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The Influence of Accounting Conservatism, Fixed Asset Density, and Firm Size onTax Aggressiveness

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ABSTRACT

This study aims to analyze the influence of accounting conservatism, fixed asset intensity, and company size on tax aggressiveness in non-cyclical companies listed on the Indonesia Stock Exchange (IDX) for the 2019–2022 period. This study is based on the importance of understanding the factors that influence a company's tax planning strategy, especially in the context of tax aggressiveness. This study uses a quantitative approach with a descriptive method. The research sample was selected using purposive sampling, with a total of 102 non-cyclical companies meeting the criteria. The data used is in the form of secondary data from financial statements published in www.idx.com. Independent variables include accounting conservatism, fixed asset intensity, and company size, while the dependent variable is tax aggressiveness. Data analysis was carried out by descriptive statistics, classical assumption tests, multiple regression analysis, correlation and determination coefficient analysis, and hypothesis tests (t-test and F-test). The results of the study show that accounting conservatism, fixed asset intensity, and company size have no effect on tax aggressiveness. These findings indicate that these factors are not the main determinants in aggressive tax planning strategies for non-cyclical companies in Indonesia.

***Keywords**: Conservatism, Asset Intensity, Company Size, Tax Aggressiveness, Non Silical Company*

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INTRODUCTION

1. Background of the Problem

Indonesia, a nation experiencing rapid economic growth, has implemented tax regulations to ensure fiscal stability. The Harmonization of Tax Regulations (HPP) Law Number 7 of 2021 mandates that individuals and businesses fulfill their tax obligations in accordance with prevailing laws. Taxes play a crucial role in supporting government programs and public welfare initiatives, as they provide a primary source of revenue for the state. However, the imposition of taxes often sparks controversy among businesses, which view tax payments as a financial burden. A notable example is PT Nestlé Indonesia's tax dispute with the Directorate General of Taxes, which escalated to a judicial review at the Supreme Court. The court ultimately rejected the company's appeal and ordered it to pay court costs of Rp2,500,000. This case highlights the complexities and challenges associated with tax compliance in Indonesia. According to a report by the Tax Justice Network, Indonesia suffered a staggering loss of Rp68.7 trillion due to tax evasion in 2020. This staggering figure underscores the need for

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effective tax enforcement and compliance measures to ensure that businesses and individuals contribute their fair share to the state's revenue.
The Indonesian government relies heavily on tax receipts to fund development programs and social welfare initiatives, particularly in the post-pandemic economic recovery efforts. Therefore, it is essential to address tax evasion and ensure that all stakeholders comply with tax regulations to promote fiscal stability and support the nation's development goals.

Table 1. ETR calculation in Non cylical companies 2019 -2022

No	Company	ETR Calculation Result			
		2019	2020	2021	2022
1	Akasha Wira International Tbk.	24%	19%	21%	21%
2	Sumber Alfaria Trijaya Tbk.	19%	20%	18%	18%
3	BISI International Tbk.	24%	24%	20%	19%
4	Campina Ice Cream Industry Tbk	17%	23%	22%	21%
5	Sariguna Primatirta Tbk.	21%	24%	21%	22%
6	Charoen Pokphand Indonesia Tbk	22%	25%	28%	22%
7	Delta Djakarta Tbk.	23%	27%	25%	31%
8	Gudang Garam Tbk.	22%	24%	22%	22%
9	Garudafood Putra Putri Jaya Tb	21%	25%	25%	21%
10	Indofood CBP Sukses Makmur Tbk	22%	17%	31%	23%
11	Japfa Comfeed Indonesia Tbk.	23%	24%	23%	22%
12	Mulia Boga Raya Tbk.	24%	28%	26%	20%
13	Midi Utama Indonesia Tbk.	25%	28%	27%	24%
14	Multi Bintang Indonesia Tbk.	24%	28%	19%	21%
15	Mayora Indah Tbk.	25%	23%	16%	19%
16	Siantar Top Tbk.	23%	25%	22%	22%
17	Tunas Baru Lampung Tbk.	27%	24%	23%	21%
18	Unilever Indonesia Tbk.	25%	22%	23%	23%
AVERAGE		23%	24%	23%	22%

The relationship between Effective Tax Rate (ETR) and tax aggressiveness has been a topic of interest among researchers. According to Safira & Suhartini (2021), a higher ETR that approaches the corporate income tax rate tends to result in lower tax aggressiveness. Ardia (2021) supports this finding by suggesting that companies with higher ETRs are less likely to engage in tax aggressiveness. Recent years have seen changes in Indonesia's corporate tax rate. According to the website (link unavailable), the corporate tax rate in 2019 was 25%. However, based on Government Regulation Number 1 of 2020, the corporate tax rate was reduced to 22% for the period 2020-2021. This reduction in tax rate has implications for companies' tax planning strategies. A review of the data reveals suspicions of tax avoidance against several Indonesian companies. These companies include PT. Akasha Wira International Tbk, Campina Ice Cream Industry Tbk, Sumber Alfaria Trijaya Tbk, Sariguna Primatirta Tbk, and Indofood CBP Sukses Makmur Tbk. The case of PT Indofood Sukses Makmur, which was involved in a

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tax dispute with the Directorate General of Taxes, highlights the importance of tax compliance. Tax aggressiveness is a complex issue that involves various factors, including accounting conservatism. According to Suhana & Kurnia (2021), the application of accounting conservatism can reduce a company's tendency to engage in tax aggressiveness. This principle is not used to aggressively avoid taxes but rather as a cautious step to anticipate unpredictable risks in the future. The Indonesian Institute of Accountants (IAI) defines accounting conservatism as an approach that tends to avoid recognizing revenue and assets that are not certain and instead focuses on recognizing liabilities and losses that are more definite. This principle is essential in ensuring that companies are transparent and accountable in their financial reporting.

In conclusion, tax aggressiveness is a significant issue that affects companies and governments worldwide. Understanding the factors that influence tax aggressiveness, such as accounting conservatism, is crucial in developing effective tax policies and regulations. By promoting transparency and accountability in financial reporting, companies can reduce their tendency to engage in tax aggressiveness and contribute to a more equitable tax system. Research suggests that accounting conservatism significantly influences tax aggressiveness (Salsabela et al., 2023). However, another study found that differences in accounting conservatism do not substantially impact tax avoidance (Sa'adah & Prasetyo, 2021). A key factor contributing to tax aggressiveness is the intensity of fixed assets. As a company's fixed asset ownership increases, so does the depreciation expense, which can be used to reduce taxable income and minimize tax liabilities (Eka Ridho Nur Rochmah & Rachmawati Meita Oktaviani, 2021). A notable case of tax avoidance in the food and beverage manufacturing sector is PT. Indofood Sukses Makmur Tbk. The company's expansion through the establishment of a new company and transfer of assets resulted in a tax avoidance practice amounting to Rp 1.3 billion (Gresnews, 2013). The intensity of fixed assets is a critical metric, representing the ratio of a company's fixed asset ownership to its total assets (Sartono, 2016). Fixed assets are long-term investments used to support a company's operational activities (Kasmir, 2018). Research findings indicate that the intensity of fixed assets has a negative impact on tax aggressiveness (Eka Ridho Nur Rochmah & Rachmawati M., 2021). However, another study suggests a positive relationship between fixed asset intensity and tax aggressiveness (Ningrum & Hidayatulloh, 2020). Company size is another factor influencing tax aggressiveness. As a company grows, its activities increase, potentially leading to greater tax aggressiveness (Djohar & Rifkhan, 2019). Company size reflects the scale of a company's operations, with larger companies having more resources to design effective tax planning strategies (Hery, 2017).

While some research suggests that company size does not significantly impact tax aggressiveness (Prasetyo & Wulandari, 2021), others argue that company size influences tax aggressiveness (Chaidir Djohar; Rifkhan, 2019). This study aims to investigate the impact of accounting conservatism, fixed asset intensity, and company size on tax aggressiveness in non-cyclical companies listed on the Indonesian Stock Exchange from 2019 to 2022.

Previous Research

Previous studies on accounting conservatism, fixed asset intensity, and company size have yielded inconsistent results regarding their impact on tax aggressiveness. Various studies have investigated the relationship between these variables and tax aggressiveness, with differing conclusions. For example, Salsabela et al. (2023) found that audit committees, independent commissioners, CSR, and accounting conservatism did not significantly influence

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tax aggressiveness. However, audit quality had a significant impact on tax aggressiveness. In contrast, Zulia (2022) discovered that accounting conservatism did not affect tax avoidance, while capital intensity had a significant impact . Prasetyo & Wulandari (2021) found that capital intensity, leverage, return on assets, and company size did not influence tax aggressiveness. Other studies have reported conflicting results. Suhana & Kurnia (2021) found that accounting conservatism and public ownership had a negative impact on tax aggressiveness, while foreign ownership and financial derivatives did not have a significant impact. Diah Amalia (2021) discovered that liquidity did not affect tax aggressiveness, while leverage had a significant impact. Eka Ridho Nur Rochmah & Rachmawati Meita Oktaviani (2021) found that leverage and company size had a positive and significant impact on tax aggressiveness.

Sa'adah & Prasetyo (2021) found that audit committees and institutional ownership had a significant impact on tax avoidance, while accounting conservatism did not. Allo et al. (2021) discovered that liquidity and company size had a significant impact on tax aggressiveness. Leksono et al. (2019) found that company size had a negative impact on tax aggressiveness. Chaidir Djohar and Rifkhan (2019) discovered that liquidity had a significant impact on tax aggressiveness, while company size did not. These inconsistent findings indicate that there must be further research to clarify the relationships between accounting conservatism, fixed asset intensity, company size, and tax aggressiveness.

Research Problem

This study seeks to address the research gaps by investigating the impact of accounting conservatism, fixed asset intensity, and company size on tax aggressiveness. Specifically, this research aims to answer the following questions:

1. Does accounting conservatism affect tax aggressiveness?
2. Does fixed asset intensity affect tax aggressiveness?
3. Does company size impact tax aggressiveness?

Insight and Problem Solving Plan

The framework of thought in this study can be described as follows:

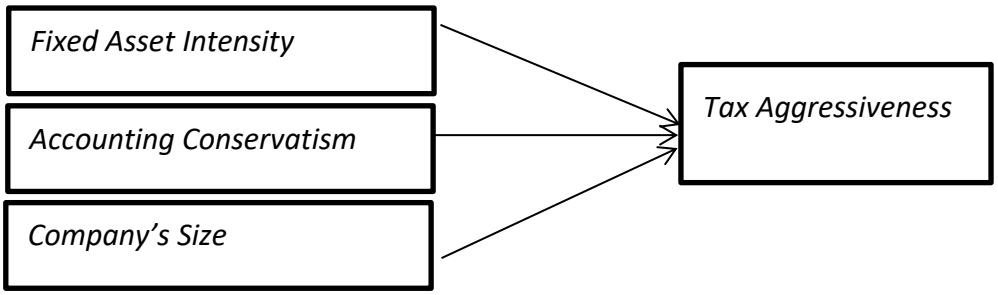

Figure 1. Framework of Thought

The Conceptual Framework built are:

1. Accounting Conservatism has a negative impact on Tax Aggressiveness.
2. Fixed Asset Intensity has a negative impact on Tax Aggressiveness.
3. Firm Size has a positive impact on Tax Aggressiveness.

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Based on this framework, the insights and problem of this research are:

1. Problem Identification: Tax aggressiveness can result in state losses and disrupt the fairness of the tax system.
2. Data Analysis: Using financial data to analyze the relationship between accounting conservatism, fixed asset intensity, firm size, and tax aggressiveness.
3. Hypothesis Testing: Using statistical methods to test hypotheses and determine if there is a significant relationship between these variables.
4. The Problem Solving: Based on the analysis and hypothesis testing results, providing recommendations to reduce tax aggressiveness, such as: a) Increasing transparency and accountability in financial reporting. b) Implementing accounting conservatism principles to reduce taxable income. c) Optimizing fixed asset usage to reduce depreciation expenses. d) Regulating firm size to avoid excessive expansion and reduce tax burdens.
5. Evaluation and Implementation: Evaluating the effectiveness of the recommendations and implementing necessary changes to reduce tax aggressiveness.

Formulation of Research Objection

By examining these relationships, this study contributes to the existing literature on tax aggressiveness and offers important lessons for policymakers, practitioners, and future researchers. The theoretical implications of this study are significant, as it provides a deeper understanding of the factors that influence tax aggressiveness during economic recovery periods. The findings of this study can inform policymakers in formulating effective tax policies and regulations that promote tax compliance and reduce tax aggressiveness. From a practical perspective, this study offers insights into the strategies that companies can employ to manage their tax liabilities effectively. By understanding the impact of accounting conservatism, fixed asset intensity, and company size on tax aggressiveness, companies can develop tax planning strategies that minimize their tax liabilities while ensuring compliance with tax laws and regulations. Finally, this study contributes to the development of tax policies and regulations by providing empirical evidence on the factors that influence tax aggressiveness. The findings of this study can inform policymakers in designing tax policies and regulations that promote tax compliance, reduce tax aggressiveness, and support economic growth and development.

Summary of Theoretical Studies Related to the Problem Studied

The grand theory used in the research is agency theory. This theory explains the relationship between principals (owners) and agents (managers) in a company. The theory states that conflicts of interest can arise when agents do not act in accordance with the interests of the principals (Jensen & Meckling, 1976).

Tax aggressiveness refers to a company's strategy to reduce its tax burden. Tax aggressiveness can be measured using the Effective Tax Rate (ETR) (Lanis & Richardson, 2012). ETR is considered an indicator of tax aggressiveness when its value approaches zero.

Accounting conservatism is a principle of caution in financial reporting. Accounting conservatism can be measured using the CONNACT proxy (Suhana & Kurnia, 2021). Accounting conservatism affects the choice of accounting methods, resulting in lower asset or profit reporting and higher debt reporting.

Fixed asset intensity, according to Sartono (2016), is the ratio of a company's fixed asset ownership to its total assets. Fixed asset intensity can be measured using the IAT proxy (Rochmach & Oktaviani, 2021). Companies with high fixed asset intensity tend to have higher

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depreciation expenses, and firm size refers to the comparison of the size of a business. Firm size can be measured using the log total asset proxy (Rochmach & Oktaviani, 2021). Firm size has a positive impact on tax aggressiveness.

METHOD

Research Type

This study employs a causal research design to identify the cause-and-effect relationship between independent and dependent variables (Sugiyono, 2019). The research data will be analyzed quantitatively using numerical scales. The quantitative approach used by the study is in the form of financial statements and annual reports that have been recorded on the Indonesia Stock Exchange (IDX) for the 2019-2022 period to test accounting conservatism, fixed asset intensity, and company size against tax aggressiveness in non-cyclical companies for the 2019-2022 period.

Operational Variables and Measurement

1. Operational Definition of Variables

Research variables are elements that can change during research and are measured to examine their relationship with other variables. These research variables consist of independent variables (X) and dependent variables (Y).

1) Variable Dependent Variable

The presence of the independent variable affects or influences the dependent variable. This study selects tax aggressiveness as the dependent variable for analysis (Sugiyono, 2018). According to Firmansyah (2021), tax aggressiveness refers to efforts aimed at reducing taxable income through various tax planning strategies. In other words, tax aggressiveness encompasses various forms of tax planning, both legal and in the gray area. The gray area in the context of taxation refers to the ambiguity of tax regulations that allows for different interpretations among various parties.

Based on the definition (link unavailable), the Effective Tax Rate (ETR) is used to measure tax aggressiveness through the comparison of income tax expenses to profit before tax. The calculation is performed by multiplying the tax base by the applicable tax rate. ETR serves as an indicator of effective tax planning. As a negative proxy, a high ETR indicates low tax avoidance, while a low ETR indicates high tax avoidance.

Article 17, paragraph (1), part b of Law Number 7 of 2021 concerning Harmonization of Tax Regulations (HPP) states that "the tax rate applied to taxable income for domestic taxpayers and permanent establishments is 22%, effective from the 2022 tax year." The ETR value that approaches the tax rate of 25% indicates that the company's tax avoidance is also decreasing. Companies are indicated to be avoiding taxes if ETR < 25% and are indicated not to be avoiding fees if ETR > 25%.

The proxy for tax aggressiveness used in this study is the Effective Tax Rate (ETR). The reason for using ETR as a proxy for tax aggressiveness is that, according to Aronmwan & Okafor (2019), ETR can measure the actual level of tax compliance and the ease of data calculation. ETR is available in public financial reports for companies, making it easier to measure consistently in research. Previous researchers who used this proxy include Diah Amalia (2021) and Ningrum & Hidayatulloh (2020). The ETR proxy can be illustrated as follows:

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$$ETR = \frac{Corporate\ Taxes}{Profit\ Before\ Tax} \text{ x } 100\%$$

2) Independent Variable (X)

According to Sugiyono (2018), independent variables are those that influence the dependent variables. In this study, the independent variables are accounting conservatism, fixed asset intensity, and firm size.

a. Accounting Conservatism i (X1)

According to Enni Savitri (2016), "Accounting conservatism is cautiousness (prudence) with cautiousness, which leads to a tendency towards pessimism in financial reporting." Accounting conservatism is not only about disclosing true values accurately but also about setting reported numbers lower than their true values. Accounting conservatism is often used to be more cautious in recognizing revenue and expenses, as well as valuing assets and liabilities. This principle aims to ensure that companies are not too optimistic in reporting profits or income but are quicker to recognize potential losses.

The formulation used in measuring accounting conservatism according to (Suhana & Kurnia, 2021) is as follows:

$$CONNACT = \left(\frac{(Nlit + DEPit) - CFit}{TAit}\right)x - 1$$

CONACC : Corporate Conservatism Level
NIO : Net Profit
DEP : Depreciation and Amortation current year
CFO : Operational Cash Flow
TA : Corporate Total assets

a) If the CONNAC value is > 0, it means that the company has a high level of accounting conservatism.
b) b) If the CONNAC value is < 0, it means that the company has a low level of accounting conservatism. Fixed Asset Intensity (X2)

b. Fixed Asset Intensity (X2)

Fixed asset intensity refers to the proportion of fixed assets to total assets. Fixed assets are tangible assets that are readily available for operational use and are not intended for sale. In this study, fixed asset intensity is measured using the formula

$$IAT = \frac{Total\ Fixed\ Assets}{Total\ Assets}$$

c. Firm Size (X3)

Firm size is a concept used to compare the size of companies. In a business context, firm size refers to the comparison of the size of a business. Large companies typically have an advantage in terms of resources, including financial, human, and infrastructural resources, which enables them to manage operations and tax planning more efficiently and complexly.

Measurement of Firm Size To measure firm size, Rochmach & Oktaviani (2021) used the following formula:

$$.Size = log(Total\ Aset)$$

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2. Variable Operational

Variable operationalization is the meaning of each variable used, which is in accordance with the indicator. It can be seen in the following table:

Tabel 2. Variable Operational

No.	Variable	Indicator	Scale
1	Accounting Conservatisme (X1)	$\mathbf{CONNACT} = \left(\frac{(\mathbf{Nlit}+\mathbf{DEPit})-\mathbf{CFit}}{\mathbf{TAit}}\right)\mathbf{x}-\mathbf{1}$ Source: (Suhana & Kurnia, 2021)	Ratio
2	Fixed Assets Intensty (X2)	$\mathbf{IAT} = \frac{\mathbf{Total\ Fixed\ Assets}}{\mathbf{Total\ Assets}}$ Sources: (Rochmach & Oktaviani, 2021)	Ratio
3	Firm Size (X3)	$\mathbf{Size} = \mathbf{log}(\mathbf{Total\ Assets})$ **Sources:** (Rochmach & Oktaviani, 2021)	Ratio
4	Tax Agresiveness (Y)	$\mathbf{ETR} = \frac{\mathbf{Corporate\ Tax\ Expenses}}{\mathbf{Net\ Profit\ Before\ Tax}}$ x 100% Sources: (Ningrum & Hidayatulloh, 2020)	Ratio

C. Population and Sample of the Study

Population

The population of this study consists of 115 consumer non-cyclical sector companies listed on the Indonesia Stock Exchange (BEI) from 2019 to 2022. According to Sugiyono (2018), the population is the entirety of objects or subjects that have specific characteristics and qualities determined by the researcher to be studied.

Sample

The sample of this study was selected using the purposive sampling technique. A sample is a part of the population that shares its traits (Sugiyono, 2018). The criteria for selecting the sample of this study are as follows:

Tabel 3. Sample Determination

No	Sample Criteria	Total
1	Non-cylical consumer sector companies listed on the Indonesia Stock Exchange in 2019 – 2022	115
2	Non-cylical consumer sector companies that do not have complete research data during the research yea	40

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3	Non-cylical consumer sector companies that suffered losses before income tax burden during the research year	38
Total Companies		**37**
Total Sample (37 x 4 years)		**148**

Based on the criteria above, the sample of this study is 37 companies in the 2017-2021 period. So that this study contains as many as 148 samples. The companies that are sampled in this study are shown in the following table**:**

Table 4. Sample List of Companies in the consumer non-cyclical sector

No	Kode	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk.
2	ADES	Akasha Wira International Tbk.
3	AMRT	Sumber Alfaria Trijaya Tbk.
4	BISI	BISI International Tbk.
5	STTP	Siantar Top Tbk.
6	CAMP	Campina Ice Cream Industry Tbk
7	CEKA	Wilmar Cahaya Indonesia Tbk.
8	CLEO	Sariguna Primatirta Tbk.
9	COCO	Wahana Interfood Nusantara Tbk
10	EPMT	Enseval Putera Megatrading Tbk
11	GOOD	Garudafood Putra Putri Jaya Tb
12	HOKI	Buyung Poetra Sembada Tbk.
13	KEJU	Mulia Boga Raya Tbk.
14	MYOR	Mayora Indah Tbk.
15	ROTI	Nippon Indosari Corpindo Tbk.
16	SDPC	Millennium Pharmacon Internati
17	SKBM	Sekar Bumi Tbk.
18	SKLT	Sekar Laut Tbk.
19	WIIM	Wismilak Inti Makmur Tbk.
20	BUDI	Budi Starch & Sweetener Tbk.
21	CPIN	Charoen Pokphand Indonesia Tbk
22	DSNG	Dharma Satya Nusantara Tbk.
23	GGRM	Gudang Garam Tbk.
24	HMSP	H.M. Sampoerna Tbk.
25	ICBP	Indofood CBP Sukses Makmur Tbk
26	INDF	Indofood Sukses Makmur Tbk.
27	JPFA	Japfa Comfeed Indonesia Tbk.
28	LSIP	PP London Sumatra Indonesia Tb

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29	MIDI	Midi Utama Indonesia Tbk.
30	MLBI	Multi Bintang Indonesia Tbk.
31	SMAR	Smart Tbk.
32	SSMS	Sawit Sumbermas Sarana Tbk.
33	DLTA	Delta Djakarta Tbk.
34	TBLA	Tunas Baru Lampung Tbk.
35	UCID	Uni-Charm Indonesia Tbk.
36	ULTJ	Ultrajaya Milk Industry & Trad
37	UNVR	Unilever Indonesia Tbk.

RESULTS AND DISCUSSION

Description of Research Object

This study examines non-cyclical companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2022, particularly in relation to tax aggressiveness. With stable operational characteristics, companies in sectors such as consumer, utilities, and healthcare may have unique tax strategies. This study analyzes the influence of accounting conservatism, fixed asset intensity, and firm size on tax aggressiveness. Accounting conservatism tends to record costs early, while fixed asset intensity is associated with depreciation, and firm size determines the complexity of tax strategies. With a sample of 102 companies, this study aims to understand the relationship between these variables and tax aggressiveness.

Descriptive Statistical Analysis

The descriptive statistical analysis in this study obtained the following results:

Table 5. Descriptive Statistical Analysis Results

Descriptive Statistics	N	Minimum	Maximum	Mean	Std. Deviation
Accounting Conservatism	102	-0,13262	0,22999	0,02538	0,07229
Fixed Assets Intensity	102	0,05977	0,76225	0,35559	0,15827
Firm Size	102	11,82368	14,25632	12,91502	0,67847
Tax Agresiveness	102	0,16053	0,31228	0,23092	0,03073
Valid N (listwise)	102				

Source: Output SPSS V25, Secondary Data Processed by Researchers.

The descriptive statistics results show that the accounting conservatism values range from -0.13262 to 0.22999, with a mean value of 0.02538; fixed asset intensity values range from 0.05977 to 0.76225, with a mean value of 0.35559; firm size values range from 11.8237

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to 14.256, with a mean value of 12.915; and the tax aggressiveness values range from 0.16053 to 0.8865, with a mean value of 0.23092. The results indicate that the companies in this study tend to engage in tax aggressiveness, with a mean tax aggressiveness value lower than the tax rate of 25% stipulated in the Income Tax Law.

Classical Assumption Test

1) Normality Test

The normality test is used to determine whether the data follows a normal distribution. The decision is based on the Asymptotic Significant Sig. (2-tailed) value. If the value exceeds 0.05, the data is normally distributed. However, if the value is below 0.05, the data is not normally distributed. If the significant probability exceeds 0.05, the variable is normally distributed. The results are shown in Table 6:

Table 6 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		102
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,03051747
Most Extreme Differences	Absolute	,045
	Positive	,045
	Negative	-,036
Test Statistic		,045
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

The SPSS output in Table 6 shows that the Asymp. Sig. (2-tailed) value is > 0.05, indicating normal distribution of the data

2) Multicollinearity Test

This test identifies correlations between independent variables in the regression model. A good model should not show relationships between independent variables. Multicollinearity is analyzed using tolerance and Variance Inflation Factor (VIF) values. If tolerance ≤ 0.10 or VIF ≥ 10, multicollinearity is present (Ghozali, 2009). If VIF < 10 and tolerance > 0.1, the model is free from multicollinearity. The results of the multicollinearity test are as follows:

Tabel 7. Result of Multicollinearity Test

Model	Collinearity Statistik		Description
	Tolerance	VIF	
Accounting Conservatism (X1)	0,965	1.037	Multicollinearity Does Not Occur
Fixed Assets Intensity (X2)	0,939	1.065	Multicollinearity Does Not Occur

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Firm Size (X3)	0,973	1.028	Multicollinearity Does Not Occur

Table 7 shows that each independent variable has a VIF value of >10 or a Tolerance value of < 0.10. Therefore, this study did not find a multicollinearity relationship between independent variables.

3) Heteroscedasticity Test

This test determines if there's a difference in residual variance between observations in a regression model. A model is optimal if it meets the homoskedasticity assumption, where residual variance remains constant. If variance varies, heteroscedasticity occurs. The test uses the Glejser method. The results of the heteroscedasticity test using the Glejser method are as follows:

Tabel 8. Result of Heteroscedasticity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-,007	,037		-,177	,860
	KONSERVATISME AKUNTANSI	,008	,026	,030	,297	,767
	INTESITAS ASET TETAP	,011	,012	,097	,932	,354
	UKURAN PERUSAHAAN	,002	,003	,075	,740	,461

a. Dependent Variable: ABRESID

Table 8 presents the results of the Glejser test, which indicate that the independent variables, namely accounting conservatism, fixed asset intensity, and firm size, have significance values greater than 0.05 (0.767, 0.354, and 0.354, respectively). Therefore, the regression model does not exhibit heteroscedasticity.

1) Autocorrelation Test

An autocorrelation test is used to examine the regression model for correlation between error terms in consecutive periods. This study employed the Durbin Watson test with a 5% significance level. The dL and dU values from the DW table refer to k = 3 and n = 102. The SPSS output results from the autocorrelation test are as follows:

Tabel 9. Result of Autocorellation

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,318[a]	,101	,064	,029319	1,983

a. Predictors: (Constant), LAG_Y, INTESITAS ASET TETAP, UKURAN PERUSAHAAN, KONSERVATISME AKUNTANSI

b. Dependent Variable: AGRESIVITAS PAJAK

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Based on Table 9 The autocorrelation test yielded a Durbin-Watson (DW) value of 1.983. This value is compared to the Durbin Watson table value at a 5% significance level (0.05) with a sample size (n) of 102 and k = 3. The resulting values are dL = 1.8235 and dU = 1.853, yielding 4 - dU = 2.147. Since the DW value falls between the dU and 4-dU values (1.8235 < 1.983 < 2.147), there is no positive or negative autocorrelation.

D. Hipothesis Test

1. The Coefficient of Determination (R2) Test

The Coefficient of Determination (R2) test measures the extent to which the model explains changes in the dependent variable. The following are the results of the determination test:

Table 10. The Coefficient of Determination (R2) Test Result

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,318[a]	0,101	0,064	0,029319
a. Predictors: (Constant), LAG_Y, FIXED ASSETS INTENSITY, FIRM SIZE, ACCOUNTING CONSERVATISM				
b. Dependent Variable: TAX AGRESITVESNESS				

Table 10 presents the results of the coefficient of determination test, which measures the model's ability to explain the variation in the dependent variable. A small R2 value indicates that the independent variable has a limited ability to explain the variation in the dependent variable. With an R2 value of 0.64, it means that 64% of the variation in the dependent variable is explained by the independent variable, while the remaining 36% is influenced by other factors outside of this study.

1. Statistic F Test

The F-statistic test is used to examine the overall significance of the regression model or group of independent variables against the dependent variable in regression analysis. The F-test results indicate whether one independent variable significantly affects the dependent variable. A significance value > 0.05 means that the independent variable does not have a significant effect on the dependent variable. Conversely, if the significance value is < 0.05, the independent variable has a significant effect on the dependent variable. Table 11 displays the SPSS output results from the F statistical test.

Table 11. Statistic F Test Result

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0,009	4	0,002	2,702	,035[b]
	Residual	0,083	96	0,001		
	Total	0,092	100			

a. Dependent Variable: AGRESIVITAS PAJAK

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b. Predictors: (Constant), LAG_Y, FIXED ASSETS INTENSITY, FIRM SIZE, ACCOUNTING CONSERVATISM

Based on Table 11 the F-test results show a calculated F-value of 2.699 with a significance value of 0.035 < 0.05. Therefore, it can be concluded that the simultaneous model of accounting conservatism, fixed asset intensity, and firm size significantly affects tax avoidance.

3) T-Test

Based on the results of the data analysis in the T Test, the results are as written below:

Table 12. Result of T Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,181	0,061		2,960	0,004
	ACCOUNTING CONSERVATISM	0,005	0,043	0,012	0,113	0,910
	FIXED ASSETS INTENSITY	0,021	0,020	0,107	1,032	0,305
	FIRM SIZE	0,003	0,005	0,072	0,711	0,479

a. Dependent VariabIe: TAX AGRESITVESNES

Based on the research results in Table 12, the T-test results can be explained as follows:

a. **Accounting Conservatism**, Accounting conservatism has a positive regression coefficient (B) value of 0.005 with a significance value of 0.910 > 0.05. This result indicates that accounting conservatism does not statistically affect tax aggressiveness. Therefore, H1, which states that "Accounting conservatism has a negative effect on tax aggressiveness," is rejected.
b. **Fixed Asset Intensity,** Fixed asset intensity has a positive regression coefficient (B) value of 0.021 with a significance value of 0.305 > 0.05. This result indicates that fixed asset intensity does not statistically affect tax aggressiveness. Therefore, H2, which states that "Fixed asset intensity has a negative effect on tax aggressiveness," is rejected.
c. **Company Size**, Company size has a positive regression coefficient (B) value of 0.003 with a significance value of 0.479 > 0.05. This result indicates that company size does not statistically affect tax aggressiveness. Therefore, H3, which states that "Company size has a positive effect on tax aggressiveness," is rejected.

E. Multiple Linear Regression Analysis

The influence of bound variables on independent variables can be determined through multiple linear regression analysis. Based on the processing results obtained through the SPSS program, the multiple linear regression equation can be reviewed as follows:

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Table 13. Multiple Linear Regression Analysis Test Result

No	Model	B
1	(Constant)	0,181
	ACCOUNTING CONSERVATISM	0,005
	FIXED ASSETS INTENSITY	0,021
	FIRM SIZE	0,003

Based on the regression equation in the table, the multiple linear regression model is obtained as follows:

$$Y = 0.181 + 0.005X1 + 0.021X2 + 0.003X3$$

Explanation:

1. The regression equation gives a constant value of 0.181, indicating that if all independent variables (accounting conservatism, fixed asset intensity, and company size) are held constant, the tax aggressiveness value will decrease by 0.181.
2. When the accounting conservatism value (X1) increases by 1%, it will cause an increase of 0.005 in tax aggressiveness. The positive sign indicates a positive relationship between the dependent and independent variables.
3. When the fixed asset intensity value (X2) increases by 1%, it will cause an increase of 0.021 in tax aggressiveness. The positive sign indicates a positive relationship between the dependent and independent variables.
4. When the company size value (X3) increases by 1%, it will cause an increase of 0.003 in tax aggressiveness. The positive sign indicates a positive relationship between the dependent and independent variables.

F. Discussion of Research Results

The results of the tests on the independent variables consisting of accounting conservatism, fixed asset intensity, and company size on tax aggressiveness can be concluded as follows:

1. Influence of Accounting Conservatism on Tax Aggressiveness

Based on the research results, accounting conservatism has a positive effect on tax aggressiveness, so the first hypothesis (H1) is rejected. The research results show that accounting conservatism does not significantly affect tax aggressiveness. Based on the statistical test results, the calculated t-value for the accounting conservatism variable shows a significance level > 0.05, so H0 is rejected. This means that accounting conservatism does not affect the company's tax aggressiveness.

The findings of this study indicate that the application of accounting conservatism principles allows companies to be more cautious in recognizing revenue and quicker in recording expenses, which affects the company's tax strategy. Accounting conservatism does not have a significant impact on tax expense management through the mechanism of early expense recognition and delayed revenue recognition. Companies often employ this strategy to lower their tax base within a specific timeframe, consequently lowering their tax liability. However, despite the accounting conservatism principle providing opportunities for tax

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efficiency, companies must still comply with tax regulations to avoid potential penalties or legal risks that may arise.

This study differs from Ahmed et al. (2002), which shows that accounting conservatism plays an important role in mitigating corporate tax burdens through early expense recognition. Furthermore, the results of this study differ from the findings of Basri and Halim (2019), which state that accounting conservatism can reduce corporate fiscal risk.

However, the results of this study are consistent with the research of Rahayu (2018), which found that accounting conservatism does not affect tax aggressiveness. The positive relationship between accounting conservatism and tax aggressiveness indicates that the application of this principle can be an effective strategy for corporate tax management efficiency. By recognizing expenses more quickly, companies can reduce their tax liabilities without violating regulations. On the other hand, the excessive application of accounting conservatism can also create a negative perception of financial reports, which can affect stakeholder trust.

Therefore, companies need to apply this principle proportionally to maintain a balance between tax efficiency and financial report transparency. In addition to internal factors, external factors such as government fiscal policies, economic stability, and tax regulations can also influence the relationship between accounting conservatism and tax aggressiveness.

Companies should consider these dynamics and optimize the application of accounting conservatism principles to achieve efficient tax goals and uphold stakeholder trust. This study provides important insights into how accounting conservatism can be strategically utilized by companies in tax management, especially non-cyclical companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2022.

2. Influence of Fixed Asset Intensity on Tax Aggressiveness

This study reveals that fixed asset intensity has no significant effect on corporate tax aggressiveness. Based on statistical tests, the calculated t-value for the fixed asset intensity variable exceeds 0.05, leading to the rejection of H0. This indicates that the higher the fixed asset intensity, the higher the level of tax aggressiveness. A large fixed asset base enables companies to optimize tax reductions through various depreciation policies, thereby reducing tax liabilities. Fixed asset intensity plays a crucial role in corporate tax strategies, as depreciation can be used to reduce taxable income. This depreciation functions as a cost that can reduce a company's fiscal profit, thereby reducing the amount of tax payable. By having a high fixed asset intensity, companies can utilize this policy to gain greater tax benefits.

However, despite the potential benefits of tax reductions, companies must ensure that depreciation recognition is performed in accordance with applicable accounting principles to avoid legal issues. The results of this study differ from those of Tiaras and Wijaya (2017), which found a significant relationship between fixed asset intensity and corporate tax aggressiveness. This study's findings also contradict those of Santoso and Indriani (2017), which found that fixed asset intensity influences corporate tax strategies. The positive relationship between fixed asset intensity and tax aggressiveness indicates that companies with a large fixed asset base are more likely to optimize depreciation to reduce their tax liabilities.

This finding suggests that companies aim to utilize tax regulations that enable them to gain tax benefits from their fixed assets. Therefore, it is essential for companies to manage their fixed assets wisely to ensure that their tax strategies remain beneficial while complying with regulations. External factors, such as changes in fiscal policies and tax regulations, can also influence the relationship between fixed asset intensity and tax aggressiveness.

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For instance, if the government changes its policies regarding depreciation or tax incentives for fixed assets, those modifications will impact the tax strategies that companies can employ. Consequently, companies must continuously monitor and adapt to these changes to ensure that their tax strategies remain relevant and effective in minimizing tax liabilities.

1. Influence of Company Size on Tax Aggressiveness

This study reveals that company size does not affect tax aggressiveness. Based on statistical analysis, the calculated t-value for the company size variable shows a significance level above 0.05 (e.g., 0.003 < 0.05), leading to the rejection of H0. Therefore, if the company size increases, the tendency for the company to not influence tax aggressiveness practices also increases. Company size is measured based on total assets, number of employees, or revenue. Large companies tend to have complex business structures, enabling them to implement various aggressive tax planning strategies. This study contradicts the findings of Dewi and Jati (2018), which stated that larger companies are more likely to engage in tax aggressiveness compared to smaller companies.

The results also differ from those of Sari and Nugroho (2020), which showed a positive relationship between company size and tax aggressiveness. The positive influence between company size and tax aggressiveness indicates that large companies often utilize their power to reduce tax liabilities. These savings can be achieved through optimization of organizational structure, cross-country income management, or the use of professional tax consultants to maximize tax reductions.

However, large companies also face higher risks of attracting attention from tax authorities due to stricter surveillance of their activities. As large entities, companies must consider the social and reputational impacts that may arise from their tax aggressiveness strategies. Therefore, it is essential for large companies to balance tax efficiency with business ethics to maintain operational sustainability and positive relationships with stakeholders.

CONCLUSION

Conclusion

Based on the research results and discussion presented in the previous chapter, the following conclusions can be drawn: The research results show that accounting conservatism does not have a positive effect on tax aggressiveness. Companies with high accounting conservatism levels do not necessarily engage in more aggressive tax avoidance. This is due to more cautious accounting policies in recording revenue and expenses, providing room for companies to implement more flexible and aggressive tax planning. Companies with larger fixed assets have more opportunities to utilize depreciation policies and other tax reductions, increasing their likelihood of engaging in tax aggressiveness. Fixed assets enable companies to present their financial reports and tax liabilities more flexibly, and The research results indicate that company size does not significantly influence tax aggressiveness, with larger companies not showing a tendency to engage in aggressive tax avoidance. Large companies implement more adequate tax planning by flexibly managing their resources.

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Suggestion

Based on the conclusions drawn from the research results above, the author provides the following recommendations: Companies should apply accounting conservatism principles correctly to strike a balance between tax compliance and tax burden optimization. Companies with high fixed asset intensity should utilize depreciation policies in accordance with tax regulations without exceeding legal limits. Additionally, companies are advised to conduct periodic evaluations of fixed asset management to enhance operational efficiency while ensuring healthy and sustainable tax strategies, and companies are recommended to manage their tax liabilities by considering reputation and surveillance aspects from tax authorities. Despite having greater capabilities to adopt tax avoidance strategies, large companies must prioritize compliance with applicable tax regulations to maintain a positive image and beneficial relationships with stakeholders.

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