infrastructure sectors listed on the Indonesia Stock Exchange in 2017–2021.

Executive compensation have an impact on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange in the real estate and infrastructure real estate sectors.

Executive compensation is intended to motivate senior management to increase productivity and performance in order to meet the expected targets. Clients want the best profit. A successful executive committee can be achieved through increasing company profits. Management reports the company's real profit, so it gets higher compensation, and there is no tax avoidance because the reported profit is in accordance with the actual situation. Therefore, it can be said that the higher the management fee, the more tax avoidance by management can be minimized.

Executive character does not affect tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange in the real estate and infrastructure real estate sectors from 2017 to 2021. The survey found that business executives are risk-averse or afraid to be careful when taking risks. Thus, the survey's Leadership Index has no impact on tax avoidance. Managers would rather avoid the risks involved in tax evasion fraud than engage in it. Tax avoidance measures will have a significant impact in the future.

Capital intensity has no impact on tax avoidance for infrastructure, real estate, and manufacturing companies in the real estate sector listed on the Indonesia Stock Exchange for the 2017–2021 period. A large company with a large market share in a community naturally seeks to manufacture or process products in as many factories as possible to maintain a level of demand consistent with market demand. The amount of tangible assets required to support functional benefits and organizational efforts will be significantly increased by the company. Although high ownership of fixed assets results in high depreciation or depreciation costs, However, companies not only build up a certain amount of resources and deliberately keep large amounts of

resources in inventory to avoid taxes but also add these appropriate resources to the most extreme functional objectives of the organization.

VI. SUGGESTION

When engaging in tax avoidance, companies must be aware of the potential risks associated with steps taken to reduce their corporate tax burden and must ensure that existing tax avoidance practices do not violate tax laws. Tax avoidance aims to maximize company profits in accordance with applicable regulations. Therefore, it is hoped that this goal can be achieved through planned tax avoidance and exploiting existing loopholes. For further researchers who wish to use the same research and conduct research with other independent variables such as sales growth, profitability, and others. Future researchers may choose to conduct research in different years and with firms other than real estate and infrastructure real estate firms.

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