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A Systematic Review of Corporate Tax Determinations in the Coretax Era

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Abstract

This study aims to identify and analyze various factors influencing corporate taxation, particularly tax avoidance practices, and examine their relevance in the era of Coretax implementation in Indonesia. This research employs a Systematic Literature Review (SLR) method guided by the PRISMA 2020 framework. The reviewed literature covers studies on profitability, leverage, firm size, capital intensity, sales growth, thin capitalization, transfer pricing, corporate governance, and developments in tax administration through Coretax. The data are analyzed using a narrative synthesis approach by comparing findings from previous studies. The results indicate that the determinants of tax avoidance are multidimensional, while previous studies have reported varying findings. Corporate governance factors and company characteristics also demonstrate different relationships with tax avoidance practices. Meanwhile, the implementation of Coretax has the potential to improve data integration, transparency, administrative efficiency, and tax supervision. However, empirical evidence directly demonstrating the effect of Coretax on corporate tax avoidance remains limited. Therefore, Coretax is more appropriately understood as a transformation of the tax administration system that may influence the corporate tax compliance and planning environment, rather than as a proven direct determinant of tax avoidance. This study is expected to provide an overview of developments in research on corporate tax determinants and serve as a foundation for future studies.

Keywords: Coretax, Corporate Tax Determinants, Tax Avoidance, Systematic Literature Review, PRISMA 2020.

INTRODUCTION

Taxes are one of the sources of state revenue that has an important role in supporting the financing of development and government administration. For companies, taxes are also

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a cost component that can affect profit after tax, so that tax decisions are an important part of the company's financial management. This condition causes companies to try to manage their tax obligations efficiently through tax planning while still paying attention to the provisions of laws and regulations. In practice, corporate tax decisions can be influenced by the company's internal characteristics, such as profitability level, leverage, company size, sales growth, capital structure, asset intensity, and corporate governance mechanisms. Therefore, understanding the factors that determine a company's tax behavior is important, especially in seeing the tendency of companies to legally avoid tax avoidance through the use of space available in tax regulations (Nadapdap, 2024; Ulinuha & Nurdin, 2024).

A number of empirical studies show that the determinants of corporate tax have not produced uniform findings. Nadapdap (2024), for example, found that leverage and company size have a significant effect on tax avoidance, while profitability has no partial effect. On the other hand, Harahap et al.'s (2024) research found that profitability has a negative effect on tax avoidance, while company size and leverage do not show a significant influence. Research by Wahyudi et al. (2024) also shows that profitability has a negative effect and leverage has an effect on tax avoidance, while company size has no effect. These differences in results show that the relationship between company characteristics and tax decisions is not single, but can be influenced by the company's sector, observation period, sample characteristics, variable proxies, and the prevailing tax environment conditions at the time the study was conducted.

Inconsistencies in the results of the study are also seen in other determinants such as capital intensity, sales growth, thin capitalization, transfer pricing, and corporate governance mechanisms. Ulinuha and Nurdin (2024) found that profitability and corporate social responsibility have an effect on tax avoidance, while leverage and capital intensity have no effect. Meanwhile, Anggraeni et al. (2025) showed that profitability, leverage, sales growth, and thin capitalization had no effect on tax avoidance, while company size had a negative influence. Raki et al.'s (2025) research also showed that transfer pricing, leverage, company size, and capital intensity simultaneously affected tax avoidance, but only partially company size and capital intensity showed an effect. The difference in findings shows that there is a research gap that needs to be systematically mapped in order to know which factors are the most consistent determinants of corporate tax and which factors still produce contradictory findings.

Changes in Indonesia's tax environment have further strengthened the need to conduct the study. The government began implementing the DGT Coretax as part of the Tax Administration Core System Update since January 1, 2025. The implementation is based, among others, on PMK Number 81 of 2024 and then underwent several changes, including

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through PMK Number 1 of 2026. Coretax is designed to integrate tax administration processes, starting from taxpayer registration, reporting Notification Letters (SPT), payments, to the audit and collection process. This system is part of tax administration reform aimed at modernizing business processes and strengthening tax databases (Directorate General of Taxes [DGT], 2024, 2025; Ministry of Finance of the Republic of Indonesia, 2024, 2026).

The implementation of Coretax not only changes the administrative mechanism for taxpayers, but also has the potential to change the corporate tax decision-making environment. The integration of data and business processes in one system allows tax administration to be carried out in a more connected, documented, and data-based manner. Research by Mustofa et al. (2025) shows that Coretax has strategic potential in supporting corporate tax planning through system integration, data processing, and improved administrative efficiency, although its implementation still faces challenges in the form of technology readiness, human resources, and user adaptation. Permatasari et al. (2025) also show that the implementation of Coretax provides benefits in the form of data integration, ease of access, and transparency of services, but still requires strengthening infrastructure, training, socialization, and supervision. Thus, the characteristics of companies that have been seen as determinants of tax behavior need to be reviewed in an increasingly digitized tax administration environment.

Although research on the determinants of tax avoidance has developed and studies on the implementation of Coretax have begun to emerge, there are still limitations in systematically linking the two study groups. Research on profitability, leverage, company size, capital intensity, sales growth, thin capitalization, transfer pricing, and governance is generally conducted empirically with specific objects and periods, while studies on Coretax focus more on administrative transformation, technological readiness, compliance, and implementation challenges. In fact, changes in the tax administration system towards an integrated and data-based system can create a new context for companies in managing their tax obligations. Therefore, a study is needed that not only summarizes the results of previous research, but also systematically maps the determinants of corporate tax and interprets its relevance in the context of the Coretax era. The position of this research is increasingly important because the latest study in 2026 still shows that there are variations in the influence of company characteristics on tax avoidance, for example on the relationship between leverage, capital structure, company size, asset growth, and profitability.

Based on this description, this study aims to conduct a Systematic Literature Review (SLR) regarding corporate tax determinants in the Coretax era by identifying, evaluating, and synthesizing relevant previous research results. In particular, this study is directed to

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identify the factors that are most studied as determinants of corporate taxation, compare the consistency of research results regarding the influence of each factor, and analyze the relevance of these factors in the context of tax administration transformation through Coretax. This study uses the PRISMA approach in the process of identification, screening, feasibility assessment, and article selection so that the results of the review can be carried out systematically and transparently. Thus, this research is expected to provide an academic contribution in the form of mapping the development of research on corporate tax determinants while providing a new perspective on how the digitization of tax administration through Coretax can affect the corporate tax decision-making environment.

Literature Review

Agency Theory

Agency theory explains the relationship between the owner of the company (principal) and management (agent) who have interests and information that are not always the same. The owner expects the management to manage the company to increase the company's value, while the management can have personal interests in determining the company's decisions. These differences in interests can cause agency conflicts and information asymmetry. In the context of taxation, management has more information about the company's financial and transaction conditions than the owner and external parties. This condition provides space for management to determine tax strategies, including conducting tax planning to reduce the company's tax burden (Jensen & Meckling, 1976).

Tax decisions are one of the areas that can show these conflicts of interest. Management can view tax payments as a burden that reduces the company's profits so that it has an incentive to make tax efficiency. However, a tax reduction strategy that is too aggressive can increase the risk of audits, sanctions, and risks to the company's reputation. Thus, corporate tax decisions are the result of consideration between the benefits of tax savings and the risks that may arise.

In the context of the Coretax era, the relationship between these agencies has become increasingly interesting because the increased integration of tax data has the potential to reduce the information gap between companies and tax authorities. Increasingly integrated transaction data and tax obligations can improve the ability of tax authorities to conduct supervision and risk analysis. Thus, the space for companies to carry

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out tax strategies that are not in accordance with the provisions can become increasingly limited.

Tax Compliance Theory

Tax compliance theory explains that taxpayers' behavior in fulfilling tax obligations is influenced by various factors, both economic and non-economic factors. Compliance is not only related to the ability to pay taxes, but also includes the willingness of taxpayers to register themselves, calculate and pay taxes correctly, and submit reports in accordance with applicable regulations.

From an economic perspective, taxpayers consider the benefits obtained from tax avoidance measures with the possibility of detection and sanctions. The higher the likelihood of audits and the greater the consequences of non-compliance, the higher the taxpayer's incentive to fulfill his tax obligations. This concept is relevant in the development of technology-based tax administration because the ability of tax authorities to process and connect data can increase the effectiveness of supervision.

Coretax can be seen as one of the instruments that supports increasing compliance through the integration of business processes and tax data. The Directorate General of Taxes explained that Coretax is a core tax administration system that integrates tax business processes, starting from registration, reporting, payment, auditing, to collection. This integration is expected to improve the quality of service and the effectiveness of tax administration (Directorate General of Taxes [DGT], 2025).

Thus, the theory of tax compliance provides a basis for understanding that changes in the administrative system through Coretax are not only technical, but can affect the behavior of companies in fulfilling their tax obligations. Increased data transparency, ease of administration, and supervisory capabilities can be factors that influence the company's decisions in planning and managing taxes.

Corporate Tax

Corporate tax is a tax obligation that arises from economic activities and income earned by business entities in accordance with the provisions of tax regulations. One of the main taxes directly related to companies is Corporate Income Tax (PPh). The amount of corporate tax liability is basically influenced by taxable income after adjustments are made based on tax provisions.

For companies, taxes have two sides. On the one hand, taxes are the company's contribution to the state and are obligations that must be fulfilled. On the other hand, taxes are a component that can reduce profits after taxes. This condition causes companies to

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have an interest in managing taxes efficiently through tax planning that remains within the corridor of laws and regulations.

These differences in interests cause tax decisions to become one of the important parts of corporate management. Therefore, research on corporate tax determinants not only looks at the amount of tax paid, but also factors that can influence a company's decision to manage its tax obligations.

Tax Planning and Tax Avoidance

Tax planning is a process carried out by taxpayers to regulate their transactions and economic activities so that tax obligations can be managed efficiently in accordance with applicable regulations. Tax planning is basically an activity that is allowed as long as it is carried out based on tax regulations and does not contain manipulative actions or violations of the law.

One of the concepts that is often used in corporate tax research is tax avoidance. Tax avoidance refers to efforts to reduce the tax burden by taking advantage of provisions or loopholes contained in the tax system without directly violating the provisions of the law. Although it is different from tax evasion which is an act of tax evasion, tax avoidance remains a concern for tax authorities because overly aggressive strategies can reduce state revenue and increase the risk of tax disputes.

In empirical research, tax avoidance is often measured using various proxies, such as Effective Tax Rate (ETR), Cash Effective Tax Rate (CETR), and Book-Tax Difference (BTD). The difference in the use of proxies can be one of the causes of inconsistent research results regarding the factors that affect tax avoidance.

Corporate Tax Determinants

Corporate tax determinants are various factors that can influence a company's decision to manage its tax obligations. Based on previous research, there are a number of factors that are most often used to explain variations in corporate tax behavior.

Profitability

Profitability shows a company's ability to generate profits from the resources it has. One of the widely used indicators is Return on Assets (ROA). The higher the profitability, the greater the company's ability to generate profits and the greater its potential tax liability.

Companies that have a high level of profitability may have a greater incentive to do tax planning because the tax burden that must be borne also increases. However,

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companies with high profitability can also have better financial and governance capabilities so they tend to be more careful in carrying out tax strategies. Therefore, the results of research on the relationship between profitability and tax avoidance still show variations (Nadapdap, 2024; Ulinuha & Nurdin, 2024).

Leverage

Leverage indicates the level of debt use in the company's funding structure. The use of debt can result in interest expense which under certain conditions can be a reduction in taxable income according to tax provisions. These conditions can affect the amount of the company's tax burden.

From a tax planning perspective, companies with high leverage may have the opportunity to obtain tax benefits from interest costs. However, high debt also increases the company's financial risk. Previous research has shown that leverage is one of the determinants often used in tax avoidance research, although its direction and significance are not always consistent (Nadapdap, 2024; Wahyudi et al., 2024).

Company Size

Company size describes the size of a company's operations. Company size can be measured through total assets, total sales, or other indicators. Large companies generally have more complex transactions, greater resources, and higher ability to conduct tax planning. However, large companies also receive greater attention from investors, the public, regulators, and tax authorities. This condition can make large companies more cautious in carrying out aggressive tax strategies. Therefore, the size of the company can have a different influence on the company's tax decisions (Harahap et al., 2024; Nadapdap, 2024).

Capital Intensity

Capital intensity describes the amount of a company's investment in fixed assets. Fixed assets generate depreciation expenses which fiscally can be a component of reducing taxable income if tax provisions are met.

The difference in the method and useful life of depreciation between commercial and fiscal statements can affect the amount of a company's taxable income. Therefore, companies with a certain level of capital intensity can have different characteristics of tax burden. However, previous research has shown that the effect of capital intensity on tax avoidance has not been consistent (Ulinuha & Nurdin, 2024).

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Sales Growth

Sales growth describes the company's sales growth from one period to the next. High sales growth usually indicates an increase in the company's economic activity and has the potential to increase profits. Increased sales and profits can increase the company's tax base. This condition can encourage companies to do tax planning to manage their tax liabilities. However, increased sales can also indicate healthy business growth so that companies do not always have a tendency to aggressively tax avoidance (Anggraeni et al., 2025).

Thin Capitalization

Thin capitalization is a condition when a company has a relatively high proportion of debt compared to its capital. This structure can be related to the company's financing strategy and has the potential to affect interest expense and taxable income. From an international tax perspective, thin capitalization is a concern because certain debt structures can be used to obtain tax reduction benefits through interest costs. Therefore, this factor is often studied as one of the determinants of tax avoidance. However, empirical research shows that the effect of thin capitalization on tax avoidance is still inconsistent (Anggraeni et al., 2025).

Transfer Pricing

Transfer pricing is related to the pricing in transactions between parties with whom a special relationship is concerned. In a group of companies that have entities in various jurisdictions, the pricing of transactions between companies can affect the distribution of profits and tax liabilities.Because it has the potential to affect the location and amount of taxable profit, transfer pricing is one of the aspects that has received attention in tax supervision. In the context of multinational companies, related party transactions are also one of the important areas in tax risk management. Research on tax avoidance in Indonesia also includes transfer pricing as one of the factors that has the potential to influence corporate tax decisions (Raki et al., 2025).

Corporate Governance and Corporate Taxation

Corporate governance is a mechanism used to direct and control a company so that the company's management runs in a transparent, accountable, responsible, independent, and reasonable manner. The mechanism can include a board of commissioners, independent

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commissioners, audit committees, institutional ownership, and other supervisory mechanisms.

In the context of taxation, corporate governance can influence management decisions in determining tax strategies. Effective oversight mechanisms can limit management actions that are too aggressive in tax avoidance because tax decisions must consider the company's legal, reputational, and sustainability risks.

Thus, corporate governance is one of the important factors in understanding the determinants of corporate taxation. Companies that have good supervisory mechanisms can have a greater tendency to implement a transparent and compliant tax strategy.

Coretax and Tax Administration Transformation

Coretax is a core tax administration system developed as part of Indonesia's tax reform. The system is designed to integrate tax business processes and improve the quality of tax data management. The implementation of Coretax will take effect nationally on January 1, 2025 and is an important part of the modernization of Indonesia's tax administration (DGT, 2025).

From a company's perspective, Coretax can change the pattern of administration and management of tax obligations. Data integration allows tax information to be more connected between various administrative processes. This condition can improve reporting efficiency while improving the ability of tax authorities to conduct data-based supervision.

Mustofa et al. (2025) explained that Coretax has the potential to become a strategic instrument in tax planning because system integration can improve the efficiency of tax administration management. However, its implementation still faces challenges in the form of infrastructure readiness, human resource competence, digital literacy, and the company's ability to adapt to system changes.

Therefore, Coretax in this study is not placed as a stand-alone determinant of corporate taxation, but as a **new environment of tax administration** that can influence the relationship between company characteristics and tax decisions. This perspective is important because the determinants found in the research prior to the implementation of Coretax need to be reviewed again to find out if they are still relevant in an increasingly integrated and data-driven tax system.

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Previous Research

Table 1. Previous Research

No.	Researcher and Year	Research Focus	Research Results	Research Gap
1	Squirting (2024)	Analyze the influence of profitability, leverage, and company size on tax avoidance.	Leverage and company size have an effect on tax avoidance, while profitability has no partial effect.	The research only focused on three characteristics of a company and used an empirical approach to specific objects and periods. It has not mapped other determinants and has not linked them to changes in the tax administration system through Coretax.
2	Harahap et al. (2024)	Analyze the influence of company size, leverage, and profitability on tax avoidance in manufacturing companies.	The results of the study show that the characteristics of companies provide different results in explaining tax avoidance.	The object is limited to manufacturing companies so the generalization of results is still limited. Research has not integrated the development of digital tax administration systems in the analysis of corporate tax determinants.
3	Wahyudi et al. (2024)	Testing the influence of profitability, leverage, and company size on tax avoidance.	Profitability and leverage show an influence on tax avoidance, while company size shows no significant influence.	There are differences in results with other studies, especially regarding the influence of company size and profitability. These differences have not been systematically synthesized to find patterns of research results.
4	Ulinuha and	Testing the influence of profitability,	Profitability and CSR have an effect on tax avoidance, while	The study expanded the tax determinants by including CSR and moderation variables, but

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No.	Researcher and Year	Research Focus	Research Results	Research Gap
	Nurdin (2024)	leverage, capital intensity, and CSR on tax avoidance with company size as a moderation variable.	leverage and capital intensity have no effect. Company size is used as a moderation variable.	did not compare the results with other studies systematically and did not include the context of Coretax.
5	Anggraeni et al. (2025)	Analyze the influence of profitability, leverage, company size, sales growth, and thin capitalization on tax avoidance.	The results of the study show that profitability, leverage, sales growth, and thin capitalization have no effect on tax avoidance, while company size has a negative effect.	The results of the study show inconsistencies compared to previous studies. It is not yet systematically known why the same determinant produces different findings in different studies.
6	Raki et al. (2025)	Analyze the influence of transfer pricing, leverage, company size, and capital intensity on tax avoidance.	Simultaneously, the variables studied have an effect on tax avoidance. Partially, the size of the company and the intensity of capital show an influence on tax avoidance.	The study expands the study to include transfer pricing, but still uses an empirical approach to certain objects. There is no cross-research synthesis that links these factors to the transformation of tax administration.
7	Mustofa et al. (2025)	Analyze the potential of Coretax as a strategic	Coretax has the potential to improve tax planning efficiency through system and	The focus of the research is on Coretax and tax planning, not on the overall mapping of corporate tax determinants.

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No.	Researcher and Year	Research Focus	Research Results	Research Gap
		instrument in corporate tax planning.	data integration, but its implementation faces challenges in technology, human resources, and user adaptation.	The relationship between traditional determinants of tax avoidance and the Coretax environment has not been systematically analyzed.
8	Permatasari et al. (2025)	Analyze the challenges and strategies for optimizing the implementation of Coretax in tax reporting in Indonesia.	Coretax provides benefits in the form of data integration, ease of access, and transparency, but still faces challenges of infrastructure, digital literacy, training, and socialization.	The research focuses more on the aspects of system implementation and tax reporting. It has not yet linked these administrative changes to the characteristics and strategies of corporate taxation.
9	Karlinah et al. (2025)	Conduct a Systematic Literature Review on the implementation of the Core Tax System in Indonesia.	The literature shows that technological readiness, human resource competence, regulation, and administrative effectiveness are important themes in the implementation of Coretax.	SLR focuses on the implementation of the Core Tax System, not specifically on corporate tax determinants. Early Research developed the study by linking corporate determinants to changes in the tax environment due to Coretax.
10	Lingga et al. (2026)	Analyze changes in taxpayer behavior in tax planning after the	The perception of transparency and audit risk is related to changes in taxpayer behavior in tax	The research focuses more on changes in taxpayer behavior post-Coretax. Systematic mapping has not been carried out on how the company's

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No.	Researcher and Year	Research Focus	Research Results	Research Gap
		implementation of Coretax.	planning after the implementation of Coretax.	internal determinants interact with the Coretax-based tax administration environment.

Synthesis of Research Gap

Based on previous research, it can be seen that studies on corporate tax determinants in Indonesia have developed using various company characteristics, such as profitability, leverage, company size, capital intensity, sales growth, thin capitalization, transfer pricing, and corporate governance mechanisms. However, the results of the study show inconsistencies. The same variables can show a significant influence on one study, but have no effect on another. For example, leverage was found to have an effect on tax avoidance in the Nadapdap study (2024), but did not show an effect in certain other studies. This condition shows that empirical evidence regarding the determinants of corporate tax is still fragmented.

On the other hand, research on Coretax has begun to develop since the implementation of the system in 2025. Existing studies focus more on technology readiness, data integration, compliance, reporting, tax planning, and the challenges of Coretax implementation (Karlinah et al., 2025; Mustofa et al., 2025; Permatasari et al., 2025). Thus, there are still limitations in research that specifically links corporate tax determinants that have been found in previous empirical research with changes in the tax administration environment in the Coretax era.

Based on this gap, this study places itself differently from previous research by using Systematic Literature Review (SLR) to map and synthesize research results regarding corporate tax determinants. The research not only identifies the factors that affect tax avoidance or tax decisions, but also compares the consistency of research results and interprets their relevance in the context of tax administration transformation through Coretax. Thus, this research is expected to produce a more comprehensive mapping of corporate tax determinants in the Coretax era as well as identify research agendas that are still open.

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RESEARCH METHODS

Research Design

This study uses the Systematic Literature Review (SLR) method, which is a literature review that is carried out in a planned and systematic manner through searching, selection, evaluation, and synthesis of previous research to answer research questions. This method was chosen to identify and analyze various determinants of corporate taxation and examine their relevance in the context of Coretax implementation in Indonesia.

Reporting of the search process and literature selection refers to the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) guidelines. These guidelines help researchers report the source of information, search strategies, screening process, reasons for the expenditure of articles, and the amount of research included in a transparent manner (Page et al., 2021). This study uses narrative synthesis because the literature studied can have different characteristics of objects, variables, methods, and research results.

Research Questions

This study is directed to answer the following research questions.

1. What are the factors related to tax planning, tax avoidance, and corporate tax compliance?
2. What are the findings of previous research regarding profitability, leverage, company size, capital intensity, and sales growth?
3. How are thin capitalization, transfer pricing, and corporate governance discussed in research on corporate taxation?
4. What factors might explain the difference in the results of previous research regarding the determinants of corporate taxation?
5. How does the implementation of Coretax potentially affect tax planning, compliance, transparency, and corporate tax supervision?

Data Sources and Search Strategies

This study uses secondary data in the form of scientific journal articles and official documents relevant to the determinants of corporate taxation and the implementation of

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Coretax. Literature search was conducted through Google Scholar, Garuda, and scientific journal pages that can be accessed online. Official documents of the Directorate General of Taxes and the Ministry of Finance are used to understand the policy and context of Coretax implementation.

The main publication range is set for 2021–2026. Literature outside of this range can be used on a limited basis if needed to explain relevant theories or basic concepts. The date of the last search should be noted as it determines the publication deadline that can be found in the study.

Search keywords are compiled in Indonesian and English. Examples of keyword combinations used are as follows:

1. "tax avoidance" AND "profitability";
2. "tax avoidance" AND "leverage";
3. "tax avoidance" AND "company size";
4. "capital intensity" AND "tax avoidance";
5. "thin capitalization" AND "corporate tax";
6. "transfer pricing" AND "tax avoidance";
7. "corporate governance" AND "tax compliance";
8. "Coretax" AND "tax planning";
9. "Core Tax Administration System" AND "Indonesia";
10. "Coretax" AND "corporate taxpayer compliance".

These keyword combinations are used to obtain literature that discusses the relationship between company characteristics, tax strategies, compliance, and changes in tax administration. Keywords, search sources, search dates, and the number of results found are recorded in the documentation sheet so that the search process can be traced back.

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Inclusion and Exclusion Criteria

The selection of literature was carried out based on the inclusion and exclusion criteria set before the screening process. These criteria were compiled so that the articles analyzed were in accordance with the research objectives.

Table 2. Literature Inclusion and Exclusion Criteria

Aspects	Inclusion Criteria	Exclusion Criteria
Source type	Scientific journal articles and official documents relevant to the context of Coretax	Blogs, personal opinions, and unverifiable sources
Year of publication	Articles of 2021–2026; Sources of classical theory can be used in a limited way	Literature outside the range that is not relevant to the purpose of the study
Topics	Determinants of corporate taxation, tax planning, tax avoidance, corporate taxpayer compliance, or Coretax implementation	Personal tax research that is not related to the company's focus
Availability	Full text available for inspection	Articles for which the full text cannot be obtained or checked
Language	Indonesian or English	Articles that cannot be adequately analyzed by researchers
Research information	The purpose, method or basis of information, as well as findings can be identified according to the type of source	Insufficient information to assess the relevance and reliability of the source

Journal articles are used as primary sources for analyzing empirical findings. Official documents are used primarily to explain Coretax's policy and administrative context. The two types of sources are distinguished in the extraction and synthesis processes so that policy documents are not treated as empirical research.

Literature Selection Procedure

The literature selection process was reported with reference to the four main stages of PRISMA 2020, namely identification, screening, feasibility assessment, and determination of included sources (Page et al., 2021). The first stage is identification, which is collecting search results from predetermined sources based on research keywords. All search results are recorded, then duplicate documents are identified and deleted.

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The second stage is screening, which is examining the title and abstract to assess the relevance of the document to the research question. Articles that do not fit the focus of the study are removed at this stage for the reasons noted. The third stage is the feasibility assessment, which is checking the full text of the article that has passed the screening. The assessment is carried out on the suitability of the topic, the clarity of the method or basis of the information, the relevance of the results, and the availability of information needed for synthesis.

The fourth stage is the identification of included sources, i.e. determining articles that meet the inclusion criteria and are suitable for use in the final analysis. The number of documents found, deleted, screened, removed, and included is recorded in the PRISMA flowchart. The reasons for the removal of articles at the full-text examination stage are also reported transparently. The number of articles at each stage is determined based on the results of the search and examination that was actually carried out. Thus, the PRISMA diagram is not populated using approximate numbers or figures created to complete the manuscript.

Literature Quality Extraction and Assessment

Articles that met the selection criteria were analyzed using data extraction sheets. The information recorded included the author's name, year of publication, title, research objectives, object or sample, method, variable or concept studied, main results, research limitations, and relevance to corporate tax determinants in the Coretax era.

The quality of the article was critically assessed by paying attention to the clarity of the objective, the suitability of the method, the adequacy of information about the object or data source, the accuracy of the analysis, the support of the evidence for the findings, and the suitability of the conclusions with the results of the study. The assessment was adjusted to the type of research studied, so that quantitative, qualitative, and conceptual study articles were not assessed using completely the same indicators.

The results of the assessment are used to consider the strength and limitations of the evidence in the synthesis. An article is not excluded simply because the results are different from other studies. Where a quality assessment is used as a basis for exclusion, the criteria and reasons for exclusion must be clearly defined and reported.

Data Analysis and Synthesis Techniques

The analysis was carried out through narrative synthesis and thematic grouping. The first stage was to group research findings based on the determinants of corporate

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taxation, namely profitability, leverage, company size, capital intensity, sales growth, thin capitalization, transfer pricing, and corporate governance. The literature on Coretax was analyzed separately to identify changes in tax administration, implementation challenges, and their implications for companies.

The second stage is to compare the results of the study to find out whether the relationships between variables show consistent, different, or insignificant findings. The differences in findings are examined by considering the characteristics of the sample, industry sector, research period, measurement of the variable, and the method of analysis. Thus, the synthesis not only records whether a variable is influential, but also considers the context that might explain the difference in results.

The third stage is to connect the results of the study of corporate tax determinants with the literature on Coretax. The discussion focused on the possible implications of data integration, increased transparency, changes in administrative processes, and tax supervision on corporate planning and compliance. These implications are distinguished from the empirically proven cause-and-effect relationship.

The final results are presented in the form of narrative descriptions and synthesis tables of previous research. Conclusions are compiled based on evidence found in the literature, taking into account the limitations of the studied research. Because this study uses SLR, conclusions are not based on questionnaires or simulation data, but on the results of searching, evaluating, and synthesizing sources that meet the research criteria.

RESULTS AND DISCUSSION

Research Results

Based on the synthesis of literature that is the focus of this research, the determinants of tax avoidance in companies can be grouped into several aspects, namely the company's financial characteristics, tax policies and capital structure, and corporate governance. Meanwhile, the implementation of Coretax is an important context that has the potential to affect the administration, reporting, and supervision of corporate tax obligations. This grouping is used to understand how internal factors of companies are related to tax avoidance practices as well as how changes in the tax administration system can affect the compliance environment.

Previous research has shown that the relationship between company characteristics and tax avoidance has not resulted in completely consistent findings. Profitability, leverage, company size, capital intensity, sales growth, thin capitalization, and transfer pricing are a number of variables that have been studied in relation to tax

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avoidance. However, the direction and significance of their influence need to be understood based on the characteristics of the sample, observation period, variable measurement, and analysis methods used in each study (Harahap et al., 2024; Ulinuha & Nurdin, 2024; Anggraeni et al., 2025; Raki et al., 2025).

In addition to financial factors, corporate governance and tax accounting aspects also need to be considered. Junaidi et al.'s (2026) research examined the influence of deferred tax assets, women directors, CEO tenure, and financial distress on tax avoidance in 159 companies listed on the Indonesia Stock Exchange during 2022–2024, with a total of 477 observations. The results of the estimation showed that deferred tax assets had a significant positive effect, women directors had a significant negative effect, and tenure CEOs had a significant positive effect on tax avoidance. Meanwhile, financial distress did not show a significant influence in the study model.

The findings show that the determinant of tax avoidance is not only related to the financial condition of the company, but also related to the characteristics of decision-making and governance mechanisms. However, the results of one study cannot be directly generalized to all companies because the study used certain sample criteria, including companies that recorded profits consecutively during the observation period (Junaidi et al., 2026).

In the aspect of tax administration transformation, the research of Agustrianti and Yusnaini (2026) discusses the intention to use Coretax through the perspective of the Theory of Planned Behavior (TPB). This research is relevant as a supporting source because it examines the readiness of taxpayers' behavior in using the tax administration system. However, the focus is different from the research on the determinants of tax avoidance: the intention to use Coretax is an aspect of behavior and acceptance of the system, while tax avoidance is the behavior of corporate tax planning which is the main focus of this research.Thus, the results of the literature synthesis need to distinguish factors directly related to tax avoidance from factors related to the use and implementation of the tax system. This distinction is important so that administrative changes through Coretax are not automatically considered as evidence that tax avoidance practices are increasing or decreasing.

DISCUSSION

Determinants of Corporate Finance and Tax Avoidance

Financial characteristics are one of the groups of factors that are widely used to explain tax avoidance variations. Profitability can be associated with a company's ability

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to generate profits and the magnitude of potential tax liabilities. Leverage is related to the funding structure and interest expense, while the size of the company can reflect the scale of business activities, the complexity of transactions, and the company's capacity to carry out tax planning. However, the relationship between these variables should not always be assumed to be the same for every company.

The research of Harahap et al. (2024) examines company size, leverage, and profitability in relation to tax avoidance in manufacturing companies. Ulinuha and Nurdin (2024) also place company size as a moderation variable in relation to profitability, leverage, capital intensity, and corporate social responsibility for tax avoidance. Meanwhile, Anggraeni et al. (2025) expand the discussion to include sales growth and thin capitalization. The diversity of these variables shows that tax avoidance needs to be understood as a phenomenon related to a combination of financial conditions, funding decisions, and operational characteristics of the company.

The findings of Junaidi et al. (2026) reinforce the importance of considering tax accounting factors in the analysis. Their research found a significant positive influence of deferred tax assets on tax avoidance, with a coefficient of 0.033724 and a significance value of 0.0099. The authors attribute these findings to the possibility that the management of future tax consequences becomes part of corporate tax planning decisions.

However, these results must be read according to the operationalization of the variables used. Junaidi et al.'s (2026) research measured tax avoidance using the Cash Effective Tax Rate (CETR), which is the ratio of tax payments to pre-tax profit. A lower CETR value is interpreted as an indication of higher tax avoidance. Therefore, the interpretation of the coefficient must pay attention to the definition and processing of variables in the model, not just the coefficient mark.

Overall, the literature supports the need to analyze the determinants of tax avoidance in a multidimensional manner. Financial and accounting factors of taxation can be an important part of the explanation, but conclusions about the influence of each variable need to be based on empirical results that can be adequately compared.

Corporate Governance as a Factor Related to Tax Avoidance

In addition to financial conditions, corporate governance is a relevant aspect to explain tax decisions. The structure of the board of directors and the characteristics of the leadership can be related to the supervisory process, risk consideration, and management's decisions in managing tax liabilities. From the perspective of agency theory, differences in interests between owners and management can pose the risk of opportunistic decisions, including in tax planning (Jensen & Meckling, 1976).

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Empirical evidence from Junaidi et al. (2026) shows that women directors have a significant negative effect on tax avoidance, with a coefficient of −0.319489 and a significance value of 0.0331. These results indicate that in the model and sample of the study, the proportion of female directors was associated with a lower rate of tax avoidance based on the measurements used. The authors relate these findings to aspects of governance, accountability, and stakeholder consideration.

On the other hand, CEO tenure was found to have a significant positive effect on tax avoidance, with a coefficient of 0.037925 and a significance value of 0.0033 (Junaidi et al., 2026). These findings suggest that the tenure of company leaders can be one of the characteristics that need to be considered in reviewing tax decisions. However, these results do not mean that long tenure always leads to tax avoidance. A more appropriate explanation must take into account the company's governance conditions, supervisory system, and context.

Junaidi et al. (2026) also found that financial distress had no significant effect on tax avoidance, with a significance value of 0.3942. These findings show that financial distress is not always related to a statistically increased increase in tax avoidance. The authors also acknowledge that the study sample only includes companies that record consecutive profits, so the results regarding financial distress cannot be directly generalized to companies that experience losses.

For this study, the results confirm that the determinants of tax avoidance cannot be deduced from theoretical conjecture alone. Each factor needs to be assessed based on empirical evidence, consistency of results between publications, and limitations of the research methods used.

Coretax in the Context of Tax Administration and Compliance

Coretax is an important context in the discussion of corporate taxation because changes in the administrative system can affect the reporting process, data management, and interaction of taxpayers with tax authorities. However, to maintain the accuracy of the analysis, the implementation of Coretax needs to be distinguished from the direct determinants of tax avoidance. Changes in the administrative system do not in themselves prove a change in tax avoidance behavior; the relationship must be supported by research results that directly measure tax avoidance behavior or levels.

Agustrianti and Yusnaini (2026) examined the intention of using Coretax using the Theory of Planned Behavior. In the framework of SDGs, behavioral intentions are understood through attitudes towards behavior, subjective norms, and perceptions of behavior control (Ajzen, 1991). This perspective can help explain why the acceptance and

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use of the tax system is related to user assessments, social influences, and perceptions of their ability to use the system.

However, the article Agustrianti and Yusnaini (2026) needs to be used critically. The abstract states that the three TPB constructs have a significant positive effect on the intention of using Coretax. However, the regression table presented in the manuscript shows that attitudes have a significance value of 0.126 and a subjective norm of 0.801, while the perception of behavioral control has a significance value of 0.000. Based on the table, the statistical evidence presented supports the significant influence of perception of behavioral control, but does not support the significance of attitudes and subjective norms at the level of 5 percent. The difference between the abstract and the results table needs to be noted when using the article as a supporting source.

In addition, the method of the article mentions individual taxpayer respondents in Palembang, while the title uses the term corporate taxpayers. The inconsistency in the scope is an additional reason to be careful in using the results as direct evidence of company behavior. Thus, the article is more appropriately used to explain the dimensions of revenue and use of Coretax than as direct evidence of the factors that determine the company's tax avoidance (Agustrianti & Yusnaini, 2026).

In relation to this study, the use of Coretax can be placed as a context of administrative changes that have the potential to affect the ease of reporting, information quality, and compliance supervision. However, to conclude that Coretax reduces or increases tax avoidance, a study is needed that directly examines changes in corporate tax behavior before and after the implementation of the system or measures the relationship between Coretax implementation and tax avoidance indicators.

Synthesis of Findings and Research Gaps

Based on the discussion above, there are two groups of studies that complement each other but have different focuses. The first group examines the determinants of tax avoidance through financial characteristics, tax accounting, funding structure, and corporate governance. The second group discusses the implementation of Coretax from an administrative perspective, implementation challenges, and behavior or intention to use it. The two groups can be brought together in the framework of discussing corporate taxation, but should not be treated as identical variables or research results.

The research of Junaidi et al. (2026) provides quantitative evidence on the relationship between deferred tax assets, women directors, CEO tenure, and financial distress with tax avoidance. Meanwhile, Agustrianti and Yusnaini (2026) provide a perspective on the intention of using Coretax through behavioral constructs. These two

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studies show that the discussion of corporate taxation requires attention to internal factors of the company as well as changes in the administrative system. However, both are not enough to conclude directly that the implementation of Coretax changes the influence of financial and governance determinants on tax avoidance.

Thus, the relevant study space for the study "Systematic Review of Corporate Tax Determination in the Coretax Era" is to synthesize research evidence on the determinants of tax avoidance and place it in the context of tax administration transformation. This focus allows this study to identify variables that have been extensively studied, consistent and different patterns of findings, and limited empirical evidence regarding the relationship between Coretax implementation and corporate tax avoidance behavior.

CONCLUSION

Conclusion

Based on a literature review, tax avoidance is a phenomenon of corporate taxation related to various factors, including financial characteristics, tax accounting policies, funding structures, and corporate governance. Profitability, leverage, company size, capital intensity, sales growth, thin capitalization, and transfer pricing are some of the variables that need to be considered in examining tax avoidance behavior. However, the relationship between each variable and tax avoidance does not always show the same pattern so it needs to be analyzed based on sample characteristics, observation period, and research method.

Research by Junaidi et al. (2026) provides empirical evidence that deferred tax assets and CEO tenure have a significant positive effect on tax avoidance, while women directors have a significant negative effect. The financial distress does not show a significant influence on the model used. The findings show that corporate tax decisions are not only related to financial conditions, but can also be related to leadership characteristics and corporate governance. However, these results need to be interpreted according to the limitations of the sample and the measurement of the study.

In the context of tax administration transformation, Coretax is an important aspect to be studied because it relates to the use of systems, reporting processes, and tax compliance supervision. Agustrianti and Yusnaini (2026) provide a perspective on the intention to use Coretax through the Theory of Planned Behavior. However, research on the intention to use the system cannot be directly used as evidence that the implementation of Coretax reduces or increases tax avoidance. Therefore, the relationship between tax administration transformation and corporate tax avoidance behavior still requires the support of empirical evidence that directly tests the relationship.

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Overall, this study places the determinant of tax avoidance as a multidimensional issue involving financial aspects, tax accounting, governance, and the tax administration environment. Understanding the relationship between these factors is expected to support the development of corporate tax research and provide a basis for consideration for companies and tax authorities in strengthening tax transparency, accountability, and compliance.

Suggestions

Based on the results of the discussion, there are several suggestions that can be submitted.

1. For companies, tax management needs to be carried out by paying attention to regulatory compliance, financial reporting transparency, and adequate corporate governance. Tax planning should not only be oriented towards saving tax burdens, but also considering legal risks, reputation, and business sustainability.
2. For the Directorate General of Taxes, the implementation of Coretax needs to be accompanied by improving service quality, ease of use of the system, taxpayer education, and strengthening risk-based supervision. The effectiveness of the system in increasing compliance and suppressing tax avoidance needs to be evaluated using relevant indicators and empirical data.
3. For future researchers, the research can expand the scope of the literature, clarify the criteria for inclusion and exclusion of articles, and compare research results based on variables, business sectors, observation periods, and analysis methods. Empirical research is also needed to test whether the implementation of Coretax is related to changes in the company's tax avoidance rate , for example through a comparison of the period before and after implementation by considering other relevant factors.
4. For the development of systematic studies, the process of searching and selecting articles needs to be documented transparently, including databases, keywords, year range, number of articles found, number of articles issued, and number of articles analyzed. This documentation is important so that the results of the review can be traced and replicated by other researchers.

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