

The Effect of Corporate Social Responsibility (CSR) Disclosure and Political Connection on Corporate Tax Avoidance (A Study from Indonesia's Mining Sector Listed Companies)

Kinanti Ranum Falina^{1*}, Retno Yuni Nur Susilowati²

¹ Universitas Lampung; Indonesia; e-mail: kinantirfln@gmail.com

² Universitas Lampung; Indonesia; e-mail: retnoyunins@gmail.com

* Corresponding Author: kinantirfln@gmail.com

Abstract: This study investigates the effect of Corporate Social Responsibility (CSR) disclosure and political connection on corporate tax avoidance among mining companies listed on the Indonesia Stock Exchange (IDX) during the period 2020–2024. As CSR practices increasingly shape stakeholder expectations, questions arise as to whether such disclosures genuinely reflect ethical corporate behavior or are strategically employed to legitimize tax planning. In addition to CSR disclosure, political connection is examined as an external institutional factor that may influence firms' tax behavior by reducing regulatory scrutiny and enforcement risk. CSR disclosure is measured using the Global Reporting Initiative (GRI) index, while tax avoidance is proxied by the Effective Tax Rate (ETR). Additionally, political connection is identified based on the presence of politically affiliated individuals in the firms' board list. This study adopts a quantitative approach employing panel data linear regression analysis. The research population consists of mining companies consistently listed on the IDX during the observation period, with samples selected through purposive sampling, having 41 mining companies in total. This study aiming to contribute to academic discourse and practical implications for policymakers, investors, and regulators. The findings found that there are no significant effect between CSR disclosure and political connection on tax avoidance. The results of this study concluded that there are many factors both from internal and external that could affect tax avoidance activity in Indonesia's mining companies yet was not covered in this study.

Keywords: Corporate Social Responsibility (CSR); Effective Tax Rate (ETR); Mining Companies; Political Connection; Tax Avoidance.

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1. Introduction

Corporate Social Responsibility (CSR) and political connections have become widely discussed in academic research, especially for companies that are transparent in disclosing their CSR activities and board profiles. Today, firms are not only responsible for economic performance but also for contributing to sustainable development (Cui et al., 2025). CSR encourages companies to pursue profit while still caring about society, the environment, and employee welfare (Cui et al., 2025). Focusing only on financial results can harm long-term success, so firms are expected to balance both financial and social goals (Aramburu and Pescador, 2019). In Indonesia, this is reinforced by regulations such as Law No. 40 of 2007 and OJK Regulation No. 51/POJK.03/2017, which require companies to carry out and disclose CSR activities.

However, CSR disclosure is not always purely driven by ethical motives. Some companies use it as a “masking mechanism” or legitimacy tool to protect their reputation while engaging in tax avoidance ((Lanis and Richardson, 2012) in (Rahmatika et al., 2025)). In fact, certain CSR-related programs under Law No. 36 of 2008 can be used to reduce corporate tax obligations (Ivanda et al., 2024). This creates a situation where companies appear socially responsible while still minimizing their tax payments. Tax avoidance itself remains a controversial issue. It refers to legal efforts by companies to reduce the amount of tax they pay (Wang et al., 2020). While it can generate benefits such as lower costs, higher wages, and increased firm value (Jiang et al., 2022), it also reduces government revenue and raises concerns about fairness (Gao et al., 2025). From Agency Theory, this behavior can be explained

by conflicts between managers and shareholders, where managers may act in their own interest (Jensen, 1976 in Syarif & Koerniawan, 2025).

From a legitimacy perspective, companies try to maintain public approval when their actions do not fully align with social expectations. CSR becomes a tool to shape a positive image without necessarily changing risky practices (Archel et al., 2009). Based on the idea of a social contract, firms must meet societal expectations to survive, and CSR disclosure can help them do that even when engaging in aggressive tax strategies (Shocker and Sethi, 1973). As a result, companies may use CSR to reduce scrutiny and manage public perception (Wahab et al., 2022). This issue is especially visible in Indonesia's mining sector. These companies face strong pressure to disclose CSR due to environmental impacts, yet they are also prone to tax avoidance because of high profits and complex operations (Syarif and Koerniawan, 2025). The sector's tax ratio has been far below the national average (Ivanda et al., 2024), with significant tax arrears reported. Cases like PT Adaro Energy show how firms can engage in transfer pricing to shift profits while still maintaining strong CSR reporting (Trisnawati, 2021; OECD, 2022). Similar issues have also been found in other mining companies, indicating a gap between CSR disclosure and actual tax behavior.

Previous studies show mixed results regarding this relationship. Some find that CSR disclosure and political connections increase tax avoidance, as they help firms maintain legitimacy and reduce regulatory pressure (Acosta Garcia et al., 2024; Almutairi and Abdelazim, 2024; Ivanda et al., 2024; Karavitis et al., 2025; Wulandari and Fanani, 2024; Firmansyah et al., 2022; Indiarti & Widiatmiko, 2023; Yudianto & Damayanti, 2022). Others find the opposite, suggesting that CSR reduces tax aggressiveness and that political connections can strengthen oversight (Ding et al., 2022; Du and Li, 2024; Rashid et al., 2024; Yusuf et al., 2025; Diningrum and Kurniawati, 2024; Rusli et al., 2025). These mixed findings highlight a clear research gap, raising the question of whether CSR reflects genuine responsibility or is simply a strategy to maintain legitimacy while engaging in tax avoidance.

2. Literature Review

Legitimacy Theory

According to legitimacy theory (Dowling and Pfeffer, 1975) in Ivanda et al. (2024), companies get their operational legitimacy from the social context in which they function, based on mutually agreed-upon contracts and societal goals. Shocker & Sethi (1973) explained that every organization, including businesses, operates in society based on an unspoken agreement that allows it to exist. To survive and grow, it must provide something useful for the public and share benefits fairly with the groups that support it. To keep this right, the organization has to continually show that it is legitimate and relevant, meaning that people still need its services and accept the way it shares its rewards.

From this perspective, CSR reporting is used more as a way to maintain a company's legitimacy than as a genuine act of ethical responsibility. This is especially true for mining sector that associated with serious environmental and social impacts, such as ecosystem damage, contamination of water resources, displacement of traditional communities, and conflicts with local residents (Schwartz et al. (2021) in Oliveira & Da Silva (2026)). Legitimacy theory can highlight the company's opportunistic behavior to provide a good image on society, while still manage to maximize their operational profit.

Agency Theory

An agency relationship refers to a contractual arrangement where one or more individuals (known as principals) appoint another individual (the agent) to carry out certain tasks on their behalf, which includes granting the agent some level of decision-making authority (Jensen, 1976). In most agency relationships, both the principal and the agent will face some costs to monitor and control behavior (both financial and non-financial, making the agent's decisions may not always match what is best for the principal (Jensen, 1976). Management required to make decisions to improve the welfare of company owners, with one way to increase the net income generated by the company, triggering the management to avoid taxes through low tax payments to the government and increasing net profit (Wirianata et al., 2024). Additionally, management's political ties with government officials and policymakers encourage greater confidence in taking risks, as these relationships reduce uncertainty and provide a sense of protection when making strategic decisions (Indiarti & Widiatmiko, 2023).

Upper Echelon Theory

The upper echelon theory by Hambrick & Mason (1984) in Yudanto & Damayanti (2022), explains that the leader's characteristics could influence the performance produced by an entity. This theory suggests that decisions made by top management shape a company's strategies and overall direction resulting that leadership plays a crucial role in determining strategic choices, which ultimately influence the company's performance, including the making decisions in doing tax avoidance (Yudanto & Damayanti, 2022).

Corporate Social Responsibility (CSR)

Bowen (1953) in Seelent et al. (2025), as the pioneer of the Corporate Social Responsibility (CSR) movement, was the first to describe CSR as the "social responsibilities of businessmen and businesswomen" that emphasized that business leaders should make decisions that align with societal goals and values, not merely those that serve the company's internal interests. The Commission of the European Communities (CEC) defined Corporate Social Responsibility (CSR) as a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis. CSR emerges as a response to stakeholder pressure, urging companies to focus not only on profit but also to take responsibility for the economic, social, and environmental impacts of their operations (Wulandari and Fanani, 2024). CSR is presented voluntarily to not imposed under government regulations that involves taking social and environmental impacts into an account and an ethical manner toward stakeholders (Turcotte and Lachance, 2023). CSR within a company includes several scopes, such as aware of labor rights, promoting fairness and inclusion, ensuring health and safety, and improving employees' working and living conditions (Turcotte and Lachance, 2023). According to Mohammad (2024), CSR helps to raise the standard of living, promotes justice, and enable environmental protection.

The implementation of CSR in Indonesia's companies has been regulated specifically in Law Number 40 of 2007 concerning Limited Liability Companies (Company Law) and its amendment by the Job Creation Government Regulation in Lieu of Law (Perppu), in which further regulated by Government Regulation (PP) Number 47 of 2012 concerning Corporate Social and Environmental Responsibility of Limited Liability Companies. According to KPMG, CSR disclosure has become increasingly widespread, seen by the number of companies engaging with particular international reporting models or approaches (e.g., Global Reporting Initiative (GRI), Integrated Reporting (IR), Sustainable Development Goals Reporting, Sustainability Accounting Standards Board), leading to address a wider range of social and environmental themes (Soobaroyen et al., 2023).

Political Connection

Political connection is a status where there exists a relationship between a specific party and a party with political interest which is used in a bid to attain a specific issue that may be useful to each events (Rusli et al., 2025). A company is considered politically connected when it has close ties to political actors through its ownership or leadership structure, specifically when a shareholder holding at least 10% of the company's shares, or a member of the board of directors or commissioners, is a current or former member of parliament, a minister or cabinet member, affiliated with a political party, or has previously served as an official in the central or regional government, including the military (Firmansyah et al., 2022). Building corporate political connections (CPCs) has therefore become an important part of firms' strategic decision-making, exactly valuable when companies face regulatory pressures, pursue international expansion, develop product innovations, or engage in corporate social responsibility (CSR) activities (Wei et al., 2023). External risks, particularly those arising from changes in regulations or government policies, can be reduced through political connections and when new policies or regulations are introduced that affect business activities, management with ties to the government is more likely to obtain early information, allowing the company to anticipate and adjust before the policies are formally implemented (Yudanto & Damayanti, 2022).

Tax Avoidance

Tax planning or tax avoidance require effort to reduce taxes legally by reducing the tax burden that does not violate the provisions of the tax law (Wirianata et al., 2024). Tax avoidance uses by businesses to maximizing after-tax profits for shareholders, resulted in such negative effect that will causing administrative burdens, damage to reputation, and possible fines from tax authorities (Karavitis et al., 2025). Tax avoidance is one of the concern for tax agencies and academics since it leads to a loss of government tax revenue and also creating

an unfair distribution of tax burden, resulting a negative impact on economic and social development (Gao et al., 2025). Additionally, tax avoidance may negatively affect other stakeholders, who are increasingly calling on companies to adopt socially responsible practices. According to Ivanda et al. (2024), tax avoidance is calculated using Effective Tax Rate (ETR), which is the number of tax burden that determined by multiplying the tax base with the applicable tax rate.

Hypothesis Development

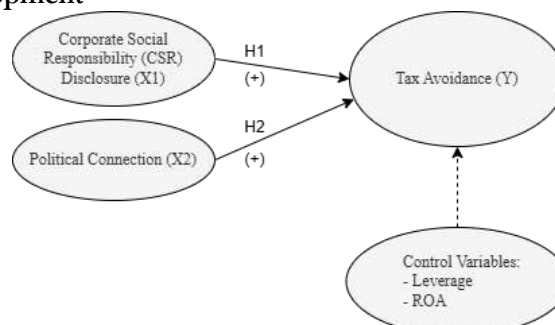


Figure 1. Conceptual Framework.

Corporate Social Responsibility (CSR) is widely viewed as a disclosure for companies to align with societal expectations and maintain their long-term legitimacy. Suchman (1995) explained that in legitimacy theory, firms operate based on a “social contract” that requires them to act in ways that is legitimate by society (Hien et al., 2025). However, the motivation behind CSR disclosure may not always be purely ethical. To fit with this “social contract”, when companies’ tax planning practices caused public criticism or doubts about fairness, companies then strategically disclose CSR as a legitimizing tool and using social or environmental initiatives to signal compliance with societal values and to repair their reputation (Lanis and Richardson (2012) and Sikka (2010) in Hien et al. (2025)). Furthermore, CSR has evolved from being merely voluntary social initiative to becoming a mechanism for legitimizing corporate tax behavior (Hien et al., 2025). Companies could see and utilize CSR as an opportunity to conceal their tax avoidance behaviour. Hien et al. (2025) mentioned that this phenomenon often described as “legitimacy wrapping” where CSR communication is used to justify or soften the image of tax avoidance behaviors. It is followed by Sikka (2010) in Scarpa & Signori (2023) that stated CSR disclosure help companies to legitimise their unethical social activities, such as tax avoiding practice. According to Alsaadi (2020) in Almutairi & Abdelazim (2024), the risk management perspective of CSR make companies engage in CSR to cover up their aggressive tax avoiding and other socially irresponsible behaviour. Additionally, despite of the risks coming from tax avoidance practice, Hien et al. (2025) mentioned that maintaining CSR in a substantive manner is still essential as CSR helps strengthening stakeholder trust and mitigating reputational risks when companies are actively doing tax avoidance practices.

H1: Corporate Social Responsibility (CSR) Disclosure tend to positively affects corporate tax avoidance in Indonesia’s mining companies listed in IDX.

According to Rusli et al. (2025), political connection refers to a condition in which a company maintains relationships with individuals or groups that have political influence to support certain interests or strategic objectives. the company is generally considered politically connected when it has at least a 10% ownership held by politically affiliated individuals, or when members of its board of directors or commissioners have political backgrounds (Rusli et al., 2025). Based on Agency Theory (Jensen, 1976), differences in interests can happened between managers and stakeholders because managers may focus to get excessive economic repayment meanwhile stakeholders want to get the most profit based on their investment, thus building a situation named agency conflicts (Rusli et al., 2025). When agency conflicts arise, managers as key decision-makers may be more engaged in tax avoidance, as they often have incentives to reduce the company’s tax expenses and boost net profits (Rusli et al., 2025). Additionally, management's political relationships with the government and policy makers are what motivate management's bravery in taking risks and instead giving various advantages, such as government protection treatment, greater access to information about tax regulations and enforcement practices, reduced exposure to potential legal disputes, and a lower likelihood of tax violations being detected (Indarti & Widiatmoko, 2023). To support this, Upper Echelons Theory (Hambrick and Mason, 1984) also suggests that company outcomes

are strongly influenced by the background, experience, and networks of top executives. The leader's characteristics influence the performance produced by an entity (Yudanto & Damayanti, 2022). Leaders or board members with political ties may shape corporate strategies based on their personal viewpoints and access to government networks, which can influence risk-taking behavior and increase the likelihood of engaging in aggressive tax practices because they perceive regulatory risks to be lower.

H2: Political Connection tend to positively affects corporate tax avoidance in Indonesia's mining companies listed in IDX.

3. Research Method

Population and Sample

This study would see about the relationship between Corporate Social Responsibility (CSR) Disclosure and Political Connection on Tax Avoidance specifically in Indonesia's mining sector listed companies. The data will be acquired from year 2020 until 2024 based on the related financial report and sustainability report needed to use for the variable measurement. The population in this study includes all companies listed on the Indonesia Stock Exchange (IDX) and included as companies that operates in mining sector during the observation period, which spans from 2020 to 2024. According to Salkind, n.d. (2018), population is a group of potential participants to generalize the results of a study, with sample as a subset of that population. The sample in this study was selected using a purposive sampling technique. The criteria used are: (1) The company was consistently appear and included as mining sector companies in IDX during the 2020–2024 period; (2) The company published complete annual reports and/or sustainability reports during the same period; and (3) The companies do not experience zero or negative ETR during the reporting period

Variables and Measurement

This study examines three main variables: Corporate Social Responsibility (CSR) Disclosure and Political Connection as the independent variables and Corporate Tax Avoidance as the dependent variable. The first independent variable, Corporate Social Responsibility (CSR) can be defined as a company's commitment in form of contribution to society to reach sustainability for the company, the community, and society (Widianti and Prasetyo, 2023). Consistent with prior study from Almutairi & Abdelazim (2024), CSR disclosure is measured using the Global Reporting Initiative (GRI). It aligns with research conducted by Ivanda et al. (2024), Ariefiati et al. (2025), Wirianata et al. (2024), and Wulandari & Fanani (2024). This comprehensive index provides a standardized and globally comparable approach to assessing the extent of CSR disclosure in corporate reporting. In this study, the indicators are divided into six categories: economic, social, environmental, human rights, community, and product responsibility, with the total of 91 items disclosed (Ivanda et al., 2024).

The second independent variable, political connection, was first described by Faccio (2006) in Wei et al. (2023) as a relationship build between firms and political actors. Firmansyah et al. (2022) mentioned that political connection refers to the company shareholders who own at least 10% of total shares, including the board of directors' and commissioners' profiles that can be obtained mainly through the company's annual report. According to previous researches (Almutairi & Abdelazim, 2024; Diningrum & Kurniawati, 2024; Firmansyah et al., 2022; Indarti & Widiatmiko, 2023; Yudanto & Damayanti, 2022; Yusuf et al., 2025), political connection is measured by dummy variables, when value of 1 is for corporations in which there are members of participant of parliament, ministers, or humans associated with to politics in the corporation's ranks and 0 if there are no members of parliament, ministers, or people related to politics in the corporation's ranks (Rusli et al., 2025).

The dependent variable in this study is Corporate Tax Avoidance, which refers to managerial efforts to reduce the company's tax obligations through legal methods. One of the earliest and most influential uses of ETR to analyze corporate tax behavior appeared in Stickney & McGee (1982) research. Most of previous studies are also using ETR as Tax Avoidance's proxy (Almutairi and Abdelazim, 2024; Diem, 2024; Ivanda et al., 2024; Karavitis et al., 2025; Wirianata et al., 2024; Wulandari and Fanani, 2024). ETR is calculated by dividing total tax expense by profit before tax, which reflects the proportion of income contributed to taxation relative to pre-tax earnings. ETR as the ratio of tax expense to pretax book income represents an inverse measure of tax avoidance and can be easily measured from financial

statements (Velte, 2024). A lower ETR indicates a higher degree of tax avoidance, whereas a higher ETR signifies greater tax compliance.

Several control variables are used in this research. Control variables are added to regression models to help identify the causal impact of a treatment on an outcome (Hünemund and Louw, 2025). According to Almutairi & Abdelazim (2024), Leverage and Return on Assets (ROA) being used as control variables, with leverage measured using the ratio of total debt to total assets, and ROA was determined by dividing pre-tax income by total assets. Firmansyah et al. (2022) mentioned that leverage should be controlled because interest expense on debt is tax-deductible, which can create tax savings that may be driven by higher indebtedness rather than tax avoidance. ROA should also be controlled because changes in company performance can lead to changes in taxes across years (Firmansyah et al., 2022).

Data Analysis

This study employs a panel data regression model combining time-series and cross-sectional data of Indonesia's mining sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2020-2024. Panel data are used because they capture both inter-company (cross-section) and inter-period (time-series) variations, increasing the degrees of freedom and reducing collinearity among variables (Gujarati and Porter, 2009). The estimated regression panel data model is as follow:

$$TAXAV_{it} = \beta_0 + \beta_1 CSR_{it} + \beta_2 PCON_{it} + \beta_4 LEV_{it} + \beta_5 ROA_{it} + \varepsilon_{it}$$

Based on chow test, hausman test, and lagrange-multiplier test conducted, the selected model that most fit for this research is Random Effect Model.

4. Results

The analysis in this study employs panel data regression methods with an unbalanced structure, meaning that the number of observations for each firm is not equal during the observation period from 2020 to 2024 due to the limited availability of data for several companies within the research period. This research is conducted to examine whether there is an effect of CSR disclosure (X1) and political connection (X2) on tax avoidance (Y1) in Indonesia's Mining companies.

Table 1. Descriptive Statistical Analysis.

Variables	Obs	Mean	Std. Deviation	Min	Max
CSR	147	0.691	0.152	0.23	0.96
PCON	147	0.795	0.404	0	1
ROA	147	0.588	0.140	0	1
LEV	147	0.628	0.178	0.2	1.07
TAXAV	147	0.295	0.182	0.004	0.965

CSR disclosure was measured using disclosed items based on the Global Reporting Initiative (GRI) Index. The descriptive statistics show that CSR disclosure has a mean value of 0.691 with a standard deviation of 0.152, a minimum value of 0.23 recorded by PT Ratu Prabu Energi Tbk, and a maximum value of 0.96 recorded by PT Timah Tbk. The mean value indicates that, on average, companies in the sample disclosed approximately 69.17% of CSR items, while the lower standard deviation compared to the mean suggests that the level of CSR disclosure among companies is relatively stable and does not exhibit extreme variation. Political connection has a mean value of 0.795, a standard deviation of 0.404, a minimum value of 0, and a maximum value of 1. Since this variable is measured as a dummy variable, the mean value indicates that approximately 79.59% of the companies in the sample have political connections, while the remaining companies do not have such connections. Tax avoidance has a mean value of 0.295 with a standard deviation of 0.182, a minimum value of 0.004 observed in PT Citatah Tbk, and a maximum value of 0.965 recorded by PT BUMA Internasional Grup Tbk. Overall, the mean value indicates that the level of tax avoidance among companies in the sample is at a moderate level, with relatively limited variation, as reflected by the standard deviation being smaller than the mean. Regarding the control variables, leverage has a mean value of 0.628 and a standard deviation of 0.178, with a minimum value of 0.20 observed in PT Cita Mineral Investindo Tbk and a maximum value of 1.07 in PT Ratu Prabu Energi Tbk, indicating that the leverage level of companies in the sample is

generally moderate and varies within a reasonable range. Meanwhile, Return on Assets (ROA) shows a mean value of 0.588 with a standard deviation of 0.140, a minimum value of 0.003 (rounded to 0.00) recorded by PT Ratu Prabu Energi Tbk, and a maximum value of 1.002 (rounded to 1.00) recorded by PT Golden Energy Mines Tbk, suggesting that, in general, companies in the sample demonstrate relatively good profitability with relatively small variation.

The normality test in this study was conducted using the Jarque–Bera method. The results show that the Jarque–Bera statistic (Adj χ^2) is 11.17 with a probability value (Prob > χ^2) of 0.0038 based on 147 observations (Source: Stata, 2026). Since the probability value is lower than 0.05, the residual data are not normally distributed. However, according to the concept of the Central Limit Theorem (CLT) as explained by Gujarati & Porter (2009), when the sample size is sufficiently large, the distribution of the regression estimates will tend to approach normality. Therefore, the violation of the normality assumption is not expected to substantially affect the reliability of the regression results. Furthermore, the multicollinearity test results indicate that all independent variables have Variance Inflation Factor (VIF) values below 10 and tolerance values (1/VIF) greater than 0.10, with VIF values of 1.19 for leverage (LEV), 1.16 for political connection (PCON), 1.13 for return on assets (ROA), and 1.07 for CSR disclosure (CSR), resulting in a Mean VIF value of 1.14 (Source: Stata, 2026). These values indicate a very low level of multicollinearity, suggesting that the regression model is free from multicollinearity issues. In addition, the heteroscedasticity test shows a Prob > χ^2 value of 0.0000, which is lower than 0.05, indicating the presence of heteroscedasticity in the model (Source: Stata, 2026). To address this issue, this study employs robust standard errors in the regression analysis. According to Wooldridge (2010), the robust variance matrix estimator remains valid in the presence of heteroskedasticity or serial correlation (autocorrelation), meaning that adjustments to standard errors in panel data analysis help ensure that the statistical inference results remain reliable.

Table 2. Regression Panel Data Model.

TAXAV	Coefficient	Robust std. err.	z	P> z	[95% conf. Interval]
CSR	-0.092	0.105	-0.87	0.383	-0.298
PCON	0.074	0.051	1.43	0.153	-0.027
ROA	-0.057	0.127	-0.45	0.652	-0.307
LEV	0.232	0.118	1.96	0.050	-0.075
Cons.	0.181	0.131	1.38	0.167	-0.075

The formula of regression panel data model in this study is shown below:

$$TAXAV = 0.181 - 0.092CSR + 0.074PCON + 0.232LEV - 0.057ROA$$

The regression results show that the constant value is 0.181, indicating that when all independent variables are held constant at zero, the level of tax avoidance is 0.181. In addition, the regression coefficient reflects the direction of the relationship between each independent variable and tax avoidance as the dependent variable, where a positive coefficient indicates a positive relationship and a negative coefficient indicates a negative relationship. Furthermore, the F-test is used to evaluate whether the explanatory variables simultaneously affect the dependent variable. The results show a Wald χ^2 value of 13.96 with a probability value (Prob > χ^2) of 0.0074. Since this value is lower than the significance level of 0.05, it indicates that all independent variables simultaneously have a significant effect on tax avoidance. Meanwhile, the results of the partial t-test indicate that CSR Disclosure has a significance value of 0.383, Political Connection has a significance value of 0.153, and ROA has a significance value of 0.652, all of which are higher than 0.05, suggesting that these variables do not have a statistically significant effect on tax avoidance. In contrast, Leverage has a significance value of 0.050, which is equal to the significance threshold, indicating that Leverage has a significant effect on tax avoidance. Lastly, the coefficient of determination results show an Overall R-squared value of 0.102, indicating that the independent variables included in the model are able to explain 10.2% of the variation in tax avoidance, while the remaining 89.7% is explained by other factors outside the research model.

5. Discussion

The Relationship of CSR Disclosure on Tax Avoidance

Based on the result of the hypothesis testing, the coefficient of the variable is -0.092007 and the significance value of the variable is 0.383, meaning that the variable does not have a significant effect on tax avoidance. Therefore, H1 is not supported. This study aligns with previous research from (Nawang Sari, 2022; Rama Datul Ilham et al., 2022; Wirianata et al., 2024) that also resulted that CSR Disclosure has no significant effect on tax avoidance. According to the the mapping results conducted by Duhoon & Singh (2023), not only CSR disclosure, but there are more factors that could affect tax avoidance which are including Family Firms, Institutional Ownership, Dual Class Ownership, Government Ownership, Independent Directors, Directors Religion, Board Size, Women Directors, Auditor Financial Expertise, Big Four Auditor Quality, Independent Auditors, Auditors Tenure, Executive Compensation, Leverage, Firm Size, Capital intensity, Inventory Intensity, Profitability, and Political Connections. Furthermore, mining companies could disclose their CSR initiatives as legitimacy tool to secure a 'social license to operate' and ensure undisturbed operations, including their engagement in tax avoidance practices. According to Dowling & Pfeffer (1975), organizations must align their activities with societal values to establish legitimacy. However, in the context of Indonesian mining firms, CSR and tax policies are treated as different actions. Since CSR is mandatory by law in Indonesia, specifically in Article 74 of Law No. 40 of 2007 concerning Limited Liability Companies, companies believe that fulfilling these social obligations is sufficient to maintain their public standing. Once social legitimacy is secured through mandatory reporting, there is no further incentive to use CSR as a 'mask' for tax strategies. Consequently, these disclosures lose their strategic value as a determinant of tax policy, as both tax-aggressive and compliant companies consistently disclose similarly high levels of CSR reporting to fulfill their statutory obligations. This phenomenon explains why the CSR disclosure data in this study tends to be homogeneous and near the maximum value, yet lacks the statistical power to significantly influence tax avoidance behavior.

The Relationship of Political Connection on Tax Avoidance

Based on the result of the hypothesis testing, the coefficient of the variable is 0.074 with the significance value of the variable is 0.153, meaning that the variable does not have a significant effect on tax avoidance. Therefore, H2 is not supported. The result of this study is align with the research from Rusli et al. (2025) that also find political connection has no significant effect on tax avoidance. According to Hambrick & Mason (1984) that suggests the characteristics of top management including their backgrounds and political networks could influence companies' strategic decision-making. In the context of taxation, this theory is closely linked to Agency Theory, where tax avoidance is often viewed as a result of the agency relationship between managers (agents) and shareholders (principals) (Jensen, 1976). Theoretically, political connections are expected to serve as a resource that strengthens a firm's position to engage in tax avoidance with a lower risk of severe sanctions. However, the results of this study show that political connection has no significant effect on tax avoidance in Indonesian mining companies. This indicates that the presence of individuals with political ties within the corporate structure does not automatically trigger opportunistic behavior by managers to aggressively minimize tax burdens. Furthermore, the non-significant results are influenced by the nature of the mining sector, which is one of the most strictly regulated and monitored industries in Indonesia. The regulatory pressure from tax authorities and relevant ministries acts as a control mechanism. Regulations such as Article 39 letter j of Law No. 3 of 2020 on Mineral and Coal Mining states that holders of Mining Business Licenses (IUP) are required to pay state and regional revenues. Article 128 paragraph (1) of the same law further emphasizes that holders of IUP or Special Mining Business Licenses (IUPK) must pay state revenues in the form of taxes and non-tax state revenues (PNBP) in accordance with applicable laws and regulations. In addition, Article 2 paragraph (1) of Government Regulation No. 26 of 2022 on the Types and Tariff Rates for Non-Tax State Revenues sets out the types and tariff rates of PNBP that mining companies must pay. Overall, these provisions indicate that mining companies are subject to payment obligations that are specifically regulated under sectoral rules, thereby lowering the opportunity to engage in tax avoidance, even if the companies have political connections. Consequently, managers tend to be more conservative and avoid the risk of sanctions that could damage both their political relationships and the company's reputation. Therefore, even though management may have political backgrounds, the effectiveness of internal monitoring and external regulatory oversight successfully limits agency problems related to tax avoidance practices.

6. Conclusions

Based on the results of this study examining the effect of CSR disclosure and political connections on tax avoidance in Indonesian mining companies during the 2020–2024 period, several conclusions can be drawn. The simultaneous test results indicate that the independent variables collectively have a significant effect on tax avoidance. However, when each variable is examined individually, the findings show that neither CSR disclosure nor political connection has a statistically significant effect on tax avoidance. More specifically, the insignificant effect of CSR disclosure suggests that the level of CSR disclosure measured using the GRI Index does not explain differences in tax avoidance practices among the sampled firms. Similarly, the analysis of political connection indicates that having political ties within a company does not automatically lead to higher or lower levels of tax avoidance. Regarding the control variables, leverage is the only variable that demonstrates a relatively stronger relationship with tax avoidance, while Return on Assets (ROA) does not show a statistically significant effect. Furthermore, the study reveals that the explanatory power of the model is relatively limited, as the model explains only about 10.22% of the variation in tax avoidance, suggesting that tax avoidance behavior in mining companies is likely influenced by various other determinants not captured in this study, such as firm-specific characteristics, corporate governance mechanisms, the effectiveness of monitoring systems, and broader regulatory and tax policy environments. Empirically, this study contributes to the literature by providing evidence that CSR disclosure and political connections do not necessarily have a direct influence on firms' fiscal behavior.

Limitations and Suggestions

This study also has several limitations that should be considered when interpreting the findings. The research focuses only on two main independent variables, namely CSR disclosure and political connection, while other factors that may influence tax avoidance practices such as corporate governance mechanisms, audit quality, ownership structure, and monitoring effectiveness are not included in the model. Therefore, future research is encouraged to incorporate additional variables that may better explain tax avoidance practices, such as family ownership, institutional ownership, government ownership, board characteristics, and audit quality. Future studies could also expand the scope of analysis by examining other sectors or industries beyond mining companies to provide broader empirical evidence regarding the determinants of tax avoidance. In addition, future research may consider using the most recent sector-specific GRI standards for mining companies and alternative proxies for tax avoidance, such as Cash Effective Tax Rate (CETR) or Book-Tax Differences (BTD), to obtain a more comprehensive understanding of tax avoidance behavior.

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