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**| RESEARCH ARTICLE**

**The Effect of Audit Fees, Auditor Specialization, Auditor Tenure on Tax Avoidance with Audit Opinion as a Moderating Variable**

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**| ABSTRACT**

This research examines the effect of audit fees, auditor specialization, and auditor tenure on tax avoidance, with audit opinion as a moderating variable. This research uses secondary data from property companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The number of samples used was 42 property companies using SPSS software. The findings from this research indicate that audit fees and auditor specialization have no effect on tax avoidance, while auditor tenure has an effect on tax avoidance. This study also shows that audit opinion strengthens the effect of audit fees and auditor tenure on tax avoidance, while audit opinion weakens the effect of auditor specialization on tax avoidance.

**| KEYWORDS**

Audit fees, auditor specialization, auditor tenure, audit opinion and tax avoidance

**| ARTICLE INFORMATION**

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**1. Introduction**

The difficult economic conditions have resulted in several companies looking for ways to reduce expenses by paying fewer taxes than they should. Most companies design management arrangements to minimize their tax obligations. This tax payment is a transfer of wealth from the company and its owners to the state (Wahab and Holland, 2012). Tax avoidance aims to reduce the level of tax liability through various legal activities (Ariff and Hashim, 2014).

Companies plan to pay taxes in a minimum amount without violating applicable tax regulations. This is known as tax planning, with the aim of minimizing the amount of tax to be paid. Tax planning that is carried out can lead to tax avoidance, which is an effort to streamline the tax burden by avoiding tax imposition (Apollo, 2020).

Tax avoidance is carried out by taxpayers so that the company's goals are still achieved by getting maximum profits. However, tax avoidance must be done wisely so that it is not counterproductive to the company's goals. It is carried out under certain conditions only, and it is not customary for the company to seek maximum profit without taking into account the company's reputation.

Previous research on tax avoidance is still interesting to study because the empirical results show different results (Research gap). Mahdi Salehi's research (2019) uses the variables Audit Fees, Auditor Specialization in Industry, Auditor Tenure, and Types of Audit Opinions. The results of his research that show the effect on tax avoidance are the variables Audit Fees, Auditor Tenure, and Types of Audit Opinions, while the Auditor Specialization variable in Industry has no significant effect on tax avoidance. These results are inconsistent with previous research, namely Dhaliwal (2004), Hogan and Noga (2012), McGuire (2012) and Mehrabanpour (2017)

Many factors can be used as a reference in analyzing whether a company commits tax avoidance or not. The ability of the auditor to carry out his duties has a contribution to a company doing tax avoidance. Some companies will tend to choose auditors who also have tax consultant services; this shows better tax savings compared to those who do not use the services of a tax auditor

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(McGuire 2012). Mehrabanpour (2017) found that auditor specialization has a positive effect on tax avoidance. In contrast, Mahdi Salehi's research (2019) shows that there is no significant relationship between auditor industry specialization and tax avoidance.

The level of fee competition for audit services is very tight, and the auditor's income level is relatively low. It is irrational to apply good audit techniques because of the high cost; thus, the audit results are of poor quality (Azizkhani, 2018). The quality of audit results will affect the possibility of tax avoidance by companies (Shokrollahi, 2017).

The auditor's tenure has a fairly strong potential for tax avoidance. Auditors who have a longer tenure have knowledge of what potential in a company can be done for tax avoidance (Serafat and Barzegar, 2015)

The type of audit opinion will affect company transparency; the better the audit opinion, the better the level of company transparency. Li et al. (2018) also investigated the relationship between tax avoidance and corporate transparency. This study integrates several previous studies and re-examines the variables of audit service fees, auditor specialization in the industry, auditor tenure, and types of the audit opinion, with the hope of obtaining consistent results. The sample used in this study is a company listed in the property sector, which is listed on the Indonesia Stock Exchange for the period 2016 to 2020.

## **2. Literature Review**

### **2.1. Agency Theory**

Agency theory is a theory that arises because of a conflict of interest between principals and agents. Principal as a shareholder, while the agent as management. Principals contract agents to manage resources within the company. In other words, the principal provides facilities and funds for the company's operations. The agent is obliged to manage the resources owned by the company; besides that, the agent is also obliged to be accountable for the tasks assigned to him. Meanwhile, the principal has an obligation to provide compensation or duties that have been assigned to the agent (Kurniasih and Sari, 2013).

Agency problems arise when the goals of the agent differ from those of the principal. Agency theory has placed corporate managers as agents and shareholders as principals. Shareholders, as principals, have delegated managers to make business decisions. Agents do not always make decisions because of the principal's goals. Principals have demanded a system for how to run the company (Waluyo, 2017).

### **2.2. Tax avoidance**

Tax avoidance is a transaction scheme whose sole purpose is to avoid taxes by exploiting weaknesses in tax regulations that can be justified (Darussalam, 2009). This scheme can be implemented by moving tax objects and subjects to tax haven countries, namely countries that provide tax breaks by providing special tax rates. Tax avoidance can also be done by selecting the type of business transaction where the transaction has the lowest tax rate.

### **2.3. Audit Fees**

The audit fee is an honorarium charged by the public accountant to the audited company for the audit services performed by the public accountant on the financial statements. The Indonesian Institute of Certified Public Accountants (IAPI) issues guidelines for all members who have or practice public accounting regarding the amount of compensation for audit services that are reasonable and appropriate for auditors to receive in performing professional services in accordance with applicable public accounting standards.

### **2.4. Auditor Specialization**

Public Accountant Offices (PAO) that have specialized in certain industries, and have capabilities in the field of taxation, will combine tax and financial expertise to improve and develop client tax strategies. This will encourage companies to do tax evasion (McGuire, 2012).

### **2.5. Auditor Tenure**

According to Mahdi Salehi (2019), if the auditor's working relationship with the client increases for a long time, then the quality of audit consulting services will be improved to reduce the tax burden. The auditor's long tenure can lead to the closeness of the auditor's relationship with the client, who can have a role in tax avoidance activities.

### **2.6. Audit Opinion**

According to Pourheidari (2014), audit opinion reflects company transparency; when a company wants to carry out tax avoidance activities, the quality of financial reporting transparency will decrease. Tax planning activities have had an impact on corporate information, namely reducing the transparency of financial reporting; in other words, tax avoidance is reflected in the transparency of corporate financial reporting.

### 2.7. The Effect of Audit Fees on Tax Avoidance

Martinez and Lessa (2014) also concluded that companies that have more tax avoidance pay more fees to their auditors, and corporate governance can be a factor in minimizing the effect of increasing audit fees. Mahdi Salehi (2019) concluded that audit fees have an effect on tax avoidance. Reputable audit firms, which are paid more for audit services than others, will spend more to train their audit staff and apply advanced auditing techniques to improve the quality of their work.

H1: Audit fees have a positive effect on tax avoidance.

### 2.8. The Effect of Auditor Specialization on Tax Avoidance

McGuire et al. (2012) show that when audit firms are tax specialists, clients who receive tax services from these institutions are more involved in tax avoidance. Thus, they prove that the auditor's expertise can be considered an important factor in determining the level of tax evasion.

H2: Auditor specialization has a positive effect on tax avoidance.

### 2.9. The Effect of Auditor's Tenure on Tax Avoidance

Jeong and Bae (2013) find that corporate tax avoidance increases with auditor tenure, reflecting client-favorable tax arrangements, which reduce tax payments that can be offered more as auditor tenure increases.

H3: Auditor's tenure has a positive effect on tax evasion.

### 2.10. Audit Opinion Moderates the Effect of Audit Service Fee, Auditor Specialization and Auditor's Tenure on Tax Avoidance

Audit opinion reflects company transparency; when a company wants to carry out tax avoidance activities, the quality of financial reporting transparency will decrease (Pourheidari, 2014).

H4: Audit Opinion strengthens the effect of audit fees on tax avoidance.

H5: Audit Opinion strengthens the effect of auditor tenure on tax avoidance.

H6: Audit Opinion strengthens the effect of auditor tenure on tax avoidance.

## 3. Methodology

The type of data used in this study is secondary data, which comes from property companies whose shares are listed on the Indonesia Stock Exchange (IDX) for the period 2016 -2020. There are 42 companies with complete data. Data collection uses purposive sampling with certain criteria.

The test was carried out using a multiple linear regression analysis models, which aims to predict the strength of the influence of the independent variables on the dependent variables (Ghozali, 2018). The regression equation is as follows:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

Description:

Y = Tax Avoidance

X1 = Audit Fees

X2 = Auditor Specialization

X3 = Auditor Tenure

X4 = Type of Audit Opinion

$\beta_0$  = Coefficient

e = term error

Variable Operationalization And Variable Measurement

Table 1. Definition of Operationalization Table

Variable	Measurement	Remarks
Tas Avoidance	$CETR = \frac{\text{Tax Payment}}{\text{Profit before Tax}}$	Divide tax payments by profit before tax (Hanlon and Heitzman, 2010)
Audit Fees	Audit Fees = Ln Audit Service Fee	The natural logarithm of the total audit fee by the external auditor (Mahdi Salehi, 2019)

Specialization Auditor	Auditor Specialization = 1 Auditor Non Specialization = 0	Specialist auditors if they control more than 10% market share and vice versa (Craswell, 2005)
Auditor Tenure	Number of Years Conduct audits	Number of consecutive years of PAO in performing audit assignments (Mahdi Salehi, 2019)
Audit Opinion	Unqualified Opinion = 1 Non Unqualified Opinion = 0	Unqualified Opinion and Nun Unqualified Opinion (Mahdi Salehi, 2019)

**4. Results and Discussion**

**4.1. Descriptive statistics**

The following shows general statistical data from all the data used in table 2.

Table 2. 4.1. Descriptive statistics.

Descriptive Statistics					
Variable	N	Minimum	Maximum	Mean	Std. Deviation
Y	116	0.00270	0.26740	0.25240	0.02437
X1	116	5.29832	8.04559	6.61526	0.68882
X2	116	200.00000	3120.00000	939.12931	659.74286
X3	116	1.00000	5.00000	4.15517	1.26905
X4	116	0.00000	1.00000	0.99138	0.09285

It is assumed that companies that do tax avoidance (Y) will have a lower CETR value. Vice versa, the greater the level of CETR, the lower the level of tax avoidance. Audit fee (X1) has a cost difference that is not too far or has a close range of costs, meaning that the audit fee between the minimum and maximum values with the average value is close to each other. Auditors specializing in industry (X2) have a maximum score of 3120, meaning that some companies use auditors specializing in the industry. During the observation period, the auditors (X3) have a maximum working period of 5 years, and the average auditor has a working period of 4.15, so it can be interpreted that companies tend to use the same auditor in that period. Companies that have an unqualified audit opinion (X4) are 99.13%, and only a few have opinions other than unqualified opinion.

**4.2. Normality test**

The normality test aims to find out in the regression model if the confounding or residual variables have a normal distribution. Based on the data in Table 3, the large (2-tailed) one-sample Kolmogorov Smirnov test results of the regression model with the dependent variable CETR is 0.105 greater than 0.05 so that the data is normally distributed.

Table 3. One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		116
Normal Parameters <sup>a,b</sup>	Mean	0.000
	Std. Deviation	0.007
Most Extreme Differences	Absolute	0.111
	Positive	0.054
	Negative	-0.111
Test Statistic		0.111
Asymp. Sig. (2-tailed)		.001 <sup>c</sup>
		Sig.
		.105 <sup>d</sup>

Monte Carlo Sig. (2-tailed)	99% Confidence Interval	Lower Bound	0.097
		Upper Bound	0.113
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Based on 10000 sampled tables with starting seed 957521522.			

**4.3. Multicollinearity Test**

The multicollinearity test aims to test whether the regression model has a correlation between the independent (independent) variables. In table 4.4, it can be concluded that VIF <10 and tolerance value > 0.1, then Ho is acceptable. The data tested do not have multicollinearity.

Table 4. Multicollinearity

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	0.801	1.249
	X2	0.755	1.325
	X3	0.853	1.173
	X4	0.978	1.022
a. Dependent Variable: Y			

**4.4. Heteroscedasticity Test**

The heteroscedasticity test is carried out by the Glejser test, which proposes to regress the residual absolute value of the independent variable. From the output below, it appears that the four variables do not have signs of heteroscedasticity because the significance value is > 0.05.

Table 5. Glejser Test

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.008	.006		-1.250	.214
1 X1	.001	.001	.159	1.527	.130
X2	.000	.001	-.033	-.306	.760
X3	.000	.000	.115	1.139	.257
Z	.005	.004	.120	1.281	.203

a. Dependent Variable: Abs\_RES

**4.5. Simultaneous (F-Test)**

The simultaneous effect test is used to determine whether the independent variables jointly or simultaneously affect the dependent variable. The independent variables simultaneously (simultaneously) affect the dependent variable because the significant value (0.000) is greater than 0.05. Based on these data, this model is appropriate (Fit) and can be continued for the next stage.

Table 6. Simultaneous Test

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0.063	4	0.016	328.432	.000b
	Residual	0.005	111	0.000		
	Total	0.068	115			
a. Dependent Variable: Y						
b. Predictors: (Constant), X4, X1, X3, X2						

**4.6. Partial Test (T Test)**

A partial test is used to determine the effect of each independent variable on the dependent variable with a significant level of 5%.

Table 7. Partial Test

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.000	0.010		0.044	0.965
	X1	0.000	0.001	0.013	0.434	0.665
	X2	0.001	0.002	0.022	0.716	0.475
	X3	0.000	0.001	-0.010	-0.348	0.729
	X4	0.251	0.007	0.957	35.726	0.000
	X1*X4	0.018	0.002	0.695	9.785	0.000
	X2*X4	-0.009	0.004	-0.170	-2.297	0.023
	X3*X4	0.005	0.001	0.272	3.913	0.000
a. Dependent Variable: Y						

**4.7. Discussion**

**4.7.1. The effect of audit fees on tax avoidance**

From the results of calculating t count with t table, it can be concluded that the results of the research hypothesis Ha are rejected, and Ho is accepted, meaning that partially the cost of audit services has no effect on tax avoidance. This is contrary to the first hypothesis, namely, the cost of audit services has an effect on tax avoidance. According to Hanlon (2012) that many differences between accounting profit and taxable profit lead to higher audit fees, meaning that with higher audit fees, the possibility of tax avoidance will be greater. This research is in line with the research of Totok D. and Anigo T. (2021) and contrasts with the research of Mahdi Salehi (2019), Hu Nianjia (2018), Kraft A & Lopatta K. (2016).

**4.7.2. The effect of auditor specialization in the industry on tax avoidance**

From the results of calculating t count with t table, it can be concluded that the results of the research hypothesis Ha are rejected, and Ho is accepted, meaning that partial auditor specialization in the industry has no effect on tax avoidance. This is contrary to the second hypothesis, namely, the specialization of auditors in the industry has an effect on tax avoidance. McGuire (2012) states that when the audit firm is a tax specialist, the clients who receive tax services from this institution are more involved in tax avoidance. However, in this study, auditor specialization in the industry has no effect on tax avoidance. This research is in line with previous research conducted by Mahdi Salehi (2019), Hogan B. and Noga T. (2012), Bauer AM, Minutti M and Silva AM. (2012).

**4.7.3. The effect of auditor tenure on tax avoidance**

From the results of calculating t count with t table, it can be concluded that the results of the research hypothesis Ha is accepted and Ho is rejected, meaning that partially the auditor's tenure partially affects tax avoidance. This is in line with the third hypothesis; namely, auditor tenure has an effect on tax avoidance. Jung and Bae (2013) state that corporate tax avoidance increases with the auditor's tenure, reflecting a tax arrangement that benefits the client; this will reduce the tax payments that will be offered when

the tenure of the auditor increases. This research is in line with previous research conducted by Serafat and Barzegar (2015), Azizkhani M, Daghani R & Shailer G. (2018).

#### **4.7.4. The effect of audit opinion moderates audit fees on tax avoidance**

Audit opinion as a variable that moderates the effect of audit service fees on tax avoidance, based on the Moderated Regression Analysis (MRA) analysis, appears to have a significant value of 0.000 which is less than the specified significance level of 0.05. This means that the audit opinion moderates the effect of audit service fees on tax avoidance. This study supports the fourth hypothesis, namely that audit opinion affects the cost of audit services in tax revenue. Audit opinion reflects company transparency. When a company wants to carry out tax avoidance activities, the quality of financial reporting transparency will decrease (Pourheidari, 2014). Audit fees and tax avoidance behavior, which are in line with Hanlon (2012), mean that audit opinions will strengthen the effect of audit fees on tax avoidance.

#### **4.7.5 The effect of audit opinion moderates auditor specialization on tax avoidance**

Audit opinion as a variable that moderates the effect of auditor specialization on tax avoidance, based on the Moderated Regression Analysis (MRA) analysis, appears to have a significant value of 0.023, greater than the specified significance level. So it can be concluded that the audit opinion does not moderate the effect of auditor specialization on tax avoidance. This study rejects the fifth hypothesis; namely, audit opinion strengthens the effect of auditor specialization on tax avoidance. The effect of audit opinion weakens the effect of auditor specialization on tax avoidance. Auditor specialization also provides a higher level of assurance than auditors without specialization in certain industries.

#### **4.7.6. The effect of audit opinion moderates the auditor tenure on tax avoidance**

Audit opinion as a variable that moderates the effect of auditor tenure on tax avoidance, based on the Moderated Regression Analysis (MRA) analysis, appears to have a significant value of 0.000 less than the specified significance level. So it can be concluded that the audit opinion moderates the effect of the auditor tenure on tax avoidance. This study supports the sixth hypothesis; namely, audit opinion strengthens the effect of auditor tenure on tax avoidance. Li et al. (2018) argue that tax avoidance and corporate transparency are closely related, meaning that if corporate tax avoidance is low, transparency increases; conversely, if corporate tax avoidance is high, it will reduce transparency.

## **5. Conclusion & Suggestions**

### **5.1. Conclusion**

Based on the results of the analysis as previously described, the following conclusions can be drawn:

1. Audit fees have no effect on tax avoidance; thus, the first hypothesis in this study is not supported.
2. Auditor specialization in the industry has no effect on tax avoidance; thus, the second hypothesis of this study is not supported.
3. Auditor tenure affects tax avoidance; thus, this study supports the third hypothesis.
4. Audit opinion strengthens the effect of audit fees on tax avoidance; thus, this study supports the fourth hypothesis.
5. Audit opinion weakens the effect of auditor specialization on tax avoidance; thus, the fifth hypothesis is not supported.
6. Audit opinion strengthens the effect of auditor tenure on tax avoidance; thus, this study supports the sixth hypothesis.

### **5.2. Suggestions**

Suggestions that researchers can convey based on the results of research and discussion in the previous chapter are as follows:

1. Use other variables than CETR to measure tax avoidance so that research results are more varied.
2. The research year period should be longer or other than 2016-2020 so that it is hoped that the data will be more stable.
3. The variables of audit fees and auditor specialization, which do not affect tax avoidance, should be investigated by future researchers in the hope of maximizing results.
4. Future researchers are expected to include other company sectors besides the property sector so that the research results become more objective.

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