The Effect of Corporate Social Responsibility, Family Ownership on Tax Avoidance: The Effect of Audit Quality Moderation

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Article Info	Abstract
Received : 2021-05-13 Accepted : 2022-01-18 Published : 2022-01-31	Large tax receipts are essential for every country for its growth and development but it's constrained by the fact that some people are not willing to pay taxes voluntarily and deliberately avoid tax in various ways. This research aims to examine the effect of corporate social responsibility, family ownership and audit quality on tax avoidance. This research also investigates whether audit quality can affect the causal relation of family ownership to tax avoidance. This research was conducted using non-financial firms. Total of sample that have met all the criteria was 158 companies which was registered on the Indonesia Stock Exchange (IDX) in the period of 2015-2019. Data obtained were tested with panel regression. Regression analysis results reveal that corporate social responsibility and tax avoidance are positively associated, corporation with high corporate social responsibility disclosure are less likely to engage in tax avoidance. Family ownership, on the other hand, affects tax avoidance negatively which means that family firms engage in more tax avoidance than non-family firms. Audit quality has a significant positive effect on tax avoidance but does not affect the relationship of family ownership to tax avoidance.
Key words: audit quality; corporate social responsibility; family ownership; tax avoidance	

INTRODUCTION

Taxes are a major concern of companies because they affect profitability and become a burden to inhibit company growth. The hope of the state to receive large taxes is hampered by people who are reluctant to pay taxes voluntarily, so that they try to avoid taxes by all means. Efforts in tax avoidance must be carried out with appropriate and strategic managerial actions so as not to affect the welfare of people who depend on the largest source of state income, namely taxes (Mustika, Ananto, & Handayani, 2018).

Tax avoidance activities invite supervision by the government and the public (Zeng, 2018). Although it does not violate applicable laws and regulations, this action is considered immoral (Bae, 2017). To alleviate potential public concerns of the negative impact of tax aggressiveness and to show the public that the company has met community expectations, companies can carry out corporate social responsibility (Richardson, Taylor, & Lanis, 2013). Corporate Social Responsibility is defined as behavior by companies that exceeds legal commitment to society and the environment (Low, 2016). Gunawan and Tin (2018), and Karyanto & Martiana (2020) state that in Indonesia, the development of Corporate Social Responsibility is very important because Indonesia faces a number of fundamental problems in environmental, social and economic dimensions. High Corporate Social Responsibility adds to the company's credibility so that the company can avoid suspicion from the authorities (Laguir, Staglianò, & Elbaz, 2015). Muzakki & Darsono (2015), Amidu, Kwakye, Harvey, & Yorke (2016), Hidayati & Fidiana (2017), Wiguna & Jati (2017), Zeng (2018), Setiawati & Adi (2020), obtained research results that corporate social responsibility has a negative effect on tax avoidance. Even Fourati, Affes, & Trigui (2019) indicate that corporate social responsibility has a strong impact on tax avoidance and both are complementary strategies.

The decision to do tax avoidance is made by the company management. Usually family companies avoid activities that have the potential to embarrass the company's image and family's good name, one of which includes tax avoidance (Ying, Wright, & Huang, 2016). Chen, Chen, Cheng, & Shevlin (2010), Putri (2015), Sánchez-Marín, Portillo-Navarro, & Clavel (2016), and López-González, Martínez-Ferrero, & García-Meca (2019) found that ownership family has a positive effect on tax avoidance because they want to maintain the good reputation of the family in a social position. But on the other hand, there are also family company owners who use their power to gain benefits for their extended family. This has been proven in previous research (Zulma, 2016), (Subagiastra, Arizona, & Mahaputra, 2017), (Gaaya, Lakhal, & Lakhal, 2017), (Prastiwi & Ratnasari, 2019), (Niandari, Yustrianthe, & Grediani, 2020).

Tax avoidance can be countered by the results of the external auditor's report. Public trust depends on the level of transparency of reporting. Public accounting firms that are included in The Big Four are trusted and competent in terms of audit quality to produce reports on the company's actual performance compared to non-Big Four CPA (Purba, 2018). However, the assumptions about audit quality based on the auditors are inconsistent since the Enron case which was audited by CPA Andersen can also occur due to the lack of integrity of the auditors to accept bribes. With the help of auditors, family owners can benefit from a more secure tax evasion in order to avoid reputational damage.

Based on the background presented, this study aims to determine whether corporate social responsibility, family ownership and audit quality affect tax avoidance. The study also examined whether audit quality had a moderating effect on the relationship between family ownership and tax avoidance.

LITERATURE REVIEW

Based on the KUP Law Number 28 of 2007 Article 1 paragraph 1, it is explained that " Tax means payable mandatory contribution to the state of the individual or entity, which is coercive under the Law, without any direct return and shall be utilized for the need of the state for the greatest prosperity of the people". Taxes paid by business companies come from the company's own profits, namely income tax (PPh), taxes that are paid to individuals or entities on income in a tax year (Farouq, 2018). It becomes a complication between company owners and management, because company income is directly reduced by taxes (Muzakki & Darsono, 2015). On the one hand, the government seeks to increase the optimization of tax revenue, while the government's efforts conflict with companies as taxpayers because taxes can reduce profits so that companies want minimum tax payments (Turyatini, 2017).

Various strategies that companies can do in tax avoidance are: "tax savings, late payment of taxes, optimizing the permitted tax credit, avoiding tax audits by avoiding overpaying taxes, and avoiding violations of tax regulations" (Sonia & Suparmun, 2019). With Law No. 36 of 2008 concerning the Fourth Amendment of the Income Tax Law (PPh), 2008 and Government Regulation Number 93 of 2010, 2010 and Regulation of the Minister of Finance Number 76 of 2011 (2011), namely the provision of tax incentives for spending on Corporate Social Responsibility. Following are the incentive programs used are as follows tax exemption, tax deduction / tax allowance / tax relief, and tax credit.

In the form of tax deduction (eliminating company payments related to Corporate Social Responsibility in calculating Taxable Income), so that the Income Tax (PPh) payable is smaller. This is believed to have an effect on tax avoidance treatment (Hidayat, Ompusunggu, & Suratno, 2016).

The purpose of implementing Corporate Social Responsibility is to create a mutual relationship between the community and developing companies. Companies in Indonesia are expected to carry out Corporate Social Responsibility activities and express them based on ISO 26000 (2010) which underlies the seven core subjects; good corporate governance, human

rights, human resources, environment, and "right and fair" business practices, consumer issues and community involvement and development (Kurnia, Shaura, Raharjo, & Resnawaty, 2019). The ethical theory of Corporate Social Responsibility suggests that companies should not take action or carry out an activity only taking economic benefits into account (Amidu et al., 2016). Companies also need to consider the impact for all parties caused by these activities. Most of the taxes are used for government infrastructure and social programs. So that a company that reduces or avoids its taxes (involved in tax avoidance) can provide benefits to shareholders, but can also sacrifice community rights (Sikka, 2010).

Hypothesis Development

The influence of Corporate Social Responsibility on tax avoidance

Tax avoidance is classified as a risky activity because it imposes a large negative impact on the company. Dewi & Noviani (2017) argue that companies with a low Corporate Social Responsibility index are considered not fulfilling social obligations maximally so that they carry out tax strategies that tend to be more aggressively weighed with companies that report more Corporate Social Responsibility. According to research by Lanis & Richardson (2014), Tjondro, Widuri, & Katopo (2016), Andhari & Sukharta (2017), Mao & Wu (2018), Goerke (2018), Gulzar et al., (2018), López-González et al., (2019), Widyanza (2020), Corporate Social Responsibility has a significant negative effect on tax avoidance.

H1: Corporate Social Responsibility has a significant negative effect on tax avoidance.

The effect of family ownership on tax avoidance

Family companies care about reputation fees and penalties. In particular, family owners show less tax aggressiveness because they care about "reputation" (Gaaya et al., 2017). Family companies usually avoid risky decisions that can endanger their family's socioeconomic and reputation, because they consider the company as a legacy to be passed on to their offspring (Chrisman & Patel, 2011). But on the other hand, there are also family company owners who take advantage of their power to gain benefits for their extended family and discriminate against the rights of minority shareholders. Family companies can evade taxes and cover it in various ways, such as other good things, or agree to commit fraud with the authorities. The family as the majority shareholder has a strong position and power to make decisions that benefit them and sacrifice the rights of minority investors (Gaaya et al., 2017).

H2: Family ownership has a positive effect on tax avoidance.

Effect of audit quality on tax avoidance

Audit quality plays a very important role in determining the level of transparency of a financial report. Companies that were audited by the Big Four CPA had a lower level of fraud compared to companies that were not audited by the Big Four CPA (Hidayati & Fidiana, 2017). According to Zulma (2016), the financial reporting of non-family companies is more accurate and reliable than the financial statements of family companies. High-quality auditors have less incentive or possibility to participate in corporate tax avoidance activities, because they know that they will suffer dangerous consequences should the tax authorities detect fraud. Their reputation will be damaged and they will lose public trust due to exposed tax avoidance behavior.

H3: Audit quality has a positive effect on tax avoidance.

The effect of audit quality on family ownership relationships on tax avoidance

Audit quality is recognized as an important management characteristic that tends to moderate the relationship between corporate tax avoidance and family ownership (Wirdaningsih, Sari, & Rahmawati, 2018). According to Husnin, Nawawi, & Salin (2016), Suprimarini & Suprasto (2017), Wirdaningsih et al., (2018) audit quality has a positive effect and moderates the effect of family ownership on tax avoidance. Meanwhile, according to Wijayanti, Wijayanti, & Samrotun (2016), the effect of audit quality on tax avoidance is not significant.

H4: Audit quality weakens the effect of family ownership on tax avoidance

(Richardson et al., 2013). Profitability is measured by ROA (return of assets) with the formula after income tax divided by total assets. Companies with high profitability are likely to do tax avoidance to reduce high tax burdens (Minnick & Noga, 2010), (Lanis & Richardson, 2012). Cash flow used for company operations, growth opportunities, namely the ratio of market value to book value of the company. Fixed asset intensity, inventory intensity and intangible asset intensity as measured by the ratio of each variable to total assets (Gaaya et al., (2017), (Gulzar et al., 2018).

RESULTS

Descriptive Statistics Test Results (ETR)

On average, the disclosure of Corporate Social Responsibility is 40.56%. The highest disclosure of Corporate Social Responsibility was carried out by PT Unilever Indonesia Tbk amounting to 86.5% as many as 32 indicators from 37 indices, while the lowest disclosure of only 1 indicator occurred in a number of companies simultaneously. The percentage of family firms is 18.09% on average, with the highest level of ownership owned by the company PT FKS Multi Agro Tbk at 89.5%. The minimum value of family ownership is 0, which indicates that the company does not have family shareholders. The companies audited by Big4 auditors were 367 data or equivalent to 46.6%, while 421 other data or 53.4% were audited by non-big4 auditors. So, concluding that the data in this study is more about the use of non-big 4 external auditors.

Descriptive Statistical Test Results (CFETR)

Corporate social responsibility is fulfilled as much as 41.22% with a standard deviation of 17.48%. Family ownership is 16.3% with a standard deviation of 27.62%. The minimum profitability value of -0.0054 by PT Pioneerindo Gourmet Internasional Tbk in 2015 was due to the amount of current tax expense and deferred tax expense in the current year that exceeded the profit before tax so that the net profit after tax became a loss condition. Operating cash flow here shows that there is no company with minus cash, indicating that all company data manages cash for operating activities quite well, so that the acquisition of cash from operating activities is at least Rp. 2 billion. There are 261 data companies with big4 auditors, and 225 data that are not companies with big4 auditors, only a difference of 7.4% of the total.

Descriptive Statistics Test Results (BTD)

On average, the Corporate Social Responsibility is 40.52% with a standard deviation of 17.51%. Family ownership is 18.16% with a standard deviation of 28.73%. The average moderation between audit quality and family ownership is 5.79% with a standard deviation of 17.75%. The book tax difference is 4.29% with a standard deviation of 8.81%.

Table 1. Effective Tax Rate

Variable	Coefficient	Prob.	Result
(Constant)	0.99402	0.0000	
<i>Corporate Social Responsibility</i>	0.035661	0.3833	Insignificant
Family Ownership	-0.103602	0.0151	Significant (-)
Audit quality	0.027256	0.1987	Insignificant
Family Ownership x audit quality	0.076953	0.2527	Insignificant
<i>Leverage</i>	0.068143	0.3401	Insignificant
<i>Size</i>	-0.022749	0.0061	Significant (-)
Profitability	-0.983354	0.0000	Significant (-)
Operational Cash Flow	0.0000	0.1093	Insignificant
Fixed Asset Intensity	-0.035712	0.4761	Insignificant
Inventory Intensity	-0.110526	0.1709	Insignificant

Growth	0.003986	0.0101	Significant (+)
Intangible Asset Intensity	-0.016785	0.8801	Insignificant
R-Squared			0.112615
Adjusted R-Squared			0.098874

Source: *Procesed by the author, 2021.*

The test results conclude that from the research model, Corporate Social Responsibility, audit quality does not have a significant effect on the effective tax rate, and the moderating effect of audit quality does not affect the relationship of family ownership to the effective tax rate. Family ownership has a negative effect on the effective tax rate. In other words, high family ownership indicates high tax avoidance. From the collection of control variables, the variable Size, and profitability have a significant negative effect, while growth opportunities have a positive effect on the Effective Tax Rate.

Table 2. Cash Flow Effective Tax Rate

Variable	Coefficient	Prob.	Result
(Constant)	20.54611	0.0414	
<i>Corporate Social Responsibility</i>	1.485416	0.0216	Significant (+)
Family Ownership	-0.303232	0.858	Insignificant
Audit quality	0.222899	0.5901	Insignificant
Family Ownership x audit quality	-0.892231	0.5907	Insignificant
<i>Leverage</i>	1.095542	0.3718	Insignificant
<i>Size</i>	-0.735105	0.0346	Significant (-)
Profitability	-0.2614	0.8729	Insignificant
Operational Cash Flow	(0.0000)	0.0214	Significant (-)
Fixed Asset Intensity	0.371458	0.6678	Insignificant
Inventory Intensity	3.909543	0.0903	Significant (+)
Growth	0.00723	0.7667	Insignificant
Intangible Asset Intensity	2.31396	0.373	Insignificant
R-Squared			0.265961
Adjusted R-Squared			0.053167

Source: *Procesed by the author, 2021.*

With the cash flow effective tax rate, the test results show that corporate social responsibility negatively affects tax avoidance. The meaning of the negative influence is that the more indicators the company fulfills, the smaller the tax aggressive activities. Meanwhile, for family companies and audit quality does not have a significant effect on tax avoidance.

Table 3. Book Tax Difference

Variable	Coefficient	Prob.	Result
(Constant)	0.440156	0.2106	
<i>Corporate Social Responsibility</i>	0.013622	0.5915	Insignificant
Family Ownership	-0.0006	0.9927	Insignificant

Audit quality	0.037427	0.0242	Significant (+)
Family Ownership x audit quality	-0.017139	0.8088	Insignificant
<i>Leverage</i>	0.108985	0.0268	Significant (+)
<i>Size</i>	-0.018464	0.1331	Insignificant
Profitability	0.887522	0.0000	Significant (+)
Operational Cash Flow	(0.00000)	0.636	Insignificant
Fixed Asset Intensity	0.034516	0.3534	Insignificant
Inventory Intensity	0.101481	0.1782	Insignificant
Growth	0.000151	0.8981	Insignificant
Intangible Asset Intensity	0.058834	0.6091	Insignificant
R-Squared			0.675401
Adjusted R-Squared			0.586874

Source: Prosesed by the author, 2021.

From the test results on tax avoidance by measuring the Book Tax Difference, it is found that the audit quality results positively affect tax avoidance with a coefficient value of 0.037427. This result shows that companies with audit quality by the big four tend to be caught doing tax avoidance actions. Meanwhile, the level of Corporate Social Responsibility that is fulfilled and family-type ownership does not have a significant effect on tax avoidance from the measurement of the book tax difference.

DISCUSSION

Hypothesis 1 Test Results

The three measurements prove that corporate social responsibility has a significant effect on tax avoidance by measuring the cash flow effective tax rate. The positive coefficient value indicates that companies with high corporate social responsibility tend not to make tax avoidance efforts, but it can only be proven that there is a significant difference in the measurement of the cash flow effective tax rate. So that H_1 is accepted if the measurement of the cash flow effective tax rate is used.

Hypothesis 2 Test Results

The significant test results show that family ownership has an effect on tax avoidance by measuring the effective tax rate. The effect is given as much as -0.103602 on tax avoidance with a probability of 0.0151, which means that it has a significant negative effect on the effective tax rate because it is below 0.05. The lower the effective tax rate, the higher the level of tax avoidance. The conclusion is that the greater the percentage of family ownership in a company, the greater the possibility that the company is involved in tax avoidance. Conversely, the more diverse the ownership in a company that is not from one family, the lower the level of tax avoidance. Research in line with research by Zulma (2016) Subagiastra, Arizona, and Mahaputra (2017), Gaaya et al. (2017), Ratnasari & Nuswantara (2020), Niandari, Yustrianthe, & Grediani (2020) that companies use power as the largest stakeholder in a company to gain profit. The research is in line with the second hypothesis, namely: "family ownership has a positive effect on tax avoidance" so that H_2 is accepted. "

Hypothesis 3 Test Results

The test results obtained from the dependent measurement of the effective tax rate and cash flow effective tax rate are not significant, but with a book tax difference, the results show a significance of 0.0242 with a coefficient of 0.037427 that shows that audit quality has a positive

effect on tax avoidance. The results of this study are in accordance with hypothesis three so that H_3 is accepted. Annisa and Kurniasih (2008), Maharani & Juliarto (2019) support the results of this study that in Luhgianto's (2008) study, an example of the Enron case has damaged the reputation of CPA Arthur Anderson due to audit failures. Thus, the credibility of external financial reporting is a big consideration by users of external financial information. This has made the B4 CPA more careful in auditing client financial reports. Companies that are audited by the B4 CPA have the risk of getting more difficult to carry out tax aggressiveness. Thus, it means that the B4 CPA is more effective in knowing tax aggressiveness. This is clearly evidenced by the urgency of research on well-known companies conducting tax avoidance audited by CPA B4. Amazon, Apple Inc, Facebook that do tax evasion are audited by Ernst & Young, Microsoft and LinkedIn audited by Deloitte (Kevin, 2012).

Hypothesis 4 Test Results

The results of the test on the effect of audit quality on the relationship between family ownership and tax avoidance are not significant so that the fourth hypothesis which says "audit quality weakens the effect of family ownership on tax avoidance" is rejected. Audit quality is one of the most important indicators in corporate governance that can mitigate conflicts of interest among stakeholders in the company. Maharani et al., (2019) stated that this was due to the weak implementation of corporate governance in Indonesia.

CONCLUSIONS AND SUGGESTIONS

Based on the research results, the corporate social responsibility variable has a negative effect on tax avoidance partially with different measurements. Family ownership and audit quality have a positive effect on tax avoidance by measuring the effective tax rate. Audit quality was found there have no effect on the relationship between family ownership and tax avoidance. These results indicate that companies with high disclosure of corporate social responsibility do not practice aggressive tax avoidance, high family ownership does more tax avoidance, and CPA Big 4 is better able to detect tax avoidance actions taken by companies.

In further research, it can test the effect of management compensation. With that it can be seen whether there is an influence for tax avoidance from the level of compensation to management, corporate social responsibility activities carried out, compensation for management and family ownership. Additionally, it can add control variables such as board size, and the gender diversity of company boards.

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