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Moderating Profitability Through Corporate Social Responsibility for Tax Avoidance in Manufacturing Companies

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ABSTRACT

The aim of this research is to find out how the negative influence of Corporate Social Responsibility (CSR) on Tax Avoidance is moderated by Profitability. This research discusses how manufacturing companies listed on the Indonesia Stock Exchange (BEI) avoid tax. This research is quantitative because it will process numerical data. The research objects are all manufacturing companies listed on the Indonesia Stock Exchange (BEI) for 5 years, namely from 2017 to 2021, consisting of basic industry, miscellaneous industry and consumer groups. Annual financial reports from manufacturing companies for five years from 2017-2021 will be the main data in this research. The research results show that Corporate Social Responsibility has a positive influence on tax avoidance, and the moderating variable profitability can have a negative influence on Corporate Social Responsibility on tax avoidance.

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INTRODUCTION

Taxes have an important role in the life of the state in improving the country's economy and supporting the running of development financing. According to Nindita & Budi (2022) taxpayers, both companies and individuals, are expected by the government to be able to comply by paying taxes to the country in accordance with tax provisions. However, currently many taxpayers still reduce their tax burden legally or what is usually called tax avoidance.

According to Jasmine et al. (2017), the exceptions and deductions imposed, the benefits of things that have not been regulated, as well as several weaknesses in tax regulations are efforts for taxpayers to legally reduce their taxes by taking advantage of optimizing provisions in the tax sector. Tax avoidance for taxpayers aims to engineer their businesses so that the tax burden they will pay can be reduced. Usually tax avoidance in businesses is carried out by engineering business profits, namely with the element of profit reduction. According to Wardani & Purwaningrum (2018), tax avoidance itself violates tax regulations or is usually considered a way for taxpayers to reduce and minimize the tax burden.

Tax avoidance can be said to be an effort to minimize the tax burden that must be paid by companies or individuals, which is done correctly and legally based on tax provisions and this is also not prohibited (Purbowati, 2021). Even though it does not violate tax regulations, tax avoidance is often considered a violation because it has a negative connotation regarding tax reduction and many do not accept the implementation of tax avoidance. It is considered this way because if tax avoidance is carried out, the state's income in the tax sector will decrease (Fatih, 2022).

Suripgo (2019) also agrees that state income will decrease if many businesses carry out tax avoidance. He believes that according to tax regulations, this does not violate the law, but tax avoidance is unacceptable. Wijayani (2017) also said that the tax office does not think favorably about this tax avoidance, even though the process of tax avoidance or reducing the tax burden that should be paid does not violate the law and is carried out legally.

For example, the implementation of tax avoidance is carried out by PT ADARO or coal companies which divert offshore network profits in order to avoid taxes or minimize the company's tax burden. PT. Adaro Energy took advantage of its subsidiary in Singapore, namely Coaltrade Service International, paying less than it should have paid to the Indonesian government. This is included in a release entitled Taxing Tie for Adaro, Global Witness stated that from 2009-2017 (Ekonomibisnis.com, 2019).

Corporate social responsibility is an important factor for companies to avoid tax. Implementing corporate social responsibility in companies can make a government more compliant thereby minimizing tax avoidance practices in these companies. Factors that can influence tax avoidance in this research are corporate social responsibility and profitability.

Corporate social responsibility exists as a company's response to society and the environment as a form of responsibility (Fatih, 2022). Corporate social responsibility is a voluntary company commitment to improve the welfare of the community and is not a business activity that is required by law and legislation such as the obligation to pay taxes or company compliance with labor laws (Fadhilah, 2014). According to Krisna (2019) companies that practice tax avoidance often disclose corporate social responsibility. This is because corporate social responsibility costs can become deductible expenses, for example scholarship and training costs, as written in Article 6 paragraph (1) of the Income Tax Law.

Susanto & Veronica (2022) explained that corporate social responsibility reporting is a problem that arises in industrial transparency. Preferences, motives and values in decision making influence corporate social responsibility reporting. Disclosure of corporate social responsibility also provides managers with the opportunity to own their company's attitude and contribution to social and economic issues (Sumantri & Indradi, 2020).

The efficiency of the tax burden for companies and individuals is carried out by directing the imposition of tax to transactions that are not tax objects, which is the meaning of tax avoidance and is part of the company's tax planning so that the tax burden can be minimized. Wardani & Purwaningrum (2018) also said that tax avoidance is not liked by the tax office and is often given a negative connotation. However, tax avoidance does not violate tax regulations if it is done legally by exploiting loopholes in the tax regulations themselves (Sumantri & Indradi, 2020).

Corporate social responsibility activities are carried out by companies as a way to gain positive legitimacy from society (Juliana & Wijaya, 2022). According to Wardani & Santi (2018) The positive legitimacy obtained from the public and investors from Corporate Social Responsibility reporting activities will be an opportunity for company management to take profit management actions. Companies with good corporate social responsibility qualities will think twice about implementing tax avoidance practices because this can damage the reputation they have built (Nindita & Budi, 2022). Tax avoidance practices can reduce the amount of state revenue so that efforts to improve community welfare cannot be carried out optimally (Astuti & Aryani, 2016). According to Nurulita & Yulianto (2023) The relationship between corporate social responsibility and tax avoidance. Having a high level of social responsibility will tend to reduce tax avoidance practices. This means that the company truly has awareness of social responsibility.

Profitability or moderating variables in research are other factors that will influence tax avoidance. Profitability can be said to be the strength of a company in making a profit in a specified period (Maulida et al., 2023). According to Arinda & Dwimulyani (2018), high profitability will attract investors to invest because it will show that the company has good prospects in the future as measured by the financial ratio return on assets (ROA). If the ROA obtained by a company is high, the greater the profit achieved by the company, the better the company's position in terms of asset use will be. Profitability can strengthen the influence of corporate social responsibility on tax avoidance, because when a company has good profitability, this indicates that the company is well managed, thereby minimizing the occurrence of tax avoidance practices. Profitability is managed to take advantage of tax incentives and other concessions to reduce the effective tax rate (Wardani & Putri, 2018).

This research was conducted to find out how corporate social responsibility has a negative effect on tax avoidance and to find out whether profitability can moderate the negative effect on corporate social responsibility. The problem limits in this research only focus on discussing tax avoidance which is influenced by corporate social responsibility with profitability as a moderate variation and the data used is manufacturing companies that have been listed on the Indonesia Stock Exchange (BEI) in 2017-2021.

From the explanation previously outlined, tax avoidance is an interesting thing to research based on research conducted by previous researchers. This research will find out how far the dependent variable is influenced by the independent variable. This research is slightly different from previous research. The difference lies in the addition of one moderating variable, namely profitability. Manufacturing companies listed on the Indonesian Stock Exchange (BEI) for 5 years, namely from 2017-2021, are the object of this research. This company is used as an object in this research because in Indonesia itself, this company is a company that dominates the manufacturing sector, so it is highly recommended as a research object. The novelty of this research lies in the research object and research variables that are rarely used in many studies, such as looking for the negative influence of independent variables and dependent variables. In addition, this research will contribute to further researchers for deeper research on the topic discussed.

Corporate Social Responsibility

Corporate social responsibility is a form of the company's commitment and responsibility towards the surrounding environment and stakeholders, including shareholders, employees, consumers and so on, towards several aspects of the company's operations such as social, economic and environmental issues. Disclosure of corporate social responsibility (CSR) is a company's responsibility covering financial and environmental aspects, workers and decent work, human rights (HAM), social community interests and product responsibility (Fatih, 2022). Corporate social responsibility has many benefits: reducing business risks, maintaining and building the company's reputation, improving the company's image, maintaining the company's human resources, maintaining the company's brand position, improving social quality for the community, a means of appreciating local culture and traditions of indigenous communities, maintaining environmental quality, and prevent corporate malpractice (Ananto, 2021).

Tax Avoidance

The efficiency of the tax burden for companies and individuals is carried out by directing the imposition of tax to transactions that are not tax objects, which is the definition of tax avoidance. Wardani & Purwaningrum (2018) also said that tax avoidance is not liked by the tax office and is often given a negative connotation. However, tax avoidance does not violate tax regulations if it is carried out legally by exploiting loopholes in the tax regulations themselves (Sumantri & Indradi, 2020). Devi & Ratna (2021) also say that tax avoidance is an aggressive tax strategy, usually used by companies in steps to reduce tax burden, without conflicting with tax regulations because tax avoidance practices take advantage of loopholes in tax regulations which will affect state revenues from the tax sector.

Tax avoidance activities create opportunities for management to carry out activities designed to cover up bad news or mislead investors or managers who lack transparency in running the company's operations (Wardani & Juliani, 2018). There is a term for exploiting loopholes or gray areas in tax regulations which are usually used to carry out tax avoidance for taxpayers. Exploiting loopholes or gray areas in tax regulations is the main technique and way for taxpayers to avoid taxes. However according to Faradilla & Bhilawa, (2022), this act of tax avoidance could result in damage to legitimacy, costs incurred for the agency from rent extraction, subject to sanctions from the tax authorities, and the efficiency of internal control will be lost.

Profitability

Information that explains how the company's strength makes a profit on the company's available assets is the definition of profitability (Sari & Devi, 2018). The ability or strength of a company to gain profits from company activities carried out within a certain period of time is the meaning of profitability (Sitepu & Sudjiman, 2022). From this, the company's profitability will be measured using ROA (return on assets) to determine the extent of profit earned by the company within a predetermined time period. If the ROA meter is positive, the company's profits are large and this is known through the resources used in the company's operations, and vice versa, if ROA is negative, the company's profits are guaranteed to be small. This has been explained by Sitepu & Sudjiman (2022), because ROA and company profits are interconnected.

The tax imposed on companies is calculated based on the profits earned by the company. The higher the profit earned, the greater the tax that will be charged. This high tax is the cause of taxpayers committing tax avoidance. According to Sagitarius & Nuridah (2022), it states that if a company can achieve high profits, the resulting ROA of the company will definitely be high too, so this tax avoidance action cannot be avoided by the company so that the tax burden it bears can be minimized for the sake of the company's sustainability.

The Influence of Corporate Social Responsibility on Tax Avoidance

Social responsibility or corporate social responsibility (CSR) disclosure is the responsibility of a corporate organization regarding the impact of its decisions and activities on society and the environment (Wardani & Purwaningrum, 2018). Companies that do not implement Corporate Social Responsibility and are not socially responsible are usually more likely to not comply with applicable tax rules and regulations. They will carry out aggressive practices in tax avoidance which can trigger conflicts with the tax authorities. Sandra & Anwar (2018) stated that companies that practice tax avoidance tend to occur in companies that do not implement social responsibility (CSR). Therefore, corporate social responsibility can have a negative effect on a company's practice of tax avoidance.

The relationship between corporate social responsibility and tax avoidance is with agency theory, namely that according to agency theory, a company always seeks recognition from the public by carrying out social responsibility activities or what is often referred to as corporate social responsibility (CSR) (Nugraha, 2015). Corporate Social Responsibility is a form of company responsibility to all its stakeholders, including social responsibility related to taxes. Anthony et al. (2023) states that taxes can be considered as one aspect of corporate social responsibility. This means that if a company does not carry out Corporate Social Responsibility holistically and is irresponsible, including paying taxes incorrectly, it can be seen that the company has practiced tax avoidance.

Research conducted by Manuel et al. (2022) states that corporate social responsibility has a negative effect on tax avoidance. This research is also the same as the results of Nurulita & Yulianto (2023) that corporate social responsibility has no effect on tax avoidance.

H1: *Corporate social responsibility has a negative effect on tax avoidance*

Profitability Can Moderate the Negative Influence of Corporate Social Responsibility on Tax Avoidance

CSR is a concept that involves a company's responsibility towards social, environmental and economic aspects in its operations (Holly, 2023). This includes the company's efforts to contribute to community welfare, environmental preservation, and meeting the needs of other stakeholders. Company profitability is the level of company profit from the results of running its business. Khairunisa et al. (2017) states that companies that have low profitability may not be able to fulfill social responsibilities and pay taxes properly. This means that low profitability can increase a company's tendency to carry out aggressive or unethical tax avoidance practices. Therefore, moderation of profitability can have a negative influence on corporate social responsibility on tax avoidance (Nugraha, 2015).

The profitability relationship can moderate the negative influence of corporate social responsibility on tax avoidance with agency theory, namely in agency theory, profitability, Corporate Social Responsibility, and tax avoidance involve conflicts of interest between company owners (principals) and managers (agents). According to Permatasari (2020) states that firm owners may expect managers to act in the interests of the firm by maximizing firm profitability, while managers may have personal incentives to optimize their personal profits. According to Khairunisa et al. (2017) high profitability can give managers greater incentives to carry out tax avoidance, but companies that implement strong Corporate Social Responsibility tend not to commit to tax compliance and practice tax avoidance. Therefore, if a company's profitability is low, it can strengthen incentives to carry out tax avoidance, while poor Corporate Social Responsibility activity practices and poor tax compliance can increase tax avoidance practices.

H2: Profitability can moderate the negative influence of corporate social responsibility on tax avoidance

According to Arinda & Dwimulyani (2018) corporate social responsibility can be negatively influenced by profitability which moderates tax avoidance. However, Andriani et al. (2022) edition shows the opposite, namely that corporate social responsibility does not have a negative effect, which is moderated by profitability on tax avoidance.

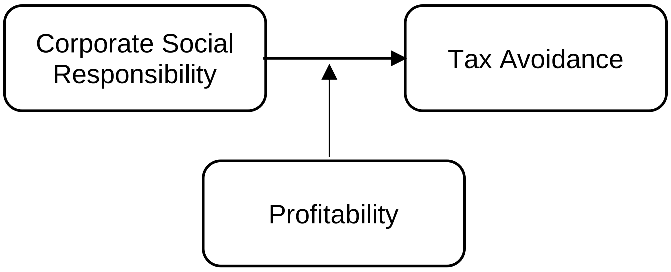

Figure 1. Research Framework

Source: Data process by author (2023)

METHODS

This type of quantitative research will be used in this research. Quantitative research is a way to gain knowledge or solve problems carefully and systematically, and the data collected is in the form of a series or collection of numbers (Ghozali, 2018). The data used in the research is in the form of secondary data or data in the form of numbers. This data is an annual financial report registered on the Indonesia Stock Exchange in the form of a manufacturing company's financial report for 2017-2021.

In this research, e variables will be used, namely independent variables, moderating variables and dependent variables. The independent variable in this research is corporate social responsibility (X1), the moderating variable is profitability (Z), and the dependent variable is tax avoidance (Y). Five manufacturing companies consisting of consumer goods, miscellaneous industry, and basic industry registered on BEI (Indonesian Stock Exchange) over a period of 5 years, namely from 2017-2021, will be the population and sample for this research. The sampling method was carried out using a purposive sampling method or according to Sitompul (2022), it is a sample selection or technique for determining samples with many specific considerations which can be non-randomly adjusted to the purposes and qualifications that have been determined.

In this study, the analysis technique that will be used is descriptive statistical analysis which is carried out through a description of a set of data without any intention of making general conclusions, using normality, multicollinearity, and heteroscedasticity tests. And will use linear regression analysis to identify and measure the relative influence of each predictor on the response variable.

Tabel 1. Sampling

No	Criteria	Amount
1	Manufacturing companies listed on the Indonesian Stock Exchange (BEI) 2017-2021.	195
2	Manufacturing companies that experienced losses in 2017-2021.	(91)
3	Companies that present reports in foreign currency.	(28)
4	Companies that do not have complete data regarding the information needed to analyze the data.	(41)
5	Number of companies	35
	Dikali periode penelitiian	5
	Final sample size	175

Source: Secondary Data, 2023, Processed

RESULTS AND DISCUSSION

Descriptive Statistics

The purpose of descriptive statistics is to display relevant information contained in the data. The description of the variables used in this research includes data in the form of average (mean), minimum value, maximum value, standard deviation and sample size from corporate social responsibility, tax avoidance and profitability. Descriptive statistical testing can be seen in the table below:

Tabel 2. Descriptive Statistics

	N	Minimum	Maximum	*Mean*	Std. Deviation
Corporate Social Responsibility	175	.10	.37	.2256	.06687
Profitability	175	.0003	856.651	.843450	74.105.680
Tax avoidance	175	.00167	.18211	.4937479	108.363.555
Valid N (listwise)	175				

Source: Secondary Data, 2023, Processed

Based on the table above, it can be seen that the Corporate social responsibility variable has a minimum value of 0.10, a maximum value of 0.37 while the average (mean) is 0.2256 and the standard deviation value is 0.06687. The profitability variable has a minimum value of 0.0003, a maximum value of 856.651 while the average (mean) is 0.843450 and the standard deviation value is 1.51043. The tax avoidance variable has a minimum value of 0.00167, a maximum value of 0.18211, while the average (mean) is 0.4937479.

Normality Test, Multicollinearity, Heteroscedasticity

Tabel 3. Normality, Multicollinearity, Heteroscedasticity Test Results

AK Type	Resulst	Information
Normality	Sig. 0,71	Normal
Multikollinearity	VIF CSR <1,056	No Multicollinearity
	VIF Profitabilitas < 1,270	No Multicollinearity
Heteroscedastisity	Value CSR 0,063	No Heteroscedastisity
	Value Profitabilitas 0,540	No Heteroscedastisity

Source: Secondary Data, 2023, Processed

Based on this table, the normality test above can be seen asymp.sig value of 0.071. From this figure, the value is significantly above 0.05, so it can be said that the data is normally distributed. In the multicollinearity test, the tolerance value is greater than 0.10 or the VIF value is smaller than 10. The Corporate Social Responsibility variable shows a tolerance value of 0.947 and the VIF is 1.056. And in terms of profitability, the tolerance value is 0.787 with a VIF of 1.270. Furthermore, in the heteroscedasticity test, it is known that the Corporate Social Responsibility variable and the profitability variable are greater than 5% (0.05), thus the variables proposed in this research do not have heteroscedasticity.
F Test

Tabel 4. F Test Results

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Corporate Social Responsibility	0,374	1	0,374	0,317	.574b
	Profitability	61,098	3	20.366	18,896	.000b

Source: Secondary Data, 2023, Processed

Based on the table above, the calculated F value is 0.317 and the significance value is 0.574. From this data, it can be concluded that the hypothesis can be accepted because the Sig value of calculated F is more than 5%. Then the calculated F value for profitability is 18.896 with significance data of 0.000 which is smaller than 0.05. From this, the first hypothesis can be accepted because there is a moderating influence of profitability on tax avoidance.

The Influence of Corporate Social Responsibility on Tax Avoidance

Tabel 5. The Influence of Corporate Social Responsibility On Tax Axoidance

Model	B	Unstandardized Coefficients Std. Error	Standardize Coefficients Beta	T	Sig.
(Constant)	- 2.680			6.428	.000
Corporate social	-.697	417		-2.817	.005
responsibility	-.196	.247	-.185	-3.449	.001
Profitability	.550	.057	-.249		
R^2	.287				
Aadjusted R^2	19.227				.000
F-value					

Dependent Variabel: *Tax avoidance*

Source: Secondary Data, 2023, Processed

This hypothesis testing was carried out to prove the negative influence of corporate social responsibility on tax avoidance. The regression results show that corporate social responsibility (CSR) has a negative effect on ETR or CSR has a positive effect on tax avoidance. This can be seen in the table which shows corporate social responsibility is significant at 0.005 <0.05 and with a beta value of -.697.

Based on the test results, it shows that the first hypothesis is that Corporate Social Responsibility has a negative influence on tax avoidance, so the hypothesis is not supported. Apart from that, the coefficient of determination test shows a value (adjusted) of 0.287 so it is concluded that simultaneously it will have an influence on the dependent variable with a value of 28.7% and the remaining 71.3% will be influenced by other variables. The F test produces a conclusion that the hypothesis can be accepted because the calculated F value is 19.227 which is far from its significance, namely 0.05.

Hidayat, (2019) also explained that with good Corporate Social Responsibility, companies can gain support and trust from regulators and the government, which can reduce the risk of strict tax audits or sanctions. Therefore, through the lens of agency theory, Corporate Social Responsibility can be seen as a management strategy to minimize the costs and risks associated with tax avoidance, so as to maintain a balance of interests between management and company owners. The results of this research are in line with research conducted by (Nurulita & Yulianto, 2023) that corporate social responsibility has a positive effect on tax avoidance.

The Negative Influence of Corporate Social Responsibility Moderated by Profitability on Tax Avoidance

Tabel 6. The Negative Influence of Corporate Social Responsibility Moderated by Profitability on Tax Avoidance

Model	B	Unstandardized Coefficients Std. Error	Standardize Coefficients Beta	T	Sig.
(Constant)	-3.730	.420		-8.877	.000
Corporate social	-1.127	.293	-.300	-3.842	.000
responsibility	-.407	.065	-.518	-6.285	.000
Profitability	-.117	.040	-.275	-2.924	.004
CSR*ROA	.502				
R^2	.239				
Aadjusted R^2	18.080				.000
F-value					

Dependent Variable: ETR

Source: Secondary Data, 2023, Processed

Based on the table above, it shows that the corporate social responsibility variable has a coefficient value of -1.127 with a profitability significance of 0.000, the profitability variable has a coefficient value of -0.407 with a profitability significance of 0.000, the CSR*ROA variable has a coefficient value of -0.117 with a profitability significance value of 0.004 less than 0.05. From the data processing data, the results show that profitability will negatively moderate Corporate Social Responsibility on tax avoidance, so hypothesis 2 is not significant or not supported. The adjusted R square value is 0.239 or 23.9%, which means that the variability in tax avoidance explained by the variables profitability, audit quality and SCPCL*ROA is around 23.9% and the remaining 76.1% is explained by other variables outside the research model. From this, the first hypothesis can be accepted because the F-count value is 18.080 and the sig level is far below 0.05.

The results of this research are strengthened by agency theory, namely a strategy for companies to develop the company in the future which can be used as a company strategy. According to Wardani & Purwaningrum (2018) The higher the company's ability to earn profits (company ROA), the less likely the company is to engage in tax avoidance.

Menurut Sari & Kurniato (2022) If a company has a high ROA, then they have an incentive to demonstrate their commitment to social responsibility and transparency in financial reporting. This is in accordance with agency theory, where management tries to show that they are acting in the best interests of shareholders. On the other hand, disclosure of profitability (ROA) by companies is a strategy in applying ROA principles for corporate taxes, including actions that can reduce corporate tax obligations through tax avoidance. This is in line with research conducted by Ayem & Wijayanti (2022) which states that ROA has a positive effect on tax avoidance.

CONCLUSION

After all data processing has been carried out regarding the influence of Corporate Social Responsibility on tax avoidance and profitability which is its moderation, it can be concluded that: (a) Corporate Social Responsibility has a significant or negative influence on tax avoidance, and (b) the moderating variable profitability can have a negative influence on Corporate Social Responsibility to tax avoidance.

In this research there are several limitations, namely the results of this research cannot be generalized to other industrial sectors because it only uses a sample of manufacturing companies listed on the Indonesia Stock Exchange (BEI). Another limitation is that the time period used in this research is only 5 years so the data used does not show the actual condition of the company.

This research suggests that future researchers can add or replace independent variables so that it is possible to obtain better research results in explaining variations in tax avoidance variables, such as adding capital structure and leverage variables. Future research should consider research objects that will be used other than manufacturing companies in order to strengthen the conclusions produced in the research. For example, the mining sector, property, real estate, and others. And the final suggestion is that further research is expected to increase the research period to more than 5 years so that the data can better show the actual condition of the company. Future researchers can add a period of 8 years.

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