THE EFFECT OF RETURN ON ASSETS (ROA), CAPITAL INTENSITY AND CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE TO TAX AGGRESSIVENESS

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INTRODUCTION

Background Lanis and Richardson in Atami and Kurnia (2017) states that the act of tax aggressiveness is the desire to minimize the tax burden through legal, illegal or both ways. Efforts to minimize tax pay can be through aggressive tax actions such as tax planning, tax avoidance and tax evasion. The company made the policy to reduce the amount of tax be paid.

Phenomenon of tax aggressiveness occurred in one of the big mining companies in Indonesia. Danang Sugianto (2019) states that Global Witness reports that PT Adaro Energy Tbk has performed a tax trick with Transfer Pricing through its Singapore subsidiary, Coaltrade Services International. These efforts have been carried out from 2009 to 2017.

Secretary General of FITRA, Yenny S (2017) states that tax evasion is a serious problem in Indonesia. It is suspected that each year there is Rp 110 trillion, which is a tax avoidance figure. According to him, "most of them are business entities engaged in the mineral and coal sector. Most are also foreign companies. There are also Indonesian legal entities, but their ownership is actually foreign”

Another phenomenon was conveyed by the Tax Justice Network Institute that PT Bentoel International Investama Tbk (Bentoel Group) practices tax avoidance in Indonesia, the impact the country could suffer a loss of US $ 14 million per year. (Benedicta Prima, 2019)

Keywords: The effect of return on assets (roa), capital intensity and corporate social responsibility (csr), disclosure to tax aggressiveness

LITERATURE REVIEW

General Tax Description

Tax Definition

Prof. Dr. Rochmat Soemitro, SH, in Mardiasmo (2018) states that tax is the contribution of society to the state based on the law (can be forced) by not getting the main service that can be directly displayed and used to pay public expenses.

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Tax Aggressiveness (TA)

According to Sagala (2015) TA is an action designed by a company to minimize the tax burden through legal, illegal or both ways. Although the tax aggressiveness action aims to provide profits for companies by minimizing the tax burden, but it gives a negative impression because it is not in line with the expectations of the community and cause losses to the government.

According to Frank, Lynch and Rego in Setiawan (2016), corporate TA is effort to reduce or manipulating taxable income that is designed through tax planning either using legal methods, namely tax avoidance or illegal namely with tax evasion

Tax Aggressiveness Measurement

According to Frank at all. (2009) variable TA is calculated through the Effective Tax Rate (ETR) at a company that is income tax expense divided by net income before tax. The formula for calculating ETR according to Frank at all. (2009) are as follows:

$$\textbf{ETR} = \frac{\text{income tax expense}}{\text{net income before tax}}$$

Return On Asset (ROA) Definition

Suad Husnan (2015) explains that Return On Assets (ROA) is calculating how much net income after tax is generated by the total assets owned by the company**.** This ratio uses a lot even though there is an imprecision when we compare the net profit after tax (operating profit has been reduced by interest costs and income tax) - which is actually the right of the owner of the equity - with total assets (some of which may be financed with debt)

Return On Asset (ROA) Measurement

Formula for calculating ROA according to Suad Husnan (2015) :

$$\textbf{ROA} = \frac{\text{Net Income After Tax}}{\text{Total Assets}}$$

Capital Intensity Definition

Capital intensity is one form of financial decisions determined by company management to improve company profitability. In general, capital intensity is the amount of capital owned by a company in the form of fixed asset investment, so that capital intensity can be measured by the ratio of fixed asset intensity, which shows how much the proportion of fixed asset in the total assets of the corporate (Andhari & Sukartha, 2017).

Capital Intensity Measurement

This research uses a fixed asset intensity ratio to measure capital intensity, with the following formula:

$$\textbf{Capital Intensity} = \frac{\text{Total Fixed Assets}}{\text{Total Assets}}$$

Rodriguez and Arias (2014) stated that the corporate's fixed assets will enable the corporate to reduce the tax burden borne by the company due to the depreciation that arises from the fixed assets each year. That is because the depreciation expense of fixed assets will directly reduce the company's profits as a tax calculation that is borne by the corporate. Total fixed assets owned by the corporate can be used as a gap for companies to carry out tax aggressiveness, so that it can cause the company's ETR to be low. Companies can use depreciation expense as a way to reduce company profits, low corporate profits will make taxable income reduced (Muzakki, 2015) .

Corporate Social Responsibility Definition

According to Milton Friedman in Dewi Kartini (2013) corporate social responsibility is conducting business according to the owner's goal (owners / shareholders), which is maximizing profits, while at the same time obeying the basic rules outlined in a society as mandated by law and legislation –invitation. So that the main purpose of a corporation is profit maximization as a form of shareholder value. Friedman views managers who have the opinion that the leadership of the company has a social responsibility towards society at large, are managers who act out of line with the wishes of shareholders.

Corporate Social Responsibility Disclosure

Elkington in Ghozali and Chariri (2014) state that CSR Disclosure is the process used by companies to disclose information relating to company activities and their effects on the social conditions of the community and the environment.

Corporate Social Responsibility Disclosure Measurement

Measurements are made by matching items on the checklist with items disclosed by the corporate through sustainability reports or through corporate annual reports. . If item y is disclosed then a value of 1 is given, if not disclosed then a value of 0 is given in the check list.

The disclosure index of each company is calculated by the number of items expected to be disclosed. The expected CSR disclosure index is based on GRI-4 indicators, which total 91 indicators

The formula for calculating CSR is as follows :

$$\boldsymbol{CSRli} = \frac{\sum \text{Xyi (Total of CSR items disclosed by the corporate)}}{(\text{91 item expected or recommended by GRI} - 4)}$$

Conceptual Framework

The following is a picture of the conceptual framework :

Effect of ROA on Tax Aggresiveness

According to Robert H. Annderson in Siti Kurnia (2010) Tax avoidance is an effort to reduce taxes but is still within the limits of the provisions of the tax regulations and can be justified mainly through tax planning. (ROA) is a Probability ratio to calculates net income after tax is generated by the total assets owned by the company (Suad Husnan, 2015). Meita and Ery Setiawan (2016) states that the profitability of companies with tax avoidance will have an effect, so profitability affects tax aggressiveness.

Effect of Capital Intensity (CI) on Tax Aggressiveness (TA)

The intensity of capital explains how much of the company's assets are invested in fixed assets (Andhari & Sukartha, 2017). This study uses capital intensity which is measured based on the intensity of fixed assets.

According to Rodriguez and Arias (2012) a company's fixed assets can cause a decrease in profits before corporate tax because of the tax expense must be paid due to the depreciation of fixed assets. This can prove that companies that have large fixed assets have a tendency to pay lower taxes compared to companies that have fewer fixed assets.

According to Lau and Cao in Nugraha & Meiranto (2015) states that the more corporate's fixed assets will cause the depreciation burden will also increase, so the company will have a lower Effective Tax Rate (ETR). Intensity of capital is related to the amount of the company's fixed assets, where these fixed assets have an economic life that causes a depreciation expense that is borne by the company each year.

The existence of this depreciation expense can reduce profits thus the burden of tax borne by the company is also reduced. This is in line with previous research that has been done by Andhari & Sukartha (2017) states that capital intensity affects corporate tax aggressiveness.

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Effect of CSR Disclosure on Tax Aggressiveness.

The relationship between tax aggressiveness and CSR disclosure lies in the main goal of the company to obtain maximum profit without eliminating social and environmental responsibility, so that the greater the profits earned by the company, the greater the taxable income. When companies carry out tax aggressiveness, they are considered as not paying the true tax burden for the country's development. (Freman, 2003).

Mustika's research results (2017) states that Corporate Social Responsibility (CSR) affects Tax Aggressiveness.

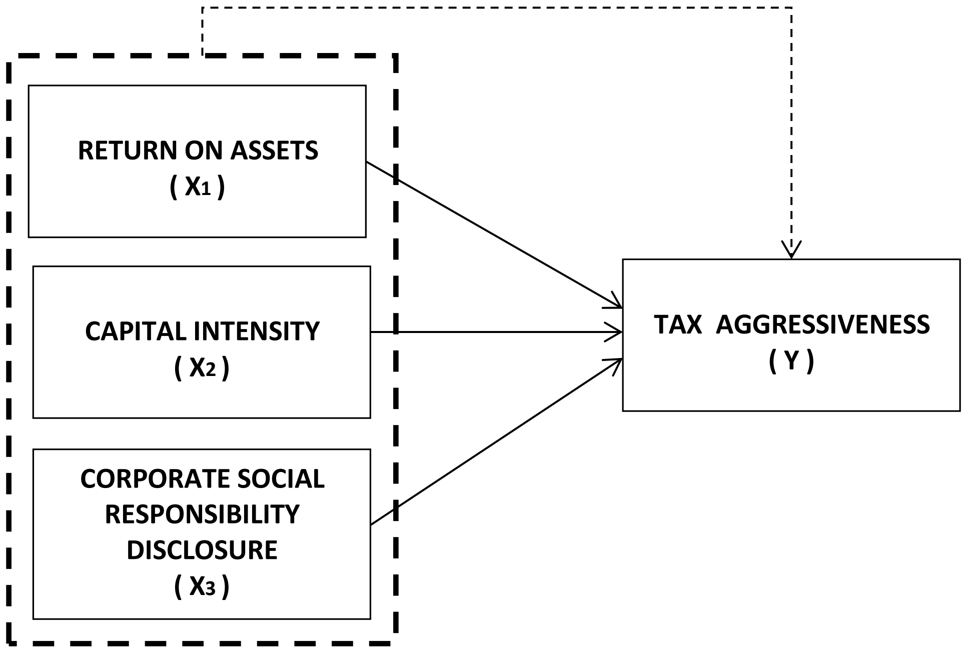

Figure 1
Conceptual Framework

Research Hypothesis
The hypotheses in this study :
Hypothesis 1:
H_{01} : The ROA does not influences Tax Aggressiveness
H_{a1} : The ROA influences Tax Aggressiveness
Hypothesis 2:
H_{02} :The Capital Intensity not influences Tax Aggressiveness
H_{a2} : The Capital Intensity influences Tax Aggressiveness
Hypothesis 3:
H_{03} : The CSR Disclosure not influences Tax Aggressiveness
H_{a3} :The CSR Disclosure influences Tax Aggressiveness
Hypothesis 4:
H_{04} : The ROA, Capital Intensity & CSR Disclosure not influences Tax Aggressiveness.
H_{a4} :The ROA, Capital Intensity & CSR Disclosure influences Tax Aggressiveness

OBJECT AND RESEARCH METHODS
Research Object

Nuryaman and Veronica (2015) state that the research object is the characteristics inherent in the subject of research, where the subject is the unit of analysis or unit of observation to be studied. The object of this study is financial statement of Mining & Energy Sector LQ45 Companies on the BEI in 2014-2017

Research methods

According to Darmadi (2013) and Saudi (2018), the method of research is one of scientific method in order to obtain data for a particular purposes. The research methodology used in this study is an explanatory study method by conducting survey.

Population and Samples of Research

Population according to Sugiyono (2014) is the area of generalization which includes objects or subjects with certain qualities and characteristics determined by researchers to be studied, then drawn conclusions. Based on this explanation, the population in the research were all financial statements of Mining and Energy Sector LQ45 Companies on the BEI of 36 financial statements companies during the period 2014-2017.

While the sample according to Sugiyono (2014) become part of the number and characteristic possessed by the population. Based on a purposive sampling method that is a sample on the basis of the suitability sample characteristics on the predetermined sample selection based on criteria obtained sample data as many as 32 financial statements of the company.

Operationalization of Research Variables

The variables of this research include two independent variables (X) and one dependent variable (Y). Independent variable in this research are Return On Assets (X1), Capital Intensity (X2) and Corporate Social Responsibility Disclosure (X3). While the Tax Aggressiveness as dependent variable (Y).

Data Analysis Technique

The analysis technique in this study uses descriptive and multiple regression.

THE RESULTS AND ANALYSIS

Tabel 1

Coefficients[a]

Models		Unstandardized Coefficient		Standardized Coefficient	T	Sig
		B	Std Error	Be ta		
1	(Constant)	14,088	14,383		,979	,336
	X 1	1,090	,825	,245	1,322	,197
	X 2	-,050	,318	-,030	-,156	,877
	X 3	,119	,309	,073	,385	,703

a. Dependent Variable: Tax aggresiveness

Referring to table 1 coefficient values so that the panel data regression equation can be obtained as follows :

Y = 14,088 + 1,090 X1 – 0,050 X2 + 0,119 X3 + e

Description :

Y : Tax Aggresiveness
X1 : Return On Assets
X2 : Capital Intensity
X3 : Corporate social responsibility disclosure
e : Standar Error

Thus the regression equation is interpreted as follows:

1. Return On Assets (X1) coefficient value of 1.090 indicate every increase of one unit (assuming another variabel is 0 or constant), the level aggressiveness of Tax in mining sector companies listed in the LQ-45 index will increase by 1.090.
2. Capital Intensity (X2) coefficient value of -0.050 shows that every increase of one unit (assuming other variables are 0 or constant), the level of tax aggressiveness in mining and energy companies listed in the LQ-45 index will decrease by 0.050
3. The coefficients value of CSR disclosure (X3) of 0.119 indicates that for every increase of one unit (assuming other variables are 0 or constant), the level aggressiveness of tax in mining and energy company listed in the LQ-45 index will increase by .119.

4. The constant value of 14.088 shows that if the independent variable in the regression, namely Return on assets, capital intensity, and CSR disclosure has a value of 0, then the level of tax aggressivenes in mining and energy companies listed in LQ-45 index will be worth 14,088

Hypothesis testing

Partial Test (t Test)

T test is to test the effect of the independent variables: Return on assets, capital intensity, and corporate social responsibility disclosure, have an individual effect on the dependent variable: tax aggressiveness. In this research the determination of partial test decision making is that if the probability value <0.05 (significance level of 5%), then the independent variable partially has a significant effect on the variable of dependent. However, if the probability value > 0.05 (significance level of 5%), then the variable of independent partially has no effect on the variable of dependent The following is a partial test results table :

Table 3

t Test Results

Coefficients [a]

Models		Unstandardized Coefficient		Standardized Coefficient	T.	Sig
		B	Std Error	Beta.		
1	(Constants)	14,088	14,383		,979	,336
	X1	1,090	,825	,245	1,322	,197
	X2	-,050	,318	-,030	-,156	,877
	X3	,119	,309	,073	,385	,703

a. Dependent Variable: Tax aggressivenes

Conclusions Based on table 3 are :

1. Variable return on assets in the table above has a significance value of 0.197> 0.05 with a regression coefficient of 1.090, It was concluded that partially the profitability variable had no significant effect on tax aggressiveness.
2. Capital intensity variable in the above table has a significant of 0.877> 0.05 with a regression coefficient of -0.050, it can be concluded that the capital intensity variable partially has no significant effect on tax aggressiveness.
3. Variable corporate social responsibility disclosure in the table above has a significance value of 0.703 > 0.05 with a regression coefficient of 0.119, it was concluded that the variable CSR disclosure partially has no significant effect on tax aggressiveness.

Simultaneous test (F test)

F test is conducted to test whether the independent variables in this study are ROA, capital intensity, and CSR disclosure has a significant effect on the variable tax aggressiveness in mining and energy companies listed in LQ-45 index in 2014-2017. In this study the decision making provisions if the probability value or F-statistic is> 0.05 (significance level of 5%), then the independent variable does not have a significant simultaneous effect on the dependent variable.

However, if probability values or F-statistic <0.05 (significance level of 5%), then the variable of independent has a significant effect on the variable of dependent simultaneously. The following are the results of simultaneous tests that have been carried out :

Table. 4

F Test Results

ANOVA [a]

Model.		Sum of Squares.	Df.	Mean Square.	F.	Sig
1	Regresion	2123,718	3	707,906	,716	,551[b]
	Residual	27692,193	28	989,007		
	Total	29815,911	31			

a Dependent Variable : Tax aggressivenes
b Predictors : (Constant), x1, x2, x3

In table 4 it is known that the probability or F-value of 0.716 is greater than the significance level of 5%. In accordance with the provisions, it was concluded that the independent variables, namely ROA, capital intensity, and CSR disclosure, don't have significant effect on the variable of dependent, namely tax aggressiveness simultaneously.

Determination Coefficient Test (R2)

Coefficient of determination (R2) to measure the ability of the model in explaining the variation of the dependent variable. The coefficient of determination between zero and one. A small R2 values mean that the independent variable ability to explain that the variation of the dependent variable is limited.

If the value is close to 1, it means that the independent variable provides almost all information to predict the variation of the dependent variable. This table shows the results of the determination coefficient test (R2):

Table 5

Coefficient of Determination Test Result

Model Summary [b]

Model.	R.	R. Square	Adjusted. R Square.	Std Error of the Estimate.	Durbin.Watson
1	,267[a]	,071	-,028	31.44848	1,750

a. Predictor : (Constant), x1, x2, x3
b. Dependent Variable : Tax agressivenes

From the table above it is known that the value of R is 0.267 meaning that the correlation of several independent variables, namely ROA, capital intensity, and CSR disclosure, to the dependent variable namely tax aggressiveness of 26.7%. R Square is 0.071 which states that 7.1% change in the tax aggressiveness variable can be explained by the variable Return on assets, capital intensity, and corporate social responsibility disclosure.

Adjusted R-squared determination coefficient in this research is -0.28 or equal to -28% so the value is considered 0. This can indicate that the independent variables consisting of ROA, capital intensity, and CSR disclosure, are not able to explain the variables. The dependent variable is tax aggressiveness while the remaining 100% is explained by other variables not examined..

DISCUSSION

Effect of Return On Assets on Tax Aggressiveness

Based on the result of data processing in the table above shows that the variable return on assets is not significant, meaning that Ho is accepted, where the significance value of 0.197> 0.05 this proves that profitability has no effect on tax aggressivenes at the 0.05 significance level. The coefficient is positive at 1,090. These results prove that the hypothesis stating profitability has a positive effect on aggressiveness of tax is not proven, so the first (H1) hypothesis is rejected.

Result of this analysis conclusions can be made that this is because the company tends to focus on getting the maximum profit possible, without having to hide the profits it has, in addition to the mining companies studied, it actually results in losses, so the company is not intend to act tax aggressiveness. The results of this research contradict previous research conducted by Andhari & Sukartha (2017) which state that profitability has a positive effect on corporate tax aggressiveness. But the results of this research are in accordance with research conducted by Mustika (2017) which state that profitability hasn't significant effect on tax aggressiveness, meaning that the higher the profitability or net income generated by a company, then it will not affect the level of corporate tax aggressiveness.

Capital Intensity Effect on Tax Aggressiveness

The results of data processing in the table above shows that the capital intensity variable is not significant, meaning that Ho is accepted, The results of data processing in the table above shows that 0.877> 0.05, in other words it is proven that capital intensity doesn't the tax aggressiveness at the 0.05 significance level. The coefficient is negative of -0.050. These results prove that the hypothesis stating intensity of capital has a positive effect on tax aggressiveness is not proven, so the second hypothesis (H2) is rejected.

Based on the results of this analysis it can be concluded that this is because mining and energy sector companies do not invest much in fixed assets, but rather have other current assets, so the cost of depreciation of fixed assets will also affect the calculation of the amount of tax borne by the company not so much charged. In addition, given the operational activities of the mining sector which tend to have fixed assets in the form of machines whose use tends to be for decades, so it is possible that the fixed assets will expire but are not terminated, so that not all expenses are also charged in tax calculations. The results of this research reject previous research conducted by Andhari & Sukartha (2017) which state that capital intensity has a positive effect on corporate tax aggressiveness.

In other words, the higher the intensity of the company's fixed assets, the higher the level of tax aggressiveness by the company. But the results of this resaerch are in accordance with research conducted by Mustika (2017) which states that capital intensity does not significantly influence tax aggressiveness, which means that the higher or lower the fixed assets owned by the company will not affect the level of tax aggressiveness.

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Effect of Corporate Social Responsibility Disclosure on Tax Aggressiveness

Based on the results of data processing in table 3 it can be seen that the variable corporate social responsibility disclosure has no significant effect, meaning that Ho is accepted, where the significance value of 0.703> 0.05, in other words it is proven that corporate social responsibility disclosure has no effect on tax aggressiveness at the 0.05 significance level. These results prove that the hypothesis that corporate social responsibility disclosure has a positive effect on tax aggressiveness is not proven, so the third hypothesis (H3) is rejected.

Based on the results of the analysis it can be concluded that this is because corporate social responsibility disclosure is an important determinant in determining the value of the company in terms of social responsibility, especially in the environmental field, so that company managers are more focused on efforts to increase social responsibility in order to gain legitimacy from the community.

The results of this research reject research conducted by R. Lanis and G.Richardson (2012) which shows that CSR has a negative effect on tax aggressiveness. In other words, the higher the level of corporate CSR disclosure, the lower the level of corporate tax aggressiveness. However, the results of this study are consistent with research conducted by Ramila (2018) which states that based on a partial test, corporate social social responsibility disclosure has no effect on tax aggressiveness, meaning that if the level of CSR disclosure is high, then the company will not necessarily take tax aggressiveness

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The effect of return on assets, capital intensity, and corporate social responsibility disclosure on tax aggressiveness.

Based on the results of data processing in table 4 it is known that the variable return on assets, capital intensity, and corporate social responsibility disclosure is not significant, simultaneously, meaning that Ho is accepted, where the F-statistic value of 0.716 is greater than the significance level of 0.05, in other words it is proven that return on assets capital intensity, and corporate social responsibility disclosure, have no effect simultaneously on tax aggressiveness at the 0.05 significance level.

These results prove that the hypothesis stating return on assets, capital intensity, and corporate social responsibility disclosure, influential to tax aggressiveness simultaneously is not proven, so the fourth hypothesis (H4) is rejected. This contradicts research conducted by Ramila (2018) showing that simultaneous return on assets, capital intensity, and corporate social responsibility disclosure jointly and significantly influence tax aggressiveness.

In other words, the higher or lower return on assets, capital intensity, and corporate social responsibility disclosure will affect the high or low level of tax aggressiveness carried out by the company.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

The following are the conclusions from this research :

1. Return on assets does not affect tax aggressiveness, meaning that the higher Return on assets is not always followed by high tax a
2. *Capital intensity* does not affect tax aggressiveness, meaning that the higher *capital intensity* is not always followed by high tax aggressiveness.

3. C*orporate social social responsibility disclosure* does not affect tax aggressiveness, meaning that the higher C*orporate social social responsibility disclosure* is not always followed by high tax aggressiveness.
4. Return on assets, C*apital intensity and Corporate social social responsibility disclosure* does not affect tax aggressiveness, meaning that the higher C*orporate social social responsibility disclosure* is not always followed by high tax aggressiveness.

Recomendation

The government in this case the Direktorat Jendral Pajak can further improve the supervision of companies that report their tax obligations and encourage companies to be transparent in reporting financial positions.

Although the results of the study state that return on assets, capital intensity and corporate social responsibility disclosure does not affect tax aggressiveness, companies are expected not to take aggressive tax actions such as manipulating net income, utilizing the depreciation expense of fixed assets, and ignoring corporate social responsibility, because This can create state losses.

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