GOLDEN RATIO OF TAXATION STUDIES
VOLUME 5, ISSUE. 2 (2025)
Website: https://goldenratio.id/index.php/grts/index

GOLDEN RATIO
ISSN [Online]: 2776-7868

TAXATION STUDIES | RESEARCH ARTICLE

Corporate Social Responsibility and Corporate Governance: Drivers or Hinders of Tax Aggressiveness?

Deva Ananda Inka[1], Shinta Permata Sari[2]

[1, 2] Department of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Surakarta, Surakarta, Indonesia. Email: devaananda865@gmail.com[1], sps274@ums.ac.id[2]

ARTICLE HISTORY

Received: June 23, 2025
Revised: August 01, 2025
Accepted: September 15, 2025

DOI
https://doi.org/10.52970/grts.v5i2.1439

ABSTRACT
Taxes are one of the sources of state revenue that make the most significant contribution to implementing state activities. Good corporate governance can improve a company's tax compliance. This research aims to gather empirical evidence on the relationship between corporate social responsibility, independent commissioners, audit committees, audit quality, and tax aggressiveness. This research uses a quantitative approach. Secondary data is the data used in this research, and it is obtained from the database of property and real estate companies listed on the Indonesia Stock Exchange within a period of five years, namely from 2019 to 2023. During this time interval, as many as 15 companies indexed in property and real estate are selected as research samples through purposive sampling techniques. Multiple linear regression analysis, facilitated by SPSS, was employed as a data analysis method in the research. The results of the research prove that corporate social responsibility and the audit committee do not affect tax aggressiveness, while independent commissioners and audit quality affect tax aggressiveness.

Keywords: Tax Aggressiveness, Corporate Social Responsibility, Independent Commissioner, Audit Committee, Audit Quality.
JEL Code: H26, G34, M42, M41

I. Introduction

Taxes are one of the sources of state revenue that contribute the most to the implementation of state activities (Putra, 2022). In this case, business entities, as Taxpayers, must pay taxes to the state treasury. Business entities and the government (fiscal authorities) have different goals. The government views taxes as a source of state revenue used to fund government management, while business entities see taxes as a burden that reduces net profits. As a result, several business entities strive to minimize tax payments to reduce the burden on companies. The Indonesian Ministry of Finance in the 2021 Revised State Revenue and Expenditure Budget (APBN-P) stated that tax sector revenues reached IDR1,277.5 trillion out of total state revenue of IDR1,743.6 trillion (Nurhanisah, 2021). This condition indicates that the State Budget-P increased in 2021 compared to the 2020 tax sector revenue of IDR 1,072.1 trillion. Based on the Letter of the Directorate General of Taxes No. S14/PJ.7/2003 states that there are efforts to increase or optimize revenue in the tax sector through the intensification and extensification of tax revenues (Putra, 2022). However, the implementation of these efforts also has several obstacles. One of the obstacles in efforts to optimize tax revenue is the practice

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.

GOLDEN RATIO
ISSN [Online]: 2776-7868

of tax aggressiveness. One of the companies in Indonesia that carries out tax aggressiveness is PT. Karyadeka Alam Lestari, which is engaged in the property and real estate (Yanti et al., 2022). The company was proven to have sold a house located in Semarang for IDR 7.1 billion; however, according to the written notary deed, the amount was actually IDR 940 million (Kosasih, 2018). The transaction resulted in a difference of around IDR6.1 billion from the sale of the house. This house sale transaction has the potential to incur a VAT of 10% on IDR6.1 billion, equivalent to IDR610 million. In addition, scattered transactions are also subject to a Final Income Tax rate of 5% of IDR 6.1 billion or IDR 300 million. The transaction resulted in a potential tax shortfall of IDR 910 million from sales. If the developers of this company have sold many housing units, then the country suffers losses of tens of billions from each housing project.

Corporate Social Responsibility (CSR) is one factor that affects tax aggressiveness. In this case, the government has the goal of maximizing revenue from the tax sector. However, the government's goals above are contrary to the company's goals as a taxpayer, where the company seeks optimal profits by minimizing its tax burden for the sake of its own continuity. This difference in interests leads companies to take various actions to minimize their tax burden, resulting in a relatively small company expense, which is known as tax aggressiveness (Sidik et al., 2020). This research is a development of previous research conducted by Sarirati et al. (2022) and Cahyono et al. (2022). The renewal of this research with research from Cahyono et al. (2022) is the addition of an independent variable of Corporate Social Responsibility. The reason for adding the independent variable is to see the impact of the implementation of Corporate Social Responsibility on tax aggressiveness. Another factor that affects tax aggressiveness is corporate governance. According to Rennath et al. (2023), corporate governance plays an important role in resolving conflicts of interest between principals and agents, as well as being an important factor in assessing tax savings. Corporate governance is needed in its function to improve the role of environmental responsibility performance and corporate social responsibility disclosure to reduce the tax aggressiveness carried out by the company, Cahyono et al. (2022). In this research, corporate governance is proxied by the existence of independent commissioners, audit committees, and audit quality.

II. Literature Review and Hypothesis Development

2.1. Agency Theory

Jensen and Meckling (1976) describe an agency relationship as a contract between a manager (agent) and one or more principals, where the principals delegate decision-making authority to the manager to perform services on their behalf. Agency theory states that if there is a separation between the owner as the principal and the manager as the agent who runs the company, there will be an agency problem because each of these parties will always try to maximize their utility functions. The agency theory reveals that shareholders are the primary controllers responsible for monitoring managers in carrying out business activities in the company. This aims to minimize agency problems that can reduce agent costs.

2.2. Legitimacy Theory

Legitimacy theory provides a framework for understanding why companies disclose information beyond their financial performance. It emphasizes that organizations depend on social acceptance to survive and grow. When stakeholders perceive alignment between corporate actions and societal expectations, legitimacy is reinforced. Conversely, when a gap exists, companies may face public criticism, reduced trust, or even regulatory sanctions. To mitigate such risks, firms often engage in corporate social responsibility (CSR) initiatives. These initiatives serve as symbolic actions to demonstrate accountability and ethical awareness. According to Suchman (1995), legitimacy is a generalized perception that an entity's actions are desirable, proper, or appropriate within a socially constructed system of norms, values, and beliefs. This perspective highlights that legitimacy is not static but must be continuously maintained. Companies therefore adapt their

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.

reporting practices to changing social and environmental concerns. For example, increasing global attention on sustainability has pushed firms to disclose environmental impact data. Such disclosures are intended to assure the public that business operations align with ecological and ethical standards.

2.3. Stakeholder Theory

The stakeholder theory states that a company is not an entity that operates solely for its own benefit, but must also provide benefits for its stakeholders, including shareholders, creditors, consumers, suppliers, the government, society, analysts, and other parties. Stakeholders greatly influence the existence of the company (Ghozali & Chairi, 2007).

2.4. Tax Aggressive

Taxes are one of the sources of state revenue that contribute the most to the implementation of state activities (Putra, 2022). In this case, business entities as taxpayers must pay taxes to the state treasury. Tax aggressiveness is one part of tax avoidance (Simamora et al., 2020). The practice of tax aggressiveness can be carried out in two ways: tax avoidance and tax evasion (Mulyono et al., 2019). A company is considered to be practicing tax aggressiveness if it seeks to minimize its tax burden aggressively. This condition sends a negative signal (bad news) to stakeholders, as they perceive the company as negligent in fulfilling its obligations to the state by deceiving the public and investors (Leksono et al., 2019).

2.5. Corporate Social Responsibility

Corporate social responsibility (CSR) refers to a company's responsibility to the surrounding environment, which is carried out through various activities. According to Irawan et al. (2021), economic, social, and environmental responsibility certainly causes expenses for companies. This is because the company must spend funds to carry out its obligations. The level of awareness among companies to implement CSR in their operations varies from one company to another (Manurung, 2022). Therefore, based on the importance of corporate social responsibility, the first hypothesis proposed is as follows:

H1: Corporate social responsibility affects tax aggressiveness.

2.6. Corporate Governance

According to Rennath et al. (2023), corporate governance plays an important role in resolving conflicts of interest between principals and agents, as well as being an important factor in assessing tax savings. Corporate governance is needed in its function to improve the role of environmental responsibility performance and corporate social responsibility disclosure to reduce the tax aggressiveness carried out by the company, Cahyono et al. (2022). In this research, corporate governance is proxied by the existence of independent commissioners, audit committees, and audit quality.

a. Audit Committee

Independent commissioners are external parties of the company and have no relationship with the company's internal affairs. Independent commissioners have the role of supervising a company's operations and serving as a mediator between investors and management to mitigate conflicts between the two parties. According to Rahmayanti et al. (2021), the stricter the supervision carried out by independent commissioners, the less aggressive the level of taxes imposed by companies. Based on research from Adharani et al. (2022) and Ramadani et al. (2020), empirically independent commissioners affect tax aggressiveness. Therefore, based on the importance of an independent commissioner, the second hypothesis proposed is as follows:

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.

ISSN [Online]: 2776-7868

H2: Independent commissioner affects tax aggressiveness.

b. Independent Commissioner

The audit committee is formed to be responsible to the board of commissioners in carrying out its functions, namely the company's internal supervision and audit quality (Cahyono et al., 2022). According to Adharani et al. (2022), the existence of an audit committee is considered an important element because the audit committee can be an effective tool to carry out strict supervision. The role of the audit committee is to mediate in the event of a management dispute with external auditors. The audit committee also emphasizes the morality that underlies the company's integrity (Safitri et al., 2022). The results of research from Safitri et al. (2022) empirically affect the audit committee on tax aggressiveness. Therefore, based on the importance of the audit committee, the third hypothesis proposed is as follows:

H3: Audit committee affects tax aggressiveness.

c. Research Framework

Audit quality serves as a reminder for stakeholders, particularly in relation to the financial statements of Wibowo et al. (2023). Several indicators determine the quality of the audit, one of which is the independence of the auditor. Auditor independence is one of several indicators that can be researched by comparing audit findings from affiliated and non-affiliated Public Accounting Firms (Safitri et al., 2022). Therefore, based on the importance of audit quality, the fourth hypothesis proposed is as follows:
H4: Audit quality affects tax aggressiveness.

2.7. Agency Theory

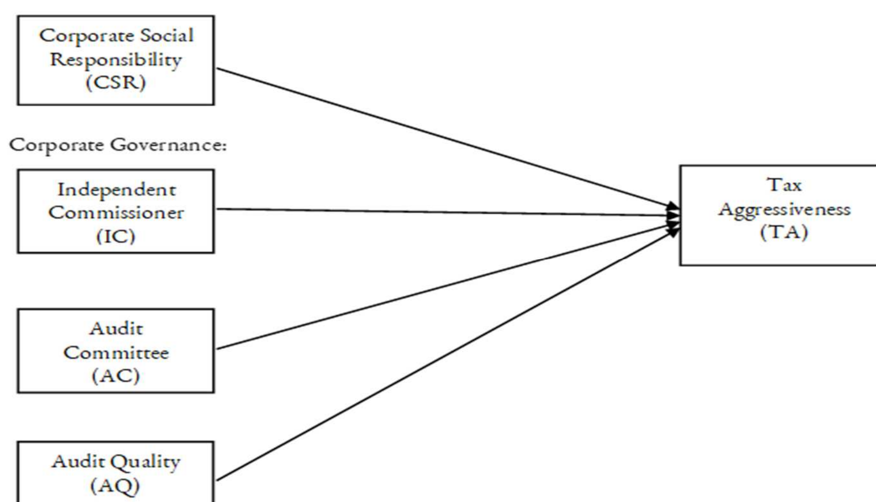

Figure 1. Research Framework

III. Research Method

This research is quantitative, based on the philosophy of positivism, and is used to research a specific population or sample. Data collection is conducted using research instruments, and quantitative or statistical data analysis is employed, with the aim of testing predetermined hypotheses. The data processing uses Statistical Package for the Social Sciences (SPSS) version 30. The population consists of listed companies on the Indonesia Stock Exchange from 2019 to 2023. The sample in this research is the companies in the property and real estate sector, including as many as 15 companies listed on the Indonesia Stock Exchange from 2019

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.

GOLDEN RATIO
ISSN [Online]: 2776-7868

to 2023. The data collection technique employs documentation methods, which involve collecting data already available in existing sources, in accordance with the research object (Sekaran & Bougie, 2018). Documentation is carried out by collecting annual reports of companies published on The Indonesia Stock Exchange (IDX) is the official website of property and real estate companies. This research uses secondary data from financial statements published through the official websites of property and real estate companies listed on the IDX for the 2019-2023 period. Sampling is carried out using a purposive sampling technique. Purposive sampling is carried out by taking samples from the population based on specific criteria. The following is a table of sampling criteria:

Table 1. Purposive Sampling Result

No.	Criteria	Total
	Property and real estate companies listed on the IDX 2019 – 2023	89
1.	Property and real estate companies that have gone public through an Initial Public Offering after 2019	(14)
2.	Property and real estate companies that do not report their financial statements during the 2019 – 2023 period, and do not have complete data used in this research	(16)
3.	Companies that suffered losses during the research period of 2019 – 2023	(44)
	Number of samples	15
	Firm year's	5
	Amount of research data	75
	Data outlier	(3)
	Amount of research data after outlier removal	**72**

Table 2. Research Sample Used

No.	Code	Company Name
1.	BCIP	PT. Bumi Citra Permai, Tbk.
2.	BSDE	PT. Bumi Serpong Damai, Tbk.
3.	CTRA	PT. Ciputra Development, Tbk.
4.	DMAS	PT. Puradelta Lestari, Tbk.
5.	DUTY	PT. Duta Pertiwi, Tbk.
6.	GPRA	PT. Perdana Gapuraprima, Tbk.
7.	JRPT	PT. Jaya Real Property, Tbk.
8.	STICK	PT. Jababeka Industrial Estate, Tbk.
9.	MKPI	PT. Metropolitan Kentjana, Tbk.
10.	MTLA	PT. Metropolitan Land, Tbk.
11.	POLY	PT. Pollux Hotels Group, Tbk.
12.	PWON	PT. Pakuwon Jati, Tbk.
13.	SMDM	PT. Suryanas Dutamakmur, Tbk.
14.	SMRA	PT. Summarecon Agung, Tbk.
15.	URBN	PT. Urban Jakarta Propertindo, Tbk.

The dependent variable of this research is tax aggressiveness, and the independent variables are corporate social responsibility, the presence of an independent commissioner, the audit committee, and audit quality. The measurements of each variable are as follows:

a. The purpose of tax aggressiveness is to reduce tax payable by not violating tax laws, and within reasonable limits. This is used to see how effective the payment of outstanding taxes fulfilled by the Taxpayer is. One of the indicators that can be used to measure tax aggressiveness is the Effective Tax Rate (ETR) formula (Siska et al., 2022). The lower the ETR value, the more aggressive the tax practices carried out by the company. On the contrary, the higher the ETR value, the lower the tax aggressiveness

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.

GOLDEN RATIO
ISSN [Online]: 2776-7868

practices carried out by the company. The following is a formula for calculating tax aggressiveness, taken from the results of research by Siska et al. (2022):

$$ETR = \frac{\text{Income Tax Expense}}{\text{Profit Before Tax}}$$

b. Corporate Social Responsibility (CSR) measurement using the Global Reporting Initiative (GRI) 2021 standard, and CSR data is obtained from www.globalreporting.org/. The Global Reporting Initiative (GRI) standard 2021 is valid as of January 1, 2023, where the GRI Standard 2021 emphasizes GRI 1, which contains the foundation, GRI 2 contains public disclosure, and GRI 3 is about material topics. The higher the company's awareness of the importance of CSR, the higher the company's awareness of the importance of taxes for the public in general (Manan et al., 2022). The CSR disclosure formula is as follows:

$$CSRDi = \frac{\sum Xyi}{ni}$$

Information:
CSRDi : CSR disclosure in companies.
∑Xyi : The total of the disclosure gains,
1 = if the item is disclosed, 0 = if the item is not disclosed.
Ni : The total number of CSR disclosure indicators, ni ≤ 117.

c. A ratio scale and measurement proxy used for calculating independent commissioners taken from the research of Adharani et al. (2022):

$$IC = \frac{\text{Total of IndependentCommissioner}}{\text{Total Board of Commissioners}}$$

d. A ratio scale and measurement proxy used for calculating the audit committee, taken from The research of Cahyono et al. (2022):

$$AC = \text{Total Audit Committee}$$

e. Audit quality is measured using a dummy variable with a value of 1 if an affiliated Public Accounting Firm carries out the audit of financial statements, and a value of 0 if an affiliated Public Accounting Firm does not carry out the audit of financial statements, taken from the research of Safitri et al. (2022).

IV. Results and Discussion

4.1. Descriptive Statistical Test Results

A descriptive statistical test is a test conducted to test the generalization of the data being studied based on the minimum value, maximum value, and mean value, as well as looking at the value of data distribution from each variable studied. The results of descriptive statistical testing are:

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.

GOLDEN RATIO
ISSN [Online]: 2776-7868

Table 3. Descriptive Test Results

Variables	N	Minimum	Maximum	Mean	Standard Deviation
Corporate Social Responsibility	75	0.12	0.38	0.2488	0.05683
Independent Commissioner	75	0.25	0.60	0.4188	0.08487
Audit Committee	75	3.00	4.00	3.4000	0.49320
Audit Quality	75	0.00	1.00	0.2667	0.44519
Tax Aggressiveness	75	0.00	0.95	0.0740	0.15481

From the results of this descriptive statistical test, it can be explained as follows:

a. The minimum value of the Corporate Social Responsibility (CSR) variable of 0.12 was obtained by PT. Puradelta Lestari, Tbk. (DMAS) In 2022, while the maximum value of 0.38 is obtained by PT. Pakuwon Jati, Tbk. (PWON) in 2021. The average value is 0.2488 with a standard deviation of 0.05683. This indicates that the distribution of the data varies, as the standard deviation value is larger than the average value.
b. The minimum value of the Independent Commissioner variable is 0.25, obtained by PT. Suryamas Dutamakmur, Tbk. (SMDM) In 2021, while the maximum value of 0.60 was obtained by PT. Summarecon Agung, Tbk. (SMRA) in 2021 - 2022. The average value is 0.4188 with A standard deviation of 0.08487, which shows that the data distribution is less varied because the standard deviation value is smaller than the average value.
c. The minimum value of the Audit Committee variable is three, obtained by PT. Metropolitan Land, Tbk. (MTLA) Between 2021 and 2023, the maximum value of 4 was obtained by PT. Pollux Hotels Group, Tbk. (POLI) in 2021 - 2023. The average value is 3.4000 with a standard deviation of 0.49320, which shows that the distribution of data is less varied because the standard deviation value is smaller than the average value.
d. The minimum value of the Audit Quality variable is zero, obtained by PT. Metropolitan Kentjana, Tbk. (MKPI) Between 2021 and 2023, the maximum value of 1 is obtained by PT. Pakuwon Jati, Tbk. (PWON) in 2021 - 2023. The average value is 0.2667 with a standard deviation of 0.44519. This indicates that the distribution of the data varies, as the standard deviation value is larger than the average value.
e. The minimum value of the Tax Aggressiveness variable is 0.00 obtained by PT. Metropolitan Land, Tbk. (MTLA) In 2022, the maximum value of 0.95 was obtained by PT. Bumi Citra Permai, Tbk. (BCIP) in 2021. The average value is 0.0740 with a standard deviation of 0.15481, which shows that the distribution of data varies because the standard deviation value is greater than the average value.

4.2. Results of the Classic Assumption Test

a. Normality Test Result

Based on the Kolmogorov-Smirnov test results (after the outlier), it is known that the value of asymp. Sig. (2-tailed) = 0.055 > 0.05, which is 0.055. It can then be concluded that the data are usually distributed.

b. Multicollinearity Test Result

Table 4. Multicollinearity Test Result

Variables	Collinearity Statistics	
	Tolerance	VIF
Corporate Social Responsibility	0.982	1.019
Independent Commissioner	0.845	1.184
Audit Committee	0.654	1.528
Audit Quality	0.727	1.375

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.

GOLDEN RATIO
ISSN [Online]: 2776-7868

The multicollinearity test results show that all variables have tolerance values above 0.10 and VIF values below 10, indicating the absence of multicollinearity among the independent variables. Specifically, Corporate Social Responsibility (Tolerance = 0.982; VIF = 1.019) and Independent Commissioner (Tolerance = 0.845; VIF = 1.184) demonstrate very low collinearity with other predictors. Meanwhile, Audit Committee (Tolerance = 0.654; VIF = 1.528) and Audit Quality (Tolerance = 0.727; VIF = 1.375) also fall within acceptable thresholds. Therefore, all independent variables can be included in the regression model without concern for multicollinearity issues.

c. Heteroscedasticity Test Result

Table 5. Heteroscedasticity Test Result

Variables		Significance
Spearman-Rho	Corporate Social Responsibility	0.686
	Independent Commissioner	0.633
	Audit Committee	0.637
	Audit Quality	0.288

Based on the results of the heteroscedasticity test, it can be seen that each variable has a significance value greater than 0.05. Therefore, it can be concluded that heteroscedasticity is not present in this research.

d. Autocorrelation Test Result

The Durbin Watson (DW) value is 1.905, the dU value is 1.7366, and the 4-dU value is 2.2634, which shows that $1.7366 < 1.905 < 2.2634$, where the critical value is 95% (0.05). It can be concluded that there is no autocorrelation in the data of this research.

4.3. Multiple Linear Regression Test Result

The Multiple Linear Regression Test is used to analyze the hypothesis. The following are the results of hypothesis testing in this research:

Table 6. Multiple Linear Regression Test Result

Variables	B	t-value	Significance	Conclusion
Constant	0.013	0.158	0.875	
Corporate Social Responsibility (CSR)	0.058	0.495	0.622	H1 Rejected
Independent Commissioner (IC)	0.230	2.770	0.007	H2 Accepted
Audit Committee (AC)	-0.018	-1.088	0.280	H3 Rejected
Audit Quality (AQ)	-0.061	-3.610	0.001	H4 Accepted
F-value		5.279	0.001	
Adjusted R^2		0.194		

Based on the analysis, the regression equation can be arranged as follows:

$$TA = \alpha + b1\ CSR + b2\ IC + b3\ AC + b4\ AQ + e$$
$$TA = 0.013 + 0.058\ CSR + 0.230\ IC - 0.018\ AC - 0.061 AQ + e$$

As a result of this regression equation, the Adjusted R Square value is 0.194 or 19.4%, meaning that the tested variable (tax aggressiveness) can be explained by corporate social responsibility, independent commissioner, audit committee, and audit quality as 19.4%. In comparison, the remaining 80.6% is explained

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.

GOLDEN RATIO
ISSN [Online]: 2776-7868

by other variables that are not used in this research. The F-test results have a significance value of 0.001 < 0.05, and it can be concluded that the regression model is fit to analyze the variables.

The hypothesis testing with t-test results for each variable is found:

a. Corporate Social Responsibility has a significance level of 0.622 > 0.05, so H1 is rejected, and corporate social responsibility does not affect tax aggressiveness.
b. Independent Commissioner has a significance level of 0.007< 0.05, then H2 is accepted, and the independent commissioner affects tax aggressiveness.
c. Audit Committee has a significance level of 0.280 > 0.05, then H3 is rejected, and the audit committee does not affect tax aggressiveness.
d. Audit Quality has a significance level of 0.001 < 0.05, then H4 is accepted, and audit quality affects tax aggressiveness.

4.4. Discussion

a. The Effect of Corporate Social Responsibility on Tax Aggressiveness

The hypothesis test results that Corporate Social Responsibility (CSR) does not affect tax aggressiveness. This is evidenced by a significance level of 0.622 > 0.05. The result of this research is not in line with Siska et al. (2022) and Rahayu et al. (2021). Corporate Social Responsibility (CSR) is used as a motive for tax aggressiveness; the higher the CSR activity, the higher the CSR costs incurred, resulting in lower profits for Siska et al. (2022). It can be observed that companies that undertake large-scale CSR activities take advantage of tax reduction incentives (Rahayu et al., 2021). The results of this research are based on the theory of legitimacy, which is a form of social contract between the organization and the community. The survival of the company can be threatened when the community feels that if the organization violates its social contract, it will lose its legitimacy (Irawan et al., 2021). The stakeholder theory posits that a company's actions are not solely driven by personal interests, but must also consider the interests of all parties affected by its operations (Ramadani et al., 2020). The results of this research are consistent with the research of Sarirati et al. (2022), stating that Corporate Social Responsibility (CSR) does not affect tax aggressiveness. Corporate Social Responsibility activities do not affect the company, as it pays a smaller corporate tax burden. Salsabela et al. (2023) also support the results of this research that CSR does not affect tax aggressiveness. CSR disclosure activities, if carried out more extensively, mean that companies can minimize tax aggressiveness actions. This indicates that companies have a high sense of responsibility towards the organization and the community (Salsabela et al., 2023).

b. The Effect of the Independent Commissioner on Tax Aggressiveness

The hypothesis test results indicate that Independent Commissioners affect tax aggressiveness. This is evidenced by the significance level of 0.021 < 0.05. The results of this research are in line with Adharani et al. (2022) and Ramadani et al. (2020). An independent commissioner is someone who is not involved with the board of commissioners, the board of directors, or the controlling shares of the company (Fama & Jensen, 1983). The implementation of good corporate governance will encourage management to manage the company more efficiently and implement policies that are in line with the company's goals, Ramadani et al. (2020). Agency theory states that the more independent professionals in the management of a company, the better the company will be at monitoring the actions of its executive directors and directors. With the establishment of independent commissioners, the company will conduct decision-making activities more carefully and in accordance with the company's policies, as noted by Ramadani et al. (2020). The existence of independent commissioners is to supervise the performance of the board of directors and directors in corporate governance activities. Based on research by Adharani et al. (2022), the increasing presence of independent commissioners in the company will have a greater impact on management performance

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.

GOLDEN RATIO
ISSN [Online]: 2776-7868

through the implementation of reasonable supervisory management procedures, so that the level of tax aggressiveness will be reduced.

c. The Effect of Audit Committee on Tax Aggressiveness

The hypothesis test results indicate that the Audit Committee does not affect tax aggressiveness. This is evidenced by a significance level of 0.280 > 0.05. The results of this research are not in line with those of Cahyono et al. (2022) and Rahmayanti et al. (2021). The audit committee is a committee formed by the company's board of directors, and its members are appointed and dismissed by the board of directors, which has the responsibility to encourage and assist the functions of the supervisory board, oversee risk management, financial reporting, and others (Cahyono et al., 2022). The existence of an audit committee is considered a crucial element, as it enables the monitoring of the company's management actions. With the large number of audit committees, supervision of management is becoming stricter. The results of this research also do not align with the agency's theory, which posits that the more audit committees exist, the stricter the level of supervision over the company's management, particularly in tax reporting. However, in reality, the results of this research are inversely proportional.

d. The Effect of Audit Committee on Tax Aggressiveness

The hypothesis test results that Audit Quality affects tax aggressiveness. This is evidenced by a significance level of 0.001 < 0.05. The results of this research are in line with Wibowo et al. (2023), Sarirati et al. (2022), and Safitri et al. (2022). Audit quality is an image or good name obtained from a trusted auditee as a result of the auditor's responsibility and good performance (Wibowo et al., 2023). The results of this research align with agency theory, which suggests that one form of monitoring that can reduce agency costs is auditing. Audited financial statements must be better able to detect errors to show the actual value of the company, to protect the company from fraud, compared to companies with public accounting firms, Sarirati et al. (2022). If financial reporting is transparent, it will be easier for shareholders to obtain information related to taxation. Based on research, Safitri et al. (2022) stated that the quality of the audit affects tax aggressiveness. This is because non-affiliated Public Accounting Firms tend to have less stringent standards of expertise and performance commitment than affiliated Public Accounting Firms, such as less emphasis on transparency and sometimes not submitting audit reports, depending on the actual situation.

V. Conclusion

Based on the results of hypothesis testing, it can be concluded that the Independent Commissioner and Audit Quality affect Tax Aggressiveness. At the same time, Corporate Social Responsibility and Audit Committee do not affect Tax Aggressiveness. This research has some limitations that can be addressed in future research: the data used to investigate tax aggressiveness is based solely on financial statements, which do not accurately reflect the actual situation, and not all companies published their financial statements in full during this research period. For future research interested in tax aggressiveness, primary data can be used to describe the actual state of tax aggressiveness, expand the scope, and increase the research period. For the government as a policymaker, it is hoped that it can provide legal certainty and clarity on the policies it issues, especially those related to tax issues. Additionally, for the company to further improve its operational performance, it will implement good corporate governance, thereby avoiding misappropriation, including tax aggressiveness.

References

Adharani, L. A., & Junaidi. (2022). Pengaruh Corporate Social Responsibility Terhadap Agresivitas Pajak. Kajian Bisnis Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha (Vol. 30, No. 2, p. 38-53). https://doi.org/10.32477/jkb.v30i2.396

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.

Brown, N., & Deegan, C. (1998). The Public Disclosure of Environmental Performance Information - A Dual Test of Media Agenda Setting Theory and Legitimacy Theory. Accounting and Business Research (Vol. 29, Issue 1, p. 21–41). https://doi.org/10.1080/00014788.1998.9729564

Cahyono, Y. T., & Saraswati, R. (2022). Pengaruh Efektivitas Komisaris Independen, Komite Audit, dan Kompensasi Eksekutif terhadap Agresivitas Pajak (Studi Empiris pada Perusahaan Sektor Properties, Real Estate, dan Infrastructures Bangunan yang Terdaftar di Bursa Efek Indonesia). Jurnal Pendidikan Tambusai (Vol. 6, No. 3, p. 13647–13657). https://doi.org/10.31004/jptam.v6i3.4489

Dowling, J., &Pfeffer, J. (1975). Organizational Legitimacy: Social Values And Organizational Behavior. Pacific Sociological Journal Review (Vol. 18, Issue 1, p. 122–136). https://doi.org/10.2307/1388226

Fama, E.F., & Jensen, M. C. (1983). Separation of Ownership and Control. Journal of Law and Economics (Vol. 26, No. 2, p. 301–325). https://doi.org/10.1086/467037

Ghozali, I., & Chariri, A. (2007). Teori Akuntansi. Semarang: Badan Penerbit Universitas Diponegoro.

Global Reporting Initiative (GRI). (2021). Global Reporting Initiative (GRI) standard 2021, www.globalreporting.org/.

Irawan, F., Ahmad, L. H., & Muhasah, I. (2021). The Impact of Corporate Social Responsibility on Tax Aggressiveness. Jurnal Manajemen dan Bisnis (Vol.10, No. 1, p. 93-102). https://doi.org/10.34006/jmbi.v10i1.285

Jensen, M. C., & Meckling. W. (1976). Theory of the Firm: Managerial Behavior, Agency Cost, and Ownership Structure. Journal of Finance Economics (Vol. 3, Issue 4, p.305–360). https://doi.org/10.1016/0304-405X(76)90026-X

Kosasih, A. (2018). Tax Evasion in Property Company Tax that You Must Understand. Click on Tax. Retreived from: https://klikpajak.id/blog/tax-evasion-dalam-pajak-perusahaan-properti/

Leksono, A. W., Albertus, S. S., & Vhalery, R. (2019). Pengaruh Ukuran Perusahaan dan Profitabilitas terhadap Agresivitas Pajak pada Perusahaan Manufaktur yang Listing di BEI Periode Tahun 2013-2017. JABE (Journal of Applied Business and Economics) (Vol. 5, No. 4, p. 301- 314). http://dx.doi.org/10.30998/jabe.v5i4.4174

Manan, M. A., & Hasnawati, S. (2022). Pengaruh Good Corporate Governance terhadap Financial Distress yang di Kontrol oleh Ukuran Perusahaan pada Perusahaan Industri Sektor Manufaktur di Indonesia. Jurnal Akuntansi, Keuangan, dan Manajemen (Jakman) (Vol. 3, No. 4, p. 279-292). https://doi.org/10.35912/jakman.v3i4.1197

Manurung, A. D. P. (2022). The Influence of Good Corporate Governance on the Value of Companies with Financial Performance as an Intervening Variable. Neo Journal of Accounting, Finance, and Management (Vol. 4, No. 1, p. 57-71). https://doi.org/10.56403/nejesh.v1i4.54

Mulyono, D. & Wicaksono, B. (2019). Akuntansi Pajak Lanjutan. Yogyakarta: Andi.

Nurhanisah, Y. (2021). Realisasi Pendapatan Negara 2021 Lampaui Target!. Retrieved from: https://indonesiabaik.id/infografis/realisasi-pendapatan-negara-2021-lampaui-target

Putra, T.S.A. (2022). Pajak untuk Pembangunan Nasional. Retreived from: https://www.djkn.kemenkeu.go.id/kanwil-kalbar/baca-artikel/14978/Pajak-untuk-Pembangunan-Nasional.html

Rahayu, D. D., & Wahjudi, E. (2021). Pengaruh Corporate Social Responsibility, Leverage, ROA, Size
Terhadap Agresivitas Pajak. Jurnal Akuntansi Universitas Jember (Vol. 19, No. 2, p. 92-107). https://doi.org/10.19184/jauj.v19i2.24430

Rahmayanti, S. K., Wibawaningsih, E. J., & Maulana, A. (2021). Pengaruh Kepemilikan Keluarga, Proporsi Komisaris Independen, dan Komite Audit Terhadap Agresivitas Pajak. Proceedings of Biema (Vol. 2, No. 1, p. 239-254). https://conference.upnvj.ac.id/index.php/biema/article/view/1707

Ramadani, D. C., & Hartiyah, S. (2020). Pengaruh Corporate Social Responsibility, Leverage, Likuiditas, Ukuran Perusahaan dan Komisaris Independen Terhadap Agresivitas Pajak (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia Tahun 2014 Sampai 2018). Journal of

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.

GOLDEN RATIO
ISSN [Online]: 2776-7868

Economic, Business, and Engineering (Vol. 1, No. 2, p. 238–247). https://doi.org/10.32500/jebe.v1i2.1219

Rennath, B. M., & Trisnawati, E. (2023). Pengaruh Kepemilikan Institusional dan Pengungkapan Tata Kelola Perusahaan Terhadap Agresivitas Pajak. Jurnal Paradigma Akuntansi (Vol. 5, No. 1, p. 423–434). https://doi.org/10.24912/jpa.v5i1.22420

Republic of Indonesia. (2007). Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies.

Safitri, N. M., & Subroto, B. (2022). Pengaruh Tata Kelola Perusahaan dan Kualitas Audit Terhadap Agresivitas Pajak. Tema (Jurnal Tera Ilmu Akuntansi) (Vol. 23, No. 2, p. 48 – 61). https://doi.org/10.21776/tema.23.2.48-61

Salsabela, N., & Andriani, S. (2023). Good Corporate Governance, Corporate Social Responsibility dan Konservatisme Akuntansi: Agresivitas Pajak. El Muhasaba: Jurnal Akuntansi (Vol. 14, No. 2, p.161-174). https://doi.org/10.18860/em.v14i2.20697

Sarirati, P., and Wahyuningsih, N. (2022). Analisis Struktur Kepemilikan Perusahaan, Corporate Social Responsibility, dan Kualitas Audit Terhadap Agresivitas Pajak. Aliansi: Jurnal Manajemen dan Bisnis (Vol. 17, No. 1, p. 25-34). https://doi.org/10.46975/aliansi.v17i1.125

Sekaran, U., & Bougie, R. (2018). Research Methods for Business. United States: John Wiley and Sons, Ltd.

Sidik, P., & Suhono, S. (2020). Pengaruh Profitabilitas dan Leverage Terhadap Agresivitas Pajak. E-Jurnal Ekonomi dan Bisnis Universitas Udayana (Vol. 9, No. 11, p.1045-1066). https://doi.org/10.24843/eeb.2020.v09.i11.p02.

Simamora, A. M., & Rahayu, S. (2020). Pengaruh Capital Intensity, Profitabilitas dan Leverage Terhadap Agresivitas Pajak (Studi Empiris Pada Sub Sektor Makanan Dan Minuman Yang Terdaftar di Bursa Efek Indonesia Periode 2015-2018). Jurnal Mitra Manajemen (Vol. 4, No. 1, p.140–155). https://doi.org/10.52160/ejmm.v4i1.330

Siska, H., & Harahap, R. S. (2022). Pengaruh Corporate Social Responsibility, Tingkat Utang dan Ukuran Perusahaan Terhadap Agresivitas Pajak Perusahaan Sektor Industri Barang Konsumsi Yang Terdaftar Pada Bursa Efek Indonesia Periode 2018-2020. Management Studies and Entrepreneurship Journal (MSEJ) (Vol. 3, No. 2, p. 569-594). https://doi.org/10.37385/msej.v3i2.491

Wibowo, M. R., & Pratomo, D. (2023). Apakah Kualitas Audit Dapat Mempengaruhi Agresivitas Pajak ?. Mutiara : Jurnal Penelitian Dan Karya Ilmiah (Vol. 1, No. 5, p. 55–67). https://doi.org/10.59059/mutiara.v1i5.448

Yanti, I. A. P. W. ., & Yasa, I. N. P. (2022). Pengaruh Intensitas Aset Tetap, Financial Distress dan Profitabilitas Terhadap Tax Avoidance. Jurnal Akuntansi Profesi (Vol. 13, No. 3, p.818–826). https://doi.org/10.23887/jap.v13i3.54383

2025. The Author(s). This open-access article is distributed under a Creative Commons Attribution (CC-BY-SA) 4.0 license.