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Determinant factors of tax avoidance In Manufacturing Companies on the Indonesian Stock Exchange

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Abstract *- This study aims to determine the determinants of the occurrence of tax avoidance which includes several factors. The factors studied include corporate social responsibility, executiverisk preference, and capital intensity in Food and Beverage Companies Listed on the Indonesia Stock Exchange. The population includes all food and beverage companies listedon the IDX with a population of 26 companies with a sample of 8 companies for 6 years of observation. The analytical technique used in this research is Multiple Linear Regression analysis. The results show that Corporate Social Responsibility partially has no effect on Tax Avoidance, Executive Risk Preference partially affects Tax Avoidance, Capital Intensity partially has no effect on Tax Avoidance, and Simultaneously shows that Corporate Social Responsibility, Executive Risk Preference, and Capital Intensity have an effect Significantly on Tax Avoidance in Manufacturing Companies in the Food and Beverage Sector Listed on the Indonesia Stock Exchange*

Keywords*:* Corporate Social Responsibility, Executive Risk Preference, Capital Intensity ofTax Avoidance

Introduction

Regional autonomy gives the region the right to determine the direction and development of destinations in the area. Occurs as a series of transfers of authority from thecentral government to the regional government in full to manage the regional household itself,development in the region is considered capable if the region handles itself with autonomy, and regional governments provide the widest opportunity to manage regional original income.Regions already have full authority to be able to explore potential sources of income that cansupport the implementation of development. The implementation of regional autonomy is intended so that the regions can develop their capabilities, therefore it is necessary to make serious efforts by the districts to increase regional finances. (Nainggolan, 2022)

One derivative of the implementation autonomy area is the management of local government taxes. The local government is given authority for interesting taxes and use for development. Tax is a source of funds for ng important economic economy areas. From tax,the government could run the programs in destination increase growth economy through development infrastructure, assets public, and facilities general other. Tax Becomes contribution in nature Required for Required tax for paid to the country, ok Required tax personal nor required corporate tax. Taxes paid in the form of income Required received tax.Collection tax has been set in law, and every Required tax is different from each other's income.

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Tax Payment Process sometimes taxpayers try to minimize the amount of tax that must be paid to reduce the burden of taxpayer taxes because for requires (especially corporate taxpayers) tax payments will reduce income or income so that profits will experience a reduction. The company assesses if the amount of tax paid is not appropriate or if the amount is too large and will harm the company. The more big tax so the more big expenditure company borne by the company. Sometimes Required negligent (corporate) taxin To do obligation taxation, one of them with To do avoidance tax good legally or illegal. Taxevasion is income legally still accordance provision Constitution taxation for zoom out payment tax. Tax evasion could conduct by a company to zoom out payment tax and increase company cash flow. Cost debt company determined from characteristics company giver loanbecause there is a risk of bankruptcy, fees agency and problem asymmetry information borneby the giver loan. Effort zoom out payment tax like tax evasion is a replacement from usedebt. companies that do tax evasion will minimize the use of debt to increase financial slackand reduce the cost and risk of bankruptcy that will influence the cost of debt. Avoidance oftaxes made company of course just through policies taken by the leading company that alone.*Corporate Social Responsibility* (CSR) or corporate social and environmental responsibility is defined as an action taken by the company as a form of corporateresponsibility towards the social and environmental environment in which the company'sactivities are located. Corporate social responsibility disclosure (CSR disclosure) is information disclosed by management, as a signal to stakeholders about activities related to corporate social and environmental responsibility.

Implementation of CSR is slowly not again considered as a cost but as an investigationcompany. Not quite enough answer social company or abbreviated with CSR show concern company to interest other parties larger than just interest company course. If the level of CSRperformance of something company is high, then the more low possibility of avoiding tax happened, and analysis addition shows that CSR has a connection in category community and diversity represent elements important from CSR performance that reduces avoidance tax (Lanis & Richardson, 2011)

Executive risk preferences are divided into two, namely *risk-takers* and *risk-averse.* Executives as *risk-takers* have a bolder character in making business decisions and have a strong drive to have higher income, position, welfare, and authority. The risk preference owned by the executive is certainly based on considerations that he believes will bring benefits to the company. The existing considerations are certainly influenced by his expertisein areas that can support his decisions, such as finance and law.

Risk preferences will affect the responsibility and performance of the executive. The impact of action will also be analyzed by the executive to get the best decision, including the decisionto avoid tax (Hanafi and Harto, 2014).

There are two types of executive character in company management, namely *risk- taker* and *risk-averse.* Executives who are *risk-takers* tend to be bolder in making decisions to minimize taxes to be paid so that they are required to increase the company's *cash flow* and vice versa, risk-averse executives usually do not like risk as reflected in the size of the company's risk (Budiman, 2012).

Capital intensity can also be influence avoidance one of the taxes could be measuredwith the proportion of assets still owned by something company. *The capital intensity* or ratiocapital intensity is activity investigation associated company with investigation asset permanent. *Capital intensity* related to big assets still owned. Asset permanent has age economical to cause burden depreciation every year. Depreciation expense will subtract profitso that burden taxes paid are also reduced. Companies that have assets that stay big tend will do avoid tax by minimizing burden tax so that generate more ETR small.

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Literature Review

Avoidance Tax

Tax is source reception most important for the country to finance development in this country, besides reception from sector oil and gas, the government has attempted hard for increase reception from sector tax with To do various activities like extensification tax, socialization regulation taxation and so on. The definition of *Tax Avoidance* according to (Rahayu, 2010) is: " *Tax Avoidance* is the same business that does not violate the provisionsof tax laws and regulations".

According to (, namely: "How to reduce taxes which are still within the limits of the provisions of tax laws and regulations and can be justified, especially through tax planning". According to (, namely: “engineering 'tax affairs' which is still within the framework of tax regulations. Tax avoidance can occur in the sound of the provisions or written in the law andis in the soul of the law or it can also occur in the sound of the provisions of the law but is
contrary to the soul of the law. According to (Pohan, 2016) *tax avoidance* is: "Efforts to avoidtax that is carried out legally and safely for the taxpayer because it does not conflict with tax provisions, which methods and techniques used tend to utilize weaknesses (gray areas) contained in the law and the tax regulations themselves, to reduce the amount of tax owed".

Corporate Social Responsibility (CSR)

Responsibility *Corporate Social Responsibility* (CSR) is the company's commitment to participate in sustainable economic development to improve the quality of life and the environment that is beneficial, both for the company itself, the local community, and society in general. *Corporate Social Responsibility* (CSR) *is about how companies manage their busin their processes to produce an overall positive impact on society.* This definition departs from the philosophy of how to manage a company either partially or wholly has a positive impact on itself and its environment. Companies must be able to manage their business operations by producing products that are positively oriented toward society and the environment (Hadi, 2014) Ac expressed his opinion regarding the definition of *Corporate Social Responsibility* (CSR). *Corporate Social Responsibility* (CSR) is a company concern that sets aside a portion of its profits (profit) for the benefit of human development (people) and the environment (planet) in a sustainable manner based on appropriate and professionalprocedures. According to who expressed his opinion on the meaning of *Corporate So Responsibility* (CSR). is the commitment of the company or the business world to contribute to sustainable economic development by paying attention to corporate social responsibility and emphasizing the balance between attention to economic, social, and environmental aspects.

Executive Risk Preference

The risk preferences possessed by executives are divided into two types, namely *risk-takers and risk-averse* (Kurniawan & Trisnawati, 2019. Executives with a *risk-taker preference*are executives who are more daring to take risks in business decisions because they have an understanding that the higher the risk, the higher the profit that will be obtained. Their preferences as *risk-takers* in decision-making are also influenced by the view of achievementof success such as wealth, income, position, and authority. They have a high desire to be able to achieve income, position, as well as higher authority risk-taker executives, have a willingness to reduce the avoidance of business decision-making risks (Cain and Stephen, 2016). Therefore, an executive who can achieve a higher position is judged because of his courageous character in taking risks and always working to the best is our ability. However, one's courage in facing risks does not always go as expected. The executive's courage in taking risky decisions still has a chance of failure so that the decision could derail his future career plans. Preference risk executive is the consequences that widowed executive as a consequence of the action he took. Decisions determining executive action will consider various aspects. Impact actions are also analyzed accurately by the executive so that the decisions taken have the smallest negative impact (Hanafi and Harto, 2014).

Measurement *Capital Intensity*

Permanent assets make it possible to reduce taxes that arise as a consequence of the depreciation of existence each year. Because the depreciation expense can be a tax deduction. This shows that companies with high levels of fixed asset ownership will have a lower tax burden than companies with low levels of fixed assets. Measurement of Capital Intensity is a ratio that is often associated with two things between fixed investment assets (capital intensity). This study uses the capital intensity formula on the fixed assets side because research on tax avoidance uses the formula for the ratio of fixed assets to total assets. Fixed assets allow the company to deduct taxes that arise as a result of the depreciation of existence each year. Because the depreciation expense can be a tax deduction. This shows that companies with a high level of fixed asset ownership will have a lower tax burden than companies with a low level of fixed assets. Measurement of CapitalIntensity is a ratio that is often associated with two things between fixed investment assets (capital intensity). This study uses the capital intensity formula on the fixed assets side because research on tax avoidance uses the ratio formula of fixed assets to total assets.

Methodology

The approach research used types associative. Study this use approach studyassociative that is study for knowing connection Among two variable (or more) the. Where is the relationship Among variables in the study will analyze with the use of size statistics thatare relevant to the data for testing the hypothesis? Study this done on the company Food andBeverages listed on the Indonesia Stock Exchange from 2015 to the year 2020 with the population of as many as 26 companies and using 8 companies as a sample. Data analysis techniques used are is *multiple regression analysis*

Results and Discussion

Normality Test

Normality test aim for the test is in a regression model, variable dependent, variable independent have normal distribution or no. For notes to test this data use method analysis graphs and normal probability plots.

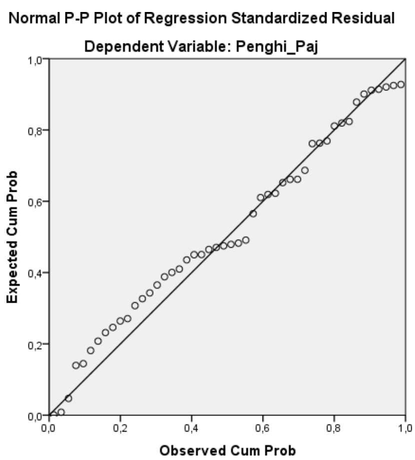

Figure 1: P Plot

The results of the normality test on with use chart *Normal Probability Plot* show that the chart gives a pattern a normal distribution that is close to normal, and on the graph seendot, dot, dot spread around the diagonal line as well as the spread there is around the diagonal line. For more ensure is the residual data distributed normally or not then conducteda One-Sample Kolmogorov Smirnov test.

Table 1: Kolmogorov Smirnov (KS) testOne Sample Kolmogorov Smirnov Test

		Unstandardized Residual
N		48
Normal Parameters [a,b]	mean	,0000000
	Std. Deviation	,12275386
Most Extreme Differences	Absolute	,078
	Positive	,072
	negative	,078
Test Statistics		,078
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.

Normality test results with the *Kolmogorov Smirnov* test which is presented in table 1, show big significant above 0.05 or 5% that is 0, 200 With thereby could conclude that scorewhole variable has a normal distribution.

Multicollinearity Test

For test existence multicollinearity could conduct with analyze the correlation between variables and calculations score *tolerance* as well as *Variance Inflation Factor* (VIF) such asseen in table 4.8 as follows:

Table 2: Multicollinearity Test

Coefficients [a]

Model		Correlations			Collinearity Statistics	
		Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)					
	CSR	,157	,086	,076	,967	1.035
	RISK	,457	,443	,437	,902	1.109
	CI	,062	,071	,063	,929	1.076

Based on a good regression model should be no occur correlation between variables,if occur a correlation, then there is multicollinearity, for detecting there is whether or not multicollinearity could see from score tolerance and VIF value if tolerance value above 0.10 and VIF below value 10 then declared free multicollinearity.

the multicollinearity test presented in Table 4.8 shows that all *Corporate Social* Responsibility variable has a VIF value of 0.967, the variable Executive Risk Preference a has VIF value of 0and .902, and the variable *Capital* have a VIF value of 0.929. which meansmore VIF value small of 10 or VIF value

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< 10 and *Corporate Social* Responsibility Variable has a tolerance value of 1.035, Variable Executive Risk Preference has tolerance value of 1.109, Variable *Capital Intensity* has a tolerance value of 1.076 which means that more tolerance value big of 0.10 or tolerance value > 0.10. With thereby could conclude that the regression model used in a study this not have a multicollinearity problem.

Heteroscedasticity Test

For test is in the regression model occur not the same variance and residual one observation to another observation. The good regression model does not occur in heteroscedasticity. If the residual has the same variance called homoscedasticity and if the variant no the same or different called heteroscedasticity.

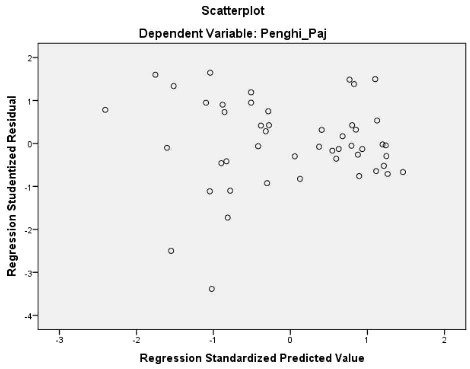

Figure 2: P Plot

Based on heteroscedasticity test results in the picture show w that the scatterplot graph between SRESID and ZPRED shows pattern deployment, where the dot, dot, dot spread above and below 0 on the Y axis, p this show that no occur heteroscedasticity on thedata to be used. t statistical test is used to ensure is variable exists independent inequality every individual takes effect to score variable dependent. Test results with t-test are as follows:

Table 3: Partial Test

Coefficients a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,385	,106		3,648	,001
	CSR	,100	,174	,078	,572	,570
	RISK	3.745	1,143	,460	3,277	,002
	CI	0.054	,114	,065	,470	,641

Based on Table 3 above for *Corporate Social Responsibility* there is a score significant 0.570. Significant value more big from score probability 0.05 (α=5%) or value 0.570 >0.05.Variable *Corporate Social Responsibility* has t count as big as 0.572 with t table = 2.0 14. So t count < t table could conclude that *Corporate Social Responsibility* doesn't influence Avoidance tax. Based on Table 3 above for Executive Risk Preference exists score significant 0.002. Significant value more big from score probability 0.05 (α=5%) or value 0.002 < 0.05. VariableExecutive Risk Preference has t count as big as 3,277 with t table = 2.0 14. So t count > t table concluded that Executive Risk Preference influences Avoidance tax. Based on Table 4.9 above for *Capital Intensity* there is a score significant of 0.641. Significant value more big from score probability 0.05 (α=5%) or value 0.641 >

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0.05. Variable *Capital Intensity* has t count as big as 0.470 with t table = 2.0 14. So t count < t table could conclude that *Capital Intensity* doesn't influence the Avoidance tax.

Test Hypothesis by Simultaneous (F Test)

F test was used to see if by whole variable free could explain variable tied. Test simultaneous as follows:

Table 4: Simultaneous Test
ANOVA [a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,198	3	,066	4,096	,012 [b]
	Residual	,708	44	0.016		
	Total	,906	47			

a. Dependent Variable: Penghi Paj
b. Predictors: (Constant), CI, CSR, RISK

In table 4.10 the F test is obtained score F count as big as 4,096 with a score significant 0.012 in F table with level confidence 0.95 with significant 0.05, df I (number of variables 1) = 3, and df 2 (n – k) = 44 (where k = total variable and n= many data) with score F table as big as 2.82, then obtained F count (4,096) > F table (2.82) with score significant 0.012 below a value of 0.05 which indicates that by simultaneous *Corporate Social Responsibility,* ExecutiveRisk Preference and *Capital Intensity* take effect t against Avoidance Taxes on Manufacturing Companies Sector Food and Beverages Listed on the Indonesia Stock Exchange

Influence *Corporate Social Responsibility* to Avoidance Tax

From the results of statistical tests on *Corporate Social Responsibility,* there is a scoresignificant 0.570. Significant value more big from score probability 0.05 (α=5%) or value 0.570 >0.05. Variable *Corporate Social Responsibility* has t count as big as 0.572 with t table = 2.0 14. So t count < t table could conclude that *Corporate Social Responsibility* doesn't influenceAvoidance tax. *Corporate Social Responsibility* (CSR) is from a real concern business worldto the surrounding environment. CSR activities are carried out in the various field in skeletonbuild and fulfill not quite enough answer company, field CSR activities can in the form of economy, education, health, environment, and even social culture. Companies that care about the environment can carry out various activities. Research conducted by (Pradipta & Supriyadi, 2015) states that CSR can reduce tax avoidance. This means that companies thathave a high level of CSR disclosure will be able to minimize tax avoidance actions. A companystudy related to Corporate Social Responsibility (CSR) that has been carried out by (Sandra & Anwar, 2018) found that Corporate Social Responsibility (CSR) has a positive effect on taxavoidance. Studies related to Corporate Social Responsibility (CSR) have been conducted by (Wardani & Purwaningrum, 2018) who found that Corporate Social Responsibility is an effort to avoid taxes.

Influence Executive risk preferences to Avoidance Tax

From the statistical test results, the Executive Risk Preference has a significant scoreof 0.002. The significance value is greater than the probability value of 0.05 (α=5%) or the value of 0.002 <0.05. The Executive Risk Preference variable has a t count of 3.277 with a ttable = 2.0 14. So t count > t table concludes that Executive Risk Preference Inflation affectsTax Avoidance. The executive's risk

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preferences are the consequences that the executive will have as a result of the actions he takes. Executive action as a decision-maker will considervarious aspects. The impact of these actions is also analyzed accurately by the executive sothat the decisions taken have the least negative impact (Hanafi and Harto, 2014).

Executives who have a *risk-taker preference* have greater courage in determining policies that have the potential to cause high risks. However, *risk-takers* with their courage are also given a burden to provide higher *cash flow for the company.* This is done to balancethe risks that arise from his courage to take any action or decision (Hanafi and Harto, 2014). Risk preferences will affect the responsibility and performance of the executive. The impact of action will also be analyzed by the executive wit to get the best decision, including the decision to avoid tax (Hanafi and Harto, 2014). Research conducted by (Amri, 2017) whites that the higher the risk taken, the greater the return obtained. Among the various executive actions at risk is tax evasion. The company's corporate tax avoidance will affect the tax burden that must be paid by the company to be smaller which implies increasing the company's *cash flow.* So the higher the executive's risk preference, the higher the tax avoidance action will be.

Influence *Capital Intensity* to Avoidance Tax

From the results of statistical tests *Capital Intensity,* there is a score significant 0.641. Significant value more big from score probability 0.05 (α=5%) or value 0.641 > 0.05. Variable*Capital Intensity* has t count as big as 0.470 with t table = 2.0 14. So t count < t table could conclude that *Capital Intensity* doesn't an influence Avoidance Tax

Capital Intensity is how much a big company invests the asset in the form of an assetfrom fixed and inventory. In a study this is capital intensity will be proxied with intensity assetfixed. Intensity asset permanent is the number of assets still owned company compared with the total assets company. Asset permanent allows the company to reduce the tax that appears consequence existence of depreciation every year. Because of the burden depreciation could Become a subtractor tax. This thing shows that a company with a level ofownership assets keep it high will have a burden more tax low compared company with the level of assets keep it low. (Rodriguez & Arias, 2012) mention that assets are still owned company allows the company to cut tax consequence depreciation from assets permanently
every year. This thing shows that companies with level assets that keep high have a burdenmore tax low compared to companies that have assets that keep it low. (Sabli & Noor, 2012) explain that companies that have assets keep it high tend To do planning tax, so that has a low effective tax rate.

A study related to the *capital intensity ratio* once conducted by Rifai & Atiningsih, 2019)found that the capital intensity ratio has an effect positive on avoidance tax. A study related to *capital intensity ratio* once conducted by (Kurniati & Riana, 2020) discovered that *capital intensity ratio* no takes effect avoidance tax. Research results show that *capital intensity* no takes an effect on avoidance tax. The value *of the capital intensity ratio* describes how mucha big company invests the asset in the form of asset fixed and inventory. Companies that have assets permanent tall no use assets permanent the for To do avoidance tax, but interestoperational and investment company. So that proportion asset still not no will take effect to act avoidance tax by company.

Influence *Corporate Social Responsibility,* Executive Risk Preference, and *CapitalIntensity* to Avoidance Tax

Tests carried out simultaneously show that simultaneous *corporate social responsibility,* executive risk preferences, and *capital intensity* affect t *corporate social responsibility,* executive risk preferences, and *capital intensity* because result F count (4,096) >F table (2.82) with score significant 0.012 below value 0.05. With the score, *R Square* is 0.218or 21.8 % which means a big influence

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from Avoidance Tax with *Corporate Social Responsibility,* Executive Risk Preference, and *Capital Intensity* whereas the rest 78.2 % of other variables that are not researched by research, for example, size company, company profitability, and variables other

Tax avoidance is one way to avoid taxes legally and does not violate tax regulations.Tax avoidance can be said to be a complex and unique problem because it is allowed side by side, but not desirable. No law is violated in tax avoidance, but all parties agree that tax avoidance is practically unacceptable. This is because tax avoidance has a direct impact ontax reduction, which results in a decrease in tax revenue by the state. The company's tax avoidance is of course only through the policies taken by the leading companies.

Conclusion

Study this test how Influence *Corporate Social Responsibility,* Executive Risk Preference, and *Capital Intensity* to Avoidance Taxes on Manufacturing Companies Sector Food and Beverages Listed on the Indonesia Stock Exchange. Based on the results of research in the chapter before, the conclusions reached from the study are:

1. *Corporate Social Responsibility* s way Partial no effect to Avoidance Taxes on Manufacturing Companies Sector Food and Beverages Listed on the Indonesia Stock Exchange.
2. Executive Risk Preferences Partial take effect to Avoidance Taxes on Manufacturing Companies Sector Food and Beverages Listed on the Indonesia Stock Exchange.
3. *Capital Intensity* s way Partial no effect to Avoidance Taxes on Manufacturing CompaniesSector Food and Beverages Listed on the Indonesia Stock Exchange
4. by the simultaneous show that *Corporate Social Responsibility,* Executive Risk Preference, and *Capital Intensity* take effect to Avoidance Taxes on Manufacturing Companies Sector Food and Beverages Listed on the Indonesia Stock Exchange. With ascore, *R Square* is 0.218 or 21.8 % which means a big influence from Avoidance Tax with*Corporate Social Responsibility,* Executive Risk Preference, and *Capital Intensity* whereas the rest 78.2 % variable other variables that are not researched by research this,for example, size company, company profitability and variables other.

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