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EFFECT OF CORPORATE SOCIAL RESPONSIBILITY (CSR), PROFITABILITY, AND PROFIT MANAGEMENT ON TAX EVASION

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ABSTRACT

This study examines the effect of Corporate Social Responsibility (CSR), profitability, and profit management on tax evasion. We use manufacture company's subsector food and beverage listed on the Indonesia Stock Exchange (BEI) during 2012-2016, based on purposive sampling method was obtained 8 companies. The indicators disclosure of CSR is using Global Reporting Initiative (GRI) guideline. Variable profitability is measured by a ratio of ROA, and profit management is measured by discretionary accrual. The dependent variable is proxy by CETR. We use multiple linear regression method. The result shows that the CSR and profitability have asignificant influenceon tax evasion. profit management does not have a significant influence on tax evasion.

Keywords: *CSR, profitability, profit management, and tax evasion.*

ABSTRAK

Penelitian ini menguji pengaruh Corporate Social Responsibility (CSR), profitabilitas, dan manajemen laba terhadap penggelapan pajak. Kami menggunakan subsektor perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) selama 2012-2016, berdasarkan metode purposive sampling diperoleh 8 perusahaan. Pengungkapan indikator CSR menggunakan pedoman Global Reporting Initiative (GRI). Profitabilitas variabel diukur dengan rasio ROA, dan manajemen laba diukur dengan akrual diskresioner. Variabel dependen adalah proksi oleh CETR. Kami menggunakan metode regresi linier berganda. Hasil penelitian menunjukkan bahwa CSR dan profitabilitas memiliki pengaruh yang signifikan terhadap penggelapan pajak. Manajemen laba tidak memiliki pengaruh yang signifikan terhadap penggelapan pajak.

Kata kunci: CSR, profitabilitas, manajemen laba, dan penggelapan pajak.

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INTRODUCTION

Tax is a contribution of the people to the State treasury based on the law (which can be forced) without receiving reciprocal services (counter-achievements) which can be directly demonstrated and used to pay for public expenses (Mardiasmo, 2011). The definition shows that tax is a contribution imposed by the government, so it is prone to generate tax resistance from the taxpayer itself.

This tax evasion activity can be seen from the decrease in tax revenue from the target of tax revenues from 2012 to 2016. In 2012 the target of tax revenue was *Rp. 1,016T*, while the tax revenue achieved was *Rp. 981T* with a percentage of 96.4%. In 2013 the tax revenue target was *Rp. 1,148T* and tax revenues amounted to *Rp. 1077T* with a percentage of 93.8%. In 2014 the tax revenue target was *Rp. 1,246T* and tax revenues amounting to *Rp. 1143T*with a percentage of 91.7%. In 2015 the tax revenue target was *Rp. 1,489.3* trillion and tax revenues amounted to *Rp.1235.8* trillion with a percentage of 82.9%. Finally, in 2016 the tax revenue target is *Rp. 1,848.1* trillion, while the tax revenue achieved, is *Rp. 1,565.8* or 83.6% of the tax revenue target.

Based on the description of the comparison between the target of tax revenue and tax revenue in 2012-2016, it can be seen that the realization of tax revenues every year is not in accordance with the predetermined tax revenue target. In 2016 the Ministry of Finance targeted tax revenues of *Rp. 1,848.1* trillion, but the realization was only *Rp. 1,565.8* trillion in taxes received. Tax with the realization of this tax revenue shows the practice of tax evasion.

According to Santoso and Rahayu (2013); Wardani (2013) tax evasion measures are considered as legal actions because they use more of the loopholes in the applicable tax regulations (lawful). Some studies have found that tax evasion is influenced by several factors. The first factor is Corporate Social Responsibility (CSR). Some CSR items are expenses that can be charged as deductible expenses (Hidayati, 2017), for example, waste treatment costs, environmental preservation costs, community health programs, scholarship programs, educational facilities donations, etc. other. The results of research conducted by Yunistiyani and Tahar, (2017) and Femitasari (2014) found that CSR had a significantly positive effect on tax evasion. However, it is different from the results of the research conducted by Pradipta (2015) and Watson (2014) who found that CSR had a significant negative effect on tax evasion.

The second factor that affects tax avoidance is profitability. Profitability of a company describes the ability of a company to generate profits during a certain period at a certain level of sales, assets and share capital (Maharani, 2014). Profitability consists of several ratios, one of which is a return on assets (ROA). High profitability will make the company do a proper tax planning so that it produces optimal tax, this causes the tendency of companies to do tax evasion decreases (Heryuliani, 2015). The higher the profitability of a company, the lower the tax evasion by the company. According to Ifanda (2016) profitability has a negative effect on corporate tax evasion. The results of this study are different from the results of research conducted by Dewinta and Setiawan (2016) and Rinaldi (2015) who found that profitability had a positive effect on tax evasion.

The third factor that affects tax evasion is profit management. WP The taxing entity considers taxes as a burden on companies whose tax amounts must be minimized because taxes can reduce the profits that the company gets. Companies also tend to find ways to reduce the number of tax payments (Ngadiman and Puspitasari, 2014). Tax reduction by companies is one of the profit management carried out by the company (Yuwono, 2016). Through profit management, companies make decreasing income to reduce taxable income. The more aggressive the company does profit management with a decreasing income method, it can be said the level of corporate tax aggressiveness is also high because the profits generated by small companies, this results in a smaller tax burden (Suyanto, 2012). According to Yuwono (2016) earnings management has a positive effect on tax avoidance. Unlike the research conducted by Putri (2014) who found that earnings management did not have a significant effect on corporate tax aggressiveness.

In accordance with the description stated above, and the existence of a research gap between research with one another, the researchers wanted to conduct a study that linked CSR, profitability, and profit management with tax evasion measures in the food and beverage sub-sector manufacturing companies listed on the

IDX in the year. 2012-2016. The main reason for consideration is that the authors chose manufacturing companies as the object of research because manufacturing companies became the highest tax contributor until the third quarter of 2017 reached Rp224.95 trillion or grew 16.63 percent over the same period the previous year (Deny, 2017). The contribution of this study is to provide empirical evidence about the impact of CSR, profitability, and earnings management on tax evasion actions, which can answer the differences in the results of previous studies.

FOUNDATION OF HYPOTHESIS THEORY AND DEVELOPMENT

Effect of CSR on Tax Evasion

Companies that are obliged to carry out CSR are companies that are directly related to natural resources. This explains that CSR carried out by the company is an obligation, just as taxes are imposed on the company (Dwilopa, 2016). The disclosure of CSR by the company in addition to providing a positive impact sometimes raises bias. Many companies that provide CSR are precise to cover a variety of frauds committed, one of which is tax evasion (Yunistiyani and Tahar, 2017), because CSR activities carried out by the company can reduce profits that will be obtained by the company. This means that the greater the CSR activities carried out by the company, the higher the tax evasion actions carried out by the company. The results of research conducted by Yunistiyani and Tahar (2017), and Femitasari (2014) found that CSR had a significantly positive effect on tax evasion. Therefore, the hypothesis of this study is:

H1: CSR has a positive effect on tax evasion.

Effect of Profitability on Tax Evasion

Companies that have a high level of profitability tend to obey the payment of taxes, while for companies that have a low level of profitability will not obey the payment of taxes in order to maintain the company's assets rather than having to pay taxes. High profitability makes the company do a proper tax planning so that it produces optimal tax, this causes the tendency of companies to reduce tax avoidance. This results in the higher the profitability of a company, the lower the tax evasion by the company. According to Ifanda (2016), Maharani (2014), and Tarigan (2016) found that profitability had a negative effect on tax evasion. Therefore, the hypothesis of this study is:

H2: Profitability has a negative effect on tax evasion

Effect of Profit Management on Tax Evasion

Scott (2009) identifies the motivation of managers to do profit management. Such motivation includes taxation motivation. Companies use accounting options that reduce income (income decreasing) which are reported to reduce taxable income so that the company can make savings on the tax burden (Suyanto, 2012). The greater the company does profit management with decreasing income method, it can be said that the level of corporate tax aggressiveness is also high because the profits generated by small companies, this results in a smaller tax burden (Suyanto, 2012). Therefore, it is strongly suspected that the practice of profit management by the company is related to tax evasion practices. Research conducted by Yuwono (2016) found that profit management has a positive effect on tax evasion. Therefore, the hypothesis of this study is:

H3: Profit management has a positive effect on tax evasion.

RESEARCH METHODOLOGY

Operational definition

a. Tax Evasion

Tax evasion as the dependent variable is a way of reducing the tax burden that is still within the limits of tax laws and regulations. The measurement of tax evasion in this study uses the Effective Cash Rate (CETR) model, namely cash issued for tax costs divided by pre-tax profit with the following formula:

$$\text{CETR}=\frac{\text{Payment of Taxes}}{\text{Profit Before Tax}}$$

b. Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) as an independent variable (X1) is a form of corporate social responsibility and corporate concern for the surrounding environment. The measurement of CSR disclosure uses a dummy variable, namely by giving a code of 0 (zero) or 1 (one) (Ghozali, 2011). This measurement is done by matching items on the GRI-G4check list with items disclosed in the company's annual report. If the number of items *i* is above the average number of items disclosed from all samples, then given a value of 1, if the number of items *i* is below the average number of items disclosed from the entire sample then it is given a value of 0.

c. Profitability

Profitability is the company's ability to make profits from its business activities. The higher the profitability, the higher the *CETR* of a company. Profitability is measured using profitability ratios, namely *ROA* (Sufiyanti and Wardani, 2016). *ROA* can show the company's ability to profit from the use of company assets, the higher the *ROA* ratio, the higher the profitability in the company (Tarigan, 2016). With the calculation formula as follows:

$$\text{ROA} = \frac{\text{Profit Before Taxes}}{\text{Total Assets}}$$

d. Profit management

Profit management as an independent variable *(X2)* is a manager's action in increasing or decreasing company profits in the company's financial statements to achieve a certain goal. Earnings management in this study was detected using a modified discretionary accrual (DAC) proxy from the Jones (1991 in Wardani and Kusuma, 2012) model (Modified Jones Model). Following are the calculation steps to find the value of discretionary accruals (Arief, 2014):

(1) Calculating the total accrual value using the cash flow approach:

TACit = NIit - CFOit

Information:

TACit = Total company accrual i in year t.

Niit = Net profit after corporate tax i in year t.

CFOit = The company's operating cash flow i in year t.

(2) Finding the coefficient value of total accrual regression:

To find the coefficient value of β1, β2,and β3, it is done by regression technique. This regression is to detect discretionary accruals and non-discretionary accruals. Accrual discretionary is the difference between total accruals and non-discretionary accruals.

TACit / TAit-1 = β1 (1 / TAit-1) + β2 ((ΔREVit - ΔRECit) / Tait-1) + β3 (PPEit / Tait1) + εit

Information:

TACit = Total company accruals in year t

TAit-1 = Total company assets at the end of year t-1

ΔREVit = Change in total income in year t

ΔRECit = Change in total net receivables in year t

PPEit = Property, Plant, and Equipment company in year t

εit = Error item

(3) Calculating Nondiscretionary Accruals (NDAC)

Nondiscretionary Accruals (NDAC) calculations are performed by entering the coefficients of β1, β2, and β3 obtained from regression. Calculations are carried out for all sample companies in each period.

NDACit = β1 (1 / TAit-1) + β2 ((ΔREVit - ΔRECit) / TAit1) + β3 (PPEit / TAit-1) + εit

Information:

NDACit = Nondiscretionary *acrruals*of company i in year t

(4) Determining discretionary accruals

After obtaining nondiscretionary accruals, calculating discretionary accruals can be done using the following equation:

DAC = (TAC / TAit-1) - NDAC

Information:

DAC = Discretionary Accruals

Population, Samples, and Sampling Techniques

In this study, the population used is a food and beverage sub-sector manufacturing company listed on the Indonesia Stock Exchange (IDX) in 2012-2016. The sample in this study was obtained by purposive sampling method, ie the sample was chosen with certain considerations (Sugiyono, 2010) so that companies that did not comply with the criteria determined by the researcher would be excluded from the sample. The criteria that form the basis of sample selection are as follows (Ngadiman&Puspitasari, 2014). (1) Food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2012-2016. (2) Food and beverage sub-sector manufacturing companies that present audited financial statements in full, respectively and ending on December 31 during 2012-2016. (3) Companies that present their financial statements in rupiah currency during the period 2012-2016. (4) Companies with positive retained profit and equity balances in 2012-2016. (5) The company is not delisted (the elimination of shares registered by the stock exchange) during the period 2012-2016.

Based on the criteria obtained a sample of 8 food and beverage sub-sector manufacturing companies with 40 observations that met the criteria. The data used are secondary data. Data is taken from the Annual Financial Report obtained through the official website of the Indonesia Stock Exchange in 2012-2016.

RESULTS AND DISCUSSION

After the classic assumption test which consists of a normality test, autocorrelation test, multicollinearity test, and heteroscedasticity test, it can be concluded that the data has passed the classical assumption test.

a. Coefficient of Determination

The coefficient of determination (R2) essentially measures how far the model's ability to explain the variation of the dependent variable. The test results of the coefficient of determination between CSR, profitability, and laboratory management of tax avoidance can be seen in Table 4.8 below:

Table 1

Determination Coefficient Test Results

Model	*R*	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	*,434[a]*	*,188*	*,121*	*,17194*

a. Predictors: (Constant), Profit Management, CSR, Profitability

Based on table 4.8, the results of the regression analysis obtained Adjusted R Square of 0.188. Thus, it can be concluded that tax avoidance can be explained by the factors of CSR, profitability, and influential earnings management by 18.8%, while the remaining 81.2% describes other independent variables not observed in this study.

b. Simultaneous Significance Test (Test Statistic F)

The level of trust used is 95% or a significant level of 5% with the assessment criteria as follows: if F count> F table, then Ho is rejected and Ha is accepted which means that independent variables simultaneously have a significant effect on the independent variable: if F count < F table, then Ho is accepted and Ha is rejected which means independent variable. The simultaneous F test results can be seen in table 4.9.

Table 2
Test Results for F Statistics

Model		*Sum of Squares*	*Df*	*Mean Square*	*F*	*Sig.*
	Regression	*,404*	*3*	*,135*	*5,347*	*,004[b]*
1	*Residual*	*,907*	*36*	*,025*		
	Total	*1,311*	*39*			

a. Dependent Variable: CETR
b. Predictors: (Constant), Profit Management, CSR, Profitability

From the F statistical test found in table 4.9, the significance is 0.004. While F count of 5.347 is greater than F table which is 2.92. If F count> F table, it can be concluded that the independent variables, namely CSR, profitability, and earnings management simultaneously influence the dependent variable, tax avoidance.

c. Test Statistics t

The statistical test basically shows how far the influence of one explanatory variable/independent individually in explaining the variation of the dependent variable. To determine whether or not there is the influence of each of these independent variables, where CSR, profitability, and profit management on the dependent variable tax evasion will be proxied using CETR. CETR is cash that is spent on tax costs divided by pre-tax profit (Heryuliani, 2015).

Table 3

Statistical Test Results t

Model		*Unstandardized Coefficients*		*Standardized Coefficients*	*t*	*Sig.*
		B	*Std. Error*	*Beta*		
	(Constant)	*,250*	*,060*		*4,177*	*,000*
	CSR	*-,206*	*,058*	*-,568*	*-3,520*	*,001*
1	Profitability	*5,054*	*1,656*	*,659*	*3,051*	*,004*
	Profit Management	*,000*	*,000*	*,391*	*1,991*	*,054*

a. Dependent Variable: CETR

Based on table 4.10, it can be seen that the earnings management variable (X3) is not significant. This is seen from the probability of significance for earnings management of 0.054, which is greater than 0.05. While the variables of CSR and profitability are significant at 0.001 and also 0.004 which is smaller than 0.05. So, it can be concluded that the tax avoidance variable (Y) is influenced by CSR (X1) and profitability (X2) with mathematical equations:

CETR = 0.250 - 0.206CSR + 5,054 Profitability + 0,000 Profit Management

1. Corporate Social Responsibility (CSR) has a positive effect on tax evasion

The testing of this hypothesis is done to prove the effect of CSR on tax evasion which is proxied by CETR carried out by statistical testing. In table 4.10 it can be seen that CSR (X1) has t count> t table which is 3.520> 2.028 with a significant value of 0.001 <0.05 and the β coefficient of -0.206 with a negative direction. This shows that CSR has a significant negative effect on CETR or has a positive effect on tax evasion so that it can be concluded that H0 is rejected and accepts H1. The results of this study support the research conducted by Hidayati (2017) and Femitasari (2014).

2. Profitability has a negative effect on tax evasion

Testing this hypothesis is done to prove the effect of profitability proxied by ROA on tax evasion carried out by statistical testing. In table 4.10 it can be seen that profitability (X2) has a value of t count> t table that is 3.051> 2.028 with a significance value of 0.004 <0.005 and coefficient β is 5.054 with a positive direction. This shows that profitability has a positive significant effect on CETR or has a negative effect on tax evasion, so it can be concluded that H0 is rejected and accepts H2. The results of this study support the research conducted by Ifanda (2016) and Maharani, (2014).

3. Profit Management has a positive effect on tax evasion

Testing this hypothesis is done to prove the effect of earnings management on tax evasion carried out by statistical testing. In table 4.10 it can be seen that profit management has t count <t table which is 1.991 <2.028 with a significant value of 0.054> 0.05 and the β coefficient of 0.000 with a positive direction. This indicates that the earnings management variable (X3) has no influence on CETR or tax evasion, so it can be concluded that H0 is accepted and rejects H3. Supports research conducted by Putri (2014).

CONCLUSION

Based on the results of data analysis and discussions that have been conducted, conclusions can be taken as follows:

1. Variable Corporate Social Responsibility (CSR) has a positive effect on tax evasion. That is, the greater the CSR activities carried out by the company, the higher the tax evasion actions carried out by the company. This finding supports the proposed hypothesis, namely CSR has a positive effect on tax evasion.
2. Variable profitability has a negative effect on tax evasion. So, the higher the profitability of a company, the lower the tax evasion by the company. This finding supports the proposed hypothesis, namely, profitability has a negative effect on tax evasion.
3. Variable profit management shows that profit management variables have no effect on CETR or tax evasion. This finding does not support the proposed hypothesis.

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