

The Effect Of Profitability, Leverage, And Company Size On The Tax Management Of Bei Energy Sector Companies In 2022-2024

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Article History

Received: 02-06-2026

Revised: 10-06-2026

Published: 30-06-2026

Keywords: Tax Management, Profitability, Leverage, Firm Size

ABSTRACT

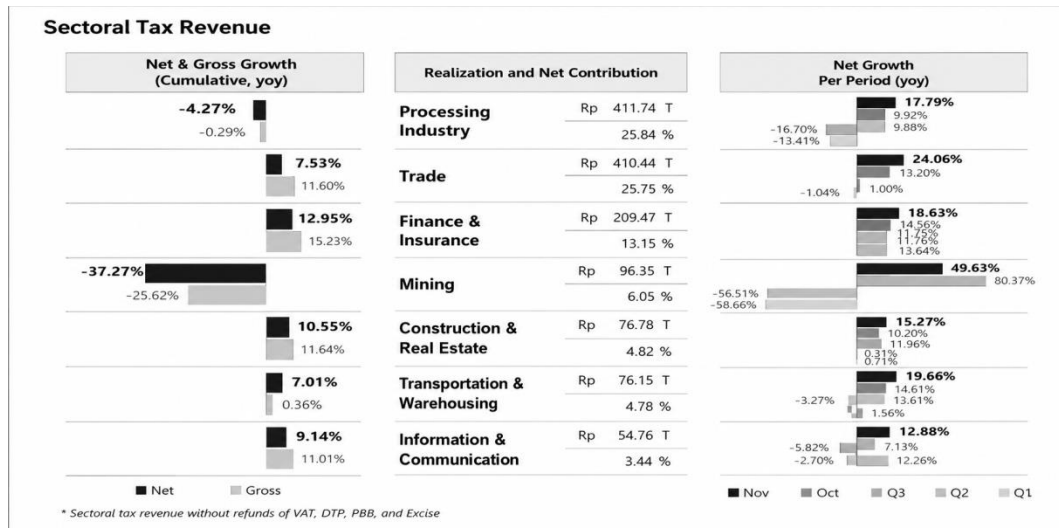
This study aims to examine the effect of profitability, leverage, and firm size on tax management in energy sector companies listed on the Indonesia Stock Exchange (IDX) during 2022–2024. Tax management is measured using the Effective Tax Rate (ETR), profitability is measured by Return on Assets (ROA), leverage is measured using the Debt to Equity Ratio (DER), and firm size is measured by the natural logarithm of total assets. This study was conducted due to inconsistencies in the results of previous studies regarding the factors affecting tax management. This research uses a quantitative method with secondary data obtained from the financial statements and annual reports of energy sector companies listed on the IDX for the 2022–2024 period. The sampling technique used was purposive sampling, resulting in 23 companies or 69 research data samples. The data were processed using SPSS version 31 through descriptive statistical analysis, classical assumption tests, and hypothesis testing. The results show that profitability and leverage have an effect on tax management, while firm size has no effect on tax management. Future researchers are suggested to add other variables and expand the sector and research period.

INTRODUCTION

Tax is source main reception country Which used For infrastructure development, education, health, and public welfare. For companies, taxes are considered a burden that can reduce net profit, so companies strive to manage taxes effectively and in accordance with tax regulations (Mappadang, Wahyudin, Mappadang, & Wijaya, 2022). Therefore, tax management becomes important For guard stability finance company at a time fulfil tax obligations to the state.

Indonesia's tax revenues in recent years have shown a positive trend. Based on data Ministry Finance Republic Indonesia, tax revenue January The tax revenue is projected to reach IDR 149.25 trillion by 2024 (Ortax, 2024). Furthermore, the energy sector is one of the

largest tax contributors, contributing approximately IDR 96.35 trillion by November 2024 (Klik Pajak, 2025). Energy sector companies generally have large assets, complex capital structures, and fluctuating profitability levels, making them interesting to study in relation to their tax management.



Picture 1. Recipient Tax from Various Sector

Corporate tax issues are still common in Indonesia, one example being PT Virtue Dragon Nickel Industry, which experienced tax arrears of Rp74.5 billion due to differences in tax calculations with the local government (Kompas, 2023). This case show that management tax Which not enough appropriate can cause conflict with authority tax. By because That, companies need apply strategy management legal, transparent and efficient taxes.

Management tax is effort company in minimize burden tax legally without violating tax regulations (Laurencia & Veny, 2022). In practice, tax management is influenced by several internal company factors, namely profitability, leverage , and company size. Profitability reflects a company's ability to generate profits, leverage indicates the company's use of debt, and company size describes the size of the company based on its total assets.

Previous research on the effect of profitability on tax management has shown mixed results. Research by Mappadang et al. (2022), Devi et al. (2024), and Erlitasari et al. (2022) state that profitability influential to management tax due the more tall profit company, so the more big also obligation the tax so that companies tend to carry out optimal tax planning. However, Fitriana's research And Ishtika (2021), Tholibin et al. (2022), as well as Satriyo et al. (2024) state that profitability does not affect tax management because companies with high profitability tend to comply with tax regulations and avoid the risks of overly aggressive tax management.

Leverage is considered to be able to influence tax management because the debt interest burden can reduce profit hit tax. Study Fitriana, Febrianto, And Sunaryo (2022) as well as Inviolita, Zirman, and Savitri (2022) stated that leverage affects tax management because high corporate debt increases interest expenses and can reduce taxable profit. However, research

by Devi, Handayani, and Sudiman (2024) and Satriyo, Khasanah, and Ningrum (2024) shows that leverage has no effect on tax management . management tax Because company tend be careful in use debt so as not to pose a high risk to the company in the eyes of investors and creditors.

Meanwhile, company size is considered to influence the effectiveness of tax management because large companies generally have better resources and expertise in field taxation compared to company small. Study Hanum And Br. Manullang (2022) and Erlitasari, Pahala, and Utaminingtyas (2022) stated that company size influential to management tax Because company big own asset and more adequate resources for effective tax planning. However, research by Devi, Handayani, and Sudiman (2024) and Dewi, MP, and Sudiartana (2022) shows that company size has no impact on tax management because tax management is more influenced by profit and company policy than by the size of the company's assets.

Based on the phenomenon of increasing tax revenue, the large contribution of the energy sector, and the differences in the results of previous studies, this study aims to analyze the effect of profitability, leverage , and company size on tax management in energy sector companies listed on the Indonesia Stock Exchange in 2022–2024.

METHOD STUDY

The subjects of this study were energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2022–2024 period. The energy sector was chosen because it is one of the largest contributors to tax revenue in Indonesia, with a contribution of approximately IDR 96.35 trillion as of November 2024. This sector consists of the energy equipment, renewable energy, and oil and gas and coal subsectors. The research object is annual financial report data from energy sector companies listed on the IDX for the 2022–2024 period. This data is used to measure the research variables, namely tax management, profitability, leverage, and company size. This study uses a quantitative method with a statistical approach to examine the effect of profitability, leverage, and company size on tax management. The research data are in the form of numbers processed using the SPSS application. The population in this study is all energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2022–2024 period. This research was selected using a purposive method according to the research criteria. The selected criteria are as follows:

The criteria selected are as follows:

1. Company sector energy Which registered in stock Exchange Indonesia
2. Energy sector companies that issue annual report or financial report on 2022 – 2024 period sequentially and completely
3. Company sector energy Which use eye Money rupiah in financial reports
4. Company sector energy that is not experience loss during period 2022 – 2024

Table 1. Operational Variables

Variables	Measurement (Source reference, Year)	Scale
Y = Management Tax	$ETR = \frac{\text{Beban Pajak}}{\text{Laba Sebelum Pajak}}$ <p>This formula is used to measure the proportion of tax burden to profit before tax.</p> <p>Source : Laurencia & Veny (2022); Fitriana & Ishtika (2021); Oktaviano & Ajimat (2023); Sari & Puspa (2023)</p>	Ratio
X1 = Profitability	$ROA = \frac{\text{Laba Setelah Pajak}}{\text{Total Aset}}$ <p>This formula is used to measure a company's ability to generate profits from all its assets. The higher the ROA, the better.</p> <p>Source: Fitriana <i>et al</i> (2022); Bela & Kurnia (2021); Mappadang <i>et al</i> (2022); Nataherwin, Widyasari, Febe & Pangestu (2024)</p>	Ratio
X2 = Leverage	$DER = \frac{\text{Total Liabilitas}}{\text{Total Ekuitas}}$ <p>This formula is used to measure the ratio between total debt and equity.</p> <p>Source: Devi <i>et al.</i> (2024); Astriah <i>et al.</i> (2021); Setiowati & Eprianto. (2023); Monica & Josephine (2024)</p>	Ratio
X3 = Company Size	$\text{Ukuran Perusahaan} = \text{Ln (Total asset)}$ <p>This formula is used to measure the size of a company based on the total assets owned using the natural logarithm.</p> <p>Source: Arman, Febe & Santo (2025); Hanum & Br. Manullang (2022); Cornelius, Suyanto & Kirana (2025); Santoso & Pratiwi (2023)</p>	Ratio

Source: Data processed researcher (2026)

RESULTS AND DISCUSSION

Table 2. Criteria Sample

No	Criteria	Amount
1.	Company sector energy Which registered in stock Exchange Indonesia	91
2.	Company sector energy Which No publish <i>annual report</i> or <i>financial report</i> on period 2022 – 2024 in a way sequentially And complete	(14)
3.	Company sector energy Which use currency foreign in report his finances	(42)
4.	Company sector energy Which experience loss during 2022 - 2024 period	(12)
	Amount company Which fulfil criteria sample	23
	Amount observation data (23 x 3 years)	69
	Amount outlier data	0
	Amount data	69

Source: Data processed researchers (2026)

Table 2 explain process election sample study use technique Purposive sampling was used on energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2022–2024 period. The initial number of energy sector companies listed on the IDX was 91. However, not all companies met the predetermined research criteria. As many as 14 company

No own report finance complete in a way consecutively during the research period so it cannot be used as a sample. In addition, there are 42 companies that use currencies other than the rupiah in their financial reports, so that issued so that data study still uniform And make it easier analysis process. Furthermore, there were 12 companies that experienced losses during the research period so that No fulfil criteria study. After done selection, obtained 23 companies Which fulfil all over criteria study. Because study done during three years, so total data observation Which used as much as 69 data. In process processing Data using SPSS, no outlier data was found so that all data can be used for research analysis.

Table 3. Descriptive Statistical Test

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Standard Deviation
Profitability	69	0.00087	0.31224	0.0935662	0.07263066
Leverage	69	0.01926	10.79066	1.0861165	1.65918732
Company_Size	69	24.71056	31.44563	27.8355321	1.56754904
Tax Management	69	0.00000	0.94324	0.2208301	0.16458500
Valid N (listwise)	69				

Source: Processing Results Data SPSS 27 (SPSS)

Based on the results of descriptive statistics on 69 energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2022–2024 period, the following picture is obtained:

1. Tax management has a minimum value of 0.00 and a maximum value of 0.94324. The average value is 0.2208 with a standard deviation of 0.16459. Because the average value is greater than the standard deviation, the tax management data tends to be homogeneous and does not have a high spread.
2. Profitability has a minimum value of 0.00087 and a maximum value of 0.31224. The average value is 0.09357 with a standard deviation of 0.07263. This indicates that the profitability data is relatively homogeneous because the standard deviation is smaller than the average value.
3. Leverage has a minimum value of 0.01926 and a maximum value of 10.79066. The average value is 1.08611 with a standard deviation of 1.65918. A standard deviation value greater than the average indicates that the leverage data has a high level of dispersion and varies considerably across companies.
4. Company size has a minimum value of 24.7105 and a maximum value of 31.4456. The average value is 27.8355 with a standard deviation of 1.5675. Because the standard deviation is smaller than the average value, the company size data is relatively homogeneous and not widely distributed.

Table 4. Test Normality
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		69	
Normal Parameters ^{a,b}	Mean	0.0000000	
	Standard Deviation	0.14340066	
Most Extreme Differences	Absolute	0.101	
	Positive	0.101	
	Negative	-0.091	
Test Statistics		0.101	
Asymp. Sig. (2-tailed) ^c		0.080	
Monte Carlo Sig. (2-tailed) ^d	Sig.	0.082	
	99% Confidence Interval	Lower Bound	0.075
		Upper Bound	0.089

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Source: Results Exercise Data SPSS 27 (SPSS)

The results of the normality test using the One-Sample Kolmogorov-Smirnov Test showed an Asymp Sig (2-tailed) value of 0.080, which is greater than 0.05. It can be

concluded that the variables of profitability, leverage , and company size are normally distributed.

Table 5. Test Multicollinearity

Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-0.013	0.324		-0.041	0.968		
Profitability	-0.603	0.265	-0.266	-2.271	0.026	0.852	1,174
Leverage	0.033	0.011	0.336	2.903	0.005	0.873	1,145
Company_Size	0.009	0.012	0.087	0.767	0.446	0.909	1,100

a. Dependent Variable: Tax Management

Source: Processing Results Data SPSS 27 (SPSS)

The results of the multicollinearity test show that the tolerance value on the profitability variable as big as 0.852, Leverage as big as 0.873 And size company as big as 0.909. The tolerance value for the variables is greater than 0.10. The VIF value for the profitability variable is 1.174, leverage is 1.145, and company size is 1.100. These values indicate mark VIF on variables more small from 10. Can concluded that No multicollinearity symptoms occur in the regression between independent variables .

Table 6. Test Autocorrelation

Model Summary ^b

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate	Durbin-Watson
1	.491 ^a	0.241	0.206	0.14667	1,917

a. Predictors: (Constant), Company Size, Leverage, Profitability

b. Dependent Variable: Tax Management

Source: Processing Results Data SPSS 27 (SPSS)

The autocorrelation test results show a Durbin-Watson value of 1.917. This value is above the normal range of 1.5 to 2.5, indicating no signs of autocorrelation in this regression model.

Table 7. Test Heteroscedasticity

Correlations

			Profitability	Leverage	Company_Size	Unstandardized Residual
Spearman's rho	Profitability	Correlation Coefficient	1,000	-.376**	0.197	0.036
		Sig. (2-tailed)		0.001	0.106	0.766
		N	69	69	69	69
	Leverage	Correlation Coefficient	-.376**	1,000	.349**	-0.145
		Sig. (2-tailed)	0.001		0.003	0.236
		N	69	69	69	69
	Company_Size	Correlation Coefficient	0.197	.349**	1,000	-0.053
		Sig. (2-tailed)	0.106	0.003		0.664
		N	69	69	69	69

Unstandardized Residual	Correlation Coefficient	0.036	-0.145	-0.053	1,000
	Sig. (2-tailed)	0.766	0.236	0.664	
	N	69	69	69	69

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Processing Results Data SPSS 27 (SPSS)

The heteroscedasticity test results above show a significant value for profitability of 0.766, leverage of 0.236, and company size of 0.664. These values are all greater than 0.05. It can be concluded that the regression in this study does not exhibit heteroscedasticity.

Table 8. Results Analysis Regression Multiple Linear

Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	-0.013	0.324		-0.041	0.968
Profitability	-0.603	0.265	-0.266	-2,271	0.026
Leverage	0.033	0.011	0.336	2,903	0.005
Company_Size	0.009	0.012	0.087	0.767	0.446

a. Dependent Variable: Tax Management

Source: Processing Results Data SPSS 27 (SPSS)

Based on table results analysis regression linear multiple in study This is:

$$Y = -0.013 - 0.603ROA + 0.033DER + 0.009Company\ Size + e$$

Based on results analysis regression linear multiple, mark constant as big as -0.013 shows that if the profitability, leverage, and company size variables remain at 0, then the tax management value is -0.013. The profitability variable has a regression coefficient of -0.603, meaning that every 1-unit increase in profitability will decrease it by 0.603 units. The leverage variable has a coefficient of 0.033, meaning that every 1-unit increase in profitability

will decrease tax management by 0.013 units. leverage will increase management tax as big as 0.033 unit. Whereas Company size has a coefficient of 0.009, which indicates that every 1 unit increase in company size will increase tax management by 0.009.

Table 9. Results Test Coefficient Determination (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.491 ^a	0.241	0.206	0.14667258

a. Predictors: (Constant), Company Size, Leverage, Profitability

Source: Processing Results Data SPSS 27 (SPSS)

The coefficient of determination test results were 0.206, or 20.6%, indicating that profitability, leverage, and company size, as independent variables, had a 20.6% effect on tax management, as the dependent variable. The remaining 79.4% was influenced by other factors.

Table 10. Results Analysis Test Simultan (Test F)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	0.444	3	0.148	6,874	<,001 ^b
Residual	1,398	65	0.022		
Total	1,842	68			

a. Dependent Variable: Tax Management

b. Predictors: (Constant), Company Size, Leverage, Profitability

Source: Processing Results Data SPSS 27 (SPSS)

Based on table 9, the F value is 6.874 and shows a significance value. as big as 0.001. Mark the show level significance model regression not exceeding 5% or 0.05. Can interpreted variables profitability, leverage And size company influences tax management variables.

Table 11. Results Analysis Test Partial (Test T)

Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-0.013	0.324		-0.041	0.968
Profitability	-0.603	0.265	-0.266	-2,271	0.026
Leverage	0.033	0.011	0.336	2,903	0.005
Company_Size	0.009	0.012	0.087	0.767	0.446

a. Dependent Variable: Tax Management

Source: Processing Results Data SPSS 27 (SPSS)

Based on table results 10 can interpreted as following :

1. Profitability has a significance value of 0.026, or less than 0.05, indicating that profitability influences tax management. Thus, the first hypothesis is accepted.
2. Leverage has a significance value of 0.005, or less than 0.05, indicating that leverage has an effect on tax management. Therefore, the second hypothesis is accepted.
3. Size company own mark significance as big as 0.446 or more big from 0.05, indicating that company size has no effect on tax management. Thus, the third hypothesis is rejected.

Table 12. Conclusion Hypothesis Research

H _a	Hypothesis	Sig	Conclusion
H ₁	Profitability influential to management tax	0.026	Accepted
H ₂	Leverage influential to management tax	0.005	Accepted
H ₃	Size company influential to management tax	0.446	Rejected

Source: Data processed researchers (2026)

Table 4.11 shows that H1 and H2 are accepted, while H3 is rejected. The profitability variable has a significance value of 0.026, which is less than 0.05, indicating that profitability influences tax management. These results indicate that the higher a company's profitability, the greater its profits and the greater its tax burden. This situation encourages companies to conduct more optimal tax planning and management to legally reduce their tax burden. Thus, profitability is one of the factors influencing companies' decisions regarding tax management.

The leverage variable has a significance value of 0.005, which is less than 0.05, indicating that leverage has an impact on tax management. These results indicate that the higher a company's debt level, the greater its interest expense. This interest expense can

reduce taxable profit, providing the company with the opportunity to lower its tax burden. Therefore, leverage can be utilized as a corporate strategy for effective tax management.

Meanwhile, the company size variable has a significance value of 0.446, which is greater than 0.05, indicating that company size has no effect on tax management. This result indicates that company size does not determine whether a company will engage in tax management. Both large and small companies have the same tax obligations and remain under the supervision of tax authorities. Furthermore, decisions regarding tax management are more influenced by the company's financial condition, management policies, and strategy than by company size. Therefore, the third hypothesis in this study is rejected.

CONCLUSION AND SUGGESTION

Based on the research results, profitability and leverage are proven to influence tax management in energy sector companies listed on the Indonesian Stock Exchange in 2022-2024. Profitability measured using ROA shows that the higher the ROA, the higher the tax management. profit company, so increasingly big also burden tax Which must paid so that companies tend to carry out tax planning to reduce the tax burden effectively. legal and efficient. Furthermore, leverage , measured using DER, also impacts tax management because high corporate debt increases interest expenses and can reduce taxable profit, resulting in a lower tax burden.

Meanwhile, company size measured using Ln total assets has no effect. to management tax. Matter This show that big or small A company does not determine tax management practices, as tax management is more influenced by company policies and strategies. Based on the results of this study, companies are advised to conduct tax planning. in a way legal, transparent, and maintains tax compliance. In addition, future researchers are advised to add variables other as well as expand sample And period study so that results study become better and wider.

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