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Power, Ego, And Political Embeddedness: Explaining Tax Avoidance In Indonesian Mining Companies

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ABSTRACT

This study examines the effect of opportunity and ego on tax avoidance and investigates the moderating role of collusion in mining companies in Indonesia within the framework of agency theory. The research population consists of 46 mining firms listed on the Indonesia Stock Exchange, using secondary data from annual reports accessed via the official exchange website (www.idx.co.id). Panel data regression is employed as the analytical technique, with data processed using Stata 17. The findings reveal that opportunity and ego do not exert a direct and significant influence on tax avoidance, suggesting that existing regulations, monitoring mechanisms, and corporate governance practices are effective in constraining opportunistic managerial behavior. However, collusion functions as a significant moderating variable: it weakens the relationship between opportunity and tax avoidance while simultaneously strengthening the effect of ego on tax avoidance. These results indicate that tax avoidance practices are more likely to emerge when individual psychological factors, particularly managerial ego, are reinforced by unethical collaborative arrangements that undermine the effectiveness of monitoring mechanisms between agents and principals.

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INTRODUCTION

The mining sector is one of the bones back the Indonesian economy, which provides a significant contribution to state revenue, in particular through taxes and royalties (Budiharjo, 2020; R. Budiharjo & Supriatiningsih, 2021). However, the size of the potential reception is not yet fully realized. One of the problems that is still faced is tax avoidance practices carried out by companies mining through various schemes that is law seen as valid, but in a way potentially detrimental to the country (Supriatiningsih; Darwis & Saleh, 2024; Turyana & Supriatiningsih, 2025).

The phenomenon of tax avoidance cannot be separated from characteristics of industry capital - intensive, risky mining, high, and own relatedness close with the policy government, such as licensing business, contract work, determination rates royalties, and environmental regulations. Conditions This open room for the company mine to build connection political as a strategy to get convenient access, protection policies, as well as flexibility in fiscal (Safira, 2025)oversight. Connection political the often come true through involvement of the owner or management company in structured politics, relationships with public officials, as well as affiliation with a political (Riyadi et al., 2025; S. Supriatiningsih, Ismail, et al., 2023a; Taqi, 2025).

From an agency theory perspective, political connections can create a conflict of interest between company management and the public interest. When external oversight is weakened due to political proximity, management has a greater opportunity to engage in tax avoidance practices (S. Supriatiningsih, Darwis, et al., 2023; S. Supriatiningsih, et al., 2023a). On the other hand, ego factors, reflected in managerial ambitions to maintain power, reputation, and high financial performance, also drive aggressive tax management decisions. The combination of broad opportunity and strong managerial egos has the potential to increase the intensity of tax avoidance in mining companies (S & Darwis, 2023; Supriatiningsih & Taufiqurahman, 2025).

Several previous studies in Indonesia have examined the link between corporate governance, political connections, and corporate tax avoidance. These studies indicate that companies with political connections tend to have a greater opportunity to engage in tax avoidance due to regulatory flexibility, weak oversight, and potential policy protection. (Pandaya & Supriatiningsih, 2025; S & Darwis, 2023; S. Supriatiningsih, et al., 2023; S. Supriatiningsih, et al., 2023a)However, research in Indonesia still yields mixed findings and has not yet provided consistent conclusions about the influence of political connections on tax avoidance.

The Indonesian context shows that many mining companies have close ties to political elites at both the national and regional levels. These relationships often give rise to perceptions of weak law enforcement and tax oversight, creating an imbalance between the mining sector's contribution to GDP and the country's tax revenues (Riyadi et al., 2025; Supriatiningsih, et al., 2024; Taqi, 2025). This situation raises fundamental questions about the extent to which political connections influence corporate tax avoidance behavior.

Given these conditions, it is crucial to examine the role of political connections in tax avoidance among mining companies in Indonesia, particularly how opportunity and ego factors interact in tax decision-making. This study is expected to contribute academically to the literature on corporate governance and taxation, and to provide input to the government and regulators in formulating more effective oversight policies to minimize tax avoidance and increase state revenue from the mining sector.

LITERATURE REVIEW

Agency Theory

Agency theory explains the contractual relationship between principals, namely shareholders, and the state as tax collectors, with agents in the form of company management (Allam, 2018; Kalbuana, Kusiyah, et al., 2022). In the context of taxation, management has an information advantage (*information asymmetry*) compared to the principal, thus potentially acting opportunistically through *tax avoidance practices*. In mining companies, *tax avoidance* is often used as a strategy to increase after-tax profits, meet performance targets, and maintain the company's economic legitimacy Supriatiningsih, et al, 2024; S. Supriatiningsih, et al., 2023a). The existence of political connections strengthens the agency problem because it provides implicit protection for management, such as a lower risk of tax audits, increased bargaining power with regulators, and the courage to implement aggressive tax strategies. Thus, Agency Theory asserts that political connections amplify conflicts of interest between management and the state, which is reflected in increased *tax avoidance practices*. *Score models* are used to detect this opportunistic behavior through financial statement analysis.

Opportunity

Opportunity is a condition that allows deviant behavior to occur due to weak internal controls, external oversight, or ineffective regulations (Dewi et al., 2020; Suryawan & Budiasih, 2021). Opportunities arise when tax oversight systems are weak, audits are suboptimal, or there are loopholes in tax regulations. In companies with political connections, this opportunity is even greater because fiscal oversight tends to be looser and the risk of law enforcement is lower.

Ego (Arrogance)

Ego or arrogance reflects an attitude of superiority and an exaggerated belief in management's immunity from regulation and oversight (Umar et al., 2024; Wibawa et al., 2022). Individuals with high egos tend to perceive themselves as possessing power, influence, or protection, leading them to take significant risks, including aggressive tax strategies. In the context of political connections, management's ego is further strengthened by a sense of security and confidence that their actions will not result in serious legal consequences.

Political connections

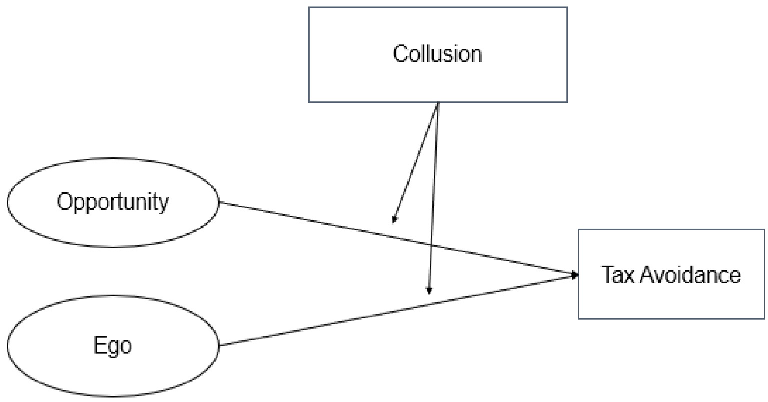
Political connections refer to formal or informal relationships between companies and political actors or government officials who have authority in policy-making and enforcement (Supriatiningsih & Taufiqurahman, 2025; Taqi et al., 2025). In the context of taxation, political connections are often viewed as a strategic resource that companies can leverage to obtain preferential treatment, including relaxed oversight and regulatory flexibility. Companies with political connections tend to be in a stronger bargaining position when dealing with fiscal authorities.

Tax avoidance

Tax avoidance is a corporate strategy to legally minimize tax burdens by exploiting loopholes in tax regulations (Darwis et al., 2025; Febrina et al., 2025). The link between political connections and tax avoidance lies in the ability of connected companies to reduce enforcement risks and increase their willingness to implement aggressive tax strategies. Political connections allow companies to obtain policy information in advance, influence regulatory interpretation, and avoid significant sanctions (S & Darwis, 2023; Supriatiningsih & Jamil, 2021; S. Supriatiningsih, et al., 2023).

Thus, political connections act as a driving factor for increased tax avoidance by weakening oversight mechanisms and increasing management discretion. In mining companies, this relationship becomes even more relevant given the industry's high dependence on government regulations and the substantial potential for state tax revenue. Research examining political connections and tax avoidance is crucial for uncovering how power relations influence corporate fiscal compliance.

Conceptual image of the research model



Source: author's data

Hypothesis development

The relationship between opportunity and tax avoidance

The relationship between opportunity and tax avoidance can be explained by agency theory and the Fraud Diamond framework, in which opportunity reflects weak oversight, ineffective internal control systems, and regulatory loopholes that allow management to act undetected. In an agency relationship, information asymmetry between the principal and the agent creates opportunities for management to exploit it for their own benefit. When corporate governance, audit, and tax oversight mechanisms are weak, management has a greater opportunity to design and implement aggressive tax avoidance strategies that still appear legal. Opportunity functions as an enabler, enabling agents' opportunistic behavior, as the low risk of exposure or sanctions strengthens the incentive to minimize the tax burden. This is in line with research findings from Firmansyah et al. (2022). Therefore, it can be hypothesized that the greater the opportunity management has, the more likely the company is to engage in tax avoidance.

H1 = Opportunity has a positive effect on tax avoidance

The relationship between ego and tax avoidance

The relationship between ego and tax avoidance can be explained by agency theory and the Fraud Diamond framework, in which ego reflects the degree of arrogance, superiority, and overconfidence among management in decision-making. From an agency theory perspective, management, as an agent with power and control over information, tends to prioritize personal interests, such as reputation, performance recognition, and achieving financial targets, over the interests of the principal. A high ego encourages management to believe they can control risks and avoid detection, thereby daring to make aggressive tax-planning decisions. This attitude leads management to view tax avoidance as a smart and legitimate strategy to demonstrate leadership and performance excellence, despite the potential for future legal and reputational risks. This is in line with research results from (Alkebsee et al., 2026; Kolias & Koumanakos, 2022; Nerantzidis et al., 2024). Thus, ego functions as a psychological factor that strengthens agents' opportunistic behavior under conditions of information asymmetry. Therefore, it can be hypothesized that the higher the level of management ego, the greater the company's tendency to engage in tax avoidance.

H2 = Ego has a positive effect on tax avoidance

Political connections strengthen the relationship between opportunity and tax avoidance.

Political connections strengthen the relationship between opportunity and tax avoidance within the agency theory framework because they create a looser supervisory environment and reduce the likelihood of detecting opportunistic management behavior. An opportunity arises when there are weaknesses in internal controls, ineffective corporate governance, or loopholes in tax regulations that can be exploited by management as an agent. Political connections increase these opportunities by providing privileged access to policymakers, informal protection, and the potential for leniency from tax authorities, resulting in a lower risk of audits and sanctions. This condition strengthens the information asymmetry between the agent and the principal and weakens the monitoring mechanism, making the available opportunities more effective in encouraging management to engage in tax avoidance. To date, no previous research has been found that has the same focus, object, and context as this study. Therefore, it can be hypothesized that political connections strengthen the influence of opportunity on a company's tendency to engage in tax avoidance practices.

H3 = Political connections strengthen opportunities for tax avoidance

Political connections strengthen the ego's relationship to tax avoidance.

Political connections strengthen the relationship between ego and tax avoidance within the agency theory framework because the presence of political connections increases a sense of superiority, overconfidence, and perceived risk

immunity in management. A high ego encourages management, as agents, to perceive themselves as having greater capabilities and power than existing oversight mechanisms, thereby daring to make aggressive tax-planning decisions. Political connections further reinforce this belief by providing privileged access to policymakers, informal protection, and the potential for lenient treatment from tax authorities, ultimately reducing the perceived risk of detection or sanctions. Under these conditions, management ego not only encourages opportunistic behavior but also feels legitimized by the company's political power. Thus, it can be hypothesized that political connections strengthen the influence of the ego on a company's tendency to engage in tax avoidance practices.
H4 = Political connections strengthen ego for tax avoidance

METHODOLOGY

Population and sample

In the study, the population used was 46 registered mining sector companies in Indonesia. This is secondary data in the form of annual reports of companies that can be accessed on the Indonesia Stock Exchange (www.idx.co.id).

Table 1. Company Criteria

No	Remarks	Total
1	Mining companies that went public on the Indonesia Stock Exchange, 2018-2023.	58
2	Companies that publish incomplete audited financial statements for 2018-2023	12
3	Data available in a complete way related to research variables during the period 2018-2023	46
4	Total data 46 x 6 years	276

Source: author's data 2026

Measurement of operational variables

Table 2. Measurement of operational variables

Variables	Variable Definition	Indicator	Scale
Opportunity -Nature of industry	Industrial characteristics are the unique, fundamental qualities that distinguish an industry from others.(Darwis & Saleh, 2024)	REV = $\frac{\text{Receivable} - \text{Receivable}_{t-1}}{\text{Sales Sales}_{t-1}}$	Ratio

Ego – CEO duality	A person in a situation holds two top positions in the company's management structure.	If it is double, it is coded with '1'; if not, it is coded with '0'; otherwise	Nominal
Collusion - Political connections	Political connections refer to relationships between companies and political parties, senior government officials, and politicians (Kalbuana, Taqi, et al., 2022).	If there is a political connection, the code is 1; if there is no political connection, the code is 0.	Nominal
Tax Avoidance	a legal strategy to reduce the tax burden by exploiting regulatory loopholes, although it is often seen as ethically controversial (S. Supriatiningsih, et al., 2023b; Taqi et al., 2025).	$ETR = \frac{Beban\ Pajak}{Laba\ Sebelum\ Pajak}$	Ratio

Source: author's data 2026

Data analysis methods

Data analysis method: panel data regression analysis. This use calculation Stata 17 statistics. Testing use:

1. Statistics descriptive.
2. Analysis panel data regression (method used) is the common effect model (CEM), Fixed effect model (FEM), and Random effect model (REM).
3. Selection of panel regression models (Chow Test, Hausman Test, and Multiplayer Lagrange Test)
4. Hypothesis testing

RESEARCH RESULT

Descriptive Statistical Test

Table 3. Results of descriptive statistical tests

Variables	Obs	Mean	Std. Dev	Min	Max
Opportunity	276	.0923246	1.146471	-9,328	5.05838
Ego	276	.7318841	.443783	0	1
Collusion	276	.0398551	.195974	0	1
Tax	276	20.01831	221.9448	2157.54	2602.982

Source: author's data processing 2026

Based on Table 3 above, showing 276 observations, the opportunity variable has an average of 0.092 with a standard deviation of 1.146, indicating very high variation with a range of extreme values. The ego variable has an average of 0.732 with a standard deviation of 0.444, indicating a fairly high tendency for ego, while collusion has an average of 0.040 and a standard deviation of 0.196, indicating that collusion practices are relatively rare.

Meanwhile, the tax variable has an average value of 20.018 with a standard deviation of 221.945, indicating a very large difference in tax burdens between companies in the research sample.

Chow Test

Table 4. Chow Test Results

Model	Chow Test
Model 1 opportunity and ego towards Tax Avoidance	0.000
Model 2 rationalization of Tax Avoidance moderated by collusion	0.000
Model 3 ego on Tax Avoidance moderated by collusion	0.000

Source: author's data processing 2026

The Chow Test results in Table 4 show that all research models have a significance value of 0.000, which is less than the 5 percent significance level. Therefore, the fixed effects model is more appropriate than the common effects model. This indicates significant differences in company characteristics, so individual variation needs to be taken into account. This finding applies to both Model 1, which tests the influence of opportunity and ego on tax avoidance, and Models 1 through 3, which test the influence of each variable with collusion as a moderating variable on tax avoidance.

Hausman Test

Table 5. Hausman Test Results

	Hausman test
Model 1 opportunity and ego towards Tax Avoidance	0.9280
Model 2 opportunity on Tax Avoidance moderated by collusion	0.5950
Model 3 ego on Tax Avoidance moderated by collusion	1,0000

Source: author's data processing 2026

The Hausman test results in the table show that all research models have significance values greater than 0.05, ranging from 0.5950 to 1.0000. This indicates that the random effects model is more appropriate than the fixed effects model, as there is no significant difference between the estimates of the two models. Therefore, both in Model 1, which tests the influence of opportunity and ego on tax avoidance, and in Models 2 and 3, which test the role of collusion as a moderating variable, subsequent analysis uses the random effects model.

Model conclusions

Table 6. Model conclusions

	Chow Test	**Hausman test**	**Decision**
Model 1 opportunity and ego towards Tax Avoidance	0.000	0.9280	Rem
Model 2 opportunity on Tax Avoidance moderated by collusion	0.000	0.5950	Rem
Model 3 ego on Tax Avoidance moderated by collusion	0.000	1,0000	Rem

Source: author's data processing 2026

Based on the Chow Test results in Table 6, all research models showed a significance value of 0.000 (<0.05), indicating that the fixed effect model is more appropriate than the common effect model. Furthermore, the Hausman Test results for all models showed a significance value greater than 0.05, so the random effect model is more appropriate to use than the fixed effect model. Therefore, the final decision for Models 1 to 3 is to use the Random Effect Model (REM) to analyze the influence of opportunity and ego on tax avoidance, both directly and with collusion as a moderating variable.

REM Hypothesis Test

Table 7. Hypothesis test results

	Coefficient	**Std error**	**z**	**P>|z|**	**Results**
Constant	.3211485	90.44821	0.00	0.997	
Opportunity	5.61854	11.92255	0.47	0.637	Reject
Constant	19.21506	16.97832	1.13	0.258	
Ego	.2259345	35.93986	0.01	0.995	Reject
Constant	26.84236	12.32011	2.18	0.029	
opportunity for tax avoidance moderated by collusion	-.836712	.0713161	-11.73	0.000	**Accepted**
Constant	18.98828	43.10561	0.44	0.660	
Ego towards Tax Avoidance moderated by collusion	1	.0218334	45.80	0.000	**Accepted**

Source: author's data processing 2026

Following data analysis per variable based on results, regression, and significance test:

- Opportunity
  Opportunity own coefficient positive 5,619 with mark probability of 0.637, which indicates No existence influence on tax avoidance. Thus, the hypothesis that the influence of opportunity on tax avoidance is rejected.
- Ego
  The ego's own coefficient is 0.226 with a mark probability of 0.995, which

indicates no significant influence on tax avoidance. Thus, the hypothesis that the influence of ego on tax avoidance is rejected.

- Opportunity for Tax Avoidance is moderated by Collusion
  The variable interaction of opportunity and collusion has a coefficient of -0.837 with a mark significance of 0.000 (< 0.05). This result shows that collusion moderates in a significant way the relationship between opportunity and tax avoidance direction negative, so the hypothesis is accepted.
- Ego on Tax Avoidance moderated by Collusion
  The interaction of ego and collusion shows mark significance 0.000 (< 0.05) with a positive coefficient, which means collusion in general, significant moderate the influence of ego on tax avoidance. Thus, the hypothesis is accepted.

DISCUSSION

The influence of opportunity on tax avoidance

The opportunity variable, proxied by the nature of the industry, indicates that the characteristics of the mining industry play a significant role in shaping the opportunities for tax avoidance. The mining industry in Indonesia has unique characteristics, such as high asset intensity, long-term production cycles, and the involvement of many parties, from contractors and the government to the surrounding community. The significant negative moderating effect of collusion indicates that when collusion involves many actors in the industrial ecosystem, the opportunities for tax avoidance actually become narrower. From an agency theory perspective, the broader the network of agents involved, the higher the potential for internal conflict and the risk of information being disclosed to the principal, thereby reducing information asymmetry. This condition reflects that in Indonesian mining companies, collusion does not always increase opportunistic behavior, but in certain contexts actually functions as an indirect control mechanism that limits the utilization of tax avoidance opportunities. This research finding supports the finding (Safira, 2025) that opportunity does not influence tax avoidance, but contradicts this finding. Research results (Firmansyah et al., 2022) state that opportunity influences tax avoidance.

The influence of ego on tax avoidance

The ego variable, proxied by CEO duality, a condition where an individual holds two top positions in a company's management structure, showed insignificant results on tax avoidance. This finding indicates that the personal characteristics of leaders do not directly determine tax avoidance policies. In mining companies in Indonesia, although CEOs have dual roles, the hierarchical organizational structure, the existence of a board of commissioners, and collective decision-making mechanisms limit individual dominance in determining strategic policies, including tax policy. From an agency theory perspective, this condition reflects the effectiveness of internal control mechanisms in mitigating conflicts of interest between agents and principals. The results of this study are supported by(Safira, 2025), which states that ego does not affect tax avoidance, but this study contradicts (Alkebsee et al., 2026; Kolias & Koumanakos, 2022; Nerantzidis et al., 2024), which states that CEO duality affects tax avoidance. Thus, agents with high levels of ego remain bound by company rules and procedures, so that personal interests are not easily realized in the form of aggressive tax avoidance policies.

Opportunity for Tax Avoidance is moderated by Collusion

Proxied opportunity variables through the nature of the industry show that collusion has effect moderation significant negative to tax avoidance practices. Findings This indicates that involvement of Lots' party in something forms collusion, precisely narrowing down the opportunity for occurrence avoidance tax, because the more Lots actors involved, the more the complexity, coordination, and risk of information. In perspective theory, agency, expanding network agents involved in collusion increase potential internal conflict as well as opportunity disclosure to the principal or party supervisor. At the company mines in Indonesia, which operate in an industry with strict supervision and demands transparency at a high level, condition This makes collusion function as a mechanism to behave in an opportunistic. Thus, the characteristics of the industry mining precisely limit opportunities for management to carry out tax avoidance through collusion. To date, no previous research has been found that has the same focus and context as this study, making it original.

Ego towards Tax Avoidance moderated by Collusion

On the proxied ego variable with CEO duality, the significant role of collusion moderation shows that concentrated power in one individual has a new impact against tax avoidance when supported by work. The same weakening of collective function supervision. CEO duality places a leadership at a position where they act as taker decision executive and a controller of the board, so increase potential domination. In perspective theory, agency, and condition. This enlarges asymmetry information because internal monitoring mechanisms are not effective, especially when collusion happens between the party that should play a role as a supervisor.

In the context company mining in Indonesia, a complex organizational structure and values big projects make collusion can function as support CEO's power with a high ego. When collective supervision is weakened, strategic decisions, including policy taxation, become more easily directed by personal or group interests. Therefore, the findings confirm that the risk of tax avoidance increases not solely because of CEO duality, but rather because of the interaction between the ego of the leader and collusion that erodes governance effectiveness in the company. To date, no previous research has been found that has the same focus and context as this study, making it original.

CONCLUSIONS AND RECOMMENDATIONS

Study This shows that, in a way, direct opportunity and ego variables are not significantly influential on tax avoidance in companies mining in Indonesia, which indicates that mechanism supervision, regulation, and governance company capable limit behavior opportunistic management behavior as explained in the theory of agency. However, collusion was proven own role important role as variables moderation, especially in the relationship between opportunity and ego on tax avoidance. Collusion weakens the influence of opportunity, but strengthens the influence of ego on tax avoidance, which shows that behavior avoidance tax more potential appears when factors such as psychological individual supported by work, the same no weakening ethics principal monitoring mechanism.

For companies mining, a results study. This recommended importance of strengthening system internal control and governance mechanisms, in particular to prevent practice collusion that can open room for opportunistic management. For regulators, it is necessary to improve supervision, integrated and transparent reporting of taxation to minimize asymmetrical information between companies and governments. For researchers next, it is recommended to add other variables such as the quality of governance company, intensity of inspection tax, or the characteristics of the board of directors, as well as expand the sector and period of research to obtain a more comprehensive result.

This has several limitations, including being limited to companies mining in Indonesia, so that the result cannot yet be generalized to other sectors. In addition, research using secondary data that relies on reports from finance and publication companies, so that it does not fully catch aspect behavior and motivation management. Limitations are that other is use proxies to a certain extent, fraud, hexagon, and collusion variables, which have the potential to not yet fully represent real conditions in the field.

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