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Corporate Social Responsibility, Good Corporate Governance, Firm Size Towards Tax Avoidance in The Consumer Goods Industry Sector Listed on the Indonesia Stock Exchange

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ABSTRACT

This study aims to examine the effect of Corporate Social Responsibility, Good Corporate Governance with proxy (board of commissioners, audit committee), and firm size towards tax avoidance. The population in this study is the Consumer Goods Industries listed in Indonesia Stock Exchange in 2015 until 2019. The sample was determined by the purposive sampling method and obtain 16 companies. Type of data used was secondary data obtained from www.idx.co.id and corporate websites. The method of analysis used is multiple regression analysis. The results of study show that Corporate Social Responsibility has significant effect on tax avoidance, where the significant value is 0.001 < 0.05. Good Corporate Governance with proxy (board of commissioners has significant effect on tax avoidance where the significant value is 0,032 < 0.05, audit committee does not have significant effect on tax avoidance where the significant value are 0.839 < 0.05), firm size does not have significant effect on tax avoidance, where the significant value are 0.874 > 0.05. Simultaneous test is known that the significance value (α) 0.009 < 0.05 with a calculated value of fcount 3,767 < ftable 2.76 which means that independent variables corporate social responsibility, good corporate governance with proxy by the board of commissioners and audit committee, firm size has a significant influence together (simultaneous) on tax avoidance. While the coefficient of determination in this study can be explained that variations of independent variables corporate social responsibility, good corporate governance with proxy by the board of commissioners and audit committees, firm size can explain the variation of variable dependent tax avoidance is 47%. While the rest (100% – 47% = 53 %) is a variation of other variables that affect tax avoidance that was not found in this study.

I. Introduction

Tax avoidance is an effort or action by a company to minimize the burden of income tax that must be paid by the company to the state through the government legally, namely by taking advantage of loopholes in the applicable tax law. The government needs to anticipate the rise of tax avoidance by corporate taxpayers triggered by the opening of these practice loopholes following the incentives for corporate income tax rates and economic pressure due to the Covid-19 pandemic. Last year, the government cut the corporate or corporate income tax rate from 25 percent to 22 percent. Relaxation continues in 2022 where the tariff is set at 20 percent (Ibu Sri Mulyani Jangan Lengah, Awas Praktik Penghindaran Pajak Korporasi! - Ekonomi Bisnis, n.d.).

The COVID-19 pandemic has also resulted in financial and fiscal crises in a number of countries. The existence of tax avoidance practices carried out by large companies makes many parties angry. One example of this tax avoidance is the transfer of income from a branch office in a high-tax jurisdiction to a branch office in a lower-tax jurisdiction (Menggali Isu Penghindaran Pajak Dari Beragam Perspektif, n.d.).

One of the strategic industries that has the potential to continue to increase in terms of sales in Indonesia is the consumer goods industry. This industry has the potential to generate large profits and of course has a large tax burden. There are 36 companies listed in the consumer goods industry on the Indonesia Stock Exchange. The listed companies are certainly expected to implement a good Good Corporate Governance system, where this industry is closely related to the welfare of the wider community. However, there are still many companies in Indonesia that have not effectively implemented Good Corporate Governance in their operations.

The implementation of good corporate governance principles is based on the Minister of SOE Regulation No. Per-01/MBU/2011 dated August 1, 2011 concerning the Implementation of Good Corporate Governance (GCG) Practices in State-Owned Enterprises (BUMN) which states the provisions and guidelines for implementing GCG in the Company. The description of the basis for implementing GCG is also clarified in the Company's Articles of Association, guidelines and based on applicable laws and regulations[25].

Social and Environmental Responsibility is the Company's commitment to participate in sustainable economic development in order to improve the quality of life and the environment that is beneficial, both for the Company itself, the local community, and society in general [26].

With the research that discloses Corporate Social Responsibility (CSR) on Tax Avoidance, the authors are interested in conducting research again. As for this study the disclosure of Corporate Social Responsibility (CSR) as an independent variable using the disclosure standards by GRI (Global Reporting Initiative) in measuring the disclosure of social responsibility. As for the industrial sector, this study uses the consumer goods industry sector with the reason that consumer goods companies are the company sector that is closest to daily life in society and the environment where product responsibility to the community is important and factory waste is the main problem for companies that related to the environment.

This study was motivated by previous researchers who gave mixed results and were able to follow up on limitations in previous studies, namely the limited period of research and the object of research carried out so that researchers are interested in conducting research on the consumer goods industry sector listed on the Indonesia Stock Exchange. The consumer goods industry sector is one of the industrial sectors that continues to develop from time to time where the consumer goods industry is an industry that is urgently needed to meet basic needs so that good financial reporting includes being free from tax avoidance or tax avoidance which is needed in making decisions for investors who invest. funds to the consumer goods industry sector so that the reported financial statements do not contain misleading elements.

This study aims to analyze the effect of corporate social responsibility on tax avoidance in the consumer goods industry sector listed on the Indonesia Stock Exchange, to analyze the influence of independent commissioners, audit committees, and tax avoidance in the consumer goods industry sector listed on the Indonesia Stock Exchange. and to find out the effect of company size on tax avoidance on tax avoidance in the consumer goods industry sector listed on the Indonesia Stock Exchange.

II. Methods

The population in this study were consumer goods companies listed on the Indonesia Stock Exchange in the period 2015 – 2019 while the sample in this study was taken using the purposive sampling method in determining the sample with the aim of obtaining a representative sample according to the specified criteria. The sample criteria used are as follows:

Table 1. Sampling Criteria

No	Sample Criteria	Total
1.	Consumer goods companies listed on the Indonesia Stock Exchange in the 2015 – 2019 period	57
2.	Consumer goods companies that do not have complete publications during the 2015 – 2019 period	(15)
3.	Consumer goods companies that do not have positive profits during the 2015 – 2019 period	(23)
4.	Consumer goods companies that do not have an audit committee during the 2015 – 2019 period	(3)
	Companies that meet the criteria	16
	Number of sample companies during 2015-2019 (16 companies x 5 years)	80

Outlier Data	(22)
Number of samples used in the study	58

The variables used in this study consisted of independent variables and dependent variables. The independent variables in this study are Corporate Social Responsibility (X1), Good Corporate Governance (X2) as proxied by the board of commissioners and audit committee, Firm Size (X3) and Dependent Variable (Y) in this study Tax Avoidance.

The table below describes the definitions of variables used in the study

Table 2. Variable Definition

Research Variable	Index	Formula
Corporate Social Responsibility (X_1)	economic, environmental, labor, human rights, community and product responsibility reporting.	$CSR = \frac{\Sigma X_i}{N}$
Good Corporate Governance (X_2)	Audit Committee	Audit committee = Number of audit committee members
	board of Commissioners	$KI = \frac{\text{Jumlah Komisaris Independen}}{\text{Jumlah Anggota Dewan Komisaris}}$
Firm Size (X_3)		FS = Ln(Total Asset)
Tax Avoidance (Y)	ETR	$ETR = \frac{\text{Tax Expense}_{it}}{\text{Pretax Income}_{it}}$

The data analysis method used in this study is a quantitative data analysis method that is processed with the Statistical Package for Social Science (SPSS) 26 computer program. The data analysis methods used in this study include descriptive statistics, classical assumption tests, coefficients of determination and hypothesis testing. . Hypothesis testing in this study using multiple linear regression analysis. The multiple linear regression equation model in this study is:

$$Y = \alpha + \beta_1 CSR + \beta_2 GCG + \beta_3 FS + \varepsilon$$

Means:

Y	= Tax Avoidance
CSR	= Corporate Social Responsibility
GCG	= Good Corporate Governance
FS	= Firm Size
α	= Constant
β_{1-3}	= Regression Coefficient
ε	= error

III. Result and Discussion

A. Data Analysis Results

1) Descriptive Statistical Analysis

Descriptive statistics is a method related to collecting or presenting data to provide useful information [14]. Descriptive statistics are able to provide an overview or description of a data seen from the average value (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis, and distribution skewness. The results of descriptive statistical processing of each variable in this study are as follows:

Table 3. Statistik Deskriptif.

Descriptive Statistics					
	N	**Minimum**	**Maximum**	**Mean**	**Std. Deviation**
CSR	58	.03	.42	.2713	.11374
DK	58	.20	.66	.4724	.13345
KA	58	2.00	4.00	3.0172	.22876
FS	58	14.56	30.35	22.4280	5.44524
ETR	58	.00	1.15	.2227	.23375
Valid N (listwise)	58				

2) Multiple Linear Regression Analysis

Multiple linear regression analysis is a method or technique to test whether there is an influence between one variable and another, namely the independent variable (the independent variable or X) on the dependent variable (the dependent variable or Y) which can be expressed in the form of a mathematical equation. Multiple Linear Regression Analysis in this study are as follows:

Table 4. Multiple Linear Regression

Coefficients[a]						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	***Std. Error***	***Beta***		
1	(Constant)	-1.566	3.052		-.513	.610
	ln_CSR	.908	.260	.436	3.491	.001
	ln_DK	-1.197	.545	-.292	-2.197	.032
	ln_KA	-.432	2.121	-.025	-.204	.839
	ln_FS	.110	.688	.021	.160	.874
a. Dependent Variable: ln_ETR						

The multiple linear regression equation model in this study is as follows:

$$Ln\_ETR = -1.566\ +0.908\ ln\_CSR - 1.197 ln\_DK - 0.432\ ln\_KA + 0.110\ ln\_FS$$

3) Classic assumption test

One of the normality tests used in this study is the Kolmogorov-Sminov (K-S) statistical test. The results of the Kolmogorov-Sminov (K-S) statistical test are as follows:

Table 5. Table 5 Kolmogorov-Sminov Statistical Test Before Transformation

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			58
Normal Parameters[a,b]	Mean		-.1711328
	Std. Deviation		.38591970
Most Extreme Differences	Absolute		.230
	Positive		.230
	Negative		-.111
Test Statistic			.230
Asymp. Sig. (2-tailed)			.000[c]
Monte Carlo Sig. (2-tailed)	Sig.		.003[d]
	99% Confidence Interval	Lower Bound	.002
		Upper Bound	.005

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Based on 10000 sampled tables with starting seed 1314643744.

From the table above, it can be seen that the nig sig is smaller than 0.05 while the terms of the significance value must be greater than 0.05, so it can be said that the data is not normally distributed so that the data transformation is carried out as shown in the table below:

Table 6. Kolmogorov-Sminov Statistical Test After Transformation

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
	N		***58***
Normal Parameters[a,b]	Mean		-.0655738
	Std. Deviation		1.22460703
Most Extreme Differences	Absolute		.130
	Positive		.130
	Negative		-.119
Test Statistic			.130
Asymp. Sig. (2-tailed)			.017[c]
Monte Carlo Sig. (2-tailed)	**Sig.**		**.262[d]**
	99% Confidence Interval	Lower Bound	.250
		Upper Bound	.273

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Based on 10000 sampled tables with starting seed 624387341.

4) Multicollinearity Test

In the multicollinearity test if the VIF value is less than 10 and or the tolerance value is more than 0.01, it can be concluded firmly that there is no multicollinearity problem both before the transformation and after the data transformation, there is no multicollinearity problem as shown in the table below

Table 7. Multicollinearity Test

Before Transformation

Coefficients[a]

Model		*Collinearity Statistics* Tolerance	VIF
1	CSR	.839	1.192
	DK	.765	1.307
	KA	.956	1.047
	FS	.872	1.147

a. Dependent Variable: ETR

After Transformation

Coefficients[a]

Model		*Collinearity Statistics* Tolerance	VIF
1	ln_CSR	.943	1.061
	ln_DK	.830	1.205
	ln_KA	.957	1.045
	ln_FS	.884	1.131

a. Dependent Variable: ln_ETR

5) Autocorrelation Test

The autocorrelation test is to see whether there is a correlation between a period t and the previous period (t -1). In this study, the author uses the run test to perform the autocorrelation test as shown in the table below:

Table 8. Autocorrelation Test

Runs Test	
	Unstandardized Residual
Test Value[a]	-.22045
Cases < Test Value	29
Cases >= Test Value	29
Total Cases	58
Number of Runs	30
Z	.000
Asymp. Sig. (2-tailed)	1.000

a. Median

Based on the output, the probability value is greater than 0.05. Thus, there is no autocorrelation.

6) Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one observation residual to another that is different. In the heteroscedasticity test, it is taken after the transformation because before the data transformation also has the same model as after the transformation which can be seen in the graph below

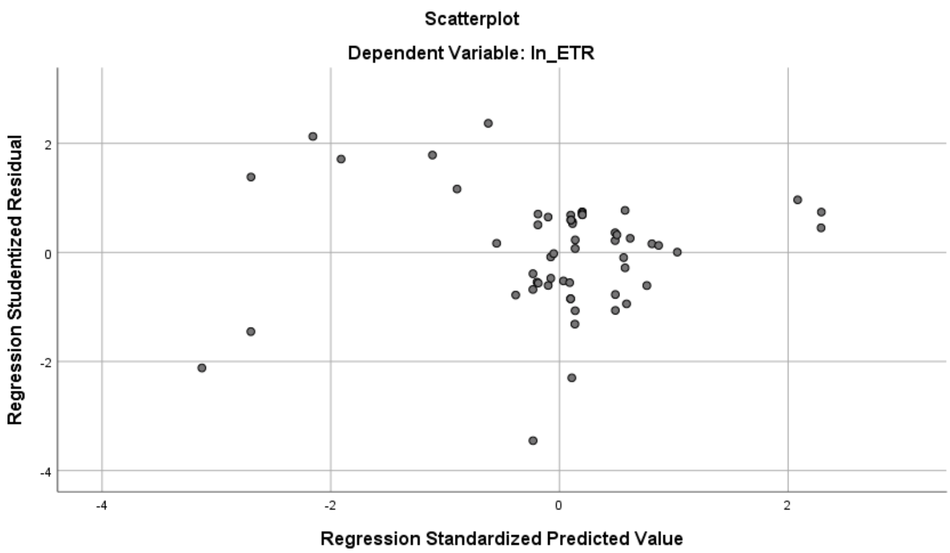

Fig. 1.Uji Heteroskedasitas

Based on the scatterplot graph, it shows that the points are randomly distributed (not patterned) both above and below the number 0 (zero) on the Y axis, so it can be concluded that the equation model in this study has met the assumption of homoscedasticity or there is no heteroscedasticity.

7) Hypothesis Test Results

Hypothesis testing in this study was carried out using multiple linear regression analysis techniques. Researchers used an alpha of 0.05 to assess the significance of the relationship between each of the variables studied. The results of the regression analysis taken after the transformation because before the data transformation also have the same model as after the transformation which can be seen in the following table:

Table 9. Regression Test Results

Variabel	β	t-count	Significant
Constant	–1.566	.513	
Ln_CSR	.908	3.491	.001
Ln_DK	–1.197	2.197	.032
Ln_KA	– .432	–.204	.839
Ln_FS	.110	1.60	.874
	R		.470
Coefficient of Determination (Adj. R^2)			.163
F-count			3.767
F-table			2.76
Significant			.009
t-tabel			2.004

Discussion

B. *Partial Test*

1) Corporate Social Responsibility toward Tax Avoidance

The results of hypothesis testing indicate that corporate social responsibility has a negative and significant effect on tax avoidance. This happens because the value of t arithmetic (3.491) > t table (2.004) with a significance of 0.001 < 0.05 This is in line with research conducted by Makhfudloh et al.(2018), Watson (2011), Dharma and Noviari (2017) which explained that the higher the level of

Corporate Social Responsibility, the lower the level of tax avoidance. [20] also explain that the more companies disclose corporate social responsibility, the lower the level of tax avoidance. From the results of this study it can be concluded that the higher the level of corporate social responsibility, the lower the level of tax avoidance that will be carried out where corporate tax avoidance is one of the actions that are not socially responsible by the company, because corporate social responsibility is one of the corporate responsibilities. companies that can be started by contributing to society through government taxes.

2) Dewan Komisaris toward Tax Avoidance

The results of hypothesis testing indicate that the board of commissioners has a negative and significant effect on tax avoidance. This happens because the value of t table (2.004) > t count (– 2.197) with a significance of 0.032 < 0.05. This is in line with research conducted by [6] [28] [12]. So from the results of this study it can be concluded that the existence of an independent board of commissioners in the company is expected to improve company supervision so that it can prevent corporate tax aggressiveness carried out by tax management and tend to do tax evasion

3) Audit committee toward Tax Avoidance

The results of hypothesis testing indicate that the audit committee has a negative and insignificant effect on tax avoidance. This happens because the value of t count (– 0.204) < t table (2004) with a significance of 0.839 > 0.05. This is in line with research conducted by Ardianti (2019). So from the results of this study it can be concluded that the higher the existence of the audit committee in the company, it does not significantly affect the supervision of the company's activities and agency conflicts due to the management's desire to do tax avoidance.

4) d. Firm Size toward Tax Avoidance

The results of hypothesis testing indicate that firm size has a positive and insignificant effect on tax avoidance. This happens because the value of t count (– 0.160) < t table (2.004) with a significance of 0.874 > 0.05 This is in line with research conducted by [24], [9]. While some previous studies are not in line with that conducted by [28], [1]. So from the results of this study it can be concluded that the greater the total assets that indicate the size of the company, it does not have a positive and significant effect on tax avoidance

C. Determination Test

The determination test is used to measure the level of the model's ability to explain the independent variables, but because R2 contains a fundamental weakness, namely the existence of a bias towards the number of independent variables included in the model, in this study using R2 ranging from 0 and 1. closer to 1, the better the model's ability to explain the dependent variable. Based on table 8, the R2 value in the research regression model can be seen in the R Square column, which is 0.470. From the table it can be explained that the variation of the independent variable corporate social responsibility, GCG as proxied by the board of commissioners and audit committee, firm size is able to explain the variation of the dependent variable tax avoidance is 47%. While the rest (100% - 43% = 57%) are variations of other variables that affect tax avoidance that are not contained in this study.

D. Simultaneous Test

The f test is used to test the level of influence of the independent variables on the dependent variable together. In the F test the conclusion drawn is to see the significance of 5% or 0.05. Based on table 8, it can be seen that the significance value (α) is 0.009 < 0.05 with a value of Fcount 3.767 < Ftable 2.76 which means that the independent variable corporate social responsibility, GCG proxied by the board of commissioners and audit committee, firm size has a significant effect simultaneously (simultaneously) on tax avoidance

IV. Conclusion

The conclusions from the results of research that have been carried out are; first, Corporate social responsibility has a negative and significant effect on tax avoidance which can be seen from the value of t count (3.491) > t table (2.004) with a significance of 0.001 < 0.05. This means that the higher the level of corporate social responsibility, the lower the level of tax avoidance that will be carried out. Corporate tax avoidance is one of the irresponsible actions by the company, because corporate social responsibility is one of the corporate responsibilities that can be started by contributing to society through government taxes.

Furthermore, the board of commissioners has a negative and significant effect on tax avoidance which can be seen from the value of t table (2.004) > t count (– 2.197) with a significance of 0.032 < 0.05. This means that the existence of an independent board of commissioners in the company is expected to increase company supervision so that it can prevent corporate tax aggressiveness carried out by tax management and tend to commit tax evasion.

The audit committee has a positive and insignificant effect on tax avoidance which can be seen from the value of t count (– 0.204) < t table (2.004) with a significance of 0.839 > 0.05. This means that the higher the presence of the audit committee in the company, the less significant it is on the supervision of the company's activities and agency conflicts due to the management's desire to avoid tax.

Firm size has a positive and significant effect on tax avoidance which can be seen from the value of t count (– 0.160) < t table (2.004) with a significance of 0.874 > 0.05. That is, the greater the total assets owned by the company which indicates the size of the company, it does not necessarily encourage companies to practice tax avoidance.

The coefficient of determination on the R2 value in the research regression model can be seen in the R Square column, which is 0.470 it can be explained that the variation of the independent variable corporate social responsibility, Good Corporate Governance proxied by the board of commissioners and audit committee, firm size is able to explain the variation of the variable dependent tax avoidance is 47%. While the rest (100% - 47% = 53%) are variations of other variables that affect tax avoidance that are not contained in this study.

In the F test, the conclusion drawn is by looking at the significance of 5% or 0.05 with a significance value of 0.009 < 0.05 and the value of Fcount 3.767 < Ftable 2.76 which means that the independent variable corporate social responsibility, Good Corporate Governance proxied by the board of commissioners and audit committee, firm size has a significant effect simultaneously (simultaneously) on tax avoidance.

The implications of the results of this study, namely Corporate Social Responsibility which becomes a tool of a company to the social community around it. This program is usually done to add an image for the progress and development of the company. The results of this study indicate that corporate social responsibility has an effect on tax avoidance, the implication is that the disclosure of social responsibility needs to be considered as an indicator in revealing tax avoidance practices, especially in consumer goods companies in Indonesia, thus companies that disclose corporate social responsibility widely, then the company does not practice tax avoidance.

Furthermore, Good Corporate Governance has five main components that are needed such as transparency, accountability, responsibility, independence, as well as fairness and equality of the National Committee on Governance Policy, (2016). In this study, the characteristics of corporate governance used are independent board of commissioners, audit committee. It can be concluded that the number of independent commissioners on the board of commissioners is increasing so that the better this is because independent commissioners can fulfill their role in the supervisory function of the actions of directors so that tax avoidance can be lower. The audit committee according to its function is to assist the board of commissioners in supervising and controlling deviant actions related to the company's financial statements, so as to minimize the occurrence of tax avoidance practices.

Almost all companies want the maximum profit so that tax avoidance actions can occur not only by large companies, even medium and small scale companies will be able to take tax avoidance actions.

The limitations of this study can be seen from the relatively small adjusted R^2 value, so for further research it is necessary to examine other components of good corporate governance such as audit quality, managerial ownership, and institutional ownership or others that can be combined with other variables.

The implications of this research in terms of corporate social responsibility can be expected to have an impact in the social, economic, and environmental fields. Which can be briefly explained as follows:

a. Social

With this research on tax avoidance, it is hoped that the Government can socialize the benefits of taxes for the community and the state and also the Government can narrow the gap for tax avoidance actions by taxpayers both legally and illegally.

b. Economics

In the economic field, companies will certainly gain high profitability but must be supported by careful tax planning, so as to produce optimal taxes and tax avoidance can be minimized so that it can be expected to increase state revenue from the tax sector so that economic growth will recover soon.

c. Environment

With this research, especially in the environmental field, it will help companies to evaluate the importance of the quality of corporate social responsibility because with the existence of corporate social responsibility, companies can seek to increase their attention to social communities and the environment by disclosing more indicators of corporate social responsibility in the annual report so that it will minimize tax avoidance.

The size of the company will be the center of attention whether classified as large, medium or small companies that have high total assets because the higher tax avoidance activities tend to be more capable and stable in generating profits. With these conditions can lead to an increase in the tax burden which will encourage companies to do tax avoidance (tax avoidance).

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