

## Discriminatory Analysis to Predict Tax Aggressiveness Categories Based on *Return on Asset* and *Debt to Equity Ratio* in Agricultural Sector Companies on the IDX

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### **Abstract**

#### **Keywords:**

*tax aggressiveness, discriminatory analysis, return on asset, debt to equity ratio, agricultural sector*

*The purpose of this research is to test the ability of ROA and DER in distinguishing companies that implement tax aggressiveness strategies and companies that do not implement tax aggressiveness strategies. This study uses discriminatory analysis techniques as the main method with 8 samples of agricultural sector companies listed on the IDX in the 2021-2024 period. The sample used is grouped based on the median value of the Effective Tax Rate of 0.23. The results showed that, partially the Return on Asset variable was significant in distinguishing the two groups (Sig. 0.021) and the Debt to Equity Ratio variable was partially insignificant in distinguishing the two groups (Sig. 0.101). Simultaneously, the ROA and DER were proven to be able to form a significant discriminant function (Sig. 0.037) with a classification accuracy rate (Hit Ratio) of 71.9%. Research provides empirical contribution to the literature on the distinguishing factors of the characteristics of tax aggressiveness in the agricultural sector. Practically, this finding has implications for the Directorate General of Taxes as a reference for taxpayer analysis through increasing the focus of supervision on companies that have high profitability due to the tendency to carry out tax aggressive practices.*

## INTRODUCTION

Major contribution to state revenue comes from the taxation sector revenue used to advance the development and welfare of the people. Indonesia is currently a developing country whose tax contribution is the main pillar for state financing. However, when it does not reach the target and its realization is not optimal, it will affect the state budget. In order to find out the condition of tax revenues in Indonesia, the following is presented data on the realization of Indonesia's tax revenues in 2021-2024.

*Table 1 Target and Realization of State Tax Revenue for 2021-2024*

Year	Target	Realization	Percentage
2021	1,229.58 T	1,278.65 T	103,99%
2022	1,484.96 T	1,716.76 T	115,61%
2023	1,818.24 T	1,867.87 T	102,73%
2024	1,921.94 T	1,931.61 T	100,50%

Source: Financial Report of the Directorate General of Taxes, 2025

Referring to the table, It can be it is seen that realization tax revenue from 2021-2024 growing. In 2021, the target set is 1,229.58 T with a realization of 1,278.65 T and an achievement of 103.99%. In 2022, the realization of tax revenue exceeded the set target of 1,716.76 T with the highest achievement of 115.61%, this shows good performance. Then, in the following year, the tax revenue target is 1,818.24 T with the realization of 1,867.87 T and achieved an achievement of 102.73%. Meanwhile, in 2024 the tax revenue target is 1,921.94 T with the realization of 1,931.61 T and resulting in an achievement of 100.50%. Tax payments made based on applicable provisions will certainly be contrary to the company's main focus, which that profits can be maximized. In the field of tax accounting, it is often seen as a burden that can reduce the company's net profit (Zenara et al., 2025). The amount of tax paid into the state treasury depends on the amount of profit generated by a company. For this reason, some companies consider taxes as a burden that has an impact on declining profits. To get maximum profits, companies often face challenges in formulating tax strategies, but also include formulating strategies to minimize tax burdens. One of the various forms of tax planning and avoidance is tax aggressiveness (Meldisthy et al., 2024). Tax aggressiveness in a company can be seen to the extent to which the company tries to avoid taxes through utilization weaknesses in the tax system. Tax avoidance carried out taking advantage of tax loopholes has an impact on declining state revenue (Pramesti & Sucahyati, 2025).

ROA can reflect profitability of a company. ROA is a variable that is often researched related to aggressive tax avoidance. Companies that have strong profitability generate large net profits, the better the company's performance (Prabowo & Sahlan, 2021). Companies with *Return on Asset* (ROA) is more encouraged to develop an aggressive tax strategy so that the tax burden can be minimized so that it can maintain high profits for investors. Previous research on tax aggressiveness has been widely conducted, but based on empirical findings that discuss the relationship between tax aggressiveness and *Return on Asset* show different results. Research conducted by Agustin et al. (2024) profitability measured using ROA indicates that ROA has no partial effect on tax aggressiveness. Other research by Pratiwi & Julianto (2023) In his research, he explained that ROA has a positive and significant influence on tax aggressiveness.

Performance company is not only assessed by the size or size of the profit obtained, but also by its financial structure, especially in terms of debt. Financial ratios an indicator for debt level is DER. DER is a solvency ratio used to compare total liabilities to a company's total equity (Dwi Artha, 2022). DER can provide an overview of the company's operational funds prepared by creditors with the company owner. The higher the ratio DER then the company's funding financed by debt is increasing, meaning that it is increasingly difficult for the company to obtain additional loans because it is feared that the company will not be able to cover its debts with the assets it owns (Kasmir, 2019). Research by Goddess (2022), partial the tests performed show DER has a positive effect on tax aggressiveness. While research by Squirting (2025), showing that from the test results DER does not affect tax aggressiveness.

This study is a development of previous research that reviewed the variables of tax aggressiveness, ROA and DER. There is a novelty in this study, namely in the object studied by agricultural companies that are included in the IDX from 2021-2024. The agricultural sector is still rarely used as an object of research related to tax aggressiveness, ROA and DER. The agricultural sector has a strategic position in the Indonesian economy. This is because the

agricultural sector play a direct role in supporting food security namely the state's power to meet food needs of its population. The focus of the study is directed to agricultural sector companies such as oil palm plantation companies, need large capital used for their operational activities, in addition to large capital that can be used for land development. The author wants further research with the aim of finding out the difference in characteristics between companies included in the category of tax aggressiveness and non-aggressiveness of tax based on ROA and DER in agricultural sector companies listed on the IDX for the period 2021 to 2024 and to test the ability of discriminatory analysis in distinguishing the category of tax aggressiveness. Companies are in the group of tax aggressiveness and non-tax aggressiveness. It is expected that this study make a theoretical contribution in expanding the literature on tax aggressiveness with discriminatory analysis as a data analysis technique. Reviewed from a practical perspective of the research expected can provide a basis for tax authorities and stakeholders to find out the characteristics of companies that tend to be aggressive in taxation.

## METHODS

This study uses discriminatory analysis techniques as the main method with a quantitative descriptive approach in data processing. Quantitative descriptive is a research approach by collecting and analyzing data using statistical methods. The discriminatory analysis was carried out to distinguish agricultural sector companies into two groups, namely companies that implement aggressive tax strategies and companies that do not implement aggressive tax practices based on the financial characteristics of the value of the ROA and DER.

Populations used in the study is all agricultural companies in the agricultural sector listed on the IDX during 2021 to 2024. Based on the industry classification of the IDX and agribusiness sector issuers, there were 24 companies in the agricultural or plantation sector listed on the IDX during this period. The sample was determined through a non-probability sampling technique with a purposive sampling approach that refers to the companies that are part of the agricultural sector listed on the IDX consecutively in the 2021-2024, agricultural sector companies that publish overall annual financial statements in the 2021-2024 period, and companies that have complete data used to calculate tax aggressiveness, *return on asset*, and *debt to equity ratio*. From these criteria, 8 companies were obtained as samples with a total of 32 financial statements of agricultural sector companies listed on the Indonesia Stock Exchange that will be used. The data used is secondary data or takes data that is already available from the financial statements of the IDX the official website the [www.idx.co.id](http://www.idx.co.id).

Tax aggressiveness is used as a dependent variable in this study. According to (Chasbiandani & Herlan, 2019). The indicator used to measure tax aggressiveness is the Effective Tax Rate measurement is formulated as follows:

$$\text{Effective tax rate} = \frac{\text{Total Income Tax Expense}}{\text{Earnings Before Tax}}$$

*Return on Asset* is used as an independent variable which is a profitability ratio used to measure a company's ability to generate profits based on the assets it owns (Isnaen & Albastiah, 2021). The formula used is:

$$\text{Return on Asset} = \frac{\text{Earnings After Tax}}{\text{Total Assets}} \times 100\%$$

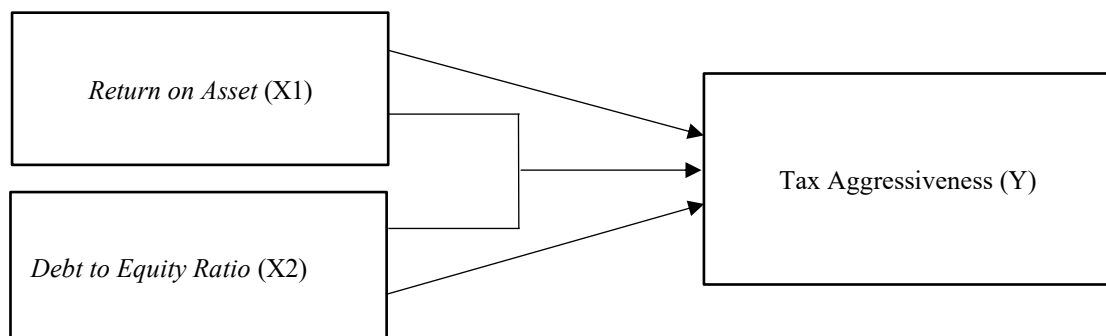
*Debt to Equity Ratio* is a ratio that describes the level of comparison between total liabilities and equity in a company's capital structure. (Maryati et al., 2024). Measurement is carried out with the formula:

$$\text{Debt to Equity Ratio} = \frac{\text{Total Liabilities}}{\text{Total Equity}} \times 100\%$$

The data analysis technique uses discriminant analysis whose processing is assisted by SPSS. In the initial stage, the use of descriptive statistics is intended to describe the characteristics of the data. The second stage is a tax aggressiveness analysis conducted to classify companies into the categories of tax aggressiveness and non-tax aggressiveness based on the median value ETR. This grouping is the basis for determining dependent variables in discriminant analysis. ETR indicates a high level of tax payable and ETR indicates a low tax rate to be paid (Khayati et al., 2024). Companies with ETR below the median categorized as tax aggressiveness and companies with ETR above the median is categorized as non-aggressive tax. The third stage is the discriminant assumption test which includes the normality test using Shapiro-Wilk and the variance matrix homogeneity test using the Box's M Test. After the assumption is met, the fourth stage is a dictionary analysis which begins with a Group Statistics analysis to see the difference in the average variables between groups. The fifth stage was carried out to test the significance of discriminant functions using Tests of Equality of Group Means and Wilks' Lambda to assess the discriminant functions that were formed significantly in distinguishing groups. The last stage is the classification accuracy test which aims to assess the ability of the discriminating function in classifying companies. Classification accuracy testing is carried out through a classification matrix or *Classification Result* which shows the number of appropriately classified samples and the number of misclassified samples. To ensure that the accuracy of the statistically significant classification is tested, a test is carried out *Press's Q* obtained then compared to the *Chi-Square*.

In this study, there is a conceptual framework that describes the variables ROA and DER in distinguishing the category of corporate tax aggressiveness. The following is presented with a picture of the knseptal skeleton:

#### Conceptual model of research



Source: Processed by researchers (2026)

The theoretical framework above describes relationship between variables used in this study. There are three hypotheses formulated based on these relationships. H<sub>1</sub> posits that ROA is partially able to distinguish companies that are included in the group of tax aggressiveness and non-tax aggressiveness. H<sub>2</sub> posits states that the DER is partially able to distinguish companies that are included in the group of tax aggressiveness and non-tax aggressiveness. The third hypothesis (H<sub>3</sub>) states that the ROA and DER are simultaneously able to form a significant discriminatory function to classify companies into the groups of tax aggressiveness and non-tax aggressiveness. This simultaneous hypothesis test was carried out using Wilks' Lambda statistics with the discriminant function being declared significant if the significance value was less than 0.05

## RESULTS AND DISCUSSION

### Descriptive Statistical Test

Descriptive statistics is an analytical approach that aims to present the characteristics of data as they are without inference or general conclusions. Descriptive approach to describe the characteristics of each variable studied in agricultural sector companies listed on the IDX.

Table 1 Descriptive Statistical Test

Descriptive Statistics					
	N	Minimum	Maximum	Red	Std. Deviation
ETR	32	.18	.35	.2397	.04519
LONG	32	.00	.21	.0872	.04992
THE ER	32	.20	1.24	.5391	.27409
Valid N (listwise)	32				

(Source: SPSS Output 27, 2026)

The result show that of descriptive data analysis, the variable of tax aggressiveness was measured using ETR. The lowest score was recorded at 0.18, while the highest score was 0.35. For an average of 0.2397 with a standard deviation of 0.04519. Minimum score *Effective Tax Rate* (ETR) 0.18 or 18% indicates that the company indicates more aggressive tax planning practices. Next, the ROA has a minimum value of 0.00 and a maximum value of 0.21. For an average of 0.0872 with a standard deviation of 0.04992. This shows that the agricultural sector companies sampled in this study are able to generate net profits and total assets owned. Namely DER has a minimum value of 0.20 and a maximum value of 1.24. For an average of 0.5391 with a standard deviation of 0.27409.

### Corporate Tax Aggressiveness Analysis

Aggressiveness level was analyzed using ETR as an indicator. *Effective Tax Rate* (ETR) is a ratio that shows the ratio of income tax expense to a company's pre-tax earnings. Usage ETR as a grouping of tax aggressiveness and non-aggressive companies because it is able to describe

the tax burden paid by the company on the profits generated, so that it can reflect implementation of tax aggressiveness strategy. Median value ETR is used as the basis for grouping companies into the categories of tax aggressiveness and non-tax aggressiveness.

Table 2 Median Effective Tax Rate (ETR) Value

Statistics		
ETR		
N	Valid	32
	Missing	0
Median		.2300

(Source: SPSS Output 27, 2026)

From the tests it can be found a median value of ETR of 0.23. From the median value *Effective Tax Rate* (ETR), then the company was grouped into two categories. Companies that have value ETR below the median value is categorized as a tax aggressiveness company, while companies that have a value of ETR above the median is categorized as non-aggressive tax. From the results of the grouping, there are 19 data that belong to the category of tax aggressiveness and 13 data to the category of non-aggressiveness of tax. This comparison shows that from the total sample, 59.4% of companies in the agricultural sector are included in the category of tax aggressiveness, while 40.6% are included in the category of non-tax aggressiveness. Companies with the category of tax aggressiveness show that most companies in the agricultural sector tend to carry out tax planning practices to minimize their tax burden.

### Discriminating Assumption Test

#### Multivariate Normality Test

Normality tests are used to assess whether the data on a freely distributed variable is normal. This study multivariate normality was tested using the Shapiro-Wilk univariate normality on each variable. The rule of decision on what (Sig.) > 0.05 then data distribution shows normality. The testing was performed separately for each group of tax aggressiveness firms and non-tax aggressiveness firms because the discriminative analysis assumed a normal distribution in each group.

Table 3 Multivariate Normality Test

		Tests of Normality					
Tax Aggressiveness		Kolmogorov-Smirnova			Shapiro-Wilk		
Category		Statistic	df	Sig.	Statistic	df	Sig.
LON	.00	.110	19	.200*	.945	19	.329
G	1.00	.156	13	.200*	.923	13	.278
THE	.00	.155	19	.200*	.923	19	.128
ER	1.00	.161	13	.200*	.926	13	.303

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

(Source: SPSS Output 27, 2026)

The test results show that show on the *Return on Asset* (ROA) for the tax aggressiveness group has a Sig value of 0.329 and the non-tax aggressiveness group has a Sig value of 0.278. On varaibel *Debt to Equity Ratio* (DER) for the tax aggressiveness group has a Sig value of 0.128 and the non-tax aggressiveness group has a Sig value of 0.303. Thus, the data meets the assumption of normality.

**Variance Matrix Homogeneity Test (Box's M Test)**

The variance matrix homogeneity testing using Box's M Test which aims to test the similarity of the a covariance matrix that describes the relationship between the levels of tax aggressiveness. The rule of decision is that if the Sig. value > 0.05, then the matrix of variance between groups is considered homogeneous.

Table 4 Variance Matrix Homogeneity Test (Box's M Test)

Test Results		
Box's M		6.507
F	Approx.	2.004
	df1	3
	df2	37093.993
	Sig.	.111

(Source: SPSS Output 27, 2026)

From the test results, the Box's M Test score was 6,507. For (Sig.) of 0.111 which means greater than the (Sig.) of 0.05, conclusion matrix of variance between groups is homogeneous. The homogeneity assumption of the variant matrix is met.

**Discriminant Analysis**

In the initial stages of discriminatory analysis, a test was carried out on the characteristics of each group of companies based on the average value of their independent variables. This test aims to provide a descriptive picture through the company's finances in each category before further analysis is carried out. The following is presented a table of Group Statistics:

Table 5 Group Statistics

Group Statistics				
Tax Aggressiveness Category	Red	Std. Deviation	Valid N (listwise)	
			Unweighted	Weighted

.00	LONG	.1037	.04798	19	19.000
	THE ER	.4732	.20521	19	19.000
1.00	LONG	.0631	.04385	13	13.000
	THE ER	.6354	.33760	13	13.000
Total	LONG	.0872	.04992	32	32.000
	THE ER	.5391	.27409	32	32.000

(Source: SPSS Output 27, 2026)

Statistical analysis of the group shows the difference in the average ROA and DER between companies that implement a tax aggressiveness strategy and those that do not. Companies that are in the category of tax aggressiveness have an average ROA value of 0.1037, while companies in the non-aggressiveness category of tax have an average value of 0.0631. This shows descriptively that companies in the tax aggressiveness category have high profitability compared to companies in the non-tax aggressiveness category.

Based on the variable DER group of companies with the tax aggressiveness category has an average value of 0.4732, while the company with the non-tax aggressiveness category has an average value of 0.6354. This shows descriptively that companies in the non-aggressive category of tax have a high level of debt use compared to companies in the category of tax aggressiveness.

### Significance Test of Discriminative Function

The test using the Test of Equality of Group Means was used to determine the average difference significantly from each independent variable between companies with the categories of tax aggressiveness and non-tax aggressiveness. The test using the Test of Equality of Group Means is a stage in discriminator analysis because it determines which variables have statistically significant discriminating capabilities. This test considers the variability of the data within each group to determine whether the observed differences are significant enough to be recognized as statistically significant. The following table is presented for the Test of Equality of Group Means:

Table 6 Tests of Equality of Group Means

Tests of Equality of Group Means					
	Wilks' Lambda	F	df1	df2	Sig.
LONG	.835	5.918	1	30	.021
THE ER	.913	2.867	1	30	.101

(Source: SPSS Output 27, 2026)

From the Test of Equality of Group Means Presented above, the ROA variable has a Wilks' Lambda value of 0.835 and a (Sig.) of 0.021. Due to the (Sig.) of  $0.021 < 0.05$ , so there is a significant difference in the average ROA between companies with tax aggressiveness and non-tax

aggressive companies. Thus, the ROA variable is able to differentiate the two groups of companies significantly. The DER variable has a Wilks' Lambda value of 0.913 with a (Sig.) of 0.101. The (Sig.) of 0.101 is greater than 0.05, so it can be concluded that there is no significant difference in the average DER between companies with the category of tax aggressiveness and non-tax aggressiveness. Thus, the DER variable is not able to distinguish the two groups of companies significantly.

Table 7 Wilks' Lambda

Wilks' Lambda				
Test of Function(s)	Wilks' Lambda	Chi-square	Df	Sig.
1	.797	6.574	2	.037

(Source: SPSS Output 27, 2026)

The discriminant function has a Wilks' Lambda of 0.797, with a Chi-square value of 6.574 and a (Sig.) of 0.037. The (Sig.) shows that 0.037 is smaller than 0.05, so the discriminating function that is formed is significant in distinguishing tax aggressiveness companies and non-tax aggressiveness companies. Together, the variables ROA and DER are able to distinguish the two groups of companies.

### Classification Accuracy Test

The classification accuracy test aims to assess the ability of the discriminatory function in classifying companies into the categories of tax aggressive companies and non-tax aggressive companies. Classification accuracy testing can be done through a classification matrix or *Classification Result*. Here are the test results:

Table 8 Classification Accuracy Test

#### Classification Results<sup>a,c</sup>

	Tax Aggressiveness Category	Predicted Group Membership		Total
		.00	1.00	
Original	Count	.00	12	19
		1.00	2	13
	%	.00	63.2	100.0
		1.00	15.4	100.0
Cross-validated <sup>b</sup>	Count	.00	12	19
		1.00	5	13
	%	.00	63.2	100.0

1.00	38.5	61.5	100.0
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- a. 71.9% of original grouped cases correctly classified.
- b. Cross validation is done only for those cases in the analysis. In cross validation, each case is classified by the functions derived from all cases other than that case.
- c. 62.5% of cross-validated grouped cases correctly classified.

(Source: SPSS Output 27, 2026)

As show in Classification Results test, the level of accuracy of the classification (*hit ratio*) is 71.9%, so the discriminating function successfully classify 71.9% of the sample precisely into their respective groups. Of the 19 companies included in the tax aggressiveness category, 12 companies (63.2%) were classified as correct and 7 companies (36.8%) were classified as false. For companies that are classified as non-aggressive tax, there are 13, there are 11 companies (84.6%) that are classified as correct and 2 companies (15.4%) that are classified as false.

After viewing the *hit ratio* Tests are performed to determine the statistical accuracy of significance using the Press's Q Test. Press's Q is a measurement to compare the correct number of classifications with the sample size, for the calculation as follows:

$$\text{Press's Q} = \frac{[N - (n \times K)]^2}{[N - (K-1)]}$$

Description:

N = Number of samples

n = Number of correctly classified samples

K = Number of groups

$$\begin{aligned} \text{Press's Q} &= \frac{[32 - (23 \times 2)]^2}{[32 - (2-1)]} \\ &= \frac{[32 - 46]^2}{32} \\ &= \frac{196}{32} \\ &= 6,125 \end{aligned}$$

Press's Q value is 6.125. Next compare the Chi-square value of the table at df=1 and  $\alpha = 0.05$  then the Chi-square value of the table is 3.841. Because Press's Q value of 6.125 is greater than the Chi-square value of 3.841, the discriminant function is able to produce a better classification than a random classification, so the discriminant function is reliable and suitable for use as a prediction tool.

## DISCUSSION

Variable *Return on Asset* (ROA) was shown to be able to significantly differentiate the two groups of companies with a Wilks' Lambda value of 0.835 and a (Sig.) of 0.021 which was smaller than the (Sig.) of 0.05. From the results of the Statistics Group, companies with the category of tax aggressiveness have an average value *Return on Asset* (ROA) 0.1037, for companies with non-aggressiveness tax categories have an average value *Return on Asset* (LENGTH) 0.0631. The difference in average value shows for firms with high profitability tend to practice tax

aggressiveness. This can be explained from the perspective of agency theory, namely that there is a problem of interest between shareholders and management. Shareholders want a high return on their investments, a large tax burden will result in a decrease in the net profit available for shareholders' dividends. The management of companies that have high profitability tends to take steps to minimize tax burdens in order to maximize the company's value and meet the expectations of shareholders. From a practical perspective, companies with ROA has a large profit before tax so that the tax liability is also large. Conditions like this make companies use tax loopholes to decrease their tax burden. Whereas, the variable DER was unable to significantly differentiate the two groups of firms due to Wilks' Lambda value of 0.913 and a (Sig.) of 0.101 that was greater than the (Sig.) of 0.05. Based on the results of the Statistics Group, companies that are included in the category of tax aggressiveness have an average value DER of 0.4732 and non-aggressive tax companies have an average value DER of 0.6354. This indicates that companies with non-aggressive tax categories tend to use large amounts of debt. This study aligns with the research of (Erna Widyawati, 2025) which shows that leverage measured by DER has no significant impact on tax aggressiveness. The findings of the study show that the discriminatory analysis for firms in the agricultural sector listed on the IDX from 2021 to 2024 proves that the ROA and DER variables are significant in distinguishing tax-aggressive and non-tax-aggressive companies. From the Wilks' Lambda value of 0.797 with a significance level of 0.037 which means that it is smaller than (Sig.) of 0.05, then simultaneously the variable ROA then DER is able to distinguish characteristics between two groups of companies.

A hit ratio of 71.9% indicates that the discriminant function was able to correctly classify 23 of the 32 samples into their respective groups. In more detail, of the 19 companies that fall under the category of tax aggressiveness, 12 companies (63.2%) were successfully classified correctly, while 7 companies (36.8%) experienced misclassification and entered the non-aggressiveness group of tax. On the other hand, of the 13 non-aggressive tax companies, 11 companies (84.6%) were successfully classified correctly and only 2 companies (15.4%) experienced misclassification. The difference in the level of classification accuracy between these two groups shows that the discriminator function is more accurate in identifying non-aggressive tax companies than tax aggressiveness companies. This can be due to the characteristics of non-aggressive companies that are more homogeneous and easily identifiable based on the combination of low ROA value and high DER.

The results of Press's Q test with a value of 6.125 exceeding the Chi-Square value of the table (3.841) at  $df = 1$  and  $\alpha = 0.05$  show that the accuracy of the classification of discriminant functions is statistically significant. This means that the discriminant function that is formed is capable of producing a classification that is significantly better than a random classification. Thus, the discriminant function is reliable and feasible to be used as a tool to predict the membership of a group of companies based on the characteristics of ROA and DER. In agricultural sector companies in Indonesia, the results of this study are relevant because the agricultural sector has distinctive business characteristics, such as dependence on natural factors, relatively long production cycles, and the existence of various tax incentives and facilities from the government. These characteristics can influence management decisions in developing financial and taxation strategies. For this reason, the existence of significant ROA and DER variables shows that tax aggressiveness in agricultural sector companies cannot be explained by just one financial indicator, but is the result of the interaction of several financial characteristics of the company. These two financial factors are interrelated in influencing the company's decision to carry out tax

aggressiveness.

## CONCLUSION

The study aims to analysis is to assess the role of ROA and DER in categorizing tax-aggressive and non-tax-aggressive companies in the agricultural sector on the IDX during 2021-2024 using discriminatory analysis. The results of the test on the assumptions of the discriminant analysis show that the research data have met the required assumptions. Based on the normality test, the data is normally distributed and from the findings of the Box's M Test, the variant matrix between groups is homogeneous. With the fulfillment of these assumptions, discriminatory analysis can be continued. Variable *Return on Asset* (ROA) was shown to be able to significantly differentiate the two groups of companies with a Wilks' Lambda value of 0.835 and a (Sig.) of 0.021 which was smaller than the (Sig.) of 0.05. Whereas, the variable DER was unable to significantly differentiate the two groups of firms due to Wilks' Lambda value of 0.913 and a (Sig.) of 0.101 that was greater than the (Sig.) of 0.05. In the results of the discriminant analysis, the discriminative function of the variable ROA then DER has a Wilks' Lambda value of 0.797 with a significance level of 0.037 indicating that simultaneously the variable ROA then DER is able to distinguish between tax aggressive companies and non-tax aggressiveness companies. Descriptively, companies that are included in the tax aggressiveness group have a high level of profitability and companies that are included in the non-tax aggressiveness group have a capital structure with a high level of debt. The results of the classification accuracy test show that the discriminant function has a classification accuracy rate of 71.9%. This value is higher than the random classification level for the two groups, which means that the discriminating model has good predictive ability in classifying companies into the categories of tax aggressiveness and non-tax aggressiveness. The results of Press's Q test showed a value of 6,125 which was greater than the Chi-square value of table 3,841 at a significance level of 5%. This means that the level of classification accuracy produced by the discriminant function is statistically significant and better than that of random classification. Thus, the discriminant function formed can be declared reliable and suitable for use as a prediction tool.

The study's results suggest several implications. Theoretically, this study can make an empirical contribution to the literature on factors that can distinguish the characteristics of companies that carry out tax aggressiveness and non-tax aggressiveness in the agricultural sector in Indonesia. Practical implications, for the Directorate General of Taxes, this research can be used as a reference in conducting taxpayer analysis. Agricultural sector companies with a high profit level could act as the focus of attention in tax audits because they have a higher tendency to practice tax aggressiveness. For investors, the findings of this study can provide an understanding of the financial characteristics of companies that tend to be aggressive in taxes, so that they can be considered in making investment decisions.

A limitation of this research is the reliance on only two independent variables, namely ROA and DER, so that the model built still has limited ability to explain the differences in characteristics between groups. Other variables such as company size, capital intensity, institutional ownership, or *corporate governance characteristics* may be able to improve the ability of the discriminatory model. Second, the study's sample is confined to agricultural companies listed on the IDX, limiting the applicability of the results to other industries. The characteristics of the agricultural sector such as the long business cycle, dependence on natural factors, and the existence of various tax incentives specific to this sector can influence the results of the research. Third, the

research period used 2021-2024 is a period that is still affected by the pandemic. These abnormal economic conditions can affect the company's financial performance and tax behavior which may differ from normal conditions.

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