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CSR's Role In Tax Avoidance: Impact Of Financial Performance And Green Accounting

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Abstract: This research examines how financial performance, green accounting, and corporate social responsibility (CSR) affect tax avoidance in IDX-listed mining companies between 2019 and 2022. This quantitative research employed multivariate correlational methods to analyse financial information from 23 coal mining companies. The variables are measured using the Effective Tax Rate (ETR) for tax avoidance, the GRI version 4 index for CSR, the Return on Assets (ROA) for financial performance, and the dummy technique for green accounting. Smart PLS uses Partial Least Square (PLS) for data analysis, including validity, reliability, and structural model assessments. The research found that financial success increases tax avoidance more than green accounting. CSR, which affects corporate tax avoidance, is also improved by green accounting. Corporate social responsibility mediates the relationship between green accounting and tax avoidance, not financial success and tax avoidance. This research shows that corporate social responsibility (CSR) mediates green accounting and tax avoidance.
Keywords: Corporate Social Responsibility; Financial performance; Green Accounting; Tax Avoidance.

Abstrak: Penelitian ini mengkaji pengaruh kinerja keuangan, akuntansi hijau, dan tanggung jawab sosial perusahaan (CSR) terhadap penghindaran pajak pada perusahaan pertambangan yang tercatat di BEI antara tahun 2019 dan 2022. Penelitian kuantitatif ini menggunakan metode korelasional multivariat untuk menganalisis informasi keuangan dari 23 perusahaan pertambangan batubara. Variabel diukur menggunakan Effective Tax Rate (ETR) untuk penghindaran pajak, indeks GRI versi 4 untuk CSR, Return on Assets (ROA) untuk kinerja keuangan, dan teknik dummy untuk akuntansi hijau. Smart PLS menggunakan Partial Least Square (PLS) untuk analisis data, termasuk validitas, reliabilitas, dan penilaian model struktural. Penelitian ini menemukan bahwa keberhasilan finansial meningkatkan penghindaran pajak lebih dari akuntansi hijau. CSR, yang mempengaruhi penghindaran pajak perusahaan, juga ditingkatkan oleh akuntansi hijau. Tanggung jawab sosial perusahaan memediasi hubungan antara akuntansi hijau dan penghindaran pajak, tetapi tidak keberhasilan finansial dan penghindaran pajak. Penelitian ini menunjukkan bahwa tanggung jawab sosial perusahaan (CSR) memediasi akuntansi hijau dan penghindaran pajak.
Kata Kunci: Tanggung Jawab Sosial Perusahaan; Kinerja Keuangan; Akuntansi Hijau; Penghindaran Pajak.

INTRODUCTION

Taxes are an important part of making money for the state, making up 82.887 per cent of total revenues in 2021. Approximately 17.112 per cent of the total comes from sources other than taxes, as opposed to grants that make up just 0.050 per cent. To optimise tax income, people must work together and know the situation (Suandy, 2019). People must work together and understand taxes since they are crucial to a state's growth. Tax resistance refers to deliberate attempts to evade taxation. Although paying taxes is an obligation for businesses and people alike, some avoid doing so. Tax avoidance is a significant issue, and

it is widespread in the mining industry. This is quite concerning. Based on their findings, PwC Indonesia has determined that 70 per cent of Indonesia's top 40 mining firms do not use tax transparency reports. Tax transparency is critical regarding ESG (environmental, social, and governance) ratings. Because of this transparency, mining corporations can track the monetary benefits they provide to the community. All signs indicate Indonesia's considerable influence over the global coal mining industry. Considering the industry's economic importance, the tax contribution from this firm is surprisingly low, even though it is the country's second-largest exporter and manufacturer. If we want to maximise our tax revenue from this industry, says (Setiawati & Ammar, 2022), we must work to increase tax compliance and transparency.

Table 1. National and Mining Tax Ratio 2017 to 2020 (per cent)

Tax Ratio	2017	2018	2019	2020
National	10.700	11.524	9.766	8.333
Mining	4.300	4.950	1.700	1.223

Source: Central Statistics Agency (2024)

National and Mining Tax Ratio 2017 to 2020 (per cent). Table 1 shows that there has been a decline in state revenue from taxes in the mining sector, and this is reinforced based on data from (Setiawati & Ammar, 2022); the mining industry is positioned as the fifth most contributor to tax revenue. The remaining four sectors include manufacturing, trade, financial services, building, and real estate. In the first quarter of 2019, the mining industry made a total contribution of IDR 160.620 trillion despite its initial contribution of just IDR 33.433 trillion. Tax avoidance refers to the strategic management of a corporation in order to minimise the amount of taxes the firm is obligated to pay (Zoebar & Miftah, 2020). In addition, tax avoidance is linked to negative publicity for the firm, which raises the likelihood of the corporation breaching tax regulations (Mohanadas et al., 2020). The study conducted by Suryatimur in 2020 revealed that three elements may impact management's choice to evade tax payments (Suryatimur et al., 2020). The elements included in this context are corporate social responsibility, financial performance, and green accounting. In the context of agency theory, it is not feasible for managers and shareholders to build a conflict-free partnership. Managers want the most lucrative compensation for their efforts, while investors expect substantial and prompt investment returns. Managers possess a more comprehensive awareness of the internal operations of a business than investors since they are accountable for implementing initiatives. (Silvera et al., 2022) It suggests that managers facing such circumstances can participate in tax avoidance and other opportunistic actions to maximise compensation. Given this circumstance, managers often undertake measures to evade tax payments for the company.

One approach to evaluate a company's financial success in financial reports is to compare it to how effectively its operations are managed and governed. This study employs a variety of metrics to demonstrate profitability indications of financial performance, one of which is the return on assets (ROA). As profitability increases, so does the efficiency with which the firm functions. According to (Anggriantari & Purwantini, 2020), a strong relationship exists between profitability, the firm's net profit, and the imposition of income taxes. Generally, a corporation that earns large profits is compelled to pay significant taxes. As a result, businesses are more inclined to engage in tax avoidance tactics targeted at

lowering their overall tax bill. The findings of research by (Jati et al., 2019) and (Candra et al., 2021) support the notion that financial success influences tax avoidance.

"Green Accounting" is financial reporting considering environmental considerations when identifying, measuring, calculating, and allocating a company's resources (Candra et al., 2021). Green accounting is also known as "environmental accounting." Legitimacy theory offers a viewpoint on how society voluntarily accepts businesses and is directly connected to social and environmental accounting (Aliyyah & Musa, 2024). It is possible for a company's reputation to improve if environmental accounting practices are implemented. The end consequence will be an increase in the company's earnings. The findings of the (Zeng, 2019) study indicate that, as a consequence, businesses can turn to tax-dodging tactics. There has been an increase in both environmental awareness and the need for more open and honest reporting of the effects that are carried out on the environment.

Consequently, tax practices that are either unfair or aggressive have been brought to light. In a few nations, environmental reporting and company tax activities are subject to more stringent restrictions than in other countries (Dewi & Wardani, 2022). Tax avoidance is a term that is often used to describe the practice of businesses using aggressive tax methods or loopholes in the tax system. However, environmental accounting is not automatically related to tax avoidance (Candra et al., 2021). The findings of the (Zeng, 2019) study indicate a significant connection between environmentally responsible accounting and avoiding taxes.

In 2022, it will argue that corporate social responsibility (CSR) impacts tax avoidance. This is one of the research gaps identified by the study (Susanto & Veronica, 2022). According to studies, financial success influences tax avoidance. (Suryatimur et al., 2020) Argue that tax avoidance is unaffected by a company's financial success. Yes, this contradicts what Jati et al. and Candra et al. discovered. Corporate social responsibility (CSR) activities, according to (Libisono & Eriandani, 2022), benefit a company's bottom line. However, this contradicts the (Qilmi, 2021) study, which indicated that CSR had no impact on a company's profitability. (Dewi & Wardani, 2022) Discovered that green accounting undermines CSR activities. (Mariani, 2017) found no evidence that green accounting influences CSR disclosure. (Zeng, 2019) discovered a significant positive relationship between Green Accounting and tax avoidance, as opposed to the significant negative link between Green Accounting and tax avoidance (Kim & Im, 2017). (Candra et al., 2021) they Discovered the contrary to be true. Their data contradict the premise that green accounting might minimise tax avoidance cases.

Corporate social responsibility (CSR) acts as a buffer against the negative consequences of aggressive tax avoidance methods and as a tax-deductible, mediating between the two extremes. According to (Orbaningsih, 2022), corporate social responsibility (CSR) enables businesses to get a competitive advantage in the market by enhancing their reputation inside and in other countries. As a result of the fact that paying taxes is an example of social involvement, companies that are excellent at corporate social responsibility should not have any problem avoiding tax avoidance strategies (Mohandas et al., 2020). Companies actively involved in corporate social responsibility are thus less likely to attempt to avoid paying taxes. The legitimacy hypothesis suggests that when there are disparities between the values of a corporation and society's values, this might be one factor that leads to a business's failure. Businesses must adhere to social standards since they depend on stakeholders' support to continue operating (Ramadhan & Sulistyowati, 2022).

Some businesses thrive in corporate social responsibility (CSR) while dodging tax. Many businesses discover methods to circumvent the rules imposed by the government. For instance, according to Law No. 36 of 2008, some corporate social responsibility (CSR) initiatives may assist in lowering corporate income tax. This implies that businesses may decrease their financial earnings, resulting in lower tax payments. Their study (Ortas & Alvarez, 2020) discovered a significant negative association between tax aggression and three corporate social responsibility metrics. This research also suggests that companies engaged in corporate social responsibility are less likely to use tax avoidance tactics. This is consistent with the results of (Susanto & Veronica, 2022), who have established that corporate social responsibility (CSR) significantly inhibits corporations from avoiding paying taxes. According to the concept of Corporate Social Responsibility (CSR), companies are obligated to take into account the influence that their actions have on a wide range of stakeholders, such as consumers, suppliers, workers, shareholders, society as a whole, and the natural environment (Orbaningsih, 2022). Based on the facts presented above, the title of this research is as follows: With Corporate Social Responsibility serving as an intervening variable, the effect of financial performance, green accounting, and tax avoidance in mining companies on the IDX is examined.

The novelty of this study lies in examining these variables in the context of the Indonesian mining industry, which is currently grappling with significant challenges, such as economic pressures, environmental scrutiny, and tax compliance issues. Previous studies have shown mixed results regarding the impact of financial performance, CSR, and green accounting on tax avoidance, particularly in different industry contexts. However, the mining sector in Indonesia presents a unique environment where the interaction of these factors can be observed. Despite being a significant contributor to the Indonesian economy, the mining industry has faced criticism for its low tax contribution relative to its economic impact, with reports indicating that 70 per cent of the top 40 mining companies do not utilise tax transparency reports (PwC Indonesia, 2024). This study fills a critical gap by analysing how CSR initiatives can reduce tax avoidance behaviour while improving financial performance by implementing green accounting practices, especially when the industry faces increasing environmental and regulatory pressures. Understanding these dynamics is critical for policymakers, regulators, and stakeholders in developing strategies that encourage sustainable business practices and improve tax compliance, ensuring that the mining sector contributes to the country's revenue and growth.

THEORETICAL REVIEW

Agency Theory. Shareholders and management have competing interests, which leads to agency issues. When neither party receives the maximum advantage, a conflict of interest exists. Managers have a dual responsibility to maximise owners' (principals') earnings and a personal interest in improving their health. According to (Wardhana et al., 2022), the agent's actions do not always serve the principal's best interests.

Legitimacy Theory. According to the legitimacy theory, companies get their operational legitimacy from the social context in which they function, based on mutually agreed-upon contracts and societal goals. Guthrie and Parker created this notion. Businesses must be flexible enough to adjust their products, methods, and objectives in response to changes in society and the environment, affecting how consumers view the legitimacy of the goods and services they buy. According to (Dwi et al., 2021), legitimacy may be achieved when a corporation's values are consistent with those of society and the

environment without disrupting or contradicting those values. A push for reconfigurability may jeopardise the company's reputation.

Tax avoidance (TA). Tax avoidance is an acceptable and secure strategy for lowering tax liability without doing anything illegal. Research shows that some tactics and methods are intentionally designed to exploit loopholes in the government's regulatory framework to reduce the tax that must be paid. Tax avoidance is attempted to be quantified using ETR. (Candra et al., 2021) The tax burden is determined by multiplying the tax base by the applicable tax rate, known as the Effective Tax Rate (ETR). The relevant tax rate applies but needs to be explicitly mentioned in government tax regulations. A metric that helps measure a company's tax burden is the effective tax rate (ETR), which indicates the tax paid on a firm's profits. One such method for determining ETR is the one proposed by (Ridho & Herlina, 2023):

$$Effective\ Tax\ Rate = \frac{Tax\ Exspense}{Profit\ Before\ Tax} \quad (1)$$

Corporate Social Responsibility (CSR). Academics believe that corporate social responsibility (CSR) extends financial report-based corporate responsibility reporting, which focuses on invested capital management. A company's social and environmental impacts are also reported in CSR. Society uses "research" to mean studies (Mustofa et al., 2020). CSR, or "corporate social responsibility," is a company's duty to its community and the world. Businesses worldwide employ GRI standards. The 2013 CSR Global Reporting Initiatives (GRI) disclosure version 4 improves GRI 3.1 for corporate social responsibility disclosure. This study followed (LumbanGaol et al., 2021) research guidelines. GRI, the world's leading sustainability reporting authority, has established a sustainability reporting methodology incorporating CSR disclosure criteria. The 91 disclosure components of product responsibility include EC, EN, SO, HR, LA, PR, employment practices, and comfort. Product responsibility includes these. A CSR checklist is employed in this study. Elements are given a value of 1 if the company's disclosures meet GRI requirements and 0 otherwise. Next, these findings will be added to the equation (Anam, 2021). This study uses the formula:

$$CSRj = \frac{\sum Xij}{Nj} \quad (2)$$

The Corporate Social Responsibility Disclosure Index (CSR_j) is a metric used to evaluate a company's level of social responsibility disclosure. For each company, $_j$, the index is calculated based on the number of disclosed items, N_j, with the maximum possible number of items being 91. Each item iii within this index is assigned a value: 1 if the item is disclosed and 0 if the item is not disclosed. The sum of these values, Sigma X_{ij}, quantifies a company's CSR disclosure practices, reflecting its commitment to transparency and social responsibility.

Financial Performance (FP). According to academics, financial performance analysis uses precise and sophisticated notions of financial performance in order to measure a company's success. The financial performance of an organisation is a measure of the financial limits it encounters (Anggriantari & Purwantini, 2020). A company's financial records, especially its profit and loss statements, may tell you much about its financial limitations. Profitability ratios allow one to assess the monetary health of a business (Kasmir., 2017).

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Return on Asset (ROA) is a metric used to measure the financial value of research. The ROA ratio is determined by dividing net profit after taxes by total income. A higher level of taxation is often imposed on companies that make a substantial amount of money. Companies are more inclined to evade taxes as a result of this. The return on assets ratio may be calculated using the following formula (Mariani, 2017):

$$Return\ on\ Asset = \frac{Profit\ Before\ Tax}{Total\ Assets} \quad \ldots\ldots (3)$$

Green Accounting (GA). According to experts, "Green Accounting" is a kind of financial reporting that focuses on identifying, measuring, presenting, and disclosing funds committed to an organisation's environmental operations. (Muhammad Hasyim Ashari et al., 2022) Established that "green accounting/environmental accounting is a new accounting paradigm," implying that the accounting process considers social and environmental transactions and events in addition to financial ones. This refers to the fact that this is the case. "This is incorrect. According to (Hidayatul Khusnaha & Kirana, 2023), "green accounting" refers to a financial record-keeping system that considers environmental actions and the costs associated with such activities. (Dhar et al., 2022) express the following. Data Variables relevant to finance. When measuring environmental impacts, the dummy approach assigns a value of 1 (one) to companies that include environmental expenditures, operational costs, product recovery costs, and development costs in their annual reports. In contrast, the value is zero when none of these components are present.

The Influence of Financial Performance on Tax Avoidance. A company's ability to manage and control its money efficiently is what we mean when discussing financial performance. Financial report analysis, including profitability metrics and solvency ratios, may help (Kasmir, 2017). According to agency theory, managers and shareholders often find themselves at odds since managers want big rewards for their success, and shareholders want quick and significant returns on their investments (Libisono & Eriandani, 2022). Managers may exploit their access to company information for opportunistic purposes, such as tax evading, to maximise profits and get more significant rewards. In order to determine how profitable a firm is, the research uses Return on Assets (ROA). A higher ROA indicates an improved performance in a 2016 study by Cahyono et al. Businesses that make much money usually have to pay taxes. Therefore, they use tax avoidance tactics to keep their tax bill as low as possible (Jati et al., 2019) (Candra et al., 2021). So, to summarise the study's hypothesis, we may say:

H1: Effect of Financial Performance on Tax Avoidance.

The Influence of Green Accounting on Tax Avoidance. According to (Candra et al., 2021), "Green Accounting" is when a business takes stock of its environmental effect and accounts for, calculates, and discloses its costs. An organisation's credibility and bottom line could benefit from an open admission, according to legitimacy theory, which is related to sustainability and social accounting (Aliyyah & Musa, 2024). Research (Zeng, 2019) suggests that companies may be more likely to use tax-dodging tactics if they implement suitable environmental accounting methods. More and more people are concerned about the environment, so unethical or aggressive tax techniques are being scrutinised. Several countries have enacted more significant environmental data disclosure regulations and corporate tax avoidance. Adopting aggressive tax tactics that exploit tax loopholes is

directly linked to tax avoidance rather than environmental accounting per se (Candra et al., 2021). Despite the sizeable negative association shown by (Kim & Im, 2017; Zeng, 2019) found a notable positive link between Green Accounting and tax avoidance. Here is one possible way to state the research hypothesis:

H2: The effect of green accounting on tax avoidance.

The Influence of Corporate Social Responsibility on Tax Avoidance. The term "Corporate Social Responsibility" (CSR) describes the idea that businesses should take stock of how their activities affect other groups and the planet (Dwi et al., 2021). Corporate social responsibility (CSR) increases a company's competitive advantage, according to (Orbaningsih, 2022). One potential upside of CSR is decreased taxation and protection against the negative effects of active tax avoidance. The reason for this is that companies that emphasise corporate social responsibility are believed to avoid using such strategies in order to meet their societal responsibilities (González et al., 2019). However, some companies legitimately exploit legislative gaps, such as Law No. 36 of 2008, via corporate social responsibility (CSR), allowing them to decrease their tax liabilities legally. (Ortas & Alvarez, 2020) This legislation allows CSR costs to be deducted from taxable profits. According to an empirical study, tax dodging is less common among companies that engage in corporate social responsibility (CSR) (Susanto & Veronica, 2022). This result bolsters the conclusion that CSR discourages tax dodging. Here is one possible way to state the research hypothesis:

H3: Influence of Corporate Social Responsibility on Tax Avoidance.

The Influence of Financial Performance on Corporate Social Responsibility. One way to evaluate a company is by looking at its financial performance, which provides insight into its financial health. Since businesses have a dual responsibility to both make a profit and protect the environment, their interests will naturally grow. As stated (Libisono & Eriandani, 2022), the fundamental goal of any business should be to maximise profits for the benefit of all stakeholders and to boost the bottom line. Therefore, a business owes its responsibility to everyone involved, not just its owners. (Mustofa et al., 2020). The term "corporate social responsibility" (CSR) describes a business's efforts to be a good corporate citizen by fostering positive connections with communities and finding fair solutions to problems. This pledge shows that the corporation is doing its part to improve society. Businesses that are transparent about their CSR efforts have a better chance of increasing their value and gaining the respect of their stakeholders. Companies should publish their CSR policies as fully as possible, according to (Mustofa et al., 2020) research, as this is in line with Legitimacy Theory. This is critical because it bodes well for the community's reception of the company's future endeavours and achievements. Various studies have examined how CSR affects financial success, and the results have been all over the map. Financial performance is positively affected by Corporate Social Responsibility, according to (Libisono & Eriandani, 2022) research. This investigation's working hypothesis may be expressed as:

H4: Influence of Financial Performance on Corporate Social Responsibility.

The Influence of Green Accounting on Corporate Social Responsibility. Corporate social responsibility (CSR) has evolved from the traditional view of charitable contributions to one encompassing more than just giving to good causes (Muhammad Hasyim Ashari et al., 2022). Green accounting is integral to corporate social responsibility (CSR), which may help businesses grow sustainably (Broman & Robèrt, 2017). The degree to which a corporation is transparent about its CSR initiatives indicates its social performance. According to (Orbaningsih, 2022), a greater disclosure standard indicates more robust corporate social responsibility performance. This has the potential to increase the longevity of polluting businesses and encourage the use of green accounting methods. While developing countries like Indonesia are starting to adopt CSR reporting, sustainable development, and green accounting, these practices have traditionally been more common in Western economies (Fondevila & Scarpellini, 2018). Research by (Mustofa et al., 2020) confirms that green accounting significantly influences CSR disclosure. In addition, (Dhar et al., 2022) showed that ecologically damaging enterprises' sustainable development skills and adopting green accounting methods positively correlate with the efficacy of CSR disclosure. Here is one possible way to phrase the investigation's hypothesis:

H5: The Influence of Green Accounting on Corporate Social Responsibility.

The Influence of Financial Performance on Tax Avoidance through Corporate Social Responsibility. According to the financial reports, the company's ability to manage and monitor its operations competently is shown by its financial success. A company's profitability indicator is its Return on Assets (ROA). A higher return on investment (ROI) figure indicates better efficiency. Both net profit and income tax have a substantial correlation with profitability, according to (Jati et al., 2019). According to (Libisono & Eriandani, 2022), businesses should prioritise profit maximisation for all stakeholders, including owners and other essential parties (Anggriantari & Purwantini, 2020). Corporate social responsibility (CSR) mediates between taxation and the negative effects of wilful tax avoidance. Despite this, several companies that demonstrate exceptional CSR performance take advantage of legislative gaps created by the government, as explained in Law No. 36 of 2008. Reduced fiscal profit and tax obligation are outcomes of CSR programs made possible by this legislation, which lowers corporate income tax. The research (Ortas & Alvarez, 2020) shows a significant negative association between CSR and tax aggressiveness. Companies that make much money usually have to pay taxes. Therefore, they try to limit that amount by doing things like tax avoidance (Jati et al., 2019) and (Candra et al., 2021). Here is one possible way to state the research hypothesis:

H6: Effect of Financial Performance on Tax Avoidance through Corporate Social Responsibility.

The Influence of Green Accounting on Tax Avoidance through Corporate Social Responsibility. A company's image, investor base, and bottom line may all take a hit if environmental accounting needs to be implemented better. This encourages businesses to implement sustainable and green accounting practices, which might improve CSR disclosures and businesses' long-term viability, especially regarding their environmental influence. Enhancing environmental and social performance is spreading from Western economies to developing countries like Indonesia, where major corporations embrace it (Fondevila & Scarpellini, 2018). There is a strong correlation between high-quality CSR

disclosure and the capacity to attain sustainable development, and studies show that Green Accounting has a positive effect on CSR disclosure (Mustofa et al., 2020). However, there are indications that businesses are trying to avoid paying their fair share of taxes by using environmental accounting to find and exploit legal loopholes. Despite popular belief, environmental accounting has nothing to do with tax avoidance (Candra et al., 2021; Zeng, 2019). In order to reduce the amount of taxes that must be paid, (Ortas & Gallego-Álvarez, 2020) state that UU no. 36 of 2008 allows tax reduction via Corporate Social Responsibility (CSR). Here is one possible way to state the research hypothesis:

H7: The Influence of Green Accounting on Tax Avoidance through Corporate Social Responsibility.

METHODS

Researchers use systematic investigations and analyses to get trustworthy, objective, and exact data on variables (Sugiono, 2019). This study examines mining companies' financial performance, green accounting, and tax avoidance. This research examines corporate social responsibility. The probe is on the 2019 to 2022 financial accounts of publicly traded mining firms listed on the Indonesia Stock Exchange (IDX). This study uses multivariate correlational and quantitative methods (Sugiono, 2019). Several related elements are thoroughly researched (Ghozali, 2018). Social responsibility, green accounting, tax avoidance, and financial performance are evaluated. The investigation focuses on 36 IDX-listed coal mining companies from 2019 to 2022. Twenty-three purposive-selected organisations participated in the research. This study used causal associative research to examine the links between several parameters. Public business financial statements on IDX are used to generate the data. This research has numerous elements. These include the effective tax rate (ETR), corporate social responsibility (CSR) (measured by the GRI version 4 index), financial performance (ROA) (measured by operational definitions and variable measures), and green accounting. Data analysis uses the SEM PLS strategy, based on partial least squares (PLS); overall, the choice of SEM in this study seems to be based on the need to analyse complex structural models and measure latent variables simultaneously, which is the main strength of SEM compared to panel data regression methods (Putlely et al., 2021). Both internal and exterior models are analysed using structural model analysis. Convergent, discriminant, composite, average variance extracted, and Cronbach alpha tests are used in this procedure. The hypothesis is tested at 5 per cent significance to see whether the independent variable affects the dependent variable. A significant t-value less than 0.050 rejects the hypothesis, whereas over 0.050 supports it.

RESULTS

Structural Model Evaluation (Inner Model). After the validity and reliability tests have been successfully finished, the following phase involves further testing, particularly emphasising the structural model. This evaluation method aims to determine whether or not a cause-and-effect relationship is established between latent variables, which cannot be assessed directly. Using a method known as bootstrapping in PLS includes determining the extent to which latent constructs are connected.

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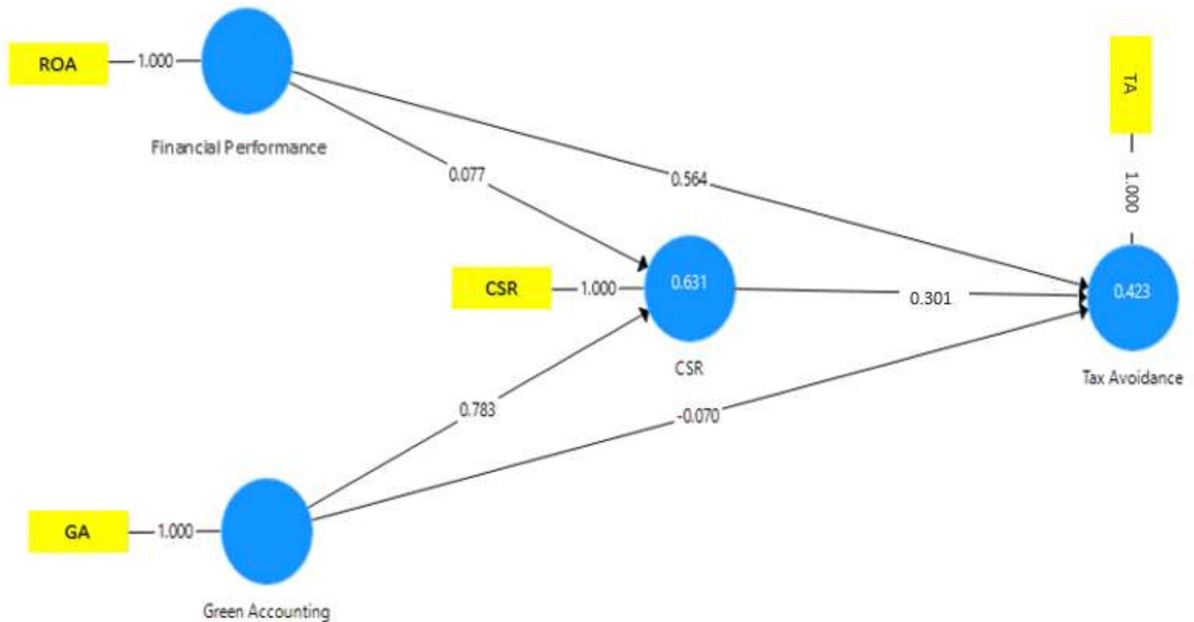

Figure 1. Research Model
Source: Data processes by Smart PLS, 2024

It is based on the test results using smart PLS, as in the **Research Model. Figure 1** shows no loading factor value below 0.500, so there is no need to drop data to eliminate indicators with loading values below 0.500 to obtain a good model.

Outer Model Test Results has three measurement criteria used in data analysis techniques using Smart PLS to assess the model. Measurements are convergent validity (validity), composite reliability (reliability), and discriminant validity (Ghozali, 2018).

Table 2. Calculate PLS algorithm

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
CSR	1.000	1.000	1.000
Green Accounting	1.000	1.000	1.000
Financial Performance	1.000	1.000	1.000
Tax Avoidance	1.000	1.000	1.000

Source: Data processes by Smart PLS, 2024

Calculate PLS Algorithm. Table 2 shows the results of the PLS algorithm for the outer model, showing that the composite reliability values for each construct are excellent, all above 0.900. The Cronbach's alpha values for each construct are also above 0.900, indicating strong internal consistency. The Average Variance Extracted (AVE) values in **Table 2** are all above 0.500, indicating good construct validity. With convergent validity confirmed, the next step is to test discriminant validity.

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Table 3. Discriminant Validity

	CSR	Green Accounting	Financial Performance	Tax Avoidance
CSR	**1.000**			
Green Accounting	0.791	**1.000**		
Financial Performance	0.154	0.097	**1.000**	
Tax Avoidance	0.329	0.221	0.603	**1.000**

Source: Data processes by Smart PLS, 2024

Discriminant Validity. Table 3 shows that the diagonal is the square root value of AVE, and the table below shows the correlation of each construct. So, it is proven that the square root value of AVE is greater than the correlation value, so it can be concluded that the model is valid because it has met discriminant validity.

The inner structural model is tested to find the R-squared value for each endogenous latent variable. This number represents the structural model's ability to anticipate outcomes. The R-Square value may be used to determine the impact of specific exogenous latent factors on the substantive effect of endogenous variables (Ghozali., 2018). An estimate is required to either determine the degree of the effect on the chosen independent latent variable or to provide a complete explanation for the latent variable that is dependent on the independent latent variable. According to (Ghozali., 2018), the Smart PLS approach may be categorised into three unique criteria: A value of R-Square greater than 0.670 is regarded as very important. 2. R-Square values greater than 0.330 are considered moderate. 3. An R-squared score of less than 0.190 is deemed unsatisfactory. As a result, the following is produced:

Table 4. R Square

	R Square	R Square Adjusted
Corporate Social Responsibility (CSR)	0.631	0.625
Tax Avoidance (TA)	0.423	0.407

Source: Data processes by Smart PLS, 2024

R Square. Table 4 shows that the inner model offers empirical support for the interrelation among the constructs, statistical significance, and R-squared values in that order. The given output data yields an R-Square value of 0.423, indicating that the model's independent variables can account for 42.300 per cent of the variance in the Tax Avoidance variable. This specific number is between the intermediate range, with a value of more than 0.330 but less than 0.670. While this suggests that the independent variable significantly impacts explaining differences in Tax Avoidance, it is worth noting that variables not included in the model contribute to 57.700 per cent of the variability in the data. Following the completion of the inner model test, the next stage is to determine the value of the measurement model, also known as the outer model (Ghozali, 2018).

Table 5. Hypothesis test result with Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
CSR -> Tax Avoidance	0.298	0.311	0.132	2.255	0.025
Green Accounting -> CSR	0.783	0.778	0.030	26.339	0,000
Green Accounting -> Tax Avoidance	-0.070	-0.057	0.090	0.777	0.438
Financial performance -> CSR	0.077	0.081	0.104	0.746	0.456
Financial performance -> Tax Avoidance	0.564	0.568	0.086	6.540	0.000
Green Accounting -> CSR -> Tax Avoidance	0.234	0.243	0.106	2.202	0.028
Financial Performance -> CSR -> Tax Avoidance	0.023	0.015	0.031	0.757	0.449

Source: SmartPLS Processed Data, 2024

Hypothesis test result with Path Coefficient. Table 5 shows the conclusion reached by the significance tests and the Path Coefficient. The impact of financial performance on tax avoidance is highly significant, with a P-value of 0.000, indicating that financial performance substantially affects tax avoidance. Similarly, the relationship between corporate social responsibility (CSR) and tax avoidance is significant, with a P-value of 0.025, highlighting that CSR plays a significant role in tax avoidance practices. In addition, green accounting substantially impacts CSR, as evidenced by a P-value of 0.000, indicating a significant positive relationship between the two. Regarding mediation, CSR is a significant mediator between green accounting and tax avoidance, with a P-value of 0.028, indicating that CSR influences the relationship between these variables. However, other relationships, such as the effect of green accounting on tax avoidance (P-value: 0.438), financial performance on CSR (P-value: 0.456), and CSR mediation between financial performance and tax avoidance (P-value: 0.449), are not statistically significant, indicating that these factors do not have a significant influence in this context.

DISCUSSION

Financial Performance on Tax Avoidance. This study confirms a significant positive relationship between financial performance and tax avoidance, indicating that more profitable companies use tax avoidance strategies. This finding aligns with (Jati et al., 2019) and (Candra et al., 2021), who also observed a positive effect of financial performance on tax avoidance. According to agency theory, when companies achieve higher financial performance, their increased tax liabilities may encourage them to use tax avoidance strategies to reduce their tax burden. This theory highlights how management may prioritise private benefits from financial performance, such as through tax avoidance, over shareholder interests. However, this result contrasts with (Suryatimur et al., 2020), who found no significant effect of financial performance on tax avoidance, which may reflect different methodological approaches or contextual factors. For investors, this finding underscores the importance of monitoring tax practices in high-performing companies.

Policymakers should consider strategies to address tax avoidance, and companies should strive to balance financial success with ethical tax practices.

Green Accounting on Tax Avoidance. This study found a minimal and statistically insignificant impact of green accounting on tax avoidance, indicating that green accounting does not significantly impact tax avoidance practices. This result aligns with (Candra et al., 2021), who also reported no significant impact of green accounting on tax avoidance. Green accounting, which focuses on environmental and social transparency, may be more about improving the public image and regulatory compliance than directly influencing tax strategy. This finding is supported by legitimacy theory, which states that companies adopt green accounting to meet societal expectations and enhance their legitimacy without addressing underlying tax avoidance practices. There is no assurance that green accounting would reduce tax avoidance strategies, but it may boost a company's reputation. Without compromising their dedication to complying with environmental standards, many firms nonetheless emphasise generating revenues and avoiding expenditures, including taxes. This becomes more apparent whenever a business's actions contradict its mission and values. (Febrilyantri, 2022). The contrasting results from (Zeng, 2019), who found a positive relationship, and (Kim & Im, 2017), who observed a negative relationship, suggest that the impact of green accounting on tax avoidance may vary depending on the context. Stakeholders should be wary of greenwashing and ensure that environmental initiatives are genuinely integrated into a company's tax strategy.

Corporate Social Responsibility (CSR) on Tax Avoidance. This study reveals a significant positive impact of Corporate Social Responbility on tax avoidance, indicating that companies with robust Corporate Social Responbility initiatives may also engage in tax avoidance. This is in line with (Susanto & Veronica, 2022), who reported a positive impact of Corporate Social Responbility on tax avoidance. (Orbaningsih, 2022) assert that CSR is a strategic instrument for enhancing a company's reputation and market position, giving it a competitive advantage. According to legitimacy theory, companies can use Corporate Social Responbility to conform to societal expectations and enhance their reputation. This can indirectly facilitate tax avoidance as companies use Corporate Social Responbility to enhance their public image. The findings of this study demonstrate that the implementation of CSR (Corporate Social Responsibility) substantially impacts mitigating tax avoidance. Although corporations may engage in tax avoidance, they deliberately use corporate social responsibility (CSR) to enhance their public image and credibility. (Ortas & Alvarez, 2020) They Discovered a robust correlation between tax aggression and the corporate social responsibility (CSR) variable. The findings of this research indicate that the implementation of corporate social responsibility (CSR) initiatives by companies is linked to a reduction in tax avoidance. The study conducted by (Susanto & Veronica, 2022) demonstrates that corporate social responsibility (CSR) substantially impacts the tax avoidance tactics companies use. and (Mariani, 2017) reported no impact on Corporate Social Responsibility disclosure. The differences may be due to variations in research design or sector-specific factors. For stakeholders, this underscores the need to critically assess Corporate Social Responbility initiatives to ensure that they reflect actual ethical practices and are not used merely to obscure tax avoidance strategies. Policymakers may need to increase oversight to ensure that Corporate Social Responbility efforts align with ethical standards.

Financial Performance on Corporate Social Responsibility. This study finds a positive but not statistically significant relationship between financial performance and Corporate Social Responbility. This suggests that while financially successful firms may have more resources to invest in Corporate Social Responbility, the relationship is not strong

enough to be statistically significant. According to the study, a favourable association exists between the company's CSR activities and financial success; however, this relationship is not statistically significant. As a result of their incredible financial success, companies in the mining sector are in a position to consider investing more money in corporate social responsibility programs (Libisono & Eriandani, 2022). When studies demonstrate that a positive but statistically insignificant influence on corporate social responsibility (CSR) is associated with financial success, agency theory may shed some light on the problem. If this idea is accepted, management may prioritise their objectives, such as increasing their bonus and remuneration and the above efforts related to corporate social responsibility, which may immediately increase the firm's value. In addition, the mining sector often addresses the need for social responsibility to comply with rules and build stakeholder confidence. This is done without being significantly impacted by the firm's financial success.

For this reason, corporate social responsibility programs are not only motivated by financial outcomes, even if high-performing companies may have more resources to spend. On the contrary, it is shaped by management strategies and external factors to maintain the company's place in the market. CSR does not impact a company's financial success, according to (Qilmi, 2021). According to stakeholder theory, Corporate Social Responbility activities can be driven by various factors, including meeting stakeholder expectations and regulatory requirements, rather than just financial success. Companies must incorporate Corporate Social Responbility into their core strategy rather than relying solely on financial performance as a driver of Corporate Social Responbility activities.

Green Accounting on Corporate Social Responsibility. This study shows a significant positive effect of green accounting on Corporate Social Responbility, indicating that green accounting significantly supports Corporate Social Responbility objectives through increased transparency and ecological awareness. This aligns with stakeholder theory, which emphasises that companies should consider their activities' social and environmental impacts to maintain stakeholder satisfaction. Green accounting practices, focusing on sustainability and corporate responsibility, can emphasise Corporate Social Responbility initiatives and enhance corporate reputation and stakeholder trust. Stakeholder theory asserts that businesses should consider their activities' social and environmental repercussions to maintain their stakeholders' satisfaction; the research findings are consistent with the theory. Through implementing Green Accounting, which emphasises transparency and ecological awareness, organisations can fulfil their stakeholders' expectations, particularly regarding sustainability and social responsibility.

As a consequence of this, the status of the firm in the community, as well as its reputation, will improve. The provision of information on the social responsibility of corporations is one tangible method that may be used to demonstrate social performance. The quality of disclosure was shown to have a favourable correlation with a firm's performance in terms of social responsibility, according to the findings of (Fondevila & Scarpellini, 2018). According to (Dhar et al., 2022), the concept of social responsibility encompasses a broader range of activities than just monetary contributions alone. Green accounting, a proactive technique of accounting treatment, can significantly increase a company's capacity for long-term growth, provided it is carried out appropriately. According to (Broman & Robèrt, 2017), green accounting is a method of addressing the issue of corporate social responsibility that considers effectiveness measurements. It is something that businesses need to try to do more of the time. It has been shown in several studies, such as (Mustofa et al., 2020), that Green Accounting considerably enhances corporate social responsibility disclosure. The researchers (Dhar et al., 2022) found a

favourable association between the green accounting procedures of polluting firms and their capacity to offer information about social responsibility.

Corporate Social Responsibility as a Mediator between Financial Performance and Tax Avoidance. This study found that corporate social responbility did not effectively mediate the relationship between financial performance and tax avoidance. The test results confirm the existence of this relationship. Based on this finding, the first mediation effect arises when corporate social responsibility (CSR) cannot mediate the connection between an organisation's financial success and its tax avoidance techniques. Agency theory offers a conceptual framework for comprehending the interplay between a company's owners, who possess and manage the firm, and its agents, who are responsible for the day-to-day operations. A conflict of interest may arise when management prioritises its self-interest by evading taxes instead of acting in the owners' best interests. The findings of this study revealed that financial success has a substantial influence on tax avoidance. This implies that managers may avoid paying taxes to showcase their remarkable financial accomplishments proudly. However, Corporate Social Responsibility (CSR) does not mediate the relationship between financial underperformance and tax avoidance. The influence of CSR on the relationship between managers' attempts to enhance financial reporting and their tax avoidance is small.

This underscores the need for firm owners to develop suitable methods for monitoring and incentivising management to ensure that management behaves in a manner that is consistent with the interests of investors. When corporate social responsibility (CSR) is ineffective in bridging the gap between financial success and tax avoidance, companies will resort to tax avoidance tactics regardless of their strong financial performance and commitment to CSR. This might be attributed to the fact that CSR is often used to fulfil requirements or enhance reputation rather than as a mechanism to accomplish a company's core financial goal, such as tax avoidance. According to (Jati et al., 2019), the motivation behind tax avoidance is frequently the desire to maximise revenues and achieve cost efficiency. The objectives of Corporate Social Responsibility (CSR), mostly centred on adhering to social and environmental standards, may only partially align with this aspiration. The studies conducted by (Candra et al., 2021) and (Jati et al., 2019) have shown a clear and substantial positive correlation between financial success and tax avoidance. The findings of these researchers align with this discovery. Therefore, Corporate Social Responsibility (CSR) is not influenced by any intermediaries, and the financial performance variable may directly impact the tax avoidance variable without the involvement of any mediators.

Corporate Social Responsibility as a Mediator between Green Accounting and Tax Avoidance. This study found that Corporate Social Responbility significantly mediates the relationship between green accounting and tax avoidance, indicating that Corporate Social Responbility strengthens the impact of green accounting on tax avoidance practices. In this specific situation, Corporate Social Responsibility acts as an intermediary between Green Accounting and the company's use of tax avoidance tactics, leading to the subsequent mediation outcome. The transparency of a company's social responsibility reporting might benefit both green accounting and the enduring sustainability of businesses that contribute to environmental pollution.

According to (Fondevila & Scarpellini, 2018), Western economics has long been the primary field for reporting on corporate social responsibility (CSR), sustainable development, and green accounting. According to the legitimacy thesis, enterprises must comply with the general public's norms. For firms to succeed, they must obtain and sustain the general public's confidence. (Susanto & Veronica, 2022) They discovered that corporate

social responsibility (CSR) significantly influences tax avoidance. The proposition suggests that companies may use Corporate Social Responsibility (CSR) to enhance their public perception and credibility, even while they employ tax avoidance tactics. Companies that successfully apply Green Accounting may employ Corporate Social Responsibility (CSR) to bolster their credibility in the eyes of society. This is because CSR is an intermediary between Green Accounting and Tax Avoidance. This discovery aligns with the findings of (Dhar et al., 2022), who identified a robust positive link between the quality of social responsibility information disclosure and the connection between the adoption of green accounting. Research undertaken by (Mustofa et al., 2020) has shown that green accounting has a favourable and substantial impact on the disclosure of corporate social responsibility (CSR). Corporate social responsibility (CSR) acts as a means to maintain legitimacy by showcasing a company's commitment to social and environmental responsibilities. It could mitigate the general public's negative view of tax avoidance. Therefore, corporate social responsibility (CSR) plays a crucial role in fully mediating the relationship between the green accounting variable and the tax avoidance variable, making it difficult for it to influence tax avoidance directly.

CONCLUSION

According to the study's findings, a significant and favourable impact on tax evasion was associated with financial success; however, Green Accounting did not have this effect. More data is needed to suggest that corporate social responsibility is correlated with financial success. On the other hand, environmentally responsible accounting benefits corporate social responsibility by reducing tax evasion. Although corporate social responsibility (CSR) does not act as a mediator in the connection between tax evasion and financial success, it does act as a mediator in the connection between green accounting and tax avoidance.

Recommendations from the results of this study: Improving transparency and accountability in financial reporting is essential. However, it is equally important for firms to augment their utilisation of green accounting and corporate social responsibility (CSR). This approach may improve their overall performance. In order to get a more comprehensive understanding of the relationship between green accounting, corporate social responsibility, and tax evasion, future studies might include supplementary factors such as environmental performance and stakeholder engagement. To achieve long-term sustainability, it is essential to develop internal regulations promoting green accounting practices and corporate social responsibility activities. Complying with all relevant tax regulations is essential to avoid legal issues and build a solid and trustworthy image in the long run.

The limitations of this study can be seen in several obstacles. Firstly, it is essential to note that this research only focused on manufacturing enterprises associated with mining activities. Therefore, the conclusions drawn from this study may only partially apply to other sectors. Furthermore, this research only examines CSR, green accounting, and financial success as the only critical factors. External factors, such as market circumstances and differing tax regulations, may affect tax evasion and are not considered.

Furthermore, the duration of the data used may have needed to be sufficiently extensive to uncover the fundamental dynamics of the interaction between these components over an extended period. Ultimately, the study's findings might be impacted by problems related to the accuracy of the data and the limits of the measuring techniques used. It is crucial to examine the study's findings correctly and for researchers to use a more

comprehensive methodology and include new factors in future studies to address any existing gaps.

This research suggests businesses can improve their financial reporting by increasing transparency and accountability. In addition, they should adopt more robust measures in green accounting and corporate social responsibility (CSR). By prioritising financial transparency and using green accounting standards, businesses may enhance the efficacy of their CSR activities and significantly reduce tax fraud. They should establish internal rules that promote these behaviours to achieve long-term success and preserve a favourable reputation while fulfilling their tax obligations. Further inquiry is needed to explore the relationship between green accounting, corporate social responsibility (CSR), and tax avoidance, specifically regarding financial performance and stakeholder participation. Companies use this to their benefit to develop comprehensive and efficacious strategies.

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