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Antecedents and Consequences of Corporate Social Responsibility for Tax Avoidance

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Abstract

This study aims to determine the influence of corporate governance and profit management variables on tax avoidance through corporate social responsibility. Tax avoidance is important to pay attention to because it affects state revenues which will be used in the context of community prosperity. The population used in this study were companies registered as participants in CGPI in 2015-201. The sampling method in this study used the purposive sampling method which was then obtained by 71 company samples. The analysis technique used in this study is using the SPSS program version 20.0. The results of this study show that corporate governance has a positive and significant effect on CSR disclosure, but profit management does not have a significant effect on CSR disclosure. In addition, corporate governance and CSR disclosure do not have a significant effect on tax avoidance, while profit management has a significant positive effect on tax avoidance. The mediation results in this study show that CSR disclosure mediates significantly the influence of corporate governance on tax avoidance, while CSR disclosure does not significantly mediate the effect of profit management on tax avoidance.

Keywords: *Corporate Social Responsibility; Tax Avoidance; Earnings Management; Firms Value*

Introduction

Each country always has different ways of meeting needs related to the prosperity and welfare of its people. In Indonesia, the largest source of income comes from taxes. Tax is a form of mandatory contribution to the state owed by individuals or entities, which has a coercive nature based on the law, and also does not receive direct reciprocity and is used for state needs in order to prosper the people (Law number 28 of 2007).

Taxes are a very influential indicator of a country's financial independence. Because if it reflects signs of financial independence, it means the country does not need debt sources from other countries. Therefore, the state will strive to ensure that state revenue from taxes meets the target. Taxes have been the largest source of state revenue in the State Revenue and Expenditure Budget (APBN) for 5 consecutive years. On average during 2014-2018, tax was 79.51%, the remaining 19.85% came from non-tax state income and 0.5% came from grants.

Based on data obtained from the minister of finance, it shows that the actual tax is always lower than the targeted amount. This happens because of the lack of awareness of taxpayers in tax matters. Because there are differences in interests between the government and taxpayers. On the government's side, it is hoped that tax revenues will be optimal, because state revenues will also be used for the greatest prosperity of the people. However, on the other hand, taxpayers always want to reduce existing tax costs through tax avoidance.

(Dewi & Jati, 2014) stated Tax Avoidance as an effort to legally reduce the tax burden that does not violate tax regulations, which is carried out by taxpayers by trying to reduce the amount of tax they owe by looking for regulatory weaknesses or loopholes. Tax avoidance will have an impact on tax revenues by the state which are not optimal and cannot meet targets. Several factors that influence tax avoidance actions are corporate governance, earnings management and corporate social responsibility (Maraya & Yendrawati, 2016b); (Septiadi et al., 2017).

Corporate Governance is closely related to tax avoidance practices carried out by a company. The creation of good corporate governance will minimize tax avoidance practices carried out by companies. Likewise, if corporate governance is still not implemented optimally, this condition will encourage companies to carry out tax avoidance. Previous research by (Marfirah & SyamBZ, 2016) found that Corporate Governance as a proxy for institutional ownership, board of commissioners, audit quality, audit committee had a positive effect on tax avoidance. Similar results were also obtained from research by (Rahmawati et al., 2016) that Corporate Governance using proxies for the board of commissioners and audit committee had a positive effect on Tax Avoidance. Meanwhile, (Saputra et al., 2015) stated that the proportion of independent commissioners has no effect on tax avoidance. According to research by (Sandy & Lukviarman, 2015), it shows that the proportion of independent commissioners, audit quality and audit committee have a negative and significant influence on tax avoidance.

Earning Management is another factor that influences tax avoidance in a company. The practice of earnings management is carried out by companies as a tool to avoid government regulations (political cost hypothesis). Previous research related to earnings management on tax avoidance includes: (Silvia, 2017) found that earnings management has an effect on tax avoidance. (Dewi Kusuma Wardani & Permatasari, 2019) earnings management has a positive effect on tax avoidance. Meanwhile, (Henny, 2019b) stated the results of research that earnings management does not affect tax avoidance. (Rahmadani et al., 2020) stated that earnings management has a negative but not significant effect on tax avoidance.

Corporate Social Responsibility (CSR) is also a variable that influences tax avoidance practices (Maraya & Yendrawati, 2016b). According to the World Bank Group (Monifa Yuliana Dwi Sandra, 2018) corporate social responsibility (CSR) is referred to as a sustainable business commitment that contributes to the economy and has an impact on the surrounding environment and society. Several previous studies by: (Maraya & Yendrawati, 2016b), (Rahmawati et al., 2016) and (Septiadi et al., 2017) found that research on disclosure of social responsibility had a significant positive effect on tax avoidance. Meanwhile, research conducted by (Muadz Rizki Muzakki, 2015), (Monifa Yuliana Dwi Sandra, 2018), and (Tiarawati, 2015) revealed that corporate social responsibility has a negative effect on Tax Avoidance.

Corporate social responsibility is a factor that influences tax avoidance in several companies, but CSR is also influenced by several variables, including: corporate governance and earnings management. (Habbash, 2016) states that corporate governance evolved as a means of accommodating environmental business relations and community business relations. (Anggarini Yuni & Kartika, 2019) good corporate governance is closely related to corporate social responsibility because in the GCG principle the point of responsibility (accountability) can be realized by implementing corporate social responsibility as the company's responsibility towards the environment. Implementing good corporate governance can encourage management to run the company appropriately, including realizing its social responsibilities.

This has been studied previously by several researchers, including: (Bramatalla, 2016) Corporate Governance as a proxy for managerial share ownership has a significant positive effect on the extent of corporate social responsibility disclosure. Likewise, (Siregar & Priantinah, 2017) revealed that Corporate Governance using proxies for the size of the audit committee and the composition of foreign ownership has a positive and significant effect on the level of corporate social responsibility disclosure.

Meanwhile, (Pradana, 2017) obtained results that proxies for the board of commissioners, audit committee and institutional ownership had no effect on corporate social responsibility disclosure. Jayanti and Husaini (2018) stated that the independence of the board of commissioners, the size of the board of commissioners, and institutional ownership do not have a significant influence on corporate social responsibility disclosure.

According to (Oktafia, 2013) earnings management not only affects company owners but also affects other stakeholders. Earnings management can mislead stakeholders. In this case it concerns the value of assets, transactions or the company's financial position, and this has negative consequences for shareholders, the environment in which the company is located, creditors, employees, the reputation and career security of managers and society as a whole.

Stakeholders' vigilance regarding earnings management practices can threaten the security of managers' positions and damage the company's reputation. Causing managers to have an incentive to compensate stakeholders through the practice of disclosing social responsibility. (Sari & Sidharta, 2014) found that managers who manipulate accrual profits will use social responsibility or corporate social responsibility as ethical behavior to provide signals that will divert shareholders' attention from issues that could result in the manager being punished.

Research on the influence of earnings management on corporate social responsibility has been carried out by previous researchers, including (Sunarsih, 2017), showing that earnings management has been proven to have no effect on corporate social responsibility disclosure. Meanwhile, (Zahari & Herawati, 2015) stated that earnings management has a significant effect on corporate social responsibility disclosure. (Oktafia, 2013); (Mustika et al., 2015) show that earnings management has a significant positive effect on social responsibility disclosure.

Based on the background above, it shows that tax avoidance is a form of earnings management carried out by managers in order to manage profits. So that earnings management behavior is not visible to principals/stakeholders, management will carry out CSR activities optimally. Therefore, the aim of this research is to analyze the impact of CSR in mediating the influence of GCG and earnings management on tax avoidance.

Theoretical Framework and Hypothesis Development

The Influence of Corporate Governance on Corporate Social Responsibility Disclosure

Company legitimacy by the community is an important part of corporate governance. Companies are increasingly paying attention to the importance of implementing Corporate Social Responsibility (CSR) because a good image of the local community will have a positive impact on the company. (Khan & Zahid, 2020) concluded that Corporate Governance has a positive effect on corporate social responsibility disclosure. These results are in accordance with research by (Atiqah & Rahma, 2018) where there is a positive influence between Corporate Governance and Corporate Social Responsibility Disclosure. Therefore, the hypothesis of this research is:

H1: Corporate Governance has a positive effect on Corporate Social Responsibility Disclosure

The Influence of Earnings Management on Corporate Social Responsibility Disclosure

Starting from an agency problem, companies choose alternatives to minimize taxes. Profit Management is intended so that companies can gain large profits without being hampered by high tax burdens. One of the things that companies do to cover their earnings management activities is by disclosing high levels of corporate social responsibility. In this way, it seems as if the company's burden is high so that the taxes that have to be paid are not too large. Oktafia's research (2013) states that earnings management has a positive effect on corporate social responsibility disclosure. This is also supported by research by (Mustika et al., 2015) where earnings management has a positive effect on the company's disclosure of corporate social responsibility. This means that the company's tendency to cover up earnings management is one of the motives for disclosing high levels of corporate social responsibility. The higher the company's earnings management, the higher the disclosure of corporate social responsibility in the company. Based on agency theory and several previous studies, the following hypothesis is obtained:

H2: Earnings Management has a positive effect on Corporate Social Responsibility Disclosure

The Influence of Corporate Governance on Tax Avoidance

In a company, the role of good corporate governance is very important to increase economic efficiency. Departing from agency theory which states that corporate governance begins because of a conflict between the agent and the principal, in this case the corporate governance structure in the company will have an impact on a company's tax obligations. The better the corporate governance in the company, the lower the tax avoidance activities will be because the company already has a corporate governance system that does not harm all interested parties. According to the results of research conducted by (Maraya & Yendrawati, 2016b) Corporate Governance has a negative effect on tax avoidance. Research conducted by (Armstrong et al., 2015) and (Darmawan & Sukartha, 2014) found the same results that Corporate Governance has a negative effect on tax avoidance. Based on the literature review and previous research, a hypothesis was obtained:

H3: Corporate Governance has a negative effect on Tax Avoidance

The Influence of Earnings Management on Tax Avoidance

Earnings management is an activity that management can use in order to minimize the tax burden owed by the company from the profits earned by the company. Because in general, if a company's profits are high, it will automatically cause the tax burden to also be in the high range. (Badertscher et al., 2009) show that earnings management practices are carried out by companies as a tool to avoid government regulations (political cost hypothesis). One of the government regulations that is directly related to company profits is corporate income tax.

Research conducted by (Yuwono, 2016) obtained results that earnings management had a positive effect on tax avoidance. (Dyreng et al., 2010) This is because management is inspired by earnings management practices in order to minimize the company's tax burden. Because of this motivation to minimize the tax burden, company management uses various methods to reduce company profits, namely by carrying out earnings management. This is in line with research by (Darma et al., 2018) which reveals that there is a positive influence between earnings management and Tax Avoidance. Departing from this research, a hypothesis was obtained:

H4: Profit Management has a positive effect on Tax Avoidance

The Influence of Corporate Social Responsibility Disclosure on Tax Avoidance

In accordance with stakeholder theory which states that companies not only operate for their own interests, but must also provide benefits to stakeholders. The company realizes this by disclosing the corporate social responsibility that has been carried out and also by paying taxes according to applicable regulations. Corporate social responsibility is a form of company responsibility to all stakeholders. Tax is a form of corporate social responsibility to its stakeholders through the government. Thus, companies involved in tax avoidance are companies that are not socially responsible (Lanis & Richardson, 2012).

Companies that have a good level of implementation of corporate social responsibility will definitely avoid tax avoidance practices. Related research is Tiarawati's research (2016); (Monifa Yuliana Dwi Sandra, 2018) found that corporate social responsibility had a negative effect on Tax Avoidance. The higher the level of Corporate Social Responsibility (CSR) disclosure will reduce the practice of tax avoidance in companies. Based on the theoretical study above, the hypothesis of this research is:

H5: Corporate Social Responsibility Disclosure has a negative effect on Tax Avoidance

The Influence of Corporate Governance on Tax Avoidance with Corporate Social Responsibility as a Mediating Variable

Disclosure of corporate social responsibility is one manifestation of implementing corporate governance well. In accordance with agency theory, which states that corporate governance begins because of a conflict between the agent and the principal. In this research, the relationship between the Corporate Governance structure will influence how the company carries out its obligations towards the surrounding environment. The Corporate Governance system explains that it is not permissible to harm the parties concerned in the company. The higher the company's disclosure of corporate social responsibility, the lower the practice of Tax Avoidance. Because companies will try to continue to gain legitimacy from the public by carrying out their tax obligations properly.

H6: Corporate Social Responsibility mediates the influence of Corporate Governance on Tax Avoidance

The Effect of Profit Management on Tax Avoidance with Corporate Social Responsibility as a mediating variable

Disclosure of corporate social responsibility can be one of the factors used by companies to cover earnings management activities. Departing from stakeholder theory, which states that companies must benefit all stakeholders in an entity. The company will strive for benefits for all parties, including society, which are reflected in the CSR program. However, this has an impact on earnings management actions which are covered using accounts for corporate social responsibility programs. Because the large costs of running a company's corporate social responsibility program will reduce the company's profits. The costs incurred for corporate social responsibility programs will benefit the company, because tax costs will be reduced. However, high disclosure of corporate social responsibility should reduce Tax Avoidance practices which can reduce the company's reputation.

H7: Corporate Social Responsibility mediates The Influence of Earnings Management on Tax Avoidance

Research Methods

The population of this research is manufacturing companies listed on the Indonesia Stock Exchange (BEI) during 2015-2019. The sampling technique uses porpusive sampling with the criteria of companies listed on the Corporate Governance Perception Index (CGPI) for 2015-2019.

Operational Definition and Variable Measurement

1. Tax Avoidance

Prakosa (2014) stated that Tax Avoidance is an action taken by a company in order to minimize the tax burden that must be paid by the company, but it is done in a way that does not violate existing laws and regulations. Tax avoidance measurement refers to the Effective Tax Rate (ETR) Hanlon, (2010) on the basis of cash paid by the company. The CETR formula is as follows:

CETRit = Cash spent on tax expenses divided by profit before tax

2. Corporate Governance

Corporate governance in this research is measured using the corporate governance index issued by The Indonesian Institute for Corporate Governance (IICG). CGPI measurements use a basic ranking score.The following are the levels of company ranking categories in the CGPI:

Table 2.1. CGPI Ranking Categories

Score	Trusted Level
85-100	Very Trustworthy
70-84	Trusted
55-69	Fairly Reliable

Source: www.iicg.org 3

3. Earnings Management

Earnings management is carried out through accrual policies and real activities. There are two accrual concepts, namely non-discretionary accruals and discretionary accruals. Nondiscretionary the concept of accruals, namely non-discretionary accruals and discretionary accruals. Nondiscretionary accruals are the recognition of profit accruals that are reasonable and subject to generally accepted accounting standards or principles. Meanwhile, discretionary accruals are the recognition of accruals of profits or expenses that are free and unregulated and are a management policy choice (discretion). In this research, earnings management is measured using the modified Jones Models. The earnings management formulation is presented as follows:

DAit = (TACit /Ait -1) – NDAit

4. Corporate Social Responsibility

Mazurkiewicz (2011) Corporate Social Responsibility is the actions of a company in covering environmental implications originating from the company's products, operations and facilities. CSR measurement uses the CSR index, with the following formulation:

CSR-DI = Number of CSR disclosures disclosed by the company devided by CSR Disclosure according to GRI G4 (91)

Analysis Techniques

The step taken when the data has been collected is to analyze the data that we have obtained previously. Multiple linear analysis with SPSS software was used for technical analysis in the research carried out this time. Apart from using multiple linear analysis, this research also uses other tests including descriptive analysis tests, classical assumption tests, hypothesis testing and also Sobel tests to analyze intervening variables.

Research Results and Discussion

The population of this study was obtained from companies registered as participants in the 2015-2019 Corporate Governance Perception Index. In accordance with the sample criteria that have been determined, namely the purposive sampling method, sample data was obtained from 71 companies in 5 years of observation.

Table 1. Hypothesis Test Result

	B	t	Sig.	Conclussion
Model 1 (dependent CSR)				
(Constant)	-7.658	-8.181	.000	
CGPI	.058	5.376	.000	Accepted
DA	.012	.470	.640	Rejected
Model 2 (dependen tax Avoidance)				
(Constant)	-.508	-.339	.736	
CGPI	.139	.428	.670	Rejected
DA	.044	2.226	.030	Accepted
CSRI	-.061	-1.736	.088	Rejected

Source : processed data

Based on the 71 sample data, data analysis was then carried out using the SPSS analysis tool. Based on the results of the data analysis, the output presented in table 1 is produced. Based on table 1, the following regression model can be presented:

$CSRI = -7{,}658 + 0{,}058_{CGPI}+0{,}012_{DA}$

$CETR = -0{,}508 +139_{LnCGPI}+0{,}044_{DA} -0{,}061_{LnCSRI}$

Then a classical assumption test was carried out which included: normality, multicollinearity, heteroscedasticity and autocorrelation and the results showed that all regression models met the classical assumptions so that hypothesis testing could be carried out.

Hypothesis Test

1. The Influence of Corporate Governance on CSR Disclosure The results of the analysis show that the t-value obtained is 5.376 and the significance value is 0.000, which is smaller than 0.05 (<α=0.05), so Ho is rejected and H1 is accepted. This means that corporate governance has a positive and significant effect on CSR disclosure. In other words, the higher the CGPI ranking index, the greater the company's CSR disclosure.
2. The Influence of Earnings Management on CSR Disclosure The results of the second hypothesis test obtained a t-value of 0.470 and a significance value of 0.640 which was greater than 0.05 (>α=0.05), so Ho was accepted and H2 was rejected. This means that earnings management does not have a significant positive effect on CSR disclosure. Earnings management practices do not affect the extent of CSR disclosure by companies.
3. The Influence of Corporate Governance on Tax Avoidance Testing the 3rd hypothesis obtained a t-value of 0.428 and a significance value of 0.670 which was greater than 0.05 (>α=0.05), so Ho was accepted and H3 was rejected. This means that corporate governance does not have a

significant positive effect on tax avoidance. The CGPI ranking index does not influence the increase in companies' practice of tax avoidance.

4.The Influence of Earnings Management on Tax Avoidance The results of hypothesis 4 testing obtained a t-count value of 2.226 and a significance value of 0.030 which was smaller than 0.05 ($<\alpha=0.05$), so Ho was rejected and H4 was accepted. This means that earnings management has a positive and significant effect on tax avoidance. The greater the earnings management, the greater the possibility of the company committing tax avoidance. This shows that tax avoidance is one way for management to manage company profits.

5.The Effect of CSR Disclosure on Tax Avoidance The results of the analysis of the 6th hypothesis obtained a t-value of -1.736 and a significance value of 0.088 which was greater than 0.05 ($>\alpha=0.05$), so Ho was accepted and H5 was rejected. This means that earnings management does not have a significant negative effect on tax avoidance. The extent of CSR disclosure does not affect the reduction in companies' tax avoidance.

6. Based on the results of Sobel test calculation model 1, the Sobel Test Statistics value is -1.65848 with a one-tailed probability of 0.04898. Because the probability value is smaller than 0.05, it can be seen that the CSR disclosure variable significantly mediates the influence of corporate governance on tax avoidance.

Discussion

The results of the analysis show that corporate governance has a positive and significant effect on CSR disclosure. This indicates that the better the governance of a company, the better its management and disclosure will be. The results of this research are in line with research conducted by (Bramatalla, 2016), (Siregar & Priantinah, 2017), (Khan & Zahid, 2020) and (Atiqah & Rahma, 2018) which revealed that corporate governance has a significant positive effect on corporate social responsibility disclosure. However, the results of this research are different from research conducted by (Pradana, 2017) and (Jayanti & Husaini, 2018) which stated that corporate governance has no effect on disclosure of corporate social responsibility.

The second hypothesis testing hypothesis found that Earnings Management does not have a significant positive effect on CSR disclosure. This shows that earnings management behavior is not able to increase CSR disclosure. This indicates that CSR is not part of a company's earnings management behavior. The results of this research are in line with research by (Marhamah, 2013) and (Sunarsih, 2017) which states that earnings management is proven to have no effect on CSR disclosure. However, this research is different from previous research conducted by (Zahari & Herawati, 2015) and (Mustika et al., 2015) where earnings management has a positive effect on the company's corporate social responsibility disclosure.

Testing the third hypothesis found that corporate governance does not have a significant positive effect on tax avoidance. These results indicate that good governance is unable to reduce tax avoidance behavior. Because governance is greatly influenced by the manager's personal behavior, not the company's governance system. The results of this research are in line with research (Septiadi et al., 2017), (Saputra et al., 2015) and (Sandy & Lukviarman, 2015) which states that there is no influence between corporate governance and tax avoidance. However, the results of this research are different from research conducted by (Marfirah & SyamBZ, 2016) and (Rahmawati et al., 2016) which shows that there is a significant influence between corporate governance and tax avoidance.

The results of this research are also different from reference journals where research (Maraya & Yendrawati, 2016a) shows the results of a negative influence between corporate governance and tax avoidance. The results of data analysis found that earnings management has a significant positive effect on tax avoidance. This shows that tax avoidance is part of the way management manages profits through managing tax avoidance. The results of this research are in line with research (Septiadi et al., 2017), (Yuwono, 2016), (Darma et al., 2018) and (Dewi Kusuma Wardani & Permatasari, 2019) who stated that there is an influence between earnings management on tax avoidance. However, this research is different from the research of (Henny, 2019a) and (Rahmadani et al., 2020) which shows that earnings management and tax avoidance have no influence.

The results show that CSR disclosure is unable to negatively influence tax avoidance. These results indicate that it is unable to reduce tax avoidance behavior. The results of this research are in line with research by (Arofah, 2018) (Adinda & Kusbandiyah, 2017) which found that CSR disclosure had no effect on tax avoidance. However, the results of this research are different from research by (Septiadi et al., 2017), (Maraya & Yendrawati, 2016b), (Tiarawati, 2015) and Sandra and (Monifa Yuliana Dwi Sandra, 2018) which state that there is a significant influence between corporate social responsibility and tax avoidance.

Conclusions, Limitations and Recommendations

Conclusion

Based on the test results and discussion regarding the influence of corporate governance and earnings management on tax avoidance through CSR disclosure, it can be concluded as follows: First, corporate governance has a positive and significant effect on CSR disclosure. The better corporate governance will increase the level of corporate CSR disclosure. Second, earnings management has no significant effect on CSR disclosure. This shows that CSR disclosure cannot be a tool to cover up a company's earnings management behavior.

Third, corporate governance has no significant effect on tax avoidance. This indicates that corporate governance is unable to influence tax avoidance behavior. Fourth, earnings management has a significant positive effect on tax avoidance. This indicates that tax avoidance is part of earnings management behavior. Fifth, CSR disclosure has no significant effect on tax avoidance. This shows that CSR is not part of behavior in order to reduce company taxes (tax avoidance). Sixth, CSR disclosure significantly mediates the influence of corporate governance on tax avoidance. Seventh, CSR disclosure does not significantly mediate the effect of earnings management on tax avoidance.

Limitations

First, the results in this study show that the factors used are only able to explain the relationship with CSR and tax avoidance below 50% which can be determined through the results of the coefficient of determination test. Second, the sample size used in this research is relatively small because it is only limited to companies registered as CGPI participants, which can limit the generalization of the research results.

Suggestion

Firstly, in future research it is hoped that a wider sample will be used, namely using all companies, so that it is possible to become a reference for overall research on corporate governance and earnings management on tax avoidance through CSR disclosure. Second, in future research it is hoped that more independent variables will be used, including company performance variables, company size, capital intensity, leverage and so on. So it is possible to provide better research results regarding corporate governance and earnings management on tax avoidance through CSR disclosure.

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