

## TAX MORALE, CORPORATE GOVERNANCE, AND AGGRESSIVE TAX PLANNING

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### **Abstract**

The purpose of this study is to examine the connection between aggressive taxation, company governance, and tax morale planning through a literature review approach. Tax morale reflects taxpayers' attitudes and awareness in voluntarily fulfilling their tax obligations, while corporate governance serves as an oversight mechanism in corporate decision-making, including tax planning practices. This study employed a literature review methodology, examining a range of scientific sources, such as books, journals, and pertinent research papers. The findings show that elevated levels of tax morale tend to suppress aggressive tax planning practices due to the increased ethical awareness of tax compliance. On the other hand, the implementation of good corporate governance can reduce aggressive tax avoidance practices through effective oversight and transparency. However, in some cases, weaknesses in corporate governance can be exploited to implement aggressive tax strategies. Therefore, the synergy between improving tax morale and strengthening corporate governance is a crucial factor in minimizing aggressive tax planning practices and supporting sustainable tax compliance.

**Keywords:** Tax Morale, Corporate Governance, Aggressive Tax Planning, Tax Compliance

### **INTRODUCTION**

Taxes are a primary source of state revenue and play a strategic role in financing national development, improving public welfare, and maintaining

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economic stability. In Indonesia, tax contributions to the State Budget (APBN) are highly significant, making optimizing tax revenue a government priority. However, in practice, efforts to increase tax revenue often face various challenges, one of which is aggressive tax planning practices by companies (University of Indonesia, Depok, Indonesia et al., 2025). This practice exploits loopholes in tax regulations to minimize the tax burden without explicitly violating the law, but often contradicts the spirit of tax compliance.

Aggressive tax planning is an interesting phenomenon to study because it lies in the gray area between tax compliance and tax avoidance. Companies, as business entities, naturally have a primary goal of maximizing profits, thus employing various strategies to reduce costs, including tax burdens. In this context, taxes are often viewed as a burden to be minimized. This encourages company management to employ various complex tax planning techniques, such as transfer pricing, thin capitalization, and the use of tax havens. These practices, although legally justifiable, have the potential to harm the state by significantly reducing potential tax revenue.

On the other hand, corporate behavior in fulfilling tax obligations is impacted by social and psychological elements known as tax morale in addition to economic ones. A taxpayer's innate attitude about filing taxes, which reflects their degree of awareness, integrity, and faith in the government and the tax system, is referred to as tax morale. Companies that have high tax morale are more likely to comply with their tax obligations while low levels of tax morale tend to encourage companies to seek loopholes to avoid taxes, including through aggressive tax planning practices (Assidi et al., 2022a).

In the corporate context, tax morale is influenced not only by individuals but also by organizational values and corporate culture. Companies that uphold business ethics and social responsibility tend to have better tax morale. Conversely, companies that focus solely on short-term profits tend to be more permissive towards tax avoidance practices. Therefore, it is important to understand how tax morale plays a role in influencing corporate decisions regarding tax strategy.

Besides tax morale, another factor influencing aggressive tax planning practices is corporate governance. Transparency, accountability, responsibility, independence, and fairness are the guiding and controlling principles of corporate governance. It is anticipated that the adoption of sound corporate governance will lessen managerial conflicts of interest and

shareholders and encourage more ethical and responsible decision-making (Suharto, 2023a).

In relation to taxation, corporate governance has a significant impact on how much a business will use aggressive tax planning. Oversight systems like independent boards of commissioners, audit committees, and the quality of external audits can serve as controls over a company's tax policies. Companies with good governance tend to be more cautious in making high-risk decisions, including regarding tax strategies. Conversely, weak corporate governance can allow management to engage in opportunistic practices, including aggressive tax avoidance.

However, the relationship between corporate governance and aggressive tax planning is not always linear. In some cases, corporate governance can actually promote tax efficiency as part of efforts to maximize company value. This suggests that corporate governance can have two distinct roles: as a control mechanism that limits tax avoidance practices, and as a tool to legally optimize a company's tax strategy (Suharto, 2023a). Therefore, a more in-depth study is needed to understand how corporate governance interacts with tax morale to influence corporate tax behavior.

Research on tax morale, corporate governance, and aggressive tax planning has become increasingly relevant in the era of economic globalization and digitalization (Sallau, 2025). Technological advancements and increased capital mobility allow multinational corporations to easily shift profits to jurisdictions with lower tax rates. This poses challenges for tax authorities in monitoring and controlling tax avoidance practices. In this context, an approach that focuses not only on regulatory aspects but also on morale and corporate governance is crucial.

In Indonesia, efforts to improve tax compliance have been implemented through various policies, such as tax reform, increased transparency, and strengthening the tax administration system. However, the success of these policies depends heavily on the behavior of taxpayers, including corporations (Eka et al., 2024). Therefore, a comprehensive understanding of the factors influencing corporate tax behavior, such as tax morale and corporate governance, is crucial for formulating effective policies.

Therefore, The purpose of this study is to investigate the connection between proactive tax preparation, corporate governance, and tax morale in a business setting. It is anticipated that this study will make both theoretical and practical contributions. In theory, this study can improve the body of literature on corporate tax behavior by integrating economic, psychological,

and governance perspectives. Practically, the results are expected to provide input for the government, tax authorities, and business actors in formulating policies and strategies that can improve tax compliance and reduce aggressive tax planning practices.

## **RESEARCH METHOD**

This research uses a qualitative approach using a literature review method to analyze the relationship between tax morale, corporate governance, and aggressive tax planning. Data sources for this study were obtained from various relevant scientific literature, such as reputable international journals, academic books, research reports, and official publications from institutions related to taxation and corporate governance. The data collection process was conducted through searches of electronic databases such as Google Scholar, ScienceDirect, and other indexed journals using the keywords "tax morale," "corporate governance," and "aggressive tax planning." The selected literature was published within a specific timeframe, considered up-to-date and directly relevant to the research topic, thus providing a strong theoretical and empirical foundation.

Data analysis was conducted using content analysis techniques, which examine, compare, and synthesize various findings from the collected literature to gain a comprehensive understanding of the relationships between the research variables. The researchers identified patterns, similarities, and differences in previous research results and then integrated them into a systematic conceptual framework. Through this process, it is hoped that a clear picture of how tax morale and corporate governance influence aggressive tax planning practices will be obtained, as well as research gaps that can form the basis for further research.

## **RESULT AND DISCUSSION**

### **Factors Influencing Tax Morale**

Tax morale, or tax morality, is the intrinsic attitude of individuals and entities toward fulfilling tax obligations voluntarily without coercion. The level of tax morale does not emerge spontaneously but is influenced by various interrelated factors, both internal and external (Ihenyen Confidence, Joel et al., 2023). One of the main factors influencing tax morale is the level of public trust in the government. This trust is closely related to public perceptions of how the government manages and uses tax funds. If the public perceives that the taxes they pay are used transparently, accountably, and provide tangible

benefits to public welfare, then the tendency to comply will increase. Conversely, if there is a perception of corruption, misuse of funds, or unfairness in the distribution of development, tax morale tends to decline.

In addition to trust in the government, other influential factors are the legal system and enforcement of tax regulations. A strong, fair, and consistent legal system in prosecuting tax violations can increase taxpayer compliance. However, tax morale depends not only on sanctions or punishments but also on the perception of fairness within the tax system itself. If taxpayers perceive that the tax burden is distributed fairly according to their economic capacity, they will be more motivated to comply (Ngamba et al., 2023). Conversely, inequality in the tax system, such as preferential treatment for certain groups or tax avoidance practices by large corporations, can undermine the tax morale of the community as a whole.

Social and cultural factors also play a significant role in shaping tax morale. Social norms that develop within a society can influence individual tax behavior. In a society with a strong culture of compliance and a view of paying taxes as a moral obligation, individuals are more likely to follow these norms. Conversely, in a social environment that is permissive of tax evasion, individuals may be encouraged to do the same. This environmental influence is often reinforced by social interactions, such as with family, friends, and coworkers, which indirectly shape perceptions of the importance of paying taxes (Md Fadzil & Che Azmi, 2021).

Furthermore, education level and tax understanding are also significant factors. Individuals with a good understanding of the tax system, tax benefits, and the consequences of non-compliance tend to have higher tax morale. Education not only raises awareness but also helps individuals understand the role of taxes in national development. Lack of understanding often leads to misunderstandings or even distrust of the tax system, ultimately reducing compliance. Therefore, tax education is a crucial strategy for improving public tax morale.

Economic factors also influence tax morality. The economic condition of an individual or company can determine their ability to fulfill their tax obligations. In a stable and prosperous economy, taxpayers tend to be more compliant due to their adequate financial capacity. Conversely, in difficult economic conditions, such as a crisis or declining income, tax compliance can decline as taxpayers prioritize basic needs. However, economic factors are not always the primary determinant, as some individuals in good economic

circumstances still engage in tax evasion, indicating that moral and ethical factors also play a significant role.

Furthermore, the quality of tax services is also an important factor. Good, friendly, and professional service from the tax authorities can increase taxpayer satisfaction and encourage voluntary compliance. Ease of administration, the use of digital technology, and transparency of information also contribute to improving tax morale. Conversely, complicated bureaucracy, poor service, and lack of access to information can create frustration and reduce taxpayers' motivation to comply (Fonseca Corona, 2024).

Overall, tax morale is influenced by a combination of interacting factors, including trust in the government, fairness of the tax system, social norms, education levels, economic conditions, and the quality of tax services. Therefore, efforts to improve tax morale cannot be carried out in isolation but must be carried out through a comprehensive approach that takes all these aspects into account. By increasing tax morale, it is hoped that tax compliance will also increase sustainably, thereby supporting economic development and the welfare of society at large.

### **The Relationship between Tax Morale and Tax Aggressive Behavior**

The relationship between tax morale and tax aggressive behavior is a crucial topic in modern tax studies, particularly in understanding why taxpayers or companies choose to comply with or engage in tax avoidance practices. Tax morale can be defined as the intrinsic attitudes, values, and motivations of individuals or organizations in voluntarily fulfilling their tax obligations (Subhan et al., 2023). Meanwhile, tax aggressiveness refers to various strategies used by taxpayers, particularly companies, to minimize their tax burden through legal loopholes or more extreme practices that border on violation. The relationship between the two is complex and interconnected, as high levels of tax morale tend to suppress tax aggressive behavior, while low levels actually encourage it.

Theoretically, tax morale is rooted in societal norms, opinions about how fair the tax system is, and confidence in the government. The propensity to participate in tax aggressiveness will decline when taxpayers have a high level of trust in the government, believe that taxes are used fairly and transparently, and see real benefits from paying taxes. This is because compliance is no longer solely driven by the threat of sanctions, but also by moral awareness and social responsibility (Rudyanto et al., 2021). In this

context, tax morale serves as a more effective internal control mechanism than external oversight such as audits and penalties.

Conversely, when tax morale is low, taxpayers tend to view taxes as a burden to be minimized. Perceptions of government non-transparency, corruption, or unfairness in the distribution of the tax burden can reduce moral motivation to comply. In such situations, companies will be more encouraged to engage in tax aggressiveness by exploiting regulatory weaknesses, differences in tax jurisdictions, and even the use of transfer pricing schemes. Thus, low tax morale impacts not only individuals but also companies' strategic tax management policies.

From an organizational behavior perspective, the relationship between tax morale and tax aggressiveness is also influenced by corporate culture and ethical values. Companies with a strong ethical culture tend to prioritize tax compliance as part of their corporate social responsibility. They view paying taxes as a contribution to national development (Hananto et al., 2023). Therefore, the level of tax morale within the organization is high, and tax aggressiveness can be minimized. Conversely, companies that are solely profit-oriented tend to ignore moral aspects and focus more on tax efficiency, thereby increasing the risk of tax aggressiveness.

Furthermore, leadership also plays a significant role in shaping tax morale. Top management with high integrity will encourage transparent and compliant tax practices. They tend to avoid aggressive strategies that risk damaging the company's reputation. Conversely, if company leaders have a high tolerance for manipulative practices, tax aggressiveness is more likely to occur. This suggests that tax morale is not only individual but also collective within the organizational context.

Empirical research shows a negative relationship between tax morale and tax aggressiveness. This means that the higher the level of tax morale, the lower the level of tax aggressiveness. This relationship is often mediated by factors such as the quality of corporate governance, the level of oversight, and tax regulations. In a system with good governance, tax morale can be strengthened through transparency, accountability, and consistent law enforcement. This ultimately creates an environment that is not conducive to tax aggressive practices (Fotiadis & Chatzoglou, 2022). However, it is important to understand that this relationship is not always linear. In some cases, companies with relatively good tax morale still engage in aggressive tax planning within legal limits as part of their business strategy. This demonstrates the difference between legal and illegal tax aggressiveness.

Therefore, it is important to distinguish between reasonable tax planning and practices that violate ethics and the law.

In the context of public policy, improving tax morale is an effective strategy to reduce tax aggressiveness. The government can improve tax morale through various means, such as improving the quality of tax services, increasing transparency in budget use, and strengthening tax education for the public. Thus, tax compliance is driven not only by coercion but also by awareness and trust.

Overall, the relationship between tax morale and tax aggressiveness suggests that psychological and moral aspects play a crucial role in the tax system. High tax morale can act as a bulwark against tax aggressiveness, while low tax morale opens up opportunities for various forms of tax avoidance. Therefore, efforts to improve tax morale must be an integral part of tax policy, both at the individual and organizational levels, to create a fairer, more effective, and more sustainable tax system.

### **The Influence of Corporate Governance on Aggressive Tax Planning**

One of the most important topics in contemporary accounting and taxes studies is the impact of corporate governance on aggressive tax planning. In order to match management conduct with the interests of shareholders and other stakeholders, good corporate governance acts as a monitoring and control system (Fotiadis & Chatzoglou, 2022). When it comes to taxes, corporate governance strategically influences how much a business will engage in aggressive tax planning. Aggressive tax planning itself refers to a company's efforts to minimize its tax burden through various strategies that straddle the gray line between legality and violation.

Theoretically, the relationship between corporate governance and aggressive tax planning can be explained through agency theory. In this theory, there is a conflict of interest between management, as the agent, and owners, as the principal. Management tends to have an incentive to increase after-tax profits, which can be achieved through tax avoidance practices. However, overly aggressive practices can lead to reputational risks, legal sanctions, and high compliance costs. This is where corporate governance plays a role as a mechanism to limit opportunistic management actions so that they do not harm the company in the long term (Mustapha Abu, 2022).

The implementation of good corporate governance is typically characterized by an independent board of commissioners, an effective audit committee, information transparency, and a robust internal control system.

An independent board of commissioners oversees management policies, including tax strategies. The strength of the oversight of management choices increases with the percentage of independent commissioners thereby reducing the tendency for aggressive tax planning (Mustapha Abu, 2022). This is because independent commissioners tend to be more objective and have no direct stake in managerial decisions.

Furthermore, Aggressive tax planning techniques are also significantly impacted by the presence of an audit committee. Making sure financial statements are presented properly and in compliance with relevant accounting rules is the responsibility of the audit committee. The audit committee examines the company's tax policy, including any tax evasion tactics used, as part of its duties. A company's propensity to engage in high-risk tax evasion methods can be decreased by having an active and capable audit committee. As a result, the audit committee's caliber is a crucial factor in assessing the effectiveness of corporate governance in controlling aggressive tax planning.

Transparency and information disclosure are also important aspects of corporate governance that influence corporate tax behavior. Companies with high levels of transparency tend to be more cautious in their tax planning because their activities are more easily scrutinized by the public, regulators, and investors. This openness creates external pressure on companies to maintain their reputation and avoid practices that could be considered unethical. Conversely, companies with low levels of transparency are more likely to engage in aggressive tax planning due to the lack of external oversight (Assidi et al., 2022b).

However, the relationship between corporate governance and aggressive tax planning is not always negative. In some cases, strong corporate governance can actually encourage companies to engage in efficient tax planning, including exploiting permitted legal loopholes. This is done as part of an effort to maximize company value and provide benefits to shareholders. Therefore, it is important to distinguish between legal and efficient tax planning and aggressive and potentially illegal practices.

Other factors influencing this relationship are company characteristics, such as company size, profitability, and operational complexity. Larger companies with more resources tend to have greater capacity for complex tax planning. However, large companies are also under greater scrutiny from regulators and the public, so corporate governance plays a crucial role in balancing tax efficiency and regulatory compliance (Impact of Corporate

Governance on Tax Avoidance - Salehi - 2024 - Journal of Public Affairs - Wiley Online Library, n.d.).

On the other hand, organizational culture and business ethics also determine how corporate governance influences aggressive tax planning. Companies that uphold ethical values and social responsibility tend to avoid aggressive tax avoidance practices, even if they are technically within legal limits. This is because companies realize that taxes are an important contribution to national development, so excessive tax avoidance practices can damage the company's social legitimacy.

### **Strategies to Improve Tax Morale and Good Corporate Governance**

Strategies to improve tax morale and the implementation of good corporate governance are two interrelated aspects in efforts to create sustainable tax compliance and a healthy economic system. Tax morale refers to the intrinsic motivation of taxpayers to voluntarily fulfill their tax obligations, which is influenced not only by economic factors but also by social values, trust in the government, and perceptions of the fairness of the tax system. Meanwhile, good corporate governance is a set of principles that govern the relationship between management, shareholders, and other stakeholders to ensure transparency, accountability, and integrity in company management (Grace et al., 2024). In this context, improving tax morale is inseparable from how companies implement ethical and responsible governance practices.

One key strategy for improving tax morale is building trust between taxpayers and the government (Suharto, 2023b). This trust can grow if the government demonstrates transparency in tax management, including in the use of public funds for the benefit of the community. When taxpayers feel that their contributions are being used effectively and fairly, their tendency to voluntarily comply will increase. Therefore, the government needs to strengthen the public accountability system, improve the quality of tax services, and minimize corrupt practices. Furthermore, tax education is also a crucial factor in increasing public understanding of the importance of taxes as a primary source of state funding.

From a corporate perspective, implementing good governance is a crucial strategy in supporting improved tax morale. Companies that implement the principle of transparency tend to be more open in their financial reporting and tax obligations, thereby reducing the opportunity for aggressive tax avoidance practices. The principle of accountability encourages

management to be responsible for every decision made, including those regarding tax planning. Thus, companies focus not only on profit maximization but also consider compliance and ethical aspects in conducting their business activities.

Furthermore, corporate integrity and ethics play a crucial role in establishing a culture of tax compliance. Companies with a strong and consistently enforced code of ethics will create a work environment that upholds honesty and responsibility. This will indirectly increase employee and management awareness of the importance of tax compliance (Saragih, 2024). In the long term, this positive organizational culture will strengthen tax morale not only within the company but also externally.

Another strategy that can be implemented is strengthening the role of the board of commissioners and audit committee in overseeing the company's tax practices. Effective oversight will ensure that the company's tax policies align with the principles of good governance and do not violate applicable regulations. The board of commissioners can also encourage management to adopt more conservative and responsible tax policies, thereby reducing reputational risk and legal sanctions. Furthermore, integration between tax policy and the company's business strategy is also crucial. Companies need to view tax compliance not as a burden, but as part of their corporate social responsibility. In this way, companies can contribute positively to economic and social development, which ultimately will improve their image and public trust in them. This trust will strengthen the relationship between the company and its stakeholders, including the government and the public.

Improving tax morale can also be supported through incentives and rewards for compliant taxpayers. The government can provide administrative simplification, tax reductions, or other forms of recognition for taxpayer compliance. These incentives not only encourage compliance but also create a positive perception of the tax system. On the other hand, strict law enforcement against tax violations remains necessary to maintain justice and provide a deterrent effect (Giaccobasso et al., 2025). Therefore, strategies to improve tax morale and implement good corporate governance must be implemented synergistically between the government and the private sector. The government plays a role in creating a fair, transparent, and accountable tax system, while companies are responsible for implementing good governance principles in every aspect of their operations. Effective collaboration between the two parties will result in higher levels of tax

compliance, reduce tax aggressiveness, and support the creation of a sustainable and equitable economic system.

## CONCLUSION

Research on tax morale, corporate governance, and aggressive tax planning shows that business compliance with tax responsibilities is significantly influenced by tax morale. The inclination to use aggressive tax preparation techniques decreases as tax morale among individuals and companies rises. This is due to a growing sense of ethical awareness and social responsibility in paying taxes as a contribution to national development. Conversely, low tax morale can encourage companies to seek loopholes in regulations to aggressively minimize their tax burden.

On the other hand, good corporate governance has proven to be an effective control mechanism in limiting aggressive tax planning practices. A transparent and accountable governance structure, along with strong oversight from the board of commissioners and audit committee, can reduce the opportunity for management to engage in opportunistic tax planning. Therefore, the synergy between high tax morale and strong corporate governance is key to achieving optimal tax compliance and maintaining a company's long-term reputation and sustainability.

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