



Faculty of Economics and Business

Universitas Pamulang

**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

**ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

**INFLUENCE CHARACTERISTICS EXECUTIVE,  
CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE  
GOVERNANCE TO TAX AVOIDANCE**

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**ABSTRACT**

*This research aims to analyze the impact of Executive Characteristics, Corporate Social Responsibility, and Corporate Governance on Tax Avoidance. In this research, corporate governance is proxied by an Independent Board of Commissioners and Managerial Ownership. This research was conducted on companies in the non-cyclical consumer sector listed on the Indonesia Stock Exchange (BEI) during the period 2019 to 2023, with a total of 75 data. Samples were taken using a purposive sampling technique, resulting in 15 companies with five years of observation. The data used is secondary data in the form of financial reports from each company in the sample. Data analysis was carried out using the panel data regression method, using the E-Views 12 program as a test tool. The results of hypothesis testing show that Executive Characteristics, Corporate Social Responsibility, and Corporate Governance simultaneously have a significant influence on Tax Avoidance. However, partially, only Executive Characteristics show a significant influence on Tax Avoidance, while Corporate Social Responsibility, Independent Board of Commissioners and Managerial Ownership do not show a significant influence.*

**Keywords:** Executive Characteristics, Corporate Social Responsibility, Corporate Governance, Tax Avoidance

**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis dampak Karakteristik Eksekutif, Corporate Social Responsibility, dan Corporate Governance terhadap Tax Avoidance. Dalam penelitian ini, Corporate Governance diproksikan Dewan Komisaris Independen dan Kepemilikan Manajerial. Penelitian ini dilakukan pada perusahaan di sektor consumer non-cyclicals yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2019 hingga 2023, dengan total 75 data. Sampel diambil menggunakan teknik purposive sampling, menghasilkan 15 perusahaan dengan observasi selama lima tahun. Data yang digunakan merupakan data sekunder berupa laporan keuangan dari masing-masing perusahaan yang menjadi sampel. Analisis data dilakukan dengan metode regresi data panel, menggunakan program E-Views 12 sebagai alat uji. Hasil pengujian hipotesis menunjukkan bahwa Karakteristik Eksekutif, Corporate Social Responsibility, dan Corporate Governance secara simultan memiliki pengaruh signifikan terhadap penghindaran pajak. Namun, secara parsial, hanya Karakteristik Eksekutif yang menunjukkan pengaruh signifikan terhadap penghindaran pajak, sementara Corporate Social Responsibility, Dewan Komisaris Independen, dan Kepemilikan Manajerial tidak menunjukkan pengaruh signifikan.



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Kata Kunci: Karakteristik Eksekutif, Corporate Social Responsibility, Corporate Governance, Tax Avoidance

## **1. INTRODUCTION**

From data reception tax over the past five years, that there is a significant dynamic between the target and the realization. In 2019, the tax revenue target was set at IDR 1,577.56 trillion, but the realization achieved was only IDR 1,332.06 trillion, which means reaching around 84.5% of the target. In 2020, with a lower target of IDR 1,198.8 trillion, the realization obtained was IDR 1,072 trillion, recording an achievement of around 89.4% of the target. Entering 2021, there was an increase in achievement where the target of IDR 1,229.6 trillion was successfully exceeded with a realization of IDR 1,278.6 trillion, reaching around 104% of the target. A significant increase was also seen in 2022, with the target set at IDR 1,265 trillion and the realization exceeding the target reaching IDR 1,716.8 trillion, or around 135.7% from the target. In the year 2023, even though the target reception tax increase to Rp 1,718 trillion, the realization obtained reached Rp 1,869.23 trillion, or around 108.8% of the target. This data shows a positive trend in achieving tax revenue, with realization Which exceed targets in 2021, 2022, and 2023, as well as increasing *efficiency* and effectiveness in tax collection from year to year.

Phenomenon regarding *tax avoidance* occurs in companies food and beverage, namely PT Indofood Sukses Makmur Tbk. The tax avoidance practice was reported to be worth Rp 1.3 billion in 2013, the case began when PT Indofood Sukses Makmur Tbk (INDF) established a new company and transferred assets, liabilities, and Operations of *the Noodle Division* (Instant Noodle Factory) to PT Indofood CBP Sukses Makmur Tbk (ICBP), this can be said to be a business expansion to avoid taxes, but with this business expansion, the Directorate General Tax (DGT) still give the decision that the company must continue to pay the taxes owed amounting to 1.3 billion ([www.gresnews.com](http://www.gresnews.com), 2013).

## **2. THEORETICAL FRAMEWORK AND HYPOTHESIS**

### **Theory Agency (Agency Theory)**

Agency theory was first introduced by Jensen and Meckling in 1976. This theory explains the relationship between management, as agents, and shareholders, as principal, which is established in the form of a contract. In this context, the application of agency theory can be seen in the form of an employment contract that regulates the proportion of rights and obligations between management and shareholders, taking into account the benefits that obtained as a whole.

### **Theory Stakeholder**

In stakeholder theory, it is stated that companies have a responsibility answer against all parties affected by its operational activities. In other words, the company is not



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only responsible to shareholders, but also to all other stakeholders who have important roles. for companies, as well as those who are affected by the company's activities. These stakeholders include employees, customer, supplier, surrounding communities, and the environment. Therefore, companies need to consider the interests of And welfare all this party in decision making and business strategies.

**Tax Avoidance**

Tax avoidance is an effort made for the sake of legal interests and the interests of Taxpayers because it does not violate tax regulations, with the methods and techniques used tending to exploit weaknesses in tax legislation itself in order to reduce the impact of tax avoidance. Tax avoidance is Wrong One method For avoid tax legally without violating tax regulations . Avoidance tax is a problem Which complex Because in one side allowed but country don't want it so th at it causes a difference interest between company with country, Where company always trying to suppress lowest tax burden Possible, whereas country always trying For increase government tax revenues as much as possible at all times. (Oktavianna, et al. 2024) Executive Characteristics

Executive character refers to the nature or characteristics inherent in an executive in a company, which can affect the sustainability and performance of the company. This character plays an important role in the decision-making process, which in turn will determine the level of risk faced by the company. One aspect that reflects executive character is their courage in taking risks to make strategic decisions.

**Corporate Social Responsibility**

CSR is a commitment of a company or business world to contribute to sustainable economic development by paying attention to corporate social responsibility and emphasizing the balance between economic, social and environmental aspects. By implementing social responsibility, companies are expected to not only generate short-term profits, but also contribute directly to improving the welfare and quality of life of the community and the environment in the long term. (Queen and Hermanto, 2020).

**Corporate Governance**

Corporate governance is a system that regulates and manages the relationship between management and shareholders, both those who own majority and minority shares. in a company. Therefore, corporate governance has a very important role in protecting the interests of investors. This system is designed to overcome potential differences of interest that may arise between shareholders ( principals ) and management (agents).

**Board Independent Commissioner**

Commissioner And director independent is an individual appointed to represent independent shareholders, including holder minority shares, without being tied to the interests of certain parties. They are appointed based on their background background knowledge, experience and expertise professional Which relevant, so that they are able to carry out their duties and responsibilities effectively for the benefit of the company. This appointment aims to ensure that decisions taken in the company reflect the interests of all shareholders, not just the interests of certain groups.



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**Ownership Managerial**

When discussing managerial ownership, the main focus lies on the company's ownership structure which includes the proportion of shares owned by management. With the ownership of shares by management, it is expected to create harmony between the interests of management and the interests of shareholders. This is important so that managers feel the risks directly that may arise from the accounting policy decisions they take. In this context, managers will feel the impact of the profits, risks, and losses resulting from the decisions they have made.

**3. RESEARCH METHOD**

This research falls into the quantitative research category and applies the associative method. The time of this research was conducted from October 2023 until completion. This research was conducted at the Indonesia Stock Exchange (IDX) using data secondary Which taken from the official website [www.idx.co.id](http://www.idx.co.id). The object of this study is the Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023. The sampling method used in the study This is purposive sampling .

**4. DATA ANALYSIS AND DISCUSSION**

Tabel 1. Descriptive Statistical Tests

	Y	X1	X2	X3	X4
Mean	0.248044	0.118739	0.377489	0.402333	0.174234
Median	0.221316	0.105418	0.389610	0.375000	0.032629
Maximum	0.959336	0.255402	0.675325	0.666667	0.920348
Minimum	0.140485	0.022045	0.168831	0.333333	0.000157
Std. Dev.	0.121747	0.059198	0.143785	0.080113	0.245649
Skewness	4.564637	0.375991	0.054703	0.912446	1.626936
Kurtosis	25.38191	2.298948	1.917148	3.023371	4.808406
Jarque-Bera	1825.918	3.302973	3.701684	10.40868	43.30631
Probability	0.000000	0.191765	0.157105	0.005493	0.000000
Sum	18.60327	8.905390	28.31169	30.17500	13.06758
Sum Sq. Dev.	1.096851	0.259325	1.529881	0.474939	4.465431
Observations	75	75	75	75	75

Source: *Output Eviews Version 12,2024*

Based on the table, the results of the descriptive statistical calculations for each variable are obtained, which are explained as follows:

- a. Dependent variable (Y), namely *tax avoidance* (Y), own mark minimum of 0.140485 found at PT. Sekar Bumi Tbk in 2021. Meanwhile, the maximum value is 0.959336 there is on PT. Flower Bumi Tbk in 2019 The average value of this variable is 0.248044 with a standard deviation of 0.121747.



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- b. The independent variable of executive characteristics (X1) has a minimum value of 0.022045 which is recorded in PT. Wismilak Inti Makmur Tbk in 2019. Meanwhile, the maximum value reached 0.255402 at PT. Delta Djakarta Tbk in 2019. The average value of this variable is 0.118739 with a standard deviation of 0.059198.
- c. The independent variable *corporate social responsibility* (X2) has a minimum value of 0.168831 which was achieved by PT Delta Djakarta Tbk in 2019, 2020, 2021, 2022 and PT Ultra Jaya Milk Industry & Trading Company Tbk in 2020, while the maximum value reached 0.675325 at PT Dharma Satya Nusantara Tbk in 2022 and 2023. The average value of this variable is 0.377489 with a standard deviation of 0.143785.
- d. The independent variable of the independent board of commissioners (X3) has a minimum value of 0.333333, which was found in several companies, namely PT Sekar Laut Tbk (2019-2023), PT Bisi International Tbk (2019-2023), PT Campina Ice Cream Industry Tbk (2019-2021), PT Tunas Baru Lampung Tbk (2019-2023), PT Siantar Top Tbk (2019-2021), PT Wismilak Inti Makmur Abadi Tbk (2019-2021), PT Dharma Satya Nusantara Tbk (2019-2023), PT Garudafood Putra Putri Jaya Tbk (2022-2023), PT Ultrajaya Milk Industry & Trading Company Tbk (2021-2023), and PT Sekar Bumi Tbk (2019-2023). On the other hand, the maximum value of 0.666667 was recorded at PT Midi Utama Indonesia Tbk in 2023. The average value of this variable is 0.402333 with a standard deviation of 0.080113.
- e. The independent variable of managerial ownership (X4) shows a minimum value of 0.000157, which was found at PT. Indofood Sukses Makmur Tbk in 2019-2023. Meanwhile, the maximum value reached 0.920348 at PT. Campina Ice Cream Industry Tbk in 2023. Flat- flat mark variable This is 0.174234 with a standard deviation of 0.245649.

**Panel Data Regression Selection Test Conclusion Election Model Regression**

**Tabel 2. Panel Data**

No	Method	Testing	Model Selected
1	<i>Chow Test</i>	CEM vs FEM	FEM
2	<i>Hausman test</i>	FEM vs BRAKE	BRAKE
3	<i>Lagrange test Multiplier</i>	CEM vs BRAKE	CEM

Source: Output Eviews version 12,2024

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**Analysis Regression Panel Data****Tabel 3. Results Testing Data Panel CEM**

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.449968	0.082480	5.455465	0.0000
TO	-0.597237	0.233170	-2.561376	0.0126
CSR	0.015058	0.097435	0.154546	0.8776
DKI	-0.328419	0.168250	-1.951973	0.0549
KM	-0.026171	0.058342	-0.448573	0.6551

*Source: Output Eviews version 12,2024*

Based on the test results shown in table 4.13, the panel data regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Interpretation results:

- The constant coefficient value  $\alpha$  of = 0.449968 shows that if the independent variables (executive characteristics, CSR, independent board of commissioners and managerial ownership) are considered constant, then *Tax Avoidance* will increase by 0.449968
- The executive characteristic coefficient value ( $X_1$ ) is -0.597237 with a negative value, this shows that for every one unit increase in the number of executive characteristics owned by the company, the company's executive characteristic activity will experience a decrease of -0.597237 .
- The CSR coefficient value ( $X_2$ ) is 0.015058 with a positive value, this shows that for every one unit increase in the amount of CSR owned by the company, the company's CSR activities will increase by 0.015058.
- The coefficient value of the independent board of commissioners ( $X_3$ ) is -0.328419 with a negative value, this shows that for every one unit increase in the number of independent board of commissioners owned by the company, the activity of the independent board of commissioners will decrease by -0.328419 .
- Managerial ownership coefficient value ( $X_4$ ) as big as -0.026171 with mark negative, this shows that for every unit increase in the amount of managerial ownership owned by the company, the managerial ownership activity will increase. experienced a decrease of - 0.026171.

**Hypothesis Testing****Test Coefficient Determination (R2)****Tabel 4. Test Coefficient Determination (R2)**

R-squared	0.155816	Mean dependent var	0.248044
Adjusted R-squared	0.107577	SD dependent var	0.121747
SE of regression	0.115012	Akaike information criteria	-1.423219
Sum squared resid	0.925945	Black criteria	-1.268719



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Log likelihood	58.37070	Hannan Quinn Criter.	-1.361529
F- statistic	3.230074	Durbin-Watson stats	1.136771
Prob(F-statistic)	0.017183		

*Source: Output Eviews version 12,2024*

The table obtained the *Adjusted R-Square result* of 0.107577 indicating that around 10.76% of the variation of the dependent variable can be explained by the independent variable in the regression model used. This means that the influence of the independent variable on the dependent variable classified as low, with The other 89.24% of the variation cannot be explained by this model and may be influenced by other factors not included in the analysis.

**Test F (Simultaneous)**

**Tabel 5. F Test Results (Simultaneous)**

R-squared	0.155816	Mean dependent var	0.248044
Adjusted R-squared	0.107577	SD dependent var	0.121747
SE of regression	0.115012	Akaike information criteria	-1.423219
Sum squared resid	0.925945	Black criteria	-1.268719
Log likelihood	58.37070	Hannan Quinn Criter.	-1.361529
F- statistic	3.230074	Durbin-Watson stats	1.136771
Prob(F-statistic)	0.017183		

*Source: Output Eviews version 12,2024*

Based on the table, the probability value (F-statistic) is 0.017183, which smaller than 0.05. This shows that the independent variables simultaneously affect the dependent variable.

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**Test t (Partial)****Tabel 6. t-Test Results (Partial)**

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.449968	0.082480	5.455465	0.0000
TO	- 0.597237	0.233170	- 2.561376	0.0126
CSR	0.015058	0.097435	0.154546	0.8776
DKI	- 0.328419	0.168250	- 1.951973	0.0549
KM	- 0.026171	0.058342	- 0.448573	0.6551

*Source: Output Eviews version 12,2024*

Based on the calculation results listed in the table, the following conclusions can be drawn:

- The executive characteristics variable (X1) has a probability value of 0.0126, which is smaller than 0.05. This shows that there is a significant influence between executive characteristics and tax avoidance. Thus, it can be concluded that the hypothesis is accepted, so that this variable has a partial influence on *Tax Avoidance*.
- The CSR variable (X2) has a probability value of 0.8776 which is greater than 0.05. Thus, It can be concluded that the hypothesis is rejected, so that this variable does not have a partial influence on *Tax Avoidance*.
- Independent board of commissioners variable (X3) has a probability value of 0.0549 which is greater than 0.05. Thus, it can be concluded that the hypothesis is rejected, so that this variable does not have a partial influence on *Tax Avoidance*.
- The managerial ownership variable (X4) has a probability value of 0.6551 which is greater than 0.05, so it can be concluded that the hypothesis is rejected and there is no partial effect between managerial ownership and *Tax Avoidance*.

**Discussion****Influence In general Simultan Executive Characteristics, Corporate Social Responsibility, Independent Board of Commissioners and Ownership****Managerial To Tax Avoidance**

Based on the results of this study, F test shows the significance value of 0.017183. Since the value is smaller than 0.05, it can be concluded that the first hypothesis is accepted. This means that there is a significant influence between the independent variables, namely executive characteristics, CSR, and corporate governance on the dependent variable, namely tax avoidance , simultaneously or together.

In other words, this study reveals that executive characteristics, CSR, and corporate governance have a contribution in influencing the company's efforts to avoid tax. These results highlight that these elements can be used by companies as a strategy to reduce the tax burden that should be paid. These findings provide the view that company management needs to consider the ethical and legal impacts of tax avoidance actions carried out through the management of these factors. The results of this study are in line with research (Haryanti, 2021) (Rahmawati And Greetings, 2022) (Holly et al., 2023) (Aliyani and Hadiprajitno, 2023) (Rusdiani and Umaimah, 2023) (Ramadhanti and Marlinah, 2023) (Kurniawan et al., 2023) (Septanta, 2023).



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Overall, executive characteristics, CSR, and corporate governance have a significant impact on tax avoidance. Considering the conflict of interest from agency theory and the socio-economic impact from stakeholder theory, companies must balance between managerial interests and the needs of other stakeholders to achieve ethical and sustainable tax decisions.

**Influence Characteristics Executives Against Tax Avoidance**

Based on the research results, testing to influence characteristics executives on the *tax avoidance variable* show that the partial test results for executive characteristics provide a significance value of 0.0126, which is greater than smaller than the significance limit of 0.05. This indicates that H2 executive characteristics are accepted because they have a significant influence on *tax avoidance*. With the acceptance of hypothesis H2, it can be said that companies with executives who have certain characteristics tend to be more active in tax avoidance. This shows the importance of the role of executives in decision making related to corporate tax policies.

Executive characteristics have a significant influence on tax avoidance *in* the context of agency theory. Executive characteristics refer to the traits and behaviors of individuals who occupy executive positions in a company, which can be divided into two main categories: *risk takers* and *risk averse*. Executives who are *risk takers* tend to take high risks in decision making, including in tax avoidance strategies, while those who are *risk averse* are more careful and tend to avoid risks that can lead to legal problems or tax audits. Agency theory explains the relationship between company owners (principals) and managers (agents). In this context, executive characteristics can influence managerial decisions related to tax avoidance. If executives have *risk taker characteristics*, they may more tend to make short-term profitable decisions for company, even though risky for owners in the long run. This can lead to a conflict of interest between owners and managers, where managers may pursue tax avoidance strategies to increase profits while owners prefer tax compliance to maintain the company's long-term reputation and stability.

**Influence Corporate Social Responsibility Regarding Tax Avoidance**

Based on the results of the study on the influence of CSR on *tax avoidance*, the partial test shows that the significance value obtained is 0.8776, which is greater than 0.05. This indicates that CSR does not have a significant influence on *tax avoidance practices*. In other words, companies that are active in CSR do not tend to avoid obligation tax they are lower compared to companies that are less active in CSR. Thus H3 is rejected in the results of this study.

CSR is a concept that refers to a company's social responsibility towards the community and the environment around it. CSR involves various activities carried out by companies to provide benefits to the community, such as social welfare programs, environmental protection, and support for education. In simple terms, CSR can be defined as a company's obligation to act ethically and contribute positively to all stakeholders, including employees, customers, and local



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communities. Although CSR is expected to increase corporate transparency and accountability, several studies have shown that CSR has no significant effect on tax avoidance . This means that even though companies do activity CSR, matter the does not always imply a reduction in tax avoidance practices.

**Influence Board Commissioner Independent of Tax Avoidance**

The results of the study on the influence of the independent board of commissioners variable on *tax avoidance* show that based on the partial test, the significance value obtained was 0.0549 which is greater than 0.05. This *indicates* that board independent commissioners do not have a significant influence on tax avoidance practices . In other words, the existence of an independent board of commissioners cannot be used as an indicator or factor that influences the level of tax avoidance carried out by the company. Thus, H4 is rejected in the results of this study.

The independent board of commissioners is member board the commissioner who have no affiliation with management, major shareholders, or other members of the board of commissioners. They are selected to ensure that supervision of management is carried out objectively and in the interests of all stakeholders, including minority shareholders. According to Financial Services Authority Regulation (POJK) Number 33, independent commissioners do not own shares in the company and do not have business relationships that could affect their ability to act independently. Although independent boards of commissioners are designed to increase transparency and accountability in corporate management, research results show that they do not significantly reduce tax avoidance by companies.

**5. CONCLUSION & SUGGESTION**

1. Executive Characteristics, *Corporate Social Responsibility* and *Corporate Governance* simultaneously influence *Tax Avoidance*
2. Executive Characteristics Influence *Tax Avoidance*
3. *Corporate Social Responsibility* has no effect on *Tax Avoidance*
4. *Corporate Governance* proxied by the Independent Board of Commissioners has no effect Against *Tax Avoidance*
5. *Corporate Governance* proxied by Managerial Ownership has no effect on *Tax Avoidance*

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**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

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