

Tax Management Strategy for Company Operational Effectiveness

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Abstract

Within a dynamic and intricate corporate environment, the strategic significance of tax management is progressively crucial in guaranteeing operational continuity and fostering company growth. This study aims to examine the influence of tax management on the operational efficiency of companies. This study employs a qualitative methodology utilizing descriptive techniques. The research findings indicate that implementing a proficient Tax Management plan has a beneficial influence on the operational efficiency of manufacturing enterprises. Companies that effectively utilize tax deductions and incentives, strategically plan their financial structures, and implement a comprehensive tax management system are more likely to achieve greater operational cost efficiency. Engaging in partnerships with external tax specialists has been demonstrated to offer valuable perspectives and professional guidance. Additionally, regularly monitoring alterations in tax legislation enables organizations to foresee their consequences and adapt tax plans in advance. Hence, the research findings validate that implementing intelligent Tax Management can serve as a crucial determinant in enhancing manufacturing organizations' operational and financial efficacy.

Keywords: Tax Management, Operational Effectiveness, Tax Deduction, Tax Incentives, Financial Structure, Integrated Tax Management System

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Introduction

Taxes play a vital part in bolstering the operation and long-term viability of the state. Corporate tax is a means by which companies contribute to the creation and upkeep of infrastructure and public services (Sudirman & Muslim, 2018). It is a tool the government adopts for this purpose (Sawir, 2020). In their capacity as corporate taxpayers, companies must allocate a portion of their net profits to pay taxes. While minimizing tax expenses can enhance a company's financial performance, the primary factor to consider in this situation is the aspect of responsibility (Siregar & Widyawati, 2016). Tax responsibilities are legally binding duties enforced through coercion, and most corporations comply with them involuntarily (Lubis, 2010). The inherent force of the need to pay taxes is reinforced by the penalties stipulated in the tax legislation. The failure of a corporation to fulfill its tax

responsibilities can lead to administrative penalties and monetary fines, as specified by relevant rules (Katini & Suardana, 2015). Hence, firms are highly motivated to adhere to tax rules to evade possibly adverse repercussions. The responsibilities and duties of firms as corporate taxpayers encompass monetary contributions and adherence to the legislative regulations that control the tax system (Salendu, 2017).

The tax collection system in Indonesia involves distinct interest dynamics between the Government, which acts as the tax collecting agency, and the taxpayer, who is responsible for paying the tax (Sagala & Wijaya, 2022). In its role as a tax collector, the government has a vested interest in maximizing tax revenues to fund various development projects, infrastructure, and public services. Tax revenue is the state's primary source of money, enabling the government to fulfill its essential tasks (Ardiyanto & Supriadi, 2018). However, taxpayers are motivated to minimize tax payments to optimize firm profits (Safitri & Muid, 2020). On an individual level, taxpayers will strive to maximize the reduction of their tax burden and actively seek legal loopholes to minimize their tax responsibilities. The inherent dynamism of the tax system engenders an intrinsic conflict between the Government and taxpayers, with the former endeavoring to augment tax collections. At the same time, the latter strive to evade onerous tax obligations (Tanjaya & Nazir, 2021).

Some parties, particularly corporations subject to corporate taxes, view taxes as a burden. This attitude has motivated many companies to engage actively in tax management (Koa & Mutia, 2021). Acknowledging the substantial influence of taxes on operating expenses encourages corporations to adopt strategic measures in handling their tax responsibilities. Within this framework, Tax Management assumes a crucial role for corporations to lawfully mitigate tax liabilities while adhering to relevant legislation (Saputro & Meivira, 2020). Efficient implementation of Tax Management enables organizations to discern diverse opportunities and tactics for maximizing their tax liabilities. Adopting accounting systems, effectively managing financial reporting, and leveraging available tax benefits are essential components of strategies to reduce tax expenses (Aditama & Purwaningsih, 2014). Organizations can attain substantial cost reductions by implementing effective Tax Management strategies, favorably influencing the company's net profit and added value (Santi & Wardani, 2018). Nevertheless, tax management methods encounter several obstacles and possibilities that intricately affect tax dynamics within a company setting (Maulana & Abbas, 2021). A significant barrier is the intricate nature of tax legislation, which frequently undergoes modifications, necessitating enterprises to consistently refresh their understanding and protocols (Putriningsih et al., 2018). Moreover, variations in the interpretation and application of tax legislation might create ambiguity for organizations when devising their Tax Management strategy. Another problem stems from the government's endeavors to enhance oversight and enforcement of tax conformity, heightening the peril for enterprises that fail to adhere to relevant tax regulations (Cahyani & Kiswara, 2019).

Conversely, firms can also exploit opportunities when it comes to tax management. The advancement of information technology enables the creation of a highly efficient and automated Tax Management system (Mayasari & Narsa, 2020). Acquiring tax incentives or optimizing firm structure might offer competitive advantages. Moreover, knowing sustainable tax methods allows organizations to enhance their reputation among the public, fostering beneficial connections with stakeholders and promoting corporate sustainability (Muhtadi &

Hemat, 2023). Hence, although difficulties in tax management procedures are inevitable, comprehending and skillfully managing these prospects will assist organizations in attaining earnings and accomplishing their tax aims with greater efficiency. This study aims to examine the correlation between Tax Management techniques and the operational efficiency of companies. The primary goal is to investigate the influence of Tax Management strategies on the operating performance of firms, explicitly emphasizing tax management for companies. This research aims to offer a comprehensive understanding of the extent to which efficient tax management can significantly enhance company efficiency and production. This research provides valuable insights for organizations in effectively managing their taxes to improve operational efficiency. Additionally, it substantially contributes to the existing literature on Tax Management and corporate operations in terms of theoretical concepts and practical applications.

Companies require effective tax administration to ensure efficient tax payments, minimize expenses, and maximize earnings. Pohan (2013) suggests that enterprises decrease their tax burden within legal boundaries to mitigate the negative impact of taxes on their profitability. Tax management is a legal strategy that can effectively reduce tax liabilities. Tax management is a strategic approach firms employ to minimize their tax liabilities (Wijaya & Febrianti, 2017). Putra (2016) defines tax management as a comprehensive endeavor undertaken by tax managers in a company or organization to effectively and efficiently handle tax concerns and to provide the highest possible contribution to the company cost-effectively. Putra (2019) defines tax management as meeting tax responsibilities accurately while minimizing the amount of tax paid to achieve desired profitability and liquidity. The objective of tax management is to accurately adhere to tax legislation and implement effective strategies to attain optimal profitability and liquidity. The attainment of tax management goals can be achieved by executing tax management functions, which encompass tax planning, implementation, and control (Romantis et al., 2020). Generally, the focus of tax planning is to reduce tax obligations. Researchers define tax management as a complete endeavor undertaken by taxpayers and corporations to effectively and methodically manage taxes to maximize their impact or contribution to a firm.

As defined by Supriyono (2000), effectiveness refers to the correlation between the output of a responsibility center and the predetermined targets that need to be met. The unit's effectiveness can be determined by the extent to which the work contributes to the value of accomplishing the targets. Yamit, in his book *Production and Operations Management* (2002), defines effectiveness as a metric that assesses the extent to which goals are met, including both the quality and timeliness of the product. In the study conducted by McLeod in Julyanthry et al. (2020), effectiveness refers to the alignment of information with user requirements in facilitating a business process. This entails presenting the information promptly and comprehensibly, consistent with previous designs, and relevant to current needs. Additionally, the information should be comprehensive and tailored to meet specific needs and conditions. Operational efficacy pertains to an organization or company's capacity to efficiently and effectively carry out operations. This encompasses endeavors to effectively accomplish organizational objectives through the optimal utilization of available resources (Watania, 2013). Operational effectiveness in a business setting includes utilizing processes, systems, and procedures. Operational effectiveness refers to companies' ability to optimize the

utilization of their resources to generate desired outcomes. Operational efficiency is crucial for gaining a competitive edge and expanding the range of items offered to clients (Muhammad, 2017). Operational efficiency is not a standalone strategy employed by a firm but rather the systematic approach of efficiently attaining a corporate objective.

Research Design and Method

The study "Tax Management for Company Operational Effectiveness" employed a descriptive methodology with a qualitative approach. A qualitative approach is a method that delves deeply into social phenomena and human difficulties, using techniques such as word analysis, comprehensive reports from participants, and direct observation of real-life situations. Bogdan and Taylor (in Moloeng, 2014) elucidate that the qualitative approach generates descriptive data through participants' written or spoken narratives and observed behavior. Inside the scope of this study, employing a qualitative methodology enables researchers to gain a more comprehensive understanding of the intricate framework of tax management inside firm operations. Researchers play a crucial role in comprehending the context and significance of a subject, with a specific emphasis on grasping its meaning and principles (Yulianah, 2022). Using data collection approaches, including observation, interviews, and documentation, will enable researchers to thoroughly investigate corporations' tax management strategies and practices, aligning with the research objectives.

Results and Discussion

The Impact of Tax Management on Company Effectiveness

Efficient tax management greatly influences a company's operational efficiency. Several of these effects entail:

Optimize Spending.

Efficiently performed tax management can be valuable in formulating corporate financial strategies. By optimizing tax expenditures, organizations can enhance resource allocation, operational cost efficiency, and ability to withstand economic crises. Thorough comprehension of tax legislation enables corporations to uncover lawful gaps that can be utilized to decrease their tax liability legitimately. This approach not only yields economic advantages but also unlocks prospects for additional investment in advancing technology, creating new products, or training personnel. Consequently, this can bolster the company's expansion and enhance its ability to compete in a rapidly evolving market. Moreover, implementing intelligent Tax Management strategies can significantly improve the company's reputation among stakeholders. Implementing transparency in tax management fosters trust and adherence to tax legislation, enhancing relationships with investors, customers, and business partners. This competitive advantage becomes increasingly crucial in a business environment marked by the need for corporate social responsibility. Emphasizing compliance and ethics in tax management yields financial benefits. It establishes a robust basis for cultivating a positive reputation, fostering a sustainable business climate, and fortifying the company's long-term position.

Depreciation of Tax Burden

Efficiently performed tax management strategies significantly enhance a company's financial flexibility. By decreasing the tax burden, corporations can acquire supplementary resources that can be allocated to support diverse financial requirements. The improved liquidity offers higher financial adaptability, enabling enterprises to react to evolving market conditions promptly. In instances of economic volatility or swings in market demand, increased liquidity can act as a helpful financial buffer, enabling a company to sustain seamless operations and surmount financial obstacles without compromising strategic initiatives or long-term financial stability. An efficient Tax Management approach can give organizations the financial flexibility necessary to seize unexpected business opportunities. Companies may utilize surplus liquidity to allocate resources toward research and development, market expansion, or strategic acquisitions. Rapid responsiveness and the ability to capitalize on market possibilities are crucial for sustaining or enhancing a company's competitiveness in swiftly evolving business circumstances. Hence, implementing effective Tax Management strategies directly affects the company's financial situation, enhances its ability to withstand challenges, and offers flexibility in navigating unpredictable market conditions.

Increased Profitability

Prudent tax management is essential in a company's strategy to enhance its profitability. By comprehensively comprehending tax legislation and implementing suitable tax policies, organizations can devise Tax Management strategies that prioritize reducing the required tax payments. Optimizing profitability requires careful consideration of the appropriate accounting methodology, identifying pertinent tax deductions, and strategically utilizing current tax benefits. Furthermore, effective tax management entails closely monitoring alterations in tax legislation and adapting corporate plans to comply with relevant legal requirements. This ensures that organizations can consistently capitalize on opportunities and mitigate tax-related risks. Effective tax management positively impacts the company's net profit by increasing it. The profits saved by reducing the tax burden can be redirected towards supporting the growth and advancement of the company. Companies have several choices to enhance their added value, such as innovating new products or services, adopting more efficient technologies, or providing dividends to shareholders. Hence, meticulous tax administration improves the company's financial performance at the operational level and serves as a driving force in attaining long-term strategic objectives that foster enduring success.

Reducing Financial Risk

Efficient tax management is crucial in effectively handling financial risks associated with tax rules. A comprehensive comprehension of the relevant tax legislation is essential in this situation, as it serves as the primary basis for recognizing potential hazards and implementing suitable preventive measures. Corporations can mitigate the ambiguity and dangers of regulatory modifications through proactive analysis of tax legislation and comprehensive comprehension of its ramifications. Effectively managing tax risk requires

ongoing surveillance of the ever-changing tax landscape, enabling organizations to promptly adapt to any alterations that could affect their tax responsibilities. In addition, successful Tax Management may require advanced reporting and monitoring technologies. By utilizing cutting-edge technology and software, firms can actively detect and address any non-compliance or other tax-related concerns. Implementing this approach enables organizations to circumvent legal penalties and monetary repercussions that have the potential to devastate their financial stability. Hence, implementing proactive and targeted Tax Management not only offers defense against financial threats but also fosters the long-term viability and adaptability of the organization in response to the constantly evolving tax landscape.

Increased Stakeholder Trust

Ensuring transparency in tax management is essential to enhance stakeholder confidence in the organization. As the primary stakeholders, investors typically want transparent and dependable information regarding corporate tax policies before making investment choices. Companies can instill investor trust by offering clear insight into their tax strategies and procedures, demonstrating their commitment to handling their tax responsibilities transparently and compliantly. This establishes a robust basis of confidence, which can facilitate long-term investment and foster tighter collaboration. Furthermore, both customers and business partners highly regard transparency in Tax Management as a clear indication of corporate responsibility and honesty. Contemporary customers are growing interested in ethical corporate operations, with a particular emphasis on adherence to tax legislation. Companies cultivate a favorable reputation among customers by strictly adhering to equitable and moral tax policies. Establishing trust not only fosters consumer loyalty but also plays a pivotal role in gaining the confidence of business associates and increasing the network of partnerships. Hence, ensuring transparency in Tax Management serves not only as a means of adhering to regulations but also as a calculated investment in cultivating a robust reputation and gaining the favor of ever-exacting stakeholders.

Liquidity Management

Effective tax management substantially influences a company's capacity to handle cash efficiently. Organizations can use chances to boost their liquidity by establishing a strategy that adequately addresses tax concerns. This method involves comprehending the relevant tax framework and executing suitable tactics to minimize the tax liability that would otherwise be incurred. By implementing tax optimization strategies, organizations can create more funds to support their everyday operations and enhance their ability to manage cash flow more efficiently. The liquidity acquired through proper Tax Management delivers essential financial independence. This liberty is particularly crucial when confronting rising economic issues, such as market volatility or shifts in global economic circumstances. Companies with sufficient cash are better equipped to face uncertainty, sustain seamless operations, and capitalize on emerging investment prospects in dynamic market conditions. Hence, implementing clever Tax Management enhances cost-effectiveness and plays a pivotal part in fortifying a company's financial robustness, enabling it to navigate dynamic business landscapes better.

Focus on the Core Business

Implementing efficient tax management techniques is not only a pragmatic measure for handling tax responsibilities. However, it may allow organizations to concentrate more on their primary company operations. Organizations can minimize the administrative intricacies of meeting tax responsibilities and allocating human resources and time toward more crucial endeavors by developing effective tax strategies. Implementing streamlined tax reporting procedures and automation can alleviate the administrative workload, allowing internal corporate teams to allocate more time toward long-term business planning, product development, or enhancing customer service. In addition, implementing efficient Tax Management can lead to substantial financial efficiencies by minimizing the tax burden. Reallocating funds formerly designated for tax payments might be directed toward business expansion, enhancing operational capabilities, or fostering human resource development. By adopting this approach, organizations can expedite their business expansion and fortify their market standing using innovation and improving the quality of their products or services. Within this framework, Tax Management optimization is a strategic tool that enables organizations to achieve a harmonious equilibrium between practical tax responsibilities and a strong emphasis on their primary business operations.

Corporate Tax Management Strategy as an effort of Good Corporate Governance

A Tax Management Strategy can enhance firm effectiveness by implementing several strategic measures. Several tactics that can be employed include:

Analysis of Tax Deductions and Incentives

Conducting a thorough examination of tax deductions and incentives suitable for the industry or business sector is a crucial component of the company's Tax Management plan. By comprehensively comprehending the relevant tax legislation and identifying pertinent tax benefits, companies may develop more intelligent strategies and concentrate on maximizing the reduction of their tax burden. By exploring incentive options, firms can seize previously overlooked opportunities, thereby enhancing financial efficiency and profitability. Examining tax benefits can provide organizations with a competitive edge in the market. Companies can optimize tax benefits by strategically aligning their strategies and investments with the available incentives. This enhances the company's financial capacity for development and innovation and its appeal to investors and other stakeholders. Therefore, thoroughly examining tax deductions and incentives is not merely a routine assignment but an essential component of a proactive and adaptable business strategy. Adopting this strategy can significantly enhance the efficiency of Tax Management and, consequently, improve the organization's overall performance.

Financial Structure Management

Evaluating a company's financial framework by considering its tax ramifications is a strategic measure that can yield substantial advantages. The selection of the combination between debt and equity influences a company's cost of capital and directly affects its tax liabilities. A reasonable financial management solution can yield specific tax benefits,

optimize capital costs, and enhance the organization's operating efficiency. It is crucial to consider the tax consequences of financial arrangements due to the distinct tax features of debt and equity. Debt financing typically offers tax benefits in the form of deductible interest expenses, but equity financing may provide profits that are generally not tax-deductible. By comprehending these processes comprehensively, corporations can devise financial frameworks that maximize tax advantages, diminishing the tax liability that must be settled.

Utilization of International Financial Reporting

On a global scale, employing international financial reporting and comprehending variations in tax rules between countries is crucial to effectively managing corporation tax liabilities worldwide. Companies must learn foreign financial reporting requirements, as outlined in international accounting standards like IFRS (foreign Financial Reporting Standards), to navigate the intricacies of diverse tax regulations. Adhering to this standard can establish uniformity in financial reporting, promote comprehension, and allow for the evaluation of corporate financial performance across different countries. Comprehending variations in tax rules across nations is crucial for developing an efficient global Tax Management approach. Every nation possesses a distinct tax framework comprising diverse tax regulations and rates. Hence, it is imperative for enterprises to meticulously assess the potential impact of cross-border transactions on their tax liabilities in different jurisdictions. A comprehensive comprehension of tax legislation in each country enables companies to identify lawful avenues for minimizing tax liabilities and averting potential disputes with tax authorities. Furthermore, corporations can optimize their tax planning worldwide to benefit from tax advantages and facilities that may be accessible in certain jurisdictions. Thoroughly organizing and comprehending various tax regulations enables organizations to effectively distribute resources, minimize avoidable tax liabilities, and guarantee adherence to all worldwide tax responsibilities.

Implementation of an Integrated Tax Management System

Adopting an integrated tax management system is a proactive measure that can significantly enhance the efficiency of handling a company's tax responsibilities. This system encompasses many functionalities that can potentially improve operational efficiency and precision in Tax Management. Implementing automated surveillance of everyday transactions enables organizations to detect and document pertinent financial operations, establishing a robust database for tax computations. An essential element of a comprehensive system is the ability to generate tax reports promptly and precisely through automated tax reporting. This procedure can mitigate the potential for human error in tax calculations, guarantee adherence to relevant tax legislation, and offer transparency to stakeholders regarding the company's tax stance. By incorporating technology, firms can leverage automation to mitigate delays and mistakes in human reporting procedures. The significance of receiving immediate updates regarding alterations in tax legislation cannot be underestimated. Integrated solutions enable organizations to remain current with modifications in tax regulations. These modifications can be seamlessly integrated into the system, mitigating the potential for unintentional non-compliance, and enabling enterprises to promptly and accurately modify their tax plans.

Collaboration with External Tax Experts

Collaborating with external tax professionals or advisors might offer substantial benefits for certain companies. These professionals possess a profound comprehension of the intricacies of tax regulations and the capacity to apply their expertise directly to a company's circumstances. They offer valuable expertise in assessing a company's tax framework, identifying ways to reduce tax burdens, and developing innovative strategies to maximize tax planning. This collaboration frequently enlightens a company about previously unconsidered parts of taxation, guaranteeing that no opportunities to alleviate the tax burden are overlooked. Furthermore, the expertise of external tax professionals or consultants might be sought to obtain professional guidance on modifications to relevant tax rules. Advancements in tax legislation can significantly influence a company's tax responsibilities, and these professionals possess the capacity to offer suitable interpretations and comprehend the consequences. Having an external partner with a profound comprehension of current trends and advancements might provide a strategic edge in a constantly changing tax landscape. Collaborating with external tax specialists can be a valuable asset for companies, as it aids in maintaining competitiveness and guaranteeing optimal adherence to ever-changing tax legislation.

Monitoring Latest Tax Regulations

Vigilantly tracking alterations in tax legislation and government policies is crucial for organizations to sustain their resilience in a dynamic commercial environment. Alterations might influence a company's tax responsibilities in legislation and government policies. Therefore, comprehensive comprehension of these modifications is crucial for anticipating and addressing shifts in tax conditions. By being up-to-date with the most current tax regulation information, organizations can detect potential effects on their tax framework, forecast prospective cost fluctuations, and devise proactive strategies to mitigate risks and capitalize on emerging prospects. Moreover, a current understanding of tax legislation enables organizations to adapt their tax strategy proactively. Amid evolving tax regulations, organizations can enhance their tax policies, modify financial structures, and develop more flexible business strategies. Being cognizant of alterations in government policy enables organizations to discern novel tax incentive prospects or foresee modifications in reporting that may be imperative to ensure adherence to rules. Thoroughness and active involvement in monitoring tax developments are essential components of efficient Tax Management in this setting. Companies that can promptly adapt to tax regulation alterations can obtain a competitive edge, mitigate the danger of violating rules, and guarantee enduring financial stability.

Conclusions

Tax management in the operational effectiveness of manufacturing enterprises entails employing a range of tactics that need a comprehensive comprehension of tax legislation, optimizing financial structures, and creating an integrated tax management system. When dealing with the intricacies of taxation, companies can benefit from utilizing tax deductions

and incentives, creating suitable financial frameworks, and leveraging technology to handle tax obligations effectively. The significance of collaborating with external tax professionals is widely acknowledged as a crucial determinant of success in Tax Management. This collaboration provides the opportunity to gain profound insights and expert guidance on tax solutions. Furthermore, engaging in vigilant monitoring of alterations in tax legislation and government policies is crucial to uphold company resilience. This practice empowers organizations to foresee the consequences of these changes and adapt their tax strategies accordingly. By optimizing Tax Management techniques, organizations can enhance operational cost efficiency, augment liquidity, and mitigate financial risks associated with tax legislation. Companies may establish a solid basis for sustainable expansion, flexibility in response to market fluctuations, and stakeholder confidence by prioritizing transparency, liquidity, and tax compliance. Effective tax management is both a legal responsibility and a strategic tool that aids manufacturing organizations in achieving operational and financial goals.

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