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The Mediating Role of Corporate Social Responsibility in the Relationship Between Ownership Structure, Firm Characteristics, and Tax Avoidance

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Abstract

This study analyzes the effect of institutional ownership, managerial ownership, firm size, profitability, and board gender diversity on tax avoidance through corporate social responsibility (CSR) in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2022–2024. Using purposive sampling, 110 companies (330 observations) were analyzed with multiple regression based on data from the IDX, annual reports, and sustainability reports. The results indicate that profitability (ROA) has a negative and significant effect on the Effective Tax Rate (ETR), suggesting higher tax compliance among more profitable firms, while institutional ownership, managerial ownership, firm size, and board gender diversity show no significant effect on tax avoidance, and CSR does not mediate the relationship between these variables and tax avoidance.

Keywords Institutional Ownership, Managerial Ownership, Firm Size, Profitability, Tax Avoidance

INTRODUCTION

Taxes are a key pillar of a nation's financial system, serving as a source of revenue used to finance various development programs and public services aimed at improving the welfare of the nation's people. In Indonesia, taxes are regulated by various laws aimed at creating a fair, transparent, and accountable tax system. One example of a regulation governing taxation in Indonesia is Law Number 28 of 2007, Article 1, Number 1, which states that taxes are mandatory contributions to the state owed by individuals or entities, which are compulsory under the law, without receiving any direct compensation, and are used for state purposes for the greatest prosperity of the people.

The government imposes taxes in the form of tax collection on taxpayers. Because paying taxes to the state does not directly impact individuals and companies (Santoso et al. 2021), they often perceive taxes as a heavy burden that can reduce their income or profits (Madani et al. 2023). Consequently, individuals and companies seek ways to avoid or minimize tax payments, both legally and illegally.

According to Hariana (2022), one case of tax avoidance occurred in 2019 by PT. Adaro Energy Tbk. This company is suspected of carrying out tax avoidance practices by transferring large amounts of profits from Indonesia to countries that can exempt taxes or have low tax rates. This company did this from 2009 to 2017, PT. Adaro Energy Tbk is suspected of only paying Rp. 1.75 trillion in taxes lower than what should be paid to Indonesia. PT. Adaro Energy Tbk carries out tax avoidance through transfer pricing, this method is often used by multinational companies to avoid their corporate tax obligations to global companies with lower tax rates. So this kind of practice not only reduces state revenue but also creates unfairness in the market, where companies that comply with their tax obligations must compete with companies that avoid taxes. Therefore, it is important for the government to strengthen regulations and supervision related to tax avoidance practices to protect the country's economic interests.

This study is an extension of previous research conducted by Dakhli (2022). This study differs from previous research in that it used a panel data sample of 200 French companies listed during the 2007-2018 period, while the current study uses manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2022-2024 period. Another difference lies in the independent variables used in this study: Institutional Ownership, Firm Size, and Profitability, mediated by CSR. Furthermore, two other variables, Managerial Ownership and Board Gender Diversity, were added. Handoyo et al. (2022), stated that Managerial Ownership has a significant positive effect on Tax Avoidance, meaning that the higher the proportion of shares owned by managers, the greater the company's tendency to engage in Tax Avoidance practices. Furthermore, Sambuaga and Felicia (2024) stated that Board Gender Diversity exhibits a significant negative effect on Tax Avoidance, meaning that the higher the gender diversity on the board, the higher the level of Tax Avoidance in a company. Although in previous research these two variables were not mediated by CSR, this study still examines the possible mediating role of CSR across all variables to assess the potential for different results.

Based on the background in the previous paragraph, the researchers are interested in conducting further research related to Tax Avoidance. Therefore, this study is entitled "The Effect of Ownership Structure and Other Factors on Tax Avoidance with CSR as a Mediating Variable.".

METHODS

The population of this study consisted of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. The sample was selected using a purposive sampling technique based on several predetermined criteria. Initially, 263 manufacturing companies (789 firm-year observations) were identified. However, companies were excluded if they did not publish annual financial statements for the fiscal years ending December 31, 2022–2024, did not present financial statements in Indonesian Rupiah, did not consistently report positive pre-tax income, had an Effective Tax Rate (ETR) outside the range of 0–1, or did not publish Sustainability Reports during the observation period. After applying these criteria, the final sample consisted of 110 manufacturing companies, representing 330 firm-year observations. The data used in this study were obtained from the Indonesia Stock Exchange (IDX) and related corporate reports.

The dependent variable in this study is tax avoidance, measured using the Effective Tax Rate (ETR), where a lower ETR indicates a higher level of tax avoidance. The independent variables include institutional ownership, measured as the proportion of shares held by institutional investors; managerial ownership, measured by the percentage of shares owned by managers actively involved in corporate decision-making; firm size, measured using the natural logarithm of total assets; profitability, proxied by Return on Assets (ROA) to assess the company's ability to generate earnings from its assets; board gender diversity, measured by the proportion of female members serving on the board of directors or commissioners; and corporate social responsibility (CSR), measured using the Global Reporting Initiative (GRI G4) Disclosure Index, which consists of 91 disclosure indicators. The CSR Disclosure Index (CSRDI) was calculated by assigning a score of one for each disclosed item and zero for each undisclosed item, divided by the total applicable disclosure items for each company. These measurement proxies were adopted from previous empirical studies to ensure the validity and reliability of the research variables.

FINDINGS AND DISCUSSION

Table 2. Descriptive Statistics Test Results

Variable	N	Minimum	Maximum	Mean	Standard Deviation
ETR	330	0.0002239	0.942922	0.235338	0.089529
IO	330	0.0000000	0.999594	0.713689	0.573428
MO	330	0.0000000	0.894444	0.057166	0.131226
SIZE	330	10.2937275	14.10051	12.41447	0.720891
ROA	330	0.0017911	1.002043	0.108691	0.093922
BGD	330	0.0000000	0.800000	0.144527	0.146982
CSR	330	0.0769230	0.516483	0.332733	0.087372

Source: SPSS Data Processing Results

The descriptive statistical analysis presented in Table 2 shows the results for the dependent variable, Tax Avoidance (ETR). The minimum value of ETR is 0.0002239, recorded by Asiaplast Industries Tbk (2022), while the maximum value is 0.942922, recorded by Gema Grahasarana Tbk (2022). The mean value is 0.235338, with a standard deviation of 0.089529. Institutional Ownership (IO) has a minimum value of 0.0000000, recorded by Primadaya Plastindo Tbk (2023 & 2024), and a maximum value of 0.999594, recorded by Samator Indo Gas Tbk (2023). The mean value of Institutional Ownership is 0.713689, with a standard deviation of 0.573428.

Managerial Ownership (MO) has a minimum value of 0.0000000, recorded by Asiaplast Industries Tbk (2022–2024), while the maximum value of 0.894444 is recorded by Beton Jaya Manunggal Tbk (2023). The mean value is 0.057166, and the standard deviation is 0.131226. Firm Size (SIZE) has a minimum value of 10.2937275, recorded by Chemstar Indonesia Tbk (2022), and a maximum value of 14.10051, recorded by Indofood CBP Sukses Makmur Tbk (2024). The mean value is 12.41447, with a standard deviation of 0.720891.

Profitability (ROA) has a minimum value of 0.0017911, recorded by Wahana Inti Makmur Tbk (2024), while the maximum value of 1.002043 is recorded by Aneka Tambang Tbk (2024). The mean value is 0.108691, with a standard deviation of 0.093922. Board Gender Diversity (BGD) has a minimum value of 0.0000000, recorded by several companies, while the maximum value of 0.800000 is recorded by Unilever

Indonesia Tbk (2022–2023). The mean value is 0.144527, with a standard deviation of 0.146982.

Corporate Social Responsibility (CSR) has a minimum value of 0.0769230, recorded by Satyamitra Kemas Lestari Tbk (2022), while the maximum value of 0.516483 is recorded by Sampoerna Agro Tbk (2022–2023). The mean value is 0.332733, with a standard deviation of 0.087372.

Table 3. Coefficient Significance Test Results

Dependent	**TA**	**CSR**	**TA**
Independent	Hypothesis 1	Hypothesis 2	
	Coef.	P-value	Coef.
Constant	0.325	0.001	-0.358
IO	0.005	0.591	0.004
MO	-0.069	0.088	0.016
SIZE	-0.008	0.350	0.054
ROA	-0.236	0.000	0.147
BGD	0.011	0.738	-0.011
CSR	0.090	0.157	
Predicted CSR ($\widehat{CSR}$)			
R^2		0.064	
Adjusted R^2		0.050	
F		4.447	
Prob. F		0.001	

Source: SPSS Data Processing Results

The test results indicate that the direct effect of Institutional Ownership on ETR is not significant, with a significance value of 0.591, which is greater than 0.05. Therefore, H1a is rejected, meaning that Institutional Ownership has no direct effect on the Effective Tax Rate. This finding is consistent with the study conducted by Carrie and Susanty (2024), which states that institutional shareholders focus more on monitoring management and the company's long-term performance, and therefore do not directly influence the company's decision to engage in Tax Avoidance.

The test results show that the direct effect of Managerial Ownership on ETR is not significant, with a significance value of 0.088, which is greater than 0.05. Therefore, H1b is rejected, indicating that Managerial Ownership has no direct effect on the Effective Tax Rate. This finding is consistent with the study conducted by Aldira and Satwiko (2024), which states that the relatively low percentage of managerial ownership results in only a limited influence, leaving managers without sufficient incentives to engage in Tax Avoidance for personal benefit.

The test results indicate that the direct effect of Firm Size on ETR is not significant, with a significance value of 0.350, which is greater than 0.05. Therefore, H1c is rejected, meaning that Firm Size has no direct effect on the Effective Tax Rate. This finding is in line with the study conducted by Sambuaga and Felicia (2024), which states that both large and small companies are required to pay taxes, so company size does not influence management's decision to engage in Tax Avoidance.

The test results indicate that the direct effect of Profitability (ROA) on ETR is significant, with a significance value of 0.000, which is less than 0.05. Therefore, H1d is accepted, indicating that Profitability has a direct effect on reducing the Effective Tax Rate. The unstandardized coefficient (β) of -0.236 indicates a negative relationship between Profitability and the Effective Tax Rate. The higher the Profitability, the lower the ETR, implying that higher Profitability is associated with higher levels of Tax Avoidance. This finding is consistent with the studies conducted by Dakhli (2022) and Rudiatun and Anggorowati (2024), which state that companies with higher profitability tend to be more transparent and compliant with applicable tax regulations in order to maintain their corporate reputation.

The test results indicate that the direct effect of Board Gender Diversity on ETR is not significant, with a significance value of 0.738, which is greater than 0.05. Therefore, H1e is rejected, meaning that Board Gender Diversity has no direct effect on the Effective Tax Rate. This finding is consistent with the study conducted by Xavionly et al. (2023), which states that the presence of women on the board of directors does not influence corporate decision-making, including tax-related decisions.

The test results show that the effect of Institutional Ownership on CSR has a significance value of 0.560, which is greater than 0.05. Therefore, H2a is rejected, indicating that Institutional Ownership has no direct effect on CSR. This finding is consistent with the study conducted by Shinta and Putra (2024), which states that CSR activities are regarded as corporate obligations regardless of the institutional ownership structure. Furthermore, the test results for the effect of predicted CSR ($\widehat{CSR}$) on the Effective Tax Rate (ETR) show a significance value of 0.101, which is also greater than 0.05. Therefore, CSR is not proven to mediate the relationship between Institutional Ownership and Tax Avoidance, indicating that the effect of institutional ownership on Tax Avoidance does not occur through CSR. This finding is inconsistent with the study conducted by Dakhli (2022), which states that CSR acts as a mediating variable in this relationship.

The test results show that the effect of Managerial Ownership on CSR has a significance value of 0.648, which is greater than 0.05. Therefore, H2b is rejected, indicating that Managerial Ownership has no direct effect on CSR. This finding is consistent with the study conducted by Nugraheni et al. (2022), which states that the relatively low level of managerial share ownership has not been sufficient to influence corporate CSR policies. Furthermore, the test results for the effect of predicted CSR ($\widehat{CSR}$) on the Effective Tax Rate (ETR) show a significance value of 0.101, which is also greater than 0.05. Therefore, CSR is not proven to mediate the relationship between Institutional Ownership and Tax Avoidance, indicating that the effect of institutional ownership on Tax Avoidance does not occur through CSR. This finding is inconsistent with the study conducted by Dakhli (2022), which states that CSR acts as a mediating variable in this relationship.

The test results indicate that the effect of Firm Size on CSR has a significance value of 0.000, which is less than 0.05. Therefore, H2c is accepted, indicating that Firm Size has a direct positive effect on CSR, as shown by the unstandardized coefficient (β) of 0.054. This means that the larger the company, the higher the level of CSR activities undertaken. This finding is consistent with the study conducted by Rudiatun and Anggorowati (2024), which states that larger companies possess greater resources and capacity to invest in CSR activities. Furthermore, the test results for the effect of predicted CSR ($\widehat{CSR}$) on the Effective Tax Rate (ETR) show a significance value of 0.101, which is greater than 0.05. Therefore, CSR is not proven to mediate the relationship between Institutional Ownership and Tax Avoidance, which means that the effect of institutional ownership on Tax Avoidance does not occur through CSR. This finding is inconsistent with Dakhli (2022).

The test results indicate that the effect of Profitability on CSR has a significance value of 0.001, which is less than 0.05. Therefore, H2d is accepted, indicating that Profitability has a direct positive effect on CSR, as reflected by the unstandardized coefficient (β) of 0.147. This means that the higher the profitability (ROA), the higher the level of CSR activities undertaken by the company. This finding is consistent with the studies conducted by Rudiatun and Anggorowati (2024) and Shinta and Putra (2025), which state that higher profitability enables companies to generate greater profits and possess more resources to invest in CSR activities. Furthermore, the test results for the effect of predicted CSR ($\widehat{CSR}$) on the Effective Tax Rate (ETR) show a significance value of 0.101, which is greater than 0.05. Therefore, CSR is not proven to mediate the relationship between Institutional Ownership and Tax Avoidance, indicating that institutional ownership does not influence Tax Avoidance through CSR. This finding is inconsistent with Dakhli (2022).

The test results indicate that the effect of Board Gender Diversity on CSR has a significance value of 0.713, which is greater than 0.05. Therefore, H2e is rejected, indicating that Board Gender Diversity has no direct effect on CSR. This finding is consistent with the study conducted by Xavionly et al. (2023). Furthermore, the test results for the effect of predicted CSR ($\widehat{CSR}$) on the Effective Tax Rate (ETR) show a significance value of 0.101, which is also greater than 0.05. Therefore, CSR is not proven to mediate the relationship between Institutional Ownership and Tax Avoidance, indicating that the effect of institutional ownership on Tax Avoidance does not occur through CSR. This finding is inconsistent with the study conducted by Dakhli (2022), which states that CSR serves as a mediating variable in this relationship.

Robustness Test

This additional test was conducted to verify the effect of CSR on ETR in its role as an independent variable. The purpose of this analysis was to re-examine the previous findings, which indicated that CSR was not supported as a mediating variable. The robustness test results show that the significance value (Sig.) of the effect of CSR on ETR is 0.157, which is greater than 0.05. This finding is consistent with the studies conducted by Anggraini and Julisar (2024) and Carrie and Susanty (2024), which state that CSR has no effect on Tax Avoidance because corporate involvement in CSR is primarily associated with building corporate image and fulfilling social responsibility rather than serving as a Tax Avoidance strategy. Therefore, it can be concluded that CSR is not supported as either an intervening variable or an independent predictor of the Effective Tax Rate (ETR).

CONCLUSION

Based on the data analysis, empirical evidence shows that profitability has a negative effect on tax avoidance. Meanwhile, institutional ownership, managerial ownership, firm size, and board gender diversity have no effect on tax avoidance. Corporate social responsibility (CSR) is unable to mediate the effects of institutional ownership, managerial ownership, firm size, profitability, and board gender diversity on tax avoidance, as demonstrated by an additional robustness test.

This study has several limitations, including the limited research period, covering only three years (2022-2024). The residual data before and after the outlier test were not normally distributed and exhibited heteroscedasticity issues in the CSR variable (in model 3). The author's recommendation for future researchers is to use a research period longer than three years to achieve better data quality. Future research should utilize histogram-based data transformation to achieve normal distribution and address heteroscedasticity issues..

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