

Corporate Social Responsibility Disclosure (CSRD) and Corporate Tax Avoidance (CTA)

Pujangga Abdillah^{1*}, Szabyna Regytha Aura Gunawan², Citra Sarasmitha³, Sihwahjoeni⁴

^{1,2,3,4}Prodi Akuntansi, Universitas Merdeka Malang, Indonesia

*Email corresponding author: pujangga.abdillah@unmer.ac.id

Abstrak

Penelitian ini bertujuan untuk memberikan kontribusi yang berharga dengan mengeksplorasi efek moderasi kualitas audit dan keragaman gender dewan pada hubungan antara pengungkapan tanggung jawab sosial perusahaan (CSRD) terhadap penghindaran pajak perusahaan (CTA) perusahaan terbuka di Indonesia. Penelitian ini menggunakan penelitian kuantitatif dengan metode moderated regression analysis (MRA) dengan program STATA, dan metode ini menggunakan laporan tahunan perusahaan yang terdaftar di bursa efek Indonesia periode 2020-2022 dengan sampel sebanyak 256 perusahaan. Hasil penelitian menunjukkan bahwa CSRD berpengaruh terhadap CTA yang diukur dengan DER. Artinya, semakin tinggi CSRD maka perusahaan dapat meningkatkan CTA. Penelitian ini menunjukkan bahwa kualitas audit sebagai variabel moderasi terbukti secara empiris mampu menurunkan pengaruh CSRD terhadap CTA, sehingga kualitas audit berperan dalam strategi CSR dan juga menunjukkan bahwa BGD sebagai variabel moderasi terbukti secara empiris mampu meningkatkan pengaruh CSRD di CTA. Oleh karena itu, mempromosikan BGD dalam pengambilan keputusan perusahaan akan membantu pemerintah dan pembuat kebijakan utama dunia mencapai tujuan pembangunan berkelanjutan.

Kata Kunci: CSRD, CTA, Kualitas Audit, BGD

JEL Code: M14, H26, H83

Abstract

This study aims to provide a valuable contribution by exploring the moderating effect of audit quality and board gender diversity on the relationship between corporate social responsibility disclosure (CSRD) and corporate tax avoidance (CTA) of Indonesian listed companies. This study used quantitative research by moderated regression analysis (MRA) with the STATA program, and this method used the annual report of firms listed on the Indonesian stock exchange from the 2020-2022 period with a sample of 256 firms. The results showed that CSRD influences CTA as measured by DER. That is, the higher the CSRD made, the more the company can improve CTA. This research shows that audit quality as a moderation variable is proven empirically able to decrease the influence of CSRD on CTA; audit quality has a role in CSR strategy and also shows that BGD as a moderation variable is proven empirically able to increase the influence of CSRD on CTA. Therefore, promoting BGD in corporate decision-making will help the world's leading governments and policymakers achieve Sustainable Development Goals (SDGs).

Keywords: CSRD, CTA, Audit Quality, BGD

JEL Code: M14, H26, H83

INTRODUCTION

Importance in deciding to follow a field to accomplish objectives ([Mennita and Abdillah, 2022](#)). Users of financial statements are known as stakeholders, and they have high expectations for the achievement of financial reporting and the generation of significant profits for the company ([Abdillah et al., 2020](#)). As a corporate taxpayer, the business is one of those that pay taxes in Indonesia ([Rachdianti et al., 2016](#)). The government has a strategy to reduce activities due to the company's tax evasion ([Annuar et al., 2014](#)). The business views tax as a burden that must be applied to money gained over a certain period, which can lower net income. On the side, tax revenue for the government is state income, which has an essential role in finance maintenance. Differences in interests between taxpayers and the government cause taxpayers to reduce the tax burden through various efforts to avoid legal and illegal taxes ([Moeljono, 2020](#)).

The majority of the state budget is provided by tax sector revenue ([Rakayana et al., 2021](#)). Taxes have a crucial role in state life, especially in implementing development, because taxes are a source of state income to finance all expenditures, including development expenditures ([Irawan et al., 2017](#)). For several years, the goal amount for tax receipts has frequently been underestimated and considered to have been missed ([Kahpi, 2015](#)). Indonesia's performance tax ratio or tax ratio from 2018 to 2021 is still low when compared to Western European or ASEAN nations. Indonesia's tax ratio remained constant at 10–12% during this time ([Ardillah and Halim, 2022](#)). In Indonesia, taxes are considered essential because they are helpful as a source of state income to carry out national development in order to realize the welfare and prosperity of the Indonesian people ([Putri et al., 2022](#)). Taxes are the primary source of income for a country. In Indonesia, taxes contribute the largest to the State Revenue and Expenditure Budget (APBN) ([Matitaputty and Ramadhan, 2023](#)). Taxpayer engagement and passion are as crucial to raising tax collection as the Director General of Taxes' expanded responsibilities ([Friskianti and Handayani, 2014](#)). Companies that always seek maximum profits but hope not to pay taxes ([Hardianto et al., 2017](#)). A company frequently participates in corporate tax avoidance (CTA) when it has a higher profit. The system for monitoring directors' performance through good governance also controls the degree of CTA ([Nugroho and Firmansyah, 2017](#)).

CSRD may also impact the occurrence of CTA ([Fitri et al., 2019](#); [Hossain et al., 2017](#); [Jitmaneeroj, 2018](#); [Mashuri and Ermaya, 2019](#); [Said et al., 2017](#)) describe corporate social responsibility (CSR) as a long-term company commitment to enhancing the quality of life for the community and the environment. On the other hand, CSR is sometimes seen as a type of corporate responsibility that involves a significant financial outlay to carry out its objectives. Companies must pay taxes and serve their shareholders, but they also must carry out the program since regulations have been issued that require each organization to engage in CSR activities.

Mixed outcomes are revealed by empirical research on the impact of corporate social responsibility on CTA. According to the study's findings by [Susanto and Veronica \(2022\)](#), [Winarno et al. \(2021\)](#), [Mouakhar et al. \(2020\)](#), [Zeng \(2019\)](#), [Hidayat and Novita, \(2023\)](#), there is a strong correlation between corporate social responsibility and CTA. Another study conducted by [Hamdani and Helmy \(2023\)](#), [Aziz and Harnovinsah \(2021\)](#), [Arianti \(2020\)](#), and [Faradisty et al. \(2023\)](#) gave different results that CSRD does not influence CTA. The inconsistency of the research results on the effect of CSRD on CTA is thought to be because CSRD affects management in making decisions to do CTA. However, management should affect deciding on the company ([Köse, 2016](#)). This research refers to [Gaertner \(2013\)](#), explaining the relationship between CSRD and CTA. The results of this research indicate that CSRD has effects on CTA. The distinction is that this study measures CTA using changes in working capital rather than EBIT or Earnings Before Interest and Taxes, which was employed in earlier studies exclusively to determine ETR (Effective Tax Rate). For research utilizing CTA as the dependent variable, EBIT thus represents the added value ([Beer et al., 2018](#)).

The first renewal of this study is the addition of Audit Quality as a moderating variable between CSRD and CTA. Based on [Abid and Dammak \(2022\)](#) explain that Audit Quality (AQ) moderates the disclosure of CSRD and CTA. AQ influences CSRD and CTA, so audit quality moderates the relationship between CSRD and CTA. The existence of research on audit quality enhances the openness of management-presented financial reports and enables the oversight of managers' activity. The auditor performs audit duties on the entity's financial statements, finds significant and material misstatements, and then expresses them in the form of an opinion on the audited financial statements; that is the definition of a quality audit ([Diantari and Ulupui, 2016](#); [Gaaya et al., 2017](#)). As a result, audit quality can become a powerful controller to stop fraud in corporate reports. Research by [Rizqia and Lastiati \(2021\)](#), [Hasbi and Fitriyanto \(2021\)](#), and [Lestari and Sedya \(2019\)](#) explain the effect of audit quality on CTA. Another study by [Hanny and Niandari \(2018\)](#) shows that audit quality does not influence CTA. The inconsistency of the research results on the effect of audit quality on CTA is thought to be because audit quality affects management in making decisions to do CTA.

The second renewal of this study is the addition of board gender diversity as a moderating variable between CSRD and CTA. Based on [Rakia et al. \(2022\)](#) explain that BGD moderates the disclosure of CSRD and CTA. BGD influences CSRD and CTA, so BGD becomes a moderator of the relationship between CSRD and CTA. According to some experts, having more women on a board of directors discourages CTA because they are more ethical than men ([Lanis et al., 2017](#)) and increases CSR disclosure ([Amorelli and Garcia-Sánchez, 2020](#)). In recent years, CSR practitioners and policymakers have shown a great deal of interest in female representation on boards of directors ([Baker et al., 2020](#); [Fernando, 2020](#)). In comparison to their prevalence in the general population, women are somewhat underrepresented on boards and in the corporate sector in general, which contributes to this in part ([Conyon and He, 2017](#)). For instance, research indicates that only about 10.3% of female board members globally ([Terjesen, 2014](#)). Governments and policymakers of significant nations are supporting the presence of women in the decision-making bodies of businesses due to several corporate scandals that have occurred in recent years. Based on [Lanis and Richardson \(2018\)](#) demonstrate that the presence of independent directors within the corporate decision-making body enhances the relationship between CTA and CSRD. This is relevant to the moderating role of the composition of a corporate board on the relationship between CSRD and CTA. By analyzing the moderating effects of BGD on the relationship between tax avoidance and CSRD, this study builds on a prior invention. It aims to fill a gap in the literature.

This study makes several theoretical and applied contributions. Using agency theory, theory contributes to how CSRD affects CTA and the function of audit quality with BGD as moderation. It can be anticipated that CTA will enable the inclusion of audit quality with BGD in decision-making, and agency theory boosts investor trust in Indonesian corporate governance. Contribution is regarded as one of the best governance strategies, practically speaking. It is envisaged that by incorporating relevant scientific knowledge, the research will have theoretical advantages. Furthermore, the regulator will use this research as a decision-making tool. This study intends to empirically assess the impact of CSRD on CTA and audit quality with BGD as a moderation based on the last issues.

LITERATURE REVIEW AND HYPOTHESIS

Agency Theory

According to agency theory, which presupposes that executives act in their interests, a mechanism is required to ensure that executives do not disregard the interests of shareholders. According to [Panda and Leepsa \(2017\)](#) and [Yasa and Novialy \(2012\)](#), an agency relationship is a contract between one or more principals who have delegated authority to the agent to manage the business operations, including corporate decision-making. In this situation, the principal permits the agent to manage the business to maximize the principal's profit. The agent is aware of the

company's workings and current situation, and they are doing everything they can to ensure that the business makes the most profit possible so that the principal may approve of the work that has been done. It demonstrates that the interests of the agent and the principal differ, which is called information asymmetry.

CTA (Corporate Tax Avoidance)

CTA is a step done by a business to lower legally charged taxes and utilize current taxation provisions ([Maulinda and Fidiana, 2019](#)). According to [Scott \(2006:303\)](#), an agency contract or agreement between a business and a manager explains how to align the interests of business owners and managers by paying managers according to one or more performance metrics in running the business. If they stand to gain from the company's operational leaders' decisions and actions, executives will make CTA policies. Book Tax Differences (BTD) is the distinction between accounting and tax regulations. Regulatory disparities have an impact on BTD, according to studies by [Phillips et al. \(2003\)](#), [Tang and Firth \(2011\)](#), and [Wilson \(2009\)](#). Research by [Chan, Lin, and Mo \(2010\)](#) found that the more significant the gap between accounting regulations and taxation, the higher the non-compliance in taxation because the considerable BTD value provides more opportunities for CTA ([Tang and Firth, 2012](#)).

CSRD (Corporate Social Responsibility Disclosure)

Corporate social responsibility is a responsibility that must be fulfilled by the company to the surroundings as a result of the influence of the company's operations as a form and effort to maintain the company's life in the future by providing assistance or solutions to the surrounding community which is carried out sustainably ([Maulinda and Fidiana, 2019](#)). CSRD is a business commitment to contribute to economic development and improve quality and communication with the wider community ([Panjaitan et al., 2021](#)). CSRDs uses GRI (Global Reporting Initiative) with indicators that focus on the environment, economy, and society based on the triple bottom line ([Permatasari and Widianingsih, 2020](#)). GRI is a disclosure standard that is used by the world as a reference in making CSRD reports and can provide benefits to stakeholders ([Permatasari and Widianingsih, 2020](#)). Currently, the GRI that is used is the GRI Standards. There are 89 items in the GRI Standards.

AQ (Audit Quality)

By bringing taxation-related problems up at the essential capital and shareholders meeting, transparency toward the shareholders can be accomplished. Public authorities are requesting more and more transparency improvement toward shareholders regarding tax problems ([Sartori, 2010](#)). According to various references, financial statements audited by the Big Four accounting firms are better suited to convey the actual value of a company. For that matter, the firm audited by the Big Four accounting firms (Price Water House Cooper, Deloitte Touche Tohmatsu, KPMG, Ernst and Young) has a low level of fraud compared to a firm audited by Non-Big Four accounting firms ([Annisa and Kurniasih, 2012](#)). Big Four accounting firm is thought to be capable of producing excellent audit quality due to its scale, which allows a large firm to demonstrate the competence of auditors to be independent and professional ([Nadia, 2015](#)). Large accounting firms can also demonstrate their true worth and have fewer levels of fraud ([Damayanti and Susanto, 2015](#)). According to [Kharunisa, Hapsari, and Aminah \(2017\)](#), big businesses will avoid lawsuits and fraud that could damage their brand.

BGD (Board Gender Diversity)

The pressure to have more BGDs has been an ongoing problem worldwide, and initiatives have been made to highlight how having more women on the board can substantially impact management practices ([Adams and Ferreira, 2009](#)). Nevertheless, it is still true that women are not given the same opportunities as males, such as professional advancement, pay, or training (Oakley, 2000), and despite having more excellent academic credentials than men, they hold far fewer senior

positions ([Singh et al., 2008](#)). In the listed European Commission in 2019, 73.3% of board posts were held by men, and only one in ten of these companies had a female board chair. Describe the male self-schema in terms of things like money creation, leadership, aggressiveness, independence, and ambitions based on ([Konrad et al., 2000](#)).

On the other hand, the female gender impacts dedication, caring, respect for others, submission, and their function related to household duties. The traits and elements historically associated with women have changed over time, including academic training. Furthermore, the social and economic sciences research acknowledges that gender differences exist, particularly regarding trust and risk aversion ([Heminway, 2007](#)). Women are more universalistic and empathetic than men, whereas male managers frequently focus more on characteristics of economic power, security, and goal success ([Adams and Funk, 2012](#)). In general, the presence of women on boards is viewed favorably from the outside because it has increased the reputational standing of companies (Bernardi et al., 2006; [Brammer et al., 2009](#)) and provided a short-term market stimulus that has been positive ([Campbell and Vera, 2010](#)).

CSR on CTA

Generally, CSR is viewed as a continual commitment in the corporate world to be responsible in all three areas in order to minimize potential harmful effects and to enhance the quality of communities and the environment as stakeholders in a company ([Lako, 2011](#)). In order to better fulfill its environmental responsibilities, such as pollution control, reforestation initiatives, resource conservation, and other environmental programs, CSR fosters a strong relationship with the environment ([Najamuddin, Haryanto, and Hamdani, 2019](#)). Research [Veronica \(2022\)](#), [Winarno et al. \(2021\)](#), [Mouakhar et al. \(2020\)](#), and [Zeng \(2019\)](#) state that CSR has a positive effect on CTA. Meanwhile, research by [Apriyani and Harnovinsah \(2019\)](#), Elok Kurniawati (2019), [Fitri and Munandar \(2018\)](#), [Harjito and Sari \(2017\)](#), [Sari and Tjen \(2017\)](#) stated that CSR negatively affects CTA. In addition, Study Setyoningrum and Zulaikha (2019) stated that CSR does not affect CTA. From the description above, the hypothesis can be formulated as follows:

H1: CSR has a positive effect on CTA

CSR on CTA and Moderated by Audit Quality

The audit quality has also been determined to have an impact on CTA. According to [Dewi and Jati \(2014\)](#), audit quality refers to all the potential outcomes that could occur when an auditor reviews a client's financial statements, identifies a violation or error, and then submits the information to the audited financial statements. Increased CSR disclosure will encourage businesses to evade taxes. Due to the utilization of CSR costs as a tax-deductible expense, the public accounting firm cannot identify tax evasion in the company's financial statements. It is highly likely that these non-Big 4

KAP's lack the knowledge necessary to identify tax evasion. As a result, businesses can readily benefit from chances created by the expenses paid to carry out CSR activities for CTA. Transparency, one of the components of effective corporate governance, is the most crucial factor in an audit's performance. Research by [Kanagaretnam et al. \(2016\)](#) and [Gaya et al. \(2017\)](#) found that auditor quality had a weakened effect on CTA behavior. Another study conducted by [Aziz and Harnovinsah \(2021\)](#) and [Arianti \(2020\)](#) gave different results that AQ does not influence CTA. However, based on [Abid and Dammak \(2022\)](#), AQ had a strengthening effect on CSR and CTA. So, the hypothesis can be determined as follows:

H2: AQ had a strengthening effect on CSR and CTA

CSR on CTA and Moderated by BGD

The level of disclosure of the achievements attained, and the BGD determines the corporate strategies to be used. The corporate board comprises several directors with various backgrounds, ideologies, and qualifications. As a result, each member may assess company risk differently, which could impact strategy and CSR reporting ([Rao and Tilt, 2016](#)). Based on [Reguera-Alvarado \(2017\)](#),

[Marinova \(2016\)](#), and [Kiliç and Kuzey \(2016\)](#), some research examined the role of BGD in the decision-making of a corporation. The literature in this area demonstrates how BGD is essential to a company's decision-making process because it helps organizations develop suitable governance structures ([Nadeem et al., 2017](#)), ethical and strategic decision-making processes ([Michelon and Parbonetti, 2012](#)), achieve financial or economic efficiency ([Ahmadi, 2018](#)), and increase transparency ([Cabeza-Garcia et al., 2018](#)). As a result, the board of directors can design the company's strategy while considering the interests of various stakeholder groups ([Lefort and González, 2008](#)), which has the positive effects of increasing the company's reputation and its financial success ([Reguera- Alvarado, 2017](#)).

Based on [Kastlunger et al. \(2010\)](#) and [Lanis et al. \(2017\)](#) found no evidence of tax planning efforts by women on the board of directors. This is about the impact of women on the choice to implement a tax plan. Khaoula et al. (2012) reveal no evidence of a connection between adopting a tax strategy and the BGD. Some authors, including [Amorelli and Garca-Sánchez \(2020\)](#) and [Rao and Tilt \(2016\)](#), contend that BGD has a positive effect on CSR initiatives and CSR reporting, which enhances the company's reputation and relationships with various stakeholder groups. In contrast, [Lam et al. \(2013\)](#) and [Dezsö et al. \(2012\)](#) present any substantial empirical earlier discussions of the moral standards assigned to women. [Rakia et al. \(2023\)](#) found that companies that have high CSR costs hurt tax avoidance in companies that implement board diversity in Malaysia. Based on this, it has to anticipate a moderating influence on the relationship between CTA and CSRD according to GRI standards by the extent of BGD within a board of women directors. Consequently, we can create the research hypotheses listed below. So, the hypothesis can be determined as follows:

H3: BGD had a weakening effect on CSRD and CTA

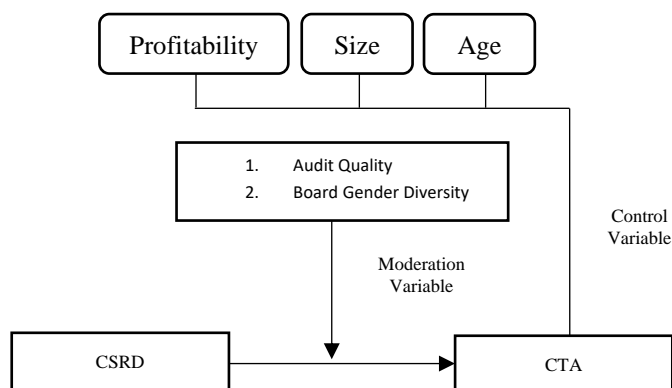


Figure 1. Research Model

METODE PENELITIAN

Decision sampling was used to choose the study's sample population. For instance, samples are collected based on predetermined standards. Decision sampling chooses participants who can best supply the data the researchers require ([Sekaran and Bougie, 2013, p. 252](#)).

Table 1. Judgmental Sampling

Number	Criteria	Number of Companies
1	The company listed on the main board	422
2	The company does not have financial reports during the period from 2020 to 2022	(81)
3	The companies have negative profits during 2020 – 2022	(29)

4	The companies have BTD more than once.	(56)
5	Number of the firms which fulfill the criteria in taking the sample	256
Total data used 2020 – 2022 (256 firms x 3 years)		768

The firm's website and IDX both provided annual reports. Using moderated regression analysis (MRA), obtain sample integration and control for moderator effects ([Ghozali, 2009, p. 203](#)). STATA was used to verify the data. Table 2 provides the operational definition of each variable.

Table 2. Operationalization of Variables

Variable Name	Abbreviation	Definition	Prior Studies
Independent Variable			
Corporate Social Responsibility Disclosure	CSR	CSRdj = $\frac{\text{Score}}{\text{GRI standard disclosure item}}$	Miniaoui et al.,(2022) ; Fidia, (2019).
Dependent Variable			
Tax Avoidance	TAVO	BT = Book Tax Income – Tax Income	Marques et al., (2019).
Moderating Variables			
Audit Quality	ADQL	Big 4 Audit Firm Publicwith dummy	Ahmadi et al. (2018) , Haque and Jones (2020) , Low et al., (2015)
Board Gender Diversity	BGDV	Number of women on board divided by board seats	Cook and Glass (2015)
Control Variables			
Age	FAGE	Age of firm	Yadav et al., (2020); Petruzzeli and Ardito, (2019)
Firm size	FSIZE	Size is the natural log of total asset	
Profitability	PROF	ROA is net profit divided by total assets x 100%	

The effects of CSR on CTA, the role of audit quality, and BGD as moderators. This research employed the estimated generalized least square (GLS) of random effects (RE) and fixed effect models to panel data. To distinguish between RE and FE models, GLS applied the Hausman test ([Abdillah and Mennita, 2022](#)). The following describes the form regression model utilized in this study:

$$TAVOI.t = a + Q1CSRDI.t + Q2ADQLI.t + Q3BGDVI.t + Q4PROFI.t + Q5FAGEVI.t + Q6FSIZEI.t + Q7TAVO * Q8ADQL + Q7TAVO * Q8BGDV + \epsilon I.t$$

Notes

CSRDI.t : Corporate Social Responsibility Disclosure *i* period *t*

a : Constanta

Q : Regression Coefficient

TAXAI.t : Tax Aggressiveness *i* period *t*

ADQLI.t : Audit Quality *i* period *t*

BGDV $i.t$: Board Gender Diversity i period t
 PROF $i.t$: Firm Profitability i period t
 FAGE $i.t$: Firm Age i period t
 SIZE $i.t$: Firm Size i period t
 $\epsilon i.t$: Error

RESULTS AND DISCUSSION

The subject of this study is described using descriptive statistical tests, such as the standard deviation, minimum, maximum, and mean. Table 3 explains the findings of descriptive statistical analyses conducted on the research's variables.

Table 3. Descriptive statistics

Variables	N	Min	Max	Mean	Standard Dev
TAVO	768	0.04	0.68	0.33	0.17
CSR	768	0.00	0.66	0.41	0.19
ADQL	768	0.10	0.60	0.32	0.20
BGDV	768	0	1	0.45	0.18
PROF	768	0.18	32.02	17.29	10.03
FAGE	768	7	46	20.03	8.07
SIZE	768	12.49	61,76	24.94	11.74

Notes: CSR (Corporate Social Responsibility Disclosure), TAVO (Tax Avoidance), ADQL (Audit Quality), BGDV (Board Gender Diversity), SIZE (Firm Size), PROF (Return of Asset), FAGE (Firm Age).

The table above displays the study's descriptive statistics findings. The average and standard deviation values for the CSR variable are 0.33 and 0.17, respectively. The mean and standard deviation for TAVO are both 0.41. The ADQL variable's standard deviation is 0.20, and its mean value is 0.32. The mean and standard deviation of the BGDV variable are both 0.45. The mean value of the PROF variable is 17.29, and its standard deviation is 10.03. This results in a mean of 20.03 and a standard deviation of 8.07 for the FAGE value. The mean and standard deviation of the SIZE are 24.94 and 11.74, respectively.

Table 4. Regression Equation

Variables	Constanta	CSR	ADQL	BGDV	PROF	FAGE	SIZE	R-Square
Score	0.113	0.047	0.129	0.041	0.213	0.112	0.318	0.47

Notes: CSR (Corporate Social Responsibility Disclosure), TAVO (Tax Avoidance), ADQL (Audit Quality), BGDV (Board Gender Diversity), SIZE (Firm Size), PROF (Return of Asset), FAGE (Firm Age).

The Shap-Wilk test, a commonly used hypothesis test in the financial sector, produced significantly higher scores than alpha (0.062). Each variable's residual model is, therefore, regularly distributed. The financial sector's use of the Variance Expansion Factor (VIF) test to examine the multicollinearity hypothesis reveals that each independent variable's tolerance is more significant than or equal to 0.10, and each independent variable's VIF value is less than 10. There are no problems with multicollinearity as a result. The company's tests of the Bruschi-Pagan model and the variable variance hypothesis yielded significant values (Prob) above no variance issues.

Table 5. Results of Moderation Regression Analysis

CSRSD	N	Coefficient	t-count	Sig.	R-Squared
CSRSD	768	0.62	1.13	0.01*	
ADQL	768	-0.01	2.19	0.16	
BGDV	768	0.11	1.01	0.08	0.41
CSRSD*ADQL	768	-0.19	1.34	0.02*	
CSRSD*BGDV	768	0.42	0.97	0.04*	
PROF	768	0.19	2.24	1.93	
FAGE	768	-1.01	1.79	2.30	
SIZE	768	0.83	2.19	3.22	

*Sig. at level 0.05 ($p < 0.05$)

Notes: CSRSD (Corporate Social Responsibility Disclosure), TAVO (Tax Avoidance), ADQL (Audit Quality), BGDV (Board Gender Diversity), SIZE (Firm Size), PROF (Return of Asset), FAGE (Firm Age).

Based on Hausman's test, a panel regression model linking CSRSD on CTA, BGD, and audit quality as moderating variables was used for this study, producing a random effects model with a random impact size of 0.210. Since the R-square is so close to 1, the independent variable almost entirely suffices to predict the dependent variable ([Ghozali, 2016](#)). This indicates that the R-squared results are high and that the CTA of the model is quite compelling in explaining the variances in CSRSD.

The control factors of age, size, and profitability had no impact on CSRSD, according to Table 1. The previous study found that larger organizations are more motivated to use CSRSD because those firms have access to more social influence than small businesses. Highly prosperous businesses have more significant incentives to reduce their CTAs. CTA is unaffected by a firm's age, size, or profitability. Due to their flexibility in managing their finances, businesses with high levels should have more significant resources available for CSR (Gantowati and Agustine, 2017).

The effect of CSRSD on CTA

The analysis's findings demonstrated that CSRSD significantly improves CTA, supporting the third hypothesis. According to the test results, CSR has a positive effect on CTA. A company's CTA is carried out to a greater extent the more CSR disclosures it makes. According to agency theory, companies that receive low supervision and contract costs tend to incur costs that can enhance the company's reputation in the eyes of the public as a form of accountability for the influence of the last three years that have caused Indonesia to experience an economic slowdown. The association between CSRSD and CTA is weakened by audit quality, which is what this study investigates.

All parties whose interests will be impacted by the firm's operations must be taken into account by the company when conducting its business. The business must fulfill its obligations, and one of those obligations is to obediently pay all taxes due to the government without engaging in tax fraud. This demonstrates that businesses with high CSRSD tend to have CTA policies that are pretty aggressive. The company's CSR initiatives represent a commitment to its stakeholders' corporate social responsibility for its operational activities. These actions are taken to ensure that stakeholders can accept the company's predicament and that the organization has a positive reputation. As a result, the business may efficiently manage its daily operations and maximize its earnings. By the research of [Veronica \(2022\)](#), [Winarno et al. \(2021\)](#), [Mouakhar et al. \(2020\)](#), and [Zeng \(2019\)](#), hypothesis 1 about CSRSD positively affecting CTA is accepted.

The effect of CSRD on CTA and Audit Quality as moderation

That is, audit quality can weaken the effect of CSRD on CTA, so H2 is rejected. The higher the disclosure of CSR, the more it will trigger the company to CTA. The four largest public accounting firms in the world can detect CTA in the company's financial statements, especially regarding the use of CSR costs as a tax-deductible expense. The existence of the four largest public accounting firms in the world has the potential to reduce CTA practices through high CSR disclosure. These public accounting firms probably have sufficient knowledge to detect CTA. Although CTA is allowed, companies prefer to avoid any adverse reactions that may arise due to tax avoidance. Thus, companies can easily take advantage of opportunities from the costs incurred for CSR activities and CTA actions.

Agency theory illustrates that the difference in interests between management and shareholders can have an impact on decision-making in the company. Providing high CSRD to management triggers CTA efforts, which are supported by a low level of AQ. This suggests that robust AQ implementation can lower CSRD in CTA. In terms of tax, businesses often use an aggressive tax strategy to prevent excessive tax filing. In addition, the top auditor had to review the financial accounts to ensure the information reliability and quality connected to taxation. [Jihene and Moez \(2019\)](#) claim that AQ is a valuable governance tool for defending the interests of shareholders against management. With a high level of CSRD, AQ can identify problems and prompt businesses to take less aggressive CTA actions. This study investigates how audit quality affects how closely CSRD and CTA are related.

The effect of CSRD on CTA and BGD as moderation

In many countries, the board of directors of companies is still dominated by men, and women are deemed inadequate for board positions. As a result, several businesses are beginning to understand how important it is to have women in these roles and are gradually adjusting their attitudes toward women. High levels of concern for other people's well-being and the ability to preserve transparency in their work are benefits of a corporation where women make up the board of directors. Investors who wish to improve the board of directors improve accountability, transparency, and moral obligation may feel more confident as a result. Women have been able to maximize the sustainability performance of companies even though there is still an unbalanced representation of men and women on the board of directors.

The results of this hypothesis evaluation do not support agency theory and research by [Rakia et al. \(2023\)](#), which shows that having more women on the board of directors can minimize CTA through CSRD. That is, the board gender diversity had a strengthening effect on CSRD to CTA, so H3 is rejected. The results of this research indicate that the composition of directors in Indonesia has implemented BGD. However, in reality, BGD cannot reduce the relationship between CSRD and CTA practices. The results of this research are in line with the phenomenon in Indonesia, where there are only four public companies that are included in the ASEAN TOP 50 for the ASEAN Corporate Governance Scorecard. This condition illustrates that the governance of public companies in Indonesia is still weak ([Sarasmitha et al., 2018](#)). So, the results of this research can be used by regulators to create better board standards.

CONCLUSION

Based on the results and discussion, it can be concluded that CSRD has a positive effect on CTA. This shows that the higher CRSD causes CSRD to increase. Based on the results of hypothesis testing and discussion, it can be concluded that CSRD has a positive effect on CTA. Paying more CRSD contributes to a higher overall CTA. The relationship between CTA and CSRD is negatively impacted by audit quality. These findings indicate that audit quality weakens a firm's commitment to CSRD and communication to enhance CTA. On the other hand, the evidence gained from this study expands our understanding of how the BGD influences the interaction between CTA and CSR. Prior studies have shown that having independent members on a firm board improves the relationship between CSR success and CTA. By examining the impact of BGD, this study fills a gap in the literature. In particular, this study proves that the association between CTA and CSR disclosure is affected by the presence of female directors in corporate decision-making.

Some recommendations can be made based on the findings and restrictions of this study. To create sustainable development (sustainable development) in Indonesia, the government must first urge all companies to practice CSRD. One method to accomplish this is by establishing rules or laws that are strict and clear concerning CSRD and CTA based on AQ. Second, managers need to consider the decision to carry out CSR practices in their companies because CSR practices are believed to improve the CTA in the future. This paper also identifies prospective empirical research areas about company board characteristics relevant to studying tax avoidance and CSR. Future researchers should expand this study of listed companies to examine the moderating effects of audit quality and BGD on the relationship between CTA and CSRD. Researchers find out the impact of CSR implementation resulting in an influence on tax avoidance policies in financial management so that the impact of tax avoidance can be paid more attention so that the role of audit quality and BGD can influence the relationship between these variables. Future research could include other sectors or foreign companies to cover research broadly. Apart from that, this research only uses one independent variable so that future research can consider other related independent variables, update measurements of variables, and add control variables such as post-pandemic conditions.

REFERENCES

- Abdillah, P. (2022). The Role of Social Media and Social Influence on Firm Performance: Case Study of Financial Industry in Indonesia. *Business Management Research (BISMAR)*, Vol. 1, No. 02. doi:<https://doi.org/10.26905/bismar.v1i2.8197>
- Abdillah, P., Saraswati, E., and Purwanti, L. (2020). Effect of Corporate Social Responsibility Disclosure (CSRD) on Financial Performance and Role of Media as Moderation Variables. *International Journal of Multicultural and Multireligious Understanding*, 7 (4). doi:<http://dx.doi.org/10.18415/ijmmu.v7i4>
- Abid, S., and Dammak, S. (2022). Corporate Social Responsibility and Tax Avoidance: The Case of French Companies. *Journal of Financial Reporting and Accounting*, Vol. 20 No. 3/4, pp. 618-638. doi:<https://doi.org/10.1108/JFRA-04-2020-0119>
- Adams, R., & Ferreira, D. (2009). Women in the boardroom and their impact on governance and performance. *Journal of Financial Economics*, 94 (2). Retrieved from [http://www.sciencedirect.com/science/article/pii/S0304-405X\(09\)00142-1](http://www.sciencedirect.com/science/article/pii/S0304-405X(09)00142-1)
- Adams, R., & Funk, P. (2012). Beyond the Glass Ceiling: Does Gender Matter? *Special Issue on Behavioral Economics and Finance*, Vol. 58 (2), pp. 219-235 (17 pages). doi:<https://www.jstor.org/stable/41406385>
- Ahmadi,, R. (2018). The Use of Technology in English Language Learning: A Literature Review. International Journal of Research in English Education. *International Journal of Research in English Education*, Vol. 3, 115-125. doi:<https://doi.org/10.29252/ijree.3.2.115>
- Alam, M., & Fidiana. (2019). Pengaruh Manajemen Laba, Likuiditas, Leverage dan Corporate Governance terhadap Penghindaran Pajak. *Jurnal Ilmu dan Riset Akuntansi*, Vol. 8, No 2.
- Aliani, K., & Zarai, M. (2012). Demographic Diversity in the Board and Corporate Tax Planning in American Firms. *Business Management and Strategy*, Vol. 3 (1). doi:[10.5296/bms.v3i1.1851](https://doi.org/10.5296/bms.v3i1.1851)
- Amorelli, M.-F., and García-Sánchez, I.-M. (2019). A critical mass of female directors, human capital, and stakeholder engagement by corporate social reporting. *Corporate Social Responsibility and Environmental Management*, Volume 27, Issue 1, p. 204-221. doi:<https://doi.org/10.1002/csr.1793>
- Annisa , N., & Kurniasih, L. (2012). Pengaruh Corporate Governance terhadap Tax Avoidance. *Jurnal Akuntansi dan Auditing*, Vol. 8 (2). doi:<https://doi.org/10.14710/jaa.8.2.123-136>

- Annuar, H. A., Normala, S., and Obit, S. (2014). Corporate Ownership, Governance, and Tax Avoidance: An Interactive Effects. *Procedia - Social and Behavioral Sciences*, Volume 164, Page 150–160. doi:<https://doi.org/10.1016/j.sbspro.2014.11.063>
- Apriyani, & Harnovinsyah. (2019). The Effect of Good Corporate Governance Principles Application, Corporate Social Responsibility Disclosure, and Leverage Ratio on Tax Aggressiveness. *International Journal of Business and Management Invention (IJBMI)*, Vol. 8 Issue 07.
- Ardillah, K., and Halim, Y. (2022). The Effect of Institutional Ownership, Fiscal Loss Compensation, and. *Journal of Accounting Auditing and Business*, Vol. 05, No. 01.
- Arianti, B. F. (2020). The Effect of Independent Commissioner's Moderation of CSR and Institutional Ownership on Tax Avoidance. *Journal of Accounting and Business Education*, Vol. 4 (2). doi:10.26675/jabe.v4i2.8271
- Aziz, F. R., and Harnoviansah. (2021). The Effect of Corporate Social Responsibility, Leverage, and Capital Intensity on Tax Avoidance with Corporate Governance as The Moderator. *International Journal of Business Management*, Volume 4, Issue 05.
- Baker, K. H., Pandey, N., Kumar, S., and Haldar, A. (2020). A bibliometric analysis of board diversity: Current status, development, and future research directions. *Journal of Business Research, Elsevier*, Vol. 108(C), pages 232-246. doi:10.1016/j.jbusres.2019.11.025
- Beer, S., Mooij, R. d., and Liu, L. (2018). International Corporate Tax Avoidance: A Review of the Channels, Effect Sizes, and Blind Spots. *International Monetary Fund: Michael Keen*.
- Brammer, S., Millington, A., & Pavelin, S. (2009). Corporate Reputation and Women on the Board. *British Journal of Management*, Vol. 20, Issue 1, p. 17-29. doi:<https://doi.org/10.1111/j.1467-8551.2008.00600.x>
- Cabeza-García, L., Brio, E., & Oscanoa-Victorio, M. (2018). Gender Factors and Inclusive Economic Growth: The Silent Revolution. *Sustainability*, Vol. 10(1), 121. doi:<https://doi.org/10.3390/su10010121>
- Campbell, K., & Vera, A. (2010). Female Board Appointments and Firm Valuation: Short and Long-term Effect. *Journal of Management and Governance*, Vol. 14(1):37-59. doi:10.1007/s10997-009-9092-y
- Carina, T., Rengganis, R. M., Mentari, N. M., Munir, F., Silaen, M. F., Siwiyanti, L., . . . Setyaka, V. (2021). *Percepatan Digitalisasi Umkm Dan Koperasi*. Makasar: TOHAR MEDIA.
- Chan, K. H., Lin, K. Z., & Mo, P. L. (2010). Will a Departure from Tax-Based Accounting Encourage Tax Noncompliance? *Journal of Accounting and Economics*, Vol. 50(1), 58-73.

- Canyon, M. J., and He, L. (2017). Firm Performance and Boardroom Gender Diversity: A Quantile Regression Approach. *Journal of Business Research*, Volume 79, Pages 198-211. doi:<https://doi.org/10.1016/j.jbusres.2017.02.006>
- Cook, A., & Glass, C. (2015). Diversity begets diversity? The effects of board composition on the appointment and success of women CEOs. *Soc Sci Res*, 137-47. doi:10.1016/j.ssresearch.2015.05.009
- Damayanti, F., & Susanto, T. (2015). Pengaruh Komite Audit, Kualitas Audit, Kepemilikan Institusional, Risiko Perusahaan dan Return On Assets terhadap Tax Avoidance. *Jurnal Bisnis Manajemen*, Vol. 5 (2).
- Dewi, N., & Jati, I. (2014). Pengaruh Karakter Eksekutif, Karakteristik Perusahaan, dan Dimensi Tata Kelola Perusahaan yang Baik pada Tax Avoidance di Bursa Efek Indonesia. *E-Jurnal Akuntansi Universitas Udayana*, Vol. 6(2), 249–260.
- Dezsö, C., & Ross, D. (2012). Does female representation in top management improve firm performance? A panel data investigation. *Strategic Management Journal*, Volume 33, Issue 9 p. 1072-1089. doi:<https://doi.org/10.1002/smj.1955>
- Diantari, P. R., & Ulupui, I. G. (2016). Pengaruh Komite Audit, Proporsi Komisaris Independen, dan Proporsi Kepemilikan Institusional terhadap Tax Avoidance. *E-Jurnal Akuntansi*, Vol. 16(1), 702–732.
- Diaz, J., & Pandey, R. (2019). Factors affecting Return on Assets of US Technology and Financial Corporations. *Jurnal Manajemen dan Kewirausahaan*, Vol. 21(2):134-144. doi:10.9744/jmk.21.2.134-144
- Faradisty, A., Hariyani, E., and Wiguna, M. (2019). The Effect of Corporate Social Responsibility, Profitability, Independent Commissioners, Sales Growth and Capital Intensity on Tax Avoidance. *Journal of Contemporary Accounting*, Volume 1, Issue 3, 2019, 153-160. doi:<https://doi.org/10.20885/jca.vol1.iss3.art3>
- Fernando, G. D., Jain, S. S., & Tripathy, A. (2020). This Cloud has a Silver Lining: Gender Diversity, Managerial Ability, and Firm Performance. *Journal of Business Research*, Volume 117, Pages 484-496. doi:<https://doi.org/10.1016/j.jbusres.2020.05.042>
- Fitri, A. W., Hapsari, D. P., & Haryadi, E. (2019). Pengaruh Leverage, Komisaris Independen, dan Corporate Social Responsibility Terhadap Penghindaran Pajak. *Juma UNSERA*.
- Fitri, R., & Munandar, A. (2018). The Effect of Corporate Social Responsibility, Profitability, and Leverage toward Tax Aggressiveness with Size of Company as Moderating Variable. *Binus Business Review*, Vol. 9, (1). doi:<https://doi.org/10.21512/bbr.v9i1.3672>
- Friskianti, Y., and Handayani, B. D. (2014). Pengaruh Self Assessment System, Keadilan, Teknologi Perpajakan, dan Ketidakpercayaan kepada Pihak Fiskus terhadap

- Tindakan Tax Evasion. *Accounting Analysis Journal*, Vol 3 No 4. doi:<https://doi.org/10.15294/aaj.v3i4.4216>
- Gaaya, S., Lakhal, N., & Lakhal, F. (2017). Does Family Ownership Reduce Corporate Tax Avoidance? The Moderating Effect of Audit Quality. *Managerial Auditing Journal*, Vol. 32 No. 7, pp. 731-744. doi:<https://doi.org/10.1108/MAJ-02-2017-1530>
- Gaertner, F. (2013). CEO After-Tax Compensation Incentives and Corporate Tax Avoidance. *Contemporary Accounting Research*, Forthcoming. doi:<http://dx.doi.org/10.2139/ssrn.1524390>
- Ghozali, I. (2009). *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Hamdani, R., and Helmy, H. (2023). Pengaruh Corporate Social Responsibility terhadap Penghindaran Pajak dengan Kepemilikan Institusional sebagai Moderasi. *Jurnal Eksplorasi Akuntansi (JEA)*, Vol 5 No 3. doi:<https://doi.org/10.24036/jea.v5i3.871>
- Hanny, R., & Niandari, N. (2018). Tax Avoidance Practice : Political Connection, Firm Characteristics and Audit Quality Test at Banking Industry in Indonesia. *International Journal of Business Management and Economic Research*, Vol. 9(3), 1296–1303.
- Haque, F., & Jones, M. (2020). European firms' corporate biodiversity disclosures and board gender diversity from 2002 to 2016. *The British Accounting Review*, Volume 52, Issue 2. doi:<https://doi.org/10.1016/j.bar.2020.100893>
- Hardianto, Y. T., Kustiani, N. A., and Ramadhan, M. R. (2017). Pengaruh Tax Avoidance Risk terhadap Cash Holding Policy Perusahaan di Indonesia. *SAR (Soedirman Accounting Review): Journal of Accounting and Business*, Vol. 2, No. 2, Page. 174–198. doi:<https://doi.org/10.20884/1.sar.2017.2.2.587>
- Harjito, Y., Sari, C., & Yulianto. (2017). Tax Aggressiveness Seen From Company Characteristics and Corporate Social Responsibility. *Journal of Auditing, Finance, and Forensic Accounting*, Vol. 5, Number 2, Page 77-91.
- Hasbi, M. Z., & Fitrianto, N. (2021). Pengaruh Kualitas Audit dan Komite Audit terhadap Perilaku Penghindaran Pajak. *MAKSIMUM: Media Akuntansi Universitas Muhammadiyah Semarang*, Vol. 11, No. 1, 2021, pp: 58-66. doi:[10.26714/mki.11.1.2021.58-66](https://doi.org/10.26714/mki.11.1.2021.58-66)
- Heminway, J. (2007). Sex, Trust, and Corporate Boards. *Hastings Women's L.J*, 173.
- Hidayat, F. A., and Novita, S. (2023). Pengaruh Corporate Social Responsibility Terhadap Tax Avoidance. *Owner : Riset Dan Jurnal Akuntansi*, 7(3), 2555-2565. doi:[10.33395/owner.v7i3.1521](https://doi.org/10.33395/owner.v7i3.1521)
- Hidhayana, N., and Suhardianto, N. (2021). Pengaruh CEO Overconfidence terhadap Penghindaran Pajak. *SAR (Soedirman Accounting Review): Journal of Accounting and Business*, Vol. 6 No. 01. doi:<https://doi.org/10.20884/1.sar.2021.6.1.3097>

- Hossain, M. S., & Al-Amin, M. (2016). Best Model of CSR: An Analysis of The Impact of Corporate Social Responsibility for Improving The Social Development of The Stakeholders - A Study on Four Private Commercial Banks. *International Journal of Information, Business and Management*, 8 (2).
- Irawan, Y., Sularso, H., and Farida, Y. N. (2017). Analisis atas Penghindaran Pajak (Tax Avoidance) pada Perusahaan Properti dan Real Estate di Indonesia. *Soedirman Accounting Review*, Volume 02 Nomor 02.
- Jihene, F., and Moez, D. (2019). The Moderating Effect of Audit Quality on CEO Compensation and Tax Avoidance: Evidence from Tunisian Context. *International Journal of Economics and Financial Issues*, Vol. 9 No. 1. doi:<https://doi.org/10.32479/ijefi.7355>
- Jitmaneeroj, B. (2018). A Latent Variable Analysis of Corporate Social Responsibility and Firm Value. *Managerial Finance*, Vol. 44(6).
- Kahpi, A. (2015). Tinajaun Terhadap Kejahatan di Bidang Perpajakan. *Jurnal Jurisprudentie*, Vol. 2, No. 1.
- Kanagaretnam, K., Lee, J., Lim, C., & Lobo, G. (2016). Relation between Auditor Quality and Corporate Tax Aggressiveness: Implications of Cross-Country Institutional Differences. *Auditing: A Journal of Practice & Theory*, Vol. 35 (4). doi:[dx.doi.org/10.2139/ssrn.2716071](https://doi.org/10.2139/ssrn.2716071)
- Kastlunger, B., Dressler, S., Kirchler, E., Mittone, L., & Voracek, M. (2010). Sex differences in tax compliance: Differentiating between demographic sex, gender-role orientation, and prenatal masculinization. *Journal of Economic Psychology*, Volume 31, Issue 4, Pages 542-552. doi:<https://doi.org/10.1016/j.joep.2010.03.015>
- Khairunisa, K., Hapsari, D., & Aminah, W. (2017). Kualitas Audit, Corporate Social Responsibility, dan Ukuran Perusahaan terhadap Tax Avoidance. *Jurnal Akuntansi Riset Kontemporer*, Vol. 9 No. 1. doi:<https://doi.org/10.23969/jrak.v9i1.366>
- Kılıç, M., & Cemil, K. (2016). The Effect of Board Gender Diversity on Firm Performance: Evidence from Turkey. *Gender in Management*, Volume 31 Issue 7. doi:<https://doi.org/10.1108/GM-10-2015-0088>
- Konrad, E. (2000). Implicit leadership theories in Eastern and Western Europe. *Social Science Information*, Vol. 39(2):335-347. doi:10.1177/053901800039002010
- Köse, A. (2016). The Relationship between Work Engagement Behavior and Perceived Organizational Support and Organizational Climate. *Journal of Education and Practice*, Vol. 7, No 27.
- Kurniawati, E. (2019). Pengaruh Corporate Social Responsibility, Likuiditas, dan Leverage terhadap Agresivitas Pajak. *Profita: Komunikasi Ilmiah Akuntansi dan Perpajakan*, Vol 12, (3). doi:<http://dx.doi.org/10.22441/profita.2019.v12.03.004>

- Lako, A. (Jakarta). *Dekonstruksi Corporate Sosisal Responbility & Reformasi* . 2011: Erlangga.
- Lam, M. (2018). Female Representation in the Traditional Music Classroom. *Journal of General Music Education*, Volume 32, Issue 1. doi:<https://doi.org/10.1177/10483713187931>
- Lanis, R., and Richardson, G. (2012). Corporate social responsibility and tax aggressiveness: An empirical analysis. *Journal of Accounting and Public Policy*, Volume 31, Issue 1, Pages 86–108. doi:<https://doi.org/10.1016/j.jaccpubpol.2011.10.006>
- Lefort, F., & Gonzalez, R. (2008). Hacia un Mejor gobierno Corporativo en Chile. *Abante*, Vol. 11, issue 1, 19-45.
- Lestari, N., & Nedy, S. (2019). The Effect of Audit Quality on Tax Avoidance. *Advances in Social Science, Education and Humanities Research*, Proceedings of the International Conference On Applied Science and Technology 2019 - Social Sciences Track (ICASTSS 2019). doi:10.2991/icastss-19.2019.69
- Low, D., Roberts, H., & Whiting, R. (2015). Board gender diversity and firm performance: Empirical evidence from Hong Kong, South Korea, Malaysia and Singapore. *Pacific-Basin Finance Journal*, 35. doi:10.1016/j.pacfin.2015.02.008
- Mapisangka, A., and Pratama, A. (2023). Recall the Impact of the Covid–19 Virus in Indonesia: Regional Perspective. *Journal of Regional Economics Indonesia*, Vol. 4, 1, Page 1-13. doi:<https://doi.org/10.26905/jrei.v4i1.10008>
- Marinova, J., Plantenga, J., & Remery, C. (2015). Gender Diversity and firm performance: evidence from Dutch and Danish boardrooms. *The International Journal of Human Resource Management*, Volume 27 (15), Pages 1777-1790. doi:<https://doi.org/10.1080/09585192.2015.1079229>
- Mashuri, A. A., & Ermaya, H. N. (2019). The Effect of Tax Aggressiveness and Media Exposure on Corporate Social Responsibility Disclosure with Profitability as Moderated Variables. *Advances in Economics, Business, and Management Research*, 124.
- Matitaputty, J. S., and Ramadhan, R. G. (2023). Financial Distress, Profitability, Capital Intensity and Tax Avoidance. *SAR (Soedirman Accounting Review): Journal of Accounting and Business*, Vol 8 No 1. doi:<https://doi.org/10.32424/1.sar.2023.8.1.8246>
- Maulinda, I. P., & Fidiana. (2019). Pengaruh Corporate Social Responsibility, Profitabilitas dan Good Corporate Governance terhadap Tax Avoidance. *Jurnal Ilmu dan Riset Akuntansi*, Vol 8 No 4. Mashuri, A. A., & Ermaya, H. N. (2019). The Effect of Tax Aggressiveness and Media Exposure on Corporate Social Responsibility Disclosure with Profitability as Moderated Variables. *Advances in Economics, Business, and Management Research*, 124.

- Mennita, R., and Abdillah, P. (2022). Accountant: Passion, Compassion, and Job Satisfaction. *MARGIN ECO (Jurnal Ekonomi dan Perkembangan Bisnis)*, Vol. 1, No. 6. doi:<https://doi.org/10.32764/margin.v6i1.2561>
- Miniaoui, Z., Ltaief, F., & Hussainey, K. (2022). Corporate Governance and CSR Disclosure: International Evidence for the Period 2006-2016. *Journal of Risk and Financial Management*, Vol. 15(9). doi:10.3390/jrfm15090398
- Moeljono. (2020). Faktor-Faktor yang Mempengaruhi Penghindaran Pajak. *Jurnal Penelitian Ekonomi dan Bisnis (JPEB)*, Vol 5 No 1. doi:<https://doi.org/10.33633/jpeb.v5i1.2645.g1866>
- Mouakhar, K., Kachouri, M., Riguen, R., & Jarboui, A. (2020). The Effect of Sustainability Performance and CSR on Corporate Tax Avoidance with Board Gender Diversity as Mediating Variable. *Recherches en Sciences de Gestion N°*, Vol. 138(3):303-339. doi:10.3917/resg.138.0303
- Nadeem, M., Zaman, R., & Saleem, I. (2017). Boardroom Gender Diversity and Corporate Sustainability Practices: Evidence from Australian Securities Exchange Listed Firms. *Journal of Cleaner Production*, Vol. 149(1), 874-885. doi:10.1016/j.jclepro.2017.02.141
- Nadia, N. (2015). Pengaruh Tenur KAP, Reputasi KAP dan Rotasi KAP terhadap Kualitas Audit. *Jurnal Akuntansi dan Bisnis*, Vol 13 (26). doi:<https://doi.org/10.24167/jab.v13i26.449>
- Najamuddin, Y., Haryanto, P., & Hamdani, R. (2019). CSR Disclosure between Conventional Banks and Sharia Banks: A Comparative Analysis. *JOUR*, 7.
- Niandari, N., Yustrianthe, R. H., & Grediani, E. (2018). Kepemilikan Manajerial dan Praktik Penghindaran Pajak. *Riset dan Jurnal Akuntansi*, Vol. 4(2), 459-466. doi:10.33395/owner.v4i2.250
- Nugroho, S. A., and Firmansyah, A. (2017). Pengaruh Financial Distress, Real Earnings Management dan Corporate Governance terhadap Tax Aggressiveness. *Journal of Applied Business Administration*, Vol 1 No 2. doi:<https://doi.org/10.30871/jaba.v1i2.616>
- Panda, B., & Leepsa, N. M. (2017). Agency theory: Review of Theory and Evidence on Problems and Perspectives. *Indian Journal of Corporate Governance*, Vol. 10, Issues 1. doi:<https://doi.org/10.1177/0974686217701467>
- Panjaitan, A., Maksum, A., & Abubakar, E. (2021). The Influence of Corporate Social Responsibility, Corporate Characteristic, Family Ownership, Profitabilitas and Corporate Governance on Tax Avoidance. *Jurnal Mantik*, Vol. 4(4), 2331–2335.
- Permatasari, F., & Widianingsih, L. P. (2020). Pengungkapan Corporate Social Responsibility terhadap Kinerja Keuangan dengan Good Corporate Governance sebagai Variabel

- Moderasi. *Media Akuntansi Dan Perpajakan Indonesia*, Vol. 1(2), 87–114. doi:<https://doi.org/10.37715/mapi.v1i2.1404>
- Petruzzelli , A., & Ardito, L. (2019). Firm Size and Sustainable Innovation Management. *Sustainability*, Vol. 11 (21). doi:<https://doi.org/10.3390/su11216072>
- Phillips, A., & Cline, R. J. (2003). Illinois State and Local Business Tax Burden Study. *Tax Law: Practitioner Series eJournal*. doi:<https://ssrn.com/abstract=532042>
- Putri, S. N., Hariyanto, E., Kusbandiyah, A., and Pandansari, T. (2022). The Effect of Capital Intensity, Leverage, and Institutional Ownership on Tax Avoidance with Profitability as a Moderation Variable. *SoedirmanAccounting Review (SAR): Journal of Accounting and Busines*, Vol. 07 No.02.
- Rachdianti, F. T., Astuti, E. S., and Susilo, H. (2016). Pengaruh Penggunaan E-Tax terhadap Kepatuhan Wajib Pajak. *Jurnal Perpajakan (JEJAK)*, Vol. 11, No. 01.
- Rakayana, W., Sudharma, M., and Rosidi. (2021). The Structure of Company Ownership and Tax Avoidance in Indonesia. *International Research Journal of Management, IT and Social Sciences*, Vol. 8 No. 3.
- Rakia, R., Kachouri, M., and Jarboui, A. (2023). The Moderating Effect of Women Directors on The Relationship between Corporate Social Responsibility and Corporate Tax Avoidance? Evidence from Malaysia. *Journal of Accounting in Emerging Economies*. doi:<https://doi.org/10.1108/JAEE-01-2021-0029>
- Rao, K., & Tilt, C. (2016). Board Composition and Corporate Social Responsibility: The Role of Diversity, Gender, Strategy and Decision Making. *Journal of Business Ethics*, Vol. 138, 327–347. doi:<https://doi.org/10.1007/s10551-015-2613-5>
- Reguera-Alvarado, N., Fuentes, P. d., and Laffarga , J. (2017). Does Board Gender Diversity Influence Financial Performance? Evidence from Spain. *Journal of Business Ethics*, Vol. 141, Pages 337–350. doi:<https://doi.org/10.1007/s10551-015-2735-9>
- Rizqia, A., & Lastiati, A. (2021). Audit Quality and Tax Avoidance: The Role of Independent Commissioners and Audit Committee's Financial Expertise. *Journal of Accounting Auditing and Business*, Vol. 4 (1). doi:<https://doi.org/10.24198/jaab.v4i1.29642>
- Said, R., Joseph, C., & Zahirah, N. (2017). Corporate Governance and Corporate Social Responsibility (CSR) Disclosure : The Moderating Role of Cultural Values. *Modern Organizational Governance*, Vol. 12, 189–206.
- Sarasmitha, C., Sugiarto, E., Rohmah, W., and Hutagaol, K. A. (2022). Determinan Penggunaan E-Class sebagai Learning Management System oleh Tenaga Pendidik di Masa Pandemi Covid-19: Pendekatan Model UTAUT. *Jurnal Sisfokom (Sistem Informasi dan Komputer)*, Vol. 11, Pages 400-406. doi:<https://doi.org/10.32736/sisfokom.v11i3.1361>

- Sari, D., & Tjen, C. (2016). Corporate Social Responsibility Disclosure, Environmental Performance, and Tax Aggressiveness. *International Research Journal of Business Studies*, Vol. 9(2):93-104. doi:10.21632/irjbs.9.2.93-104
- Sartini, R., Abdillah, P., Sudirman, R., Azwar, K., Priyadi, I. H., Wardhani, R. S., . . . Setiawati, L. P. (2023). *Akuntansi Forensik*. Makassar: Tohar Media.
- Sartori, N. (2008). Effects of Strategic Tax Behaviors on Corporate Governance. <https://ssrn.com/abstract=1358930>. doi:http://dx.doi.org/10.2139/ssrn.1358930
- Scott, W. R. (2006). *Financial Accounting Theory*. United States and America: 4th edition: PearsonPrentice Hall.
- Sekaran, U., & Bougie, R. (2013). *Research Methods for Business: A Skill-Building Approach*. New York: Wiley.
- Setyoningrum , D., & Zulaikha. (2019). Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, Leverage, dan Struktur Kepemilikan terhadap Agresivitas Pajak. *Diponegoro Journal of Accounting*, Vol. 8, no. 3.
- Sings, V., Vinnicombe, S., & Kumra, S. (2006). Women in formal corporate networks: An organisational citizenship perspective. *Women in Management Review*, Vol. 21(6):458-482. doi:10.1108/09649420610683462
- Susanto, A., and Veronica. (2022). Pengaruh Corporate Social Responsibility (CSR) dan Karakteristik Perusahaan terhadap Praktik Penghindaran Pajak Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Owner : Riset Dan Jurnal Akuntansi*, 6(1), 541-553. doi:10.33395/owner.v6i1.551
- Tang, T., & Firth, M. (2011). Can Book-Tax Differences Capture Earnings Management and Tax Avoidance? Empirical Evidence from China. *The International Journal of Accounting*, Vol. 46, 175-204. doi:https://doi.org/10.1016/j.intacc.2011.04.005
- Tang, T., & Firth, M. (2012). Earnings Persistence and Stock Market Reactions to the Different Information in Book-Tax Differences: Evidence from China. *The International Journal of Accounting*, Vol. 47(3), Page 369-397. doi:10.1016/j.intacc.2012.07.004
- Terjesen, S., Aguilera, R. V., and Lorenz, R. (2014). Legislating a Woman's Seat on the Board: Institutional Factors Driving Gender Quotas for Boards of Directors. *Journal of Business Ethics*. doi:10.1007/s10551-014-2083-1
- Wilson, R. J. (2009). An Examination of Corporate Tax Shelter Participants. *The Accounting Review*. *The Accounting Review*, Vol. 84, 969-999. doi:https://doi.org/10.2308/accr.2009.84.3.969
- Winarno, W. A., Kustono, A., Effendi, R., Mas'ud, I., & Wardhaningrum, O. A. (2021). Corporate Social Responsibility and Tax Avoidance: Evidence from Indonesia.

AKRUAL: Jurnal Akuntansi, Vol. 13 No. 1.
doi:<https://doi.org/10.26740/jaj.v13n1.p69-82>

- Yasa, G. W., & Novialy, Y. (2012). Indeks Manajemen Laba oleh Chief Executive Officer (CEO) Baru pada Perusahaan-Perusahaan yang Terdaftar Di Pasar Modal Indonesia. *Jurnal Ilmiah Akuntansi dan Bisnis*, Vol 7, No 1.
- Yulinda, I., Chandrarin, G., Subiyantoro, E., and Abdillah, P. (2022). Cash Flow Capability Analysis Predicting Company Financial Performance During Covid-19 Pandemic (Empirical Study of Sector Companies Food and Beverages in Indonesia. *Proceedings of International Conference of Graduate School on Sustainability*, Vol. 7, No. 1. doi:<https://doi.org/10.26905/icgss.v7i1.9276>
- Zeng, T. (2019). Relationship between Corporate Social Responsibility and Tax Avoidance: International Evidence. *Social Responsibility Journal*, Vol. 15 No. 2, pp. 244-257. doi:<https://doi.org/10.1108/SRJ-03-2018-0056>