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# Effect of Capital Intensity on Tax Avoidance: The Moderation Role of Corporate Social Responsibility

**Shokhifatuz Zuhro[1]**
**Suwandi[2]**

**[1,2]Universitas Muhammadiyah Gresik**
**Email: suwandi@umg.ac.id**

## ABSTRACT

This study aims to examine the effect of capital intensity on tax avoidance with corporate social responsibility as a moderating variable. The population used is mining companies listed on the Indonesia Stock Exchange in 2016-2019, a total of 38 companies. The sample of this study amounted to 16 samples selected based on purposive sampling technique. And the observation data amounted to 64 data. This study uses quantitative methods with secondary data sources in the form of complete company annual financial statements. The results of this study indicate that the variable capital intensity has an effect on tax avoidance. And the moderating variable of corporate social responsibility moderates or strengthens the relationship between capital intensity and tax avoidance.

**Keywords**: Capital Intensity; Tax Avoidance;Corporate Social Responsibility

## 1. INTRODUCTION

Based on Law no. 28 of 2001 article 1, taxes are mandatory contributions from individuals or entities based on law to the state with no direct reward, and are used for state purposes for the greatest prosperity of the people.

For the government, taxes are a very important source of income for the welfare of people's lives so that they run well. For companies, taxes are less profitable because companies think that taxes are a burden because they can reduce the company's net profit. It can be seen from the State Revenue and Expenditure Budget (APBN) in 2019 it shows that state revenues reached IDR 2,165.1 trillion. Where the income was obtained from tax revenues of Rp. 1,786.4 trillion, non-tax state revenues of Rp. 378.3 trillion, and from grants of Rp. 0.4 trillion (www.kemenkeu.go.id). From state revenue from tax revenue sources there are often obstacles such as the practice of tax avoidance.

According to Khairunisa, Hapsari, & Aminah (2017) tax avoidance is a legal way of avoiding taxes by exploiting weaknesses in tax regulations to minimize the tax burden without violating tax regulations. Tax avoidance is used by companies to minimize tax expenditure by taking advantage of loopholes in tax regulations so that they do not violate the law (Amalia, 2019). Companies involved in tax avoidance activities have the potential to pose a risk to the company, namely the company will get sanctions and the company's reputation in the public eye will be bad. If tax avoidance activities are still being carried out, it will make state revenue from the tax sector not optimal. According to Suardana (2014), Tax evasion can be said to be a complex and unique issue because on the one hand it is permissible, but not desirable. Because tax avoidance activities can harm the state.

Tax evasion is very important for tax authorities to pay more attention to, because this action might lead to tax evasion efforts. Where this can have a negative impact on the state, because the state will lose the biggest source of income, namely from the taxation sector. Tax avoidance practices are often carried out by corporate taxpayers (companies). While the company is one of the taxpayers who provide a large participation in tax revenues. If tax revenues decrease, state revenues will decrease. So that people's welfare is not evenly

distributed and infrastructure development does not go well.

There are several factors that can influence a company's tax avoidance, one of which is capital intensity. Capital intensity is an investment activity carried out by companies that is associated with investment in the form of fixed assets (Damayanti & Gazali, 2018). The capital intensity will describe how much the company's wealth is invested in the form of fixed assets. Capital intensity has an impact that can reduce company income because almost all fixed assets can experience depreciation or cause depreciation expenses which will add to the company's burden and result in reduced company profits. The greater the depreciation expense, the lower the tax rate paid (Monifa & Achmad, 2018).

*Corporate Social Responsibility*(CSR) was chosen as the moderating variable in this research because management views CSR as a means to interact and contribute to the environment in which the company operates. Corporate Social Responsibility (CSR) is an action to reduce social problems that occur around the community (Dewi, Widiasmara & Amah, 2019). The more companies carry out their forms of responsibility towards the surrounding environment, the company will get a good impression in society. So that consumer loyalty to the company's products will be higher and the company's sales will improve, so that the company's income will increase.

In addition, CSR and tax avoidance have a relationship which can be explained that CSR is the responsibility of the company to all stakeholders (Ningrum, Suprapti & Hidayat Anwar, 2018). The government as a regulator, which is one of the stakeholders of the company. So with that the company is obliged to pay attention to the interests of the government. One of them is by following all the rules that have been made, such as being obedient to paying taxes and not doing tax evasion. Tax avoidance is an act that is not socially responsible, so it can be concluded that companies that carry out tax avoidance activities are not socially responsible (Lanis & Richardson, 2012). The phenomenon of tax avoidance is not only carried out by national companies but also by multinational companies. The government is more focused on paying attention to tax avoidance because it greatly affects state revenue. The Panama Papers case is in the spotlight of the Indonesian government because it is the biggest case of tax evasion.

Many businessmen divert their money to panama to avoid taxes in Indonesia. This is a serious problem for the Directorate General of Taxes to improve the taxation system in Indonesia. Companies do tax avoidance with the mode of transfer pricing or transferring taxable profits in Indonesia to other countries as well as reducing profits from purchases of raw materials that are not fair.

## 2. RESEARCH METHODS

### *2.1 Population and Sample*

The population of this study is the 2016-2019 mining companies listed on the Indonesia Stock Exchange. The sample in this study are mining companies in 2016-2019 which are listed on the Indonesian Stock Exchange. The sample is determined by purposive sampling method which has the following criteria:

a. Mining sector companies listed on the Indonesia Stock Exchange from 2016-2019.
b. Companies that publish financial reports and annual reports from 2016-2019.
c. Companies that have profits, namely not experiencing losses from 2016-2019.

### *2.2 Data Types and Sources*

The type of data in this research is secondary data. According to Sugiyono (2012: 137) secondary data is a source of data that is indirectly given to data collectors. Secondary data is generally in the form of published and unpublished notes, evidence, documentary data. The data was obtained from the Indonesian Stock Exchange website (www.idx.co.id) in the form of published annual reports of mining companies from 2016-2019.

# 3. RESEARCH RESULT

## 3.1 Descriptive statistics

Descriptive statistical analysis is a method to provide an overview or description of a data in a research sample starting from the average value, standard deviation, minimum value and maximum value of each variable. Following are the results of the data analysis that has been carried out for each variable:

**Table 1. Descriptive Statistics**

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| ETR | 58 | ,058 | ,575 | ,31667 | ,096218 |
| CI | 58 | ,002 | ,512 | ,25762 | ,100818 |
| CSR | 58 | ,132 | ,648 | ,34800 | ,140353 |
| Valid N (listwise) | 58 | | | | |

Source: SPSS Output Results, 2021

Based on the results that have been obtained from the SPSS results after carrying out the outliers shown in table 1 above, the research sample which was previously 64 data becomes 58 data. Then it can be concluded that:

a. The variable with a total of 58 companies observed, tax avoidance which is proxied by ETR has an average value of 0.31667 and the standard deviation value obtained is 096218. The ETR variable has a minimum value of 0.058 and a maximum value of 0.575.
b. The average value of the capital intensity variable is 0.25762 and the standard deviation value is 0.100818. The minimum value of the capital intensity variable is 0.002 and the maximum value is 0.512.
c. The average value of the corporate social responsibility variable proxied by CSR is 0.34800 and the standard deviation value is 0.140353. The minimum value is 0.132 and the maximum value is 0.648.

## 3.2 Classic assumption test

Before carrying out the regression test, the classical assumption test was first carried out to test the quality of the data obtained. The classic assumption test used in this study is the data normality test, multicollinearity test, heteroscedasticity test and autocorrelation test.

### 3.2.1 Normality test

The data normality test is used to find out whether the data that has been tested is normally or not normally distributed. One sample Kolmogrov-Smirnov is used to test the data normality test. Following are the results of the data normality test on 64 samples using the Kolmogrov-Smirnov one sample.

**Table 2. One-Sample Kolmogorov-Smirnov Test**

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 58 |
| Normal Parameters[a,b] | Mean | ,0000000 |
| | Std. Deviation | ,09292817 |
| Most Extreme Differences | Absolute | ,084 |
| | Positive | ,066 |
| | Negative | -,084 |
| Test Statistic | | ,084 |
| Asymp. Sig. (2-tailed) | | ,200[c,d] |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: SPSS Output Results, 2021

Based on table 2 using the Kolmogorov-Smirnov one sample for the normality test above, it can be seen that the Kolmogorov-Smirnov Z or Statistical Test has a value of 0.084 with a significance value of 0.200. Shows that the significance value is greater than 0.05 (0.200 > 0.05). So it can be concluded that the data normality test from this study is normally distributed or the assumption of normality of the data has been fulfilled.

The data normality test can also be seen with the normal P-Plot graph. Normal P-Plot graphused to see the normality of the data in the regression model. The following normal P-Plot graph is presented in the image below:

**Normal PP Plot of Regression Standardized Residual**

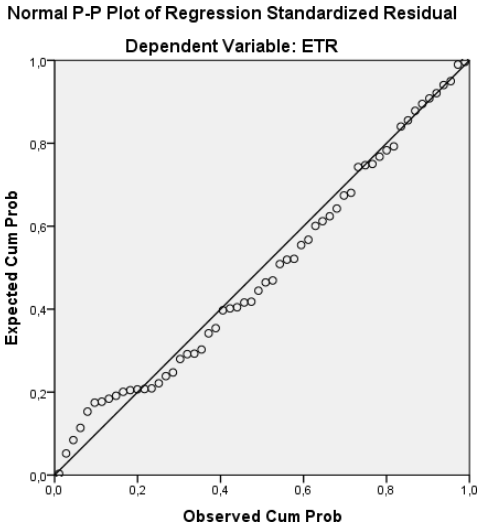


**Figure 2. Normality Test Results**

On normal graphs the standardized P-Plot regression shows the result that the data points (plots) are spread around the diagonal line and follow the direction of the diagonal line. So it can be concluded that the data in this study are normally distributed.

### 3.2.2 Multicollinearity Test

Multicollinearity test was conducted to see whether there is a correlation between the independent variables in the regression model. To assess the presence or absence of multicollinearity, it can be seen from the tolerance value and Variation Inflation Factor (VIF). Common values used to assess the presence or absence of multicollinearity are a tolerance value of 0.10 and a VIF value of 10. If the tolerance value is > 0.10 or VIF < 10, it indicates that the regression model does not experience multicollinearity. The following are the results of the multicollinearity test which are presented in the table below:

**Table 3. Multicollinearity Test**

**Coefficients[a]**

| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | Tolerance | VIF |
| 1 | CI | ,992 | 1,008 |
| | CSR | ,992 | 1,008 |

a. Dependent Variable: ETR

**Results**

Source: SPSS Output Results, 2021

Based on the results of the multicollinearity test in the table above, it shows that each variable has a tolerance value greater than 0.10 and a VIF value of less than 10. So it can be said that there is no multicollinearity between the independent variables in the regression model.

### 3.2.3 Heteroscedasticity Test

The heteroscedasticity test was carried out to test whether there is an unequal variance from one observation residual to another observation residual in the regression model. The heteroscedasticity test uses a scatterplot to analyze the graph. If there are certain patterns or points that form a regular pattern (wavy, widened then narrowed) it indicates a heteroscedasticity problem. Meanwhile, if there is an unclear pattern or the dots spread above or below the number 0 on the Y axis, it indicates that there is no heteroscedasticity. Following are the results of the heteroscedasticity test using the scatterplot:

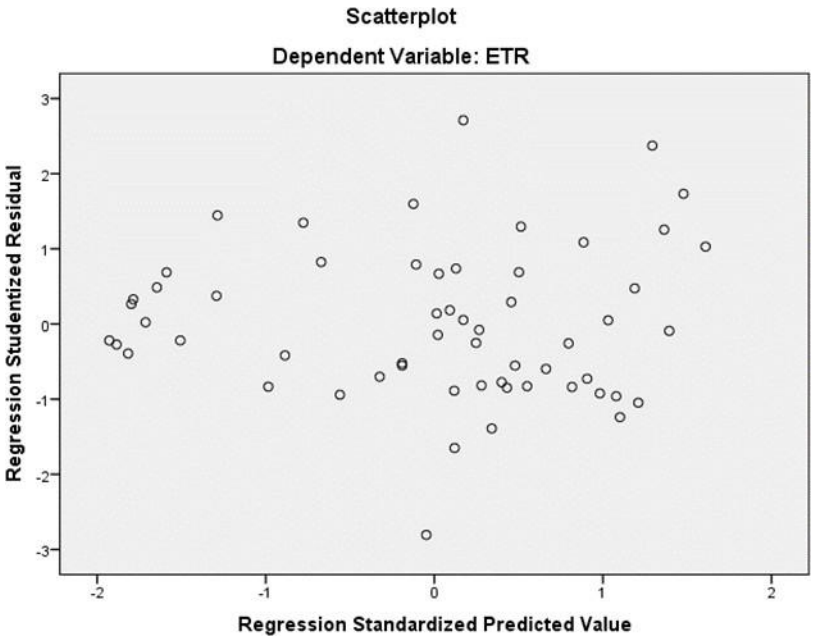


**Figure 3. Heteroscedasticity Test Results**

Based on the scatterplot graph above, the points are randomly distributed and do not form a specific pattern. These points are spread above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity problem in the regression model.

### 3.2.4 Auocorelation Test

The autocorrelation test was carried out to test whether there is a correlation between the t-period disturbance errors and the previous t-period errors in the regression model. Using the Durbin-Watson test to determine whether there is autocorrelation in this study. Following are the results of the Durbin-Watson test, as shown in the following table:

**Table 4. Autocorrelation Test Results**

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | ,259[a] | ,067 | ,033 | ,094603 | 2,047 |

a. Predictors: (Constant), CSR, CI

b. Dependent Variable: ETR

Source: SPSS Output Results, 2021

Based on table 4.9 above, the DW calculated value obtained is 2.047. To see whether there is autocorrelation is by comparing the DW table values. The value of the DW table is obtained from the number of independent variables (k) and the number of research samples (N) with a significance table value of 5%. The number of samples (N) is 58, the number of independent variables (k) is 2, the dU value obtained is 1.6475 and the dL obtained is 1.5052. The 4-dU result is 2.3525 and the 4-dL result is 2.4948. Based on the results obtained, it can be concluded that there is no autocorrelation in the data. These results can be seen by the value of dU (1.6475) < DW (2.047) < 4-dU (2.3525).

### 3.2.5 Simple Linear Regression Test

Simple linear regression analysis is used for the partial effect of the independent variables on the dependent variable. The following are the results of a simple linear regression, as shown in the table below:

**Table 5. Simple Linear Regression Analysis Results**

Coefficients[a]

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,299 | ,035 | | 8,507 | ,000 |
| | CI | ,069 | ,127 | ,072 | ,539 | ,592 |

a. Dependent Variable: ETR

Source: SPSS Output Results, 2021

Based on table 5 above, the resulting regression equation is as follows: ETR = 0.299 + 0.069CI + ε

### 3.2.6 Moderation Regression Analysis

Simple linear regression analysis is used for the partial effect of the independent variables on the dependent variable. The following are the results of a simple linear regression, as shown in the table below:

**Table 6. Simple Linear Regression Analysis Results**

Coefficients[a]

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,299 | ,035 | | 8,507 | ,000 |
| | CI | ,069 | ,127 | ,072 | ,539 | ,592 |

a. Dependent Variable: ETR

Source: SPSS Output Results, 2021

Based on table 6 above, the resulting moderation regression equation is as follows:
ETR = 0.110 + 1.005CI + 0.678CSR – 3.259CI*CSR + ε

Based on the regression equation, the constants and each coefficient of each variable can be explained as follows:

1. The constant has a value of 0.110 indicating that if the regression coefficient of the independent variable in the regression equation is assumed to be equal to 0, then tax evasion has increased by 0.110.
2. The capital intensity regression coefficient has a value of 1.005 indicating that when capital intensity increases by one unit, it will increase tax evasion by 1.005 assuming a constant and the regression coefficient of other independent variables in the regression equation is zero.
3. The CSR regression coefficient has a value of 0.678 indicating that when CSR increases by one unit, it will increase tax evasion by 0.678 assuming the constants and regression coefficients of other independent variables in the regression equation are zero.
4. The CI*CSR regression coefficient has a value of -3.259 indicating that when CI*CSR increases by one unit, it will reduce tax evasion by -3.259 assuming the constants and regression coefficients of other independent variables in the regression equation are zero.

## 3.3 Hypothesis test

### 3.3.1 Statistical Test t

The t statistical test is used to partially test each independent variable on the dependent variable. If the significance value is <0.05 and the tcount value is > ttable at α = 0.05 or 5%, the independent variable has a significant effect on the dependent variable. The following are the results of the t statistical test, as shown in the table below:

**Table 7. Partial Test Results (t test)**

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,110 | ,099 | | 1,114 | ,270 |
| | CI | 1,005 | ,350 | 1,053 | 2,870 | ,006 |
| | CSR | ,678 | ,305 | ,989 | 2,226 | ,030 |
| | CI*CSR | -3,259 | 1,123 | -1,565 | -2,902 | ,005 |

a. Dependent Variable: ETR

Source: SPSS Output Results, 2021

Based on table 7, the tcount value of each variable is obtained. To be able to conclude the results of the t test, first determine the t table used. The ttable value is obtained from NK where N is the number of samples and K is the number of variables. So that df has a value of 55 (58-3) and a ttable value of 2.00404 with a significance of 0.05.

### 3.3.2 Statistical Test F

The F statistic test is used to determine whether the independent variable influences the dependent variable simultaneously. If the significance value is <0.05 and Fcount > Ftable at α = 5%, the independent variable has a significant effect on the dependent variable. The following are the results of the F statistical test, as shown in the table below:

**Table 8. Simultaneous Test Results (F test)**

**ANOVA[a]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | ,102 | 3 | ,034 | 4,306 | ,009[b] |
| | Residual | ,426 | 54 | ,008 | | |
| | Total | ,528 | 57 | | | |

a. Dependent Variable: ETR

b. Predictors: (Constant), CI*CSR, CI, CSR

Source: SPSS Output Results, 2021

Based on table 8 above, an Fcount value of 4.306 is obtained with a significance of 0.009. The simultaneous test is obtained by comparing the Fcount value with the Ftable value which can be obtained by looking at df1 which is the number of variables and then determined by df2 which is the number of research samples. In this study df1 has a value of 3 and df2 has a value of 55 (58-3). The Ftable value obtained is 2.77. So it can be concluded that the independent variable simultaneously, namely the capital intensity variable significantly influences the dependent variable, namely tax avoidance with corporate social responsibility as a moderating variable, because the value of Fcount > Ftable is 4.306 > 2.77 with a significance level below 0.05 or 5% namely 0.009 <0.05.

### 3.3.3 Analysis of the Coefficient of Determination (Adjusted R Square)

The coefficient of determination test was carried out to test how big the regression model is in explaining variable variations. The coefficient of determination is between zero and one. If the value of R2 is small, the ability of the independent variable to explain the dependent variable is very limited. If the value of R2 is close to 1, the independent variable provides all the information to predict the variation of the dependent variable.

**Table 9. Test Results for the Coefficient of Determination of Model I**

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | ,072[a] | ,005 | -,013 | ,096823 |

a. Predictors: (Constant), CI

b. Dependent Variable: ETR

Source: SPSS Output Results, 2021

Based on table 9 above, it shows that the adjusted R square has a value of -0.013 which means that tax avoidance is influenced by capital intensity of -0.013 or -1.3% and the rest is explained by other factors.

**Table 10. Test Results for the Coefficient of Determination of Model II**

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | ,439[a] | ,193 | ,148 | ,088801 |

a. Predictors: (Constant), CI*CSR, CI, CSR

b. Dependent Variable: ETR

Source: SPSS Output Results, 2021

Table 4.13 above shows that the value of the adjusted R square is 0.148 or 14.8%. It can be concluded that from the first regression model to the second regression model, the value of the adjusted R square has increased.

## 4. DISCUSSION

### *4.1* Effect of Capital Intensity on Tax Avoidance

Based on the results of the hypothesis testing conducted, it shows that the independent variable, namely capital intensity, has a significant and significant effect on the dependent variable, namely tax avoidance. These results indicate that the greater the intensity of fixed assets, the higher the company's effective tax rate (ETR). The higher the ETR value, the smaller the company's tax evasion. Conversely, the lower the ETR value, the greater the company's tax evasion.

According to Yuliana & Wahyudi (2018), unemployed company funds will be invested in fixed assets to obtain depreciation costs which can be used as a tax deduction. Companies that have fixed assets are likely to cut taxes as a result of the depreciation of fixed assets that occurs every year. Any fixed assets that experience depreciation will incur depreciation costs in the financial statements. Increased fixed asset depreciation costs are used to reduce profits

company. Meanwhile, depreciation costs can be deducted from pre-tax income which is used as a tax calculation so that the proportion of the company's fixed assets can affect the company's ETR.

This is in accordance with the agency theory mentioned by Anthony and Govindrajan (2009) which shows that according to agency theory every individual has actions in their interests. In agency theory, it explains that the emergence of agency problems is the misalignment of interests between the principal and the agent. Management as an agent has a personal interest in obtaining compensation by increasing

company performance. Managers will invest unemployed company funds into fixed assets by utilizing depreciation of fixed assets as a tax deduction. So that managers will get the desired compensation from increased company performance due to a reduction in the tax burden.

According to Wahab and Holland (2012) in Muadz Rizki Muzakki (2015) capital intensity influences tax avoidance possibly due to differences in accounting and taxation depreciation methods. When a company recognizes depreciation expense, while the depreciation expense in taxation is not included in the company's expenses, it will result in a positive correction and increase the company's taxable income which will be associated with an additional tax burden. The results of this study are in line with research conducted by Sandra (2018) and Muadz (2015) which state that capital intensity has an effect on tax avoidance.

## 4.2 The Effect of Capital Intensity on Tax Avoidance with Corporate Social Responsibility as a Moderating Variable

Based on the results of hypothesis testing carried out using corporate social responsibility as a moderating variable, it shows that CSR influences or strengthens capital intensity on tax avoidance. CSR strengthens the relationship between capital intensity and tax avoidance. The higher the company's CSR disclosure level, the lower the tax avoidance practice. According to Watson (2011) in Novia Bani Nugraha (2015) a company with a low CSR disclosure rating is considered a company that is not socially responsible. It can be said that companies with lower CSR disclosures have a greater level of tax avoidance than companies with more CSR disclosures.

CSR activity is another impact of the actions taken by the company as a form of corporate responsibility to stakeholders, where CSR activity is an action that does not only take into account the economy but also social and environmental. The public views tax avoidance as unethical and irresponsible because tax avoidance is inconsistent with CSR.

This is in line with research conducted by Sagala and Ratmono (2015), which shows that corporate social responsibility influences or strengthens the relationship between capital intensity and tax avoidance. To see the moderating interaction, the following formula is formed:

$$\mathbf{ETR = 0.110 + 1.005CI + 0.678CSR – 3.259CI*CSR + \varepsilon}$$

From this equation, it can be seen that the equation for the derivative of the interaction of the CSR variable with capital intensity (CI) becomes the equation y/X1 + 1.005CI – 3.259CI*CSR and to determine the intersection point with the X axis then y/X1 = 0 so that it becomes CI=1.005 :

-3.259; X-intercept point (-0.30838: 0). To determine the point of intersection of the Y axis then X = 0; y/X1 = 1.005; Y-intercept point (1.005: 0). So that the moderating variable image can be determined as follows:

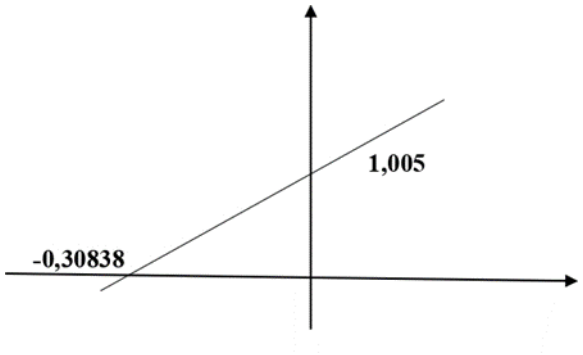


**Figure 4. Moderating Capital Intensity*Corporate Social Responsibility Interaction**

Figure 4 shows that CSR strengthens the relationship between capital intensity and tax avoidance. Based on the results of the regression test, it shows that β2 and β3 are not significant, the moderating variable is included in the type of potential moderation (homologiser moderating), namely a variable that has the potential to become a moderating variable that affects the strength of the relationship between the independent and dependent variables.

## 5. CONCLUSION

Based on the results of data analysis and discussion above, it can be concluded that:

a. The first independent variable, namely capital intensity, partially influences tax avoidance. Therefore H1 which states that capital intensity influences tax avoidance is accepted.
b. The moderating variable, namely corporate social responsibility, partially influences or strengthens the relationship between capital intensity and tax avoidance. Therefore H2 which states that corporate social responsibility moderates the relationship between capital intensity and tax avoidance is accepted.

## 6. SUGGESTION

Based on the results of the research and the limitations of the research, suggestions for further research improvement are as follows:

1. In future research, it is expected to be able to add other independent variables as factors that can influence tax evasion.
2. In future research it is expected to use a longer observation year and the most recent time so that they can find out the current condition of the company.
3. Next researchIt is expected to use more research samples, not only mining companies but also other companies such as manufacturing companies or companies from other sectors.

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