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Corporate Social Responsibility, Company Size And Capital Intensity Affect Tax Avoidance

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Abstract

Research proves corporate social responsibility, company size and capital intensity affect tax avoidance. Energy sector companies listed on the IDX for the period 2018-2022 with purposive sampling and secondary data. Multiple linear regression data analysis method processed by Eviews 12 software. The results of this study simultaneously corporate social responsibility, company size and capital intensity have a significant effect on tax avoidance. The results of this study partially corporate social responsibility and company size have no significant effect and capital intensity has a significant negative effect on tax avoidance.

INTRODUCTION

PT Adaro Energy is suspected of transfer pricing and minimizing tax payments by transferring many profits. In 2017 PT Adaro Energy utilized its Singapore subsidiary Coaltrade Service International to pay less than it should have paid to the Indonesian government.

Table 1.State Revenue 2018-2020 (In Billion Rupiah)

Source of Revenue	2018	2019	2020
Tax revenue	Rp1.928.110,00	Rp1.955.136,20	Rp1.628.950,53
Non-tax revenue	Rp409.320,20	Rp408.94,30	Rp343.814,21
Grants	Rp15.564,90	Rp5.497,30	Rp18.832,82
Total	Rp1.943.674,90	Rp1.960.633,60	Rp1.647.783,34

https://www.bps.go.id/

It can be seen that the important role of tax revenue in the total state revenue is very dominant. It illustrates how dependent the government is on tax revenue as a source of funding for the economy. In 2019 tax revenue amounted to IDR 1,960,633.60 while tax revenue in 2020 amounted to IDR 1,647,783.34 this amount decreased from the previous year. The decline in tax revenue in 2020 caused by Covid 19, Mrs. Sri Mulyani said that state revenue in 2020 experienced a very deep decline while spending increased very high during the Covid 19 pandemic that hit Indonesia, this revenue fell by Rp 312.8 trillion or 15.9% compared to conditions before Covid, namely the 2019 fiscal year, the realization of state revenue consisted of tax revenue of Rp 1,285.1 trillion, Non-tax state revenue of Rp 343.8 trillion and grant revenue of Rp 18.8 trillion, while the realization of state expenditure reached Rp 2595.4 trillion or 94.7% with a deficit of Rp 947.6 trillion, the net financing reached Rp 1,193.2 trillion, which came from domestic financing and foreign financing, a very large APBN deficit was used to withstand the conditions of society and the economy that experienced an extraordinary shock due to the covid 19 pandemic.

Tax avoidance is an action taken "legally" by utilizing loopholes in existing tax regulations to avoid paying taxes, or conducting transactions that have a purpose other than to avoid taxes. Taxes play a very important role in supporting the financial independence of a nation, taxes will determine the capacity of the state budget to finance state expenditure (Sandra & Anwar, 2018).

According to the World Bank Group, corporate social responsibility is referred to as a sustainable business commitment that contributes to the economy and affects the surrounding environment and society. The higher the level of corporate social responsibility disclosure of a company, the lower the level of corporate tax avoidance (Sandra & Anwar, 2018).

Tax avoidance is not in accordance with the principle of corporate social responsibility which is carried out in an effort to gain legitimacy from the community (Sandra & Anwar, 2018) because the company maintains an image in the eyes of the community carried out in the company's efforts to protect the surrounding environment as a form of corporate concern for the surrounding environment. The results of previous research examining the effect of corporate social responsibility on tax avoidance are still inconsistent. Based on research conducted by (Sandra & Anwar, 2018) shows that corporate social responsibility (CSR) has a negative effect on tax avoidance. Meanwhile, according to (Zoebar & Miftah, 2020) CSR has a positive effect on tax avoidance, the higher the company discloses

CSR, the higher the company's tax avoidance, this is because the CSR activities carried out are still considered a burden and no longer part of community development.

Company size as a scale or value that can classify a company into large or small categories according to various ways such as total assets or total assets of the company, stock market value, average sales level and number, the maturity stage of the company is determined based on total assets, the greater the total assets indicate that the company has good prospects in a relatively long period of sales (puspita sari & Marsono, 2021). According to (Riskatari & Jati, 2020) company size has a positive effect on tax avoidance, the larger the size of the company, the greater the resources it has, so that large companies are better able to make good tax planning and adopt effective accounting practices to reduce the company's earning tax rate (ETR). Other research conducted by (Riskatari & Jati, 2020) found different results that the company size variable had no effect on tax avoidance. (Shafira et al., 2022) in her research found that company size has a significant negative effect on tax avoidance.

Fixed assets (capital intensity) as one of the company's wealth has an impact that can reduce the company's income where almost all fixed assets can experience depreciation or depreciation which will be a cost for the company itself. Fixed assets owned by the company deduct taxes due to depreciation which will be the cost of depreciation in the company's financial statements. The greater the depreciation expense, the smaller the level of tax that must be paid, this has an impact on companies with a large capital intensity ratio level showing a low effective tax rate, with a low effective tax rate indicating the company is practicing tax avoidance (Sandra & Anwar, 2018).

Based on research conducted by (Ganiswari, 2019) which shows that the capital intensity variable has a negative effect on tax avoidance. While these results differ from research conducted by (Dwiyanti & Jati, 2019) and (Kalbuana et al., 2020) Capital Intensity has a positive effect on tax avoidance, the higher the capital intensity of a company, the higher the level of tax avoidance by the company, the higher the level of tax avoidance by the company.

From the background description above, in this way the researcher formulates the research hypothesis as follows:

H_1 : It is suspected that corporate social responsibility, company size and capital intensity have a significant effect on tax avoidance..

H_2 : It is suspected that corporate social responsibility has a significant effect on tax avoidance.

H_3 : It is suspected that company size has a significant effect on tax avoidance..

H_4 : It is suspected that capital intensity has a significant effect on tax avoidance..

METHODS

Type of data in quantitative method research using secondary data according to (Sugiyono, 2019). The population of energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2018 to 2022. y data analysis technique, namely multiple linear regression with panel data. In this study, it was processed using Eviews 12. The operational definition of variables is as follows:

1. Grand Theory

Agency theory is a form of cooperation between company owners and managers (agents). Agency theory is the relationship between the principle and the agent, the agent is tasked with improving the running of the company and prospering the principle. As an agent, the manager is morally responsible for optimizing the profits of the owners and in return the agent will receive compensation in accordance with the contract. Thus there are two different interests to achieve prosperity (Suripto, 2021).

The relationship between agency theory and tax avoidance is a form of effort to streamline and reduce the tax burden by avoiding taxation and obtaining transaction benefits so that companies will carry out various policies to maximize company performance. Resources owned by the company can be used by agency theory to maximize agent performance compensation, namely by reducing the company's tax burden to maximize company performance. reducing the company's tax burden to maximize company performance. The link between agency theory and capital intensity is that this is because agency theory emphasizes more on the amount of corporate tax burden, idle funds in the company by managers who will be invested in the form of fixed asset investment, with the aim of obtaining benefits in the form of depreciation expense that can be used as a tax deduction so that taxable income becomes low. The link between agency theory and company size is to consider the level of agency needed based on the size of the company.

Corporate legitimacy theory always tries to create a balance between corporate values and social norms in the surrounding social environment, where the company is part of the social environment. This is done to gain legitimacy from the community. One of the efforts to gain community legitimacy is by paying taxes in accordance with applicable laws and regulations without carrying out activities that can harm many parties and other people. Legitimacy theory is a social contract with the society in which the company operates and uses economic resources. In legitimacy theory, companies focus on interactions with stakeholders. This is important because companies need recognition from investors, creditors, consumers, government, and the surrounding community. Companies that are aware of their survival will rely heavily on society and the environment ((Tahar & Rachmawati, 2020).

The link between legitimacy theory and corporate social responsibility is a key factor in the success and survival of the company, in accordance with the presumption of legitimacy theory, the higher the disclosure of corporate social responsibility, the more it will get a positive image from the community.

2. Tax Avoidance

Tax avoidance is not a violation of tax law because the taxpayer's efforts to reduce, avoid, minimize or ease the tax burden are carried out in a way that is permitted by the Tax Law.

The company's strategy to minimize the tax burden by utilizing loopholes from tax provisions is measured using the Effective Tax Rate (ETR) proxy. ETR was chosen as a proxy for measuring tax calculation because the average corporate tax payment in Indonesia is still accrual (Sandra & Anwar, 2018).

$$ETR = \frac{Income\ Tax\ Expense}{Profit\ Before\ Tx}$$

3. Corporate Social Responsibility

Corporate social responsibility is the responsibility for the impact of decisions and activities on society and the environment in a transparent, ethical manner, and contributes to sustainable development (Suripto, 2021). Corporate social responsibility disclosure is information related to the form of responsibility for the business implementation process, where the disclosure is presented in the form of the company's annual report and sustainability report. In this study, the corporate social responsibility variable will be measured using a sustainability report using the indicators written in the Financial Services Authority Circular Letter (SEOJK) No. 16 / SEOJK.04 / 2021 as a disclosure index using content analysis, a method or technique used to transfer data and qualitative data into quantitative data. Thus this research is carried out by transferring qualitative regarding the company's CSR disclosure in the company's annual report into a score and the index disclosure will use a dichotomous method, namely giving a value of 1 (one) for items that are "disclosed" and a value of 0 (zero) for items that are "not disclosed". The following is the calculation formula:

$$CSRI = \frac{\Sigma xi}{\mathrm{n}}$$

4. Company Size

Company size is a container that can be used to obtain economic resources that are of value and can also generate profits for the company. The bigger a company is, the greater the total assets it has. In an effort to reduce the tax burden to a minimum, the company conducts tax planning to reduce taxable income (Riskatari & Jati, 2020).

$$Company\ Size = Ln(Total\ Asset)$$

5. Capital Intensity

Capital intensity is proxied using the fixed asset intensity ratio, the fixed asset intensity ratio is used to measure the ratio of fixed assets to the total assets of a company, where this ratio describes the proportion or how much fixed assets the company has from its total assets. Capital Intensity in this study is proxied using the fixed asset intensity ratio. Fixed asset intensity ratio is the ratio of fixed assets to the total assets of a company with the calculation formula (Sandra & Anwar, 2018).

$$Asset\ Intensity\ Ratio = \frac{\text{total fixed assets}}{\text{Total Asset}}$$

RESULTS AND DISCUSSION

Descriptive Analysis

Descriptive statistic analysis is used to determine the description of a data seen from the maximum value, minimum value, average value (mean), median value (median) and standard deviation value.

Table 2. Descriptive Analysis

	ETR	CSR	UP	CI
Mean	**0.222520**	**0.379000**	**20.97095**	**0.303782**
Median	0.223430	0.380000	20.09067	0.205087
Maximum	**0.478616**	**0.600000**	**29.80987**	**0.829461**
Minimum	**0.050251**	**0.140000**	**18.41322**	**0.028253**
Std. Dev.	**0.099849**	**0.116308**	**3.161349**	**0.250347**
Skewness	0.311766	-0.050346	1.978476	0.927496
Kurtosis	3.153268	2.297473	5.889582	2.474861
Jarque-Bera	0.858924	1.049339	50.01489	7.743261
Probability	0.650859	0.591751	0.000000	0.020824
Sum	11.12601	18.95000	1048.547	15.18908
Sum Sq. Dev.	0.488525	0.662850	489.7122	3.071012
Observations	50	50	50	50

1. ETR variable The results of the Descriptive statistical test in the table show that the tax avoidance variable (Y) has a minimum value of 0.050251 in PT Trans Power Marini, a maximum value of 0.478616 in PT Indotambang Raya with an average or mean value of 0.222520 and a standard deviation value of 0.099859, which means that the mean value is greater than the standard deviation, meaning that statistically tax avoidance has met the standards which shows that the data deviation is relatively good.
2. The CSR variable descriptive statistical test results in the table show that corporate social responsibility has a minimum value of 0.140000 at PT Mitrabara Adiperna Tbk, a maximum value of 0.600000 is found at PT Elnusa Tbk with a mean value of 0.379000 and a deviation value of 0.116308 which means that the mean value is greater than the deviation value so that it indicates that the results are quite good which means that statistically corporate social responsibility has met the standards which shows that the data deviation is relatively good.
3. Variable UP the results of the descriptive statistical test in the table show that the company size has a minimum value of 18.41322 found at PT Trans Tower Marine, a maximum value of 29.80987 at PT Elnusa Tbk, the mean value has a value of 20.97095 and a standard deviation value of 3.161349 which means that the mean value is greater than the standard deviation so that it indicates that the results are quite good which means that statistically the size of the company has met the standards which shows that the data deviation is relatively good.

4. Variable CI the results of the statistical test in the table show that capital intensity has a minimum value of 0.028253 at PT Tbs Energi Tbk, a maximum value of 0.829461 at PT Trans Tower Marine, the mean value has a value of 0.303782 and a standard deviation value of 0.250347 which means that the mean value is greater than the standard deviation so that it indicates that the results are quite good which means that statistically capital intensity has met the standard which shows that the data deviation is relatively good.

Classic Assumption Test

Before analyzing panel data regression, it is necessary to test several classical assumptions used, namely normality, multicollinearity, autocorrelation and heteroscedasticity which in detail can be explained as follows:

Normality Test

The normality test aims to test whether in the regression method, confounding or residual variables have a normal distribution. In this study using the distribution on the histogram and jarque-bera (JB).

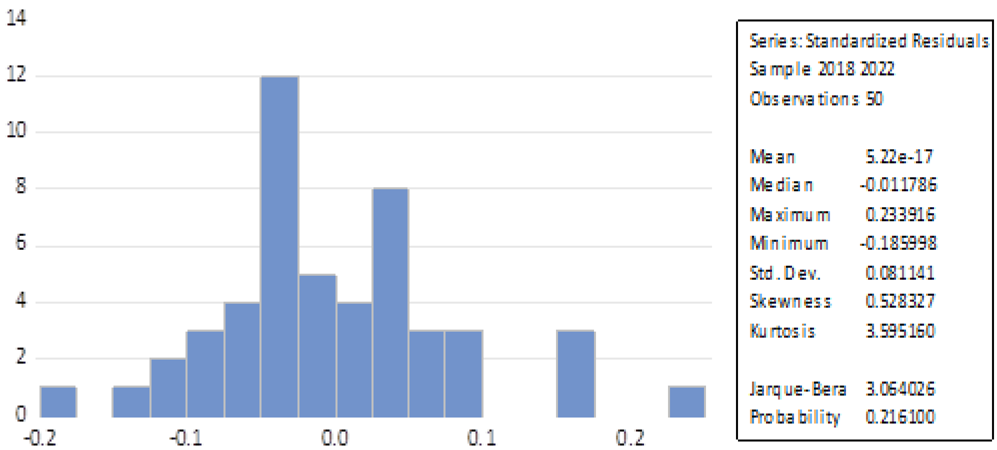

Figure 1. Normality Test

It is known that the probability value is 0.216100, greater than the significance level of 0.05. It can be concluded that the data is normally distributed.

Multicollinearity Test

Multicollinearity is a linear relationship between independent variables that aims to test whether there is a high or perfect correlation between independent variables in the regression model.

Table 3. Multicollinearity Test

	CSR	UP	CI
CSR	1.000000	**0.361390**	**0.064183**
UP	**0.361390**	1.000000	**-0.270568**
CI	**0.064183**	**-0.270568**	1.000000

It is known that the value of each independent variable, namely CSR, UP and CI has a value of less than 0.80, meaning that the data does not occur multicollinearity problems.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. In this observation to detect the presence of heteroscedasticity can be done by testing.

Table 4. Heteroscedasticity Test

F-statistic	1.340873	Prob. F(9,40)	0.2474
Obs*R-squared	11.58858	**Prob. Chi-Square(9)**	**0.2375**
Scaled explained SS	12.72742	Prob. Chi-Square(9)	0.1753

The results of the table above can be seen that the p value indicated by the prob value of chi square (9) on obs * R-Squared is 0.2375 therefore the p value of 0.2375> 0.05 thus, it can be concluded that this study does not occur heteroscedasticity.

Autocorrelation Test

The Autocorrelation test is used to test whether the regression model finds a correlation between confounding errors in period t-1 (previous). If there is a correlation, it is called a correlation problem. Testing for autocorrelation symptoms can be done with the Durbin-Waston test

Table 5. Autocorrelation Test

Root MSE	0.080325	R-squared	0.339629
Mean dependent var	0.222520	Adjusted R-squared	0.296562
S.D. dependent var	0.099849	S.E. of regression	0.083745
Akaike info criterion	-2.045465	Sum squared resid	0.322608
Schwarz criterion	-1.892503	Log likelihood	55.13662
Hannan-Quinn criter.	-1.987216	F-statistic	7.885947
Durbin-Watson stat	**1.627175**	Prob(F-statistic)	0.000239

It is known that the Durbin-Watson stat value is 1.627175. Thus, the data tested is concluded to have no autocorrelation, because the Durbin-Watson value is between -2 and +2.

Panel Data Regression Analysis

To examine whether there is a causal relationship between the independent variables or to examine how much influence Deferred Tax Assets, Deferred Tax Expenses and Current Tax Expenses have on the dependent variable, namely Earnings Management.

Table 6. Panel Data Regression Analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	**0.108257**	0.088629	1.221459	0.2281
CSR	**-0.028905**	0.112158	-0.257716	0.7978
UP	**0.008575**	0.004277	2.004842	0.0509
CI	**-0.179792**	0.050468	-3.562524	0.0009

Based on the results of a simple analysis on the panel data regression purchasing table as follows:

ETR = 0.108257 – 0.28905 CSR + 0.008575 UP - 0.179792 CI + e

The results of the regression equation above can explain each variable as follows:

1. The constant value in the regression equation is 0.108257, this indicates that if the independent variable, namely corporate social responsibility, company size and capital intensity, is zero, then tax avoidance has a value of 0.108257.
2. Corporate Social Responsibility (CSR) has a coefficient value of -0.028905, this means that if Corporate Social Responsibility (CSR) increases by one unit and other independent variables are considered constant, ETR will decrease by -0.028905, and vice versa if Corporate Social Responsibility (CSR) decreases by one unit and other independent variables are considered constant, ETR will increase by -0.028905.
3. Company Size (UP) has a coefficient value of 0.008575, this means that if the company size (UP) increases by one unit and the other independent variables do not change or are constant, the ETR will increase by 0.008575, and vice versa if the company size (UP) decreases by one unit and the other independent variables are considered constant, the ETR will decrease by 0.008575.
4. Capital Intensity (CI) The coefficient value is -0.179792, this means that if capital intensity (CI) increases by one unit and other independent variables are

considered constant, ETR will decrease by -0.179792, and vice versa if capital intensity (CI) decreases by one unit and other independent variables are considered constant, ETR will increase by 0.179792.

Determination Coefficient

The coefficient of determination test is a number that shows the degree of ability of the independent variables in the function concerned. The value of R2 is between zero and one (0 < R < 1). If the value is close to one, then the model is good.

Table 7. Determination Coefficient

Root MSE	0.080325	R-squared	0.339629
Mean dependent var	0.222520	**Adjusted R-squared**	**0.296562**
S.D. dependent var	0.099849	S.E. of regression	0.083745
Akaike info criterion	-2.045465	Sum squared resid	0.322608
Schwarz criterion	-1.892503	Log likelihood	55.13662
Hannan-Quinn criter.	-1.987216	F-statistic	7.885947
Durbin-Watson stat	1.627175	Prob(F-statistic)	0.000239

The results in the table obtained an Adjusted R-squared value of 0.296562, it shows that the percentage of influence of the independent variables, namely corporate social responsinility, company size and capital intensity on the dependent variable, namely tax avoidance, is 29% and the remaining 71% is influenced by other independent variables not examined in this research method.

Hypothesis Test

Hypothesis testing is carried out to test whether the independent variable has an influence on the dependent variable. The hypothesis will be tested using a significance level or alpha level of 5%. If the significance value is smaller than 5% alpha, it can be said that there is a real influence of the independent variable on the dependent variable and vice versa.

Simultan Test

Table 8. Simultan Test

Root MSE	0.080325	R-squared	0.339629
Mean dependent var	0.222520	Adjusted R-squared	0.296562
S.D. dependent var	0.099849	S.E. of regression	0.083745
Akaike info criterion	-2.045465	Sum squared resid	0.322608
Schwarz criterion	-1.892503	Log likelihood	55.13662
Hannan-Quinn criter.	-1.987216	**F-statistic**	**7.885947**
Durbin-Watson stat	1.627175	**Prob(F-statistic)**	**0.000239**

The calculated F value is 7.885947 and a significant value of 0.000239. The Ftabel value is obtained by the formula f count with df (numerator) = k-1, 4-1 = 3 and df2 (peneybut) n-k 50-4 = 46. Based on the results of testing the random effect model in the table above, the results show that the F-stastistic is 7.885947> F table 2.81 and the probability value of the F-statistic <0.05, namely 0.000239. This shows that the variables of corporate social responsibility, company size and capital intensity simultaneously have a significant effect on tax avoidance. This makes companies take risks by minimizing the tax burden in various ways. Companies involved in tax avoidance are companies that are not socially responsible so that the company's decision to reduce its tax rate or to avoid taxes is influenced by its attitude towards corporate social responsibility (Sandra & Anwar, 2018). Company size also affects tax avoidance by proxying the high and low level of activity operations of a company which is parallel to the size of a company. According to ((Sandra & Anwar, 2018) the company invests its assets in fixed assets and inventory. In capital intensity research using fixed asset intensity. The higher the company's capital intensity, the higher the tax avoidance.

Parsial Test

Tabel 9. Parsial Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.108257	0.088629	1.221459	0.2281
CSR	-0.028905	0.112158	**-0.257716**	**0.7978**
UP	0.008575	0.004277	**2.004842**	**0.0509**
CI	-0.179792	0.050468	**-3.562524**	**0.0009**

Based on the t test results that have been presented in the table above, it can be seen that the calculated T value and the resulting significant value for each variable and the T table value are obtained from (df = n-k = 50 - 4 = 46) at a = 0.05 (0.05: 2 = 0.025) seen from the T distribution table, the result is 2.01290 and it can be concluded that the hypothesis test results on each independent variable are as follows:

1. The corporate social responsibility variable has a probability value> significant 0.05 or 0.7978> 0.05 and a calculated T value of 0.257716 < 2.01290. This shows that H1 is rejected so it can be concluded that in this study the Corporate Social Responsibility variable has no effect on tax avoidance. In this study, there is no significant effect between CSR disclosure on tax avoidance, this happens because there is still little CSR disclosure made by energy sector companies during the 2018-2022 period, based on the statistical data processed, it is known that the average CSR disclosure of energy sector companies during 2018-2022 is below 50% or exactly 37.90%. The results of this study are in line with (Sihombing & Sudjiman, 2022) and (Hayati & Okmawati, 2019) which state that corporate social responsibility variables have no effect on tax avoidance. However, the results of this study are not in line with research (Zoebar & Miftah, 2020) and (Sandra & Anwar, 2018) which state that corporate social responsibility variables have a negative effect on tax avoidance.
2. The firm size variable has a probability value> significant 0.05 or 0.0509> 0.05 and a calculated T value of 2.004842 < 2.01290. This shows that H2 is rejected so it can be concluded that in this study the firm size variable has no effect on tax avoidance. Companies that have a large size and have large revenues will be subject to appropriate tax costs. Looking at the total assets owned by the company, a large company size has larger total assets as well and has abundant resources and generates greater income with the amount of income the company can fulfill its tax payment obligations without having to take action tax avoidance practices.The results of this study are in line with (Kalbuana et al., 2020) and (Ganiswari, 2019) which state that the company size variable has no effect on tax avoidance. Conversely, the results of this study are not in line with research (Safitri & Muid, 2020) and (Riskatari & Jati, 2020) which state that the company size variable has a positive effect on tax avoidance.

3. The capital intensity variable has a probability value < significant 0.05 or 0.0009 < 0.05 and the t value is 3.56524> 2.01290, this shows that H3 is accepted so it can be concluded that in this study the capital intensity variable has a negative effect on tax avoidance. The fixed assets owned by each company allow the company to deduct taxes due to the depreciation of the company's fixed assets each year. Almost all fixed assets will experience depreciation which will become depreciation expense in the financial statements. While this depreciation cost is a cost that can be deducted from income in the calculation of corporate tax, the greater the depreciation cost, the smaller the level of tax that must be paid by the company. When capital intensity increases, the company's ETR value will decrease due to these additional costs. This research is in line with (Sihombing & Sudjiman, 2022) and (Jessica, 2022) which state that capital intensity has a negative effect on tax avoidance. Conversely, the results of this study are not in line with research (Dewi & Oktaviani, n.d.) and ((Zoebar & Miftah, 2020) which state that the capital intensity variable has no effect on tax avoidance.

CONCLUSION

Based on the test results and discussion described in the previous chapter, the following can be concluded:

1. The variable of corporate social responsibility, company size and capital intensity simultaneously has a significant effect on tax avoidance.
2. The corporate social responsibility variable has no significant effect on tax avoidance.
3. The firm size variable has no significant effect on tax avoidance.
4. The capital intensity variable has a significant negative effect on tax avoidance.

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