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The Effect of Capital Intensity, Audit Committee, and Firm Size on Tax Management in Property and Real Estate Sector Companies

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Abstract

Background: State tax receipts finance the greater part of Indonesia's national development agenda, although firms tend to regard tax as an expense that should be minimised wherever possible. Given that the property and real estate industry combines substantial investment in fixed assets with intricate transaction structures, its tax management practices warrant closer scholarly attention.
Objective: This research investigates how capital intensity, the audit committee, and firm size influence tax management practices among property and real estate firms listed on the Indonesia Stock Exchange (IDX) over the 2021–2024 period.
Methods: A quantitative approach was employed, relying on secondary data obtained from audited annual reports. A purposive sampling procedure yielded a final sample of 20 firms, producing 80 firm-year observations. The dataset was analysed with IBM SPSS Statistics 29 through multiple linear regression.
Results: Tax management is represented by the Effective Tax Rate (ETR), where a higher figure denotes a heavier realised tax burden and, correspondingly, a less aggressive approach to tax management. Capital intensity exerts a positive influence on ETR, suggesting that firms with substantial fixed-asset holdings do not translate depreciation into a lighter tax burden. The audit committee likewise exerts a positive influence, indicating that more robust internal oversight pushes firms toward a more compliant tax stance. Firm size, however, shows no significant influence.
Conclusion: Tax management outcomes appear to be driven more by asset structure and governance quality than by firm scale. These results contribute to the body of Indonesian taxation literature.

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INTRODUCTION

Taxation constitutes the principal source of state revenue used to finance development programmes in areas such as infrastructure, education, health, and social protection. Because tax revenue accounts for more than 80% of Indonesia's state income, how the government administers the tax system directly shapes the sustainability of the country's national development.

Firms, by contrast, pursue profitability by minimising costs, and tax is among the burdens they attempt to reduce. This conflict of interest between government and corporate objectives is what gives rise to tax management as a component of corporate financial strategy (Luthfiah & Linawati, 2026; Noviatna et al., 2021). The topic became even more pertinent during the post-pandemic recovery period, when the government rolled out a series of tax incentives intended to accelerate economic recovery.

The property and real estate sector attracted particular scholarly interest because it produces a considerable multiplier effect within the broader economy. At the same time, the intricacy of its transactions together with the scale of its economic contribution heightens the risk of tax non-compliance. Indonesia's Directorate General of Taxes designated PT Bhakti Agung Propertindo Tbk as a corporate suspect in a case involving its annual tax return (SPT), an episode that demonstrates how inadequate tax management can expose a firm to legal, financial, and reputational consequences (Kontan, 2024).

Three firm-level attributes are plausibly associated with tax management: capital intensity, the audit committee, and firm size. Capital intensity denotes the extent of a company's investment in fixed assets, which can generate tax advantages through depreciation charges (E. Fitriana & Isthika, 2021). The audit committee functions as an oversight mechanism that helps ensure adherence to tax regulations (Murti et al., 2025). Larger firms typically possess the resources necessary to formulate effective tax strategies (Hanum & Manullang, 2022). From a theoretical standpoint, substantial capital intensity enables firms to use fixed-asset depreciation to lawfully reduce their tax burden (Yumiarsi & Yanti, 2024); an effective audit committee enhances the quality of oversight and thereby limits deviant tax practices (Priani et al., 2025); and larger firms are better positioned to exploit tax incentives and structure more complex tax positions (Luthfi'ya et al., 2025). Prudent tax management enhances cost efficiency, whereas practices that violate regulations invite sanctions and undermine corporate reputation.

Tax management can be defined as the planning, organisation, and control of tax-related activities aimed at legally minimising the tax burden (Lestari et al., 2023). In this study, tax management is proxied by the Effective Tax Rate (ETR), calculated as the ratio of tax expense to pre-tax income (Quata & Hidayatulloh, 2026; Sufia & Riswandari, 2018). Since ETR captures the realised tax burden, a lower value signals a more aggressive tax management stance while a higher value indicates a more conservative one (Drake et al., 2020; Schwab et al., 2022). The independent variables examined, capital intensity, the audit committee, and firm size, are each linked to corporate tax policy through the lens of agency theory (Jensen & Meckling, 1976; Yaman & Lozano, 2026).

The originality of this research lies in its simultaneous examination of capital intensity, the audit committee, and firm size within the listed property and real estate sector over the 2021–2024 period. That timeframe corresponds to the post-pandemic recovery phase, characterised by incentive schemes such as the Government-Borne Value Added Tax (PPN DTP). Prior evidence concerning these three variables remains mixed (Hanum & Manullang, 2022; Pamungkas & Fachrurrozie, 2021; Priani et al., 2025). Given that the sector makes a substantial contribution to the national economy (Oktaviona, 2025), and considering its extensive fixed-asset base, transactional complexity, and access to fiscal incentives, it represents a compelling research setting. The findings are expected to assist regulators in formulating more targeted tax policy and in strengthening oversight of corporate tax compliance.

Accordingly, this study examines how capital intensity, the audit committee, and firm size influence tax management among listed property and real estate companies over the 2021–2024 period. It further seeks to offer a theoretical contribution to the accounting and taxation literature and to provide guidance for management, investors, and regulators in making decisions related to corporate tax management.

METHOD

This research investigated the relationship between firm characteristics, corporate governance mechanisms, and tax management practices among property and real estate companies listed on the Indonesia Stock Exchange (IDX). Attention centred on how these firms managed their tax obligations through the deployment of owned resources, the rigour of internal supervision, and the operational capacity reflected in firm size. The study period spanned 2021 to 2024, corresponding to the post-pandemic recovery phase during which the government introduced a series of fiscal and tax measures to revive the property sector, providing a useful context for observing tax management behaviour. The analysis was grounded in agency theory, which accounts for the divergence of interests between shareholders as principals and management as agents in corporate decision-making, including decisions concerning the tax burden. Within this framework, capital intensity denoted investment in fixed assets capable of generating tax benefits through depreciation, the audit committee denoted the monitoring mechanism safeguarding regulatory compliance, and firm size denoted the resource capacity available for formulating tax strategy.

The unit of analysis comprised property and real estate firms officially listed on the IDX between 2021 and 2024. The population encompassed every firm operating in the sector, while the sample was selected through purposive sampling to ensure that every observation offered complete, consistent, and comparable information. The selection criteria required firms to have been listed continuously throughout the period, to present their annual financial statements in Rupiah, to publish audited statements each year, and to record positive pre-tax income across the entire observation window. All data were drawn from secondary sources, namely annual reports and financial statements published through the IDX and on company websites, while national and international journals, academic texts, tax regulations, and other relevant publications underpinned the theoretical framework and supported interpretation of the results. The data collected were compiled into a research database comprising fixed assets, total assets, the number of audit committee members, pre-tax income, and corporate tax expense, which together served as the basis for measuring each variable.

Table 1
Variable Measurement

Variable	Measurement	Scale
Tax Management (Y)	*Effective Tax Rate* (ETR) = Tax Expense / Pre-tax Income Source: (Fitriana & Isthika, 2021); (Hanum & Manullang, 2022); (Drake et al., 2020)	Ratio
Capital Intensity (X1)	Capital Intensity = Total Fixed Assets / Total Assets Source: (Yumiarsi & Yanti, 2024); (A. I. Fitriana et al., 2022); (Schwab et al., 2022)	Ratio
Audit Committee (X2)	Audit Committee = ∑ (Audit Committee Members) Source: (Lestari et al., 2023);(Pamungkas & Fachrurrozie, 2021); (Dang & Nguyen, 2022)	Ratio
Firm Size (X3)	Firm Size = Ln (Total Assets) Source: (E. Fitriana & Isthika, 2021); (Hanum & Manullang, 2022); (Luthfi'ya et al., 2025)	Ratio

The dependent variable in this study is tax management, proxied by the Effective Tax Rate (ETR), defined as the ratio of tax expense to pre-tax income. The interpretive direction of this proxy must be made explicit, since ETR functions as an inverse indicator: a low ETR indicates that the firm retains a larger portion of its pre-tax income and therefore manages tax more aggressively, whereas a high ETR indicates that the firm bears a heavier realised tax burden and thus adopts a more conservative, compliance-oriented stance (Drake et al., 2020; Schwab et al., 2022). Each regression coefficient discussed subsequently is interpreted against this scale, such that a positive coefficient denotes an increase in ETR and, correspondingly, a decrease in the aggressiveness of tax management. The independent variables comprise capital intensity, measured as the proportion of fixed assets to total assets; the audit committee, measured by the number of committee members; and firm size, measured as the natural logarithm of total assets. Because both the number of audit committee members and the logarithm of total assets possess a meaningful zero point and equal intervals, these two variables are treated as ratio scaled rather than nominal, thereby correcting the classification presented in Table 1.

The analytical procedure commenced with descriptive statistics to summarise the characteristics of each variable, followed by classical assumption testing to verify that the data met the requirements for regression analysis. Multiple linear regression was subsequently applied to examine the partial and simultaneous effects of capital intensity, the audit committee, and firm size on tax management, with all computations performed using IBM SPSS Statistics 29.

RESULTS AND DISCUSSION

Data Presentation

This research was conducted using the purposive sampling technique. Table 2 is the criteria used to take the research sample.

Table 2

Sample Selection Criteria

No.	Sample Selection Criteria	Companies	Data
1.	Property and real estate sector companies listed on the IDX between 2021–2024	92	368
2.	Companies presenting financial reports using Rupiah currency during the 2021–2024 period	92	368
3.	Companies that did not consistently publish audited annual financial reports as of December 31 during the 2021–2024 period	(25)	(100)
4.	Companies that did not have positive pre-tax income (profit) consecutively during the 2021–2024 period	(43)	(172)
	Total companies meeting criteria (sample)	24	96
	Outlier data	(4)	(16)
	Total companies studied (sample)	20	80

Source: Processed data (2026)

Applying the sample selection criteria yielded 20 firms that satisfied the requirements, each observed over a four-year span, thereby producing a total of 80 observations that formed the main sample for this research.

Descriptive Statistical Analysis

Table 3

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
IM	80	.000193	.379677	.05115104	.059844688
KA	80	0	3	2.88	.513
UP	80	5.575	31.962	28.79402	3.235546
MP	80	.002	18.373	3.07834	3.997916
Valid N (listwise)	80				

Source: Descriptive Statistics Output using SPSS series 29

Table 3 presents a summary of 80 observations for each variable. Tax management, proxied by ETR, ranges from 0.002 to 18.373, with the lowest figure recorded by PT Bangun Kosambi Sukses Tbk. in 2021 and 2022, and the highest by Alam Sutera Realty Tbk. in 2024. The mean value of 3.07834 lies near the lower end of this range, while a standard deviation of 3.997916, which exceeds the mean, indicates considerable dispersion across the sampled firms.

Capital intensity ranges from 0.000193, recorded by Fortune Mate Indonesia Tbk. in 2022, to 0.379677, recorded by PT Winner Nusantara Jaya Tbk. in the same year. With a mean of 0.05115104 and a standard deviation of 0.059844688, the typical firm sits much closer to the minimum than the maximum, indicating that fixed assets constitute only a modest share of total assets within this sector. The audit committee variable ranges from 0 to 3 members, averaging 2.88 with a standard deviation of 0.513, which suggests that a three-member committee represents the prevailing norm in the sector. Firm size, expressed as the natural logarithm of total assets, ranges from 5.575 to 31.962 with a mean of 28.79402 and a standard deviation of 3.235546, confirming that the majority of sampled firms operate at a relatively large scale.

These figures carry an important implication for the subsequent analysis: because the sampled firms combine a modest fixed-asset share with a broadly uniform governance structure, variation in ETR is unlikely to be attributable to depreciation capacity alone.

Classical Assumption Test Results
Normality Test Results

Table 4
Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		80
Normal Parameters[ab]	Mean	.0000000
	Std. Deviation	1.52954194
Most Extreme Differences	Absolute	.080
	Positive	.044
	Negative	-.080
Test Statistic		.080
Asymp. Sig. (2-tailed)[c]		.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.	.223
99% Confidence Interval	Lower Bound	.212
	Upper Bound	.234

Notes:
a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 1502173562.
Source: Normality Test Output using SPSS series 29

As the asymptotic significance value of 0.200 exceeds the 0.05 threshold, the residuals can be regarded as normally distributed, indicating that the normality assumption is satisfied.

Multicollinearity Test Results

Table 5
Multicollinearity Test

Model		Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	VIF
1	(Constant)	-8.989	1.859		-4.836	<.001		
	IM	8.072	2.910	.239	2.774	.007	.954	1.048
	KA	2.345	.339	.593	6.910	<.001	.957	1.045
	UP	.063	.053	.100	1.188	.238	.990	1.011

Source: Multicollinearity Test Output using SPSS series 29

Given that capital intensity, the audit committee, and firm size each display tolerance values above 0.1 and variance inflation factors below 10, the multicollinearity test raises no cause for concern.

Heteroscedasticity Test Results

Table 6
Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.217	1.032		1.179	.242
	IM	-1.956	1.616	-.141	-1.210	.230
	KA	-.003	.188	-.002	-.015	.988
	UP	.004	.029	.015	.132	.896

Source: Heteroscedasticity Test Output using SPSS series 29

Since every independent variable yields a significance value above 0.05 in the heteroscedasticity test, the variance of the residuals can be regarded as constant.

Autocorrelation Test Results

Table 7
Autocorrelation Test

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.655[a]	.429	.407	1.55944	1.832

a. Predictors: (Constant), UP, IM, KA
b. Dependent Variable: MP
Source: Autocorrelation Test Output using SPSS series 29

Because the Durbin-Watson statistic of 1.832 lies between the dU value of 1.7153 and 4 minus dU of 2.2847, the autocorrelation test indicates the absence of serial correlation.

Multiple Linear Regression Analysis Results

Table 8
Multiple Linear Regression Analysis

Coefficients[a]					
		Unstandardized	Coefficients[a]		
Model		B	Std. Error	t	Sig.
1	(Constant)	-8.989	1.859	-4.836	<.001
	IM	8.072	2.910	2.774	.007
	KA	2.345	.339	6.910	<.001
	UP	.063	.053	1.188	.238

Source: Multiple Linear Regression Analysis Output using SPSS series 29

The regression analysis yields the following estimated model.

$$MP = -8.989 + 8.072IM + 2.345KA + 0.063UP + e$$

Description:
MP = Tax Management
α = Constant
β = Coefficient
IM = Capital Intensity
KA = Audit Committee
UP = Firm Size
e = Error Term (other factors not studied)

The following interpretation can be drawn from these results.

1) The constant term of -8.989 represents the expected ETR when all independent variables equal zero; since this value lies outside the observed data range, it carries no substantive interpretation on its own.
2) Holding the other variables constant, a one-unit increase in capital intensity is associated with an 8.072 increase in ETR, indicating that the tax burden borne rises rather than declines.
3) Holding the other variables constant, each additional audit committee member corresponds to a 2.345 increase in ETR.
4) Holding the other variables constant, a one-unit increase in firm size corresponds to a 0.063 rise in ETR, although this coefficient does not reach statistical significance.

Hypothesis Test Results

Coefficient of Determination (R^2) Test Results

Table 9
Coefficient of Determination Test

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.655[a]	.429	.407	1.55944	1.832

a. Predictors: (Constant), UP, IM, KA
b. Dependent Variable: MP
Source: Coefficient of Determination Test Output using SPSS series 29

An adjusted R^2 of 0.407 indicates that capital intensity, the audit committee, and firm size collectively account for 40.7% of the variation in ETR, while the remaining 59.3% is attributable to factors outside this model.

F-Test Results

Table 10
F-Test

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	150.173	3	50.058	21.900	<.001[b]
	Residual	173.720	76	2.286		
	Total	323.893	79			

Source: F-Test Output using SPSS series 29

Given that the F statistic of 21.900 exceeds the critical value of 2.72 at a significance level below 0.001, the three variables can be said to jointly influence tax management.

T-Test Results

Table 11
T-Test

Coefficients[a]					
		Unstandardized	Coefficients[a]		
Model		B	Std. Error	t	Sig.
1	(Constant)	-8.989	1.859	-4.836	<.001
	IM	8.072	2.910	2.774	.007
	KA	2.345	.339	6.910	<.001
	UP	.063	.053	1.188	.238

Source: T-Test Output using SPSS series 29

The partial effects are set out below.

1) Effect of Capital Intensity (X1) on Tax Management (Y)
   Capital intensity yields a significance value of 0.007, which falls below 0.05, and a t-value of 2.774, which exceeds the critical value of 1.99167. H0 is accordingly rejected, indicating that capital intensity influences tax management.
2) Effect of Audit Committee (X2) on Tax Management (Y)
   The audit committee yields a significance value below 0.001 and a t-value of 6.910, exceeding the critical value of 1.99167. H0 is therefore rejected, indicating that the audit committee influences tax management.
3) Effect of Firm Size (X3) on Tax Management (Y)
   Firm size yields a significance value of 0.238, which exceeds 0.05, and a t-value of 1.188, which falls below the critical value of 1.99167. H0 therefore cannot be rejected, indicating that firm size does not influence tax management.

Discussion

The discussion that follows interprets each estimated relationship in light of agency theory and the measurement direction of ETR outlined in the method section.

Effect of Capital Intensity on Tax Management

Capital intensity exhibits a positive and statistically significant coefficient of 8.072 at a significance level of 0.007, leading to the acceptance of H1. Interpreted against the ETR scale, this positive sign implies that firms with a larger fixed-asset base bear a heavier, rather than lighter, effective tax burden, suggesting that their tax management practices are comparatively less, rather than more, aggressive.

This outcome contradicts the conventional depreciation tax-shield argument, a discrepancy that the characteristics of the sector help to explain. Property and real estate portfolios are dominated by land and investment property, assets that are either non-depreciable or recorded at fair value, meaning that accounting depreciation translates into a fiscal deduction only to a limited extent. Descriptive evidence lends support to this interpretation: with capital intensity averaging 0.05115104, fixed assets account for roughly five percent of total assets, a base far too small to shift the tax burden through depreciation alone. Moreover, a substantial portion of property revenue is subject to final income tax, which severs the link between tax expense and the depreciation schedule altogether.

Agency theory nevertheless remains a useful lens for interpreting this outcome. Jensen and Meckling (1976) describe the informational advantage that management holds over shareholders, an advantage that squarely encompasses decisions regarding fixed assets (Yaman & Lozano, 2026). The evidence here suggests that management within this sector does not exploit that advantage to reduce the tax burden through asset structure. Failing to specify the direction of ETR is precisely how such a finding can be misread; both Drake et al. (2020) and Schwab et al. (2022) caution that movements in ETR frequently reflect accounting mechanics rather than deliberate tax-planning behaviour.

This finding is partly consistent with Yumiarsi and Yanti (2024) and Fitriana and Isthika (2021), who likewise report a significant relationship between capital intensity and tax management, as well as with Priani et al. (2025), who find that fixed-asset investment provides firms with room to manage tax strategically. The present study departs from these findings in terms of direction, and it is precisely in this divergence that its contribution lies: statistical significance alone offers limited insight unless the coefficient's sign is interpreted against the scale of the proxy employed.

Effect of Audit Committee on Tax Management

The audit committee exhibits a positive and statistically significant coefficient of 2.345 at a significance level below 0.001, leading to the acceptance of H2. On the ETR scale, each additional committee member is associated with a higher effective tax burden, implying that the committee steers firms toward a more compliant, rather than a more aggressive, tax position.

This outcome is entirely consistent with agency theory. Jensen and Meckling (1976) contend that monitoring mechanisms narrow the scope for agents to pursue interests that diverge from those of the principal, with tax aggressiveness representing one such domain (Yaman & Lozano, 2026). A properly functioning audit committee raises the cost of opportunistic tax positions, and the estimated coefficient aligns with this mechanism. An earlier reading that treated a rising ETR as evidence of increasing aggressiveness, and therefore as contradicting agency theory, was in fact based on an inverted interpretation of the proxy.

This finding is broadly consistent with Dang and Nguyen (2022), who demonstrate that audit committee attributes shape tax avoidance behaviour in an emerging market, and with Hsu et al. (2018), who show that financial expertise among committee members determines the extent to which tax planning aligns with corporate strategy (Amara et al., 2026). Meilinda and Indriani (2024) and Pamungkas and Fachrurrozie (2021) similarly report a significant audit committee effect within Indonesian samples, although the direction of the effect varies according to sector and the proxy employed (Apip et al., 2026).

Committee size in itself does not guarantee effectiveness. Dang and Nguyen (2022) observe that an overly large committee can slow decision-making and dilute oversight quality, while Bwarleling (2011) notes that the board of commissioners controls the formation of the committee, leaving room for potential conflicts of interest (Harahap, 2023). Within this sample, committee membership clusters tightly around three, the regulatory minimum, so the effect captured here more plausibly reflects the presence of a functioning committee than variation in its size.

Two implications follow from this result. First, governance quality is reflected in tax outcomes, and does so in the direction predicted by agency theory once the proxy is correctly interpreted. Second, regulators overseeing tax compliance within the sector stand to gain more from strengthening committee functioning than from mandating a larger committee membership.

Effect of Firm Size on Tax Management

Firm size yields a significance value of 0.238 and therefore fails to provide support for H3, indicating that firm scale, as measured by the natural logarithm of total assets, does not explain variation in ETR.

Agency theory would suggest a different outcome, since large firms typically possess specialist tax personnel, access to professional advisers, and the capacity to navigate regulatory complexity factors that should, in principle, translate into a lower effective tax burden. The data, however, do not support this expectation.

Total assets appear to be a weak indicator of fiscal capacity. A substantial portion of the holdings of large property firms has either exceeded its useful life or generates no fiscal benefit, meaning that asset volume does not readily translate into tax efficiency. Large firms are also subject to closer scrutiny from tax authorities and the public, which renders an aggressive tax position reputationally costly. Smaller firms, meanwhile, face a comparable incentive to manage tax efficiently, given that the tax base is profit rather than assets (Mubarok et al., 2026; Saputra, 2020).

This result is consistent with Hanum and Manullang (2022) and Luthfi'ya et al. (2025), who similarly find firm size to be an unreliable predictor of tax behaviour, and it aligns with the political cost argument that greater scale invites closer scrutiny rather than greater latitude.

Table 12 consolidates the three results and specifies the direction of each effect on the ETR scale, ensuring that the sign of every coefficient is interpreted consistently.

Table 12

Summary of Hypothesis Testing and Interpretation

Hypothesis	Coefficient	Sig.	Decision and interpretation on the ETR scale
H1: Capital intensity affects tax management	8.072	0.007	Accepted. ETR rises, so tax management becomes less aggressive.
H2: Audit committee affects tax management	2.345	<0.001	Accepted. ETR rises, so oversight moves the company toward compliant tax management.
H3: Firm size affects tax management	0.063	0.238	Rejected. No significant effect on ETR.

Source: Processed data (2026)

CONCLUSION

This research examined how capital intensity, the audit committee, and firm size influence tax management among property and real estate firms listed on the IDX during the 2021–2024 period. Both capital intensity and the audit committee are found to raise the effective tax rate, whereas firm size exhibits no significant effect. Asset structure and the quality of internal oversight therefore appear to shape tax outcomes more strongly than firm scale.

This study contributes to the tax accounting and corporate governance literature by clarifying the direction in which ETR should be interpreted; once this direction is made explicit, the audit committee result supports, rather than contradicts, agency theory. The study further offers recent evidence from a sector that remains relatively underexplored during the post-pandemic recovery period. Its limitations include the single-sector focus, the three-variable model, and the sensitivity of ETR to accounting items unrelated to tax planning.

Future research is encouraged to broaden sector coverage, extend the observation period, and incorporate additional variables such as profitability, leverage, institutional ownership, and audit quality. Employing alternative proxies, such as the cash effective tax rate and book-tax differences, would further test whether the direction of the relationships reported here holds under different measurement approaches.

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AUTHOR CONTRIBUTION STATEMENT

Griselda Avelyn Maylita contributed to the conceptualization, research design, data collection, data analysis, interpretation of findings, and preparation of the original manuscript. Theresia Hesti Bwarleling contributed to supervision, methodology validation, theoretical framework development, critical review, and refinement of the manuscript. Both authors take responsibility for the integrity, accuracy, and accountability of all aspects of the research.

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