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The Effect Of Corporate Social Responsibility, Earnings Management And Company Size On Tax Agresivity (Empirical Study On Lq45 Index Companies Listed On The Indonesia Stock Exchange In 2013 - 2017)

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Write down the origin of the University institution, Also fill in the author's email. The author's identity font uses Arial 10pt, with a capital letter at the beginning of each word,

Abstract. This study aims to examine the effect of Corporate Social Responsibility, Earnings Management and Company Size on Tax Aggressiveness. The population in this study were LQ45 Index Companies listed on the Indonesia Stock Exchange in 2013 – 2017. The sampling technique used in this study was purposive sampling and 11 (eleven) companies were obtained with a five-year research period to obtain 55 (fifty five) unit sample. Data analysis used in this study used descriptive statistical tests, classical assumption tests, and hypothesis testing. This research is a type of quantitative research. The data used is secondary data. The analytical method used is a hypothesis with the help of SPSS Version 24 software. Based on the results of the Hypothesis Test with a significant level of 5%, the results of this study conclude: (1) Corporate Social Responsibility has no significant effect on tax aggression. (2) Earnings Management has no significant effect on Tax Aggressiveness. (3) Company size has a significant effect on tax aggressiveness. 0.006. Future researchers are expected to add other variables outside of this research model, in order to enrich knowledge, especially in the field of taxation

Keywords: Tax Aggressiveness; *Corporate Social Responsibility; Company Size, Earnings Management*

A. INTRODUCTION

Tax is one of the largest sources of state revenue that is the foundation of the state budget, almost 80% of the state budget comes from taxes. The realization of tax revenue in 2017 reached 91% of the 2017 APBNP or Rp1,339.8 trillion. The increase in exports had a positive impact, and the program to curb high-risk importers and better excise performance had increased customs and excise revenues which reached 101.7% or Rp192.3 trillion. Meanwhile, the increase in commodity demand and prices, the improvement of SOE profits

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and also the improvement of non-tax state revenue (PNBP) services of the Ministry of Institutions (K/L) were able to boost the achievement of PNBP up to 118.5% of the 2017 APBNP which amounted to Rp308.4 trillion. The realization of expenditure reached Rp2,001.6 trillion, which is 93.8% of the total expenditure in the 2017 APBNP, (Ministry of Finance, 2018).

Taxes are an important factor for state finances to ensure the continuity of national development. Through the tax sector, the government is able to drive the economy in Indonesia, by financing various development projects, education costs, health costs, fuel oil (BBM) subsidies, construction of public facilities and so on. According to Mardiasmo (2016) Taxes are people's contributions to the state treasury based on laws (which can be imposed) by not getting reciprocal services (contraprestasi) that can be directly shown and used to pay for public expenses.

In the Law of the Republic of Indonesia No.28 of 2007 article 1 explains that Taxes are mandatory contributions to the state owed by individuals or entities that are compelling based on law by not getting direct rewards and are used for state purposes for the greatest prosperity of the people".

The phenomenon of tax avoidance in Indonesia can be seen from the tax ratio of the State of Indonesia. The tax ratio shows the government's ability to collect tax revenue or reabsorb gross domestic product (GDP) from the community in the form of taxes. The tax ratio is a measure of the performance of tax collection in a country, the higher the tax ratio, the better the performance of tax collection in a country. Indonesia's tax ratio over the past 4 years has decreased where in 2016 Indonesia's tax ratio was only 10.4%, this figure decreased from 2015 which was 10.8%, previously in 2014 it was 10.9%, even in 2013 it reached 11.3%, (http://republika.co.id/2017). The ratio shows that Indonesia's revenue from taxes is not optimal. When compared to countries in Southeast Asia whose average tax ratio is 15%-16% of GDP, Indonesia's tax ratio is the lowest. This indicates the existence of tax aggressiveness activities, so that tax revenue in Indonesia is not optimal. Based on this, researchers will conduct research on the LQ45 Stock Index listed on the IDX, to determine the Tax Aggressiveness activities carried out by companies that have a good level of liquidity and market capitalization.

Based on the background described above, the problems in this study can be formulated as follows:

1. Does Corporate Social Responsibility (CSR) affect Tax Aggressiveness on the LQ45 Index listed on the Indonesia Stock Exchange in 2013-2017?
2. Does Earnings Management affect Tax Aggressiveness on the LQ45 Index listed on the Indonesia Stock Exchange in 2013-2017?
3. Does Company Size Earnings affect Tax Aggressiveness on the LQ45 Index listed on the Indonesia Stock Exchange in 2013-2017?
4. Is it simultaneously Corporate Social Responsibility, Earnings Management and Company Size Against Aggressiveness in LQ45 Index Companies listed on the Indonesia Stock Exchange in 2013 - 2017?

The objectives for this research are:

1. Test and provide empirical evidence that Corporate Social Responsibility (CSR) has a positive effect on Tax Aggressiveness on the LQ45 Index listed on the Indonesia Stock Exchange in 2013-2017.

2. Test and provide empirical evidence that Earnings Management has a positive effect on Tax Aggressiveness on the LQ45 Index listed on the Indonesia Stock Exchange in 2013-2017.
3. Test and provide empirical evidence that Company Size has a positive effect on Tax Aggressiveness in LQ45 Index Companies listed on the Indonesia Stock Exchange in 2013-2017.
4. Test and provide empirical evidence that Corporate Social Responsibility, Earnings Management and Company Size have an effect on Aggressiveness in LQ45 Index Companies listed on the Indonesia Stock Exchange in 2013-2017.

The results of theoretical research are expected to be useful as a reference in the development of economics, especially in the field of accounting. This research is also expected to be used as literature and references for academic parties and further research on Corporate Social Responsibility, Earnings Management and Company Size on Tax Aggressiveness.

B. LITERATURE REVIEW

Corporate Social Responsibility Disclosure or CSR disclosure is a way of communicating the social and environmental impacts of the company's economic activities to special interest groups and society in general. (Mathews, 1995 in Sudana and Arlindania, 2011).

Earnings Management according to Theodorus M. Tuanakotta (2013: 210) is Earnings Management activities are parts of financial engineering that are prevalent in the capital market. Magrath and Weld (2002) distinguish earnings management activities that are good business practices and abusive earnings management.

Company Size is a measure of the size of a company which is shown or assessed by total assets, total sales, total profits, tax expenses and others, (Brigham and Houston, 2010: 4). According to Hartono (2008: 14)

According to Putri (2014), corporate tax aggressiveness is an act of engineering taxable income designed through tax planning actions (Tax Planning) either using legal (Tax Avoidance) or illegal (Tax Evasion) methods.

C. RESEARCH METHODOLOGY

Data collection techniques are carried out by processing literature, articles, journals, previous research results, and other written media related to the topic of discussion of this research. Recording data related to all research variables obtained from www.idx.co.id.

By looking at the framework of the theoretical framework, the data analysis technique in this study is quantitative analysis. The analysis techniques used in this research are descriptive statistical tests, classical assumption tests, and hypothesis testing using Microsoft Excel and SPSS (Statistical Product and Service Solution) version 24 software assistance.

The type of research used in this research is quantitative research methods. Quantitative research methods are referred to as positivistic methods because they are based on positivism, used to research on certain populations or samples, collection can use research instruments, quantitative / statistical data analysis with the aim of testing predetermined hypotheses.

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Measurement of variable X1, namely CSR using a dichotomous approach, namely each CSR item in the research instrument is given a value of 1 if disclosed, and a value of 0 if not disclosed, namely with the formula CSRIi = Σxyi / Ni. Measurement of variable X2, namely Management Eranings using the formula DAit = TA it / Ait-1 - NDAit. Measurement of variable X3, namely Company Size using the formula SIZE = LN of Total Asset and Measurement of variable Y, namely Tax Aggressiveness using the formula ETR = Total Income Tax / Profit Before Tax.

D. RESULTS AND DISCUSSION

Classical Assumptions Test

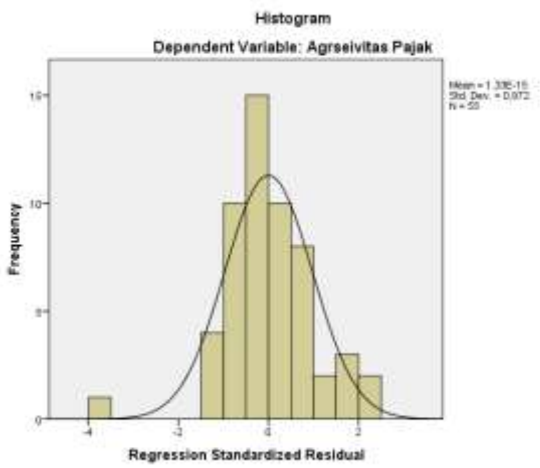
Table 1

Kolmogorov-Smirnov Test Results

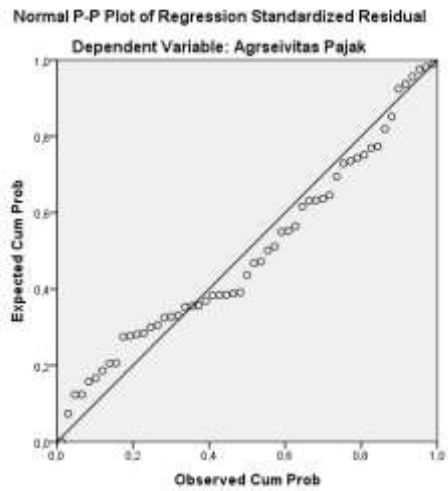
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		55
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,03923645
Most Extreme Differences	Absolute	,106
	Positive	,103
	Negative	-,106
Test Statistic		,106
Asymp. Sig. (2-tailed)		,189[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Data processed by SPSS Version 24

Based on the results of the Kolmogorov Smirnov test in table 1 above, it is obtained that the residual value of the data used in this study is 0.189> α 0.05. This shows that all data used as research samples are normally distributed.



Source: Primary Data (Data processed by researchers with SPSS version 26)
Picture 1.
Histogram Graph



Source: Primary Data (Data processed by researchers with SPSS version 26)
Picture 2.
P-Plot Graph

Based on picture 1, the histogram graph tends to have a balanced slope on both the left and right sides or bell-shaped. So that in Figure 2 states that the data is normally distributed. Meanwhile, the p-plot graph shows that the data points spread around the diagonal line, and the distribution follows the direction of the diagonal line and follows the regression model, so it can be concluded that the data processed is normally distributed data so that the normality test is fulfilled.

Multicollinearity Testing

Table 2
Multicolonierity Test Results

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	CSR	,921	1,078
	Earnings Management	,880	1,137
	Company Size	,847	1,180
a. Dependent Variable: Agresivitas Pajak			

Source: Data processed by SPSS Version 24

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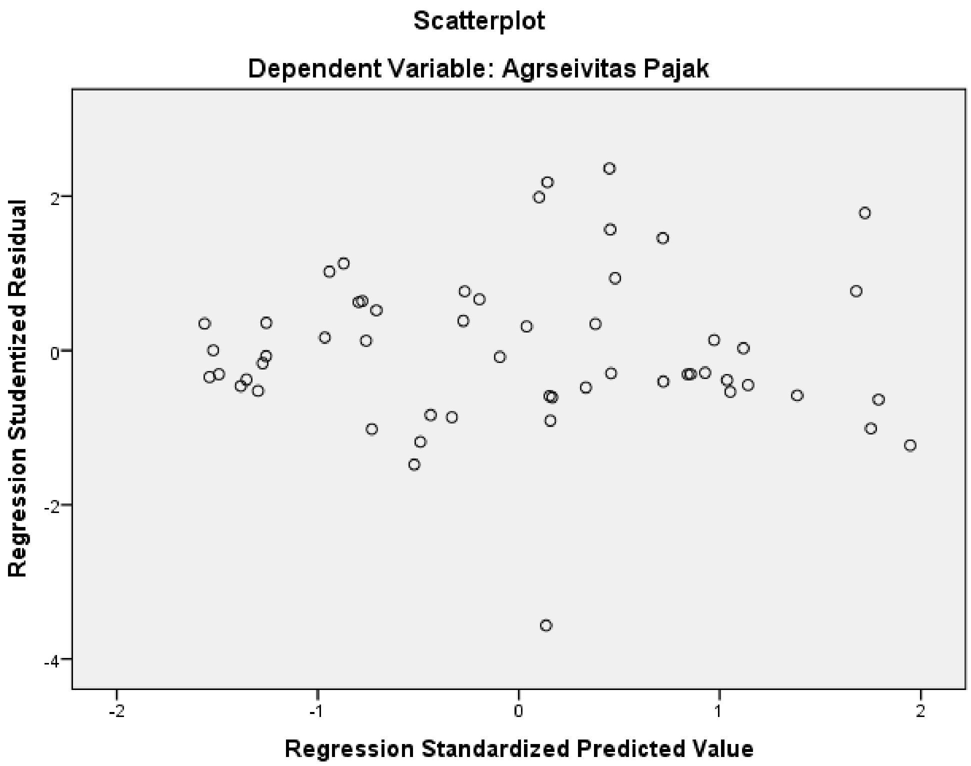
Based on table 2, the results of the calculation of the Tolerance value show that no independent variable has a tolerance value of less than 0.10. The tolerance value of the CSR variable is 0.921, the Earnings Management variable is 0.880 and the Company Size variable is 0.847. The results of the Variance Inflation Factor (VIF) calculation also show the same thing, namely none of the independent variables have a VIF value of more than 10. The VIF value of the CSR variable is 1.078, the Earnings Management variable is 1.137 and the Company Size variable is 1.180. So referring to the basis for decision making in the multicollinearity test, it can be concluded that there are no symptoms of multicolonierity between variables in the regression model.

Heteroscedasticity Test



Source: Primary Data (Data processed by researchers with SPSS version 26)

Picture 3.

Scatterplott Graph

Based on picture 3 above, the scatterplot graph shows that the points spread randomly and are spread both above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is suitable for predicting Tax Aggressiveness based on the variables that influence it, namely Corporate Social Responsibility, Earnings Management, Company Size.

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Autocorrelation Test

Table 3.
Autocorrelation Test Results

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,466[a]	,217	,171	,04037398	1,237
a. Predictors: (Constant), *Company Size*, CSR, *Earnings Management*					
b. Dependent Variable: Agresivitas Pajak					

Source: Data processed by SPSS Version 24

Based on the Durbin-Watson test results in table 3 above, it can be seen that the autocorrelation test on the Durbin-Watson value shows a value of 1.237, where the number is between -2 and +2 (-2 ≤ DW ≤ +2), so it can be concluded that the data in this study are free from autocorrelation.

Hypothesis Test

Table 4
Multiple Linear Regression Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,613	,142		4,303	,000
	CSR	,976	,665	,189	1,466	,149
	Earnings Management	-,147	,206	-,094	-,711	,480
	Company Size	-,012	,004	-,400	-2,972	,005
a. Dependent Variable: Agrseivitas Pajak						

Source: Data processed by SPSS Version 24

Based on table 4 above, the regression equation can be obtained as follows:

Y= 0.613 (α) + 0.976 (X_1) + -147 (X_2) + -0.012 (X3) + ∈

1. The constant value (α) = 0.613 which indicates that if the Corporate Social Responsibility (X1), Earnings Management (X2), and Company Size (X3) variables are 0 (zero), then Tax Aggressiveness (Y) increases by 0.613.
2. The coefficient value of variable X1 (Corporate Social Responsibility) is 0.976. This means that if the Corporate Social Responsibility variable increases by one unit, the Tax Aggressiveness (Y) variable will increase by 0.976, assuming that the other independent variables are equal to zero.
3. The coefficient value of variable X2 (Earnings Management) is -0.147, which means that the coefficient value shows a negative value between the Earnings Management

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variable and Tax Aggressiveness, this means that if the Earnings Management variable increases by one unit, there will be a decrease in the level of Tax Aggressiveness (Y) by 0.147.

4. The coefficient value of variable X3 (Company Size) is -0.012, which means that the coefficient value shows a negative value between the Company Size variable and Tax Aggressiveness, this means that if the Company Size variable increases by one unit, there is a decrease in the level of Tax Aggressiveness (Y) by 0.012.

Test Coefficient of Determination (R2)

Table 5
Test Results of the Coefficient of Determination (R2)

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,466[a]	,217	,171	,04037398
a. Predictors: (Constant), Company Size, CSR, Earnings Management				
b. Dependent Variable: Agresivitas Pajak				

Source: Data processed by SPSS Version 24

Based on Table 5 above shows the coefficient of determination (R Square) of 0.217 which means that the effect of the independent variable (Corporate Social Responsibility, Earnings Management, and Company Size) on the dependent variable (Tax Aggressiveness) is 21.7%. While the remaining 78.3% (100% - 21.7%) is influenced by other variables not examined.

Partial Test (t Test)

Table 6
Partial Test Results (t Test)

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,613	,142		4,303	,000
	CSR	,976	,665	,189	1,466	,149
	Earnings Management	-,147	,206	-,094	-,711	,480
	Company Size	-,012	,004	-,400	-2,972	,005
a. Dependent Variable: Agrseivitas Pajak						

Source: Data processed by SPSS Version 24

Based on Table 6 above, then the researchers conducted a partial hypothesis (t test) for each research variable, namely as follows:

1. The Effect of Corporate Social Responsibility on Tax Aggressiveness

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Corporate Social Responsibility (X1) has a tcount value of 1.466 and the value of ttable can be calculated from the t-test table with α = 0.05, which is obtained from the formula n - k - 1, namely 55 - 4 - 1 = 50. Then the result is 2.00856. The Corporate Social Responsibility (X1) variable has a p value of 0.149. Because the tcount value < t table is 1.466 < 2.00856 and the p value / significance level of the Corporate Social Responsibility variable> 0.05, namely 0.149> 0.05. So it can be concluded that Corporate Social Responsibility (X1) has no significant effect on Tax Aggressiveness.

2. The Effect of Earnings Management on Tax Aggressiveness
   Earnings Management (X2) has a tcount value of -0.711 and the value of ttable can be calculated from the t-test table with α = 0.05, which is obtained from the formula n - k - 1, namely 55 - 4 - 1 = 50. Then the result is 2.00856. The Earnings Management (X2) variable has a p value of 0.480. Because the tcount value < t table is -0.711 < 2.00856 and the p value / significance level of the Corporate Social Responsibility variable> 0.05, namely 0.480> 0.05. So it can be concluded that Earnings Management (X2) has no significant effect on Tax Aggressiveness.
3. The Effect of Company Size on Tax Aggressiveness
   Company Size (X3) has a tcount value of -2.972 and the value of ttable can be calculated from the t-test table with α = 0.05, which is obtained from the formula n - k - 1, namely 55 - 4 - 1 = 50. Then the result is 2.00856. The Company Size (X3) variable has a p value of 0.005. Because the tcount value < ttable is -2.972> 2.00856 and the p value / significance level of the Corporate Social Responsibility variable < 0.05, namely 0.005 < 0.05. So it can be concluded that Company Size (X3) has a significant effect on Tax Aggressiveness.

Simultaneous Test (F Test)

Table 7
Simultaneous Test Results (F Test)

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,023	3	,008	4,706	,006[b]
	Residual	,083	51	,002		
	Total	,106	54			
a. Dependent Variable: Agresivitas Pajak						
b. Predictors: (Constant), *Company Size*, CSR, *Earnings Management*						

Source: Data processed by SPSS Version 24

Based on table 7 above, the Fcount value is 4.706 and the Ftable value is sought with N1 = 3, N2 = 51 (calculated by the n - k formula, namely 55 - 4 = 51), Ftable is 2.79 with a significance level of 0.006. Because the Fhitung> Ftabel value is 4.706> 2.79 and the p value / variable significance level <0.05, namely 0.006 <0.05, it can be concluded that Corporate Social Responsibility (X1), Earnings Management (X2) and Company Size (X3) have a simultaneous and significant effect on Tax Aggressiveness

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E. CONCLUSIONS AND SUGGESTIONS

Conclusion

This study aims to determine the effect of Corporate social Responsibility, Earnings Management and Company Size on Tax Aggressiveness in LQ45 index companies listed on the Indonesia Stock Exchange from 2013 to 2017. Based on the results of research and hypothesis testing that has been carried out, the authors can draw the following conclusions:

1. Corporate social responsibility has no significant effect on tax aggressiveness. Fitri Anita M (2016) which states that Corporate Social Responsibility has no significant effect. Disclosure of Corporate Social Responsibility activities in the company's annual report cannot be used as a guarantee of low aggressive tax actions taken by the company.
2. Earnings Management has no significant effect on Tax Aggressiveness. The results of this study are in accordance with research conducted by Putri (2014) that Eranings Management has no significant effect. The positive effect of Earnings Management on corporate tax aggressiveness can be explained because the profit figure is a reference for calculating the amount of tax payable by the company. Therefore, the company will report profits in accordance with its wishes to minimize the company's tax burden. However, the results of this study indicate that Earnings Management carried out does not significantly affect Corporate Aggressiveness.
3. Company Size has a significant effect on Tax Aggressiveness. The results of this study are in accordance with research conducted by Kamila (2013) and Krisnata (2012) which states that Company Size has a significant effect on Tax Aggressiveness, this means that large companies have a large amount of pre-tax profit and have greater incentives and resources to carry out tax management. Large companies will definitely receive greater attention from the government regarding the profits earned, so they often attract the attention of the tax authorities to be taxed in accordance with applicable regulations.
4. Corporate Social Responsibility, Earnings Management and Company Size have a significant effect on Tax Aggressiveness in LQ45 Index companies listed on the Indonesia Stock Exchange in 2013-2017.

Suggestions

Based on the results of the study, suggestions that can be given to future researchers are:

1. This study only uses a research period of 5 (five) years, it is hoped that further researchers will increase the research period so that the research results are more representative.
2. Future researchers are expected to develop research with other sectors or industries listed on the Indonesia Stock Exchange and with a larger number of samples so as to strengthen the results of the research conducted.
3. Future researchers are expected to use proxies other than ETR (Effective Tax Rate) to measure Tax Aggressiveness, including cash effective tax rate (CETR), book tax differences (BTD), tax shelter activity, tax planning (Taxplan) and so on.
4. Further researchers are expected to add other independent variables that affect tax aggressiveness besides the variables used in this study.

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