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IS CORPORATE SOCIAL RESPONSIBILITY ABLE TO MEDIATE INCREASED TAX AVOIDANCE?

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ABSTRACT

This study aims to determine the effect of the variable profitability, company growth and institutional ownership structure on tax avoidance through corporate social responsibility. The sample used in this research is financial reports of manufacturing companies listed on the Indonesia Stock Exchange (BEI) 2016-2019, while the method in this study uses purposive sampling with a total of 32 samples of manufacturing companies. The analysis technique used is WarpPLS version 5.0. The results indicate that profitability and company growth have a positive and significant effect on corporate social responsibility, but institutional ownership structure has a negative insignificant effect on corporate social responsibility. Profitability has negative and significant impact toward tax avoidance, while company growth and institutional ownership structure has no significant impact toward tax avoidance. As for corporate social responsibility has negative and significant impact toward tax avoidance, and it could be intervening variable between company growth and tax avoidance. The research has implications for policy makers in this case the government that CSR is able to reduce tax avoidance. Therefore, the government always encourages companies to carry out CSR in order to reduce tax avoidance in the hope that tax revenues can increase.

KEYWORDS: Company Growth; Corporate Social Responsibility; Institutional Ownership Structure; Profitability; Tax Avoidance.

INTRODUCTION

The company is a corporate taxpayer who must report the company's finances every period, to find out how much tax must be paid to the state. The greater the tax payable by the company, the smaller the company's net profit that can be used to prosper the owner and to be rolled back in the business (company) (Purba, 2017). Therefore the company can take tax avoidance actions. That is, the company continues to comply with tax rules, by taking advantage of the exceptions and deductions that are allowed. Companies can also defer tax payments on policies that have not been regulated by the Director General of Taxes. This effort to legally minimize the company's tax burden is called tax avoidance or tax avoidance (Dewinta & Setiawan, 2016). Many factors affect the tendency of companies to optimize tax avoidance measures such as profit levels, company growth, and institutional ownership structure.

Companies that have low levels of profit will tend to do tax avoidance to maintain company profits and cash. Meanwhile, companies with the ability to generate good profits (high profitability) do not need to do tax avoidance (Anita et al., 2020; Kimsen et al., 2019; Sucipto & Hasibuan, 2020; Tawang & Sari, 2017). However, other studies have proven that high levels of profitability can still increase the tendency of companies to carry out tax avoidance (Dewinta & Setiawan, 2016; Mahdiana & Amin, 2020; Yulyanah & Kusumastuti, 2019).

The differences in the results of previous studies related to the impact of profitability, company growth, and institutional ownership structure, in influencing tax avoidance can be summarized in the following table.

Variable	Significant Positive Effect	Significant Negative Effect	No effect
Profitability	(Dewinta & Setiawan, 2016; Mahdiana & Amin, 2020; Maitriyadewi & Noviari, 2020; Yulyanah & Kusumastuti, 2019)	(Anita et al., 2020; Arianandini & Ramantha, 2018; Ayu & Kartika, 2019; Ayuningtyas & Sujana, 2018; Fauzan et al., 2019; Indriyanti & Setiawan, 2019; Kimsen et al., 2019; Sucipto & Hasibuan, 2020; Tawang & Sari, 2017)	(Alfina et al., 2018; Dewanti & Sujana, 2019; Jamaludin, 2020; Limbong & Nuryatno, 2019; Permata et al., 2018; Septiani & Muid, 2019)
Company Growth	(Tawang & Sari, 2017)	(Hidayat, 2018)	
Institutional Ownership Structure	(Tawang & Sari, 2017)	(Arianandini & Ramantha, 2018)	(Ayu & Kartika, 2019; Fitria, 2018; Masrullah et al., 2018; Windaryani & Jati, 2020)

Table 1. Research Gap on Tax Avoidance

Based on this research gap, other variables are needed that can be a solution or intermediary between profitability, company growth, and institutional ownership structure, in influencing the tendency of corporate tax avoidance actions. Corporate social responsibility (CSR) is also an indicator of tax avoidance. Legitimacy theory states that companies will always make efforts so that companies can gain legitimacy from the environmental community (Lanis & Richardson, 2013) . Moreover, supported by good conditions of profitability, growth and ownership structure, the company will increase CSR so that public recognition will be good. Because the public's recognition is good, the company will maintain its good image by reducing tax avoidance behavior. According to research (Dewanti & Sujana, 2019; Dharma & Noviari, 2017; Fadhilla et al., 2018; Gulzar et al., 2018; Ningrum et al., 2018; Zoebar & Miftah, 2020) shows that corporate social responsibility (CSR) negative effect on tax avoidance.

Corporate Social Responsibility is an action that not only has an impact on the economy, but also has a social and environmental impact. With the awareness of caring for the surrounding environment, the CSR program will minimize the level of tax avoidance (Zoebar & Miftah, 2020). If the company increases CSR while not doing tax avoidance, it will be easier for the company to gain recognition or legitimacy from the community (Dewanti & Sujana, 2019).

This study uses CSR as an intermediary variable to better explain the relationship between profitability, company growth, and company ownership structure, on tax avoidance. CSR is considered capable of being a good intermediary, the three independent variables have an impact on CSR policies (Ariawan & Budiasih, 2020; Indraswari & Mimba, 2017; Munsaidah et al., 2016; Pramesti & Budiasih, 2020; Ramadhani & Agustina, 2019; W. N. Sari & Rani, 2015; Y. Sari et al., 2017; Tasya, 2017; Tista & Putri, 2020; Yani & Suputra, 2020; Yuliawati et al., 2020), as well as many previous studies that have proven that CSR can affect tax avoidance (Dewanti & Sujana, 2019; Dharma & Noviari, 2017; Fadhilla et al., 2018; Gulzar et al., 2018; Ningrum et al., 2018; Zoebar & Miftah, 2020). The observation period of this research is 2016-2019 and the object of observation is a manufacturing company listed on the Indonesia Stock Exchange. The consideration of choosing a manufacturing company in this study is because manufacturing companies have more opportunities to carry out tax avoidance.

Hypotheses Development

The Effect of Corporate Social Responsibility on Tax Avoidance

Tax avoidance is an action that is legalized in an effort to avoid or minimize the tax burden. The actions taken do not violate existing tax provisions, such as transacting on goods that are not tax objects. Tax avoidance can not only reduce the tax burden but can also increase the company's cash flow (Budiman & Miharjo, 2012). This tax avoidance effort can use the calculation of the cash effective tax rate (CETR) (Dyreng et al., 2008). The results of this ratio are considered to reflect tax avoidance efforts because they will not be affected if there are changes in estimates such as tax allowances or protections.

Corporate Social Responsibility (CSR) is defined as the company's commitment to improve the welfare of stakeholders. This commitment is to continuously maintain the company's ethical business behavior, contribute to economic development, improve the livelihoods of employees and their families, as well as the community around the company's environment (Kotler & Lee, 2005). In other words, the company is not only oriented to increase the material benefits of the company itself or its shareholders, but also provides social and economic benefits holistically for all parties.

Corporate Social Responsibility is an action that not only has an impact on the economy, but also has a social and environmental impact. In accordance with stakeholder theory, CSR activities are a form of corporate responsibility to stakeholders, including the community and government. This means that the company is not only responsible for the interests of the company's internal parties, but also for the interests of other parties including the community and the government (Januari & Suardikha, 2019). With the awareness of caring for the surrounding environment, the CSR program will minimize the level of tax avoidance (Zoebar & Miftah, 2020). Because the taxes paid will be used by the government for the construction of public facilities such as schools, infrastructure, and others which can be enjoyed by many people.

As for the legitimacy theory, the company will get recognition/legitimacy from the community and the government by carrying out CSR activities and paying taxes in an orderly manner (Dewanti & Sujana, 2019). Thus, the high level of CSR indicates the minimal tendency of companies to take tax avoidance actions. Increased CSR can minimize tax avoidance actions supported by (Dewanti & Sujana, 2019; Dharma & Noviari, 2017; Gulzar et al., 2018; Januari & Suardikha, 2019; Kurniawan et al., 2020).

H₄: *Corporate Social Responsibility has a Negative Effect on Tax Avoidance*

The Effect of Profitability on CSR

Profitability is the company's ability to manage assets, namely by showing the level of profit that can be generated on the assets owned. Therefore, profitability can be measured using the Return on Assets (ROA) ratio (Dewinta & Setiawan, 2016). This profitability ratio is used to assess the company's ability to seek profit (Kasmir, 2012), and can measure the effectiveness of the company in the use of its resources (Siahaan, 2004). This ROA ratio is indicated by the profit from sales and investment income.

Profits obtained from the company's success in managing assets are not only used for internal interests or shareholders, but are also used to fund the company's social activities (Ariawan & Budiasih, 2020). Companies that have good profitability will disclose social responsibility more broadly. This is one way to maintain public trust in the company, so that the company gets legitimacy from the public (Ariawan & Budiasih, 2020). The high CSR activities carried out by the company can also be a way to show the high profits that have been obtained (Nurlaela et al., 2018). Several previous studies have also proven that profitability has a positive effect on CSR disclosure (Ariawan & Budiasih, 2020; Indraswari & Mimba, 2017; W. N. Sari & Rani, 2015; Tasya, 2017).

H₁: *Profitability has a Positive Effect on CSR*

The Effect of Profitability on Tax Avoidance

Companies that have good abilities in managing their assets need to ensure that the company's image remains good in the general public. Thus, companies that already have good profitability tend not to take tax avoidance actions because this practice can reduce the company's image in the community **(Indriyanti & Setiawan, 2019)**. Moreover, a high level of profit shows that the company is able to fulfill its tax obligations (Anita et al., 2020; Maharani & Suardana, 2014), so it does not require tax avoidance measures to minimize cash outflows, and will not interfere with the company's working capital when taxes are paid **(Ayuningtyas & Sujana, 2018)**. Several previous studies have proven that high levels of profitability tend to minimize tax avoidance actions (Arianandini & Ramantha, 2018; Ayu & Kartika, 2019; Ayuningtyas & Sujana, 2018; Darmayanti & Merkusiawati, 2019;

Dewanti & Sujana, 2019; Fauzan et al., 2019; Hidayat, 2018; Indriyanti & Setiawan, 2019; Sucipto & Hasibuan, 2020; Tawang & Sari, 2017; Wardani & Mursiyati, 2019).

H$_5$: *Profitability has a negative effect on Tax Avoidance*

The Effect of Corporate Growth on CSR

The company's growth shows the company's ability to develop in the future. This growth can be seen from the increase in the company's total assets each period. Therefore, the company's growth can be seen from changes in market prices compared to the book value per share of equity (amount of equity divided by number of shares) (Tawang & Sari, 2017). Asset growth in this period will be able to increase the level of profit in the future.

The company's growth indicates the company's development in its business activities, and shows its ability to deal with the economic conditions of the country/region (Sofyaningsih & Hardiningsih, 2011). The company's business activities and economic security are in line with stakeholder expectations. So the company can further increase its attention to environmental social activities. The company will disclose its activities and policies related to social responsibility carried out. The company will increasingly see its superiority so that it will get a positive response from the public and stakeholders. The growth of companies that have a positive impact on CSR activities is also supported by previous research (Indraswari & Mimba, 2017).

H$_2$: *Company growth has a positive effect on CSR*

The Effect of Company Growth on Tax Avoidance

Companies that have high corporate growth rates can take advantage of their resources to influence the political process, including taking tax avoidance actions. Namely with accounting methods and various business activities whose tax policies have not been regulated by the director general of taxes. This can benefit the company, one of which is achieving tax savings and tax avoidance (Tawang & Sari, 2017).

H$_6$: *Company growth has a positive effect on Tax Avoidance*

The Effect of Institutional Ownership Structure on CSR

Institutional ownership structure is ownership of company shares by an institution or institution. These institutions can be in the form of government institutions, foreign institutions/foreign companies, banks, insurance companies, and other limited liability companies (Tawang & Sari, 2017). Ownership of shares by other institutions has an advantage in the oversight of the company, because these institutional shareholders have large resources. The greater the share ownership by the institution/institution, the greater the authority of the institution to oversee the management of the company.

The high institutional ownership structure increases the level of supervision of the company by the institutional shareholders. This has an impact on the lack of opportunities for managers to be opportunistic, as well as improving the quality of investment decisions in social responsibility. Thus, the greater the institutional ownership, the company needs to increase CSR actions, including disclosure (W. N. Sari & Rani, 2015).

H$_3$: *Institutional Ownership Structure has a positive effect on CSR*

The Effect of Institutional Ownership Structure on Tax Avoidance

The existence of institutional shareholders encourages management to take tax avoidance actions. Institutional shareholders will encourage companies to carry out aggressive tax policies (tax avoidance) so that more after-tax profits can be used for the welfare of shareholders (Tawang & Sari, 2017).

***H_7:** Institutional Ownership Structure has a positive effect on Tax Avoidance*

METHOD

Population and Sample

This study uses a population of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2016-2019. Based on the predetermined sample criteria, a sample of 32 companies was obtained, so that 128 research samples were obtained. The following is a table showing the results of sampling using purposive sampling method.

No.	Criteria	Number of Companies
1	Manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2016-2019	166
2	Manufacturing companies that do not present financial statements using the rupiah currency from 2016-2019	69
3	Manufacturing companies that do not publish a complete Annual Report during the 2016-2019 period	11
4	Manufacturing companies that did not make a profit during 2016-2019	54
	Number of research samples per year	**32**

Table 2. Research Sample Criteria

Variable Measurement

This research is a quantitative research using secondary data. The variables involved will be measured based on predetermined indicators. These indicators refer to previous studies and can be presented in the following table 3.

No	Variable	Measurement	Scale
1	***Tax Avoidance***	$\text{CETR} = \frac{\text{Payment of taxes}}{\text{Profit before tax}}$ (Dyreng et al., 2008; Januari & Suardikha, 2019)	rasio
2	***Corporate Social Responsibility* (CSR)**	$\text{CRDI} = \frac{n}{k}$ Keterangan: CRDI: Corporate Responsibility Disclosure Index n: Number of fulfilled disclosure items k: The number of all possible items fulfilled (Iriantara, 2007; A. Rahmawati et al., 2016)	rasio
3	**Profitability**	$\text{ROA} = \frac{\text{Profit After Tax}}{\text{Total Asset}}$ (Dewinta & Setiawan, 2016; Januari & Suardikha, 2019)	rasio
4	Company Growth	$\text{MKBV} = \frac{\text{Stock Market Price}}{\text{Total Equity} \div \text{Number of Sharesh}}$ (Tawang & Sari, 2017)	rasio
5	Institutional Ownership Structure	$\text{INST} = \frac{\text{Number of Institutional Shares}}{\text{Number of Shares Outstanding}}$ (Tawang & Sari, 2017)	rasio

Table 3. Variable Measurement

Analysis Techniques

This study uses quantitative analysis using WarpPLS statistical software. Data analysis used the Structural Equation Model (SEM) approach with the Partial Least Square (PLS) alternative method. The PLS method uses formative indicators, namely where the research variable indicators affect the construct (direction of causality from indicator to construct) (Ghozali, 2014). The PLS approach is distribution-free, meaning that it does not assume data with a certain distribution. The classical assumption test on the data obtained includes the muticollinearity test, heteroscedasticity test, and normality test. The hypothesis testing includes t test for partial test and indirect effect test.

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

The presentation of descriptive statistical analysis in this study aims to determine the distribution of research data. As well as providing a description or description of a data by calculating to find a way of the average value (mean), median, standard deviation, maximum, minimum of a research data. The results of descriptive statistics from the processed data are presented in the following table 4

Based on the data that has been processed in table 3 shows that the research variables have an average value that is greater than the standard deviation, so it can be said that the data is well distributed and unbiased.

Table 4. Descriptive Statistics

	N	Min	Max	Mean	Median	Std.Deviasi
Profitability	128	0.000134	0.381631	0.070077	0.055211	0.066725
Company Growth	128	0.277235	24.2141	5.0411	3.8323	4.9296
Institutional Ownership Structure	128	0.050975	0.988927	0.656151	0.672667	0.21278
Corporate Social Responsibility	128	0.038462	0.730769	0.288662	0.25	0.154342
Tax Avoidance	128	0.036596	2.052633	0.289405	0.253877	0.206772

Data Analysis

Fit Model Test

Weight estimation is done by looking at the model fit output and quality indicate. The results are presented in Table 4. Based on the table, it is known that the model has met the criteria. The results of the analysis of this research model are able to predict field phenomena.

Average path coefficient (APC)=0.207, P=0.004
Average R-squared (ARS)=0.273, P<0.001
Average adjusted R-squared (AARS)=0.253, P<0.001
Average block VIF (AVIF)=1.176, acceptable if <= 5, ideally <= 3.3
Average full collinearity VIF (AFVIF)=1.101, acceptable if <= 5, ideally <= 3.3
Tenenhaus GoF (GoF)=0.523, small >= 0.1, medium >= 0.25, large >= 0.36
Sympson's paradox ratio (SPR)=0.714, acceptable if >= 0.7, ideally = 1
R-squared contribution ratio (RSCR)=0.974, acceptable if >= 0.9, ideally = 1
Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7
Nonlinear bivariate causality direction ratio (NLBCDR)=0.714, acceptable if >= 0.7

Table 5. General Output, Model Fit Indices and P values

The suitability of the model is tested by looking at the outputs of APC, ARS, and AFIV. Based on table 5. It is known that the p value for APC and ARS is less than 0.05, in other words, it is significant. The AVIF which reflects the indication of multicollinearity is smaller than 5. So it can be said that the data is free from the assumption of multicollinearity.

Testing the Measurement Model (Outer Model)

The measurement model or outer model describes the relationship between indicators and their latent variables. The indicators in this study are formative. Then the measurement model test must meet 2 requirements, namely the indicator weight and the value of the variance inflation factor (VIF). The data used to test the outer model is presented in Table 6 and Table 7.

Variable	***Type of Indicator***	**SE**	**P value**	**VIF**	**WLS**	**ES**
Profitabilty (Profit)	Formatif	0.070	<0.001	0.000	1	1.000
Company Growth (PP)	Formatif	0.070	<0.001	0.000	1	1.000
Institutional Ownership Structure (SKI)	Formatif	0.070	<0.001	0.000	1	1.000
Tax Avoidance (TA)	Formatif	0.070	<0.001	0.000	1	1.000
CSR	Formatif	0.070	<0.001	0.000	1	1.000

Table 6. Indicator Weights

Profits	**PP**	**SKI**	**TA**	**CSR**
1.717	1.023	1.099	1.110	1.103

Table 7. Full collinearity VIFs

Based on the Indicator Weight output presented in Table 5, it is known that the p value is less than 0.05. And the output of Full Collinearity VIFs is presented in Table 6. shows the value of VIFs that do not exceed 3.3. thus the measurement model can be accepted (Kock, 2011). The formative construct measurement is considered feasible.

Structural Model Testing (Inner Model)

The inner model describes the causal relationship between latent variables. The structural model is evaluated by looking at the R-square numbers for independent constructs. While testing the parameters of the structural path is done by looking at the results of the t test and its significance value. The R-Square value of each endogenous variable in this research model can be seen in Table 7.

Coefficient of Determination

In Table 8, it can be seen that the contribution of profit, company growth, and institutional ownership structure to CSR is 24.8%, while the other 75.2% is influenced by other policies. The profit, growth, institutional ownership structure, and CSR have an effect on tax avoidance measures by 25.8%, while the other 74.2% are influenced by policies not examined in this study.

Table 8. Latent Variable Coefficient

	Profit	PP	SKI	TA	CSR
R-Squared	0.281				0.266
Adj. R-Squared	0.258				0.248
Composite Reliability	1.000	1.000	1.000	1.000	0.000
Cronbach's Alpha	1.000	1.000	1.000	1.000	1.000
Avg. Var. Extrac.	1.000	1.000	1.000	1.000	1.000
Full Collinearity VIF	1.717	1.023	1.099	1.110	1.103
Q-Squared	0.264				0.188
Min	-1.048	-0.164	-2.844	-1.223	-1.621
Max	4.669	7.071	1.564	8.527	2.864
Median	-0.223	-0.156	0.078	-0.172	-0.250
Mode	-1.048	-0.164	-0.826	-1.223	-0.707
Skewness	2.819	6.361	-0.823	5.589	0.709
Exc. Kurtosis	10.137	38.735	0.497	41.283	-0.156

Hypothesis testing

Hypothesis testing is done by t test. The results of this test show the effect of the independent variable on the dependent variable partially. Hypothesis testing can be done by looking at the p value path coefficients. The regression coefficients of each variable on the endogenous variables are presented in Table 9, along with the p value used to see the significance of the effect.

Hipotesis	Path Coeffiient	P value	Standard Error	Decision
Profit → CSR	0.155	0.035	0.085	H1 Accepted
PP → CSR	0.444	<0.001	0.079	H2 Accepted
SKI → CSR	-0.028	0.377	0.088	H3 Declined
Profit → TA	-0.409	<0.001	0.080	H5 Accepted
PP → TA	0.058	0.254	0.087	H6 Declined
SKI → TA	-0.100	0.377	0.086	H7 Declined
CSR → TA	-0.253	0.001	0.083	H4 Accepted

Table 9. Hypotheses Test

Comprehensively, the results of the inner model can not only be seen from the path coefficient presented in Table 8, but can also be seen in Figure 1.

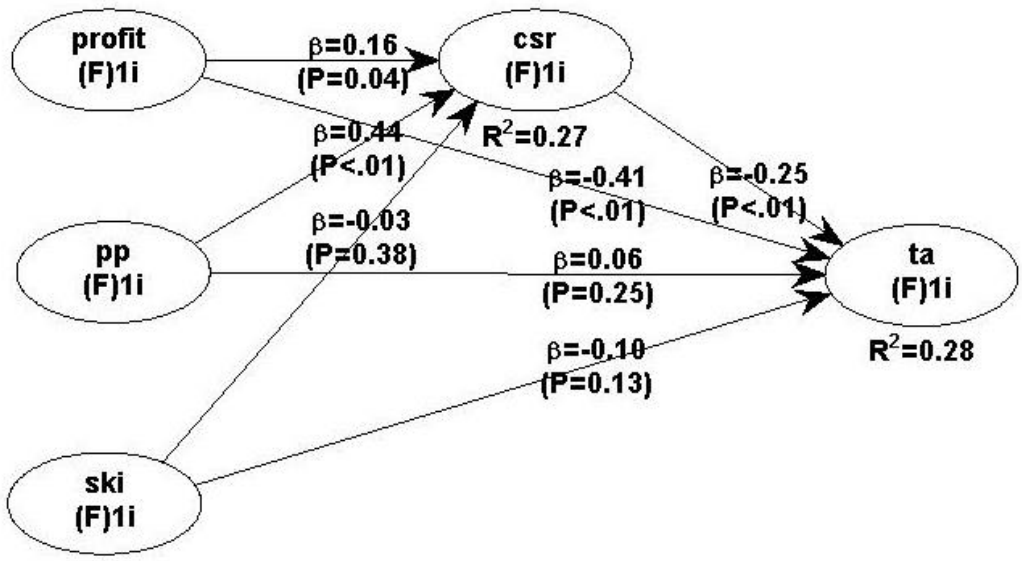

Figure 1. Empirical Model

As for the results that have been described previously, the model equation can be arranged as follows :

$$\eta 1 = 0{,}155\xi 1 + 0{,}444\xi 2 - 0{,}028\xi 3 \quad (6)$$

$$\eta 2 = -0{,}028\xi 1 + 0{,}058\xi 2 - 0{,}100\xi 3 - 0{,}253\eta 1 \quad (7)$$

Description:

$\xi 1$ = Profit

$\xi 2$ = P P

$\xi 3$ = SKI

$\eta 1$ = *C S R*

$\eta 2$ = *T A*

ς = Residual

Direct and Indirect Test

In this research model, there is a path analysis model between profit, company growth, and institutional ownership structure on tax avoidance through CSR policies. On this basis, it is necessary to look at the results of the indirect effect test with CSR as an intervening variable. The results of the indirect effect of using software are presented in Table 10.

Previously, it was known that company growth and institutional ownership structure had no effect on tax avoidance. As for the results of the indirect relationship, it can be seen that company growth can still affect tax avoidance through CSR policies as an intervening variable. Meanwhile, the institutional ownership structure still cannot influence tax avoidance even though it is through CSR policies.

Table 10. Hypotheses Test

Indirect Effects	Coefficient	P value	Standard Errors
Profit → CSR → TA	-0.039	0.264	0.062
PP → CSR → TA	-0.112	0.034	0.061
SKI → CSR → TA	0.007	0.455	0.062

Discussion

The Effect of Profitability on Corporate Social Responsibility

Based on the test results with statistical tests, it can be seen that the significance value of P values is 0.035, which is smaller than 0.050. This means that profitability has a positive and significant effect on corporate social responsibility, so the first hypothesis in this study is accepted.

High profitability shows the company's superior ability to earn profits, so that it can survive in the long term (good future prospects and sustainable business capabilities). The high CSR activity carried out by the company can also be a way to show the high profitability that has been obtained (Nurlaela et al., 2018). Thus, many people are increasingly trusting and recognizing the quality of the company (gaining legitimacy) (Ariawan & Budiasih, 2020). Moreover, high profits are not only used for internal interests and for the prosperity of shareholders, but also become the rights of the wider community as stakeholders, so it is natural that an increased level of profitability will increase CSR actions and disclosures. With a high level of profit, companies can also find it easier to collect more complete and useful information to be presented in a comprehensive CSR disclosure. The results of this study are in line with previous studies which have proven that profitability has a positive and significant effect on corporate social responsibility (Ariawan & Budiasih, 2020; Indraswari & Mimba, 2017; Munsaidah et al., 2016; Pramesti & Budiasih, 2020; Ramadhani & Agustina, 2019; W. N. Sari & Rani, 2015; Y. Sari et al., 2017; Tasya, 2017; Tista & Putri, 2020; Yuliawati et al., 2020).

The Effect of Company Growth on Corporate Social Responsibility

Based on the results of research with statistical tests, it can be seen that the significance value of P values of 0.001 is smaller than the value of 0.001. This means that company growth has an effect on corporate social responsibility, so the second hypothesis in this study is accepted.

Companies that have a high growth rate will provide a good indication for stakeholders. In accordance with the stakeholder theory that companies not only have responsibilities to owners and shareholders, but companies also have responsibilities to stakeholders and must consider things that provide benefits to stakeholders. Good company growth shows the company's good business development, as well as the company's ability to survive in subsequent periods (Sofyaningsih & Hardiningsih, 2011). This is not only the internal expectation of the company and shareholders but also the expectations of the stakeholders.

With a good company condition, it needs to be balanced with better social responsibility as well. The company's advantages will be more visible so that it is easier to get a positive response from the public and stakeholders, including potential investors. The results of this study are in line with research conducted by (Indraswari & Mimba, 2017; Munsaidah et al., 2016; Saputra, 2016) that company growth has a positive effect on corporate social responsibility

The Influence of Institutional Ownership Structure on Corporate Social Responsibility

Based on the test results with statistical tests, it can be seen that the significance value of P values is 0.377 greater than 0.050. This means that institutional ownership has no significant effect on corporate social responsibility, so the third hypothesis in this study is rejected.

When share ownership is higher, the level of intervention in the activities and process of preparing the company's financial statements will be higher. This forces managers to take certain actions in order to fulfill the wishes of certain parties. Thus, institutions as shareholders only carry out their responsibilities and are more inclined to maximize profits and increase in share prices from the company which will have a direct impact on returns regardless of their responsibilities to other stakeholders. Institutions are expected to provide greater oversight and encouragement in CSR practices, but large institutional ownership is not always able to provide significant implications. This is due to the differences in the objectives of each institution towards the investment returns they make in the company (Merawati & Pramitha, 2020).The results of this study are in line with research conducted by (Bangun et al., 2012; Merawati & Pramitha, 2020) that ownership has a negative and insignificant effect on corporate social responsibility.

The Effect of Corporate Social Responsibility on Tax Avoidance

Based on the test results with statistical tests, it can be seen that the significance value of P values is 0.001 less than 0.050. This means that corporate social responsibility has a negative and significant effect on tax avoidance, so the fourth hypothesis in this study is accepted.

The higher the disclosure of corporate social responsibility in a company indicates the lower the percentage of the possibility that the company will practice tax avoidance, and vice versa. Companies that have high disclosure of corporate social responsibility are considered as companies that will not practice tax avoidance. Companies prefer to allocate their profits in addition to corporate profits as well as social interests so that they are more obedient to paying taxes (Zoebar & Miftah, 2020). Meanwhile, companies that pay less attention to social responsibility are more likely to take tax avoidance actions.

CSR activities and obedience in paying taxes are actions that can increase public and government recognition of companies (Dewanti & Sujana, 2019). Based on behavioral theory, the attitude of corporate responsibility reflected in CSR activities will be followed by an obedient attitude to paying the tax burden that has been determined, because it is able to provide consistent results (Januari & Suardikha, 2019). The higher the level of CSR disclosure made by the company, the more companies avoid tax avoidance because companies that disclose CSR try to build good relationships with stakeholders, both through CSR activities and by paying taxes in an orderly manner (Dewanti & Sujana, 2019). So that they feel no need to take excessive tax avoidance actions (Deegan, 2000). The results of this study are in line with research conducted by (Dewanti & Sujana, 2019; Dharma & Noviari, 2017; Fadhilla et al., 2018; Gulzar et al., 2018; Mangoting et al., 2019; Ningrum et al., 2018; Zoebar & Miftah, 2020) which states that corporate social responsibility has a negative and significant effect on tax avoidance.

The Effect of Profitability on Tax Avoidance

Based on the test results with statistical tests, it can be seen that the significant value of P values is 0.001 less than 0.050, with a negative coefficient of -0.409. This means that profitability has a negative and significant effect on tax avoidance, so the fifth hypothesis in this study is accepted. With a high level of profit, the company is able to comply with its tax obligations without worrying about a threatened cash position **(Ayuningtyas & Sujana, 2018)**. The company's working capital needs and shareholder rights to profits can still be met. Meanwhile, companies that have low levels of profit will object to paying taxes because it can significantly affect management's performance appraisal, so they try hard to do tax avoidance.

Companies with good profit levels show the company's ability to take various business decisions such as cost efficiency, operating efficiency, marketing maximization, and so on. The right business policy also shows a stable or mature company condition. This good corporate image also needs to be known by the public (recognized), and the act of paying taxes obediently and on time is one of the efforts to maintain the company's image in the community **(Indriyanti & Setiawan, 2019)**. The results of this study are in line with research conducted by (Anita et al., 2020; Arianandini & Ramantha, 2018; Ayuningtyas & Sujana, 2018; Darmayanti & Merkusiawati, 2019; Dewanti & Sujana, 2019; Fauzan et al., 2019; Hidayat, 2018; Indriyanti & Setiawan, 2019; Kimsen et al., 2019; Octaviana et al., 2018; A. A. Rahmawati et al., 2018; Sucipto & Hasibuan, 2020; Tawang & Sari, 2017; Wardani & Mursiyati, 2019) that profitability negative and significant effect on tax avoidance.

The Effect of Company Growth on Tax Avoidance

Based on the test results with statistical tests, it can be seen that the significant value of P values is 0.254 greater than 0.050. This means that company growth has a negative and insignificant effect on tax avoidance, so the sixth hypothesis in this study is rejected. These results are in line with previous research (Munsaidah et al., 2016).

The company's growth has no direct effect on tax avoidance. However, company growth can affect tax avoidance through the company's CSR policies. This is evidenced by the results of the indirect effect test which has been presented in the previous sub-chapter (Table 9). Based on the results of the intervening test, it is known that company growth has a negative effect on tax avoidance through CSR policies.

Companies that have good financial conditions and financial turnover indicate high company growth prospects. Good company growth shows the company's ability to develop in the future (Tawang & Sari, 2017). This condition allows companies to be more flexible in carrying out CSR activities, and feel no need to take tax avoidance actions. Even though the company has the opportunity and resources to optimize tax avoidance, this action will not be in line with the CSR policies taken.

Companies with high growth rates will be in the public spotlight so it is predicted that companies with high growth opportunities tend to be less aggressive in doing tax avoidance (Hidayat, 2018). Moreover, with companies allocating more attention to CSR activities, tax obligations will automatically adjust to financial conditions at the end of the period. Thus, the public not only sees the company's advantages from a good company growth rate, but also from optimal CSR activities, as well as obedience in paying taxes (Indraswari & Mimba, 2017; Ningrum et al., 2018).

Effect of Institutional Ownership Structure on Tax Avoidance

Based on the test results with statistical tests, it can be seen that the significance value of P values is 0.377, which is greater than 0.050. This means that the institutional ownership structure has no significant effect on financial performance, so the seventh hypothesis in this study is rejected. This result contradicts the existing principle that the higher the value of institutional ownership will increase tax avoidance.

The higher the institutional ownership of the company tends to reduce tax avoidance, because the function of institutional ownership is to supervise and ensure that management is obedient to taxation. Institutional parties who control more shares than other shareholders can supervise the performance of management will avoid selfish behavior, so that tax avoidance activities can be minimized. Therefore, a decrease in institutional ownership will increase the company's tax avoidance. High institutional ownership tends to reduce tax avoidance, because the function of institutional ownership is to monitor and ensure management is obedient to taxation. Institutional parties who control more shares than other shareholders can supervise greater management performance so that management will avoid selfish behavior, so that tax avoidance activities can be minimized (Pohan, 2019). Therefore, an increase in institutional ownership will reduce the company's tax avoidance. Moreover, the company's growth has made companies need to increase CSR actions so that companies tend to save energy by minimizing tax avoidance efforts (Hidayat, 2018). The results of this study are in line with research conducted by (Ayu & Kartika, 2019; Fitria, 2018; Masrullah et al., 2018; A. A. Rahmawati et al., 2018; Windaryani & Jati, 2020) that institutional ownership has no effect on tax avoidance.

CONCLUSION

Based on the results of data analysis and discussion of the results of hypothesis testing, it can be concluded that profitability is able to reduce tax avoidance, while company growth and ownership structure have no effect on tax avoidance. The level of profitability and good company growth is able to increase CSR activities, while institutional ownership structure has no effect on CSR activities. CSR activities have a good influence on efforts to minimize tax avoidance by companies. CSR can also be a good intermediary between company growth and tax avoidance. The company's growth is able to minimize tax avoidance actions through CSR.

In this study, it can contribute to academics, which can add insight related to profitability, company growth, institutional ownership, corporate social responsibility and tax avoidance in manufacturing companies. Moreover, CSR can be a solution variable for the research gap between company growth and tax avoidance. As for stakeholders, especially from the government as the party receiving and managing tax funds. This study can be a reference that tax avoidance can be minimized, especially when the company has carried out its CSR obligations optimally. So that further tax policy can be directed to better support the actions of companies to implement and disclose their CSR activities.

This study shows that the factors used are only able to explain the relationship with CSR and tax avoidance below 50% which can be known through the results of the coefficient of determination test. So that further research can add other variables that are thought to be able to influence the company's policy to carry out tax avoidance. This study only uses CETR to measure tax avoidance, so for further research other measurements can be used, for example: Current ETR, GAAP ETR etc. The difference in numbers in the financial statements of manufacturing companies is due to an update or restatement in the following year, so the researcher uses the latest data from the financial statements of manufacturing companies that have been reported to the Indonesia Stock Exchange (IDX). Future research should be able to use corporate governance measurements comprehensively, for example using the CG index so that it is expected to be able to improve the previous research model.

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