JSSH (Jurnal Sains Sosio Humaniora)
Vol. 10 (1), 2026
https://online-journal.unja.ac.id/jssh
e-ISSN: **2580-2305;** p-ISSN: **2580-1244**

The Effect of Corporate Social Responsibility, Company Size, Profitability on Tax Management in the Healthcare Sector Listed on the Indonesia Stock Exchange

Yosan Novanto[1], Theresia Hesti Bwarleling[2*]

[1,2]*Universitas Bunda Mulia, DKI Jakarta, Indonesia*
**Corresponding author e-mail: Tbwarleling@gmail.com*

ARTICLE INFORMATION

Keyword:
Corporate Social Responsibility, Firm Size, Profitability, Tax Management

DOI:
10.22437/jssh.v10i1.57012

Accepted:
April 26th, 2026

Reviewed:
May 7th, 2026

Accepted:
June 22nd, 2026

ABSTRACT

Tax management has become an important issue for companies in maintaining financial performance while fulfilling their tax obligations. This study aims to analyze the effects of Corporate Social Responsibility (CSR), Firm Size, and Profitability (Return on Assets/ROA) on Tax Management in healthcare companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. This research employed a quantitative approach with a causal-comparative design and utilized secondary data obtained from annual reports and sustainability reports. The population consisted of 36 healthcare companies, while the sample was selected using a purposive sampling method, resulting in nine companies that met the specified criteria over a four-year observation period. The data were analyzed using panel data multiple regression analysis, supported by model selection tests, classical assumption tests, hypothesis testing, and coefficient of determination analysis. The findings reveal that Corporate Social Responsibility (CSR) does not have a significant effect on Tax Management. In contrast, Firm Size and Profitability (ROA) have a positive and significant effect on Tax Management. Furthermore, the coefficient of determination (R^2) indicates that CSR, Firm Size, and Profitability explain 31% of the variation in Tax Management, while the remaining 69% is influenced by other factors not examined in this study. These findings suggest that company characteristics, particularly firm size and profitability, play a more substantial role in influencing tax management practices than CSR activities in healthcare companies.

Copyright (c) 2026 JSSH

1. Background

Taxes are regarded as an important component that directly affects financial performance, firm value, and business strategies in the healthcare industry. Taxes constitute a financial obligation that companies must pay to the government as a contribution to national development and the financing of public services, including healthcare services. However, taxes are also considered a cost that can reduce a company's net profit. Consequently, many companies seek to manage their tax obligations through careful and lawful tax planning strategies.

Tax management in the healthcare sector plays a crucial role in ensuring compliance with tax regulations while maintaining efficiency in financial management. Effective tax

management is not only intended to fulfill legal obligations but also serves to minimize the risk of tax penalties and administrative errors that may adversely affect a hospital's financial performance. By enhancing human resource competence regarding tax regulations and strengthening internal control mechanisms, healthcare institutions can improve tax compliance on a sustainable basis.

The growing demand for transparency and social responsibility has encouraged modern companies to place greater emphasis on Corporate Social Responsibility (CSR) activities. On the one hand, CSR is viewed as a legitimacy instrument that enhances corporate image and strengthens relationships with stakeholders. On the other hand, several studies have identified a complex relationship between CSR activities and corporate tax strategies. Evidence suggests that socially responsible companies tend to exhibit less aggressive tax behavior; however, other studies report mixed findings depending on institutional contexts and firm-specific characteristics. These inconsistencies indicate that the relationship between CSR and tax management is not uniform and requires contextual empirical investigation.

Firm size is an indicator that reflects the scale of a company, which can be measured through total assets, sales revenue, or the number of employees. Larger firms generally possess greater resources and receive increased public attention, making them more likely to disclose Corporate Social Responsibility (CSR) information more extensively than smaller firms (Setiawan, Adriana, & Sihombing, 2021). Return on Assets (ROA) is a financial ratio used to assess a company's ability to generate net income from its total assets. ROA reflects management effectiveness in utilizing company resources and indicates the quality of financial performance reported in financial statements. A higher ROA signifies a greater ability of the company to generate profits from its assets (Berliana & Bwarleling, 2021).

Firm size is closely associated with the quality and scope of corporate reporting, including the disclosure of social responsibility activities. Larger companies tend to have more structured administrative and reporting systems, more competent human resources, and greater external pressure from investors, regulators, and society. These factors encourage broader and more comprehensive Corporate Social Responsibility (CSR) disclosures (Nelson et al., 2025). Profitability is an indicator that reflects a company's ability to generate earnings from the resources it controls during a specific period. A high level of profitability indicates strong corporate performance and demonstrates management's effectiveness in utilizing assets and conducting operational activities efficiently (Nelson et al., 2024).

Tax management refers to the systematic planning, implementation, monitoring, and control of taxation activities undertaken by a company to achieve optimal tax efficiency. Its primary objective is to manage corporate tax obligations effectively while complying with applicable tax regulations. Through proper tax management, companies can minimize tax-related risks while maintaining compliance with legal provisions established by the government.

2. Literature Review

2.1 Corporate Social Responsibility

Corporate Social Responsibility (CSR) encourages companies not only to focus on profit maximization but also to consider ethical values, legal compliance, and social responsibility in all business activities, including tax management practices. In this context, taxes are viewed as a corporate contribution to national development and public welfare. According to Juniartin and Aji (2025), companies with higher levels of CSR disclosure and implementation tend to be more cautious in formulating their tax strategies.

These companies strive to avoid aggressive tax avoidance practices because such actions may damage corporate reputation, weaken social legitimacy, and reduce the trust of stakeholders, including investors, governments, and the public. Firms that consistently

implement CSR generally recognize that tax transparency and compliance constitute an integral part of their moral responsibility and long-term commitment to business sustainability. Therefore, the stronger a company's commitment to CSR, the greater its tendency to adopt tax policies that are more ethical, accountable, and aligned with the principles of good corporate governance.

2.2 Firm Size

In the relationship between Firm Size and Tax Management, larger companies generally possess greater resources to implement efficient tax planning strategies. However, they are also subject to higher levels of public scrutiny and regulatory oversight. A study conducted by Irawati, Barli, Wulandari, and Sugiyarti (2024) found that Firm Size has a positive effect on management's ability to manage tax burdens, although the magnitude of this effect depends on the company's reputation and corporate governance practices. Firm size is considered one of the key factors influencing an entity's financial strategies and tax policies.

In general, firm size reflects the scale of a company's assets, revenues, and overall resources. Large firms typically have more complex organizational structures, broader operational activities, and greater human and technological resource capacities than smaller firms. In the context of accounting and taxation, firm size is commonly measured using total assets, total sales, or the natural logarithm of total assets to adjust for differences in data scale (Irawati et al., 2024).

2.3 Profitability

Profitability reflects a company's efficiency in generating earnings from its available resources. According to Oktiyanti and Nugraeni (2024), companies with higher Return on Assets (ROA) tend to have stronger incentives to optimize their tax burden. However, this relationship is not always linear, as it may be influenced by factors such as Corporate Social Responsibility (CSR) policies and corporate structure. Return on Assets (ROA) is a profitability ratio that compares net income to total assets at the end of a given period and is commonly used as an indicator of a company's ability to generate profits from its assets. ROA is widely utilized because it provides a comprehensive measure of overall corporate effectiveness and serves as a reliable indicator of profitability (Oktiyanti & Nugraeni, 2024).

Furthermore, ROA is frequently employed to assess how effectively a company utilizes its assets to generate earnings. Oktiyanti and Nugraeni (2024) argue that profitability is one of the financial factors that significantly influences firm value. Profitability reflects the level of net income a company can achieve through its operational activities. Shareholders generally expect returns from their investments, which are derived from profits earned after interest and tax expenses have been deducted.

2.4 Tax Management

Tax management can be defined as a strategy for managing a company's tax obligations in a legal and efficient manner to achieve the lowest possible tax burden without violating applicable tax regulations. In the context of this study, tax management is proxied by the Effective Tax Rate (ETR), which is measured as the ratio of total tax expense to pre-tax income. A lower ETR indicates a more effective tax management strategy implemented by the company (Priyanti & Aisyah, 2023).

According to Priyanti and Aisyah (2023), the primary objective of tax management is to optimize a company's financial position by utilizing available tax-saving opportunities, such as tax incentives, fixed asset depreciation, and financial structure arrangements. Through effective

tax planning, companies can reduce their tax obligations while ensuring compliance with prevailing tax regulations.

3. Research Methodology

3.1 Overview of Research Subjects and Objects

The subjects of this study are healthcare companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The healthcare sector was selected because it plays a strategic role in the economy, particularly in responding to economic dynamics and global pandemic challenges. The unique characteristics of this industry, including specific tax regulations and compliance with financial reporting standards, make it a relevant sector for examining tax management practices.

This study focuses on healthcare companies listed on the Indonesia Stock Exchange (IDX) from 2021 to 2024. The population consists of all healthcare companies listed on the IDX during the observation period. The objects of this study are the companies' annual reports and sustainability reports published between 2021 and 2024. The dependent variable is Tax Management, while the independent variables are Corporate Social Responsibility (CSR), Firm Size, and Profitability.

This study employs a quantitative research approach. According to Oktaviani and Ajimat (2023), quantitative research is a research procedure based on a positivist approach. This approach emphasizes the collection of numerical data to test previously formulated hypotheses. In quantitative research, data are obtained from a specific population through research instruments designed to generate measurable and objective information. This method enables researchers to systematically identify relationships among variables and determine the effects of independent variables on dependent variables.

3.2 Data Collection Technique

This study utilizes a literature review approach to collect theoretical information relevant to the research topic. The information was obtained from books discussing Corporate Social Responsibility (CSR), Firm Size, Profitability, and Tax Management, as well as research methodology literature, scientific articles, accounting and business journals, and other relevant references related to the research variables. The study uses secondary data derived from the annual financial reports of healthcare sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The data were collected from the official IDX website and the official websites of the respective companies, which provide access to the financial reports required for this research.

3.3 Population and Sample

The population of this study consists of secondary data obtained from the annual financial reports of healthcare companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. These secondary data were collected from the official IDX website and the official websites of the respective companies. The sample was selected using a purposive sampling method, which involves determining sample units based on specific criteria that are aligned with the research objectives and the issues being investigated. This technique was employed to ensure that the selected companies met the requirements necessary to provide relevant and reliable data for the study.

3.4 Data Analysis Procedures

This study employs panel data multiple regression analysis to examine the effects of Corporate Social Responsibility (CSR), Firm Size, and Return on Assets (ROA) on Tax

Management, which is proxied by the Effective Tax Rate (ETR). Panel data regression analysis was selected because it combines cross-sectional data and time-series data, thereby providing more accurate estimates and enabling a comprehensive examination of the dynamic relationships among variables over the observation period. In this research model, Tax Management serves as the dependent variable, while CSR, Firm Size, and ROA function as independent variables that are expected to influence the level of corporate tax management.

In panel data analysis, three main approaches can be employed: the Common Effect Model (CEM), the Fixed Effect Model (FEM), and the Random Effect Model (REM). The Common Effect Model is the simplest approach, as it assumes that the characteristics of each company and each observation period are homogeneous. Under this approach, all observations are treated as a single pooled dataset without accounting for differences in firm-specific characteristics or time-specific effects. The model is estimated using the Ordinary Least Squares (OLS) method, assuming that both the intercept and regression coefficients remain constant across all observations.

The second approach is the Fixed Effect Model (FEM), which is applied when there is a possibility that firm-specific characteristics may influence the dependent variable. This model allows each company to have a different intercept value, thereby capturing the effects of unobservable factors that remain relatively constant throughout the study period. The model is estimated by incorporating dummy variables to represent the unique characteristics of each company. However, the inclusion of dummy variables may reduce the degrees of freedom of the model and therefore requires careful consideration.

The third approach is the Random Effect Model (REM), which assumes that differences in characteristics across firms are random and form part of the error component. Unlike the Fixed Effect Model, which relies on dummy variables, the Random Effect Model incorporates individual-specific variation into the error term, resulting in more efficient parameter estimates when the model assumptions are satisfied. This approach is generally appropriate when the number of cross-sectional units exceeds the number of time periods and when individual characteristics are assumed to be randomly distributed.

The selection of the most appropriate panel data model was conducted through a series of statistical tests. The first stage involved the Chow Test, which was used to determine whether the Common Effect Model (CEM) or the Fixed Effect Model (FEM) was more suitable. If the probability value obtained from the test was less than the 5% significance level, the Fixed Effect Model was selected. Otherwise, the Common Effect Model was considered the more appropriate model. If the Chow Test indicated that the Fixed Effect Model was preferable, the analysis proceeded with the Hausman Test. This test was conducted to determine the most suitable model between the Fixed Effect Model and the Random Effect Model. If the probability value of the Hausman Test was less than 0.05, the Fixed Effect Model was selected. Conversely, if the probability value exceeded 0.05, the Random Effect Model was considered the most appropriate model for the study.

In addition to the Chow Test and Hausman Test, this study employed the Lagrange Multiplier (LM) Test developed by Breusch and Pagan. The LM Test was used to determine the preferred model between the Common Effect Model and the Random Effect Model. If the probability value was less than the 5% significance level, the Random Effect Model was selected. Otherwise, the Common Effect Model was considered more appropriate. Prior to hypothesis testing, the regression model was evaluated through a series of classical assumption tests. The normality test was conducted to determine whether the residuals were normally distributed. This test was assessed using the Jarque–Bera statistic, where residuals were considered normally distributed if the probability value exceeded 0.05. Furthermore, the multicollinearity test was performed to identify the presence of strong correlations among the

independent variables. A good regression model should not exhibit high correlations among explanatory variables, as such conditions may lead to inaccurate coefficient estimates.

The heteroskedasticity test was conducted to ensure that the residual variance remained constant across all observations. This assessment was performed using the White Heteroskedasticity Test. The model was considered free from heteroskedasticity if the probability value exceeded 0.05. In addition, an autocorrelation test was conducted to determine whether residuals from one period were correlated with those from another period. A good regression model should be free from autocorrelation to ensure reliable estimation results.

Hypothesis testing was conducted using both partial and simultaneous significance tests. The partial test (t-test) was used to examine the individual effect of each independent variable on Tax Management. An independent variable was considered to have a significant effect if its probability value was less than the 5% significance level. Meanwhile, the simultaneous test (F-test) was employed to assess the joint effect of all independent variables on the dependent variable. The research model was considered statistically valid if the probability value of the F-statistic was less than 0.05.

Finally, the explanatory power of the model was evaluated using the coefficient of determination (R^2). This coefficient indicates the proportion of variation in Tax Management that can be explained by the independent variables included in the model. A higher coefficient of determination reflects a greater ability of the model to explain changes in Tax Management. In addition, this study considered the Adjusted R-Squared value, as it accounts for the number of variables included in the model and provides a more accurate measure of the model's explanatory power.

4. Research Result

4.1 The Influence of Corporate Social Responsibility on Tax Management

The results of the regression and hypothesis testing indicate that the significance value for the Corporate Social Responsibility (CSR) variable is 0.5285. This finding fails to support the first hypothesis (H1) because the probability value exceeds the 0.05 significance level. Therefore, it can be concluded that Corporate Social Responsibility does not have a significant effect on Tax Management. This finding is consistent with the study conducted by Kadziah (2025), which reported that CSR does not significantly influence corporate tax management practices. The results of the partial significance test (t-test) show that the CSR variable has a significance value above the established threshold, indicating that CSR is not capable of influencing corporate policies related to tax management. These findings suggest that the implementation and disclosure of CSR activities are primarily intended to fulfill social responsibilities and enhance corporate image rather than to influence tax management decisions. Consequently, the level of CSR engagement does not directly affect the tax management practices adopted by companies (Kadziah, 2025).

Table 1. Regression Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-36.70668	11.43277	-3.210655	0.0489
CSR	-0.040854	0.057481	-0.710743	0.5285
FIRMSIZE	190.6406	58.60717	3.252854	0.0474
ROA	0.018523	0.005573	3.323843	0.0449

Source: Data Processed by Author (2026)

The findings further reveal that Corporate Social Responsibility (CSR) does not have a significant effect on corporate tax management. This indicates that the extent of CSR disclosure is not a determining factor in corporate decision-making regarding tax management. Companies with extensive CSR disclosures do not necessarily adopt different tax management practices compared to companies with lower levels of CSR disclosure. This condition suggests that corporate social responsibility activities are primarily directed toward meeting stakeholder expectations and enhancing corporate reputation, whereas tax management policies tend to be influenced by other considerations, such as financial conditions, business strategies, and efficiency objectives (Yasmine & Romadhina, 2026).

CSR programs are generally implemented as a manifestation of a company's commitment to social, economic, and environmental responsibilities, as well as to meet stakeholder expectations. Through CSR initiatives, companies seek to build a positive image, strengthen their reputation, and gain the trust of both the public and investors. In contrast, tax management is primarily concerned with the efficient management of tax obligations through tax planning strategies that comply with applicable regulations. Therefore, the extent of CSR disclosure does not directly influence a company's decisions regarding its tax management strategies (Wijatmoko, M., & Rely, 2024).

Overall, the relationship between Corporate Social Responsibility (CSR) and Tax Management remains inconclusive, with empirical evidence generally indicating a weak and statistically insignificant association. This suggests that variations in CSR disclosure, whether high or low, do not directly affect corporate tax management policies. Companies that actively implement and disclose CSR activities do not necessarily exhibit different tax management patterns or strategies compared to companies with lower levels of CSR disclosure (Sari & Setiawati, 2024).

4.2 The Influence of Company Size on Tax Management

Based on the results of the regression analysis and hypothesis testing, the Firm Size variable has a significance value of 0.0474. This result supports the second hypothesis (H2) because the probability value is below the 0.05 significance level. Therefore, it can be concluded that Firm Size has a positive and significant effect on Tax Management. The findings indicate that the larger the scale of a company, the greater its ability to implement effective tax planning and tax management strategies. Companies with substantial total assets generally possess greater financial resources, professional expertise, and more sophisticated financial management systems, enabling them to manage tax obligations more efficiently. Consequently, firm size becomes an important factor influencing corporate policies related to tax management (Porajow, 2022).

Firm Size is closely associated with Tax Management because the scale of a company can affect its capacity to manage tax obligations. Larger companies typically have greater assets, higher revenues, and more complex operational activities than smaller firms. These characteristics provide large firms with access to qualified tax professionals, tax consultants, and advanced administrative systems that support effective tax planning. As a result, large companies are generally better positioned to develop tax management strategies aimed at minimizing tax burdens while remaining compliant with applicable tax regulations (Wijatmoko & Rely, 2024). Furthermore, large firms tend to possess stronger capabilities in tax planning due to their access to professional expertise, comprehensive administrative systems, and broader tax-related information. These advantages allow companies to design legally compliant strategies that optimize tax efficiency. However, large companies are also subject to greater scrutiny from governments and tax authorities because of their significant contribution to tax

revenues. Therefore, they are generally more cautious in implementing tax-related strategies to avoid tax audits, penalties, and reputational risks (Wiliyanti et al., 2026).

In contrast, smaller companies often face limitations in terms of resources and expertise required to implement complex tax management strategies. Their relatively simple operational structures provide fewer opportunities for sophisticated tax planning. As a result, firm size may influence how companies manage their tax obligations and determine the extent to which they engage in tax management activities (Wiliyanti et al., 2026). Overall, firm size is frequently examined as a determinant of tax management because it reflects the scale of a company's operations. Large firms, characterized by substantial assets, higher sales volumes, and more complex business activities, generally possess more structured management systems, including tax administration systems. With greater resources at their disposal, these companies are better equipped to employ tax specialists or consultants and implement more effective tax management practices (Fitriana & Isthika, 2021).

4.3 The Influence of Profitability on Tax Management

Based on the results of the regression analysis and hypothesis testing, the Profitability variable, measured by Return on Assets (ROA), has a significance value of 0.0449. This result supports the third hypothesis (H3) because the probability value is below the 0.05 significance level. Therefore, it can be concluded that Profitability, as measured by ROA, has a positive and significant effect on Tax Management. The findings indicate that Return on Assets (ROA) significantly influences corporate tax management practices. This suggests that a company's level of profitability affects its policies regarding the management of tax obligations. Companies with higher ROA generally generate greater profits, which increases their tax liabilities. Consequently, such companies are more likely to engage in effective tax planning strategies to manage and optimize their tax expenses. Therefore, the greater a company's ability to generate profits, the greater its attention to tax management practices (Porajow, 2022).

Profitability is closely associated with tax management because the level of corporate earnings directly affects the amount of tax payable. Profitability reflects a company's ability to generate income from its operational activities. As profits increase, so do tax obligations. This condition encourages companies to implement tax management strategies aimed at reducing tax burdens while remaining compliant with applicable tax regulations (Wiliyanti et al., 2026). Companies that generate substantial profits are also subject to greater scrutiny from governments, investors, and the public. As a result, they must exercise caution in implementing tax strategies to avoid being perceived as engaging in excessive tax avoidance practices. Many firms therefore adopt legal tax management approaches, such as utilizing tax incentives and optimizing deductible operational expenses in accordance with prevailing regulations. Through these strategies, companies can reduce their tax burden without exposing themselves to tax compliance risks (Wiliyanti et al., 2026).

Furthermore, when a company achieves a high level of profitability, management tends to become more proactive in tax planning activities to maintain operational efficiency, including the management of tax expenses. Such tax management efforts are not intended to evade tax obligations illegally but rather to take advantage of opportunities and provisions permitted under tax regulations. Examples include optimizing deductible expenses, utilizing available tax incentives, and selecting accounting methods that align with tax regulations. In addition, highly profitable companies generally place greater emphasis on maintaining long-term financial stability. Consequently, tax management becomes an integral component of corporate financial strategy, enabling companies to balance regulatory compliance with profit maximization objectives. Through effective tax management, firms can maintain this balance while minimizing the impact of tax expenses on overall profitability (Asilasyarqi & Yohanes, 2023).

5. Discussion

Based on the results of the hypothesis testing, Corporate Social Responsibility (CSR) does not have a significant effect on Tax Management among healthcare companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The findings indicate that the extent of CSR disclosure does not influence the tax management practices adopted by companies. This suggests that the implementation and disclosure of CSR activities are primarily aimed at fulfilling corporate social responsibilities toward stakeholders and enhancing corporate image and reputation. In contrast, tax management policies are more strongly influenced by a company's financial strategies and internal policies regarding the management of tax obligations. Therefore, companies with higher levels of CSR disclosure do not necessarily exhibit different tax management practices from those with lower levels of CSR disclosure. These findings support the hypothesis that Corporate Social Responsibility (CSR) has no significant effect on Tax Management.

The results further demonstrate that Firm Size has a significant effect on Tax Management among healthcare companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. This finding suggests that the scale of a company influences its tax management practices. Larger companies generally possess greater total assets, more complex operational activities, and more substantial resources than smaller firms. These characteristics enable companies to manage tax obligations more effectively through efficient tax planning and the utilization of applicable tax regulations. Moreover, larger firms often employ more qualified tax professionals who are capable of developing optimal tax strategies. Consequently, the larger the company, the greater its ability to manage tax obligations effectively. These findings support the hypothesis that Firm Size significantly affects Tax Management.

Furthermore, Profitability, as measured by Return on Assets (ROA), is found to have a significant effect on Tax Management among healthcare companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The results indicate that a company's ability to generate profits through the efficient utilization of its assets influences its tax management practices. Higher profitability leads to greater earnings, which in turn increase the company's tax burden. As a result, highly profitable companies tend to place greater emphasis on managing their tax obligations effectively and efficiently while maintaining compliance with applicable tax regulations. Therefore, profitability represents an important factor influencing corporate tax management practices. These findings support the hypothesis that Profitability significantly affects Tax Management.

6. Conclusion

The results of the study indicate that Corporate Social Responsibility (CSR) does not have a significant partial effect on Tax Management. This empirical finding is consistent with the research hypothesis stating that there is no effect of Corporate Social Responsibility (CSR) on Tax Management. Therefore, the null hypothesis (H01) is accepted, while the alternative hypothesis (Ha1) is rejected. The results further reveal that Firm Size has a significant effect on Tax Management. This empirical finding supports the research hypothesis stating that Firm Size influences Tax Management. Accordingly, the null hypothesis (H02) is rejected, and the alternative hypothesis (Ha2) is accepted. The findings also demonstrate that Profitability, as measured by Return on Assets (ROA), has a significant effect on Tax Management. This empirical result is consistent with the research hypothesis stating that Profitability (ROA) influences Tax Management. Therefore, the null hypothesis (H03) is rejected, and the alternative hypothesis (Ha3) is accepted.

References

Asilasyarqi, A., & Yohanes. (2023). Pengaruh fasilitas perpajakan dan faktor lainnya terhadap manajemen pajak. *EJATSM*. https://doi.org/10.34208/ejatsm.v3i3.2232

Berliana, G., & Bwarleling, T. H. (2021). Peran intellectual capital terhadap nilai perusahaan (Kaitan antara nilai tambah, kinerja keuangan dan nilai perusahaan). *Jurnal Syntax Admiration*. https://doi.org/10.46799/jsa.v2i5.233

Fitriana, E., & Isthika, W. (2021). Pengaruh size, profitabilitas, leverage, dan capital intensity ratio terhadap manajemen pajak. *Jurnal Riset Akuntansi*. https://doi.org/10.36733/juara.v11i1.2822

Irawati, W., Barli, H., Wulandari, R., & Sugiyarti, L. (2024). Debt policy, tax planning, and tax risk on financial performance: Evidence from Indonesian healthcare sectors. *Jurnal Akuntansi Berkelanjutan Indonesia*. https://openjournal.unpam.ac.id/index.php/JABI/article/view/43689

Kadziah, E. (2025). *Pengaruh ukuran perusahaan, kompensasi manajemen, kepemilikan institusional, corporate social responsibility (CSR), dan ukuran dewan direksi terhadap manajemen pajak* [Undergraduate thesis]. Universitas Islam Negeri Sultan Syarif Kasim Riau. https://repository.uin-suska.ac.id/90996/1/BAB%20I-BAB%20V%20-%20Erintha%20Kadziah.pdf

Nelson, C. I., Bwarleling, T. H., Gwendella, R., & Yulia. (2025). Determinasi ukuran perusahaan, risiko, dan profitabilitas terhadap corporate social responsibility expenditure. *Jurnal Akuntansi Manajerial*. https://doi.org/10.52447/jam.v10i2.8980

Nelson, C. I., Ester, J., & Viorene. (2024). Factors affecting profitability in banking enterprises. *Jurnal Akuntansi Bisnis*. https://doi.org/10.30813/jab.v17i1.4978

Noviatna, H., & Safitri, D. (2021). Pengaruh profitabilitas, leverage, capital intensity ratio, dan komisaris independen terhadap manajemen pajak. *Jurnal Akuntansi Keuangan dan Bisnis*. https://doi.org/10.35143/jakb.v14i1.4365

Oktiyanti, T., & Nugraeni. (2024). Pengaruh thin capitalization, profitabilitas, dan ukuran perusahaan terhadap penghindaran pajak pada perusahaan real estate di Bursa Efek Indonesia periode 2022–2023. *Costing: Journal of Economic, Business and Accounting*. https://doi.org/10.31539/costing.v7i6.12714

Porajow, M. D. F. S. (2022). Pengaruh profitabilitas dan ukuran perusahaan terhadap manajemen pajak pada perusahaan sub sektor perbankan yang terdaftar di Bursa Efek Indonesia tahun 2018–2020. *Jurnal EMBA*. https://doi.org/10.35794/emba.v10i4.44873

Priyanti, U., & Aisyah, S. (2023). Assessment and recommendations for enhancing compliance in income tax Article 21 calculations: A case study of XYZ Hospital. *Jurnal Ilmiah Manajemen Kesatuan*. https://doi.org/10.37641/jimkes.v11i2.2134

Retnoningsih, S., Astuti, W. B., Mahanani, S., & Alfiyah, M. (2024). Pengaruh corporate social responsibility (CSR), good corporate governance (GCG), manajemen kompensasi, dan manajemen laba terhadap penghindaran pajak. *Owner: Riset dan Jurnal Akuntansi*. https://doi.org/10.33395/owner.v8i2.2021

Ricky. (2026). Pengaruh likuiditas, leverage, profitabilitas, dan kepemilikan manajerial terhadap tax avoidance pada perusahaan manufaktur sub-sektor makanan dan minuman yang terdaftar di BEI periode 2021–2024. *Jurnal UBD*. https://jurnal.ubd.ac.id

Sari, N. A., & Setiawati, E. (2024). Pengaruh good corporate governance dan corporate social responsibility terhadap manajemen pajak. *National Conference on Accounting and Finance (NCAF)*. https://journal.uii.ac.id/NCAF/article/view/32782

Setiawan, T., Adriana, F., & Sihombing, P. R. (2021). Karakteristik perusahaan, profitabilitas dan corporate social responsibility disclosure (CSRD). *Journal of Business and Applied*

Management. https://journal.ubm.ac.id/index.php/business-applied-management/article/view/2706/0

Susanty, M. (2023). Analisis faktor yang memengaruhi manajemen pajak pada perusahaan manufaktur. *EJATSM*. https://doi.org/10.34208/ejatsm.v3i3.2261

Wijatmoko, A., Sumarno, M., & Rely, G. (2024). Pengaruh good corporate governance dan corporate social responsibility terhadap tax management dengan firm size sebagai variabel moderasi pada emiten Bursa Efek Indonesia sektor perbankan periode 2020–2023. *Journal of Management and Innovation Entrepreneurship (JMIE)*. https://doi.org/10.59407/jmie.v1i4.1141

Wiliyanti, J., Kusbandiyah, A., Hariyanto, E., & Hapsari, I. (2026). Pengaruh corporate social responsibility, leverage, dan profitabilitas terhadap penghindaran pajak dengan ukuran perusahaan sebagai variabel moderasi. *Journal of Accounting and Financial Management*. https://doi.org/10.38035/jafm.v6i6

Yasmine, W. P., & Romadhina, A. P. (2026). Pengaruh capital intensity, chief financial officer expert power, dan corporate social responsibility terhadap manajemen pajak. *Akuntansi Kompetif*. https://doi.org/10.35446/akuntansikompetif.v9i2.2833