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The Effect of Profit Management and Corporate Social Responsibility Disclosure on Tax Avoidance with Company Size as a Moderation Variable (Empirical Study on Mining Companies Listed on the Indonesia Stock Exchange)

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ABSTRACT: *Avoiding taxes is a means of lowering taxes that are still within the purview of tax legislation and can be justified, most notably through tax forecasting. Because tax is a component of profit reduction, the purpose of tax avoidance is to assist taxpayers in minimizing their tax liability as much as possible by utilizing loopholes in tax legislation to maximize profit after tax. The focus of this research is to investigate how earnings management and corporate social responsibility disclosure affect tax evasion, with business size serving as a moderator (Empirical Study on Mining Companies Listed on the Indonesia Stock Exchange). The purposive sampling method was used in this experiment. As a unit of analysis, 72 companies were included in the research sample. Moderation regression analysis was employed as the analysis method. According to the study's findings, profit management has little effect on tax evasion. Disclosure of corporate social responsibility has an impact on tax evasion. Profit management has negligible impact on tax avoidance, regardless of firm size. The influence of social responsibility-related disclosure on tax evasion is unchanged by company size.*

Keywords: *Profit Management, Corporate Social Responsibility Disclosure, Tax Avoidance, Company Size*

I. INTRODUCTION

As defined in Article 1 Point 1 of the KUP Law, tax is an obligatory contribution to the state payable by persons or coercive bodies on the basis of the law and utilized for government objectives to maximize people's prosperity (KUP Law).Purbowati and Yuliansari (2019)argue that tax is a burden on enterprises that reduces net profit. Because of these circumstances, numerous businesses are taking steps to lower tax costs in a good and non-contradictory manner in order to mitigate company losses through Tax Avoidance, creating a dilemmatic problem since, on the other hand, evading taxes does not violate applicable rules, however, Tax Evasion is contrary to theWidiatmoko and Mulya (2021)government's goals.Fiscal evasion is a means of minimizing taxes that are still legal and can be justified, such asHidayat's(2019)tax planning.Purbowati and Yuliansari (2019)define tax avoidance as assisting taxpayers in reducing the tax burden as much as feasible through making use of tax law loopholes to increase profit after tax.As a result, in terms of taxpayers' efforts to avoid, limit, or lower the tax burden permitted by law, tax evasion is not a breach of tax law or is ethically considered bad(Hidayat 2019).

Profit management is an anticipated component that may contribute to tax avoidance methods in enterprises,Y.P Lucy (2014).Revenue management is characterized as an attempt by corporate executives to interfere with or manipulate financial account information in order to deceive stakeholders interested in the business's achievements and condition,Suriptois due in 2021.With regard toPurbowati and Yuliansari (2019), one of the intentions that management propagates in the company is to achieve high profits, thus the greater the revenue obtained, the higher the incentive payment that the corporation will pay out to the management manager.Profit data can also help owners (stakeholders) and investors forecast earnings potential (profit power) and risk in investing and lending. Profit information's relevance is the obligation of management, whose success is assessed by profit.A study byPurwaningsih (2014)there are numerous interests in a firm that might lead to conflicts that harm mutually interested parties such as external and internal readers of financial reports. The stronger the profit-making behavior of company executives, the bigger the corporate tax evasion strategies(Suripto 2021)

Disclosure of Corporate Social Responsibility of Natural Resource Companies, which has been discussed since 2007. Article 74 of Law No. 40 of 2007 on companies with limited liability permits businesses to use natural resources as their major economic activity to practice social and environmental responsibility.Alkausar Muslim, Nurlaela Lina (2021)Corporate Social Responsibility improves the quality of facilities and infrastructure, as well as the survival and general usefulness of local communities, for both the corporation and the greater community, as well as for development.The research ofPurbowati and Yuliansari (2019), corporations with low Corporate Social Responsibility (CSR) ratings are viewed as socially irresponsible, allowing them to pursue more aggressive tax strategies than socially sensitive companies. Consequently, when it comes to budgeting funds for Corporate Social Responsibility (CSR) operations and paying taxes, firms confront a dual obligation. This is what motivates firms to use tax escaping tactics in order to diminish the costs that the company must bear (Christiawan 2016).

The second factor that might affect tax avoidance practices is the company's size. The total amount of assets owned by the company can be used to determine its size, so that the greater the total amount of assets owned by the company, the greater the quantity of productivity of the company, which also has a consequence on the company's profits, which are growing and affect the level of tax payments(Misdiana, 2019).In line withHidayat (2019), the size of a firm is regarded to be able to minimize the influence of Corporate Social Responsibility Reporting on Tax Evasion and the influence of profit allocation on avoiding taxes.

Purbowati and Yuliansari's(2019)worktitled The Impact of Profit Management and Business Social Responsibility on Tax Avoidance was altered for this investigation. Unlike other research, this one includes the size of the company as a moderation component. The possibility of firm size acting as a moderating variable in enhancing or diminishing the influence of Profit Management and Corporate Social Responsibility on fiscal evasion is studied in this study. The sample in this study is a mining firm listed on the Indonesia Stock Exchange for the years 2019-2021, in contrast to the prior study's sample, which was an industrial sector manufacturing company listed on the Indonesia Stock Exchange from 2012 to 2016.

II. THEORY AND METHODS

Agency Theory

In the view of Suripto (2019), the notion of agency, every human being is totally motivated by their own preferences, resulting in conflicts of interest between the person who acts and the principal. One of the conflicts interests that can arise is when the owner or holder of securities wants to accomplish a certain level of profitability and increase their profits, while the agency also seeks to optimize profit management, which is one of the most important factors that can lead to conflict between agent and principal.Managers have an ethical duty as agents to optimize profits for the company's owner (principal), and the agent will be compensated in accordance withMisdiana's plan(2019). One of the major assumptions of agency theory is that various agent goals might lead to conflicts since firm managers tend to pursue personal interests. This can lead to managers focusing on firm investments and initiatives that generate significant revenues in order for managers to get large rewards(Alkausar Muslim, Nurlaela Lina 2021)

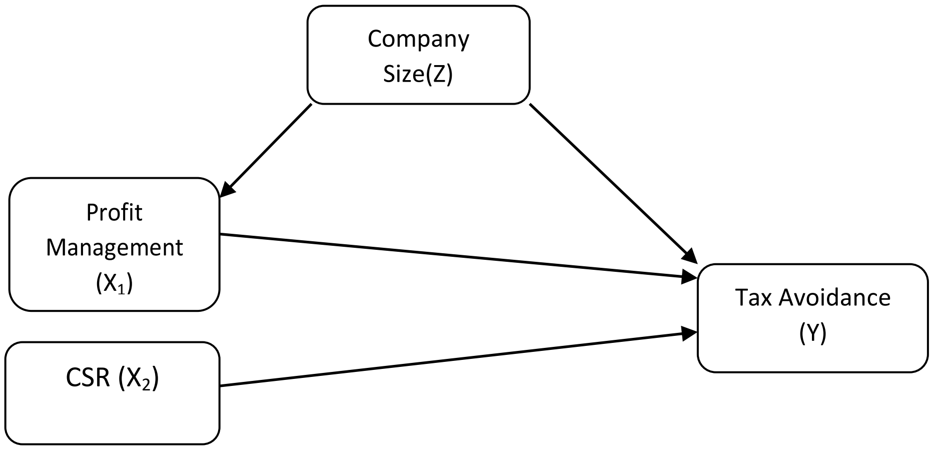
Stakeholder Theory

A stakeholder is any cluster or individual who can distress or is influenced by the attainment of corporate goals. Based on their qualities, stakeholders are divided into two categories: essential stakeholders and stakeholders. Depending on these theoretical terms, organizations are going to divulge information regarding their behavioral, environmental, and cognitive abilities voluntarily in order to fulfill the expectations of stakeholders; maintaining good relations with the government is one form of corporate responsibility to its stakeholdersSuripto (2021). As a consequence of this, the stakeholder approach is applicable to both stakeholders and business owners and investors. As a result, the firm must help to protect the local community and employees, as well as the environment.

Legitimacy Theory

As defined byHadi (2014), legitimation is an emotional disorder of bias in individuals as well as groups of individuals who are very sensitive to physical and non-physical indicators in their surroundings. In a study byLako (2010), the existence of firms in a region is politically supported and protected by government legislation and parliament, which is also a reflection of the community.

Theoretical Framework



Agency conflicts arise from information imbalances, which cause management to behave opportunistically for personal advantage, Susanti & Firmansyah (2018). In terms of monetary reporting, managers engage in profit administration is used to deceive owners about the financial performance of the business. Profit management is a profit management approach that aims to meet profit targets while minimizing losses in the operational operations of the business (Muda,2020). Profit management in businesses is typically accomplished through income minimization measures. This suggests that the lower a firm's earnings, the lower the tax burden on which the corporation is dependent. Management purposefully increases expenses through particular accounting practices and policies in order to reduce reported profit Arif (2020). Profit management has a tax evasion has a good benefit depending on the research, Darma Yanti and Hartono (2019). Profit management is something that management must perform in order to impact the amount of tax burden that the firm bears.

H1:Profit Management Influences Tax Avoidance Significantly

In accordance withRahma and Ghozali (2021), Social obligation in business is "a type of disclosure undertaken by a company regarding the social impacts that occur as a result of the company's financial endeavors to disclose information related to the company's operations as well as their impact on social and environmental conditions." As a result, firms carry out corporate social responsibility primarily through socially responsible behaviors in order to obtain favorable and positive applause.Hiayati, N. (2017)discovered that declaring the environmental responsibility of a firm has a favorable impact on revenue theft.

H2:Tax Avoidance Is Influenced Significantly by Corporate Social Responsibility

The corporation employs profit management to limit income. Profit management is the company's endeavor to manage earnings so that they are lower than actual profits, hence lowering taxable incomeDarma Yanti, L., Hartono (2019). This is compatible with the agency's belief that the asymmetry of information between managers and shareholders influences profit management choices. As a result of conflicts occurring as a result of shareholders and managers striving to achieve contradictory goals by earning bonuses on management, in order to decrease the company's tax burden, the corporation will attempt to participate in tax avoidance methods.As a consequence of conflicts occurring because both shareholders and managers attempt to accomplish contradictory goals by gaining bonuses on management, the firm will strive to conduct tax avoidance procedures in order help lower the company's fiscal burden. The research ofRosyid (2018), the level of fiscal evasion is determined by the size of the company, implying that the broader a company is, the greater the level of evading taxes, the better it is at maintaining strong tax planning and executing effective accounting processes to lower the company's effective tax rate.

H3:Profit Management Influences Tax Avoidance as a Variable Moderation

Wijaya (2012)large enterprises are not immune to pressure, and larger organizations with larger operations and societal relevance may have shareholders who take pride in the company's involvement in society, leading to wider disclosure of the business's social responsibility. With regard to, the magnitude of the organization influences its commitment to social responsibility. In the case of Wahyu et al (2018), the size of the company influences tax evasion. According to the previous two studies, the size of a firm can have an impact on Corporate Social Responsibility and Tax Dodging.

H4: Company social responsibility (CSR) affects tax evasion, with firm size acting as a moderating effect

III. RESEARCH METHODS

To get quantitative data, supplementary information in the form of paperwork discovered through research drawn from the results of the business's financial statements is used. This study looked at the population of mining-related companies that are publicly traded on the stock exchange in Indonesia between 2019 and 2021. The taster was determined by purposeful sampling of 24 enterprises per year, 72 data companies were analyzed between 2019 and 2021.

The requirements for companies chosen for this study are as follows:

1. Mining businesses to be registered on the Indonesian stock exchange between 2019 and 2021
2. Mining firms that release every year's accounts receivable from 2019 to 2021

In the current research, multiple linear regression analysis was used to describe the relationship between the variable that was independent and the dependent variable with the moderator. This study will look into the following equation model:

Y=a +b1X1+b2X2+e

Y=a +b1X1+b2X2+b3Z+b4X1.Z+b5X1.Z

Information:

α : Regression Equation Constant
Y :TaxAvoidance
X1 : Corporate Social Responsibility
X2 :Profit Management
Z : Moderating Variables (Company Size)
B1-β4 :Regression Coefficient
E :error (random error)

1. In the current research, profit management was found using discretionary accrual proxies (DACs) from Jones' (1991) model. Here's how to figure out profit management:

- **Using the equation to calculate the total amount of accruals:**

TAC = Niit – Cfit

Description:

TAC : Total Accruals

Niit : Net income of corporation i in period t

Cfit : The company's cash flow of operations in period t

- **Guesstimate the accrual value using the Ordinary Least Squares (OLS) regression equation:**

TACt / TAt – 1 = (β)1 (1/Tat-1) + (β)2 (Δ REVt / Tat-1) + (β) (PPEt/Tat-1) + ε

Information:

TACt : Total accruals in period t

Tat – 1 : Total assets period t – 1

(Δ) REVt : Revenue improvement in period t

PPEt : The company's fixed investments t

(β)1, (β)2, (β)3 : Regression coefficient

ε : error term (Error)

- **Non Acrruals Discresioner**

NDTACt = (β)1 (1/Tat-1) + (β)2 [(Δ REVt – Δ RECt) / TAt-1] + (β)3 (PPEt/TAt-1) + ε

Details:

NDTACt : Non acrrual discresioner in year t

TAt-1 : Total assets of period t-1

Δ REVt : Changes in revenue in period t

Δ RECt : Changes in accounts receivable in period t

PPEt : Property, strategy, and material t period

(β)1, (β)2, (β)3 :Total accruals are calculated using the fitted coefficient derived from regression findings

E : Error term (Galat)

- **Discresionary Total Accrual**

DTACt = TACt / TAt-1 – NDTACt

Description:

DTACt : Discresionary total accrual year t

TACt : Total accruals year t

TAT-1 : Total assets of period t

NSTACt : Non-discretionary accruals in year t

1. Corporate Social Responsibility

Globally adopted disclosures, particularly the Global Reporting Initiative (GRI - G4) standard, approximate Corporate Social Responsibility. When an item is shown, it receives a value of 1; otherwise, it receives a value of 0. The results are then totaled up and divided by the number of items from each firm category. Corporate social accountability disclosure ratio is calculated by means of the following formula:

$$\textbf{CSRDi} = \frac{\text{The number of CSR data items disclosed}}{\text{91 items of CSRD GRI G4 information}}$$

2. Tax Avoidance

The Effective Tax Rate (ETR) ratio is used to approximate this fiscal avoidance variable. The Effective Tax Rate (ETR) is computed by multiplying the total income tax expense received by the total pre-tax income of a corporation.

$$ETR = \frac{\text{Expenses for Revenue Tax}}{\text{Pre-tax Income}}$$

3. Company Size

The company's scope is used as a moderator variable. A company's entirety of assets are used to calculate its size. The larger the company's entire assets or overall sales, the greater its total assets or total revenues. The variable business size is derived from the company's natural logarithm value, which is denoted by the Ln symbol.

$$SIZE = \text{Ln (Total Assets)}$$

In data-collection procedures, documentation based on financial statements and annual reports is used. The descriptive analysis results were obtained and assessed using the IBM SPSS 25 Statistic tool. Hypothesis testing involves minimal regression analysis when the data passes the conventional assumption test criteria.

IV. RESULT

Classical Assumption Testing

The classical assumption test meets the normative norms before accomplishing a research hypothesis analysis. To determine normality, the One-Sample Kolmogrov-Smirnov test is utilized. In other words, if the Kolmogrov-Smirnov test significant value gets bigger than 0.5, the residual data are normally distributed. A multicollinearity evaluation with a VIF rating of < 0.10 also suggests that the data is free of multicollinearityWhen using the Durbin-Watson test, the autocorrelation test result in Equation 1 is 1.6283 and in Equation 2 is 1.7708. In this study, the Durbin Watson (DW) statistical test was used, provided that -2 DW +2 is specified and the data is devoid of autocorrelation. Despite the fact that the results revealed an elevated percentage of heteroscedasticities > 0.05, it is reasonable to conclude that the data is devoid of symptoms of heteroscedasticity (Singgih, 2016).

Hypothesis Testing

1. Multiple Linear Regression Test

Variable	Equation 1		Equation 2	
	Koef value. Regression	Sig.Q	Koef value. Regression	Sig.Q
Constant	0.390	0.000	0.426	0,702
Profit Management	0.397	0.116	-0.504	0.885
CSR	-0.485	0,026	-2.501	0.592
Size			-0.001	0,981
DA_Size			0.030	0.801
CSR_Size			0.051	0.693
Adjustment value. R^2	0.069		0.035	
Sig.F	0.041		0.214	

Source: SPSS Data Processing Results

Table 2: Multiple Linear Regression

The regression equation can be constructed using the regression test leads to table 2 above:

EquationI $Y=0.390+0.397X_1+-0.485X_2+\varepsilon$

EquationII $Y=0.426+-0.504X_1+-2.501X_2+-0.001Z+0.030X_1.Z+0.051X_1.Z$

Test – F

In this investigation, the F statistical test was performed to determine if any factors that were independent existedcomprised of the model were fit. The F test findings demonstrate that the regression results of Equation

1 have a significance level of 0.041 and the regression findings of Equation 2 have a significance value of 0.214, as shown in Table 2, indicating that the significance value is less than 0.05, establishing that the independent variables, particularly profit management and corporate social responsibility for tax avoidance, have a fit model.

Coefficient of Determination

Table 2 shows the test results regardless of the coefficient of dependence(Adjusted R2). The regression model produces the following outcomes: The test results for Equation 1 shows a determining coefficient (Adjusted R2) of 0.069. This implies that the independent variables, profit management, and Corporate social accountability may encompass 6.9% of the reliant on variable, tax evasion. In comparison, outside variables influenced 93.1% of the time. The determinant factor (Adjusted R2) is 0.35 based on the test findings in Equation 2. This means that independent variables like profit management, social responsibility in the business, company size, DA_Size, and CSR_Size, as well as moderating variables like company size, can explain 3.5% of the dependent variable, dodged taxes, while other variables outside the model influence 96.5%.

T Test Results and Discussion

In research hypothesis testing, the t-test determines how significantly the variable that is independent impacts its partially bound component. Table 2 shows the following outcomes:

1. In accordance with the findings of this study's hypothesis testing, which show that managing profits has not had any impact on tax avoidance, the first hypothesis is discarded with a significance of 0.397 < 0.05. The act of minimizing profits, according to the provisions, has no effect on the behavior of avoiding tax payments; however, the income-decreasing strategy utilized by companies going public will mainly influence investor reaction to the company because the profits obtained are small so that the profits obtained by small investors are smallSusanti, A., & Firmansyah (2018). As explained byAfifah (2021),differences in useful lives and depreciation values cause differences in the asset's books valuein the statement of financial position with the basis for enforcing taxes, so that even if companies carry out profit management with income decreasing, it cannot have an impact on the objective of reducing taxes due significant variations in provisions pertaining to the recording of revenue and expenses between commercial and budgetary profits.In the studies bySusanti& Firmansyah (2018) andFidiana (2018)profit management has no upshot on tax avoidance.
2. The additional premise is accepted based on the findings of this study's hypothesis testing, which reveal that corporate social responsibility causes tax evasion with a 0.026 < 0.05 significance.As stated by Misdiana (2019),strong corporate social obligation indicates that corporate social responsibility is expanding and provides grounds for community people to trust the firm. This demonstrates that a company with a low equal of tax aggressiveness discloses less corporate social responsibility information, whereas anestablishment with a high level of tax fierceness discloses more corporate social responsibility information in order to gain credibility with the public and be obedient in implementing government guidelines in the social and economic fields.Consequently, the greater the ETR, the bigger the corporation's tax avoidance rate. This study's conclusions are supported byMisdiana (2019), Rahmawati et al (2016), and Afrizal (2016), which suggest that corporate social accountability has an outcome on tax avoidance.
3. The third assumption is dismissed based on the findings of this study's hypothesis testing, which reveal that the company's size cannot mitigate profit management against tax escaping with a significance of 0.801 <0.05. The size of the business has no outcome on the variable of profitability since the more massive a company is, the more operational activities it has, and thus the greater the requirement for significant fixed assets. The value of these assets will also be emphasized by the government when it comes to tax payments. The findings of this investigation are research byAfifah (2021), Herawaty (2020), andUtomo (2020), which suggests that a corporation's size cannot moderate profit management against tax fraud.
4. Determined by the findings of this study's hypothesis testing, the fourth hypothesis is rejected, showing that firm size cannot influence Corporate social responsibility toward circumvention of taxes with a statistically significant value of 0.693< 0.05. Because huge firms do not typically publish extensive data, the size

of the organization has little influence on the company's social responsibility. Because shareholders take into account not just the organization's size, but also its budget, corporate image, and profit goal. This study's conclusions are supported byFitri & Munandar's (2021)research, which asserts that company's size has no bearing on the impact of social responsibility initiatives on illicit revenue.

5.

V. CONCLUSION

As previously stated, the findings that follow can be derived from a study of 72 mining enterprises identified on the Indonesian Exchange of Stocks between 2019 and 2021 on the Influence of Profit Management and Social Responsibility and Sustainability Disclosure on Tax Avoidance, with the firm's size as a Moderation Variable:

1. Profit administration has a small effect on tax evaders in mining businesses registered on the Indonesia Stock Exchange. The sig value (0.116 > 0.05) demonstrates this.
2. Social responsibility for business Transparency had an enormous effect on fiscal evasion in mining businesses listed on the Indonesia Stock Exchange. This is proven by the sig value (0.026 < 0.05).
3. The influence of profit management on tax evasion in mining businesses represented on the Indonesia Stock Exchange is unaffected by the company's size. The sig value of 0.801 > 0.05 suggests this.
4. Company social responsibility has a minor impact on tax avoidance in mining corporations provided on the Indonesia Stock Exchange. This is supported by a sig value of 0.693 > 0.05.

Suggestion

Based on the study's findings and the conclusions indicated above, various recommendations for future research can be made, including:

1. It is envisaged that future research would broaden the demographic and research sample, as well as the range of research years, allowing for even better research results, and that research will be conducted in additional business sectors.
2. Other independent variables outside of the variables utilized in the present study are expected to be incorporated in future studies future research to produce different conclusions.

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