

FIRM SIZE AND PROFITABILITY AS DRIVERS OF CORPORATE INCOME TAX: EVIDENCE FROM INDONESIA'S FOOD AND BEVERAGE INDUSTRY AMID FISCAL TRANSFORMATION

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Abstract

This study investigates the effect of company size and profitability on corporate income tax among food and beverage firms listed on the Indonesia Stock Exchange (IDX) during 2022–2024. Using 39 firm-year observations from 13 companies, this quantitative study applies multiple linear regression with SPSS 27. And the results of the test using the F test showed that the significant value produced was $0.000 < 0.05$ and the value of F (calculated) was $301.663 > 3.267$ F table, while the results of the t test in this study showed that the significant value of the Company Size was $0.000 < 0.05$ and the value of t (calculated) was $22.921 > 1.690$ t table and the significant value of Profitability was $0.000 < 0.05$ and the value of t (calculated) was $8.111 > 1.690$ t table. Company Size and Profitability Have a Positive and Significant Effect on Corporate Income Tax on the Indonesia Stock Exchange for the 2022-2024 Period. And profitability affects corporate income tax on the Indonesia Stock Exchange for the 2022-2024 period. The results show that both firm size and profitability have a positive and significant effect on corporate income tax, supporting the agency theory framework. The findings imply that larger and more profitable firms tend to contribute higher tax payments, reflecting stronger compliance and fiscal capacity. This research provides insights for policymakers and corporate managers to strengthen tax planning and compliance strategies in Indonesia's post-pandemic economy.

Keywords: *Firm Size 1, Profitability 2, Corporate Income Tax 3, Agency Theory 4.*

1. Introduction

Taxes are one of the largest sources of revenue for the Indonesian state, which plays an important role in supporting national development. One type of tax that makes a significant contribution is Income Tax (PPh), which is a tax imposed on every economic ability received or obtained by taxpayers, regardless of its origin. This income can be used for consumption or to increase the Taxpayer's wealth, as stipulated in the Tax Law No. 7 of 2021. Income Tax is a tax imposed on an individual or entity on income they receive or earn in a tax year (Sumarta and Intan 2020).

The following will be presented the realization of tax revenues in Indonesia in 2022-2024 which can describe the phenomenon that occurred, as follows:

Table 1 Realization of tax revenues in Indonesia in 2022-2024

Year	Target	Realization	Achievement
2022	1.485,0	1.716,8	115,6%
2023	1.718	1.869,2	108,8%
2024	1.988,9	1.932,4	97,2%

Source: (kemenkeu.go.id 2025)

Based on data from the Ministry of Finance (2025), the realization of Indonesia's tax revenues during 2022 to 2024 shows fluctuations. In 2022, the realization reached IDR 1,716.8 trillion or 115.6% of the target. In 2023, it recorded an achievement of 108.8%, with a realization of IDR 1,869.2 trillion from the target of IDR 1,718 trillion. However, in 2024, even though the realization increased to IDR 1,932.4 trillion, the target set increased significantly to IDR 1,988.9 trillion, so that the achievement rate was only 97.2%. This indicates that a high increase in targets is not always accompanied by equally high achievements.

One of the objects is profit, the amount of profit obtained from the difference between the company's total income or sales and all costs incurred to support business operations. The profit is the basis for calculating Taxable Income (PKP), which is then multiplied by the Corporate Income Tax (PPh) rate in accordance with the provisions of applicable laws and regulations (Nursasmita 2021). Most prior studies examine manufacturing firms in general, this study focuses specifically on the post-pandemic food and beverage sector, where tax elasticity may differ. The amount of tax burden borne by an entity is influenced by the level of profit earned as well as operational costs incurred. The increase in operating profit margin shows that the operating profit generated from net sales is also getting higher. The greater the profit that the company earns, the tax burden that must be paid will increase (Anggraini and Kusufiyah 2020).

Most previous research has focused on manufacturing companies in general without distinguishing their sectoral characteristics. However, this research is specifically directed at the food and beverage sector which has unique dynamics, especially after the pandemic period. Changes in consumption patterns, supply chain disruptions, and post-pandemic fiscal policy shifts have the potential to affect the level of corporate response to tax policies. Therefore, it is important to examine whether the tax elasticity of this sector exhibits different behaviors compared to the manufacturing industry as a whole. This focus is expected to make an empirical contribution to the literature on tax elasticity in the real sector, while enriching understanding of how the food and beverage sector adapts to post-pandemic economic pressures. Thus, this research not only fills the gap of previous studies but also offers a new perspective on the relationship between industrial structure, post-pandemic conditions, and tax policies.

2. Literature review and hypothesis/es development

2.1 Agency Theory

In general, agency theory (*Agency Theory*) discusses the company's ownership structure which is run by professional managers who are not the owners of the company. This reflects that the manager as an agent is not always a perfect representative of the owner (Liasari 2020). Therefore, managers do not necessarily act in the best interests of the owner. In this case, managers as rational individuals tend to make company decisions based on efforts to maximize personal satisfaction (Fahdiansyah 2020).

An agency relationship describes an interaction between one or more individuals acting as a financier or business owner (*Principals*) with the management (*agent*) who manages the business. The principal has the expectation of obtaining optimal profits and an increase in the value of dividends per share. On the other hand, agents want adequate rewards, either in the form of compensation, incentives, or commissions that match their performance. Therefore, the principal will evaluate the performance of the agent based on the extent to which the agent is able to generate profits that can be distributed to shareholders (Mahalesa and Siswanto 2023).

In the context of taxation, agency conflicts can also occur. The state as the tax collection authority acts like a principal who wants optimal tax revenue, while the company's management as an agent tries to minimize the tax burden to increase the company's net profit (Watt 2020). The government needs to be assured that managers are able to make the right decisions in managing the company, so that it can increase confidence in the company's compliance in fulfilling its tax obligations. Therefore, due to the difference in interests between the government and managers, supervision from the principal is needed over the agent to ensure accountability in tax management (Anggraeni and Arief 2022).

In this study, the relationship between the interests of management and the tax authorities can be analogized as the relationship between agents (taxpayers) and fiscal (tax collectors) as principals. The fiscal sector aims to maximize state revenue from the tax sector, while the company's management seeks to increase net profit by reducing the tax burden that must be incurred. This tension of interest is

what makes agency theory relevant in examining company behavior in the management of Corporate Income Tax (Sumarta and Intan 2020). Thus, according to agency theory, larger firms with higher profitability have greater agency costs, reflected in higher tax obligations.

Agency theory explains the difference in interests between the owner of the company (principal) and the manager (agent) who manages the company. Managers, as non-corporate owners, tend to make decisions based on personal interests, not solely for the benefit of the owner. In the context of taxation, similar conflicts occur between the government as a tax collector and the management of the company as a taxpayer. The government seeks to maximize tax revenue, while companies seek to minimize the tax burden to increase net profit. Therefore, supervision is needed so that management is responsible for tax management. Overall, agency theory is relevant to understanding corporate behavior in the management of Corporate Income Tax, where larger, more profitable companies tend to have higher agency costs, which is reflected in greater tax liabilities.

2.2 Taxation

In Law Number 28 of 2007 concerning General Provisions and Tax Procedures, it is stated that tax is a mandatory contribution imposed on individuals or legal entities to the state. This tax is coercive in accordance with the provisions of the applicable laws, and does not provide direct rewards to taxpayers, but is fully allocated for state financing in order to achieve the prosperity of the people. According to Prof. Dr. Rochmat Soemitro, taxes are public contributions to the state treasury that can be imposed based on the law. These contributions are not accompanied by direct rewards that can be felt by taxpayers, but are intended to finance the general needs of the state (Halim et al. 2020, 1).

In S. I. Djajadiningrat's view, he defines tax as the obligation to hand over part of property to the state, which arises as a result of a certain circumstance or event, not as a form of sanction. This tax is determined through government regulations, is coercive, and does not provide direct replies to the payer, but plays a role in maintaining the welfare of the community at large (Halim et al. 2020). Meanwhile, according to Dr. N. J. Feldmann, it is stated that taxes are unilateral achievements imposed by the state by force, without any direct counter performance from the state to the taxpayer, and are solely used to cover various state expenditures (Halim et al. 2020).

2.2.1 Income Tax

Based on Article 1 of Law Number 36 of 2008 concerning Income Tax, Income Tax is a type of tax charged to tax subjects on every income received or earned during one tax year (Halim et al. 2020). Income tax refers to taxes imposed on parties who have tax obligations in a certain period. The income in question includes any increase in economic capabilities utilized by taxpayers, both domestic and foreign, and can be used for consumption or increasing wealth (Siti Resmi 2017, 70).

Based on the Tax Law No. 7 of 2021, Income Tax is a tax imposed on any additional economic ability received or obtained by taxpayers, regardless of their origin, that can be used for consumption or to increase wealth.

Based on the various definitions above, it can be concluded that Income Tax (PPh) is a type of tax imposed on tax subjects, both individuals and entities, on any additional economic ability or income received in a tax year. This income can come from within or outside the country, and is assessed based on its ability to be used as consumption or to increase the taxpayer's wealth.

2.3 Corporate Income Tax

2.3.1 Definition of Corporate Income Tax

Corporate Income Tax is a tax imposed on income received or earned by entities in the form of business entities. Based on the Income Tax Law (PPh) Number 36 of 2008, Income Tax imposed on Corporate Taxpayers is a tax on every income received or obtained by a business entity. This income includes all improvements in economic capabilities, both domestic and foreign, which can be used for various purposes such as consumption, investment, and wealth addition.

According to (Salamah et al. 2016), Corporate Income Tax is a tax obligation imposed on business entities domiciled in Indonesia on income obtained from their operational activities during one

tax year. This tax arises as a consequence of profits obtained from business activities carried out in that period. (Tsnaniati et al. 2020) Corporate Income Tax is a tax charged on every increase in economic ability received or obtained by Corporate Taxpayers, both domestically and abroad. These upgrades can be used for consumption or to increase wealth, regardless of the name and form.

Based on the definitions that have been explained, it can be concluded that Corporate Income Tax is a tax obligation imposed on entities in the form of business entities on all income earned during one tax year. This income reflects any increase in economic ability that can be used for consumption, investment, or wealth addition, whether from within or outside the country. This tax arises as a consequence of operational activities and profits obtained by business entities in carrying out their business activities.

2.3.2 Corporate Income Tax Measurement

Corporate Income Tax (PPh) is a tax imposed on business entities on income received or earned during one tax year. The calculation of Corporate Income Tax in the financial statements includes the current tax component and deferred tax. The amount of Corporate Income Tax imposed on each company can vary, so it has the potential to cause significant differences in value. To avoid data irregularities or abnormal distribution, the Corporate Income Tax value is often converted into a natural logarithm (Kalventri 2022). The formula used to calculate Corporate Income Tax is as follows:

$$\text{Corporate Income Tax} = \text{Ln (The Tax Now + Dependents tax)}$$

Agency theory (*Agency Theory*) describes the relationship between two parties, namely *Principals* (in this case the government or tax authority) and *Agent* (Company Management as Corporate Taxpayer) (Watt 2020). In the context of taxation, the government acts as the authority in collecting taxes, while companies act as agents who have the obligation to fulfill their tax responsibilities, including the payment of Corporate Income Tax.

2.4 Company Size

2.4.1 Definition of Company Size

Company size refers to the scale used to classify the size or size of a business entity, which can be measured through total assets, a logarithm of total assets (*Log Size*), stock market value, and other financial indicators. The size of the company can affect the company's ability to face and bear various risks that arise due to changes in the economic situation and market competition (Tasrullah et al. 2022). There are three main factors that can be used to measure the size of a company, namely the total number of assets owned, the total sales generated, and the market capitalization value of the company (Indradi and Sulistyowati 2024).

Companies that have a large scale generally have a lower level of risk compared to small companies. This is due to the ability of large companies to control the market, diversify their businesses, and have wider access to resources, both financial and operational. As such, large companies tend to be better prepared to deal with external pressures such as economic fluctuations, regulatory changes, and fierce competition.

Based on this definition, it can be concluded that company size is an indicator that reflects the size or size of a business entity, which is shown through total assets, total sales, and the amount of profit generated. This size affects the company's ability to carry out operational activities.

2.4.2 Company Size Measurement

According to (Kusnanto and Gozali 2018), the size of a company can be measured through the total assets or assets owned by the company. This is because assets reflect the company's wealth and ability to carry out its business operations. Since the amount of assets of each company varies and is usually of great value, in order to avoid extreme values and maintain a normal distribution of data in statistical analysis, the total assets are converted into a natural logarithm. This approach makes it easier to make comparisons between companies of different scales. The formula used to calculate the size of a company in the form of a natural logarithm is as follows:

$$\text{SIZE} = \text{Ln (Total Aset)}$$

2.5 Profitability

2.5.1 Definition of Profitability

Profitability according to (Afrilian Hady Saputra and Mujiyati 2024), is an indicator that reflects the company's ability to generate profits. If the higher the level of profitability shown through the amount of profit, the greater the tax burden that must be borne by the company.

According to (Stuart 2013) Profitability is a ratio used to assess the extent to which a company is able to make a profit. This ratio also reflects the level of effectiveness of the company's management, which is shown through the profits earned from sales as well as income from investments. Meanwhile, according to (Kashmir 2018, 196). Profitability is a ratio used to measure the extent to which a company is able to make a profit. This ratio also reflects the level of effectiveness of management in managing the company's resources. This ability can be seen from the profits obtained through sales activities and income from investments. Overall, the profitability ratio provides an overview of the company's operational efficiency in creating profits.

Based on this definition, profitability can be understood as the ability of company management to generate profits (profits). This ability supports the effective and efficient use of ratios in managing the company's assets or assets.

2.5.2 Profitability Measurement

Net Profit Margin (NPM) Indicates the percentage of net profit against sales. A high NPM indicates the company's success in managing all costs and expenses, including taxes.

$$NPM = \frac{\text{Net Profit}}{\text{Total Equity}} \times 100\%$$

2.6 Frame of Mind

In this section, we will explain the framework of thinking in research. A frame of thought is a concept that illustrates the relationship between theories and various factors that have been identified in research. In the context of this study, a framework of thought was prepared to describe the relationship between the independent variable (X), namely the size of the company and profitability to the dependent variable (Y), namely Corporate Income Tax.

Based on the theory that has been explained earlier, as well as the results of previous research, a framework of thought is prepared which is outlined in the form of a research model in Figure 2.1. This model represents the relationship between the variables that are systematically studied, as follows:

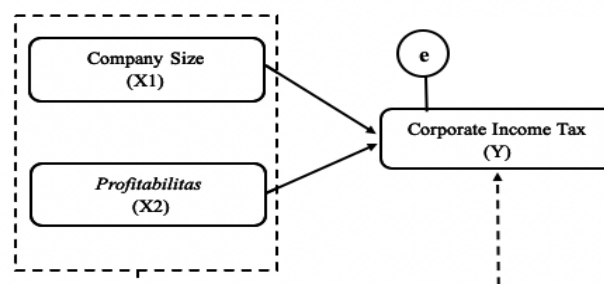


Figure 2. 1 Frame of Mind
Source: data in the Researcher's process,2025

2.7 Hypothesis

Based on the formulation of the problem and the purpose of the research regarding Company Size and Profitability have a significant effect on Corporate Income Tax on the IDX as follows:

2.7.1 *The Effect of Company Size and Profitability, on Corporate Income Tax*

Company size, profitability, and leverage are three internal factors that are believed to have an influence on the amount of corporate income tax paid by the company. These three variables are interrelated in reflecting the company's financial condition and fiscal strategy (Sidauruk, D. & Fadilah, 2020).

Simultaneously, the combination of these three variables can provide a more comprehensive picture of the company's behavior in fulfilling its tax obligations. Companies with large scale, high levels of profitability, and a certain leverage structure tend to have different approaches to managing their tax burdens. Therefore, it is important to test these three variables simultaneously to find out whether collectively they have a significant effect on corporate income tax (Amanda, N. & Rakhmayani, 2024). In accordance with previous research, it showed different results in each variable that had been tested. In the study (Nufadilah, 2022), the company size variable has a positive influence on corporate income tax, the profitability variable has a positive influence on corporate income tax, and the leverage variable has a negative influence on corporate income tax.

H1: Company Size and Profitability have a significant effect on Corporate Income Tax on the IDX for the 2022-2024 period.

2.7.2 *The Effect of Company Size on Corporate Income Tax*

Company size is an indicator used to classify companies into large or small categories based on various perspectives, one of which is by looking at the number or value of assets owned by the company (Rahmawati, 2024). According to (Triana & Febyansyah, 2022), company size is the grouping of business entities into two main categories, namely large-scale and small-scale business entities. This grouping can be done by considering several indicators, such as the total assets owned, the stock market price, the average sales rate, and the total value of the company's sales.

Agency theory explains where one party (principal) delegates the job to another (agent). In this study, the agency theory explains the relationship between the agent and the principal. The company in this case acts as an agent to pay taxes on the profits generated to the government as the principal, who is the taxpayer. The company with the largest total net assets will have an effect in paying taxes to the government. It can be concluded that the larger the size of the company, the larger the income tax that will be paid to the government. Therefore, the size of the company that is included in the major criteria has a positive effect on the payment of corporate income tax.

This assumption is strengthened by the results of previous research conducted by (Widani et al., 2019) which showed that the size of the company has a positive influence on corporate income tax. Similar findings were also obtained from research conducted by (Rahayu & Kurniawati, 2023), showing the results that company size has a positive effect on corporate income tax. Where the results show that the larger the size of the company, the greater the corporate income tax paid.

H2 : Company Size affects Corporate Income Tax on the IDX for the 2022-2024 period.

2.7.3 *The Effect of Profitability on Corporate Income Tax*

According to (Widanto & Pramudianti, 2021), profitability is a ratio used to assess a company's ability to generate profits from the total assets it owns. The higher the profitability ratio, the better the company's financial condition. A high level of profitability reflects a greater level of well-being that a company can provide, potentially attracting investors to invest in the company.

Agency theory supports this by explaining that in the relationship between principal and agent, the principal authorizes the agent to manage certain work (Solikhah et al., 2020). In this context, the company functions as an agent who pays taxes on the profits it generates to the government as the principal who receives the tax. The greater the profit that the company makes, the higher the amount of corporate income tax that must be paid. Therefore, there is a positive relationship between profitability and corporate income tax.

This assumption is reinforced by previous research conducted by (Kalventri, 2022), which shows that profitability has a positive influence on corporate income tax. A similar study conducted by (Hendrik & Rahmawati, 2021), also shows that profitability has a positive effect on corporate income tax.

H3: Profitability affects Corporate Income Tax on the IDX for the 2022-2024 period.

3. Methodology

3.1 Data Collection Sources and Techniques

3.1.1 Data Sources

According to (Sugiyono 2022, 137) Based on the source of the acquisition, data can be classified into two types, namely:

1. Primary Data

Primary data is data obtained directly from the first source by researchers through data collection techniques such as interviews, observations, or questionnaires. This data is original because it has never been processed or used before.

2. Secondary Data

Secondary data is data obtained by researchers from indirect sources. This data has been collected and processed by other parties before, such as through relevant documents, reports, journals, or literature.

This research uses secondary data, because it is in accordance with books, journals, articles related to research topics regarding company size, profitability and corporate income tax and in the form of annual financial statements from food and beverage Sub-Sector companies listed on the Indonesia Stock Exchange (IDX). The data was obtained through the IDX's official website, namely <https://www.idx.co.id/id>.

3.1.2 Data collection techniques

According to (Hardani 2020), data collection techniques are a crucial step in the research process that aims to obtain relevant data. If the researcher does not understand the proper data collection method, then the data obtained will most likely not be in accordance with the research needs. By (Hardani 2020),

In this study, the researcher used a documentation technique, namely by collecting data from the annual financial statements of companies in the Food and Beverage Sub-Sector which were officially published by the Indonesia Stock Exchange (IDX) through the website <https://www.idx.co.id>. Documentation data collection techniques support to be able to produce accurate, efficient, and reliable analysis.

3.2 Population, Sample and Sampling

3.2.1 Population

Population is a generalized area consisting of: objects or subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then drawn conclusions (Stuart 2013).

- a. The general population used as a *sample frame* for this study is all companies listed on the IDX in the food and beverage sub-sector.
- b. The special population in this study is all companies listed on the IDX in 2022-2024, namely 83 companies.

3.2.2 Samples

According to (Abubakar 2021), The sample is a portion of the population chosen to represent the entire object of the study. Meanwhile, (Stuart 2013) explained that if the population is too large and it is not possible to study it completely, for example due to limited funds, energy, and time, then researchers need to take representative samples. A representative sample is a sample that is able to

reflect the characteristics and variations that exist in the population, so that the results of the study can be generalized more accurately to the population as a whole.

The selection of samples in this study is the company's financial statements on the IDX for 2022-2024. The sample used in this study is 13 companies, with 3 years of financial statement data. So the sample in this study amounted to 39 observations.

3.2.3 Sampling

According to (Stuart 2013), the sampling technique is a method used to select samples from a population. There are two types of sampling techniques that are commonly used, namely:

1. *Probability Sampling*, which is a sampling technique that provides an equal opportunity for every element in the population to be selected as a sample. This technique includes *simple random sampling*, *proportionate stratified random sampling*, *disproportionate stratified random sampling*, and *cluster sampling* (area sampling).
2. *Non-Probability Sampling*, which is a sampling technique that does not provide the same opportunity to every member of the population to become a sample. Some of the methods included in this technique include: *quota sampling*, *incidental sampling*, *systematic sampling*, *purposive sampling*, *saturated sampling*, *snowball sampling*, and *double sampling*.

In this study, the sampling technique used is *non-probability sampling* with the *purposive sampling*. According to (Abubakar 2021), *purposive sampling* is a sample determination technique that is carried out by taking into account certain characteristics or criteria of the population, which are relevant to the purpose of the research. The criteria used to select samples in this study are as follows:

1. All companies listed on the IDX in the food and beverage sub-sector for the period 2022-2024.
2. Food and beverage sub-sector companies that report their financial statements for the 2022-2024 period
3. Companies in the food and beverage sub-sector that provide data according to the variables studied for the 2022-2024 period.
4. Companies in the food and beverage sub-sector) that use rupiah (Rp) for the 2022-2024 period.
5. Companies that did not suffer losses during the 2022-2024 period.

3.3 Operational Variables and Definitions

Based on the hypothesis to be tested, the variables to be studied in this study are independent variables, namely company size, profitability, and leverage, then dependent variables (bound), namely Corporate Income Tax. The existing operational variables and definitions are as follows:

Table 3. 1 List of Research Variables and Operational Definitions

Variabel	Definition	Indicator	Scale
Company Size (X1)	Company size is an indicator that reflects the size of a company, which is typically measured by total assets, total sales, or market capitalization value (Brigham, E. F., & Houston, 2019).	$SIZE = \ln (\text{Total Aset})$	Ratio
Profitability (X2)	Financial ratios are used to measure the extent of a company's ability to generate profits. This ratio is closely related to the company's sales, assets, revenue, and capital (Kasmir, 2021, p. 200).	$NPM = \frac{\text{Net Profit}}{\text{Net Sales}} \times 100\%$	Ratio
Corporate Income Tax (Y)	Income Tax is a tax imposed on the tax subject on every income received or earned during one tax year (Article 1 of the Income Tax Law)	$PPH \text{ Badan} = \ln (\text{The Tax Now} + \text{Dependent Tax})$	Ratio

Source : Data processed by the author, 2025

3.4 Data Analysis Techniques

According to (Hardani 2020), data analysis techniques are the process of systematically managing and compiling data obtained from interviews, field notes, and documentation. This process includes organizing the data into categories, breaking it down into units, compiling a synthesis, developing patterns, identifying important information, and drawing conclusions so that the data can be understood by researchers and other parties. Quantitative methods, according to (Sugiyono 2018) It is a research approach based on positivistic philosophy, where the data collected is in the form of concrete numbers which are then analyzed using statistical tools. This method aims to test hypotheses and draw conclusions based on numerical data.

In this study, the researcher used a quantitative method with an analysis technique in the form of multiple linear regression, complemented by a classical assumption test and a hypothesis test. To assist in the data analysis process, SPSS software version 27 is used.

3.5 Descriptive Statistical Analysis

According to (Stuart 2013), descriptive statistics are statistical methods used to analyze data by describing or describing the data that has been collected. These statistics aim to provide an overview of the characteristics of the data, such as the average value (*Mean*), median, standard deviation (to see the distribution of data), minimum values, and maximums. Descriptive statistics also include the presentation of data in the form of tables, graphs, diagrams, and calculations of basic statistical values to facilitate the overall interpretation of the data.

3.6 Normality Test

According to (Nuryadi, Astuti, T. D., Utami, E. S., & Budiantara 2017), the normality test is used to assess whether data with ordinal scales, intervals, or ratios are normally distributed. This test is usually done through graph analysis, such as histograms and P-P plots, and using statistical tests *One Sample Kolmogorov-Smirnov*. The main purpose of this test is to ensure that the residual or error of the regression model is normally distributed, since the assumption of residual normality is essential to the validity of the statistical test results. If this assumption is violated, then the results of statistical testing may become invalid.

The decision-making criteria in the normality test are as follows:

1. H_0 is accepted if the significance value > 0.05 , meaning that the residual data is normally distributed.
2. H_1 is accepted if the significance value < 0.05 , meaning that the residual data is not normally distributed.

3.7 Classical Assumption Test

Classical assumption tests are used in this study to ensure that the regression model constructed is truly valid, significant, and representative. Therefore, the regression model used must meet the requirements of classical assumptions. This test aims to assess the feasibility of the model in accurately describing the relationships between variables.

Because this study uses secondary data, before conducting hypothesis tests such as t-tests and F-tests to measure the accuracy of the model, it is necessary to conduct preliminary testing of the data using SPSS software version 27.

3.7.1 Multicollinearity Test

According to Sahir (2022), the multicollinearity test aims to detect whether there is a strong relationship between independent variables in the regression model. This test is important to ensure that there is no high correlation between independent variables, as it can affect the interpretation of the influence of each variable on the dependent variable.

The regression model is stated to have multicollinearity when there is a perfect or near-perfect linear relationship between two or more independent variables. There are two ways to do this test is to look at:

1. The value of the *Variance Inflation Factor* (VIF), the limit for this value is 10
2. Tolerance value, the limit for this value is 0.10

If the VIF value is less than 10 and the Tolerance value is more than 0.1, then the model is considered to be free of multicollinearity. Conversely, if the VIF value exceeds 10, then an indication of multicollinearity appears, and the researcher is advised to evaluate the highly correlated variables, either by removing or combining them.

3.7.2 Autocorrelation Test

According to (Ghozali, I., & Ratmono, 2017, p. 121), the autocorrelation test aims to find out if there is a relationship or correlation between the disruptive error (residual) in the t period and the residual in the previous period ($t-1$) in the linear regression model. If there is a correlation between these residuals, then the model has an autocorrelation problem.

The Autocorrelation test aims to test autocorrelation in a model to find out whether or not there is a correlation between independent variables in a certain period and the previous variable model. A good regression model is one that is free of autocorrelation. Autocorrelation tests can be detected by using the *Run Test test*. The *Run Test* method uses the following conditions:

1. Hypothesis nol (H_0): residual (res_1) acak.
2. Alternative hypothesis (H_A): residual (res_1) is not random

If the significant level of the test result > 0.05 , then a hypothesis of zero (H_0) is accepted which explains that residual random or no autocorrelation between residuals occurs.

3.7.3 Heteroscedasticity Test

According to (Ghozali I et al. 2018), the heteroscedasticity test aims to find out whether in the regression model there is a disconsistency of the variance of the residual between one observation and another. If the residual variance differs between observations, then the model experiences heteroscedasticity. Conversely, if the residual variance is constant or fixed, then the model is classified as homoskedasticity.

One method to detect heteroscedasticity is the Glejser test. This test is performed by regressing the residual absolute value to an independent variable. The test results are said to show no symptoms of heteroscedasticity if the significance value (p-value) is greater than 0.05 (5%). Conversely, if the significance value is less than 0.05, then there is an indication of heteroscedasticity in the regression model.

3.8 Multiple Linear Regression Coefficient Test

Multiple linear regression analysis is used to test the relationship between two or more independent (free) variables simultaneously against a single dependent (bound) variable. In this study, the researcher used the multiple linear regression method as a data analysis technique.

The form of regression equations used in this study is as follows:

Information:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

Y : Corporate Income Tax
a : Constant Value
 β : Variable Coefficients
 X_1 : Company Size
 X_2 : Profitability
e : Error

The regression results obtained were then analyzed to find out whether the regression model had a significant influence, both simultaneously and partially, and to measure how much influence independent variables had on the dependent variables.

3.9 Hypothesis Testing

Hypothesis testing is a part of inferential statistics that is used to test the veracity of a statement statistically, as well as draw conclusions about whether the statement is acceptable or rejected (Amelia et al. 2023)

3.9.1 Simultaneous Significance Test (F Test)

According to (Mulyono 2018), the F test is used to find out whether independent variables together (simultaneously) have a significant effect on the dependent variables. This test was carried out with a significance level of 0.05. If the value of F is calculated to be greater than the value of the F of the table, then the alternative hypothesis (H_a) is accepted, which means that all independent variables together have a significant influence on the dependent variables.

The decision-making criteria in the F test are as follows:

1. If the significance value (Sig. F) < 0.05, then H_0 is rejected and H_a is accepted.
2. If the significance value (Sig. F) > 0.05, then H_0 is accepted and H_a is rejected.

In addition, decisions can also be made by comparing:

- If F calculates > F table, then H_0 is rejected and H_a is accepted.
- If F calculates < F table, then H_0 is accepted and H_a is rejected.

If H_0 is accepted, then the multiple regression model obtained is considered insignificant, so it can be concluded that the independent variables simultaneously have no significant effect on the dependent variables.

3.9.2 Partial Significance Test (t-test)

According to (Ghozali I et al. 2018), the t-test is used to determine the influence of each independent variable individually on the dependent variable or in other words to test the relationship partially. This test aims to see the extent to which one independent variable significantly affects the dependent variable.

The basis for decision-making in the t-test is as follows:

1. If the significance value (Sig. t) > 0.05, then H_0 is accepted and H_a is rejected, meaning that there is no significant effect. If the significance value (Sig. t) < 0.05, then H_0 is rejected and H_a is accepted, meaning that there is a significant influence.
2. By comparing the value of t-calculated and t of the table:
 - If t calculates > t of the table and the significance value < 0.05, then H_0 is rejected and H_a is accepted.
 - If t calculates < t of the table and the significance value > 0.05, then H_0 is accepted and H_a is rejected.

The hypothesis:

1. H_0 : No influence of X_1 , X_2 partially on Y
2. H_a : There is an influence of X_1 , X_2 partially on Y

3.10 Coefficient of Determination Test (R^2)

This test aims to find out how much of the proportion of variation in the dependent variable can be explained by the independent variable. The value of the determination coefficient (R^2) is between 0 and 1, the higher the value of the determination coefficient (R^2), the greater the contribution of the independent variable in explaining the dependent variable, so that the regression model is considered to be better. Therefore, the model is considered suitable to be used to describe the relationship between independent and dependent variables. Meanwhile, the use of Adjusted R^2 values is useful to avoid bias, as this value can increase or decrease when there is an addition of independent variables in the research model (Ghozali I et al. 2018).

4. Results and discussion

4.1 Results of Data Analysis Techniques

4.1.1 Results of Descriptive Statistical Analysis

Descriptive statistics provide an overview or description of a word as seen from the average value, standard deviation of each research variable. The following are the results of the descriptive statistical test:

Table 4. 1 Descriptive Analysis Results

Descriptive Statistics			
	N	Mean	Std. Deviation
Company Size	39	30,2336	1,40295
Profitability	39	,0856	,04297
Corporate income tax	39	26,3672	1,44870

Source: Researcher's Processed Data, 2025

Based on Table 4.1 of the results of the descriptive statistical analysis above, it can be described that the Company Size variable has an average of 30.2336. Standard deviation is a statistical value used to determine how the distribution of data in a sample and some close individual data points to the mean (average sample value). The value of the standard deviation for the Company Size variable is 1.40295.

Next the variable *Profitability* It can be described that *Profitability* has an average of 0.0856. The magnitude of the standard deviation value for the variable *Profitability* is 0.04297. As for the corporate income tax variable, it can be described that the corporate income tax has an average of 26.3672. The standard deviation value for the Corporate Income Tax variable is 1.44870.

4.1.2 Normality Test Results

The normality test aims to test whether in the regression model, the interfering or residual variables have a normal distribution. In this study, the test method was used *One-sample Kolmogorov-Smirnov test* to test the normality of residual values resulting from normal or abnormally distributed regression. The basis for making a normal distributed residual decision is if the significant value is more than 0.05 or 5%. The following are the results of the normality test that has been carried out:

Table 4. 2 Normality Test Results

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual
N			39
Normal Parameters ^{a,b}	Mean		,0000000
	Std. Deviation		,34377051
Most Extreme Differences	Absolute		,128
	Positive		,083
	Negative		-,128
Test Statistic			,128
Asymp. Sig. (2-tailed) ^c			,106

Source: Data processed by researchers, 2025

The results of the normality test were carried out using the *One-sample Kolmogorov-Smirnov test* where the results show that the magnitude of the Asymp value. Sig. (2-tailed) is 0.106 > 0.05. It can be concluded that the residual data in this study is normally distributed.

4.2 Classical Assumption Test Results

4.2.1 Multicollinearity Test Results

The multicollinearity test is a test used to find out whether independent variables have a correlation relationship. If there is a correlation, then there is such a thing as a multicollinearity problem. A good regression model should not have a correlation relationship between independent variables. The guideline for a regression model that is free from the problem of multicollinearity is to have a VIF value of less than 10 and have a tolerance value greater than 0.10. The following are the results of the multicollinearity test that has been carried out:

Table 4. 3 Multicollinearity Test Results

Coefficient

		Collinearity Tolerance	Statistics VIVID
Type			
1	(Constant)		
	Company Size	,999	1,001
	Profitability	,999	1,001

Source: Data processed by researchers, 2025

Based on table 4.3 above, it can be seen the amount of the value *tolerance* the variable of company size is 0.999 and the VIF value is 1.001, while the magnitude of the value *tolerance* the Profitability variable is 0.999 and the VIF value is 1.001. From the results of the multicollinearity test table above, it can be concluded that there is no symptom of multicollinearity between the variables of Company Size and Profitability as indicated from the value *tolerance* greater than 0.1 and the VIF value is less than 10.

4.2.2 Autocorrelation Test Results

The autocorrelation test is used to test whether or not there is a correlation between the interference error in the t-period and the error in the t-1 period. To find out whether or not there is an autocorrelation can be detected by using *Run test*.

Table 4. 4 Autocorrelation Test Results

Runs Test	
	Unstandardized Residual
Test Value ^a	,06911
Cases < Test Value	19
Cases >= Test Value	20
Total Cases	39
Number of Runs	16
Z	-1,295
Asymp. Sig. (2-tailed)	,195

Source: Data processed by researchers, 2025

Autocorrelation test results using the test *Run Test*, where the results of Table 4.4 show that the *Run Test* by $0.195 > 0.05$ which can be concluded that there are no signs of autocorrelation.

4.2.3 Heteroscedasticity Test Results

The heteroscedasticity test was carried out to test whether in the regression model there was variance or variance from one residual to another observation. A good regression model should not experience heteroscedasticity. There are several ways to detect the presence or absence of heteroscedasticity. In this study, testing is used through graphs *Scatterplot* in the heteroscedasticity test. The following are the results of the heteroscedasticity test that has been carried out:

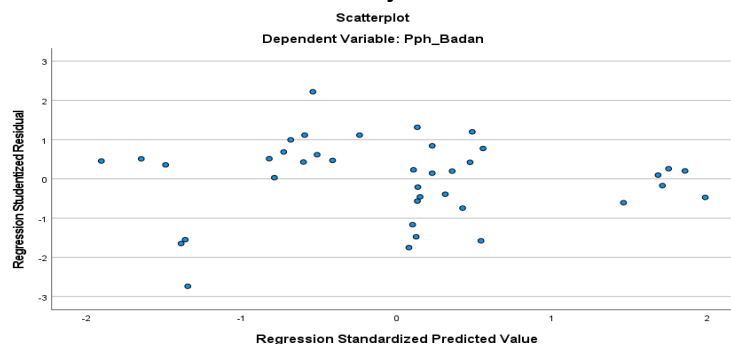


Figure 4. 1

Heteroscedasticity Test Results

Source: Data processed by researchers, 2025

Based on Figure 4.1 above, it can be seen that there is no specific pattern because the point spreads, this indicates the absence of heteroscedasticity.

4.3 Results of Multiple Linear Regression Analysis

Linear regression analysis is used to determine whether there is a causal relationship between the two variables or to calculate the causal effect of the individual variables on the variables. This analysis is also used to predict the value of the dedeed variable when the value of the dedeipeindei variable is increased or decreased. According to the results of the linear re-examination that has been carried out:

Table 4. 5 Multiple Linear Regression Test Results

Type		Coefficient		Standardized Coefficients Beta
		Unstandardized Coefficients B	Std. Error	
1	(Constant)	-2,874	1,238	
	Company Size	,937	,041	,907
	Profitability	10,820	1,334	,321

Source: Data processed by researchers, 2025

From the table above, the results of the multiple linear regression model are obtained as follows:

$$Y = -2.874 + 0.937 X_1 + 10.820 X_2 + \varepsilon$$

Description:

Y = Corporate Income Tax

X₁ = Company size

X₂ = Profitability

ε = Error

From the above equation, it can be explained as follows:

1. The constant (α) has a Negative value of -2.874. This shows that if the independent variables of Company Size (X₁) and profitability (X₂) are considered equal to zero (0), then the amount of Corporate Income Tax (Y) is 2.874.
2. The regression coefficient of Company Size (X₁) is 0.937. This value shows a positive influence (unidirectional) between the variables of Company Size (X₁) and Corporate Income Tax (Y). If there is an increase in the Company Size variable (X₁), then Corporate Income Tax (Y) will increase by 0.937 assuming other independent variables have a fixed value.
3. The regression coefficient of Profitability (X₂) is 10.820. This value shows a positive (unidirectional) influence between the variables of Profitability (X₂) and Corporate Income Tax (Y). If there is an increase in the Profitability variable (X₂), then the Corporate Income Tax (Y) will increase by 10,820 assuming other independent variables have a fixed value.

4.4 Hypothesis Test Results

4.4.1 Test Results F (Simultaneous)

Simultaneous testing is used to find out whether independent variables together or simultaneously affect dependent variables. The hypothesis will be tested using a significance level of 5% or 0.05. The following are the results of the F test that has been carried out:

Table 4. 6 F Test Results

NEW ERA						
Type		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	75,261	2	37,631	301,663	,000b
	Residual	4,491	36	,125		

Total	79,752	38			
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Source : data processed by researchers, 2025

From the results of hypothesis testing using the F test in table 4.6 above, it shows that the resulting significance value is 0.000. The results of the test using the F test showed that H1 which stated that it was suspected that Company Size (X1) and Profitability (X2) had an effect on Corporate Income Tax was acceptable because the significant value generated was $0.000 < 0.05$ and the value of F (calculated) was $301,663 > 3,27$ F table. So it can be concluded that the variables of Company Size (X1) and Profitability (X2) have an effect on Corporate Income Tax.

4.4.2 Results of the t-test (Partial)

The t-test is used to show whether an independent variable has an effect on the dependent variable. The test was performed using a significant 0.05 or 5%. The following are the results of the t-test hypothesis testing:

Table 4. 7 Test Results t

Coefficient			
Type		t	Sig.
1	(Constant)	-2,321	,026
	Company Size	22,921	,000
	Profitability	8,111	,000

Source: Data processed by researchers, 2024

Based on table 4.7 above, the influence of each independent variable on the dependent variable can be explained as follows:

1. The results of the t-test in this study show that the significant value of the Company Size is $0.000 < 0.05$ and the value of t (calculated) is $22.921 > 1.690$ t table. The results of the t-test show that the Company Size has a significant effect on Corporate Income Tax.
2. The results of the t-test in this study show that the significant value of Profitability is $0.000 < 0.05$ and the value of t (calculated) is $8.111 > 1.690$ t table. The results of the t-test show that Profitability has a significant effect on Corporate Income Tax.

4.5 Determination Coefficient (R²) Test Results

The determination of the R² value serves to see how much influence the independent variable (X) exerts on the bound variable (Y) in a study. The following are the results of the R² determination coefficient test as follows:

Table 4. 8 Determination Coefficient Test Results (R²)

Model Summary ^b				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,971	,944	,941	,35319

Source: Data processed by researchers 2025

Based on the results of the test of determining the R² value in table 4.8 above, it resulted in an R Square value of 0.944. This shows that the percentage of influence given by the independent variable (X) in this study, namely Company Size, and Profitability to Corporate Income Tax is 94.4%. While the remaining 5.6% was influenced by other factors outside of the independent variables in this study.

4.7 Discussion

4.7.1 The Effect of Company Size and Profitability on Corporate Income Tax on the IDX for the 2022-2024 Period

Based on the results of the F test that has been carried out in table 4.6, the magnitude of the significant value is $0.000 < 0.05$ and the magnitude of the F value of the table is $3.27 < 301.663$ (F calculated). The results of the test show that Company Size and Profitability have an effect on Corporate Income Tax. Based on the results of the test, it can be concluded that H1 Destruction and Profitability Measures Affect Corporate Income Tax are received. The results of this study are in line with the results of research that has been conducted by (Tasrullah et al., 2022), which says that *Company Size* affect Corporate Income Tax.

Based on the results of data processing, it is explained that the variables of Company Size and profitability on corporate income tax with a value of f (calculated) $301,663 > 3.27$ F table have a positive and significant effect, this study is in line with (Rahmawati, 2024) research which says that company size and profitability have an effect on corporate income tax

4.7.2 The Effect of Company Size on Corporate Income Tax on the IDX for the 2022-2024 Period

Based on the results of the t-test conducted in table 4.7, it shows that the significant value of the Company's size is $0.000 < 0.05$ and the t-value (calculated) is $22.921 > 1.690$ t (table). This shows that the size of the Company can affect the Corporate Income Tax. Based on the results of the test, it can be concluded that H₂ The size of the Company is accepted or can be proven to have an effect on Corporate Income Tax. The results of this research are in line with the results of research that has been carried out

Based on the results of data processing, it is explained that the Company Size variable with a value of t (calculated) $22,921 > a$ table of $1,690$ t. This leads to positive results and is in line with previous research According to (Kusnanto & Gozali, 2022), the size of the company has a significant influence on corporate income tax

4.7.3 The Effect of Profitability on Corporate Income Tax on the Indonesia Stock Exchange for the 2022-2024 Period

Based on the results of the t-test conducted in table 4.7, it shows that the significant value of Profitability is $0.000 < 0.05$ and the value of t (calculated) is $8.111 > 1.690$ t table. This shows that Profitability can affect Corporate Income Tax. Based on the results of the test, it can be concluded that H₃ Profitability is accepted or can be proven to have an effect on Corporate Income Tax. The results of this study are in line with the results of the research that has been carried out

From the results of the research that has been conducted, this research is in line with the research according to (Mariana et al., 2022), which says that profitability affects corporate income tax

5. Conclusion

Conclusion should consist of conclusion, limitation, and suggestion.

5.1 Conclusion

Based on the results and discussions that have been explained in the previous chapter, the researcher can draw several conclusions, including:

1. Company Size and Profitability Have a Positive and Significant Effect on Corporate Income Tax on the IDX for the 2022-2024 Period.
2. Company Size Has a Positive and Significant Effect on Income Tax on the IDX for the 2022-2024 Period
3. Profitability Affects Corporate Income Tax on the IDX for the 2022-2024 Period.

5.1.1 Academic Contribution:

1. Reconfirming the theory of agency in the context of *corporate income tax behavior* in the post-pandemic consumption sector.
2. Shows a simultaneous positive relationship between *firm size* and *profitability* on corporate tax burden in emerging markets (IDX).

5.1.2 Practical Implication:

1. The Directorate General of Taxes can use these results as a basis for mapping the tax potential of the food & beverage sector.

2. Large companies should manage *tax planning* strategies by paying attention to *profitability sensitivity*.

5.2 Limitation

This research faces obstacles in the data collection process due to limited access to the company's financial statements through the official website. Not all companies consistently update and upload their financial statements online, creating information gaps, limiting the availability of data needed for analysis and data coming from homogeneous sub-sectors, so variation between companies is relatively small. This condition results in a more complex research process and requires additional efforts to obtain valid and relevant data. Therefore, this study also highlights the importance of transparency and disclosure of corporate information in supporting research quality and public accountability.

5.3 Suggestions

Based on the results of the research obtained, there are several suggestions that researchers can give, including:

1. for companies are expected to be compliant and compliant with taxes and tax payments are made in accordance with the applicable tax regulations in Indonesia. Company management is expected to be wiser in carrying out strategies in managing the tax burden borne by the company.
2. For the next research, it is hoped that it can use other corporate sectors such as non-cylical, industrials, and infrastructures. In addition, the next researcher can also add years of observation so that the data obtained is more varied. And it is expected to add other variables that affect Corporate Income tax. There are other factors that can be found in Corporate Income Tax such as Operating Expenses, Capital Structure, and Liquidity. You can also add moderation or mediation variables

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