



## The Effect of CSR Disclosure, Family Ownership, And Profitability on Tax Aggressiveness with Company Size as Moderating Variable

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### Article Info

#### Article history:

Received December 14, 2024  
Revised December 14, 2024  
Accepted January 28, 2025

#### Keywords:

CSR Disclosure,  
Company Size,  
Family Ownership,  
Profitability,  
Tax Aggressivity.

### ABSTRACT

*Tax aggressiveness is an action to minimize taxable income through tax planning both legally and illegally in order to reduce the tax burden. This research is a type of quantitative research with the aim of finding out the influence of CSR Disclosure, Family Ownership, Profitability and Company Size on Tax Aggressiveness. The population used in this research is mining sector companies listed on the Indonesian Stock Exchange (BEI) in 2019-2023. The type and data used in this research is secondary data obtained from the official IDX website and the website of each company. The sampling method used was the purposive sampling method. The analytical method used is multiple regression with the SPSS application. The result of this research show that the CSR disclosure variable has a negative effect and profitability has a positive effect on tax aggressiveness. Meanwhile, the family ownership variable has no effect on tax aggressiveness. This research also succeeded in proving that company size can strengthen the negative relationship between CSR disclosure variables and tax aggressiveness*

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## 1. INTRODUCTION

In year 2024, the Indonesian government has set a target of completing 31 projects before the end of President Joko Widodo's leadership. The 31 projects consist of 3 toll road projects namely infrastructure, 3 projects in the transportation sector, 14 projects related to dams, 1 energy development project, and 11 projects for regional development. Apart from that, there are 10 additional projects scheduled for December 2024, with details of 1 project for transportation, 9 projects for dams and irrigation. The total of all projects until the end of the year was 41 projects with a project value of IDR 500 trillion. Apart from these 41 projects, recently the Indonesian government approved 14 additional State Strategy Projects [10]. The addition of this project will of course require additional funding from

the state. One of the country's largest sources of funding is tax revenue. Tax revenues are the largest source of income to fund the APBN, including funding for budgeted state strategic projects.

Along with the increase in the RAPBN, state tax revenues are also targeted to increase, so that they are able to finance the RAPBN that has been budgeted by the state. However, the increase in tax revenue targets each year is apparently not in line with the increase in tax revenues. In January 2025, The Ministry of Finance Republic of Indonesia announced that the realization of tax revenues would reach IDR 1,932.4 trillion during 2024. This realization was lower or only reached 97.2% of the 2024 APBN assumed target of 1,988.9 trillion. Minister of Finance Sri Mulyani Indrawati explained that although the realization of tax revenue did not reach the 2024 APBN assumptions, it was higher (100.5%) than the outlook for the Semester I/2024 report of IDR 1,921.9 trillion [11]. This condition could be caused by increasing tax aggressiveness in Indonesia. Tax aggressiveness is carried out by minimizing tax payments with earnings management so that income is not too high and the tax burden is not too large. However, tax aggressiveness tends to reduce state tax revenues, especially if tax aggressiveness is carried out contrary to legislation and tax laws, which will directly result in losses for the state. Large companies are increasingly aggressive in carrying out tax aggressiveness because the potential taxes they must bear are greater. The phenomenon of decreasing tax revenues is the first phenomenon underlying this research because the decrease in tax revenues is caused by the tax aggressiveness of taxpayers, especially organizations/companies because they are the largest tax contributors from corporate taxpayers, so tax aggressiveness was selected as the dependent variable in this research and company size as a moderating variable [5].

From 2015 to 2020, the realization of tax revenues in Indonesia has always been below the tax revenue target. From 2021 to 2023, the realization of tax revenues in Indonesia has thrived in exceeding the tax revenue targets that have been set [20]. This happened because the tax revenue target was set lower due to post-Covid-19 pandemic conditions, or because of the decline in tax aggressiveness in Indonesia and increased tax compliance due to the tax amnesty program. However, a decline in the realization of tax revenues will occur again in 2024. The realization of tax revenues has decreased quite significantly compared to 2023. As of March 2024, the realization of state tax revenues of IDR 393.31 trillion is very far compared to the state tax revenue target of IDR 1,989 trillion. The realization of tax revenues that are not yet in line with the tax revenue targets is also influenced by the aggressiveness of taxes carried out by corporate taxpayers to reduce the tax burden they have to pay to the state. The tax target tends to increase from year to year, along with the increase in the RAPBN, the realization of tax revenues must also increase. This trend of increasing tax targets has triggered an increase in the tax aggressiveness of corporate taxpayers. In addition, the economic conditions in Indonesia and the world are not in the best condition due to the influence of war in several countries, deflation in several countries, slowing economic growth in Indonesia, and political conditions which are still in the transition period for new leadership. This phenomenon of decreasing realization of tax revenues became the second phenomenon for this research, so profitability was chosen as the independent variable in this research because profitability can increase tax aggressiveness.

The Indonesian government itself has regulated the tax obligations of every taxpayer, especially corporate taxpayers as the largest contributors. The basis for tax imposition regulations is Law Number 36 of 2008 which regulates various types of rates and other corporate tax regulations. Tax laws are always updated by authorized officials, in this case the Director General of Taxes so that the regulations are used as a guide for tax activities in Indonesia, especially corporate taxation, is still relevant to the needs and developments of the industrial and business world today. However, the development of these laws and regulations has apparently not been in line with developments in tax compliance. Until now, there are still many aggressive tax activities carried out by companies but this causes losses for the state. Generally, tax aggressiveness is carried out by companies based on instructions from company management, especially if there is family ownership in the company. The phenomenon of the

development of legislative regulations which have not been able to eliminate tax aggressiveness due to the influence of ownership structure is the third phenomenon in the research to be conducted, so family ownership was chosen as the independent variable in this research.

Tax aggressiveness, especially those that violate statutory regulations, will certainly cause losses to the state. As stated in the Tax Justice Network report (2020), tax aggressiveness carried out by Indonesian taxpayers could result in potential losses of IDR 68.7 trillion or US\$ 4.86 billion per year (the Rupiah exchange rate at that time was Rp 14,149/US\$) [20]. This amount is divided into two, USD 4,7 billion or IDR 67,6 trillion, caused by the aggressiveness of corporate taxpayers, and the remaining amount, amounted USD 78.8 million or Rp. 1.1 trillion, caused by the aggressiveness of taxes carried out by individual taxpayers. From this report, it can be concluded that corporate taxpayers are also the largest contributors to tax aggressiveness in Indonesian tax revenues. This report also revealed that Indonesia was ranked fourth in Asia in the category of perpetrators of the most tax aggressiveness. Meanwhile, the most tax aggressiveness is carried out by Chinese taxpayers, followed by India and Japan [20]. To compensate for the aggressiveness of taxes carried out, companies generally carry out CSR activities and disclose CSR activities carried out in annual reports. The phenomenon of large state losses resulting from tax aggressive activities being compensated by CSR disclosure is the fourth phenomenon in this research. [6]

The most dominant sector in carrying out tax aggressiveness is mining sector companies. One method commonly used by mining sector companies to carry out tax aggressiveness is through transfer pricing. Transfer pricing schemes are often used because the level of identification is quite complicated and because there are differences in tax rates between countries. An example of a case of tax aggressiveness carried out in the mining company sector using a similar method is PT A. This company is tax aggressive by moving profits from Indonesia to other countries that have lower tax rates, so that the tax burden that must be borne is USD 125 million or IDR 1.7 trillion less than the amount that should be borne. This company has carried out tax aggressiveness from 2009 to 2017 [7]. The phenomenon of cases of tax aggressiveness carried out by corporate taxpayers is the fifth phenomenon in this research, so mining sector companies were chosen as the object of this research.

There are several studies that have conducted research related to the factors that influence tax aggressiveness. However, the results of these various studies have not shown consistent results. Widuri (2023) and Muniroh's (2021) research found that CSR disclosure has a positive effect on tax aggressiveness [16] [21]. Meanwhile, research by Lailiyah et al. (2024); Putri & Nasruddin (2023); Andariesta & Suryarini (2023); Hajawiyah et al. (2022); Sevirino & Tardin (2021); and Mardianti & Ardini (2020) found that CSR disclosure has a negative effect on tax aggressiveness [3] [8] [12] [13] [19]. Research by Sagina et al. (2024); Ratnawita et al. (2024); and Putri & Nasruddin (2023) found that family ownership has a positive effect on tax aggressiveness [17] [18]. Meanwhile, research by Anggraini & Wismawati (2024) and Ibrahim et al. (2021) found that family ownership has a negative effect on tax aggressiveness [4] [9]. Research by Lailiyah et al. (2024); Putri & Nasruddin (2023); Muniroh (2021); Mariana et al. (2021); and Adnyani & Astika (2019) found that profitability has a positive effect on tax aggressiveness [1] [14] [16] [17]. Meanwhile, research by Mulya et al. (2023) [15]; Amiah (2020); and Suyanto & Kurniawati (2022) found that profitability has a negative effect on tax aggressiveness [2]. Widuri's research (2023) found that company size strengthens the influence of CSR disclosure on tax aggressiveness [21]. Research by Andariesta & Suryarini (2023) found that company size strengthens the influence of family ownership on tax aggressiveness [3]. Research by Lailiyah et al. (2024); Suyanto & Kurniawati (2022) and Amiah (2020) found that company size strengthens the effect of profitability on tax aggressiveness [2] [12].

## **2. METHOD**

This research aims to identify the implication of CSR Disclosure, Family Ownership, and Profitability on Tax Aggressiveness moderated by Company Size. This type of research is causality research whose aim is to identify whether there is an influence among dependent, independent, and moderating variables in the research. The independent variables in this research are CSR Disclosure, Family Ownership, and Profitability. The dependent variable in this research is Tax Aggressiveness. The moderating variable in the research is company size. The sample used in this research is a mining company listed on the Indonesia Stock Exchange (BEI) with research data for 2019 - 2023. The data analysis technique in the research uses multiple linear regression analysis techniques using SPSS.

### 3. RESULTS AND DISCUSSION

#### 3.1 Data Description

The samples used in this research are all mining sector companies listed on the Indonesia Stock Exchange (BEI) for the period 2019 to 2023. Based on the criteria that have been explained by researchers in the research method, it is known that mining sector companies listed on the Indonesia Stock Exchange for the 2019 period – 2023 there are 27 companies, which means the total sample studied is 135. On the IDX there are several categories of companies listed, namely Main Board, Main Board-New Economy, Development Board, and Acceleration Board. The main board is a company category for issuers. Large companies with good financial track records. Development Board for issuers that have not met the Main Board requirements and have no net profit. Acceleration Board for issuers with Small and Medium Size (SME) scale assets, who IPO with the aim of expansion. Main Board-New Economy, equivalent to the Main Board, for issuers with special characteristics in accordance with IDX regulations. The sample criteria for this research include:

Tabel 1. Research Sample Criteria

No	Description	# Companies
1	Mining sector companies listed on the IDX in 2019 – 2023 as the main sector	40
2	Mining sector companies listed on the IDX after 2019	(10)
3	Mining sector companies listed on the IDX that experienced loss and received tax benefit	(3)
<b>Total Company</b>		27
<b>Total sample with a 5 year research periode</b>		135

#### 3.2 Descriptive Statistics

Descriptive statistics aims to provide a wide-ranging explanation of the data studied. Descriptive statistics in this research is the method of converting research data in tabulated form which presents summaries, measurements and arrangement in the form of numerical tables so that they are easy to understand. Descriptive statistics are used to determine the lowest, largest, average and standard deviation data from the data contained in this research.

Table 2. Descriptive Statistics Test Result

Variabel	N	Min	Max	Mean	Std. Deviation
CSR	135	.1319	.8681	.4771	.1654
KK	135	.0259	.8162	.4547	.2608
ROA	135	.0007	.6163	.1309	.2567
UP	135	18.4132	31.4456	22.0330	3.5562

ETR	135	.0014	.8388	.2477	.1671
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Based on the above table, the number of samples used in the research was 135 data. The variables tested are three independent variables, one moderating variable, and one dependent variable. The three independent variables are CSR disclosure, family ownership, and profitability. The moderating variable in this research is company size. Meanwhile, the dependent variable that will be tested is tax aggressiveness. Based on the test results in above table, the descriptive statistics obtained are as follows:

1. The CSR disclosure variable has a smallest number of 0.1319 at PT IMC Pelita Logistik, Tbk (PPSI) in 2019 because in that year IMC Pelita Logistik, Tbk (PPSI) did not yet understand the obligations and positive impacts that would arise if the company made disclosures social responsibility (CSR) so that the disclosures made are not yet detailed. The highest value is 0.8681 for PT Rukun Raharja, Tbk (RAJA) in 2023 because in that year PT Rukun Raharja, Tbk (RAJA) carried out detailed social responsibility (CSR) disclosures in accordance with the latest GRI standards. PT Rukun Raharja, Tbk (RAJA) has understood the legitimacy and other positive benefits that will be obtained from CSR disclosures so that in 2023 it will carry out detailed CSR disclosures. The average value is 0.4771, which means that the average CSR disclosure for all sample companies during 2019-2023 is 47.71%. This average value means that almost half of the sample companies have carried out CSR disclosure as part of the company's obligations as an entity. If CSR disclosure is above 47.71%, it can reduce company tax aggressiveness. The standard deviation value is 0.1654, indicating that the variation in CSR disclosure data between one company and another is quite homogeneous.

2. The Family Ownership variable has a smallest number of 0.0259, for PT Adaro Energy Indonesia, Tbk (ADRO) is a company in the mining sector registered on the IDX for the 2019-2023 period with the lowest family ownership among the sample companies. This company is majority owned by institutions/organizations so that the majority shareholder is another organization/company. The highest value of family ownership is 0.8162, for PT Sillo Maritime Perdana, Tbk (SHIP), which is a company in the mining sector registered on the IDX in 2019-2023 with the highest family ownership among other companies, namely 81.62% of its share owners. The higher the family ownership of the company gives rise to greater family subjectivity intervention which triggers tax aggressiveness as part of the family shareholder intervention. The average value is 0.4547, which means that the family ownership of all sample companies during 2019-2023 averaged 45.47%. If the family ownership value of a company is above 45.47% then there is potential for tax aggressiveness by the company. The higher the family ownership, the greater the family's intervention in the company's tax aggressiveness. The standard deviation value is 0.2608, indicating that the variation in family ownership data on company shares between one company and another is quite homogeneous.

3. The Profitability variable has a minimum number of 0.0007, namely PT Wintermar Offshore Marine, Tbk (WINS) in 2020 because compared to other mining sector companies, PT Wintermar Offshore Marine, Tbk (WINS) has the smallest profitability. This means that the company is able to create a net profit of 7% of its total assets in 2020 and has the lowest potential for tax aggressiveness compared to similar companies in the mining sector. The maximum profitability figure produced by a mining sector company of 0.6163 is PT Golden Energy Mines, Tbk (GEMS) in 2022. PT Golden Energy Mines, Tbk (GEMS) is the company with the highest level of profitability in the mining sector, so there is an indication of tax aggressiveness. This means that the company's capability to create net profits from the assets it owns is 61.63%, so the potential for tax aggressiveness is even higher. The average value is 0.1309, which means that the average profitability of the sample companies during 2019-2023 is 13.09%, so if the profitability of mining sector companies is above 13.09% then the company has the potential to be tax aggressive. The standard deviation value is 0.2567, indicating that the variation in profitability data between one company and another is quite heterogeneous.

4. The Company Size variable has a minimum number of 18.4132, namely PT Trans Power Marine, Tbk (TPMA), making PT Trans Power Marine, Tbk the mining sector company with the smallest size when viewed from the number of assets. The maximum number is 31.4456, namely PT Bukit Asam, Tbk (PTBA) is the mining sector company with the largest size when viewed from the number of assets. Companies with larger sizes/larger total assets make companies more aggressive in carrying out tax activities. The average value is 22.0330, which means that if the average size of the sample company is above 22.0330, the company has the potential to experience tax aggressiveness. The standard deviation value is 3.5562, indicating that variations in company size data between one company and another tend to be homogeneous.

5. The Tax Aggressiveness variable has a minimum number of 0.0014, which means that PT Rukun Raharja, Tbk (RAJA) in 2020 is a mining sector company with the highest tax aggressiveness or it can be said that PT Rukun Raharja, Tbk (RAJA) is a mining sector company that least tax compliant in the 2019-2023 period. The maximum figure is 0.8388, namely PT Wintermar Offshore Marine, Tbk (WINS) is the company with the lowest tax aggressiveness in 2021, meaning the company is the most tax compliant. The tax aggressiveness assessment was carried out in the 2019-2023 period. The average value of 0.2477 means that the average tax aggressiveness carried out by companies is 24.77%. The standard deviation value is 0.1671, indicating that the variation in tax aggressiveness data between one company and another is quite homogeneous.

### 3.3 Classical Assumption Test

#### 3.3.1 Normality Test

The normality test is carried out to determine whether the variables used in the research are normally distributed. This research uses a statistical tool, namely the Kolmogorov-Smirnov test (K-S Test) to test the normality of the residual values. The research model can be said to have a normal distribution of residual values if the probability value or Asymp.Sig. (2-tailed) greater than 5%.

Tabel 3. Normality Test Result

Regression Model	Asymp. Sig	Conclusion
Multiple Regression Model	0,060	Normally Distributed

Based on the above table which displays the results of the normality test, it can be seen that the value of Asymp. Sig. (2-tailed) is 0.060. This value is greater than 0.05. Therefore, it can be concluded that the distribution of residual values in the model studied is normal and H0 is accepted.

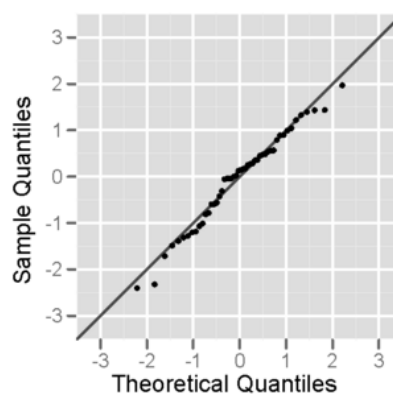


Figure 4.1 Normality Test Result

Apart from that, this test could also be seen from the normal p plot (probability plot) which compares the cumulative distribution of actual data with the cumulative distribution of normal distribution data. In Figure 4.1, it shown that the normal p-plot graph in this test shows a normal graph pattern. This can be seen from the dots that are spread around the diagonal line and the distribution follows the diagonal line. Consequently, it can be concluded that the regression model is appropriate for use because it meets the normality assumption test.

### 3.3.2 Multicollinearity Test

This test aims to asses the relationship between independent variables. A good regression model is one where there is no correlation between independent variables. The multicollinearity test can be seen from the Variance Inflation Factor (VIF) value. The value used as a criterion is a VIF value smaller than 10.

Table 4. Multicollinearity Test Result

Variable	Tolerance	VIF	Conclusion
CSR Disclosure	.922	1.805	No multi-collinearity
Family Ownership	.915	1.093	No multi-collinearity
Profitability	.939	1.065	No multi-collinearity
Company Size	.820	1.220	No multi-collinearity

The test results show that all variables have a VIF value smaller than 10. The test results also show that all variables have a tolerance value greater than 0.01. This means that in the research model there is no correlation between the independent variables.

### 3.3.3 Heteroscedasticity Test

This test aims to asses whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. A good regression model is one where heteroscedasticity does not occur. This heteroscedasticity test was carried out using the Park test which regresses the absolute residual with each independent variable.

Table 4. Heteroscedasticity Test Result

Variable	Sig	Conclusion
CSR Disclosure	.899	No heteroscedasticity
Family Ownership	.790	No heteroscedasticity
Profitability	.609	No heteroscedasticity
Company Size	.557	No heteroscedasticity

Table 5 displays the results of the heteroscedasticity test. The test results show that all variables have a significance value greater than 0.05. This means that there is no heteroscedasticity occur in the research model.

### 3.3.4 Autocorrelation Test

The autocorrelation test in the linear regression model must be carried out if the data is time series data. Because what is actually meant by autocorrelation is that a value in a particular sample or observation is strongly influenced by the value of the previous observation. A statistical tool that can be used to determine the correlation between residuals in this study is the Durbin-Watson test.

Table 6. Autocorrelation Test Result

N	dL	dU	4-dU	DW	Conclusion
135	1.6738	1.7645	2.2355	1.910	There is no autocorrelation

Durbin Watson test decision making uses the condition if  $dU < DW < 4 - dU$ . If these conditions are met, there will be no positive or negative autocorrelation in the research sample. Based on the Durbin Watson table with  $k = 3$  and  $n = 135$ , it is found that  $dU = 1.7645$ , so  $1.7645 < 1.910 < 2.2715$ . So, it can be concluded that in the equation above there is no autocorrelation.

### 3.4 Hypothesis Testing

#### 3.4.1 Coefficient of Determination Test ( $R^2$ )

This test is used to determine how far the dependent variable can be described by the independent variable. A small  $R^2$  value shown that the ability of the independent variable to describe the dependent variable is very limited, while an  $R^2$  value that is close to 1 means that the independent variable is able to provide almost all the information needed to foresee variations in the dependent variable.

Table 5. Coefficient of Determination Test Result

Model	Adjusted $R^2$	% Adjusted $R^2$
Multiple Regression Model	0,308	30,8%

Based on the coefficient of determination test carried out, the adjusted  $R^2$  square value was obtained at 0.308 or 30.8%. This shows that the ability of the independent variables, namely CSR disclosure, family ownership and profitability, as well as the ability of the moderating variable, company size, have an influence of 30.8% on the dependent variable in the form of tax aggressiveness. Meanwhile, the remaining 69.2% is explained by other variables which were not tested in this research.

#### 3.4.2 Simultaneous Significance Test (F Test)

This test is used to determine whether the independent variables simultaneously have a significant effect on the dependent variable. The degree of confidence used in this research is 0.05 so that a significant value that is smaller than the probability value of 0.05 indicates that there is a simultaneous influence of the independent variable on the dependent variable.

Table 6. Simultaneous Significance Test Result

Model	F	Sig.	Result
Multiple Regression Model	47.466	.003	Significant

Based on the above table, the value obtained is  $F = 47,466$  with a probability value of 0.003 and less than a significant value of 0.05. From this probability values, it can be concluded that CSR disclosure, family ownership, and profitability which are moderated by company size have a simultaneous effect on financial statement fraud in the sample companies. Due to the results of the F test in this study are significant, the t test can be carried out.

#### 3.4.3 Partial Significance Test (t Test)

This test is carried out to partially test the influence of the independent variable on the dependent variable. This test was carried out using multiple regression analysis with a confidence level of 95% or an alpha value of 5%. The following are partial test results using the t test.

Table 9. Partial Significance Test Result (t Test)

Variable	Direction Prediction	$\beta$	Significance (Two-Tails)	Significance (One-Tails)	Conclusion
CSR	Negative	-.228	.031	.0155	H1 is accepted
KK	Positive	1.453	.042	.0210	H2 is accepted
ROA	Positive	.306	.029	.0145	H3 is accepted
CSR*UP	Strengthen	-.024	.016	.0080	H4 is accepted
KK*UP	Strengthen	1.909	.039	.0195	H5 is accepted
ROA*UP	Strengthen	.006	.637	.3185	H6 is rejected

This results can be written in the following regression equation model:

$$Y = -0.228CSR + 1.453KK + 0.306ROA - 0.024CSR*UP + 1.909KK*UP + 0.006ROA*UP$$

Based on the above table, it concluded that hypothesis H6 is rejected because it has a probability value greater than the significance value of 0.05. This means that company size is not able to strengthen the positive influence of profitability on tax aggressiveness. H1, H2, H3, H4 and H5 are accepted because they have a probability value smaller than the significance value of 0.05. This means that CSR disclosure has a negative effect on tax aggressiveness. Meanwhile, profitability has a positive effect on tax aggressiveness. Company size can strengthen the negative influence of CSR disclosure on tax aggressiveness. Company size can strengthen the positive influence of family ownership on tax aggressiveness.

### 3.5 Hypothesis Test Result

#### 1. The Effect of CSR Disclosure on Tax Aggressiveness

The relationship between CSR disclosure and Tax Aggressiveness has a significance value of 0.0155, where this value is significant because it's smaller than the alfa criterion 0.05. This means that there is a significant relationship between CSR disclosure and tax aggressiveness. The beta value of the CSR disclosure variable is -0.228, which means that CSR disclosure has a negative influence on tax aggressiveness. These results mean that the effect of CSR disclosure on tax aggressiveness is significantly negative, therefore the first hypothesis is accepted.

#### 2. The Effect of Family Ownership on Tax Aggressiveness

The relationship between Family Ownership and Tax Aggressiveness has a significance value of 0.021, where this value is significant because it is smaller than the alpha criterion, 0.05. This means that there is a significant relationship between family ownership and tax aggressiveness. The beta value of the Family Ownership variable is 1.453. From these outcomes it means that Family Ownership has a positive and significant positive influence on Tax Aggressiveness, therefore the second hypothesis is accepted.

#### 3. The Effect of Profitability on Tax Aggressiveness

The relationship between Profitability and Tax Aggressiveness has a significance value of 0.0145, where this value is significant because it is smaller than the alpha criterion value 0.05. This means that there is a significant relationship between Profitability and Tax Aggressiveness. The beta value of the Profitability variable is 0.306. From these results, it means that the effect of Profitability on Tax Aggressiveness is significantly positive, so the third hypothesis is accepted.

#### 4. Company Size Moderating the Effect of CSR Disclosure on Tax Aggressiveness

The relationship between the influence of CSR Disclosure on Tax Aggressiveness which is moderated by the Company Size variable has a significance value of 0.0080, where this value is significant because it is smaller than the alpha criterion, 0.05. This means that company size can strengthen or moderate the influence of CSR disclosure on tax aggressiveness. The beta value of the Company Size variable which moderates the influence of CSR Disclosure on Tax Aggressiveness is -0.024. From these results, it means that company size has a significant negative relationship in moderating the negative influence of CSR disclosure on tax aggressiveness. This means that company size can strengthen the negative influence of CSR disclosure on tax aggressiveness, so the fourth hypothesis is accepted.

#### 5. Company Size Moderates the Effect of Family Ownership on Tax Aggressiveness

The relationship between Family Ownership and Tax Aggressiveness which is moderated by Company Size has a significance value of 0.0195, where this value is significant because it is smaller than the alpha criterion, namely 0.05. This means that there is a significant relationship between Company Size in moderating the positive influence of Family Ownership on Tax Aggressiveness. The beta value of Company Size which moderates the influence of Family Ownership on Tax Aggressiveness is 1.909. From these results, it means that company size has a significant positive relationship in moderating the positive influence of family ownership on tax aggressiveness. This means that company size can strengthen the positive influence of family ownership on tax aggressiveness, so that the fifth hypothesis is accepted.

#### 6. Company Size Moderates the Effect of Profitability on Tax Aggressiveness

The relationship between Profitability and Tax Aggressiveness which is moderated by Company Size has a significance value of 0.3185, where this value is not significant because it is greater than the alpha criterion, namely 0.05. This means that there is no significant relationship between Company Size in moderating the influence of Profitability on Tax Aggressiveness. The beta value of the Company Size variable which moderates the positive influence of Profitability on Tax Aggressiveness is 0.006. From these results it means that company size has a positive relationship in moderating the positive influence of profitability on tax aggressiveness. This means that company size is unable to strengthen the positive influence of profitability on tax aggressiveness, so the sixth hypothesis is rejected.

## 4. CONCLUSION

Based on the tests carried out and the results of the research discussion, it can be concluded that CSR Disclosure has a negative effect on tax aggressiveness. Family ownership has a positive effect on tax aggressiveness. Profitability has a positive effect on tax aggressiveness. Company size strengthens the negative influence of CSR disclosure on tax aggressiveness; Company size strengthens the positive influence of family ownership on tax aggressiveness. Company size does not strengthen the positive influence of profitability on tax aggressiveness.

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