DIJEFA: Dinasti International Journal of Economics, Finance & Accounting
E-ISSN: 2721-303X
P-ISSN: 2721-3021
https://dinastipub.org/DIJEFA dinasti.info@gmail.com +62 811 7404 455

DOI: https://doi.org/10.38035/dijefa.v6i5.5407
https://creativecommons.org/licenses/by/4.0/
Received: 07 August 2025 | **Revised:** 07 October 2025 | **Accepted:** 20 October 2025

The Effect of Profitability, Corporate Social Responsibility Disclosure, Deferred Tax Expense on Tax Avoidance

Yosua Zega[1*], Yanuar Ramadhan[2]
[1]Universitas Esa Unggul, Jakarta, Indonesia, zegayosuaa@student.esaunggul.ac.id
[2]Universitas Esa Unggul, Jakarta, Indonesia, yanuar.ramadhan@esaunggul.ac.id

[*]Corresponding Author: zegayosuaa@student.esaunggul.ac.id[1]

Abstract: This study aims to explore tax avoidance in Indonesia through manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2024. Tax avoidance is a strategy used by companies to minimize their tax obligations. Tax avoidance can be examined from several factors, namely profitability, corporate social responsibility disclosure, and deferred tax liabilities. Tax avoidance is a legal action but is considered unethical because it involves efforts to minimize the amount of tax owed. This study uses a purposive sampling method with secondary data sources, namely annual reports and sustainability reports. Data processing uses SPSS with classical assumption tests and regression tests using multiple linear regression. The results show that profitability has a negative effect on tax avoidance, corporate social responsibility disclosure has no effect on tax avoidance, and deferred tax liabilities have a positive effect on tax avoidance. Meanwhile, profitability, corporate social responsibility disclosure, and deferred tax liabilities simultaneously affect tax avoidance.

Keywords: Profitability, Corporate Social Responsibility Disclosure, Deferred Tax Expense, Tax Avoidance.

INTRODUCTION

Tax avoidance is an important issue in the business world because it affects the amount of tax paid by the company to the state, company management in the form of minimizing the amount of tax payable by doing tax planning or tax avoidance. Conversely, the government maximizes state revenue by strengthening tax services, especially in the field of technology. To avoid tax evasion, the government represented by the tax authorities (Direktorat Jenderal Pajak) is assigned to conduct audits in order to test taxpayer compliance and in order to carry out tax provisions (Undang - Undang KUP, 2007).

One indicator of the success of the tax authorities in conducting supervision is the percentage of the number of tax decisions that defend the object of appeal or lawsuit in the tax court (Direktorat Jenderal Pajak, 2024, p. 104). Based on statistical data, the number of dispute resolution decisions from 2019 to 2023 has increased. In 2019 there were 10,166 dispute decisions while in 2023 there were 16,278 dispute decisions, an increase of 60.12%. One of the factors that cause disputes between taxpayers and tax authorities were the practice of tax

avoidance. Tax avoidance practices also caused the target amount of tax not to be achieved (Iriyadi et al., 2024). From 2009 to 2020 tax revenue has been below the set target (Sembiring, 2021). From 2021 to 2023, the achievement of tax revenue realization was always above 100%, this has been due to several fiscal policies such as the increase in individual income tax, adjustment of VAT rates, tax amnesty volume II, digitization of the tax system, tax awareness campaigns and others.

One of the factors that cause company management to avoid tax is its profitability. Research conducted by Sawitri et al, (2022), Fitriyah & Saputra, (2024), Mocanu et al, (2021), Ernawati & Indriyanto, (2024) states that profitability has a positive effect on tax avoidance. This is based on the fact that companies that have good profitabilities have more ability to plan, pay taxes and have a smaller tendency to avoid taxes. This contradicts research conducted by Wulandari et al. (2024), W. A. Putri & Halmawati, (2023), Suryani, (2021), Mahdiana & Amin (2020) which states that profitability has a negative effect on tax avoidance, the higher the company's profitability, the greater the tax avoidance effort.

Corporate Social Responsibility (CSR) disclosure is a social activity that provides benefits to the company. Article 6 paragraph 1 of Law No. 7 of 2021 concerning Harmonisasi Peraturan Perpajakan (HPP) states that one of the costs that can be used as a deduction from gross income in fiscal terms is donations. CSR activities provide benefits to the company, in addition to adding to the company's image in the public and also minimizing profits, so that it affects the reduction in the company's annual tax burden (Fitriyah & Saputra, 2024). This is reinforced by research by Stefani & Paramitha, (2022), Y. A. Putri & Yanti, (2022), Sianturi et al, (2021) that CSR has a positive influence on tax avoidance, which means that the more companies disclose corporate social responsibility activities, the greater the tax avoidance actions taken by these companies. This research contradicts research conducted by Lailiyah et al, (2024), Ritonga, (2022), Natanael et al, (2021), Herianti & Ritnawati, (2021) that CSR has a negative effect on tax avoidance, this shows that companies involved in CSR in a greater commitment to social responsibility and willing to pay taxes according to applicable regulations.

Another factor that companies do tax avoidance is the existence of a regulatory gap between taxation and accounting which gives rising to deferred tax liabilities. Deferred tax expense is caused by temporary differences between accounting profit and fiscal profit. Accounting standards provide flexibility for companies compared to taxation in determining accounting principles and assumptions, this creates a gap to adjust the amount of deferred tax expense (Asmedi & Wulandari, 2022). Research conducted by Putri & Yohanes (2025), Sariningsih & Trivansyah, (2024), Herianti & Ritnawati, (2021) states that deferred tax expense has no effect on tax avoidance, this is because deferred tax expense is a tax expense that is deferred to be paid in the future period. This contradicts research conducted by Melawati & Ahalik (2023); Devriadi & Achyani (2023) which found that deferred tax expense has a positive effect on tax avoidance. This shows that the greater the deferred tax liability, the more tax avoidance increases.

This study aims to explore tax avoidance in Indonesia through manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2020-2024. Tax avoidance can be seen from the company's profitability, corporate social responsibility disclosure activities and the company's deferred tax burden.

METHODS

This research is a quantitative analysis that uses secondary data, namely annual reports and sustainability reports of manufacturing companies during the 2020-2024 period published on the IDX (Indonesia Stock Exchange). The sample selection in this study used a non-

probability sampling method with purposive sampling technique. The sample criteria used by researchers include:

1. Manufacturing companies listed on the Indonesia Stock Exchange during the period 2020-2024.
2. Manufacturing companies that publish annual financial reports during the 2020-2024 period consecutively.
3. Manufacturing companies that earned profits during the 2020-2024 period consecutively.
4. Manufacturing companies that submit sustainability reports or annual reports for the 2020-2024 period.

Based on these sample criteria, the following data were obtained;

Table 1. Sample Criteria

No	Sample Criteria	Number of companies
1	Manufacturing Companies listed on the Indonesia Stock Exchange in 2024	228
2	Companies listed on the Stock Exchange in 2020 - 2024 are not consecutive	(76)
3	Companies that experienced losses in 2020-2024	(71)
4	Companies that submit Sustainability Reports or Annual Reports 2020 - 2024 not consecutively	(20)
	Total	**61**

The number of samples in this study have been 305 samples with 61 companies for five years.

Data analysis was begun with descriptive statistical tests, which were used to provide an overview of the characteristics of the observed data. Then, panel data regression analysis was conducted. In this analysis, a model fit test is conducted to determine the best model. Classical assumption tests such as normality test, multicollinearity test, autocorrelation test and heteroscedasticity test are also conducted to ensure the basic assumptions of the regression model are met. Finally, hypothesis testing with the t-test and coefficient of determination (R2) is conducted to see the significance of the regression coefficient and the extent to which the dependent variable can be explained by the regression model. The panel data model equation used in this study is as follows.

$$\boldsymbol{ETR_{it} = \beta_0 + \beta_1 ROA_{it} + \beta_2 CSRD_{it} + \beta_3 DTE_{it} + \varepsilon_{it}}$$

Description

ETR_{it} : *effective tax rate* company i in year t

ROA_{it} : *return on assets* company i in year t

CSR_{it} : *corporate social responsibility Disclosure* company i in year t

DTE_{it} : *deferred tax expense* company i in year t

RESULTS AND DISCUSSION

Descriptive Statistics

The descriptive analysis test aims to provide an overview of each variable to be studied. The information contains the number of research samples, the lowest data value, the highest data value, the average data value and standard deviation. The results of descriptive statistical analysis can be seen in the following table:

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PROFIT	305	,08382	,48883	,2774204	,09272246
CSR	305	,25146	,79740	,5161244	,11334743
DTE	305	,00010	,04631	,0189138	,01562774
ETR	305	,21867	,26210	,2393539	,00854661

Source: data processed with SPSS statistical test tools

Profitability

The Profitability variable has a minimum value of 0.08382, a maximum value of 0.48883, a mean (average) value of 0.2774204 and a standard deviation of 0.09272246. The minimum value obtained by PT Sekar Bumi Tbk in 2023 which has the smallest profitability compared to other companies, this indicates that the company is only able to generate 8.38% profit from its total assets. The company is less efficient in managing its assets to generate profits in 2023. Conversely, the maximum value obtained by PT Mark Dynamics Indonesia Tbk in 2021 indicates that the company is able to generate 48.8% profit from its total assets. The mean (average) value shows that the companies in the sample generated 27.74% profit from their assets. In addition, the mean (average) value is greater than the standard deviation, indicating that the data tends to be well distributed.

Corporate Social Responsibility Disclosure

The corporate social responsibility disclosure variable has a minimum value of 0.25146, a maximum value of 0.7974, a mean (average) value of 0.5161244 and a standard deviation of 0.11334743. The minimum value obtained by PT Supreme Cable Manufacturing & Commerce Tbk in 2022 indicates that the company has a very low level of compliance with social responsibility disclosure practices, namely 25% of 91 CSR disclosure items. Conversely, the maximum value obtained by H.M. Sampoerna Tbk in 2023 indicates that the company has a high level of transparency and commitment to corporate social responsibility, namely 79% of 91 CSR disclosure items. The mean (average) value shows that companies in social responsibility have an average CSR disclosure level of 51% of the total disclosure items. In addition, the mean (average) value is greater than the standard deviation, indicating that the data tends to be well distributed.

Deferred Tax Expense

The deferred tax expense variable has a minimum value of 0.0001, a maximum value of 0.04631, a mean (average) value of 0.0189138 and a standard deviation of 0.01562774. The minimum value obtained by PT Phapros in 2021 shows that the company has the smallest temporary difference between commercial accounting and tax accounting compared to other companies, namely 0.01% of total assets in the previous year. Conversely, the maximum value obtained by PT Multi Prima Sejahtera Tbk in 2023 shows that there is a large temporary difference between commercial accounting and tax accounting, namely 4.63% of the total assets of the previous year, indicating a delay in tax obligations by the company in that year. The Mean (average) value of 0.0189138 shows that the company has a deferred tax expense of 1.89% of the previous year's total assets which is relatively small but significant. While the standard deviation is higher than the mean (average) value, this indicates that the selected data has a diversity of company conditions.

Tax Avoidance

The dependent variable, namely tax avoidance, has a minimum value of 0.21867, a maximum value of 0.2621, a mean (average) value of 0.2393539 and a standard deviation of 0.00854611. The minimum value obtained by PT Wismilak Inti Makmur Tbk in 2021 and the maximum value obtained by PT Sekar Bumi in 2023 indicates that the lower the effective tax rate, the greater the indication of tax avoidance. The mean (average) value shows that the companies in the sample have an average value of 23.94%, this figure is higher than the general corporate income tax rate for publicly listed companies, which is 19%. In addition, the mean (average) value is greater than the standard deviation, indicating that the data is normally distributed.

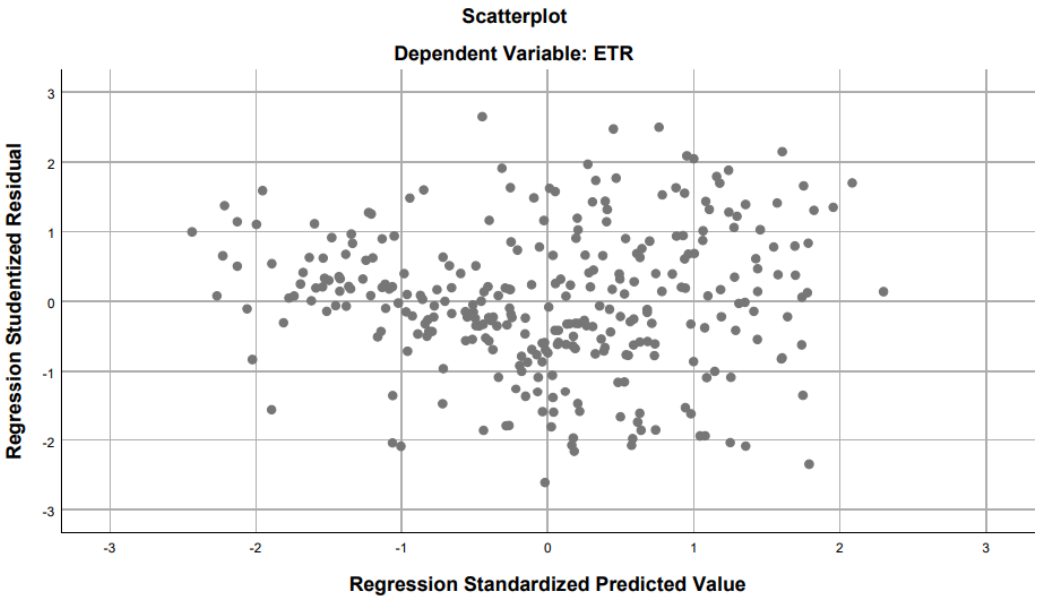
Normality Test

Based on the classic assumption test below, it shows that the normality test based on the One-Sample Kolmogorov-Smirnov Test table shows a significance value (Sig.) of 0.200. Sig. 0.200> 0.05 means that the data used in this study are normally distributed. While the heteroscedasticity test based on the Scatterplot graph shows the dependent and independent variables show the distribution of points, this indicates that the regression model has residuals that are free from heteroscedasticity.

Table 3. Descriptive Statistics

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		305
Normal Parameters[a,b]	Mean	,0000000
	Std Deviation	,00645095
Most Extreme Differences	Absolute	,042
	Positive	,042
	Negative	-,039
Test Statistic		,042
Asymp. Sig. (2-tailed)		,200[c,d]

Source: data processed with SPSS statistical test tools



Source: data processed with SPSS statistical test tools

Figure 1. Scatterplot Heteroscedasticity Test Results

Simultaneous Test (F)

The simultaneous F test is used to determine the effect together between all independent variables included in the regression model on the dependent variable.

Table 4. Simultaneous Test (F)

ANOVA[a]						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	,010	3	,003	75,777	,000[b]
	Residual	,013	301	,000		
	Total	,022	304			
a. Dependen Variable : ETR						
b. Predictors: (Constant), PROFIT, BPT, CSR						

Source: data processed with SPSS statistical test tools

Simultaneous F test results show that profitability, deferred tax expense, corporate social responsibility disclosure affect tax avoidance. This is addressed by the results of the comparison with F count with F table, namely F count (75.777) > F table (2.63).

Partial Test (t)

Based on the partial hypothesis test or T test, the independent variables, namely profitability, deferred tax expense, disclosure of corporate social responsibility on the dependent variable, namely tax avoidance in manufacturing companies from 2020 to 2024, the results are as follows:

Table 5. Partial Test (t)

Coefficients[a]						
		Unstandardized Coefficients		**Standardized Coefficients**		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	,257	,002		125,122	,000
	PROFIT	-,060	,004	-,647	-14,761	,000
	CSR	-,006	,003	-0,77	-1,757	,080
	DTE	,095	,024	,173	3,957	,000
a. Dependen Variable : ETR						

Source: data processed with SPSS statistical test tools

From the table of T test results above, it can be concluded that : (1) The PROFIT variable has a sig score. 0.000 <0.05 with a Thitung value of -14.761. This shows that the profitability variable has a negative effect on the tax avoidance variable. (2) The CSR variable has a sig score. 0.08 <0.05 with a Thitung value of -1.757. This shows that the variable disclosure of corporate social responsibility has no impact on tax avoidance. (3) The BPT variable has a sig score. 0.000 <0.05 with a Thitung value of 3.957. This shows that the deferred tax expense variable has a positive effect on the tax avoidance variable.

Determination Coefficient Test (R^2)

The R^2 determination test aims to provide information on the percentage contribution between the independent variable and the dependent variable. The results of the R^2 coefficient of determination analysis are as follows:

Table 6. Determination Coefficient Test (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimat	Durbin-Watson
1	,656[a]	,430	,425	,00648302	1,561

Source: data processed with SPSS statistical test tools

Based on table 4.4 above, the variables of profitability, disclosure of corporate social responsibility, deferred tax burden of tax avoidance have a joint correlation of 65.6% to tax avoidance in manufacturing companies listed on the IDX in 2020-2024. Adjusted R Square of 0.425 explains 42.5% of tax avoidance behavior is influenced by profitability, deferred tax expense and corporate social responsibility disclosure. The remaining 57.5% explains other variables not included in the study such as company size variables, leverage, good corporate governance and others.

Effect of Profitability, Corporate Social Responsibility Disclosure, Deferred Tax Expenses on Tax Avoidance

Based on the simultaneous F test, it shows that the variables of profitability, corporate social responsibility disclosure, deferred tax expense together have a significant effect on tax avoidance. This shows that tax avoidance strategies in Indonesia can arise from a combination of internal company factors, not just the existence of loopholes in tax regulations. Tax avoidance is selective and strategic, companies that have high profitability tend to make proactive efforts to minimize corporate tax liabilities, deferred tax expense variables are one of the instruments used by companies to design tax avoidance. Meanwhile, CSR disclosure is still symbolic or normative and serves as an external legitimization tool and has not been integrated into strategic decisions such as tax management.

Effect of Profitability on Tax Avoidance

The statistical test results show that profitability has a negative effect on tax avoidance. This shows that the higher the company's profitability and the higher the tax avoidance. High profitability causes companies to tend to make proactive efforts to minimize their corporate tax obligations. The results of this study are also in line with the results research by Pratama (2023), Wulandari et al. (2024), Lailiyah et al. (2024) which states that increasing company profitability has an effect on increasing tax avoidance efforts made by taxpayers.

Effect of Corporate Social Responsibility Disclosure on Tax Avoidance

Based on the statistical test results, the variable disclosure of corporate social responsibility has no effect on tax avoidance. This shows that companies that carry out CSR activities solely to obtain recognition or legitimacy from the community or fulfill the rules that require companies to carry out CSR activities. In addition, CSR disclosures made by companies have no direct correlation with tax avoidance. The results of this study are in line with Budiharto & Fuad (2024), Kusumawati & Kiryanto (2025) who found that CSR disclosure has no effect on tax avoidance. Not all companies use the same CSR disclosure, namely GRI with 91 disclosure indicators. Furthermore, Heni Yusnita (2023) revealed that CSR disclosures made transparently tend not to be a tool for tax avoidance unless accompanied by earnings manipulation practices.

Effect of Deferred Tax Expense on Tax Avoidance

The statistical test results show that the deferred tax expense variable has a positive effect on tax avoidance. This is due to the deferred tax expense arising from temporary differences between accounting profit and fiscal profit. The accumulation of uncompensated tax losses is utilized by management to minimize the current year's income tax. The results of this study are in line with research conducted by Muslim et al. (2025), Melawati & Ahalik (2023), Devriadi

& Achyani (2023) who found that deferred tax expense has a positive effect on tax avoidance. This is motivated by the deferred tax burden that arises gives the company's management the choice to transfer or not transfer income or costs that can provide tax benefits for the company.

CONCLUSION

This study aims to determine the effect of profitability, disclosure of corporate social responsibility and deferred tax expense on tax avoidance. In accordance with the results of previous research and discussion, several conclusions are obtained as follows; the first profitability has a negative effect on tax avoidance, meaning that any increase in company profitability is accompanied by an increase in tax avoidance, this shows that companies that have high profitability tend to make proactive efforts to minimize their tax obligations. The second, deferred tax expense has a positive effect on tax avoidance, meaning that if the company has an increase in deferred tax expense, the increase is accompanied by an increase in tax avoidance. The third, disclosure of corporate social responsibility does not contribute to the influence on tax avoidance. In addition, profitability, disclosure of corporate social responsibility, and deferred tax burden together make a significant contribution to tax avoidance in the manufacturing sector listed on the IDX in 2020-2024.

This study has limitations, among others, the sample used in this study focuses on manufacturing companies listed on the IDX in 2020-2024 so that the results of this study cannot be applied in other company sectors. This study also only uses three independent variables, namely profitability, corporate social responsibility disclosure, deferred tax expense that affect tax avoidance. Therefore, further research is recommended to use other variables, or use sectors other than manufacturing companies listed on the IDX. This research is also expected to provide a signal for the tax authorities to conduct strict supervision of companies so that tax avoidance is not accompanied by hiding or falsifying tax information (tax evasion).

For external parties such as investors and potential investors who want to invest in the company to make one of their considerations related to tax avoidance by the company. Differences in views between tax authorities and companies can lead to tax disputes that can disrupt operational activities and even cause additional costs to the company.

REFERENCES

Asmedi, S., & Wulandari, R. (2022). Pengaruh Corporate Social Responsibility, Beban Pajak Tangguhan Dan Tax Planning Terhadap Manajemen Laba. *Perwira Journal of Economics & Business*, *1*(2 SE-), 8–17. https://doi.org/10.54199/pjeb.v1i2.32

Budiharto, V. A., & Fuad, F. (2024). Pengaruh Corporate Social Responsibility Disclosure Dan Manajemen Laba Terhadap Penghindaran Pajak (Studi Pada Perusahaan Non-Keuangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2022). *Diponegoro Journal Of Accounting*, *13*(3). https://ejournal3.undip.ac.id/index.php/accounting/article/view/46138/0

Devriadi, F. S., & Achyani, F. (2023). Pengaruh Transfer Pricing Aggressiveness, Thin Capitalization, Political Connection, Dan Beban Pajak Tangguhan Terhadap Penghindaran Pajak Dengan Good Corporate Governance Pada Perusahaan. *Journal Of Social Science Research*, *3*, 2237–2250. https://j-innovative.org/index.php/Innovative/article/view/5110

Direktorat Jenderal Pajak. (2024). *Rencana Strategis Direktorat Jenderal Pajak 2020-2024*.

Ernawati, & Indriyanto, E. (2024). Penghindaran Pajak: Faktor Profitabilitas, Leverage, Dan Capital Intensity. *Management Studies and Entrepreneurship Journal*, *5*.

Fitriyah, H., & Saputra, W. A. (2024). Pengaruh Tanggung Jawab Sosial, Ukuran Perusahaan, Kompensasi Rugi Fiskal, Inventory Intensity, Koneksi Politik Terhadap Penghindaran Pajak. *Journal of Advances in Digital Business and Entrepreneurship*, *03*.

https://intropublicia.org/index.php/jadbe/article/view/123
Heni Yusnita. (2023). The Effect of Corporate Social Responsibility on Tax Avoidance: The Moderating Role of Earnings Management. *International Journal of Business and Social Science Research*, *4*(10-11 SE-Articles), 7–12. https://doi.org/10.47742/ijbssr.v4n10p2
Herianti, E., & Ritnawati, E. (2021). Pengaruh Strategi Bisnis dan Corporate Social Responsibility terhadap Tax Avoidance dengan Kinerja Laba Sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Jasa Properti, Real Estate dan Konstruksi Bangunan yang Terdaftar di BEI Periode 2015-2019). *JRB-Jurnal Riset Bisnis*, *4*(2), 173–184.
Iriyadi, Meiryani, Darmawan, M. A., Warganegara, D. L., Purnomo, A., & Persada, S. F. (2024). The Effect Of Sustainability Reporting, Transfer Pricing, And Deferred Tax Expense On Tax Avoidance In Multinational Manufacturing Sector Companies. *Journal of Governance and Regulation*, *13*(1). https://doi.org/10.22495/jgrv13i1art5
Kusumawati, D. A., & Kiryanto, K. (2025). Analisis Pengaruh Corporate Social Responsibility dan Good Corporate Governance Terhadap Tax Avoidance. *ECo-Buss: Economics and Business*, *7*. https://doi.org/https://doi.org/10.32877/eb.v7i3.2122
Lailiyah, C. Z., Massela, A., Yulianto, agung, & Khalid, A. A. (2024). Impact of Corporate Social Responsibility, Profitability, Leverage, and Capital Intensity on Tax Aggressiveness: The Moderating Role of Firm Size in Indonesian Manufacturing Sector. *Journal of Accounting, Finance and Auditing Studies*, *10*(2), 51–64. https://doi.org/https://doi.org/10.56578/jafas100201
Mahdiana, M. Q., & Amin, M. N. (2020). Pengaruh profitabilitas, leverage, ukuran perusahaan, dan sales growth terhadap tax avoidance. *Jurnal Akuntansi Trisakti*, *7*(1), 127–138.
Melawati, D., & Ahalik, A. (2023). Pengaruh Firm Size, Capital Intensity dan Beban Pajak Tangguhan terhadap Tax Avoidance pada Perusahaan Makanan dan Minuman yang Terdaftar di BEI Tahun 2020 – 2022. *Al-Kharaj*, *6*. https://doi.org/https://doi.org/10.47467/alkharaj.v6i2.5218
Mocanu, M., Constantin, S.-B., & Răileanu, V. (2021). Determinants of tax avoidance – evidence on profit tax-paying companies in Romania. *Economic Research-Ekonomska Istraživanja*, *34*(1), 2013–2033. https://doi.org/10.1080/1331677X.2020.1860794
Muslim, A. B., Wulandari, T., & Wulandari, D. S. (2025). Decoding Deferred Tax Expense: Its Impact On Tax Avoidance Through The Lens Of Foreign Ownership. *International Journal of Accounting, Management, Economics and Social Sciences (IJAMESC)*, *3*. https://doi.org/https://doi.org/10.61990/ijamesc.v3i2.488
Natanael, D. I. D., Murni, Y., & Azizah, W. (2021). Pengaruh Corporate Social Responsibility, Komite Audit, Leverage, Dan Return Of Asset Terhadap Tax Avoidance. *Jurnal Ilmiah Akuntansi Pancasila (JIAP)*, *1*(2), 77–93.
Pratama, Y. P. A. (2023). *Pengaruh Leverage, Profitabilitas, dan Good Governance terhadap Penghindaran Pajak*. Direktur Jenderal Pajak. https://pajak.go.id/id/artikel/pengaruh-leverage-profitabilitas-dan-good-governance-terhadap-penghindaran-pajak
Putri, C. D., & Yohanes, Y. (2025). Pengaruh Kompensasi Eksekutif, Beban Pajak Tangguhan Dan Faktor Lainnya Terhadap Penghindaran Pajak. *Jurnal Akuntansi Trisakti*, *12*. https://doi.org/http://dx.doi.org/10.25105/jat.v12i1.19565
Putri, W. A., & Halmawati, H. (2023). Pengaruh Profitabilitas, Leverage, dan Tata Kelola Perusahaan terhadap Tax Avoidance: Studi Empiris Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia. *Jurnal Eksplorasi Akuntansi*, *5*(1), 176–192.
Putri, Y. A., & Yanti, H. B. (2022). Pengaruh Corporate Social Responsibility, Kompensasi Manajemen, Intensitas Modal, Financial Distress Terhadap Tax Avoidance. *Jurnal Ekonomi Trisakti*, *2*(2), 487–500.
Ritonga, P. (2022). Pengaruh Corporate Social Responsibility Dan Komite Audit Terhadap Kualitas Audit Dan Implikasinya Terhadap Penghindaran Pajak. *Ultimaccounting Jurnal*

Ilmu Akuntansi, *14*(1), 1–18.

Sariningsih, N., & Trivansyah, E. (2024). Pengaruh Intensitas Aset Tetap, Beban Pajak Tangguhan Dan Pertumbuhan Penjualan Terhadap Penghindaran Pajak: Studi Empiris Pada Perusahaan Consumer Non-Cyclicals Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2021. *Perwira Journal of Economics & Business*, *4*(1), 127–138.

Sawitri, A. P., Ariska, F. A., & Alam, W. Y. (2022). Pengaruh profitabilitas, pertumbuhan penjualan, ukuran perusahaan dan koneksi politik terhadap penghindaran pajak. *(JRAMB) Jurnal Riset Akuntansi Mercu Buana*, *8*(1).

Sembiring, L. J. (2021). *Ya Tuhan! 12 Tahun RI Tak Pernah Capai Target Pajak*. CNBC Indonesia. https://www.cnbcindonesia.com/news/20210128154652-4-219466/ya-tuhan-12-tahun-ri-tak-pernah-capai-target-pajak

Sianturi, Y., Malau, M., & Hutapea, G. (2021). Pengaruh Pengungkapan Tanggung Jawab Sosial, Rasio Intensitas Modal Dan Rasio Intensitas Persediaan Terhadap Penghindaran Pajak. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, *16*(2), 265–282.

Stefani, M., & Paramitha, M. (2022). Pengaruh Sustainability Reporting, Corporate Social Responsibility, Leverage dan Komisaris Independen Terhadap Penghindaran Pajak. *Jurnal Locus Penelitian Dan Pengabdian*, *1*(7), 226–246.

Suryani, S. (2021). Pengaruh profitabilitas, ukuran perusahaan, pertumbuhan penjualan dan kualitas audit terhadap tax avoidance. *Jurnal Akuntansi Dan Keuangan*, *10*(1), 19–36.

Undang - Undang KUP. (2007). *Undang-Undang Nomor 28 Tahun 2007 Tentang Ketentuan Umum dan Tata Cara Perpajakan (Pasal 1 Angka 25)*.

UU HPP No.07. (2021). *Undang Undang Republik Indonesia Nomor 7 Tahun 2021*.

Wulandari, S., Oktaviani, R. M., & Jaeni, J. (2024). Determinants of Tax Avoidance: Evidance on Indonesian Financial Companies. *Owner : Riset Dan Jurnal Akuntansi*, *8*(4 SE-), 4659–4670. https://doi.org/10.33395/owner.v8i4.2496