Analysis of The Effect of Corporate Social Responsibility, Gender Chief Financial Officer, and Majority Ownership on Tax Aggressive Behavior (Empirical Study on Trade and Service Sector Companies Listed on Indonesia Stock Exchange 2013-2016)

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Abstract

This research aims to test the influence of the corporate social responsibility, Chief Financial Officer gender, and majority firm toward tax aggressiveness listed on the Indonesia Stock Exchange in 2013-2016. The sample collection technique has been done using purposive sampling, and 11 samples of firms have met the stated criteria. This research shows that corporate social responsibility has a negative effect on tax aggressiveness. It means that if the corporate social responsibility disclosure rate is low, then the tax aggressiveness rate on that firm is relatively high. On the other side, the Chief Financial Officer's gender and the majority of firms do not influence the tax aggressiveness.

Keywords
Corporate Social Responsibility, Chief Financial Officer Gender, Majority Firm, Tax Aggressiveness, Firm Size.

1. Introduction

Tax is the biggest source of income for the country. According to Purwanggono and Rohman (2015), the tax for the company itself is calculated through the company's net income in the income statement in its financial statements. Taxes are considered costs that will reduce company profits and reduce net income (Sari, 2017). By taking a tax reduction action, the company's burden will become smaller to increase the company's profit. This will certainly benefit the company because it can maximize its profits. Therefore, it encourages companies to be aggressive in taxation.

Tax aggressiveness refers to the most extreme part of tax avoidance activities, and according to Hanlon and Heitzman (2010), it is an action that can suppress the tax law as much as possible (Francis, 2014). Although not an act contrary to law, tax aggressiveness will always be associated with tax avoidance (tax avoidance) and tax evasion (tax evasion). Not all taxpayers who are aggressive towards taxation carry out tax evasion, but all taxpayers who carry out tax evasion are certainly aggressive towards taxes. Therefore, according to Balakrishnan, Blouin, and Guay (2011), tax-aggressive companies are characterized by lower transparency.

The relationship between CSR disclosure and tax aggressiveness lies in the company's main objective to obtain maximum profit without eliminating social and environmental responsibility. The greater the company's profit, the greater the taxable income (Jessica and Toly, 2014).

Companies are involved in tax planning to reduce the tax burden (Balakrishnan et al., 2011). One of the parties who contribute to making decisions about the company's sustainability is the Chief Executive Officer (CEO) or commonly referred to as the Finance Director. As an official in the top position of the company's chain, the CEO plays a very important role so that the company can continue for a long time and make a large profit. In addition to

the CEO, there is also the Chief Financial Officer (CFO), who is in the top position of a company's Financial Department. Therefore, it can be said that CFO is the number two position in a company that holds the most important role. The CEO still holds the number one position, but it cannot be denied that the company will not be able to run without a CFO.

Companies with a proportion of ownership owned by a majority of both individuals through non-public and family companies also affect the tax aggressiveness actions carried out by a company (Purwanggono, 2015). As the largest holder of control over a company, the majority owner has the right to pay taxes honestly and in an orderly manner or be aggressive towards taxes.

There have been several studies that have examined the aggressiveness of taxes beforehand. One of them is a study conducted by Dewi and Wirawati (2017). They tested the relationship between aggressiveness toward CSR, which shows that aggressiveness has a negative effect on CSR. The results of this study are in line with research conducted by Lanis and Richardson (2012) and Purwanggono (2015). Purwanggono (2015) also examines the relationship between majority ownership and tax aggressiveness, where company size positively affects tax aggressiveness. In contrast, research on the influence of gender CFO on tax aggressiveness is still very rarely investigated. Research that has tested the two relationships is a study conducted by Francis, Hasan, Wu, and Yan (2014), which shows that female CFOs tend to be less aggressive toward tax aggressiveness.

CSR and tax aggressiveness are two opposites but interesting to study. The company wants a lower corporate burden by pressing the tax rate but must be able to maintain its image in front of the community. The majority of the ownership is suspected of influencing tax aggressiveness because the majority owner has special rights that can affect the company's future, so it is interesting to study. In addition, the gender of CFOs and their relevance to CSR and tax aggressiveness are rare things to study, even though they are very interesting topics. The trade and service sector was chosen because it is still quite rare to study. Researchers are interested in knowing the effect of CSR, CFO gender, and majority ownership in trade and service sector companies with company size as a control variable.

2. Research Method

This study uses a purposive sampling technique and documentation and literature study methods. The population in this study are trading and service companies listed on the Indonesia Stock Exchange. The criteria used include companies listed on the Indonesia Stock Exchange in 2013-2016, the company published financial statements in 2013-2016, the company did not experience losses during the study period, the company used the unit value of the rupiah in the annual report, the company has ETR 0-1 to facilitate calculation, the company disclosed CSR during the research period, the company with cash from operating activities had a positive number, the company did not experience delisting during the research period, the company included the name of the CFO in the annual report or the company's website.

The data in this study are presented in tables (1-10) and histogram graphs. This study's data analysis methods used descriptive statistical analysis and panel data regression analysis in hypothesis testing. The statistical test in this study is to conduct a classic assumption test divided into four more tests, namely the normality test, the multicollinearity test, the heteroscedasticity test, and the autocorrelation test. To test the hypothesis, the panel data regression analysis was first performed. According to Widarjono (2009) in Prasanti (2015), panel data is a combination of time-series data (time series) and cross-section data (individual).

3. Results and Discussion

Table 1. Determination of Sample Amount

Public companies in the Trade and Services sector are listed on the IDX.	116
Public companies in the Trade and Services sector which are not listed on the Indonesia Stock Exchange from 2013-2016.	(23)
The company did not publish annual reports between 2013-2016.	(6)
The company suffered losses during the study period.	(38)
The company does not use the rupiah value unit in the annual report during the study period.	(1)
The company does not have an ETR value between 0-1 to make it easier to calculate	(4)
The company did not disclose CSR activities in the annual report during the research period.	(3)
Companies with cash from operating activities that have a negative number.	(18)
Companies that do not include the name of the CFO clearly in the annual report or on the company's website.	(3)
Companies that have outlier data	(9)
Number of samples processed (11 * 4 years)	44

Table 2. Descriptive Statistics Test Results

	N	Minimum	Maximum	Mean	Std.Deviation
ETR	44	0.150000	0.340000	0.226364	0.038282
CSR	44	0.100000	0.350000	0.182273	0.059528
SIZE	44	24.57000	30.60000	28.21227	1.548525

The minimum value is the lowest value owned by each variable, while the maximum value is the highest value owned by each research variable. The mean is the average value of each variable, while the standard deviation is the value of data distribution in the study (Table 2).

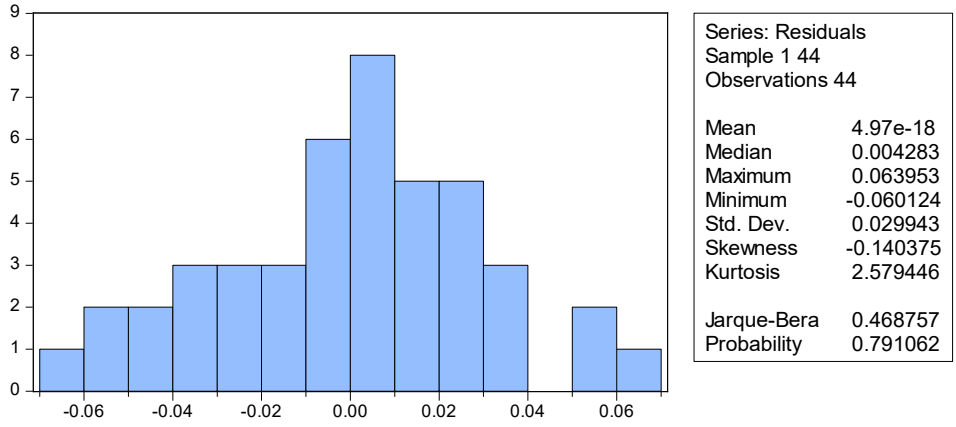

Figure 1. Normality Test Results

Based on the figure 1, it can be concluded that the residuals are normally distributed, which has a significant number (p> 0.05). The probability of this normality test has a number 0.791062 (Table 3).

Table 3. Normality Test Results (Kolmogorov-Smirnov Test)

Method	Value	Adj. Value	Probability	
Lilliefors (D)	0.081780	NA	**> 0.1**	
Cramer-von Mises (W2)	0.050359	0.050931	0.4980	
Watson (U2)	0.048517	0.049069	0.4830	
Anderson-Darling (A2)	0.294261	0.299619	0.5837	

Table 4.is known to be in harmony with the normality test results using a histogram. The data to be examined has a normal distribution. This can be seen from the p-value of the data having a number> 0.1, which means it has a number greater than 0.05.

Table 4. Multicollinearity Test Results

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.009495	422.6005	NA
CSR	0.006723	10.97752	**1.036225**
POST	0.000135	2.864203	**1.497197**
FAM	0.000181	6.409453	**1.311024**
SIZE	1.17E-05	415.7572	**1.220503**

The multicollinearity test results showed that there was no Variance Inflation Factor (VIF) that was above 10. Data with a VIF data value> 10 indicated multicollinearity, while the VIF value <10 indicated the absence of multicollinearity. The number of tested variables shows numbers below 10, namely 1.03, 1.50, 1.31, and 1.22. This shows that the data do not have multicollinearity problems.

Table 5. Heteroscedasticity Test Results (Glejser Test)

Heteroscedasticity Test: Glejser			
F-statistic	0.982434	Prob. F(4,39)	0.4284
Obs*R-squared	4.027709	Prob. Chi-Square(4)	**0.4023**
Scaled explained SS	3.613613	Prob. Chi-Square(4)	0.4608

The Glejser Test is used to determine the degree of regression heteroscedasticity. Glejser Test, with a probability level> 0.05, states that heteroscedasticity does not occur. This is consistent with the results of the heteroscedasticity test using the Breusch-Pagan-Godfrey test in table 6, table 7.

Table 6. Heteroscedasticity Test Results (Breusch-Pagan-Godfrey Test)

Heteroscedasticity Test: Breusch-Pagan-Godfrey			
F-statistic	0.786805	Prob. F(4,39)	0.5408
Obs*R-squared	3.285569	Prob. Chi-Square(4)	**0.5112**
Scaled explained SS	2.038493	Prob. Chi-Square(4)	0.7287

Table 7. Autocorrelation Test Results (Watson Durbin Test)

R-squared	0.388215	Mean dependent var	0.226364
Adjusted R-squared	0.325468	S.D. dependent var	0.038282
S.E. of regression	0.031441	Akaike info criterion	-3.974747
Sum squared resid	0.038554	Schwarz criterion	-3.771998
Log likelihood	92.44443	Hannan-Quinn criter.	-3.899558
F-statistic	6.186984	Durbin-Watson stat	**2.307430**
Prob(F-statistic)	0.000591		

Based on the results of the Durbin-Watson (DW) autocorrelation test in table 8, it can be concluded that there is no autocorrelation for regression. The criteria used in determining the correlation test results can be seen in Figure 2.

Reject H0, Means there is autocorrelation	Can not was decided	Not reject H0, means there is no autocorrelation	Can not was decided	Reject H0, Means there is autocorrelation

0	d_L	d_u	**2.31**	4-d_u	4-d_L	4
	1.10	1.54		2.46	2.90	

Figure 2. Criteria of Making Decisions Durbin Watson Test (DW)

Based on the picture above, it is known that the Durbin Watson (DW) test result is 2.307430. This shows that the position of the number is between the numbers 1.54 and 2.46. Therefore, there is no autocorrelation in the regression model used.

Table 8. Chow Test Result

Redundant Fixed Effects Tests			
Equation: Untitled			
Test cross-section fixed effects			
Effects Test	Statistic	d.f.	Prob.
Cross-section F	2.137444	(10,29)	**0.0541**
Cross-section Chi-square	24.296275	10	0.0069

Based on the results (Table 8) of the Chow test, it can be concluded that H0 is accepted and H1 is rejected because it has a p-value greater than 0.05. The panel regression model used is the common effect model.

Table 9. Lagrange Multiplier Test Results

Lagrange Multiplier Tests for Random Effects			
Null hypotheses: No effects			
Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided			
(all others) alternatives			
	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	1.095597	0.210049	1.305646
	(0.2952)	(0.6467)	(0.2532)

Based on the results (Table 9) of the Lagrange Multiplier test in table 9 and 10, it is known that the Breusch-Pagan cross-section has a figure of 0.2952, which is greater than 0.05. It can be concluded based on the results of the table above that the panel regression model used is a common effect because it has a Breusch-Pagan cross-section number> 0.05.

Table 10. Regression Equation of Panel Data Model Common Effect

Dependent Variable: ETR					
Method: Panel Least Squares					
Date: 06/21/18 Time: 22:21					
Sample: 2013 2016					
Periods included: 4					
Cross-sections included: 11					
Total panel (balanced) observations: 44					
Variable	Coefficient	Std. Error	t-Statistic	Prob.	
C	0.507988	0.097440	5.213327	0.0000	
CSR	0.177957	0.081992	2.170405	0 .0361	
POST	0.017843	0.011612	1.536679	0.1324	
FAM	-0.000937	0.013455	-0.069627	0.9448	
SIZE	-0.011408	0.003421	-3.334833	0.0019	
R-squared	0.388215	Mean dependent var		0.226364	
Adjusted R-squared	0.325468	S.D. dependent var		0.038282	
S.E. of regression	0.031441	Akaike info criterion		-3.974747	
Sum squared resid	0.038554	Schwarz criterion		-3.771998	
Log likelihood	92.44443	Hannan-Quinn criter.		-3.899558	
F-statistic	6.186984	Durbin-Watson stat		1.663636	
Prob(F-statistic)	0.000591				

From the regression model results, it is known that the CSR and SIZE variables affect the ETR, while the POST and FAM variables do not affect the ETR. The CSR and SIZE variables each have a negative coefficient. This means that if the number of ETR variables is higher, then the CSR and SIZE variables of the two variables will be lower.

Based on the coefficient of determination (R2) test results, it is known that the number (R2) is 0.325468 or 32.5%. This indicates that 32.5% of the ETR tax aggressiveness variables can be explained by CSR, POST, FAM and SIZE control variables. 67.5% of the variable ETR tax aggressiveness can be influenced by other variables.

Based on the results of the F-test, it can be seen that the value of Prob (F-statistic) is 0,000591. The research model is feasible to predict the value of observation and indicates that all independent variables have a joint effect on the dependent variable because of the Prob (F-statistic) <0.05.

Based on the results of the T-test that has been done, it can be concluded that the CSR and SIZE variables influence the ETR variable. CSR and SIZE have p-values <0.05, while POST and FAM variables do not affect the ETR variable because they have p-values> 0.05.

3.1 Effect of CSR on Tax Aggressiveness

Based on table 10, it can be seen that the p-value for CSR to ETR is 0.0361, which means it is smaller than 0.05. This indicates that CSR influences tax aggressiveness. In addition, the coefficient value of CSR is 0.177957 against ETR. It can be concluded that CSR is directly proportional to ETR, which means that when CSR numbers get lower, then ETR numbers also show low numbers. A low ETR indicates that companies are vulnerable to tax aggression. In other words, H1 is accepted. Based on this description, it can be concluded that CSR has a positive effect on ETR but negatively affects tax aggressiveness.

The results of this study differ from the results of research conducted by Jessica & Toly (2014), which states that the variable Corporate Social Responsibility does not significantly influence tax aggressiveness. Jessica and Toly conclude that if the value of CSR disclosure is large, then the company will not necessarily act non-aggressively. The same results were also stated by Rini et al. (2015) in their study, which stated that the variable tax aggressiveness (ETR) had no significant effect on CSR at α=5%.

The results of this study are in line with research conducted by Lanis& Richardson (2012), which states that the higher the level of corporate CSR disclosure, the lower the level of tax aggressiveness. This hypothesis is based on the premise that CSR obligations are that companies should pay taxes according to the law in whatever country the company operates. Companies that do not carry out CSR obligations will be seen as good companies because they ignore the interests of society and the environment. Thus, aggressive behaviour toward corporate taxes is considered irresponsible actions that will harm many parties, one of which is the public.

3.2 Effect of CFO Gender on Tax Aggressiveness

The gender independent variable Chief Financial Officer (POST) has a p-value of 0.1324 which means it is greater than 0.05 with a coefficient value of 0.017843. This proves that the POST variable does not affect tax aggressiveness. In other words, H2 is rejected.

In contrast to research conducted by Francis et al. (2014), female CFOs tend to be less aggressive towards taxes than male CFOs. This difference is due to the difference in the calculation of tax aggressiveness because they use tax sheltering proxies, predicted unrecognized tax benefits (UTB), and discretionary permanent book-tax differences (DTAX). In addition to differences in the proxy measurement of tax aggressiveness, several factors can affect the study results, namely the number of samples used, the number of years studied, and differences in location and culture.

Various assumptions about gender on taxes are already widely used by researchers to be used as research material. Mostly, the study results stated that women were more likely to be cautious and obedient to taxes, as well as the results of research conducted by Francis et al. (2014). However, the research results conducted by Kakunsi, Pangemanan, and Pontoh (2017) state that there is no direct effect of gender on the compliance of Individual Taxpayers. This research shows that men and women have the same attitude toward taxpayer compliance. A study conducted by Zirman (2015) regarding the effect of gender on tax morals has the result that states that gender does not affect tax morale.

3.3 Effect of Majority Ownership on Tax Aggressiveness

The results of research with the independent variable majority ownership (FAM) have a p-value of 0.9448 which means it is greater than 0.05 with a coefficient value of -0.000937. This proves that the FAM variable does not influence tax aggressiveness. In other words, H3 is rejected.

The results of this study are not in line with research conducted by Purwanggono&Rohman (2015), which states that the majority ownership variable (FAM) has a negative effect on tax aggressiveness. Companies with a greater proportion of share ownership owned by non-public and family companies will report lower ETR. This happens because the majority of shareholders who also have control over the company will be more careful of their business behaviour to not harm themselves.

The majority of ownership itself indicates ownership of shares above 50%. There are various forms of share ownership structure, one of which is managerial ownership. According to Hadi&Mangoting (2014), it can be concluded that managerial ownership does not affect tax aggressiveness. This result states that managerial ownership in a company does not influence managers to carry out tax aggressiveness. In addition, Faizah &Adhivinna's (2017) research with institutional ownership as one of the variables states that institutional ownership does not affect tax avoidance. Institutional owners, based on the size and voting rights owned, have an incentive to ensure that management makes decisions that can maximize the welfare of institutional shareholders so that it only focuses on earnings management.

This study uses one control variable, the company size variable (SIZE). The company size control variable (SIZE) in table 10 shows a p-value of 0.0019, which is smaller than 0.05. This indicates that SIZE influences tax aggressiveness. In addition, the SIZE variable has a coefficient value of -0.011408, which indicates that SIZE has a negative effect on ETR but has a positive effect on tax aggressiveness. It can be concluded that the larger the company's size, the higher the level of tax aggressiveness.

The results of this study differ from the results of research conducted by Purwanggono (2015). In the study results, it is known that SIZE has a significance level of 0.151 which means above 0.05. Therefore, the SIZE variable is considered to not influence tax aggressiveness.
In contrast to the results of research by Purwanggono, the results of research conducted by Kuriah (2015) stated that SIZE has a positive influence on tax aggressiveness. This shows that the higher the size of the company, the higher the tax aggressiveness of the company. The larger the company's size, the company can use its resources (assets). Companies with large categories can pay more tax experts to manage taxes. In addition, the greater the company's total assets indicate the size of the company is complex, the transactions will be more complex. This allows companies to take advantage of existing loopholes to transfer profits to companies in other countries (Dewi and Jati in Hadi and Mangoting, 2014).

4. Conclusion

Based on the data that has been collected to obtain 11 companies with a total sample of 44 pieces, the conclusions can be drawn from this study, i.e.:

1. The variable Corporate Social Responsibility (CSR) in trading and service companies from 2013 to 2016 has a p-value of 0.0361 which means it is smaller than $\alpha = 0.05$, indicating that CSR influences tax aggressiveness, while the coefficient value on the number 0.177957 shows that CSR has a positive effect on ETR, but has a negative effect on tax aggressiveness. High CSR disclosure figures indicate that the company cares and pays attention to environmental and social conditions in carrying out its operational activities. Companies that are aggressive towards taxes have relatively low transparency. Therefore, companies that disclose large amounts of CSR should pay taxes properly. In other words, H1 can be accepted.
2. The gender variable Chief Financial Officer (POST) in trading and service companies from 2013 to 2016 has a p-value of 0.1324 which means it is greater than $\alpha = 0.05$ with a coefficient value of 0.017843, indicating that POST does not influence tax aggressiveness. In previous studies, it can be concluded that gender does not affect tax compliance and tax morals. In this study, both men and women have the same treatment of tax aggressiveness. In other words, H2 is rejected.
3. The majority ownership variable (FAM) in trading and service companies from 2013 to 2016 has a p-value of 0.9448 which means it is greater than $\alpha = 0.05$ with a coefficient of -0,000937, indicating that FAM does

not influence tax aggressiveness. Companies owned by the majority and minority do not have different attitudes towards tax aggressiveness. In other words, H3 is rejected.

4. The three independent variables, namely Corporate Social Responsibility (CSR), Gender Chief Financial Officer (CFO), and Majority Ownership, have a Prob (F-statistic) of 0,000591, which means greater than 0.05 indicates that the three independent variables have influence together with Tax Aggressiveness. In other words, H4 can be accepted.
5. The company size control variable (SIZE) in trade and service companies from 2013 to 2016 has a p-value of 0.0019 which means it is smaller than $\alpha = 0.05$, indicating that SIZE influences tax aggressiveness, while the coefficient value in figure -0,011408 shows that SIZE has a negative effect on ETR, but has a positive effect on tax aggressiveness. The larger the company, the higher the company's complexity, so there can be various kinds of gaps in carrying out tax aggressiveness. For example, suppose the company has an overseas branch or subsidiary with a low tax rate. In that case, the company can use the gap to transfer earnings to the overseas branch or subsidiary. It can be concluded that companies with large sizes are more prone to be aggressive towards tax. In other words, H5 can be accepted.

Limitation

This study does not escape from several limitations, i.e.:

1. Limited information regarding the Corporate Social Responsibility Report carried out by the company in the Financial Statements.
2. The study was only four years with three independent variables, so the research conducted could not provide maximum results.

Suggestion

After conducting this research and reviewing the limitations faced by researchers, then the advice given is as follows:

1. Government

The results showed that CSR negatively affected tax aggressiveness. This shows that the lower the CSR disclosure rate, the greater the level of tax aggressiveness. In addition, the results of the study also showed that company size had a positive effect on tax aggressiveness. This indicates that the larger the company's size, the company will be more vulnerable to tax aggressiveness. It is recommended that the government pay more attention to companies with a low level of CSR disclosure with large company sizes to minimize the possibility of tax aggressiveness by companies.

2. Investors

The results showed that CSR negatively affected tax aggressiveness. This shows that the lower the CSR disclosure rate, the greater the level of tax aggressiveness. In addition, the results of the study also showed that company size had a positive effect on tax aggressiveness. This indicates that the larger the company's size, the company will be more vulnerable to tax aggressiveness. Investors are advised to reconsider when investing their shares in companies with a low level of CSR disclosure with a large company size because these companies tend to be aggressive towards tax. Companies that are too aggressive towards taxes cannot be said to be good companies to invest in. That is because the risk of companies dealing with tax problems will be even greater, and the company's image can decline.

3. Author

For the writer, it is suggested that further research can be considered to increase the research period to more than four years and try to examine companies in other sectors outside of trade and services to obtain more valid research results.

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