



The Influence of Corporate Social Responsibility (CSR), Company Size, and Sales Growth on Tax Avoidance

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ARTICLE INFO

Keywords: CSR, Company Size, Sales Growth, Tax Avoidance

Received : 14, December

Revised : 20, January

Accepted: 25, February

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ABSTRACT

This study aims to determine the influence of corporate social responsibility (CSR), company size, and sales growth on tax avoidance in food and beverage sub-sector companies listed on the Indonesia Stock Exchange from 2018 to 2022. The technique used was purposive sampling with a sample size that met the criteria of 26 companies. The type of data used is quantitative with secondary data sources from financial annual reports and corporate sustainability reports. This study uses the SPSS version 22 analysis tool. The test results show that corporate social responsibility (CSR) has a significant and negative impact on tax avoidance, and company size has a significant and positive impact on tax avoidance. Simultaneously, sales growth does not affect tax avoidance.

INTRODUCTION

Large and continuous tax revenues are the hope of the government. This contrasts with the expectations of companies that want small tax payments (Purba et al., 2020). Taxes are considered a burden for companies that can reduce net profit. There is a view that tax payments do not directly benefit the company's profits. Therefore, companies tend to look for ways to reduce the taxes they must pay. Companies do various legal and illegal things (Sari et al., 2020). One way that companies do to avoid taxes legally is through *tax avoidance*.

The *food and beverage* industry continues to play a role as a supporting sector for manufacturing growth and the national economy. Its continuous and significant role in gross domestic product (GDP) (Ministry of Industry, 2019) shows this. The income of the *food and beverage industry* is the highest compared to other sectors, so companies in the *food and beverage sector* will likely also make large profits. Large profits will encourage companies to avoid taxes (Gazali et al., 2020).

Food and beverage sub-sector companies in Indonesia. This was done by PT Sinar Mas Agro Resources and Technology (SMART) Tbk in 2020, which is part of the Sinar Mas group. This case is related to the alleged use of a *transfer pricing strategy* by SMART Tbk. The main motive behind this tax avoidance is to minimize the overall tax burden for the group of companies. It does this by shifting profits to countries with low taxes; the company can increase its net profit after tax. However, this practice is detrimental to the Indonesian government because it reduces the tax revenue that should be paid.

In addition to the above cases, several companies practice tax avoidance. Among these companies, PT Indofood Sukses Makmur Tbk. This case began with business development, which involved establishing a new company. After that, the company transferred its assets and liabilities. Due to this business development, PT Indofood Sukses Makmur Tbk was decided by the Directorate General of Taxes (DGT) to continue to pay taxes of Rp1.3 billion (Gresnews.com, 2013). This tax avoidance will reduce the tax burden that the company must pay. However, it will not be subject to sanctions by the Directorate General of Taxes because no regulations have been violated.

Companies that do tax avoidance mean less contribution to the government to finance development. Thus, tax avoidance is a behavior of companies that do not have social responsibility. Corporate social responsibility can be realized through contributions to society through tax payments to the government. Companies must be responsible for all their activities. This can be realized in the form of social responsibility through *corporate social responsibility* (CSR).

CSR is a company's obligation to provide benefits to the community. CSR will consider broader societal aspects and improve the wider community's welfare through company funds (Irawan & Muarifah, 2020). The research results of Putri & Yanti (Putri & Yanti, 2022) stated that the *corporate social responsibility* (CSR) variable positively affects tax avoidance. The more CSR is disclosed, the greater the tax avoidance actions taken by the company.

Variables that can affect tax avoidance are company size. This is determined based on the company's total assets. Increasing total assets indicate good company prospects in the long term. The size of the company's profits will affect the tax payments paid by the company. According to Saputra et al (2022), company size significantly and positively influences tax avoidance practices. Large companies, characterized by large assets and profits, tend to pay more tax. However, this contrasts with research conducted by Widodo & Wulandari (2021). Large and small company size does not affect tax avoidance practices because companies generally comply with applicable tax provisions.

Sales growth is also a factor in tax avoidance. This is because the higher sales growth of a company indicates that the company has good performance. Thus, the profit generated will also increase in the current period. Managers will take tax avoidance actions because they want compensation comparable to the value of the profit generated by the company (Suteja et al., 2022). Research conducted by (Suteja et al., 2022) showed that the sales growth variable affects tax avoidance. However, this contrasts with research conducted by Hidayat (2018) and Ayustina & Safi'i (2023), which stated that *sales growth* partially has no significant effect on the *tax avoidance variable*.

Considering these phenomena and background, the author is interested in conducting research titled "The Influence of Corporate Social Responsibility (CSR), Company Size, and Sales Growth on Tax Avoidance in Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange for the Period 2018-2022."

LITERATURE REVIEW

Corporate Social Responsibility (CSR)

Corporate social responsibility (CSR) is a company's compliance form. In this case, compliance is acting ethically, prospering employees, improving the community's quality of life, and participating in economic development—the costs incurred by the company each year to finance CSR activities. Another expense is paying taxes. This can cause a decrease in profits or income for the company (Putri & Yanti, 2022).

The principal grants the rights to the agent to manage the company's operational activities and for decision-making purposes. So, the company is said to be responsible and compliant if the company implements CSR properly. According to Law Number 7 of 2021, several CSR activities can reduce corporate income tax so that companies can reduce fiscal profits and reduce taxes owed. Companies can use CSR activities as part of a tax avoidance strategy. CSR can act as a tax deduction and defense against aggressive tax avoidance practices.

The results of research conducted by (Putri & Yanti, 2022) and (Rohyati & Suropto, 2021) stated that Corporate Social Responsibility (CSR) has a positive influence on tax avoidance. The results of this study can be concluded that the more companies involved in Corporate Social Responsibility (CSR) activities, the greater the possibility of companies avoiding taxes. Company management may avoid taxes to ensure that CSR programs continue running while achieving optimal company profits.

H1: Corporate Social Responsibility (CSR) has a significant and positive influence on tax avoidance

Company Size

Company size is a scale that can determine how many assets a company has. Company productivity in increasing profits is influenced by the size of the company and the company's large assets. Thus, the larger the company, the greater the need for funds compared to smaller companies. As a result, large companies tend to earn higher incomes (Tahar & Rachmawati, 2020).

The relationship between agency theory and company size is that larger companies tend to have more complex agency structures. The larger the company, the greater the potential for interest differences between owners and management. Large entities usually have reliable human resources in the field of taxation. This will help entities make tax planning. Tax planning, such as legal tax avoidance, allows entities to minimize their tax burden.

As explained above, the conditions make large companies more likely to avoid taxes. Agencies may be more striking in large companies because owners often cannot

directly monitor management activities. This can create space for managers to act according to their interests, which can conflict with the owners' interests.

Based on previous research conducted by (Saputra et al., 2022) and (Wardani & Puspitasari, 2022), company size affects tax avoidance. Companies with large sizes are considered to have large assets and profits. This results in a large amount of tax to be paid. This motivates companies to take tax avoidance actions.

H2: Company size has a significant and positive effect on tax avoidance

Sales Growth

The company's profit can be estimated by how much sales growth. The increase in sales volume measures the company's sales growth. If sales growth increases, it is assumed that the company's profit also increases. Thus, the tax that the company must pay will increase. This situation encourages companies to take tax avoidance actions.

According to the agency theory studied in this study, the government acts as a principal while the company (taxpayer) acts as an agent. The government expects companies to pay taxes by tax provisions. However, taxes are a burden for companies that can reduce net income. Companies are likely to take certain steps to show good performance. Therefore, there is a conflict of interest between companies as agents who try to tax avoidance to reduce the company's tax burden. Increased sales growth will increase the company's profit. Therefore, companies must bear an increasingly high tax burden as well. This is what can make companies do tax avoidance.

The above opinion is supported by research conducted by Khomsiyah et al (2021). The results of the study showed that sales growth has a positive impact on tax avoidance. The higher the sales growth, the greater the income and profit obtained by the company. This results in an increase in the tax burden that the company must bear.

H3: Sales growth has a significant and positive effect on tax avoidance

Based on the theoretical explanation above, a conceptual framework can be prepared regarding the influence of corporate social responsibility (CSR), company size, and sales growth on tax avoidance in food and beverage sub-sector companies listed on the Indonesia stock exchange for the period 2018-2022, including in Figure 1.

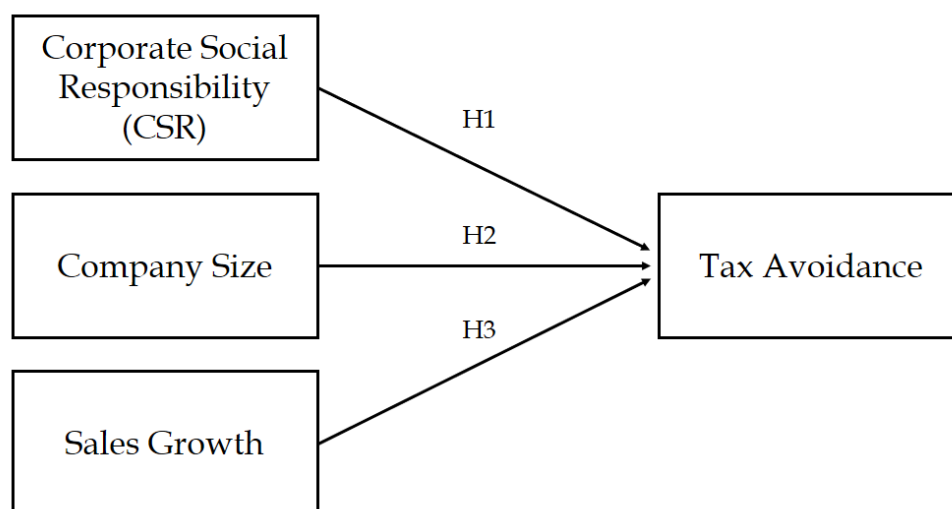


Figure 1. Conceptual Framework

METHODOLOGY

The population of this study was 50 *food and beverage sub-sector companies* listed on the Indonesia Stock Exchange from 2018-2022. This study used a *nonprobability sampling technique* by selecting the *purposive sampling method*. The *purposive sampling method* was chosen because only companies that meet certain criteria can be the Object of this study. Based on the predetermined criteria, the number of samples obtained was 18 *food and beverage sub-sector companies* listed on the Indonesia Stock Exchange.

Table 1. Research Sample Criteria

| No. | Sample Criteria | Amount |
|--|--|-----------|
| 1. | <i>Food and beverage</i> sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. | 50 |
| 2. | <i>Food and beverage</i> sub-sector companies listed on the Indonesia Stock Exchange (IDX) must present complete financial reports during 2018-2022. | (3) |
| 3. | <i>Food and beverage</i> sub-sector companies listed on the Indonesia Stock Exchange (IDX) that experienced losses during 2018-2022. | (20) |
| 4. | <i>Food and beverage</i> sub-sector companies listed on the Indonesia Stock Exchange that did not submit sustainability reports for 2018-2022. | (9) |
| Companies that can be used as research samples | | 18 |
| Total data used for the period 2018-2022 = 18 x 5 | | 90 |

The data collection technique used in this study is a literature study through journals, previous research, and other written media. In addition, this study also uses a documentation study method by referring to the company's annual financial report and sustainability report.

Quantitative methods are used in this research. Data analysis in this study was conducted using multiple linear regression and the assistance of the Statistical Package for Social Science (SPSS) version 22 computer software. The steps of the quantitative method used to process and analyze data in this study are descriptive statistical analysis, classical assumption tests, multiple linear regression analysis, and model feasibility tests.

The classical assumption tests include normality test, multicollinearity, heteroscedasticity, and autocorrelation. Data is normally distributed if the p-value > 0.05. The multicollinearity test in research is considered good if there is no multicollinearity. If $VIF \leq 10$ or $Tolerance \geq 0.1$, then it indicates the presence of multicollinearity. The heteroskedasticity test meets the assumption if there is no clear pattern in the residual scatter plot. A good autocorrelation test is when the symptoms of autocorrelation do not appear when DW (Durbin-Watson) is within the range of -2 to +2.

The multiple linear regression equation measures the relationship between two or more independent variables and one dependent variable. The model used for multiple linear regression analysis is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \dots\dots\dots (1)$$

Information:

Y: Tax Avoidance

α : Constant

$\beta_1 - \beta_3$: Regression Coefficient of Independent Variables

X_1 : Corporate Social Responsibility (CSR)

X_2 : Company Size

X_3 : Sales Growth

e: Error Value

The feasibility test of the model includes the F test (simultaneous test), the coefficient of determination (R^2), and the t test. If the significance value of $F < \alpha$ (0.05), then the research model is considered appropriate for the observational data. The criterion for the coefficient of determination is that the higher the R^2 and Adjusted R^2 values, the better the model explains the variation in the data. The t-test criterion is that if the p-value < 0.05 , then the variable is considered significant.

RESEARCH RESULT AND DISCUSSION

Descriptive Analysis

The results of the descriptive analysis in this study include the minimum, maximum, average (*mean*), and standard deviation values of each variable. The results of the descriptive analysis test after data *outliers* are presented in the following table:

Table 2. Results of Descriptive Statistical Tests

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|---------|----------------|
| CSR | 79 | ,00 | ,92 | ,2735 | ,28198 |
| Company Size | 79 | 11.92 | 14.26 | 12,9441 | ,61762 |
| Sales Growth | 79 | -,21 | ,40 | ,1021 | ,13648 |
| Tax Avoidance | 79 | ,17 | ,36 | ,2434 | ,04054 |
| Valid N (listwise) | 79 | | | | |

Source: SPSS output version 22, 2024

Multiple Linear Regression Analysis

Multiple Linear Regression Analysis in this study has gone through the stages of Normality Test, Multicollinearity Test, Heteroscedasticity Test, Autocorrelation Test and t-Test. This study uses the SPSS version 22 application with the following results:

Table 3. Multicollinearity Test

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|--------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| | 1 (Constant) | -,012 | ,097 | | | | -,124 |
| CSR | -,046 | ,017 | -,322 | -2,717 | ,008 | ,828 | 1,207 |
| Company Size | ,021 | ,008 | ,314 | 2,704 | ,008 | ,867 | 1,154 |
| Sales Growth | ,016 | ,033 | ,056 | ,502 | ,617 | ,952 | 1,050 |

a. Dependent Variable: Tax Avoidance

Source: SPSS output version 22, 2024

Based on the results of the multiple linear regression analysis above, the regression equation obtained is:

$$Y = -0,012 - 0,046X_1 + 0,021X_2 + 0,016X_3 + e..... (2)$$

The regression line equation means:

A negative constant of -0.012 indicates that when all independent variables (free variables) are assumed to have no value or are equal to zero, then the dependent variable (bound variable) will have a value of -0.012.

The CSR coefficient (X1) is negative, which is -0.046. This indicates a negative relationship between CSR and tax avoidance. In other words, every one-unit increase in variable X1 (CSR) will cause a decrease in the value of tax avoidance (Y) by 0.046, if other variables remain constant.

The coefficient of company size (X2) is positive at 0.021. This indicates a positive relationship between company size and tax avoidance. In other words, every one-unit increase in company size will be followed by an increase in the value of tax avoidance (Y) by 0.021, if other variables remain constant.

The sales growth coefficient (X3) has a positive value of 0.016. This indicates a positive relationship between sales growth and tax avoidance. In other words, every one-unit increase in sales growth will cause an increase in the value of tax avoidance (Y) of 0.016, assuming other variables remain constant.

Hypothesis Testing

Based on the results of the t-test on the independent variables against the dependent variables as in table 4 below:

Table 4. Hypothesis testing results

| Hypothesis | Influence | Result |
|-------------------|--|---------------|
| H1 | Corporate Social Responsibility (CSR) on Tax Avoidance | Accepted |
| H2 | Company Size on Tax Avoidance | Accepted |
| H3 | Sales Growth on Tax Avoidance | Rejected |

1. Hypothesis 1 is accepted

Corporate social responsibility (CSR) has a significant relationship with a negative relationship direction; this indicates that the higher the level of CSR disclosure of a company, the lower the level of tax avoidance carried out by the company. This negative relationship indicates that companies that actively carry out CSR activities tend to comply with tax regulations and reduce risky activities such as tax avoidance. The results of this study are not based on agency theory because corporate social responsibility (CSR) has a negative and significant effect on tax avoidance. Agency theory emphasizes that managers tend to maximize their profits. However, when a company is active in CSR activities, the manager's focus may shift from simply maximizing financial profits to achieving social and environmental goals. In this case, managers may be more likely to consider the consequences of the company's reputation and social responsibility in making tax decisions.

The results of this study are consistent with studies conducted Zobar & Miftah (2020) and Ernawati et al (2022), who stated that CSR has a significant and negative effect on tax avoidance. This shows that the higher the company's social responsibility, the smaller the tax avoidance. However, the results of this study differ from the studies conducted by Sihombing & Sudjima (2022), Hendi & Handianto (2021), Smith et al (2023), Jao & Holly (2022), and Apriliyana & Suryarini (2018) which stated that CSR does not affect tax avoidance. Many companies have yet to present comprehensive corporate social responsibility (CSR) routine reports yearly.

2. Hypothesis 2 is accepted

Company size has a significant relationship with a positive relationship direction. This shows that the larger the company's size, the higher the tendency to do tax avoidance. The results of this study are based on agency theory because company size affects tax avoidance. This means that large companies tend to have more complex and diverse structures in terms of operations and finances. This can create opportunities for managers to do tax avoidance. This tax avoidance is done by taking advantage of different tax laws in various jurisdictions or using a complex company structure.

The results of this study are consistent with research conducted by Saputra et al (2022) and Aulia and Mahpudin (2020), which stated that company size has a significant and positive effect on tax avoidance. This happens because companies with large assets and profits are considered large. As a result, the amount of tax to be paid is also large. This encourages companies to engage in tax avoidance. However, the results of this study contradict the research conducted by Sembiring & Sa'adah (2021), Wijayanti & Merkusiwati (2017), Ariska *et al.*, (2020), Masrurroch *et al.*, (2021), and Ulfa *et al.*, (2021) which stated that there was no influence between large or small company size and tax avoidance.

3. Hypothesis 3 is rejected

Sales growth has no significant effect on tax avoidance. The results of this study are not in line with agency theory because sales growth does not affect tax avoidance. Sales growth will enable the company to pay taxes. In addition, increasing sales growth will result in increased company profits. Greater profits will encourage companies to plan taxes better through *tax planning*. This can result in optimal taxes and reduce the tendency to avoid tax.

The results of this study are in line with the research conducted by Sholeha (2018), Hidayat (2018), and Austin & Safi'i (2023), which stated that high or low levels of corporate tax avoidance are not influenced by high or low corporate sales growth. However, this study's results differ from the research conducted by Nabilla and Fikri (2018), which stated that sales growth positively affects tax avoidance.

CONCLUSIONS AND RECOMMENDATIONS

Based on the analysis and discussion results, *corporate social responsibility* (CSR) significantly influences tax avoidance with a negative relationship direction. This shows that the higher the company's social responsibility, as seen from the CSR disclosure item in the sustainability report, the smaller the tax avoidance will be. Company size has a significant and positive influence on tax avoidance. This can happen because larger companies have more resources to take advantage of legal loopholes or more complex tax planning strategies. In addition, large companies often operate internationally. Sales growth does not have a significant effect on tax avoidance. This means that an increase or decrease in a company's sales has little impact on the company's decision to avoid taxes.

This study has several limitations. First, this study only covers companies in *the food and beverages sub-sector*. Further research can examine several other sub-sectors. Second, this study is limited to data on the IDX from 2018 to 2022. Further research can increase the period of the data used so that the results obtained are more comprehensive.

ADVANCED RESEARCH

This study has limitations in the variables used and employs data over a relatively short period, specifically the last 4 years. Future researchers could add other variables, such as profitability and data over a longer period. This aims to provide clearer and more accurate results.

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