

Conference Paper

The Influence of The Firm Size and The Cost Of Debt Against Tax Avoidance with Corporate Social Responsibility (CSR) and Good Corporate Governance (GCG) as The Moderate Variable

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Abstract

This research aims to know the influence of the firm size and the cost of debt against tax evasion with Corporate Social Responsibility (CSR) and Good Corporate Governance (GCG) as variables in Moderation Company Sector Mining listed on the Indonesia stock exchange (BEI) in 2012-2016. The factors that were tested in this study i.e. the firm size, the cost of debt and CSR as well as GCG as Variable moderation.

This research sample selection method is using a purposive sampling technique with a total of 6 companies in the mining sector of the BEI meets the criteria. The data obtained are then processed using the software SPSS (Statistical Program of Social Science) version of 22.0. To know the magnitude of the influence of the firm size, the cost of debt and CSR as well as GCG As Variable regression model analysis of moderation is used multiple linear, interaction test (MRA), an analysis of the correlation and coefficient of determination.

The results showed that the firm size and the cost of the debt effect significantly to Tax Avoidance. And moderation research results showed that CSR is able to moderate the influence of firm size and the cost of Debt against Tax Avoidance in a significant way, however, is a Moderation Pure (Pure Moderators).

While the GCG Managerial Ownership by proxy are able to moderate the influence of firm size with Tax Avoidance but a Moderation Quasi (Quasi Moderators) and the GCG was able to moderate the influence of debt Costs with Tax Avoidance but a Moderation Pure (Pure Moderators).

Keywords: firm size, cost of debt, Corporate Social Responsibility, Good Corporate Governance and Tax Avoidance.

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1. Introduction

Taxes for the Government in a country is one of a very important sources of receipts to finance expenses the State good routine expenditures as well as expenditures for development that aims to realize a better and equitable and prosperous society. as for

companies, the tax is a burden that will reduce net income and has been a public secret that companies always want a minimum tax payment maybe (Prakosa, 2014).

According to Siahaan (2010), there are three phases/steps to be performed in the company of minimizing taxes imposed. The first step, the company tried to avoid tax either legally or illegally. The second step, namely trying to reduce tax burden either legally or illegally. The third or last step when the two previous steps cannot be done then the taxpayers will pay for taxes. One of the efforts to minimize taxes is with strategies and techniques is conducted legally and safely for the taxpayers because it does not conflict with the provisions of the taxation with tax avoidance.

Cahyani (2010) States that the level of compliance for individual taxpayers for the developing countries in Asia between 1.5% and 3%. In Indonesia, the percentage of taxpayer compliance rate is relatively low compared to other Asian countries. Associated also with the research that has been done by Uppal (2005) regarding the case of tax evasion in Indonesia, he said that the cases of tax avoidance have been much happening in developing countries, this is done by not reporting or report but does not correspond to the actual state of upper income that can be taxed.

The phenomenon of tax avoidance that happens in Indonesia was published in the news online (www.membunuhindonesia.net) on October 20, 2015. In 2014 the illegal flow of money out of the country increased almost two-fold during the ten years of Rp141,82 trillion in 2003 to become Rp227,75 trillion, increased significantly mainly occurred in the mining sector. In 2003 the flow of illegal money in the mining sector reached Rp11,80 trillion, while the year 2014 rose reached Rp23,89 trillion. Based on the data collected, the value of the realization of tax revenue in the mining sector only amounted to Rp96,9 trillion. This value is very small when compared to the gross domestic product (GDP) which reached Rp 1.026 trillion. Thus, the ratio of tax revenue to GDP (tax ratio) only the mining sector amounted to 9.4%. The ratio shows an indication of financial crimes (financial crime) and the evils of taxation (tax evasion and avoidance) involving the mining company in Indonesia which is detrimental to the country's finances.

The phenomenon of tax avoidance in other online media (www.metrotvnews.com) Tuesday, May 16, 2017 at 20:19 WIB, Tax fairness forum representative, Nurkholis Hidayat said it observed the tax avoidance in the mining sector. He said "the rule of law makes it legal (tax crimes). Because the rule of law we are riddled with loopholes that are exploited by tax payers ", he also explains the design setting contract work on a mining company operating in Indonesia provides a loophole for tax payers do tax evasion for example, Freeport, which highlights rarely there is a contradiction between the interests of the Government to control surveillance taxes based on production. In the same

occasion, ICW Research Manager Firdaus Ilyas says the mining of natural resources, contribution to the acceptance of his taxes isn't much, even the last few years his contribution went down steadily.

TABLE 1: Directorate General of Tax data on compliance with the annual reporting of the SPT in the mining sector.

	2011	2012	2013	2014	2015
report	3.955	4.055	3.943	3.795	3.580
not report	4.148	4.048	4.160	4.308	4.523
<i>Tax Ratio</i>	12.09%	8,49%	4,94%	4,43%	4,72%

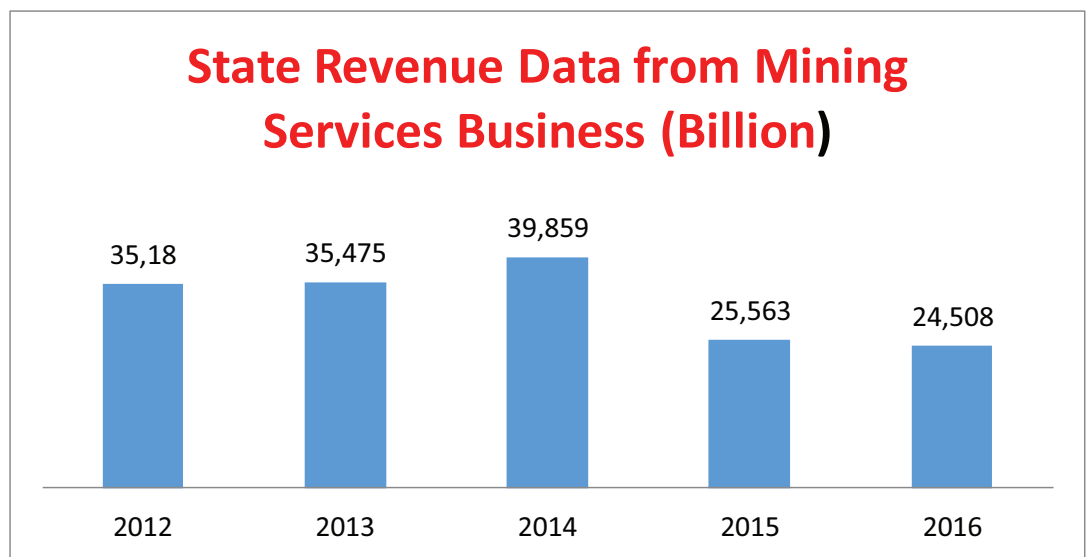


Figure 1: Acceptance of the State Data (Source: www.minerba.esdm.go.id).

According to Pohan (2013), tax avoidance is tax avoidance strategies and techniques is conducted legally and safely for the taxpayers because it does not conflict with the provisions of the taxation. The methods and techniques used is by exploiting (grey area) contained in the laws and regulations of the taxation itself.

Based on the research of Diantari and Ulupui (2016) said that differences of interest between the company and based on the theory of fiskus agents will cause non-compliance carried out by taxpayers or the management companies that have an impact on the company to do a tax avoidance. Jacob (2014) defines a tax avoidance as an action to do the reductions or minimize tax obligations is carefully set up in such a way to take advantage of the gaps in terms of taxes, such as the imposition of taxes through transactions that are not the object of the tax. For example, a company that converts the employee benefits in the form of money into the grant of natura, because natura is not an object of PPh 21.

The company is a taxpayer, so the firm size is considered capable of affecting the way a corporation in fulfilling the obligations of his taxes and is a factor that can lead to the occurrence of tax avoidance. The firm size shows stability and the company's ability to conduct its economic activity. The larger firm size is increasingly becoming the Centre of attention from the Government and would cause a tendency to be dutifully (compliances) or avoid taxes (tax avoidance) (Kurniasih & Sari, 2013). The firm size is shown through the log total assets, because it judged that this measure has a level of stability that is more than any other proxies and continuous between the period (Yogiyanto, 2007:282). Companies grouped into a large size (has a great asset) will tend to be more stable and better able to generate profits when compared to companies with total assets of small (Indriani, 2005) in (Rachmawati and Triatmoko, 2007). A large and stable profit will tend to encourage companies to undertake the practice of tax avoidance because of the large profits will cause a huge tax burden. Small-scale companies are not able to manage load optimally because his taxes are experts in the field of taxation are minimal (Nicodeme, 2007) in (Darmadi, 2013). Related research conducted by Kurniasih and Mary (2013) found that the firm size's negative effect against tax avoidance in the manufacturing companies listed on the Indonesia stock exchange. Other studies conducted by Nugroho (2011), Adelina (2012), Fatharani (2012), Darmawan (2014), and Calvin (2015) found that the firm size's positive effect on tax avoidance. Research is also carried out by Asfiyati (2012) and Kristiana (2013) shows that the firm size have no effect against tax avoidance.

In order to maintain and develop its business, the company also need external sources of funding from creditors in the form of debt. Return to creditors is interest. For companies that are owed, interest is the returns that must be given to creditors in the company's debt can be repaid, the rate of return is what will be the cost of debt for the company (Elsa and Anna, 2014). To obtain the optimal profit, companies are expected to increase revenue and push the load on a minimum level. One of the burdens that are essential to run by the company is a tax burden that must be paid out of the company in accordance with the regulations. Research on the influence of the cost of the debt against tax avoidance has been done several times. This research ever done by Masri and Dwi (2012). The results show that the tax avoidance of positive effect against the cost of debt. The same study also conducted by Elsa and Anna (2014) and shows results that are consistent with the research of Masri and Dwi (2012). Different results shown by research conducted Novianti (2014) that shows that tax avoidance is not a positive effect against the cost of debt. In addition, this research has also been

done by Erniawati (2014) that shows that tax avoidance of negative effect against the cost of debt.

Anita (2015) stated that the company is expected to not only concerned with profits, but also see the environment where business went on. The relationship between the Organization and the community is not just a matter of neighborly, this relationship is more appropriately viewed as a form of social responsibility of organizations or companies or in terms of popularity currently referred to as Corporate Social Responsibility (CSR). CSR is a form of commitment to the business activity to act ethically, contributes in economic development, and improve the quality of life of workers and the public (Wijayanti dkk.: 2016). This indicates that the company as an operating agency of the taxpayer or his efforts with regard to natural resources is obliged to carry out the activities of Corporate Social Responsibility (Dwilopa: 2016).

This shows that CSR as a management policy will always be associated with the concept of ethical and moral management of the company, where in ethical and moral management of the company is high then it will enhance the implementation of CSR and express it properly, otherwise at the time of the condition of the ethical and moral management of the company, then the disclosure of CSR into the arena to perform manipulation of accounting fraud in the form of taxes, so as to provide more benefits to management of the company (Castello and five: 2006 in Mutmahanah and Septiani: 2017). The company's action in minimizing tax liabilities of the company led to the existence of a difference between the calculation of the tax burden which set rates on Act and reported in the financial statements of the company. Such action is an action that is not socially responsible, because the rules of Corporate Social Responsibility (CSR) is that the company is also obliged to obey in terms of taxation of his responsibility to the Government (Prasista & Setiawan: 2016). Initially Corporate Governance was motivated by financial scandals that occurs in companies in different countries especially developed countries. Cases which occurred for instance in the Enron, WorldCom, Tyco, and Barings Bank, PT Lippo Tbk and PT Kimia Farma Tbk. In the meantime, various media reported more companies – company of non public a violation related to the report Finance. Along with the growing complexity of the business in various countries in the world then, corporate governance soon developed in other countries, particularly in developing countries such as Indonesia. The failure of major companies, financial scandals and economic crisis in some countries, has focused attention on the importance of good corporate governance (FCGI, 2011). Presence of good corporate governance in crisis recovery in Indonesia become absolutely necessary, given the good corporate governance requires a good management within an organization (Hastuti, 2005).

Based on the background of research that has been outlined above, then the outline of the problem in this research are (1) What is the firm size's influence against tax avoidance? (2) what is the cost of debt's influence against tax avoidance? (3) what is the CSR is able to moderate the influence of firm size against tax avoidance? (4) what is the CSR is able to moderate the influence of costs debt against tax avoidance? (5) what is the GCG is able to moderate the influence of firm size against tax avoidance? (6) what is the GCG is able to moderate the influence of cost debt against tax avoidance? For the purpose of this research is (1) to know and test whether there is influence between the firm size against tax evasion (2) to know and test whether there is influence between the cost of the debt against tax avoidance (3) to know and test whether the CSR moderate firm size the influence of against tax avoidance (4) to know and test whether the CSR moderate the influence of costs debt against tax avoidance (5) to know and test whether the GCG moderate the influence of firm size against tax avoidance (6) to know and test whether the GCG moderate the influence of debt costs against tax avoidance.

2. Literature Review

2.1. Agency theory

Agency theory explains the existence of the parties within the company who have a wide range of interests to achieve specific objectives in the activities of the company. This theory describes the company as an intersection between the owner of the company (principal) and management (agent). Agent is obligated to manage the company with the best. The presence of a heavy responsibility, agents are demanding the principal to get the reward that suits your interests.

The purpose of the separation of ownership from management of the company, i.e. so that the owner of the company received the most profits with cost efficient as possible with his company managed by professional staffs. The professional staffs, on duty for the benefit of the company and have discretion in running a management company, so in this case the professionals serve as agents of shareholders. The larger the company maintained profit gaining increasingly greater profits derived agent.

2.2. Stakeholder theory

Stakeholder theory generally suggests that companies are not only responsible for the welfare of the company but must have a social responsibility to consider the interests of

all parties affected by corporate strategy or policy actions. The success of a company depends greatly on its ability in balancing the diverse interests of stakeholders or stakeholders (Lako, 2011; 7).

Stakeholders is all parties both internal and external ties that are influenced or affected, are directly or indirectly by the company. The limitations of these stakeholders suggests that the company should pay attention to stakeholders, as they are the parties that are affected by and affect either directly or indirectly of the activities and the policies taken by the company. If the company does not pay attention to stakeholders is not possible will reap the protests and can eliminate the legitimacy of stakeholders (Adam c. H, 2002) in (Hadi, 2011).

2.3. Firm size

According to Agnes Sawir (2012:17), the firm size is a measure that can determine the level of ease company raise funds from the capital markets. Determination of size of companies in this study are based on the total assets of the company.

According to Bestivano (2013:6) the firm size can be measured using the total assets, income or capital of the company. One benchmark that shows her little big company is the size of the assets of the company. The company has a total assets of great shows that the company has reached a stage of maturity, where in this stage of the company's cash flow positive and already is considered to have a good prospect in a period of relatively stable and more capable of generating profits as compared with the total assets of the company.

According to Hartono (2015:282) the measurement of the firm size can be calculated with the formula as follows:

$$\text{Firm size} = \text{Ln Total Assets}$$

Description:

LN = natural logarithm.

2.4. Cost of Debt

In managing and developing the business was run, the company has two main sources of acquiring funding source i.e. internal and external sources. Internal sources derived from operating profit generated by the company, whereas external sources obtained through lenders or investors. Several reasons why companies tend to owe rather than

issuing securities, one of which is funding the liability has a low cost. The company uses the liability of companies that have a value higher than companies that don't (Modigliani and Miller, 1963) in (Masri and Martani, 2012).

In taxes, the cost of debt is set to KMK No. 1002/KMK. 04/1984. In terms of income tax calculation purposes, the size comparison between debt and own capital assigned extended three compared to one (3:1). Understanding debt according to KMK No. 1002/KMK. 04/1984 is average balance at the end of each month are calculated from all good debt long-term debt or short-term debt, other payables. Interest on debt that is recognized as the cost is of interest on the debt that the comparison to capital that is extended three compared to one (3:1).

According to Warsono (2003:139) the measurement of the cost of debt can be calculated with the formula as follows:

$$K_d = \frac{\text{interest expenses}}{\text{an average of short and long term debt}}$$

2.5. Tax and Tax Avoidance

Tax is one of the sources of government funding for the construction, either the Central Government or local governments. The people who pay taxes will not benefit from the tax directly. Because the tax is used for public interest, not for personal gain. Taxes can be defined as a compulsory levy paid people to the State. And will also be used for the benefit of the Government and the public. The definition of taxes according to the laws of the Republic of Indonesia Number 28 year 2007 the third Change in the law number 6 Year 1983 on general provisions And Taxation Procedures are mandatory contributions to the State are indebted by private persons or entities who are forced by law to not get rewarded directly and used for the purposes of the country for most of the prosperity of the people.

Efforts to minimize tax is often referred to with the planning tax (tax planning). General tax planning refers to the process of reverse transactions and business tax payers so that the tax debt is in the minimum amount, but still in the frame of taxation. According to Sari and Kurniasih (2013) tax evasion is not a violation of the tax legislation because of the effort the taxpayer to reduce, avoid, minimising the tax burden and done in a way that allowed by law taxes. Acts of tax evasion is done through the mechanism of tax management. Tax management is a way to fulfill the obligations of the tax correctly, but the amount of taxes paid is pressed as low as possible to earn profit and liquidity is expected. Tax evasion can be measured using cash effective tax rate.

2.6. Corporate Social Responsibility (CSR)

CSR is a form of activities by companies to improve corporate economy while improving the quality of life of employees and their families and also the quality of life of the local community. According to Cheng and Julius (2011), CSR activities can provide many benefits, such as: can enhance the image and attractiveness of the company in the eyes of investors and financial analysts, sales may indicate the brand positioning, and can increase sales and market share. Disclosure of CSR is the process of giving of information to the groups concerned about the company's activity and its impact on society and the environment (Mathews, 1995) in (Rosiana dkk., 2013). According to Said (2009) disclosure of CSR information is expressed with regard to the company's social activities done company. The methods used in this research is to use content analysis for disclosure of CSR, namely by observing the information contained in the annual report relating to the disclosure of corporate social responsibility. This CSR measurement variables is done using check list based on the Global Reporting Initiative (GRI). The expected number of items disclosed the company as much as 91 items. This measurement is done by matching the items on the check list with items that were disclosed in the company's annual report. If the item i disclosed then provided a value of 1, if an item i did not disclosed then provided a value of 0 on a check list. As for the formula to calculate the CSRI as follows:

$$CSRI_j = \frac{\sum x_{ij}}{n_j}$$

Description:

$CSRI_j$: index broad disclosure of social and environmental responsibility of the company j .

$\sum x_{ij}$: the value of 1 if the item i disclosed; a value of 0 if the item i was not disclosed.

N_j : the number of the item to the company j , $n_j \leq 91$.

2.7. Good Corporate Governance (GCG)

Based on the decision of the Minister of State-owned enterprises Number KEP-117/M-MBU/2002, Good Corporate Governance is a process of the structure that is used by the Organization to improve the success of STATE-OWNED enterprises and corporate accountability to realizing shareholder value in the long run by remaining attentive to the interests of other stakeholders, based on legal regulations and the ethical values. The Asian Development Bank (ADB) explains that good corporate governance contains

four main values which are: accountability, transparency, predictability, and participation. Other understanding of the Finance Committee on Corporate Governance Malaysia stated that good corporate governance is a process and structure used to direct at the same time managing the business and Affairs of the company in the direction of increased business growth and corporate accountability. As for the goal eventually is to raise the stock value in the long run but keep paying attention to the various interests of its shareholders.

One of the elements of GCG that affect the incentive for management to implement the best interests of shareholders is the possession of shares by management. Management ownership is defined as the percentage of shares owned by management who actively participated in the decision making of the company that includes the Commissioner and the Board of Directors (Sri Rahayu, et al, 2010). Managerial ownership is the percentage of ownership the management who actively participate in decision making. Managerial ownership measured by the percentage of shares owned by the management company of all outstanding shares (Julianti, 2015).

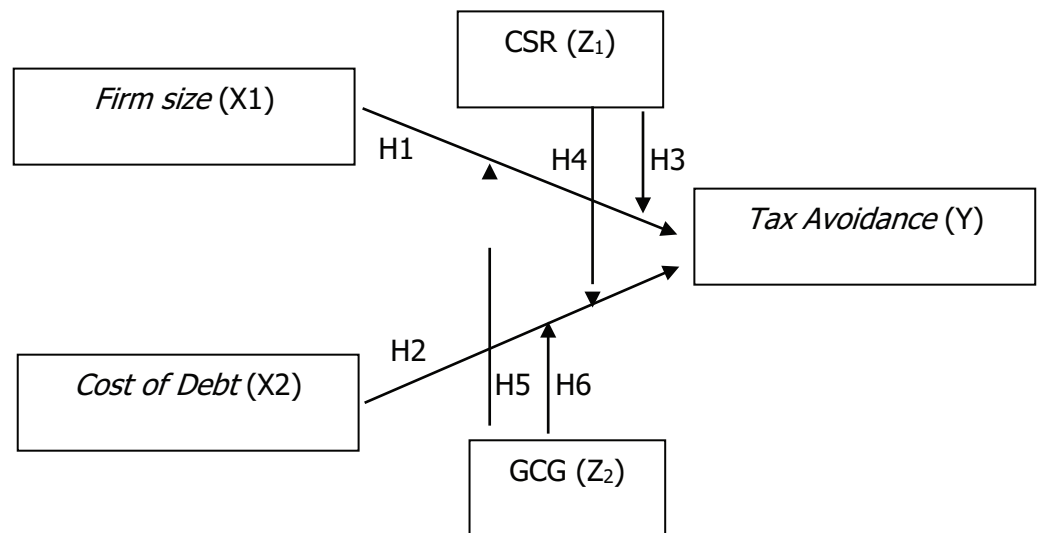


Figure 2: Framework.

2.8. Research Hypothesis

Based on the background, the formulation of problems, the purpose of the research and literature review that has been put forth, then the hypothesis may be submitted as follows:

H1: Size effect on corporate tax avoidance

H2: The cost of debt to tax avoidance

H3: Size effect on corporate tax avoidance if moderated by corporate social responsibility

H4: The cost of debt to tax avoidance if moderated by corporate social responsibility

H5: Size effect on corporate tax avoidance if moderated by good corporate governance

H6: Cost of debt to tax avoidance if moderated by good corporate governance.

3. Research Method

These studies are associative with the method of quantitative research data that is processed and analyzed quantitatively to draw the conclusion. This means that research analysis on numerical data (numbers). This research uses the associative method because the goal would like to find the relationship between the dependent variable and influence with its independent variables. The source of the data in this study is secondary data i.e. data obtained indirectly (obtained from the other party). Secondary processed data in the study was obtained from the financial reports of the company's mining sector listed in the Indonesia stock exchange. The financial statements can be obtained from the official website i.e. Indonesia stock exchange www.idx.co.id.

The study tested how the influence of firm size and the cost of debt against tax avoidance as a variable *corporate social responsibility and good corporate governance* with moderation. The object of the company used in this research is the company going public are included in the mining sector. Data obtained at the Indonesia Stock Exchange site, the path of General Sudirman Kav 52-53 Jakarta 12910. The object of the research was selected by the method of purposive sampling using the criteria specified. Based on purposive sampling obtained samples as 6 companies and number of 30 observations obtained from 6 companies multiplied by 5 years.

The population in this research is the mining sector companies were listed on the Indonesia stock exchange (idx) 2012-2016 period. As for the technique of sampling in this study using a nonprobability sampling with sampling purposive. Purposive sampling is one of the techniques of nonprobability sampling which could be construed as a determination of the sample with a particular consideration. As for the sample selection criteria in this research are as follows: (1) companies in the mining sector registered in BEI 2012-2016 period. (2) the company that uses the units of the value of the rupiah in their financial reports. (3) a company which has interest expenses and tax burden. (4) to

publish financial statements in full and consecutive years of 2012-2016 that have been audited. (5) companies that have not experienced losses during years of research.

3.1. Operational Research Variables

This research uses data analysis using the classic assumption, namely normality test, multicollinearity test, heteroscedasticity test and autocorrelation test. In addition, to determine the relationship of the research variables using multiple regression test. Methods of analysis used to test the hypothesis in this study was the multiple regression method. Multiple regression method, namely the statistical methods used to test the relationship between several variables to one free variable. This technique is needed in a wide range of good decision making in policy formulation as well as in management of scientific study. According to Ghozali (2011:13) multiple linear regression methods can be formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \dots \dots + \beta_n X_n + e$$

Description:

Y = The dependent Variabel

α = Constants

β = Regression Coefficient

X1-Xn = Independent variable

e = error regression (regression error)

In addition, in this research also calculates the coefficient of determination (R^2 test) which essentially measures how far the ability of the model in explaining variations in the dependent variable. The coefficient of determination (r^2 Test) is between 0 (zero) and 1 (one). Increasingly r^2 approaches zero, the small influences all the variables are independent of the dependent variable value (in other words, the smaller the capability model in explaining the change in the dependent variable values). The testing of this research then uses test coefficient regression partially (t-test). This test is done to find out the influence of independent variable the dependent variables against partially. To determine the value of the t-table, significant levels of use are of 5% ($\alpha = 0.05$) with a confidence level of 95%. Not only hypotheses test, other test used are Moderated Regression Analysis (MRA) is a regression analysis that uses analytic approach that maintains the integrity of the sample and provide the basis for controlling the influence of variable moderator. Moderated Regression Analysis (MRA) is a regression analysis

TABLE 2: Variable Operational.

Variable	Definition	Indicator	Scale
Dependent (Y) <i>Tax Avoidance</i>	Tax Avoidance is the attempt of tax evasion is done legally and safely for the taxpayers because it does not conflict with the provisions of the taxation.	$CETR = \frac{Payme}{income\ 1}$	Ratio
Independent (X1) <i>Size of company</i>	Is the scale of the company's total assets as seen from the company at the end of the year.	Size of company = Ln Total Assets	Ratio
Independent (X2) <i>Cost of Debt</i>	The cost of debt is the effective interest rate (effective rate) paid toward the debt from loans to financial institutions or other sources.	$K_d = \frac{interest\ expense}{average\ dept}$	Ratio
Moderating (Z1) <i>Corporate Social Responsibility (CSR)</i>	CSR is the company's contribution towards the goal of sustainable development by means of impact management (minimization of the negative effects and maximization of existing positive impact) on the entire range of stakeholders are of interest.	$CSRI_j = \frac{\sum_{xij}}{nj}$	Ratio
Moderating (Z2) <i>Good Corporate Governance (GCG)</i>	Corporate governance is the set of rules that establish the relationships between the shareholders, administrators, the creditors, employees and holders of other external and internal interests with respect to rights – rights and obligations of them or the system directing and controlling the company	Managerial ownership = $\frac{shares\ owned\ by\ manager}{Stock\ outstanding}$	Ratio
Source of data processed			

that uses analytic approach that maintains the integrity of the sample and provide the basis for controlling the influence of variable moderator.

3.2. Analysis And Review

Descriptive statistics give an overview or description of a median value as seen from the data – average (mean), standard deviation, minimum, maximum, variants, sum, kurtosis

and skewness, range (slope distribution). Descriptive statistics can be viewed in report presentation of financial data governance gives an overview of descriptive statistics variable from sample research.

TABLE 3: The Results Test of Descriptive Statistics.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Firm Size	30	26.29	30.55	28.6737	1.23673
Cost of Debt	30	.01	.17	.0722	.05082
Tax Avoidance	30	.16	2.24	.7151	.53222
Corporate Social Responsibility	30	.11	.58	.2284	.11532
Managerial Ownership	30	.00	.82	.1682	.27116
Valid N (listwise)	30				

3.3. Normality Test

In this study, a test of normality in the detection with the analysis of the normal probability plots graphs and analysis of non-parametrik Kolmogrov Smirnov.

TABLE 4: Normality Test.

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.65841598
Most Extreme Differences	Absolute	.148
	Positive	.148
	Negative	-.123
Test Statistic		.148
Asymp. Sig. (2-tailed)		.092 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
Source: output SPSS22		

Based on the output shown in table 4.2 normality test with the Kolmogorov Smirnov (K-S) shows the magnitude of the value of the Kolmogorov Smirnov was 0.148 and their significance levels are at 0.092. This indicates that the regression models meet the assumptions of normality because their significance levels in excess of 0.05.

3.4. Multicollinearity Test

TABLE 5: Multicollinearity Test.

Model		Coefficients ^a			
		T	Sig.	Collinearity Statistics	
				Tolerance	VIF
1	(Constant)	-.162	.873		
	Firm Size	.012	.034	.997	1.003
	Cost Of Debt	-2.043	.041	.997	1.003

a. Dependent Variable: Tax Avoidance

Source: output SPSS22

In table 4.3 output coefficients, i.e. the test of multikolonieritas can be seen in the value of tolerance and his opponent variance inflation factor (VIF). Based on the output, the value of the variable tolerance size enterprise 0.997 1.003 0.10 and $VIF \geq \leq 10$, whereas the value of variable cost of debt tolerance 0.997 1.003 0.10 and $VIF \geq \leq 10$. Then it can be inferred that didn't happen multicollinearity among variables of the study.

3.5. Heteroscedasticity Test

On the graph or scatterplot 4.1 image can be seen that the resulting output shows the points spread above and below the 0 on the Y axis. This means not going heteroscedasticity on regression models so that the regression model is worth used.

3.6. Autocorrelation Test

Based on Table 4.4 noted that Durbin-Watson test results of 1.258, whereas in table DW with the number of observations (n) = 30 and the number of independent variables (k) = 0.05 significance level 3 with the obtained and 1.2138 $dL = dU = 1.6498$. So the value of $4 - dL = 4 - 1.2138 = 2.7862$ and $4 - dU = 4 - 1.6498 = 2.3502$. Then it can be

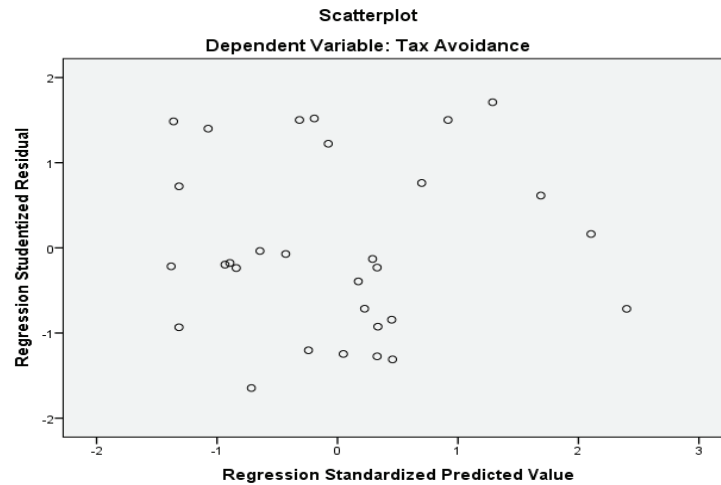


Figure 3: Scatterplot Graphs (Heteroscedasticity Test) (Source: *output* SPSS 22).

TABLE 6: Autocorrelation Test.

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.366 ^a	.134	.070	.68237	1.258
a. Predictors: (Constant), Cost of debt, Firm size					
b. Dependent Variable: Tax Avoidance					
Source: <i>output</i> SPSS 22					

concluded that there is no autocorrelation because the value of DW of 1.258 ($1.258 \leq 4 \leq 4$).

3.7. Multiple Linear Regression Model Analysis

TABLE 7: Multiple Linear Regression Model.

Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	
1	(Constant)	-1.592	9.844	
	Firm size	.036	2.924	.002
	Cost of debt	-.306	.150	-.366
a. Dependent Variable: Tax Avoidance				
Source: <i>output</i> SPSS 22				

Based on table 4.5, the values in the output is then put into a multiple linear regression equation follows.

$$Y = \alpha + b_1X_1 + b_2X_2 + e$$

Tax Avoidance = $\alpha + b_1$ + b_2 size enterprise debt costs + e

Tax Avoidance = 0,036 1,592 +-size enterprise-0.306 costs debt + e

The meaning of these equations is:

1. The value of a constant (a) registration-1.592 stated that when fixed/constant, (the firm size, and the cost of debt) then the magnitude of the value of the tax avoidance is -1.592.
2. The value of the coefficient of regression variables are the firm size (b_1) is positive i.e. 0.036, this may imply that any increase in the firm size is 1%, then the tax avoidance will also increase of 0.036 (assuming the variables another value is fixed). The coefficient is positive it means going on a positive relationship between enterprise size and tax avoidance, the rising level of company size then the rising level of tax avoidance.
3. The value of the regression coefficient of the variable cost of debt (b_2) is negative i.e.-0.306, this may imply that any increase in the cost of debt amounting to 1%, then the tax avoidance will be decreased by 0.306 (assuming another variable's value anyway). The coefficient is negative that means relations between the negarif the cost of debt and tax avoidance, the rising level of debt costs then the lower the level of tax avoidance.

3.8. Coefficient of Determination

TABLE 8: The Correlation Coefficient.

Model Summary ^b			
Model	R	R Square	Adjusted R Square
1	.366 ^a	.134	.070
a. Predictors: (Constant), the cost of debt, the firm size			
b. Dependent Variable: Tax Avoidance			
Source: <i>output</i> SPSS 22			

Based on the resulting output are present in table 4.6 summary, model coefficients of determination can be seen from the Adjusted R Square of 0.134 or 13.4%. This shows

that the independent variables (the firm size, and the cost of debt) can explain the dependent variables (tax avoidance) of 13.4% and the remaining 86.6% explained by other variables that are not included in this research.

3.9. The Test of Hypothesis

3.9.1. Test coefficient regression partially (t-test)

TABLE 9: The t-test results (Partial Test).

Coefficients ^a					
Model		T	Sig.	Collinearity Statistics	
				Tolerance	VIF
1	(Constant)	-.162	.873		
	Firm size	.012	.034	.997	1.003
	Cost of debt	-2.043	.041	.997	1.003

a. Dependent Variable: Tax Avoidance

Source: SPSS22 output

Based on table 4.7 knowable:

1. The Influence of Variable Firm Size

From the above table obtained results that their significance value of $0,034 < 0.05$. Then it can be inferred that the hypothesis 1 **was received**, which means that the variable firm size **affect significantly** to tax avoidance.

2. The influence of the cost of debt

From the table above that the results gained their significance $0.041 < 0.05$. Then it can be inferred that the hypothesis 2 **received**, which means that the variable costs of debt **affect significant** against tax avoidance.

3.9.2. Moderated Regression Analysis (Interaction test)

Based on table 4.8 can be known:

1. multiplication of variables between X_1 and X_3 is variable because of the moderating influence of moderating variables describe X_3 , X_1 and Y of the relationship.
2. From table 4.15 can be seen from the significant variables X_1 or the firm size has a significant value of 0.099 or greater than $\alpha = 5\%$ ($0,099 > 0.05$), variable X_3 or CSR

TABLE 10: MRA Test Results.

Coefficients ^a			
Model		T	Sig.
1	(Constant)	1.481	.151
	Firm size	-1.608	.120
	Corporate Social Responsibility	-1.111	.277
	Firm size*Corporate Social Responsibility	1.163	.025

a. Dependent Variable: Tax Avoidance

Source: SPSS22 output

has significant value $0.277 > 0.05$, and the X_5 is the result of the multiplication of X_1 and X_3 has a significant value of $0.025 < 0.05$, then it can be inferred that the hypothesis 3 was **received**, which means that variables of CSR **can moderate** the influence of firm size against tax avoidance.

3. Compliance with the requirements of the criteria when the X_3 not significant and X_5 significant, then it can be said that the variable nature of the word moderation Moderation pure (Pure Moderators).

TABLE 11: MRA Test Results.

Coefficients ^a			
Model		T	Sig.
1	(Constant)	-1.406	.172
	Cost of debt	-.360	.721
	Corporate Social Responsibility	.679	.503
	Cost of debt*Corporate Social Responsibility	-.069	.046

a. Dependent Variable: Tax Avoidance

Source: SPSS22 output

Based on table 4.9 knowable:

1. multiplication of variables between X_2 and X_3 is variable because of the moderating influence of moderating variables describe X_3 X_2 and Y of the relationship.
2. From table 4.16 can be seen from the significant variables X_2 or the cost of debt have a significant value of 0.721 or greater than $\alpha = 5\%$ ($0,721 > 0.05$), variable X_3 or

CSR has significant value $0.503 > 0.05$, and the X_6 is the result of the multiplication of X_2 and X_3 has a significant value $0.046 < 0.05$, then it can be inferred that the hypothesis 4 was **received**, which means that variables of CSR **can moderate** the influence of debt costs against tax avoidance.

3. Compliance with the requirements of criteria when on the X_3 not significant and X_6 is significant, then it can be said that the variable nature of the word moderation Moderation pure (Pure Moderators).

TABLE 12: MRA Test Results.

Coefficients ^a			
Model		T	Sig.
1	(Constant)	-1.270	.215
	Firm Size	1.160	.257
	Managerial Ownership	2.168	.040
	Firm Size*Managerial ownership	-2.171	.039

a. Dependent Variable: Tax Avoidance
Source: SPSS22 output

Based on table 4.10 knowable:

1. Multiplication of variables between X_1 and X_4 is variable because of the moderating influence of the moderating variable X_4 describes the relationship of the X and Y.
2. from table 4.17 can be seen from the significant variables X_1 or the firm size has a significant value of 0.257 or greater than $\alpha = 5\%$ ($0.257 > 0.05$), variable X_4 or managerial ownership has a significant value $0.04 < 0.05$ and X_7 is the result of the multiplication X_1 and X_4 has a significant value of $0.039 < 0.05$ can be concluded that the hypothesis 5 is **accepted**, which means that the variable is the managerial ownership can **moderate** the influence of firm size against tax evasion.
3. Compliance with the requirements of criteria when significant and X_4 X_7 is also significant, then it can be said that the variable nature of the word moderation Moderation Quasi (Quasi Moderator), meaning variables that moderate the relationship between independent variable with the dependent variables as well as being the independent variable.

Based on table 4.11 knowable:

TABLE 13: MRA Test Results.

Coefficients ^a			
Model		t	Sig.
1	(Constant)	-2.098	.046
	Cost of debt	.030	.976
	Managerial Ownership	1.793	.085
	Cost of debt*Managerial Ownership	-2.589	.016

a. Dependent Variable: Tax Avoidance
Source: SPSS22 output

1. Multiplication of variables between X_2 and X_4 is variable because of the moderating influence of the moderating variable X_4 depicts relationship X_2 and Y .
2. From table 4.11 significant can be seen from the variable X_2 or the cost of debt have a significant value of 0.976 or greater than $\alpha = 5\%$ ($0,721 > 0.05$), variable X_4 or managerial ownership has a significant value of $0.085 > 0.05$, and X_8 is the result the multiplication of X_2 and X_4 has significant value $0,016 < 0.05$, then it can be inferred that the hypothesis 6 was **accepted**, which means that the variable is the managerial ownership can **moderate** the influence of debt costs against tax avoidance.
3. Compliance with the requirements of criteria when X_4 not significant and X_8 significant, then it can be said that the variable nature of the word moderation Moderation pure (Pure Moderators).

4. Review

The research about tax avoidance by using two independent variables i.e. firm size and the cost of debt as well as moderation of two variables, namely corporate social responsibility and managerial ownership. The object is observed in this study are the companies that are in the mining sector were listed on the Indonesia Stock Exchange for the period 2012-2016. The influence of the variables the dependent variables independent of and the role of moderation can be explained as follows:

4.1. The firm size against Tax Avoidance

In this study, the firm size shows there is no significant effects against tax evasion. This can be seen in table 4.7 shows the significant value of 0.034 less than 0.05 significant level ($0.034 < 0.05$). This means H_a is received and H_o rejected. Then it can be concluded that there was significant influence between the variable firm size against tax avoidance.

However, according to the company's size to calculate directional t positive (0.12) shows that the larger the firm size's tax evasion rate of a company is increasingly high. Conversely, the smaller the firm size then the level of tax evasion is getting lower, because the company will tend to do tax evasion in an effort to minimize the tax burden that must be paid for.

The firm size into a scale that can classify companies into large and small companies, according to a variety of ways such as total assets or total company assets, the value of the stock market, the average rate of sale, and the amount of the sale. The company's maturity stage is determined based on total assets, the greater the total assets shows that the company has good prospects in a relatively long period of time. The results of this research are inconsistent with research conducted by research Saifudin and Derick Nuetral (2016) that indicates the firm size do not affect significantly to tax avoidance.

4.2. The cost of the Debt against Tax Avoidance

On the variable cost of debt in this study showed a significant effects against tax evasion. This can be seen in table 4.7 indicating significant value 0.041 smaller than 0.05 significant level ($0.041 < 0.05$). This means H_a is received and H_o is rejected. So it can be inferred that there was significant influence between the variable cost of debt against tax evasion.

However, it can be seen the presence influence the level of debt costs t count shows a negative direction (2.043-) meaning that the greater the level of debt on the company's costs will lower the level of tax evasion.

The cost of debt is the costs incurred in performing the company's payment obligations (debt). If the company is using debt financing on the composition, then there will be interest charges to be paid. The funding decision by management to owners of the company itself can make the description of the actions of tax evasion related to the effective tax rate. The results of this research relates to agency theory in the theory of agency stated that the use of debt by the company can be used to obtain tax savings

with incentives in the form of interest charges that would be a taxable income deduction taxes.

The higher interest costs would give the influence of reduced corporate tax burden. The higher the value of the company's debt then the value of the company's tax evasion will be even lower.

4.3. Firm Size influence on Tax Avoidance with Corporate Social Responsibility as the moderate variable

From the output of the data analysis was done by viewing the table 4.8 output MRA, it can be drawn the conclusion that corporate social responsibility can not moderate the relationship between the firm size with tax evasion. Look at the value of corporate social responsibility of 0.277 ($0,277 > 0.05$) and significant results from the multiplication between the firm size and corporate social responsibility applies of 0.025 ($0.025 < 0.05$). This means H_a was received and H_o was rejected.

From the test results the firm size variables MRA moderated by corporate social responsibility can be concluded that corporate social responsibility is a Moderation of the pure (Pure Moderators), meaning that corporate social responsibility can moderate the relationship between firm size variables and variable Tax Avoidance.

4.4. The cost of debt to Tax Avoidance with corporate social responsibility as the moderate variable

From the output of the data analysis was done by viewing the table 4.9 output MRA, it can be drawn the conclusion that corporate social responsibility can not moderate the relationship between the cost of the debt with tax avoidance. Look at the value of corporate social responsibility of 0.503 ($0.503 > 0.05$) and significant results from the multiplication between the cost of debt and corporate social responsibility, applies of 0.046 ($0.046 < 0.05$). This means H_a was received and H_o was rejected.

From the test results that debt costs variable MRA moderated by corporate social responsibility can be concluded that corporate social responsibility a Moderation of the pure (Pure Moderators), meaning that corporate social responsibility can moderate the relationship between cost of debt variables and variable Tax Avoidance.

4.5. Firm Size influence on Tax Avoidance with Good Corporate Governance as the moderate variable

From the output of the data analysis was done by viewing the table 4.10 MRA output, then it can be drawn the conclusion that good corporate governance may moderate the relationship between the firm size with tax avoidance. Look at the value of good corporate governance of 0.040 ($0.040 < 0.05$) and significant results from the multiplication between the firm size and corporate social responsibility, applies of 0.039 ($0.039 < 0.05$). This means H_0 rejected and H_a is received.

From the test results the firm size variables MRA moderated by good corporate governance can be concluded that good corporate governance is a Quasi Moderation (Quasi Moderator), meaning that good corporate governance can moderate the relationship between firm size variables and variable Tax Avoidance as well as being the independent variable.

4.6. The cost of debt to Tax Avoidance with Good Corporate Governance as the moderate variable

From the output of the data analysis was done by viewing the table 4.11 MRA output, then it can be drawn the conclusion that good corporate governance may moderate the relationship between the cost of the debt with tax avoidance. Look at the value of corporate social responsibility of 0.085 ($0.085 > 0.05$) and significant results from the multiplication between debt and costs good corporate governance, applies of 0.016 ($0.016 < 0.05$). This means H_a was received and H_0 was rejected.

From the test results that debt costs variable MRA moderated by good corporate governance can be concluded that good corporate governance is a Moderation of the pure (Pure Moderators), meaning that good corporate governance can moderate the relationship between cost of debt variables and variable Tax Avoidance.

5. Conclusions and Suggestions

5.1. Conclusion

This research aims to know the influence of the firm size and the cost of debt against tax avoidance with corporate social responsibility and good corporate governance as variable moderation on companies that are in the sector mining listed on the Indonesia

Stock Exchange period 2012-2016. Based on the results of the regression models, then researchers may conclude as follows:

1. The firm size affect significantly to Tax Avoidance. But in the mining company, the firm size there is a positive influence against tax evasion which means when the level of the size of firms has increased then the tax evasion will increase.
2. The cost of the debt affect significantly to tax evasion. On the mining company, the cost of debt have a significant influence against tax evasion which means the higher or the more debt a company low fees take effect against the tax evasion committed by the company such.
3. Corporate social responsibility is able to moderate the influence of firm size and the cost of debt against Tax Avoidance significantly. However, it can be concluded that corporate social responsibility is a Moderation of the pure (Pure Moderators), meaning that corporate social responsibility can moderate the relationship between firm size and cost of debt variables against Tax Avoidance variable, if shared the firm size and cost of debt.
4. Good corporate governance the managerial ownership by proxy are able to moderate the influence of firm size with tax evasion, and it can be inferred that good corporate governance is a Quasi Moderation (Quasi Moderator), meaning that the variables moderate the relationship between the independent variable and the dependent variable independent variable being shared, if the firm size.
5. Good corporate governance the managerial ownership by proxy are able to moderate the influence of debt costs with tax evasion, and it can be inferred that good corporate governance is a Moderation of the pure (Pure Moderators), meaning that corporate social responsibility can moderate the relationship between firm size and cost of debt variables against Tax Avoidance variable, if shared the cost of debt.

5.2. Suggestion

Researchers are aware that there are still many limitations in this study, researchers will therefore put forward recommendations to make this research can be developed better yet so that will provide better benefits. Suggestions for further research are:

1. Can add or change other variables that have not been included in this study the influence of tax evasion such as profitability, liquidity, institutional ownership structure, fiscal loss compensation, family ownership, and others.
2. Can expand the number of sample research and added a longer study period so that research results can be more comprehensive.
3. Can add to or replace the moderation in research looking for influence against tax evasion as book-tax difference, profitability, earnings management and others.
4. This study uses only the companies that are in the mining sector were listed on the Indonesia stock exchange, so that the number of samples that can be fulfilled appropriate selection criteria samples (purposive sampling) as 6 corporations. because of the limited time span then the research can be generalized to less well. So in the next research expected to find other sample criteria in order to be generalized as well.
5. Expected to use additional data collection techniques using data from financial statements, i.e. by adding the interviews or other methods to examine the tax evasion. So in subsequent research can identify the influence of tax evasion.

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