

The Effect of Firm Size and Green Accounting on Tax Aggressiveness in Consumer Non-Cyclical Companies Listed on the Indonesia Stock Exchange in 2022–2024

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This study aims to analyze the effect of firm size and Green Accounting on tax aggressiveness in consumer non-cyclical sector companies listed on the Bursa Efek Indonesia during the 2022–2024 period. This research employs a quantitative approach using regression analysis to examine the partial and simultaneous effects of the variables. The results indicate that firm size does not have a significant effect on tax aggressiveness, suggesting that company scale is not a determining factor in tax aggressiveness practices. Green Accounting also does not have a significant effect on tax aggressiveness, indicating that the implementation of environmental accounting practices has not been able to influence corporate tax behavior. Simultaneously, firm size and Green Accounting do not have a significant effect on tax aggressiveness. These findings suggest that tax aggressiveness may be influenced by other factors beyond the variables examined in this study. This research is expected to contribute to the development of literature related to the factors influencing tax aggressiveness and serve as a reference for future research.

Keywords: Firm Size, Green Accounting, Tax Aggressiveness

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1. Introduction

Changes in the global business environment, marked by increasing attention to sustainability issues and good governance practices, have brought significant implications for corporate policies, including financial reporting and tax strategies (Niandari, 2024). Along with the implementation of IFRS S1 and S2 in 2024 regarding sustainability disclosure requirements, companies are increasingly required to integrate environmental and social dimensions into their accounting systems. This has led to the emergence of green accounting, which is an accounting practice that considers environmental costs and benefits in corporate financial reports, with the aim of enhancing transparency and legitimacy in the eyes of stakeholders (Mediaty et al., 2025).

On the other hand, companies face pressure to maintain financial performance, one of which is through tax efficiency strategies. Tax aggressiveness, defined as corporate efforts to minimize tax burdens legally but aggressively, often becomes a concern for the public and regulators because it can reduce state revenue contributions and create reputational risks (Prameswari & Budyastuti, 2023). This phenomenon can be observed, for example, in large mining companies in Indonesia that have been reported to engage in transfer pricing practices to reduce tax burdens, while simultaneously claiming sustainability commitments through environmental programs. This case reflects a paradox: companies that attempt to strengthen legitimacy through green accounting practices often also engage in aggressive tax strategies that reduce their social function (Budyastuti et al., 2023).

Firm size is an important factor that also influences tax behavior (Hapsari, 2022). Large companies with greater resources and operational complexity tend to have a higher capability to engage in aggressive tax planning. However, at the same time, large companies also face greater public legitimacy pressure, which encourages them to be more transparent in environmental accounting practices (Anggraini & Fidiana, 2021). This means that firm size has the potential to act as a dual determinant: on one hand, increasing the likelihood of tax aggressiveness, while on the other hand, strengthening the motivation to disclose environmental information through green accounting (Silvryza & Kusumawardani, 2024).

The phenomenon of increasing economic pressure, industry competition, and public demand for corporate transparency encourages management to adjust business strategies and financial policies more carefully. For example, the financial losses experienced by large companies such as PT Hero Supermarket Tbk indicate that firm size does not always guarantee financial performance stability. From the perspective of political cost theory, large companies tend to be under public and regulatory scrutiny, making them more cautious in determining policies, including tax policies. However, on the other hand, financial pressure may encourage management to implement various efficiency strategies, including tax planning, thereby raising the assumption that firm size may influence the level of tax aggressiveness. In addition, the growing attention to sustainability and environmental responsibility encourages companies to implement green accounting as a form of transparency in social and environmental disclosures. Based on legitimacy theory, companies with higher levels of environmental disclosure tend to maintain their reputation and public legitimacy, thereby avoiding aggressive tax practices. Therefore, this phenomenon becomes an important basis for this study to analyze the effect of firm size and green accounting on tax aggressiveness in consumer non-cyclical companies listed on the Indonesia Stock Exchange, in order to provide empirical evidence regarding the relationship between corporate characteristics, sustainability practices, and tax policies.

The relationship between these variables is interesting to examine because previous literature still shows mixed findings. Some studies find that large companies are more aggressive in taxation because they have the resources to exploit regulatory loopholes (Saputra et al., 2022), while other studies show that large companies are actually more compliant due to strict public scrutiny (Fitri Fatun & Meirini, 2024). Similarly, the effect of green accounting on tax aggressiveness remains inconsistent: some studies report that sustainability practices reduce tax avoidance (Lanis & Richardson, 2021), while others find that environmental disclosure is often used as a legitimacy tool to conceal aggressive tax strategies (Khairunnisa et al., 2023).

Therefore, this study aims to analyze the effect of firm size and green accounting on tax aggressiveness in consumer non-cyclical companies listed on the Indonesia Stock Exchange during 2022–2024. This study contributes by examining the relationship between two main factors, namely firm size as an internal characteristic and green accounting as a form of environmental responsibility, on tax aggressiveness behavior, while also addressing inconsistencies in previous findings. From a practical perspective, this study can provide insights for regulators in assessing how sustainability reporting policies and the supervision of large companies influence tax behavior, as well as for company management in balancing financial interests and sustainability.

Based on the above explanation, the research problems in this study are formulated to examine several key aspects related to tax aggressiveness in consumer non-cyclical companies listed on the Indonesia Stock Exchange during the 2022–2024 period, namely: (1) whether firm size disclosure has an effect on tax aggressiveness; (2) whether green accounting influences tax aggressiveness; and (3) whether firm size and green accounting simultaneously have an effect on tax aggressiveness.

2. Theoretical Framework and Hypothesis

Firm Size

Firm size reflects the scale of operations and the capacity of resources owned by an entity (Manossoh, 2020). Larger firms tend to have more complex organizational structures, a broader shareholder base, and greater access to capital compared to smaller firms (Hartati, 2024). Common indicators used to measure firm size include total assets, sales value, market capitalization, and the number of employees (Mukhtaruddin et al., 2024). The larger the firm, the greater its ability to manage business strategies, including tax planning.

From the perspective of political cost theory, large firms often face greater public scrutiny and stricter regulatory oversight. This exposure encourages firms to be more cautious in implementing policies that may pose reputational risks, including aggressive tax practices. On the other hand, larger firm size may provide greater opportunities for managers to engage in aggressive tax planning due to the availability of professional resources and flexibility in structuring cross-border transactions.

This duality makes firm size an interesting variable to examine in relation to tax aggressiveness. On one hand, larger size may act as a constraint on aggressive practices due to higher reputational and regulatory risks. On the other hand, larger scale may create more opportunities for firms to minimize taxes through aggressive strategies (Lestari et al., 2023). These contrasting perspectives create theoretical uncertainty, highlighting the importance of examining the relationship between firm size and tax aggressiveness in the context of companies in Indonesia.

Green Accounting

Green accounting, or environmental accounting, is an approach that integrates environmental costs and benefits into a company's accounting system (Seifert & Bartelmus, 2018). This concept emerged from the growing global awareness of sustainability issues, emphasizing that economic activities cannot be separated from their environmental impacts (Talapessy et al., 2025). Green accounting includes the recording of conservation costs, waste management, the use of environmentally friendly energy, and compliance with sustainability regulations (Silvryza & Kusumawardani, 2024).

Based on legitimacy theory, green accounting practices are viewed as a company's effort to gain social acceptance by demonstrating concern for environmental issues (Prastiwi et al., 2024). The better the disclosure of environmental accounting, the greater the trust given by society, investors, and regulators. This can strengthen the company's reputation while reducing the risk of strict oversight from authorities, including in taxation aspects. Transparency in environmental activities is also perceived as a signal of broader accountability in corporate governance.

On the other hand, green accounting does not always reflect a genuine commitment to sustainability. Some companies may use this practice merely as a symbolic tool to build a positive image without truly changing their operational behavior. In the context of tax aggressiveness, symbolic environmental disclosure allows companies to continue implementing aggressive tax avoidance strategies while still gaining legitimacy in the public eye. This creates ambiguity: whether green accounting reduces aggressive practices or, conversely, has no significant impact on corporate tax policies (Simbolon, 2024).

Tax Aggressiveness

Tax aggressiveness refers to a spectrum of corporate strategies aimed at reducing tax liabilities, ranging from conservative practices that comply with regulations to those that approach legal violations (Ghifary et al., 2022). This definition distinguishes tax aggressiveness from tax evasion, which is illegal in nature, as

tax aggressiveness still operates within the formal legal framework despite often generating controversy (Hanlon & Heitzman, 2020). This practice has become an important issue as it involves a balance between a company's interest in minimizing tax burdens and the government's interest in optimizing tax revenues (Mediaty et al., 2025).

Within the framework of agency theory, management has incentives to reduce the company's tax burden in order to increase net income, which in turn enhances compensation or performance evaluation (Mediaty et al., 2025). However, overly aggressive practices may lead to agency costs in the form of litigation risks, penalties, and reputational damage. From the perspective of signaling theory, controlled tax aggressiveness may be perceived as a signal of managerial efficiency, whereas from the standpoint of legitimacy theory, such practices may be viewed as contrary to corporate social responsibility.

This ambivalence indicates that tax aggressiveness does not always provide the same long-term benefits. On one hand, it can reduce tax expenses and increase profitability; on the other hand, it may harm the company through legal risks and loss of public legitimacy (Polii et al., 2025). This complexity underscores the importance of examining the factors that may encourage or constrain tax aggressiveness, including firm size and the implementation of green accounting (Putri et al., 2025).

Relationship Between Variables

The Effect of Firm Size on Tax Aggressiveness

Firm size in the consumer non-cyclical sector reflects production capacity, access to technology, and the complexity of supply chains. According to political cost theory, large consumer non-cyclical firms receive greater scrutiny from the public, investors, and regulators, thereby facing higher pressure to avoid overly aggressive tax strategies. In contrast, smaller firms often experience greater cost pressures and tend to seek fiscal loopholes to reduce their tax burden (Likuiditas & Profitabilitas, 2025).

Empirically, Dan et al. (2025) found that large agribusiness firms in Indonesia tend to be more compliant with tax regulations due to considerations of reputation and access to financing. Saputra et al. (2022) also reported that firm size has a significant negative relationship with tax aggressiveness, particularly in large plantation subsectors that are closely monitored by the government. On the other hand, Rahardjo (2021) found no significant effect of firm size on tax aggressiveness, as both large and small firms have incentives to minimize fiscal burdens amid commodity price fluctuations.

This gap indicates that the relationship between firm size and tax aggressiveness in the consumer non-cyclical sector remains inconsistent. Therefore, this study aims to re-examine this phenomenon during the 2022–2024 period, when the consumer non-cyclical sector faces global uncertainty, climate change challenges, and government fiscal incentives.

H1: Firm Size has a significant positive effect on Tax Aggressiveness.

The Effect of Green Accounting on Tax Aggressiveness

Green accounting in the consumer non-cyclical sector is highly important because its operational activities directly impact the environment, such as land use, water consumption, fertilizers, and carbon emissions (Pratiwi, 2024). Based on legitimacy theory, consumer non-cyclical companies that seriously implement green accounting aim to maintain social and regulatory legitimacy, thereby becoming more cautious in their tax practices. Environmental transparency can limit the scope for tax aggressiveness, as companies seek to demonstrate their commitment to sustainability (Ahmed et al., 2021).

Empirical studies support this view. Ivanda et al. (2024) found that consumer non-cyclical companies disclosing environmental conservation costs and waste management practices tend to have higher tax

compliance, resulting in lower tax aggressiveness. Margie & Melinda (2024) also emphasized that green accounting practices help agribusiness firms enhance external legitimacy, which in turn reduces tax avoidance practices. However, Oktavianka (2023) found that green accounting has no significant effect, as some companies disclose environmental activities merely to fulfill administrative requirements, without consistent implementation in operational practices or tax strategies.

These differing findings indicate the presence of a research gap, particularly in the context of Indonesia's consumer non-cyclical sector during 2022–2024, which faces increasing sustainability reporting demands following POJK 51/2017. Therefore, this study is important to re-examine the effectiveness of green accounting in reducing tax aggressiveness.

H2: Green accounting has a significant positive effect on Tax Aggressiveness.

The Effect of Firm Size and Green Accounting on Tax Aggressiveness

Firm size and green accounting can complement each other in explaining tax aggressiveness in the consumer non-cyclical sector (Putri et al., 2025). Large companies with well-implemented green accounting not only face higher legitimacy pressures but also possess greater resource capacity to adopt effective sustainability practices. Based on a combination of political cost theory and legitimacy theory, the larger the company and the better the quality of environmental disclosure, the lower the likelihood of engaging in aggressive tax strategies (Kusuma & Pratiwi, 2023).

Empirical findings support this perspective. Putri et al. (2025) show that large plantation companies that consistently implement environmental management tend to exhibit lower tax aggressiveness. Yuniza & Devi (2023) also argue that the combination of large business scale and sustainability practices enhances a company's reputation in the eyes of the public and regulators, thereby increasing tax compliance. However, Margie & Melinda (2024) find that the interaction between firm size and green accounting has no significant effect on tax aggressiveness, as in some cases large firms use sustainability reporting to mask tax avoidance practices.

These inconsistencies indicate that the simultaneous relationship between firm size and green accounting on tax aggressiveness remains inconclusive. Therefore, this study aims to re-examine this phenomenon within the context of Indonesia's consumer non-cyclical sector during 2022–2024, which is facing global sustainability issues alongside the complexity of domestic fiscal policies.

H3: Firm Size and Green Accounting simultaneously have a significant positive effect on Tax Aggressiveness.

Research Conceptual Framework

Based on the theories and hypotheses developed, this study's conceptual model is as follows:

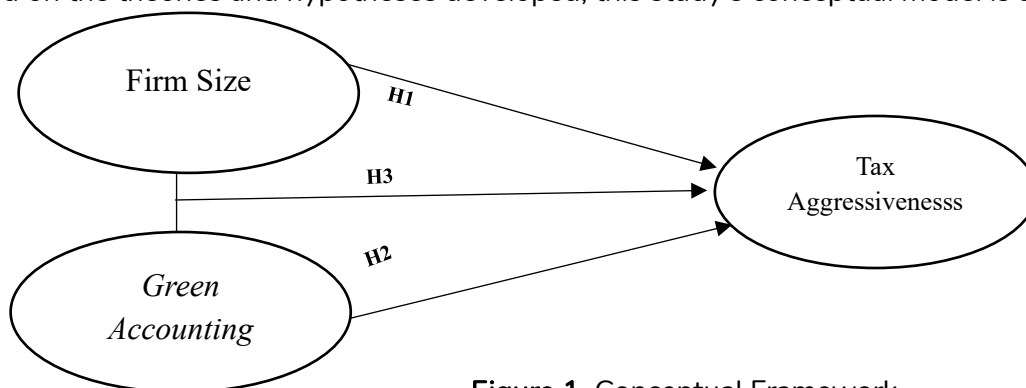


Figure 1. Conceptual Framework

Based on the conceptual framework illustrated in the figure, this study explains that Firm Size and Green Accounting are independent variables that are expected to influence Tax Aggressiveness as the dependent variable. Partially, Firm Size is assumed to have an effect on the level of Tax Aggressiveness (H1), and Green Accounting is also assumed to affect Tax Aggressiveness (H2). In addition, simultaneously, both independent variables are expected to have a significant effect on Tax Aggressiveness (H3). The direction of the arrows in the diagram represents the causal relationships that will be empirically tested through statistical analysis in this study.

3. Research Method

Population and Sample

In this study, companies in the consumer non-cyclicals sector listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period are used as the population. The initial population consisted of 111 companies; however, after a screening process based on predetermined sample criteria, 68 companies met the requirements. This study uses a sample of 68 companies with an observation period of three years. The data used are obtained from financial statements and sustainability reports accessible through the official Indonesia Stock Exchange website at www.idx.co.id, to observe indicators of GRI G4 disclosure, total assets as a proxy for firm size, and tax aggressiveness. Data collection is conducted to ensure that the research reflects actual conditions in the field. Furthermore, the data collected are analyzed using statistical methods. The sampling technique employed in this study is purposive sampling, which involves selecting samples based on specific predetermined criteria. These criteria include: companies in the consumer non-cyclicals sector listed during the 2022–2024 period, companies that are not consistently listed throughout the research period, and companies that do not publish financial statements during 2022–2024. From a total of 111 consumer non-cyclicals companies listed during the period, after applying the selection criteria, 68 companies were deemed eligible as the research sample. With a three-year observation period, the total number of observations used in this study is 204 firm-year data.

Table 1. Sample Selection Criteria

No	Description	Jumlah
1.	Number of consumer non-cyclicals companies listed on the Indonesia Stock Exchange during 2022–2024	111
2.	Companies that were not consistently listed on the Indonesia Stock Exchange during 2022–2024	(30)
3.	Companies that did not publish financial statements during 2022–2024	(13)
4.	Number of companies included in the study during 2022–2024	68
5.	Total sample over 3 years (68 × 3)	204

Source: processed by the author

Data Collection Technique

This study employs a quantitative method. This method is used to examine a specific population or sample by utilizing data that can be measured numerically (Ferinia, 2023). The approach applied in this study is a correlational approach, which aims to determine the relationship between the variables under investigation. The data used in this study are secondary data, defined as data obtained from existing sources that can be utilized by researchers for analysis or further research purposes (Marisya & Sukma, 2020). The secondary data were collected from the companies' annual reports and sustainability reports for the period 2022–2024.

Table 2. Operational Definitions and Measurement of Variables

Variabel	Measurement
Firm Size	Firm size is an indicator that reflects the scale of a company as measured by its resource capacity and operational scope (Apriani et al., 2020). L(n) = Total Aset
Green Accounting	Green accounting involves the measurement and reporting of the economic value of environmentally friendly business practices (Tampubolon et al., 2024) GRI Index = Number of Indicators Disclosed / 91 GRI G4 Indicators
Tax Aggressiveness	The dependent variable in this study is tax avoidance, which is measured using Cash ETR to assess the amount of cash paid for taxes, as reported in the statement of cash flows (Putri et al., 2025) Cash ETR = Cash Taxes Paid / Profit Before Tax

4. Results and Discussion

Descriptive Statistics

Descriptive statistics are used to provide a general overview of the characteristics of the data utilized in this study. The descriptive analysis in this research is conducted on the firm size variable of companies in the consumer non-cyclical sector listed on the Indonesia Stock Exchange during the 2022–2024 period, with the aim of identifying patterns and variations in the data over the observation period. The measurements in descriptive statistics include minimum value, maximum value, mean, and standard deviation. These measurements are intended to describe the distribution and the level of dispersion of the firm size data. The results of this analysis serve as an initial step in understanding the characteristics of the research sample before conducting further statistical analysis (Heriyah & Salsabila, 2023).

Figure 3. Descriptive Statistics

	<i>N</i>	<i>Min</i>	<i>Max</i>	<i>Mean</i>	<i>Std. Dev.</i>
Ukuran Perusahaan	204	19.95	32.94	28,7320	2.12355
<i>Green accounting</i>	204	0.00	1.00	.3742	0.48204
Tax Aggressiveness	204	1.00	13.25	-.0621	1.01418

Source: Secondary data processed using SPSS 22

Figure 3 presents the characteristics of each variable used in this study. The firm size variable has a minimum value of 19.95 and a maximum value of 32.94, with a mean of 28.7320 and a standard deviation of 2.12355. This indicates that the firm size among the sample companies varies, with the average firm size falling within the medium to large category based on the measurement scale used in this study. The green accounting (GA) variable has a minimum value of 0 and a maximum value of 1, with a mean of 0.3742 and a standard deviation of 0.48204. These results indicate that approximately 37.42% of the companies in the sample have implemented green accounting practices, while the rest have not, suggesting a considerable variation among firms in the adoption of green accounting.

The tax aggressiveness variable has a minimum value of -1.00 and a maximum value of 13.25, with a mean of -0.0621 and a standard deviation of 1.01418. This indicates that the average level of tax aggressiveness among companies tends to be moderate, with some firms exhibiting higher or lower levels of tax aggressiveness compared to the average. Overall, these descriptive statistics demonstrate variations in firm size, the implementation of green accounting, and tax aggressiveness, indicating that these three variables are suitable for further analysis using inferential statistical methods in this study.

Coefficient of Determination Test

The coefficient of determination (R^2) is used to measure the extent to which the research model can explain the combined effect of independent variables on the dependent variable, as indicated by the Adjusted R^2 value. In other words, this test is useful for determining how much contribution the variables under study have in influencing the dependent variable.

Figure 4. Coefficient of Determination

	R	R Square	R Square Adjusted
1	.135 ^a	.018	.008

Source: Secondary data processed using SPSS 22

As presented in Table 4, the R Square value is 0.018 or 1.8%. This indicates that the variables Firm Size and Green Accounting simultaneously explain only about 1.8% of the variation in tax aggressiveness, while the remaining 98.2% is influenced by other factors not included in the research model. These findings suggest that the combined contribution of Firm Size and Green Accounting in explaining corporate tax aggressiveness is relatively low. Therefore, these variables cannot yet be considered the primary determinants of tax aggressiveness behavior. Accordingly, future studies are recommended to include additional variables that are more relevant and have greater potential to influence tax aggressiveness.

Multicollinearity Test Using VIF and Tolerance

The multicollinearity test using the Variance Inflation Factor (VIF) and Tolerance aims to evaluate whether there is an excessively strong relationship among the independent variables in the regression model. High multicollinearity can make the estimation of regression coefficients unstable and reduce the accuracy of the analysis results.

Figure 5. Multicollinearity

Figure 5. Multicollinearity

	B	S.E	BETATOLERANCE	VIF
Constant	-1.391	0.963		
FS	.044	0.033	0.091 1.000	1.000
GA	.206	0.147	0.098 1.000	1.000

Dependent Variable: Tax Aggressiveness

Based on the calculation results, both independent variables in the research model, namely Firm Size and Green Accounting, have Tolerance and VIF values of 1.000 each. A Tolerance value of 1.000 indicates that each independent variable has no correlation with the other independent variables, so there is no risk of multicollinearity. Likewise, a VIF value of 1.000 is well below the critical threshold of 10, confirming that multicollinearity does not occur in this regression model. Under these conditions, the regression coefficient estimates can be considered stable and reliable.

Hypothesis Testing

T-Test

The t-test in multiple linear regression analysis is used to determine the partial or individual effect of each independent variable, namely Firm Size and Green Accounting, on the dependent variable, Tax Aggressiveness.

Figure 6. T-Test Result

Variable	Beta Coefficient	T	Sig	Description
Constant		-1.1448	.149	<0.05
FS	.091	1.308	.192	Hypothesis Rejected
GA	.098	1.399	.163	Hypothesis Rejected

Source: Secondary data processed using SPSS 22

The t-test in multiple linear regression analysis is used to assess the influence of each independent variable on the dependent variable partially. This test allows researchers to evaluate whether each independent variable significantly affects the dependent variable while testing the research hypotheses individually. Technically, the t-test examines whether there is a significant difference between the sample mean and a certain value or between two randomly selected sample groups from the same population.

Based on the analysis results, the effect of Firm Size on Tax Aggressiveness shows a significance value of 0.192 (>0.05). This indicates that, on a partial basis, Firm Size does not have a significant effect on tax aggressiveness, and thus H1 is rejected. Similarly, the effect of Green Accounting on Tax Aggressiveness yields a significance value of 0.163 (>0.05), which shows that Green Accounting also does not contribute significantly to corporate tax aggressiveness individually, and thus H2 is rejected. Overall, these findings imply that, in the context of this study's sample, both independent variables have not become significant determinants in explaining tax aggressiveness behavior, suggesting that further investigation is needed by considering other more relevant variables or the potential of mediating/moderating variables.

F-Test

The F-test is a statistical test in multiple linear regression analysis used to determine whether all independent variables simultaneously have a significant effect on the dependent variable. In other words, this test examines the combined contribution of the independent variables in explaining the variation of the dependent variable in the research model.

Figure 7. F-Test

Model	Df	Mean Square	F	Sig.
1 Regression	2	1.892	1.855	.159
Residual	201	1.020		
Total	203			

Source: Secondary data processed using SPSS 22

The analysis results show that the F-value is 0.159 with a significance level greater than 0.05 ($p > 0.05$). This indicates that, simultaneously, the independent variables do not have a significant effect on the dependent variable, Tax Aggressiveness. These findings suggest that the combined contribution of both independent variables in the regression model has not been able to explain the variation in corporate tax aggressiveness substantially. Therefore, other factors outside the research model likely play a more dominant role in determining the level of tax aggressiveness. It is recommended that future research

consider additional variables or relevant mediating and moderating mechanisms to obtain a more comprehensive understanding.

Results and Discussion

The Effect of Firm Size on Tax Aggressiveness

The first hypothesis (H1) aimed to examine the effect of firm size on tax aggressiveness. Based on the t-test results, the significance value obtained was 0.192 (>0.05), indicating that H1 is rejected. This result suggests that firm size does not have a significant effect on tax aggressiveness in the consumer non-cyclical sector. The lack of significance can be explained by the characteristics of the consumer non-cyclical sector, where product demand is relatively stable and less influenced by economic cycles. This reduces the pressure on companies to adopt aggressive tax-saving strategies. Moreover, although larger firms have greater resources to engage in tax planning, they are also subject to stricter regulatory and public scrutiny. Therefore, companies tend to be more cautious in determining their tax policies, especially as listed entities on the Indonesia Stock Exchange.

These findings indicate that firm size is not the primary factor influencing the level of tax aggressiveness. Instead, it is likely affected by other factors such as management policies, corporate governance quality, compliance levels, and business strategies. In other words, whether a company is large or small does not directly determine its tendency to engage in aggressive tax practices.

This result is consistent with previous research (Fitrifatun & Meirini, 2024), which found that firm size does not significantly affect tax aggressiveness. Therefore, the findings of this study do not support the proposed hypothesis but rather suggest that the relationship between firm size and tax aggressiveness tends to be insignificant in the context of consumer non-cyclical sector companies. Implicatively, these results indicate that efforts to control tax aggressiveness should not rely solely on company scale but must also consider oversight, internal policies, and good governance practices.

The Effect of Green Accounting on Tax Aggressiveness

The second hypothesis (H2) examined the effect of Green Accounting on Tax Aggressiveness. The t-test results showed a significance value of 0.163 (>0.05), leading to the rejection of H2. This indicates that Green Accounting does not have a significant effect on tax aggressiveness. Accordingly, this finding does not support the notion that Green Accounting influences tax aggressiveness, as no empirical statistical evidence was found to substantiate such a relationship. Substantively, the results suggest that the implementation of Green Accounting in companies has not yet become a factor considered in determining tax planning strategies. In other words, even though a company increases transparency and reports its environmental activities, this does not automatically translate into changes in tax aggressiveness behavior. In this context, Green Accounting primarily functions as a form of social responsibility and an effort to maintain corporate legitimacy and reputation, rather than as a tool to reduce or optimize tax burdens.

These findings are consistent with previous studies (Lestari et al., 2023; Ivanda et al., 2024), which concluded that Green Accounting practices are more focused on social responsibility and enhancing corporate reputation rather than serving as a strategy to influence tax policy. Therefore, this study's results do not support the proposed hypothesis but rather indicate that Green Accounting and tax aggressiveness tend to have no significant relationship within the research sample.

The Effect of Firm Size and Green Accounting on Tax Aggressiveness

The study results indicate that firm size does not have a significant effect on tax aggressiveness in the consumer non-cyclical sector ($p = 0.192 > 0.05$), leading to the rejection of the first hypothesis (H1). This

finding suggests that the size of a company is not a primary factor in determining whether a firm engages in aggressive tax practices. In other words, larger companies do not necessarily exhibit different tax behaviors compared to smaller firms. This condition can occur because the consumer non-cyclical sector tends to have stable demand and is subject to relatively strict regulatory oversight, meaning that corporate tax policies are more influenced by factors other than firm size. These results are consistent with previous studies by Oduil et al. (2024) and Meliana & Sudjiman (2024), which concluded that firm size does not significantly affect tax aggressiveness.

In addition, Green Accounting also does not show a significant effect on tax aggressiveness ($p = 0.163 > 0.05$), resulting in the rejection of H2. This finding weakens the assumption that the implementation of environmental reporting practices can influence a company's tax aggressiveness. It indicates that Green Accounting primarily serves to enhance environmental transparency and accountability rather than as a factor affecting corporate tax policy. This result aligns with the study by Srimindarti et al. (2022), which also found that Green Accounting does not significantly influence tax aggressiveness.

Simultaneously, the F-test results show a significance value greater than 0.05, with an R^2 of 1.8%, indicating that the combination of firm size and Green Accounting has not been able to adequately explain variations in tax aggressiveness. This confirms that other factors outside the model play a more dominant role in influencing corporate tax aggressiveness (Budyastuti et al., 2023).

5. Conclusion

Based on the results of the study on the effect of firm size and Green Accounting on tax aggressiveness in consumer non-cyclical sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period, with a sample of 68 companies or 204 observations, it can be concluded that firm size does not have a significant effect on tax aggressiveness. This is evidenced by a significance value of 0.192, which is greater than 0.05. Thus, the size of a company, measured by total assets, does not determine the level of tax aggressiveness practiced by the company.

Furthermore, Green Accounting also does not have a significant effect on tax aggressiveness, as indicated by a significance value of 0.163 (>0.05). These results suggest that the disclosure of environmental activities by companies is not directly related to their tax aggressiveness policies. In other words, the implementation of Green Accounting is more oriented toward corporate social responsibility and enhancing corporate image rather than serving as a tax management strategy.

Simultaneously, firm size and Green Accounting together also do not have a significant effect on tax aggressiveness. This is demonstrated by the F-test result, which shows a significance value of 0.159 (>0.05). Therefore, it can be concluded that both variables together are not able to explain the level of corporate tax aggressiveness. Overall, the findings indicate that corporate tax aggressiveness is likely influenced by other factors outside the variables examined in this study.

Based on the results of this study, it is expected that companies can enhance transparency in financial reporting and environmental activities so that the information provided to external parties is clearer and more accurate. Furthermore, future researchers are advised to include additional variables that may influence tax aggressiveness, such as profitability, leverage, or corporate governance, in order to provide a more comprehensive understanding of the factors affecting corporate tax aggressiveness. It is also recommended that future studies consider a longer research period or focus on different industry sectors to produce broader and deeper findings.

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