The Influence of Corporate Social Responsibility, Institutional Ownership, and Sales Growth on Tax Aggressiveness with Company Size as a Moderating Variable During the Covid 19 Pandemic

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Abstract: This research aims to determine the influence of corporate social responsibility and company size on tax aggressiveness with institutional ownership as a moderating variable.

The population used in this research is all additional companies listed on the Indonesia Stock Exchange for the 2018-2021 period. In this research, a purposive sampling method was used because it had to comply with the standard criteria that had been determined and 40 data were obtained. The data analysis techniques used in this research are descriptive statistical tests, classical assumption tests, and hypothesis tests using Statistical Product and Service Solutions (SPSS) software. This research shows that the CSR variable cannot influence tax aggressiveness, and the CSR variables and company size which are moderated by institutional ownership also cannot influence tax aggressiveness. However, this is different from research on the company size variable which has an influence on tax aggressiveness

Keywords: corporate social responsibility, company size, tax aggressiveness, institutional ownership, sales growth

PRELIMINARY

Research Background

The development of technology, information and communication throughout the world continues to increase quite rapidly. One of them is Indonesia which is experiencing the development of technology, information and communication. It can also be seen that business development in Indonesia has increased quite rapidly. Many new companies have been established as time goes by. Remembering that it is not just the development of technology, information and communication, but there are other factors that support it, namely because Indonesia is a country that has very abundant natural resources. In this way, many new companies emerge. The emergence of these new companies also has an impact on the development and growth of the country through tax payments made by companies. In this way, the company's contribution can have an effect on increasing state income through tax payments.

Taxes are one of the largest sources of income obtained by the country. Taxes are also a source that can support a country's growth. Tax based on Law Number 28 of 2007 Article 1 Paragraph 1 explains that "Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, with no direct compensation and is used for state needs to the greatest extent possible. prosperity of the people." (pajak.go.id)

In terms of tax objectives, companies and countries have differences. If the state has a goal of taxation, it is as a source of state income to build state growth, and companies as taxpayers have a goal of minimizing tax expenditure and even avoiding tax because for them tax is a burden that will reduce the company's income. Based on information, katadata.co.id (2019) explains that mining companies are one of the largest contributors to taxation, but their tax contribution is still very minimal. Many mining entrepreneurs do not report their annual SPT, and also among taxpayers who report their SPT there is the potential for not reporting according to the facts on the ground. There are also those who report their SPT correctly but the result is tax avoidance and savings.

The Prakarsa study (2019) found massive illicit financial flows in the coal commodity sector during 1989 – 2017 originating from export activities. Illicit financial flows amounted to US$ 41.8 billion (US$ 41.8 billion in the form of illicit financial flows leaving Indonesia and US$ 20.6 billion in the form of illicit financial flows entering Indonesia). On a net basis, there are illicit financial flows abroad amounting to US$ 21.2 billion or 25% of the total value of coal exports, an estimate obtained from the discrepancy in export values recorded in Indonesia. And this means that Indonesia has lost a potential GDP of US$ 21.2 billion. Based on the explanation above, the author decided to use mining companies as the sample to be studied. Because mining companies have a high level of sensitivity and have a large impact on the environment and state income. This research uses a sample of mining companies listed on the Indonesia Stock Exchange for the 2018-2021 period.

The factor that has a significant influence on tax aggressiveness is CSR (Corporate Social Responsibility). CSR is an act of social responsibility carried out by a company in the community around the company and the country. Usually CSR takes the form of financial assistance.

In this research, the researcher uses a moderating variable with the aim of finding out whether this moderating variable will strengthen the relationship between the independent variable and the dependent variable or conversely the moderating variable will weaken the relationship between the independent variable and the dependent variable. In this study, researchers chose company size as a moderating variable.

Based on the description above, researchers are interested in conducting further research on these problems. For this reason, the researchers chose the title "The Influence of Corporate Social Responsibility, Institutional Ownership and Sales Growth on Tax Aggressiveness with Company Size as a Moderating Variable"

Formulation of the problem

Based on the background that has been described, the problem formulations in this study are:

1. Does corporate social responsibility have an effect on tax aggressiveness?
2. Does Institutional Ownership influence tax aggressiveness?
3. Does sales growth affect tax aggressiveness?
4. Does company size strengthen the influence of corporate social responsibility on tax aggressiveness?
5. Does company size strengthen the influence of Institutional Ownership on tax aggressiveness?
6. Does company size strengthen the influence of Sales Growth on tax aggressiveness?

Research purposes

The purpose of this study is to determine whether:

1. To prove that Corporate Social Responsibility, sales growth and institutional ownership can influence tax aggressiveness.
2. To prove that company size can strengthen the influence of corporate social responsibility, sales growth and institutional ownership on tax aggressiveness

LITERATURE REVIEW, FRAMEWORK AND HYPOTHESIS

System for using Financial Technology, Knowledge, Security, Convenience, and Trust

Financial Technology Usage System

Bank Indonesia defines Fintech as a phenomenon of a combination of technology and financial features that change business models and barriers to weak financial models. It aims to enter which leads to increasing players in running services and assisting financial inclusion. Fintech is one that represents a new industry that combines all innovations in the field of financial services that have been implemented through new developments in technology.

One of the latest technological developments in Indonesia is financial technology or Financial Technology (FinTech). This industry is one of the methods of financial services that is gaining popularity in today's digital era. And digital payments are one of the fastest growing sectors in the FinTech industry in Indonesia.

Knowledge

Age The more mature the level of maturity and strength of a person will be more mature in thinking and working in terms of trust, people who are more mature will have more confidence than people who are not yet mature enough. This is as a result of the experience of the soul (Nursalam, 2011).

Maya (2014) The next knowledge that must be known is usage knowledge. Usage knowledge represents the third category of consumer knowledge. This kind of knowledge includes information available in memory about how a product can be used and what it takes to actually use the product.

Security

Desmayanti (2012) An information system can be said to be good if the security of the system is reliable. The security of this system can be seen through user data that is securely stored by an information system. In the case of any reporting, everyone really expects confidentiality and security. They all reported

Convenience

Fardinal (2013). The effect of the effectiveness of the internal control system (general and application controls) on the quality of accounting information systems (ease of use, usability and use) and its impact on the quality of accounting information (relevance, accuracy, and verifiability), explains that a good quality system will prioritize ease of use. for its users so that the impact on the quality of information for its users

Trust

According to Lee (2009), trust is belief in others in the hope that others will not behave opportunistically. This is a belief that the other party will behave according to social ethics and there is confidence. From a marketing point of view (Maharani, 2010), where it is stated that the development of trust or positive expectations from customers, should be a fundamental component of a marketing strategy aimed at leading to the creation of true customer relationships.

RESEARCH METHODS

Types of research

This study uses a causal research method that aims to examine the influence of the behavior of the Fintech use system on online-based payment users. This research requires hypothesis testing with statistical tests.

Population and Research Sample

The population used in this study is Fintech Users of Online-Based Payments (Ovo, GoPay, Soppe Pay) in the DKI Jakarta area. The sampling technique in this study is the Convinience Sampling technique, by distributing questionnaires to Online-Based Payment Fintech Users in the DKI Jakarta area. The reason for choosing this sampling technique is to simplify the sampling process. With the number of research parameters, in this case the number of construct indicators as many as 20, then the ideal number of respondents is between 100-200 respondentsv

Data collection technique

The type of data obtained in this study is documentary data, namely data obtained by researchers indirectly through intermediary media (obtained and recorded by other parties), generally in the form of evidence of records

or historical reports that have been compiled in published archives (documentary data). and unpublished. Sources of data used in this study are secondary data, namely data that has been processed by primary data collectors and through literature studies related to the problems faced and analyzed, presented in the form of information.

Method of Analysis

Descriptive statistical data

Descriptive statistics are used to describe the variables in this study. The analytical tool used is the average (mean), maximum and minimum (Ghozali, 2013). This analysis tool is used to describe the variables of managerial ownership, institutional ownership, and liquidity.

Classic assumption test

Normality test

The normality test aims to test whether in the regression model confounding or residual variables have a normal distribution. As it is known that the t and F tests assume that the residual value follows a normal distribution, if this assumption is violated then the statistical test will be invalid for a small sample size (Ghozali: 2013). In this study, the statistical test used to test the residual normality was the Kolmogorov-Smirnov non-parametric statistical test. K-S test is done by making a hypothesis

H0 : residual data are normally distributed
Ha : residual data are not normally distributed

Hypothesis testing

The test conducted in this study was a different test. Testing the hypothesis in this study depends on the normality results if the classical assumption test is used to test the data used, whether it will be normally or not normally distributed using the normality test.

Research Results and Discussion

Results of Data Analysis

The research is still in the tabulation process

Discussion

A. Description of the Research Object

The object of this research is that the number of samples (N) is 51 data, with the research variables being tax aggressiveness as the dependent variable, CSR, KI, sales growth as the independent variable, and size as the moderating variable. This research uses the 2020-2022 annual financial report. Sampling uses purposive sampling where population data is selected based on predetermined criteria. After the selection was carried out, 17 companies were selected and multiplied by 3 years so that the total data used was 51 samples. The statistical results of the data on the variables used in this research are as follows:

Tabel 4. 1 Hasil Uji Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Aggressiveness	51	.02654	1.86214	.2520210	.26886140
CSR	51	.15385	.60684	.4028825	.11496307

KI	51	.26308	.98253	.7431597	.18909270
Sales Growth	51	-.27912	.89446	.1637746	.24138096
Size	51	24.71450	29.93087	27.3474656	1.39170693
Valid N (listwise)	51				

Based on table 4.1 above, N is the amount of data for each variable, namely 51 data. The Tax Aggressiveness variable has a minimum value of 0.02654 and a maximum value of 1.86214, and the average value obtained is 0.2520210. With a standard deviation of 0.26886140, which means that the level of distribution of transportation company data is heterogeneous because the standard deviation value is greater than the average value.

The CSR variable has a minimum value of 0.15385 and a maximum value of 0.60684, and the average value obtained is 0.4028825. With a standard deviation of 0.11496307, which means that the level of distribution of transportation company data is homogeneous because the standard deviation value is lower than the average value.

The KI variable has a minimum value of 0.26308 and a maximum value of 0.98253, and the average value obtained is 0.7431597. With a standard deviation of 0.18909270, which means that the level of distribution of transportation company data is homogeneous because the standard deviation value is lower than the average value.

The Sales Growth variable has a minimum value of -0.27912 and a maximum value of 0.89446, and the average value obtained is 0.1637746. With a standard deviation of 0.24138096, which means that the level of distribution of manufacturing company data is heterogeneous because the standard deviation value is greater than the average value.

The Size variable has a minimum value of 24.71450 and a maximum value of 29.93087, and the average value obtained is 27.3474656. With a standard deviation of 1.39170693, which means that the level of data distribution for manufacturing companies is homogeneous because the standard deviation value is lower than the average value.

B. Classic Assumption Test

The classical assumption test is carried out to detect whether or not there are deviations from the classical assumptions which are the basis for the multiple linear regression model. The classical assumption test consists of the normality test, multicollinearity test, heteroscedasticity test and autocorrelation test.

1. Normality Test

The normality test is used to determine whether the data used is normally distributed or not. The normality test can be tested using the Kolmogorov-Smirnov test. The Kolmogorov-Smirnov test aims to help researchers find out whether the residuals have a normal distribution. The following are the results of the normality test:

Table 4.2 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		51
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.73756455

Most Extreme Differences	Absolute	.119
	Positive	.070
	Negative	-.119
Test Statistic		.119
Asymp. Sig. (2-tailed)		.070[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on the SPSS output results of the Kolmogorov-Smirnov test above, the value of Asymp.Sig. (2-tailed) of 0.070. This value meets the sig requirements. (p) > 0.05 (Level of Signification). So the Ho hypothesis is accepted, while the Ha hypothesis is rejected, meaning the residual data is normally distributed.

1. Uji Multikolinearitas

Tabel 4. 2 Hasil Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.311	.283		-1.099	.277		
	CSR	.006	.132	.003	.042	.966	.873	1.146
	KI	-.038	.076	-.029	-.501	.619	.963	1.039
	Sales Growth	.947	.061	.918	15.500	.000	.923	1.084
	SIze	.012	.011	.068	1.141	.260	.902	1.109

a. Dependent Variable: Tax Aggressiveness

Based on table 4.3, it shows that all variables have a Tolerance value > 0.10. Meanwhile, for the VIF value, all variables also have a VIF value <10.0. Where the CSR variable tolerance value is 0.873, namely > 0.10, KI 0.963 > 0.10, Sales Growth 0.923 > 0.10, and Size 0.902 > 0.10. Meanwhile, the VIF value of the CSR variable is 1.146, namely < 10, KI 1.039 < 10, Sales Growth 1.084 < 10, and Size 1.109 < 10. So the regression model in this research can be declared free from the classical assumption of multicollinearity. So it can be concluded that between the independent variables there are no multicollinearity problems and can be used for research.

2. Heteroskedasticity Test

Tabel 4. 3 Hasil Uji Heteroskedastisitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.225	1.531		-.800	.428
	CSR	4.682	3.119	2.162	1.501	.141
	KI	-1.197	1.626	-.909	-.736	.466
	Sales Growth	-.692	1.301	-.671	-.532	.597

	Size	.045	.057	.250	.784	.437
	CSR*Size	-.170	.114	-2.302	-1.496	.142
	KI*Size	.043	.061	.924	.716	.478
	Sales Growth*Size	.060	.047	1.598	1.265	.213

a. Dependent Variable: Tax Aggressiveness

Based on table 4.4 above, the significant value (Sig.) for the CSR variable is 0.141, namely > 0.05, KI 0.466 > 0.05, Sales Growth 0.597 > 0.05, and Size 0.437 > 0.05. Each variable has a significant value > 0.05, so it can be concluded that the regression model does not contain heteroscedasticity.

C. Hypothesis

1. Coefficient of Determination Test

Table 4. 6 Coefficient of Determination Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.928[a]	.861	.838	.10009845

a. Predictors: (Constant), Sales Growth*Size, Size, KI, CSR, Sales Growth, KI*Size, CSR*Size

Based on table 4.7 above, the test results for the R square coefficient of determination are 0.861 or 86.1%. This shows that the dependent variable, namely tax aggressiveness, is influenced by the independent variables, namely CSR which is moderated by Size, KI which is moderated by Size, Sales Growth which is moderated by Size. Meanwhile, the remaining 13.9% (100% - 86.1%) can be explained by other variables outside the variables studied. The correlation coefficient (R) value in table 4.7 is 0.928, indicating that the relationship between the independent and dependent variables is strong because the correlation coefficient is above 0.5.

3. Model Feasibility Test

Table 4. 7 F Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.668	7	.381	38.041	.000[b]
	Residual	.431	43	.010		
	Total	3.099	50			

a. Dependent Variable: Tax Aggressiveness
b. Predictors: (Constant), Sales Growth*Size, Size, KI, CSR, Sales Growth, KI*Size, CSR*Size

Based on the results of the F test, it shows a figure of 38.041 and a significance value of 0.00. If the significance value is 0.00 < 0.05, it can be concluded that the independent variables together have an effect on the dependent variable

4. T test

Table 4. 8 T Test Results

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF

(Constant)	-.311	.283		-1.099	.277		
CSR	.006	.132	.003	.042	.966	.873	1.146
KI	-.038	.076	-.029	-.501	.619	.963	1.039
Sales Growth	.947	.061	.918	15.500	.000	.923	1.084
SIze	.012	.011	.068	1.141	.260	.902	1.109

a. Dependent Variable: Tax Aggressiveness

Based on table 4.8 above, the results of the t statistical test for each independent variable on the dependent variable can be concluded as follows:

a. The CSR variable test results have a sig value. 0.966 means (0.966 > 0.05) while the t count is 0.042. This shows that CSR has no significant effect on Tax Aggressiveness. It can be concluded that hypothesis 1 (one) is rejected.
b. The test results for the KI variable have a sig value. 0.619 means (0.619 > 0.05) while the t count is -0.501. This shows that CSR has no significant effect on Tax Aggressiveness. It can be concluded that hypothesis 2 (two) is rejected.
c. The test results for the Sales Growth variable have a sig value. 0.000 means (0.000 < 0.05) while the t count is 15.500. This shows that Sales Growth has a significant positive effect on Tax Aggressiveness. It can be concluded that hypothesis 3 (three) is accepted.

4. Moderate Regression Analysis (MRA)

Table 4. 9 MRA Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.225	1.531		-.800	.428
	CSR	4.682	3.119	2.162	1.501	.141
	KI	-1.197	1.626	-.909	-.736	.466
	Sales Growth	-.692	1.301	-.671	-.532	.597
	Size	.045	.057	.250	.784	.437
	CSR*Size	-.170	.114	-2.302	-1.496	.142
	KI*Size	.043	.061	.924	.716	.478
	Sales Growth*Size	.060	.047	1.598	1.265	.213

a. Dependent Variable: Tax Aggressiveness

Based on table 4.9 above, the results of the MRA statistical test of each independent variable on the moderated dependent variable can be concluded as follows:

a. The test results for the CSR variable which has been moderated by Size have a sig value. 0.142 means (0.142 > 0.05) while the t count is -1.496. This shows that Size cannot moderate CSR on Tax Aggressiveness. It can be concluded that hypothesis 4 (four) is rejected.
b. The test results for the KI variable which has been moderated by Size have a sig value. 0.478 means (0.478 > 0.05) while the t count is 0.716. This shows that Size cannot moderate KI on Tax Aggressiveness. It can be concluded that hypothesis 5 (four) is rejected.
c. The test results for the Sales Growth variable which has been moderated by Size have a sig value. 0.213 means (0.213 > 0.05) while the t count is 1.265. This shows that Size cannot moderate Sales Growth on Tax Aggressiveness. It can be concluded that hypothesis 6 (six) is rejected.

The results of multiple regression analysis can be seen in table 4.9 so it can be concluded that the multiple regression equation is as follows:
Tax Aggressiveness = -1.225 + 4.682 CSR – 1.197 KI – 0.692 Sales Growth – 0.170 CSR*Size + 0.043 KI*Size + 0.060 Sales Growth*Size + €

The regression equation above can be explained as follows:

a. The constant value of a is -1.225, stating that if the independent variables CSR, KI, and Sales Growth have a value of 0 then the value of the dependent variable Tax Aggressiveness is -1.225.
b. The coefficient value of the CSR variable is 4.682, which means that the CSR variable has a positive coefficient on the Tax Aggressiveness variable. If for every 1 increase in the CSR variable, the level of Tax Aggressiveness will increase by 4.682.
c. The coefficient value of the KI variable is -1.197, which means that the KI variable has a negative coefficient on the Tax Aggressiveness variable. If for every 1 increase in the KI variable, the level of Tax Aggressiveness will decrease by 1.197.
d. The coefficient value of the Sales Growth variable is -0.692, which means that the Sales Growth variable has a negative coefficient on the Tax Aggressiveness variable. If for every 1 increase in the Sales Growth variable, the level of Tax Aggressiveness will decrease by 0.692.
e. The coefficient value of the CSR variable which has been moderated with the Size variable is -0.170, which means that the CSR variable which has been moderated with the Size variable has a negative coefficient on the Tax Aggressiveness variable. If every 1 increase in the CSR variable is moderated by the Size variable, the level of Tax Aggressiveness will decrease by 0.170.
f. The coefficient value of the KI variable which has been moderated with the Size variable is 0.043, which means that the KI variable which has been moderated with the Size variable has a positive coefficient on the Tax Aggressiveness variable. If every 1 increase in the KI variable has been moderated by the Size variable, the level of Tax Aggressiveness will increase by 0.043.
g. The coefficient value of the Sales Growth variable which has been moderated by the Size variable is 0.060, which means that the Sales Growth variable which has been moderated by the Size variable has a positive coefficient on the Tax Aggressiveness variable. If every 1 increase in the Sales Growth variable is moderated by the Size variable, the level of Tax Aggressiveness will increase by 0.060.
h. € = error

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