

Audit Quality, Capital Intensity, Intellectual Capital, Tax Avoidance: Systematic Literature Review

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Absract

Tax avoidance is one way to reduce the amount of tax paid by taxpayers by not violating or looking for loopholes in tax rules. With this Systematic Literature Review (SLR), researchers aim to explore trends in the influence of audit quality, capital intensity, and intellectual capital on tax avoidance and identify and analyze audit quality factors, capital intensity, and intellectual capital on tax avoidance by analyzing previous research from 2016 to 2025. The results show that audit quality has no effect on tax avoidance, capital intensity has a positive effect, and intellectual capital also has a positive effect. These findings are useful for policymakers for users who will carry out tax avoidance, and for academics, can be material to be developed in the following research.

Key Word: Audit Quality, Capital Intensity, Intellectual Capital, Tax Avoidance

JEL Codes: H26, M42, O34

1. Introduction

1.1. Background

The most significant state revenue is from tax payments, which are used directly or indirectly for the prosperity of people's welfare and state development ([Fauzan et al., 2019](#)). Tax contributions have increased drastically in recent years and are considered the most important source of funds for national development, which progressively strengthens the country's economic growth and prosperity ([Jingga & Lina, 2017](#)). The tax of a company gets a lot of attention because the amount of tax payable depends on the amount of income of the company, the higher the income, the higher the tax payable. One way to reduce taxes payable is by means of tax avoidance

Tax avoidance is a company's attempt to legally minimize its tax burden through tax planning that takes advantage of loopholes in tax regulations and tax laws ([Mangoting, 1999](#)). In the

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context of taxation, tax avoidance, which is a legal action taken by companies to reduce their tax obligations without violating the law, has become a major focus in accounting and finance research ([Ayem et al., 2024](#)) .

This literature review reveals that many researchers have published research on the subject of tax avoidance by previous researchers published both in Indonesia and abroad. This SLR article is different because the empirical findings inform four important factors known as audit quality, capital intensity, intellectual capital. To date, no SLR article has been published that discusses the trend of key determinant variables over a period of time to recognize the existing research gap. This SLR article therefore aims to:

1. To explore the trend of the effect of audit quality, capital intensity, intellectual capital on tax avoidance.
2. To identify and analyze the factors of audit quality, capital intensity, intellectual capital on tax avoidance.

2. Literature Review

2.1. *Teory Agency*

Agency Theory explains the relationship between the company owner (principal) and the manager (agent), where the manager acts on behalf of the owner in managing the company, principal here as an investor or can be a shareholder. In contrast, the Agent here is defined as a company manager or manager ([Jensen & Meckling, 1976](#)) . However, the difference in interests between the two can trigger agency conflicts, especially in tax management. Managers responsible for financial decisions may be more likely to avoid tax to increase net income and provide short-term benefits, even though this practice may increase tax risks and damage the company's reputation in the long run. Shareholders generally want reasonable tax compliance to avoid legal sanctions and maintain good relations with regulators. At the same time, managers may be incentivized to reduce the tax burden to increase their bonus or compensation. Research conducted by Chen et al. (2010) found that companies with high agency problems are more likely to carry out aggressive tax avoidance strategies, indicating that good governance mechanisms are needed to control managerial behavior in the tax aspect.

2.2. *Tax Avoidance*

Tax avoidance is an action taxpayers take to reduce their tax obligations legally but unethically. This practice can reduce state revenue and create injustice in the tax system ([Tomreilly.org, 2024](#)), and according to [Irawan et al. \(2017\)](#), tax avoidance is taking advantage of laws or legal regulations that minimize the tax burden by taking advantage of loopholes in tax law. In line with research conducted by [Hendayana et al., \(2024\)](#) tax avoidance is defined as an effort made to minimize the tax burden through applicable regulations. Meanwhile, according to [Sulistiana et al., \(2024\)](#) tax avoidance is an act of tax avoidance by looking for weaknesses in a country's tax regulations so that it is considered legal and does not violate the law. Then according to [Rahmi et al. \(2024\)](#) tax avoidance refers to a legal approach but still remains within the limits of the applicable tax laws and regulations, especially through tax planning.

Audit Quality

According to research [Junaidi et al \(2023\)](#) audit quality can be assessed based on the reputation of the public accounting firm that audits the company, there are four major public accounting firms namely Ernst & Young (EY), Deloitte, KPMG, and

PricewaterhouseCoopers (PwC), all of which show lower incidents of fraud and are therefore more trustworthy. In line with research [Tandean & Winnie\(2016\)](#) that audit quality can be measured by a proxy measure for the Public Accounting Firm. The Big Four Public Accounting Firms are more able to show the true value of the company and can control corporate tax avoidance. However, according to research by [Kasir \(2023\)](#) audit quality, which is defined as the auditor's ability to detect and report financial irregularities, is an important factor in reducing tax aggressiveness.

Capital Intensity

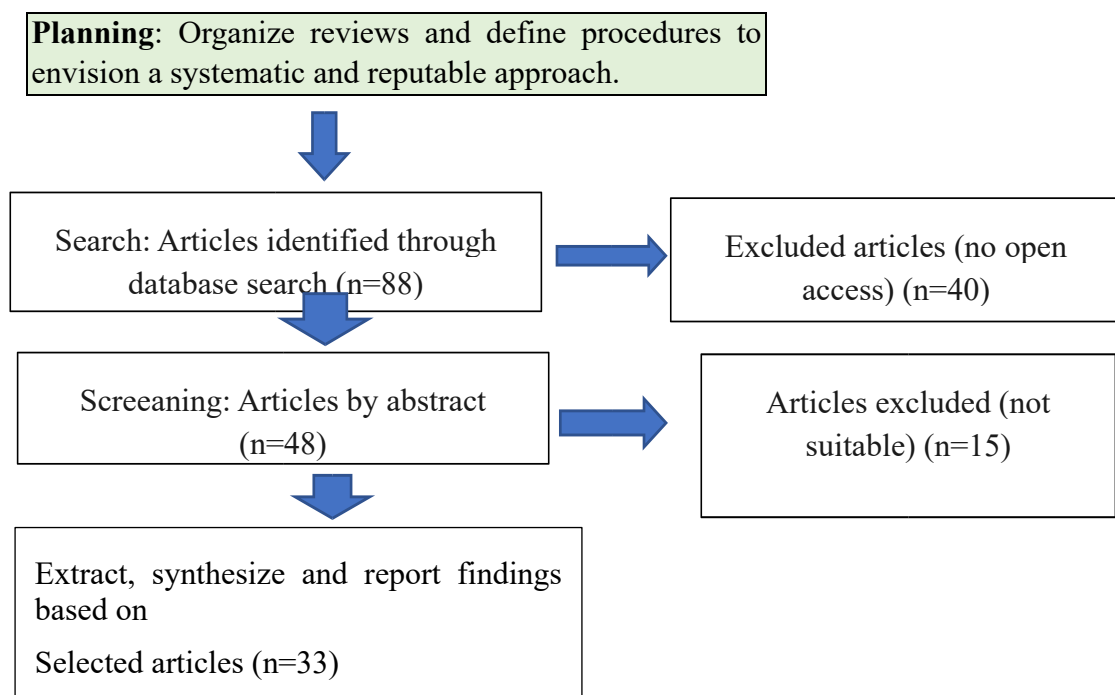
Capital intensity refers to how much the company invests in fixed assets, investment in fixed assets causes depreciation expense to appear in the company's income statement each period and fixed asset depreciation expense is one of the expenses that can reduce income based on tax rules ([Matitaputty & Ramadhan, 2023](#)) . According to research [Hendayana et al \(2024\)](#) Capital Intensity (cApin), companies are faced with sacrificing funds allocated to operational activities and funding assets to achieve profits. Capital intensity also reflects the capital required by the company to generate revenue. Then research [Widyastuti et al \(2022\)](#) Capital intensity means that a company's capital in the form of assets can be used to generate revenue. The capital ratio shows that the company has strong capital. Meanwhile, according to [Monika & Noviari \(2021\)](#) Capital intensity "is a factor that is indicated to influence tax avoidance. Capital intensity is a description of how the company invests in its fixed assets. Fixed asset investment provides an opportunity for companies to minimize their tax burden ([Sugeng et al., 2020](#)) .

Intellectual Capital

According to research by [Bontis et al \(2000\)](#) that intellectual capital is a knowledge-based resource concept that describes capital if used optimally, supporting the company to carry out its activities effectively and efficiently. There are three main constructs of intellectual capital, namely human capital (HC), structural capital (SC), and physical capital (CE). Value-Added Intellectual Coefficient (VAIC). In line with the research states that intellectual capital is divided into three components, namely: human capital (HC), structural capital (SC), and capital employed (CE). Intellectual capital is the power of knowledge owned by an entity in the form of labor, technology, strategy, and capital that the entity can use for the process of adding value ([Mouritsen et al., 2005](#)). Intellectual capital is considered an intangible strategic resource for companies to achieve competitive advantage and good performance by adding value ([Clarke et al., 2011](#))

METHODS

This research was conducted using the SLR (Systematic Literature Review) method where the author started this study by collecting various articles from Harzing's Publish or Perish application by filtering on google scholar and scopus registered in sinta and scopus. After the article is collected, the author analyzes the article specifically to discuss the effect of audit quality, capital intensity, intellectual capital on tax avoidance. This research was conducted in several stages, namely by way of: the author conducted a search for previous journals using the keywords "audit quality (Audit Quality), capital intensity (Capital Intensity), intellectual capital (Intellectual Capital) and tax avoidance (Tax Avoidance)". The following section outlines these steps in more depth (Figure 1)



The selection of criteria in this study uses research that is not only related to audit quality, capital intensity, intellectual capital and tax avoidance, but all related to these criteria. With the selection of the above criteria, the authors have collected as many as 33 previous journals consisting of 26 Sinta journals and 7 international Scopus journals that match the criteria of the authors and research. The analysis used by the author is a literature review system table based on abstracts and titles that match the criteria of the author and research, then the author makes a screening in the form of a matrix table. During the screening process, the research journal began by identifying 88 articles. From the number generated from the article search. Researchers conducted a rare data filtering by performing inclusion and exclusion. Exclusion was carried out by excluding because it did not match the topic and was not open access as many as 40 articles then 15 articles were excluded again because they did not match the articles needed so that 33 articles were left that were relevant to the research.

RESULTS AND DISCUSSION

Based on this understanding, the author can formulate and conclude comprehensively from the results of previous research. The table below presents the previous research selected by the author

Table 1 Previous Research based on Independent Variables, Authors, Years and Results

Independent Variable	Author and Year	Results
Audit Quality	(Eksandy, 2017); (Sahara, 2022); (Pratama & Aris, 2025); (Mayasari et al., 2022)	+
Capital Intensity	(Putri & Yanti, 2022); (Sitorus & Bowo, 2018); (Mandila & Hendrani, 2024); (Anggelina et al., 2022); (Sahara, 2022); (Pratama & Aris, 2025); (Rahma et al., 2022); (Widyastuti et al., 2022); (Khasanah & Indriyani, 2021); (Widiatmoko & Mulya, 2021); (Witomo & Zidan Qiam Arrahman, 2024); (Pratama & Aris, 2025); (Rossa, 2022)	+
Intellectual Capital	(Oktavia & Bachtiar, 2024) ; (Rahmi et al., 2024) ; (Prasetya & Venusita, 2023)	+
Audit Quality	(Sembiring & Sofie, 2022)	-
Capital Intensity	(Natalya, 2018); (Pangestu & Pratomo, 2020); (Matitaputty & Ramadhan, 2023);	-
Intellectual Capital	-	-
Audit Quality	(Witomo & Zidan Qiam Arrahman, 2024); (Nihayah & Oktaviani, 2022); (Tandean & Winnie, 2016); (Handoyo et al., 2022); (Oktaviani et al., 2023); (Junaidi et al., 2023)	TB
Capital Intensity	(Amendy & Afandi, 2024); (Marlinda et al., 2020); (Ernawati & Purwaningsih, 2022); (Mayasari et al., 2022) (Matitaputty & Ramadhan, 2023); (Ciptani & Situmorang, 2023); (Hendayana et al., 2024); (Hidayah & Puspita, 2024);	TB
Intellectual Capital	(Haeruddin et al., 2023)	TB
Positive (+); Negative (-); No Effect (TB)		

Based on the phenomena that occur in tax avoidance, there are different relationships between Quality Audit, Intellectual Capital and Capital Intensity so that there is no agreement. Some research on the independent variable there are still many different research results that consider the Quality Audit variable to have a positive effect, no effect and a negative effect. However, the Capital Intensity variable has a positive effect, a negative effect and there is also no effect, but the Intellectual Capital variable has a positive effect and there is also a negative effect on tax avoidance.

Table 2. Previous Research Topics with Independent Variables

Independent Variables	Total
Independent Commissioner	3
Audit Quality	9
Audit Committee	6
CSR	5
Management Compensation	1
Capital Intensity	21
Financias Distress	2
Political Connections	1
Company character	3
Fiscal Profit Compensation	2
Asset Growth	1
Inventory Intensity	2
Leverage	6
GCR	3
Profitability	10
Company Size (Institution Size)	3
Debt Level	1
Board of Directors	1
Female Directors	1
Institution Ownership (Institution Owner)	3
Intellectual Capital	4
Accounting Convidence	1
Thin Capitalizing	1
Gender	1
Corporate Governance	3
Board of Commissioners	1
Transfer Princing	1
Over Convidence	1

From previous research, which is the most influential factor on tax avoidance, the most independent variables are Capital Intensity, namely 21 journals, then Profitability 10 Journals, Audit Quality 9 Journals, Audit committee and leverage each 6 journals, CSR as many as 5

Journals, Intellectual Capital as many as 4 Journals, Independent Commissioners, GCR, Company Size, Institutional Ownership, Cooperate Governance each as many as 3 Journals, management compensation, political connections, asset growth, debt level, board of directors, Accounting Convidence, Thin Capitalizing, Board of Commissioners, Transfer Princing, Over Convidence - each 1 journal.

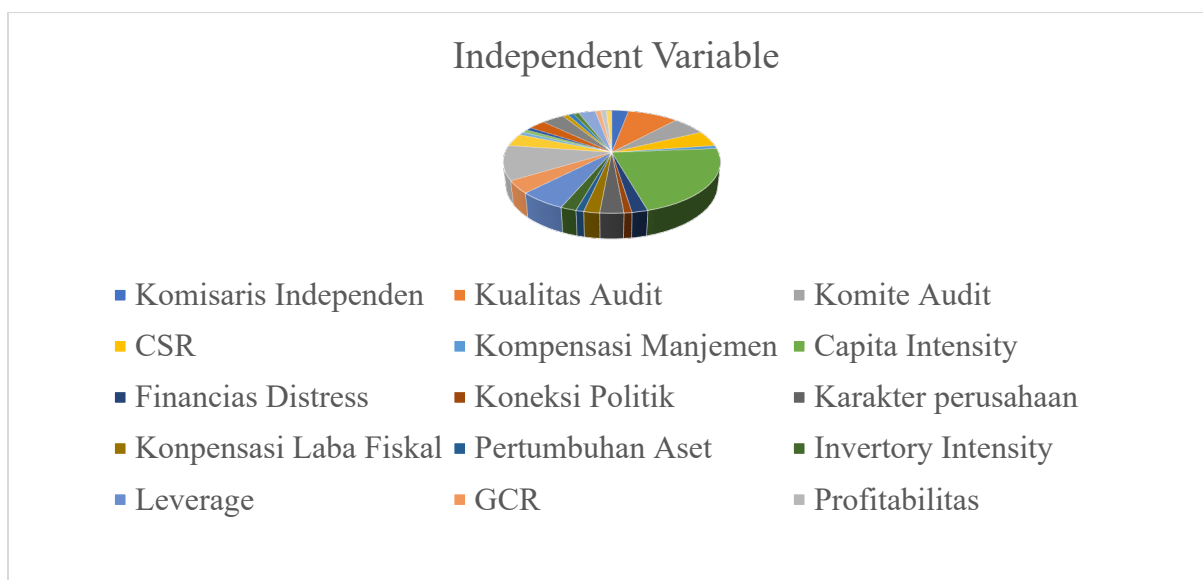


Figure 1: Independent variables in previous articles.

In accordance with the topic of this SLR research, the independent variable is

Table 3. Research Topics with Independent Variables SLR

Independent Variable SLR	Number	Percentage
<i>Quality Audit</i>	7	21%
<i>Audit Quality / Capital Intensity</i>	3	9%
<i>Capital Intensity</i>	18	55%
<i>Intellectual Capital</i>	5	15%
Total	33	100%

Based on this SLR research table, there are variables that are most widely researched or discussed in previous studies, namely Capital Intensity as many as 21 Journals and Quality Audit as many as 9 Journals while Intellectual Capital as many as 4 Journals influence tax avoidance.

Table 4: Samples of Previous Research Type of Research Company Total Percentage

Research Company	Total	Presentage
Consumer Goods Industry Sector Companies	3	9%
Listing Company	1	3%
Banking Company	5	15%
Mining Company	5	15%

Coal Mining Subsector Companies	1	3%
Manufacturing Company	7	21%
Food and Beverage Sector Companies	2	6%
LQ45 Company	3	9%
Automotive Sub-Sector Manufacturing Companies	1	3%
State-owned Company	1	3%
Manufacturing Companies in the Industrial Sector	1	3%
Agricultural and Mining Companies	1	3%
Transportation and Logistics Company	1	3%
Jakarta Islamic Index (JII)	1	3%
Total	33	100%

Previous research mostly examined the sample of manufacturing companies, namely 21%, then banking and mining companies 15% each, while companies incorporated in LQ45 9% each, there were food and beverage sector companies as much as 6% and others such as listing companies, coal mining sub-sector companies, automotive sub-sector manufacturing companies, state-owned companies, industrial sector manufacturing companies, agricultural and mining companies, transportation and logistics companies of the Jakarta Islamic Index fiber 3% each.

Table 5. Journal Publication Year and Research Method

Year	Methods	Total	Percentage
2025	Quantitative	1	3%
2024	Quantitative	8	24%
2023	Quantitative	6	18%
2022	Quantitative	11	33%
2021	Quantitative	2	6%
2020	Quantitative	2	6%
2019	Quantitative	0	0%
2018	Quantitative	2	6%
2017	Quantitative	0	0%
2016	Quantitative	1	3%
Total		33	100%

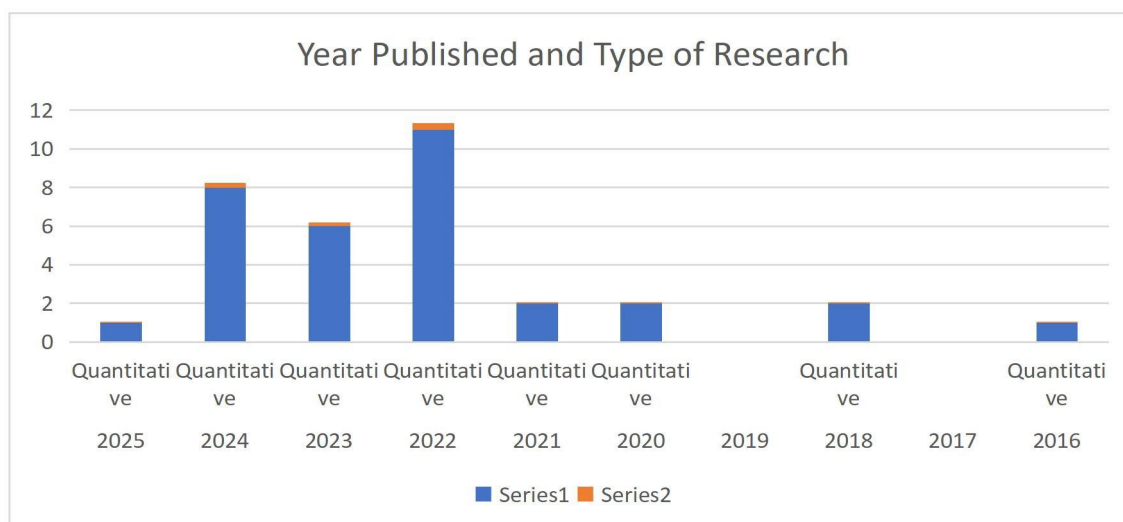


Figure 2: Bar Diagram of Year of Publication and Type of Research.

The most published journal research was conducted in 2022 as much as 33%, in 2024 as much as 24%, then in 2023 as much as 18%, in 2021, 2020, 2018 each 3% and in 2016 3%, while in 2019, and 2017 there was none. This means that research is increasing every year with the same method, namely quantitative methods. Can be seen as a diagram below:

Table 6. Research Based on Publication Sources

Indek	Number of articles	Percentage
Q2	3	9%
Q3	2	6%
Q4	1	3%
S1	1	3%
S2	1	3%
S3	9	27%
S4	8	24%
S5	6	18%
S6	1	3%
EBSCO	1	3%
Total	33	100%

Previous articles based on the publication index were mostly registered in Sinta 3 as many as 9 articles or 27%, Sinta 4 as many as 8 articles or 24%, Sinta 5 as many as 6 articles or 18%, then Q2 as many as 3 articles or 9%, Q3 as many as 2 articles or 6%, and Q4, Sinta 1, Sinta 2, Sinta 6 and EBSCO as many as 1 article each or 3%. This shows that the previous articles were published in all indexes and in order to get maximum results.

The Effect of Audit Quality on Tax Avoidance

Based on research conducted by [Eksandy, \(2017\)](#) audit quality has a positive effect on tax avoidance. In line with [Sahara, \(2022\)](#) that audit quality has a positive effect on tax avoidance and also according to [Pratama & Aris, \(2025\)](#) audit quality has a positive effect on tax avoidance, on the other hand research conducted by [Sembiring & Sofie, \(2022\)](#) that Audit Quality has a negative effect on tax avoidance. However, in contrast to research by [Witomo & Zidan Qiam Arrahman, \(2024\)](#) audit quality does not affect tax avoidance and is in line with research by [Handoyo et al., \(2022\)](#) which states that audit quality does not affect tax avoidance and also [Oktaviani et al., \(2023\)](#), which also says that Audit Quality has no effect on tax avoidance. Researchers suspect that not only KAP The Big Four provide good results and have high credibility, but all KAP conduct audits under applicable and enforced guidelines and regulations, because an external audit aims to identify important factors that provide a response in the form of action. Audit quality in agency theory is expected to reduce agency problems between investors as principals and company managers as agents. Its application can reduce agency costs, namely the amount of costs incurred to reward external auditors in auditing the company's financial statements. Tax authorities tend to have more confidence in companies that use the audit services of KAP The Big Four because these KAPs are believed to have high work integrity, always apply applicable regulations, and have good quality.

Effect of Capital Intensity on Tax Avoidance

Research conducted by [Putri & Yanti, \(2022\)](#) found that the capital intensity variable has a positive effect on tax avoidance. This means that the more companies invest in fixed assets, the more tax avoidance activities will occur in line with [Sitorus & Bowo, 2018\)](#) which states the results of its research have a positive effect on tax avoidance and also according to [Mandila & Hendrani, \(2024\)](#) positive effect. However, in contrast to research conducted by [Natalya, \(2018\)](#); [Pangestu & Pratomo, \(2020\)](#); [Matitaputty & Ramadhan, \(2023\)](#) which states that Capital Intensity has a negative effect on tax avoidance. capital intensity has detrimental effect on tax avoidance as measured by CETR. This means that the tax burden decreases as capital intensity increases, which leads to higher tax avoidance. But there is also no effect of capital intensity on tax avoidance [Amendy & Afandi, \(2024\)](#) and [Marlinda et al., \(2020\)](#) because companies tend to invest wealth in the form of fixed assets to support their operational activities. Companies invest in fixed assets by adding buildings, land, machinery, equipment and others as support for the company's operational activities to run well. By having high fixed assets, the company can maximize the benefits it gets, because high fixed assets can encourage increased production capacity of the company.

Intellectual influence on tax avoidance

The results of the analysis of the influence of Intellectual on tax avoidance conducted by [\(Oktavia & Bachtiar, 2024\)](#) have a positive effect and are in line with research conducted by [Rahmi et al., \(2024\)](#) these findings imply that knowledge plays an important role in improving overall company performance. In this context, the results show that the higher the level of Intellectual Capital, the lower the Tax Avoidance. This shows the importance of intellectual resources, skills, and capabilities in influencing the company's approach to tax management and compliance. but it is different from what is done by [Haeruddin et al., \(2023\)](#) which states

in his research that it has no effect on tax avoidance because the company's Intellectual Capital is not a dominant factor affecting tax avoidance.

Conclusion

This study concludes that tax avoidance is influenced by many factors that are interrelated with each other, such as audit quality, capital intensity and Intellectual capital. Audit quality is considered to have no effect on tax avoidance because it uses the audit services of KAP The Big Four because KAP is believed to have high work integrity, always applies applicable regulations, and has good quality. And also Capital intensity has a positive effect, meaning that the more companies invest in fixed assets, the more tax avoidance activities will occur. While Intellectual capital has a positive effect on tax avoidance because the higher the intellectual capital, the lower the tax avoidance.

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