The effect of corporate social responsibility and capital intensity on tax aggressiveness

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ABSTRACT
The goal of this article is to compile data on the correlation between tax compliance on the part of businesses and tax avoidance on the part of businesses. In this study, non-financial businesses listed on the Indonesia Stock Exchange (IDX) for the years 2018 through 2021 were used in an effort to get reliable information about tax aggressiveness activities that can be influenced by CSR and capital intensity. Purposive sampling was used in this study's secondary data sources from IDX to gather high-quality data. The criteria used to select the companies for data collection are those with an ETR value between 0 and 1, those with complete annual reports, and those that disclose CSR. According to the study's findings, CSR will have a negative impact on tax aggressiveness, and if there is greater CSR disclosure, there will be less tax aggressiveness. Contrarily, the CAPINT component demonstrates that CAPINT has no impact on Tax Aggressiveness because the researcher finds negative values for the CAPINT variable in the organization. As a result, it can be said that CAPINT does not appear to have an impact on Tax Aggressiveness. The study's shortcomings include the use of the ETR proxy as the sole indicator of tax aggressiveness and the exclusion of CSR and CAPINT, two variables that will have an impact on tax aggressiveness. Researchers are advised to compare the CSR and CAPINT variables and add or utilize other measuring instruments to determine the degree of tax aggressiveness.

KEYWORDS
Corporate social responsibility; Capital intensity; Tax aggressiveness; Effective tax rate; Non-financial company; Indonesia stock exchange

Introduction
In Indonesia, taxes have seen a lot of changes over the years. In order to compute the tax that must be paid, settle the tax gap, determine the tax that has already been paid, and self-report the tax payable that has already been paid to the Directorate General of Taxes, Indonesia opts to implement a tax with a belief system. According to Law No. 28 of 2007 concerning General Provisions and Tax Procedures (KUP), tax is an obligation to pay to the state by a person or an entity that is subject to coercion under the law, without any direct benefit to the state's objectives of maximum prosperity. the populace (Law No. 24 Year, 2007).

The Directorate General of Taxes offers users the chance to benefit from the Tax Amnesty program policy so that taxpayers are not subject to tax sanctions that arise if they do not fulfill their commitments properly. The elimination of taxes that must be paid through asset disclosure and ransom payment is known as tax amnesty. This means that for assets that have never been reported, taxpayers merely need to disclose their assets and then pay a tax ransom in exchange for an amnesty.

The DPR has officially passed the Law on Harmonization of Tax Regulations (UU HPP). Thus, this tax amnesty program has changed its name to voluntary disclosure of taxpayers which has been carried out since January 1, 2022. Quoted from the DGT’s official website, PPS is an opportunity for taxpayers to report/disclose tax obligations that have not been fulfilled voluntarily through the payment of income tax based on asset disclosure. With the criteria that taxpayers who can take advantage of PPS are corporate taxpayers and personal taxpayers who have participated in the 2016-2017 tax amnesty. Corporate taxpayers can only participate in PPS Policy I, which is to disclose assets or assets obtained from January 1, 1985 – December 31, 2015 that have not been disclosed or reported when participating in Tax Amnesty 2016-2017. Research conducted by Ngadiman and Huslin (2015), shows that any changes that occur in tax sanctions and the Tax Amnesty program have a significant effect on taxpayer compliance. Some of the previous research stated different meanings about Tax Aggressiveness.
There are more aspects, such as corporate social responsibility. Social responsibility and Corporate Social Responsibility (CSR) are the company's commitment to participate in the business function and also in sustainable economic development, according to Article 1 Paragraph 3 of the Limited Liability Company Law Number 40 of 2007, to raise the standard of living and enhance valuable regions for the business or the neighborhood. According to Lanis and Richardson (2012) CSR is essential to the company’s existence and performance, but the firm does not have a role in CSR disclosure. Studies have been undertaken by a number of scholars, including Lanis and Richardson (2012), who looked at the connection between tax aggressiveness and corporate social responsibility. When Watson examines the relationship between CSR and tax aggressiveness, the results show that CSR has the effect of reducing the level of corporate tax aggressiveness. Watson uses the Effective Tax Rate (ETR) as a measure of aggressiveness, and the conclusion is that the higher the CSR in a company, the more aggressive its tax policy is, shall be less.

The capital intensity ratio is one of the traits of the company that directly impacts the effective level of tax. The ability of the company to demonstrate how much investment it can make in the form of fixed assets is the requirement for capital intensity. Because the corporation owns its fixed assets, it is able to regularly and yearly deduct taxes brought on by the depreciation of such assets. Assets that will depreciate annually are referred to as fixed assets and are reflected in the depreciation expenditure account in the annual financial statements of the company. In the future, when calculating the corporation’s tax, this depreciation expense can be subtracted from the profits of the business. Therefore, it can be stated that the corporation will have to pay less tax the larger the depreciation expense it experiences. This demonstrates the degree to which the company's fixed assets have depreciation charges, which will eventually have an impact on the company's tax payment requirements. You can include this depreciation expense in your corporation tax deduction.

According to Savitri and Rahmawati (2017), capital intensity will have a favorable impact on tax aggressiveness but fixed asset intensity will have a negative impact on effective tax rates (ETR). Company size, profitability, leverage, and capital intensity, according to Fernández-Rodríguez and Martínez-Arias (2012) are a few factors that might influence the size of the company in terms of paying taxes in addition to the desire to maximize profit.

With the addition of the independent variable capital intensity, this study is a replication of Lanis and Richardson (2012). According to Rodriguez and Arias (in Ardyansah, 2014) the company's fixed assets allow the company to minimize its taxes due to the depreciation of fixed assets every year. For this reason, capital intensity was added as an independent variable. Research on the impact of CSR and capital intensity on tax aggression in Indonesia is required in light of this context and the outcomes of earlier studies, which had conflicting findings. This study seeks to investigate and gather empirical data on the relationship between capital intensity and company tax aggressiveness as well as the disclosure of CSR commitments.

Literature review

Agency Theory

Regarding the allocation of ownership by shareholders and management by administrators in a firm, agency theory or agency theory has a purpose (Wongso, 2011). When one or more persons hire other people to perform tasks that are assigned to the agency’s decision-holder authority because administrators are assumed to have better control and understand the true state of the business, the dependence of this agency philosophy occurs. However, the administrator frequently hides the true state of the business because doing so can be advantageous for the administrator and hide the manager's skill gaps.

Corporate Social Responsibility

The business must pay taxes to the state since it is a tax object as defined by the taxation regulations. People frequently see taxes as profits paid by businesses to the community as a type of service return for the use of existing resources, according to Harari et al. (2017) in Yoehana (2013). This is what prompts the business to engage in tax evasion; even if it does not break the law and is not noted as a criminal or civil conduct, it is viewed as unfair to the community and is regarded to be harmful to the local community environment where the business is based and operates. but still have to pay a price.

Capital Intensity

A corporation that invests its assets in fixed assets and inventory is said to have a high capital intensity ratio, according to Siregar and Widiyawati (2016). Because agency theory highlights the amount of a firm's tax burden, Capital Intensity makes advantage of it. Managers can invest the value of the rupiah in the company in the form of fixed assets, generating profits in the form of depreciation expenditure as a deduction. Consequently, the business's taxable profit will be little. The amount of fixed assets can lessen the tax burden owing to the business as a result of fixed asset depreciation. In this situation, the business may decide to raise the cost of depreciating fixed assets in order to lower its profit. Profit before taxes can write off the expenses of depreciating fixed assets, hence the quantity of fixed assets a firm has will have an impact on its effective tax rate.
**Tax Aggressiveness**

Rumors about aggressive tax collection practices or corporate tax avoidance schemes are common among the populace and widely recognized. It is evident that many small businesses—let alone big businesses—engage in tax aggressive action in an effort to reduce the amount of taxes they are required to pay the director general of taxes. According to Kariimah and Septiowati (2019) tax aggressiveness is defined as the tax planning initiatives taken by all companies to lower their effective tax rate. Therefore, tax avoidance or tax budget fraud could result from aggressive tax filing. In this study, it is believed that the two previously mentioned factors—Corporate Social Responsibility and Capital Intensity—will have an impact on tax aggressiveness.

**Methods**

This kind of study technique, known as quantitative research, is used by researchers. According to the parameters specified by the researcher, this form of research is used to study a specific population or sample. Research measuring devices are also used during the data collection process (instruments). Additionally, statistical quantitative data analysis is used in this study with the goal of supporting the researcher’s theory. Secondary data, which are data and data sources collected from a second source or indirectly provided to researchers, were the sources of data used in this study. Non-financial businesses with an annual report that complies with the criteria outlined by the researcher serve as the source of the data for this study. The Indonesia Stock Exchange provided the data for the yearly report.

The results of the sample from this investigation are listed below:

| Table 1. Total Of Sample And Population |
|----------------------------------------|
| Keterangan                             | Jumlah |
| Listed on the Indonesia Stock Exchange (IDX) from 2018 to 2021 are non-financial companies | 272 |
| (-) Companies that were delisted from the IDX during 2018-2021 | 22 |
| (-) Companies that do not comply with the 2018-2021 financial statements | 3 |
| (-) Companies that do not meet the Effective Tax Rate (ETR) criteria, which are between 0 and 1 | 20 |
| Total Company Sample | 227 |
| Research Period | 4 |
| Total Research Sample | 908 |

*Source: Data processed in 2022*

Purposive sampling was used to choose the sample for this study in order to ensure that it met the required standards. All non-financial enterprises listed on the IDX from 2018 to 2021 make up the population in this scenario. 908 population data make up the study's entire research sample.

**Results**

**Descriptive Statistic Analysis**

The following table shows the funding of the data analysis:

| Table 2. Descriptive Statistics |
|--------------------------------|
| Minimum | Maximum | Mean | Std. Deviation |
| Tax Aggressiveness | 908 | 0.00 | 1.82 | 0.2216 | 0.23944 |
| Corporate Social Responsibility | 908 | 0.13 | 0.41 | 0.2665 | 0.09362 |
| Capital Intensity | 908 | -0.98 | 5.53 | 0.0242 | 0.20098 |
| Valid N (listwise) | 908 |

*Source: Data processed in 2022*

In table 2 there are results from descriptive statistical analysis which explain that the tax aggressiveness variable produces an average value (mean) of 0.2216 with a value of standard deviation as big as 0.23944 data with the minimum value as big as 0.00 (at PT. Eterindo Wahanatama Tbk in 2018, PT. Intikeramik Alamasri Industri Tbk in 2018, PT. Bakrie Telecom, Tbk, in 2018 etc.) and the maximum value as big as 1.82 (at the company Pudjiadi Prestige Limited, Tbk in 2019).

The average value (mean) for corporate social responsibility as determined by the GRI-Standard is then 0.2665, with a minimum value of 0.13, indicating that the average percentage of corporate CSR disclosures from 908 samples is 26.65% (at PT. Tunas Ridean, Tbk in 2018-2021, PT. Samindo Resources, Tbk in 2018-2020, PT. PP London Sumatra Indonesia, Tbk, in 2018-2021 etc.) and the maximum value as big as 0.41 (at Astra company Otoparts Tbk in 2018 and 2021, KMI Wire and Cable, Tbk in 2018 and 2021, Ricky Putra Globalindo in 2018 and 2021, etc.) with a deviation rate (Standard Deviation) of 0.09362.

Regarding Capital Intensity, it produces an average value (mean) of 0.0242, which indicates that the average percentage of investment activities owned by companies in the form of fixed assets from 908 sample companies is
2.4%. The values range from a minimum of -0.98 (at the company Multi Indocitra Tbk. Year 2021) to a maximum of 5.53 (to the company Plaza Indonesia Realty, Tbk. in 2021), with a deviation rate (standard deviation) of 0.20098.

**Classic assumption test**

Table 3. Test Of Multicollinearity

| Coefficients\a | Unstandardized Coefficients | Standardized Coefficients | Collinearity Statistics |
|----------------|----------------------------|---------------------------|-------------------------|
| Model          | B  | Std. Error | Beta | t  | Sig. | Tolerance | VIF |
| 1 (Constant)   | 1.164 | 0.024 | 6.872 | ,000 |
| CSR            | 0.216 | 0.085 | 0.084 | 2.549 | ,011 | 1.000 | 1.000 |
| CAPINT         | -0.016 | 0.039 | -0.013 | -3.97 | ,091 | 1.000 | 1.000 |

\a. Dependent Variable: Tax Aggressiveness

Source: Data processed in 2022

according to the multicollinearity test findings in the table above, The CSR value receives a tolerance calculation result with a value of 1,000 and a VIF value of 1,000. The calculated tolerance is then displayed as 1,000 by the CAPINT, and the VIF value is also 1,000. Therefore, it can be inferred from the data that the tolerance value is > 0.1 and the total VIF value for the study variable is 10. This demonstrates that there is no multicollinearity issue between the independent variables in the regression model or any connection between the independent variables.

Table 4. Test of Autocorrelation

| Runs Test                      | Unstandardized Residual |
|--------------------------------|-------------------------|
| Test Value\a                   | -0.02221                |
| Cases < Test Value             | 454                     |
| Cases >= Test Value            | 454                     |
| Total Cases                    | 908                     |
| Number of Runs                 | 430                     |
| Z                              | -1.660                  |
| Asymp. Sig. (2-tailed)         | 0.097                   |

\a. Median

Source: Data processed in 2022

The Run Test value, which is displayed in Table 4 above, is 0.097. This value was calculated using 908 samples and a maximum of 2 independent factors. Thus, the Asymp value in the table. If the 2-tailed Sig is more than 0.05, H0 is accepted. It is evident that there is no correlation between the data and the residuals, and that the residuals are random or random, preventing autocorrelation from occurring in the regression model and indicating that the data is normally distributed.

Table 5. Glejser Test

| Coefficients\a | Unstandardized Coefficients | Standardized Coefficients | t   | Sig. |
|----------------|----------------------------|---------------------------|-----|------|
| Model          | B  | Std. Error | Beta |       |     |
| (Constant)     | 0.127 | 0.018 | 0.053 | 6.920 | ,000 |
| CSR            | 0.104 | 0.065 | 0.037 | 6.920 | ,000 |
| CAPINT         | -0.033 | 0.030 | -0.037 | 6.920 | ,000 |

\a. Dependent Variable: Abs_RES

Source: Data processed in 2022

The heteroscedasticity test using the Glejser test reveals from the table above that each variable has a significant value > 0.05. Therefore, it can be said that the model is workable and the assumptions have been met, and that there is no evidence of heteroscedasticity symptoms in this investigation.

**Hypothesis test**

The multiple linear regression analysis in this study can be done based on the outcomes of the classical assumption test that has been described. It is used to calculate the significance and regression coefficient so that the hypothesis may be established.

Table 6. Hypothesis Test Results

| Coefficients | Unstandardized Coefficients | Standardized Coefficients | t   | Sig. |
|--------------|----------------------------|---------------------------|-----|------|
| Model        | B  | Std. Error | Beta |       |     |
| (Constant)   | 0.164 | 0.024 | 0.084 | 6.872 | ,000 |
| CSR          | 0.216 | 0.085 | 0.013 | 2.549 | ,011 |
| CAPINT       | -0.016 | 0.039 | -0.013 | -3.97 | ,091 |
In this study using the following regression equation:

\[ \text{TAGit} = \alpha_0 + \beta_1 \text{CSR} + \beta_2 \text{CAPINT} + e \]

\[ \text{TAGit} = 0.164 + 0.216 \text{CSR} - 0.013 \text{CAPINT} + e \]

The following results are obtained from the solutions to these equations:

1. The constant \( \alpha_0 \) of 0.164 implies that the value of Tax Aggressiveness is equal to 0.164 if Corporate Social Responsibility and Capital Intensity are considered to be constant or equal to 0.
2. With the assumption that all other variables remain at 0, the coefficient of Corporate Social Responsibility of 0.216 indicates that every increase of one unit in the CSR variable will result in an increase in Tax Aggressiveness of 0.216.
3. With the assumption that all other variables remain at 0, the Capital Intensity Coefficient of negative 0.016 suggests that every rise of one unit in the CAPINT variable will result in a reduction in tax aggressiveness of 0.016.

**Table 7. F Test**

| Model    | Sum of Squares | df | Mean Square | F    | Sig. |
|----------|----------------|----|-------------|------|------|
| Regression | .377           | 2  | .189        | 3.308| .037 |
| Residual  | 51,620         | 905| .057        |      |      |
| Total     | 51,998         | 907|             |      |      |

Source: Data processed in 2022

Results from the significant coefficients in table 7 of the aforementioned ANOVA display a significant value of 0.037 with a computed F value of 3.308 and a F table of 3.09. This indicates that the regression model may accurately forecast tax aggressiveness if Sig 0.05 and F count > F table. Thus, it can be concluded that Capital Intensity and Corporate Social Responsibility both significantly influence tax aggressiveness.

**Table 8. T Test**

| Model    | Unstandardized Coefficients | Standardized Coefficients | t     | Sig. |
|----------|-----------------------------|---------------------------|-------|------|
| (Constant) | .164                        | .024                      | 6,872 | .000 |
| CSR      | .216                        | .085                      | 2,549 | .011 |
| CAPINT   | -.016                       | .039                      | -.397 | .691 |

Source: Data processed in 2022

**Discussion**

**First Hypothesis Test**

This experiment was carried out to see how corporate social responsibility affected tax aggressiveness. Table 4.7’s data processing findings show that the t-count value is 2.549, while the t-table value is 1.661, indicating that the t-count value is greater than the t-table, with a significance level of 0.011 = 0.05. The first hypothesis, according to which corporate social responsibility has a large adverse influence on tax aggressiveness, is thus accepted, proving that corporate social responsibility does in fact have an impact on tax aggressiveness.

This is the outcome of CSR operations that, in addition to considering the economy, also take into account the social, environmental, and other repercussions of the company’s own actions as a kind of duty to stakeholders (Dharma & Noviari, 2017). Although Zoobar & Miftah claimed that the corporate social responsibility (CSR) hypothesis had a negative impact on tax avoidance, it was found to be true, proving that CSR had a sizable negative impact on tax avoidance.

In addition, using earlier study that makes the assumption that organizations with a conscience about the environment will be obedient in paying the tax burden imposed. Similar research indicates that CSR has a detrimental impact on tax avoidance strategies (Pradipta and Supriyadi (2015). Additionally, it is consistent with earlier findings (Zoobar & Miftah, 2020). Although Zoobar & Miftah claimed that the corporate social responsibility (CSR) hypothesis had a negative impact on tax avoidance, it was found to be true, proving that CSR had a sizable negative impact on tax avoidance.
Since the Covid-19 pandemic also affects how numerous organizations adopt CSR, businesses are being forced to adjust to uncertain conditions like this in relation with the current Covid-19 pandemic issue. As stated in Umar Rizqon Akbar and Sahadi (2020) research entitled 'The Role of CSR in Efforts to Overcome the Covid-19 Pandemic' which quotes from the webinar material titled "CSR During and After the Pandemic" by Pramaditia & Paramita, (2020) mention that during the pandemic in this case, most companies have to recalculate all CSR program designs that have been prepared for the Due to the government's policy of enforcing PSBB or Large-Scale Social Restrictions, which forced individuals to conduct activities from home and provided recommendations to stay at home, the impacts of this pandemic have negatively impacted Indonesia's economy.

Second Hypothesis Test

This experiment was run to see if capital intensity affected tax aggressiveness. According to the data processing findings in table 4.7, t arithmetic yields a result of -0.397 while t table yields a result of 1.661, indicating that t count t table with a significant level of 0.691 > = 0.05. In light of this, it may be inferred that the second hypothesis, according to which Capital Intensity has a favorable impact on Tax Aggressiveness, is unfounded and that Capital Intensity has no impact on Tax Aggressiveness.

The findings of this study are consistent with those of Putra and Merkusivati (2016) who found that businesses with high fixed asset levels only use their assets for business operations and investments, not for tax evasion. Since they are only used for operational purposes, businesses with a high proportion of fixed assets do not consciously conserve money to reduce their tax obligations (Fajar, 2015 in Putra and Merkusiviati (2016). As a result, their tax-aggressiveness is not likely to be affected. This study supports the findings of Zoebar & Miftah (2020) according to which Capital Intensity has little to no impact on Tax Aggressiveness.

The Capital Intensity statistics are very low or negative, according to researchers. Due to the present pandemic, researchers may have made the mistaken assumption that businesses with little fixed assets exclusively employ them for business operations. They do not engage in tax-aggressive behavior since they do not invest in new fixed assets and instead use their existing resources or profits solely for operating expenses. Everyone should be aware that some businesses suffer annual losses, which also shows that the Covid-19 epidemic has an effect on the fixed asset investments made by businesses. Loss of revenue enables the corporation to focus on investing in fixed assets only when absolutely necessary to carry out business operations.

Conclusion

This study uses a sample and population of Non-Financial Companies listed on the Indonesia Stock Exchange (IDX) in 2018-2021 to examine the impact of Corporate Social Responsibility and Capital Intensity on Tax Aggressiveness. In order to obtain a sample of 227 businesses, the sample in this study was chosen using the purposive sampling technique. The f test and t test are used in this study's hypothesis testing together with conventional assumptions.

The following findings can be drawn from statistical analyses using multiple linear regression analysis on the above variables related to tax aggressiveness in non-financial companies listed on the Indonesia Stock Exchange (IDX):

1. In non-financial companies listed on the IDX in 2018-2021, commitment to corporate social responsibility (CSR) has been empirically shown to have a detrimental impact on tax aggressiveness. The findings of this study are supported by the t-test results, which show that t-count > t-table at a significant level of 0.011 = 0.05 and a t-count value of 2.549 versus a t-table value of 1.661. Therefore, it can be said that this study hypothesis is accepted or supported.

2. Empirically, it has been demonstrated that Capital Intensity (CI) has no impact on Tax Aggressiveness in Non-Financial Companies Listed on the IDX in 2018-2021. With a t-count value of -0.397 and a t-table value of 1.661, which means that t-count t-table and a significant level of 0.691 > 0.05. The t-test results show that this research hypothesis is neither supported nor rejected.

In addition, using earlier study that makes the assumption that organizations with a conscience about the environment will be obedient in paying the tax burden imposed. Similar research indicates that CSR has a detrimental impact on tax avoidance strategies Pradipta and Supriyadi (2015). Additionally, it is consistent with earlier findings (Zoebar & Miftah, 2020). Although Zoebar & Miftah claimed that the corporate social responsibility (CSR) hypothesis had a negative impact on tax avoidance, it was found to be true, proving that CSR had a sizable negative impact on tax avoidance.

The findings of this study are also consistent with those of Putra dan Merkusivati (2016) who found that businesses with high fixed asset levels only use their assets for business operations and investments, not for tax evasion. Since they are only used for operational purposes, businesses with a high proportion of fixed assets do not consciously conserve money to reduce their tax obligations (Fajar, 2015 in Putra and Merkusiviati (2016). As a result, their tax-aggressiveness is not likely to be affected. This study supports the findings of Zoebar & Miftah (2020), according to which Capital Intensity has little to no impact on Tax Aggressiveness.

Therefore, this study's findings test the theory that corporate social responsibility may have an impact on how aggressively tax-exempt non-financial companies are listed on the IDX. Based on the theory that tax aggression will decrease the higher the company's disclosure of its commitments to CSR. The claim that Corporate Social
Responsibility has a detrimental impact on tax aggressiveness is therefore substantiated. In light of the findings of this study, it can be said that the level of tax aggressiveness in non-financial enterprises listed on the IDX appears not to be affected by capital intensity, believing that the tax will be less aggressive the higher the value of capital intensity. The theory is therefore unsupported because the findings of the capital intensity hypothesis have a beneficial impact on tax aggressiveness.

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