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Corporate Social Responsibility Disclosure: Tax Aggressiveness Indication?

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ABSTRACT

The purpose of this study to test whether Corporate Social Responsibility disclosure can be used as a firms' indication of the tax aggressiveness. Unlike the previous study, this paper uses both Effective Tax Rate Differences and Current Effective Tax Rate to provide the degree of aggressiveness. Besides, it compares among industries in Indonesia. The independent variable of this research is Corporate Social Responsibility disclosure measured by the Corporate Social Responsibility Disclosure Index based on the GRI G4 standard. The sample of this research is companies listed on the Indonesia Stock Exchange during the 2014-2018 period, except for the financial and construction sector. With 506 observations, the results of this research indicate that Corporate Social Responsibility disclosure has a significant effect on tax aggressiveness. The research implication provides the awareness to the tax authority that a good reputation of social responsibility can be a sign of tax aggressiveness existence. In addition, the result suggests that industry type is needed to be considered relate to taxation strategies.

KEYWORDS: Aggressiveness, CSR, Disclosure, Tax Aggresiveness

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INTRODUCTION

The relationship between Corporate Social Responsibility (CSR) disclosure and tax aggressiveness is a research issue involving an ethical dimension (Hardeck & Kirn, 2016). Expectations of a commitment to social responsibility will form commitments in other matters or fields strengthening the firms' reputation. In this case, if CSR disclosure is high, it is also expected that the company will build a high commitment to pay taxes. CSR on Tax payments becomes a social bond symbolizing the company in carrying out its responsibilities in the social field. Taxes become an important aspect because by paying taxes, companies will be considered to be willing to set aside part of their wealth for the welfare of the community, given that taxes are levied by the government with the aim to realize social welfare. But in practice, companies often do various ways to save their tax payments because the tax is considered as a cost that can reduce corporate profits. Furthermore, these savings goals often lead companies to take either legal or illegal actions related to taxation. The deep concern is if reputation is built up just for camouflage to cover up other actions that are not expected, or even may damage the firms' reputation.

Corporate Social Responsibility (CSR) involves several fields, and one of which is tax aggressiveness that is the most prominent and hard field to be understood (Amidu *et al.*, 2016; Whait *et al.*, 2018). CSR and tax aggressiveness have been a concern of researchers in recent years. CSR as well as its information disclosure is carried out to build up a good reputation, while tax aggressiveness tends to blacken the good name if the company is proven to avoid tax by illegal means. Thus, it creates a concept of tax aggressiveness (Andhari & Sukartha, 2017; Arianto, 2014; Lin et al., 2017; Mohanadas et al., 2019; Prasista & Setiawan, 2016; Suprimarini & H, 2017; Zeng, 2019). Tax saving is allowed as long as it is in the safe corridor or in other words, does not violate the law. However, there are times when companies act aggressively in reducing taxes to a minimum.

Tax aggressiveness refers to the probability of a company to avoid its tax either by legal means or against the spirit of tax law. As stated by Hoi *et al.* (2013), this tax aggressiveness is on the "gray area" boundary, although it can be said to be closer to the illegal limit. From this concept, there is a concern that if a company is highly aggressive in avoiding taxes, there is a potential for companies to avoid taxes not only by legal means but also by illegal means that are not allowed by law (Lin *et al.*, 2017; Mohanadas *et al.*, 2019; Zeng, 2019). If the company is proven to do an illegal action, the tax authority can impose severe sanctions against the company. The sanction has the potential to blacken the good name of the company, especially in front of the stakeholders. Therefore, tax aggressiveness can be analyzed using the perspective of Corporate Social Responsibility (CSR) given that CSR is carried out with the aim to establish a good reputation among stakeholders, especially the public (Jessica & Toly, 2014; Andhari & Sukartha, 2017). Therefore, it is necessary to have adequate CSR information, so that stakeholders will able to know that the company has carried out CSR activities properly.

The legitimacy theory states that recognition from stakeholders must be obtained by the company with the aim that the company can continue to build a good reputation. This recognition is needed because basically, the company cannot operate without involving other parties. One of the effective ways to build a good reputation is to carry out CSR activities and disclose information transparently to the public. This theory also shows that when there is a difference between company actions and community expectations, management will use disclosure media to help alleviate public concerns (Gray *et al.*, 1995).

A number of researches on accounting try to empirically prove the relationship between CSR disclosure and public attention arising from corporate behavior that is not in line with public expectations as stated in the legitimacy theory. Lin et al., (2017) use a sample of public companies in China and reveal that companies claiming to be socially responsible, on the contrary, is avoiding taxes. In line with the previous research, Zeng (2019) who conducts research by using sample of public companies in several countries also finds that CSR is positively related to tax avoidance. In contrast, Lanis & Richardson (2015) state different opinions by using public companies in the United States, here the companies actively performing CSR tend to not avoid tax aggressively. It is the same with Laguir *et al.* (2015) who prove that the higher the social dimension activities in public companies in France, the lower the tax aggressiveness carried out by the company. Meanwhile, Mohanadas et al., (2019) who use public companies in Malaysia state that CSR performance does not have a positive effect on tax aggressiveness.

Whait *et al.* (2018) state that empirical research related to CSR and tax aggressiveness can be classified into two. First, considering tax compliance as a social behavior hypothesizing that companies committed to social and environmental aspects rarely do tax aggressiveness. The second is the different results shown by CSR commitment and the level of aggressiveness in which CSR is not a catalyst for better tax compliance. The research also discusses the difference in the results of research about CSR and tax aggressiveness which can be caused by several matters. The causes of the difference are the limited research sample, different measurements from tax aggressive measures such as GAAP effective tax rate (GAAP ETR), current ETR, cash ETR, marginal tax rate or different measurements of CSR disclosures. Another cause making the difference in the results is the presence of country-specific or other special characters that are not considered in the research model.

In Indonesia, some research related to CSR and tax aggressiveness also have inconsistent results. Prasista & Setiawan (2016) who use manufacturing companies registered on the Indonesia Stock Exchange state that CSR disclosure has a negative effect on tax aggressiveness. It is in line with the research of (Suprimarini & Suprasto, 2015) who also use manufacturing companies as their sample and state that CSR has a negative effect on tax aggressiveness. However, (Jessica & Toly, 2014)who use public companies in Indonesia show the different results in which there are no significant effects between CSR disclosure on tax aggressiveness.

Companies certainly want to maintain their good reputation. Therefore, companies will try to avoid all actions that may blacken their good reputation, one of which is tax aggressiveness. Tax aggressiveness is allowed as long as it is still at a safe threshold. Tax aggressiveness becomes a risk if companies proved to be aggressive in reducing taxes not only by legal means but also illegal means. If they are proven to use illegal means, the risk of being sanctioned by the tax authority is even higher. The possible sanctions have the potential to affect the companies' reputation adversely.

Kim & Im (2017) conduct research using samples of public companies in South Korea and they conclude that companies actively involved in CSR activities have a relationship with unaggressive tax planning. Park (2017) also argues that companies with a high level of CSR activity do not want to be aggressive in avoiding taxes in order to maintain their good reputation in front of the stakeholders. In Indonesia, Prasista & Setiawan (2016) who use manufacturing companies registered on the Indonesia Stock Exchange state that CSR disclosure provides a negative significant effect on tax aggressiveness. Suprimarini & Suprasto (2015) who also use samples of manufacturing companies state that the more transparent CSR information provided by companies, the less likely companies to be aggressive in avoiding tax.

The character of developing countries, the use of different industries, and different measurement are able to provide different results. Generally, researches in Indonesia provide evidence that companies performing wider CSR disclosure tend to have a lower level of tax aggressiveness. However, by looking at phenomenon emerging for several years on tax aggressiveness, then this research tends to use basic thinking introduced by Landry *et al.* (2013) that the level of tax aggressiveness is not always in line with firms' reputation described from the activity of its social disclosure. Mohanadas *et al.* (2019) state that there is a difference in CSR disclosure and its effect on tax aggressiveness in developing and developed countries. His research in Malaysia shows that the busier the company to develop profiles of its social activity, the more aggressive the company to avoid tax. In Indonesia, Maraya & Yendrawati (2019) proves that in the mining industry, the wider CSR disclosure, the higher the level of tax aggressiveness. This illustrates that companies with high environmental risk and are required to carry out CSR activities, in fact have a high level of tax aggressiveness. Hoi *et al.* (2013) state that companies will increase CSR to build up their CSR reputation and thereby it can reduce the potential for negative sanctions by engaging in aggressive tax planning activities. The result is supported by Verbeeten *et al.* (2016). Lin et al., (2017) also have the same opinion since it is found that companies claiming to have social concerns actually, in contrary try to avoid taxes. In line with previous research, Zeng (2019) who conduct research in several countries, Lanis & Richardson (2013) in Australia, as well as Davis *et al.* (2016) in America, state that the higher CSR disclosure, the higher tax aggressiveness is. Even in some research CSR disclosure is considered as a factor that can be used as "smokescreen" to cover up tax aggressiveness behavior (Amidu *et al.*, 2016; Col & Patel, 2019). Based on the explanation above, the following hypothesis is suggested:

H: CSR disclosure has a positive effect on the level of tax aggressiveness.

The hypothesis assumes that the higher CSR disclosure in companies, the higher the level of tax aggressiveness owned by companies. This is indicated by a lower level of ETR_DIFF or ETR. The conceptual framework shown in Figure 1.

As described in Figure 1, the objective of this research is to provide empirical evidence of the effect of CSR disclosure on tax aggressiveness. In Indonesia, CSR activity is clearly stated in Article 74 paragraph (1) of Law No. 40 of 2007 on Limited Liability Company regarding Environmental and Social Responsibility that Company in performing its business activity in the field and/or related to natural resources is required to performed its social responsibility. Lone *et al.* (2016) conducting research on CSR disclosure in Pakistan state that CSR disclosure is different in each sector. Some sectors tend to do more disclosure than the other. Sectors or industries such as chemical, gas, and oil seem to have a higher tendency than other industries. The issue regarding the difference in CSR disclosure among sectors is not the main concern of research in Indonesia. One of the highlighted issues related to this difference in sector and industry is the activity of tax avoidance or tax aggressiveness. The mining industry is considered as an industry performing the highest level of tax aggressiveness and it is proven by some cases regarding its effort to avoid taxes by carrying out transfer pricing in this industry (Indrastiti, 2011). In addition, to provide empirical evidence on the effect of CSR disclosure on tax aggressiveness by using two different measures, this research provides an overview of the difference in tax aggressiveness based on the difference in industries in which it has never been studied before in Indonesia.

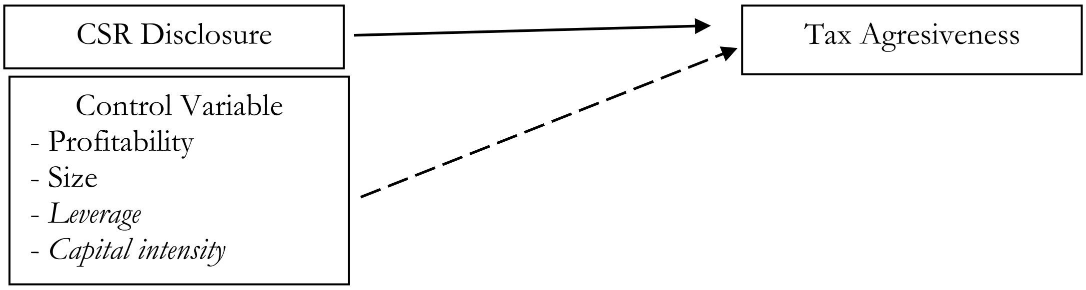

Figure 1. Conceptual Framework

METHOD

This was quantitative research analyzing the effect of CSR on tax aggressiveness. Data in this research was quantitative data and the data source was secondary data in the form of unbalanced panel data. Data were collected from financial statement and CSR disclosure was obtained from the Indonesia Stock Exchange website and website from each company. GRI G4 indicator index was obtained from the Global Reporting Initiative website. The Population in this research was companies registered on the Indonesia Stock Exchange in the period of 2014-2018 for all industry sectors, except financial and construction industries. The Construction industry was not selected because the tax of companies in the industry was dominated by the final tax rate. Furthermore, the chance to do tax aggressiveness was lower than other industries. The technique of data analysis used was multiple linear regression by using STATA.

The sample was collected using a purposive sampling technique. The sample criteria were: 1) public companies in all industrial sectors except the financial and construction industries registered on the Indonesia Stock Exchange in 2014-2018: 2) not delisting during the research observation period: 3) companies publishing annual reports along with the periodic financial statements for 2014-2018 and had published the financial statement on the company website and or the Indonesia Stock Exchange website; 4) companies that report profits and income tax expense for 2014-2018.

Tax aggressiveness (TAG) would be measured using *ETR Differences* (ETR_DIFF) and *Current ETR* (ETR). The two measuring instruments referred to research performed by Lin et al., (2017) and Mohanadas et al., (2019). ETR_DIFF was used to calculate the proportion of tax expense to profit before tax, then it was followed by comparing the value of the company's ETR and the applicable tax rate. The greater the difference between the company's ETR and the applicable tax rate, the smaller the level of companies' tax aggressiveness. Conversely, the smaller the difference between the companies' ETR and the applicable tax rate or showing negative results, the greater the level of companies' tax aggressiveness. That is because the company's ETR value is smaller than the applicable tax rate, so it can be interpreted that the company pay a lower tax than the required tax rate.

Current ETR compares the current tax to earning before tax (Mohanadas et al., 2019; Prasista & Setiawan, 2016). This method is effective in measuring the potential of tax aggressiveness because it only measures the recent tax expense or tax expense that is borne by companies in a certain period. The smaller the Current ETR value, the higher the tax aggressiveness and vice versa. In this research, both ETR_DIFF and CETR were not multiplied by -1 just like some previous research did. This means that the higher ETR or ETR_DIFF values, the lower the level of tax aggressiveness.

CSR disclosure refers to the extent to which the company had presented information related to CSR. CSR disclosure (CSRD) would be measured by the Corporate Social Responsibility Disclosure Index. Information items that had been disclosed would be compared to the applicable CSR information disclosure indicator standards. The indicator standard used was the GRI G4 standard published by the Global Reporting Initiative. The standard contains 91 indicators of CSR related items which are suggested to be presented by the company.

Several factors are directly related to tax aggressiveness. They are profitability, company size, leverage, and capital intensity which would be used as control variables. Profitability refers to the company's ability to generate profits (Andhari & Sukartha, 2017; Lin et al., 2017; Mohanadas et al., 2019; Prasista & Setiawan, 2016; Suprimarini & H, 2017; Zeng, 2019). This profitability was measured using Return on Assets (ROA) by comparing net income to total assets.

Company size can also be used as a motivation for companies to perform tax aggressiveness. The higher the number of assets, the more complex the business activities of the company are. Thus, it leads to the concept of large companies and small companies. Large companies certainly have a more complicated level of business complexity than small companies. In this research, company size (SIZE) used the natural logarithm of total assets.

Leverage (LEV) refers to the proportion of debt in financing the entire assets used to support the company's operational activities (Jessica & Toly, 2014; Lin *et al.*, 2017; Mohanadas *et al.*, 2019; Zeng, 2019) calculated by total debt divided by total assets. Leverage is also related to taxes. When the proportion of debt is high, the company will have high-interest expense as a risk for obtaining debt financing According to the tax law, interest expense is a deductible expense relate to fiscal adjustment. Thus, when the leverage is higher, then the company can reduce its profits through the mechanism of interest expense. It will lead to smaller tax due.

Capital intensity (PPE) refers to how large the proportion of fixed assets to the total assets of the company as measured by total fixed assets divided by total assets. Capital intensity also has a relationship with taxes. When the proportion of fixed assets is quite high, the company will be faced with a high depreciation expense as well. According to tax law, depreciation expense is a cost that categorized as a component of deductible expense. When capital intensity is high, then the company has a big potential to reduce its profits with the mechanism of depreciation expense. Thus, the tax burden will likely to be smaller.

The model of this research are as follows:

$$TAG_{i,t} = \alpha + \beta_1 CSRD_{i,t} + \beta_2 ROA_{i,t} + \beta_3 SIZE_{i,t} + \beta_4 LEV_{i,t} + \beta_5 PPE_{i,t} + e \quad ……..……….1)$$

$$TAG_{i,t} = \alpha + \beta_1 CSRD_{i,t} + \beta_2 ROA_{i,t} + \beta_3 SIZE_{i,t} + \beta_4 LEV_{i,t} + \beta_5 PPE_{i,t} + INDDUMMY + e \quad ..2)$$

Annotation:

TAG : Tax aggressiveness is measured by *ETR Differences*;

CETR : Tax aggressiveness is measured by *Current ETR*;

CSRD : CSR disclosure is measured CSR *Disclosure Index*;

ROA : Profitability is measured by ROA;

SIZE : Company size is calculated by logaritma natural of the total asset;

LEV : *Leverage* is measured by *debt ratio*;

PPE : *Capital intensity* is measured by *capital intensity ratio*.

INDDUMMY : Industry code

RESULTS AND DISCUSSION

Table 1 shows descriptive statistics of research data. CSRD or corporate social disclosure level shows a low average, which means that the portion of disclosure items is quite low from the number of applicable standards. TAG or tax aggressiveness measured using ETR_DIFF has an average value that is not too high. Thus, it can be considered that the difference in tax payments of most of companies is not too high with effective tax rates. However, it can be seen that the data range is quite varied as shown by its standard deviation. TAG measured using Current ETR has the average level of tax expense paid in which its difference with effective tax rate is not too high. Data using this measurement is not quite varied as it can be seen from some companies showing the big difference in the effective tax rate. The results of multiple linear regression test are presented in table 2 and 3.

	N	Minimum	Maximum	Mean	Std. Dev
CSRD	506	.036	.462	.199	.090
ETR_DIFF	506	-.089	.359	.004	.043
CETR	506	.115	.708	.252	.057
ROA	506	.002	.183	.070	.041
SIZE	506	25.230	32.470	28.849	1.450
LEV	506	.019	.900	.412	.192
PPE	506	.001	.843	.345	.197

Table 1. Descriptive Statistics

	Coef	Std Err.	t	P>|t|	[95% Conf. Interval]	
CSRD	-.037	.022	-1.69	0.092	-.080	.006
ROA	-.126	.051	-2.44	0.015	-.228	-.024
SIZE	.003	.001	2.17	0.031	.000	.005
LEV	.016	.011	1.46	0.145	-.005	.038
PPE	.014	.009	1.50	0.135	-.004	.034
_cons	-.081	.039	-2.08	0.038	-1.58	-.004

Table 2. Test of Ordinary Least Square (ETR_DIFF)

	Coef	Std Err.	t	P>|t|	[95% Conf. Interval]	
CSRD	-.082	.029	-2.84	0.005	-.139	-.025
ROA	-.173	.068	-2.52	0.012	-.307	-.038
SIZE	.003	.001	2.05	0.041	.000	.007
LEV	-.000	.015	-0.06	0.950	-.030	.028
PPE	-.028	.012	-2.19	0.029	-.053	-.002
_cons	.178	.051	3.45	0.001	.077	.280

Table 3. Test of Ordinary Least Square (Current ETR)

Table 2 shows the results of the hypothesis test using ETR Differences to measure tax aggressiveness. Meanwhile, Table 3 shows the result of test using Current ETR to measure tax aggressiveness. Both tests presented a similar result, which has a negative effect and significant in the level of 0.01 for current ETR and 0.1 for ETR_DIFF. This describes that the variable of CSR disclosure have effect on the value of both measurements. With a negative coefficient, if the value of CSRD is high then the value of ETR_DIFF is low. The low ETR_DIFF shows low compliance or high tax aggressiveness.

Table 3 provides the test results of CSRD effect on Current ETR. Based on the results, it shows an effect with a negative direction. This indicates that the higher CSRD or CSR disclosure of the company, the lower the ETR value. This result is similar with the test using ETR_DIFF in table 2. The lower RTR difference or Current ETR values of the company shows that the higher the CSR disclosure, the higher the tax aggressiveness.

This research did not support research by Sari & Tjen (2017), Prasista & Setiawan (2016), and Suprimarini & Suprasto (2015) who performed research in Indonesia and stated that CSR disclosure provided negative effect on tax aggressiveness. The result concluded that companies performing CSR information disclosure actively and properly tended to not be aggressive in avoiding tax. The result of this research was also contrary to the result of research performed by Lanis & Richardson (2012) on 408 public companies in Australia for the period of 2008-2009 stating that the more CSR activity performed, the lower the tendency to carry out tax aggressiveness. The result of this research also did not support the legitimacy theory stating that companies in running its business were expected to maintain its good reputation in front of the stakeholders by avoiding action that had the potential to decrease companies' good reputation.

The result of this research rejected the research stating that the higher the CSR disclosure, the lower the tax aggressiveness. In contrast, this result supports research by Lin et al., (2017) stating that companies claiming that they are socially responsible actually are more aggressive in avoiding taxes. Besides, this also supports research by Zeng (2019) stating that CSR provides a positive effect on tax avoidance. The result shows that the more CSR information disclosed by companies, the more aggressive the companies in reducing the taxes. CSR is considered as a camouflage tool for companies to cover their tax aggressiveness (Hoi et al., 2015). These companies choose to disclose CSR information to reduce the potential of additional rule impact, taxes, and other negative activities (Verbeeten *et al.*, 2016). Besides, companies having a higher level of tax aggressiveness tend to disclose information on social and environmental activities to stakeholders to a legitimate controversial strategy that has been employed (Lanis & Richardson, 2012; Hardeck & Kirn, 2016; Mohanadas *et al.*, 2019). Similarly, Sikka (2010) states that the research performed proves that companies promise accountability but do tax avoidance, and it is also proved the contradiction of the commitments and behavior of the company.

Table 4. Tax Aggressiveness Degree Base on Industry

Code	Coef	Std Err.	t	P>|t|	[95% Conf. Interval]	
2	-.030	.013	-2.20	0.028	-.057	-.003
3	-.012	.010	-1.26	0.210	-.032	.007
4	.009	.011	0.84	0.403	-.013	.033
5	-.006	.010	-0.60	0.552	-.026	.014
6	-.037	.012	-2.87	0.004	-.062	-.011
7	-.018	.009	-1.88	0.061	-.037	.000

In a broader context, since Indonesia incidentally still relies on taxes as the country's biggest income, the possibility of tax avoidance will also be higher. This is also occurred in neighboring countries such as Malaysia (Mohanadas *et al.*, 2019) and it is also emphasized by the fact that developing countries mostly rely on tax income so that they are more vulnerable to tax aggressiveness carried out by companies.

Industry having the largest obligation in carrying out social responsibility and reporting these activities to the public is the mining sector. This industry has a big conflict. Despite providing economically significant boosters to the country in terms of taxes and other economic benefits, the mining operations always involve changes in the natural landscape. An important question related to this industry is whether the industry having high social responsibility obligations also having a commitment to maintaining its reputation by doing other ethical things such as high awareness to pay tax obligations and reducing actions to avoid these obligations.

Table 4 shows the comparison of the level of tax aggressiveness between industries compared with industry base that in this case is the mining industry. It has been known that in Indonesia, the mining industry is an industry that is often related to the issue of tax aggression with a number of striking cases (Indrastiti, 2011). The test results show that some industries are not different from the mining industry that has insignificant results. These industries include basic and chemical industries (code 3), various industries (code 4), and the consumer goods industry (code 5). While other industries show significant p-value with a negative coefficient which means that the industry is not more aggressive than the mining industry. These industries include the agricultural industry (code 2), the transportation industry (code 6), and trade and services (code 7).

This research results support research by Maraya & Yendrawati (2019) studying CSR disclosure and tax aggressiveness in the mining industry in Indonesia in 2010-2014 and they state that the wider the CSR disclosure, the higher the tax avoidance activity. Research by Finér & Ylönen (2017) in Canada states that there are seven tax avoidance strategies used by mining companies. The importance of environmental and taxation issues in this industry is also mentioned by Andrews-Speed & Rogers (1999) stating that the more important of the environment and society, it forces the government to design coherent and comprehensive tax regulations to complement both tax and environmental initiatives as important issues in the future.

Table 4 also describes the three sectors include in the manufacturing industry. They are the basic and chemical industry, various industries, and the consumer goods industry. Those sectors show a similar level of aggressiveness either among the sectors or with the mining industry. This shows that there are two things that deserve more attention related to the character of the industry. First, the company taxing strategy in the same strategy has a similar pattern of taxing strategy. It supports the research by Armstrong *et al.* (2019) stating that there is strategic reaction of companies in tax planning. Companies would respond to changes in tax planning performed by their industry competitors by changing tax planning in the same direction. The previous research stated that the company's decision showed that it was highly dependent on the behavior of competitors and companies in the same industry, whether it was related to research and development, promotion, and capital expenditure. Armstrong *et al.* (2019) explains that in determining tax planning, companies and competitors in the same industry also had roles. The second thing that deserve more attention are that the manufacturing industry is likely to have a level of aggressive activity that is similar to mining companies that gain more spotlight than manufacturing companies nowadays.

CONCLUSION

This research address two main results. First, the more CSR information disclosed by companies, the more aggressive the companies to avoid the tax. It can be seen from the effect provided by CSR disclosure on both ETR Difference and Current ETR values. In this research, CSR disclosure can be used as an indication of the presence of tax aggressiveness carried out by companies. The busier the company to develop good profiles or reputations is the indication of the company to cover up tax aggressiveness that has been carried out. Second, the character of the industry has a role to determine the tax strategy. Companies in the industry tend to imitate tax strategy carried out by other companies. The limitation of this research is it only uses the annual reports to analyze CSR disclosure, whereas more detailed CSR information can be seen in the sustainability report, which is not as fully mandatory conduct in Indonesia. The implication of this research is the vigilance of tax authorities that the commitment to disclose CSR activities is not necessarily a commitment to tax awareness. The next implication is by looking at the type of industry can show similar tax strategy behavior.

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