The Effect of Internal Control on Tax Avoidance With Family Ownership and Environmental Uncertainty as Moderating Variables

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A B S T R A C T

Tax avoidance is one of the methods used by taxpayers to legally prevent tax payments by reducing the tax burden so as not to violate tax regulations. This is a significant problem for the country, as a lack of state revenue can cause national development plans to be delayed. Therefore, this study aims to determine the effect of internal control on tax avoidance and to investigate whether family ownership and environmental uncertainty moderate the relationship between internal control and tax avoidance. This study uses a quantitative method. The research population consists of oil and gas sector companies listed on the Indonesia Stock Exchange from 2021 to 2024. The sampling technique employed is purposive sampling, and the sample comprises 22 companies. The data analysis method employed is simple linear regression analysis, assisted by SPSS version 26. Based on the statistical tests conducted in this study, the results indicate that internal control has a significant negative effect on tax avoidance. Family ownership does not moderate the relationship between internal control and tax avoidance. Environmental uncertainty does not moderate the effect of internal control on tax avoidance.

1. Introduction

Tax avoidance is not a criminal offence. Taxpayers have the right to reduce, avoid or minimise their taxes by lawful means (Kemsley et al., 2022). A person who engages in tax avoidance does not conceal or misrepresent information, but rather structures and plans events to reduce or eliminate their tax liability in accordance with legal parameters (Fuadi et al., 2024). This differs from the term tax evasion, which is often found in taxation literature and refers to the act of avoiding tax payments by using illegal means (Kemsley et al., 2022). From an ethical perspective, although tax avoidance is often legally valid, this practice can be considered contrary to corporate social responsibility (Wang et al., 2020). Technological advances also play a role in making it easier for multinational companies to implement increasingly complex tax avoidance strategies (Safitri & Widarjo, 2023).

An example of a company that has engaged in tax avoidance in Indonesia is PT Adaro Energy Indonesia Tbk, an energy sector company that engaged in tax avoidance between 2009 and 2017. Based on an international report published by Global Witness in 2019, Adaro was indicated to have transferred its income and profits to its subsidiary, Coaltrade Services International Pte, Ltd, located in Singapore, through transfer pricing. The actions taken by PT Adaro caused the state to lose approximately USD 125 million (IDR 1.75 trillion). This strategy is believed to be an attempt to move funds through low-tax jurisdictions in order to minimise their tax obligations (Leonardo & Wahyudi, 2023).

Many studies on internal control have been conducted previously. Mawaddah & Darsono, (2022); Tanujaya & Cantikasari, (2022) stated that internal control can reduce management's tendency to engage in tax avoidance. However, this differs from other studies conducted by (Febriani & Khairudin, 2023); (Tania & Mukhlasin, 2020). Although the regression test results show that internal control has a negative effect on CETR, in the context of tax avoidance, this means the opposite. This means that internal control can make the tax burden more efficient for companies (Rakhmayani et al., 2025).

Environmental uncertainty is a situational condition that can influence planning activities carried out by companies, including business strategy decision-making and corporate tax avoidance activities (Hamdiah et al., 2024). Environmental uncertainty arises due to changes in business elements, such as consumer consumption patterns and product competition structures (Arieftiara et al., 2019). Several studies reveal that reactions to a highly uncertain environment have an impact on control systems and management behaviour in decision-making related to tax avoidance (Felia & Sambuaga, 2023; Purnomo & Eriandani, 2023). Other studies also reveal that management adjusts company strategies and operations to dynamic environmental conditions, including through business strategies that can increase or decrease the level of tax avoidance (Hamdiah et al., 2024; Nurdiana, 2021). The environmental uncertainty variable was selected as a moderating variable because environmental uncertainty can affect a company's overall transactions, including its tax obligations (Putri & Setiawati, 2025).

This study aims to analyze the effect of internal control on tax avoidance and to analyze internal factors (family ownership) and external factors (environmental uncertainty) that influence the effectiveness of internal control in preventing tax planning practices.

The theoretical benefit of this research is that it is expected to improve tax regulations and address tax avoidance issues, thereby increasing the tax ratio in Indonesia. Then, from a practical perspective, this research is useful in reducing high levels of family ownership, thereby decreasing aggressive tax avoidance, and it is also expected to improve internal control within companies.

The first hypothesis in this study, namely that internal control has a negative effect on tax avoidance, is **accepted**. This was based on the results of descriptive statistical analysis tests which showed a mean value of internal control of 0.7884 or 78.84%, which means that on average, companies in the oil and gas sector have internal control units that can be used to reduce the level of tax avoidance. In addition, the average tax avoidance value was 0.1871, equivalent to 18.71%, which means that not many oil and gas sector companies engage in tax avoidance. This can be interpreted as meaning that the higher the level of internal control, the lower the possibility of tax avoidance. The relationship between agency theory and the interpretation of the results of this study lies in the conflict between the agent (manager) and the principal (owner). The results of this study are in line with the results of studies conducted by Rachmawati & Rohman, (2022); Tanujaya & Cantikasari, (2022), which state that the implementation of effective internal control can reduce conflicts between principals and agents, thereby reducing companies' actions to engage in tax avoidance.

The second hypothesis, namely that family ownership plays a role in strengthening the influence of internal control on tax avoidance, was **rejected**. This may be due to the low level of family ownership, with an average value of 0.4644 or equivalent to 46.44% in each oil and gas sector company, as shown in the descriptive statistical analysis results, so that family ownership does not have a definite role in moderating the influence of internal control on tax avoidance. The MMR test results also show an M1 interaction p-value of 0.74 > 0.05. Agency theory is not in line with the results of this study. Research conducted by Rachmawati & Rohman (2022) is in line with the results of this study. The study states that family ownership cannot influence the relationship between internal control and tax avoidance.

The third hypothesis, namely that environmental uncertainty plays a role in strengthening the influence of internal control on tax avoidance, was **rejected**. This was due to the p-value of environmental uncertainty being 0.16 > 0.05, as indicated in the MMR test. However, this differed from the results shown by the descriptive statistical analysis. In the analysis results, companies face high environmental uncertainty, with an average value of 0.5353 or equivalent to 53.53%. With such high environmental uncertainty, managers will be encouraged to consider legal ways to manage taxes, namely through tax avoidance (Mawaddah & Darsono, 2022). The agency theory is not in line with the results of this study, in which environmental uncertainty does not increase or decrease agency conflict. Previous studies that are in line with the results of this study are those conducted by (Bimo et al., 2019; Tanujaya & Cantikasari, 2022). These studies reveal that environmental uncertainty cannot moderate the relationship between internal control and tax avoidance.

The results of this study have a number of practical implications for companies, regulators and relevant stakeholders. First, the finding that internal control has a negative effect on tax avoidance indicates that companies, particularly in the oil and gas sector, need to strengthen the implementation of internal control systems. Second, the rejection of the role of family ownership as a moderating variable indicates that in agency theory, ownership structure does not always play a role in strengthening the relationship between internal control mechanisms and managerial behaviour related to taxation. Third, these findings confirm that external factors such as business environment conditions do not always increase or decrease conflicts of interest between managers and owners in the context of tax avoidance, so that internal control remains the main determinant.

Recommendations for further research include extending the research period, using questionnaire data to measure the effectiveness of internal controls, and considering replacing family ownership and environmental uncertainty from moderating variables to independent variables, as they have been proven to have a direct effect on tax avoidance.

2. Theoritical Framework and Hypothesis

Agency theory, as proposed by Jensen and Meckling (1976), provides a robust conceptual framework for analysing the contractual relationship between company owners (principals) and managers (agents). In the context of tax avoidance, managers as agents have incentives to reduce the company's tax burden to improve short-term performance, which can have an impact on their compensation and career prospects, even though such actions may not be in line with the long-term interests of shareholders (Jensen & Meckling, 1976; Lubis et al., 2023).

Tax avoidance is a strategy employed by company management to reduce the tax burden borne by the company, usually by lowering the effective tax rate on pre-tax profits (Wati & Nazila, 2022). In the context of agency theory, tax avoidance can be seen as a form of conflict of interest between managers and owners (Jensen & Meckling, 1976). A sound internal control system can help companies achieve their objectives, maintain regulatory compliance, and reduce potential misstatements in financial reporting (Pandapotan et al., 2023). Empirical research shows that effective internal control can reduce the level of tax avoidance by limiting managers' room for deviant behaviour (Tanujaya & Cantikasari, 2022; Dinata & Candra, 2023). Based on the above logic, the hypothesis proposed in this study is:

H_1: Internal control has a negative effect on tax avoidance.

As owners of the company, families have a strong interest in the management of company resources, including taxation policy. This is because they often view the company as part of their personal wealth and family inheritance (Chalevas et al., 2024). There are two main perspectives in explaining the behaviour of family owners in the context of tax avoidance. The first, the entrenchment perspective, states that family owners can use their power to obtain personal gains at the expense of minority shareholders, including through aggressive tax avoidance (Almaharmeh et al., 2024; Raditya et al., 2020). Conversely, the alignment perspective assumes that family owners have a long-term interest in the sustainability of the company, so they tend to maintain tax compliance for the sake of the reputation and stability of the family business (Nanda & Rosid, 2024; Carbone et al., 2025).

Within the framework of agency theory, family ownership gives rise to unique agency dynamics. Agency theory explains that conflicts of interest can arise between owners (principals) and managers (agents), especially when information is asymmetric and oversight mechanisms are weak (Jensen & Meckling, 1976).

Several studies have found that dominant family ownership can weaken the effectiveness of internal control, especially when there is centralisation of power and a lack of accountability (Ronald Huacca-Incacutipa et al., 2022; Mindrawati & Hastuti, 2023). However, other studies state that when family values and reputation are prioritised, internal control can be strengthened as a form of commitment to compliance and good governance (Ginesti et al., 2023; Abdelaziz, 2021). Based on the theoretical and empirical foundations above, the hypothesis proposed is:

H_2: Family ownership plays a role in strengthening the influence of internal control on tax avoidance.

Environmental uncertainty is a factor that influences corporate decisions (Hendi & Jenny, 2022). According to agency theory, high environmental uncertainty encourages managers to consider legal ways to manage taxes, namely through tax avoidance (Purnomo & Eriandani, 2023). In such conditions, managers have greater discretion to act opportunistically, such as making high-risk investments or engaging in efficiency practices that could potentially lead to legal and reputational risks (Shatem & Abou-Moghli, 2024).

Recent studies have found that environmental uncertainty can strengthen the role of internal governance in companies, especially when market competition is low (Felia & Sambuaga, 2023). However, in highly competitive markets that reflect high environmental uncertainty, companies' tendency to engage in tax avoidance increases (Tanujaya & Cantikasari, 2022). Environmental uncertainty was selected as a moderating variable because environmental uncertainty can affect a company's overall transactions, including its tax obligations (Putri & Setiawati, 2025). Based on the theoretical and empirical foundations above, the hypothesis proposed is:

H_3: Environmental Uncertainty plays a role in strengthening the influence of internal control on tax avoidance.

3. Research Methodology

This study uses a quantitative approach with secondary analysis methods, using data from companies' annual financial reports. The population in this study consists of all oil and gas sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2021-2024. The researcher selected samples using purposive sampling with the following criteria: (1) Oil and gas companies listed on the IDX in 2021 and still listed until 2024. (2) Companies that published complete financial reports and annual reports for the period 2021-2024 consecutively. (3) The company's financial reports do not disclose pre-tax losses, as companies that experience pre-tax losses have the potential for more volatile stock returns.

In this study, tax avoidance, which serves as the dependent variable, is measured using the Effective Tax Rate (ETR), which divides the income tax burden by pre-tax profit. The formula for calculating the ETR is as follows:

$$ETR = \frac{Income\ Tax\ Burden}{Pre - Tax\ Profit}$$

In this study, the independent variable, namely internal control, was measured using a scoring method, which is a method of assigning scores/values to determine the effectiveness of internal control in a company's annual report (Tanujaya & Cantikasari, 2022). The assessment consisted of the following questions:

(1) Does the company have an internal control unit?
(2) Are the objectives of internal control clearly stated?
(3) Is management responsible for the implementation of internal control?
(4) Is there a statement regarding the effectiveness of internal control?
(5) Does the company implement risk management?
(6) Is the internal control system implemented in the risk mitigation measures that the company will face?

If the company discloses the above information, it receives a score of 1; otherwise, it receives a score of 0 (Mawaddah & Darsono, 2022). The calculation method is as follows: Internal Control = (Total score obtained)/(Number of questions)

$$Internal\ Control\ = \frac{\text{Total score obtained}}{\text{Number of questions}}$$

Family ownership is a structure in which most shares are controlled by family members, including the main beneficiaries, either directly or indirectly (Gadeng et al., 2023). Family ownership is measured using the following formula:

$$FOWN = \frac{\text{Number of Shares Owned by Family}}{\text{Total Shares Outstanding}}$$

Environmental uncertainty is an external factor that affects company performance. Environmental uncertainty will influence managers' strategies and decision-making for the purpose of maximising company profits (Purnomo & Eriandani, 2023). Here is how to calculate Environmental Uncertainty: Environmental Uncertainty = (Standard Deviation of Sales) / (Total Assets)

$$Environmental\ Uncertainty\ = \frac{\text{Standard Deviation of Sales}}{\text{Total Assets}}$$

4. Results and Discussion

The population during the research period consisted of 88 companies. There were 14 companies that did not publish and submit financial reports to the Indonesia Stock Exchange (IDX) during the 2021-2024 period. In addition, 52 oil and gas companies suffered losses during the observation period. Thus, the research sample consisted of 22 oil and gas companies with a total of 88 data points during the research period (4 years).

Based on the results of descriptive statistical analysis after removing outliers, it was found that the four research variables showed relatively homogeneous data variation. Internal control had a maximum value of 1.00 and a minimum value of 0.33, with an average of 0.7884. Tax avoidance had a maximum value of 0.49 and a minimum value of 0.01, with an average of 0.1871. Family ownership had a maximum value of 0.97 and a minimum value of 0.00, with an average of 0.4644. Meanwhile, environmental uncertainty has a maximum value of 1.20 and a minimum value of 0.00, with an average of 0.5353. Since the average value of each variable is greater than its standard deviation, it can be concluded that the data for all variables is relatively uniform. Table 1 below shows the results of descriptive statistical calculations after removing outliers.

Table 1. Results of Descriptive Statistical Calculations After Outlier Removal

	N	Min	Max	Mean	Std. Deviation
Internal Control (X)	75	.33	1.00	.7884	.23497
Tax Avoidance (Y)	75	.01	.49	.1871	.11606
Family Ownership (M1)	75	.00	.97	.4644	.26656
Environmental Uncertainty (M2)	75	.00	1.20	.5353	.28393
Valid N (listwise)	75				

Source: Processed Data (2025)

Simple Linear Regression Analysis

Table 2 shows the results of the simple regression model coefficient calculations. The constant value of 0.290 indicates that when internal control remains constant, the level of tax avoidance is 0.290. Meanwhile, the regression coefficient of -0.134 means that every 1% increase in internal control will reduce tax avoidance by 13.4%. Based on Table 6 below, the following simple linear regression equation is obtained: Y = 0.290 - 0.134X

Table 2. Simple Linear Regression Analysis Test Results

Coefficients[a]						
Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficient Beta	t	Sig.
1	(Constant)	.290	.042		6.978	.000
	Internal Control	-.134	.051	-.292	-2.607	.011

Source: Processed Data (2025)

Multiple Moderated Regression Analysis (MMR)

From the MMR test, a constant value of 0.19 was found, indicating that tax avoidance occurs at that figure when internal control, family ownership, and environmental uncertainty are zero or constant. The regression results show that internal control (-0.09; p=0.04) and family ownership (-0.09; p=0.05) have a negative and significant effect on tax avoidance, while environmental uncertainty (0.09; p=0.05) has a positive and significant effect. However, the interaction between family ownership (0.07; p=0.74) and environmental uncertainty (0.28; p=0.16) with internal control on tax avoidance has a positive but insignificant effect. Based on Table 7, the following double moderation regression equation is obtained: $Y = 0{,}19 - 0{,}09X - 0{,}09M_1 + 0{,}09M_2 – 0{,}07(X.M1) – 0{,}28(X.M2) + e$. Based on the results of the individual parameter test (t-test), it was found that the significance value of internal control was 0.011 < 0.05 and the t-value was -2.607 > t-table 1.666. Therefore, it can be concluded that internal control has a negative and significant effect on tax avoidance.

Table 3. MMR test results

Model	coeff	se	t	p	LICI	ULCI
constant	.19	.01	15.40	.00	.17	.22
X	-.09	.05	-1.70	.04	-.19	.02
M1	-.09	.05	-2.00	.05	-.19	.00
Int_1	.07	.21	0.34	.74	-.36	.50
M2	.09	.05	1.96	.05	.00	.19
Int_2	.28	.19	1.43	.16	-.11	.66

Source: Processed Data (2025)

Table 4. Results of the individual parameter test (t-test)

Coefficients[a]						
Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficient Beta	t	Sig.
1	(Constant)	.290	.042		6.978	.000
	Internal Control	-.134	.051	-.292	-2.607	.011

Source: Processed Data (2025)

5. Conclusion

Internal control has been proven to have a negative and significant effect on tax avoidance, so its implementation can reduce managers tendency to engage in such practices. Meanwhile, family ownership and environmental uncertainty have no significant effect, which means that the effectiveness of internal control in reducing tax avoidance remains unaffected by factors such as family ownership or business environment conditions.

The limitations during this research process were that the research period only covered 2021–2024 due to data limitations, the use of scoring methods in internal control that were subjective and had the potential to cause errors, and company financial reports that were not always complete. In addition, many companies in the oil and gas sector suffered losses, making them ineligible for measurement of variables using the Effective Tax Rate (ETR) formula. The study also used dummy variables in internal control with a scoring system and faced limitations in shareholder biodata information, making it difficult to ascertain family ownership status in companies.

Future researchers are advised to extend the research period to obtain more accurate analysis results, as well as to consider using questionnaire data to obtain more detailed information regarding the effectiveness of internal control. In addition, oil and gas companies are expected to complete their financial reports in accordance with accountability principles. Future research is also encouraged to change family ownership and environmental uncertainty from moderating variables to independent variables, given that the test results show that both have a significant direct influence on tax avoidance.

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