

The Influence of Anti-Corruption Practices, Internal Controls, and Profitability on Tax Avoidance in Indonesian Property and Real Estate Firms

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ARTICLE INFO

Received: 31 July 2026

Revised: 24 September 2026

Accepted: 27 September 2026

Keywords: Anti-Corruption Practices, Internal Control, Profitability, Tax Avoidance

ABSTRACT

This study examines corporate tax avoidance in the Indonesian property and real estate industry, where tax-related practices may affect corporate governance and public revenue. Companies listed on the Indonesia Stock Exchange (IDX) between 2020 and 2024 are included in the empirical setting. With leverage included as a control factor, special attention is paid to three potential determinants of tax avoidance: profitability, internal control, and anti-corruption procedures. Quantitative data were obtained from annual and sustainability reports, resulting in 150 firm-year observations from 30 companies selected using predefined sampling criteria. Panel regression analysis was employed to examine the association between the explanatory variables and corporate tax avoidance. Tax avoidance is proxied by the Effective Tax Rate (ETR), calculated as income tax expense divided by pre-tax income, where a lower ETR indicates a higher level of tax avoidance. The results indicate that profitability is negatively associated with ETR, suggesting that more profitable companies tend to exhibit higher levels of tax avoidance. However, internal control and anti-corruption procedures are not statistically significantly associated with tax avoidance. Leverage, as a control variable, also shows no statistically significant association with tax avoidance. This study contributes to the literature by providing empirical evidence on the relative importance of financial and governance-related factors in explaining corporate tax avoidance in the Indonesian property and real estate sector.

DOI: <https://doi.org/10.24036/ecogen.v9.i3.123>



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INTRODUCTION

In order for governments to support public services and encourage sustainable economic growth, taxes are an essential source of funding. Despite its significance, a lot of businesses engage in tax avoidance by structuring their tax affairs in a way that minimizes their tax payments (Hanlon & Heitzman, 2010). Even tho these actions are usually considered legal, widespread tax avavoidance can reduce government income collection and raise concerns about business transparency and responsibility (Budiasih & Putri, 2024).

From an agency standpoint, the division of ownership and administrative power raises the possibility of conflicting interests between shareholders and the company's managers (Rakhmayani *et al.*, 2025). In such circumstances, managers may be motivated to explore tax planning techniques that lower the company's tax liability, especially where increased after-tax profits, the accomplishment of performance goals, or personal advantages are involved (Jensen & Meckling, 2019). Neo-Institutional Theory, on the other hand, places more emphasis on how external institutional expectations affect organizational behavior. In order to preserve organizational legitimacy and stakeholder trust, businesses must align their operations with relevant rules and recognized governance norms (Meyer & Rowan, 1977; Scott, 2014).

Corporate governance structures, especially internal control systems and anti-corruption practices, can help prevent managerial opportunism and improve tax compliance (Doyle *et al.*, 2007). Adopting anti-corruption procedures can demonstrate a company's dedication to moral conduct, accountability, and openness. In the meanwhile, putting in place a well-organized internal control system can result in better oversight and less chances for managerial wrongdoing (Sarhan *et al.*, 2024). However, the anticipated advantages of these governance measures have not always been proven because empirical research on their impact on tax avavoidance is still conflicting (Cardoni *et al.*, 2020).

Because companies with larger earnings are typically subject to higher corporate income tax obligations, the degree of profitability may influence how corporate tax decisions are made (Diar *et al.*, 2025). From the agency's point of view, managers may be encouraged to think about tax planning as part of their attempts to meet organizational performance goals in order to increase after-tax returns (Abdelfattah & Aboud, 2020). However, extremely profitable corporations are not always motivated to engage in aggressive tax avoidance by the motivation to lower tax burdens. Concerns about organizational legitimacy, stakeholder trust, and company reputation may motivate these companies to continue using more compliant tax procedures (Scott, 2014).

The property and real estate industry plays an important role in Indonesia's economic development by attracting investment and supporting national economic activity

(Ngadiman & Puspitasari, 2014). Given its close interaction with government regulations and public stakeholders, companies operating in this sector are under increasing pressure to strengthen anti-corruption initiatives, establish effective internal control systems, and maintain compliance with tax regulation (Kovermann & Velte, 2019).

Corporate tax avoidance has not yet been consistently explained by the empirical research. There is still conflicting evidence about governance-related issues. While some research link the adoption of internal control systems and anti-corruption measures to a decrease in tax avoidance, other data suggest that their benefits are either negligible or statistically insignificant. Similar disagreements exist about profitability, as its connection to tax avoidance has had varying outcomes in various sectors and institutional settings (Aisah & Setiany, 2024). The disparity in these results indicates that more research should be done on the factors that influence corporate tax avoidance, especially with regard to real estate and property firms that operate in Indonesia (Wenwu *et al.*, 2023).

There is still conflicting empirical data regarding corporate tax avoidance, which calls for more research in Indonesia's real estate and property industries. The enterprises registered on the Indonesia Stock Exchange (IDX) between 2020 and 2024 serve as the empirical setting for this analysis, which takes profitability, internal control, and anti-corruption measures into account (Kenneth, 2024). To take into consideration its possible function as a control factor, leverage is included in the specification. The study contributes to the literature by integrating financial and governance perspectives within a single empirical framework and by providing evidence from a specific Indonesian industry and observation period.

METHOD

This study employs a quantitative research approach to examine the relationship between anti-corruption practices, internal control, profitability, and corporate tax avoidance in property and real estate companies listed on the Indonesia Stock Exchange (IDX) during 2020–2024. Secondary data were obtained from annual reports, sustainability reports, and financial statements published by the IDX and the respective companies. The sample was selected using purposive sampling based on predetermined criteria. A total of 30 companies were selected, resulting in 150 firm-year observations. Corporate tax avoidance is measured using the Effective Tax Rate (ETR), calculated as the ratio of income tax expense to profit before tax:

$$\text{ETR} = \text{Income Tax Expense} / \text{Profit Before Tax}$$

A lower ETR indicates a higher level of tax avoidance, whereas a higher ETR indicates a lower level of tax avoidance. ETR is calculated for companies reporting positive pre-tax income to avoid distortion arising from negative denominators.

Profitability is measured using Return on Assets (ROA), calculated as:

$$\text{ROA} = \text{Net Income} / \text{Total Assets}$$

Internal control and anti-corruption practices are measured using disclosure indices. Each applicable item disclosed by the company is assigned a score of 1, while an undisclosed item is assigned a score of 0. The index is calculated by dividing the total disclosure score by the total number of applicable indicators. Internal control indicators are based on the COSO framework, while anti-corruption indicators are adapted from Sarhan *et al.* (2024). Leverage is included as a control variable and is measured using the Debt-to-Asset Ratio (DAR):

$$\text{Disclosure Index} = \Sigma \text{ Disclosed Items} / \text{Total Applicable Items}$$

Panel-data regression is employed using EViews 12. The regression model is formulated as follows:

$$\text{ETR}_{it} = \alpha + \beta_1 \text{ACPI}_{it} + \beta_2 \text{ICI}_{it} + \beta_3 \text{ROA}_{it} + \beta_4 \text{DAR}_{it} + \varepsilon_{it}$$

where ACPI represents the Anti-Corruption Practices Index, ICI represents the Internal Control Index, ROA represents profitability, and DAR represents leverage. Because ETR is an inverse proxy for tax avoidance, a negative coefficient indicates an association with lower ETR and consequently higher tax avoidance (Elvira & Samrotun, 2025).

The appropriate panel-data model is determined using the Chow, Hausman, and Lagrange Multiplier (LM) tests. Based on the model selection results, the Random Effect Model (REM) is selected as the final estimation model (Napitupulu *et al.*, 2021). Multicollinearity and heteroscedasticity are assessed to evaluate the reliability of the regression model. Potential serial correlation and cross-sectional dependence are also considered in assessing the panel-data specification. Hypotheses are tested using the t-test and F-test at a 5% significance

RESULT AND DISCUSSION

RESULTS

Descriptive Statistics

The characteristics of the observations are presented in Table 1 by descriptive statistical analysis. Based on 150 firm-year data, the analysis examines five variables: leverage, profitability, internal control, anti-corruption procedures, and tax avoidance. Each variable's lowest and highest values, average value, and standard deviation are all included in the statistical data displayed. These findings serve as a foundation for comprehending the dataset before the panel regression model is estimated by describing the distribution and degree of variation present in the observed data.

Table 1. Descriptive Statistics

Variable	Mean	Median	Min	Max	SD	N
Anti-Corruption Practices	3.640	4.000	0.000	5.000	1.362	150
Internal Control	3.780	4.000	0.000	5.000	0.975	150
Leverage	0.348	0.339	0.001	0.822	0.183	150
Profitability	-2.978	-2.654	-7.874	-0.367	1.311	150
Tax Avoidance	0.093	0.027	0.000	0.943	0.154	150

Source: Processed Research Data (2026)

The distribution of the research variables over 150 firm-year data is summarized by the descriptive statistics, as shown in Table 1. With observations ranging from 0.0000 to 5.0000 and a standard deviation of 1.3624, anti-corruption practices show a mean value of 3.6400, showing substantial diversity in disclosure practices among the selected organizations. Internal control has a little higher average of 3.7800, and its smaller standard deviation (0.9753) indicates that the firms' levels of internal control disclosure are generally more constant.

Profitability exhibits the greatest diversity in the observed financial parameters among the factors analyzed. With a standard deviation of 1.3107 and observations ranging from -7.8740 to -0.3670, its average value is -2.9782. In contrast, leverage ranges from 0.0010 to 0.8220 with a mean of 0.3482. Leverage varies very little among the analyzed firms, according to the standard deviation of 0.1832, indicating generally similar capital arrangements. The measured values for tax avoidance range from 0.0000 to 0.9430, with a mean of 0.0931. The results show that the level of tax avoidance varies among the organizations, reflecting variations in the tax management strategies used by the businesses, with a standard deviation of 0.1545.

Model Selection Test

A sequential specification assessment was used to choose the panel regression model. The Chow, Hausman, and Lagrange Multiplier (LM) tests were used to assess the three potential methods: CEM, FEM, and REM. The results of these tests served as the statistical foundation for identifying the specification that most closely matched the panel dataset's structure. The regression estimation was then performed using the model that was chosen using this process.

Chow Test

The relative applicability of the FEM and CEM for the panel dataset was evaluated using the Chow test. Before the ensuing model selection tests were carried out, this process served as the foundation for determining the more suitable estimation specification. Table 2 presents the related test findings.

Table 2. Chow Test Results

Test	Statistic	d.f.	Probability
Cross-section F	3.2289	(29.116)	0.0000
Cross-section Chi-square	88.7684	29	0.0000

Source: Processed Research Data (2026)

Table 2 displays the first model comparison. The corresponding Cross-section Chi-square statistic is 88.7684 (df = 29), similarly with a probability of 0.0000, while the corresponding Cross-section F statistic is 3.2289 with a probability of 0.0000 from the Chow test. Both probability estimates fall short of the significance level of 5%. Therefore, rather than assuming a common intercept across enterprises, the evidence suggests that the individual effects reflected by FEM should be considered. Because of this, FEM is carried over to the following model specification evaluation and is favored over CEM.

Hausman Test

The next model comparison concerns the Fixed Effect Model (FEM) and Random Effect Model (REM). As reported in Table 3, the Hausman test generates a Cross-section Chi-square probability of 0.4461. Because this probability is greater than 0.05, the statistical evidence does not support rejection of the null hypothesis. The Random Effect Model (REM) is consequently considered more appropriate than FEM for representing the panel structure. REM is therefore retained for the subsequent estimation procedure.

Table 3. Hausman Test Results

Test	Chi-Square Statistic	d.f.	Probability
Cross-section Random	3.7143	4	0.4461

Source: Processed Research Data (2026)

Table 3 summarizes the Hausman specification results. The Cross-section Random Chi-square statistic is 3.7143 with 4 degrees of freedom, producing a probability value of 0.4461. This value does not reach the 5% threshold required to establish a statistically significant difference between the fixed- and random-effects specifications. Consequently, the evidence supports retention of the Random Effect Model (REM) for the panel dataset. REM was therefore carried forward as the preferred specification for the next stage of the model-selection procedure.

Langrange Multiplier Test

A further comparison between the Common Effect Model (CEM) and Random Effect Model (REM) was conducted through the Lagrange Multiplier (LM) procedure. Rather than relying on the common-effect specification alone, this test evaluates whether firm-specific random effects provide additional information for the panel estimation. The LM

results are subsequently presented in Table 4 and are used together with the preceding specification tests to establish the final regression model.

Table 4. Langrange Multiplier Test Results

Test	Cross-section	Time	Both
Breusch–Pagan Statistic	24.1081	0.8662	24.1081*
Probability	(0.0000)	(0.3520)	(0.0000)

Source: Processed Research Data (2026)

A Cross-section probability of 0.0000 is obtained from the Breusch–Pagan procedure in Table 4. The value falls below the 5% criterion, providing evidence against the null hypothesis. The panel structure is therefore better represented by the Random Effect Model (REM) than by the Common Effect Model (CEM). This conclusion is also compatible with the outcome of the Hausman test, which previously favored REM over FEM. Taken together, the specification tests provide a consistent basis for using REM in the subsequent regression estimation.

Panel Data Regression Model

Random Effect Model (REM)

The final regression estimation is based on the Random Effect Model (REM), as established through the preceding specification tests. Table 5 contains the coefficient estimates obtained from this model. The estimation considers tax avoidance as the dependent variable and evaluates anti-corruption practices, internal control, and profitability as the main explanatory factors. Leverage is incorporated as a control variable. The coefficient estimates are subsequently interpreted in terms of their direction and statistical significance to evaluate the relationships proposed in the study.

Table 5. Random Effect Model (REM) Results

Variable	Coefficient	Std. Error	t-Statistic	Probability
Constant	-0.1268	0.1258	-1.0075	0.3158
Anti-Corruption Practices	0.0179	0.0253	0.7065	0.4813
Internal Control	0.0012	0.0238	0.0516	0.9590
Leverage	-0.0623	0.1148	-1.3923	0.1665
Profitability	-0.0691	0.0104	-6.6449	0.0000

Statistic	Value
R-squared	0.6248
Adjusted R-squared	0.5180
F-statistic	5.8527

Prob (F-statistic)	0.0000
Durbin-Watson statistic	2.8417

Source: Processed Research Data (2026)

Classical Assumption Test Multicollinearity Test

Table 6. Multicollinearity Table Results

Variables	Anti-Corruption Practices	Internal Control	Leverage	Profitability
Anti-Corruption Practices	1.000	0.086	-0.164	0.079
Internal Control	0.086	1.000	-0.092	0.008
Leverage	-0.164	-0.092	1.000	-0.077
Profitability	0.079	0.008	-0.077	1.000

Source: Processed Research Data (2026)

The relationships between the explanatory variables are summarized in the correlation matrix provided in Table 6. None of the pairwise correlation coefficients reaches the 0.80 threshold commonly used as an indication of potential multicollinearity. The relatively low correlations observed among the independent variables therefore provide no evidence of a multicollinearity problem. On this basis, the regression model can be considered to have fulfilled the assumption concerning the independence of the explanatory variables from excessive intercorrelation.

Heteroscedasticity Test

Table 7. Heteroscedasticity Test Results

Variable	Coefficient	Standard Error	t-Statistic	Probability
Constant	0.0202	0.0361	0.5581	0.6066
Anti-Corruption Practices	0.0049	0.0098	0.5018	0.6422
Internal Control	-0.0022	0.0247	-0.0887	0.9348
Leverage	-0.0464	0.1648	-0.2812	0.7925

Source: Processed Research Data (2026)

The assessment of variance consistency was carried out using the Glejser test. In this procedure, the absolute residuals, denoted as ABS(RESID), were regressed against the

explanatory variables using the Fixed Effect Model (FEM). The results reported in Table 7 show probability values of 0.6066 for anti-corruption practices, 0.6422 for internal control, 0.1628 for profitability, and 0.7925 for leverage. Each of these values exceeds the 0.05 significance criterion. Therefore, the regression estimates do not provide sufficient evidence of heteroscedasticity. The residual variance can consequently be regarded as constant, indicating that the homoscedasticity assumption has been fulfilled and that the model can be proceeded with for hypothesis testing.

Hypothesis Testing

Both the variable and model levels of interpretation were applied to the regression results. The t-test, which shows whether each explanatory variable has a statistically significant link with tax avoidance, provided evidence about the various hypotheses. By looking at the explanatory factors collectively, the F-test was used to evaluate the overall relevance of the estimated specification. Additionally, the coefficient of determination (R^2), which shows the percentage of variations in tax avoidance that the regression model can explain, was used to evaluate the model's effectiveness.

Partial Test (t-test)

Table 8. Uji Partial (t-test) Results

Variable	Coefficient	Standard Error	t-Statistic	Probability
Constant	-0.1268	0.1258	-1.0075	0.3158
Anti-Corruption Practices	0.0179	0.0253	0.7065	0.4813
Internal Control	0.0012	0.0238	0.0516	0.9590
Leverage	-0.1599	0.1148	-1.3923	0.1665
Profitability	-0.0691	0.0104	-6.6449	0.0000

Source: Processed Research Data (2026)

For each of the factors under consideration, the coefficient estimates in Table 8 yield different findings. The probability values of 0.4813, 0.9590, and 0.1665 for anti-corruption practices, internal control, and leverage indicate that statistical significance has not been demonstrated. All related probability values stay over the 0.05 threshold, and their estimated coefficients are 0.017856, 0.001225, and -0.159880, respectively. In contrast, profitability yields a likelihood of less than 0.001 and an estimated coefficient of -0.069144. Higher profitability is linked to lower levels of tax avoidance among the enterprises under observation, according to the negative and statistically significant coefficient.

Simultaneous Test (F-test)

Table 9. Simultaneous Test (F-test) Results

Model Statistic	Value
R-squared	0.6248
Adjusted R-squared	0.5180
F-statistic	5.8527
Probability (F-statistic)	0.0000

Source: Processed Research Data (2026)

The joint significance test reported in Table 9 produces an F-statistic of 5.852674 and a probability value of 0.0000. The probability is well below the 5% significance criterion, providing sufficient evidence to reject the null hypothesis of joint insignificance. Accordingly, anti-corruption practices, internal control, profitability, and leverage are collectively relevant in explaining variation in tax avoidance. The regression specification is therefore statistically significant and provides an appropriate basis for evaluating the proposed hypotheses.

Coefficient of Determination (R^2)

Table 10. Coefficient of Determination (R^2)

Statistic	Value
R-squared	0.6248
Adjusted R-squared	0.5180
Standard Error of Regression	0.1072

Source: Processed Research Data (2026)

An R^2 of 0.6248 is obtained from the regression estimation, as reported in Table 10. The model consequently accounts for 62.48% of the differences in tax avoidance observed across the firms included in the sample. The other 37.52% is not captured by the explanatory variables specified in the model and may instead be associated with factors beyond the scope of this study. Overall, the magnitude of R^2 indicates that the estimated model has a relatively strong ability to account for variation in corporate tax avoidance.

DISCUSSION

Effect of Anti-Corruption Practices on Tax Avoidance

The results indicate that anti-corruption practices do not have a statistically significant effect on corporate tax avoidance. This finding suggests that anti-corruption practices alone may not directly influence tax-related decisions. From the perspective of Agency Theory, anti-corruption practices can strengthen transparency and reduce managerial

opportunism; however, tax planning may still depend on managerial and financial considerations (Aisah & Setiany, 2024). From the perspective of Institutional Theory, anti-corruption disclosure may primarily reflect companies' efforts to meet regulatory and stakeholder expectations rather than directly determining tax strategies. This finding is consistent with Kovermann & Velte (2019) and Ngadiman & Puspitasari (2014), who found that governance and corruption prevention mechanisms did not significantly influence tax-related behavior.

Effect of Internal Control on Tax Avoidance

The results show that internal control does not have a statistically significant effect on corporate tax avoidance. Internal control primarily supports operational effectiveness, financial reporting reliability, and regulatory compliance, but these functions do not necessarily determine management's tax planning decisions (Dinata & Candra, 2023). Based on Agency Theory, internal control can reduce opportunities for managerial opportunism, while Institutional Theory suggests that its implementation may reflect compliance with regulatory and stakeholder expectations. However, tax decisions may still be influenced by managerial judgment and the company's financial and operational conditions. This finding is consistent with Dinata & Candra (2023) and Mutiara & Erma (2025), who also found no significant effect of internal control on tax avoidance.

Effect of Profitability on Tax Avoidance

The results indicate that profitability has a significant negative effect on ETR. Since a lower ETR indicates a higher level of tax avoidance, the finding suggests that companies with higher profitability tend to exhibit higher tax avoidance (Wangsa & Tanno, 2024). From the perspective of Agency Theory, higher profitability provides greater resources and incentives for management to conduct tax planning. Institutional Theory also suggests that profitable companies may have greater capacity to manage their tax obligations while responding to stakeholder expectations. This finding is consistent with Rakhmayani *et al.* (2025); Wangsa & Tanno (2024) and Budiasih & Putri (2024), who reported a significant relationship between profitability and corporate tax avoidance.

CONCLUSIONS

his study finds that anti-corruption practices and internal control do not have a statistically significant effect on corporate tax avoidance, while profitability has a significant negative effect on ETR. Since a lower ETR indicates higher tax avoidance, the finding suggests that higher profitability is associated with higher tax avoidance. Leverage as a control variable also does not have a significant effect. These findings imply that financial performance may be more closely associated with corporate tax

avoidance than the governance mechanisms examined in this study. For companies, strengthening governance mechanisms remains important for transparency and compliance, although such mechanisms may not directly determine tax-related decisions. This study is limited to 30 property and real estate companies listed on the Indonesia Stock Exchange during 2020–2024. Therefore, the findings should be interpreted within the scope of the sample and observation period. Future research may examine other industries, extend the observation period, and include additional factors that may explain corporate tax avoidance.

AUTHOR CONTRIBUTION

Author 1 (Silmi): Conceptualization, Supervision, Methodology, Validation, Writing - Review & Editing.

Author 2 (Azza Putri Mayaner): Data Curation, Formal Analysis, Investigation, Writing - Original Draft, Visualization.

CONFLICT OF INTEREST

The authors declare that they have no conflicts of interest, whether financial or personal, that could have influenced the design, implementation, analysis, or reporting of this study.

SIMILARITY STATEMENT

The authors certify that this manuscript is an original contribution. Prior to submission, the manuscript underwent a plagiarism screening using Turnitin and was found to comply with the similarity requirements established by the institution.

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