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Factors Affecting Corporate Income Tax Payable to Property and Real Estate Companies Listed on the Indonesia Stock Exchange for the 2017-2021 Period

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ABSTRACT

This study aims to examine the factors that affect corporate income tax payable on property and real estate companies listed on the Indonesia Stock Exchange. The independent variables used in this study consisted of Debt Equity to Ratio, earnings management, and operational costs. The population used in this study are companies engaged in the property and real estate sector which are listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period as many as 729 companies. The total sample used is 11 companies using purposive sampling as a method for sampling. The data analysis used is multiple linear regression which includes descriptive statistical analysis, classical assumption test, and hypothesis testing. The results of the study show that partially the Debt Equity to Ratio variable and operational costs have a significant effect on the corporate income tax payable. Meanwhile, earnings management variable has no significant effect on corporate income tax payable. The independent variable explains that 51.6% can affect the corporate income tax payable, while 58.4%, the rest can be influenced by other factors not discussed in this study. In addition, simultaneously the three independent variables in this study can affect the corporate income tax payable.

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INTRODUCTION

Indonesia is one of the developing countries that is intensively carrying out development in various sectors. The national development aims to improve the welfare of the Indonesian people. To achieve this, the government certainly requires a large amount of money. Tax is one of the sources of financing used by the government in carrying out the development. Sources of state revenue from the tax sector consist of Income Tax, Value Added Tax, Sales Tax on Luxury Goods, Land and Building Tax, Export Tax, International Trade Tax and Import Duties and Excise (Febrisari & Wahyudi, 2022).

However, based on data from the Ministry of Finance, the realization of tax revenues for the 2017-2021 period is still low and has decreased from previous years. This can be seen from table 1.

Table 1. Data on Realization of Tax Revenue for the Period of 2017-2020

Year	Realization of Tax Revenue (Trillion Rupiah)
2017	1,343.5
2018	1,518.8
2019	1,404.5
2020	1,070.0
2021	1,231.9

Source: Ministry of Finance, 2022

Based on the data in Table 1, it can be concluded that the realization of tax revenue in 2021 is quite low and decreased compared to 2018 which was only Rp. 1.231.9 trillion rupiah. The low tax revenue is largely influenced by the slowdown in the global and national economy (Dewi, Widyasari, & Nataherwin, 2020).

From various sources of tax revenue, income tax is one of the largest domestic tax revenue sectors obtained by the state. Income tax is a tax imposed on a tax subject on income received or earned in the tax year, if the subjective tax liability begins or ends in the tax year. While Corporate Income Tax is a tax imposed on income received or earned by the entity as referred to in the KUP Law. However, the realization of corporate income tax revenue from year to year is decreasing and the lowest was in 2019 in the last 10 years (Akhadi, 2022).

The low tax revenue, especially corporate income tax, makes the government continue to strive to maximize tax revenue, one of which is by providing tax incentive policies in the form of reducing domestic corporate income tax rates. With the reduction in tax rates, the government hopes that corporate income tax revenues will increase. However, even though the tax rate has changed, the company still wants the amount of tax paid to be small because the company considers that tax is a burden that will reduce net income, so that in order to improve competitiveness efficiency, managers must reduce taxes as optimally as possible. With the management's desire to suppress and make tax obligations as small as possible, the management tends to minimize tax payments (Farhana & Wardana, 2022).

There are various ways that companies can do to minimize the tax burden legally which is still allowed in accordance with applicable tax regulations, including by strengthening the level of use of debt which is calculated by the Debt to Equity Ratio (DER). The use of debt by the company will result in interest costs that must be paid periodically to creditors or bond investors. Therefore, the greater the interest on the company's debt, the smaller the tax payable due to the increase in the element of business costs. Thus, the company can take advantage of the policy of the regulation, namely by playing a leverage policy or the level of use of debt. One of the goals is to maximize the welfare of shareholders or investors by maximizing the value of the company or obtaining maximum profit (Kalventri & Mulyani, 2021).

In addition to taking advantage of the interest policy on debt that can be used as a tax deduction, another way that companies often take in order to get around a tax regulation that feels less favorable for the company is to practice earnings management to engineer profit figures that will be used as the basis for imposing taxable income. Taxation can be a motivation for managers to practice earnings management, namely by reducing taxable income in order to minimize the amount of tax to be paid. Earnings management can be defined as an activity that aims to change, hide and manipulate the numbers in the financial statements by playing the accounting methods and procedures used by the company (Nisa, Khanifah, & Alfie, 2018).

In addition, in an effort to improve company performance, companies will tend to increase operating activities and business scale which causes the need to analyze various types of costs that are increasingly diverse. These costs are called operational costs, namely costs related to the company's operations which include sales and administration costs, advertising costs, depreciation costs as well as repairs and maintenance. Not only interest costs, operating costs can also be a determinant of the size of the company's income tax, because operational costs are part of the deduction for corporate income tax. Moreover, operational costs are expenditures for sacrifices to obtain goods or services and or a decrease in the value of a company's fixed assets. So that these costs can reduce the corporate income tax payable (Kismanah, Kimsen, & Ramadhan, 2022).

From the problems described above, the researcher is interested in knowing whether the factors described previously are able to have an influence on the corporate income tax payable. Researchers want to do research to find out what factors are influential and how big or not the influence is on large companies by making modifications from previous studies. The modification made by the researcher is to focus on companies in the property and real estate sector which is still very rarely done in previous studies. In addition, researchers also increase the number of research populations including company data from the 2017-2021 period so that the research results produced are more accurate and have a contribution to the company in the future.

RESEARCH METHOD

The type of research used in this research is quantitative research. Qualitative research is research by presenting data in the form of numbers and statistical analysis with the aim of testing the established hypothesis. The type of data used in this study is secondary data in the form of annual financial reports. Secondary data is data obtained from existing sources (Sugiyono, 2019). In this study, the population used are companies engaged in the property and real estate sector which are listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period, with a total of 729 companies. The sampling technique used in this study is purposive sampling, namely sampling with certain criteria. The sample criteria in this study are as follows: a) property and real estate companies listed on the Indonesia Stock Exchange (IDX) respectively during the 2017-2021 research period, b) property and real estate companies that publish annual reports and audited financial reports. complete data ending on December 31 during 2017-2021, c) property and real estate companies that did not experience a loss before tax during the 2017-2021 research period, and d) property and real estate companies that met the required data in each research variable. . The sample in this study there are 11 companies that pass the criteria of 729 company sample data. The data analysis techniques used were descriptive statistics, classical assumption test (normality test, multicollinearity, and heteroscedasticity), multiple linear regression analysis and hypothesis testing (t-test and F-test) and the coefficient of determination R^2 test.

In this study, the dependent variable used is corporate income tax payable. Corporate income tax payable is a tax levied on the profits generated or earned by the company in one tax year (Sumarta & Intan, 2020). The formula for calculating corporate income tax payable is as follows:

Corporate income tax = taxable income x income tax rate

In this study, the variables that become independent variables are as follows:

Debt Equity to Ratio (X_1)

DER is the ratio of debt to equity which is defined as the proportion of the use of total debt with own capital in the company's capital structure policy (Digdowiseiso, Subiyanto, & Irnandi, 2021). Rumus untuk menghitung DER adalah sebagai berikut:

$$\mathrm{DER} = \frac{\text{Total Debt}}{\text{Total Equity}}$$

Earnings Management (X_2)

Earnings management is an attempt to change, hide and manipulate the numbers in the financial statements by playing with the accounting methods and procedures used by the company (Annisa, Supriyanto, & Ilmiyono, 2020). In this study, the approach used to determine earnings management behavior in a company is the Friedlan model approach in 1994, discretionary accruals are the difference between total accruals in the period tested and total accruals in the base period standardized by sales in the base period. So automatically, total accruals here are the difference between Net Operating Income and Cash Flow Operating activities, in calculating the total accruals, the following formula is used:

$$TAC = NOI - CFO$$

Information:
TAC : Total Accruals
NOI : Net Operating Income
CFO : Cash Flow Operating Activities

Then the value of discretionary accruals will then be measured using the equation:

$$\mathrm{DACpt} = \left(\frac{\mathrm{TACpt}}{\mathrm{SALEpt}}\right) - \left(\frac{\mathrm{TACpd}}{\mathrm{SALEpd}}\right)$$

Information:
DACpt : Dicretinary accruals periode tes
TACpt : Total accruals pada periode tes
TACpd : Total accruals pada periode dasar
SALEpt : Penjualan pada periode tes
SALEpd: Penjualan pada periode dasar

Operating Costs (X_3)

Operational costs are costs that are not directly related to a company's products, but are related to the company's daily activities. The company in carrying out its business activities will incur costs as a support, one of which is operational costs (Kismanah, Kimsen, & Ramadhan, 2022). The formula for calculating operating costs is as follows:

$$\text{Operating Costs} = \text{Selling costs} + \text{general and administrative costs}$$

Research Conceptual Framework

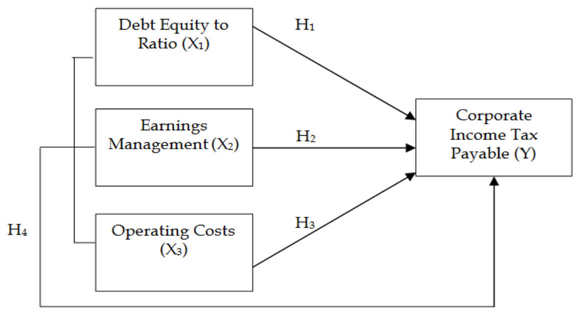

Figure 1. Research Conceptual Framework

Based on the results of the mapping of the conceptual framework above, the authors formulate a hypothesis as an answer to the steps that are contrary to this research activity, as a result:

a. H_1: Debt Equity to Ratio has an effect on corporate income tax payable to property and real estate companies listed on the IDX.
b. H_2 : Earnings management has an effect on corporate income tax payable on property and real estate companies listed on the IDX.
c. H_3 : Operational costs have an effect on corporate income tax payable to property and real estate companies listed on the IDX.
d. H_4: Debt Equity to Ratio, earnings management, and operating costs simultaneously affect the corporate income tax payable on property and real estate companies listed on the IDX.

RESULTS AND DISCUSSIONS

Descriptive Statistics Test

Before conducting descriptive statistical testing, all data in this study will be transformed so that the data in this study can be distributed normally. In the following, the results of the descriptive statistical tests of the data used in this study are presented in Table 2.

Table 2. Descriptive Statistics Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
DER	55	.0433	3.0907	.835780	.6254757
ML	55	-.3816	.4983	-.004260	.1639932
Ln_BO	55	23.39	28.12	26.1270	1.32567
Ln_Y	55	18.27	24.77	22.4642	1.81623

Source: Data Processed With SPSS 25, 2022

Classical assumption test

The first classic assumption test is to perform a normality test. The normality test aims to determine the level of normality of the distribution of the data used in this study. The way to determine decision making is if the significance value is greater than 0.05, then the data is normally distributed. On the other hand, if the significance is less than 0.05, then the residual value is not normally distributed.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		55
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.22770759
Most Extreme Differences	Absolute	.093
	Positive	.054
	Negative	-.093
Test Statistic		.093
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Data Processed With SPSS 25, 2022

Based on Table 3, it can be seen the results of the normality test using the One-Sample Kolmogrov-Smirnov and getting the Asymp.Sig value. (2-tailed) of 0.200 is greater than 0.05 so it can be concluded that the data used in this study is normally distributed. Next, the normality test will be shown with the histogram graph in Figure 2.

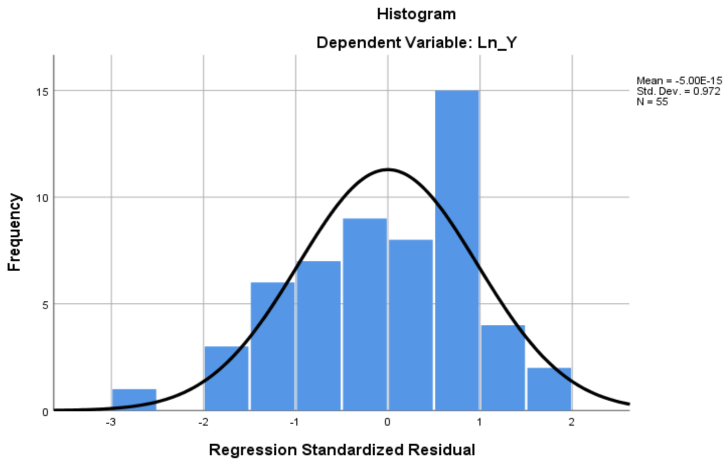

Figure 2. Normality Test Results with Histogram Graph
Source: Data Processed With SPSS 25, 2022

Based on Figure 2, it can be seen that the line drawing is in the shape of a bell, neither deviating to the left nor to the right. This shows that the data are normally distributed and meet the assumption of normality. Then, the normality test will be shown with the P-Plot graph in Figure 3.

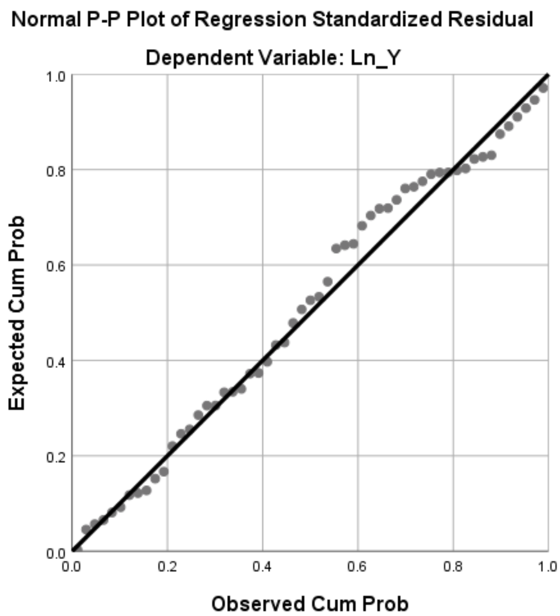

Figure 3. Normality Test Results with P-Plot Graph
Source: Data Processed With SPSS 25, 2022

Based on Figure 3, it is shown that the data (dots) spread around the diagonal line and follow the diagonal line. So from the picture it is concluded that the residuals of the regression model are normally distributed.

Furthermore, multicollinearity testing was carried out with the aim of knowing the regression model found a correlation between the independent variables. Multicollinearity test is done by looking at the value of VIF (Variance Inflation Factor) and Tolerance.

Table 4. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	DER	.984	1.016
	ML	.979	1.022
	Ln_BO	.993	1.007

a. Dependent Variable: Ln_Y

Source: Data Processed With SPSS 25, 2022

Based on Table 4, the independent variable Tolerance value of the three independent variables is greater than 0.1, while the VIF value of the three independent variables is less than 10, so the data used in this study is declared free from multicollinearity. The last classical assumption test is the heteroscedasticity test which is carried out with the aim of knowing there is a deviation from the classical assumption. Heteroscedasticity test was carried out using the Glejser method by regressing the independent variable with the absolute residual value. If the significant value between the independent variable and the absolute residual is more than 0.05, then there is no heteroscedasticity.

Table 5. Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.267	1.836		1.235	.223
	DER	-.225	.149	-.206	-1.504	.139
	ML	.379	.571	.091	.663	.510
	Ln_BO	-.041	.070	-.079	-.581	.564

a. Dependent Variable: Abs_RES

Source: Data Processed With SPSS 25, 2022

Based on Table 5, it can be seen that the significance value of the Debt Equity to Ratio (X_1) variable is 0.139, which is greater than 0.05, so it can be concluded that the data on the DER variable (X_1) does not have a heteroscedasticity problem. Earnings management variable (X_2) is 0.510 greater than 0.05, so it can be concluded that the data on earnings management variable (X_2) does not experience heteroscedasticity problems. The operational cost variable (X_3) is 0.564 which is greater than 0.05, so it can be concluded that the data on the operational cost variable (X_3) does not experience heteroscedasticity problems.

Multiple linear regression analysis tests

The results of the multiple linear regression analysis in this study can be seen in Table 6 below.

Table 6. Multiple Linear Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.537	3.405		-.745	.460
	DER	.662	.277	.228	2.390	.021
	ML	-1.244	1.060	-.112	-1.174	.246
	Ln_BO	.936	.130	.683	7.189	.000

a. Dependent Variable: Ln_Y

Source: Data Processed With SPSS 25, 2022

Based on Table 6, it can be seen the values:

$\alpha = -2.537$

$\beta_1 = 0.662$

$\beta_2 = -1.244$

$\beta_3 = 0.936$

So that the multiple linear regression equation in this study is:

$$Y = -2.537 + 0.662 X_1 - 1.244 X_2 + 0.936 X_3 + e$$

Based on these equations can be described as follows: a) the constant value (α) is -2,537 which means that if there are no Debt Equity to Ratio variables, earnings management, and operational costs, the value of corporate income tax payable is -2,537 units, b) the first variable is Debt Equity to Ratio (X_1) with a value of 1 = 0.662, which means that for every increase in the Debt Equity to Ratio variable by 1 unit, the value of corporate income tax payable will increase by 0.662 units assuming the variable earnings management and operating costs are fixed, c) the second variable, namely earnings management (X_2), has a value of 1 = -1.244, which means that for every increase in the earnings management variable by 1 unit, the value of corporate income tax payable will decrease by 1,244 units assuming the variable Debt Equity to Ratio and fixed operating costs, and d) the third variable is operating costs (X_3) with a value of 1 = 0.936, which means that for every 1 unit increase in the operational cost variable, the value of corporate income tax payable will increase by 0.936 units assuming the variable Debt Equity to Ratio and fixed earnings management.

Hypothesis test

The first hypothesis testing to be carried out is the coefficient of determination test which is denoted by R^2 to measure how much influence the independent variable has on the dependent variable.

Table 7. Multiple Linear Regression Analysis Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.737[a]	.543	.516	1.26330

a. Predictors: (Constant), Ln_BO, DER, ML

b. Dependent Variable: Ln_Y

Source: Data Processed With SPSS 25, 2022

Based on Table 7, it can be seen that the Adjusted R Square value is 0.516. This means that 51.6% changes in the variable of corporate income tax payable (Y) are caused by Debt Equity to Ratio (X_1), earnings management (X_2), and operational costs (X_3), while the remaining 58.4% is caused by factors outside independent variable changes. The next step is to perform a t-test to determine the significant effect of the dimensions of the independent variable partially on the dependent variable.

Table 8. t-test Results

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.537	3.405		-.745	.460
	DER	.662	.277	.228	2.390	.021
	ML	-1.244	1.060	-.112	-1.174	.246
	Ln_BO	.936	.130	.683	7.189	.000

a. Dependent Variable: Ln_Y

Source: Data Processed With SPSS 25, 2022

The regression line equation Y = -2.537 + 0.662 X_1. Based on the value of t_{count} = 2,390 with a significance of t of 0.021. By using a significance of 0.05 and df = nk = 55-3 = 52 (n = the number of data and k = the number of variables) obtained t_{table} of 1.675. Then obtained t_{count} (2,390) > t_{table} (1,675). This proves that the Debt Equity to Ratio has a positive and significant effect on corporate income tax payable to property and real estate companies listed on the IDX for the 2017-2021 period.

The regression line equation Y = -2.537 - 1.244 X_2. Based on the value of t_{count} = -1.174 with a significance of t of 0.246. By using a significance of 0.05 and df = nk = 55-3 = 52 (n = number of data and k = number of variables) obtained t_{table} of 1.675. Then obtained t_{count} (-1.174) < t_{table} (1.675). This proves that earnings management has no positive and significant effect on corporate income tax payable on property and real estate companies listed on the IDX for the 2017-2021 period.

The regression line equation Y = -2.537 + 0.936 X_3. Based on the value of t_{count} = 7189 with a significance of t of 0.000. By using a significance of 0.05 and df = nk = 55-3 = 52 (n = number of data and k = number of variables) obtained t_{table} of 1.675. Then obtained t_{count} (7.189) > t_{table} (1.675). This proves that operational costs have a positive and significant effect on corporate income tax payable to property and real estate companies listed on the IDX for the 2017-2021 period. The last hypothesis testing is the F test which is carried out to test the significant effect of the dimensions of the independent variables simultaneously on the dependent variable.

Table 9. F test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	96.737	3	32.246	20.205	.000b
	Residual	81.392	51	1.596		
	Total	178.130	54			

a. Dependent Variable: Ln_Y
b. Predictors: (Constant), Ln_BO, DER, ML
Source: Data Processed With SPSS 25, 2022

Based on Table 9, it can be seen that the test results show the Fcount value of 20.205 with a significance of 0.000. The first decision making is by looking at the f value of the comparison of fcount and ftable with a significance level of 5%, the value of Ftable with df1 = (k-1) = 3-1 = 2, df2 = nk = 55-3 = 52 (n = the number of data and k = number of variables) obtained Ftable of 3.18. From the table above, Fcount is 20.205. This shows Fcount (20.205) > Ftable (3.18). This proves that the Debt Equity to Ratio, earnings management, and operating costs simultaneously have a positive and significant effect on corporate income tax payable on property and real estate companies listed on the IDX for the 2017-2021 period.

Discussion

a. Effect of Debt Equity to Ratio on Corporate Income Tax Payable

The first hypothesis states that the Debt Equity to Ratio has an effect on corporate income tax payable to property and real estate companies listed on the IDX for the 2017-2021 period. Table 8 also provides information that the Debt Equity to Ratio variable has a sig value. of 0.021 where 0.021 <0.05 and t_{count} 2.390> t_{table} 1.675 so that Ha is accepted and Ho is rejected. From this explanation, it can be concluded that the Debt Equity to Ratio variable affects the corporate income tax payable on property and real estate companies listed on the IDX for the 2017-2021 period. It can be shown that companies in good financial condition have a debt to equity ratio of less than 1 or less than 100%. In addition, the larger the loan or debt, the lower the taxable profit because the tax benefit for interest on debt increases. As a result of large interest payments, the company's tax burden will be reduced. The results of this study are in line with research conducted in 2022 which concluded that the Debt Equity to Ratio has an effect on corporate income tax payable. In addition, the study also explained that the use of high debt will lead to bankruptcy of the company, eliminating investors and even getting a bad image in the eyes of investors. The mistake of some companies is that there are still many companies that tend to use a high debt structure to reduce corporate income taxes (Feriyanto & Nugraha, 2021).

b. Effect of Earnings Management on Corporate Income Tax Payable

The second hypothesis states that earnings management has an effect on corporate income tax payable to property and real estate companies listed on the IDX for the 2017-2021 period. Table 8 also provides information that the earnings management variable has a sig value. of 0.246 where 0246 > 0.05 and t_{count} -1.174 < t_{table} 1.675 so that Ha is rejected and Ho is accepted. From this explanation, it can be concluded that the earnings management variable has no effect on corporate income tax payable on property and real estate companies listed on the IDX for the 2017-2021 period. This finding indicates that an increase in corporate income tax payable will reduce earnings management practices, because taxes in general have their own accounting rules in calculating taxable income from the prevailing laws and regulations so that taxation should not have a big role in earnings management. The results of this study are in line with research conducted in 2019 which concluded that earnings management has no effect on corporate income tax payable (Widyaningsih & Horri, 2019).

c. Effect of Operational Costs on Corporate Income Tax Payable

The third hypothesis states that operating costs have an effect on corporate income tax payable to property and real estate companies listed on the IDX for the 2017-2021 period. Table 8 also provides information that the operating expense variable has a sig value. of 0.000 where 0.000 <0.05 and t_{count} 7189 > t_{table} 1.675 so that Ha is accepted and Ho is rejected. From this explanation, it can be concluded that the variable operating costs affect the corporate income tax payable on property and real estate companies listed on the IDX for the 2017-2021 period. High operating costs indicate that the company's profit is also high, whether it is obtained through the sale of goods or service revenues. So, the increase in profit will increase the income tax paid by the company. If profits increase, the company can minimize the potential losses that occur. Although costs will be deducted from profits, costs that may be deducted from taxable income as regulated in Law No. 36 of 2008 Article 6 paragraph 1, are costs used to earn, collect, and maintain income. Therefore, if the operational costs associated with these activities increase, the income will potentially increase. If these costs are used effectively, then the potential income that can be obtained by the company will increase. So that the costs incurred by the company for its operational activities have the potential to generate optimal profits even greater. The results of this study are in line with research conducted in 2022 which concluded that operational costs affect the corporate income tax payable (Kalventri & Mulyani, 2021).

d. Effect of Debt Equity to Ratio, Earnings Management, and Operating Costs on Corporate Income Tax Payable

The fourth hypothesis states that the Debt Equity to Ratio, earnings management, and operating costs simultaneously affect the corporate income tax payable on property and real estate companies listed on the IDX for the 2017-2021 period. Table 9 shows the calculated F value of 20.205 > F table 3.18 while the significance value is 0.000 where the value is 0.000 <0.05. Thus, the variables Debt Equity to Ratio, earnings management, and operating costs simultaneously affect the corporate income tax payable on property and real estate companies listed on the Indonesia Stock Exchange for the 2017-2021 period.

CONCLUSION

The following are the conclusions from the results of the research conducted, namely: a) based on the results of the partial test (t-test) on the regression model, it can be concluded that H_1 is accepted, partially the Debt Equity to Ratio (DER) variable has a significant effect on the variable of corporate income tax payable on property and real estate companies listed on the IDX in 2017-2021, b) based on the results of the partial test (t-test) on the regression model, it can be concluded that H_2 is rejected, partially earnings management variables have no significant effect on the variable corporate income tax payable on property and real estate companies listed on the Indonesia Stock Exchange in 2017-2021, c) based on the results of the partial test (t-test) on the regression model, it can be concluded that H_3 is accepted, partially operating expense variables have a significant effect on the variable corporate income tax payable on property and real estate companies listed on the Indonesia Stock Exchange in 2017-2021, and d) based on the results of the simultaneous test (F test), it is concluded that the Debt to Equity Ratio (DER) variables simultaneously, earnings management, and operating costs have a significant effect on the variable corporate income tax payable on property and real estate companies listed on the IDX in 2017-2020.

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