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Determinants Of Tax Avoidance In Consumer Non-Cyclical Sector Companies In Indonesia

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Abstract

This study aims to examine the effects of transfer pricing, sales growth, firm size, and profitability on tax avoidance among consumer non-cyclical companies listed on the Indonesia Stock Exchange (IDX) during the 2023–2025 period. This study employs a quantitative approach using secondary data obtained from companies' financial reports. The sample was selected through purposive sampling, resulting in 118 firm-year observations from 42 companies after the exclusion of outliers. Data were analyzed using multiple linear regression with IBM SPSS Statistics version 27. Tax avoidance was measured using the Effective Tax Rate (ETR), where a lower ETR indicates a higher tendency toward tax avoidance. Transfer pricing was measured using the ratio of related-party trade receivables to total trade receivables, sales growth using the annual change in sales, firm size using the natural logarithm of total assets, and profitability using Return on Assets (ROA). The findings indicate that transfer pricing and profitability have significant positive effects on tax avoidance, while sales growth and firm size have significant negative effects. Furthermore, the simultaneous test reveals that all four independent variables jointly have a statistically significant relationship with tax avoidance. The adjusted R-squared value of 15.7% indicates that the explanatory power of the regression model remains limited. These findings provide empirical evidence that both financial characteristics and related-party transactions are associated with corporate tax avoidance in Indonesia's consumer non-cyclical sector.

Keywords: Firm Size, Profitability, Sales Growth, Tax Avoidance, Transfer Pricing

INTRODUCTION

Taxes are a key source of state revenue and play a crucial role in financing national development. Based on the 2025 State Budget (APBN), tax revenue is targeted to reach IDR 2,490.9 trillion, or 82.89% of the total state revenue target of IDR 3,005.1 trillion (Ministry of Finance of the Republic of Indonesia, 2024a).

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This substantial contribution demonstrates the importance of tax revenue for the sustainability of national development. However, there are conflicting interests between the government, which seeks to optimize tax revenue, and companies, which view taxes as a burden that reduces net profit (Prasetyo & Raphael, 2024). This divergence of interests can encourage companies to engage in tax avoidance.

The phenomenon of tax avoidance is a concern because it has the potential to reduce state revenue. According to a report by the Organization for Economic Co-operation and Development (OECD, 2026), Indonesia's tax ratio in 2024 was recorded at 11.8%, lower than the average for countries in the Southeast Asian region of 14.0%. This figure is also below the 15.0% threshold recommended by the International Monetary Fund (IMF) as a benchmark for tax revenue mobilization for developing countries (Baer et al., 2025). Although the low tax ratio is not solely caused by tax avoidance, this condition demonstrates the importance of efforts to optimize tax revenue, including through understanding the factors that influence corporate tax avoidance efforts.

The Consumer Non-Cyclicals sector is a relevant research subject because it encompasses companies providing primary needs with relatively stable demand characteristics in response to changing economic conditions (Sulfia & Rusmanto, 2024). Furthermore, production, trade, and distribution activities in this sector involve complex business transactions, potentially impacting corporate tax strategies (Tanujaya et al., 2026). The sector's relevance is also reflected in the contribution of the manufacturing and trade industries to national tax revenue, which reached 51.3% in 2023, 51.6% by November 2024, and 47.2% in 2025 (Ministry of Finance, 2024b; 2025; 2026).

Previous research has shown mixed results. For the transfer pricing variable, Putri et al. (2024) found a significant positive effect, while Tanujaya et al. (2026) showed a significant negative effect. Inconsistencies were also found for the sales growth variable, with a significant positive result by Fitri and Hakim (2024), a significant negative result by Afina et al. (2026), and an insignificant result by Handoyo et al. (2022). For the firm size variable, Rustiani et al. (2024) found a significant positive effect, while Puspita et al. (2026) showed a significant negative effect, and Parningotan and Nengzih (2026) found an insignificant effect. Similarly, profitability was found to have a significant positive effect by Albertina and Imronudin (2026), a significant negative effect by Khan and Nuryanah (2023), and an insignificant result by Yuliana and Handayani (2024).

Differences in previous research findings indicate that the influence of transfer pricing, sales growth, company size, and profitability on tax avoidance still requires further empirical testing. This study seeks to provide empirical evidence by testing these four variables simultaneously and partially on Consumer Non-Cyclicals companies listed on the Indonesia Stock Exchange (IDX) for the 2023–2025 period. Therefore, this study aims

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to analyze the influence of transfer pricing, sales growth, company size, and profitability on tax avoidance in Consumer Non-Cyclicals companies in Indonesia.

Methodology

This study uses a quantitative associative causal approach to examine the effects of transfer pricing, sales growth, firm size, and profitability on tax avoidance. The research was conducted on consumer non-cyclical companies listed on the Indonesia Stock Exchange (IDX), using data from the IDX website (www.idx.co.id) and company websites. The population comprises all consumer non-cyclical companies listed on the IDX during 2023–2025. The sample was selected through purposive sampling with the following criteria: (1) listed continuously throughout the observation period; (2) published complete audited annual financial reports; (3) reported in rupiah; (4) recorded positive profit before tax; and (5) disclosed the trade receivables data needed to measure transfer pricing. After excluding outliers, the final sample consisted of 42 companies, yielding 118 firm-year observations.

The study uses secondary data from companies' annual financial reports, collected through documentation. Data were analyzed using IBM SPSS Statistics version 27, starting with descriptive statistics, followed by classical assumption tests: Kolmogorov-Smirnov (normality), tolerance and VIF (multicollinearity), Glejser (heteroskedasticity), and Durbin-Watson (autocorrelation). The hypotheses were then tested using multiple linear regression with the model $ETR = \alpha + \beta_1 TP + \beta_2 SG + \beta_3 SIZE + \beta_4 ROA + \varepsilon$, where ETR (Effective Tax Rate) proxies tax avoidance. The F-test assessed simultaneous effects, the t-test assessed partial effects, and Adjusted R^2 measured the model's explanatory power, all at a 5% significance level.

RESULT AND DISCUSSION

1. Normality Test

Table 1. Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			118
Normal Parametersa.b	Mean		.0000000
	Standard Deviation		.03207514
Most Extreme Differences	Absolute		.069
	Positive		.069
	Negative		-.036

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Test Statistics			.069
Asymp. Sig. (2-tailed)c			.200d
Monte Carlo Sig. (2-tailed)e	Sig		.184
	99% Confidence Interval	Lower Bound	.174
		Upper Bound	.194

Source: IBM SPSS 27 Processing Results

Based on Table 6, the results of the normality test show an Asymp. Sig. (2-tailed) value of 0.200, which is greater than the significance level of 0.05. These results indicate that the residuals of the regression model are normally distributed, so the normality assumption has been met.

2. Multicollinearity Test

Table 2. Multicollinearity Test Results

Coefficientsa								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig	Collinearity Statistics	
		B	Std.Error	Beta			Tolerance	VIF
1	(Constant)	.087	.057		1,545	.125		
	TP	-.030	.009	-.295	-3,241	.002	.870	1,149
	SG	.067	.019	.304	3,528	<.001	.973	1,028
	SIZE	.005	.002	.238	2,676	.009	.910	1,099
	ROA	-.096	.046	-.185	-2,083	.040	.910	1,099
a. Dependent Variable: ETR								

Source: IBM SPSS 27 Processing Results

Based on Table 2, the results of the multicollinearity test show that all independent variables have a Tolerance value > 0.10 and a Variance Inflation Factor (VIF) < 10. These results indicate that there are no symptoms of multicollinearity between the independent variables, so the assumption of no multicollinearity in the regression model has been met.

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1. Heteroscedasticity Test

Table 3. Heteroscedasticity Test Results

Coefficientsa								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.002	.033		-.069	.945		
	TP	.005	.006	.095	.990	.324	.870	1,149
	SG	-.017	.011	-.137	-1,509	.134	.973	1,028
	SIZE	.001	.001	.091	.968	.335	.910	1,099
	ROA	-.049	.027	-.169	-1,795	.075	.910	1,099
a. Dependent Variable: ABS_RES								

Source: IBM SPSS 27 Processing Results

Based on Table 8, the results of the heteroscedasticity test using the Glejser method show a significance value of 0.324 for the transfer pricing variable, 0.134 for sales growth, 0.335 for company size, and 0.075 for profitability. All independent variables have a significance value greater than 0.05, thus it can be concluded that there is no indication of heteroscedasticity and the assumption of homoscedasticity has been met.

2. Autocorrelation Test

Table 4. Autocorrelation Test Results

Model Summary					
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate	Durbin-Watson
1	.431a	.186	.157	.032637902	1,417
a. Predictors: (Constant), ROA, SG, SIZE, TP b. Dependent Variable: ETR					

Source: IBM SPSS 27 Processing Results

Based on Table 9, the autocorrelation test results show a Durbin–Watson value of 1.417. This value falls within the range of −2 to +2 used as the testing criteria in this study, thus the regression model is declared to have no autocorrelation symptoms.

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Table 4 F Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.028	4	.007	6,461	<.001b
	Residual	.120	113	.001		
	Total	.148	117			
a. Dependent Variable: ETR b. Predictors: (Constant), ROA, SG, SIZE, TP						

Source: IBM SPSS 27 Processing Results

Based on Table 4, the F-test results show a calculated F-value of 6.461 with a significance level of <0.001, which is smaller than 0.05. These results indicate that transfer pricing, sales growth, company size, and profitability variables simultaneously have a significant effect on tax avoidance, proxied by the Effective Tax Rate (ETR), in Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange for the 2023–2025 period.

3. Adjusted R Square Test

Table 5. Adjusted R Square Test Results

Model Summary					
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate	Durbin-Watson
1	.431a	.186	.157	.032637902	1,417
a. Predictors: (Constant), ROA, SG, SIZE, TP b. Dependent Variable: ETR					

Source: IBM SPSS 27 Processing Results

Based on Table 5, the Adjusted R Square value is 0.157, or 15.7%. These results indicate that transfer pricing, sales growth, company size, and profitability can explain 15.7% of the variation in the Effective Tax Rate (ETR), a proxy for tax avoidance. Meanwhile, 84.3% of the variation in the ETR cannot be explained by this research model and may be related to factors other than the variables studied.

DISCUSSION

The Effect of Transfer Pricing on Tax Avoidance

The results of the study indicate that transfer pricing has a significant positive effect on tax avoidance in Consumer Non-Cyclicals sector companies listed on the Indonesia

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Stock Exchange for the 2023–2025 period. This is indicated by a regression coefficient of -0.030 on the Effective Tax Rate (ETR) with a significance value of 0.002 <0.05. Considering that ETR has an inverse interpretive relationship with tax avoidance, a negative effect on ETR means a positive effect on tax avoidance. In other words, an increase in transfer pricing is associated with a decrease in ETR and an increase in tax avoidance. Therefore, the first hypothesis (H1) is accepted.

Positive impacts can occur because transactions with related parties provide companies with the opportunity to regulate prices and transaction terms that can impact profits. If these transactions do not meet the arm's length principle, companies have the potential to shift profits to reduce their tax burden. From an agency theory perspective, management has the authority to determine related party transaction policies and more extensive information than shareholders, potentially exploiting these policies to optimize after-tax profit.

The results of this study align with those of Rakhmahwaty et al. (2026), Chrisandy and Simbolon (2022), and Putri et al. (2024), who found that transfer pricing had a positive effect on tax avoidance. Conversely, these results differ from those of Al Hasyim et al. (2022), Tanujaya et al. (2026), and Tayu and Rustam (2024), who found a negative effect, as well as those of Arianto and Apriwenni (2026), and Hanifah and Saepuloh (2024), who found no effect.

The Effect of Sales Growth on Tax Avoidance

Contrary to the hypothesized direction of influence, sales growth was shown to have a significant negative effect on tax avoidance. The test yielded a positive regression coefficient of 0.067 on ETR with a significance level <0.001. This means that sales growth has a significant positive effect on ETR, but a significant negative effect on tax avoidance. The results indicate that the higher the sales growth, the lower the tendency of companies to engage in tax avoidance. Therefore, the second hypothesis (H2) is rejected.

Increased sales do not necessarily encourage companies to engage in tax avoidance, despite the potential to increase profits and tax burdens. Sales growth can reflect business developments that strengthen a company's financial capacity to meet its tax obligations. Agency theory emphasizes that management not only seeks to increase profits but also considers the risks of every decision that could affect shareholder interests. Therefore, companies with higher sales growth may prioritize prudent tax management to maintain business stability and avoid tax risks.

These findings support the research of Afina et al. (2026), Komariyani and Oktavianna (2026), and Arianto and Apriwenni (2026), which showed a negative relationship between sales growth and tax avoidance. However, different results were found by Parningotan and Nengzih (2026), Fitri and Hakim (2024), and Hafid and Dharma

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(2026), who found a positive relationship. Meanwhile, Handoyo et al. (2022), Yuliana and Handayani (2024), and Pratama et al. (2026) found no significant relationship.

The Effect of Company Size on Tax Avoidance

The test results show a regression coefficient of 0.005 on the Effective Tax Rate (ETR) with a significance value of 0.009 <0.05. A positive coefficient on ETR indicates that company size has a significant positive effect on ETR, which means it has a significant negative effect on tax avoidance. This indicates that the larger the company size, the lower the level of tax avoidance. Therefore, the third hypothesis (H3) is accepted.

High corporate visibility can encourage management to be more cautious in determining tax policies to avoid the risk of audits, sanctions, and reputational damage. This is in line with the Political Cost Hypothesis in Positive Accounting Theory, which explains that large companies tend to face higher political pressure and potential costs. Despite having sufficient resources for tax planning, large companies are able to better consider the risks of aggressive tax strategies, thus reducing the tendency to engage in tax avoidance.

The results of this study are consistent with those of Afina et al. (2026), Oktavian and Satyawan (2026), and Puspita et al. (2026), who found that company size had a significant negative effect on tax avoidance. Conversely, Yuliana and Handayani (2024), Sari and Ramli (2023), and Rustiani et al. (2024) found a significant positive effect. Meanwhile, Parningotan and Nengzih (2026) and Arliani and Yohanes (2023) found that company size had no significant effect on tax avoidance.

The Effect of Profitability on Tax Avoidance

The results of the study indicate that profitability has a significant positive effect on tax avoidance in Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange (IDX) for the 2023–2025 period. Based on the results of the regression analysis, a coefficient of -0.096 was obtained on the Effective Tax Rate (ETR) with a significance value of 0.040 <0.05. This coefficient indicates that profitability has a significant negative effect on ETR, which means it has a significant positive effect on tax avoidance. Therefore, the higher the company's profitability, the lower the ETR value and the higher the level of tax avoidance. Thus, the fourth hypothesis (H4) is accepted.

Companies with high profitability have a greater ability to generate profits, but also potentially increase their income tax burden. To maintain after-tax profits, management may be encouraged to engage in tax planning to optimize tax obligations. This phenomenon can be explained through Agency Theory, where management, as an agent, has the authority to determine tax policy to meet shareholder expectations

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regarding the company's profits. Therefore, increased profitability can increase management's incentive to manage the tax burden, thereby increasing the tendency for tax avoidance.

These results align with research by Puspita et al. (2026), Setiawan and Putranto (2025), and Albertina and Imronudin (2026), which found a significant positive effect of profitability on tax avoidance. Conversely, Pratama et al. (2026), Khan and Nuryanah (2023), and Paramita et al. (2023) found a significant negative effect. Afina et al. (2026) and Yuliana and Handayani (2024) concluded that profitability had no significant effect on tax avoidance.

CONCLUSION

This study concludes that transfer pricing and profitability have a significant positive effect on tax avoidance, whereas sales growth and firm size have a significant negative effect among consumer non-cyclical companies listed on the Indonesia Stock Exchange. Collectively, all independent variables significantly influence tax avoidance. However, the explanatory power of the model remains limited, indicating that other factors outside this study also shape tax avoidance. Future research is encouraged to add variables such as corporate governance, leverage, and capital intensity, and to extend the observation period. Regulators should strengthen oversight of related-party transactions, particularly in highly profitable firms.

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