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The Effect of Tax Aggressiveness on Corporate Social Responsibility Disclosures (Study on Listed Companies on the Indonesia Stock Exchange)

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ABSTRACT

Many companies consider tax costs to be the part of lost corporate profits, so companies go through various ways to maximize profits by reducing tax costs. One of the ways that companies do this is by taking aggressive tax measures. The purpose of this study was to show the effect of tax aggressiveness on corporate social responsibility disclosure. The study was conducted on 89 companies listed on the Indonesia Stock Exchange between 2015 until 2021 using the OLS regression analysis model and sensitivity analysis tests. The results showed that tax aggressiveness no effect the disclosure of corporate social responsibility, although this effect is only seen in the next one year's observation (t+1). These results show that the effect of a policy cannot be measured directly within the same time frame as when it was created. The study also found that only company size had any effect on social responsibility disclosure, while leverage, capital intensity and profitability had no effect on social responsibility disclosure.

INTRODUCTION

Taxes play a very important role in financing all government expenditures in the implementation of all government development. However, a high tax burden will reduce the company's annual profit. To avoid excessive tax burdens, companies act aggressively, both legally and illegally. Corporate decisions are guided by the payment of tax burdens (Lanis & Richardson, 2013). Taxes have different meanings for the state and the taxpayer itself, for corporations' taxes are seen as a burden that reduces corporate profits, so corporations minimize tax payments which are often called tax aggressiveness (Natalya, 2018). Things that give rise to taxes in an enterprise are planned in such a way that the use of tax aggressiveness can reduce the amount of tax that the company must pay to the state. Taxes are the largest source of income for countries where taxes play an important role in the economy of a country, especially Indonesia (Kusumawati & Hardiningsih, 2016). Companies that are tax aggressive will tend to disclose additional information related to CSR activities in various fields in order to ease public attention and seek sympathy from the public. The higher the tax aggressiveness measures carried out by the company, it is expected that the company can maximize CSR disclosures (Utari & Rohman, 2015).

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(Kuriah & Asyik, 2016) define tax aggressiveness as the tax planning activities of all companies that seek to reduce effective tax rates. Other findings from the study suggest that companies that exercise tax aggressiveness tend to make broader social responsibility announcements in order to gain positive social and environmental support to continue their existence. This shows that large companies tend to come under regulatory pressure and visibility from society, thus tending to express broader social responsibility. The factor of tax aggressiveness is a specific activity, which includes transactions, where the main purpose of which is to lower the tax liability of the company. The existence of tax aggressiveness if it has an ETR result that is close to zero, the lower the ETR value owned by the company, the higher the tendency of the company to take tax aggressiveness actions (Mashuri & Ermaya, 2020).

According to a report from the Tax Justice Network, a British American Tobacco (BAT) tobacco company conducted tax avoidance through PT Bentoel Internasional Investama by taking a lot of debt between 2013 and 2015 from an affiliated company in the Netherlands, Rothmans Far East BV, to refinance bank debt and pay for machinery and equipment. The payment of interest paid will reduce taxable income in Indonesia, so that the taxes paid become less as a result of which the state can suffer losses of US$ 14 million per year (kontan.co.id, 2019). IKEA is accused of evading taxes with a value of up to 1 billion euros or the equivalent of 1.1 billion US dollars in a period of 6 years from 2009 to 2014. IKEA deliberately moved funds from its stores across Europe to its Dutch subsidiary with the intention that they would be tax-free in Linhtenstein or Luxembourg. Tax aggressiveness is an act of avoidance that the industry does. Industries that carry out tax aggressiveness tend to make more CSR disclosures in order to gain positive legitimacy from the public (Arfiyanto & Ardiyanto, 2017). The implementation of this tax aggressiveness will create a negative view of the public, therefore for industries that carry out tax aggressiveness, it is necessary to hold CSR disclosures to seek public attention. This statement is supported by the theory of legitimacy which states that industries that are aggressive in taxes will reveal more CSR in several fields with the aim of seeking attention and easing the burden on society (Wardhani & Muid, 2017).

Many companies are considered to have contributed to economic and technological progress but such companies have come under criticism for creating social problems such as pollution, resource shrinkage, waste, product quality and safety. The impact on the environment affects public awareness of the importance of carrying out social responsibility (Plorensia & Hardiningsih, 2015). Activities that have been realized by the company in an effort to implement social responsibility must be reported or disclosed to stakeholders. CSR disclosure is a means of establishing communication and strengthening the relationship between the company and stakeholders, besides that with this disclosure the company can build positive legitimacy of society which is explained in the theory of legitimacy if the company expects sustainability, it must observe the norms and social and environmental conditions around the company (Anggraeni & Djakman, 2017).

(Lanis & Richardson, 2013) say that public perception of companies that engage in aggressive activities has led to activities that are socially irresponsible and illegal. In addition, companies that are found to be fiscally aggressive can act according to the theory of legitimacy by publishing additional information about social responsibility. Research conducted by (Wardhani & Muid, 2017) proves that tax aggressiveness has an influence on CSR disclosure. Research (Arfiyanto & Ardiyanto, 2017) has found that tax aggressiveness has a positive impact on CSR disclosure, namely the greater the tax aggressiveness, the greater the CSR disclosure. In contrast to previous studies (Nusantari et al., 2015) where tax aggressiveness has no effect on CSR disclosure. Research (Fajariati, 2021) also that tax aggressiveness has no effect on the disclosure of corporate social responsibility in companies listed on the Indonesia Stock Exchange in 2012-2016. This means that companies that carry out tax aggressiveness do not need to cover up their behavior by making CSR disclosures.

MATERIALS AND METHODS

MATERIALS

Legitimacy Theory

The theory of legitimacy explains the company's CSR knowledge that aims to gain recognition and a positive view from society. On the other hand, the political cost hypothesis is one of three positive accounting hypotheses that explain the factors that influence management in choosing optimal accounting practices and setting concrete goals . This theory shows that the higher the profit a company gets, the higher the tax that the company has to pay to the state, and the more people's demands on

the company, including ethical responsibility as a corporate social responsibility (Galvani & Siregar, 2019).

METHODS

Population and Sample

The basic population of this study are companies listed on the IDX that disclosed CSR in 2015-2021. Sampling by purposive sampling with the following criteria: (1) non-financial and insurance companies; (2) public companies in the non-obtrusive category "Trade, Services and Investment"; (3) companies that do not report corporate social responsibility for three consecutive years; (4) The Company's financial statements are presented in a currency other than rupees; and (5) companies that have experienced losses in the research year. The study was conducted on 89 companies listed on the Indonesia Stock Exchange between 2015 until 2021 using the OLS regression analysis model and sensitivity analysis tests. The classical assumption tests used in this study include normality tests, multicollinearity tests, heteroskedasticity tests, and autocorrelation tests (Ghozali, 2018). In this study, it used control variables as well as company size variables, return on assets and leverage.

Research Variabel and Measurement

Corporate Social Responsibility is uses Global Reporting Initiatives (GRI) guidelines consisting of economic categories (9 indicators), Environment (34 indicators), Work Practices and Work Comfort (16 indicators), Human Rights (12 indicators), Society (11 indicators) and Product Responsibility (9 indicators). The score for each disclosure item is summed and divided by the total number of expected disclosure items for each indicator. Tax aggressiveness is a transactional plan that aims to minimize the tax burden by taking advantage of loopholes in state tax regulations so that tax experts declare it valid because it does not violate tax regulations. The effective tax rate (ETR) is calculated by dividing income tax expenditures by pre-tax income. Tax aggressiveness is indicated by a low ETR value and the lower the ETR value, the greater the aggressiveness of corporate tax. Company size is a scale where it can be classified as large and small companies according to various ways, including total assets and stock market value. The size of the company can be measured by the natural logarithm of total assets. Profitability is a measure of a company's ability to make a profit over a certain period of time and also provides an overview of the effectiveness of management in running its business. Profitability can be measured by ROA proxy, that is, profit before tax divided by total assets. The leverage ratio is calculated by dividing the total amount of liabilities by the amount of net profit before tax.

RESULTS AND DISCUSSION

Statistics descriptive are needed to provide information related to the characteristics of research variables, namely the number of samples, minimum value, maximum value, mean, and standard deviation. The results of descriptive statistics of this study can be seen in the table below :

Table 1
Statistics Descriptive

	N	Min	Max	Mean	Standar Deviation
CSR Disclosure	89	0,000	0,852	0,194	0,108
ETR	89	0,085	0,763	0,252	0,169
SIZE	89	6,22	18,889	14,529	1,642
ROA	89	0,078	0,295	0,182	0,137
LEV	89	0,019	0,524	0,107	0,101

The dependent variable in this study is CSR disclosures calculated using GRI standards. The CSR disclosure variable has a minimum value of 0.000 and a maximum value of 0.852. The average value of the CSR disclosure variable is 0.194 and the standard deviation value is 0.108. The independent variable in this study is ETR which is the value of tax aggressiveness which is calculated by dividing income tax expenditures by profit before tax. The variable tax aggressiveness has a minimum value of 0.085 and a maximum value of 0.763. The average value of the tax aggressiveness variable is 0.252 and the standard deviation value is 0.169.

The control variables in this study are company size, leverage and return on assets. The size of the company is calculated by the natural logarithm of total assets, leverage is calculated by the total long-term liabilities divided by profit before tax. The company size variable has a minimum value of 6.22

and a maximum value of 18,889. The average value of the variable size of the company is 14.529 and the standard deviation value is 1.642. The variable return on assets has a minimum value of 0.078 and a maximum value of 0.295. The average value of the variable return on assets is 0.182 and the standard deviation value is 0.137. The variable leverage has a minimum value of 0.019 and a maximum value of 0.524. The average value of the leverage variable is 0.107 and the standard deviation value is 0.101.

The classical assumption tests used in this study include normality tests, multicolonierity tests, heteroskedasticity tests, and autocorrelation tests. The table of results of the classical assumption test can be presented in the following table:

Table 2
Classical Assumption Test Results

Tested Parameters	Normality Test		Multicolonierity Test		Heteroskedasticity Test	Autocorrelation test
	Z	P	Tolerance	VIF	Sig.	DW
Unstandardized Residual	0,810	0,279				
ETR			0,818	1,222	0,522	
SIZE			0,823	1,215	0,356	
LEV			0,935	1,070	0,253	
ROA			0,797	1,254	0,091	
Durbin-Watson						2,108

The normality test was carried out using the Kolmogorov Smirnov test. Normality tests are performed to test normally distributed data. If the significance level is more than 0.05 then the variable data is normally distributed. If the resulting significance level is less than 0.05, then the data is not normally distributed. The significance level of the normality test was 0.279 which is greater than 0.05 which means that the data in this study are normally distributed. The multicholinearity test is used to test whether a research regression model has a correlation between independent variables. A good regression model is one that does not occur correlation between independent variables and free of symptoms of multicholinearity. The presence or absence of symptoms of multicoliniearity is by looking at the magnitude of the VIF (Variance Inflation Factor) value and also the Tolerance value. The results of the multicollinearity test on the variables of tax aggressiveness, company size, leverage and return on assets have a tolerance value of > 0.10 and a VIF of < 10. The tax aggressiveness variable has a tolerance value of 0.818 and a VIF value of 1.222. The company size variable has a nillai tolerance of 0.823 and a VIF value of 1.215. The leverage variable has a tolerance value of 0.935 and a VIF value of 1.070. The variable return on assets has a tolerance value of 0.797 and a VIF value of 1.254. It can be concluded that the independent all variables are not significantly correlated or free from multicholinearity.

A heteroskedasticity test was performed to test whether in the regression model there was a variance dissimilarity from the residual of one observation to another. In this observation, it can be done by means of Glejser test. Glejser test is a hypothesis test to find out whether a regression model has an indication of heteroskedasticity by regressing residual absolutes. If the significance level more than 0.05, the data does not occur heteroskedasticity. If the significance level less than 0.05, the data occurs heteroskedasticity. The results of the heteroskedasticity test on the variables of tax aggressiveness, company size, leverage and return on assets have a significance level greater than 0.05. The tax aggressiveness variable has a significance value of 0.522, the company size variable has a significance value of 0.356, the leverage variable has a significance value of 0.253 and the return on asset variable has a significance value of 0.091. It can be concluded that the regression model is free from the assumption of heteroskedasticity. On the autocorrelation test using Durbin Watson that if k = 5 and n = 267 with α = 0.05, obtained du = 1.820, so that DW 2.108 is located between du and 4-du, then it can be concluded to be autocorrelation-free.

In this study using the OLS regression test and sensitivity analysis test. Sensitivity analysis is an analysis to be able to see the influences that will occur due to changing circumstances (Susilowati & Kurniati, 2018) . The implications of these conditions must be re-analyzed for the various possibilities that occur in real conditions. The results of the OLS analysis and sensitivity analysis are shown in the table below.

Table 3
Hypothesis Testing Results

	B	Sig.	Conclusion
Statistical Test t			
ETR	0,010	0,142	No significant
SIZE	0,073	0,000	Significant
LEV	0,029	0,225	No significant
ROA	-0,008	0,677	No significant
Sensitivity Test			
ETR	-0,009	0,047	Significant
SIZE	0,068	0,020	Significant
LEV	-0,029	0,217	No significant
ROA	0,044	0,297	No significant
Statistical Test F	**F Value**	**Sig.**	
F Test	10,396	0,000	Significant
Coefficient of Determination Test	**R square**	**Adjusted R square**	
Coefficient	0,166	0,150	

The results of hypothesis testing show that ETR is a measure of tax aggressiveness with a significance level of 0.142. These results show that the variable tax aggressiveness (ETR) has no significant effect on CSR disclosure because the significance level is above 0.05. Control variables such as company size have an effect on CSR disclosures with a significance level of 0.000 below a value of 0.05. Variable leverage and return on assets have no effect on CSR disclosures because they have significance levels above 0.05 of 0.225 and 0.677. In the sensitivity test conducted variable tax aggressiveness (ETR) and company size had a significant effect on CSR disclosure because the significance level was above 0.05. In the statistical test F, it can be seen that the overall variables of tax aggressiveness, company size, leverage and return on assets have a significant effect on CSR disclosures with a significance level above 0.05, which is 0.000. At the coefficient of determination, we can see the result of the Adjust R-Square value of 0.150. It can be said that the independent variable can explain the dependent variable by 0.150 or 15% and the remaining 85% is explained the other variable.

DISCUSSION

Based on the results of the above tests, it was found that tax aggressiveness has no effect on the disclosure of corporate social responsibility. The results of this study are different from the research conducted by (Handayani et al., 2018) that tax aggressiveness has a positive effect on the disclosure of corporate social responsibility. The results of this study are the same as the research conducted (Mahalistianingsih & Yuliandhari, 2021) that tax aggressiveness has no effect on the disclosure of social responsibility in food and beverage companies in 2017-2019. The condition where there is no transparency on companies that carry out tax aggressiveness in annual reports to the wider community results in the public not knowing which companies are doing tax aggressiveness, so companies do not need to cover up these actions by holding CSR disclosures. From the perspective of agency theory, tax planning activities can facilitate management's ability to take opportunistic actions by manipulating inadequate and non-transparent profits or resources in carrying out company operations (Tambunan, 2020). In Indonesia, companies have not yet publicized tax aggressiveness activities as is done in Australia with a corporate sequencing system from its level of tax aggressiveness (Nusantari et al., 2015). Companies that are aggressive in their taxation are not afraid of losing legitimacy even if they do not disclose social responsibility. The level of tax aggressiveness has no effect on companies in Indonesia also shows that companies in Indonesia on average are obedient and comply with applicable tax regulations. This is also due to the fact that the disclosure of corporate social responsibility in Indonesia is still low because it is voluntary and has not been optimal in following GRI standards (Ramadhan & Amrin, 2019). The company still believes that there are two burdens that must be borne in CSR disclosure, namely the CSR burden and the tax burden (Fionasari et al., 2017). The government should review tax credits for companies that carry out social responsibility so that the implementation of social responsibility is in accordance with community expectations.

The results of the sensitivity test show that tax aggressiveness has a significant effect on the disclosure of social responsibility in the coming year. The value of tax aggressiveness is negative in the

t-test (B=-0.009) indicating that the lower the ETR value, the higher the aggressiveness of corporate tax. Companies with high tax aggressiveness publish more social responsibility reports than companies with low tax aggressiveness. This is done by the company to gain legitimacy or recognition from investors, creditors, consumers, the government and the surrounding community so that the aggressiveness of corporate taxes is covered by expressing good social responsibility (Ganang et al., 2017). A company will carry out various social activities aimed at improving public welfare so as to reduce the negative impact caused by tax aggressiveness activities. The theory of legitimacy suggests that a company that is aggressive towards taxes will reveal additional information related to CSR activities in various fields in an effort to ease public attention and seek sympathy from the public (Jananti & Setiawan, 2018). The theory of legitimacy suggests that companies that are aggressive towards taxes will tend to disclose additional information related to CSR activities in various fields in order to ease public attention and seek sympathy from the public. The higher the tax aggressiveness measures carried out by the company, it is expected that the company can maximize CSR disclosure. The company has a social contract with the society in which it operates. In the theory of legitimacy, it is explained that the survival of the company can be threatened if the company violates the social contract with society (Wardhani & Muid, 2017).

Companies that tend to do tax aggressiveness will get a bad image from the public and the company considers this a disadvantage. Then the company will disclose information on its social responsibility to provide legitimacy for the company's activities in the eyes of the community that the company has been oriented towards the wider community (Fajariati, 2021). A form of corporate concern for the surrounding community in the form of corporate social responsibility activities. The existence of this CSR disclosure is a form of company responsibility to foster good relations with the government through its compliance in paying taxes. If the company commits such loopholes to avoid taxes, then the company is considered socially irresponsible. The higher the CSR disclosure, the lower the company to carry out tax aggressiveness behavior. The lower the CSR disclosure, the more indicated the company is to carry out its tax aggressiveness (Harjito et al., 2017).

CONCLUSIONS AND SUGGESTION

The results of the study explained that tax aggressiveness does not affect the disclosure of social responsibility. The influence of tax aggressiveness can increase the disclosure of social responsibility occurs in the next period (t+1). Future research should add industry-specific variables, namely high-profile and low-profile types, to their research to explain the disclosure of the social responsibility of Indonesian public companies.

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