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THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, INDEPENDENT COMMISSIONER, AUDIT COMMITTEE AND COMPANY SIZE ON TAX AGGRESSIVENESS

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ABSTRACT

This study aims to examine and analyze the influence of Corporate Social Responsibility Disclosure; independent commissioner; audit committee; and company size on Tax Aggressiveness in mining companies listed on the Indonesia Stock Exchange for the 2020-2022 period. The population in this study is 53 mining sector companies listed on the Indonesia Stock Exchange for the 2020-2022 period. The research sample was selected using a purposive sampling technique in order to obtain 15 companies that met the research criteria during the 2020-2022 timeframe. Data analysis used multiple linear regression analysis techniques. Data were analyzed using SPSS version 23. Based on the results of the tests that have been carried out, it shows that the Corporate Social Responsibility variable, the independent commissioner and the audit committee has no significant effect on tax aggressiveness. The company size variable has a positive effect on tax aggressiveness. Simultaneously the variables of corporate social responsibility, independent commissioners, audit committees and company size have no significant effect on tax aggressiveness. The weakness of this research is the limitation of the use of research variables. Moreover, researchers only use research objects in specific sectors for a limited period of time, i.e. for 3 years.

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INTRODUCTION

Taxes can be defined as mandatory contributions to the state owed by individuals or entities that are compelling based on the law. Taxes as the main source of state revenue are used to finance routine and development expenditures. Revenue from the tax sector is expected to increase from year to year. State revenue from the tax sector is included in the domestic revenue component of the State Budget (APBN).

The government's aim to maximize revenue from the tax sector is contrary to the objectives of the company as a taxpayer, where the company tries to minimize the tax burden so as to obtain greater profits in order to prosper the owner and continue the survival of the company to minimize costs in order to obtain higher profits. Companies consider taxes a burden that must be borne by the company, taxes are considered a cost that can reduce company revenue. These differences in interests lead to corporate non-compliance which will have an impact on the company's efforts to minimize the tax burden borne by the company.

Tax aggressiveness can be one of the company's efforts to minimize the tax burden. According to Hidayat & Muliasari, (2020) Tax agg ressiveness can be interpreted as an act of engineering taxable income designed through tax planning actions, either using methods classified as legal by conducting tax avoidance or illegal by committing tax evasion. Companies consider taxes as an additional cost burden that can reduce company profits. Therefore, the company will take actions that can reduce the company's tax burden.

Cases related to tax aggressiveness in this case carried out by coal company PT Adaro Energy Tbk. In the 2019 report of PT Adaro Energy Tbk, Adaro was indicated to have absconded with revenue and suppressed taxes paid to the Indonesian government. According to Global Witnes,

this was done by selling coal at low prices to Adaro's subsidiary in Singapore, Coaltrade Services International, for resale at high prices. Through this company, Global Witnes found potential tax underpayments of $125 million to the Indonesian government. Inaddition, Global Witnes also pointed to the role of tax havens that allowed Adaro to reduce its tax bill by US$14 million per year Sugianto, (2019)

Another case is that of coal mining company PT Johnlin Baratama in South Kalimantan. According to the Corruption Eradication Commission (KPK), the search of the coal mining company was related to the investigation of tax cases at the Directorate General of Taxes of the Ministry of Finance. KPK investigators have conducted searches at several locations in the South Kalimantan area related to the alleged corruption of receiving gifts or promises for tax audits in 2016 and 2017 at the Directorate General of Taxes. The location of the search of PT Jhonlin Baratama's office was in Simpang Empat District, Tanah Bumbu Regency. From the search, evidence was found including various documents and electronic goods that were allegedly related to the case. In that case, the KPK suspected that DG Tax officials received bribes to engineer corporate tax audits. The value of the bribes related to the tax audit is suspected to reach tens of billions.KPK has named a number of suspects, including officials of the Directorate General of Taxes. In relation to the case, the Directorate General of Immigration of the Ministry of Law and Human Rights has also followed up on the KPK's request for overseas prevention. A total of six people have been prevented, two of whom are civil servants of the Directorate General of Taxes with initials APA and DR. The other four have initials RAR, AIM, VL, and AS. The prevention of the six people is valid for six months from February 8 to August 5, Media Indonesia, (2021)

The case above clearly illustrates that there are still companies trying to carry out tax aggressiveness to manipulate fiscal profit by means of tax planning in the form of tax *evasion.* It is all done inseparable from the company's goal, which is to achieve high success with large profits.

There are various factors that influence tax aggressiveness, one of which is *corporate social responsibility*. *Corporate Social Responsibility (CSR)* is a form of corporate responsibility to all *stakeholders*. The company's decision to reduce its tax rate or conduct tax avoidance is influenced by its attitude towards *corporate social responsibility* (CSR). Furthermore, seen from the large opportunity for companies to avoid taxes both legally and illegally or what is commonly referred to as aggressive tax actions, governance is needed to reduce these aggressive tax actions. To manage good corporate governance, companies carry out the concept of *corporate governance. The* influence of *corporate governance* is proxied by independent commissioners and audit committees. The next factor that affects tax aggressiveness is company size. Company size is one of the characteristics of a company that shows the size of the company Faradilla & Bhilawa, (2022)

Based on research conducted by Aryudanto & Ghozali, (2016) states that *Corporate Social Responsibility* disclosure has a positive influence on tax aggressiveness, while according to Ningrum et al., (2020). states that *Corporate Social Responsibility* disclosure does not have a significant effect on tax aggressiveness. Then research conducted by Diantari, P.R & Ulupui, (2016) states that independent commissioners have a positive effect on tax aggressiveness, while according to E.G & Murtanto, (2021) states that independent commissioners have a negative effect on tax aggressiveness. Then research conducted by Diantari, P.R & Ulupui, (2016) states that the audit committee has a positive effect on tax aggressiveness, while according to Swingly & Sukartha, (2015) states that the audit committee has a negative effect on tax aggressiveness. Then research conducted by (Selviani, 2019) states that company size has a positive effect on tax aggressiveness, while according to Permata et al.,(2018) states that company size has a negative effect on tax aggressiveness.

Based on the results of previous research, it can be seen that the results of the study show inconsistencies between one study and another. Therefore, the authors conducted a study which is a replication of Harahap, (2019) entitled The Effect of *Corporate Social Responsibility*, Debt Level,

and Company Size on Tax Aggressiveness (Empirical Study of Consumer Goods Industry Sector Companies listed on the Indonesia Stock Exchange for the 2018-2020 Period). The difference between this research and Harahap, (2022) is that first, the authors added one variable in this study, namely *Corporate Governance.* The reason for choosing *Corporate Governance is* because it has an important role in improving the company's operational capabilities and accountability to the public. The second difference is that the authors use the latest research time span 2019-2021, while previous researchers used the 2018-2020 time span. The reason for choosing this time span is to obtain the latest data so as to produce the latest information. The author chose mining sector companies as research objects, because these mining sector companies have a role as providers of energy resources that are indispensable for economic growth in Indonesia. In addition, this mining sector has a large enough income that can attract the attention of investors.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Stakeholder Theory

Stakeholder theory states that *stakeholders have a* complex and dynamic effect on the view of an organization and its environment, influencing each other's true nature in a complex and dynamic manner Ardani & Mahyuni, (2020). This applies to both elements of *stakeholder* theory, the first of which is directly related to the accountability model. *Stakeholders* and organizations influence each other, this can be seen from the social relationship between the two in the form of responsibility and accountability. Therefore, the organization has accountability to *its stakeholders*. Companies have one goal in disclosing environmental, social, and financial performance in the annual report. The disclosure aims to establish a good and effective communication relationship between the company and the public and other *stakeholders* about how the company has integrated CSR and the social environment in every aspect of its operations Yulandani et al., (2016).

Legitimacy Theory

Public legitimacy is a strategy carried out by management to develop the company in fostering public trust. This theory explains the social contact between companies and environmental social disclosure. Legitimacy is something that is highly desired by the company by obtaining it, the company increases its strength to the maximum for a long period of time through the positive response received by the company from the public and stock market players Migang, S., & Dina, (2022).

Tax Aggressiveness

Tax avoidance is a tax avoidance effort that is carried out legally and safely for taxpayers without contradicting the applicable tax provisions (not contry to the law) where the methods and techniques used tend to take advantage of the weaknesses (gray areas) contained in the tax laws & regulations themselves to minimize the amount of tax payable (Wulandari, 2021). Tax aggressiveness or tax avoidance strategy is tax aggressiveness, which is defined as an action used to manipulate the value of taxable income, either legally (*tax avoidance*) or illegally (tax *evasion*) (Amelia, 2018). *Tax avoidance* is an act of tax avoidance in accordance with the applicable law. *Tax evasion* is an act of tax evasion that violates tax obligations, this action is carried out on the element of intent and is attempted so that the action is not revealed. Performing tax avoidance actions legally or illegally, both of these still show low public awareness in submitting taxes.

Corporate Social *Responsibility* Disclosure

According to Silviyanti., (2019) Disclosure of social responsibility activities (CSR) is one of the information disclosures made by the company to third parties through the annual report. CSR is the commitment of a company or business world to contribute to sustainable economic development by emphasizing on the balance between attention to economic, social, and

environmental aspects (T. Indriyani, 2020). Decree of the Chairman of the Capital Market Supervisory Agency and Financial Institutions Number: Kep-431/B1/2012 concerning Submission of Annual Reports of Issuers or Public Companies also states that companies are required to disclose their social responsibility activities either in the company's annual report or in a separate sustainability report.

Independent Commissioner

Independent Commissioners are useful because they are in a position to be objective by putting aside personal interests and avoiding conflicts of interest so as to avoid conflicts of interest (Kurniawan, 2019). The existence of independent commissioners has been regulated on the Jakarta Stock Exchange through BEJ regulations dated July 1, 2000. It is stated that companies listed on the Indonesia Stock Exchange must have independent commissioners who are proportionally equal to the number of shares owned by minority *shareholders* (not *controlling share*holders). In this regulation, the minimum number of independent commissioners is 30% of all board members.

Audit Committee

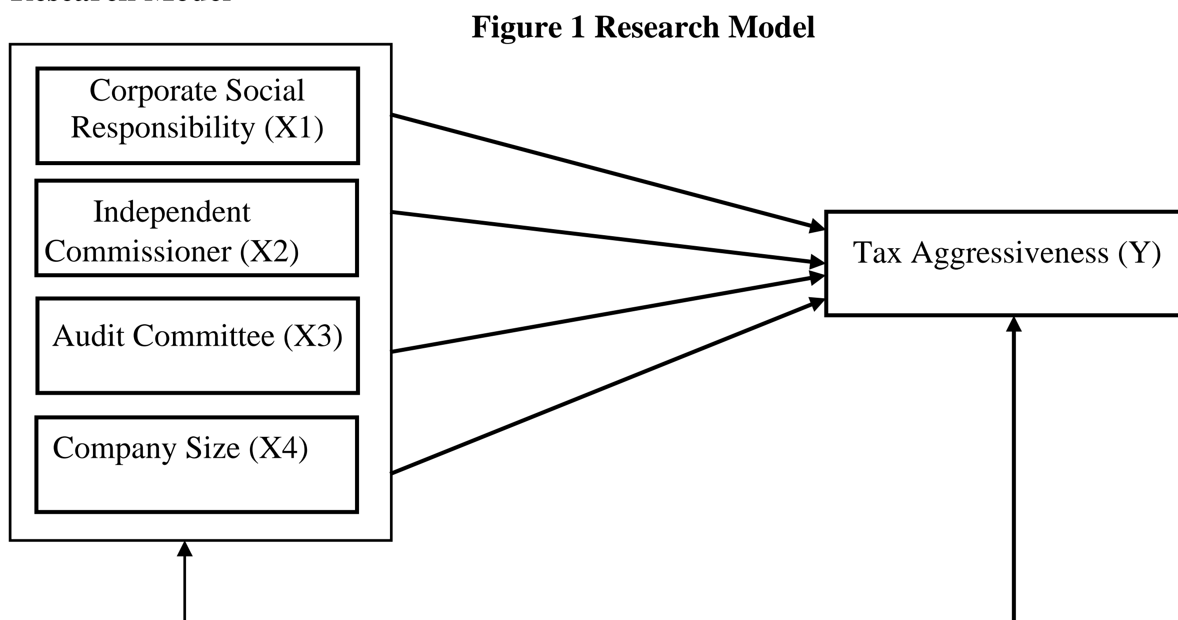
The Audit Committee is one part of the company that will provide certainty to shareholders that the capital they invest is used appropriately and in return they will receive a return on the capital they invest. The number of audit committee members is related to the amount of company capital set aside to anticipate problems that the company has (Kurniawan, 2019). Based on the Financial Services Authority (OJK) regulation number 55 /POJK.04/2015 concerning the establishment and guidelines for the implementation of the work of the audit committee in article 4, it explains that the audit committee consists of at least 3 (three) people taken from independent commissioners as well as concurrently chairing the audit committee and parties from outside the issuer or public company.

Company Size

Company size is one of the most important characteristics of a company and is usually grouped based on the size of the company and can describe the company's activities and income. the larger the size of the company, the greater the efforts made by the company to attract public attention (Rahayu, 2020)

Research Model

Figure 1 Research Model



Hypothesis

The Effect of Corporate Social Responsibility Disclosure on Tax Aggressiveness

In accordance with legitimacy theory, companies should do various ways to convince the public that all forms of company operations are in accordance with the norms and values that exist in society, so that the activities carried out can be well received by the community Yoehana, (2013). The higher the level of *corporate social responsibility* (CSR) disclosure made by the company, the less aggressive the company is towards taxes. Therefore, if the company avoids its tax obligations, even though it does not violate the law, this action is considered unfair to society and only harms the community and the environment in which the company operates and should be subject to sanctions or penalties.

H1 : *Corporate Social Responsibility* disclosure has a significant effect on Tax Aggressiveness

The Effect of Independent Commissioners on Tax Aggressiveness

Being aggressive with taxes is one of the actions that can harm shareholders. Independent commissioners can supervise management not to take tax avoidance actions that will affect the company's financial statements. According to Junaidi & Adharani, (2022) it shows that the proportion of independent commissioners has a negative effect on tax aggressiveness, which means that the greater the number of independent commissioners, the less likely it is to take tax avoidance actions.

H2 : Independent Commissioner has a significant effect on *Tax* Aggressiveness

The Effect of Audit Committee on Tax Aggressiveness

The audit committee is a committee formed by the board of commissioners to help supervise the company's performance with at least three members. One of the audit committee members must have an educational background and expertise in accounting and finance in order to facilitate audit committee members in understanding and providing views on matters relating to financial matters so that it will increase the effectiveness of their performance in overseeing the company's financial reporting process. With the supervision of the audit committee, the possibility of companies to take tax aggressiveness actions tends to decrease (Putri, A. A., & Hanif, 2020)

H3 : Audit Committee has a significant effect on *Tax* Aggressiveness

The Effect of Company Size on Tax Aggressiveness

The size of the company can also provide an overview of the financial strength owned and the company's ability to handle risks that may arise in its business activities, companies that have a large size tend to have greater control over market potential and have broader and more detailed financial information that can be used for the benefit of *stakeholders,* especially to increase the trust of investors (Kurnia Saputri & Giovanni, 2021) .The larger the size of the company, the more complex the business activities it carries out and can attract greater public attention than other companies. Company size is related to access to resources, companies with large sizes will easily obtain competent and expert resources and experienced management ranks in conducting and evaluating tax planning (Alkausar et al., 2020). So that the size of the company will be able to influence how much tax aggressiveness is carried out.

H4 : Company size has a significant effect on tax aggressiveness

RESEARCH METHODS

Population and Sample

The population in this study are all mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. The total number of mining sector companies listed on the IDX is 53 companies. One way to obtain a sample is by *purposive sampling* technique.

Table 1 List of Research Sample Criteria

No	Description	Total
1.	Mining sector companies listed on the Stock Exchange Indonesia for the period 2020-2022.	53
2.	Mining sector companies that are not publish annual reports regularly for the period 2020-2022.	(38)
3.	Mining sector companies listed on the Indonesia Stock Exchange that meet the criteria and can be used as mining companies. as the research sample.	15
4.	Period of observation year	3
5.	The amount of data used as a research sample	45

Source : www.idx.com (data processed)

Data collection techniques

This study uses data collection techniques in the form of documentation, namely by collecting data contained in the company in the form of financial reports and annual reports (Annual Report) of companies for the 2020-2022 period on the Indonesia Stock Exchange (IDX) website which are listed as mining companies sector.

Operational Definition of Variables

Table 2 Definition of Research Variables

Variables Independent	Variable Definition	Indicator	Scale
Tax Aggressiveness (Y)	Tax avoidance is a tax avoidance effort that is carried out legally and safely for taxpayers without contradicting the applicable tax provisions (not contry to the law) where the methods and techniques used tend to take advantage of the weaknesses (gray areas) contained in the tax laws & regulations themselves to minimize the amount of tax payable (Wulandari, 2021)	CETR = $\frac{Pembayaran\ Pajak\ Penghasilan}{Laba\ Sebelum\ Pajak}$ (Stephanie & Herijawati, 2022)	Ratio
Corporate Social Responsibility (X1)	CSR is the commitment of a company or business world to contribute to sustainable economic development by emphasizing on the balance between attention to economic, social, and environmental aspects (T. Indriyani, 2020)	CSRDIj = $\frac{\sum Xij}{nj}$ (Indriyani & Yuliandhari, 2020)	Ratio
Independent Commissioner (X2)	Independent Commissioners are useful because they are in a position to be objective by putting aside personal interests and avoiding conflicts of interest so as to avoid conflicts of interest. interest (Kurniawan, 2019)	Komisaris Independen = $\frac{jumlah\ komisaris\ independen}{Ukuran\ dewan\ komisaris}$ (Sari et al., 2013)	Ratio
Audit Committee (X3)	The number of audit committee members is related to the amount of company capital set aside to anticipate	$Komite\ Audit = \sum Komite\ Audit$ (Tiala et al., 2019)	Ratio

	problems that the company has (Kurniawan, 2019)		
Company Size (X4)	A company with a large size has a more complex management structure than a company with a large size. companies with small size (Rahayu, 2020)	$Size = Ln\ (total\ aset)$ (Junensie et al., 2020)	Ratio

Data Analysis Technique
The data analysis technique in this study uses multiple linear regression tests and in data processing using SPSS software

RESULTS AND DISCUSSION
Descriptive Analysis

Table 3 Descriptive Statistical Test Results
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Aggressiveness (Y)	45	,0421	1,0377	,332923	,2585035
CSR (X1)	45	,3187	,5275	,410501	,0541478
Independent Commissioner (X2)	45	,2727	,7500	,412342	,1085136
Audit Committee (X3)	45	2	6	3,44	,893
Company Size (X4)	45	25,9688	36,3012	30,488564	2,8869930
Valid N (listwise)	45				

Source: Data processing using SPSS

Based on the results of the descriptive test can be seen the amount of research data on this study which is as much as 45 research data. In the table it is listed that the variable of tax aggressiveness has a minimum value of 0.0421 i.e. for the company Ifishdeco Tbk in 2022, the maximum value of 1.0377 i. e. in the company Cita Mineral Investindo Tbc in 2021, the mean value of 0.332923 and the standard deviation of 0.2585035.

Classical Assumption Test
Normality Test

Table 4 Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		45
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,24444051
Most Extreme Differences	Absolute	,160
	Positive	,160
	Negative	-,087
Test Statistic		,160
Asymp. Sig. (2-tailed)		,050[c]

a. Test distribution is Normal.
b. Calculated from data.
Source: Data processing using SPSS

Based on the results of the normality test which uses the non-parametric Kolmogorov-Smirnov (K-S) test, it appears that the Asymp. Sig. (2-tailed) value of 0.050 indicates greater than the degree of significance (α=0,05). Then it can be said that the data is distributed normally.

Multicolonierity Test

Table 5 Multicolonierity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	CSR (X1)	,890	1,124
	Independent Commissioner (X2)	,939	1,065
	Audit Committee (X3)	,916	1,092
	Company Size (X4)	,965	1,036

a. Dependent Variable: Tax Aggressiveness (Y)
Source: Data processing using SPSS

Based on the multicolonierity test results, the *Tolerance* number is above 0.1 and the VIF number is below 10.00. The largest Tolerance value is 0.965 (company size) and the smallest is 0.890 (CSR) which means that this value is greater than 0.10. While the largest VIF value is 1.124 (CSR) and the smallest is 1.036 (company size) which means that this value is smaller than the value of 10.00. So it can be concluded that the existing independent variables do not have multicolonierity problems or there is no correlation between the independent variables.

Heteroscedasticity Test

Table 6 Heteroscedasticity Test Results
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,681	,296		2,298	,027
	CSR (X1)	-,208	,405	-,078	-,514	,610
	Independent Commissioner (X2)	,358	,197	,267	1,820	,076
	Audit Committee (X3)	-,039	,024	-,239	-1,604	,117
	Company Size (X4)	-,014	,007	-,271	-1,868	,069

a. Dependent Variable: ABRESID
Source: Data processing using SPSS

Based on the results of the heteroscedasticity test using the *Glejser* test, it can be seen in the sig. column that there is no heteroscedasticity in the regression model, because the independent variables (CSR, independent commissioners, audit committee and company size) show a sig. value greater than the significance level (α = 0.05). With each sig. variable value, namely 0.610 on CSR, 0.076 on independent commissioners, 0.117 on the audit committee and 0.069 on company size. It can be concluded that the existing independent variables do not have heteroscedasticity problems.

Autocorrelation Test

Table 7 Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,325[a]	,106	,016	,2563714	1,328

Source: Data processing using SPSS

Based on the results of the autocorrelation test using the *Durbin-Watson* (DW) test, it can be seen that the *Durbin-Watson* (DW) value is 1.328. The DW value in the regression model can be said to have no autocorrelation between one period and the previous period, with a DW value of -2 <1,328 <+2 and it can be said that the regression model is suitable for use.

Partial Test (t Test)

Table 8 Partial Test Results *(t Test)*
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,317	,554		2,377	,022
	CSR (X1)	-,344	,757	-,072	-,454	,652
	Independent Commissioner (X2)	,066	,368	,028	,181	,857
	Audit Committee (X3)	,003	,045	,012	,074	,941
	Company Size (X4)	-,029	,014	-,323	-2,122	,040

a. Dependent Variable: Tax Aggressiveness (Y)
Source: Data processing using SPSS

Based on the results of data analysis to form multiple linear regression equations, it can be seen in the *Unstandardized Coefficients* table in the β (Beta) column, which is 1.317 for the constant value, -0.0344 for the value of CSR, 0.066 for the value of independent commissioners, 0.003 for the value of the audit committee and -0.029 for the value of company size. From this value, a multiple linear regression equation can be formed as follows:

$$Y = 1.317 - 0.0344X1 + 0.066X2 + 0.003X3 - 0.029X4 + e$$

Simultaneous Test (F Test)

Table 9 Simultaneous Test Results (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,311	4	,078	1,184	,333[b]
	Residual	2,629	40	,066		
	Total	2,940	44			

a. Dependent Variable: Tax Aggressiveness (Y)
b. Predictors: (Constant), Company Size (X4), CSR (X1), Independent Commissioner (X2), Audit Committee (X3)
Source: Data processing using SPSS

Based on the results of the simultaneous test (F test), it can be seen that the significant value is 0.333> 0.05 (significance level) with a calculated F value of 1.184 < 2.911, this indicates that the

CSR variable, independent commissioners, audit committee and company size have no simultaneous effect on tax aggressiveness. Thus the 5th hypothesis (H5) is rejected.

Determination Coefficient Test (*R*)2

Table 10 Determination Coefficient Test Results (*R*)2

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,325[a]	,106	,016	,2563714	1,328

a. Predictors: (Constant), Ukuran Perusahaan (X4), CSR (X1), Komisaris Independen (X2), Komite Audit (X3)

Source: Data processing using SPSS

Based on the results of the Determination coefficient test (*R2*), it can be seen that the R square value of 0.106 indicates that 10.6% of the dependent variable, namely tax aggressiveness, can be explained by the independent variables, namely CSR, independent commissioners, audit committees and company size. While the remaining 89.4% is explained by other variables outside the regression model such as profitability, liquidity, leverage, and board size.

The Effect of Corporate Social Responsibility Disclosure on Tax Aggressiveness

The test results show that the CSR variable has no significant effect on tax aggressiveness with a significance level of 0.652 or above 5% carried out by mining companies, in other words, the 1st hypothesis **(H1) is rejected**. This is because this mining company still has a low level of implementation of corporate social responsibility disclosure.

The results of this study are in line with Findiarningtias, (2017) and Nugraha, N. B., & Meiranto, 2015) which state that the greater the CSR disclosed by the company, the less aggressive the company is towards its tax obligations. This is because companies that disclose greater CSR are not solely to avoid their tax obligations, but to reduce public concerns about their company's activities. Tax obligations are one proof of responsibility that the company is responsible for the environment, especially the government, so that the greater the CSR disclosure made by the company, the tax obligations will not necessarily increase. The results of this study are not in line with Riswandari, (2015) and Utami & Tahar, (2018) which show that CSR has a positive effect on tax aggressiveness.

The Effect of Independent Commissioners on Tax Aggressiveness

The test results show that the independent commissioner variable has no significant effect on tax aggressiveness with a significance level of 0.857 or above 5% carried out by mining companies, in other words the 2nd hypothesis **(H2) is rejected**.

The results of this study are in line with (Junensie et al., 2020) and Nina, M., (2020) which state that the large number of independent commissioners on the board of commissioners does not guarantee that there will be tighter supervision of management and no fraud in terms of taxation. The uneven proportion results in the supervisory function of independent commissioners being weak so that it does not rule out the possibility of still providing opportunities for management to take tax aggressiveness. The existence of a policy on the number of independent commissioners from the entire board of commissioners is possible only as a fulfillment of regulatory requirements. The results of this study are not in line with Fahriani, (2016) and Amelia, (2018) which show that independent commissioners have a positive effect on tax aggressiveness.

The Effect of Audit Committee on Tax Aggressiveness

The test results show that the audit committee variable has no significant effect on tax aggressiveness with a significance level of 0.941 or above 5% carried out by mining companies, in other words the 3rd hypothesis **(H3) is rejected**. The lack of effect of the audit committee on tax aggressiveness can be caused by the tendency of a company to carry out tax aggressiveness is not based on the number of audit committee members but rather on how the quality and independence of the audit committee members to carry out tax aggressiveness in a company.

The results of this study are in line with E.G & Murtanto (2021) and Adharani & Junaidi (2022) who state that the audit committee in a company will not guarantee the company to practice tax avoidance, because management can still influence the independence of auditors in carrying out their duties. The large number of audit committees in the company is unable to reduce tax avoidance practices. The practice of tax aggressiveness is not seen from the number of audit committees but from the quality and independence of the audit committee itself. It can be concluded that in this study the number of audit committees does not affect decision making regarding corporate tax policy. The results of this study are not in line with T, C., & Lin, (2017) and Winata, (2014) which show that the audit committee has a positive effect on tax aggressiveness.

The Effect of Company Size on Tax Aggressiveness

The test results show that the firm size variable has a significant effect on tax aggressiveness with a significance level of 0.040 or below 5% carried out by mining companies, in other words the 4th hypothesis **(H4) is accepted**. From the test results conducted above, it is proven that company size has a significant effect on tax aggressiveness, this means that a company size will be able to influence how much tax aggressiveness is carried out.

The results of this study are also strengthened through research conducted previously by Selviani, (2019) and Harahap, (2022) which shows that the larger a company is, the smaller the level of tax avoidance carried out by the company. The level of tax aggressiveness can be caused because large companies do not take risks that will damage the company's good name and make investors unwilling to reinvest their capital in the company. Tax sanctions that must be carried out if their actions are known by the tax authorities will also damage their good name so that management prefers to comply with taxes in accordance with applicable regulations. This research is not in line with (Leksono et al., 2019) and Rahayu, (2020) which show that company size has a negative effect on tax aggressiveness.

The Effect of Corporate Social Responsibility Disclosure, Independent Commissioner, Audit Committee and Company Size on Tax Aggressiveness

Based on the results of annova testing (F test), it shows that the variables of *corporate social responsibility*, independent commissioners, audit committees, and company size simultaneously have no significant effect on tax aggressiveness with a significance level of 0.333 or above 5% carried out by mining companies, in other words the 5th hypothesis **(H5) is rejected.**

This is because the companies sampled did not follow Law number 7 of 2001 concerning tax harmonization which requires every company to make tax payments for economic development and social welfare. Even so, they mostly consider taxes as a burden for the company, so they take tax aggressiveness regardless of the corporate social responsibility they do, the number of independent commissioners and the number of audit committees in a company.

CONCLUSIONS AND SUGGESTION

Based on the tests that have been carried out, it shows that *Corporate Social Responsibility Disclosure* has no significant impact on tax aggressiveness because these mining companies still have low implementation rates of *corporate social responsibility disclosure*. Independent

commissioners also have no significant influence on tax aggressiveness as the number of independent commissioners within the company does not guarantee that stricter supervision of management and no fraud to commit tax evasion actions. Audit committees have no significant influence on tax aggressiveness because a company's tendency to commit such tax agresiveness is not based on the number of members of the audit committee but rather on the quality and independence of the members of such auditing committee to carry out tax agressiveness in a company. Company size variables have a positive effect on tax aggressiveness which means that a company size will be able to influence how much tax aggressivity action is carried out. Simultaneously, the variables of *corporate social responsibility*, independent commissioners, audit committees and company size have no significant effect on tax aggressiveness.

The suggestion of this research is that for the Directorate-General of Taxation, it is expected to be able to find efforts to prevent corporate tax aggressivity actions. For the company, this research is expected can be a reference for important companies not to commit tax aggressiveness actions. For further researchers is expected to use or add variables that have not been studied in this study e.g. Profitability, Liquidity, Leverage and the size of the board of commissioners and conduct research on different sectors by extending the duration of the study period.

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