Review Article

Research of Tax Avoidance in Indonesia: A Bibliographic Study

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ABSTRACT

Aims: This study aims to provide an overview of the development of tax avoidance research in Indonesia from 12 accredited national journals ranked 1 & 2.

Study design: The methods used in this research are the charting the field and analyzing the community methods.

Place and Duration of Study: The sample of this study includes 27 articles that discuss tax avoidance in Indonesia with an observation period of 2012 to 2018.

Methodology: This study selects several research results regarding of tax avoidance research in Indonesia from 12 accredited national journals then grouped them based on the topic and research method.

Results: The mapping results show that the most tax avoidance research publications are in the Accounting Journal (22%). The topic of antecedents of tax avoidance research is antecedent and there are 28 antecedent variables from 23 articles. The most studied antecedent variable is corporate governance. Consequence topics are 4 articles with 5 variables. The research sample that dominates is manufacturing companies (41%) and 63% of articles use a sample size of more than 100. The most widely used tax avoidance proxies are ETR, Current ETR, and Cash ETR. The citation rate of tax avoidance research reached 163 in the observation period and 67% of articles had received citations. The topics most cited are the antecedents of corporate governance, firm size, liquidity, leverage, and earnings management.

Conclusion: Based on the research topic, Citation analysis shows the number of research citations on tax avoidance for the last 7 years is 163 out of 27 articles. 67% of tax evasion articles have received citations and 33% of tax evasion articles have not received citations. The citations most related to antecedent variables include corporate governance, firm size, liquidity, leverage, and earnings management. This research has limitations. This tax avoidance research mapping is only based on research samples using empirical quantitative methods. Other surveys, qualitative, and literature reviews, have not been widely used in nationally accredited journals. However, there are 4 articles not with an empirical quantitative approach. This provides a great opportunity to develop tax avoidance research in Indonesia.

Keywords: Tax Avoidance, Tax Aggressiveness, Accounting, Research, Bibliographic Study

1. INTRODUCTION

The market share of taxation research as an accounting sub-field is only 17% of accounting research in Indonesia for the 1997-2016 observation period in accredited national journals (Herawati & Bandi, 2017). One of the interesting research topics of taxation as a sub-field of accounting is tax avoidance. Herawati & Bandi (2018) found that 33.3% of tax research topics during the two decades of the National Accounting Symposium with the Hanlon & Heitzman (2010) approach were related to tax avoidance research topics. However, in publications in seven nationally accredited journals in Indonesia, Herawati & Bandi (2017) found that the topic of tax avoidance only emerged in the second decade of the 2007-2016 period) as many as 6 articles (covering four tax evasions, one tax shelter activity and one aggressive financial reporting and taxes).

This study was motivated by several studies such as Hesford et al. (2007) regarding bibliographic research in the field of management accounting; Suprianto & Setiawan (2017) regarding bibliographic research on earnings management in Indonesia; Fitriana et al. (2018) regarding bibliographic research on dividend policy in Indonesia, and Suryaputra et al. (2017) regarding bibliographic research on banking performance in Indonesia. Herawati & Bandi (2017) and Herawati & Bandi (2018) have conducted bibliographic research in the tax sector. The previous research mapped the market share of tax research as a sub-area of accounting and taxation topic areas, research methods used in tax research, and analysis of the tax research community. This study focuses more on one theme that is often carried out by tax researchers in the accounting field, namely the topic of tax avoidance. This research is important because of the increasing trend of tax evasion in manufacturing companies listed on the Indonesia Stock Exchange for the period 2001 – 2014 (Astuti & Aryani, 2016) and the finding that Indonesia is in the category of countries ranked high in tax avoidance (Tang, 2015). Therefore, this study aims to examine the practice of tax avoidance in Indonesia from the research results using a bibliographic method of 27 articles on tax avoidance in 12 accredited journals in accounting and finance, auditing, taxation, information, and economics in Indonesia 7 years. (from 2012 to 2018). This study uses accredited national journals as observation material because accredited journals have a rigorous selection, so the published articles have good credibility and quality. This study uses two approaches, namely "charting the field" and "analyzing the community citation" to analyze and map the development of research on tax avoidance practices in Indonesia.

The contribution of this research includes several things. First, classify corporate tax avoidance research topics based on antecedents and consequences, samples, proxies, and citation analysis. Second, this article provides an overview for future researchers to evaluate and further analyze several variables, topics, tax avoidance proxies and citation analysis that is still rarely done in Indonesia related to corporate tax avoidance practices.

2. RESEARCH METHODS

The method used in this study is the "charting the field" and "analyzing the community—citation" methods developed by Hesford et al. (2007). Hesford et al. (2007) approach, this study selects several research results on tax avoidance or the like published in 12 nationally accredited journals. Search results for tax evasion articles will be mapped
1) the area ("charting the field") includes topics, populations and samples, and proxies for tax avoidance and
2) analyzing the community through citation analysis. Table 1 shows the sources of accredited journals that are the sample of this research.

The sources of the journals as the sample were selected with the following criteria. First, accredited journals in 2018. This is based on a list of accredited journal names or has an ISSN permit by DIKTI. Second, the journal can be accessed online. Third, only selected articles related to tax avoidance, including tax aggressiveness and tax shelter in Indonesia. Searching for articles on tax avoidance is done by opening the website address of each accredited journal and then typing the word tax or tax avoidance or tax aggressiveness or tax aggressiveness or tax shelter in the search column. Articles included in the theme of tax avoidance are then tabulated and classified based on the title, year of the journal, name of journal and author, population, sample, dependent variable, independent variable, tax avoidance proxy used, research results, and several citations.

3. RESULTS AND DISCUSSION
3.1 RESULT

The results of the research sample selection show that there are 12 accredited national journals with a total of 27 articles on tax avoidance. Table 1 shows the accredited national journals that dominate research on tax avoidance are the Accounting Journal (22%), Indonesian Accounting and Auditing Journal (15%), JKP and Media for Accounting, Auditing & Information Research (11%), JAKI, JAMAL, Journal Dynamics of Accounting (7%), and JAK, Journal of Indonesian Economy and Business, Journal of Accounting and Business, Scientific Journal of Accounting and Business, Journal of Accounting and Investment (4%)

Table 1.   Journal Name List

Number	Journal Name	Code	Number Of Articles	Percentage (%)
1	Jurnal Akuntansi dan Auditing Indonesia	JAAI	4	15
2	Jurnal Akuntansi dan Keuangan	JAK	1	4
3	Jurnal Akuntansi dan Keuangan Indonesia	JAKI	2	7
4	Jurnal Akuntansi Multiparadigma	JAMAL	2	7
5	Jurnal Keuangan dan Perbankan	JKP	3	11
6	Jurnal Akuntansi	JA	6	22
7	Journal of Indonesian Economy and Business	JIEB	1	4
8	Jurnal Akuntansi dan Bisnis	JAB	1	4
9	Jurnal Ilmiah Akuntansi dan Bisnis	JIAB	1	4
10	Journal of Accounting and Investment	JAI	1	4
11	Jurnal Dinamika Akuntansi	JDA	2	7
12	Media Riset Akuntansi, Auditing, & Informasi	MRAAI	3	11
	Total Sample :		27	100

Tracing the research sample shows that 27 articles use empirical quantitative methods (Table 2) and 4 articles use other methods (Table 8). This paper's mapping of tax avoidance research is only based on 27 articles with empirical quantitative methods. Table 2 presents a descriptive sample of this research. The tax avoidance articles used in this study do not

always use the word tax avoidance. However, it also includes articles that discuss tax aggressiveness or tax aggressiveness and tax shelter. The search results of the research sample showed 14 articles with the theme of tax avoidance (namely Saputra et al., 2015; Sandy & Lukviarman, 2015; Maraya & Yendrawati, 2016; Tjondro et al., 2016; Oktavia & Martani, 2013; Rusydi, 2013; Carolina et al., 2014; Firmansyah & Muliana, 2018; Ngadiman & Puspitasari, 2014; Sari et al., 2017; Tandean, 2016; Yee et al., 2018; Turyatini, 2017; Febriyanto & Firmansyah, 2018), 12 articles with the theme of tax aggressiveness (namely Hidayati & Diyanty, 2018; Damayanti & Prastiwi, 2017; Suyanto & Supramono, 2012; Tiaras & Wijaya, 2015; Hanna & Haryanto, 2016; Harnovinsah & Mubarakah, 2016; Gunawan, 2017; Dewi & Cynthia, 2018; Makhfudloh et al., 2018; Ardy & Kristanto, 2015; Nurhandono & Firmansyah, 2017; Nurfauzi & Firmansyah, 2018), and 1 article with the theme of a tax shelter (Geraldina, 2013).

The observation period covers the years 2012 – 2018. The year 2012 is considered the beginning of the observation because the accredited national journal that provides space for research on tax avoidance is 2012 namely the Financial and Banking Journal (JKP) with 1 article (ie Suyanto & Supramono, 2012). Picture 1 shows the trend of research on tax avoidance in Indonesia over the last 7 years. Chart 1 shows the trend of tax avoidance research which fluctuates but shows an increasing trend.

Picture 1.
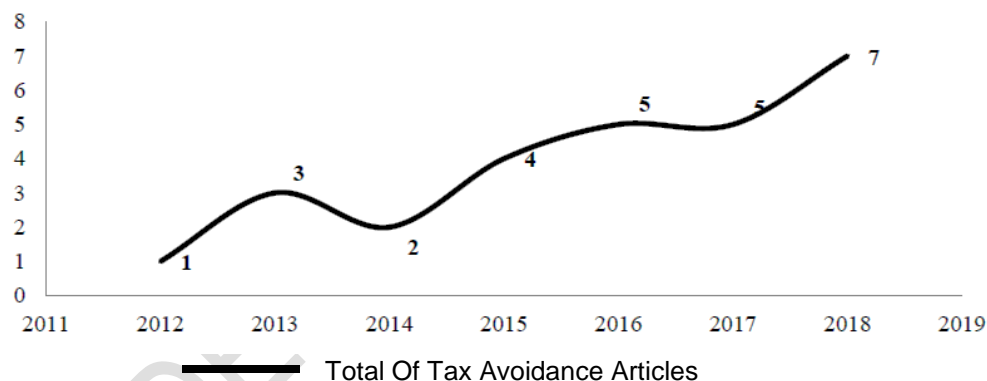**Research Trends of Tax Avoidance in Indonesia in 2012-2018**

Total Of Tax Avoidance Articles

Table 2.
Research Sample - List of articles

Number	Journal Name	Title	Researcher Name	Number of Citations

No	Jurnal	Judul	Penulis	Sitasi
1	JAAI	"Pengaruh Corporate Governance, Profitabilitas dan Karakter Eksekutif terhadap Tax Avoidance pada Perusahaan yang Terdaftar di BEI"	Saputra et al. (2015)	5
2	JAAI	"Pengaruh Corporate Governance terhadap Tax Avoidance: Studi Empiris pada Perusahaan Manufaktur"	Sandy & Lukviarman (2015)	21
3	JAAI	"Pengaruh Corporate Governance Dan Corporate Social Responsibility Disclosure terhadap Tax Avoidance: Studi Empiris pada Perusahaan Tambang dan CPO"	Maraya & Yendrawati (2016)	1
4	JAAI	"Pengaruh Moderasi Koneksi Politik terhadap Kepemilikan Keluarga dan Agresivitas Pajak"	Hidayati & Diyanty (2018)	0
5	JAK	"Kualitas Corporate Social Responsibility dan Penghindaran Pajak dengan Kinerja Laba Sebagai Moderator"	Tjondro et al. (2016)	3
6	JAKI	Tingkat Pengungkapan dan Penggunaan Derivatif Keuangan dalam Aktivitas Penghindaran Pajak	Oktavia & Martani (2013)	4
7	JAKI	Preferensi Manajemen Laba Akrual atau Manajemen Laba Riil dalam Aktivitas Tax Shelter	Geraldina (2013)	8
8	JAMAL	Pengaruh Ukuran Perusahaan terhadap Aggressive Tax Avoidance di Indonesia	Rusydi (2013)	16
9	JAMAL	Peran OECD dalam Meminimalisasi Upaya Tax Agresiveness pada Perusahaan Multinationality	Damayanti & Prastiwi (2017)	1
10	JKP	Likuiditas, Leverage, Komisaris Independen, dan Manajemen Laba terhadap Agresivitas Pajak Perusahaan	Suyanto & Supramono (2012)	64
11	JKP	Karakteristik Eksekutif terhadap Tax Avoidance dengan Leverage sebagai Variabel Intervening	Carolina, Natalia, & Debbianita (2014)	3
12	JKP	The Effect of Tax Avoidance and Tax Risk on Corporate Risk	Firmansyah & Muliana (2018)	0
13	JA	Pengaruh Leverage, Kepemilikan Institusional, dan Ukuran Perusahaan terdapat Penghindaran Pajak pada Perusahaan Sektor Manufaktur yang Terdaftar di Bursa Efek Indonesia 2010-2012	Ngadiman & Puspitasari (2014)	1
14	JA	Pengaruh Likuiditas, Leverage, Manajemen Laba, Komisaris Independen dan Ukuran Perusahaan terhadap Agresivitas Pajak	Tiaras & Wijaya (2015)	29
15	JA	Agresivitas Pelaporan Keuangan, Agresivitas Pajak, Tata Kelola Perusahaan dan Kepemilikan Keluarga	Hanna & Haryanto (2016)	1

16	JA	Dampak Tax Accounting Choice terhadap Tax Aggressive	Harnovinsah & Mubarakah (2016)	1
17	JA	Pengaruh Corporate Social Responsibility dan Corporate Governance terhadap Agresivitas Pajak	Gunawan (2017)	0
18	JA	Aggressiveness Tax in Indonesia	Dewi & Cynthia (2018)	0
19	JIEB	Tax Avoidance, Related Party Transaction, Corporate Governance and The Corporate Cash Dividend Policy	Sari, Utama, & Rossieta (2017)	1
20	JAB	Pengaruh Corporate Social Responsibility terhadap Perencanaan Agresivitas Pajak	Makhfudloh et al. (2018)	1
21	JIAB	Good Corporate Governance dan Ukuran Perusahaan Pengaruhnya pada Tax Avoidance	Tandean (2016)	2
22	JAI	Tax Avoidance, Corporate Governance, and Firm Value in The Digital Era	Yee et al. (2018)	0
23	JDA	The Analysis of Tax Avoidance Determinant on The Property and Real Estate Companies	Turyatini (2017)	0
24	JDA	The Effects of Tax Avoidance, Accrual Earnings Management, Real Earnings Management, and Capital Intensity on the Cost of Equity	Febriyanto & Firmansyah (2018)	1
25	MRAAI	Faktor Finansial dan Non Finansial yang Mempengaruhi Agresivitas Pajak di Indonesia	Ardy & Kristanto (2015)	0
26	MRAAI	Lindung Nilai, Financial Leverage, Manajemen Laba dan Agresivitas Pajak‖	Nurhandono & Firmansyah (2017)	0
27	MRAAI	Managerial Ability, Management Compensation, Bankruptcy Risk, And Tax Aggressiveness	Nurfauzi & Firmansyah (2018)	0
			Total of Citations	163

3.2 Discussion

3.2.1 Research topic classification

The classification of articles on tax avoidance based on research topics is divided into two: antecedents (factors that motivate tax avoidance) and consequences (impacts of tax avoidance discussed by researchers). For 7 years, the topics discussed were the antecedents of tax avoidance by 85% or 23 articles with 28 antecedent variables, while

those discussing the consequences of tax avoidance (illustrating what happens if a company avoids taxes) are around 15% or 4 articles with 5 consequence variables.

Table 3 presents 28 antecedent variables from 23 articles that motivate tax avoidance. Research on tax avoidance with antecedent factors – corporate governance is 11 articles (48%). Proxy the various types of corporate governance used include institutional ownership (6 articles), independent commissioners (8 articles), audit quality (3 articles), auditor independence (1 article), audit committee (5 articles), managerial ownership (1 article), and score corporate governance (1 article). Research on tax avoidance with antecedent factors – company size is 7 articles (30%). Research on tax avoidance with antecedent factors - earnings management as many as 6 articles (26%) and with antecedent factors - leverage as many as 6 articles (26%). Research on tax avoidance with antecedent factors – corporate social responsibility as many as 5 articles (22%) and antecedent factors – liquidity as many as 4 articles (17%). Each of the antecedent variables showed that the results were still varied. For example, the antecedent variable—firm size. Several studies have found that firm size has a negative effect on tax avoidance (Ngadiman & Puspitasari, 2014; Turyatini, 2017; Tiaras & Wijaya, 2015*; Harnovinsah & Mubarakah, 2016*). However, several other studies (Rusydi, 2013; Tandean, 2016; Dewi & Cynthia, 2018*) did not find the effect of firm size on tax avoidance.

Table 3. Classification of Antecedent Variables - Independent Variables

Number	Antecedent Factor		Number of Article	Perce ntage # (%)	Percen tage## (%)	Influence		
						+	-	No Effect
1	Institutional Ownership	CG	6		22	Ngadiman & Puspitasari (2014), Hanna & Haryanto (2016)*	Maraya & Yendrawati (2016)	Sandy & Lukviarman (2015), Tandean (2016), Turyatini (2017)
2	independent commission er	CG	8	48	30		Sandy & Lukviarman (2015), Suyanto & Supramono (2012)*	Saputra et al. (2015), Maraya & Yendrawati (2016), Turyatini (2017), Tiaras & Wijaya (2015)*, Hanna & Haryanto (2016)*, Ardy & Kristanto (2015)*
3	AUDIT QUALITY	CG	3		11		Sandy & Lukviarman (2015), Maraya & Yendrawati (2016)	Saputra et al. (2015)

No	Variable	Type						
4	auditor independence	CG	1		4			Tandean (2016)
5	Komite Audit	CG	5		19	Tandean (2016), Hanna & Haryanto (2016)*	Sandy & Lukviarman (2015), Ardy & Kristanto (2015)*	Saputra et al. (2015)
6	manager ownership	CG	1		4			Maraya & Yendrawati (2016)
7	Corporate Governance -skor*	CG	1		4			Gunawan (2017)*
8	family ownership		3	13	11		Hidayati & Diyanty (2018)*	Hanna & Haryanto (2016)*, Ardy & Kristanto (2015)*
9	executive characteristics		2		9	7	Saputra et al. (2015)	Carolina et al. (2014)
10	Managerial Ability*		1	4	4	Nurfauzi & Firmansyah (2018)*		
11	Management Compensation*		1	4	4			Nurfauzi & Firmansyah (2018)*
12	Corporate Social Responsibility (Disclosure and Quality)		5	22	19	Maraya & Yendrawati (2016)	Gunawan (2017)*, Tjondro et al. (2016)	Dewi & Cynthia (2018)*, Makhfudloh et al. (2018)*
13	utilization of tax haven country		1	4	4			Damayanti & Prastiwi (2017)*
14	Multinationality		1	4	4		Damayanti & Prastiwi (2017)*	
15	Tax Audit		1	4	4			Damayanti & Prastiwi (2017)*
16	Use of Financial Derivatives (USER)		1	4	4			Oktavia & Martani (2013)
17	Level of Disclosure of Derivative Transactions		1	4	4	Oktavia & Martani (2013)		

No	Variable						
18	Use of Financial Derivatives (Net Fair Value of Derivative Instruments)	1	4	4	Oktavia & Martani (2013)		
19	Earnings Management* / Aggressive Financial Reporting* / Accrual Earnings Management** / Real Earnings Management**	6	26	22	Suyanto & Supramono (2012) *, Tiaras & Wijaya (2015) *, Nurhandono & Firmansyah (2017) * Geraldina (2013) **-production cost & real profit	Geraldina (2013) **-operating cash flow & real income	Dewi & Cynthia (2018)*, Hanna & Haryanto (2016)* Geraldina (2013) **-akrual, Geraldina (2013) **-discretionary expense & real profit
20	company size	7	30	26		Ngadiman & Puspitasari (2014), Turyatini (2017), Tiaras & Wijaya (2015)*, Harnovinsah & Mubarakah (2016)*	Rusydi (2013), Tandean (2016), Dewi & Cynthia (2018)*
21	profitability	1	4	4	Saputra et al. (2015)		
22	Sales Growth	1	4	4			Turyatini (2017)
23	liquidity	4	17	15		Dewi & Cynthia (2018)*, Ardy & Kristanto (2015)*	Suyanto & Supramono (2012)*, Tiaras & Wijaya (2015)*
24	Leverage	6	26	22	Turyatini (2017), Suyanto & Supramono (2012)*, Nurhandono & Firmansyah (2017)*	Ardy & Kristanto (2015)*	Ngadiman & Puspitasari (2014), Tiaras & Wijaya (2015)*
25	Deferred Tax Expense	1	4	4		Harnovinsah & Mubarakah (2016)*	

26	Tax Accounting Choices	1	4	4		Harnovinsah & Mubarakah (2016)*
27	hedge	1	4	4		Nurhandono & Firmansyah (2017)*
28	Bankruptcy Risk	1	4	4	Nurfauzi & Firmansyah (2018)*	

*tax aggressiveness ** tax shelter #percentage of the number of articles using these antecedent variables from 23 articles of tax avoidance-antecedent variables. ##percentage of the number of articles using the antecedent variable of the total 27 articles of tax avoidance.

Several studies involve the relationship between moderating and intervening variables (Table 4). Hidayati & Diyanty (2018) find that family firms are less aggressive in tax management than non-family firms. In addition, Hidayati & Diyanty (2018) also found that the political connections fostered by the family will weaken the negative influence of family ownership on tax aggressiveness. Tjondro et al. (2016) found that earnings performance strengthens the negative effect of CSR quality on tax avoidance. This shows that companies with good CSR quality and high profit performance tend to avoid tax. Carolina et al. (2014) found that the higher the company's use of debt as its capital, the more this indicates the practice of tax avoidance. Leverage is an intervening variable that connects the company's executive character with tax avoidance. First, the executive's character will affect the size of the company's leverage through the decision to use debt as a source of company funding.

Table 4. Classification of Moderating and Intervening Variables

Number	Author	Variable	Variable Type	Influence	Findings	Total of Citations
1	Hidayati & Diyanty (2018)	Political Connection	Moderation	Family Ownership and Tax Aggressiveness (-)	Proven to weaken	5
2	Tjondro et al. (2016)	Profit Performance	Moderator	Quality of CSR and tax avoidance (-)	Proven to strengthen	21
3	Carolina et al. (2014)	Leverage	Intervening	Executive Characteristics and Tax Avoidance	Proven	1

Table 5 presents the consequences of tax avoidance variables (illustrating what happens if the company avoids taxes). There are 5 consequences factors from 4 articles of tax avoidance (14%), namely Related Party Transactions, Cash Dividend Policy, Cost of Equity, Firm Value and Corporate Risk. Tax avoidance influences the four consequence variables, and one consequence variable is not proven.

The effect of tax avoidance on related party transactions also involves a moderating variable, namely the corporate governance mechanism proven to moderate the relationship between tax avoidance and the number of transactions with related parties. The effect of tax

avoidance on cash dividend policy also involves moderating variables, namely through transactions with related parties, corporate tax avoidance will be negatively related to the company's cash dividend payout rate but not proven. In addition, it was also tested that the CG mechanism will moderate the relationship between tax avoidance and the level of cash dividend payments of the company, which is mediated by the number of parties related to the transaction but is not proven (Sari et al., 2017). The effect of tax avoidance on firm value was also tested with the moderator variable of corporate governance and the results showed that corporate governance was not proven to strengthen the relationship between tax avoidance and firm value (Yee et al., 2018)

Table 5. Consequence Variable Classification - Dependent Variable

Number	Consequence Factor	Author	Influence +	–	No effect
1	Related Partyransactions	Sari et al. (2017)	1		
2	Cash Dividend Policy	Sari et al. (2017)		1	
3	Cost of Equity	Febriyanto & Firmansyah (2018)	1		
4	Firm Value	Yee et al. (2018)		1	
5	Corporate Risk	Firmansyah & Muliana (2018)			1

3.2.2 Classification of Population and Research Sample

Table 6 presents the classification based on the research sample used. The research samples that dominate the tax avoidance research are manufacturing companies (41%), non-financial companies on the IDX (19%), companies listed on the IDX (11%), and property, real estate, and construction building companies (7%). Interestingly, there is 1 tax avoidance article from a Malaysian author (Yee et al., 2018) uses a sample of public companies in the Malaysian capital market. The period of tax avoidance research observation for the last 7 years was 2001 – 2015. The period 2001 – 2015 involved three changes in income tax rates, namely Law no. 17 of 2000 where the corporate tax payer's income tax rate uses a progressive rate, Law no. 36 of 2008 which regulates the income tax rate of corporate taxpayers using a single rate, namely for 2008 it is 28% and starting from 2010 it is 25%. Most tax avoidance studies (22 out of 27 articles or 81%) used sample research with an observation period starting in 2010. Two tax avoidance articles (Gunawan, 2017 and Yee et al., 2018) use observations of only 1 year, namely 2014. One tax avoidance article (Oktavia & Martani, 2013) uses observations involving two rates of income tax (Corporate WP PPh rates for 2008 and 2010) and two articles of tax avoidance (Suyanto & Supramono, 2012) and (Geraldina, 2013) using observations involving three income tax rates (Corporate WP PPh rates 2000, 2008, and 2010). The three articles of tax avoidance with an observation period involving more than two income tax rates are antecedent topics.

Table 6. Classification of Population and Research Sample

Number Of Article	Percentage (%)	population and company sample	observation period	Number of Sample
3	11	IDX listed company	2010 - 2014	254 Companies (Tjondro et al., 2016),
			2010 - 2012	68 Companies (Rusyidi, 2013) ,

			2010 - 2014	55 Companies (Damayanti & Prastiwi, 2017)
5	19	Non-financial companies listed on the IDX	2010 - 2013	164 Companies (Hidayati & Diyanty, 2018),
			2009 - 2012	43 companies (Oktavia & Martani, 2013),
			2013 - 2015	80 companies (Firmansyah & Muliana, 2018)
			2010 - 2014	331 perusahaan (Hanna & Haryanto, 2016)
			2011 - 2015	24 companies (Nurhandono & Firmansyah, 2017)
11	41	manufacturing company	2011 - 2013	50 companies (Sandy & Lukviarman, 2015),
			2006 - 2010	39 companies (Suyanto & Supramono, 2012),
			2010 - 2012	20 companies (Carolina et al., 2014),
			2010 - 2012	67 companies (Ngadiman & Puspitasari, 2014),
			2010 - 2011	Not Mentioned (Tiaras & Wijaya, 2015),
			2010 - 2014	50 companies (Harnovinsah & Mubarakah, 2016),
			2013 - 2015	64 companies (Dewi & Cynthia, 2018),
			2010 - 2013	84 Perusahaan (Tandean, 2016)
			2011 - 2015	84 companies (Febriyanto & Firmansyah, 2018),
			2010 - 2013	Not mentioned (Ardy & Kristanto, 2015),
			2011 - 2015	36 companies (Nurfauzi & Firmansyah, 2018)
1	4	Manufacturing Companies except in the cigarette industry	2001 - 2010	108 companies (Geraldina, 2013)
2	7	Property, Real Estate, and Construction Building Company	2012 - 2014	38 companies (Saputra et al., 2015)
			2012 - 2015	22 perusahaan (Turyatini, 2017)

		Mining & Palm Oil Company	2010 - 2014	13 companies (Maraya & Yendrawati, 2016)
1	4	Mining & Palm Oil Company	2010 - 2014	13 companies (Maraya & Yendrawati, 2016)
1	4	Company Go Public Registered in Jakarta Islamic Index (JII)	2010 - 2014	11 companies (Makhfudloh et al., 2018)
1	4	100 Companies with the largest Market Capitalization	2011 - 2014	54 perusahaan (Sari et al., 2017)
1	4	All companies in Indonesia that present a 2014 sustainability report	2014	42 Perusahaan (Gunawan, 2017)
1	4	Public Company in Malaysian Capital Market	2014	82 companies (Yee et al., 2018)

The number of observation samples in tax avoidance research for the last 7 years includes the lowest 38 observations and the highest 1655 observations. Research on tax avoidance with a sample size above 100 as many as 17 articles (63%) and under 100 as many as 10 articles (37%). The sample must be large to have high precision (Hartono, 2010). The number of samples can increase precision. The larger the sample size, the smaller the standard error of estimation. In general, large sample size is a minimum of 30 items. The bigger the more than 30 items the better. If it is seen from the number of samples used in tax avoidance research, the sample criteria (ie precision) have been met.

3.2.3 Tax Avoidance Proxy Classification

Table 7 presents eight (8) proxies for tax avoidance in Indonesia over the last 7 years. Tax avoidance proxies are dominated by effective tax rate (ETR) proxies with 13 articles (48%), current ETR proxies with 8 articles (30%), Cash ETR proxies with 5 articles (19%), and Book Tax Gap proxies with 4 articles (15%). Research on tax avoidance in the United States generally uses 12 proxies (Hanlon & Heitzman, 2010) (Picture 2). The findings in Indonesia show that several tax avoidance proxies have not been used in tax avoidance research. Most of the tax avoidance studies in Indonesia (81%) use a single tax avoidance proxy. However, there are 5 tax avoidance articles (19%) using two tax avoidance proxies (i.e. Suyanto & Supramono (2012), Oktavia & Martani (2013), Rusydi (2013), Hidayati & Diyanty (2018), Firmansyah & Muliana (2018).

Table 7. Some Tax Avoidance Proxies in Indonesia

Number	Tax Avoidance / Tax Aggressiveness Proxy	Formula	Researcher	Number of Article	Percentage (%)

1	Effective Tax Rate (ETR) or GETR (GAAP ETR)	Tax Expense: Profit Before Tax (Hanlon & Heitzman, 2010)	Suyanto & Supramono (2012), Oktavia & Martani (2013), Rusydi (2013), Saputra et al. (2015), Sandy & Lukviarman (2015), Ardy & Kristanto (2015), Tiaras & Wijaya (2015), Hanna & Haryanto (2016), Damayanti & Prastiwi (2017), Gunawan (2017), Dewi & Cynthia (2018), Makhfudloh et al. (2018), Hidayati & Diyanty (2018)	13	48
2	Current Effective Tax Rate (CETR)	Current tax expense / profit before tax (Hanlon & Heitzman, 2010)	Oktavia & Martani (2013), Rusydi (2013), Harnovinsah & Mubarakah (2016), Tandean (2016), Sari et al. (2017), Turyatini (2017), Yee et al. (2018), Hidayati & Diyanty (2018)	8	30
3	Cash Effective Tax Ratio	Cash taxes paid : pretax income (Dyreng, Hanlon, & Maydew, 2010; Cheng, Huang, Li, & Stanfield, 2012)	Suyanto & Supramono (2012), Ngadiman & Puspitasari (2014), Carolina et al. (2014), Tjondro et al. (2016),	5	19

Firmansyah &
Muliana (2018)

4	ETR Differential	The difference between the prevailing income tax rates in Indonesia and the GAAP ETR (Hanlon & Heitzman, 2010)	Oktavia & Martani (2013)	1	4
5	Book Tax Gap (BTG)	(Accounting Profit-Taxable Income) / Total Assets (Desa and Dharmapala 2006)	Maraya & Yendrawati (2016), Nurhandono & Firmansyah (2017), Nurfauzi & Firmansyah (2018), Febriyanto & Firmansyah (2018)	4	15
6	Tax Shelter Aggressive Activities	value of underpayment tax sanctions plus fines in year t	Geraldina (2013)	1	4
7	Discretionary Permanent Differences (DTAX)	Frank, Lynch, & Rego (2009)	Firmansyah & Muliana (2018)	1	4

#Percentage = number of proxy user articles divided by total tax avoidance articles

Measure	Computation	Description	Impact accounting earnings?	Reflect deferral strategies?	Reflect non-conforming avoidance?	Reflect conforming avoidance?	Computable by jurisdiction?
GAAP ETR	$\dfrac{\text{Worldwide total income tax expense}}{\text{Worldwide total pre-tax accounting income}}$	Total tax expense per dollar of pre-tax book income	Yes	No	Yes	No	Yes
Current ETR[a]	$\dfrac{\text{Worldwide current income tax expense}}{\text{Worldwide total pre-tax accounting income}}$	Current tax expense per dollar of pre-tax book income	Maybe	Yes	Yes	No	Yes
Cash ETR[b]	$\dfrac{\text{Worldwide cash taxes paid}}{\text{Worldwide total pre-tax accounting income}}$	Cash taxes paid per dollar of pre-tax book income	No	Yes	Yes	No	No
Long-run cash ETR[c]	$\dfrac{\sum(\text{Worldwide cash taxes paid})}{\sum(\text{Worldwide total pre-tax accounting income})}$	Sum of cash taxes paid over n years divided by the sum of pre-tax earnings over n years	No	Yes	Yes	No	No
ETR Differential[d]	Statutory ETR—GAAP ETR	The difference of between the statutory ETR and the firm's GAAP ETR	Yes	No	Yes	No	No
DTAX[e]	Error term from the following regression: ETR differential $\times$ Pre-tax book income $= a+b \times$ Controls $+e$	The unexplained portion of the ETR differential	Yes	No	Yes	No	No
Total BTD[f]	Pre-tax book income $-((\text{U.S. } CTE+Fgn\ CTE)/\text{U.S. } STR)-(NOL_t-NOL_{t-1})$	The total differences between book and taxable incomes	Yes for a portion, no for a portion	Yes	Yes	No	Yes (U.S.)
Temporary BTD	Deferred tax expense/U.S. STR		No	Yes	Yes	No	Yes (U.S.)
Abnormal total BTD[g]	Residual from $BTD/TA_{it}=\beta TA_{it}+\beta m_i+e_{it}$	A measure of unexplained total book-tax differences	Yes for a portion, no for a portion	Yes	Yes	No	No
Unrecognized tax benefits[h]	Disclosed amount post-FIN48	Tax liability accrued for taxes not yet paid on uncertain positions	Yes	If uncertain	Yes, some	Yes, some	No
Tax shelter activity[i]	Indicator variable for firms accused of engaging in a tax shelter	Firms identified via firm disclosures, the press, or IRS confidential data	Depends on the type of shelter	Shelter may be a deferral strategy; but not an overall measure	Not overall-measure is transaction based	Not overall-measure is transaction based	Unlikely
Marginal tax rate[j]	Simulated marginal tax rate	Present value of taxes on an additional dollar of income	No	Yes	Yes	Yes	Not with existing data

Picture 2. Measurement of Tax Avoidance, Source: (Hanlon & Heitzman, 2010)

3.2.4 Research on Tax Avoidance with Other Approaches

Research on tax avoidance in Indonesia is also carried out with approaches other than quantitative empirical as many as 4 articles, namely quantitative which uses data collection methods with surveys (i.e., Oktaviani et al., 2018), trend approach (Astuti & Aryani, 2016) and there is also a qualitative approach (i.e., Syanthi et al., 2013; and Rahayu, 2010). Table 8 presents a list of these articles. The results show that tax avoidance research with approaches other than empirical quantitative gets citations as many as 32 out of 4 articles.

Table 8. Tax Avoidance Research - Another Approach

Journal Name	Title	Researcher & Year	Approach	Citation
Ekuitas	Dampak Manajemen Laba terhadap Perencanaan Pajak dan Persistensi Laba	Syanthi et al., (2013)	Qualitative	4
JAKI	Evaluasi Regulasi atas Praktik Penghindaran Pajak Penanaman Modal Asing	Rahayu (2010)	Qualitative	17
Jurnal Akuntansi	Peran Religionsity sebagai Pemoderasi Hubungan Money Ethics Terhadap Upaya Tax Evasion	Oktaviani et al. (2018)	Qualitative primary data	0
Jurnal Akuntansi	Tren Penghindaran Pajak Perusahaan Manufaktur di Indonesia yang Terdaftar di BEI Tahun 2001-2014	Astuti & Aryani (2016)	Qualitative Trend	11
			Total of Citations	32

3.2.5 Community Analysis—Citation

Table 2 also shows the number of citations to tax avoidance articles during the 2012-2018 period of 163 out of 27 articles. Sixty-seven percent (67%) of tax avoidance articles have received citations and 33% have not received citations. These findings indicate that tax avoidance research has impacted tax science in the accounting field in Indonesia.

The authors with the highest citations are Suyanto & Supramono (2012) 64 times, Tiaras & Wijaya (2015) 29 times, Sandy & Lukviarman (2015) 21 times, and Rusydi (2013) 16 times.

The journals that received the most citations were the Financial and Banking Journal (JKP) with 67 citations from 3 articles, the Accounting Journal with 32 citations from 6 articles, the Indonesian Accounting and Auditing Journal with 27 citations from 4 articles, the Multiparadigm Accounting Journal with 17 citations from 2 articles. And the Indonesian Journal of Accounting and Finance with 12 citations from 2 articles.

The topics that get the most citations are tax avoidance and antecedent variables, including corporate governance, firm size, liquidity, leverage, and earnings management. However, there are also several articles on tax avoidance that have not received citations. Some articles that have not received citations are articles that have just been published in 2018 (such as Firmansyah & Muliana, 2018; Dewi & Cynthia, 2018; Yee et al., 2018; Hidayati & Diyanty, 2018; and Nurfauzi & Firmansyah, 2018). At the same time, some have not received citations even though they have been published since 2017 (such as Gunawan, 2017; Turyatini, 2017; Nurhandono & Firmansyah, 2017) and since 2015 (such as Ardy & Kristanto, 2015).

4. CONCLUSION

This paper aims to map tax avoidance research in Indonesia based on 27 articles published in 12 nationally accredited journals from 2012 to 2018. The nationally accredited journal that provides the most space for tax avoidance research is the Accounting journal managed by Tarumanegara University, Jakarta. The most widely studied tax avoidance research is the antecedent of 85% (23 articles). Classification of research topics antecedents indicate that there are 28 antecedent variables, namely corporate governance (covering institutional ownership proxies, independent commissioners, audit quality, auditor independence, audit committee, managerial ownership, corporate governance scores), family ownership, executive characteristics, managerial ability, management compensation, corporate social responsibility, utilization of tax heaven countries, multinationality, tax audit, use of derivatives (USER), disclosure level of derivative transactions, use of financial derivatives (net fair value of derivative instruments), earnings management, company size, profitability, sales growth, liquidity, leverage, deferred tax expense, tax accounting choices, hedging, and bankruptcy risk. Classification of research topics—consequences shows 4 articles (15%) with 5 consequence variables: related party transactions, cash dividend policy, cost of equity, firm value, and corporate risk.

The dominant research sample used in tax avoidance research is manufacturing companies and the highest number of observations in tax avoidance research is 1655, the lowest is 38 and most of them use observations above 100. This is by one of the sample criteria, namely precision is met. The observation period for tax avoidance research for the last 7 years covers 2001 – 2015. The most dominant proxy used in tax avoidance research is the Effective Tax Rate (ETR). Eighty-one percent of tax avoidance research in Indonesia uses one tax avoidance proxy and 19% uses two tax avoidance proxies.

Citation analysis shows the number of research citations on tax avoidance for the last 7 years is 163 out of 27 articles. 67% of tax evasion articles have received citations and 33% of tax evasion articles have not received citations. The citations most related to antecedent variables include corporate governance, firm size, liquidity, leverage, and earnings management. This research has limitations. This tax avoidance research mapping is only based on research samples using empirical quantitative methods. Other surveys, qualitative, and literature reviews, have not been widely used in nationally accredited journals. However, there are 4 articles not with an empirical quantitative approach. This provides a great opportunity to develop tax avoidance research in Indonesia.

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