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Corporate Social Responsibility Towards Tax Aggressiveness with Corporate Governance Mechanisms as a Moderation Variable (Empirical Study of Mining Companies on The Indonesian Stock Exchange)

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ABSTRACT: This research aims to provide empirical evidence of the influence of good corporate governance on the relationship between corporate social responsibility and tax aggressiveness. The population in this research is all mining companies listed on the Indonesia Stock Exchange for the 2017-2021 period. The sampling technique uses purposive sampling. The test tools used are simple regression analysis of panel data and Moderated Regression Analysis (MRA). The results of this study found that corporate social responsibility has no effect on tax aggressiveness, independent commissioners do not moderate the effect of corporate social responsibility on tax aggressiveness, audit committees moderate the effect of corporate social responsibility on tax aggressiveness.

KEYWORDS: Tax Aggressiveness, Corporate Social Responsibility, Good Corporate Governance Independent Commissioners, Audit Committee

INTRODUCTION

Taxes are people's contributions to the state treasury which have been determined directly by law to hand over part of their wealth. The source of tax in Indonesia comes from individual taxpayers and corporate taxpayers. In Indonesia there are many companies that are classified as corporate taxpayers from various industrial sectors. The greater the income earned means the greater the tax burden that the company must pay. The high amount of tax owed by companies makes companies try to minimize the large tax burden owed (Nugraha & Meiranto, 2015). The government's aim of maximizing revenue from the tax sector is in conflict with the aim of companies as taxpayers, where companies try to minimize the costs incurred to obtain maximum profits so that they can provide accountability to owners or shareholders and can continue the continuity of the company in the future (Gunawan, 2017).

Nugraha and Meiranto (2015) stated that for companies tax is considered a cost, so certain efforts or strategies need to be carried out to minimize the costs incurred to pay taxes or what is usually called tax planning. The expected goal with this tax planning is to minimize the tax payable to achieve optimal profit before tax. Differences in interests regarding taxes between the government and companies cause companies as taxpayers to tend to reduce the amount of tax payments both within tax regulations and those that violate tax regulations. This is a factor for companies to take tax aggressive actions (Andhari and Sukartha, 2019).

Ardyansah and Zulaikha (2014) define tax aggressiveness as an act of engineering taxable income designed through tax planning actions using either legal or illegal methods. Actions of tax aggressiveness carried out by means of company tax planning through tax avoidance activities are legal manipulation of income which is still in accordance with statutory provisions carried out to reduce the amount of tax owed (Dewi and Wirawati, 2017).

Research by S. Chen et al., 2010) shows that large companies show increasing interest in developing aggressive tax planning activities to reduce their taxable income. This corporate behavior is often referred to as tax aggressiveness and focuses on minimizing corporate taxes. Pricewaterhouse Coopers Indonesia said that only 30 percent of the 40 large mining companies had adopted tax transparency reporting in 2020. Meanwhile for the rest, their tax reports were not yet transparent. This was revealed in PwC's latest publication in the title Mine 2021 Great Expectation, Seizing Tomorrow. Sacha Winzenried, PwC Indonesia Mining Advisor said that tax transparency, which is one of the main metrics of Environmental, Social and Good Governance (ESG) rankings, gives mining companies the opportunity to highlight their significant financial contributions to society, (Bisnis.com, 2021) . This provides evidence that many companies are still trying to carry out tax aggressiveness to manipulate profits by means of tax planning using either legal or illegal methods. Several ways that can be done to reduce tax aggressiveness are by carrying out and disclosing corporate social responsibility activities (Dewi and Wirawati, 2017).

Corporate social responsibility (CSR) in the Limited Liability Company Law Number 40 of 2007 article 1 paragraph 3 states that social responsibility is the company's commitment in an effort to participate in sustainable economic development in order to improve the quality of life and the environment which is beneficial, both for the company and surrounding environment. This means that companies have an important role in the quality of life and environment for society through their involvement in CSR disclosures (Fuadah & Kalsum, 2021).

Companies' awareness of implementing CSR in their operational activities varies. If companies realize the importance of CSR, then companies will also realize the importance of the company's contribution in paying taxes. A form of corporate responsibility towards the social environment is realized by providing CSR which aims to attract public attention to the company's image (Firdayanti & Kiswanto, 2020).

One of the steps the government can take to deal with aggressive tax actions is by implementing the principles of good corporate governance correctly. Even though currently GCG practices have been implemented in several companies in Indonesia, it cannot be confirmed that the companies actually implement actual GCG practices. Good corporate governance is good corporate governance in determining the direction and goals of the company in accordance with the character of the company leader (Subarnas & Gunawan, 2019).

The moderating variable in this research is good corporate governance (GCG) which is measured as a proxy for independent commissioners and audit committees. Independent Commissioners are members of the board of commissioners who are not affiliated with the directors, other members of the board of commissioners and controlling shareholders, and are free from business relationships that could affect their ability to act independently (Yogiswari & Ramantha, 2017).

In order to lighten the duties carried out by the board of commissioners, a committee was formed, namely the audit committee. The Indonesian Audit Committee Association (IKAI) defines an audit committee as a committee that works professionally to assist the function of the board of commissioners in overseeing the process of preparing financial reports, risk management, audit implementation and implementation of corporate governance (Rengganis & Putri, 2018).

With the implementation of good corporate governance in the company, of course, the effectiveness of supervision in accordance with statutory regulations on company management will increase. The high level of supervision carried out by independent commissioners and audit committees will reduce management's opportunities to save tax burdens legally or illegally to maintain the company's profit performance.

Chen, (2018) research results show that disclosure of corporate social responsibility significantly strengthens the possibility of tax aggressiveness. Lin, (2021) said that companies with a higher level of social responsibility are more aggressive towards taxes. Hajawiyah et al., (2022); Ortas & Gallego-Álvarez, (2020); found that corporate social responsibility has a negative effect on tax aggressiveness. Vito et al., (2022) social responsibility disclosure strengthens the negative relationship between managerial ability and tax aggressiveness. Montenegro, (2021) Overall CSR is a significant determinant of tax avoidance at the country level. Yoon et al., (2021), said that companies with good CSR performance tend not to manipulate taxable profits, which is in accordance with corporate culture theory. Abdelfattah & Aboud, (2020), found that corporate tax avoidance is positively related to CSR.

Meanwhile, research by Mohanadas et al., (2020) did not find statistical support that CSR performance is related to corporate tax aggressiveness. Pranata et al., (2021) found that CSR has no influence on tax aggressiveness. Vacca et al., (2020) found that there is no direct relationship between tax aggressiveness and CSR reporting. Van & Ly, (2021) found that CSR has an insignificant effect on corporate tax payments when applying fixed effect instrumental variable estimation. Goerke, (2019) said that the overall relationship between CSR and tax avoidance is theoretically ambiguous. Sari & Tjen, (2016) found that CSR disclosure by corporate taxpayers had a significant negative effect on tax aggressiveness. That means the higher the level of CSR disclosure, the lower the company's tax aggressiveness. Lanis & Richardson, (2015) found that the higher the level of CSR performance of a company, the lower the possibility of tax avoidance.

Silvera et al., (2022) research results show that corporate governance can reduce the positive impact of corporate social responsibility on tax avoidance. Eragbhe & Obehi Igbinoba, (2021) board independence has a positive and significant effect on corporate tax aggressiveness. Ratnawati et al., (2019) Research results show that the board of commissioners influences tax aggressiveness.

Sri Utaminingsih et al., (2022) independent commissioners have no effect on tax aggressiveness. Herawati et al., (2021) said that it is necessary to consider independent commissioners to provide adequate supervision and advisors regarding company tax strategies.

Tiara et al., (2020), found that the audit committee influences tax aggressiveness. Sunarto et al., (2021) research results show that the audit committee has a positive effect on tax avoidance. Deslandes et al., (2020) said that the financial expertise and tenure of the audit committee play an important role in limiting tax aggressiveness. García-Meca et al., (2021) the effectiveness of the audit committee is very important in monitoring managerial decisions related to tax avoidance. Sri Utaminingsih et al., (2022) found that the audit committee and independent commissioners had no effect on tax aggressiveness.

Alfina et al., (2018) research results show that the company's independent commissioner has a large influence on tax avoidance. Research, Rista and Mulyani (2019) shows the results that independent commissioners and audit committees are able to moderate the influence of corporate social responsibility on tax aggressiveness. Herawati et al., (2021) found that independent commissioners strengthen the negative influence of family ownership on tax aggressiveness. Arismajayanti & Jati, (2017) found that the competency variables of the audit committee and independent commissioners had no effect on tax aggressiveness, audit committee independence had a negative effect on tax aggressiveness. Rahma & Firmansyah, (2022) found that independent commissioners do not have a moderating role in the relationship between sustainability disclosure and tax avoidance. Meanwhile, independent commissioners strengthen the negative relationship between debt policy and tax avoidance.

Meanwhile, research by Firdayanti and Kiswanto (2020) and Ningrum et al (2020) shows that independent commissioners and audit committees are unable to moderate the influence of corporate social responsibility on tax aggressiveness. This research replicates the research of Nurcahyono and Kristiana (2019). The difference between this research and previous research is that this research adds good corporate governance as a moderating variable due to inconsistencies in the results of previous research.

LITERATURE REVIEW

Legitimacy Theory

Legitimacy theory was first put forward by Dowling and Pfeffer (1975) who stated that legitimacy theory is a company management system that is oriented towards taking sides with society, government, individuals and community groups. This indicates the existence of a social contract between the company and the community and the existence of social environmental disclosure. Companies carrying out social contracts must adapt to applicable values and norms to run in harmony (Andhari & Sukartha, 2019).

Nugraha and Meiranto (2015) explained that to be able to maintain its survival, companies need legitimacy from investors, creditors, consumers, the government and the surrounding community. To obtain legitimacy from the government, companies comply with all applicable laws and regulations. To gain legitimacy from society, companies carry out social responsibility activities, namely by using annual reports to illustrate the impression of corporate social responsibility. CSR disclosure is considered useful for restoring, increasing and maintaining the legitimacy received.

Agency Theory

Agency theory was first popularized by Jansen and Meckling (1976). Agency theory explains the existence of a relationship between the party giving authority (principal) and the party given authority (agent). Agency theory arises when there is an employment relationship agreement between the principals who have the authority to run the company. Conflicts of interest will increase because shareholders cannot monitor managers' activities to ensure that managers work in accordance with shareholders' interests (Firdayanti & Kiswanto, 2020).

In a company, shareholders want the company they own to produce maximum profits. Meanwhile, company management, the party appointed by shareholders to manage company operations, wants large compensation from the company (Nugraha & Meiranto, 2015). Independent commissioners and audit committees as parties who supervise managers in the company are expected to reduce the occurrence of agency problems and be able to supervise managers so that they do not act opportunistically and are able to fulfill the welfare of the principal (Ardyansah & Zulaikha, 2014).

Tax Aggressiveness

Tax aggressiveness is an activity or action that has the aim of reducing a company's taxable income, both legally and illegally, in order to reduce its tax burden so that the company's profits are optimal (Maulana, 2020). Tax aggressiveness is carried out by minimizing the taxable amount obtained by the company. This action is something that often happens in large companies today.

This is not in accordance with the rules that apply both in society and in government. The government, as a tax recipient, will be disadvantaged by this action because it can reduce government income for state development. For the community, the impact that will be obtained is that they will not receive adequate facilities and support for development from the government for this action (Fionasari et al., 2017).

Corporate Social Responsibility

Disclosure of corporate social responsibility (CSR) is an obligation for every company regulated by the government in Republic of Indonesia Law No. 40 of 2007 article 74 concerning "Social and Environmental Responsibility". This law mandates that "Companies that carry out business activities in the field and/or related to natural resources are obliged to carry out Social and Environmental Responsibility".

Corporate social responsibility is a concept or action carried out by a company as a sense of responsibility towards the community or environment around the company. The World Business Council for Sustainable Development (WBCSD) explains that corporate social responsibility is a company's commitment to contributing to sustainable development and improving the quality of life of employees and their families, local communities and society at large.

Corporate Governance Mechanism

Corporate governance mechanism is a mechanism used to ensure that financial suppliers, for example shareholders and bondholders of a company, obtain returns from activities carried out by managers with the funds they have invested/loaned, or in other words another, how the company's financial suppliers exercise control over managers (Andrei Shleifer & Vishny, 1997). International Finance Corporate defines corporate governance as "the structure and processes for directing and controlling a company." (International Finance Corporation, 2014). According to Denis & McConnell, (2003), there are two mechanisms in corporate governance, namely:

1) Internal Governance Mechanisms: a. board of directors is board size, independent board composition, board/executive compensation, auditor quality, or the existence of an audit committee. b. Ownership structure, managerial ownership, institutional ownership, insider ownership, blockholder ownership, or government ownership.
2) External Governance Mechanisms: a. The Takeover Market. This control mechanism can be carried out by market players, financial and capital market researchers, or financial analysts. b. The Legal/Regulatory System. Fundamentally, the legal or regulatory system is an important corporate governance mechanism. In their research, they argue to what extent a country's laws protect investors' rights and to what extent these laws are enforced. This is a way to see the development of corporate governance in a country.

Independent Commissioner

Independent Commissioners are members of the board of commissioners who are not affiliated with the directors, other members of the board of commissioners and controlling shareholders, and are free from business relationships that could affect their ability to act independently or act solely in the interests of the company whose task is to supervise the company's management in carrying out its activities so as not to deviate from established policies or take actions that violate the law (Yogiswari & Ramantha, 2017).

According to Suyanto and Suramono (2012), with the increasing number of independent commissioners in the company, monitoring of manager performance can be more effective. Independent commissioners are very important if a company establishes corporate governance. The existence of independent commissioners is able to increase supervision of the performance of directors, where the more independent commissioners, the tighter management supervision becomes.

Audit Committee

The audit committee is a committee formed by the company's board of commissioners whose aim is to carry out the supervisory process regarding financial reports prepared by the company with the aim of suppressing fraudulent acts by company management (Koming & Praditasari, 2017). The audit committee is tasked with carrying out supervision to increase effectiveness in creating transparency and quality financial reporting, compliance with applicable laws and regulations, and adequate internal supervision.

By having an adequate audit committee in a company, it is hoped that it will be able to reduce earnings management practices and tax aggressiveness with the aim of reducing the tax burden. Based on several authorities, the audit committee will be able to prevent financial reporting irregularities through tax aggressiveness. The audit committee is measured based on the number of all audit committees in the company (Yogiswari & Ramantha, 2017).

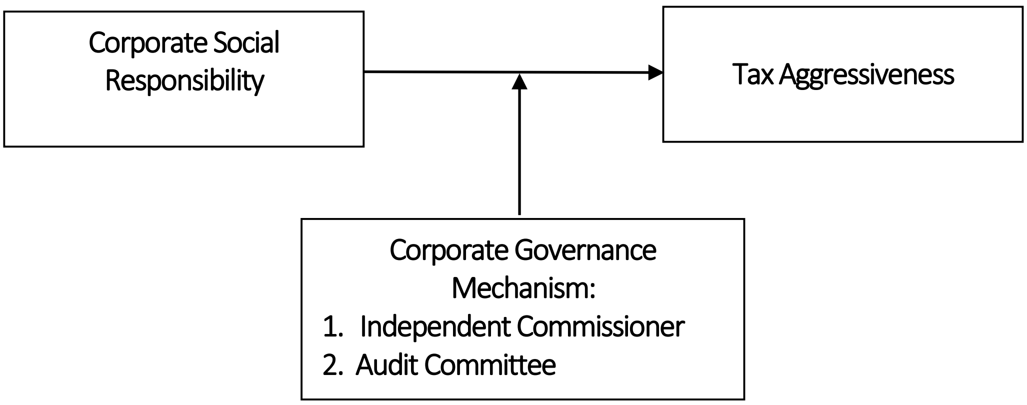

Figure 1. Research Model

Hypothesis

The Influence of Corporate Social Responsibility on Tax Aggressiveness

Apart from financial factors, companies must also pay attention to non-financial factors in order to maintain their survival. A company that is involved in a highly aggressive tax policy will not be socially accountable to the public. CSR can be said to be a form of company communication relationship with society. This relationship aims to attract public attention so that the company has a positive image from the public.

CSR is a form of corporate responsibility to all its stakeholders and tax is a form of corporate social responsibility to stakeholders through the government. Thus, companies involved in acts of tax aggressiveness are socially irresponsible companies (Gunawan, 2017). So a company's decision to reduce its tax level or carry out tax aggressiveness is influenced by its attitude towards CSR.

Legitimacy theory explains that there is a social contract that occurs between the company and the community where the company operates. This shows the company's responsibility towards society. Thus, it can be concluded that the higher the level of CSR disclosure carried out by a company, it is hoped that the company will not take tax aggressive actions.

Chen, (2018) research results show that disclosure of corporate social responsibility significantly strengthens the possibility of tax aggressiveness. Lin, (2021) said that companies with a higher level of social responsibility are more aggressive towards taxes. Hajawiyah et al., (2022); Ortas & Gallego-Álvarez, (2020); found that corporate social responsibility has a negative effect on tax aggressiveness. Vito et al., (2022) social responsibility disclosure strengthens the negative relationship between managerial ability and tax aggressiveness. Montenegro, (2021) Overall CSR is a significant determinant of tax avoidance at the country level. Yoon et al., (2021), said that companies with good CSR performance tend not to manipulate taxable profits, which is in accordance with corporate culture theory.

H1: corporate social responsibility (CSR) has a negative effect on tax aggressiveness

The Influence of Independent Commissioners on the relationship between Corporate Social Responsibility (CSR) and Tax Aggressiveness

Independent Commissioners are members of the board of commissioners who are not affiliated and are not directly involved in any form of company management duties. The existence of independent commissioners in the company is expected to be able to protect the various interests of the company's stakeholders, including the public, so that the opportunity for companies to take tax aggressive actions becomes smaller (Rengganis & Putri, 2018).

Independent commissioners are able to be involved incentive-wise in making strategic policies and influencing management in disclosing CSR and paying taxes according to regulations (Romadhina, 2020). Thus, the greater the number of independent commissioners, the better they are at supervising and controlling the actions of directors, regarding their opportunistic behavior.

In accordance with agency theory, independent commissioners are needed to supervise and monitor managerial actions related to opportunistic behavior. This supervision can reduce agency problems that arise thereby reducing conflicts of interest between shareholders and company management

Silvera et al., (2022) research results show that corporate governance can reduce the positive impact of corporate social responsibility on tax avoidance. Eragbhe & Obehi Igbinoba, (2021) board independence has a positive and significant effect on corporate tax aggressiveness. Research conducted by Novitasari et al (2017), Migang and Dina (2020), Ayuningtyas (2014) and Pitria and Wijaya (2017) shows the results that independent commissioners influence tax aggressiveness and are able to moderate the influence of corporate social responsibility on tax aggressiveness.

H2: Independent commissioners influence the relationship between corporate social responsibility and tax aggressiveness.

The Influence of the Audit Committee on the Relationship Between Corporate Social Responsibility (CSR) and Tax Aggressiveness

The audit committee is a committee formed by the board of commissioners to assist in carrying out duties and supervising company management. The audit committee, with its authority, will be able to prevent any deviant behavior or actions related to the company's financial reports and be able to be involved in making strategic policies and influencing management in carrying out CSR disclosures and paying taxes according to regulations (Romadhina, 2020).

The greater the number of audit committees in the company, the better supervision of the company's activities and management's desire to carry out tax aggressiveness can be minimized. This shows that companies that have audit committees will be more responsible and open in presenting financial reports because the audit committee will always supervise all company activities so that they can increase CSR disclosures made by the company (Diantari & Ulupui, 2016).

Agency theory explains that management as an agent must carry out tasks as ordered by the principal. In accordance with agency theory, the audit committee is needed to supervise managerial actions related to opportunistic behavior. This supervision can reduce agency problems that arise thereby reducing conflicts of interest between shareholders and company management.

Tiara et al., (2020), found that the audit committee influences tax aggressiveness. Deslandes et al., (2020) said that the financial expertise and tenure of the audit committee play an important role in limiting tax aggressiveness. García-Meca et al., (2021) the effectiveness of the audit committee is very important in monitoring managerial decisions related to tax avoidance. Research conducted by Ayem and Setyadi (2019), Diantari and Ulupui (2016), Yogiswari and Ramantha (2017), and Rista and Mulyani (2019) shows the results that the audit committee influences tax aggressiveness and is able to moderate the influence of corporate social responsibility on aggressiveness. tax.

H3: The audit committee influences the relationship between corporate social responsibility and tax aggressiveness.

RESEARCH AND METHODOLOGY

The population in this research is all mining companies listed on the Indonesia Stock Exchange in 2017-2021. The sample in this research was obtained using the purposive sampling method, namely selecting samples using certain criteria determined by the researcher based on appropriate and rational considerations. The sample selection criteria used are as follows:

1. Mining companies listed on the Indonesia Stock Exchange (BEI) for the 2017-2021 period
2. Mining companies that did not experience losses in 2017-2021
3. The company has complete data which is used as variable measurement in this research

The type of data used in this research is quantitative data. The data source comes from secondary data, namely in the form of financial reports obtained from electronic media. The data needed in this research is in the form of annual reports of companies listed on the Indonesia Stock Exchange (BEI) for the 2017-2021 period.

The secondary data needed in this research was obtained through documentation methods. The analysis models in this research are panel data regression and moderated regression analysis (MRA). The advantages of panel data mean that panel data is able to detect and measure impacts better, which cannot be done using cross section or time series methods. Moderated Regression Analysis equation model:

$Y_{it} = \alpha + \beta_1 X_{it} + \varepsilon$...............................H1

$Y_{2it} = \alpha + \beta_1 X_{it} + \beta_2 X_1 M_{1it} + \varepsilon$..............H2a

$Y_{3it} = \alpha + \beta_1 X_{it} + \beta_2 X_1 M_{2it} + \varepsilon$................H2b

Information:

Y = Tax Aggressiveness

α = Constant

β_1-β_2 = Regression coefficient

X = Corporate social responsibility (CSR)

M_1 = Independent Commissioner

M_2 = Audit Committee

X_1M_1 = CSR* Independent Commissioner

X_1M_2 = CSR* Audit Committee

i = Company data

t = Time period data

ε = Error

FINDINGS AND DISCUSSIONS

The objects used in this research are mining companies listed on the Indonesia Stock Exchange with an observation period from 2017 to 2021. The sample in this research was determined using the purposive sampling method. The number of mining companies in the period 2017 to 2021 was 242, 22 companies had criteria, so the number of observations over 5 years was 110.

Panel Data Regression Selection Method

Chow Test

Table 1. Chow Test

Effects Test	Statistic	d.f.	Prob.
Cross-section Chi-square	33.210900	11	0.0005

Based on Table 1, the p value is smaller than 0.05, so the model chosen and suitable for use is the fixed effect model. Next, a Hausman Test is carried out to determine whether the model used is Fixed Effect or Random Effect.

Hausman Test

Table 2. Hausman Test

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.445784	3	0.9306

Based on Table 2, the p value is greater than the significance value of 0.05, so the model chosen and suitable for use in this research is the random effect model.

Lagrange Multiplier Test

Table 3. Lagrange Multiplier Test

Lagrange Multiplier Tests for Random Effects	
	Test Hypothesis
	Cross-section
Breusch-Pagan	8.041204
	(0.0046)

Based on Table 3, the p value is smaller than the significance value of 0.05, so the model chosen and suitable for use in this research is the random effect model.

Random Model Panel Data Regression Analysis

Table 4. Simple Regression Panel Data Random Model

Variable	Coefficient	t-Statistic	Prob.
C	0.371370	8.050117	0.0000
CSR	-0.174314	-1.964748	0.0542
R-squared		0.063417	
Adjusted R-squared		0.047269	

Based on Table 4, equation 1 of the random effect model is as follows:

$$Y_{it} = 0.371370 - 0.174314CSR + e_{it}$$

The simple panel data regression equation can be explained as follows:

The constant coefficient value is 0.371370, meaning that if the Corporate Social Responsibility (CSR) variable has a value of zero then the Tax Aggressiveness variable will have a value of 0.371370. The regression coefficient value of the CSR variable shows a negative direction of 0.174314, meaning that if the CSR variable experiences an increase or decrease of one unit, tax aggressiveness will decrease or increase by 0.174314.

Moderated Regression Analysis (MRA)

The Effect of CSR on Tax Aggressiveness with Independent Commissioners as a Moderating Variable

Table 5. MRA CSR*KI Test

Variable	Coefficient	t-Statistic	Prob.
C	0.293680	1.746333	0.0862
CSR	-0.135280	-0.409931	0.6834
KI	0.209744	0.530822	0.5976
CSR*KI	-0.120900	-0.158279	0.8748

Based on the results of the analysis in table 10, the equation 2 of the moderation regression analysis in this study can be obtained, namely as follows:

$$Y_{it} = 0.\ 293680 - 0.135280CSR + 0.209744KI - 0.120900CSR*KI + e_{it}$$

The constant coefficient value is 0.293680, meaning that if the variables Corporate Social Responsibility, Good Corporate Governance (KI) and CSR*KI have a value of zero then Tax Aggressiveness is 0.293680. The regression coefficient value for the CSR variable shows a negative direction of 0.135280, meaning that if the CSR variable experiences an increase or decrease of one percent, tax aggressiveness will decrease or increase by 0.293680, assuming the other variables are constant.

The coefficient value of the independent commissioner variable in a positive direction is 0.209744, meaning that if there is an increase or decrease in the independent commissioner variable by one percent, tax aggressiveness will increase or decrease by 0.209744 assuming the other variables are constant.

The CSR*KI variable shows a coefficient value with a negative direction of 0.120900. This means that if there is an increase or decrease in the CSR*KI variable by one percent, tax aggressiveness will decrease or increase by 0.120900, assuming the other variables are constant.

The Effect of CSR on Tax Aggressiveness with the Audit Committee as a Moderating Variable

Table 6. Uji MRA CSR*KA Test

Variable	Coefficient	t-Statistic	Prob.
C	1.490265	2.015578	0.0487
CSR	-2.265537	-1.884481	0.0647
KA	-0.362613	-1.491393	0.1415
CSR*KA	0.668022	1.703717	0.0940

Based on the results of the analysis in table 6, the equation 3 of the moderation regression analysis in this study can be obtained, namely as follows:

$$Y_{it} = 1{,}490265 - 2{,}265537CSR - 0{,}362613KA + 0{,}668022CSR*KA + e_{it}$$

The constant coefficient value is 1.490265, meaning that if the variables Corporate Social Responsibility, Good Corporate Governance (KA) and CSR*KA have a value of zero then Tax Aggressiveness is 1.490265. The regression coefficient value for the CSR variable shows a negative direction of 2.265537, meaning that if the CSR variable experiences an increase or decrease of one percent, tax aggressiveness will decrease or increase by 2.265537, assuming the other variables are constant.

The coefficient value of the audit committee variable in a negative direction is 0.362613, meaning that if there is an increase or decrease in the audit committee variable by one percent, tax aggressiveness will decrease or increase by 0.362613, assuming the other variables are constant. The CSR*KA variable shows a coefficient value with a positive direction of 0.668022. This means that if there is an increase or decrease in the CSR*KA variable by one percent, tax aggressiveness will increase or decrease by 0.668022, assuming the other variables are constant.

HYPOTHESIS TESTING

In the simple regression equation, the R-squared coefficient of determination value is 0.047269, this means that the influence of the CSR variable on tax aggressiveness is 4.7%, while the remaining 95.3% is influenced by other variables not included in this regression model. . The probability value is 0.0542, which means it is higher than the significance value, namely 0.05. This means that CSR (X) has no effect on tax aggressiveness (Y). This shows that the higher or lower CSR disclosure will not affect tax aggressiveness. So it can be concluded that the results of the first hypothesis (H1) which states that CSR has a negative effect on tax aggressiveness is rejected. The probability value of CSR interaction with good corporate governance (CSR*KI) is 0.8748, which is greater than the significance value, namely 0.05. This means that the good corporate governance variable measured by independent commissioners is not a moderating variable between CSR and tax aggressiveness, so the second hypothesis (H2) which states that "independent commissioners influence the relationship between CSR and tax aggressiveness" is rejected. Furthermore, the probability value of CSR interaction with good corporate governance (KA) is 0.0940, which is significant at the 0.10 (10%) level. This means that the good corporate governance variable as measured by the audit committee is a moderating variable between CSR and tax aggressiveness, so that the hypothesis which states that "the audit committee influences the relationship between CSR and tax aggressiveness is accepted."

DISCUSSION

1. **The Influence of Corporate Social Responsibility (CSR) on Tax Aggressiveness**

   The research results found that corporate social responsibility (CSR) has no effect on tax aggressiveness, which means that the rise and fall of tax aggressiveness has no impact on CSR, this is because several mining companies in Indonesia have not made sustainability reports, even though implementing CSR is mandatory. This is done because it is regulated in Law No. 40 of 2007. This can also be caused by the CSR disclosures made by companies tending to be the same from year to year and causing no variations in the disclosures made by companies. Can be seen at PT. Radiant Utama Interinsco (RUIS) has the same CSR disclosure value from 2016-2020, namely 0.3297.

   The results of this research failed to support legitimacy theory. Where the legitimacy theory states that companies in carrying out their business are adjusted to social boundaries, norms and values, thereby encouraging companies to pay attention to their environment. The company's focus is not only on the environment where the company was founded but also on the management of the company itself (Nugraha & Meiranto, 2015).

   The results of this research are in accordance with research conducted by Napitu and Kurniawan (2016), Romadhina (2020) and Firdayanti and Kiswanto (2020) which shows that corporate social responsibility does not affect corporate tax aggressiveness. This is because companies do not focus on CSR disclosure as an effort that can reduce tax aggressiveness.

2. **The influence of independent commissioners on the relationship between CSR and tax aggressiveness**

   The research results found that independent commissioners were unable to moderate the influence of corporate social responsibility on tax aggressiveness. This is because the existence of independent commissioners is possible only to fulfill government regulations, while the majority shareholders and management still have important control so that many or few independent commissioners do not strengthen CSR disclosures against tax aggressiveness (Ayuningtyas, 2014).

   The results of this study do not support agency theory. Where agency theory explains that good corporate governance as proxied by independent commissioners has an important role in minimizing agency conflicts that occur between shareholders and managers. The presence of a number of independent commissioners who meet the criteria is considered capable of tightening supervision over management actions (Nugraha & Meiranto, 2015).

   The results of this research are in accordance with the results of research conducted by Rengganis and Putri (2018), Yogiswari and Ramantha (2017) and Firdayanti and Kiswanto (2020) which stated that the large number of independent commissioners does not guarantee the effectiveness of GCG implementation, because they only play a role in fulfilling regulations.

3. **The influence of the Audit Committee on the relationship between CSR and tax aggressiveness**

   The research results found that the audit committee was able to moderate the influence of corporate social responsibility on tax aggressiveness. This is because the audit committee with its authority will be able to prevent all deviant behavior related to the company's financial reports and be able to influence management in carrying out CSR disclosures and paying taxes according to rates and regulations (Romadhina, 2020).

   The audit committee has an influence on corporate social responsibility where the role of the audit committee has an impact on corporate actions in influencing the accountability of the corporate social responsibility disclosure implementation strategy. Thus, it will reduce the possibility of tax aggressive actions being taken.

   The results of this research successfully support agency theory. Where agency theory explains that audit committees are needed to supervise and monitor managerial actions related to opportunistic behavior. This supervision can reduce agency problems that arise thereby reducing conflicts of interest between shareholders and company management.

   The results of this research are in accordance with the results of research conducted by Yogiswari and Ramantha (2017), Nina and Apollo (2020) and Rista and Mulyani (2019) which stated that audit committees are able to moderate the influence of CSR on tax aggressiveness. With a large number of audit committees in the company, supervision of company activities will be better and management's desire to carry out tax aggressiveness can be minimized.

CONCLUSION

Based on the analysis results that have been obtained. So the conclusions that can be drawn from this research are as follows:

1. Corporate social responsibility (CSR) has no effect on tax aggressiveness, therefore the first hypothesis which states that CSR has a negative effect on tax aggressiveness is rejected.
2. Independent Commissioners cannot moderate the influence of corporate social responsibility on tax aggressiveness.
3. The audit committee can moderate the influence of corporate social responsibility on tax aggressiveness.

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