



The Impact of Digital Transformation and ESG Disclosure on Tax Avoidance: Does Audit Committee Matter?

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Abstract. This study examines the impact of digital transformation and Environmental, Social, and Governance (ESG) disclosure on corporate tax avoidance, with the audit committee serving as a moderating variable. The increasing emphasis on corporate digitalization, sustainability reporting, and governance has created the need to understand how these factors jointly influence firms' tax behavior. This study employs a quantitative explanatory research design using panel data collected from non-financial companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2025 period. Secondary data are obtained from annual reports, sustainability reports, and corporate governance reports and analyzed using panel data regression with moderation analysis. The illustrative findings indicate that digital transformation significantly reduces corporate tax avoidance by improving transparency, information quality, and internal control systems. ESG disclosure is also found to negatively influence tax avoidance, suggesting that firms with stronger sustainability commitments are less likely to engage in aggressive tax planning. Furthermore, the audit committee strengthens the negative relationships between digital transformation, ESG disclosure, and tax avoidance by enhancing monitoring effectiveness and corporate governance quality. These findings contribute to the integration of digital transformation, sustainability reporting, and governance into a comprehensive framework for explaining corporate tax behavior. The study provides practical implications for managers, investors, and regulators in promoting responsible taxation through digitalization, ESG implementation, and effective audit committee oversight.

Keywords: Audit Committee; Corporate Governance; Digital Transformation; ESG Disclosure; Tax Avoidance.

1. INTRODUCTION

Digital transformation has fundamentally reshaped corporate operations by integrating digital technologies into business processes, financial management, and decision-making, thereby enhancing organizational efficiency, transparency, and governance. In the taxation context, digital transformation is increasingly recognized as a mechanism that improves information quality, reduces information asymmetry, and strengthens internal controls, which may influence corporate tax avoidance. Several studies report that firms with higher levels of digital transformation are less likely to engage in aggressive tax avoidance because digital technologies enhance transparency and regulatory compliance ((Azenzoul, Mahouat, Mokhlis, & Moussaid, 2025); (Xie & Huang, 2023); (Zhang & She, 2024)). However, other studies suggest that digital technologies may also facilitate sophisticated tax-planning strategies, resulting in inconsistent empirical findings ((Chen, 2024); (Chen, Zhao, & Jin, 2024)). At the same time, Environmental, Social, and Governance (ESG) disclosure has become an important indicator of corporate accountability and sustainable business practices. Companies with stronger ESG performance generally exhibit lower tax avoidance due to greater stakeholder

pressure and reputational concerns ((Jiang, Hu, & Jiang, 2024); (Elgharabawy & Aladwey, 2025)). Nevertheless, ESG disclosure may also be used symbolically through greenwashing practices, allowing firms to maintain aggressive tax strategies despite extensive sustainability reporting (Li, Miao, & Xu, 2024). Moreover, negative media coverage of ESG issues has been shown to discourage tax avoidance by increasing public scrutiny ((Menicacci & Simoni, 2024) (Wu & Li, 2023) (Tiantian, Hailin, Zhou, Ai, & Siyao, 2023)).

Corporate governance represents another important determinant of corporate tax behavior. Among governance mechanisms, the audit committee plays a central role in overseeing financial reporting, internal controls, and regulatory compliance, thereby reducing managerial opportunism in tax-related decisions. Previous studies demonstrate that governance structures can strengthen the effectiveness of ESG disclosure in reducing tax aggressiveness (Chandrasena, Matthews, & Gerged, 2024), yet evidence regarding the moderating role of the audit committee in the relationship between digital transformation, ESG disclosure, and tax avoidance remains limited. Existing studies have primarily examined digital transformation, ESG disclosure, or governance independently, with few integrating these variables into a comprehensive framework ((Azenzoul et al., 2025); (Jiang et al., 2024)). Consequently, the interaction between technological capability, sustainability disclosure, and governance quality in influencing corporate tax avoidance has not been sufficiently explored, creating an important research gap.

To address this gap, this study develops an integrated model that examines the effects of digital transformation and ESG disclosure on corporate tax avoidance while investigating the moderating role of the audit committee. Unlike previous studies that generally treat governance as a control variable, this research positions the audit committee as a key governance mechanism that may enhance the effectiveness of digital transformation and ESG disclosure in discouraging aggressive tax practices. The study is motivated by the growing emphasis on digital governance, sustainability reporting, and tax transparency among regulators and stakeholders. Accordingly, the objectives of this study are to examine the effect of digital transformation on corporate tax avoidance, investigate the influence of ESG disclosure on corporate tax avoidance, and analyze whether the audit committee moderates these relationships. The findings are expected to contribute to the literature by integrating technology, sustainability, and corporate governance into a unified framework while providing practical implications for managers, investors, policymakers, and regulators in promoting transparent, accountable, and sustainable corporate tax practices.

2. LITERATURE REVIEW

Digital Transformation and Corporate Tax Avoidance

Digital transformation refers to the integration of digital technologies into business processes, decision-making, and financial management to improve efficiency, transparency, and corporate governance. In taxation, digital transformation enhances information quality, strengthens internal controls, and reduces information asymmetry, thereby influencing corporate tax avoidance. Empirical evidence generally indicates that firms with higher levels of digital transformation are less likely to engage in aggressive tax avoidance because digital technologies improve monitoring, regulatory compliance, and financial reporting quality ((Azenzoul et al., 2025); (Xie & Huang, 2023); (Zhang & She, 2024); (Su, Wang, & Li, 2023); (Balaskas, Nikolopoulos, Koutroumani, & Rigou, 2024)). However, some studies argue that digital technologies may also facilitate sophisticated tax-planning strategies by enabling firms to identify legal tax-saving opportunities more efficiently ((Chen et al., 2024); (Chen, 2024)). These inconsistent findings suggest that the relationship between digital transformation and tax avoidance may depend on internal governance mechanisms that influence managerial behavior.

ESG Disclosure and Corporate Tax Avoidance

Environmental, Social, and Governance (ESG) disclosure reflects a firm's commitment to sustainable development, ethical business practices, and accountability to stakeholders. According to Stakeholder Theory, companies with stronger ESG disclosure are expected to demonstrate greater transparency and lower tax avoidance because responsible tax behavior contributes to corporate legitimacy and stakeholder trust. Previous studies support this argument by showing that higher ESG performance is associated with lower tax avoidance due to stronger governance practices and long-term sustainability objectives ((Jiang et al., 2024); (Elgharabawy & Aladwey, 2025)). Nevertheless, ESG disclosure does not always represent genuine corporate responsibility, as some firms may engage in ESG greenwashing while maintaining aggressive tax planning, whereas external pressure such as negative media coverage may discourage tax avoidance by increasing reputational concerns ((Li et al., 2024); (Menicacci & Simoni, 2024); (Chandrasena et al., 2024); (Wang & Hou, 2024)).

Audit Committee and Corporate Governance

The audit committee is an important corporate governance mechanism responsible for overseeing financial reporting, internal controls, risk management, and regulatory compliance. Based on Agency Theory, effective audit committee oversight reduces

managerial opportunism and limits aggressive tax planning by improving transparency and accountability. Previous studies indicate that governance mechanisms strengthen the effectiveness of ESG disclosure in reducing tax aggressiveness and improving financial reporting quality ((Chandrasena et al., 2024); (Elgharabawy & Aladwey, 2025); (Manita, Elommal, Baudier, & Hikkerova, 2020)). However, empirical evidence examining the moderating role of audit committees in the relationships between digital transformation, ESG disclosure, and tax avoidance remains limited, highlighting the need for further investigation.

Theoretical Foundation

This study is grounded in Agency Theory and Stakeholder Theory. Agency Theory explains that conflicts of interest between managers and shareholders may encourage managers to engage in aggressive tax avoidance, while digital transformation and effective audit committee oversight reduce these agency problems through improved transparency, internal controls, and monitoring. Meanwhile, Stakeholder Theory argues that firms are accountable not only to shareholders but also to broader stakeholder groups; therefore, companies with stronger ESG disclosure are expected to demonstrate more responsible tax behavior to maintain legitimacy and long-term stakeholder trust. Together, these theories provide a comprehensive framework for explaining how digital transformation, ESG disclosure, and corporate governance influence corporate tax avoidance.

Research Gap and Conceptual Framework

Although previous studies have examined digital transformation, ESG disclosure, and tax avoidance, several research gaps remain. Existing research generally investigates digital transformation and ESG disclosure separately, while relatively few studies integrate these variables within a single conceptual framework. Moreover, governance mechanisms have mainly been examined through board characteristics or sustainability committees, with limited attention given to the moderating role of audit committees ((Azenzoul et al., 2025); (Chandrasena et al., 2024); (Elgharabawy & Aladwey, 2025)). This study addresses these gaps by proposing an integrated model in which digital transformation and ESG disclosure influence corporate tax avoidance, while the audit committee strengthens these relationships through enhanced governance and monitoring. This framework extends the existing literature by simultaneously incorporating technological capability, sustainability reporting, and corporate governance into one empirical model.

3. METHOD

Research Design

This study employs a quantitative explanatory research design to examine the effect of digital transformation and ESG disclosure on corporate tax avoidance, with the audit committee serving as a moderating variable. The research adopts a panel data approach, combining cross-sectional and time-series observations, to capture variations across firms and over time. This approach is widely used in studies investigating corporate tax avoidance because it effectively controls for firm-specific heterogeneity and improves the reliability of empirical estimates ((Azenzoul et al., 2025); (Zhang & She, 2024)).

Population and Sample

The population of this study consists of all non-financial companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2025 observation period. Financial institutions, including banks, insurance companies, securities firms, and other financial service companies, are excluded because they operate under different regulatory frameworks, accounting standards, and tax regulations that may affect tax avoidance behavior.

The study applies purposive sampling to obtain firms that satisfy the research objectives. The sample is selected based on the following criteria:

1. The company was continuously listed on the Indonesia Stock Exchange (IDX) during 2021–2025.
2. The company published complete annual reports for each year during the observation period.
3. The company disclosed ESG information or sustainability reports required for measuring ESG disclosure.
4. The company provided sufficient information regarding digital transformation, including digital-related disclosures in annual reports.
5. The company disclosed complete data on audit committee characteristics, including committee size, independence, and financial expertise.
6. The company reported complete financial data required to calculate tax avoidance and control variables.
7. Companies with incomplete data during the observation period are excluded from the sample.

The final sample consists of all companies that meet the above criteria for the five-year observation period (2021–2025), resulting in balanced panel data suitable for regression analysis.

Data Sources and Data Collection

This study uses secondary data collected from publicly available sources. Annual reports, sustainability reports, and corporate governance reports are obtained from the official Indonesia Stock Exchange (www.idx.co.id) and the respective companies' official websites.

The study covers the 2021–2025 period because it reflects the post-pandemic acceleration of corporate digital transformation and the increasing implementation of ESG reporting among Indonesian listed companies. Moreover, this period captures recent regulatory developments regarding sustainability disclosure and corporate governance practices.

Variable Measurement

Dependent Variable

1. Tax Avoidance (TA)

Tax avoidance is measured using the Effective Tax Rate (ETR) as follows:

$$ETR_{it} = \text{Tax Expense}_{it} / \text{Pre-Tax Income}_{it}$$

Where:

- a) ETR = Effective Tax Rate.
- b) Tax Expense = Total income tax expense.
- c) Pre-Tax Income = Profit before income tax.
- d) i = Company.
- e) t = Observation year (2021–2025).

A lower ETR indicates a higher level of tax avoidance because the company pays a lower proportion of income tax relative to its pre-tax income. Conversely, a higher ETR indicates a lower level of tax avoidance. This proxy has been widely adopted in previous studies on corporate tax avoidance ((Azenzoul et al., 2025); (Jiang et al., 2024)).

Independent Variables

Digital Transformation (DT)

Digital transformation is measured using a Digital Transformation Index, developed through content analysis of annual reports. The index is based on the frequency of digital-related keywords associated with technologies such as artificial intelligence, cloud computing, big data, digital platforms, enterprise systems, blockchain, automation, digital innovation, and related digital initiatives, following Azenzoul et al., (2025), Zhang & She (2024), and (Chen, 2024).

ESG Disclosure (ESG)

ESG disclosure is measured using an ESG Disclosure Index, calculated based on the proportion of ESG items disclosed in the sustainability report relative to the total applicable

disclosure items. The measurement follows internationally accepted ESG disclosure frameworks and previous studies ((Jiang et al., 2024); (Elgharabawy & Aladwey, 2025)).

Moderating Variable

Audit Committee (AC)

The audit committee is measured using corporate governance characteristics, including:

1. Audit committee size.
2. Independence of audit committee members.
3. Financial expertise of audit committee members.

To examine the moderating effect, interaction variables are constructed between Digital Transformation $\times$ Audit Committee and ESG Disclosure $\times$ Audit Committee.

Control Variables

To minimize omitted-variable bias, several control variables commonly employed in tax avoidance research are included:

1. Firm Size (SIZE), measured as the natural logarithm of total assets.
2. Profitability (ROA), measured as net income divided by total assets.
3. Leverage (LEV), measured as total liabilities divided by total assets.
4. Firm Growth (GROWTH), measured as annual sales growth.

Data Analysis Technique

The study employs panel data regression analysis using STATA software. The empirical analysis begins with descriptive statistics to summarize the characteristics of the variables, followed by correlation analysis to examine associations among variables. Panel regression estimation is conducted through three alternative models:

1. Common Effect Model (CEM)
2. Fixed Effect Model (FEM)
3. Random Effect Model (REM)

Model selection is determined using the Chow Test, Hausman Test, and Breusch–Pagan Lagrange Multiplier Test. Classical assumption tests, including multicollinearity and heteroscedasticity diagnostics, are performed where appropriate. Robust standard errors are employed to address potential heteroscedasticity.

To ensure the robustness of the findings, additional analyses using alternative tax avoidance proxies or robust estimation techniques are conducted.

Hypothesis testing is based on the significance of regression coefficients using t-tests, while overall model significance is evaluated using the F-test. Statistical significance is assessed at the 1%, 5%, and 10% levels.

Research Model

The first regression model examines the direct effects of digital transformation and ESG disclosure on corporate tax avoidance.

Model 1 (Direct Effect)

$$TA_{it} = \beta_0 + \beta_1 DT_{it} + \beta_2 ESG_{it} + \beta_3 SIZE_{it} + \beta_4 ROA_{it} + \beta_5 LEV_{it} + \beta_6 GROWTH_{it} + \varepsilon_{it}$$

The second regression model examines the moderating role of the audit committee on the relationship between digital transformation, ESG disclosure, and corporate tax avoidance.

Model 2 (Moderating Effect)

$$TA_{it} = \beta_0 + \beta_1 DT_{it} + \beta_2 ESG_{it} + \beta_3 AC_{it} + \beta_4 (DT_{it} \times AC_{it}) + \beta_5 (ESG_{it} \times AC_{it}) + \beta_6 SIZE_{it} + \beta_7 ROA_{it} + \beta_8 LEV_{it} + \beta_9 GROWTH_{it} + \varepsilon_{it}$$

Where:

1. TA = Tax Avoidance
2. DT = Digital Transformation
3. ESG = ESG Disclosure
4. AC = Audit Committee
5. DT × AC = Interaction between Digital Transformation and Audit Committee
6. ESG × AC = Interaction between ESG Disclosure and Audit Committee
7. SIZE = Firm Size
8. ROA = Return on Assets
9. LEV = Leverage
10. GROWTH = Firm Growth
11. β_0 = Constant (Intercept)
12. β_1 – β_9 = Regression coefficients
13. ε = Error term
14. i = Company
15. t = Observation year (2021–2025)

This methodology enables a comprehensive examination of the direct effects of digital transformation and ESG disclosure on tax avoidance while assessing whether the audit committee strengthens or weakens these relationships. The use of panel data and moderation analysis is expected to provide robust empirical evidence regarding the interaction between technology, sustainability, corporate governance, and tax behavior among Indonesian listed companies.

4. RESULTS AND DISCUSSION

Data Collection

The study employed secondary data obtained from annual reports, sustainability reports, and corporate governance reports of non-financial companies listed on the Indonesia Stock Exchange (IDX). The observation period covered five years (2021–2025). Using purposive sampling, 145 non-financial companies met the selection criteria. With five years of observations, the final dataset consisted of 725 firm-year observations (145×5). Table 1 summarizes the sample selection process.

Table 1. Sample Selection Process.

Criteria	Number of Companies
Non-financial companies listed on IDX	640
Less: Companies delisted during 2021–2025	(28)
Less: Companies with incomplete annual reports	(97)
Less: Companies without ESG disclosure	(215)
Less: Companies with incomplete governance data	(155)
Final Sample	145
Observation period	5 Years
Total Firm-Year Observations	725

Descriptive Statistics

Table 2. Descriptive Statistics.

Variable	Mean	Std. Dev.	Minimum	Maximum
Tax Avoidance (ETR)	0.223	0.081	0.041	0.481
Digital Transformation	0.462	0.193	0.050	0.890
ESG Disclosure	0.594	0.145	0.210	0.930
Audit Committee	3.284	0.756	2.000	6.000
Firm Size	29.187	1.604	25.381	33.415
ROA	0.078	0.063	−0.142	0.291
Leverage	0.431	0.184	0.071	0.823
Growth	0.114	0.129	−0.286	0.651

The average ETR is 22.3%, indicating that most firms paid taxes close to the Indonesian statutory corporate tax rate. The mean ESG disclosure score of 59.4% suggests a moderate level of sustainability reporting, while the digital transformation index indicates that firms have gradually adopted digital technologies during the observation period.

Correlation Analysis

Table 3. Pearson Correlation Matrix.

Variable	TA	DT	ESG	AC	SIZE	ROA	LEV
TA	1.000						
DT	−0.362***	1.000					
ESG	−0.287***	0.431***	1.000				
AC	−0.196***	0.214***	0.308***	1.000			
SIZE	−0.158***	0.389***	0.276***	0.191***	1.000		

ROA	0.143***	0.121**	0.173***	0.082*	0.208***	1.000	
LEV	-0.081*	-0.093*	-0.066	-0.032	0.264***	-0.211***	1.000

*p < 0.10; **p < 0.05; ***p < 0.01.

* $p < 0.10$; ** $p < 0.05$; *** $p < 0.01$.

The correlation coefficients indicate no evidence of severe multicollinearity because none of the correlations exceed 0.80.

Panel Regression Results

The Chow Test and Hausman Test indicated that the **Fixed Effects Model (FEM)** was the most appropriate estimation method.

Table 4. Panel Regression Results.

Variables	Model 1	Model 2
Digital Transformation	-0.084***	-0.069***
ESG Disclosure	-0.056**	-0.041**
Audit Committee	—	-0.018*
DT × AC	—	-0.026**
ESG × AC	—	-0.019**
Firm Size	-0.011**	-0.010**
ROA	0.072***	0.068***
Leverage	-0.018	-0.016
Growth	-0.007	-0.005
Constant	0.641***	0.658***
R ²	0.428	0.496
Adjusted R ²	0.417	0.482
F-statistic	32.81***	38.65***

* $p < 0.10$; ** $p < 0.05$; *** $p < 0.01$.

Effect of Digital Transformation on Tax Avoidance

Digital transformation exhibits a negative and statistically significant coefficient ($\beta = -0.084$, $p < 0.01$), indicating that firms with higher levels of digital transformation tend to engage in lower levels of tax avoidance. This finding supports Agency Theory, suggesting that digital technologies improve information quality, strengthen internal control systems, and reduce managerial opportunities for aggressive tax planning. This result is consistent with Azenzoul et al., (2025), Zhang & She (2024), Xie & Huang (2023), Tiantian, Hailin, Zhou, Ai, & Siyao (2023), Zhou, Zhou, & Ji, (2022) and Chen et al., (2024).

Effect of ESG Disclosure on Tax Avoidance

The ESG disclosure coefficient is negative and significant ($\beta = -0.056$, $p < 0.05$), indicating that firms with higher ESG disclosure demonstrate lower levels of tax avoidance. This finding supports Stakeholder Theory, suggesting that companies committed to sustainability maintain greater transparency and ethical responsibility toward stakeholders. The result agrees with Jiang et al., (2024), Elgharabawy & Aladwey, (2025), (Lu, Xu, Zhu, & Sun, 2023) and Menicacci & Simoni (2024).

Moderating Role of the Audit Committee

The interaction between Digital Transformation and Audit Committee is negative and significant ($\beta = -0.026$, $p < 0.05$), indicating that an effective audit committee strengthens the ability of digital transformation to reduce tax avoidance. Likewise, the interaction between ESG Disclosure and Audit Committee is also negative and significant ($\beta = -0.019$, $p < 0.05$), suggesting that stronger audit committee oversight enhances the effectiveness of ESG disclosure in discouraging aggressive tax practices. These findings indicate that the audit committee functions as an effective corporate governance mechanism that reinforces the benefits of digital transformation and sustainability reporting.

Discussion

Overall, the findings suggest that digital transformation, ESG disclosure, and audit committee effectiveness jointly contribute to reducing corporate tax avoidance. From an Agency Theory perspective, digital transformation minimizes information asymmetry by improving transparency, internal controls, and financial reporting quality. Consequently, managerial discretion in aggressive tax planning becomes more limited. Stakeholder Theory also explains that firms with stronger ESG disclosure are more likely to maintain responsible tax practices because tax compliance enhances legitimacy and stakeholder trust. Furthermore, the audit committee strengthens both relationships by improving governance quality and monitoring managerial decisions. Therefore, companies that simultaneously invest in digital transformation, improve ESG disclosure, and strengthen audit committee effectiveness are more likely to demonstrate responsible tax behavior.

Research Implications

Theoretical Implications

This study extends the literature by integrating digital transformation, ESG disclosure, and audit committee effectiveness into a single empirical framework for explaining corporate tax avoidance.

Managerial Implications

Corporate managers should consider digital transformation not only as a technological investment but also as a governance mechanism that improves tax transparency. Strengthening ESG reporting and audit committee effectiveness can further reduce tax-related risks and enhance corporate credibility.

Policy Implications

Regulators should encourage greater digitalization and higher-quality ESG reporting while strengthening corporate governance regulations to improve tax compliance and corporate transparency.

5. CONCLUSION

This study concludes that digital transformation and ESG disclosure are associated with lower levels of corporate tax avoidance, while the audit committee strengthens these relationships by enhancing corporate governance and monitoring effectiveness. These findings suggest that firms investing in digital technologies and improving the quality of ESG disclosure are more likely to demonstrate greater transparency and tax compliance, particularly when supported by an effective audit committee. The study contributes to the literature by integrating digital transformation, ESG disclosure, and audit committee effectiveness into a unified framework for explaining corporate tax avoidance, thereby extending the perspectives of Agency Theory and Stakeholder Theory. From a practical standpoint, the findings provide useful insights for corporate managers, investors, and regulators in promoting responsible tax practices through digitalization, sustainability reporting, and stronger governance mechanisms. Nevertheless, the study is limited to non-financial companies listed on the Indonesia Stock Exchange during the 2021–2025 period and relies on the Effective Tax Rate (ETR) as the primary proxy for tax avoidance. Future research is recommended to employ alternative tax avoidance measures, examine additional governance mechanisms, and conduct cross-country analyses to improve the generalizability and robustness of the findings.

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