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The Effect Of ESG Disclosure And Capital Intensity On Tax Avoidance Among Logistics Companies Listed On The Indonesia Stock Exchange, 2020–2024

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Abstract

This study aims to examine the effects of ESG Disclosure and Capital Intensity on Tax Avoidance among logistics companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The population for this study consists of all logistics companies listed on the IDX during the 2020-2024 period, with a purposive sampling technique employed. The research method employed was quantitative causality analysis. The data used were secondary data sourced from the IDX. Data analysis utilized multiple linear regression processed using SPSS software. The results of the study indicate that, when analyzed individually, Capital Intensity has a negative and significant effect on Tax Avoidance, where as ESG Disclosure does not have a significant effect on Tax Avoidance. When analyzed simultaneously, ESG Disclosure and Capital Intensity have a significant effect on Tax Avoidance.

Keywords: ESG Disclosure, Capital Intensity, Tax Avoidance, ETR

INTRODUCTION

The logistics sector is one of the most strategic sectors in the Indonesian economy because it plays a vital role in the distribution of goods and services throughout the archipelago (Setiawan, 2025). Along with the growth of the digital economy and increasing trade activity in Indonesia, many companies listed on the Indonesia Stock Exchange (IDX) have experienced significant growth (Mohamad Sodikin et al., 2026). However, on the other hand, tax revenue from the corporate sector remains a major concern for the government, particularly regarding the practice of Tax Avoidance (Fionasari et al., 2026).

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Tax Avoidance is a legal strategy used by companies to minimize their tax burden by exploiting loopholes in applicable tax regulations (Regas & Hardiningsih, 2025). This practice results in a reduction in government revenue, the report The State of Tax Justice 2020 estimates that global tax revenue losses amount to trillions of rupiah annually. This has become a serious concern worldwide. Amid strict oversight of Tax Avoidance practices, corporations are now required to ensure business sustainability not merely pursue profits through non financial disclosures.

Over the past decade, issues related to the environment and governance (Environmental, Social, and Governance) have garnered attention from investors, regulators, and the public. Environmental, Social, and Governance (ESG) disclosure reflects corporate responsibility and transparency in corporate governance (Aguiar, 2026 ; Zhao et al., 2026). However, in practice, in addition to ethical values such as ESG, a company's tax strategy heavily depends on the flexibility of its internal asset structure (El Ghoul et al., 2026).

In addition to ESG disclosure, capital intensity which reflects the proportion of fixed assets to a company's total assets also influences the tax burden, as the depreciation of fixed assets can reduce a company's taxable income (Suryadi et al., 2025). Previous research on the factors influencing Tax Avoidance has yielded mixed and inconsistent results. Some studies have found a significant effect of capital intensity on Tax Avoidance (Yolintia & Wenny, 2024), while others have found no significant effect (Irawati et al., 2025).

The inconsistencies in previous findings point to a fundamental research gap. This provides an opportunity for further testing, particularly in the logistics sector, which has distinct operational characteristics (Dinarjito, 2026; Isnan Fatony et al., 2026). The logistics sector was chosen because it possesses large-scale physical assets, such as transportation fleets and warehouses, which generate massive depreciation expenses that reduce taxable income. Furthermore, as an industry that contributes high levels of carbon emissions, logistics companies face significant pressure regarding ESG disclosure, while their business performance has actually surged rapidly post pandemic due to the e-commerce boom (Mohamad Sodikin et al., 2026; Setiawan, 2025). It is this unique dynamic that makes the potential for tax management in the logistics sector particularly compelling to examine compared to other sectors.

This study addresses a novel topic that has received limited research attention. Furthermore, by focusing on the rapidly growing logistics sector in the post-pandemic era, this research offers valuable insights into Tax Avoidance practices and sustainability

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issues. Previous studies generally examined these variables separately, such as (Rahmawati & Heliani, 2026) which investigated the relationship between ESG Disclosure and Tax Avoidance, and (Setiawan, 2025) which examined the relationship between Capital Intensity and Tax Avoidance. However, no study has yet integrated these two variables within the logistics sector.

Objectives

This article aims to:

1. Examine the effect of ESG disclosure on Tax Avoidance among logistics companies listed on the Indonesia Stock Exchange during the 2020-2024 period.
2. To examine the effect of capital intensity on Tax Avoidance among logistics companies listed on the Indonesia Stock Exchange during the 2020-2024 period.
3. To examine the simultaneous effect of ESG disclosure and capital intensity on Tax Avoidance among logistics companies listed on the Indonesia Stock Exchange during the 2020-2024 period.

This scientific discussion outlines the theoretical foundation, conceptual framework, hypothesis development, research methods, and the results of statistical analysis and their interpretation.

Theoretical Foundation

Agency Theory

This theory explains the conflict between owners (principals) and management (agents). According to (Jensen & Meckling, 1976) management tends to prioritize its own interests, including when formulating tax policies. This conflict of interests drives companies to engage in Tax Avoidance to minimize their tax burden and maximize profits. In this context, Tax Avoidance is a form of tax payment efficiency (Osman et al., 2026; Velte, 2026). On the other hand, management utilizes ESG disclosure and capital intensity to maintain the company's reputation and performance in the eyes of stakeholders (Ramadhani, 2026; Velte, 2026).

Legitimacy Theory

This theory states that companies seek to gain public recognition by operating in accordance with prevailing social norms (Anjarwi et al., 2026; Maharani et al., 2025). The implementation of ESG disclosure serves as a primary means of demonstrating environmental, social, and governance responsibility. Companies with high ESG

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transparency tend to be more compliant with tax regulations, thereby reducing the potential for Tax Avoidance practices (Aguiar, 2026; El Ghoul et al., 2026).

Tax Avoidance

Tax Avoidance is an action that does not violate tax laws; it is a taxpayer's effort to minimize their tax burden by exploiting weaknesses or loopholes in tax regulations (Osman et al., 2026; Regas & Hardiningsih, 2025). Effective tax rates (ETR) are used as a proxy for measuring this. The ETR formula is calculated as follows:

ETR = Income Tax Burden / Pre-Tax Profit

The lower the ETR value, the stronger the indication that a company is engaging in Tax Avoidance.

ESG Disclosure

ESG Disclosure is the disclosure of information regarding a company's environmental, social, and governance aspects to the public and stakeholders. Comprehensive disclosure reflects a company's commitment to sustainability and social responsibility, which are indirectly related to the company's tax compliance (Aguiar, 2026; Ramadhani, 2026; Zhao et al., 2026). In this study, ESG disclosure is measured by the ratio of the number of ESG items presented by the company divided by the total number of ESG items disclosed in accordance with GRI (Global Reporting Initiative) standards. The ESG index value ranges from 0 to 1, where a higher index value indicates broader ESG disclosure by the company.

Capital intensity

Capital intensity is a ratio that describes the proportion of a company's assets invested in fixed assets (Suryadi et al., 2025; Wijaya et al., 2026). Capital intensity is calculated using the following formula:

CAP = Total Net Fixed Assets / Total Assets

The higher the capital intensity, the greater the depreciation expense incurred by the company, which can reduce taxable income and potentially lower the ETR.

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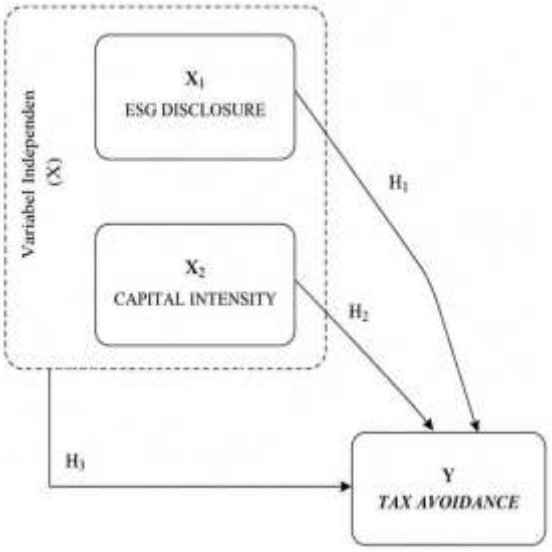


Figure 1: Conceptual Framework

Based on the figure above, it can be seen that ESG disclosure and capital intensity are hypothesized to influence Tax Avoidance. ESG disclosure reflects transparency and social responsibility, while capital intensity indicates the magnitude of fixed asset investments that affect the tax burden.

Hypothesis Development

The Effect of ESG Disclosure on Tax Avoidance

Based on legitimacy theory, companies disclose ESG information to gain public legitimacy. A high level of ESG disclosure encourages companies to maintain their reputation and tax transparency, thereby minimizing aggressive Tax Avoidance practices. This is supported by research (Dinarjito, 2026; Khoiriyah & Habiburrochman, 2026).

H1: ESG disclosure affects Tax Avoidance

The Effect of Capital Intensity on Tax Avoidance

High levels of fixed asset investment result in depreciation expenses that can reduce taxable income. According to agency theory, management utilizes fixed assets for tax efficiency; thus, the higher the capital intensity, the greater the tendency toward Tax Avoidance. This finding is consistent with (Shobprina et al., 2026) research.

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H2: Capital intensity affects Tax Avoidance

The Effect of ESG Disclosure and Capital Intensity on Tax Avoidance

ESG disclosure discourages Tax Avoidance to protect a company's reputation, while capital intensity provides a loophole for tax savings through depreciation expenses. These two variables jointly determine a company's tax management policy (Zahra, 2025).

H3: ESG disclosure and capital intensity simultaneously influence Tax Avoidance

RESEARCH METHODOLOGY

This study employs a quantitative approach with an associative (causal) design. The data used consists of secondary data in the form of Annual Reports And Sustainability Reports obtained from the idx.co.id website. The study population comprises all logistics sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020-2024 period, totaling 198 observations. Purposive sampling was used to determine the sample. The criteria used were: (1) logistics companies listed on the IDX during the 2020-2024 period; (2) companies that reported annual reports from 2020 to 2024; and (3) companies that generated profits during the 2020–2024 period. After establishing these criteria, unbalanced panel data were obtained from 40 logistics companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2024 period, totaling 198 observations. Data analysis was conducted using SPSS through the following steps: descriptive statistics, normality tests, and hypothesis testing using the F-test (simultaneous), t-test (partial), and the coefficient of determination (R^2).

Table 1: Operational Definitions of Research Variables

Variable	Definition	Measurement
Tax Avoidance	Tax Avoidance refers to a company's efforts to legally minimize its tax burden by exploiting loopholes in applicable tax regulations (Irawati et al., 2025). In this study, Tax Avoidance is proxied using the Effective Tax Rate.	*ETR* = Income Tax Burden/Profit Before Tax

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ESG Disclosure	ESG Disclosure refers to the disclosure of information related to a company's environmental (Environmental), social (Social), and governance (Governance) aspects to stakeholders. ESG disclosure reflects a company's level of transparency and social responsibility (Husda, 2024).	*ESG Disclosure* = Number of disclosed ESG items / Total ESG items
Capital Intensity	Capital Intensity is a ratio that describes the amount of a company's investment in fixed assets relative to its total assets. A higher Capital Intensity value indicates a larger proportion of fixed assets held by the company (Irawanti, 2024).	*Capital Intensity* = Total Net Fixed Assets / Total Assets

The regression equation model used is: $ETR = \alpha + \beta_1 ESG + \beta_2 CI + \varepsilon$
Tax Avoidance in this study is proxied by the effective tax rate (ETR). A lower ETR value indicates a higher level of Tax Avoidance by the company.

RESULTS AND DISCUSSION

Test of Classical Assumptions

Table 2: One-Sample Kolmogorov-Smirnov Test for Normality

		Unstandardized Residual
N		114

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Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.21372545
Most Extreme Differences	Absolute	.071
	Positive	.071
	Negative	-.046
Test Statistic		.071
Asymp. Sig. (2-tailed)		.200[c,d]

a. *Test distribution is Normal.*

b. *Calculated from data.*

Based on the results of the normality test using the One-Sample Kolmogorov-Smirnov Test, the Asymp. Sig. (2-tailed) value was 0.200 > 0.05, therefore, it can be concluded that the residual data are normally distributed and the regression model satisfies the normality assumption.

Coefficients[a]

Table 3: Multicollinearity Test

Model	Unstandardized Coefficients	Standardized Coefficien ts	t	Sig.	Collinearity Statistics	
	B Std. Error	Beta			Toleran ce	VIF
1 (Constant)	.025 .370		.067	.947		
ESG	-.040 .380	-.010	-.105 .916	1.000	1.000	
CI	-.210 .074	-.259	-2.828 .006	1.000	1.000	

a. Dependent Variable: *ETR*

Based on the results of the multicollinearity test, the ESG and CI variables have Tolerance values of 1.000 and VIF values of 1.000, respectively. These values indicate that there is no multicollinearity in the regression model because the Tolerance value is

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> 0.10 and the VIF value is < 10. Thus, the independent variables in this study are not highly correlated with one another, making the regression model suitable for use. According to the Multivariate Analysis application in IBM SPSS, a regression model is considered free of multicollinearity if the VIF value is less than 10 and the Tolerance value is greater than 0.10.

Coefficients[a]

Table 4: Heteroscedasticity Test Coefficients[a]

Model	Unstandardized Coefficients		Standardi zed Coefficie nts	t	Sig.
	B	Std. Error	Beta		
1 (Const ant)	.166	.046		3.603	.000
X1	-.104	.049	-.207	-2.122	.036
X2	.014	.019	.071	.728	.468

a. Dependent Variable: RES

Based on the results of the heteroscedasticity test, the ESG variable has a significance value of 0.036 (<0.05), indicating the presence of heteroscedasticity. Meanwhile, the CI variable has a significance value of 0.468 (>0.05), indicating no heteroscedasticity. Thus, the regression model does not fully satisfy the assumption of no heteroscedasticity because there are still variables that are significant for the residuals. According to the Multivariate Analysis application in IBM SPSS, a regression model is considered free of heteroscedasticity if the significance value for each variable is greater than 0.05.

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Model Summary[b]

Table 5: Autocorrelation Test

Mo del	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.260[a]	.067	.051	.2156461	1.205
a. Predictors: (Constant), CI, *ESG*					

b. Dependent Variable: *ETR*

Based on the results of the autocorrelation test, the Durbin-Watson statistic was found to be 1.205. This value falls within the range of -2 to +2, indicating that the regression model does not exhibit autocorrelation. Thus, the residuals in the regression model are not correlated across observation periods. According to the Multivariate Analysis application in IBM SPSS, a regression model is considered free of autocorrelation if the Durbin-Watson statistic falls between -2 and +2.

Multiple Linear Regression Analysis

Coefficients[a]

Table 6: t-Test (Partial)

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1(Constant)	.025	.370		.067	.947

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ESG	-.040	.380	-.010	-.105	.916
CI	-.210	.074	-.259	-2.828	.006

a. Dependent Variable: *ETR*

Based on the results of the partial t-test, the ESG Disclosure variable has a significance value of 0.916 (>0.05), indicating that it does not have a significant effect on ETR. Meanwhile, the Capital Intensity variable has a significance value of 0.006 (<0.05) with a negative coefficient of -0.210, indicating that Capital Intensity has a negative and significant effect on ETR. This means that an increase in Capital Intensity tends to lower the ETR value. According to the Multivariate Analysis application in IBM SPSS, a variable is considered to have a significant effect if its significance value is less than 0.05.

ANOVA[a]

Table 7: F-Test (Simultaneous)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regress ion	.373	2	.186	4.009	.021[b]
Residual	5.162	111	.047		
Total	5.535	113			
a. Dependent Variable: *ETR*					

b. Predictors: (Constant), CI, *ESG*

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Based on the results of the simultaneous F-test, a significance value of 0.021 (<0.05) was obtained, with a calculated F-value of 4.009. This indicates that the ESG and Capital Intensity variables together have a significant effect on ETR. Thus, the regression model used in this study is appropriate for explaining the effect of the independent variables on the dependent variable. According to the Multivariate Analysis application in IBM SPSS, a regression model is considered statistically significant when the significance level of the F-test is less than 0.05.

Model Summary[b]

Table 8: Coefficient of Determination (R^2) Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.260[a]	.067	.051	.2156461	1.205
a. Predictors: (Constant), CI, *ESG*					

b. Dependent Variable: *ETR*

Based on the coefficient of determination results, the R^2 value was found to be 0.067, or 6.7%. This indicates that the ESG and Capital Intensity variables account for 6.7% of the variation in ETR, while the remaining 93.3% is influenced by other variables outside the research model. The Adjusted R-Square value of 0.051 indicates the model's ability to explain the dependent variable after adjusting for the number of independent variables used. According to the Multivariate Analysis application in IBM SPSS, the coefficient of determination is used to measure the extent to which independent variables can explain the dependent variable.

Interpretation of Research Results

The Effect of ESG Disclosure on Tax Avoidance

Based on the results of the partial tests, ESG Disclosure does not have a significant effect on Tax Avoidance among logistics companies listed on the Indonesia Stock Exchange for the 2020-2024 period (β = −0.040; sig = 0.916 > 0.05), so H1 is

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rejected. This is due to the fact that ESG disclosure remains voluntary, varies in quality, and has not yet been directly integrated into companies' tax policies. From the perspective of Legitimacy Theory, this finding indicates that companies utilize ESG disclosure merely as a tool to maintain their image and gain public legitimacy without making any substantive changes to their tax practices. These results are consistent with previous research by (Khusna & Subandi, 2025).

The Effect of Capital Intensity on Tax Avoidance

The Capital Intensity variable was found to have a negative and significant effect on Tax Avoidance (β = -0.210; sig = 0.006 < 0.05), thus H_2 is accepted. Given that Tax Avoidance is proxied by the Effective Tax Rate (ETR), this negative coefficient indicates that the higher the level of Capital Intensity, the lower the resulting ETR value. A lower ETR reflects a higher level of Tax Avoidance. This is explained by the capital-intensive nature of the logistics industry, where ownership of large-scale fixed assets such as fleets and warehouses results in high depreciation expenses that are utilized as a tax shield. This finding supports the results of a study by (Sulia, 2024).

CONCLUSION

This study aims to analyze the effects of ESG Disclosure and Capital Intensity on Tax Avoidance among logistics companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. Based on the results of the hypothesis testing, the following conclusions were drawn:

First, simultaneously, ESG Disclosure and Capital Intensity have a significant effect on Tax Avoidance among logistics companies on the IDX (F = 4.009; sig. = 0.021).

Second, partially, ESG Disclosure does not have a significant effect on Tax Avoidance (β = -0.040; sig. = 0.916).

Third, Capital Intensity has a negative and significant effect on Tax Avoidance (β = -0.210; sig. = 0.006), meaning that logistics companies with a higher proportion of fixed assets tend to have a lower ETR, resulting in a higher level of Tax Avoidance.

LIMITATIONS AND RECOMMENDATIONS

This study has several limitations. First, the independent variables used account for only 5.1% of the variation in Tax Avoidance, meaning there are still many other factors that have not been examined. Second, the use of unbalanced panel data—due to incomplete reports from two companies—may introduce potential estimation bias,

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although this approach is more inclusive than balanced panel data. Third, the measurement of ESG disclosure using the ratio of items disclosed in annual reports may not fully reflect the actual quality and substance of a company's ESG disclosures. Fourth, the study sample is limited to the logistics sector on the Indonesia Stock Exchange (IDX), so the results may not necessarily be generalizable to other sectors or countries.

Future research is recommended to: (1) include control variables such as firm size, leverage, and profitability to enhance the model's explanatory power; (2) use a longer study period to obtain a more comprehensive picture; (3) compare Tax Avoidance behavior across different industrial sectors; and (4) employ more standardized ESG measurement methods, such as the Bloomberg ESG Score or the MSCI ESG Rating.

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