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# The Impact of Tax Avoidance on Audit Report Lag with Audit Fee as a Moderating Variable

**Permata Indhira Hajj Soeparjono[1*], Yayu Putri Senjani[2]**
[1,2] Islamic Accounting Department, UIN Sunan Kalijaga Yogyakarta INDONESIA
**Corresponding author:** permataihs26@gmail.com, yayu.senjani@uin-suka.ac.id

## Abstract

**Purpose:** This research examines the influence of tax avoidance measured through ETR and CETR on audit report lag, with audit costs as a moderating variable. The research is updated by integrating audit costs as a moderating variable.
**Methodology:** It is quantitative research employing secondary data from annual reports. The selection of companies is based on predefined criteria using a purposive sampling method, resulting in a sample of 140 observations. The research is tested using panel data regression analysis with Stata 14 software.
**Findings:** Based on the data analysis results, it can be concluded that (1) tax avoidance, measured through both ETR and CETR, has a significant positive impact on audit report lag, and (2) audit fee as a moderating variable weakens the positive relationship between tax avoidance, either ETR or CETR, and audit report lag.
**Novelty:** The study is conducted on companies listed on the Indonesia Stock Exchange, categorized into four stock sectors with audit report lag from 2018 to 2022.

**Keywords:** Audit Report Lag, Tax Avoidance, Audit Fee

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## Introduction

Financial statements have a significant role as a form of accountability and representation of company performance. Moreover, it is a basis for stakeholders to determine whether the company can benefit them (Khamisah et al., 2023). By knowing the importance of financial reports, their usefulness must be maintained. According to Abdillah et al. (2019), useful financial reports must have qualitative characteristics, namely timeliness. The IAI has also emphasized in the Financial Reporting Conceptual Framework that the usefulness of financial reports can be increased through characteristics such as being comparable, verifiable, easy to understand, and delivered on time (IAI, 2016).

In terms of timeliness of financial reporting, the Financial Services Authority in Indonesia (OJK) has formulated in regulation number: 14/POJK.04/2022 in article 4 that every issuer or public company must submit a financial statement to the OJK and submit it to the public no later than the end of the third month after the financial year ends. If a company violates this provision, article 25 sets out several sanctions that can be imposed (Financial Services Authority, 2022). In fact, regulations regarding deadlines for submitting financial reports and sanctions have not been effective in encouraging company compliance (Fakri & Taqwa, 2019). With ideal conditions requiring 100% of companies to report financial reports on time, in practice the level of compliance with this still has not reached 100 percent. As seen in the graph below:

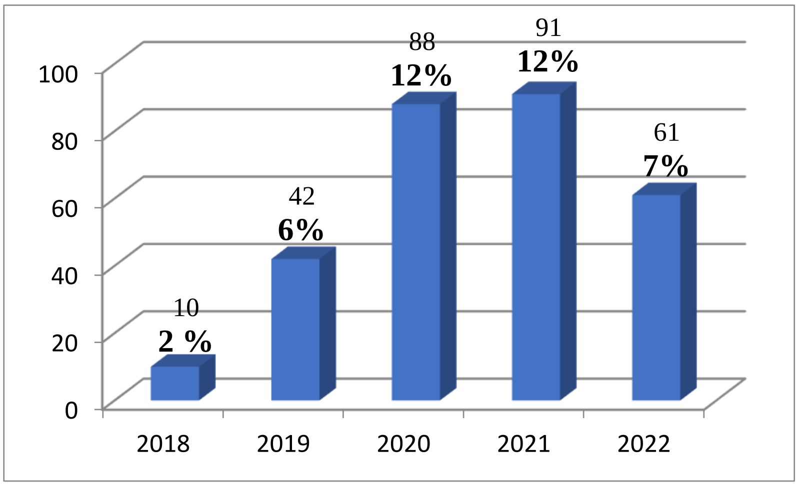


**Figure 1.** Number Of Companies with Delays in Financial Reporting

Audit report lag can be influenced by two big factors: internal and external factors. The relevant internal factor is tax avoidance. Tax avoidance is a positive action to protect assets and increase company profits (Rudyanto & Pirzada, 2020). However, in another interpretation, with the increase in stakeholder morality, tax avoidance is considered an irresponsible negative action and can be detrimental to society (Alsaadi, 2020). In terms of the information, Hermanto & Nurriyah (2023) stated that tax avoidance can also increase the complexity of preparing financial statements and reduce transparency, which can damage users' trust and decrease the company's reputation. Due to the negative impacts, auditors require a higher level of accuracy and more procedures, furthermore, it will impact on increasing the duration of the audit process and has a consequence in audit report lag (Juanda & Lamury, 2021).

The next factor that can influence audit report lag is external factors in the form of audit implementation by the Public Accounting Firm (KAP). The timeliness and credibility of audited financial reports depend on the quality of the audit (Khamisah et al., 2023). (Ayoola, 2022) states that audit quality is closely related to the high or low audit costs incurred by the company. In this context, audit fees are placed as a moderating variable, which shows that the positive relationship between tax avoidance and audit report lag can lose its significance if the audit fees incurred are higher. This approach is expanded from previous studies such as Gontara & Khlif (2020) and Tanujaya & Vaustine (2023), which used auditor type as a moderating variable to examine the relationship between tax avoidance and audit report lag, complemented by auditor type as a moderating variable. Both studies hypothesize that audit report lag due to tax avoidance will be insignificant if the audit is carried out by an auditor from a Big 4 Public Accounting Firm.

Based on the description above, the research was updated by combining two tax avoidance measurement methods, Effective Tax Rate (ETR) and Cash ETR (CETR), to investigate the relationship between tax avoidance practices and audit quality. In addition, this research is expanded by integrating audit fees as a variable that moderates the relationship between tax avoidance and audit quality. This research focuses on companies in 4 stock sectors that have been proven to have audit report lag from 2018-2022, namely primary consumer goods, energy, property and real estate, and non-primary consumer goods.

## Literature Review

### Compliance Theory

Compliance theory reflects the conditions in which a person responds to and obeys applicable orders or regulations (Milgram, 1963). Quoted from Taplin et al. (2002) legal perspective, compliance theory is divided into two perspectives, namely the instrumental and normative perspectives. An individual tends to obey laws that they believe are based on their values and norms, or often view them from a normative perspective (Purwoko et al., 2022). The normative perspective is again divided into two types, based on personal morality and legitimacy. This research focuses on the normative side of legitimacy, which says that individuals tend to comply with regulations because they see an authority or lawmaker who has the right to regulate individual behavior so that they comply with regulations (Wirotomo & Achmad, 2018). In this research, compliance theory from a normative legitimacy perspective underlies companies to follow applicable regulations, especially regulations regulated by the OJK to submit financial reports on time (Amalia et al., 2021).

### Agency Theory

Another theory underlying this research is agency theory, which was first introduced by Jensen & Meckling (1976). This theory focuses on analyzing the relationship between the two main parties (principal and agent) in the company concept. The principal, the owner of the company, gives trust and delegates authority to the agent as the company manager to manage the company's operations (Issa & Fang, 2019). In delegation of authority, the agent is responsible for providing reports to the principal. However, in practice, agents sometimes provide reports that do not match the reality of what is happening, which causes a conflict of interest (Zoebar & Miftah, 2020). This concept is in line with the practice of tax avoidance, where tax avoidance is a conflict of interest between company managers as agents who do not provide reports in accordance with the reality of what is happening by reducing transparency in financial reporting (Desai & Dharmapala, 2006). On the other hand, principals feel disadvantaged by the negative impacts and risks that can occur due to tax avoidance practices, one of which is audit report lag.

In agency theory, it is explained that in dealing with risks and conflicts of interest, principals and agents need a mediator who has independence, namely an auditor (Pratiwi, 2020). Auditors, as third parties, conduct audits of financial reports to monitor management activities and provide reports to investors (Utami et al., 2020). High audit quality increases monitoring effectiveness and helps rid companies of conflicts of interest and risk (Sofiana et al., 2018). Therefore, agency theory underlies the audit fee variable, which reflects audit quality, that the higher the audit fee, the higher the audit quality, and the more it can reduce tax avoidance practices and the risk of audit report lag.

### Tax Avoidance and Audit Report Lag

Tax avoidance practices are actions taken by companies to reduce the tax burden that must be paid (Dakhli, 2022). Even though it is profitable, implementing tax avoidance practices can give rise to risks that the company will face in the future, which include inherent risks or control risks that will affect audit risk (Bae, 2017). The inherent risks that arise due to tax avoidance are closely related to the information environment, namely increasing complexity and reducing transparency in financial reports, as well as causing the emergence of information asymmetry, which has the potential to lose trust in users of financial reports (Balakrishnan et al., 2019). The high inherent risk due to tax avoidance will also have a significant impact on increasing audit risk, thereby encouraging auditors to carry out greater audit efforts, namely by testing more procedures, and ultimately can result in audit report lag (Gontara & Khlif, 2020). The positive relationship between tax avoidance and audit report lag has been proven by Donohoe & Knechel (2014), Crabtree & Kubick (2014), and Bae (2017). In other words, tax avoidance is an action that has the potential to produce inherent risks. This will cause a high increase in audit risk, require more extensive testing, and can ultimately cause audit report lag.

*H1a = Tax avoidance through ETR has a positive effect on audit report lag*
*H1b = Tax avoidance through CETR has a positive effect on audit report lag*

**The Effect of Audit Fees as a Moderating Variable**

Audit fees describe an indicator of audit quality because they are believed to reflect the level of effort provided by the auditor in carrying out the audit. The greater the costs incurred by the client to the auditor, the greater the incentive for the auditor to increase the efficiency of his work (Ayoola, 2022). Khamisah et al. (2023) and Gandía & Huguet (2021) confirm the negative relationship between audit fees and audit report lag and that high audit fees can minimize audit report delays. Auditors with high audit fees can reduce the negative impact of tax avoidance, reduce the risk of delays in audit reporting, and produce faster financial reports.

*H2a = Audit fees can reduce the impact of tax avoidance through ETR on audit report lag.*
*H2b = Audit fees can reduce the impact of tax avoidance through CETR on audit report lag.*

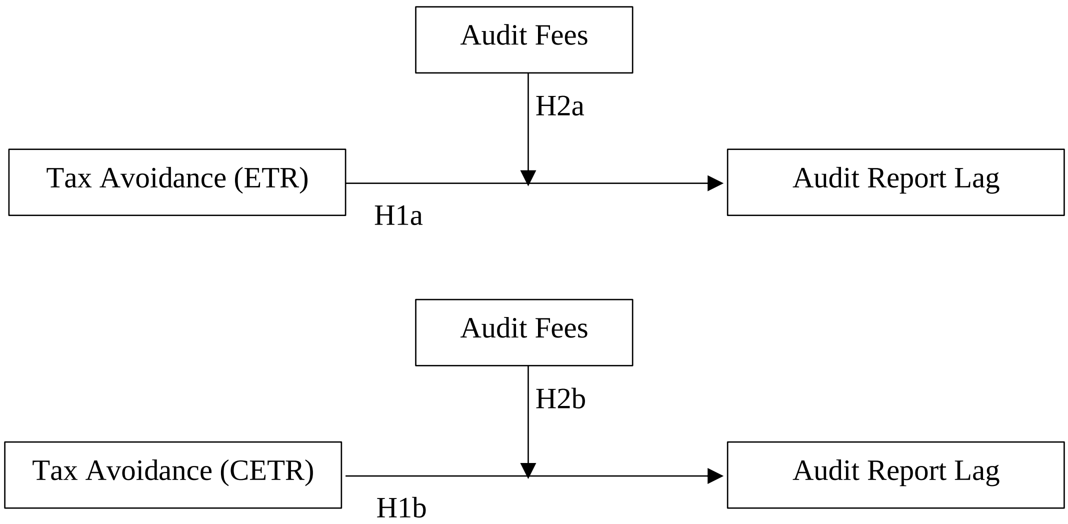


**Figure 2.** Research Model

**Methodology**

**Sampling Method**

This research used secondary data from groups of companies that conducted audit report lag in the 2018-2022 period based on the division of companies into the main stock sectors in Indonesia. It was found that 4 stock sectors were considered substantial out of 11 stock sectors in Indonesia. This is because issuers in these four sectors are proven to have carried out report lag audits from 2018 to 2022, and these four sectors are also the largest contributors to companies that carry out report lag audits. These four sectors are primary consumer goods, energy, property and real estate, and non-primary consumer goods. Based on purposive sampling techniques, 28 of 291 companies were selected and included in the four stock sectors. Finally, the total was 140 samples in 5 years of observation. The existing hypothesis was tested using a moderation regression analysis model with STATA 14 software.

## Operational Definition of Variables

### Audit report lag

Audit report lag is the time interval required by an auditor to issue an audit report regarding the financial statements of a company or client (Ashton et al., 1987). The audit report lag variable is measured by the number of days from the date the company's books are closed until the date the auditor signs the audit report (Abdillah et al., 2019; Gontara & Khlif, 2020; Tanujaya & Vaustine, 2023).

### Tax avoidance

Tax avoidance is an effort carried out by companies with the aim of maximizing their profits by reducing tax liabilities in a legitimate and legal way (Dakhli, 2022). In contrast to previous research, the level of corporate tax avoidance is measured using two proxies, namely the Effective Tax Rate (ETR) and the Cash Effective Tax Rate (CETR). The ETR formula uses the formula used by Aronmwan & Okaiwele (2020), Gontara & Khlif (2020) and Rakia et al (2021):

$$ETR\ Tax\ Avoidance = \frac{\text{Tax Expense}}{\text{Earnings Before Tax}}$$

The lower the Effective Tax Rate (ETR) value, the greater the tax avoidance efforts made by the company, and vice versa. The ETR value ranges between more than 0 and less than 1. This concept is consistent with CETR, even though the formula is different (Astuti & Aryani, 2017). The CETR formula uses a formula that has been used by Bae (2017) and Tanujaya & Vaustine (2023).

$$ETR\ Tax\ Avoidance = \frac{\text{Tax Payment}}{\text{Earnings Before Tax}}$$

### Audit Fees

Audit fees are professional revenue received by public accountants for audit services provided (IAPI, 2016). Abdul-Rahman et al. (2017), Ayoola (2022), and Gandía & Huguet (2021) measure this variable using the natural logarithm of the audit fees listed in the financial statements.

The regression model used to test the hypothesis is:

Model 1:

$$ARL_{it} = \alpha + \beta_1\ ETR_{it} + \beta_2\ ETR_{it}*BA_{it} + e_{it} \qquad (1)$$

Model 2:

$$ARL_{it} = \alpha + \beta_1\ CETR_{it} + \beta_2\ CETR_{it}*BA_{it} + e_{it} \qquad (2)$$

Explanation:

| | |
|---|---|
| $ARL_{it}$ | = Audit report lag for company i in year t |
| $\alpha$ | = constant |
| $\beta_1 - \beta_2$ | = Regression coefficient for each independent variable |
| $ETR_{it}$ | = ETR tax avoidance of company i in year t |
| $CETR_{it}$ | = CETR tax avoidance of company i in year t |
| $ETR_{it}*Ba_{it}$ | = Interaction between ETR tax avoidance and audit fees |
| $CETR_{it}$*BAit | = Interaction between CETR tax avoidance and audit fees |
| $e_{it}$ | = error |

## Empirical Results

### Descriptive Statistics

The results of descriptive statistical tests show the mean, standard deviation, minimum, and maximum values of each variable. The average audit report lag value shows that the majority of companies in the sample do not experience audit report lag, in accordance with OJK regulations, which set a maximum audit report lag time limit of 120 days after book closure. Meanwhile, the level of tax compliance as measured by ETR and CETR shows that the majority of companies in the sample carry out quite high tax avoidance practices using both ETR and CETR measurements. The last variable, audit fees, as a moderating variable shows that the majority of companies in the research sample pay quite high audit fees.

Table 1. Descriptive Statistical Test Result

| Variable | Mean | Std. Dev. | Min | Max |
|---|---|---|---|---|
| Audit report lag | 87,51429 | 24,04836 | 29 | 195 |
| ETR Tax Avoidance | .1809215 | .1161012 | 0 | .5510929 |
| CETR Tax Avoidance | .2269246 | .1448791 | 0 | .8038754 |
| Audit Fees | 20,82361 | 1,167685 | 18,82615 | 23,68854 |

In the Chow test results for selecting the best model, it was found that the fixed effect model was appropriate. However, the Lagrange Multiplier and Hausman tests to determine the best regression model, found that the Random effect model was the right type in this research. For this reason, in analyzing the results of this research using a random effect model.

Table 2. Coefficient Of Determination Test Results

| Model | R-squared |
|---|---|
| Model 1 | 0.1051 |
| Model 2 | 0.1407 |

Based on the table above, it can be seen that in the first model, the R-squared value was found to be 0.1051. This shows that 10.51% of the variation in the audit report lag variable can be explained by the tax avoidance variable (ETR measurement) and audit fees which interact with tax avoidance (ETR measurement). Meanwhile, 89.49% is explained by other factors. In contrast to the second model which obtained a slightly higher R-squared value, namely 0.1407. This shows that 14.07% of the variation in the audit report lag variable can be explained by CATR tax avoidance and audit fees, which interact with CATR tax avoidance, while, another 85.93% is explained by other factors.

Table 3: T-Test Results

| Variabel | *Exp.Sign* | *Coef* | z | P>\|z\| | *Conclusion* |
|---|---|---|---|---|---|
| | **Model 1** | | | | |
| ETR Tax Avoidance | + | 600,144 | 2,72 | 0,007 | Supported |
| ETR Tax Avoidance * Audit Fees | - | -259.194 | -2,43 | 0,015 | Supported |
| _cons | | 77,3584 | 15,37 | 0.000 | |
| | **Model 2** | | | | |
| CETR Tax Avoidance | + | 503,1771 | 3,41 | 0,001 | Supported |
| CETR Tax Avoidance * Audit Fees | - | -21,79954 | -3,10 | 0,002 | Supported |
| _cons | | 77,3584 | 15,37 | 0.000 | |

The results of Table 3 show all P>|z| values less than the significance level α 0.05, meaning it supports the hypothesis that tax avoidance (ETR and CETR) has a positive effect on audit report lag. The positive coefficient of 600.144 confirms this finding, concluding that there is a significant positive influence of tax avoidance (ETR) on audit report lag. Consistent results were also shown in testing the interaction between the independent and moderating variables with a value of P>|z| below 0.05. However, the sign of the relationship which shows a negative direction explains that the moderating variable audit fees can reduce the impact of tax avoidance on audit report lag.

## Discussions

### Tax Avoidance and Audit report lag

From data analysis and hypothesis testing, both ETR and CETR show results that support the hypothesis that tax avoidance has a positive and significant effect on audit reporting delays. The higher level of tax evasion carried out by a confirmed company can trigger delays in audit reporting. This high level of tax avoidance will increase the complexity of financial reports, cause information asymmetry, and also reduce transparency. This has the potential to cause auditors to take longer to provide an opinion or audit report lag.

Agency theory supports these findings, where management adopts tax avoidance as a strategy to reduce tax payments and maximize corporate profits. However, the implementation of tax avoidance practices can create complexity in financial reports, cause audit report lag, and create agency conflicts between management who do not provide reports according to the reality of what is happening and stakeholders who are risk averse (Suprapti et al., 2016). The results of this research are in line with several previous studies conducted by Gontara & Khlif (2020), Crabtree & Kubick (2014), and Tanujaya & Vaustine (2023).

### Tax Avoidance, Audit Fees, and Audit Report Lag

From the results of data analysis and hypothesis testing in both models, it was found that the probability value was smaller than the alpha value and the coefficient value was negative. The positive influence of tax avoidance with ETR and CETR measurements can be reduced or weakened by audit fees. The decrease in the positive influence of tax avoidance on audit report lag can be caused by high audit costs, which will be followed by greater audit efforts and more effective monitoring resulting in higher audit quality (Gandía & Huguet, 2021). Similar to previous findings, agency theory can explain the influence of audit quality as measured by high audit fees, indicating that monitoring mechanisms will become more effective, and companies can be free from conflict of interest problems such as tax avoidance and risks such as late audit reporting (Sofiana et al., 2018).

The implication of this research for the development of science and academics is to contribute additional insight and references for future research related to tax avoidance, audit fees, and audit report lag. For companies, it is important to increase compliance with applicable regulations by reducing tax avoidance practices and understanding the negative impact on the potential for audit report lag. Decisions regarding audit fees also need to be considered with long-term impacts in mind. For investors, it is recommended to make investment decisions carefully by considering the risks and impact of tax avoidance practices on audit report lag. Policymakers are advised to develop regulations that encourage transparency to minimize tax avoidance practices that can cause audit report lag.

## Conclusion

Based on the discussion above, it can be concluded that tax avoidance practices, both by measuring ETR and CETR, significantly contribute to the occurrence of audit report lag. The greater the company's tax avoidance practices, the higher the possibility of delays in audit reporting. Furthermore, audit fees have been proven to help reduce the positive influence of tax avoidance and audit report lag. Audit fees are considered an indicator of audit quality because high audit fees reflect greater effort and monitoring, thereby reducing tax avoidance practices and the risk of late audit reporting.

However, several limitations can provide suggestions for future research. First, this research is limited to only one independent variable, namely tax avoidance. Therefore, for future research, researchers can expand the selection of variables by including other factors that might have an impact on audit report lag, such as tax risk, tax aggressiveness, and other variables. Second, this research only limits the sample to four company stock sectors. As a suggestion, future researchers could expand the sample scope to include all companies listed on other Stock Exchanges, so that they can cover variations in the characteristics of each type of company.

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