

The Influence of Corporate Social Responsibility and Return on Assets against Tax Aggressiveness in Mining Companies Listed on the Indonesia Stock Exchange for the 2014-2017 Period

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Keywords: Tax Aggressiveness, Corporate Social Responsibility, Return on Assets

Abstract: The purpose of this study is to examine and analyze how the influence of corporate social responsibility and return on assets to tax aggressiveness. This research was conducted on companies listed on the Indonesia Stock Exchange during the period 2014-2017. The type of data used in this study is secondary data. Research data comes from annual reports of mining companies listed on the IDX. This study uses purposive sampling in determining the sample. Of the 42 companies that became the population in this study that met the criteria of only 16 companies. The results show that corporate social responsibility and return on assets affect tax aggressiveness. Simultaneously corporate social responsibility and return on assets have a significant effect on tax aggressiveness. The results of this study indicate that corporate social responsibility and return on assets are only 34.9% affecting the tax aggressiveness and the remaining 65.1% are influenced by other factors.

1 INTRODUCTION

Sources of tax in Indonesia come from individual and corporate taxpayers, from various industrial sectors. The greater the income earned by the company, means the greater the tax burden that must be paid by the company. The high tax payable must be paid to make the company try to minimize the tax burden owed.

For companies, taxes can be used as a motivating factor in various corporate decisions, such as tax aggressiveness activities that are common in the corporate world throughout the world (Lanis and Richardson, 2011). According to Balakrishnan, Blouin, and Guay (2011), tax aggressiveness is a specific activity where the main objective is to reduce corporate tax obligations. By carrying out tax aggressiveness, the direct impact is on state revenue which is reduced from the amount it should. According to Lanis and Richardson (2011) the public's view of companies that carry out aggressive actions is considered to have formed an activity that is not socially responsible and illegitimate.

In UU RI No. 40 of 2007 article 74 concerning social and environmental responsibility, it is written that "the Company which carries out its business

activities in the fields and / or related to natural resources is required to carry out Social and Environmental Responsibility", or as another name is Corporate Social Responsibility" (Suharto, 2010: 12).

There are several previous studies that discuss the relationship between CSR disclosure and tax aggressiveness. Previous research on CSR with tax aggressiveness carried out by Watson (2012) found that there was a negative relationship between CSR and tax aggressiveness using the applicable tax rate proxy. This research is the same as conducted by Lanis and Richardson who examined the effect of CSR on tax aggressiveness in 2011.

Other researchers, Jessica and Toly (2014), conducted research on 56 companies on the Indonesia Stock Exchange (BEI) in 2012-2013, showing that disclosure of Corporate Social Responsibility, company size and Return On Assets had no significant effect on tax aggressiveness, while leverage significantly influence the tax aggressiveness.

Based on the above explanation researchers are interested to see the condition of the tax aggressiveness in Mining Companies Listed on the Indonesia Stock Exchange in the 2014-2017 Period. Does Corporate Social Responsibility and Return on

Assets jointly have a significant effect on Tax Aggressiveness in Mining Companies ?

2 LITERATUR REVIEW

2.1 Agency Theory

Agency theory explains the existence of a relationship between the authority provider (the principal) and the party that is given the authority (agent) (Nugraha, 2015). Luayyi (2010) states that in agency or agency theory there is a contract or agreement between the owner of the resource and the manager to manage the company and achieve the company's main goal of maximizing the profit to be obtained, thus allowing the manager to share a number of ways to achieve these goals both in a good way or ways that hurt many parties.

The difference in interests between principle and agent can affect various things related to company performance, one of which is the company's policy regarding corporate tax. the taxation system in Indonesia that uses a self assessment system authorizes companies to calculate and report their own taxes. The use of this system can provide an opportunity for agents to manipulate lower taxable income so that the tax burden borne by the company gets smaller (Ardyansyah, 2014).

2.2 Signal Theory

In terms of information, there is what is referred to as symmetric information (symmetric information), where both investors and managers have the same information about a company's prospects. however, in reality managers often have better information compared to outside investors. This is referred to as asymmetric information and it has an important influence on optimal capital structure. Accounting information is used to show how the company's value and claims will change.

This hypothesis regarding accounting information is closely related to signaling theory, where managers use accounts to signal their expectations and goals in the future. Brigham and Houston (2011) define signal theory as an action taken by company management that can provide investors with clues about how management views the company's prospects.

Complete, relevant and accurate company information is needed by investors in making decisions. With the theory of signals. The company's management must convey information to investors, so that they can provide information about the

company's circumstances and prospects. from information received by investors, investors can determine which companies have good corporate value, which will bring profits to investors.

2.3 Tax Aggressiveness

Tax aggressiveness can be defined as all efforts made by management to reduce the amount of tax burden than the company should pay (Lanis and Richardson, 2011). Hlaing (2012) in Jessica and Toly (2014: 5) defines tax aggressiveness as the tax planning activity of all companies involved in efforts to reduce the effective tax rate.

According to Frank et al (2009) in Suyanto and Supramono (2012), corporate tax aggressiveness is an act of manipulating taxable income made by companies both in a legal (tax avoidance) and illegal way (tax evasion). Meanwhile, according to Yoehana (2013) tax aggressiveness is the desire of companies to minimize tax burden through tax planning activities with the aim of maximizing company value.

Tax planning according to Suandy (2011) is as follows:

1. Tax avoidance
2. Tax evasion

Zuber (2013) in Jessica and Toly (2014) states that between tax evasion and tax evasion, there is a gray area that is potential for tax aggressiveness. This gray area exists because there is a tax shelter (an effort to minimize taxes that must be paid on current income) outside of all tax transactions whether permitted under taxation law or not. There is no clear line between tax evasion and embezzlement because there is not enough explanation for all transactions. In addition, aggressive transactions and decision-making can be potential for tax evasion or tax evasion.

These conditions cause differences in perceptions between one party and another. This condition becomes an opportunity for taxpayers to avoid tax by using legal weaknesses as justification arguments for tax evasion (Hadi and Mangoting, 2014).

According to Hidayanti (2013) there are advantages and disadvantages of tax aggressiveness. The advantages of doing tax aggressiveness, namely:

1. Tax savings that will be paid by the company to the state
2. Directly or indirectly the manager gets compensation or bonuses from the owner / shareholder for the tax aggressiveness actions carried out.

While the losses from tax aggressiveness measures include:

1. The possibility of companies getting sanctions or penalties from tax authorities.
2. Damage to the company's reputation due to an audit of the tax authorities, which causes a decline in the company's stock price.

From some of the opinions above, it can be concluded that tax aggressiveness is one of the ways undertaken by a company to minimize the tax burden to be paid in a legal or illegal manner.

One way to measure companies that carry out tax aggressiveness is to use the Effective Tax Rates (ETR) proxy basically as a tax rate that is borne by the company. Lanis and Richardson (2011) stated that ETR is the most widely used proxy in previous studies. The lower the ETR value the company has, the higher the level of tax aggressiveness. A low ETR indicates a smaller nominal income tax burden than income before tax.

2.4 Tax Theory

Tax is a public contribution to the state (which can be imposed) owed by those who are obliged to pay it according to general regulations (the law) with no achievement returned which can be directly appointed and whose use is to finance public expenditures due to state duties for holding government (Sumarsan, 2014).

The definition of tax according to UU No 16 of 2009 concerning the fourth amendment to UU No 6 of 1983 concerning General Provisions and Tax Procedures in article 1 paragraph 1 reads tax is a compulsory contribution to the country owed by a compelling individual or entity based on the Law, by not getting a direct reward and used for the state for the maximum prosperity of the people.

2.4.1 Tax Function

There are two functions of taxes, namely the Budget Function (budgetair), the tax functions as one source of funds for the government to finance expenditures and the Regulatory Function (cregulerend), the tax functions as a tool to regulate or carry out government policies in the social and economic fields.

2.4.2 Theories That Support Tax Collection

Insurance Theory
Theory of Interest
Magical Power Theory
Theory of Consecration
Theory of Purchasing Power Principle

2.4.3 Tax type

There are various types of taxes, which can be grouped into three, namely grouping by class, by nature, and according to the polling agency.

1. According to its category, Direct Tax is tax that must be borne or borne by the Taxpayer himself and cannot be delegated or charged to other people or other parties. And Indirect Tax is a tax that can eventually be charged or delegated to other people or third parties.
2. By its nature, subjective tax is a tax that originates or is based on the subject, in the sense of paying attention to the state of the taxpayer and objective tax is tax based on the object, regardless of the state of the taxpayer.
3. According to its collection agency, central tax is tax collected by the central government and used to finance state households. And local taxes are taxes collected by the regional government and used to finance regional households.

2.5 Corporate Social Responsibility (CSR)

Corporate Social Responsibility is the way a company manages its business activities either partially or as a whole has a positive impact on itself and the environment (Hadi, 2011). Corporate social responsibility or Corporate Social Responsibility (CSR) is the commitment of the company or business world to contribute to sustainable economic development by taking into account corporate social responsibility and emphasizing the balance between attention to economic, social and environmental aspects.

Conceptually, CSR is a form of disclosure that is presented in financial statements. Technically, disclosure is the final step in the accounting process, namely the presentation of information in the form of a full set of financial statements. The company's financial statements are addressed to shareholders, investors and creditors.

Corporate social responsibility is expressed in a report called Sustainability Reporting. Sustainability Reporting is reporting on economic, environmental and social policies, the influence and performance of an organization and its products in the context of sustainable development.

2.5.1 Benefits of Corporate Social Responsibility (CSR)

According to Setianingrum (2015), in carrying out its social responsibilities, the company focuses its attention on three things, namely:

a) Profit

By earning profits, the company can provide dividends for shareholders, allocate a portion of the profits to finance future business growth and development, and pay taxes to the government.

b) Environment

By paying attention to the surrounding environment, companies can participate in efforts to preserve the environment for the sake of preserving the quality of human life in the long run. The company also takes part in disaster management activities. Disaster management here is not just providing assistance to disaster victims, but also participates in efforts to prevent disasters and minimize the impact of disasters through efforts to preserve the environment as a preventive measure to minimize disasters.

c) Social or Community

Attention to the community, can be done by carrying out activities and making policies that can improve the competence of various fields, such as scholarships for students around the company, the establishment of educational and health facilities, and strengthening the local economy. By carrying out social responsibility, the company is expected to not only pursue short-term profits, but also contribute to improving the welfare and quality of life of the community and the surrounding environment in the long run.

Untung (2008) in Mardikanto (2014) argues that the benefits of CSR for companies are:

1. Maintain and boost reputation in the company's brand image
2. Get a license to operate socially
3. Reducing the company's business risk
4. Widen access to resources for company operations
5. Opening broader market opportunities
6. Reducing costs for example related to the impact of waste development
7. Improve relations with stakeholders
8. Improve relations with regulators
9. Increase employee morale and productivity
10. Opportunities to get awards

2.5.2 Disclosure of Corporate Social Responsibility (CSR)

According to Ardianto (2011) in Sela (2018), disclosure of corporate social responsibility or referred to as corporate social responsibility disclosure, corporate social reporting, social accounting, is a way of communicating social information to stakeholders. CSR disclosure standards developed in Indonesia refer to standards developed by the Global Reporting Initiatives (GRI). The GRI standard was chosen because it focuses more on the standard of disclosure of various economic, social, and environmental performance of the company with the aim of improving the quality, rigor, and utilization of sustainability reporting.

Ardianto (2011), Global Reporting Initiatives (GRI) is an organization-based network that has spearheaded the development of the world, uses the most sustainability reporting frameworks and is committed to continual improvement and application throughout the world.

The list of social disclosures based on the GRI standard uses 6 disclosure indicators, namely:

- 1) Economic Performance Indicators
- 2) Environmental Performance Indicators
- 3) Labor Performance Indicators
- 4) Human Rights Performance Indicators
- 5) Social Performance Indicators
- 6) Product Performance Indicator

For this study the indicators used are only three categories, namely economic, environmental and social performance indicators. The total performance indicators used in this study reached 79 indicators, consisting of 9 economic indicators, 30 environmental indicators, 14 labor indicators, 9 human rights indicators, 8 social indicators, 9 product indicators.

2.6 Return on Assets

According to Munawir (2007), the probability of a company shows the ratio between earnings and assets or capital that produces these profits. In other words profitability is the ability of a company to generate profits for a certain period.

Company profitability is one of the bases for evaluating the condition of a company, for that we need an analytical tool to be able to assess it. The analysis tool in question is financial ratio. Profitability ratios measure management effectiveness based on the returns obtained from sales and investments (Sukma and Teguh, 2014).

A company that has high profitability means having a large profit. In this study profitability ratios are interpreted as Return On Assets (ROA) ratios. ROA illustrates the extent to which the ability of assets owned by the company can generate profits (Tandelilin, 2011).

According to Cahyono, et al (2016) ROA measures the company's ability to generate profits by using the total assets (wealth) owned by the company after adjusting for costs to fund these assets. ROA measures the overall effectiveness in generating profits through available assets, the power to generate profits from invested capital. Calculate ROA by using the net profit after tax formula divided by total assets. ROA can be calculated by the formula

$$\text{Return on Assets} = \frac{\text{Earning After Tax}}{\text{Total Assets}}$$

The higher the value of ROA, the higher the company's profit so the better the asset management of a company. The higher the value of ROA, the greater the profit earned by the company. Agency theory will spur agents to increase company profits. When the profits are increased, the amount of income tax will increase in accordance with the increase in corporate profits so that the tendency to do tax avoidance is carried out by the company (Dewinta and Setiawan, 2016).

2.7 Framework of Thinking

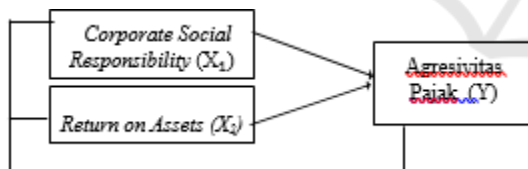


Figure 2.1 Thinking Framework

CSR is how a company pays attention to the environment, to the impact that will occur due to the company's operational activities. The company's performance is said to be good if it is able to obtain high profits in the current year. High corporate profits can be obtained by minimizing the burdens that are owned by the company. one of the expenses held by the company is the burden of paying taxes. The act of minimizing the tax burden is often also referred to as an act of tax aggressiveness. The higher the company's profit, the higher the company's intention to carry out tax aggressiveness.

ROA shows the company's ability to generate profits from assets used by the company in a period.

The income earned by the company tends to be directly proportional to the tax paid, so the greater the profits derived by the company, the higher the tax burden to be borne by the company. Every company desires to maximize the profits obtained. But the company is also obliged to pay taxes. When the profits are increased, the amount of income tax will increase in accordance with the increase in corporate profits so that the tendency to make tax aggressiveness is carried out by the company.

Hypothesis Development

The Influence of Corporate Social Responsibility Against Tax Aggressiveness

The company is a taxpayer in the form of a permanent business that has an obligation to pay taxes. As a taxpayer, companies contribute to national development. From a community perspective, companies should pay taxes to the state because the company has benefited from providing public goods so that the company can do its business and make a profit.

In the theory of legitimacy it is stated that the corporate value system is in line with the value system of the larger social system in which the company is a part. This corporate value system is shown by the company's compliance in paying taxes and not trying to carry out tax aggressiveness activities that can be detrimental to many parties.

This is supported by stakeholder theory where the focus of the company in carrying out its operations must consider not only the interests of shareholders, but also must pay attention to the interests of the community, government, consumers, suppliers, analysts, and so forth. One way to foster good relations with stakeholders is with the government to obey paying taxes. This is because state revenue through taxes is an instrument used to finance government spending that is indirectly utilized for the benefit of the people.

Watson (2011) in Yoehana (2013) states that the adverse effect of a company because it violates the social norms of tax aggressive action is the number of sales that fall because people who know about the importance of CSR boycott the company's products and tend to be reluctant to buy products. Lanis and Richardson (2012) state that companies that carry out tax aggressiveness actions are considered socially irresponsible by the public.

The results of research conducted by Lanis and Richardson (2012) and Ratmono and Sagala (2015) show that corporate social responsibility has a negative effect on tax aggressiveness. Companies

with low levels of CSR disclosure tend to be more aggressive in making various efforts in order to minimize the amount of tax that must be paid.

However, it is inversely proportional to the research conducted by Jessica and Toly (2014) which shows that there is no significant effect between corporate social responsibility disclosure on tax aggressiveness.

Based on the analysis and research findings above, the research hypothesis is formulated as follows:

H1: Corporate Social Responsibility affects the tax aggressiveness.

The Effect of Return on Assets on Tax Aggressiveness.

In Hanafi and Halim (2007) it is stated that ROA takes into account the company's ability to generate a profit regardless of the funding used. In other words, ROA is included in the proxy of profitability. ROA shows the company's ability to generate profits from assets used by the company in a period.

The higher the value of ROA, the higher the company's profit so the better the asset management of a company. The higher the value of ROA, the greater the profit earned by the company. Agency theory will spur agents to increase company profits. When the profits are increased, the amount of income tax will increase in accordance with the increase in corporate profits so that the tendency to do tax avoidance is carried out by the company (Dewinta and Setiawan, 2016).

Based on the analysis and research findings above, the research hypothesis is formulated as follows:

H2: Return On Assets affect the tax Aggressiveness.

H3: Corporate Social Responsibility, and Return On Assets jointly affect the Tax Aggressiveness

3 METHOD

This type of research used in this study is a quantitative research method.

In this study, the author uses secondary data, through the financial statements of mining companies in 2014-2017 obtained from the official website of the IDX, namely www.idx.co.id and stockok.com. Data collection techniques in this study were obtained

through documentation studies, by collecting supporting theory data through journals and supporting books to be able to describe the problem under study and collect secondary data.

The sampling technique used in this study is purposive sampling. The criteria used to determine the sample are as follows:

1. Mining sector companies listed on the Indonesia Stock Exchange from 2014-2017
2. The company published an annual report from 2014-2017.
3. Companies that do not experience losses and do not have a negative value on profit before tax because it will cause the ETR to be negative.
4. Mining companies that have complete data relating to the variables needed include Corporate Social Responsibility, and Return On Assets.

Based on these criteria, 16 companies were sampled in this study from 42 mining companies listed on the IDX.

Table 3.1. Sample

| Sample | Company Name | Code |
|--------|---|------|
| 1 | Adaro Energy Tbk | ADRO |
| 2 | Baramulti Suksessarana Tbk | BSSR |
| 3 | Citatah Tbk | CTTH |
| 3 | Darma Henwa Tbk | DEWA |
| 5 | Elnusa Tbk | ELSA |
| 6 | Surya Esa Perkasa Tbk | ESSA |
| 7 | Golden Energy Mines Tbk | GEMS |
| 8 | Vale Indonesia Tbk | INCO |
| 9 | Indo Tambangraya Megah Tbk | ITMG |
| 10 | Resource Alam Indonesia Tbk | KKGI |
| 11 | Samindo Resource Tbk | MYOH |
| 12 | J Resources Asia Pasifik Tbk | PSAB |
| 13 | Tambang Batubara Bukit Asam (Persero) Tbk | PTBA |
| 14 | Radiant Utama Interinsco Tbk | RUIS |
| 15 | Timah (Persero) Tbk | TINS |
| 16 | Toba Bara Sejahtra Tbk | TOBA |

Table 3.2: Measurement Scale

| Types of Variable/ Variable | Indicator | Scale |
|---|---|-------|
| Dependent Variable/ Tax Aggressiveness (Y) | $ETR = \frac{\text{Income Tax Expense}}{\text{Earning before Tax}}$ ETR = Effective Tax Rate | Ratio |
| Independent Variable/ Corporate Social Responsibility (X ₁) | $P \text{ CSR} = \frac{\text{item yg diungkapkan perusahaan}}{79 \text{ item}} \times 100\%$ P CSR = Pengungkapan CSR | Ratio |
| Return On Assets (X ₂) | $ROA = \frac{\text{Earning After Tax}}{\text{Total Assets}}$ ROA = Return on Assets | Ratio |

The type of data analysis used in this study is quantitative. And the data analysis method used is descriptive statistics and multiple regression analysis.

The multiple linear regression equation is as follows:

$$Y = a + bX_1 + bX_2 + e$$

Information :

Y = Aggressiveness of company tax is measured using ETR proxy

a = constant

b = coefficient

X₁ = Corporate Social Responsibility (CSR)

X₂ = Return On Assets

E = Error

Classic Assumption Test

Before the data is analyzed, multiple regression models must meet the classical assumption requirements. This classic assumption test is conducted to find out whether the regression model really shows a significant and representative relationship, then the model must meet the classical regression assumptions. The classic assumption test conducted is a test of normality, multicollinearity, autocorrelation, and heterokedastisitas

Determination Test (R²)

This coefficient of determination is used to describe the ability of the model to explain variations that occur in the dependent variable (Ghozali: 2013). The coefficient of determination (R²) is expressed as a percentage. The value of the correlation coefficient (R²) ranges from 0 <R² <1. A value close to one means that the independent variable provides almost all the information needed to predict the variation of the independent variable (Ghozali: 2013).

Hypothesis Testing

To test the hypothesis in this study the significance of the individual parameter test (t test) and the simultaneous significance test F (F test) were performed.

4 RESULTS AND DISCUSSION

4.1 Research Result

4.1.1 Descriptive Statistical Analysis

Descriptive statistical test results can be seen in the following table:

Table 4.1. Descriptive statistical

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---------------------------------|----|---------|---------|---------|----------------|
| Corporate Social Responsibility | 64 | 11,39 | 62,02 | 38,1308 | 14,15197 |
| Return On Assets | 64 | -,70 | 29,21 | 6,3620 | 5,77839 |
| Effective Tax Rate | 64 | ,01 | ,99 | ,3691 | ,17292 |
| Valid N (listwise) | 64 | | | | |

Source, data processed

From the previous descriptive statistical analysis table can be explained:

1. Variable X₁, namely corporate social responsibility with 64 observations, has a minimum value of 11.39, a maximum value of 62.02, a mean value of 38.1308, with a standard deviation of 14.15197. This shows the average sample company has a corporate social responsibility of 38.1308 of the total number of corporate social responsibility owned by the company. The mean value of corporate social responsibility is greater than the standard deviation value of 38.1308 > 14.15197, indicating that the variable data of corporate social responsibility has good data distribution. Because the standard deviation is a reflection of normal deviations and does not cause bias.
2. Variable X₂, namely return on assets with a total of 64 observations, has a minimum value of -0.70, a maximum value of 29.21, a mean value of 6.3620, with a standard deviation of 5.77839. This shows the average the average sample company has a 6.3620 return on assets. The mean value of return on assets is greater than the standard deviation value of 6.3620 > 5.77839, indicating that the variable data on return on assets has good data distribution. Due to the standard deviation is a reflection of a very high deviation, so that the spread of data shows normal results and does not cause bias.
3. Variable Y, namely effective tax rate (ETR) with 64 observations, has a minimum value of 0.01, a maximum value of 0.99, a mean value of 0.3691, with a standard deviation of 0.17292. This shows that the average sample company has an effective tax rate of 0.3691. The mean value of ETR is greater than the standard deviation value of 0.3691 > 0.17292 indicating that the variable data of ETR has good data distribution. Due to the standard deviation is a reflection of a very high

deviation, so that the spread of data shows normal results and does not cause bias.

4.1.2 Multiple Linear Regression Analysis

Table 4.2. Regression Analysis

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---------------------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| (Constant) | ,437 | ,156 | | 2,796 | ,007 |
| Corporate Social Responsibility | -.002 | ,001 | -.294 | -2,359 | ,022 |
| Return On Assets | -.008 | ,002 | -.367 | -3,083 | ,003 |

Source, data processed

From the results of the multiple linear regression analysis obtained by the linear regression equation as follows: $Y = 0.437 - 0.002X_1 - 0.008X_2 + e$

From the results of regression testing can be explained as follows:

1. a constant value of 0.437; shows if the Corporate social responsibility (X_1), and Return on assets (X_2) value is 0, then the value of ETR (Y) is 0.437.
2. Regression coefficient of the variable Corporate social responsibility (X_1) of - 0.002; this means that if other independent variables have a fixed value or equal to 0 and Corporate social responsibility experiences an increase of 1%, then the value of ETR (Y) will decrease by 0.002. Negative coefficient means that there is a negative relationship between Corporate social responsibility and ETR.
3. The regression coefficient of the variable Return on assets (X_2) is - 0.008; meaning that if other independent variables have a fixed value or equal to 0 and return on assets has increased 1%, then the value of ETR (Y) will decrease by 0.008. Negative coefficient means that there is a negative relationship between return on assets and ETR.

Table 4.3 Determination Coefficient Test

| Model | Model Summary ^b | | | |
|-------|----------------------------|----------|-------------------|----------------------------|
| | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,627 ^a | ,393 | ,349 | ,09476 |

a. Predictors: (Constant), ROA, CSR
 b. Dependent Variable: ETR

Table 4.4. t- Test Result

| Model | Coefficients ^a | | | T | Sig. |
|------------|-----------------------------|------------|---------------------------|--------|------|
| | Unstandardized Coefficients | | Standardized Coefficients | | |
| | B | Std. Error | Beta | | |
| (Constant) | ,437 | ,156 | | 2,796 | ,007 |
| CSR | -.002 | ,001 | -.294 | -2,359 | ,022 |
| ROA | -.008 | ,002 | -.367 | -3,083 | ,003 |

a. Dependent Variable: ETR

Table 4.5. F- test Result

| Model | ANOVA ^a | | | | |
|--------------|--------------------|----|-------------|-------|------|
| | Sum of Squares | df | Mean Square | F | Sig. |
| 1 Regression | ,320 | 2 | ,080 | 8,913 | ,0 |
| 1 Residual | ,494 | 55 | ,009 | | |
| Total | ,814 | 59 | | | |

a. Dependent Variable: ETR
 b. Predictors: (Constant), Corporate Social Responsibility, Return on assets

5 CONCLUSIONS

This study aims to look at the influence of Corporate Social Responsibility and Return On Assets. From the results of data analysis, the following conclusions can be drawn:

1. The results of the study indicate that Corporate Social Responsibility has a significant effect on tax aggressiveness, the hypothesis 1 submitted is accepted. This is evidenced by using the t test which produces a regression coefficient of -0.002 with a significant level of 0.022.
2. The results of the study show that return on assets has a significant effect on tax aggressiveness, then hypothesis 2 submitted is accepted. This is evidenced by using the t test which produces a regression coefficient of -0.008 with a significant level of 0.003.
3. Corporate Social Responsibility and Return On Assets simultaneously influence the tax aggressiveness dependent variable on mining companies listed on the Indonesia Stock Exchange in the period 2014-2017, then the hypothesis 3 submitted is accepted. This is evidenced from the results of the calculated F value of 8.913 with a significance value of 0,000. The resulting significance value is smaller than 0.05.
4. The results of this study indicate that corporate social responsibility and return on assets are only

34.9% affecting the tax aggressiveness and the remaining 65.1% are influenced by other factors.

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