Effect of Firm Size and Capital Intensity on Tax Avoidance with Corporate Social Responsibility as Moderating Variables

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Abstract. The purpose of this study is to examine the impact of Firm Size and fiscal loss deductions on tax avoidance using moderating variable namely Corporate Social Responsibility. This type of research uses quantitative research with a population taken from mining sector companies listed on the IDX for 2019–2021 with a total of 49 companies. This study used the sample criteria with purposive sampling so that the samples taken were 13 companies. Data processing was carried out using the SPSS application and the data analysis used was multiple linear regression analysis with moderation also requiring testing of the classical assumptions of the data. The results of this study state that there is an influence firm Size on tax avoidance, capital intensity does not effect tax avoidance, and the Corporate Social Responsibility variables do mitigate of firm size and capital intensity on tax avoidance.

Keywords: Company Size · Capital Intensity · Tax Avoidance · Corporate Social Responsibility

1 Introduction

Taxes are the largest state revenue compared to income from other sectors, which is around 80% [1]. Taxes are payments that are obligatory and coercive to individual or corporate taxpayers in accordance with the law, but for these payments are not given direct compensation, namely by being allocated for the nation's needs the prosperity of the people [2]. The presence of tax pressure to which the company is exposed leads to tax avoidance. Tax avoidance is an attempt to reduce the tax burden, but they do not break the law because they exploit weaknesses in the tax rules [3]. In theory, tax avoidance is not prohibited and is not an illegal, but as a result of this, the state will experience losses due to decreased state revenue in the tax sector.

The findings of the case in mining sector companies are the rampant mining activities without permits (PETI) in the mineral and coal sector causing many losses. Losses

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are not only experienced by illegal mining companies but also the government and the company's environment. Until the third quarter of 2021, data from the Ministry of Energy and Mineral Resources show that there are 2,700 PETI locations spread across Indonesia. This has led to trading of mining products on the black market, so that it can be categorized as a mining company tax avoidance [4]. In addition, PETI activities have the potential to damage the environment, because many cause flooding caused by siltation of the soil which then reduces soil fertility [5].

Based on literature studies from previous researchers, there are several factors that influence why companies commit tax avoidance. According to research [6], company size and business strategy affect tax avoidance. According to research conducted by [7] capital intensity and inventory intensity affect tax avoidance. Based on this, researchers took the factors of company size and capital intensity as independent variables, and tax avoidance s as the dependent variable with Corporate Social Responsibility (CSR) as a moderating variable.

Firm Size is a measurement used to determine the size of a company, it could be visible from how many assets it has [8]. The size of a company can be described by the size of the company owned either based on total sales, total assets or average sales [9]. Of course, large companies will receive more attention from this government, especially those related to compliance with tax payments [10]. Capital intensity is related to the company's investment in assets to generate income. Capital intensity is measured using the Capital Intensity Ratio (CIR), which is a ratio to measure the level of effectiveness and efficiency of a company in using capital and assets to generate income.

In addition, researchers also added CSR as a moderating variable. CSR is an action or work program of the company as part of the company's concern for the community and the environment around the company. According to [11], when a company commits tax avoidance, the company is considered socially irresponsible or does not implement CSR.

This study aims to prove the Legitimacy Theory which states that large companies will tend to pay taxes obediently as a form of CSR activities to the community [12]. Thus, based on this description, researchers assume that CSR will weaken the influence of Firm Size and Capital Intensity in Tax Avoidance. Therefore, researchers chose Corporate Social Responsibility (CSR) as a Moderation Variable.

Based on the existing phenomena, research object on this research takes mining sector companies listed on IDX. Based on allegations of tax avoidance due to the widespread mining activities carried out by mining companies in Indonesia. Aside from being a form of tax avoidance, these activities also have a negative impact on the environment. This shows that the company does not apply the concept of CSR as a form of corporate responsibility towards the environment. Therefore, researchers want to know what variables influence the of tax avoidance in these companies. In this study, Firm size and tax avoidance were taken as independent variables and moderating variables as a CSR which allegedly weakened the effect of the two independent variables on tax avoidance. Researchers analyzed economic reviews and sustainability from mining sector companies for 3 years from 2019 to 2021 to answer the formulated problems.

Based on the background described, the researcher proposes several problem formulations, namely: (1) Does company size affect tax avoidance?, (2) Does capital intensity affect tax avoidance?, (3) Does company size affect tax avoidance? taxes with moderating variable namely CSR?, (4) Does capital intensity affect tax avoidance with moderating variable namely CSR?. The purpose of this study to determine the impact of firm size and capital intensity on tax avoidance, along with corporate social responsibility (CSR) as moderating variables for listed mining companies on the IDX in 2019–2021.

2 Literature Study

A. Agency Theory

Agency theory was coined for the first time in Jensen and Meckling's research conducted in 1976 which contained a discussion of the differences in interests between principals (stakeholders) and agent-management. According to agency theory, a firm can be seen as a loosely defined contractual relationship between two part [13]. Agency theory explains that conflicts often arise due to conflicting interests of shareholders and managers [14]. This theory related to the difference between the tax authorities' interest in the need for tax revenue and the different interests of the company's management. The management of the company certainly has the ambition to increase profits as much as possible with minimal tax payments, while the tax authorities have a need in terms of tax revenue. These differences in interests cause management to make efforts to avoid taxes [15].

B. Stakeholder Theory

The concept of stakeholder theory was first put forward by Freeman in 1984 which contains the company's movements and its socio-economic performance to stakeholders. According to this theory, companies are not entities operating for their own interests, but also need support from stakeholders so that the company's existence can continue. Large capital intensity is characterized by the amount of funding provided by stakeholders to companies related to fixed asset financing, where the depreciation of fixed assets that occurs every year can be used by companies for tax deductions [16].

C. Legitimacy Theory

Legitimacy theory was first put forward by Dowling and Pfeffer in 1975, which is a theory that describes the and is a theory that explains the difference between the benefits received by the firm and the people who benefit from them from the company [17]. The theory of law has been used in economic research to develop the theory of corporate social responsibility (CSR) disclosure. According to the legitimacy theory, in addition to getting maximum profits, companies are required to pay attention to society [18]. According to this theory, companies work in corporate social responsibility (CSR) by paying their taxes correctly, so if the disclosure of corporate social responsibility (CSR) is high, then tax avoidance will be low.

D. Company Size

Company size reflects the size of company assets. The size of a company's assets affects the company's decision for tax management. Large companies certainly have large profits and resources, so companies will consider more risk management of the tax burden. Higher company sizes, with stable profits tend to do tax avoidance [19]. Company size is the size or value of a company.

E. Capital Intensity

Capital expenditure is a measure related to the amount the company invests in business assets in the form of fixed assets and inventory [20]. The capital intensity rasio is used to measure the efficiency of the company in generating business profit using its fixed assets [21].

F. Corporate Social Responsibility (CSR)

The business world is a part of a community that requires social responsibility to society. CSR which is a form of company participation and concern for the community which can form community trust and support for the company [22]. CSR is an important issue at this time, because the survival of a company cannot be separated from the environment in which the company operates, so that CSR can become a program that involves every individual to have social awareness and a sense of belonging to the social environment where the company operates. Operate. CSR is very closely related to the community, so that one of the manifestations of this activity is by paying taxes according to applicable tax regulations [12] (Fig. 1).

G. HYPOTHESIS DEVELOPMENT

Effect of Company Size on Tax Avoidance

Company size indicates the size of company assets are affects the company's decision for tax management. Company size is predicted to be able to influence the way companies carry out tax avoidance, because companies that have large total assets and operating profits will receive more attention from the government [19]. Large companies will certainly have a larger tax payable burden. Therefore, large companies have more potential to avoid tax. A previous study by [23], company size has a positive effect on tax avoidance. According to this study, large companies tend to be more tax avoid because they have superior resources and quality compared to other companies. Based on this explanation, the researcher expressed the following thoughts:

H1: Company Size has an effect on Tax Avoidance.

Effect of Capital Intensity on Tax Avoidance

Capital Intensity refers to the amount of investment the business has in its fixed assets. Owning fixed assets can reduce corporate tax costs due to depreciation costs on fixed assets. Thus, managers can take advantage of this depreciation expense to minimize tax costs [24]. According to research [24], It shows that capital expenditure has a positive

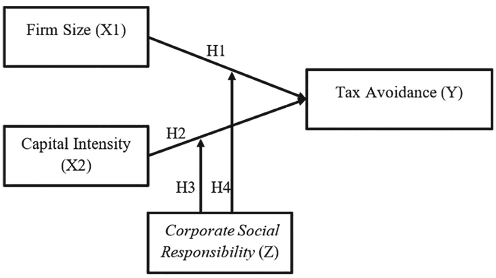

Fig. 1. Thinking Framework

effect on tax avoidance. This shows that tax avoidance can increase as product consumption increases. High capital intensity causes companies to have more opportunities to choose tax-favorable asset investment funding, besides that it has a higher income-reducing component, namely in the form of depreciation costs, so that the opportunity for tax avoidance is also higher. Based on the above description, the researcher offered the following thoughts:

H2: Capital Intensity has an effect on Tax Avoidance.

Effect of Company Size on Tax Avoidance with Corporate Social Responsibility as a moderating variable

An asset is any property, tangible and intangible, held by a person or business that has value or value and brings benefits to the person or business [25]. Company size is the size or value of a company. Large corporations are usually more courageous in making decisions about what type of funding to take. In addition, large companies will certainly have a larger tax payable burden. Therefore, large companies have more potential to avoid tax. This is based on a study [3], which found that company size an affects tax avoidance.

However, other factors, such as corporate social responsibility (CSR), are expected to influence the relationship between big business and tax avoidance. Corporate Social Responsibility (CSR) is measured using an average GRI G4 indicator of 91 indicators. These reporting indicators are designed for organizations to report on their performance regarding their impact on the economy, environment and society. According to research [11], CSR an affects tax avoidance, which means that the higher the level of corporate social responsibility (CSR) declared by a departmental company, the more the company can participate to the reduction of the tax avoidance. CSR thus leads to a strong relationship between sustainability and. Based on these explanations, the researchers share the following thoughts.:

H3: Corporate Social Responsibility weakens the Effect of Company Size on Tax Avoidance.

Effect of Capital Intensity on Tax Avoidance with *Corporate Social Responsibility* as a moderating variable

Capital intensity refers to the assets that the company owns and uses to generate income [26]. To measure the intensity of capital that is by comparing total assets and total sales. Companies that have high capital intensity reflect high capital, so companies can invest more in fixed assets. Research [7], which states that capital intensity affects tax avoidance. His research shows that the higher the investment, the higher the tax avoidance. This is due to the investment in fixed assets which causes depreciation costs which act as a tax deduction. However, the presence of other factors, such as CSR, has the potential to influence the use of capital on tax avoidance. Research [11] shows that CSR affects tax avoidance, meaning the more CSR a company has, the lower its tax avoidance. Based on these explanations, the researchers share the following thoughts:

H4: Corporate Social Responsibility weakens the effect of Capital Intensity on Tax Avoidance.

3 Research Methods

This type of study uses quantitative approach that aim to analyze people or selected samples [27]. The nature of data analysis is quantitative or statistical to assess the desired decision. The population is all listed companies in the mining industry listed in IDX for the period 2019–2021, and the sample was selected using purposive sampling to judge the model based on the unique and appropriate features of the model The criteria set in sampling were determined as: (1) Mining sector companies that provide financial reports on the IDX consecutively for the period 2019–2021, (2) Mining sector companies that provide Sustainability Reports consecutively for the years 2019–2021. This study uses secondary data downloaded from IDX such as financial data, information on the stability of companies in the mining industry in the three years 2019–2021. The sample used was mining sector companies listed on the IDX, as many as 13 companies out of a population of 49 companies. Secondary data is existing data which is document is a coherent document, usually a document, report, report or record, which is written and published.

The data analysis used moderate regression analysis performed using the SPSS application program. Regression analysis with moderation (*Moderated Regression Analysis*) is an interaction test analysis that is used specifically for multiple regressions where the equation involves the interaction or equation of two or more variables [28]. This analysis is used to answer questions on the hypothesis that has been proposed. Validity tests are used to assess whether learning changes are effective. Classical assumption test is normality, autocorrelation, multicollinearity, and heteroscedasticity problems. The equation for the different types of horizontal lines is used for the answer H_1 and H_2 is indicated by the following equation:

$$\gamma = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

The equation for the different types of horizontal lines is used for the answer H_3 and H_4 is indicated by the following equation:

$$\gamma = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_1 * Z + \beta_4 X_1 * Z + \varepsilon$$

Information:
γ = Tax avoidance.
β_0 = Constant.
$\beta_1 - \beta_4$ = Regression coefficient.
X_1 = Company Size.
X_2 = Capital Intensity.
Z = *Corporate Social Responsibility* (CSR).
ε = Residual value.

Table 1. Descriptive statictics

	N	Min	Max	Means	std. Deviation
Company Size	39	13.18	24.18	18.0409	3.30135
Capital Intensity	39	.81	159.85	10.9570	30.43373
Tax avoidance	39	.00	90.78	30.2701	23.40664
CSR	39	5.49	83.52	42.3218	15.90237
Company Size_CSR	39	86.45	1839.81	765.3177	329.39752
Modal_CSR intensity	39	4.46	4918.40	440.8329	1136.15814

Source: data processed via SPSS, 2022

Table 2. Normality of test residual

asymp. Sig. (2-tailed)	.133

Source: data processed via SPSS, 2022

4 Result and Discussion

A. Descriptive Statistical Analysis
From the data above, we can see that the firm size mean of 18.0409, standard deviation of 3.30135. The Capital Intensity mean of 10.9570, a standard deviation of 30.433. This means that the average total assets of the company's total revenue is 109.57%. The tax avoidance has a mean of 30.2701, standard deviation of 23.40664, meaning businesses have an average tax rate of 302.701% of total pre-tax income. Then the moving mean of CSR is 42.3218 and the standard deviation is 15.90237 (Table 1).

B. Normality Test
Asymptotic values were obtained from the normality test using Kolmogorov-Smirnov. The signal of $0.133 > 0.05$. In other words, we say that the distribution of the residual data satisfies the normality test (Table 2).

C. Multicollinearity Test

Table 3. Multicollinearity Test

Variable	tolerance	VIF	Information
Company Size	.970	1,031	No symptoms
Capital Intensity	.969	1,032	No symptoms
Company Size_CSR	.463	1,006	No symptoms
Modal_CSR intensity	.768	1,006	No symptoms

Source: data processed via SPSS, 2022

Table 4. Heteroscedasticity Test

Variable	Sig.	Information
Company Size	.290	No symptoms
Capital Intensity	.967	No symptoms
Company Size_CSR	.365	No symptoms
Modal_CSR intensity	.720	No symptoms

Source: data processed via SPSS, 2022

Table 5. Autocorrelation Test Results

Run Test	
asymp. Sig. (2-tailed)	1,000

Source: data processed via SPSS, 2022

Classical multicollinearity hypothesis tests have as criteria that multicollinearity does not occur for high values > 0.10, and multicollinearity does not occur for VIF values < 10. Looking at the results in the Table 3, we can say that the data shows no sign of multicollinearity, since the tolerance for all variables is > 0.10 and the VIF value is $<$ 10.

D. Heteroscedasticity Test

For the heteroscedasticity test, Sig. > 0.05, there is no sign of heteroscedasticity in the data. The Table 4 shows that each variable has a Sig value. > 0.05, so the data can be said to show no sign of heteroscedasticity.

E. Autocorrelation Test Results

In the Table 5, the Asymp value is obtained. Sig of 1,000 > 0.05 wich is the basis for making decision through autocorrelation test using a run test, that is, if the Asymp. Sig > 0.05 means there is no autocorrelation.

F. T test Result (Partial)

Table 6. T test Result (Partial)

Model	t	Sig.
(Constant)	-.484	.631
X1	2.662	.012
X2	-1.973	.057
X1Z	-.908	.370
X2Z	1,761	087

Source: data processed via SPSS, 2022

Based on the Table 6, the regression formula is obtained as follows:

γ = -8.214 + 2.818 Ukuran Perusahaan-0.869 Intensitas Modal-0.010 Ukuran perusahaan*CSR + 0.021 Intensitas modal*CSR + ε.

The following values become the basis for decisions making on the partial test if the value of count > t table then both variables have an influence and if the value of Sig. < 0.05 then both variables have an effect. With 38 data and 4 variables studied, the t table value in this study is df 34, 0.025 = 2.03224. The impact of firm size (X1) on tax avoidance (Y) is shown by the Sig. of 0.012 < 0.05, and has a calculated t value of 2.662 > 2.03224. That is, company size has an influence on tax avoidance. Capital intensity variable (X2) with Tax Avoidance (Y) has a value of Sig. of 0.057 > 0.05 and has a calculated t value of -1.973 > 2.03224. Capital intensity has no impact on tax avoidance as evidenced by this value. The influence between the CSR moderating variable and company size (X1) with tax avoidance (Y) has a Sig value. of 0.370 > 0.05 meaning, with CSR it will not weaken the effect of company size on tax avoidance. CSR moderation variables and capital intensity (X2) with tax avoidance (Y) have Sig values. of 0.087 > 00.05 means, with CSR it will not weaken the effect of capital intensity on tax avoidance.

G. F Test Results (Simultaneous)

The basis for making a decision on the simultaneous test is if F count > f table and Sig. > 0.05, f value is 2.610 while the f table is 2.65. Then f count < f table and Sig. Obtained by 0.053 > 0.05. So that all independent variables have no effect simultaneously on the dependent variable (Table 7).

H. Coefficient of Determination

From the Table 8 it can be seen that all independent variables simultaneously have an influence of 0.235 or 23.5% on the dependent variable (Tax Avoidance), while the remaining 76.5% is influenced by other.

I. Effect of Company Size on Tax Avoidance

Table 7. F Test Results (Simultaneous)

ANOVA a		
Model	F	Sig.
Regression	2.610	$.053^{b}$

Source: data processed via SPSS, 2022

Table 8. Coefficient of Determination

Summary models	
Model	R Square
1	.235

Source: data processed via SPSS, 2022

According to the data processing of this study, Sig. Value is $0.012 > 0.05$. This means that the dimension (X1) has a positive effect (+) on tax avoidance (Y). The size of the company is an indication of the size of the company's assets, the more the company has, the greater the tax exemption. This is in line with research carried out [23] where the results show a positive influence between company size and tax avoidance. His research reveals that large companies are more prone to tax avoidance, because they have superior resources compared to small companies.

This is based on agency theory, which states that the difference between agency preferences varies by size, while smaller firms are less likely to be tax exempt and vice versa.

J. Effect of Capital Intensity on Tax Avoidance

According to the data processing results, Sig value is $0.057 > 0.05$. In other words, the capital intensity variable (X2) has no effect on the tax avoidance variable (Y). This is inconsistent with research conducted by [24], that the capital intensity variable affects tax avoidance. Capital intensity relates to the company's investment in assets to generate income. Based on the results of the analysis, the results show that the company's management cannot take advantage of the depreciation of fixed assets to minimize the tax burden. It can therefore be stated that a higher degree of capital intensity does not mean that the company has the opportunity to avoid taxes by increasing investments in fixed assets. This is contrary to the stakeholder theory, which says that the intensity of capital raised by the company will be used to invest in fixed assets, where fixed assets generate depreciation every year. The depreciation expense will be used by the company as a tax cut. That is, high capital intensity will not be a reason for companies to avoid taxes.

K. Effect of Company Size on Tax Avoidance s with Corporate Social Responsibility as a moderating variable

According to the results of the analysis, the Sig value is $0.370 > 0.05$. This shows that CSR, which is the moderating variable, fails to weaken the effect of company size on tax avoidance s. So it can be concluded that the hypothesis of the research is not in line with research [11], where the research results state that the high level of CSR expressed by a company, the lower the tax avoidance s that may be carried out by the company. This shows a disagreement with the Legitimacy Theory, which states that paying taxes correctly and well is also a form of communication that is carried out to build a great image from stakeholders and the wider community, as a manifestation of (CSR) activities.

L. Effect of Capital Intensity on Tax Avoidance s with Corporate Social Responsibility as a moderating variable

According on the results of the analysis, Sig value is $0.087 > 0.05$. This shows that social participation as a variable does not reduce the effect of capital expenditure on tax avoidance. Therefore, the research hypothesis is not same with the study [11] which states that companies that disclose CSR are likely to low tax avoidance, because paying taxes by corporations is a reflection of CSR in society. It is also contrary to Legitimacy Theory, which states that CSR activities are an expression of a company's attention to society and the environment, where one type of CSR is to pay taxes in accordance with applicable tax regulation.

5 Conclusion

According in the result regarding testing the research hypothesis, several points of conclusion are obtained including:

1. Firm size has an impact on tax avoidance. Large companies are better able to avoid tax avoidance, because they have better resources.
2. Capital intensity has no affect with tax avoidance. The company's management cannot take advantage of the depreciation of fixed assets to minimize the tax burden. Therefore, the level of capital intensity of the company will not cause it to have the opportunity to avoid taxes by increasing investment in fixed assets.
3. Corporate social responsibility (CSR) cannot deny the impact of big business on tax avoidance. The results of this study do not support the hypothesis that large companies are more likely to avoid taxes, but when companies disclose CSR it will weaken this influence because corporate responsibility to society which is reflected in tax payments is CSR.
4. Corporate social responsibility (CSR) cannot deny the impact of capital expenditure on tax avoidance. The research results are not consistent with the hypothesis that CSR disclosure is likely to lead to lower tax avoidance because corporate social responsibility is more reflected to the community than paying corporate tax.

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