The Impact of Corporate Social Responsibility Mediation on the Relationship between Earnings Management and Tax Avoidance

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Abstract

This study aims to determine the effect of earnings management on tax avoidance through corporate social responsibility. The population of this study was companies listed on the Indonesia Stock Exchange (IDX) in 2015-2019, while the sampling method in this study used a purposive sampling method which then obtained 71 samples of companies. The analytical technique used in this study is the SPSS version 20.0 program. The results of this study indicate that earnings management has no significant effect on CSR disclosure. However, earnings management has a significant positive impact on tax avoidance. Likewise, CSR disclosure has a significant negative effect on tax avoidance. The mediation results in this study imply that CSR disclosure cannot significantly mediate reducing the effect of earnings management on tax avoidance. This research has implications for policymakers about the importance of CSR to reduce tax avoidance. This research also brings theoretical implications, especially the relationship between CSR and tax avoidance.

Keywords: Earnings management, corporate social responsibility, tax avoidance.

Introduction

Tax avoidance has become an interesting issue in the political and academic (Huseynov et al., 2017) and a global issue in multinational companies regarding tax avoidance practice (Kanagaretnam et al., 2018). Several studies have been conducted on the factors that influence tax avoidance. Tax avoidance is an effort to avoid taxes through loopholes in the tax provisions to save the amount of tax costs that must be paid. Therefore, tax costs are one of the objects of tax avoidance. Tax costs are also a part of management's opportunistic behavior in earnings management (Cook et al., 2008).

Why does management use tax expense as a medium to manage earnings? It is because tax costs are the last cost deduction in the financial statements so that management can behave opportunistically in calculating the tax costs. It is supported by (DHALIWAL et al., 2004) that management uses tax costs as a tool to manage company profits. Management uses this tax expense to manage profits so that the manager's performance will be better. The research results by (DHALIWAL et al., 2004) are strengthened by research (Desai, 2003), which shows that management makes tax shifts to increase accounting profits. Management also carries out earnings management behavior through tax avoidance and tax recognition (Cook et al., 2008).

Earnings Management is one factor that influences tax avoidance. Business entity taxpayers will use earnings management strategies to reduce the company's taxes. Earnings management is carried out to optimize the profits obtained by the company without having to cut a lot with taxes. Managers will try to manage earnings arrangements so that they can get the best steps to launch their actions in manipulating company profits.

The company carries out earnings management as a tool to avoid government regulations (political cost hypothesis). Previous studies related to earnings management on tax avoidance include: (Dewi Kusuma Wardani & Permatasari, 2019) found that earnings management positively affects tax avoidance. (Wardani & Mursiyati, 2019) earnings management has a positive effect on tax avoidance. Meanwhile, (Henny, 2019) suggested that earnings management does not affect tax avoidance. (Rahmadani et al., 2020) In general, companies with good corporate social responsibility disclosures tend to continue to avoid tax, presumably because of the significant costs of corporate social responsibility programs. It is also under research conducted by (Maraya & Yendrawati, 2016). According to the World Bank Group, Corporate Social Responsibility (CSR) is a sustainable business commitment that contributes to the economy and impacts the surrounding environment and society.

Corporate social responsibility can reduce tax avoidance practices. One of the principles in corporate social responsibility is to gain legitimacy from the surrounding community, who also feel the company's benefits through corporate social responsibility programs run by the company. Corporate social responsibility is often studied because it has a significant enough influence on the practice of tax avoidance of a company. Previous studies such as (Maraya & Yendrawati, 2016),(Rahmawati, M.G. Wi, et al., 2016)(Rahmawati, NP, et al., 2016)(Rahmawati, M.G. Wi, et al., 2016)(Rahmawati, NP, et al., 2016) and (Septiadi et al., 2017) found that social responsibility disclosure has a significant positive effect on tax avoidance. Meanwhile, research conducted by

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(Muadz Rizki Muzakki, 2015), (Monifa Yuliana Dwi Sandra, 2018), and (Tiarawati, 2015) revealed that corporate social responsibility has a negative effect on tax avoidance.

Corporate social responsibility is a factor that affects tax avoidance in several companies, but CSR is also influenced by earnings management. Previous researchers have carried out research on the effect of earnings management on corporate social responsibility, including (Sunarsih & Prodi, 2017) showing that earnings management does not affect disclosure of corporate social responsibility. Meanwhile, (Dimas Prasetia, 2015) earnings management has a significant effect on corporate social responsibility disclosure. (Oktafia, 2013), (Mustika et al., 2015) showed that earnings management significantly impacts social responsibility disclosure.

Literature Review And Hypothesis Development

The Effect of Earnings Management on Corporate Social Responsibility Disclosure

Starting from agency problems, companies choose alternatives in minimizing taxes. Earnings Management is intended to get enormous profits without being hampered by a high tax burden. One of the things the company does to cover its earnings management activities is to disclose high corporate social responsibility. That way, it seems as if the company's burden is increased so that the taxes that must be paid are not too large.

Oktafia's (2013) research frames that earnings management positively affects corporate social responsibility disclosure. It is also supported by the study of (Mustika et al., 2015); (Almahrog et al., 2016); (Fischer & Fischer, 2015) where earnings management positively affects corporate social responsibility disclosure. In other words, the company's tendency to cover up earnings management is one of the motives for the high disclosure of corporate social responsibility. The higher the company's earnings management, the higher the corporate social responsibility disclosure in the company will be. According to several previous studies, the hypothesis can be formulated as follows:

H1: Earnings Management has a positive effect on Corporate Social Responsibility Disclosure

The Effect of Earnings Management on Tax Avoidance

Earnings management is an activity that management can use to minimize the tax burden owed by the company from the profits earned by the company. In general, if a company's profit is high, it will automatically make the tax burden also in an increased range. (Badertscher et al., 2009) demonstrated that companies carry out earnings management practices as a tool to avoid government regulations (political cost hypothesis). One of the government regulations that are directly related to corporate profits is the company income tax.

Research conducted by (Dewi Kusuma Wardani & Permatasari, 2019); (Burgstahler & Dichev, 1997) revealed that earnings management positively affects tax avoidance. It is because earnings management practices inspire management to minimize its tax burden. Because of the motivation in reducing the tax burden, company management uses various ways to reduce company profits, namely by doing earnings management. It is in line with the research of (Darma et al., 2018), which indicates a positive influence between earnings management and Tax Avoidance. Based on some of these studies, the hypothesis is obtained:
H2: Earnings Management has a positive effect on Tax Avoidance

The Effect of Corporate Social Responsibility Disclosure on Tax Avoidance

Following stakeholder theory states that companies operate for their interests and must also benefit stakeholders. The company realizes this by disclosing corporate social responsibility and paying taxes under applicable regulations. Corporate social responsibility is a form of corporate responsibility to all its stakeholders. In comparison, tax is a form of corporate social responsibility to its stakeholders through the government. Thus, companies involved in tax avoidance are not socially responsible. Companies with a good level of implementation of corporate social responsibility will avoid tax avoidance practices. Related research is the research of (Tiarawati, 2015); (Lanis & Richardson, 2013) and (Monifa Yuliana Dwi Sandra, 2018), which found that corporate social responsibility negatively affects tax avoidance. The higher the level of disclosure of Corporate Social Responsibility (CSR) will reduce tax avoidance in the company. Based on the theoretical study above, the hypotheses of this research are:

H3: Corporate Social Responsibility Disclosure has a negative effect on Tax Avoidance

The Effect of Earnings Management on Tax Avoidance with Corporate Social Responsibility as a Mediating Variable

Corporate social responsibility disclosure can be one of the factors used by companies to cover earnings management activities. From stakeholder theory, the company should benefit all stakeholders in an entity. The company will seek benefits for all parties, including the community, as reflected in the CSR program. However, this impacts earnings management actions that are covered by using accounts for corporate social responsibility programs (Amidu et al., 2016) . The significant costs in running the company's corporate social responsibility program will reduce the company's profits. The costs incurred for corporate social responsibility programs will benefit the company because taxation costs will be reduced. However, high disclosure of corporate social responsibility should reduce tax avoidance which can make the company's reputation decline.

H4: Corporate Social Responsibility mediates the effect of Earnings Management on Tax Avoidance

Research Design

The population of this research is companies listed on the Indonesia Stock Exchange in 2015-2019, with a sampling technique using the purposive sampling method.

Operational Definitions and Measurement of Variables

Tax Avoidance

Tax Avoidance is an action taken by the company to minimize the tax burden that the company must pay but is carried out in a way that does not violate existing laws and regulations (Prakosa, 2014). Tax avoidance is measured using the Cash Effective Tax Rate (Cash ETR) with the formula:

$$\text{Cash ETR} = \frac{\textbf{Tax payment}}{\textbf{Profit Before Tax}}$$

Corporate Governance

To realize good corporate governance, the company must pay attention to and implement as much as possible the basic principles that the National Committee on Governance (KNKG) has described. This study was measured by the corporate governance index issued by The Indonesian Institute for Corporate Governance (IICG) to find out how well corporate governance has been implemented so far.

Earnings Management

Earnings management is an intervention activity carried out intentionally to determine profits and obtain personal benefits. Earnings management is measured using the Jones model.

Corporate Social Responsibility

Corporate Social Responsibility is the company's action in covering the environmental implications that come from the company's products, operations, and facilities. The company's corporate social responsibility disclosure in this study was measured using the formula:

$$\text{CRDI} = \frac{n}{k}$$

In which:

CRDI: Corporate Responsibility Disclosure Index
n: Number of fulfilled disclosure items
k: The number of all possible items fulfilled

Technical Analysis

The steps taken when the data has been collected are to analyze the previously obtained data. Multiple linear analyses with SPSS software is used for technical analysis in this research. In addition to using various linear analyses, this study also used other tests, including descriptive analysis, classical assumption, hypothesis, and Sobel to analyze the intervening variables.

Regression Model

The regression model aims to test between two or more independent variables (free) with one dependent variable (bound). The dependent variable in this study is tax avoidance, while the independent variables are earnings management and corporate social responsibility as intervening variables. The regression equation model in this study is as follows:

$$CSR = \alpha + \beta_1 DA + e$$
$$TA = \alpha + \beta_1 DA + \beta_2 CSR + e$$

Dimana:

CSR : Corporate Social Responsibility
TA : Tax Avoidance (CETR)
DA : Discreationary Accruals (Earnings Management)
α : Constanta
β : Regression Coefficient
e : Error

Research Results And Discussion

Result

After the data is tested for classical assumptions, it is continued with hypothesis testing. The results of hypothesis testing are presented in table 1.

Table 1: Hypothesis Test Results

DESCRIPTION	VALUE	UNSTANDARDIZED COEFFICIENTS		T	SIGN.
		β	Standard Error		
MODEL 1					
(CONSTANT)		.091	.007	13.058	.000
ML		.025	.015	1.708	.093
UJI F	2.917				.093
ADJUSTED R SQUARE	.031				
MODEL 2					
(CONSTANT)		.442	.061	7.239	.000
ML		.150	.066	2.266	.027
CSR		-1.387	.577	-2.402	.020
UJI F	4.481				.016
ADJUSTED R SQUARE	.104				

Based on table 1, the regression model 1 and 2 results are adequate. Regression model 1 is quite good, as indicated by the F test value of 2,917 with a significance value of 0.10 and a coefficient of determination of 0.031 or 3.1%. While model 2 is also quite good, as indicated by the F test value of 4.481 with a significance value of 0.05 and a coefficient of determination of 0.104 or 10.4%. Therefore, it is possible to test the hypothesis.

The Results of the First Hypothesis Test

Based on the results of the t-test to determine the effect of earnings management on CSR disclosure presented in table 1, the t-count value is 1.708, and a significance value is 0.093. Since the significance value is less than 0.10 (>α=0.10), thus Ho is rejected, and H1 is accepted. By way of explanation, earnings management has a significant positive effect on CSR disclosure. The practice of earnings management can affect the extent of CSR disclosure by the company.

The Results of the Second Hypothesis Test

The results of the t-test to determine the effect of earnings management on tax avoidance presented in table 1, the t-count value is 2.266, and the significance value is 0.027. The significance value is less than 0.05 (<α=0.05), hence Ho is rejected, and H4 is accepted. It means earnings management has a positive and significant effect on tax avoidance. The greater the earnings management, the greater the possibility of the company doing tax avoidance.

Third Hypothesis Test Results

Table 1 explains the results of the t-test to determine the effect of CSR disclosure on tax avoidance. The t-count value is -2.402 and a significance value of 0.020. The significance value is less than 0.05 (>α=0.05); thus, Ho is rejected, and H5 is accepted. In other words, CSR has a significant negative effect on tax avoidance. The extent of CSR disclosure affects companies to reduce tax avoidance.

Fourth Hypothesis Testing

The Sobel test calculation results demonstrate that the Sobel Test Statistics value is -2.37919427 with a one-tailed probability of 0.01735053. Because the probability value is less than 0.05, the CSR disclosure variable significantly mediates the effect of earnings management on tax avoidance.

Discussion

The Effect of Earnings Management on CSR

The test results show that earnings management affects CSR. It indicates that companies with earnings management affect the extent of CSR disclosure because the points contained in CSR activities may positively impact the company. Carrying out a CSR program will increase the trust of stakeholders, which will make the company have a good image. It has an impact on expanding the company's image in the eyes of stakeholders. Companies do not need to do tax avoidance to get support from stakeholders.

The results of this study are similar to the previous research conducted by (Dewi Kusuma Wardani & Permatasari, 2019) and (Mustika et al., 2015). They believed that earnings management has a significant positive effect on its corporate social responsibility disclosure. However, this study is not in line with (Marhamah, 2013) and (Sunarsih & Prodi, 2017). They indicated earnings management does not affect CSR disclosure.

Effect of Earnings Management on Tax Avoidance

The test results show that earnings management affects tax avoidance. It signifies that companies that practice earnings management affect tax avoidance behavior. The company wants to look good to stakeholders to reduce tax avoidance behavior.

Earnings management affects tax avoidance because earnings management practices inspire management to minimize the company's tax burden. The motivation in reducing the tax burden, company management uses various ways to reduce company profits, namely by doing earnings management. The decisions taken by management are usually only based on the company's interests to maximize the profits that the company can obtain. However, this makes state revenues from taxes not optimal.

The results of this study are in line with research (Septiadi et al., 2017), (Darma et al., 2018)and (Wardani & Mursiyati, 2019), which suggests that there is an influence between earnings management on tax avoidance. However, this study is different from the research (Henny, 2019) and (Rahmadani et al., 2020), which shows that earnings management and tax avoidance have no effect.

The Effect of CSR on Tax Avoidance

The test results illustrate that CSR affects tax avoidance. The effect of CSR disclosure on tax avoidance indicates a relationship between CSR disclosure and tax avoidance practices; this is because the high practice of corporate social responsibility in Indonesia has a significant negative effect on tax avoidance actions. Corporate social responsibility can be an indicator of tax avoidance. It connotes that more or less corporate social responsibility disclosures made by companies in annual reports can influence tax avoidance actions.
The results of this study are in line with research studies (Septiadi et al., 2017), (Maraya & Yendrawati, 2016), (Tiarawati, 2015) and (Monifa Yuliana Dwi Sandra, 2018), which state that there is a significant negative effect between corporate social responsibility on tax avoidance. However, the results of this study are different from (Arofah, 2018), (Adinda & Kusbandiyah, 2017), that CSR disclosure does not affect tax avoidance.

The Effect of Earnings Management on Tax Avoidance through Corporate Social Responsibility

The results of hypothesis testing indicate that CSR can mediate the effect of earnings management on tax avoidance. It implies that companies that carry out earnings management to gain public recognition will minimize tax avoidance behavior.

Conclusion

Based on the results of hypothesis testing, it can be concluded, first, earnings management has an impact on tax avoidance behavior. It reveals that earnings management behavior can be accomplished through tax avoidance. Second, earnings management also has a positive effect on CSR disclosure behavior. The company does this to improve the company's image in the eyes of the public.
Third, CSR disclosure can reduce tax avoidance behavior. It indicates that increasing the company's credibility for the community will reduce tax avoidance behavior. The results of testing this study's hypothesis can also prove that CSR disclosure can mediate the effect of earnings management on tax avoidance. It demonstrates that companies carry out CSR disclosures to reduce the bad image of society from earnings management behavior and tax avoidance..

Implications

This research can contribute to the academic side, adding insight into earnings management, corporate social responsibility, and tax avoidance in companies registered as Corporate Governance Perception Index (CGPI) participants. The government is expected to pay more attention to company reports and information related to earnings management and corporate CSR disclosures to minimize tax avoidance actions by companies.

Limitations

The results in this study indicate that this research model can only explain CSR and tax avoidance below 10%. Likewise, the number of samples used in this study is relatively small because it is only limited to companies registered in the CGPI participants, thus limiting the generalization of the research results.

Future Research

Based on the limitations in this study, further research is expected to use expanding the population so that it is possible to become a reference for overall research on earnings management on tax avoidance through CSR disclosure. Further research is expected to use more independent variables, including company performance variables, company size, capital intensity, leverage, and so on. Therefore, it is possible to provide better research results on corporate governance and earnings management on tax avoidance through CSR disclosure.

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