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The Influence of Corporate Governance, Gender Diversity, CSR on Tax Aggressiveness in Companies Listed on the IDX

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ABSTRACT

For companies with a high tax burden, the company's profit will decrease. The company will take tax-saving measures, so that the tax paid is small while the profit earned is large. The higher the company's tax savings, the more aggressive the company is towards taxes. The purpose of this study is to examine and analyze the effect of corporate governance (independent commissioners, audit committees, institutional ownership), gender diversity on the board, and corporate social responsibility to tax aggressiveness. Sampling in this study using purposive sampling. The sample companies in this study amounted to 11 companies that had met the sampling criteria. The data analysis technique used in this research is multiple linear analysis. The results showed that the independent commissioner variables and gender diversity on the board had an effect on tax aggressiveness. Meanwhile, the audit committee, institutional ownership, and corporate social responsibility (CSR) have no effect on tax aggressiveness.

INTRODUCTION

In Indonesia, tax revenue from taxpayers is highly expected by the state. Taxes function as state revenue to cover state and regional budgets and are used to regulate and implement state policies in the social and economic fields. One of the parties that makes an important contribution in the field of taxation is the companies. For companies with high tax burdens, company profits are low, so companies take austerity measures, or often called aggressiveness tax, to reduce tax paid by company and increase profits. The higher the tax savings in a company, the more aggressive the company is towards taxes.

Minister of Finance Sri Mulyani Indrawati has announced that the government in various countries expect reception from taxes. Sri Mulyani supervises any non-compliance towards Constitution by the company regarding the applicable taxes or tax avoidance. Sri Mulyani provides proof of tax avoidance, i.e. the company is willing to move to a country with a lower tax rate. Sri Mulyani gave an example of the willingness of US companies to move to Northern Ireland because of the 0% tax rate. (Suryowati, 2021).

There are several factors that are thought to have an influence on tax aggressiveness in a company, namely: corporate governance, gender diversity on the board, and corporate social responsibility (CSR). Corporate governance in this study includes independent commissioners, audit committees and institutional ownership.

The choice of the independent commissioner variable was due to differences in the results of previous studies. Research results from the studies done by Migang & Dina (2020); Hidayat & Muliasari, (2020) stated that independent commissioners have an effect on tax aggressiveness. The presence

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of independent commissioners in the company ensures maximum control to minimize tax aggressiveness. However, different results are shown by the research conducted by Erlina (2021); Kamul & Riswandari (2021); Rengganis & Putri (2018) which stated that independent commissioners have no effect on tax aggressiveness, that the greater the number of independent commissioners does not reduce the tax aggressiveness actions taken by the company, this can be indicated by the role of supervision to influence management decisions in carrying out tax aggressiveness actions has not been effective.

Studies by Ayem & Setyadi (2019); Zheng et al., (2019) showed that the audit committee has an effect on tax aggressiveness. The more members of the audit committee, the better the company's supervisory system and the less tax aggressiveness is carried out (Wulandari & Septiari, 2014). However, different results are found by Yuliani & Prastiwi, (2021); Kamul & Riswandari, (2021) which showed that the audit committee has no effect on tax aggressiveness.

Studies by Migang & Dina (2020); Pratiwi & Ardiyanto (2019) showed that institutional ownership has an effect on tax aggressiveness. The higher the percentage of institutional investors in the shareholders of a company, the weaker the tax practices of the company. However, different results are shown by the research conducted Andini Rita et al., (2019); Zainuddin & Anfas (2021) where institutional ownership has no effect on tax aggressiveness.

In terms of taxation, several researchers have specifically examined the impact of gender diversity on the board against tax aggressiveness. Gender in this study is proxied based on the presence of women on the board of directors and the presence of women on the board of commissioners. Research result by Ambarsari et al., (2020); Rahman & Charoline, (2020) showed that gender diversity on the board has an effect on tax aggressiveness. However, different results are shown by the research conducted by Kamul & Riswandari, (2021) where gender diversity on the board has no effect on tax aggressiveness.

Increased disclosure on CSR activities mean that the company cares about society and the environment. Research conducted by Erlina (2021); Kurniawati (2019) shows that corporate social responsibility has an effect on tax aggressiveness. However, different results are shown by research conducted by Makhfudloh et al., (2018); Noviyanti et al., (2017) which shows that corporate social responsibility (CSR) has no effect on tax aggressiveness planning.

Based on the things described above, the researchers are interested in testing and analyzing the effect of corporate governance, gender diversity, corporate social responsibility on tax aggressiveness in companies listed on the IDX.

MATERIALS AND METHODS

Agency Theory

Agency theory was introduced by Jensen and Meckling (1976) this theory explains the relationship that occurs between owners and shareholders (principals) and managers (agents). Agency relationship arises when one or more people (principal) hire another person (agent) to provide a service and then delegate decision-making authority to the agent. Agency theory describes the company as a meeting point between the owner of the company (principal) and management (agent). An employer is called a principal who will give rights to another person called an agent to exercise his rights (Wicaksono, 2017). Both parties are bound by an employment contract that states their respective rights and obligations.

Legitimacy Theory

Legitimacy theory is one of the main theories used in research on *corporate social responsibility reporting.* Legitimacy theory is based on the idea that to ensure an organization continues to operate successfully, the organization must behave in a way that is coherent with what is considered socially acceptable behavior by society (Bianchi et al., 2019). Legitimacy theory explains the social contract of organizations.

Tax Aggressiveness

Tax aggressiveness is a management strategy that a company follows to reduce its tax burden and as a result minimize its tax liability under state regulations. Companies believe that the high tax burden will reduce the company's profit. Corporate tax aggressiveness is a measure of the conformation of taxable income through tax planning, both legal (tax avoidance) and illegal (tax evasion). The more loopholes the company uses, the more aggressive the company is towards taxes even though not all of the company's actions violate existing rules (Ratmono, D. and Sagala, 2015).

Corporate Governance

The Institute of Corporate Governance IICG (2012) defines corporate governance as a series of mechanisms to direct and control a company so that the company's operations run in accordance with the expectations of stakeholders. The implementation of a well-structured corporate governance will make agents comply with all existing regulations, including not taking aggressive action against tax planning. This action aims to increase the agent's performance (Ayu et al., 2017).

Independent Commissioner

Independent commissioner organization in a company usually consists of independent board of commissioners external agency which has the task of assessing company performance as a whole and in general (Oktadella, 2010). Independent commissioners mediate between company management and company owners in strategic or political decisions to ensure that tax decisions do not violate applicable regulations (Ardyansah, 2014).

An independent commissioner is a person who is not affiliated with the shareholders or directors and does not hold the position of director in the company concerned. according to Dwi & Supramono (2012), with the increasing number of independent commissioners in the company, the supervisory manager's performance can run more effectively. Research result by Migang and Dina (2020); Onyali et al., (2018); Purwanti et al., (2021) showed that independent commissioners have an effect on tax aggressiveness. Based on the explanation above, the first hypothesis can be formulated, namely:
H1: Independent Commissioner has an effect on Tax Aggressiveness.

Audit Committee

The audit committee is a committee formed by the company's board of commissioners, whose members are appointed and dismissed by the board of commissioners to support company management in running company business (Winata, 2014). The role of the audit committee is to help the board monitor the company's performance and engage closely in investigating company risks and regulatory compliance.

Audit committee is a committee that was formed by the board of directors which oversee the management of the company. Audit committee is one of prerequisite for the implementation of good corporate governance. The audit committee has duties and responsibilities so that the company complies with regulations including tax regulations. With a sufficient size of the audit committee in a company, it is expected to be able to reduce tax aggressiveness which aims to reduce the tax burden (Midiastuty et al., 2017). Research result from Zheng et al., (2019), which is in line with Ayem & Supriyadi (2019) shows that the audit committee has an effect on tax aggressiveness. Based on the explanation above, the second hypothesis can be formulated, namely:
H2: The Audit Committee has an effect on Tax Aggressiveness.

Institutional Ownership

Institutional ownership is a series of shares which are mostly owned by institutions (insurance companies, banks, investment companies, asset management companies, and other institutional properties) (Wulansari, 2015). The existence of control and a high level of supervision over institutional ownership will add to the positive aspects of tax avoidance.

Institutional ownership is share ownerships by institutions like banks, company insurance, investment institutions, or other institutions. Such institutional ownership can improve supervision in within the company so that tax aggressiveness will not occur. The existence of control and a high level of supervision of institutional ownership will provide a positive aspect of tax avoidance (Priest, 2016). Research results from Migang & Dina (2020); Yuliani & Prastiwi (2021); Pratiwi & Ardiyanto (2019) showed that institutional ownership has an effect on tax aggressiveness. Based on the explanation above, the third hypothesis can be formulated, namely:
H3: Institutional Ownership has an effect on Tax Aggressiveness.

***Gender Diversity* On the Council**

According to Arfken et al., (2004) Gender in a company can offer a lot benefits, such as additional knowledge, ideas and Skills, new problems to solve, better strategic planning, new knowledge or opinions and experiences. Low proportion of women on the board is possibly caused by difference in views between women and man in managing a company (Kristina & Wiratmaja, 2018). The involvement of female directors in the decision-making process is a key factor in financial success. Since women are more tax compliant than men, the presence of female board members can prevent tax aggressiveness in companies.

The existence of women in board directors can reduce tax aggression, because women have higher level of taxes loyalty than men. According to research Lanis et al., (2017) the presence of women on the board or the gender diversity of the board has an influence on tax aggressiveness. So it can be said that if there are women on the board, it can reduce tax aggressiveness in the company. Studies by Ambarsari et al., (2020); Onyali et al., (2018) showed the results that gender diversity on the board has an effect on tax aggressiveness. Based on the explanation above, the fourth hypothesis can be formulated, namely:
H4: Gender diversity in the Council has an effect on Tax Aggressiveness.

Corporate Social Responsibility (CSR)

CSR activities can be developed in various fields, both in the economic, social and environmental fields. CSR is carried out as a company's effort to protect the environment as a form of company concern for the environment. Lanis & Richardson (2015) found that the higher the company's CSR performance, the smaller the possibility to avoid tax. These results suggest that the most socially responsible firms tend to reduce tax evasion.

Corporate Social Responsibility (CSR) is a form of ethics and corporate responsibility for all company activities in carrying out their operational activities. CSR activities can be carried out in various fields, both in the economic, social, environmental and educational fields. Studies by Alifa et al., (2018); Migang and Dina (2020) shows the results of corporate social responsibility (CSR) effect on tax aggressiveness. Based on the explanation above, the fifth hypothesis can be formulated, namely:
H5: Corporate Social Responsibility (CSR) has an effect on Tax Aggressiveness.

RESULT AND DISCUSSION

Table 1
Descriptive Statistical Test

Variabel	N	Min	Max	Mean	Std. Deviation
Independent Commissioner	49	0,00	667,00	364,4694	94,82091
Audit Committee	49	0,00	6,00	3,2857	0,95743
Institutional Ownership	49	327,00	1000,00	646,6122	172,38859
Gender Diversity On the Council	49	0,00	429,00	146,2653	120,59760
Corporate Social Responbility	49	99,00	703,00	296,3061	188,40340
Tax Aggressiveness	49	33,00	397,00	224,2653	89,55556

Table 1 shows the minimum, maximum, mean, and standard deviation value, with a total number (N) of as much as 49.

Table 2
Normality test

Sig. (2-*tailed*)	Condition	Description
0,112	>0,05	Normal Distributed Data

According to the table above, it can be concluded that the significance value (Asym.Sig) 2-tailed is 0,112. Because the significance value is more than 0.05, the residual value is normally distributed.

Table 3
Multicollinearity Test

Variable	Tolerance	Condition	VIF	Condition	Description
Independent Commissioner	0,749	>0,1	1,336	<10	Multicollinearity does not occur
Audit Committee	0,738	>0,1	1,355	<10	Multicollinearity does not occur
Institutional Ownership	0,779	>0,1	1,283	<10	Multicollinearity does not occur
Gender Diversity On the Council	0,840	>0,1	1,191	<10	Multicollinearity does not occur
Corporate Social Responbility	0,648	>0,1	1,542	<10	Multicollinearity does not occur

According to the table above, it can be concluded that all independent variables do not have multicollinearity symptoms because all independent variables show VIF values <10 and *tolerance* >0.1. According to the table above, it can be concluded that all independent variables do not have multicollinearity symptoms because all independent variables show VIF values <10 and *tolerance* >0.1.

Table 4
Heteroscedasticity Test

Variable	Sig	Condition	Description
Independent Commissioner	0,677	>0,05	Heteroscedasticity does not occur
Audit Committee	0,840	>0,05	Heteroscedasticity does not occur
Institutional Ownership	0,939	>0,05	Heteroscedasticity does not occur
Gender Diversity On the Council	0,870	>0,05	Heteroscedasticity does not occur
Corporate Social Responbility	0,412	>0,05	Heteroscedasticity does not occur

According to the table above, it can be concluded that all independent variables have no heteroscedasticity symptoms because all independent variables show sig values > 0.05.

Table 5
Autocorrelation Test

Sig	Condition	Description
0,148	>0,05	There is no autocorrelation

According to the results of the autocorrelation test in the table above with the test *run* shows a significance value > 0.05. In conclusion, the regression model in this study is free from autocorrelation symptoms.

Table 6
Multiple Linear Analysis

Variable	B
Constant	-0,346
Independent Commissioner	0,218
Audit Committee	-0,017
Institutional Ownership	-0,496
Gender Diversity On the Council	-0,208
Corporate Social Responbility	-0,346

The results of the table above, the regression equation can be written as follows:
Y = -0.346 + 0.218X1 – 0.017X2 – 0.496X3 – 0.208X4 – 0.346X5

1. The value of a in the regression above is -0.346. This shows that if all these variables are constant, the tax aggressiveness will be constant at 0.346.
2. The regression coefficient value of the independent commissioner variable is 0.218 (positive), meaning that for every increase of 1 unit of the independent commissioner, the level of tax aggressiveness will increase by 0.218.
3. The regression coefficient value of the audit committee variable is -0.017 (negative), meaning that for every increase of 1 audit committee unit, the level of tax aggressiveness will reduce by 0.017.
4. The value of the institutional ownership variable regression coefficient is -0.496 (negative), meaning that for every 1 unit increase in institutional ownership, the tax aggressiveness will reduce by 0.496.
5. The value of the gender diversity regression coefficient on the board is -0.208 (negative), meaning that for every 1 unit increase in gender diversity on the board, the level of tax aggressiveness will reduce by 0.208.
6. The regression coefficient value of the corporate social responsibility variable is -0.346 (negative), meaning that each increase of 1 unit of corporate social responsibility will reduce the level of tax aggressiveness by 0.346.

Table 7
Hypothesis Test (t Test)

hypothesis	t_{hitung}	t_{tabel}	Sig.	Condition	Description
H1(Independent Commissioner)	-2,524	>-2,016	0,015	<0,05	Received
H2(Audit Committee)	1,581	>2,016	0,121	<0,05	Rejected
H3(Institutional Ownership)	-0,124	>-2,016	0,902	<0,05	Rejected
H4(Gender Diversity On the Council)	-3,836	>-2,016	0,000	<0,05	Received
H5(Corporate Social Responbility)	-1,411	>-2,016	0,165	<0,05	Rejected

Based on the table, it was found that the table value was 2.016 as seen from the statistical t table df= nk-1 (df=49-5-1). Based on the table above, it can be concluded that the results of the partial test between the dependent variable and the independent variable:

1. The independent commissioner variable shows the value of tcount > ttable and a significance value of <0.05 (2.357>2.016 and 0.015<0.05). In conclusion, independent commissioners have an effect on tax aggressiveness.
2. The audit committee variable shows the value of tcount < ttable and the value of significance >0.05 (1.581<2.016 and 0.121>0.05). In conclusion, the audit committee has no effect on tax aggressiveness.
3. Institutional ownership variable shows tcount <ttable and significance value> 0.05 (0.124 <2.016 and 0.902>0.05). In conclusion, institutional ownership has no effect on tax aggressiveness.
4. The gender diversity variable on the board shows a tcount > ttable and a significance value <0.05 (3.836>2.016 and 0.000<0.05). In conclusion, gender diversity on the board has an effect on tax aggressiveness.
5. The corporate social responsibility variable shows the tcount < t table and the significance value > 0.05 (1.411 < 2.016 and 0.165> 0.05). In conclusion, corporate social responsibility has no effect on tax aggressiveness.

Table 8
Model Feasibility Test (F Test)

F_{hitung}	F_{tabel}	Sig	Condition	Description
5,660	>2,43	0,000	<0,05	Decent model

Based on the table, it was found that the table value was 2.016 as seen from the statistical t table df= nk-1 (df=49-5-1). Based on the table above, it can be concluded that the results of the partial test between the dependent variable and the independent variable:

Table 9
Coefficient of Determination Test (R^2)

Adjusted R-Square	Description
0,327	The variables of independent commissioners, audit committees, institutional ownership, board gender diversity and corporate social responsibility have an influence on the dependent variable of tax aggressiveness of 32,7%.

Based on the test results, it can be seen that the independent variable affects the dependent variable by 0.327. This means that the independent variable affects the dependent variable by 32.7% and the remaining 67.3% is influenced by other variables that are not in this study.

The Influence of Independent Commissioners on Tax Aggressiveness

The first hypothesis states that the independent commissioners had an effect on tax aggressiveness. This is the case because the existence of independent commissioner on the company can act as a strict supervisor on management so that the occurrence of tax aggressiveness can be reduced. The higher the number of independent commissioners in a company, the stricter the supervisions to management performance which could cause the management to be more careful in making decisions so that the tax aggressiveness could be reduced. The results of this study are in line with research by Migang and Dina (2020); Hidayat & Muliasari (2020); Onyali et al., (2018) which stated that the independent commissioner is influential to tax aggressiveness. However, it is not in line with the research results by Erlina (2021); Kamul & Riswandari (2021); Rengganis & Putri (2018) which stated that the independent commissioner has no effect on tax aggressiveness.

The Effect of the Audit Committee on Tax Aggressiveness

The second hypothesis stated that audit committee has no effect on tax aggressiveness. The total number of audit committee members does not guarantee whether or not there is tax

aggressiveness in a company. This is the case because of the existence of limitation from the board commissioner authority. Additional number of audit committee members in a company only aims to fulfill the rules that it is required that there are at least 3 (three) members of the audit committee in a company. Results of this study is in line with the study done by Migang & Dina (2020); Kamul & Riswandari (2021); Yuliani & Prastiwi (2021) which stated that the audit committee had no effect on the level of tax aggressiveness. However, it is not in line with the research results from Ayem & Setyadi (2019); Zheng et al., (2019) which show that audit committee has an effect on tax aggressiveness.

The Effect of Institutional Ownership on Tax Aggressiveness

The third hypothesis states that institutional ownership has no effect on tax aggressiveness. Institutional ownership act as company supervisor but not yet capable of giving the incentives to managers in reducing tax aggressiveness practice . This is probably due to the lack of resource high quality from owner institutions and the institution does not carry out its authority properly in supervising and controlling the decisions taken by managers so that tax aggressiveness still occurs. The results of this study are in line with research Andini Rita et al., (2019); Zainuddin & Anfas (2021). However, it is not in line with the research resultsMigang & Dina (2020); Pratiwi & Ardiyanto (2019) showing influential institutional ownership to aggressiveness tax .

The Effect of Gender Diversity on the Council on Tax Aggressiveness

The fourth hypothesis states that gender diversity on the board has an effect on tax aggressiveness. This means that the existence of women in the board could reduce the presence of tax aggressiveness actions because women has a higher level of tax obedience than man. The results of this study are in line with the research by Ambarsari et al., (2020); Onyali et al., (2018) which states that gender diversity on the board is influential to aggressiveness tax. However, it is not in line with the results of the study by Kamul & Riswandari (2021) which declare gender diversity on board has no effect to aggressiveness tax. Results of this study are in line with research by Ambarsari et al., (2020); Onyali et al., (2018) which states that gender diversity on the board is influential to aggressiveness tax . However not in line with the results study Kamul & Riswandari (2021) declare gender diversity on board has no effect to aggressiveness tax .

Effect of Corporate Social Responsibility on Tax Aggressiveness

The fifth hypothesis state that corporate *social responsibility* has no effect on aggressiveness of tax . This thing happened because possibility company do and disclose CSR activities on annual report just to fulfill their duty according to the rules which apply without connecting it with the company's decision to do tax aggressiveness or not. Such results is in line with research done by Noviyanti et al., (2017); Makhfudloh et al., (2018); Gunawan et al., (2019). But not in line with the results from Erlina (2021) and (Kurniawati, 2019) which show that corporate *social responsibility* has an effect on aggressiveness tax .

CONCLUSIONS AND SUGGESTION

This study aims to determine and analyze the effect of independent commissioners, audit committees, institutional ownership, gender diversity on the board and corporate social responsibility on tax aggressiveness. The population of this study are 11 infrastructure, utility, and transportation companies listed on the IDX during the 2016-2020 period. The type of sample selection in this study is purposive sampling. The analysis model in this study is multiple linear regression analysis. The results of this study prove that independent commissioners and gender diversity on the board have an effect on tax aggressiveness. The audit committee, institutional ownership and corporate social responsibility have no effect on tax aggressiveness.

Based on the conclusions and limitations of the research above, the suggestions from the researchers are as follows:

1. For further research, it is expected to expand the research population to include all companies listed on the IDX and extend the research period so that generalizations will be obtained.
2. For further research, it is expected to add variables that have not been carried out in this study that might affect tax aggressiveness such as liquidity, capital intensity, profitability, and others.

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