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STUDY LITERATURE REVIEW OF THE RISE OF TAX AVOIDANCE PRACTICES

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ABSTRACT
This study aims to find out how many companies are trying to avoid taxes. This research was conducted by observing a number of papers, namely by documenting various articles related to tax avoidance and then adapting them according to several categories until finally there were 313 articles that could be used. Initially there were 644 articles, then adapted based on the selection of abstracts and several inappropriate criteria so that the number became 404 articles, and then read again until finally there were 313 articles that could be examined. In this study, the fact is that many companies are trying to avoid taxes, utilizing the services of tax consultants in order to reduce the amount of corporate tax that must be paid. In addition, the company always tries to use a variety of very subtle techniques so that the tax authorities cannot find out, there is a very significant difference in relation to carrying out tax evasion by taking advantage of loopholes in the law compared to carrying out illegal tax evasion and this will certainly lead to new problem for the company. Thus, the urgency of paying taxes will always be supervised and monitored by the government due to certain targets in an effort to increase the realization of tax revenues every year.

INTRODUCTION

Tax is a coercive state revenue and has a very large influence on the welfare of the country, because taxes will be used for the development of a country (Thomsen & Watrin, 2018). Each country has a different pattern with respect to motivating its people to pay these taxes (Finér & Ylönen, 2017). It should be that every use of tax money must be done very well (Annuar et al., 2014). Various evaluations have been carried out in such a way as to improve people's welfare (Tenidou et al., 2015). One of them can be done by increasing equity in sustainable development (Toumi et al., 2022).

Equitable development can be done by increasing revenue receipts from each region in the country (Okoli & Schabram, 2010). The intended regional revenue can be in the form of tax revenue (Gunn et al., 2020). Where, it is absolutely understood that taxes are revenues that are highly expected and even have a dominating percentage. According to (Mikalef et al., 2018) "Taxes are contributions to the state which in practice can be forced, this tax is useful for administering government in a country for general matters relating to the duties of the state as administrators". However, in reality the tax is a mandatory contribution that entrepreneurs always want to avoid (Firmansyah et al., 2022). This is because, there is a thought that the tax that has been deposited has not been able to provide the expected benefits in accordance with the contribution that has been made (Schmidt & Gunther, 2016).

The government has very extraordinary expectations related to the realization of tax revenues (Hilling et al., 2021). However, the problem is that there is still a lot of fraud or fraud that occurs in the taxation sector (Cheng et al., 2021). This is not limited to taxpayers who are always very reluctant to pay taxes, then tax

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authorities who are very tempted by very promising tax revenues and even various multinational companies that are very bona fide always reduce their taxes or even be able to commit illegal tax evasion of course the main reason the tax rate is still relatively high (Bassey et al., 2022).

Tax Avoidance is tax evasion which is sometimes quite difficult to detect (Windsor, 2017). However, there are several things that can be applied to detect it, although in essence the truth cannot be absolutely confirmed (Williamson, 2022). Through discretionary accruals where company management can manipulate accrual income and is usually used to achieve the desired income. (Uribe-Terán, 2021) added that managers have the ability to control the accrual portion in the short term. This discretionary accrual is part of earning management thus logically it can be done to avoid paying taxes (Cecilia Fredriksson et al., 2017).

Tax avoidance is an effort to minimize the tax burden in accordance with tax regulations (Windsor, 2017). Attempts to minimize the tax burden are carried out intentionally in violation of the law, that is what is known as tax evasion (Badertscher et al., 2013). Both tax avoidance and tax evasion are quite difficult to identify because proof of the act will only be carried out based on negligence or intentional motives (Duan et al., 2018).

Approaches that can be used in controlling net income (Xia et al., 2017)including: First, by controlling accrual transactions, where accrual transactions have an effect on income and costs but do not appear on cash flow. For example: amortization and depreciation are fully controlled by the company in terms of determining their useful lives so that the company can adjust the amount of charging costs according to management's wishes in order to achieve the final result on the desired net income (Richardson et al., 2016). There are two concepts of accruals, namely: discretionary accruals and non-discretionary accruals (Choi & Park, 2022).

The tax rate is the basis for imposing taxes on the tax object that is the responsibility of the person (Huang et al., 2016). The tax rate is usually a percentage (%). One of the tax rates that can be charged to taxpayers is the effective tax rate (Cen et al., 2017). The effective tax rate is the percentage of the effective tax rate that applies or must be determined on a certain tax basis (A. Hong et al., 2019). (Hsieh et al., 2018) examines return on investment in tax management where research uses ETR to measure the effectiveness of tax management.

Firm value is assumed as a benchmark to determine whether the company is in good condition or not (Taherinia et al., 2022). The long term goal of the company is to optimize the value of the company (Kovermann & Velte, 2019). The increase in the value of the company can describe the welfare of the owner of the company, so that the owner of the company tries to work harder by using various incentives to maximize the value of the company by encouraging managers to maximize their performance (Kovermann & Wendt, 2019).

Conservatism in accounting can be translated through the statement "not anticipating profits, but anticipating all losses" (Chang et al., 2013). Conservatism can be defined as the practice of reducing profits and shrinking net assets in response to bad news, but not increasing profits (increasing net assets) in response to good news (Lin et al., 2017).

Thin capitalization is the practice of parent companies to finance their subsidiaries with a higher percentage of debt than equity (Agell et al., 2004). The amount of interest costs borne by the company is directly proportional to the amount of the company's debt, so the greater the amount of company debt, the higher the amount of interest costs on loans borne by the company (Peyer & Vermaelen, 2016). Research conducted by (Huseynov & Klamm, 2012) states that thin capitalization has a share in the practice of tax avoidance, so it can be concluded that the thin capitalization variable has a positive effect on corporate tax avoidance.

Figure 1. Corporate Tax Avoidance

The following is a research trend in relation to tax evasion which turns out to be very much scrutinized and of course it is an ongoing discussion that is still very hot to discuss. This is in line with various technological developments that have caused many companies to always try to avoid these taxes. Thus, the development of research related to tax avoidance is indeed very appropriate to continue to understand its literacy and look for various solutions that are good for the tax authorities and taxpayers who are always trying to do this tax evasion. This study aims to find out how many companies are trying to avoid taxes.

METHODS

This research is a literature review study (SLR) in which observations are made of a number of documented papers with various predetermined criteria (DeCicca et al., 2013). This method is carried out by collecting many papers with the same discussion in the last ten years where the year of observation has been determined by the researcher and then analyzing the number of papers using a prism diagram (Stehr, 2005). In this case the number of papers observed were papers originating from Scopus Q1 and Q2, Emerald, Ebsco, WoS and so on. while the source used is limited to paper, there are no books or proceedings in it (Balestrino, 2010). This observation strategy was carried out in order to improve the quality of paper observations from several years ago and are constantly being updated to facilitate and enrich reader literacy (Traxler, 2012). In this case the problem referred to in this study is related to Tax Avoidance. The following presents a table of operational definitions that can be used in measuring each variable in this study (Lim, 2011).

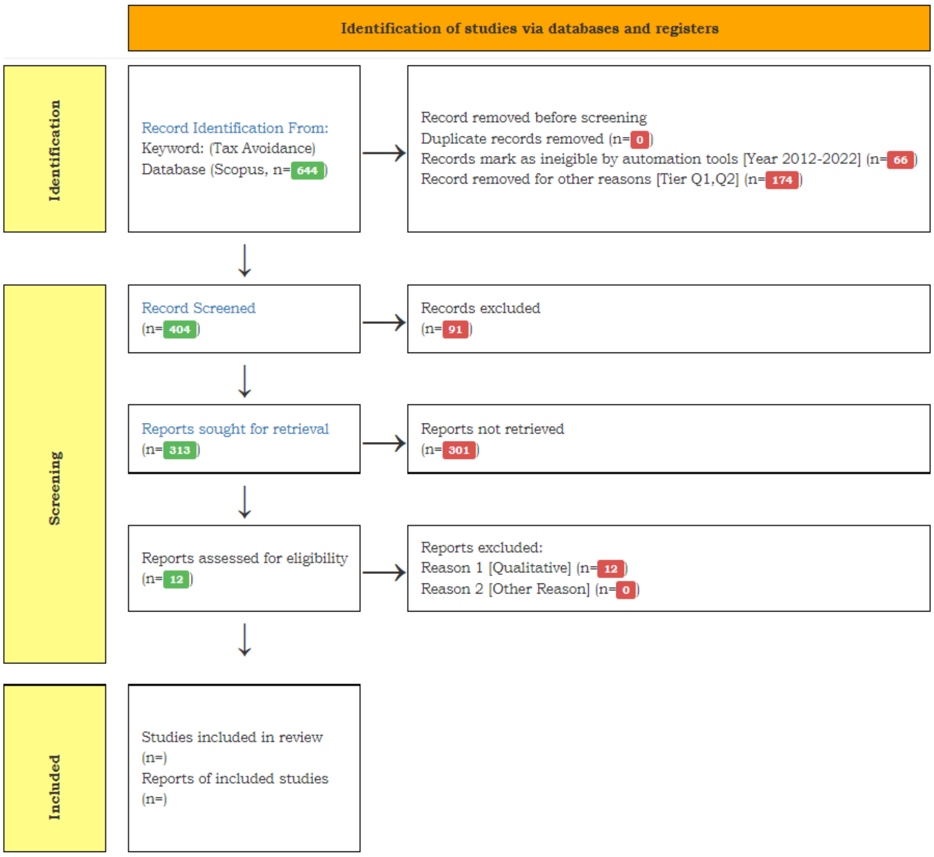

Figure 2. Identification of Articles Processes

The following is a prism diagram which explains the number of papers studied. In this paper, the majority of those studied came from Scopus Q1 and Q2 papers, where this paper is a paper related to tax avoidance. Thus, this diagram explains tracing the number of papers, which initially consisted of 644 papers to be examined, then dropped to 404 papers, and finally, based on the completeness of the data held, 313 papers were examined relating to tax evasion.

Table 1. Operational Definitions and Variable Measurement Methods

Variable Name/Type	Variable Definitions	Parameter	Measurement Scale
Discretionary Accruals (X_1)	The degree of control over shifting accrual accounts	$DA_{it} = \frac{TA_{it}}{A_{it-1}} - NDA_{it}$ $Total\ Accrual_t =$ $TA_{it} = \alpha_1 + \alpha_2\, \Delta Rev_{it} + \alpha_3\, PPE_{it} + \varepsilon_{it}$ $Non\ Discretionary\ Accrual_t =$ $NDA_{it} = \alpha_1 \left(\frac{1}{A_{it-1}}\right) + \frac{\alpha_2(\Delta Rev_{it} - \Delta Rec_{it})}{A_{it-1}}$ $+ \frac{\alpha_3 (PPE_{it})}{A_{it-1}}$	Ratio
Effective Tax Rate (X_2)	The percentage of the effective tax rate on a company from the number of other tax	$ETR = \frac{Total\ Tax}{Taxable\ Income}$	Ratio

Variable Name/Type	Variable Definitions	Parameter	Measurement Scale
	rate percentages		
Accounting Conservatism Principle (X_5)	Efforts were made to anticipate various losses that might occur	$KON_{ACC} = \frac{Net\ Income - Cash\ Flow}{Total\ Asset\ Average}$ $Cash\ Flow = Net\ Cash\ Flow\ Operating\ Activities$ *Depreciation Expenses*	Ratio
Thin Capitalization (X_7)	Efforts to minimize own capital and maximize company debt	$SHDA = (Total\ Asset\ Average - Non\ IBL)\ x\ 80\%$ $MAD_{ratio} = \frac{Debt\ Average}{SHDA\ Company}$	Ratio
Tax Avoidance (Y)	Tax avoidance by taxpayers, where there are those that are legal and unlawful	$TH = \frac{Accounting\ Profit - Fiscal\ Profit}{Total\ Asset_t}$	Ratio

RESULTS

Discretionary accruals is a policy set by company management without having to follow policies in accordance with generally accepted accounting principles (Kim et al., 2011). This discretionary accrual is part of earnings management that can be used to avoid taxes (Taylor & Richardson, 2013). This can be done by the company, but it is very difficult to detect (Salihu et al., 2015). This discretionary accrual is able to control net income conditions, so it will be very closely related to the application of Tax Avoidance (Campbell & Helleloid, 2016).

Effective tax rate is the effective tax rate that is expected to remain low so that the plantation company pays a low amount of corporate tax (Daníelsson et al., 2022). In this study, the effective tax rate has a partial relationship to Tax Avoidance (Johannesen, 2014). That is, the plantation companies in this study have an effective tax rate that always tends to be small so that they are able to attract investors to invest in these companies (Suoniemi et al., 2021).

Accounting conservatism principle is an accounting principle, where there is an avoidance of losses that may occur in the plantation company (Collins et al., 2021). If the company has a profit that is higher than the value of cash flows from operating activities, then the company is practicing accounting conservatism (Herath & Mittal, 2022). Accounting conservatism is exercised to varying degrees (Dmitriu & Popescu, 2020). In this study, accounting conservatism is measured using accruals (Krieger et al., 2021). Where, accounting conservatism partially affects Tax Avoidance (DeCanio, 2016).

Thin capitalization is a condition where the majority of the plantation company's sources of funds come from debt (Shank et al., 2021). The simple analogy is that the debt obtained will not be free and without reward (Bartelsman & Beetsma, 2003). The intended reward is compensation in the form of interest costs that must be paid (Knudsen, 2020). Initially, researchers were very afraid to include thin capitalization variables in this study (Plant et al., 2022). Obviously, the researchers thought that applying thin capitalization was not allowed in. But the fact is that there are KMK that have been explained in the previous presentation related to thin capitalization. Therefore, in this study, thin capitalization has a partial effect on Tax Avoidance (Kirchler et al., 2003).

CONCLUSION

Discretionary accruals, effective tax rate, accounting conservatism principle, and thin capitalization have a very strong relationship to Tax Avoidance (Prasastia, 2017). Tax avoidance can be done in many ways, along with technological developments, tax avoidance can be done more smoothly and with a variety of motives (Rohlin et al., 2014). Tax avoidance is basically permissible if it does not violate applicable regulations (McGarry, 2001). Along with the times, more and more taxpayers are reluctant to pay these taxes (Rohlin et al., 2014). This is mainly because it is not clear where the payment or utilization of the tax funds will be given (Herath & Mittal, 2022). Today's society is very intelligent in observing developments that occur (Coombs et al., 2020). The drying up of social media accounts has made the public very intelligent in monitoring and understanding various forms of information (Dmitriu & Popescu, 2020). Thus, what should not be done is illegal tax evasion (Herath & Mittal, 2022).

Future researchers are strongly advised to use a more certain dependent variable, where it is known that tax avoidance consists of two parts, namely tax avoidance and tax evasion (Mikalef et al., 2018). In further research, it is better to be able to determine whether it is part of the application of tax avoidance or is part of tax evasion (Hilling et al., 2021). This means that it needs to be studied again related to more rigid calculation certainty, a deeper understanding of theory, as well as a search for journals and other research that will be supportive.(Bassey et al., 2022). So that the direction and results of research will be more certain and more useful (Okoli & Schabram, 2010).

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