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The Effect of Corporate Social Responsibility on Tax Aggressiveness and Profitability as a Moderating Variable

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Abstract
The purpose of this study is to find out and analyze the influence of Corporate Social on Responsibility on Tax Aggressiveness and to find out the influence of professionalism in moderating the relationship between Corporate Social Responsibility and Tax Aggressiveness. The sample was determined using the purposive sampling method with a total of 7 companies as the research sample. The data analysis tool used is the SPSS version 28 program. The results of this study show that Corporate Social Responsibility has a significant and negative effect on tax aggressiveness and profitability as a moderation variable cannot moderate the influence of Corporate Social Responsibility on tax aggressiveness.

Abstrak
Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis pengaruh Sosial Perusahaan terhadap Tanggung Jawab terhadap Agresivitas Pajak dan untuk mengetahui pengaruh profesionalisme dalam memoderasi hubungan antara Tanggung Jawab Sosial Perusahaan dengan Agresivitas Pajak. Sampel ditentukan dengan metode purposive sampling dengan total 7 perusahaan sebagai sampel penelitian. Alat analisis data yang digunakan adalah program SPSS versi 28. Hasil penelitian ini menunjukkan bahwa Tanggung Jawab Sosial Perusahaan memiliki pengaruh yang signifikan dan negatif terhadap agresivitas dan profitabilitas pajak karena variabel moderasi tidak dapat memoderasi pengaruh Tanggung Jawab Sosial Perusahaan terhadap agresivitas pajak.

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Corporate Social Responsibility;
Tax Aggressiveness;
Profitability;
Tax Evasion.

Kata kunci
Tanggung Jawab Sosial Perusahaan;
Agresivitas Pajak;
Profitabilitas;
Penghindaran Pajak

1. Introduction

Taxes are mandatory contributions from Indonesian and foreign citizens who earn income in Indonesia. Taxes are coercive based on applicable laws and serve as the main source of state revenue to meet public welfare and development spending. About 80% of state revenue comes from taxes. However, there is a gap between the target and the realization of tax revenue due to low taxpayer compliance and tax avoidance.
Over the last five years (2015-2019), tax revenues increased but did not reach the set targets. The realization of tax revenue each year is as follows:

Table 1. Realization of tax revenue in 2015-2019 (in trillions)

Year	Target (Rp)	Realization (Rp)	Percentage of Realization
2015	1.294	1.055	81,5 %
2016	1.539	1.283	83,4 %
2017	1.283	1.147	89,4 %
2018	1.424	1.315	92 %
2019	1.577,6	1.332,1	84,4 %

The low awareness of taxpayers, especially companies, contributes greatly to state tax revenue. Companies often see taxes as a burden that reduces profits so they look for ways to minimize taxes, both legally and illegally. Examples of tax evasion cases are Asian Agri and PT. Adaro Energy. Companies often carry out tax *planning* to minimize tax burden and increase profitability. This practice can be legal but controversial. Companies involved in tax evasion can lose their reputation and face sanctions. The company also uses *Corporate Social Responsibility* (CSR) activities as a tool to reduce the tax burden. CSR can reduce a company's taxable income and provide a positive outlook in the eyes of the public, reducing the risk of audits and legal sanctions.

Laguir *et al*. (2015) defines tax aggressiveness as a company's action that aims to reduce the tax burden through tax planning both legally and illegally. In practice, the Company takes advantage of loopholes in tax regulations that can significantly reduce the company's tax burden. Although this practice is legal, aggressive practices are controversial and are often the focus of debate in tax ethics and corporate social responsibility. If the company is considered to have committed excessive tax evasion, then the company will be subject to significant fines or tax sanctions, including fines for late payment of taxes, interest on late payments and fines for tax violations. Companies that aggressively evade taxes will lose their reputation in the eyes of the public, investors and other stakeholders, resulting in a loss of public trust in the company.

Research linking CSR to tax aggressiveness has been done and the research has obtained mixed results. Research related to CSR and tax aggressiveness has been researched by several researchers such as Lanis and Richardson (2012), Prandnyadari and Rohman (2015) and Lestari and Kartikaningdyah (2019). In a study conducted by Lanis and Richardson (2012) showed that the higher the CSR activity, the lower the aggressive corporate tax action, the research was conducted with companies located in Australia. The influence of CSR on tax aggressiveness has negative results, as conducted by Prandnyadari and Rohman (2015) in accordance with research conducted by Lanis and Richardson (2012) which confirms that tax-aggressive companies will reveal CSR more broadly. A different thing was revealed by Lestari and Kartikaningdyah (2019) showing that CSR has a positive effect on tax aggressiveness, companies use CSR activities only to get a positive image so that companies can avoid taxes.

From the variety of results found, it indicates that there are other factors that are suspected to affect tax aggressiveness practices. According to Maharani and Suardana (2014) explained that profitability is one of the standards for measuring the performance of a company. Profitability describes the ability of a company to generate profits at the level of sales, assets and equity over a certain period of time. Return on sales (ROS) is one of the ratios of profitability. ROS is an indicator that reflects financial performance, the higher the ROS achieved by the company indicates the company's ability to generate high profits at a certain level of sales.

Research on the relationship between CSR disclosure and ROS has been researched by Rosiliana et al. (2014) and Husnan and Pamudji (2013). In both studies, it was found that CSR disclosure had an effect on the company's ROS. By conducting CSR, the company will improve its reputation in the eyes of the public and will increase sales. This is the basis that profitability with ROS proxies will affect the relationship between CSR and tax aggressiveness.

Based on the description above, the researcher is interested in testing the relationship between several variables, namely Corporate Social Responsibility, tax aggressiveness and profitability. This study refers to research that has been conducted by Prandnyadari and Rohman (2015) and what distinguishes this study from previous research is that it uses CSR costs incurred by companies as an independent variable and adds profitability as a moderation variable between the relationship between CSR and tax aggressiveness.

Mining companies were chosen to be the sample in this study because of the characteristics of this industry, mining has a large environmental and social impact, large profits and tax burdens, making mining companies an ideal research object to understand CSR and tax avoidance.

Based on the background of the above problem, the desired research title is "The Effect of Corporate Social Responsibility on Tax Aggressiveness and Profitability as a Moderating Variable in Mining Companies Listed on the Indonesia Stock Exchange for the 2015-2022 period"

2. Method

This study uses two methods to measure variables, namely independent variables and dependent variables. The independent variable in this study is corporate social responsibility while the dependent variable in this study is tax aggressiveness and the moderation variable is profitability.

Tax aggressiveness in this study uses a measure of effective tax rate (ETR) tax avoidance such as research conducted by Napitu & Kurniawan (2016) by comparing the company's tax burden with the profit before tax obtained through the company's income statement.

$$\text{ETR} = \frac{\text{Beban Pajak}}{\text{Laba Sebelum Pajak}}$$

Corporate Social Responsibility in this study is calculated by dividing the Company's CSR costs incurred by the company by the amount of net profit of the previous year as reported in the Company's Annual Report.

$$\text{CSR} = \frac{\text{Biaya CSR Perusahaan}}{\text{Laba Bersih Tahun Sebelumnya}} \times 100$$

Profitability in this study is calculated using *return on sales* which aims to calculate the company's profitability level in generating net profit at a certain level of sales

$$\text{ROS} = \frac{\textbf{Laba Bersih}}{\textbf{Penjualan}} \times 100\%$$

The authors relied on quantitative data obtained from secondary sources for this analysis. While secondary data refers to information that has been collected and compiled indirectly, such as through the use of company publications or company internal archives and documents. The documentation data in question can be in the form of annual reports or financial statements. The author uses secondary data, obtained on the official website of the Indonesia Stock Exchange. www.idx.co.id, Including the annual bookkeeping and annual financial statements of registered mining companies for the year 2015-2022.

The population in this study is mining companies listed on the Indonesia Stock Exchange in 2015-2022 which totals 63 companies. Sampling uses *purposive sampling*, which is a method of determining respondents to be used as a sample based on certain criteria. The sample criteria selected are as follows:

Table 1.

Sample Criteria

No.	Information	Total
1	Mining Companies Listed on the Indonesia Stock Exchange	63
2	Mining companies that did not publish annual reports for 8 consecutive years in the 2015-2022 period	(27)
3	Mining companies that suffered losses during the research period	(26)
4	The company does not report CSR costs in the annual report	(3)
Number of companies sampled		7
Number of sample companies in the study period (7 companies × 8 years)		56

The statistical method used to analyze the data in this study uses the SPSS 28 Program. The statistical tests carried out are descriptive statistical tests, classical assumption tests (normality, heterokedasticity), model feasibility tests (determination coefficients, f test), simple linear regression analysis, hypothesis tests including R2 determination tests and partial tests (t-test), and *Moderated Regression Analysis*

3. Results and Discussion

3.1. Descriptive Statistical Analysis

Table 1. Results of Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Corporate Social Responsibility	50	0.000492	0.232705	0.4387599	0.52771179
Tax Aggressiveness	50	0.133922	0.460652	0.26948551	0.071894654
Profitability	50	0.010910	0.834602	0.16190521	0.151113942
Valid N (listwise)	50				

Judging from the results of the descriptive statistical research, the Corporate Social Responsibility (X) variable has a minimum value of 0.000492, a maximum value of 0.232705, an average of 0.4387599 and a standard deviation of 0.52771179. Furthermore, based on the results of descriptive statistics, it shows that the tax aggressiveness variable (Y) as the dependent variable has a minimum value of 0.133922, a maximum value of 0.460652, an average of 0.26948551 and a standard deviation of 0.071894654 and the profitability moderation variable (Z) has a minimum value of 0.010910, a maximum value of 0.834602, an average of 0.16190521 and a standard deviation of 0.151113942.

3.2. Normality Test

Table 2. Normality Test Results

N	50
Asymp. Sig. (2-tailed)	0.200

Based on the table above, it can be seen that the significance shows a figure of 0.200 > 0.05, which means that this research data has passed the normality test and can be used for future tests.

3.3. Heterokedasticity Test

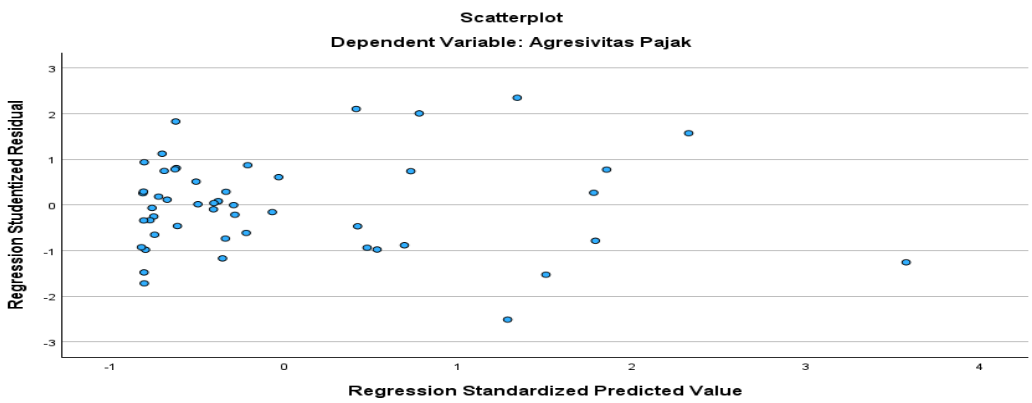

Figure 1. Heterokedasticity Test Results

Based on the results of the multicollinearity test, it shows that the dots in the graph are evenly above and below the zero (0), do not produce a special pattern, and do not clump only in certain parts. Thus, it can be concluded that the regression model is free from the symptoms of heteroscedasticity or has experienced homoscedasticity.

3.4. Coefficient of Determination (R2)

Table 3. Results of Determination Coefficient Analysis (R2)

Model	R	R Square	Adjust R Square	Std. Error of the Estimate
1	0.439	0.192	0.176	0.065281769

Based on the results of the Coefficient of Determination, it shows that the value of the correlation coefficient R is 0.439. If the value of the correlation coefficient R is squared, the value of R Square (R2) is obtained of 0.192 (19.2 %). Therefore, it can be concluded that the independent variable of Corporate Social Responsibility (X) contributes to the dependent variable, namely tax aggressiveness (Y) of 19.2% in mining companies listed on the Indonesia Stock Exchange in 2015-2022, while the rest can be explained by other independent variables outside this study

3.5. Model Qualification (F)

Table 4. Results of Model Feasibility Analysis (F)

Model		Sum of Squares	df	Mean Square	F	Mr.
1	Regression	0.049	1	0.049	11.430	0.001
	Residual	0.205	48	0.004		
	Total	0.253	49			

In the results of the F test, it can be seen that the significant level is 0.001 < 0.05, meaning that the regression model in this study is a good model and is suitable to be used to estimate the population

3.6. Regression Linear

Table 5. Results of Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	T	Mr
	B	Std. Error	Beta		
(Constant)	0.243	0.012		20.178	<0.001
Corporate Social Responsibility	0.597	0.117	0.439	3.381	0.001

Based on the results of the multiple linear regression analysis, it can be observed that the value of the constant (α) is 0.243 and for corporate social responsibility (β1) is 0.597 and the significance value is 0.001. So it is concluded in the following regression equation:

Y = 0.243 + 0.597X + ε

a: Konstanta = 0.243
This means that if the independent variable is at a value of 0, then the tax aggressiveness will be valued at 0.243
β: Corporate Social Responsibility *regression coefficient* of 0.597
This means that if *Corporate Social Responsibility* increases by one unit, it will increase the (positive) *Effective Tax Rate* (ETR) by 0.597

In table 5, it shows that the significance value of the CSR variable is 0.001 (Sig. < 0.05) which means that the CSR variable (X) has a significant effect on tax aggressiveness (Y). In addition, if you look at the regression results, a coefficient value of 3.381 is obtained. This result explains that CSR has a positive effect on the proxy for measuring tax aggressiveness, namely ETR. If you look at the results of these statistics, it can be concluded that CSR has a negative effect on tax aggressiveness, which means that the higher the company's ETR level, the less likely the company is to commit tax avoidance actions. Therefore, the H1 submitted is accepted.

3.7. Moderated Regression Analysis

Table 6. Hasil Analisis Moderated Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Mr
	B	Std. Error	Beta		
(Constant)	0.228	0.020		11.583	< 0.001
Corporate Social Responsibility	1.094	0.321	0.803	3.403	0.001
Profitability	0.137	0.117	0.288	1.172	0.247
Interaction	-4.165	2.263	-0.578	-1.841	0.072

Y = 0.228 + 1.094X + 0.137Z - 4.165X*Z

The regression equation formed above explains several things related to the correlation of each variable, namely:
a: Konstanta = 0.228
This means that if the independent variable and the moderation variable are at a value of 0, then the tax aggressiveness will be valued at 0.228
B1: CSR regression coefficient of 1,094
This means that if CSR increases by one unit, assuming that the other variables are constant, it will increase the (positive) *Effective Tax Rate* (ETR) by 1,094
B2: Profitability regression coefficient of 0.137
This means that if Profitability increases by one unit, assuming the other variables are constant, it will increase the (positive) ETR by 0.137
B3: CSR regression coefficient*Profitability of -4,165
This means that if Profitability increases by one unit, the influence of CSR tax aggressiveness will be reduced (Negative) by -4,165.

The regression coefficient of CSR with tax aggressiveness as a moderation variable (X*Z) is -4,165 where this value indicates the direction of a negative relationship with tax aggressiveness. However, the significance value of the moderation variable showed a value of 0.072 (Sig. ≥ 0.05) which means that the profitability variable did not have a significant effect on the relationship between CSR (X) and tax aggressiveness (Y). If viewed from the results of these statistics, it can be concluded that the profitability variable cannot moderate the relationship between CSR and tax aggressiveness. Therefore, **the H2 submitted** was rejected.

3.8. The Effect of Corporate Social Responsibility on Tax Aggressiveness

Based on the theory of legitimacy, corporate social responsibility is a means of communication between companies and the community. The company will try to convince the public that the company has carried out activities in accordance with the limits and norms expected by the community with the aim of getting a good impression and being accepted in the community. The company will avoid activities or activities that will damage the reputation so that in the eyes of the public and stakeholders.

This assumption is in line with the results of hypothesis testing which shows that CSR has a significant and negative effect on tax aggressiveness as seen in table 4.6 which shows a value coefficient value of 3,381, this value indicates that there is a positive influence of CSR costs on the proxy for the measurement of the Effective Tax Rate (ETR), because the higher the ETR value, the less aggressiveness towards taxes will occur. So that with the increase in CSR costs incurred by companies, tax aggressiveness is decreasing, marked by high ETR values. Furthermore, a significance value of 0.001 can be seen which shows a value of < sig. 0.05 means that the CSR variable has a significant effect.

Companies spend money on CSR activities to demonstrate social responsibility and good business ethics. By investing in CSR, the company seeks to strengthen the reputation and trust of the public. To maintain a positive image in society, companies tend to avoid aggressive avoidance practices that can damage their reputation in the eyes of the public and in the eyes of stakeholders. This is in line with the stakeholder theory which states that companies must pay attention to the interests of all parties affected by operational activities, not only stakeholders but must pay attention to the interests of the community, the government and other parties. Thus, it can be concluded that H1 is accepted

The results of this study are in line with the results of research by Lanis and Richarson (2012), Yoehana (2013) and Prandnyadari and Rohman (2015) concluding that CSR has a negative effect on tax aggressiveness.

3.9. The Effect of Profitability in Moderating the Influence of Corporate Social Responsibility on Tax Aggressiveness

Based on the theory of legitimacy, the company will try to convince the public that the company has carried out activities in accordance with the expectations of the community, so that it will get a good impression. By carrying out CSR activities, it is hoped that the company will get a good impression and increase the company's reputation in the eyes of the public. The company's reputation is very important for the continuity of the company, the better the company in the eyes of the public, the higher the level of public trust in the company. In fact, the company will have an attraction in the eyes of investors who invest their capital, by investing in CSR activities. Companies that are considered to have high profitability tend to be more able to allocate funds for CSR without sacrificing their financial performance.

The second hypothesis statement that states that profitability weakens the relationship between CSR and tax aggressiveness has the results of testing using the Moderated Regression Analysis (MRA) Test as can be seen in table 4.7 which shows that the regression coefficient value of the interaction between the CSR variable (X) and the profitability variable (Z) has a negative direction of -4.165 with a significance value of 0.072 (Sig. ≥ 0.05) which means that the profitability variable is not have a significant effect. If viewed from the results of these statistics, it can be concluded that profitability as a moderation variable cannot moderate the relationship between CSR and tax aggressiveness. Therefore, the H2 submitted was rejected.

The type of moderation variable in this study can be known with a significance value of 0.072, this value shows a value that is not significant because it is greater than the sig value. 0.05 (Sig. Level 5%). Therefore, this profitability variable is referred to as a potential variable (homologist moderator) which means that this variable does not interact and has no relationship with tax aggressiveness.

According to the results of the hypothesis test above, the company will try to maintain a good image in the eyes of stakeholders, a good reputation is very valuable and can increase stakeholder trust in the company. With the good view of the company in the eyes of the public, it will increase the profitability of the company, the higher the profitability of the company, the higher the tax burden that will be paid by the company. Companies with high profitability will try to minimize the tax burden that will be paid by the company. Companies with high profitability will be pressured by shareholders to minimize the tax burden to get maximum net profit by taking advantage of weaknesses or loopholes in tax legislation so that the company will pay a low tax burden.

4. Conclusion

Based on the results of the research that has been carried out, it can be concluded as follows:

1) From the results of the hypothesis testing that has been tested, it was found that CSR has a significant negative effect on tax aggressiveness. This shows that companies that incur high CSR costs will try to avoid tax avoidance that will damage the company's image in the eyes of stakeholders, it can be seen from the greater the CSR value that the company has incurred, the higher the ETR value, which means the lower the level of corporate tax aggressiveness.

2) The results of the analysis show that profitability does not moderate the relationship between CSR and tax aggressiveness. This means that the influence of CSR on tax aggressiveness remains consistent, both in companies with high and low profitability levels. In other words, the effectiveness of CSR in reducing tax aggressiveness is not influenced by how profitable the company is. This confirms that CSR has an independent role in influencing corporate tax practices, without being affected by profitability factors

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