

Influence of Corporate Social Responsibility, Capital Structure, and Operational Costs on Aggressivity of Company Tax Income Listed in Indonesia Stock Exchange

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Abstract

Aggressiveness of corporate income tax is an act of engineering taxable income that is designed through tax planning actions (tax planning) using either a method that is legally classified (tax avoidance) or illegal (tax evasion). This study aims to analyze: 1) influence of corporate social responsibility on the aggressiveness of corporate income tax, 2) influence of capital structure on the aggressiveness of corporate income tax, 3) influence of operational costs on the aggressiveness of corporate income tax. The population of this study are 48 mining companies listed on the Indonesia Stock Exchange, While the sample in this study used a purposive sampling method so that a sample of 179 mining sector companies were listed on the Indonesia Stock Exchange in 2012 until 2017. The type of data used in this study was secondary data obtained from IDX and the official sites of each company. This study used is multiple linear regression analysis method, The results of study indicate that (1) corporate social responsibility has a significant influence on the aggressiveness of corporate income tax, (2) the capital structure does not influence the aggressiveness of corporate income tax, (3) operational costs do not influence the aggressiveness of corporate income tax.

Keywords: *corporate social responsibility, capital structure, operational costs and aggressiveness of corporate income tax*

Introduction

Taxes are at the spearhead of development of a country, the payment of the tax is the embodiment of obligation of the state and the taxpayer's participation directly and jointly carry out tax obligations for financing the state and national development. Clear that the role of tax revenue for a country to be very important in supporting the wheels of governance and development. Known Directorate General of Taxation did not achieve corporate income tax revenue targets that have been established since the year 2012 until 2017.

One cause of not achieving tax revenue according to the Institute of Indonesia Corruption Watch (2017) are indications of state losses related to the alleged export coal sector are not reported at approximately USD27,06 Billion (equivalent Rp365,3 Trillion). This value of course has implications for state revenue. This was conveyed by the Coordinating Research Division ICW Firdaus Ilyas (2017) in a discussion titled "State Loss of Unreporting Indonesian Coal Exports 2006-2016". Director General of Taxation (2016), states that during this time the mining companies do not obey the Annual Tax report taxation (Annual Income tax Agency) to the Directorate General of taxation, in 2015, the taxpayer coal mining and oil and gas mineral Annual Income tax Agency reported only 2,500 taxpayer, while those not reported 3600 Annual Income Tax Agency taxpayer. According to the Director of Intelligence and Investigation Kristiono Director General of Taxation (2013), mining companies often act aggressiveness indicated taxes. Mining companies are taking action because the aggressiveness of the income tax is relatively large. Tjiptardjo (2010), said the mining company PT Bumi Resources Tbk, PT Kaltim Prima Coal (KPC) and PT Arutmin Indonesia alleged manipulation of the tax in 2007 amounted to Rp 2.1 trillion. Mining companies are taking action because the aggressiveness of the income tax is relatively large. Tjiptardjo (2010), said the mining company PT Bumi Resources Tbk, PT Kaltim Prima Coal (KPC) and PT Arutmin Indonesia alleged manipulation of the tax in 2007 amounted to Rp 2.1 trillion. Mining companies are taking action because the aggressiveness of the

income tax is relatively large. Tjiptardjo (2010), said the mining company PT Bumi Resources Tbk, PT Kaltim Prima Coal (KPC) and PT Arutmin Indonesia alleged manipulation of the tax in 2007 amounted to Rp 2.1 trillion.

Many companies avoid paying taxes in order to get huge profits. According to Lanis, Richardson (2012), taxes are a driving factor in many decisions. Mangoting (1999) states that the tax management is a means to fulfill the tax obligations properly but the amount of tax paid can be as low as possible to obtain the expected profit and liquidity management. Managerial actions designed to minimize corporate taxes through aggressive tax is one way that the company is increasingly common throughout the world, according Freedom Sedangkang (2003). Landolf (2006) and Williams (2007), in a study explained that companies are deliberately engaged in a strategy to minimize taxes is an action that is not socially responsible. How that is done by the company, among others, with aggressive tax planning or tax.

According to Frank, et al (2009), the aggressiveness of the corporate tax is a reverse action designed taxable income through tax planning measures (tax planning) using either legally classified manner (tax avoidance) or illegal (tax evasion). While not all the actions that break the rules, but the more loopholes used or the greater the savings made then the company is considered to be more aggressive against tax. According to the Income Tax Act number 36 of 2008 in calculating the taxable income of the company may deduct the costs associated with activities related to obtaining, collecting and maintaining the income.

Corporate Social Responsibility (CSR) is an obligation for any company regulated in the Law of the Republic of Indonesia Number 40 Year 2007 Article 74 of the Social Responsibility and Environment, Article 74 paragraph (1) of Law Number 40 Year 2007 Company Limited requires doing social responsibility and environment for enterprise companies running business in the field and / or related to natural resources. In addition to the Limited Liability Company Act other rules of general nature but related to the implementation of the obligations of corporate social responsibility is Article 15 (b) of Law No. 25 Year 2007 on Investment. The government has also made a rule of taxation in regulation Finance Minister Number 76 / PMK No.03 / 2011 on the contribution of national disaster, the contribution of research and development, the contribution of educational facilities, donated sports, and the cost of construction of social infrastructure that can be deducted from gross income so as to reduce the amount of income tax paid by the company. In the rule set that costs that can be incurred in the implementation of CSR is 5% of the fiscal net income.

The linkages CSR with aggressive tax is in the company's main goal to obtain maximum profit without eliminating social and environmental responsibility, the greater the profits from the company, the greater the taxable income. When companies do aggressiveness of the tax, it is considered not pay the actual tax burden for the country's development (Freeman, 2003; Freise et al, 2008). Meanwhile, according to Elkington (1997), CSR is an idea that makes the company would no longer adhere to the principle of single bottom line value the company only focuses on the financial condition of the course and the economic obligations of the shareholders (shareholder) but a liability to other parties concerned, Therefore, CSR adheres to the principle of triple bottom line that includes the economic,

Beside of CSR, the capital structure also affect the aggressiveness of the corporate income tax. Brigham, Houston (2009), said that one of the main reasons companies use debt is interest on debt can be a tax deduction, which would reduce the effective cost of debt. MM theory enter tax factors into the theory of tax paid to the government, which means the cash flow out, the debt can be used to save on taxes, because the interest on the debt could be as a tax deduction of taxable income.

Hamdi (2018), said that the capital structure become one of the openings for employers to reduce the nominal tax by making the operating income as expenses the company so that payment of corporate taxes is not too big. Besides the capital structure has a free space for entrepreneurs to manage revenues before being paid, for eexamples, with business expansion, rejuvenation office and office equipment, purchase supplies of raw materials and so forth. Article 6 Paragraph 1 letter a constitution No. 36 of 2008 on Income Tax which states that deductible expenses include interest on loans used for company business activities related to activities of obtaining, collecting and maintaining the income. Interest on short-term debt and long term can

be expensed as a deduction from taxable income. MM theory was considered unrealistic without tax and then MM enter tax factor into the theory, taxes paid to the government, which means the cash flow out, Debt can be used to save on taxes, because the flowers can be used as a tax deduction.

Operational costs can also affect the aggressiveness of income tax. Horne, Wachowics (2013: 182), explaining that if the margin is gross profit does not change over time, but the margin is net income decreased during the same time period can be due to the cost of sales, general, and administrative higher than with the sale or the higher tax rates. According to Anam and Zuardi (2018), the company's operating costs can also be a determinant of the size of the income tax for operating expenses is part of a corporate income tax deduction. Ginting (2019), in his research states that operating costs significant effect on earnings growth, it can be concluded that the operating costs will affect the corporate income tax to be paid by the company.

This study using control variables such as profitability, firm size and firm age. According Sugiyono (2012), the control variable is a variable that can be controlled so that the influence of the independent variable on the dependent is not influenced by external factors that are not researched. The first control variabel is profitability, according to Fahmi (2014), profitability is the ability of the company makes a profit in relation to sales, total assets and own capital. While Kashmir (2014), companies with high return on investment using a relatively small debt because of high rates of return that allows the company to finance most of the internal funding. In other words, companies with large retained earnings would use retained earnings before deciding to use debt. Profitability is one of the measurements for the performance of a company. Profitability of a company also illustrates the ability of a company to generate profits for a certain period at the level of sales, assets and certain share capital. Profitability is composed of several ratios, one of which is the return on assets (ROA). Darmadi (2013) explains that the higher profitability of the company, then the company will get a higher tax burden due to the corporate income tax will be charged based on the amount of income received by a company. The second control variabel is the size of the company. According Indriani (2005), Companies that have a large total assets tend to be more capable and stable enough to generate profit when compared with companies with total assets of small ones. Large and stable profits will tend to encourage companies to undertake the practice of tax evasion (tax avoidance). Related research conducted by Kurniasih, Tommy and Mary (2013), found that the size of the company negatively affect tax avoidance on manufacturing companies listed in Bursa Efek Indonesia (BEI) in 2007-2010. The third control variabel is the age of the company, according Ulum (2009), a company's age may also affect the activity of tax avoidance. Age company that is how long the company is established and can survive in the BEI. Sari (2013) explains age of company companies indicates how long the company to exist and be able to compete in the business world. According Kurniasih (2013), the size of the company shows the company's ability to measure return on their tax decisions. The size of the company demonstrates the stability and the company's ability to carry out its economic activity, the larger the company the more the center of attention of the government and will have a tendency to apply adherent or avoid taxation (tax avoidance).

Based on the background above, the author is interested in doing research on variables that are supposed to influence the aggressiveness of the Corporate Income Tax. Thus the author raised this thesis with the title "The Effect of Corporate Social Responsibility, Capital Structure and Operating Expenses The Company Against Aggressiveness of Corporate Income Tax On Mining Companies Listed on the Bursa Efek Indonesia (BEI)".

Methods

This research is a study of the Influence of Corporate Social Responsibility, Capital Structure and Operating Expenses The Company Against Aggressiveness Corporate Income Tax On Mining Companies Listed on the Bursa Efek Indonesia, about 222 Companies sample in this study using purposive sampling method in order to obtain a sample of 179 companies listed in Bursa Efek Indonesia in 2012 to 2017, The analysis technique used is multiple linear regression analysis.

Results and Discussion

Multiple linear regression analysis is used to determine the effect of independent variables of corporate social responsibility, capital structure and operational costs to the aggressiveness of income tax on companies listed in Bursa Efek Indonesia. From data processing with SPSS result as in Table 1 below:

Table 1 Hypothesis Testing Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Adjusted R Square	F Hitung	Sig
	B	Std. Error	Beta					
(Constant)	0,886	0,281		3,155	0,002	0,121	3,225	0,006
CSR Index	1,069	0,395	0,316	2,706	0,008			
DER	0,012	0,008	0,147	1,521	0,132			
Operating Cost	6,639	0,000	0,219	2,087	0,040			
ROA	0,014	0,025	0,057	0,571	0,569			
Size of the company	-0,034	0,021	-0,192	-1,658	0,101			
Age of the company	-0,005	0,001	-0,462	-3,738	0,000			

In accordance with the results of processing the data in Table 4.8 has been done, it can be seen that each variable used in this research has had a regression coefficient that can be formed into a multiple regression model, namely:

$$Y = 0.886 + 1,069\text{IndexCSR} + 0,012\text{DER} + 6,639\text{BO} + 0,014\text{ROA} - 0,034\text{UkuranP} - 0,005\text{UmurP}$$

From equation as described above that can be read as follows:

1. In the formed multiple regression model shows that the value of the constant is generated is equal to 0.886. The results showed that when it was assumed no changes in the percentage of CSR indices, DER, operating expenses, ROA, company size, and age of the company, changes the aggressiveness of the corporate income tax that owned the mining company listed on the Bursa Efek Indonesia is equal to a constant is 0.886. The results suggests that a trend towards improvement the aggressiveness of the corporate income tax in mining companies listed on the Bursa Efek Indonesia of research used throughout the year by 0.886.
2. In accordance with the multiple regression model based on a 1 formed seen that CSR Index has regression coefficient marked positive of 1.069. The results imply that the higher the index will lead to greater CSR the aggressiveness of the corporate income tax sebesar 1,069 units with the assumption that other factors besides the CSR Index are considered fixed or constant and vice versa.
3. Based on Table 1 in a multiple regression model that is formed is known that the variable DER has regression coefficient marked positive of 0.012. The results imply that the higher the percentage DER will encourage increased the aggressiveness of the corporate income tax of 0.012 units with the assumption that other factors besides DER considered fixed or constant and vice versa,
4. In accordance with the formation of multiple regression model based on table 1 that has been done is well known that the variable operating costs have regression coefficient marked positive of 6.639. The results imply that the higher operational costs would encourage increased the aggressiveness of the corporate income tax sebesar 6.639 units with the assumption that other factors besides the operational costs are considered fixed or constant and vice versa.
5. In accordance with the formation of multiple regression model based on table 1 that has been done is also known that the ROA has regression coefficient marked positive of 0.014. The results imply that the higher the percentage of ROA will encourage increased the aggressiveness of the corporate income tax of 0,014 units with the assumption that other factors besides ROA considered fixed or constant and vice versa.

6. In accordance with the formation of multiple regression model based on table 1 that has been done is well known that the variable size of the company has a regression coefficient marked negative of -0.034. Coefficient values obtained show that the higher the value the size of the company will encourage the decline the aggressiveness of the corporate income taxmining company in Bursa Efek Indonesia amounted to -0.034 unit assuming other factors in addition to the size of the company is considered fixed or constant and vice versa.
7. In accordance with the formation of multiple regression model based on table 1 that has been done is well known that the company age variable has a regression coefficient is negative amounting to -0.005. The resulting regression coefficients imply that it is assumed an increase in the age of the company owned by the company of one unit will decline in value the aggressiveness of the corporate income tax Companies of -0.005 unit assuming other factors besides age companies are considered fixed or constant.

Based on Table 1 above, the value of sig 0.006. At the stage of data processing used an error rate of 0.05. The results obtained showed that the value of sig 0.006 $\alpha 0,05$ then the decision is H_0 refused and H_a is received so that it can be concluded that the CSR index, DER, operating expenses, ROA, firm size, firm age is jointly affect the aggressiveness of the corporate income tax in mining listed on the Bursa Efek Indonesia.

Hypothesis testing

Hypothesis 1

The hypothesis at the first test stage based on Table 1 it can be seen that aims to demonstrate empirically the effect of CSR indexes against corporate income tax aggressiveness sig values obtained at 0.008. At the stage of statistical tests used an error rate of 1%. The results obtained show that the sig of 0.008 $\alpha 0.01$ then the decision is H_0 refused and H_a is received so that it can be concluded that the CSR index significantly influence the aggressiveness of the corporate income tax on mining companies listed on the Bursa Efek Indonesia, so it can be said the first hypothesis be accepted.

Hypothesis 2

The hypothesis at the first test stage based on Table 1 it can be seen that aims to demonstrate empirically the effect of debt equity ratio of the corporate income tax aggressiveness obtained sig value of 0.132. The results obtained show that the sig of 0.132 > 0.05 alpha then the decision is accepted and H_a H_0 is rejected so that it can be concluded that the debt equity ratio is not significant to the aggressiveness of the corporate income tax on mining companies listed on the Bursa Efek Indonesia, so it can be said the second hypotheses is rejected.

Hypothesis 3

The hypothesis at the first test stage based on table 4.8 can be seen that aims to demonstrate empirically the effect of operational costs to the aggressiveness of the corporate income tax amounted to 0,040 obtained sig. The results obtained show that the value of sig of 0,040 α of 0.05 then the decision is H_a H_0 accepted and rejected so that it can be concluded that the operational costs significantly influence the aggressiveness of the corporate income tax on mining companies listed on the Bursa Efek Indonesia, so it can be said the third hypothesis be accepted.

Discussion

The Effect of Corporate Social Responsibility Against Aggressiveness Corporate Income Tax on Mining Companies Listed on the Bursa Efek Indonesia (BEI)

Based on the submission of the first hypothesis in Table 1 found that corporate social responsibility is significant impact on agressiveness corporate income tax on mining companies, which are listed in Bursa Efek Indonesia (BEI). This shows that the higher the disclosure of the company's corporate social responsibility increasingly aggressive to perform tax planning and corporate income tax payment rate was higher (ETR) on mining companies listed on Bursa Efek Indonesia (BEI).

The results of this study are in line with (Watson, 2011) stating that the Company has a low rank in CSR is regarded as companies that are not socially responsible so that they can perform more aggressive tax strategy. This is in accordance with the Stakeholder Theory, the company which high CSR as a form of responsibility towards the environment and communities. the increasingly aggressive aggressiveness corporate income tax.

It is also appropriate with the legitimacy theory where the legitimacy given by the share holders to the company management has been implemented for the sustainability of the company. The results of this research are in line with Mustika (2017), which examines the influence of corporate social responsibility towards the tax aggressiveness of corporate social responsibility influence the aggressiveness of tax. The research results are also consistent with Prasista, Setiawan (2016), which examines the influence of corporate social responsibility to the aggressiveness of the tax with the result of corporate social responsibility a significant effect on the aggressiveness of the tax.

The Effect of Capital Structure (Debt Equity Ratio) Against the Aggressiveness of Corporate Income Tax on Mining Companies Listed in Bursa Efek Indonesia (BEI)

Based on the results of hypothesis testing both in Table 1 found that the capital structure as measured by debt to equity ratio does not affect the aggressiveness of tax on mining companies listed on the Bursa Efek Indonesia (BEI).

The results of this study are inconsistent with the theory of Modigliani Miller (MM) which states that by including the corporate income tax, the use of debt will increase the value of the company for debt interest costs are costs that reduce tax payments. The higher a company's debt, interest costs will also increase. The amount of interest expense may increase the reduction of income, so the tax paid will also be smaller.

The results of this study are also not in line with research conducted by Simamora, Ryadi (2015), which explains that the capital structure does not significantly influence the corporate income tax.

The results of this study are not consistent with the results of previous studies conducted by Syaibatul (2018), with a resulting effect on the capital structure of the tax aggressiveness.

The trade-off theory states that the optimal capital structure can be determined. The trade-off theory in determining the optimal capital structure to include some factors such as taxes, fees and charges the agency's financial difficulties (financial distress) but maintains the assumption of market efficiency and symmetric information as a counter weight and benefits of the use of debt. Based on the results of the research that capital structure does not affect the aggressiveness of the corporate income tax. In line with the Trade-off theory is that the company in the loan market efficiency into account the benefits of debt, where the use of debt can increase profits the company and tax paid increase.

Thus, the large or small level company's debt to equity ratio does not affect the company to carry out the aggressiveness of tax on mining companies listed on the Bursa Efek Indonesia (BEI).

The Effect of Operating Expenses Against Aggressiveness of Corporate Income Tax on Mining Companies Listed in Bursa Efek Indonesia (BEI)

Based on the test results in the third hypothesis in Table 4.8 is found that operating costs affect the aggressiveness of the tax on mining companies listed on the Bursa Efek Indonesia (BEI). The higher operating costs then will be even less aggressive to the aggressiveness of the corporate income tax or value ETR away 0.

The results are consistent with previous studies conducted by Atina, Fadjar and Kristianto (2017), who found that operating costs significantly influence the aggressiveness of the corporate income tax. These results are also consistent with the results of research and Zuardi According to Anam (2018), the company's operating costs can also be a determinant of the size of the income tax for operating expenses is part of a corporate income tax deduction.

Thus the large or small operating costs affect the aggressiveness of corporate income tax on mining companies registered in the company on the Bursa Efek Indonesia.

The Effect of Return on Asset against Aggressiveness of Corporate Income Tax on Mining Companies Listed in Bursa Efek Indonesia (BEI)

Based on The fourth hypothesis testing results found that profitabilitas (ROA) significantly give the negative effect on the aggressiveness of the corporate income tax on mining companies listed on the Bursa Efek Indonesia, The results are consistent with previous research by Atina, Fajar, Kristianto (2017) which found that the profitability of a significant effect on the aggressiveness of the corporate income tax. The results of this study are also consistent with research Prasista, Setiawan (2016), profitability significantly influence the aggressiveness of the corporate income tax.

Thus the lower the level of profitability, the higher the aggressiveness of tax made by companies mining company listed on the Bursa Efek Indonesia. The higher profitability of the company, the lower the aggressiveness of the corporate income tax on mining companies listed on the Bursa Efek Indonesia.

The Effect of Company Size against Aggressiveness of Corporate Income Tax on Mining Companies Listed in Bursa Efek Indonesia (BEI)

Based on The fourth hypothesis testing results in table 4.8 was found that profitabilitas (ROA) has no effect on the aggressiveness of the corporate income tax on mining companies listed on the Stock Exchange results of this study are not consistent with a previous study by Atina, Fadjar and Kristianto (2017) who found that Profitability significant effect on the aggressiveness of corporate income tax. The results of this study are also consistent with research Prasista, Setiawan (2016), profitability significantly influence the aggressiveness of the corporate income tax.

Thus the high and low ROA an enterprise does not affect the aggressiveness of the corporate income tax.

The Effect of Age Company against the aggressiveness of the Corporate Income Tax on Mining Companies Listed in Bursa Efek Indonesia (BEI)

Based on the results of the fifth hypothesis testing in Table 4.8 was found that company size does not affect the agersivitas corporate income tax on mining companies listed on the Stock Exchange. This is consistent with previous studies conducted by Mustika (2017), which found the size of the company does not affect the aggressiveness of income tax.

Thus the large or small size of the company does not affect the agersivitas corporate income tax on the mining listed on the Bursa Efek Indonesia.

Conclusions

Based on the analysis and discussion of the results of hypothesis testing that has been done can be raised several important conclusions are:

Corporate social responsibily take effect against the aggressiveness of the corporate income tax on mining companies listed on the Bursa Efek Indonesia in 2012-2017, which means that the higher the index of corporate social responsibility which is owned by the company, the lower the income tax aggressiveness conducted by a mining company listed on Bursa Efek Indonesia from 2012 to 2017.

The capital structure is not take effect against the aggressiveness of the corporate income tax on mining companies listed on the Bursa Efek Indonesia in 2012-2017, which means that high or low DER does not affect the aggressiveness of the corporate income tax made mining company listed on the Bursa Efek Indonesia from 2012 to 2017.

Operating costs take effect against the aggressiveness of corporate income tax on mining companies listed on the Bursa Efek Indonesia in 2012-2017, which means that the larger the company the greater the operational costs are not aggressive to the aggressiveness of the corporate income tax.

In this study using control variables and findings are profitability as measured by return on assets does not affect the aggressiveness of corporate income tax, the size of the company measured by total assets have

no effect on the aggressiveness of corporate income tax, and the age of the company influence the aggressiveness of corporate income tax on companies listed in Bursa Efek Indonesia 2012-2017 period.

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