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EFFECT OF CSR AND COMPANY SIZE ON *TAX AVOIDANCE* IN SUB-SECTOR COMPANIES REGISTERED ON THE IDX

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ABSTRACT

This study seeks to assess "The Influence of Corporate Social Responsibility Disclosure and Company Size on Tax Avoidance in Coal Mining Sub-Sector Mining Companies Listed on the Indonesia Stock Exchange for the 2018-2022 Period" . This study employed a quantitative approach based on an associative methodology. All companies listed on the Indonesia Stock Exchange that are involved in coal mining and have financial reports covering the years 2018–2022, make up the population of this study. The thirty-two businesses that make up the coal mining subsector are the subjects of this study, which covers the years 2018 through 2022. The fifteen businesses that made up the study's sample provided 75 pieces of observational data collected over the course of five years. According to the findings, there is a significant relationship between tax avoidance and both company size and disclosure of corporate social responsibility. Additionally, both company size and disclosure of corporate social responsibility have a significant effect on tax avoidance.

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INTRODUCTION

Tax is a basic contribution or mandatory contribution in the form of money, not goods, which is imposed on people who already have income without any compensation based on the law and is paid to the government. So the government can use these contributions to finance state expenditure, namely expenditures that are beneficial to the wider community.

Taxes are one of the main sources of income in Indonesia apart from non-tax state revenues (PNBP) and grant receipts (Vincentiar, 2022). Tax revenues fluctuate every year, increasing and decreasing. This can be seen from Table 1 data on state revenue realization from 2018 to 2022:

Table 1
Tax Revenue Realization Data for the Period 2018 – 2022 (In Trillions of Rupiah)
Source: OUR APBN, Ministry of Finance

Year	Tax Revenue Targets	Realization of Tax Revenue	Percentage ofAcceptance AchievementTax	% The increase decrease
2018	1,424	1,313.4	92.23%	0%
2019	1,577.6	1,332.7	84.48%	-7.75%
2020	1,198.7	1,072.1	89.44%	+4.96%
2021	1,229.6	1,277.5	103.9%	+14.46%
2022	2,266.2	2,626.4	115.9%	+12%

Tax Revenue Realization Data for the 2018 – 2022 Period is presented in Table 1. It can be seen that tax revenues experience fluctuations in increases and decreases per year. From 2018 to 2019 there was a decline of 7.75%, this was due to weakening global economic conditions. In 2020 there was an increase of 4.96%. In 2021, there was an increase of 47.9 trillion or 14.46% of the tax revenue target. In 2022, there will be an increase of 360.2 trillion or 12% of the tax revenue target.

Everyone and everything has to pay their fair share of taxes, but some people try to evade paying them, which is called tax resistance. Tax resistance, in the form of attempts to avoid paying taxes or pay as little as possible, can have an impact on the amount of money that states receive in tax revenue. As a kind of tax resistance, tax avoidance seeks to minimize one's taxable income by making the most of loopholes and other tax-related provisions, such as deductions and exceptions, as well as advantages for unregulated entities and gaps in the relevant tax laws (Deborah, 2021).

Tax avoidance behavior is indicated in the mining company sector, according to PricewaterhouseCooper (PwC) (the largest professional services network and one of the four largest accounting firms in the world), According to Indonesia, 70% of the top 40 mining companies have not utilized tax transparency reports. PwC Indonesia Mining Advisor (Mining Advisor) emphasized the importance of tax transparency as a metric for mining companies to track their substantial societal, environmental, and governance contributions. The fact that Indonesia ranks fifth globally for coal production and is among the most productive nations in this sector lends credence to this claim. Nearly 80% of Indonesia's coal output goes towards export, and the country ranks second globally for coal exports, behind only Australia. Indonesia's coal production accounts for about 7.2% of the world's total, with 485 million tons of coal produced. According to Suwiknyo (2021), the mining industry's minimal tax contribution does not match the substantial economic value it produces.

Table 2
National and Mining Tax Ratio Data 2018-2022

Company	2018	2019	2020	2021	2022
National	10.24%	9.76%	8.33%	9.11%	10.4%
Mining	4.95%	1.7%	1.22%	9.1%	12.2%

Source: Central Statistics Agency

National and Mining Tax Ratio data for 2018-2022 are presented in Table 2. It can be concluded that the tax ratio of the mining sector is quite small compared to the national level. Looking at the Indonesian tax ratio reveals that tax avoidance is a phenomenon in Indonesia. One indicator of a government's fiscal health is the tax ratio. A higher tax ratio indicates that a country is doing a good job of collecting taxes. A comparison of 2019 national tax ratios with mining tax ratios shows that the former reached 9.76% and the latter only 1.7% (table 2). Players in the mining industry engage in tax avoidance practices, which is directly related to this low tax ratio.One Indonesian mining company, PT Adaro Energy Tbk, has been found to be engaging in tax avoidance. In the context of the 2019 Global Witness report, it was also proven that the company PT Adaro Energy Tbk took advantage of a tax loophole. The company sold its coal to Coaltrade Services International, a Singaporean company owned by the Adaro group, at a cheaper price so that it could sell it on the international market at a higher price. This allowed the income subject to tax in Indonesia to be cheaper. This indicates that the reported sales and profits in Indonesia are understated. It is unethical to use this method, even though it does not violate tax regulations. Companies benefit from Indonesia's resources, but the government doesn't get the most out of its tax dollars. Similarly, PT. Kaltim Prima Coal does not deal directly with foreign buyers but rather uses intermediaries. These sales are allegedly handled by PT. Indocoal Resource Limited, a subsidiary of PT. Bumi Resources Tbk (Sugianto, 2019).This incident proves that companies can and do engage in tax avoidance for reasons other than the obvious one of increasing owner wealth. Many factors may influence tax avoidance, including the size of a company and its disclosure of CSR initiatives.

Corporate social responsibility refers to the practice of businesses being transparent about their impact on society, the economy, and the environment. Disclosure of CSR programs is considered as a yardstick for and connected to tax evasion tactics. The term "corporate social responsibility" describes a company's obligation to inform the public and specific interest groups about the negative social and environmental impacts of its business activities. Corporate social responsibility disclosure affects tax avoidance; a higher level of disclosure inevitably results in a higher cost allocation for tax avoidance.

Another relevant factor that serves as a yardstick for tax avoidance is the company's size. In general, businesses with a lot of assets are better able to turn a profit and stay in business than those with a smaller balance sheet. Businesses with a lot of assets often use their employees to their full potential in tax planning in an effort to minimize their taxable income because large and consistent profits translate to a hefty tax bill (Putra and Merkusiwati, 2017). Although Wiseri and Bilah (2022) argue that CSR positively affects tax avoidance, research by Purwanggono and Rohman (2018) demonstrates the opposite. Dewi and Noviari (2018), on the other hand, looked at how company size affected tax avoidance and found that it was significantly and negatively correlated. The study's findings reveal that larger companies are more likely to avoid paying taxes, which contradicts the findings of Saputra, Dwi, and Yulita (2022). Since the coal mining sub-sector contributes significantly to state revenues in the tax sector, it is necessary to keep an eye on it to prevent tax payment fraud, which can lead to financial losses for the state.

Several previous studies on factors that influence tax avoidance have had different results, therefore researchers want to conduct further research on tax avoidance in mining companies in the coal mining sub-sector.

THEORY AND HYPOTHESIS DEVELOPMENT

Agency theory

The central figure (the principal) and the subordinate (the agent) in an authority relationship are central to agency theory. So far, the company's business practices have been grounded in agency theory. An essential tenet of this theory is that those in positions of authority (the owner/leader) and those in managerial positions (the agency) engage in a reciprocal relationship with one another.

In agency theory, the principal (the business owner) and the agent (the management team) have different interests, making it difficult for them to work together. Conflicts of interest and information asymmetry arise when management and the company owner have divergent goals when it comes to running the business. Management tries to achieve optimal profits with several efforts, namely carrying out earnings management and tax avoidance which is carried out legally by equalizing profits and minimizing taxes owed (Triani, 2022).

Hypothesis Development

The Influence of Corporate Social Responsibility Disclosure (CSRD) on TaxAvoidance

Taxes paid by the company help bring about national development for the benefit of society. This potential conflict of interest arises, as a result of the respective roles of principal and agent, as stated in agency theory. A principal's delegated authority to an agent increases the agent's potential to influence tax disclosure information. While the principal wants the business to run well without hurting anybody, the agent is trying to maximize performance so he can pay less in taxes. Despite the fact that tax aggressiveness is not illegal or unethical, it is still seen as harmful to the community in which the business works.

According to Harry (2016), companies that deal with natural resources are obligated to disclose their corporate social responsibility initiatives. Harry goes on to say that CSR disclosure is significant for a company's long-term viability. This clarifies that, similar to taxes levied on companies, corporate social responsibility disclosure is a requirement for companies to carry out. The bottom line is that CSR disclosure activities can cut into profits, which means CSR disclosure companies can inadvertently encourage other companies to engage in tax avoidance strategies. Finds that corporations engaging in careless CSR disclosure are more likely to engage in tax sheltering, defined as reducing their taxable income through the pursuit of non-economic activities. Both Sri and Ramadani (2020) and Wisareta and Bilah (2022) discovered that tax avoidance is positively and significantly affected by corporate social responsibility disclosure. This explanation leads to the following hypothesis:

H_1 : The relationship between Corporate Social Responsibility disclosure has a positive and significant effect on Tax Avoidance.

The Influence of Company Size on Tax Avoidance

Companies with a lot of assets are more likely to be able to control their expenses and keep their profits steady than smaller companies. Companies are more likely to engage in tax avoidance strategies when their profits are large and consistently high, as these profits will inevitably lead to a hefty tax burden. Because they lack access to tax professionals, small businesses are ill-equipped to handle their tax obligations (Darmawan and Sukartha, 2017).

According to agency theory, the agent's goal is to be aggressive with taxes, while the principal's goal is to ensure that the company abides by regulations, particularly those pertaining to taxes. The reasoning behind this is that larger companies are more likely to attract attention from various groups in society and the government. Based on metrics like market capitalization, net sales, and total assets, a company's size indicates how big or small it is. Saputra, Dwi, and Yulita (2022) and Wisareta and Bilah (2022) are among the researchers who discovered that larger companies are less likely to avoid paying taxes. This explanation leads to the following hypothesis:

H $_2$: The relationship between company size has a positive and significant effect on Tax Avoidance.

The Influence of Corporate Social Responsibility Disclosure (CSRD) and Company Size on Tax Avoidance

Agency theory explains the sacrifices that arise from any agency relationship, including the relationship in the employment contract between shareholders and company managers. Therefore, in an agency relationship, each party will bear agency costs, not only the principal but also the agent. Avoiding paying taxes is not illegal, but it hurts the community where the business is based and is unfair to employees. In accordance with agency theory, the agent's goal is to exert undue influence over tax matters, while the principal's goal is to ensure that the business abides by all applicable laws and rules, particularly those pertaining to taxes.

The amount of tax avoidance that a company engages in can be impacted by its disclosure of *corporate social responsibility* initiatives. Businesses can hide their tax avoidance practices behind claims of corporate social responsibility. Businesses are seen as socially irresponsible if they take an aggressive stance towards taxation. Companies will likely go to greater lengths, like disclosing their corporate social responsibility initiatives, in order to win over the public. Companies are more likely to engage in tax avoidance strategies when their level of corporate social responsibility disclosure is high. Beyond that, the company's tax burden might be smaller or larger depending on its size. Typically, a larger company's tax burden is influenced by the size of its assets, which in turn affects the company's productivity. In most cases, large corporations can lower their tax liability by making better use of their current assets and implementing more efficient accounting procedures.

H $_3$: Corporate Social Responsibility Disclosure (CSRD) and company size together have an influence on tax avoidance .

RESEARCH METHODS

This study employed a quantitative approach based on an associative methodology. Research designed to ascertain the impact or connection between multiple variables is known as the associative method (Sugiono, 2015). For the years 2018–2022, the population of this study consists of 32 companies listed on the Indonesian Stock Exchange that fall under the coal sub-sector. The method of sampling was purposive sampling. In order to address the research questions, purposeful sampling involves selecting a sample based on its unique traits and attributes using predetermined criteria.

This study's criteria for selecting a sample are as follows:

Table 3
Research Sample Criteria

No.	Sample Criteria	Amount
1	Number of mining companies in the stone mining sub-sector embers listed on the IDX in 2018-2022.	32
2	Mining companies in the coal mining sub-sector that do not publish financial reports regularly during the 2018-2022 research period.	(6)
3	Mining companies in the coal mining sub-sector that do not have positive profits before tax (losses) during the 2018-2022 period.	(11)
Number of Samples		**15**
Number of years of research		**5**
Number of Observations (15 x 5 years)		**75**

Research Sample Criteria presented in Table 3. There are 15 companies that meet the sample criteria in this study with data that will be used as 75 financial reports obtained from the company's official website and IDX official website with research year for the 2018-2022 period.

Table 4
List of Research Sample Companies

Sample List of Mining Companies in the Coal Sub Sector on the Indonesia Stock Exchange 2018-2022		
No	**Code**	**Company name**
1	ADRO	PT Adaro Energy Indonesia Tbk
2	BIPI	PT. Astrindo Nusantara Infrastruktur Tbk
3	BSSR	PT. Baramulti Suksessarana Tbk
4	BYAN	PT. Bayan Resources Tbk
5	DOID	PT Delta Dunia Makmur Tbk
6	DWGL	PT Dwi Guna Laksana Tbk
7	GEMS	PT. Golden Energy Mines Tbk
8	HRUM	PT. Harum Energy Tbk
9	INDY	PT. Indika Energy Tbk
10	ITMG	PT. Indo Tambangraya Megah Tbk
11	KKGI	PT. Resource Alam Indonesia Tbk
12	MBAP	PT. Mitrabara Adiperdana Tbk
13	MYOH	PT. Samindo Resources Tbk
14	PTBA	PT. Bukit Asam Tbk
15	PTRO	PT. Petrosea Tbk

An annual financial report serves as the research instrument. The study's foundation is quantitative data. Company websites' sustainability reports and the annual financial reports of coal mining companies listed on the Indonesia Stock Exchange (BEI) from 2018 to 2022 are among the secondary sources used in this study. The research's indicators, variables, and scales are detailed below:

Tax Avoidance (Y), proxied using Effective Tax Rates (ETR). ETR is the percentage of the income tax burden compared to the profit before tax of a company (Kurniasih and Sari, 2019). The ETR value is 0 to 1. ETR is used as a proxy for tax avoidance for several reasons, including ETR being a proxy that is often used to measure tax avoidance in previous research such as research conducted by Sri and Ramadani (2020), Saputra , Dwi, and Yulita (2022). The ETR formula is:

$$ETR = \frac{\text{Beban Pajak Penghasilan}}{\text{Laba Sebelum Pajak}}$$

Source : Sri and Ramadani, (2020)

Social Responsibility Reporting (X1), indicated by the CSRDI index number, is a metric for evaluating corporate social responsibility. Below is the formula for calculating the CSRDI:

$$CSRDIj = \frac{\sum xij}{nj}$$

Source: Darmayanti and Merkusiawati, (2019)

Company Size (X^2), The indicator utilized is total assets as company size is represented by the natural logarithm of total assets. Utilizing the natural logarithm The natural logarithm (ln) is used in this research to minimize data fluctuations without altering the relative proportion of the original values.

$$\text{Firm size} = \text{Ln (Total Asset)}$$

Source: Saputra, Dwi, and Yulita, (2022)

Data analysis techniques

The data analysis techniques used in this research are described as follows:

Descriptive Statistical Analysis

Ghozali (2018) states that Descriptive statistical analysis seeks to provide a detailed description of all variables in a research study, including minimum value, maximum value, mean, variance, and standard deviation.

Classic assumption test

One of the requirements of linear regression analysis is finding the best and unbiased estimator, which is often shortened to BLUE, or the classical assumption test. For the test results to be free of bias, a number of assumptions must be satisfied. Making sure the classical assumptions are true is step one before running the multiple linear regression algorithm. By doing so, we ensure that the processed data sample is representative of the overall population. The following are some long-held beliefs.

Normality test

The normality test evaluates if the research data in the regression model conforms to a normal distribution. The study utilized the Kolmogorov-Smirnov (1-Sample KS) statistical test. A significance value exceeding 0.05 indicates that the data follows a normal distribution. If the significance value is less than 0.05, it indicates that the data does not adhere to a normal distribution. (Ghozali, 2018).

Multicollinearity Test

One way to check if your regression model's independent variables are interdependent is to use the multicollinearity test. Tolerance values and variance inflation factors (VIFs) can be used to evaluate multicollinearity. One way to identify multicollinearity is by using tolerance, which has a cutoff value of 10. In the absence of a VIF of 10 or lower, multicollinearity cannot be proven. For VIF values greater than 10, multicollinearity may be present (Ghozali, 2018).

Autocorrelation Test

In a linear regression model, the autocorrelation test is employed to ascertain whether the standard errors of period t and period t-1 are correlated (Ghozali, 2018). Correlation always implies the presence of an autocorrelation issue.

The foundation for determining the presence of autocorrelation is as follows.

1. If DW falls between the upper bound and 4-du (du < DW < 4-du), the correlation coefficient is zero, indicating no autocorrelation.
2. If DW is below the lower limit (0 < DW < dl), then the correlation coefficient is positive, indicating positive autocorrelation.
3. If DW is greater than 4-dl (4-dl < 4), then the autocorrelation coefficient is negative, indicating negative autocorrelation.

Heteroscedasticity Test

Ghozali (2018) Checking for unequal variance between observations is the goal of the heteroscedasticity test, which is applied to regression models. The presence of homoscedasticity indicates that the residual variance is the same from one observation to another; the presence of heteroscedasticity indicates that the variance is different. Homoscedasticity, rather than heteroscedasticity, is an important property of a good regression model.

Multiple Linear Regression Analysis Test

An analysis is conducted using the multiple linear regression test to ascertain the extent to which the dependent variable, tax avoidance (Y), is impacted by the independent variables, corporate social responsibility disclosure policy (X1) and company size (X2). Here is the regression equation:

$$\boxed{Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e}$$

Information :

Y = Tax avoidance

α = Constant

β = Simple regression coefficient

X1 = Corporate social responsibility disclosure

X2 = Company size

e = Standard error

Hypothesis testing

Partial Hypothesis Testing (t Test)

The aim of this test was to assess how much a sole independent variable can account for differences in the dependent variable. If the significance value is less than 0.05,

Ha is accepted, indicating that the independent variable (X) partially influences the dependent variable (Y) based on the test's criteria, which have a significance level of 0.5.

Ghozali (2018) stated that when the significance value exceeds 0.05, the independent variable (X) has a partial lack of impact on the dependent variable (Y). Thus, Ha is invalidated.

Simultaneous Hypothesis Testing (F Test)

Ghozali (2018) states that the F test is used to determine if there is a significant impact on the research model, making it a valuable test to conduct. The F test assesses the combined impact of independent variables on the dependent variable. The foundation for decision-making regarding the F test in regression analysis is as follows:

1. If the significance value >0.05, it indicates that all independent variables affect the dependent variable.
2. If the significance value >0.05, it indicates that none of the independent variables have an impact on the dependent variable.

Coefficient of Determination Test Results (R2)

One way to evaluate a model's predictive power is to look at its coefficient of determination (R2). The magnitude of the value (Adjusted R2) shows the coefficient of determination in testing the first hypothesis. The variable (Adjusted R2) can take on values between 0 and 1. A large adjusted R2 value (detects 1) indicates that the independent variable provides almost all of the information needed to predict the dependent variable. If the value (adjusted R2) is small, the independent variable has very little power to explain the dependent variable.

RESEARCH RESULTS AND DISCUSSION
Descriptive Statistics Test Results

Table5
Descriptive statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Avoidance	75	.15	.36	.2664	.04578
CSRD	75	.23	.59	.7643	.09861
Company Size	75	13.18	22.09	18.4914	.98618
Valid N (listwise)	75				

Source: SPSS 27 output

Test Results for Descriptive Statistics are Displayed in Table 5. The range of values for tax avoidance descriptive statistics is from 0.15 to 0.36, with 0.26 as the mean and 0.04 as the standard deviation. Corporate social responsibility disclosure descriptive statistics analysis yields a range of values from 0.23 to 0.59, with 0.76 as the mean and 0.09 as the standard deviation. Descriptive statistics on company size yielded an analysis with a range of 13.18–22.09, an average of 18.49, and a standard deviation of 0.98.

Classic Assumption Test Results
Table 6
Test Results of Normality Test with K-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		75
Normal Parameters, b	Mean	.0000000
	Std. Deviation	.42122235
Most Extreme Differences	Absolute	,078
	Positive	,075
	Negative	-.078
Statistical Tests		,078
Asymp. Sig. (2-tailed) c		.210d
a. Test distribution is Normal.		

Source: SPSS 27 output

In Table 6, you can see the outcomes of the Kolmogorov-Smirnov test for normalcy. Since 0.210 is bigger than 0.05, we can say that the residual value follows a more normal distribution. It can be concluded from these findings that the data obtained is normally distributed.

Table 7
Multicollinearity Test Results with VIF and Tolerance Tests

Coefficientsa			
Model		Collinearity Statistics	
		Tolerance	VIF
1	CSRD	,852	1,174
	Company Size	,852	1,174
a. Dependent Variable: Tax Avoidance			

Source: SPSS 27 output

Table 7 displays the outcomes of the VIF and Tolerance Test multicollinearity tests. The numbers 0.852 and 1.174 for the CSR and company size variables, respectively, represent the tolerance and VIP values, as the tolerance is < 1 and the VIF is <10. It follows that there is no correlation between the study's independent variables. alternatively, it could be stated that no signs of inter-variable correlation exist.

Table 8
Autocorrelation Test Results with Durbin-Watson Test

Model Summary b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.809a	,694	,675	.0384073	1,756
a. Predictors: (Constant), Company Size, CSRD					
b. Dependent Variable: Tax Avoidance					

Source: SPSS 27 output

Table 8 displays the results of the Durbin-Watson Autocorrelation Test. In this study, autocorrelation was not observed under the following circumstances.

1. DU < DW < 4-DU
2. 1,680 < 1,756 < 4-1,680
3. 1.680 < 1.756 < 2.32

Based on the results and conditions for autocorrelation that have been carried out, Based on the results, it appears that autocorrelation is not an issue, so additional testing can proceed.

Multiple Regression Analysis Test Results

The table below displays the results of the multiple linear regression analysis that was conducted in this research:

Table 9
Multiple Regression Analysis Test Results

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,462	,750		6,183	,000
	CSRD	.116	,064	,250	2,665	.021
	Company Size	,078	,072	,453	3,518	,003

a. Dependent Variable: Tax Avoidance

Source: SPSS 27 output t

$$\boxed{Y = 3.462 + 0.116X1 + 0.078X2 + 0.750\ e}$$

Multiple Regression Analysis Testing Results are presented in Table 9 as follows:
1. The constant (a) of 3,462 states that if corporate social responsibility disclosure (X1), company size (X2) is considered to be 0, then tax avoidance is 3,462.
2. The regression coefficient value for corporate social responsibility disclosure was obtained at 0.116, which shows a relationship in the positive direction. This states that, if the corporate social responsibility disclosure variable increases by 0.01, the tax avoidance variable increases by 0.116.
3. The regression coefficient value for company size was obtained at 0.078, which shows a positive relationship. This states that, if the company size variable increases by 0.01, tax avoidance increases by 0.078.

Hypothesis Testing Results
Partial Hypothesis Testing Results (t-Test)

The t-table value of 1.660 (df = 75, a = 0.05) is well-known. Table 9 shows the partial test results, which allow us to deduce that:
1. The impact of CSR disclosure on unlawful tax avoidance. Per Table 9, d It is evident that 2.665 > 1.660 is the value of t-count > t-table, and 0.021 < 0.05 is the significance value. Therefore, it is safe to say that mining companies in the coal mining sub-sector engage in less tax avoidance after disclosing their corporate social responsibility initiatives.
   This study confirms previous findings that show a correlation between CSR disclosure and tax avoidance. This is because CSR disclosure serves as the medium through which the company engages with the community. This type of CSR seeks to gain the public's favor in the hopes that the company will be well-received by the community. These findings are consistent with previous research that has found that CSR disclosure has a positive and significant effect on tax avoidance (Sri and Ramadani, 2020; Wibelas and Bilah, 2022).
2. How the size of a company affects its tax avoidance strategies. According to Table 9, the t-value is 3.518, which is greater than the t-table value of 1.660, and the significance level is 0.003, which is less than the threshold of 0.05. It follows that, within the coal mining subsector, tax avoidance is positively and significantly correlated with firm size.
   In this case, tax aggressiveness increases as the firm size grows. This is because a company's productivity rises in direct proportion to the value of its assets. Managers will be able to make better use of current resources to negotiate tax reduction plans, leading to increased profits and more trust from parties outside the company.

This study's findings corroborate those of Saputra, Dwi, and Yulita (2022) and Wiserit and Bilah (2022), who also found that larger companies are more likely to avoid paying taxes than smaller ones..

Simultaneous Hypothesis Testing Results (F Test)

Table 10
Simultaneous Hypothesis (F Test)

ANOVAa						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.028	2	.014	8,929	.003b
	Residual	.127	72	,002		

	Total	,155	74			
a. Dependent Variable: Tax Avoidance						
b. Predictors: (Constant), Company Size, CSR						

Source: SPSS 27 output

Table 10 displays the results of the simultaneous hypothesis testing. A value of 0.003 < 0.05 and a fcount of 8.929 > is recognized for the simultaneous impact of corporate social responsibility disclosure (X1) and company size (X2) on tax avoidance (Y). Based on the data in table 3.12, we can accept H3 as true, which indicates that between 2018 and 2022, tax avoidance (Y) in the coal mining subsector is influenced by both corporate social responsibility disclosure (X1) and company size (X2).

Coefficient of Determination Test Results (R2)

Table 11
Coefficient of Determination (R2)

Model Summary b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.809a	,694	,675	.0384073	1,756
a. Predictors: (Constant), Company Size, CSRD					
b. Dependent Variable: Tax Avoidance					

Source: SPSS 27 output

In table 11, you can see the R2 values, which represent the results of the coefficient of determination test. A value of 0.67 for R squared is visible. If X1 and X2 are independent predictors of Y by 67%, then other variables or factors account for the remaining 33% of the variance.

CONCLUSION

In this study, which will cover the years 2018–2022, we will look at mining companies listed on the Indonesia Stock Exchange (BEI) that are involved in the coal mining subsector and see how tax avoidance relates to independent variables like corporate social responsibility disclosure and company size.

It is possible to draw the following conclusions after finishing data analysis and discussing study findings:

1. Among mining companies listed on the Indonesia Stock Exchange for the coal mining subsector between 2018 and 2022, there is a positive and statistically significant relationship between corporate social responsibility disclosure (X1) and tax avoidance (Y).
2. Tax avoidance (Y) is positively and significantly impacted by company size (X2) among mining companies listed on the Indonesia Stock Exchange for the coal mining subsector from 2018 to 2022.
3. Among mining companies listed on the Indonesia Stock Exchange in the coal mining subsector from 2018 to 2022, the tax avoidance variable is positively and significantly affected by corporate social responsibility disclosure and company size.

SUGGESTIONS

1. Researchers in the future would do well to broaden their focus beyond Indonesia Stock Exchange-listed mining companies operating in the coal mining sub-sector and to increase the number of samples by extending theobservation period.
2. To improve the research accuracy of the independent variables in explaining the dependent variable, it is suggested that other independent variables, such as managerial ownership, profitability, political connections, and leverage, be added or replaced with this research variable in future studies. Corporate social responsibility disclosure and firm size are the known independent variables in this study, but they only account for about 67% of the total variance; hence, additional variables are required to fully account for the variance in this study.

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