THE INFLUENCE OF DIGITAL TRANSFORMATION, INTERNAL CONTROL AND EARNING MANAGEMENT ON TAX AVOIDANCE

Jessica Amanda
Accounting, Faculty of Economics, Sriwijaya University
jessicaa.amandaa22@gmail.com

Sri Maryati
Accounting, Faculty of Economics, Sriwijaya University

Patmawati
Accounting, Faculty of Economics, Sriwijaya University

Abstract

This study aims to analyze the influence of digital transformation, internal control, and earning management on tax avoidance in energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2023. The approach used is quantitative using secondary data obtained from the company's annual report. The analysis technique used is multiple linear regression with the help of SPSS version 27. The results of the study indicate that earning management and simultaneously have a significant effect on tax avoidance, while digital transformation and internal control do not show a significant effect partially on tax avoidance. The results of the study are expected to provide insight into how the adoption of digital technology and strengthening internal control systems can minimize tax avoidance practices, as well as how discretionary accruals can affect corporate tax decisions.

Keywords: Digital Transformation, Internal Control, Earning Management, Tax Avoidance

INTRODUCTION

The Indonesian government is trying to increase tax revenue by implementing digitalization to improve the efficiency and transparency of the tax system. Digitalization changes the business processes and operations of companies to digital formats, which increases efficiency, connectivity and productivity (Abdillah, 2024). Based on the keynote Speech report at the International Economics and Business Conference, the value of Indonesia's digital industry has grown significantly, from 41 billion dollars in 2019 to 77 billion dollars in 2022, with a projection of reaching 130 billion dollars in 2025. In addition, this technological advancement also drives the value of digital economic transactions and increases the contribution of the digital economy to Indonesia's GDP. Indonesia's economic value in 2022 reached IDR 714.4 trillion, growing 27.6% compared to 2021 (Gultom et al., 2024).

Digitalization also strengthens transparency and reduces tax avoidance practices and supports a more efficient and fair tax system.The Directorate General of Taxes

(DGT) has implemented various digital systems such as E-Registration, E-SPT, E-Faktur, E-Form, E-Bupot, E-Billing and E-Filling, to simplify tax administration and increase taxpayer awareness in fulfilling their obligations (Mufidah & Hasanah, 2023). The Tax Return (SPT) is used as a tool for taxpayers to report their taxes and compliance in submitting the SPT which is calculated to assess the success of tax compliance. The level of compliance in submitting the Annual Income Tax SPT is determined by using the five-absolute norm scale guidelines as the standard of success to measure taxpayer compliance.

Based on Table 1, the level of compliance of Corporate Taxpayers in submitting Income Tax Returns from 2018-2022 averaged 63%, indicating a sufficient level of compliance. Tax digitalization, through systems such as E-SPT, E-Filling, and E-Form, facilitates tax reporting and increases compliance (Fitria et al., 2022). This digitalization system also helps collect, audit, and manage tax data that encourages compliance and supports the growth of the digital economy (Fadilah, 2020). In addition, the use of technology such as digital payments and electronic invoices increases transparency and tax information that supports corporate tax planning (Sabila & Sundari, 2024). Therefore, it is very important to study the impact of digital transformation on corporate financial decisions, especially in tax avoidance. Digital transformation can influence corporate decisions in terms of tax avoidance, although research results vary. Some studies show its effect on tax avoidance (Chen et al., 2024), while others find no significant effect (Nanda & Kholid, 2024). Although legal, tax avoidance is often considered detrimental to the state and society because of the potential for lost tax revenue, as well as raising ethical questions regarding fairness and corporate social

Table 1.
Taxpayer Compliance Level

Year	Mandatory Amount Corporate Tax Registered SPT	Annual Tax Return Amount Corporate Income Tax which Accepted	Ratio Compliance
2018	**1.451.512**	**854.354**	**58,86%**
2019	**1.472.217**	**963.814**	**65,47%**
2020	**1.482.500**	**891.877**	**60,16%**
2021	**1.652.251**	**1.012.302**	**61,27%**
2022	**1.567.298**	**1.052.482**	**67,15%**
2023	**1.665.826**	**1.162.453**	**69,78%**

Source : Directorate General of Taxes, 2023

responsibility (Burhan & Gunadi, 2023). This practice creates challenges for the government in formulating fair and effective tax policies.

According to the State of Tax Justice 2020 report by the Tax Justice Network, Indonesia is ranked fourth in Asia in terms of tax avoidance, with state losses reaching USD 4.78 billion or around IDR 67.6 trillion. This tax avoidance occurs a lot in the corporate sector, especially in the energy sector which is not transparent in its tax reporting. In 2021, around 30% of the 40 largest mining companies in Indonesia have adopted transparent tax reporting, but there are still companies such as PT Adaro Energy Tbk that use price manipulation to send profits to countries with lower tax rates. This phenomenon shows that companies often use various strategies to reduce their tax obligations, which has an impact on state revenue and fiscal fairness, thus requiring stricter regulation and transparency in tax reporting.

Internal control plays an important role in preventing tax avoidance practices by managing and supervising organizational resources and ensuring compliance with applicable regulations Strong internal control, such as a clear organizational structure, strict monitoring procedures, and effective internal audits, can reduce the potential for tax avoidance and encourage more ethical and transparent business practices (Ulum & Suryatimur, 2022). Several studies have shown that internal control has an effect on tax avoidance (Rakhmayani et al., 2024) while other studies have found no significant effect (Fahreza & Kurnia, 2024).

Earnings management, which involves manipulating accounting earnings to influence taxes payable, also affects tax avoidance. The higher the use of earnings management, the higher the potential for tax avoidance (Setiowati et al., 2023). Research shows that earnings management has a significant effect on tax avoidance Ristiyana et al., (2025), but other studies find no effect Manuel et al., 2022. This study refers to the research of Chen et al., (2024) which shows that digital transformation has an effect on tax avoidance, this is in contrast to research by Nanda & Kholid (2024) which shows that there is no effect of digital transformation on tax avoidance.

This research distinguishes itself by offering an integrated analysis of how digital transformation, internal control, and earnings management collectively influence corporate tax avoidance within Indonesia's unique economic landscape. Unlike prior studies, we move beyond a generic understanding of digitalization to specifically examine the impact of the Indonesian Directorate General of Taxes' key digital initiatives (e.g., E-Registration, E-SPT, E-Faktur, etc.). Crucially, we aim to explain the inconsistent findings in existing literature by hypothesizing that the strength of internal control mechanisms and the extent of earnings management practices may significantly moderate or mediate the relationship between digital transformation and tax avoidance.

By leveraging current data from the Indonesian context, this study offers timely and relevant insights, not only contributing to academic discourse by reconciling conflicting results but also providing valuable implications for Indonesian policymakers striving to enhance tax revenue through digitalization.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Hipotesis

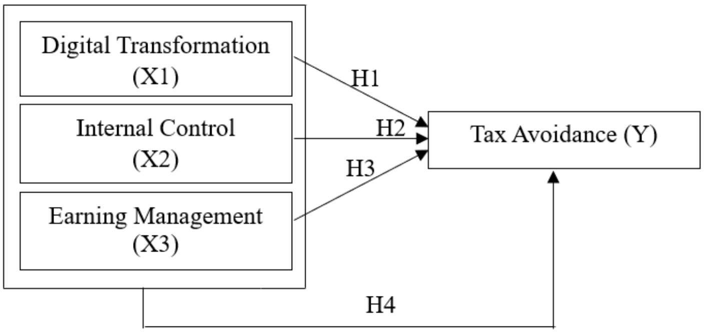

Figure 1. Framework of Thinking

Influence Digital Transformation on Tax Avoidance

Slipe slope theory, two main factors that influence tax compliance are trust in tax authorities and tax power, with a balance between the two important to create effective compliance (Betu & Mulyani, 2020). If the tax authority builds trust through fair and transparent policies, its power will be more accepted by taxpayers. Digitalization also gives the tax authority more power to enforce compliance through better data and analysis, making it easier to identify potential tax avoidance (Betu & Mulyani, 2020). The digitalization of the tax system in Indonesia, although aimed at supporting tax administration, is hampered by poor data systems and mapping of potential taxes, as well as unequal access to technology (Mufidah & Hasanah, 2023). This can trigger tax fraud and tax avoidance. Conversely, transparency and efficiency of the tax system can increase taxpayer compliance (Viva et al., 2020). With increasing digitalization, tax avoidance can be reduced, in accordance with the findings of Chen et al., (2024) dan Zhang & She, (2024) which show that digital transformation affects the level of tax avoidance. Therefore, the first hypothesis is formulated as follows:

H1: Digital Transformation has significantly effects on tax avoidance

Influence Internal Control on Tax Avoidance

Agency theory explains the problem of information asymmetry between the company's owners (principal) and manager (agent). Internal control systems help overcome this problem by monitoring the performance of managers to ensure that decisions are in line with with the objectives of the company owner (Carolina & Purwantini, 2020). Good internal control can reduce the risk of violations and limit the room for managers to carry out tax avoidance (Mawaddah & Darsono, 2022), because the supervisory mechanism ensures compliance with tax regulations and minimizes manipulation of financial statements on versely, weaknesses in internal control can open up opportunities for tax avoidance strategies that are detrimental to the company, both in terms of law and reputation (Dinata & Candra, 2023). Research by Rakhmayani et al., (2024) supports this, so the hypothesis in this study is as follows:

H2 : Internal control has significantly effects on tax avoidance

The Influence of Earning Management on Tax Avoidance

Agency theory explains that information asymmetry and interests between principals (company owners) and agents (managers, such as tax technicians) can influence decisions, especially regarding accounting policies and financial reporting (Falbo & Firmansyah, 2021). Agents are often given incentives to achieve good performance, such as reported profit-based bonuses, which can encourage them to use earning management strategies to increase profits (Wijayanti et al., 2023) such as accrual manipulation or revenue recognition [38]. This action can increase the tax burden and lead to tax avoidance (Wulandari et al., 2023). In other words, the higher the earning management, the greater the likelihood of tax avoidance. Research by Febriyanti & Faisal, (2023) supports this relationship, so the hypothesis of this study is as follows:

H3: Earning management has significantly affects on tax avoidance

Influence Digital Transformation, Internal Control and Earning Management Simultan on Tax Avoidance

Agency theory explains the relationship between principals (company owners) and agents (managers) which is often affected by conflicts of interest and information asymmetry, where agents tend to pursue personal incentives (Seran et al., 2020). However Such as profit-based compensation, which can conflict with the company's long-term goals (Seran et al., 2020). Digital transformation, including technologies such as ERP, big data and AI, helps companies in more strategic tax planning and identifying tax loopholes (Seran et al., 2020). However, strong internal control is important to ensure legal compliance and prevent fraud (Tiantian et al., 2023). Effective internal control can reduce the potential for tax avoidance, while earning management involving manipulation of financial statements is often used to reduce tax liabilities (Wijayanti et al., 2023). Digital transformation, internal control and earning management influence each other in determining the level of tax avoidance, with strong internal control limiting the tendency for tax avoidance even though digital transformation strengthens managers' abilities in this regard. Research by Zhang et al., (2022) supports this, so the hypothesis of this study is as follows:

H_4 : Digital transformation, internal control and earning management simultaneously have significantly affects on tax avoidance.

RESEARCH METHOD

The design of this research is quantitative research by conducting hypothesis testing to test and analyze the influence between independent variables, namely digital transformation, internal control and earnings management on the dependent variable, namely tax avoidance. The research period is 2021-2023. This study uses quantitative data, in the form of annual financial reports. This data was obtained from the IDX website www.idx.co.id for financial performance data and the website pages of each company for additional information data. The data testing tool used is SPSS version 27. The sampling technique uses the purposive sampling method with criteria that are listed sequentially on the IDX in 2021-2023 in the energy sector and the results obtained are 50 samples. The variables used in this study are presented below.

Tax Avoidance

Tax avoidance is an effort to reduce tax obligations legally and lawfully, without violating existing tax regulations. In practice, the methods used often exploit loopholes or deficiencies in tax laws and regulations, so that the amount of tax to be paid can be minimized diminimalkan (Handayani & Murniati, 2023). Cash Effective Tax Rate (CETR) is used as a proxy for tax avoidance in this study. This measurement is used because it provides a clearer and more realistic picture of the taxes paid by companies, as well as their impact on their liquidity and cash flow.

Digital Transformation

In this study, the digital transformation variable is the process of integrating digital technology into all aspects of an organization's operations and strategies, including the adoption of new technologies as well as changes in culture and ways of working. Measurements are obtained using keywords related to "artificial intelligence technology", "big data technology", "cloud computing technology", "block-chain technology" and "digital technology application" in the annual report (Chen et al., 2024).

Good Internal

Good internal control can prevent errors in assessment, corporate tax policy planning, and ensure compliance with applicable laws and regulations. Measurements are obtained by using keywords related to "control environment", "risk assessment", "control activities", "information and communication" and "monitoring activities" in the annual report (Tanujaya & Cantikasari, 2022).

Earning Management

Earning management is a manager's action to report profits that can maximize personal or corporate interests by using accounting policies (Berliana & Herawaty, 2024). Measurement of the dependent variable of earning management is carried out by calculating discretionary accruals. Discretionary accruals describes the components that can be manipulated by the agent. If the value discretionary accrual approaching zero, the less likely a company is to carry out management profit. If the value is positive, earning management is carried out by increasing the company's profit, while if the value is negative, earning management is carried out by decreasing the company's profit (Fiqriansyah et al., 2024).

Table 2.
Operational Variables

Variable	Measure Statement
Tax Avoidance **(Yuliandana et al., 2021)**	***Cash Effective Tax Rate*** **(CETR)** $= \frac{\text{Total Cash Tax Payment}}{\text{Profit Before Tax}}$
Digital Transformation **(Chen et al., 2024)**	**DT = Natural logarithm of the word frequency "*digital transformation*"**
Internal Control (Rakhmayani et al., 2024)	**Internal Control** $= \frac{\text{Total Score Obtained}}{\text{Number of Questions}}$

Earning Management (Febriyanti & Faisal, 2023)	$DAit = (\frac{TAC_{it}}{Ait\text{-}1}) - NDAit$

Source: Secondary data processed by the author, (2025)

RESULTS AND DISCUSSION

Normality and Assumption Tests

The results of this study indicate that the data obtained meets the normality test indicating that the data is normally distributed. In addition, the classical assumption test does not show problems of multicollinearity, autocorrelation and heteroscedasticity. This can be seen in Table 4 which presents the results of statistical analysis that support the validity of the findings. All tests carried out meet the established standards, so that the regression analysis can be interpreted validly. This is an important first step to ensure that the model accurately reflects the relationship between variables.

Correlation and Determination

The results of the analysis show a significant linear relationship between digital transformation, internal control, and earnings management on tax avoidance. The significant value in multiple linear regression and the coefficient of determination (R^2) is 16.4%, which means that the regression model can only explain a small part of the variation in the dependent variable. Meanwhile, the Adjusted R^2 coefficient of 11% shows that the ability of the predictive model decreases after being adjusted for the number of independent variables, with 89% of the variation influenced by other factors. The 5.4% difference between R^2 and Adjusted R^2 shows that although the addition of independent variables improves prediction, adjusting the number of variables reduces the power of the predictive model.

Hypothesis Testing Results

Influence Digital Transformation on Tax Avoidance

The results of the hypothesis analysis show that digital transformation has no effect on tax avoidance with significance ($0.129 > 0.05$). The results of the regression analysis also show that the increase digital transformationfollowed by increasing tax avoidance and shows a positive direction of influence but the impact produced by digital transformation not strong enough. This finding is consistent with the slippery slope theory, the level of tax avoidance is influenced by trust in tax authorities and consistency of law enforcement. In the context of digital transformation, companies tend to feel that sophisticated automated systems provide opportunities for tax avoidance due to the lack of fast and effective supervision. Despite increased supervision, digital transformation can increase opportunities to avoid tax avoidance practices through better data analysis and efficient tax planning, especially if sanctions are not sufficiently pressing or consistent.

This study is not in line with Chen et al., (2024) which states that digital transformation has an effect on tax avoidance, especially because companies can utilize tax data and information to design more complex tax strategies, which risk increasing tax avoidance if not properly monitored. However, this study is in line with the findings of Nanda & Kholid (2024) which state that digital transformation has no effect on tax avoidance. This is due to the transition stage experienced by companies in implementing digital transformation, which requires time and comprehensive integration to show a significant effect on company behavior.

The Influence of Internal Control on Tax Avoidance

The results of the hypothesis analysis show that internal control has no effect on tax avoidance with significance (0.667 > 0.05). The results of the regression analysis also show a tendency that increasing internal control is followed by increasing tax avoidance. According to agency theory, strong internal control is expected to reduce tax avoidance practices, but this is not proven in this study. The conflict of interest between managers (agents) and company owners (principals) still influences managers' decisions in terms of tax avoidance practices, even though internal control should reduce managers' opportunistic behavior. Most likely, insufficient supervision or ineffectiveness of internal control mechanisms allows managers to act based on personal interests, regardless of existing policies. Therefore, companies need to strengthen their internal control systems to be more effective in preventing tax avoidance.

This study is in line with the findings of Fitria et al., (2024) dan Carolina & Purwantini, (2020) which also show that internal control has no effect on tax avoidance. This may be due to the information available regarding internal control in the company's financial statements which does not reflect the actual internal control conditions in the field. However, this study contradicts the research of Rakhmayani et al., (2024) which shows that internal control has an effect on tax avoidance, because an effective internal control system can reduce tax manipulation and avoidance.

The Influence of Earning Management on Tax Avoidance

The results of the hypothesis analysis show that earning management has an effect on tax avoidance with significance (0.022 < 0.05). The results of the regression analysis also show a tendency that increased earning management is followed by a decrease in tax avoidance. Although the effect is small, this finding indicates the impact of earning management practices on tax avoidance, which is influenced by other factors such as tax policy, strict supervision and a more transparent corporate organizational structure. This finding suggests that differences in earning management practices can affect corporate tax avoidance decisions. The results of the analysis indicate that increased earning management is followed by a decrease in tax avoidance, although the effect is small. Agency theory explains that conflicts of interest between managers (agents) and company owners (principals) can encourage the emergence of earning management practices. Managers, who have different personal interests from company owners, tend to act opportunistically, including using accounting policies to reduce reported profits and reduce tax burdens. The information imbalance between managers and company owners gives managers the freedom to act according to their personal interests.

This study is in line with the findings of Ristiyana et al., 2025 which show that earning management affects tax avoidance. Companies can carry out earnings management by minimizing income through accelerating the recognition of costs when generating large profits. This strategy aims to reduce the attention of tax authorities by lowering reported profits, even though actual profits are high. However, these results contradict the findings of Sapitri & Hunein, 2022, which show that earning management has no effect on tax avoidance. These findings indicate that although companies have the opportunity to carry out earning management, not all companies use it to avoid taxes. Other more complex factors can also influence these managerial decisions (Manuel et al., 2022).

The Influence of Earning Management on Tax Avoidance

The results of the hypothesis analysis show that earning management has an effect ontax avoidance with significance (0.022 < 0.05). The results of the regression analysis also show a tendency that increased earning management is followed by a decrease in tax avoidance. Although the effect is small, this finding indicates the impact of earning management practices on tax avoidance, which is influenced by other factors such as tax policy, strict supervision and a more transparent corporate organizational structure. This finding suggests that differences in earning management practices can affect corporate tax

avoidance decisions. The results of the analysis indicate that increased earning management is followed by a decrease in tax avoidance, although the effect is small. Agency theory explains that conflicts of interest between managers (agents) and company owners (principals) can encourage the emergence of earning management practices. Managers, who have different personal interests from company owners, tend to act opportunistically, including using accounting policies to reduce reported profits and reduce tax burdens. The information imbalance between managers and company owners gives managers the freedom to act according to their personal interests.

This study is in line with the findings of Ristiyana et al., 2025 which show that earning management affects tax avoidance. Companies can carry out earnings management by minimizing income through accelerating the recognition of costs when generating large profits. This strategy aims to reduce the attention of tax authorities by lowering reported profits, even though actual profits are high (Kramarova, 2021). However, these results contradict the findings of Sapitri & Hunein, 2022 ,which show that earning management has no effect on tax avoidance. These findings indicate that although companies have the opportunity to carry out earning management, not all companies use it to avoid taxes. Other more complex factors can also influence these managerial decisions (Manuel et al., 2022).

Influence Digital Transformation, Internal Control an Earning Management Simultan on Tax Avoidance

The results of the hypothesis analysis show that digital transformation, internal control and profit management simultaneously affect tax avoidance with significance (0.039 <0.05). The negative regression coefficient indicates that increasing digital transformation, internal control and profit management tends to reduce tax avoidance practices. This means that the implementation or improvement of these three factors can reduce the level of tax avoidance. Agency theory explains that conflicts of interest between managers and company owners can influence decisions related to tax avoidance. Managers often try to maximize personal gain, including through tax avoidance. However, the implementation of digital transformation can reduce the opportunity for managers to act opportunistically by increasing transparency and accuracy of reporting. This makes financial statement manipulation and tax avoidance more difficult. Effective internal control also plays an important role in reducing tax avoidance by preventing dishonest behavior from managers and ensuring financial statements are in accordance with tax policies (Ulum & Suryatimur, 2022). In addition, well-controlled earnings management can reduce the potential for tax avoidance, as long as it is implemented transparently and in accordance with accounting principles (Heriyah, 2023). However, these findings are not entirely in line with Nanda & Kholid (2024) dan Hidayatulloh et al., (2024) which states that digital transformation can worsen tax avoidance, especially if internal controls are weak and tax enforcement is low.

Table 4.
Analysis Results

Text	Result
Normality	**Data is normally distributed** **(sig = 0,200 > 0,05)**
Multicollineiarity	**No multicollineiarity detected** **X1 (Tolerance = 0,988 > 0,1; VIF = 1.241 < 10);** **X2 (Tolerance = 0,995> 0,1; VIF = 1.241 < 10);** **X3 (Tolerance = 0,992 > 0,1; VIF = 1.241 < 10)**
Autocorrelation	**No autocorrelation detected** **(Run Test = 0,391> 0,05)**
Heteroscedasticity	**No heteroscedasticity detected** **X1 (Sig = 0,368 > 0,05);** **X2 (Sig = 0,230 > 0,05);** **X3 (Sig = 0,788 > 0,05)**
Linearity	**Variables X1 and X3 do not have a linear relationship with Y (Sig < 0.05)**
Determination (R^2)	**16,4% of the variation in Y is explained by X1, X2, and X3.**
Multiple Linear Regression	**Regression equation:** **Y = -0,051 + 0,623X1 + 0,060X2 – 0,009X3** **The constant of -0.051 represents the predicted average value of Y when (X1, X2, and X3) are zero.** **This positive coefficient of 0.623 is predicted to increase by 0.623 units.** **The positive coefficient of 0.060 is predicted to increase by 0.060 units.** **The negative coefficient of -0.009 is predicted to decrease by 0.009 units.**
Hypothesis Testing	**X1 do not have a significant effect on Y** **(Sig = 0,129 > 0.05)** **X2 and do not have a significant effect on Y** **(Sig = 0,667 > 0.05)** **X3 has a significant effect on Y** **(Sig = 0,022 < 0.05);** **X4 has a significant effect on Y** **(Sig = 0,039 < 0.05)**

Source: SPSS Output, data processed by the author 2025

CONCLUSIONS AND SUGGESTIONS

Conclusions

The conclusion presents a summary of the results and discussion and answers the research objectives, not just a summary of the findings. Based on these aspects, new key points are developed, representing the essence of the research findings. The conclusion of this study analyzes the influence digital transformation, internal control and earning management towards,tax avoidance energy sector companies listed on the Indonesia Stock Exchange (IDX) in the period 2021-2023. This study uses linear regression analysis to evaluate the relationship between independent and dependent to ensure that the data uses the classical assumption test that suits the needs of the regression analysis. This study found that digital transformation does not have a direct impact on tax avoidance, despite increased transparency and efficiency. Internal control also has no effect due to ineffective internal control mechanisms. On the other hand, earning management has an effect on tax avoidance, where earning management can reduce tax liabilities. Simultaneously, these three factors influence tax avoidance, with earning management as the most dominant factor.

Limitations and Suggestions

This study has several limitations, including the use of data from annual reports that do not include complete information, variability in influence between industries and time constraints and technology adoption that affect the results, especially in companies that have not fully implemented digital transformation. In addition, measurement of earning management and tax avoidance using estimation indicators influenced by accounting and taxation policies that vary across countries. For further research, it is recommended to add more relevant independent variables, expand the research time span.

REFERENCES

Abdillah, F. (2024). Dampak Ekonomi Digital Terhadap Pertumbuhan Ekonomi di Indonesia. *Benefit: Journal of Bussiness, Economics, and Finance*, *2*(1), 27–35. https://doi.org/10.37985/benefit.v2i1.335

Berliana, A. N., & Herawaty, V. (2024). CEO Narcissim, Board Gender Diversity dan Manajemen Laba Terhadap Tax Avoidance Sektor Basic Materials: Moderasi Oleh Family Ownership. *Jurnal Ekonomi Trisakti*, *4*(2), 749–758.

Burhan, A. U. A., & Gunadi. (2023). Identifikasi Faktor Utama Penghindaran Pajak di Negara-Negara Berkembang: Sebuah Tinjauan Literatur. *MUC Tax Journal*, *1*(1), 1–15. https://doi.org/10.61261/muctj.v1i1.22

Carolina, V., & Purwantini, A. H. (2020). Pengaruh Pengendalian Internal, Struktur Kepemilikan, Sales Growth, Ketidakpastian Lingkungan, dan Koneksi Politik terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di BEI Periode 2015-2019). *Business and Economics Conference in Utilization of Modern Technology*, 154–173.

Chen, M., Zhao, K., & Jin, W. (2024). Corporate Digital Transformation and Tax Avoidance: Evidence From China. *Pacific-Basin Finance Journal*, *85*, 102400. https://doi.org/10.1016/j.pacfin.2024.102400.

Darmanti, R. M., & Mangkan, D. (2020). The Implementation of Automatic Exchange of Information As A Tool To Tackle Offshore Tax Evasion: An Experience From Indonesia . *Scientax*, *2*(1), 100–122. https://doi.org/10.52869/st.v2i1.61

Dinata, S. C., & Candra, R. (2023). Internal Control Terhadap Tax Avoidance Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2021. *Jurnal Akuntansi : Sekolah Tinggi Ilmu Ekonomi Muhamamadiyah Patopo*, *9*(2), 200–220.

Fadilah, K. (2020). Pengaruh Penerapan Sisstem E-Billing, E-Filling dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak . *Urnal Ilmu Dan Riset Akuntansie*, *9*(5), 1–15.

Fahreza, R. A., & Kurnia, K. (2024). Pengaruh Pengendalian Internal, Investasi Aktiva Tetap, dan Beban Pajak Tangguhan Terhadap Indikasi Penghindaran Pajak dengan Komite Audit sebagai Pemoderasi. *Ekonomis: Journal of Economics and Business*, *8*(1), 110. https://doi.org/10.33087/ekonomis.v8i1.1269

Falbo, T. D., & Firmansyah, A. (2021). Penghindaraan Pajak di Indonesia: Multinationality dan ManajamenLaba. *Bisnis-Net Jurnal Ekonomi dan Bisnis*, *4*(1), 94–110. https://doi.org/10.46576/bn.v4i1.1325

Febriyanti, N., & Faisal. (2023). Pengaruh Manajemen Laba Terhadap Penghindaraan Pajak yang dimoderasi Oleh Pertumbuhan Penjualan. *Diponegoro Journal Of Accounting*, *12*(1), 1–13.

Fiqriansyah, R., Sari, M. M., Amandayu, I., Orchidia, W., & Tarigan, K. B. (2024). Manajemen Laba dengan Pendekatan Model Jones. *Jurnal Akuntansi Dan Keuangan West Science*, *3*(1), 39–46.

Fitria, L., Azizah, D. W., Setiawan, A., Bormasa, M. F., & Widyatmoko. (2024). Pengaruh Pengendalian Internal dan Koneksi Politik Terhadap Penghindaraan

Pajak (Studi Pada Perusahaan Sektor Property and Real Estate Periode (2020-2021). *Jurnal Ilmiah Edunomika*, *8*(2).

Fitria, R., Fionasari, D., & Sari, D. P. P. (2022). Pengaruh Kebijakan Insentif Pajak, Digitalisasi Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak UMKM. *Jurnal IAKP: Jurnal Inovasi Akuntansi Keuangan & Perpajakan*, *3*(2), 139. https://doi.org/10.35314/iakp.v3i2.2945

Gultom, D., Hutabarat, G. S. P., Dirgantara, M., Pratama, R., & Hidayah, A. (2024). Positive Impact of Digitalization on The Indonesia Economy. *Jurnal Konstanta*, *3*(1). https://doi.org/10.29303/konstanta.v3i1.1078

Handayani, L. K., & Murniati, M. P. (2023). Perbandingan Effective Tax Rate (ETR) dan Rasio Koreksi Fiskal Terhadap Aset Sebagai Indikator Tax Avoidance. *KEUNIS*, *11*(1), 1. https://doi.org/10.32497/keunis.v11i1.3826

Heriyah, N. (2023). Pengaruh Manajemen Laba dan Corporate Governance Terhadap Tax Avoidance Pada Perusahaan Manufaktur Terdaftar di BEI Tahun 2016-2020. *Economics Professional in Action (E-Profit)*, *5*(2), 114–121. https://doi.org/10.37278/eprofit.v5i2.727

Kementrian Keuangan Direktorat Jenderal Pajak (2023). Laporan Tahunan DJP 2023. *Retrived from* https://www.pajak.go.id/id/laporan-tahunan-2023.

Kramarova, K. (2021). *Transfer Pricing and Controlled Transactions in Connection with Earnings Management and Tax Avoidance. SHS Web of Conferences*, 92. https://doi.org/10.1051/shsconf/20219202031

Mawaddah, S. Z., & Darsono. (2022). Pengaruh Pengendalian Internal, Kepemilikan Keluarga dan Ketidakpastian Lingkungan Terhadap Pengindaraan Pajak (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Periode 2017-2019). *Diponegoro Journal Of Accounting*, *11*(2), 1–11.

Manuel, D., Sandi, Firmansyah, A., & Trisnawati, E. (2022). Manajemen Laba, Leverage Dan Penghindaran Pajak: Peran Moderasi Tanggung Jawab Sosial Perusahaan. *Jurnal Pajak Indonesia*, *6*(25), 550–560.

Mufidah, I. F., & Hasanah, A. (2023). Kupas Tuntas Peran Digitalisasi Perpajakan. *Jimek : Jurnal Ilmiah Mahasiswa Ekonomi*, *6*(1), 89–97.

Nanda Lestari, D. N., & Kholid, M. N. (2024). Digital Transformation and Tax Avoidance of The Indonesian Basic Materials and Energy Sector. *Akurasi : Jurnal Studi Akuntansi Dan Keuangan*, *7*(1), 51–66. https://doi.org/10.29303/akurasi.v7i1.477

Ristiyana, R., Erwindiawan, Rizkiyah, N., & Lesmana, S. J. (2025). Peran Manajemen Laba Dalam Upaya Meminimalisasi *Tax Avoidance . Owner: Riset & Jurnal Akuntansi*, *9*(1), 436–447.

Rakhmayani, A., Aresteria, M., & Sulestiyono, D. (2024). Internal Control and Tax Avoidance: A Possible Mitigation Effort. *International Conference On Accounting and Finance*, *2*, 354–358.

Sabila, R., & Sundari, S. (2024). Pengaruh Signifikan Penerapan Aplikasi Elektronik Faktur Pajak (E-Faktur) Terhadap Kepatuhan Wajib Pajak PT X. *Kampus Akademik Publishing*, *2*(8), 50–56.

Sapitri, D., & Hunein, H. (2022). Pengaruh Manajemen Laba, Intensitas Modal dan Umur PERUSAHAAN Terhadap Tax Avoidance (Studi Empiris Perusahaan Subsektor Property dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2020). *Scientific Journal of Reflection : Economic, Accounting, Management and Business*, *5*(4), 978–985. https://doi.org/10.37481/sjr.v5i4.573

Sari, F. M. (2023). Analisis Pengendalian Internal dan Profesionalisme Dalam Pencegahan Penghindaraan Pajakl Dan Penipuan Di Indonesia. *Ekombis: Jurnal Fakultas Ekonomi*, *9*(1), 39. https://doi.org/10.35308/ekombis.v9i1.8383

Setiowati, D. P., Salsabila, N. T., & Eprianto, I. (2023). Pengaruh Ukuran Perusahaan, Leverage dan Profitabilitas Terhadap Manajemen Laba. *Jurnal Economina*, *2*(8).

Seran, Y. F. A., Baridwan, Z., & Rosidi. (2020). Corporate Taxpayer Compliance: Slippery Slope Framework and Planned Behavior Theory Approaches. International Journal of Multicultural and Multireligious Understanding, 7(6), 334–347.

Tanujaya, K., & Cantikasari, A. (2022). Hubungan Pengendalian Internal dan Penghindaraan Pajak dengan Moderasi Kepemilikan Keluarga dan Ketidakpastian Lingkungan. *Jurnal Akuntansi Trisakti*, *9*(2), 155–178. https://doi.org/10.25105/jat.v9i2.14762

Tiantian, G., Hailin, C., Zhou, X., Ai, S., & Siyao, W. (2023). Does Corporate Digital Transformation Affect the Level of Corporate Tax Avoidance? Empirical Evidence From Chinese Listed Tourism Companies. *Finance Research Letters*, *57*, 104271. https://doi.org/10.1016/j.frl.2023.104271

Tribunsumbar. (2022). Menilik Kembali: Kasus PT Adaro yang Diduga Terlibat *Transfer Pricing* dan Kaitannya dengan PSAK No. 7. *Retrived from* https://www.tribunsumbar.com/menilik-kembali-kasus-pt-adaro-yang-diduga-terlibat-transfer-pricing-dan-kaitannya-dengan-psak-no-7

Ulum, S. N., & Suryatimur, K. P. (2022). Analisis Peran Sistem Pengendalian Internal dan Good Corporate Governance dalam Upaya Pencegahan Fraud. *Jurnal Ilmiah Akuntansi Kesatuan*, *10*(2), 331–340. https://doi.org/10.37641/jiakes.v10i2.1328

Viva et al. (2019). Pengaruh Digitalisasi Sistem Perpajakan terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmiah Akuntansi.*

Waciko, K. J. (2022). *Statistik Bisnis (Aplikasi Dengan SPSS)* (E. Setiawan, Ed.; Pertama). Eureka Media Aksara.

Wijayanti, W., Isma, A., & Ahmad, S. (2023). Pengaruh Manajemen Laba, Intensitas Aset Tetap, Intensitas Persediaan dan Umur Perusahaan Terhadap Tax Avoidance Pada Perusahaan Farmasi Dan Kesehatan Yang Terdaftar Di Indeks Saham Syariah Indonesia (ISSI) Periode 2016-2021. *Jurnal Manajemen Dan Bisnis Ekonomi*, *1*(2), 37–61.

Wulandari, S., Oktaviani, R. M., & Sunarto, S. (2023). Manajemen Laba, Transfer Pricing dan Penghindaraan Pajak Sebelum dan Pada Masa Pandemi Covid-19. *Owner*, *7*(2), 1424–1433. https://doi.org/10.33395/owner.v7i2.1329

Yuliandana, S., Junaidi, J., & Ramadhan, A. (2021). Pengaruh Tax Avoidance Terhadap Nilai Perusahaan. *Jurnal Ilmiah Akuntansi Kesatuan*, *9*(1), 31–42. https://doi.org/10.37641/jiakes.v9i1.436

Zhang, M., Zhang, Y., & Song, S. (2022). Enterprise Digital Transformation and Tax Avoidance: From the Perspective of Internal Control and Information Transparency. *Economy Survei*.

Zhang, Q., & She, J. (2024). Digital Transformation and Corporate Tax Avoidance: An Analysis Based on Multiple Perspectives and Mechanisms. *Plos One*, *19*(9), e0310241. https://doi.org/10.1371/journal.pone.0310241