



Corporate Tax Responsibility: Analysis of the Role of Companies in Promoting Sustainable Tax Behavior

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ABSTRACT

This study aims to analyze Corporate Tax Responsibility (CTR) in Indonesia, specifically how companies disclose tax-related information in their reports. This study focuses on a qualitative content analysis of annual reports and financial statements of companies in Indonesia that have reported their finances using eXtensible Business Reporting Language (XBRL) to the Indonesia Stock Exchange (IDX) and the Directorate General of Taxes (DGT) from 2019 to 2023. The results of the study indicate that Indonesian companies are increasingly aware of their role in the national tax system. It was found that the phrase "Tax Policy" appeared most frequently in the reports, followed by "Tax Reconciliation" and "Effective Tax Rate," which were consistently disclosed. In conclusion, companies in Indonesia largely comply with mandatory reporting requirements and provide technical details in their financial notes. This study recommends that companies provide a more comprehensive narrative about their tax policies and governance

INTRODUCTION

The realization of national tax targets over the twelve years from fiscal year 2009 to fiscal year 2020 did not meet revenue targets. However, from fiscal year 2021 to 2024, the government successfully achieved tax revenue targets. This achievement occurred because tax targets were lowered in 2021 and 2022 and the COVID-19 pandemic caused low economic activity. Nevertheless, with the economic recovery and rising commodity prices, the reduction in tax targets led to the achievement of tax targets from the 2021 fiscal year to the 2024 fiscal year. The national tax revenue structure is supported, among other things, by corporate income tax. The contribution of corporate taxes to national tax revenue has fluctuated over the past six years, as shown in Table 1.

Table 1. Tax Revenue Composition 2019–2024 (in Billions of Rupiah).

Tahun	Tax Target (TT)	Tax Revenue (TR)	Corporate Income Tax Target (CITT)	Corporate Income Tax Revenue (CITR)	CITT/ TT (%)	CITR/ CITT (%)
2019	1.577.600	1.332.060	311.550	256.740	16%	82%
2020	1.198.820	1.069.980	224.540	158.250	13%	70%
2021	1.229.600	1.277.500	215.090	198.552	16%	92%
2022	1.484.960	1.716.760	257.380	340.810	23%	132%
2023	1.818.240	1.867.870	395.770	409.770	23%	104%
2024	1.921.943	1.930.812	324.955	335.367	16%	103%

Source: Compiled from the DGT Performance Report 2019-2024

In this era of globalization and increased public awareness, expectations regarding the role of corporations have gone beyond simply generating financial profits. Companies are now expected to be socially, environmentally, and fiscally responsible. The concept of Corporate Tax Responsibility (CTR) reflects this paradigm shift, in which taxes are no longer viewed merely as a cost to be minimized, but rather as a fundamental contribution by companies to the social and economic development of the country (Avi-Yonah, 2014; Gribnau, 2024).

CTR covers a broad spectrum, ranging from compliance with tax regulations to ethical tax planning practices and the level of transparency in tax information disclosure. Companies that practice CTR seek to avoid aggressive tax avoidance strategies, i.e., efforts to reduce tax liabilities legally but potentially not in line with the objectives of tax regulations (Baudot, Jhonson, Robert, 2020; Adams, Damer, Klassen, 2024). Aggressive tax avoidance practices can damage a company's reputation (Baudot, Jhonson, Roberts, 2020), erode the tax base of countries, and widen inequality (Minh, Tuan, Hoang, 2021). Therefore, disclosure of how companies manage their tax affairs is becoming increasingly relevant to various stakeholders, including investors (Pardo, de la Cuesta-González, 2020), governments, the public, and employees (Freeman, 2010). This disclosure not only serves as a form of accountability but also as a mechanism to build and maintain the company's legitimacy in the public eye (Martens, Bui, 2023).

Indonesia, as a developing country and member of the G20, is no exception to this global trend. The period from 2020 to 2024 will be a dynamic time for Indonesia's economy and tax landscape, marked by several key factors. For example, the beginning of the research period (2020-2021) was marked by the COVID-19 pandemic, which significantly affected economic activity and state revenue from taxes. The government has implemented various tax incentives to support business continuity, which could potentially affect companies' effective tax burden. The Indonesian government continues to strengthen its tax system through various reforms, including the Tax Regulation Harmonization Law (UU HPP) enacted in 2021. These reforms aim to improve tax compliance and revenue, while creating a more equitable and transparent system.

Indonesia has encouraged the adoption of Extensible Business Reporting Language (XBRL) in financial reporting (Otoritas Jasa Keuangan, 2024). Although the initial focus was on standardizing financial data, several studies have explored how the adoption of XBRL can affect the transparency of information disclosure (Scarлата, William, Vegner, 2019; Tawiah, Borgi, 2022; Alkayed, Zighan, 2023) and even influence tax avoidance behavior (Saragih, Ali, 2022; Kobbi, Athie, 2023). The potential of XBRL to improve the quality of tax disclosure is relevant to observe.

In this context, this study will examine how Indonesian companies, particularly those that have reported their finances in XBRL to the Indonesia Stock Exchange (IDX) and the Directorate General of Taxes (DGT), respond to global demands and domestic dynamics related to CTR. Disclosures in annual reports and financial statements reflect their commitment, strategies, and efforts to meet stakeholder expectations regarding tax responsibility. Therefore, analyzing the content of CTR disclosures by XBRL companies in Indonesia from 2020 to 2024 is relevant and important for understanding the evolution of corporate accountability in an ever-changing business environment. This research focuses on analyzing how companies that report their finances in XBRL to the IDX and DGT disclose their tax responsibilities in their annual reports and financial statements from 2019 to 2023, and what implications these disclosures have for our understanding of CTR.

LITERATURE REVIEW

1. Stakeholder Theory

This theory emphasizes that companies have a broader accountability than just shareholders, including all stakeholders such as employees, consumers, suppliers, the community, and government entities. Therefore, tax payments are a manifestation of a company's primary responsibility to the government and society, contributing to the provision of public services and goods (Scarpa, Signori, 2023). Through responsible tax practices, companies can build positive perceptions and enhance their value in the eyes of stakeholders. Previous research that serves as a reference discusses the relationship between CSR and tax aggressiveness (Alsaadi, 2020; Chiu, 2020), the relationship between tax transparency and tax avoidance (Stiglingh, Smith, 2022), the relationship between XBRL and tax transparency (Faccia, Manni, Capitanio, 2021), factors

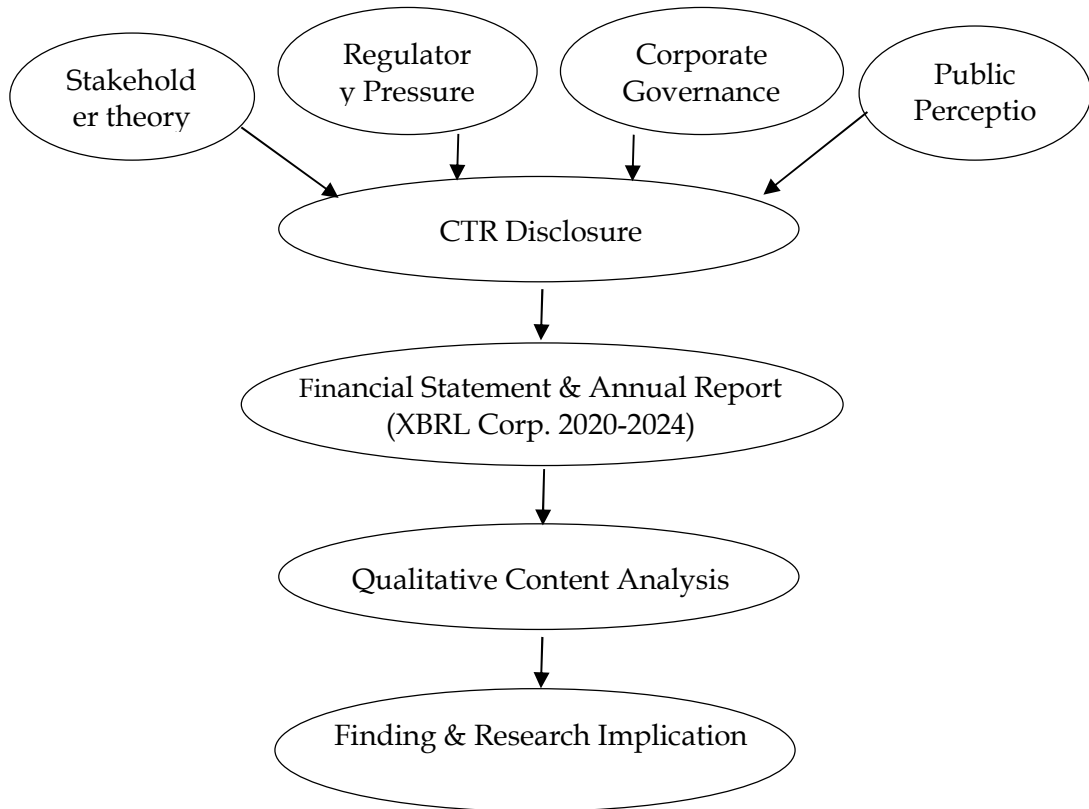
influencing tax compliance and transparency (Ftouhi, Ghardallou, 2020; Taing, Chang, 2021; Pratama, 2022; Blaufus, Jarzembki, 2023), and the impact of tax avoidance on company value (Minh, Tuan, Hoang, 2021).

Several experimental studies and surveys show that investors tend to view responsible tax payments as positive and are willing to give higher ratings (or at least not penalize) such companies (Davis, Moore, Rupert, 2022). Research on international tax planning practices highlights the various approaches and techniques used by multinational companies to minimize their tax burden (Ftouhi, Ghardallou, 2020). Research on how companies present themselves in tax strategy disclosures and whether these disclosures align with their actual tax avoidance behavior (Blaufus, Jarzembki, Trenn, 2023).

2. Corporate Tax Responsibility

CTR is seen as a company's approach to tax matters that goes beyond legal compliance, taking into account ethical aspects, transparency, and broader contributions to society (Avi-Yonah, 2014; González, Pardo, 2019). CTR has several dimensions, the first being compliance with tax regulations, and the second being the dimension of ethical tax planning/tax aggressiveness, which examines the extent to which companies engage in aggressive or ethical tax planning (Sebastian, 2017; Anggraeni, Hastuti, 2020; Baudot, Johnson, Roberts, 2020; Chiu K, 2020; Mohanadas et al., 2020; Minh, Tuan, Hoang, 2021; Ngelo, Permatasari, Kamarudin, 2022; Stiglingh, Smit, 2022). The third is the dimension of tax transparency as seen from the openness of tax information (Ramin, Reiman, 2013; Scarlata, 2019; González, Pardo, 2019; GRI 207: Tax (2019); Uyob et al., 2019; Depoers, Jérôme, 2020; De Simone, Olbert, 2022; Sadiq, Gebba, 2022; Saragih, Ali, 2022; Tawiah, Borgi, 2022; Kobbi, Athie, 2023; Alkayed, Zighan, 2023; UN PRI, 2023; Adams, Damer, Klassen, 2024). The fourth is the dimension of tax contribution as part of CSR/sustainability. How companies link tax payments to social contributions or sustainable development (González, Pardo, 2019; Alsaadi, 2020; Chiu K, 2020;; Mohanadas et al., 2020; Vijver, Cassimon, Engelen, 2020; Davis, Moore, Rupert, 2022; Scarpa, Signori, 2023; Araújo, Ravara, Cardoso, 2024; Chen, Lin, Lin, 2024; Gribnau, 2024). Based on the above explanation, the theoretical framework of this study is as follows Picture 1.

Stakeholder theory states that the existence and survival of a company is greatly influenced by the support provided by its stakeholders. The stronger the relationship between the company and its stakeholders (based on trust, respect, and cooperation), the better the company's performance and business sustainability. Stakeholder Theory provides a strong foundation for the concept of Corporate Social Responsibility (CSR), including CTR. Companies have a social responsibility to integrate social and environmental concerns into their business operations and interactions with stakeholders.



Picture 1. Theoretical Framework

METHODOLOGY

1. Research Methodology

This research is qualitative in nature, using a content analysis approach. This method is systematic in analyzing texts (annual reports and financial reports) to identify patterns, themes, and meanings (Bougie, Sekaran, 2019; Sugiyono, 2017). The research population consists of 31 issuers designated by the DJP for the partial implementation of XBRL. These issuers are companies listed on the IDX that have submitted XBRL-based financial reports. Given the specific and limited population of 31 issuers designated by the DJP, this study uses a census or saturated sample technique, in which all members of the population are included in the research sample. The type of data used in this study is qualitative secondary data, with the secondary data sources obtained from companies' XBRL-based financial reports, companies' annual reports (in the absence of XBRL reports), collected for the period from 2019 to 2023. The data collection process involved downloading XBRL financial reports from the IDX official website using web scraping techniques.

2. Scope of Research

Research data contained in the company's annual report, particularly in sections related to corporate governance, sustainability reports, risk management, and management narratives, to see how companies present their vision and mission regarding general responsibilities. Research data is also obtained from financial reports that focus on notes to the financial statements, particularly sections related to income tax, deferred tax liabilities, deferred tax

assets, and tax contingency disclosures, especially those presented in XBRL format, and examines their impact on transparency and tax avoidance.

3. Analytical Techniques

The first step in the analysis is to focus on the tax section of the financial statements in CALK that discloses income tax. The second step is to identify relevant keywords and phrases using the search function (Ctrl+F) to find tax-related keywords, including "Income Tax", "Tax Expense", "Deferred Tax Assets", "Deferred Tax Liabilities", 'Reconciliation', "Effective Tax Rate", "Tax Disputes", or "Tax Audits", "Tax Compliance", and "Tax Policy". The third step of content analysis based on CTR categories, the focus of this study is the CTR dimension of tax transparency and disclosure. Searches in CALK on tax expense reconciliation details, effective tax rates, and explanations of differences.

Tax transparency disclosure is considered to exist if items such as income/expenses that are not taxable/deductible, "non-deductible tax expenses," and "final income tax" indicate a good level of transparency. This allows users of financial statements to understand why the company's effective tax rate is lower than the statutory rate. This tax transparency disclosure is in response to stakeholder (regulators, investors) demands for clarity on tax expenses. The research findings present the main findings from a qualitative content analysis of annual reports and financial statements from 31 companies in Indonesia for the period 2019-2023. The research findings focus on explaining the CTR dimension themes for the description and trends of tax disclosure transparency.

RESULT

Content Analysis Results

This analysis reviews five key words or phrases that represent tax transparency reflecting CTR disclosure practices. First, "Tax Reconciliation" reflects fiscal and tax accounting adjustments. Second, "Effective Tax Rate" indicates the efficiency and actual tax burden of the company. Third, "Tax Audit" indicates the involvement of tax authorities and potential compliance risks. Fourth, "Tax Compliance" reflects a company's commitment to tax regulations. Fifth, "Tax Policy" indicates a company's strategies and principles in tax management. The results of the content analysis related to the frequency of use of these five terms in the financial statements or annual reports of sample companies for the 2019-2023 period are shown in Table 2.

Table 2. Content Analysis Result.

Year	Tax Reconciliation	Effective Tax Rate	Tax Audit	Tax Compliance	Tax Policy
2019	20	20	13	8	25
2020	19	19	15	7	20
2021	20	20	16	13	24
2022	21	21	13	12	24
2023	20	20	16	11	30
Total	100	100	73	51	123

The phrase “Tax Policy” was the most frequently appearing phrase in the five years of research from the sample companies, while the phrases “Tax Reconciliation” and “Effective Tax Rate” both appeared 100 times, followed by the phrase “Tax Audit” 73 times, and the least frequently mentioned phrase was “Tax Compliance.” The interpretation and patterns of tax reconciliation and effective tax rate have been consistently reported by 20 companies since 2019, indicating that these two indicators have become the minimum standard in tax reporting. Tax audits have fluctuated, rising from 13 (2019) to 16 (2021), declining in 2022, and then rising again in 2023, which may indicate dynamics in tax audit disclosure. Tax compliance has remained relatively stable but slightly declined in 2023, which may signal the need for increased awareness or reporting systems. Tax policy disclosure has continued to increase from 25 (2020) to 30 (2023), indicating a positive trend in corporate tax policy disclosure.

The implications of the research results for transparency and accountability are that the high level of tax policy disclosure shows that companies generally recognize the importance of having and communicating tax policies to the public. This reflects efforts to build legitimacy and investor confidence. The disclosure of tax reconciliation and effective tax rates, which are quite high (67.7% and 64.5%), shows that most companies are trying to demonstrate transparency in their tax calculations and efficiency. From these results, it can be interpreted that companies are increasingly encouraged to show that they comply with the principles of good tax governance, especially in the context of pressure from stakeholders and regulators.

DISCUSSION

The majority of sample companies provide tax reconciliation data and effective tax rates in their Notes to Financial Statements, in accordance with applicable accounting standards. This enables quantitative calculation and understanding of the difference between nominal and effective tax rates. From 2019 to 2023, the presentation of tax reconciliation and effective tax rates is standard practice. However, a moderate trend has been observed where companies with higher public visibility or those in sectors subject to strict oversight (e.g., banking, state-owned enterprises) have begun to provide more detailed narrative explanations in their tax reconciliations in subsequent years (particularly 2019–2023). Nevertheless, voluntary disclosures such as the adoption of GRI 207: Tax remain very rare across the sample, indicating that

pressure from Stakeholder Theory has not yet significantly driven tax disclosure beyond compliance in the form of in-depth qualitative narratives. Transparency is driven more by regulatory obligations than by proactive initiatives to meet broader stakeholder expectations.

The key insight from tax policy is the aspect most consistently disclosed by all companies, indicating that almost all companies have tax-related documentation or strategies. Reconciliation and effective tax are fairly common, indicating transparency in fiscal reporting and tax efficiency. Tax audits and compliance are relatively rarely mentioned, which may indicate companies' sensitivity or caution in disclosing interactions with tax authorities. The high level of disclosure in tax policies suggests that companies tend to emphasize the strategic and formal aspects of tax management. Lower disclosure on tax compliance and audits may reflect challenges in reporting or reluctance to disclose potential fiscal risks. Large companies and state-owned enterprises such as Telkom, Jasa Marga, and PGAS show more comprehensive disclosure, indicating higher legitimacy and compliance pressures.

The dimensions of tax transparency and disclosure show a generally positive trend, particularly in terms of tax policy disclosure and tax reconciliation. However, indicators such as tax compliance and tax audits still show fluctuations, which could be a focus for improvement in the future to strengthen public trust and accountability.

CONCLUSION AND RECOMMENDATION

Based on the analysis, it can be concluded that Indonesian companies are increasingly acknowledging their role in the national tax system, particularly following the period of improved tax revenue realization from 2021 to 2024. While a foundational level of tax compliance disclosure is consistently observed, the depth and breadth of CTR disclosure vary significantly among companies. Companies generally adhere to mandatory reporting requirements, often providing technical details in their financial notes. The findings suggest that while there is an evolving awareness of sustainable tax behavior, the current disclosure practices primarily reflect a compliance-driven approach rather than a voluntary, value-driven commitment to advanced tax transparency and responsibility. This indicates that companies are primarily focused on maintaining legitimacy through legal adherence, and external stakeholder pressures for more detailed and ethical tax disclosures may still be developing.

Based on these conclusions, the following recommendations are put forth, for companies are encouraged to move beyond mere compliance statements and provide more comprehensive narratives on their tax policy, governance, and overall approach to tax planning. For regulators (e.g., BEI, DGT), regulators could issue guidelines or best practice recommendations for CTR disclosure that encourage more qualitative and holistic reporting, rather than solely focusing on financial compliance. For investors and civil society organizations should continue to advocate for greater transparency and accountability in corporate tax practices, signaling to companies that CTR is a material concern for their investment and social legitimacy decisions.

FURTHER STUDY

Building upon the findings of this qualitative content analysis, several avenues for future research are suggested to quantitative analysis of CTR drivers. A quantitative study could explore the specific factors influencing the level and quality of CTR disclosure in Indonesia. A comparative study between Indonesian companies and companies in other developing or developed economies could provide insights into institutional differences and global trends in CTR disclosure. As tax regulations in Indonesia evolve (e.g., post-UU HPP implementation, continued XBRL adoption), a longitudinal study could assess the specific impact of these policy changes on companies' CTR disclosure practices and actual tax behavior over a longer period.

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