Al-Kharaj: Journal of Islamic Economic and Business
Volume 8 (1), 2026
P-ISSN: 2686-262X; E-ISSN: 2685-9300

The Effect Of Corporate Social Responsibility Disclosure On Tax Planning With Firm Size As A Moderating Variable (Case Study of the Food and Beverage Sub-sector Listed on the Indonesia Stock Exchange for the Period 2020-2024)

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Keywords:
Corporate Social Responsibility, Firm Size and Tax Planning.

Abstract
This study tries to find out if corporate social responsibility (CSR) has an impact on tax planning, with the size of the company acting as a factor that could influence this relationship. The research is based on quantitative methods and uses secondary data from financial reports and sustainability reports. The focus is on companies in the food and beverage sector that are listed on the Indonesia Stock Exchange between 2020 and 2024. To collect data, purposive sampling was used, which included companies that were listed on the IDX during that time, had inconsistent financial reporting, experienced losses, had inconsistent sustainability reporting, or did not use the GRI index. The final sample included 10 companies, providing a total of 50 data points. The data was analyzed using SPSS with a technique called moderated regression analysis (MRA). The findings showed that CSR does not influence tax planning, and the company size did not act as a moderator in this relationship.

INTRODUCTION

The primary source of funding for government programs and public infrastructure comes from taxes. As a result, the government focuses on increasing tax revenue to support these initiatives (Tyas, 2023). (Hartika & Rahman, 2020) explain that taxes are the most dominant source of financing for the state because they are used to support government activities and development, so efforts to optimize tax revenue are very important. Taxes are a state instrument that functions as the government's main source of revenue from the community with a binding, coercive nature and does not provide direct rewards, but is intended for the welfare of the people (Wardani & Wijayanti, 2022). In the last three years, tax revenue has consistently contributed around 77–79% of total state revenue, far greater than non-tax state revenue (PNBP) of around 20–22% (Badan Kebijakan Fiskal, 2023).

Table 1 Percentage of Tax and Non-Tax State Revenue in Indonesia for 2022-2025

Tahun	Perpajakan	PNBP
2024	79,39%	20,61%
2023	78,06%	21,94%
2022	77,35%	22,65%

Source: Ministry of Finance of the Republic of Indonesia (Data processed, 2025)

According to data from the Central Statistics Agency (BPS), tax revenue from the state makes up most of the total domestic revenue. For instance, in the 2024 "Actual Government Revenues" report, tax revenue amounted to IDR 2,309,859.80 billion, which is part of the total domestic revenue of IDR 2,801,862.90 billion (BPS - Statistics Indonesia, 2024). However, the share of tax revenue compared to Indonesia's Gross Domestic Product (GDP) remains lower than that of several nearby countries. World Bank data shows that Indonesia's tax-to-GDP ratio was approximately 11.6% in 2022 (Ekonomics, 2025). This lower ratio suggests there is still room to increase potential tax revenue, which could be affected by how taxes are planned and managed.

Numerous businesses attempt to reduce their tax obligations by organizing and managing their taxable income. This often involves applying different methods, some of which might be permissible, while others could be questionable in terms of legality. The main objective of tax planning is to reduce taxable income by exploiting regulatory loopholes, for example through tax avoidance or tax savings, thereby indirectly influencing companies' decisions on tax planning and tax avoidance (Wardani & Wijayanti, 2022).

In this ecosystem, the food and beverage sub-sector plays a strategic role as it is the largest contributor to the non-oil and gas manufacturing industry GDP at around 39.10% in 2023 and remains expansive post-pandemic, so that the CSR behavior and tax planning of food and beverage companies have material implications for state revenue (kementrian perindustrian, 2024). On the IDX itself, there are quite a number of food and beverage issuers spread across the IDX-IC primary consumption goods classification, indicating a large population relevant for empirical analysis for the 2020-2024 period.

The phenomenon of tax planning in the food and beverage sub-sector is evident in PT Unilever Indonesia Tbk (UNVR), which routinely pays royalties and intragroup services to its parent group. This practice is legal and common among brand-based multinational companies, but in accounting terms it becomes an operating expense that reduces taxable income, thereby affecting the effective tax rate (ETR) if the costs are reasonable. Public data shows that in 2024, UNVR spent around IDR 1.82 trillion on royalty payments for global brands. The amount of royalties refers to an agreement with the parent company that sets a rate of around 5% of third-party sales for brand/technology licensing and related services (Tonce 2024).

A lower effective tax rate (ETR) usually occurs because companies take advantage of incentives, timing differences in recognition, or legal fiscal arrangements. Conversely, a very high ETR can arise due to non-deductible expenses, fiscal corrections, or special events (Asikin & Nurdin, 2024). In addition to the above information, researchers also reinforce information about food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2024 period, which reflects variations in tax planning intensity through the Effective Tax Rate (ETR). The following is a table of annual ETR measurements.

Table 2. TER percentage for 2022-2025

No	Kode Perusahan	Tahun				
		2024	2023	2022	2021	2020
1	AALI	30,48%	27,38%	26,23%	29,03%	38,89%
2	ADES	21,02%	21,42%	21,39%	21,33%	19,13%
3	ANJT	55,01%	63,37%	38,69%	33,85%	85,28%
4	BISI	23,98%	18,82%	18,86%	20,19%	24,46%
5	BOBA	21,71%	2,16%	21,75%	21,79%	22,03%

Source: Financial Statements (Data processed, 2025)

As illustrated in Table 1.2, the Effective Tax Rate (ETR) of the five companies in the food and beverage industry changes over the years. ADES and BISI tend to be stable at around the official tax rate. AALI is higher and fluctuates each year. ANJT fluctuates the most, while BOBA is generally around 22%. These differences indicate that there are different tax planning strategies between companies. In short, changes in ETR from year to year signal that companies are managing their taxes to avoid sudden increases in tax burdens and maintain stable performance, while remaining within applicable regulations.

Various factors can encourage companies to be aggressive in taxation, one of which is corporate social responsibility (CSR). Companies demonstrate their commitment to social responsibility through CSR initiatives designed to enhance public recognition of their brand and values. One tangible form of support for CSR is the company's contribution to tax payments. If a company engages in tax avoidance practices, this may reflect non-compliance with its obligations to the state and ultimately damage the company's legitimacy (Wardani & Wijayanti, 2022). (Hartikayanti & Siregar, 2018) summarize that the implementation of Engaging in Corporate Social Responsibility (CSR) allows companies to gain strategic advantages such as a stronger public image, lower business risks, broader market opportunities, better stakeholder relationships, and enhanced employee motivation and output.

The idea of corporate social responsibility (CSR) has grown alongside the rising social and environmental issues that come from business activities. These days, companies are viewed as responsible not just to their shareholders, but also to a wide range of stakeholders, including workers, local communities, and the government. According to Rahman & Zaputra (2021) CSR is important because businesses need to keep good relationships with all the groups they interact with in their operating environment. Public companies listed on the Indonesia Stock Exchange (IDX) are now more often sharing information about their sustainability efforts, revealing their CSR initiatives, and focusing on environmental, social, and governance (ESG) matters. Standards like the Global Reporting Initiative (GRI) are being used more in tax reporting and CSR disclosures. For instance, a study on Corporate Tax Disclosure in Indonesia, covering the years 2021 to 2023, found that there has been a notable rise in tax transparency since the introduction of GRI standards (Ekonomics, 2025).

The use of GRI standards in Indonesia has increased transparency in tax reporting within the sustainability reports of companies listed on the IDX from 2021 to 2023. This has made it easier to study the link between CSR and tax strategies in a more detailed way (Aulia, 2024). However, past research results are not clear, with some studies showing that CSR lowers tax aggressiveness, while others find no clear effect or even a positive one, which shows that the evidence is not consistent. Recent research that looked at many studies also found that the results change based on which measures are used for CSR and tax avoidance, meaning that more careful design of these variables is needed (Marques et al., 2024). Evidence from Indonesia shows that CSR reporting has a positive effect on tax aggressiveness. This is because some costs from environmental and social programs can be written off as expenses, which motivates companies to manage their taxes more actively to support the long-term funding of CSR (Arsalan Khan & Tjaraka, 2024).

Larger companies may be more affected by CSR in lowering tax aggressiveness. As companies become bigger, they also want more public attention. Big companies tend to share more about their CSR activities because their large assets require good performance. One way to achieve this is by paying more attention to social issues in their operations, including through detailed CSR reports to show they care and keep a good image (Fatimah et al., 2025). The more a company reports on CSR, the more it seems to care about social issues, which reduces the chance of tax evasion. Companies that are environmentally responsible are more likely to pay taxes properly to keep their reputation and public trust (Yoon et al., 2021). In the context of firm size, several studies on Indonesian manufacturing have found that the size of a company affects how strong the link is between CSR and tax aggressiveness. Like earlier research, firm size can reduce the impact of CSR on tax aggressiveness (Lailiyah et al., 2024).

Corporate Social Responsibility (CSR), the size of a company, and tax planning all play a role in how well a company manages its financial responsibilities. Larger companies, which have more assets and more developed control systems, are better positioned to carry out thorough CSR activities and create structured tax strategies. When looking at the Effective Tax Rate (ETR) as a way to understand how companies handle taxes, it's expected that a strong commitment to CSR will help keep the ETR more stable and less aggressive. Additionally, the size of a company can influence the connection between CSR and tax planning. Larger companies face more public attention and higher political costs, which can affect how they balance their CSR efforts with tax strategies (Wahyuningrum et al., 2025).

Meanwhile, much research in Indonesia still focuses on tax avoidance/tax aggressiveness with various proxies, such as ETR, CETR, long-run cash ETR, and DTAX, rather than explicitly defining tax planning as a construct that distinguishes legal planning practices from avoidance/aggressiveness, even though the international tax review literature highlights the importance of conceptual differentiation and the selection of appropriate measures. In addition, the 2020-2024 period is marked by post-pandemic economic shocks and recovery as well as regulatory/reporting adjustments that have the potential to change corporate tax behavior. Therefore, recent studies specific to the food and beverage sub-sector are relevant to examine how CSR affects tax planning and whether company size moderates this relationship in a rapidly changing regulatory and market environment.

Some earlier studies have shown mixed results when looking at how CSR, company size, and tax planning relate to each other. A study by Lailiyah et al. (2024)on manufacturing companies listed on BEI found that CSR helps reduce tax aggressiveness, and company size has a negative effect on this relationship. This means that the impact of CSR is more noticeable in larger companies. Another study by Sulaeman & Surjandari (2024)on IDX companies showed that the link between CSR and tax avoidance depends on the situation, with company size acting as a factor that influences this link. However, the findings vary depending on how the analysis is done. Meanwhile, research by Arsalan Khan & Tjaraka (2024) suggested that CSR can increase tax aggressiveness, but this happens through the costs related to CSR that can be used or claimed, which shows that the direction of this influence can be different.

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a business approach that motivates companies to consider their economic, social, and environmental impacts beyond just following the law. Modern studies see CSR as a way to handle the wider effects of business operations on society and the environment. In this sense, CSR serves as a key idea that supports and improves research and its use in today's business world (Licandro et al., 2023).

Penelitian yang dilakukan dengan rumus sebagai berikut:

$$\mathrm{CSRIi} = \frac{X_{yi}}{\mathrm{ni}}$$

CSRIi : CSR disclosure index
$\sum \mathrm{Xyi}$: Disclosure score (value 1 if item is fulfilled and 0 if not fulfilled)
ni : number of company items 117 indicators

Tax Planning

Tax planning is a series of managerial decisions and techniques designed to manage tax burdens legally through the selection of accounting policies, transaction structuring, utilization of incentives, and timing of profit/expense recognition, while still considering compliance risks and company reputation (Knaisch, 2024). Effective Tax Rate (ETR) is often used by decision makers in companies to evaluate the feasibility of the taxation system applicable to corporate entities. ETR is the percentage of tax that a company actually has to pay in the current period. It shows how much of the total tax the company owes compared to its total income before taxes. If the ETR is lower, it usually means the company is finding ways to avoid paying more taxes (Pramudya et al., 2021).

$$\mathrm{ETR} = \frac{\text{Tax Burden}}{\text{Earnings before taxes}}$$

Firm size

Firm size is typically measured by the scale of its operations, such as its available resources and operational capabilities. Recent literature emphasizes the consistency of definitions and transparency in reporting the proxies used. In research practice in Indonesia, Ln Total Assets is the most common proxy because it is stable, available in financial reports, and represents the economic capacity of the company (Martilova, 2023)

Size = Ln (Total Aset)

In Legitimacy Theory, strengthening CSR builds legitimacy capital so that management is encouraged to maintain tax compliance and avoid aggressive tax planning in order to maintain social acceptance. Rahman & Zaputra (2021) through CSR disclosures, companies can strengthen their legitimacy and improve their reputation. In tax matters, firms aiming to uphold their credibility often avoid aggressive tax strategies, as these could be viewed unfavorably by stakeholders. Stakeholder theory places taxes as a contribution to regulators, sustainable investors, employees, and the community. Therefore, CSR-oriented companies will align their tax strategies with the ethical expectations of stakeholders, rather than maximizing avoidance. From agency theory, CSR tends to go hand in hand with strong governance and ethical culture, thereby suppressing opportunistic behavior by managers and directing tax decisions toward compliant optimization.Based on these three key points, it is expected that there will be a negative link between CSR and tax planning: as a company's CSR efforts grow, its use of aggressive tax planning strategies tends to go down. Studies have found that CSR usually has a negative effect on tax planning (Ortas & Gallego-Álvarez, 2020), (Marques et al., 2024) , (Cao et al., 2024).

H1: Corporate Social Responsibility (CSR) has a negative impact on Tax Planning.

In line with stakeholder theory, large companies face stronger expectations from regulators, investors, employees, and the public to demonstrate responsible tax practices. A larger scale provides analytical and organizational capacity to credibly align CSR with tax efficiency. From the agency theory perspective, company scale is usually accompanied by stricter supervision and governance (audit board/committee, compliance function), so that opportunistic managerial behavior can be suppressed and tax planning directed towards compliant optimization to support the funding of CSR programs. Studies on Indonesian manufacturing companies show that the size of a company affects how Corporate Social Responsibility (CSR) relates to tax planning. Research proves that larger companies see a stronger connection between CSR and lower tax aggressiveness, which means CSR helps improve the quality of tax planning (Lailiyah et al., 2024).

H2 : Company size reduces the negative effect of Corporate Social Responsibility (CSR) on tax planning.

METHODS

This study uses a causal research design and follows a quantitative approach with a descriptive method to look at each variable. The causal method is used to test and explore how CSR (X) affects Tax Planning (Y), while Company Size (Z) serves as a moderating factor. The data used are secondary quantitative data, presented in numerical form that matches the research variables. The data is structured as panel data with a five-year time series from 2020 to 2024, enabling the analysis of how variables change over time. Data was collected using purposive sampling, which led to the selection of 10 companies and 50 data points.

Table 3 List of Research Sample Criteria

No	Criteria	Total
1	Manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) during the period 2020-2024.	82
2	Manufacturing companies in the food and beverage sub-sector that were inconsistent in publishing their financial reports on the Indonesia Stock Exchange (IDX) during the 2020–2024 period.	-25
3	Manufacturing companies in the food and beverage sub-sector that suffered losses during the 2020–2024 period.	-22
4	Manufacturing companies in the food and beverage sub-sector that are inconsistent in publishing their Sustainability reports for the 2020–2024 period.	-22
5	Manufacturing companies in the food and beverage sub-sector that do not use the GRI index.	-3
Research Sample Number		**10**

The research included ten companies that operate in related sub-sectors. These companies are: PT Astra Agro Lestari Tbk (AALI), PT BISI International Tbk (BISI), PT Campina Ice Cream Industry Tbk (CAMP), PT Wilmar Cahaya Indonesia Tbk (CEKA), PT Charoen Pokphand Indonesia Tbk (CPIN), PT Delta Djakarta Tbk (DLTA), PT Japfa Comfeed Indonesia Tbk (JPFA), PT PP London Sumatra Indonesia Tbk (LSIP), PT Sumber Tani Agung Resources Tbk (STAA), and PT Triputra Agro Persada Tbk (TAPG).

Descriptive statistics were used to explain the features of the research data, including CSR values, tax planning indicators, company size, and control variables, during the period from 2020 to 2024. The data was presented through tables, diagrams, graphs, and other methods.

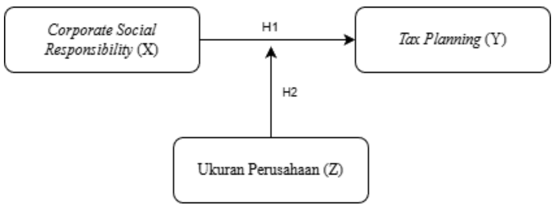
Research Hypothesis

The aim of this study is to explore how CSR influences tax planning, with company size acting as a moderating factor.Based on a review of past literature and existing studies, the hypotheses developed for this research are as follows:

- H1: Corporate Social Responsibility (CSR) has a negative effect on tax planning.
- H2: Company size moderates the negative effect of Corporate Social Responsibility (CSR) on tax planning.

Research Model

The research model shows the relationship between the independent variable (CSR) and the dependent variable (Tax Planning), with company size serving as a moderating variable. The model is structured as follows:



DISCUSSION

Descriptive Statistical Analysis Results

Descriptive statistical analysis was done to understand the data and variables in this study. The analysis looked at the average, lowest, highest, and how spread out the numbers were for tax planning (Y), Corporate Social Responsibility (X1), and company size (Z). The data was processed using SPSS software version 27. Here are the results from the descriptive statistical analysis.

Table 4. Descriptive Statistical Test Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TaxPlanning	50	.129	.389	.21860	.044109
CSR	50	.222	.795	.55162	.161479
Size	50	27.703	31.387	29.58406	1.305883
Valid N (listwise)	50				

Source: SPSS 27 Output Results

Looking at Table 4, the following statistics were found. For the Tax Planning variable, the lowest value was 0.129, the highest was 0.389, and the average was 0.219. For the Corporate Social Responsibility (CSR) variable, the lowest value was 0.222, the highest was 0.795, and the average was 0.552. The Company Size variable had a range from 27.703 to 31.387, with an average of 29.584.

Statistical Test Results

Classical Assumption Test Results

All data from one independent variable, one dependent variable, and one moderating variable are quantitative data in ratio. To obtain accurate research results, a classical assumption test consisting of four tests is required, namely data normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

- Data Normality Test

Table 5. Results of the Kolmogorov-Smirnov Test for Data Normality

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			50
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		.04259232
Most Extreme Differences	Absolute		.090
	Positive		.089
	Negative		-.090
Test Statistic			.090
Asymp. Sig. (2-tailed)[c]			.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.		.387
	99% Confidence Interval	Lower Bound	.374
		Upper Bound	.399

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 926214481.

Source: SPSS 27 Output Results

The One-Sample Kolmogorov-Smirnov test results for the Unstandardized Residual show that with a sample size of 50, the significance value (Asymp. Sig. 2-tailed) is 0.200, which is higher than the alpha level of 0.05. This suggests that the data meets the normality assumption, and the null hypothesis (H_0) is accepted. This result aligns with the Monte Carlo significance value of 0.387, which is also above 0.05. Therefore, the data in this study can be considered to follow a normal distribution, which means we can proceed with further parametric analysis. Normality can also be checked visually using the normal P-Plot from the Regression Statistics, as illustrated in the image below :

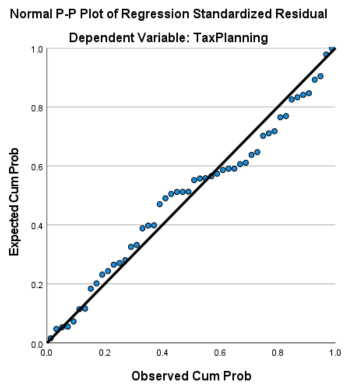


Figure 1. P-Plot Regresi
Source: SPSS 27 Output Results

As shown in Figure 1, the data points are distributed around the diagonal line and align with its direction, suggesting a normal distribution pattern.

Multicollinearity Test

The results of the multicollinearity test for this model are as follows:

Table 6. Multicollinearity Test Results

Coefficients[a]

Model		Collinearity Statistics Tolerance	VIF
1	CSR_X	.694	1.442
	SIZE_Z	.997	1.003
	CSR_X_Size	.692	1.445

a. Dependent Variable: Tax Planning

Source: SPSS 27 Output Results

Looking at Table 6, the VIF and tolerance values for the variables are as follows: Corporate Social Responsibility (CSR) has a tolerance of 0.694 and a VIF of 1.442, Company Size has a tolerance of 0.997 and a VIF of 1.003, and CSR_X_Size has a tolerance of 0.692 and a VIF of 1.445. All the VIF values are under 10, and the tolerance values are all above 0.10. This means there is no multicollinearity or strong linear relationships between the independent variables in the model. So, the model is suitable to move forward to the next step.

Heteroscedasticity Test

The following shows the results of the heteroscedasticity test using a scatterplot:

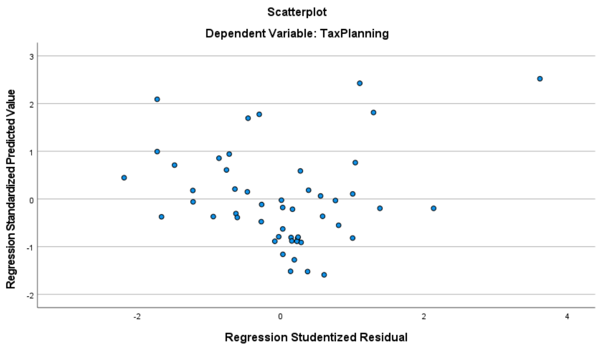


Figure 2. Uji Heteroskedastisitas
Source: SPSS 27 Output Results

As seen in Figure 2, the heteroscedasticity test results show no clear pattern, with the points scattered randomly above and below the zero line on the Y-axis. This suggests that the regression model used in this study does not exhibit heteroscedasticity.

The final test in the classical assumption testing is the autocorrelation test. The results of this test are presented below:

Table 7. Autocorrelation Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.597[a]	.356	.313	.035442	1.813

a. Predictors: (Constant),, CSR, Size

b. Dependent Variable: TaxPlanning

Source: SPSS 27 Output Results

According to Table 7, the results of the autocorrelation test show that the Durbin-Watson (DW) statistic is 1.813. At a 5% significance level, with a sample size of 50 (n) and two independent variables (k), the Durbin-Watson table gives a dU value of 1.6283 and a dL value of 1.4625. The DW statistic falls within this range:

dU < d < 4 - dU
1.6283 < 1.813 < 4 - 1.6283
1.6283 < 1.813 < 2.3717

These results indicate that the model is free from both positive and negative autocorrelation. Based on the series of classical assumption tests that have been performed, the research model is considered to meet the required criteria and is suitable for further analysis in explaining the relationship between variables.

Moderated Regression Analysis (MRA) Results

Moderated Regression Analysis (MRA) is used to check if a moderating variable can either strengthen or weaken the relationship between an independent and dependent variable. In this study, MRA was used to examine how company size acts as a moderating factor in the relationship between Corporate Social Responsibility (CSR) and tax planning.

The following are the results of the Moderated Regression Analysis (MRA) test conducted using the SPSS program:

Table 8. Moderated Regression Analysis Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-.394	.548		-.720	.475
	CSR	.711	.944	2.602	.753	.455
	Size	.021	.018	.626	1.150	.256
	CSR_X_Size	-.025	.032	-2.752	-.783	.437

a. Dependent Variable: TaxPlanning

Source: SPSS 27 Output Results

Based on Table 8 above, the following regression equation was developed: Y = -0.394 + 0.711X + 0.021Z + (-0.025XZ) + e

This model is used to study how the independent variable, Corporate Social Responsibility (CSR), and the moderating variable, Company Size, influence the dependent variable, Tax Planning. It also considers how CSR and Company Size interact (CSR_X_Size). Here's how to interpret the equation:

The constant term of -0.394 means that when CSR is at zero, the base level of tax planning is -0.394.This suggests that, without any changes in CSR or company size, tax planning isn't affected. The coefficient for CSR is 0.711, which is positive. This means that for every one-unit increase in CSR, tax planning increases by 0.711. But the significance value is 0.455, which is higher than 0.05, so this effect isn't statistically significant. The coefficient for Company Size is 0.021, also positive, implying that a one-unit increase in company size leads to a 0.021 increase in tax planning. But the significance value is 0.256, which is again higher than 0.05, so this effect isn't significant either. The interaction term between CSR and Company Size is -0.025, indicating that company size weakens the relationship between CSR and tax planning. However, the significance value is 0.437, which is above 0.05, meaning this moderating effect is not statistically significant. In summary, the results from Table 8 show that neither CSR, Company Size, nor their interaction has a significant impact on tax planning at the 5% significance level. However, the direction of the effects, as shown by the coefficients, indicates some positive and negative variations.

Correlation Analysis Results

Correlation coefficient analysis helps to determine how strong or weak the linear relationship is between the independent variable (X) and the dependent variable (Y). Using the Product Moment correlation method, the results are as follows:

Table 9. Correlation Analysis Results

Correlations

		CSR	Tax Planning
CSR	Pearson Correlation	1	.004
	Sig. (1-tailed)		.488
	N	50	50
Tax Planning	Pearson Correlation	.004	1
	Sig. (1-tailed)	.488	
	N	50	50

Source: SPSS 27 Output Results

From Table 9, the Pearson correlation test shows that there is a relationship between Corporate Social Responsibility (CSR) and tax planning with a value of 0.004, indicating a positive direction. This value is in the very low range, which is between 0.00 and 0.199. The positive correlation coefficient suggests that as Corporate Social Responsibility (CSR) increases, there is also an increase in tax planning.

Determination Coefficient Analysis Results

Determination coefficient analysis is used to understand how much the independent variables can explain the changes in the dependent variable. The level of determination is usually measured through the Adjusted R Square value, which ranges from 0 to 1. The results of the determination coefficient analysis in this study are presented as follows:

Table 10. Determination Coefficient Analysis Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.597[a]	.356	.313	.035442	1.813

a. Predictors: (Constant),, CSR, Size

b. Dependent Variable: TaxPlanning

Source: SPSS 27 Output Results

Based on Table 10, the Model Summary shows an Adjusted R Square value of 0.313. This means that about 31.3% of the changes in the dependent variable, Tax Planning (measured through ETR), can be explained by Corporate Social Responsibility (CSR) and company size. The rest, which is around 68.7%, is caused by other factors that are not included in this study.

Hypothesis Testing Results

To check if Corporate Social Responsibility (CSR) affects Tax Planning and if company size has a moderating effect, a t-test is used for partial testing. The independent variable is considered to have an effect on the dependent variable if its value is significant, meaning it is less than 0.05.

Partial Hypothesis Testing (t-test - Statistics)

The t-test involves calculating the t-value and comparing it to the values in the t-table. This study uses a significance level of 5% ($\alpha = 0.05$), which means the conclusions are based on a 95% probability and allow for a 5% error margin.

The results of the t-test for model 1 in this study can be seen in the table below:

Table 11. Results of Partial Hypothesis Testing (t-Statistic Test)

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.233	.023		10.343	<.001
	CSR	-.026	.039	-.096	-.670	.506

a. Dependent Variable: TaxPlanning

Source: SPSS 27 Output Results

Looking at Table 11, the t-value for the Corporate Social Responsibility (CSR) variable is -0.670, which is less than the critical t-value of 1.67793. The significance value is 0.506, which is higher than 0.05. This means the null hypothesis (H0) is accepted and the alternative hypothesis (Ha) is rejected. As a result, it can be said that CSR does not significantly affect tax planning, which goes against the researcher's initial hypothesis.

The results of the t-test for model 2 in this study, using MRA analysis, are shown in the table below:

Table 12. Results of the t-test for model 2 CSR on tax planning with company size as a moderating variable

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.394	.548		-.720	.475		
	CSR	.711	.944	2.602	.753	.455	.002	589.579
	Size	.021	.018	.626	1.150	.256	.068	14.612
	CSR_X_Size	-.025	.032	-2.752	-.783	.437	.002	608.979

a. Dependent Variable: TaxPlanning

Source: SPSS 27 Output Results

From the results in Table 12, which tests Model 2 using MRA (Moderated Regression Analysis) or interaction testing between the product of Corporate Social Responsibility (CSR) and company size, the t-value for the moderation variable between CSR and company size is -0.783, which is less than the critical t-value of 1.67793. The significance value is 0.437, which is greater than 0.05. Therefore, the null hypothesis (H0) is accepted and the alternative hypothesis (Ha) is rejected. This suggests that company size does not significantly moderate the relationship between CSR and tax planning.

The Effect of Corporate Social Responsibility (CSR) on Tax Planning

According to the research findings, it can be concluded that Corporate Social Responsibility (CSR), measured by the Effective Tax Rate (ETR), does not significantly affect a company's financial performance. This is shown by the t-value of -0.670, which is lower than the t-table value of 1.67793, and the significance value of 0.506, which is higher than 0.05. This means the null hypothesis (H0) is accepted and the alternative hypothesis (Ha) is rejected. Therefore, CSR does not have a significant impact on tax planning. This lack of significance suggests that implementing CSR has not influenced the company's approach to tax planning. CSR activities are not always considered when making decisions about tax management. As a result, whether CSR is high or low does not determine how much effort a company puts into tax planning. This is probably because other factors outside the scope of this study play a bigger role. These results do not match previous theories and studies, such as those by Marques et al. (2024), which found that CSR has a negative effect on tax planning. According to them, the more a company discloses CSR, the less likely it is to engage in tax avoidance. However, these results agree with the study by Silva et al. (2024) which states that CSR practices do not affect tax planning.

The Effect of Corporate Social Responsibility (CSR) on Tax Planning with Company Size as a Moderating Variable

Based on the research findings, company size does not play a moderating role in the relationship between Corporate Social Responsibility (CSR) and tax planning. This conclusion is supported by the MRA test, which shows a t-value of -0.783, which is less than the critical t-table value of 1.67793, and a significance value of 0.473, which is higher than 0.05. As a result, the null hypothesis (H0) is accepted, and the alternative hypothesis (Ha) is rejected. This means that company size does not affect how CSR influences tax planning. The results of the moderated regression analysis indicate that company size acts as a neutral factor, neither increasing nor decreasing the connection between CSR and tax planning. This might be because both large and small companies use similar approaches in their CSR and tax planning efforts, making company size an irrelevant factor in determining how much CSR affects tax planning. These findings are consistent with the study by Paraswati & Purwaningsih (2024), which also suggests that company size does not influence tax planning. However, other studies, such as those by Lailiyah et al. (2024), have found that company size can enhance the effect of CSR in reducing tax aggressiveness and improving the quality of tax planning.

CONCLUSION

Based on the data analysis and discussions from the previous chapter, this study looks at how corporate social responsibility (CSR) affects tax planning, with company size acting as a factor that might influence this relationship. The results show that CSR does not have an impact on tax planning, and company size does not change how CSR relates to tax planning. As a result, tax planning in companies within this industry is not affected by their CSR activities or their size.

This study has limitations in terms of a relatively short observation period, a limited sample size, and the use of certain indicators that may not fully describe the complexity of CSR and tax planning as a whole. Therefore, further research is recommended to extend the research period, increase the sample size, use more varied measurement indicators, and consider adding other moderating or intervening variables to provide a more comprehensive understanding. In addition, companies are expected to continue to improve transparency and the implementation of CSR in a sustainable manner, and the government can use these findings as material for consideration in formulating policies that encourage the implementation of more ethical CSR and tax planning.

ACKNOWLEDGEMENT

With sincere gratitude to Almighty God, the author would like to express the deepest appreciation to all parties who have provided support and assistance in completing this research entitled "The Effect of Corporate Social Responsibility (CSR) on Tax Planning with Company Size as a Moderating Variable in Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2020–2024 Period." The author extends heartfelt thanks to the university leadership, academic supervisors, and all individuals who contributed valuable guidance, feedback, and facilities throughout the research process. Appreciation is also conveyed to institutions and data sources, particularly the Indonesia Stock Exchange (IDX), the Ministry of Finance of the Republic of Indonesia, and Statistics Indonesia (BPS), as well as the companies included in this study through their published financial and sustainability reports, which enabled the author to obtain and process the necessary data. Finally, the author expresses sincere gratitude to beloved family and friends for their prayers, encouragement, and continuous motivation. It is hoped that this research will provide meaningful contributions to academic development, particularly in the fields of taxation accounting and responsible corporate practices.

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