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Effect of Family Ownership, Corporate Social Responsibility, on Tax Avoidance: Moderating Effect of Audit Quality

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Abstract

Large tax collections are necessary for every nation's development and growth, but they are hampered by the reality that several people choose to avoid paying taxes in a number of different methods. This study is to investigate how audit quality, family ownership, and CSR affect tax avoidance. And also explores whether the causal relationship between tax avoidance and family ownership can be impacted by audit quality. Non-financial companies were used in this study. A total of 245 businesses registered on the Indonesia Stock Exchange (IDX) between 2017 and 2021 made up the sample that satisfied all requirements. The data were examined using panel regression. According to the results of regression analysis, tax avoidance and CSR are positively correlated, and companies that are unlikely to participate in tax avoidance are the companies that disclose their CSR activities well. Contrarily, family ownership negatively impacts tax avoidance, which leading family businesses to use tax avoidance more than non-family businesses. However, the relationship between family ownership and tax avoidance are unaffected by audit quality, which significantly positively impacts tax avoidance.

Keywords: *Tax Avoidance, Corporate Social Responsibility, family ownership, audit quality.*

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INTRODUCTION

Taxation is a major concern for companies as it affects profitability and acts as a burden that hinders the growth of the company. Most people are unwilling to voluntarily pay taxes, rendering them to look for ways to avoid it, which hinders the country in collecting large taxes. Mustika, Ananto, and Handayani, 2018 stated that, to not to impact the well-being of those depend on a country's largest source of income, tax avoidance must be done through appropriate strategic management measures.

Tax avoidance are subject to government and public oversight (Zeng, 2018). Companies need to reveal the public that they have met the expectations of society and that the company can meet corporate social responsibility to dispel public concerns about the potential negative impact of tax activism (Richardson, Taylor, & Lanis, 2013). Gunawan dan Tin (2018), dan Karyanto & Martiana (2020) stated that, Corporate Social Responsibility development in Indonesia is very meaningful because the country experiences several fundamental problems in the field of social, environmental, and economic. An attitude of companies that exceed legal commitments to the environment and the community is Corporate Social Responsibility. A company with high Corporate Social Responsibility, will increase the credibility of the company and will help them avoid suspicions from the authorities (Laguir, Staglianò, and Elbaz, 2015). Fourati, Affes, & Trigui (2019) indicated that

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CSR strongly giving influence on tax avoidance and there are two complementary strategies. Moreover, Kwakye, Harvey, and Yorke (2016), Wiguna & Jati (2017), Hidayati & Fidiana (2017), Setiawati & Adi (2020), stated that CSR negatively impacts to tax avoidance.

Generally, decision to carry out tax avoidance was made by management of a company itself, family companies would stay away from activities that can destroy the image of the company (Ying, Wright, & Huang, 2016). Family ownership positively impact on tax avoidance due to protect the good reputation of the family in the face of the public (Chen, Chen, Cheng, & Shevlin (2010), Sánchez-Marín, Portillo-Navarro, & Clavel (2016), Putri (2015), and López-González, Martínez-Ferrero, & García-Meca (2019). However, from these previous studies (Zulma, 2016), (Subagiastra, Arizona, & Mahaputra, 2017), (Niandari, Yustrianthe, & Grediani, 2020), some family industry use their own power to make a profit.

With the external auditor's report’s result, the issue of tax avoidance can be counteracted. Public confidence depends on the level of report transparency. According to Purba (2018), stated that in terms of audit quality to create actual performance report of the company, The Big Four public accountant is competent and more trusted compared to non-Big Four Public Accountants. However, because of the Enron audited cased, which being audited by Andersen Public Accountant, the quality of auditor became inconsistent. With the encouragement of auditors, family owned company can avoid taxes more conveniently and be free from reputational damage.

This study aimed to recognize family ownership, audit quality, and corporate social responsibility affecting tax avoidance. This study also to investigate whether in moderating, audit quality influence the family ownership relationships on tax avoidance.

1.THEORETICAL BASIS AND HYPOTHESIS FORMULATION

1. Tax Avoidance

In the Law of Tax General Provisions No. 28 of 2007 Article 1 paragraph 1, explains that "taxes are mandatory payments to the state owed by entities or individuals that are coercive under the Law, and do not get compensation directly and are used for state purposes for the greatest prosperity of the people". According to Farouq, (2018), income tax is amount of tax that company paid, which this amount comes from company's profits. The government's efforts are contrary to the corporate world as taxpayers, while government trying to increase optimization in tax revenue. On the other hand, according to Muzakki & Darsono, (2015), because of income deduction to taxes in the company’s income, it becomes a complication between business owners and the management. Taxes can eat away profits and companies demand the payment of minimum taxes (Turyatini, 2017).

Law No 36 of 2008 about Amendments to the Fourth Changes of Income Tax Law, the Government Regulation Number 93 of 2010 and Minister of Finance Regulation No. 76 of 2011, for CSR expenses in the form of tax deductions, resulting in smaller Income Tax owed, namely the provision of tax incentives. According to Sonia & Suparmun, (2019), to carry out in tax avoidance, there are some strategies that can be done by a company, such as: "late payment of taxes, saving taxes, optimizing allowed tax credits, avoiding violations of tax regulations, and avoiding tax inspections by avoiding overpaying taxes". For tax avoidance treatment, this is believed to have implications of it (Ompusunggu, & Suratno, 2016).

CSR activities in Indonesian companies are expected to implement and disclosed based on ISO 26000 (2010) which has seven core themes such as; human rights, environment, human resources good corporate governance, and "right and fair" business practices, community engagement, consumer issues, and development (Kurnia, Shaura, Raharjo, & Resnawaty, 2019). CSR needed to build a reciprocal relationship between developing companies and society. The ethical theory of Corporate Social Responsibility by Amidu *et al.,* (2016), states that companies should not merely consider and not take action on economic interests when carrying out their activities. Companies also need to consider the influence of their activities

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on all parties. For example, a company that reduces or evades its taxes can benefit shareholders but it can also come at the expense of people's rights (Sikka, 2010).

The effect of Corporate Social Responsibility on tax avoidance

Low CSR index in a company were seen to have suboptimal social obligations and were therefore more likely to pursue aggressive tax strategies compared to companies that reported higher Corporate Social Responsibility (Dewi & Noviari, 2017). Tax avoidance is considered a high-risk activity because it can negatively impact on the company. Based on research by Andhari & Sukharta (2017), Goerke (2018), Mao & Wu (2018), Gulzar *et al.,* (2018), Widyanza (2020), CSR negatively impact on tax avoidance.

H_1: "Corporate Social Responsibility has a significant negative effect on tax avoidance".

The effect of audit quality on tax avoidance

Transparency of financial reporting is determined by audit quality level. According to (Hidayati & Fidiana, (2017), companies audited by Big Four Public Accountants are proven to have a lower level of fraud risk, while companies that are not audited by Big Four Public Accountants have a higher level of fraud. Based on research, non-family-owned financial reporting is more accurate and reliable than family-owned financial reporting (Zulma 2016). Qualified auditors have fewer incentives or opportunities to participate in tax avoidance activities due to erode public trust, reputation damage and also knowing that tax authorities will harm them if they find fraud.

H_2: "Audit quality has a positive effect on tax avoidance".

The effect of family ownership on tax avoidance

In general, family companies making decisions and avoid risks that can damage the socioeconomic status and reputation of the family. This is to see the company as a legacy that can be inherited by its descendants (Chrisman & Patel, 2011). According to Gaaya *et al.,* (2017), Most family care about their "name", and it shows that they have lower tax aggressiveness. Family-owned companies care about penalties and reputation fees. Family companies can do tax evasion and also agree to deceive the authorities, or turn decisions to their favor, and sacrifice the rights of minority shareholders and also cover it with other good things (Gaaya *et al.,* 2017). But there are some owners of family companies use their own power to generate profits by discriminate the rights of shareholders.

H_3: "Family ownership has a positive effect on tax avoidance".

The effect of audit quality on family ownership relationships on tax avoidance

According to Wirdaningsih, Sari, & Rahmawati, (2018), in moderating the relationship between corporate family ownership and tax avoidance, there is an important role indicator, called audit quality. Based on Wijayanti, Wijayanti, & Samrotun (2016), audit quality impact is not significant to tax avoidance. Instead, according to Husnin, Nawawi, & Salin (2016), the quality of the audit positively influences and giving moderates influence of family ownership on tax avoidance.

H_4: "The quality of the audit weakens the effect of family ownership on tax avoidance".

METHODOLOGY

This research used empirical information from financial statement of all industries which listed on the Indonesia Stock Exchange and also eliminating some company which not

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matching the criteria. This research is a quantitative research, to analyze the causal relationship between independent variables and dependent variables, number information are needed with secondary information as the object of study. Financial company and also company that no to face losses in the period of the research are the main criterion that must be achieved. Only companies that matched the criteria and have all information in the research were used.

In this research tax avoidance was measured using the etr or effective tax rate, which comparing book tax burden to profit before book tax. Frank, Lynch, & Rego, (2009), the lower the effective tax rate, the higher a tax avoidance. The effective tax rate is vice versa proportional to the behavior of tax avoidance. The cash flow etr is measured by total tax expense compared to operating cash flow. Information about these measurements could be found in the cash flow statement.

In addition, book tax difference was calculated as the difference between taxable profit and profit before tax compared to company's total assets. The book tax difference (btd) which is often used in tax literature was also used as an alternative measure. The independent variables of this study were corporate social responsibility, determined by the compliance ratio of the ISO 26,000 core material index by the company, family ownership as measured by the number of percentages owned by shareholders from the same family, and the quality of the audit which was a dummy variable gave a value of 1 if audited by Big 4 Public Accountants and vice versa given a value of 0 if it is not.

In testing the effect of audit quality moderation, the researchers used the value of family ownership multiplied by the quality of the audit. Some control variables that can influence tax avoidance behavior were added to complement the regression study. According to, Richardson *et al.,* (2013), because the power that they have, bigger companies are more aggressive in carrying out tax evasion, than smaller companies. Size of company was measured by the logarithm of total assets.

Lanis & Richardson (2014) reported positive relationship between tax avoidance and leverage. Leverage was measured by total long-term debt compared to total assets. Profitability was measured by the formula of after-tax income divided by total assets or by ROA (return of assets). According to Gaaya *et al.,* (2017), Gulzar *et al.,* (2018), the intensity of fixed assets, the intensity of intangible assets and the intensity of inventories measured by the ratio of each variable to the total assets. Companies with higher level profitability tend to commit tax avoidance to lessen the high tax burden (Minnick & Noga, 2010). Cash flow is used in the company's operations, which is the ratio of market value to the book value of the company.

RESULTS AND DISCUSSIONS

Descriptive Statistics Test Results (ETR)

The average Corporate Social Responsibility disclosure of 39.55% was met. The highest Corporate Social Responsibility or CSR disclosure was from PT Unilever Indonesia Tbk at 85.49% for 31 indicators from 36 indices, only 1 indicator was the lowest disclosure by appeared several companies at the same time. PT FKS Multi Agro Tbk present highest level of percentage of family ownership at 88,49%, with average 17,08%. The company does not have family shareholders, valued to 0 of family ownership. The company audited by Big4 auditors was 366 data or equal to 45.59%, while 54,41% or other 421 data, audited by non-big4 auditors. This suggested that of non-big4 external auditors was used more in the study's data.

Descriptive Statistics Test Results (CFETR)

PT Pioneerindo Gourmet Internasional Tbk has minimum profit value of -0.0043 in 2017 due to the deferred tax expense and current tax expense in the current year exceeding the profit before tax, so the net income after tax becomes a loss stated. CSR was fulfilled as much as 40.21% with a standard deviation of 16.47%. Family ownership was 15.29% and the standard

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deviation was 26.61%. There were 260 company data with big4 auditors, and 224 data that were not companies with big4 auditors, with the difference of 6.39%. Operating cash flow indicated that all company data manage cash on operating activities well enough, to receive at least 2 billion rupiahs in cash from operating activities, and indicate that there was no company with negative liquidity.

Descriptive Statistical Test Results (BTD)

Moderation relationship between family ownership and audit quality averaged 4.78% and a standard deviation of 16.74%. On average, Corporate Social Responsibility or CSR was met by 39.51% with a standard deviation of 16.50%. Family ownership was 17.15% and the standard deviation was 27.72%. Book tax difference of 3.28% with standard deviation of 7.80%.

t test result

Tabel 1.

Effective Tax Rate			
Variable	**Coefficient**	**Prob.**	**Conclusion**
(Constant)	0.99402	0.0000	
Corporate Social Responsibility	0.035661	0.3833	Insignificant
Family ownership	-0.103602	0.0151	Significant (-)
Audit quality	0.027256	0.1987	Insignificant
Family ownership x audit quality	0.076953	0.2527	Insignificant
Leverage	0.068143	0.3401	Insignificant
Size	-0.022749	0.0061	Significant (-)
Profitability	-0.9833	0.0000	Significant (-)
Operating cash flow	0.0000	0.1093	Insignificant
Fixed asset intensity	-0.035712	0.4761	Insignificant
Inventory Intensity	-0.110526	0.1709	Insignificant
Growth opportunities	0.003986	0.0101	Significant (+)
Intangible asset intensity	-0.016785	0.8801	Insignificant
R-Squared			0.112615
Adjusted R-Squared			0.098874

Source: Processed secondary data, 2022.

The test results showed that the audit quality did not affect the moderating relationship of effective tax rate with family ownership. The quality of the research model audit of Corporate Social Responsibility does not have a significant impact on the etr. Large family ownership meant high tax avoidance. Family ownership negatively impacted the effective tax rate. The size variable, and profitability as a control variable are significant negatively impact, while the growth opportunity had a positive influence on the ETR.

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Tabel 2.

Book Tax Difference

Variable	Coefficient	Prob.	Conclusion
(Constant)	0.440156	0.2106	
Corporate Social Responsibility	0.013622	0.5915	Insignificant
Family ownership	-0.0006	0.9927	Insignificant
Audit quality	0.037427	0.0242	Significant (+)
Family ownership x audit quality	-0.017139	0.8088	Insignificant
Leverage	0.108985	0.0268	Significant (+)
Size	-0.018464	0.1331	Insignificant
Profitability	0.887522	0.0000	Significant (+)
Operating cash flow	(0.00000)	0.636	Insignificant
Fixed asset intensity	0.034516	0.3534	Insignificant
Inventory Intensity	0.101481	0.1782	Insignificant
Growth opportunities	0.000151	0.8981	Insignificant
Intangible asset intensity	0.058834	0.6091	Insignificant
R-Squared			0.675401
Adjusted R-Squared			0.586874

Source: Processed secondary data, 2022.

According to the results of tax avoidance testing with Book Tax Difference measurements, with a coefficient of 0.037427, the audit quality had a positive impact on tax avoidance. Meanwhile, based on the level of CSR realized, family ownership did not have an influence on tax avoidance from measuring book tax difference. From the results, the quality of audits by the Big Four tend to participate in tax avoidance actions.

Tabel 3.

Cash Flow Effective Tax Rate

Variable	Coefficient	Prob.	Conclusion
(Constant)	20.54611	0.0414	
Corporate Social Responsibility	1.485416	0.0216	Significant (+)
Family ownership	-0.303232	0.858	Insignificant
Audit quality	0.222899	0.5901	Insignificant
Family ownership x audit quality	-0.892231	0.5907	Insignificant
Leverage	1.095542	0.3718	Insignificant

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Size	-0.735105	0.0346	Significant (-)
Profitability	-0.2614	0.8729	Insignificant
Operating cash flow	(0.0000)	0.0214	Significant (-)
Fixed asset intensity	0.371458	0.6678	Insignificant
Inventory Intensity	3.909543	0.0903	Significant (+)
Growth opportunities	0.00723	0.7667	Insignificant
Intangible asset intensity	2.31396	0.373	Insignificant
R-Squared			0.265961
Adjusted R-Squared			0.053167

Source: Processed secondary data, 2022.

According to the test results, CSR had a negative impact on tax avoidance in cash flow etr or effective tax rate measurement. However, the quality of audits and family companies had no significant impact on tax avoidance. Also, if the company meets more indicators, the CSR will significant negatively effect on tax avoidances which show the less tax aggressiveness.

Hypothesis Test Results 1

The three measurements result showed that CSR had a significant impact on tax avoidance from the cash flow etr. The value of the positive coefficient indicated that companies with high CSR were less likely to try to do tax avoidance. However, but in the cash flow effective tax rate measurement, show a significant difference. Therefore, if cash flow etr measurement is used, H_1 is accepted.

Hypothesis Test Results 2

According to the test measurement results, dependent etr and cash flow etr were not significant. However, if taken into account with book tax difference, the results showed a significance of 0.0242 and a coefficient of 0.037427, which showed that the quality of the audit had a positive impact on tax avoidance. H_2 is accepted because the results of the research correspond to hypothesis three. For users of external financial information, the reliability of external financial reporting is an important consideration. Annisa dan Kurniasih (2008), Maharani & Juliarto (2019) support this research stated that in Luhgiatno, (2008) research the case of Enron as an example where the reputation of Arthur Anderson Public Accountants damaged due to audit decline. This will make the big four public accountants more aware while auditing company’s financial statements. Companies audited by big four public accountants have the risk of increasingly difficult tax aggressiveness. Therefore, it means that the big four public accountants are more potent in understanding tax aggressiveness. Kevin, 2012 stated that, tax evasion by Microsoft and Linkedin have been audited by Deloitte, while Amazon, Apple.Inc, and Facebook has been audited by Ernst & Young. This is evident by the urgency of investigating popular companies that have carried out tax evasion audited by Big 4 Public Accountants.

Hypothesis Test Results 3

According to the results, in etr measurement, show that family ownership affected tax avoidance. The lower the etr, indicates the higher the tax avoidance rate. The reported impact of -0.103602 for tax avoidance with a probability of 0.0151, which is less than 0.05, implied a

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significant negatively influence on the effective tax rate. In conclusion, the more likely it is to carry out tax avoidance, is the company with the higher the value of the percentage of family ownership. This is in line with research by Gaaya et al. (2017), Subagiastra, Arizona, dan Mahaputra (2017), Niandari, Yustrianthe, & Grediani (2020), Ratnasari & Nuswantara (2020) reported that corporations use their power as the company's largest stakeholder to generate profits. H_3 is accepted because the research corresponds to the second hypothesis that "family ownership positively effect on tax avoidance".

Hypothesis Test Result 4

According to the test results, an important indicator to mitigate conflicts of interest in corporate governance between stakeholders is audit quality. This test also show that in the relationship of family ownership with tax avoidance, the influence of audit quality were insignificant, making the fourth hypothesis, "audit quality weakens the impact of family ownership on tax avoidance" was rejected. This is because Indonesia's corporate governance has a weak implementation.

CONCLUSION

According to the research results, CSR variable in a company has a negatively influence on tax avoidance with partially different measurements. The relationship between tax avoidance with family ownership did not affected with the quality of audit. As of the effective tax rate measurement, audit quality and family ownership have a positively influence to tax avoidance. As on the result, family ownership is more possible to engage in tax avoidance, while high corporate social responsibility in a company disclosures are unlikely to active engage in tax avoidance, and Big 4 public accountants can better detect corporate tax avoidance.

Compensation management effect can be examined in research and can be used as future research. Thus, information on tax avoidance effect of CSR activities carried out, family ownership, and compensation for management can be obtained. In addition, council size and council gender diversity can also be added as control variables.

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