

Does Audit Quality Moderate the Relationship Between Corporate Social Responsibility and Tax Avoidance?

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Abstract

This study examines the effect of Corporate Social Responsibility (CSR) on tax avoidance and the moderating role of Big 4 audit quality within the Indonesian mining and energy sector. Using the Effective Tax Rate (ETR) as an inverse proxy for tax avoidance, the results reveal that extensive CSR disclosures significantly increase ETR, thereby actively reducing tax avoidance behavior. This major finding strongly supports legitimacy theory, demonstrating that environmentally sensitive firms utilize integrated social transparency and tax compliance to satisfy societal expectations, mitigate reputational risks, and secure their operational license. Conversely, the statistical analysis indicates that Big 4 audit quality fails to moderate this relationship, which contradicts traditional agency theory expectations regarding external governance. This lack of moderation demonstrates that in a highly complex and capital-intensive sector, external auditors function primarily to provide professional assurance on financial statement fairness rather than intervening in or restructuring strategic corporate tax planning. Consequently, tax policy remains a strictly internal managerial decision, and elite external oversight does not automatically enhance the impact of social commitments on tax compliance.

Keywords

Corporate Social Responsibility; Tax Avoidance; Audit Quality; Indonesia Stock Exchange



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INTRODUCTION

Taxes represent a mandatory contribution to the state used for public prosperity (Yusnita, 2023), serving as the primary funding source for national development (Ivanda et al., 2024). However, corporations often view taxes as a financial burden that diminishes net profits and cash flows distributable to shareholders (Jarne et al., 2022). This conflict is highly relevant in the mining sector listed on the Indonesia Stock Exchange (IDX). According to the Indonesian Mining Association (IMA), this sector contributes a massive 20% to 25% of total national receipts, with metal mineral revenues alone skyrocketing to IDR 45 trillion in 2024

(Wulandari et al., 2024).

The magnitude of this tax burden underscores the urgency of examining tax avoidance within the mining sector. Complex operations, high production costs, and commodity price fluctuations frequently drive these companies to engage in tax planning to maintain liquidity (Prasetyawati & Fuadah, 2025; Suripto & Novitaria, 2021)). However, this triggers an ethical contradiction when juxtaposed with Corporate Social Responsibility (CSR) disclosures. Ideally, corporations with high CSR commitments should avoid aggressive tax avoidance, as such practices undermine business ethics and the public interest (Ivanda et al., 2024; Yusnita, 2023). Therefore, more extensive CSR disclosure is expected to lower the tendency toward tax avoidance to maintain reputation and legitimacy (Marques et al., 2024).

This managerial dilemma can be thoroughly understood through the lenses of Legitimacy Theory and Agency Theory. Under Legitimacy Theory, mining companies bear an "implicit contract" to align with societal norms because their activities carry high environmental and social risks; thus, compliant tax payment manifests this social contribution (Garcia et al., 2024; Jarne et al., 2022). Conversely, Agency Theory highlights information asymmetry, where managers (agents) minimize tax expenses to maximize financial performance before shareholders (principals) (Sim et al., 2024). While managers may use CSR as a symbolic shield to deflect stakeholder pressure, a substantive CSR commitment will prevent them from pursuing overly aggressive tax strategies (Afrilyani et al., 2024; Febriyanti & Sudarto, 2023).

This relationship necessitates a robust external monitoring mechanism, which can be provided by audit quality. Audit quality, proxied by Big 4 Public Accounting Firms (KAP), reflects the capability to detect financial misstatements rigorously and independently (Ivanda et al., 2024; Junaidi et al., 2023), making them highly competent in identifying complex tax planning schemes (Budiantoro et al., 2022). Big 4 auditors strengthen the negative effect of CSR on tax avoidance through two mechanisms (Prameswari & Budyastuti, 2023). First, their risk-based procedures distinguish whether CSR is genuine or merely cosmetic "window dressing" (Wahab et al., 2022). Second, their high reputation exerts external pressure, as any material tax findings would directly impact the audit opinion (Jarne-Jarne et al., 2022; Mashuri, 2023)

Despite these theoretical arguments, the primary motivation for this study stems from persistent inconsistencies in prior empirical results (Kurniawati & Pertiwi, 2024). Some studies support the hypothesis that CSR negatively affects tax

avoidance as a form of normative compliance (Ariesta & Sarumpaet, 2026; Hafizhah et al., 2025). On the other hand, several researchers have found a positive impact, where CSR expenditures are used as a political tool to distract public attention from low tax payments (Pandapotan, 2023). This inconsistency is further highlighted by findings showing no significant effect or failure of audit quality to moderate the relationship (Junaidi et al., 2023; Mashuri, 2023), driving the reintroduction of audit quality as a moderating variable (Erawati & Sari, 2021).

To bridge this gap, this study presents three dimensions of novelty. First, it integrates both Legitimacy Theory and Agency Theory simultaneously to dissect managerial behavior in the Indonesian mining sector (Mashuri, 2023). Second, it specifically focuses on the interaction of Big 4 audit quality in a sector characterized by intense regulatory oversight and environmental risks (Jarne et al., 2022; Prameswari & Budyastuti, 2023). Third, using financial data from 2020–2024 offers a unique post-pandemic economic transition context, where mining corporations faced severe internal liquidity pressures alongside high demands for tax contributions to fuel national economic recovery (Kurniawati & Pertiwi, 2024; Xu et al., 2022).

METHODS

The population of this study comprises energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The sample was selected based on predetermined criteria to ensure the availability and completeness of the required data. The detailed sampling criteria are presented in Table 1.

Table 1. Variable Measurements

Variables	Measurements	Formula
Dependent Variable	Effective Tax Rates (ETR)	$ETR = \frac{\text{Income Tax Expense}}{\text{EBIT}}$
Independent Variable	Corporate Social Responsibility Disclosure Index (CSRDI)	$CSRDI = \frac{\text{Number of CSR item Diclosed}}{\text{Total Number of CSR Disclosure}}$
Moderating Variable	Dummy for BIG 4 Company	Big 4 Company = 1 Non Big 4 Company = 0
Control Variabel	Debt To Assets Ratio (DAR)	$DAR = \frac{\text{Total Debts}}{\text{Total Assets}}$
	Return on Assets (ROA)	$ROA = \frac{\text{Net Return}}{\text{Total Assets}}$

Firm Size (SIZE)	Ln (Total Assets)
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Source: Data Processed (2026)

This study employed panel data regression analysis using STATA 17.0 to examine the effect of Corporate Social Responsibility (CSR) on tax avoidance, as well as the moderating role of audit quality. The analysis incorporated both cross-sectional and time-series data, enabling the model to capture variations across firms and over time. Panel data regression was selected because it provides more efficient parameter estimation, minimizes collinearity among variables, and controls for unobserved individual heterogeneity. The regression equations used to test each hypothesis are presented as follows:

$$ETR = \alpha + \beta_{1CSR} + \beta_{2DAR} + \beta_{3ROA} + \beta_{4SIZE} + \varepsilon$$

$$ETR = \alpha + \beta_{1CSR} + \beta_{2BIG4} + \beta_{3CSR*BIG4} + \beta_{4DAR} + \beta_{5ROA} + \beta_{6SIZE} + \varepsilon$$

Notes:

ETR: Effective Tax Rates

CSR: Corporate Social Responsibility

DAR: Debt to Assets Ratio

ROA: Return on Assets

SIZE: Firm Size

FINDINGS AND DISCUSSION

Table 2. Descriptive Statistics

Variable	Obs	Mean	Std. dev.	Min	Max
ETR	68	0.295	0.152	-0.007	0.954
CSR	68	0.805	0.089	0.486	1.000
BIG4	68	0.676	0.471	0.000	1.000
DAR	68	0.354	0.161	0.103	0.761
ROA	68	0.166	0.178	-0.035	0.616
SIZE	68	30.839	0.933	28.574	32.765

Source: Data Processed (2026)

Table 2 presents the descriptive statistics for all research variables across 68 observations. Corporate Social Responsibility (CSR) disclosure exhibits a high mean value of 0.805 with a minimum of 0.486, a maximum of 1.000, and a low standard deviation of 0.089. This indicates that mining and energy firms listed on the IDX generally maintain extensive and relatively uniform sustainability reporting, with most companies approaching maximum disclosure compliance to align with stakeholder expectations.

The dependent variable, Effective Tax Rate (ETR), shows an average of 0.295 with a standard deviation of 0.152, reflecting noticeable variations in tax contribution levels among the sampled firms. ETR values range from a minimum of -0.007 to a maximum of 0.954. Given that ETR serves as an inverse proxy for tax avoidance, these figures demonstrate that while some firms maintain high tax compliance, others register exceptionally low or negative tax rates, indicating the employment of aggressive tax planning or tax relief mechanisms.

Regarding external governance, the audit quality proxy (BIG4) reports a mean value of 0.676 and a standard deviation of 0.471. As a dummy variable ranging from 0.000 to 1.000, this average indicates that a substantial majority (67.6%) of the observed mining companies utilize the services of prestigious Big 4 Public Accounting Firms. This high adoption rate underscores the sector's reliance on high-quality external auditing to navigate complex financial structures and maintain transparency before regulators and investors.

Table 3. Model Selection Test

Model	Test	Metrik	Stats	Prob	Model Selected
Non Moderated Regression	Chow	F	2.35	0.014	REM
	Hausman	Chi ²	4.56	0.336	
	LM	Chibar ²	2.53	0.056	
Moderated Regression	Chow	F	1.97	0.041	FEM
	Hausman	Chi ²	12.73	0.026	
	LM	Chibar ²	0.05	0.412	

Source: Data Processed (2026)

Table 3 outlines the panel data model selection results. For the non-moderated regression, the Chow test favors FEM ($p = 0.014$), but the Hausman test ($p = 0.336$) and LM test ($p = 0.056$) confirm that the Random Effect Model (REM) is the most appropriate estimation method. Conversely, for the moderated regression, both the Chow test ($p = 0.041$) and Hausman test ($p = 0.026$) systematically reject their null hypotheses, determining the Fixed Effect Model (FEM) as the optimal choice once the interaction variable is introduced.

Table 4. Collinearity Test

Variable	CSR	BIG4	DAR	ROA	SIZE	VIF
CSR	1.000					1.07
BIG4	-0.178	1.000				1.19
DAR	0.733***	-0.001	1.000			1.03
ROA	-0.212***	0.087	-0.213***	1.000		1.07

SIZE	0.895***	0.305**	0.759***	-0.299***	1.000	1.22
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Source: Data Processed (2026)

Table 4 displays the Pearson correlation matrix alongside Variance Inflation Factor (VIF) values to evaluate potential multicollinearity. While Corporate Social Responsibility (CSR) and debt-to-asset ratio (DAR) exhibit strong, significant correlations with company size (SIZE) at \$0.895\$ and \$0.759\$ (\$p < 0.01\$), the multicollinearity diagnostic remains within safe parameters. All individual VIF values range from 1.03 to 1.22, falling well below the conservative threshold of 5.0 (or 10.0), which confirms the absence of severe multicollinearity and validates the stability of the subsequent panel data regression models.

Table 5. Regression Result

Variable	Dependent Variable: ETR		Dependent Variable: ETR	
	Model 1 (REM)		Model 2 (FEM)	
	Coefficient	Prob	Coefficient	Prob
CSRDI	0.334	0.041**	0.627	0.113
BIG4			0.105	0.381
CSR*BIG4			-0.098	0.408
DAR	0.177	0.123	0.301	0.065*
ROA	-0.259	0.017**	-0.110	0.197
SIZE	-0.028	0.155	-0.121	0.108
Constant	0.873	0.145	3.405	0.107
	R-squared	0.1298		0.1175
	Wald chi2	7.85	F Stats	0.90
	Prob > chi2	0.0972	Prob > F	0.525

Source: Data Processed (2026)

*Notes: This estimate using. Robust standard errors are used to calculate the significance levels. ***, **, and * indicate significance at the 1%, 5%, and 10% levels, respectively.*

The Effect of Corporate Social Responsibility on Tax Avoidance

The hypothesis testing results show that Corporate Social Responsibility (CSR) has a positive and significant effect on the Effective Tax Rate (ETR), with a coefficient of 0.334 and a p-value of 0.041. Since ETR is inversely related to tax avoidance, higher CSR disclosure increases the ETR, thereby reducing tax avoidance behavior, which aligns with Nassar et al. (2026) and Ivanda et al. (2024). Under legitimacy theory Almutairi & Abdelazim (2024) state that this occurs because firms operate via an implicit social contract, using CSR to fulfill social expectations and maintain their social license to operate. Since aggressive tax avoidance reduces public welfare and violates this contract (Widuri et al., 2026), high CSR firms strictly limit aggressive tax planning to safeguard their reputation (Widuri et al., 2026). Furthermore, under

legitimacy theory (Hidayat & Novita, 2023), companies are accountable to the broader community and government rather than just shareholders. Consequently, compliant tax payment is treated as a substantive extension of their social responsibility (Yusnita, 2023b)

In the mining sector, this relationship becomes exceptionally critical due to the extraction of state-owned natural resources and high environmental risks (Astuti & Dinarjito, 2024). This exposure places mining corporations under intense scrutiny from the government, investors, and public organizations (Winarno et al., 2021). Beyond executing sustainability programs, these firms must display high tax compliance as vital compensation for resource exploitation and national contribution (Kovermann & Velte, 2021). Therefore, mining companies with extensive CSR disclosures actively reject tax avoidance strategies, as aggressive tax schemes present severe reputational liabilities, invite regulatory backlash, and directly destroy the social legitimacy established through their sustainability initiatives (Luxmawati & Prihantini, 2020).

The Role of Audit Quality in the Relationship Between CSR and Tax Avoidance

The hypothesis testing results show that the interaction variable $CSR \times BIG4$ has a coefficient of -0.098 with a p-value of 0.408, indicating that the interaction between CSR and audit quality has no significant effect on the Effective Tax Rate (ETR). Consequently, audit quality from Big 4 Public Accounting Firms does not moderate the influence of CSR on ETR. Since ETR is inversely related to tax avoidance, this finding indicates that utilizing a Big 4 auditor fails to strengthen the role of CSR in suppressing tax avoidance, leading to the rejection of the moderation hypothesis. This aligns with Mashuri (2023), who found that audit quality does not necessarily moderate the relationship between CSR and tax avoidance. This outcome fails to support agency theory (Limantoro & Ardini, 2026), which positions high-quality external audits as a corporate governance mechanism to mitigate information asymmetry and curb opportunistic managerial behavior like aggressive tax planning (Nurdiana & Usnan, 2025). Instead, it shows that Big 4 oversight does not guarantee that a company's social disclosures translate into compliant tax behavior, meaning agency conflicts regarding tax policies persist (Nyamekye et al., 2025).

In the energy and mining sector, this lack of moderation highlights that employing a Big 4 firm does not enhance the capacity of CSR to curb tax avoidance. Given the highly complex business structures, massive transactions, and sophisticated tax schemes characteristic of mining operations, tax policy remains an internal, strategic managerial decision (Kusumawati & Kiryanto, 2025). Under these

conditions, external auditors function primarily to provide assurance on the fairness of financial statements rather than to intervene in or alter corporate business strategies regarding taxation (Ramdiani et al., 2023). Therefore, even when utilizing Big 4 firms, audit quality remains unable to strengthen the bridge between corporate social responsibility and a reduction in tax avoidance practices within energy sector corporations (Junaidi et al., 2023; E. M. Kurniawati & Rokhimah, 2024).

CONCLUSION

This study aims to examine the effect of Corporate Social Responsibility (CSR) on tax avoidance, as measured by the Effective Tax Rate (ETR), and to investigate whether audit quality, proxied by Big 4 audit firms, moderates this relationship in energy sector companies, particularly mining subsector firms listed on the Indonesia Stock Exchange during the 2020–2024 period. The findings indicate that CSR has a positive and significant effect on ETR, implying that greater CSR disclosure is associated with higher tax compliance and lower levels of tax avoidance. However, audit quality is not found to moderate the relationship between CSR and ETR.

The results suggest that CSR disclosure can serve as an effective mechanism to encourage corporate tax compliance and reduce aggressive tax avoidance practices. In contrast, the insignificant moderating effect of audit quality indicates that tax-related decisions are driven more by management's internal commitment and corporate policies than by external monitoring through reputable audit firms.

This study has several limitations. First, the sample is limited to companies in the energy sector, particularly the mining subsector, which restricts the generalizability of the findings to other industries. Second, audit quality is measured solely using a dummy variable that distinguishes between Big 4 and non-Big 4 audit firms, which may not fully capture other important aspects of audit quality, such as industry specialization or tax expertise.

Based on these findings, companies are encouraged to strengthen the quality of their CSR disclosure and integrate CSR practices with transparent and ethical tax policies. In addition, regulators should enhance tax supervision and transparency rather than relying solely on the reputation of external auditors as an indicator of corporate tax compliance.

Future research is recommended to expand the sample to other industry sectors to improve the generalizability of the findings. Researchers may also consider using alternative proxies for audit quality or examining other moderating variables, including firm-specific governance mechanisms or external institutional factors, to provide a more comprehensive understanding of the determinants of tax avoidance.

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