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Influence of Profitability, Leverage, Liquidity, & Firm Size from Tax Avoidance on Sharia General Banks (SGB) In Indonesia Year 2020-2024

Ikhsan Ramadhan[1], Sri Mulyani[2], Siti Ayu Rosida[3]
Fakultas Bisnis dan Teknologi, Universitas Pertiwi

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Abstract
This study was conducted to examine the Influence of Profitability, Leverage, Liquidity, & Firm Size from Tax Avoidance on Sharia General Banks (SGB) In Indonesia Year 2020-2024. The methodology used in this study is a quantitative method. The data used is secondary data obtained from the annual financial statements of Sharia General Banks registered with the Otoritas Jasa Keuangan (OJK) for the period 2020-2024 using the purposive sampling method. Data analysis was carried out using SPSS 26. The test results show that profitability, leverage, liquidity, and firm size have no partial effect on tax avoidance. Simultaneously, the variables of profitability, leverage, liquidity, and firm size have no effect on tax avoidance.

Corresponding Author:
Ikhsan Ramadhan
Akuntansi, Fakultas Bisnis dan Teknologi, Universitas Pertiwi
Email: 22110089@pertiwi.ac.id

1. INTRODUCTION

Taxes are the main source of revenue in Indonesia, this is marked in the statement of the Minister of Finance in an article (Media Kementerian Keuangan, 2024), she explained that the realization of 2023 State Budget revenue reached IDR 2,774.3 trillion. From the total realization of state revenue, the realization of tax revenue reached IDR 2,155.4 trillion. From this statement, revenue from taxation is 77.69% of the total state budget revenue in 2023. This tax is a burden that results in a reduction in the amount of income or profit they receive, so there are indications that this is done by taxpayers to minimize their tax bills (Sari & Kinasih, 2021).

Meanwhile, for companies, taxes are considered a burden that will ultimately reduce the company's profits. So many companies are looking for ways to reduce tax costs and burdens by planning and managing the taxes that must be paid (Masyitah et al., 2022). William H. Hoffman in The Accounting Review (1961) stated that tax planning is an effort by taxpayers to get tax savings through tax avoidance procedures systematically in accordance with the provisions of the Tax Law (Pohan, 2022:479). Tax avoidance is a step taken by a person to avoid taxes but in a legal way (Mahdiana & Amin, 2020).

Table 1 Profit and Income Tax Growth of Sharia General Banks (SGB) 2020 – 2023

	Year / Nominal in Billions of IDR			
Indicator	**2020**	**2021**	**2022**	**2023**
Profit/Loss Before Tax	5,087	6,224	9,596	10,246
Income Tax	- 1,305	- 1,760	- 2,195	- 2,319
Profit/Loss After Tax	3,782	4,464	7,401	7,927

Based on table 1, every year the profit and income tax generated from Sharia General Banks (SGB) in Indonesia continue to increase. Even though every year the income or profit owned by Sharia General Banks increases, it still has the risk of tax avoidance. Currently, there are 14 Sharia General Banks in Indonesia, which already have a number of offices, both branches, and sub-branches as many as 2008 offices (Otoritas Jasa Keuangan, 2024).

One of the banking industries that is known to practice tax avoidance in Indonesia is PT. Bank Negara Indonesia firmly rejected the payment of murabahah tax arrears from sharia businesses amounting to 128.2 billion rupiah. The arrears are in the form of murabahah VAT of 108.2 billion rupiah plus administrative sanctions of 20 billion rupiah. This was conveyed by BNI Director Ahmad Baequni at the discussion of the Asosiasi Perbankan Syariah Indonesia (Asbisindo) Jakarta, Tuesday (2/2/2010). The tax becomes arrears when BNI reports to the Directorate General of Taxes regarding overpayment of taxes with the intention of restitution. According to Baequni, his party has not paid double tax because based on Law No. 18 of 2000 it is explained that murabahah is not subject to Jakarta Value Added Tax, Tuesday (16/2/2010) (Devi & Arinta, 2021).

Tax avoidance is a legal effort made by companies to reduce their tax obligations through effective tax planning. While not against the law, this practice often sparks debate and controversy. On the one hand, tax avoidance can help businesses use money more efficiently. On the other hand, it can also result in a decrease in state revenue, which should be used for the progress and welfare of the community. The Directorate General of Taxes stated that many companies are doing debt engineering to reduce the amount of their taxes. One of the ways used is to increase debt so that debt interest becomes large and the tax burden is reduced (Apriani et al., 2024)

The results of previous research on profitability or Return On Asset (ROA) on tax avoidance conducted by Mahdiana & Amin (2020) stated that profitability has a significant positive effect on tax avoidance. In line with this, Pahala et al. (2021) concluded that ROA has an effect on Tax Avoidance. However, Fahreza & Fithria (2023) show that profitability does not affect tax avoidance.

In previous research, Mahdiana & Amin (2020) concluded that leverage has a significant positive effect on tax avoidance. Handayani & Hermawan (2022) also concluded that leverage has an effect on tax avoidance. In the study, Sopian et al., (2023) stated that the Debt to Equity Ratio (DER) has no influence on tax avoidance practices.

Previous research by Abdullah (2020) proves that liquidity has a significant effect on tax avoidance. Then Devi & Arinta (2021) concluded that Liquidity has a significant positive effect on tax avoidance. However, Oktaviani et al. (2021) prove that variable liquidity (CR) has no effect on variable tax avoidance. In the study, Aulia & Mahpudin (2020) stated that the size of the company has an effect on tax avoidance. Research by Dewi et al. (2022)obtained results that company size has a significant effect on tax avoidance. However, Widagdo et al. (2020) stated that the company size variable has no effect on tax avoidance.

2. RESEARCH METHODOLOGY

This research was conducted on Sharia General Banks (SGB) in Indonesia for the 2020-2024 period which are registered with the Otoritas Jasa Keuangan (OJK). Having a population of 14 companies, using the Purposive Sampling method, 8 samples of companies were obtained for 5 years (2020-2024) so that the number of observations was obtained as many as 40 observation data. The independent variables used for profitability are Return On Asset (ROA), leverage using Debt of Equity Ratio (DER), liquidity using Current Ratio (CR), and firm size using Ln Asset. As for the proxy dependent variable used is the Effective Tax Rates (ETR). This study uses SPSS 26 with partial hypothesis testing (t-test), simultaneous hypothesis testing (f-test) and determination coefficient (R2). Previously, a classical assumption test was carried out as a condition for hypothesis testing. The classical assumption test carried out consisted of a normality test, a multicollinearity test, a heterokedasticity test, an autocorrelation test and multiple linear regression

3. RESULTS AND DISCUSSION

3.1 Results

Normality Test

The following results of normality testing that have been carried out using the Kolmogorov-Smirnov (K-S) statistical test show that:

Table 2 Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.13677354
Most Extreme Differences	Absolute	.232
	Positive	.232
	Negative	-.150
Test Statistic		.232
Asymp. Sig. (2-tailed)		.000[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Based on table 2 showing the value of Asymp. A sig. (2-tailed) of 0.000, this result indicates that the distributed variable is abnormal or unacceptable due to the significant value of 0.000 < 0.05. The way to create normal data can be to use the outlier method. According to Ghozali (2021), outliers are cases or data that have unique characteristics that look extreme, far different from other observations, and are abnormally distributed. After 11 research data outliers, there are 29 research data left that will be retested for normality. Here are the results of the retest with the Kolmogorov-Smirnov (K-S) method:

Table 3 Normality Test after Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		29
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.05176285
Most Extreme Differences	Absolute	.146
	Positive	.134
	Negative	-.146
Test Statistic		.146
Asymp. Sig. (2-tailed)		.116[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Based on table 3, it shows that the results of the normality test calculation using the Kolmogorov-Smirnov one-sample test. The value of Asymp. A sig. (2-tailed) of 0.116 indicates greater than $\alpha = 5\%$ or 0.05 (0.116 > 0.05), this means that the residual data is normally distributed or the assumption of normality is met.

Multicollinearity Test

Table 4 Multicollinearity Test

Coefficients[a]

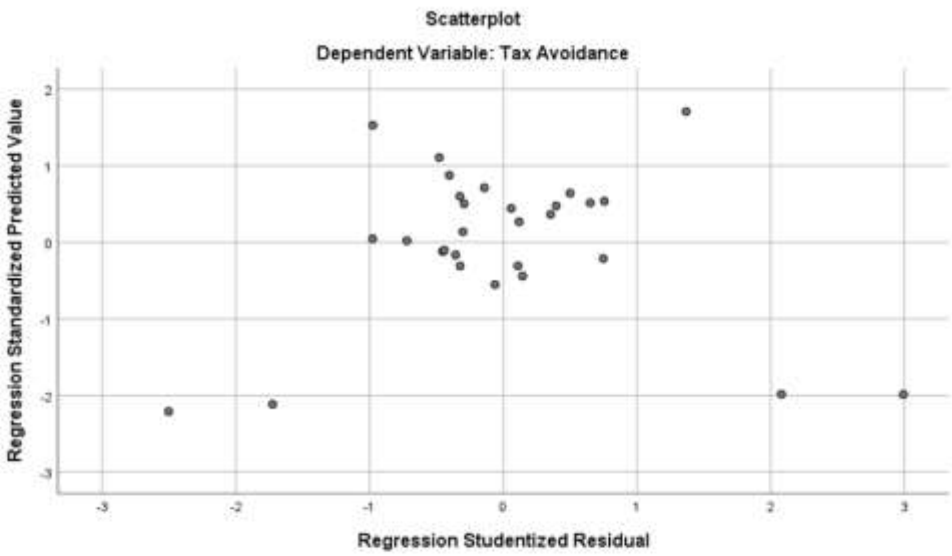
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.689	.786		.876	.390		
	Profitability	1.981	3.263	.181	.607	.550	.410	2.437
	Leverage	.001	.023	.016	.051	.960	.356	2.810
	Liquidity	.003	.004	.187	.724	.476	.549	1.820
	Firm Size	-.038	.060	-.168	-.631	.534	.513	1.950

a. Dependent Variable: Tax Avoidance

In the table 4 results, it can be concluded that there is no multicollinearity between independent variables and the results can be fulfilled (VIF < 10).

Heterokedasticity Test

Graphic 1 Heterokedasticity Test



Based on Graphic 1, the scatterplot graph image of the heteroskedatity test, it can be seen that the pattern formed spreads above and in the middle of the number 0 (zero) on the Y axis then heteroscedasticity does not occur.

Autocorrelation Test

Table 5 Autocorrelation Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson

1	.351a	.123	-.023	.05591027	1.603

a. Predictors: (Constant), Profitability, Leverage, Liquidity, Firm Size
b. Dependent Variable: Tax Avoidance

Table 5 shows the results of the autocorrelation test using the Durbin-Watson (DW) method with a value of 1,603. Based on decision-making to find out whether autocorrelation occurs or not by using the formula du < d < 4-du. Where du based on table 5 with n = 29 and k = 4 is 1.7426, d is worth 1.603, and 4-du (4-1.7426) is worth 2.2574, then if the formula equation is included to be 1.7426 > 1.603 < 2.2574 of the formula equation, it is concluded that there is an autocorrelation in the research results. "If autocorrelation occurs, autocorrelation treatment can be carried out, one of which is transforming data using The Cochrane-Orcutt two-step Procedure method. In this method, it is necessary to calculate the estimated value of the autocorrelation coefficient Rho (ρ). The value of the Rho autocorrelation coefficient (ρ) can be calculated using the SPSS 25" application (Ghozali, 2018).

Table 6 Autocorrelation Tests After The Cochrane-Orcutt Two-Step Procedure
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.379a	.144	-.005	.05482	1.807

a. Predictors: (Constant), Profitability, Leverage, Liquidity, Firm Size
b. Dependent Variable: Tax Avoidance

Table 6 shows the results of the autocorrelation test after The Cochrane-Orcutt two-step Procedure with a value of 1,807. Based on decision-making to find out whether autocorrelation occurs or not by using the formula du < d < 4-du. Where du based on Table 4.6 with n = 29 and k = 4 is 1.7426, d is 1.807, and 4-du (4-1.7426) is 2.2574, then if the formula equation is included to be 1.7426 < 1.807 < 2.2574 from the formula equation, it is concluded that after treatment with The Cochrane-Orcutt two-step Procedure method, there is no autocorrelation in the results of the study.

Regresi Linear Berganda

Table 7 Multiple Linear Regression Tests
Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.749	.706		1.060	.300
	Profitability	1.139	3.346	.096	.340	.737
	Leverage	.002	.025	.021	.066	.948
	Liquidity	.006	.005	.302	1.147	.263
	Firm Size	-.055	.066	-.227	-.833	.413

a. Dependent Variable: Tax Avoidance

Based on table 7, The equation of the results of the multiple linear regression test is as follows:

$Y = 0.749 + 1.139X1 + 0.002X2 + 0.006X3 - 0.055X4 + e$

Partial Test (t-test)

Based on the table 7, the value of significant (sig.) for profitability is 0.737, the value of significant (sig.) for leverage is 0.948, the value of significant (sig.) for liquidity is 0.263 and the value of significant (sig.) for firm size is 0.413. Each independent variable has a value of more than 0.05 so, the results for the partial test show that profitability on tax avoidance has no effect, leverage on tax avoidance has no effect, liquidity on tax avoidance has no effect and firm size on tax avoidance has no effect.

Simultaneous Test (f-test)

Table 8 F Test

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.012	4	.003	.964	.446[b]
	Residual	.069	23	.003		
	Total	.081	27			

a. Dependent Variable: Tax Avoidance_Y

b. Predictors: (Constant), Profitability, Leverage, Liquidity, Firm Size

Based on table 8 the ANOVA table, it shows that the value of sig. 0.446 > 0.05 means that there is no simultaneous effect on independent variables on dependents. This means that Profitability, Leverage, Liquidity, and Firm Size together have no influence on Tax Avoidance.

Coefficient of Determination Test (R2)

Based on table 6, the result of R Square is 0.144 or 14.4%. This means that 14.4% of the ability of the variables Profitability, Leverage, Liquidity, and Firm Size provides all the information needed by the Tax Avoidance variable, the remaining 86% is influenced by other variables that are not discussed in this study

3.2 Discussion

The Effect of Profitability on Tax Avoidance

The results of the study (t-test) showed that the sig. value of 0.737 was greater than the standard sig. value of 0.05 so it was concluded that profitability had no effect on tax avoidance. This means that the high level of profit generated by the company does not automatically encourage the company to carry out tax avoidance practices. In conditions of high profitability, companies are actually considered to have good financial ability to meet their tax obligations, so the incentive to avoid taxes is lower. This is in line with Aulia & Mahpudin (2020) who stated that profitability has no effect on tax avoidance, because when the profits obtained are large, the value of the tax paid also increases. Supported by Thoha & Wati (2021), the results of his research show that profitability has no effect on tax avoidance, because all companies will try to get large profits and still have to pay their taxes.

The Effect of Leverage on Tax Avoidance

The results of the study (t-test) showed that the sig. value of 0.948 was greater than the standard sig. value of 0.05, so it was concluded that leverage had no effect on tax avoidance. These findings indicate that funding decision-making through the use of debt cannot always be used as a means of tax avoidance by a company. The higher the leverage level a company generally has a large interest expense and higher financial risk. In conditions like this, management tends to be more careful in making decisions, including in terms of financial reporting and tax strategy. This is in line with Sopian et al., (2023) stating that leverage does not affect tax avoidance because companies with high debt ratios do not always avoid taxes but still comply with their obligations. In the study, Sari & Kinasih (2021) also said that leverage does not affect tax avoidance, because companies will be more cautious if their debts are large and management prefers smaller risks if they want to avoid taxes.

The Effect of Liquidity on Tax Avoidance

The results of the study (t-test) showed that the sig. value of 0.263 was greater than the standard sig. value of 0.05 so it was concluded that liquidity had no effect on tax avoidance, meaning that the high or low liquidity of the company was likely to continue to pay its taxes. Liquidity is related to the company's finances, the higher the liquidity, the healthier the company's finances so that the company can easily pay its current obligations, including taxes. This is in line with Irton et al. (2022) stating that the current ratio has no effect on tax avoidance because the higher the current asset level, the company will not have problems in paying taxes. Supported by Febrilyantri (2022), it states that liquidity does not affect tax avoidance because companies maintain liquidity more if it is high, it means that the company's money is not used properly, however, if it is low, it means that creditor confidence can fall.

The Effect of Firm Size on Tax Avoidance

The results of the study (t-test) showed that the sig. value of 0.413 was greater than the standard sig. value of 0.05, so it was concluded that firm size had no effect on tax avoidance, meaning that the size of the company was not a determining factor for a company to evade tax. Tax avoidance strategies are determined from internal decisions and policies taken by management, not determined by the level of company size. Although large companies have greater potential for tax avoidance because they have more complex structures and transactions, they do not directly commit tax avoidance compared to small companies. This study is in line with (Tamirsyah et al., 2023) that the size of the company does not affect tax avoidance. Supported by Mahdiana & Amin (2020), it states the same thing that company size does not have a significant effect on tax avoidance. This shows that the size and size of a company does not affect tax avoidance because paying taxes is an obligation for all people and entities in Indonesia.

3.1.CONCLUSIONS

This study was conducted to determine the influence of profitability, leverage, liquidity, and firm size on tax avoidance in Sharia General Banks (SGB) registered with the OJK in 2020-2024. The results of the study can be concluded as follows: the results of the study show that profitability has no influence on tax avoidance, leverage has no influence on tax avoidance, liquidity has no influence on tax avoidance, firm size has no influence on tax avoidance, and simultaneously independent variables to dependent variables show that there is no influence.

4. SUGGESTIONS

The researcher put forward several suggestions for future researchers and other parties, including the researcher hopes that in the next research can use all the lists of SGB and SBU in the OJK data so that the research results will be more accurate. It is hoped that the next researcher can use the same variable but with other research objects. It is likely that the results will have an effect on tax avoidance. It is hoped that the next researcher can replace independent variables or proxies other than those that have been used in this study so as to find an effect on tax avoidance.

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