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The Influence of Corporate Social Responsibilty on Tax Avoidance

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ABSTRACT

This research evaluates the disclosure of tax avoidance and corporate social responsibility in companies listed on the stock exchange and based on the age of the company. By using the effective tax rate indicator for tax avoidance and the Global Reporting Initiative for corporate social responsibility. This research was conducted on manufacturing companies in the basic materials sector listed on the IDX from 2018 to 2023. The sample selection in this study used the purposive sampling method and obtained 21 sample companies. The results of this study indicate that companies listed on the special and main monitoring boards tend to have higher corporate social responsibility disclosures and are more focused on social responsibility initiatives. This suggests that companies listed on the main and special monitoring boards are more focused on social responsibility, including environmental sustainability, human rights, and contributions to society. This research underscores the importance of the role of corporate social responsibility in creating long-term value and the competitiveness of the company. This research also shows that companies aged 5-10 years tend to reach the peak of disclosure in various aspects of corporate social responsibility. These results emphasize the importance of corporate social responsibility in creating a good reputation and supporting sustainable growth, especially in the context of companies of different ages.

Introduction

To support sustainable economic growth, the Indonesian government requires a large amount of funds each year. The main source of state revenue comes from the State Revenue and Expenditure Budget (APBN), which includes taxation, Non-Tax State Revenue (PNBP), and grants. Among these three components, taxes are the largest contributor. Taxes not only serve as the main source of state revenue but also reflect the society's compliance with tax obligations. In this case, the government continues to strive to maximize tax revenue. However, from the company's perspective, taxes are often seen as a burden that needs to be minimized. For that reason, many companies try to reduce their tax burden through various strategies, one of which is tax avoidance.

Tax avoidance is a legal effort undertaken by companies to exploit legal loopholes in order to reduce tax obligations. Although legally permissible, this practice often results in a significant reduction in state revenue, which can ultimately affect the government's capacity to finance development and public programs. On the other hand, large companies, especially in the raw material manufacturing sector, often engage in this practice due to the significant potential profits and tax obligations they face. Cases like PT. Toba Pulp Lestari Tbk show how tax avoidance can negatively impact the economy and state revenue.

In addition to tax evasion efforts, companies also face demands to implement Corporate Social Responsibility. (CSR). Although CSR adds a financial burden, it can have a positive impact on the company's reputation and public trust. Good CSR can increase consumer loyalty, attract investors, and ultimately improve the company's financial performance. In this context, the sustainability report becomes important, as it provides information about the social, environmental, and economic impacts of the company.

The government has regulated the implementation of CSR through several regulations, including Law No. 40 of 2007 on Limited Liability Companies and Government Regulation No. 47 of 2012. Additionally, international guidelines such as the Global Reporting Initiative (GRI) are also used as standards in sustainability reporting, covering three main indicators: economic, social, and environmental. With the implementation of these standards, companies are expected to conduct business in a more responsible and sustainable manner.

In this study, the author is interested in examining the factors that influence tax avoidance in manufacturing companies in the basic materials sector listed on the Indonesia Stock Exchange (IDX). Using quantitative methods and a descriptive approach, this research will utilize data from the annual reports of companies listed on the Indonesia Stock Exchange during the period 2018-2023. The findings of this research are expected to contribute to the understanding and management of tax avoidance in sectors that have a significant impact on the national economy.

Agency Theory

Agency Theory explains the relationship between the principal (shareholder) and the agent (Jensen and Meckling, 1976). In this context, the principal grants authority to the agent to manage the company's operations. Both have different interests, and problems arise when the agent has more information about the company than the principal. This leads to agency problems and agency costs that need to be managed by both parties (Handayani and Ibrani, 2019).

Agency theory also explains the role of Corporate Social Responsibility (CSR) in addressing agency problems. CSR disclosure is a strategy that managers can use to enhance the company's image and gain positive evaluations from stakeholders. Within the framework of agency theory, CSR disclosure can reduce conflicts of interest by ensuring that management acts more transparently and responsibly towards shareholders and stakeholders. Good CSR disclosure can help build a positive reputation and reduce potential agency problems related to corporate social responsibility (Utami and Yohanes, 2023).

The conclusion of agency theory provides a framework for understanding how the differing interests between the principal and agent can affect various operational aspects of the company, including tax strategies and Corporate Social Responsibility (CSR). The company needs to manage agency issues carefully to reduce agency costs and ensure that decisions made are in the best interest of all stakeholders. Effective management of these aspects can help achieve a balance between maximizing profits and fulfilling tax obligations as well as corporate social responsibilities.

Stakeholder Theory

The stakeholder theory posits that companies do not only operate for the benefit of shareholders but also to meet the interests of various parties involved or affected by the company's operations, referred to as stakeholders (Freeman, 1984). Stakeholders include individuals or groups who have rights or interests in the company's activities, including employees, customers, suppliers, local communities, and the government. It is important for companies to pay attention to the welfare of all stakeholders, not just focus on financial profits alone (Mandaika and Salim, 2015). According to stakeholder theory, the sustainability and success of a company are greatly influenced by support from stakeholders. Stakeholders play an important role in controlling the resources needed for the company's survival. Therefore, companies are expected to build good relationships with their stakeholders and pay attention to their interests. This includes the delivery of transparent information through financial and non-financial reports, as well as maintaining the environment and social impact of the company's operations. In this way, the company can improve its financial performance and attract investor interest to invest (Nugraha and Mulyani, 2019).

Corporate Social Responsibility (CSR) can be a company's strategy to meet the interests of stakeholders regarding non-financial information related to the social and environmental impacts arising from the company's activities. Stakeholders will fully support the company's activities if CSR disclosure is carried out well, allowing the company to achieve its goals of improving performance and profits (Wati, 2019). The conclusion of stakeholder theory underscores the importance for companies to pay attention to and meet the interests of various stakeholders. The implementation of CSR and compliance with tax regulations are part of the company's responsibility to maintain good relationships with stakeholders and ensure the sustainability of the company. By integrating the principles of stakeholder theory into business practices, companies can achieve better performance and attract greater support from stakeholders, including investors, consumers, and the government.

Tax Avoidance

Tax avoidance refers to the efforts of taxpayers to legally reduce their tax obligations by exploiting weaknesses or loopholes in tax laws (Gravelle, 2009). Tax avoidance is a legitimate method of tax reduction that does not violate applicable tax regulations, although it often involves complex and strategic tax planning. Although tax avoidance is a legal action, it can affect the company's reputation and potentially lead to sanctions if deemed aggressive avoidance (Dewi and Oktaviani, 2021). Tax avoidance aims to reduce the tax burden in order to increase the company's profits. This is done by exploiting loopholes in tax laws to reduce the amount of tax owed without breaking the law. Tax avoidance uses legal techniques and often involves strategic tax planning, whereas tax evasion involves efforts to avoid taxes in illegal ways (Putranti and Tambunan, 2015).

Corporate Social Responsibility

Corporate Social Responsibility (CSR) refers to a company's commitment to operate ethically and responsibly regarding the social and environmental impacts of its business activities. CSR involves actions that not only consider economic aspects but also social, environmental, and external impacts of the company's actions (Hoi and Zhang, 2013). CSR does not only focus on financial profits, but also on the well-being of society and the environment, in line with the concept of the triple bottom line that integrates social, environmental, and economic responsibilities (Syahdam and Prambudi, 2019). Corporate Social Responsibility (CSR) is a key element in maintaining harmonious relationships between companies, society, and the environment. The essence of CSR activities is the company's commitment to the impact it generates, both in social and environmental aspects (Rudito and Famiola, 2019). CSR demands that companies not only focus on economic profits but also be responsible towards the society and environment where they operate. This creates a sustainable synergy between the company and the surrounding community (Lako, 2018).

In carrying out its operations, the company cannot be separated from society and the environment. Therefore, corporate social responsibility is not only about fulfilling legal obligations but also about the company's efforts to create a positive impact on social and environmental life. Forms of CSR vary, ranging from the construction of public facilities, provision of scholarships, financial assistance, to environmental preservation. All of this aims to improve community welfare and maintain environmental sustainability. The disclosure of social responsibility is carried out through CSR reports addressed to stakeholders. (stakeholders). Good communication regarding the company's CSR activities will strengthen relationships with various parties outside the company, including the community and investors. The main goal of implementing CSR is to make a positive contribution to the community and the surrounding environment, reduce negative risks from the company's activities, and build good relationships with various parties.

CSR is also viewed as a long-term investment that benefits the company. Companies that actively engage in CSR tend to be more attractive to capital owners compared to those that do not implement it. With CSR, companies can minimize the negative impact caused by their operational activities while simultaneously enhancing the company's image in the eyes of investors. This shows that CSR is not just about social responsibility, but also a business strategy that supports the company's growth in the future.

Corporate Social Responsibility Disclosure Index (CSRDI): CSRDI measures the disclosure of a company's CSR based on the Global Reporting Initiative (GRI) G4 indicators, which consist of 91 items. This measurement method uses a dichotomous approach, where CSR items are scored 1 if disclosed and 0 if not. The total score is accumulated to provide an overview of the extent to which the company expresses its commitment to CSR (Itsnaini and Subardjo, 2017). GRI-G4 is designed for universal application and includes three main components: economic, environmental, and social.

Companies that follow global standards such as GRI-G4 in reporting their CSR may also be more likely to transparently report their tax obligations. Good CSR implementation is often associated with compliance with tax regulations and high business ethics (Permen BUMN No. PER05/MBU/04/2021 Tahun 2021). Based on the background that has been previously outlined and the theoretical framework that has been explained above, the research framework can be presented as follows:

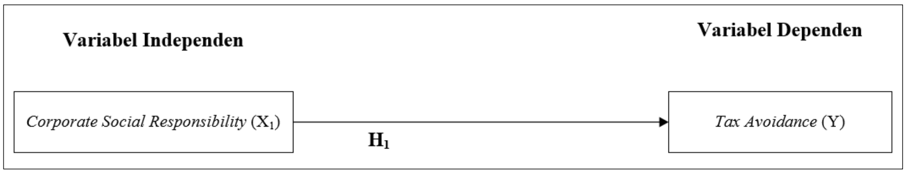

Figure 1. Research Framework

Research Methods

This research uses secondary data in the form of panel data, where the determination of the sample of companies in this study employs the purposive sampling method, resulting in 21 companies that meet the predetermined criteria.

Table 1. Variable and Measurement of variables

Variabel	Parameter
Tax Avoidance (Y)	$\mathrm{ETR} = \frac{\text{Beban Pajak}}{\text{Laba Sebelum Pajak}}$
Corporate Social Responsibility (X_1)	$\mathrm{CSRDI} = \frac{\sum \mathrm{X}i}{\mathrm{n}j}$

Source: Data processed from various references, 2024

Results and Discussion

Characteristics of the Recording Board Based on the Variables Studied

This research uses several variables, namely tax avoidance with the assessment indicator being the Effective Tax Rate (ETR), and Corporate Social Responsibility (CSR) with the assessment indicator being the GRI-G4 Standard.

Table 2. Characteristics of the Recording Board

Recording Board	EC	EN	LA	HR	SO	PR	CSR	ETR
Special Monitoring	0.75	7.17	4.83	2.92	3.33	3.83	0.25	0.26
Development	2.40	9.00	4.83	1.80	2.27	2.67	0.25	0.22
Main	1.60	9.21	5.96	2.24	2.69	3.12	0.27	0.24
Total	**1.71**	**8.97**	**5.59**	**2.20**	**2.65**	**3.08**	**0.27**	**0.23**

Source: Processed data, 2024

Information:
EC : Economy
EN : Enviroment
LA : Social
HR : Human Right
SO : Society
PR : Product Responsibility
CSR : Corporate Social Responsibility
ETR : Effective Tax Rate

In Figure 2, the average data of the variables are presented, namely tax avoidance with the assessment indicator being the Effective Tax Rate (ETR), and Corporate Social Responsibility (CSR) with the assessment indicator being the GRI-G4 Standard based on the following recording board:

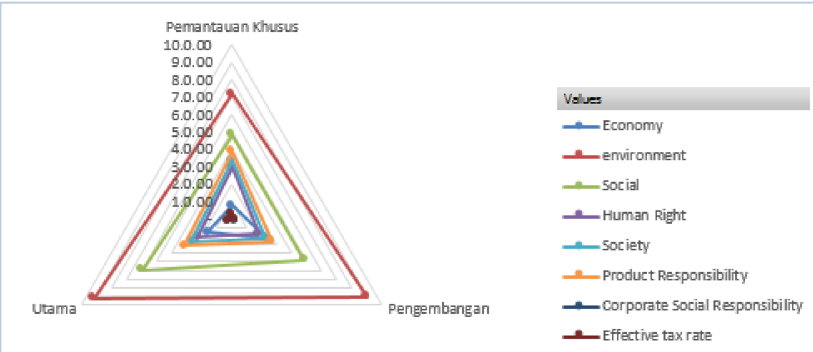

Figure 2. Average Variable Based on the Scoreboard
Source: Processed data, 2024

Based on the image above, the maximum value of the Tax Avoidance (TA) variable disclosure with the ETR assessment indicator is found on the special monitoring board at 0.26. This occurs due to the high ETR value on the special monitoring board compared to other boards. The minimum value of the Tax Avoidance (TA) variable disclosure with the ETR assessment indicator is on the development board with a value of 0.22. This occurs due to the low ETR value on the development board compared to other boards.

In the variable Corporate Social Responsibility (CSR), the maximum value of the GRI assessment indicator disclosure is found on the main recording board at 0.27. This occurs because there are many CSR items in the GRI disclosed on the main recording board compared to other recording boards. In the variable of Corporate Social Responsibility (CSR), there are several categories, namely: Economy, Environment, Social, Human Rights, Society, and Product Responsibility. In the Economy (EC) category, the company focuses on creating sustainable economic value and contributing to the overall well-being of society. In the Economy (EC) item, the maximum value of indicator disclosure is recorded on the development board at 2.40. This happens because companies disclose and prioritize various initiatives and policies that contribute to sustainable economic growth, both for their own business interests and for the wider community.

The Environment (EN) category shows that the company is not only focused on financial profit but also committed to being responsible towards the environment. By making planned and measured efforts, the company can reduce negative impacts on the environment and contribute to sustainability. In the Environment (EN) item, the maximum value of the indicator disclosure is found on the main scoreboard at 9.21. This happens because the company discloses various information and efforts related to the environmental impact of their operational activities. The Social (LA) category focuses on social welfare, human rights, relationships with local communities, and responsibilities towards employees and other stakeholders. In the Social (LA) item, the maximum disclosure value of the indicator is recorded on the main scoreboard at 5.96. This happens because the company expresses its initiatives and efforts to create a positive impact for society and employees, as well as uphold human rights. This disclosure often involves various aspects related to welfare, justice, and social relations.

The Human Right (HR) category focuses on the company's responsibility to respect, protect, and promote Human Rights (HR) in all aspects of its business operations. This means that the company must ensure that its business activities, both directly and through the supply chain, do not violate the rights of individuals or groups, and actively support policies and practices that promote HR. In the Human Right (HR) item, the maximum disclosure value of the indicator is recorded on the special monitoring board at 2.92. This happens because the company reveals how they respect, protect, and promote Human Rights (HR) in every aspect of their business operations. The Society (SO) category refers to the company's responsibility towards the society and communities where they operate. This category encompasses various aspects related to the company's contribution to social development, its relationship with the local community, and how the company minimizes the negative impact of its operations on society. In the Society (SO) item, the maximum value of indicator disclosure is found on the special monitoring recording board at 3.33. This reflects the company's commitment to positively contribute to society and the environment. This not only provides benefits to society but can also create long-term value for the company in the form of a good reputation, consumer trust, and stronger competitiveness in the market. Companies that prioritize social responsibility tend to have better relationships with the community, which in turn can support their overall business success.

The Product Responsibility (PR) category refers to the company's responsibility towards the products and services they produce and how these products impact consumers, society, and the environment. Disclosures in this category cover various aspects related to product safety, quality, and sustainability, as well as how the company ensures that their products or services do not harm consumers or the environment. In the Product Responsibility (PR) item, the maximum value of the indicator disclosure is found on the special monitoring recording board at 3.83. This reflects the company's commitment to operate ethically and responsibly. This is not only beneficial for consumers, but it can also enhance the company's reputation, attract investments, and create long-term value. Furthermore, this also shows that the company recognizes the importance of social responsibility in facing global challenges and strives to contribute positively to society and the environment.

Characteristics of Company Age Based on the Variables Studied

Table 3. Characteristics of Company Age

Umur Perusahaan	EC	EN	LA	HR	SO	PR	CSR	ETR
<5 Tahun	2.22	8.17	89	38	52	58	6.66	4.21
5-10 Tahun	1.79	8.91	215	83	107	107	9.63	8.35
11-15 Tahun	0.50	14.50	19	9	12	11	0.89	0.50
16-20 Tahun	2	8.40	53	14	23	30	2.46	1.86
21-25 Tahun	1.74	11	124	57	62	69	6.09	4.51
26-30 Tahun	1.45	7.68	109	32	36	59	4.80	5.48
>30 Tahun	1.33	9	95	44	42	54	4.97	4.66
Total	**1.71**	**8.97**	**704**	**277**	**334**	**388**	**33.49**	**29.57**

Source: Processed data, 2024

Information:
EC : Economy
EN : Enviroment
LA : Social
HR : Human Right
SO : Society
PR : Product Responsibility
CSR : Corporate Social Responsibility
ETR : Effective Tax Rate

In Figure 3, average variable data is presented, namely tax avoidance with the assessment indicator being the Effective Tax Rate (ETR), and Corporate Social Responsibility (CSR) with the assessment indicator being the GRI-G4 Standard based on the age of the company as follows:

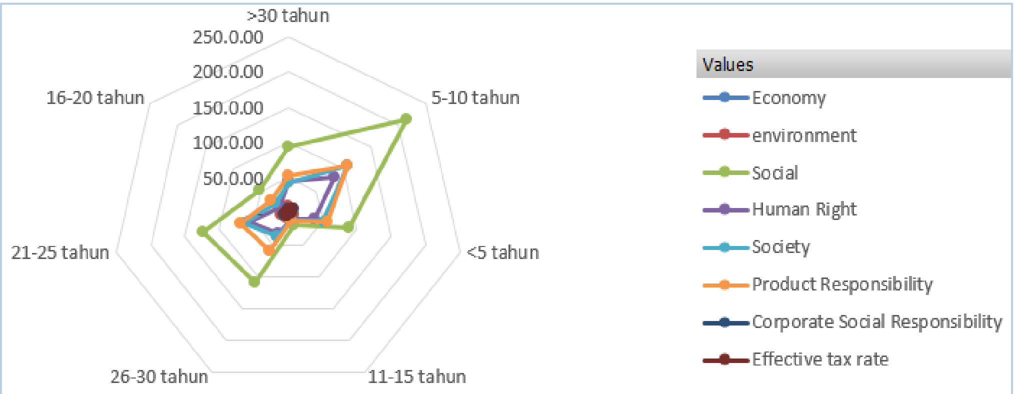

Figure 3. Average Variable Based on Company Age

Source: Processed data, 2024

Based on the image above, the maximum value of the Tax Avoidance (TA) variable disclosure with the ETR assessment indicator is found in companies aged 5-10 years, amounting to 8.35. This happens because a company's age of 5-10 years can provide valuable insights into their tax management strategies and their commitment to social responsibility. Good tax management can help support sustainable growth and the company's contribution to society. However, it is also important to consider the broader context and ensure that the company is not only focused on tax avoidance but also committed to contributing to greater social and economic development.

In the Corporate Social Responsibility (CSR) variable, the maximum value of the GRI assessment indicator disclosure is found in companies aged 5-10 years, amounting to 9.63. This happens because an age of 5-10 years indicates that the company is in a very important phase in their journey. This reflects awareness and commitment to social responsibility that can provide long-term benefits for both the company and society. Good disclosure in the CSR category can help the company build a positive reputation, improve relationships with stakeholders, and support sustainability and responsible growth. In this way, the company can become a positive force in society and contribute to greater social change.

In the Economy (EC) item, the maximum value of the indicator disclosure is found in companies that are less than 5 years old, with a score of 2.22. This indicates that companies less than 5 years old have a strong commitment to social responsibility and sustainability from the outset. This reflects an awareness of the importance of CSR in creating a good reputation and competitiveness in the market. On the Environment (EN) item, the maximum score for indicator disclosure is found in companies aged 11-15 years, at 14.50. This indicates that companies aged 11-15 years have reached a level of maturity in sustainability and social responsibility practices. By integrating sustainability into business strategies and corporate culture, they can more effectively manage the environmental impact of their operations.

In the Social (LA) item, the maximum value of the indicator disclosure is found in companies aged 5-10 years, amounting to 215. This shows that the company has reached a level of maturity in terms of social responsibility and is beginning to seriously implement programs that have a positive impact on society. They are in a phase where they have sufficient resources to expand their social initiatives, but are still young and flexible enough to innovate in their CSR approach. In the Human Right (HR) item, the maximum disclosure score of the indicator is found in companies that are 5-10 years old, with a score of 83. This demonstrates a strong commitment to human rights and social responsibility. At this phase, companies tend to focus more on implementing relevant human rights policies, such as diversity, inclusion, and the protection of employee and community rights.

In the Society (SO) item, the maximum value of indicator disclosure is found in companies aged 5-10 years, amounting to 107. This shows that this company has developed a good understanding of their social responsibility. At this phase, they have an ideal balance between innovation and stability, allowing them to contribute significantly to the communities and society around them. In the Product Responsibility (PR) item, the maximum value of the indicator disclosure is found in companies that are 5-10 years old, amounting to 107. This indicates that the company has entered a phase where responsibility towards consumers has become a top priority. In this phase, the company tends to be more responsive to market demands related to product quality, safety, and sustainability. They also have a greater capacity to ensure that their products not only comply with industry standards but also innovate to meet the ever-evolving needs of consumers.

Conclusions and Recommendations

This research aims to determine the influence of corporate social responsibility on tax avoidance. Secondary data obtained from financial statements and annual reports using purposive sampling technique, resulting in a sample of 21 manufacturing companies in the basic materials sector listed on the Indonesia Stock Exchange (BEI) for the years 2018-2023 that meet the criteria, with an observation period of 6 years from 2018 to 2023. A total of 126 samples were observed. Companies on the special and main monitoring boards tend to have higher CSR disclosures and are more focused on social responsibility initiatives, especially in terms of environmental sustainability, economic contributions, as well as human rights and social welfare. Overall, this research shows that companies aged 5-10 years tend to reach the peak of disclosures in various aspects of CSR, reflecting an optimal balance between innovation, social commitment, and sustainable growth.

The limitation of this research is that it is only confined to the basic materials sector, but it should be extended to other sectors in the IDX to obtain more accurate results. The independent variable in this study consists solely of corporate social responsibility. Therefore, it is hoped that future research can examine other variables that have not been discussed in this study, such as profitability, leverage, operational complexity, tax oversight effectiveness, information technology, and accounting systems, so that more information can be obtained regarding the factors influencing tax avoidance practices.

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