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THE EFFECT OF ISLAMIC SOCIAL REPORTING AND PROFITABILITY ON ASSETS ON FISCAL AGGRESSIVENESS WITH AN INDEPENDENT COMMISSIONER AS A MODERATOR VARIABLE

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ABSTRACT

This study aims to examine the influence of Islamic Social Reporting and Return On Assets On Tax Agressiveness With Independent Commissioner As a Moderation Variable. This study was conducted on company listed in Jakarta Islamic index during the 2015-2019. The determination of sample by using purporsive sampling method. The number of samples of this study were 11 companies for 5 years with a total of 55 data samples. The data analysis method using multiple linear regression analysis method and moderate regression analysis (MRA) with the help of IBM SPSS 25 software. The results showed that Islamic Social Reporting And Return On Assets does not affect the tax aggressiveness. Independent Commissioner can moderate the effects of Islamic Social Reporting on tax aggressiveness. However, Independent Commissioner is not able moderate the effects of Return On Assets on tax aggressiveness.

Keywords: *Islamic Social Reporting, Return On Assets, Independent Commissioner, Tax Aggressiveness.*

INTRODUCTION

General Provisions and Tax Procedures (KUP) in Law Number 28 In 2007, article 1 explains that the tax is a donation that must be distributed against the State owed by persons or entities that have the character of suppressing based on the law without producing direct compensation as well as useful for the interests of the State and also, as far as possible, for the welfare Public. The intended taxpayer is an individual or entity, including: tax payers, tax deductors and tax recipients, who also have the authority tax obligations based on the terms and conditions of the applicable tax laws Apply. It is also emphasized in article 39 that if a person deliberately does not pay the taxes they must pay, for which they will be threatened with punishment criminal or administrative. Revenues from mandatory taxes continue to be maximized and optimized so that the economic development of the country and the implementation of development can be carried out properly. However, all business players see taxes as a cost that can reduce their profits. Therefore, it has become a universal problem if management tries to avoid tax costs. Fiscal aggressiveness is one of the ways management plans to avoid high tax costs. (Lanis and Richardson, 2012 In Leksono et al., 2019). Tax aggressiveness is an aggressive tax declaration and includes various negotiations or activities whose main objective is to reduce the tax obligations that the company must pay and is part of the activities of tax avoidance or tax aggressiveness. (Slemrod, 2004 and Hanlon & Heitzman, 2010 in Kresentia & Nuritomo, 2015). Not only through tax obligations, companies or the public can carry out social care through the CSR activities carried out by each company. The CSR carried out by the company has the same objective as the tax obligations, that is, the realization of well-being and concern for the social environment in which the industry develops (Nugraha & Meiranto, 2015). Lestari (2016) revealed that Corporate Social Responsibility (CSR) is one of the ways in which the closest corporate responsibility is to achieve sustainability and increase economic development. Rheadanti (2019) revealed that the many corporate social responsibility issues created ideas in the corporate business world that are only aiming to earn huge income regardless of the consequences arising in their current business activities.

According to Widiawati (2012) in Kresentia & Nuritomo (2015) the forms of CSR are not only registered in the conventional economy but also in the Islamic economy. The form of CSR in Islam is closely related to the company carrying out its business applications using the form of Islam (sharia). This design in Islam emphasizes the way of human obedience to Allah SWT in the size of the company. Islamic values have significant ties and play a role in the form of CSR that has grown so far. Islam teaches that if a Muslim only worships or obeys Allah, it is not enough. The link between the need for expressions of social responsibility in Islamic banking is now a hot topic of discussion due to the Islamic Social Responsibility Index (ISR). The SRI Index is a measure of the implementation of social responsibility in Islamic banking. It includes a compilation of standard CSR elements designed by AAOFIFI (Accounting and Auditing Organization for Islamic Financial Institutions), then researchers discuss additional CSR elements that must be issued by Islamic financial institutions. based companies. (Othman et al 2009 in Lestari, 2016) Lestari, 2016) If the social responsibility of an entity is getting better, it will be more compliant with its tax payments, which means not engaging in aggressive tax activities (Kresentia & Nuritomo, 2015) .). With the above explanation, it can be interpreted that if a company discloses low ISR information, it may result in more aggressive tax activities than companies that disclose higher ISR information. Leksono et al. (2019) revealed that companies that carry out tax avoidance activities are certainly related to the resulting profitability. The entities that successfully manage their management, as well as what the stakeholders want, will obtain high income. Companies that have the experience to make big profits must be prepared to pay the tax burden according to their obligations (Nugraha & Meiranto, 2015). Profitability is one of the measures to measure the performance of an entity. The profitability of an entity can give rise to aggressive tax activities. Businesses that have the experience to make a profit must prepare tax payments to be paid on the amount of income earned. Profitability is measured using ROA (Return on Assets) as an indicator to determine the financial quality of the entity (Leksono et al., 2019). According to (Andriani & F, 2019) ROA is the performance of the financial performance of an entity, the higher the value of ROA, the higher the profitability of an entity. With the increase in profitability, the tax burden also increases.

The company in its business activity aims to be able to increase the value of its business in each period, as indicated by the stock price. For investors as a principle that has invested their capital in a company, they see the company negatively if they carry out tax avoidance activities or activities that involve recovering funds that have been delivered to the company, consequently causing agency problems, especially interest. managers and stakeholders, where each party only cares about the individual. As a result, the corporate governance of the company must be healthy. (Yogiswari & Ramantha, 2017) An effort to regulate fiscal aggressiveness is the method of corporate governance so that the management can supervise the management of the company. The provisions of the corporate governance structure in the industry can result in provisions even in terms of tax provisions, but on the other hand, tax management activities depend on the way corporate governance works in the company (Rengganis & Putri, 2018). The corporate governance variable in this study was measured using an independent commissioner representative. Independent commissioners are not included in the management component of a company, as a result they have no ties to the controlling shareholder in all respects, and they have no ties to the board of directors or board of commissioners and they also do not work as directors. or the board of commissioners. Based on the following problems, it is interesting that the author carries out a new test to determine the factors that affect fiscal aggressiveness. Since disclosure of traditional responsibilities only emphasizes material and moral obligations, spiritual responsibilities should also be emphasized when disclosing social responsibilities. The author also builds on previous research and provides some differences by adding another variable, namely adding the Independent Commissioner variable as a moderating variable.

LITERATURE REVIEW

Agency Theory

The agency theory or agency theory is where the principal and the agent meet, in this theory it is explained that if the principal tries to optimize the income in the tax division, on the other hand the agent tries to reduce the tax that must emit. the agent is responsible for notifying the tax rate to be paid to the principal. In practice, the agent or company management does not always provide all data related to industrial taxes to the principal. This gives rise to agency conflicts, where different mentalities arise between principals and agents (Oktavianingrum & Mildawati, 2017). The formation of agency conflicts is caused by the difficulties of shareholders to examine and control management decisions and activities (Harmono , 2014 in Simorangkir et al., 2018). Therefore, efforts to resolve this issue require the involvement of an impartial third party to ensure that the agent is acting in the best interests of the principal or shareholders (Sudana, 2011 in Simorangkir et al., 2018).

Theory of legitimacy

Legitimacy is a certain social relationship that is confirmed as correct and morally appropriate. Legitimacy is considered significant for the company because the legitimacy of citizens towards the company is a strategic aspect for the growth of the industry in the future. The theory of the legitimacy in the general concept provides a significant idea of the company's social activities. Hasibuan et al. (2020) stated that the theory of legitimacy is a strategic aspect for the company in the improvement of the company in the long term, this issue can be a means to shape the company's strategy, especially trying to position itself in the middle of the environment. continues. Therefore, the legitimacy is that the industry can convince citizens if the activities and operational activities are in accordance with existing policies and have the objective of maintaining the sustainability of the company (going business).

Research hypotheses

Islamic Social Information (ISR) on fiscal aggressiveness

Tax avoidance by an entity is shown in this example by a corporation, which aims to reduce tax liability through corporate profit engineering or planning. This aggressive tax activity can be carried out by 2 methods, namely the legal/legal method (tax evasion) which is allowed and regulated in the applicable law or the illegal/illegal method (tax evasion) which is not allowed (Oktavianingrum & Mildawati, 2017). Avi-Yonah (2008) cited in Lanis & Richardson (2012) reveals that the tax of an entity or company can only be related to ISR if the tax payment made by an entity does have benefits for the community in general. One of the efforts carried out by an entity for the community is to distribute prosperity to the community through activities of social obligation based on Sharia and by complying with fiscal obligations, therefore, the greater the social responsibility of a entity, the greater the ISR disclosure. information that an entity makes, it is expected that with the high responsibility of an entity or company, an entity will be less aggressive with its taxes. This is because if an entity that conducts ISR continues to engage in aggressive tax activities, it will result in the entity losing reputation in the eyes of the public and causing a loss of positive sentiment related to the ISR activities that it has engaged in. because the entity performs ISR only to benefit the reputation of the company.

As in previous studies, namely Lanis & Richardson (2012), Kresentia & Nuritomo (2015), Andhari & Sukartha (2017), and Mgbame et al. (2017) argue that if a company or entity that does not have social responsibility with reference to the regulations, it will carry out activities of greater fiscal aggressiveness. This problem occurs because companies or entities that carry out aggressive tax activities are less interested in disclosing their social responsibilities both in the eyes of society and in the eyes of Allah. Which can reduce the income of the company or company. As previously known, ISR activities are not only responsible to the community, but also obey the government by obediently paying the appropriate taxes and being accountable for all their actions before Allah SWT. With reference to the above description, the hypothesis can be formulated, namely: **H1 : Islamic social information has an effect on fiscal aggressiveness.**

Return on Assets on Tax Aggressiveness

Taxes are the largest source of revenue for the state used in financing state development, so the government will always try to optimize revenue or tax revenue. However, in a different view of the company or company, the tax is a burden that causes the company's net profit to decrease, so the company will make tax savings through tax aggressiveness activities (Kresentia & Nuritomo, 2015). Profitability uses a return on assets (ROA) proxy that shows the company's ability to use all the assets it has to generate after-tax income. The management of the company or company needs this index to assess the efficiency and effectiveness of the company in managing all assets owned by the company. ROA shows that the higher the value, the more efficient the industry is in using its assets (Oktavianingrum & Mildawati, 2017) ROA has a positive relationship with ETR. However, along with the consequences when the tax rate is lowered, the link of ROA to ETR becomes negative, a negative link arises between increased profitability and tax liabilities. This is caused by an entity that wants a high return value but at the same time the entity wants to take actions that can reduce tax payments (Andhari & Sukartha, 2017). Companies with a high level of efficiency and high revenues often have a low tax burden. Low tax costs are the result of high-income companies effectively using tax advantages and other tax deductions (Darmadi, 2013 in Darmawan & Sukartha, 2014). All companies want optimal profit or income. However, the company is also required to pay taxes (Nugraha & Meiranto, 2015). When the profit generated increases, it will cause the amount of tax costs to also increase in accordance with the increase in the profit of an entity. The higher the profit obtained by the company, the more aggressive the company is in carrying out activities to avoid its tax obligations (Andhari & Sukartha, 2017). With reference to the above description, the hypothesis can be formulated, namely: **H2 : Return on Assets has an effect on Fiscal Aggressiveness**

The Islamic Social Report (ISR) on Fiscal Aggressiveness moderated by an Independent Commissioner

Companies or societies are obliged not to carry out activities that may harm the community and do not violate the rules that govern the social business field. The activities of the company or company that can be carried out are involving the company in the concept of ISR to the environment and complying with tax regulations. Coller and Gregory (1999) and Sembiring (2005) in Yogiswari & Ramantha, (2017) argue that if the number of members of the board of commissioners is higher, it will be easier for the board of commissioners to regulate the CEO and supervision. implemented will be more efficient. One of the implementations of good governance in the company is the existence of an independent board of commissioners in an entity that will put pressure on the entity to publish more data to its stakeholders and the greater proportion of the board of commissioners in a company can do disclosure. of social information and broader environment (Santioso & Chandra, 2012). It is believed that a higher proportion of independent commissioners in this sector will increase the entity's compliance with the rules. Therefore, the organization's goal of gaining legitimacy from stakeholders by posting social responsibility is achieved because the formation of an independent board of commissioners results in control and oversight and is expected to be able to protect the various interests of corporate stakeholders, including the community so that it can reduce the opportunities for management to carry out fiscally aggressive activities. In reference to the presentation, the hypothesis is formulated, namely: **H3: Independent Commissioner Moderates Influence of Islamic Social Information on Fiscal Aggressiveness.**

***Return on Assets* on Fiscal Aggressiveness moderated by an Independent Commissioner**

Companies with high profitability ratios often try to design their tax base to maximize their after-tax profits (Ardyansah & Zulaikha, 2014). When companies generate large profits, the tax burden is also large. The higher the tax burden that must be paid, as a result, the more likely the business is to find ways to reduce its tax burden. This results in corporations becoming involved in tax avoidance operations. If an industry engages in tax evasion, this can be detrimental to stakeholders. The establishment of an independent board of commissioners is designed to address stakeholder concerns about management practices that may harm stakeholders. Independent commissioners also function as mediators between business stakeholders, management, and owners, helping them make legal decisions, including tax tactics (Ardyansah & Zulaikha, 2014). Fahriani (2016) in his research argues that if the independent commissioner acts as a supervisor, urge the management of the company to carry out the supervision so that the income generated is in accordance with the existing provisions, because the independent commissioner essentially monitors the degree of management compliance with current provisions. provisions governing income, one of which is to comply with applicable taxes. regulations and minimize aggressive tax activities of the company. As a result, it can be concluded that the independent board of commissioners has the ability to reduce the impact of tax avoidance techniques on business management through the profits generated by the success of the company. **H4: Independent Commissioner moderates the effect of Return on Assets on Tax Aggressiveness**

RESEARCH METHODS

The research method is a series of scientific investigations in order to solve the problem. This type of research method is the quantitative method. The research design used is Associative Causality Opinion by Sugiyono (2016: 37). Associative research is one that asks about the links between two or more variables.

Data Sources

This research uses secondary data, that is, data that is not delivered directly to the person collecting it, such as through documents or other people (Sugiyono, 2016: 137). Secondary data for this research comes from the 2015-2019 annual reports of companies listed on JII published from 2015 to 2019 of each company in the sample. The research sample was determined using the purposive sampling method, so as to obtain the required criteria. The sample companies are 11 mining companies for 5 years of observation.

Table 1
Operations Research Variables

Variable	Indicator	Scale
Y : Tax Aggressiveness. (dependent variable)	ETR = $\frac{\text{Beban pajak penghasilan}}{\text{pendapatan sebelum pajak}}$ Source : (Rengganis & Putri, 2018).	Ratio
X_1 : *Islamic Social Reporting* (independent variable)	ISR= $\frac{\text{Total item yang diungkapkan}}{\text{jumlah item maksimal indeks ISR}}$ Source : (Eliana et al., 2020)	Ratio
X_2: *Return on Assets* (independent variable)	ROA = $\frac{\text{Laba Setelah Pajak}}{\text{Total Aset}}$ Source : (Budianti & Curry, 2018)	Ratio

M : independent commissioner (moderating variable)	$KI = \frac{\text{Jumlah Komisaris Independen}}{\text{Total Anggota dewan komisaris}}$	Ratio

Source : (Rengganis & Putri, 2018).

Data analysis technnique

Testing the hypothesis in this study was carried out using Moderate Regression Analysis (MRA) using the Statistical Package for Social Science (SPSS) 25 program. The Moderate Regression Analysis (MRA) model used to test the hypothesis was as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 (X_1 Z) + \beta_5 (X_2 Z) + e$$

RESULTS AND DISCUSSION

Descriptive statistical test

Table 2

Descriptive Research Variables

Descriptive Statistics							
	N	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
Islamic Social Reporting	55	.500	.729	34.610	.62927	.059692	.004
Return On Assets	55	.020	.467	6.074	.11044	.098404	.010
Komisaris Independen	55	.286	.800	23.217	.42213	.135884	.018
Agresivitas Pajak	55	.005	.360	10.899	.19816	.110048	.012
Valid N (listwise)	55						

Source: Output SPSS 25

Islamic Social Reporting (ISR)

The results of the descriptive statistics on the ISR variable ( ) in 2015-2019 show that the minimum value of ISR is 0.500, obtained from PT. Indofood Cbp Sukses Makmur Tbk. The maximum value of ISR is 0.729 obtained from PT. Unilever Indonesia Tbk The average ISR is 0.62927. For its part, the standard deviation of the ISR is 0.059692. The average value of 0.62927 explains why the companies sampled in this study have an average ISR disclosure of 62.9%.

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Return on assets (ROA). Referring to the results of the descriptive statistics on the ROA variable ( ) in 2015-2019, it is shown that the minimum ROA value is 0.020 obtained from PT. Urbanization (Persero) Tbk. The maximum ROA value of 0.467 is derived from PT. Unilever Indonesia Tbk. The average ROA is 0.11044. While the standard deviation of the ROA is 0.098404, the average value is 0.11044, which explains why the company as a sample of this study obtains a profit for the use of its total assets with an average of 11%.

Fiscal Aggressiveness (ETR)

The results of the descriptive statistics on the variable ETR 2015-2019 ( ) show that the minimum value of ETR of 0.005 is obtained from PT. Bumi Serpong Damai Tbk. The maximum ETR value of 0.360 is obtained from PT. Wijaya Karya (Persero) Tbk. The mean ETR is 0.19816. While the standard deviation of the ETR is 0.110048, the mean value is 0.19816, which explains why the company as a sample of this study has a low average tax aggressiveness because the result is less than 50%, which is 19.8%.

Independent Commissioner

The results of the descriptive statistics on the variable Independent Commissioner ( ) in 2015-2019 show the minimum value of the Independent Commissioner of 0.286 obtained from PT. Wijaya Karya (Persero) Tbk. The maximum value of an Independent Commissioner of 0.800 is obtained from PT. Unilever Indonesia Tbk. The Average Independent Commissioner is 0.42213. While the standard deviation of the Independent Commissioner is 0.135884, the mean value is 0.42213, explaining that the company as a sample of this research has a proportion of independent commissioners equivalent to 42.2%.

Classical assumption test

Normality test

Table 3

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.10253228
Most Extreme Differences	Absolute	.094
	Positive	.094
	Negative	-.071
Test Statistic		.094
Asymp. Sig. (2-tailed)		.200[c,d]

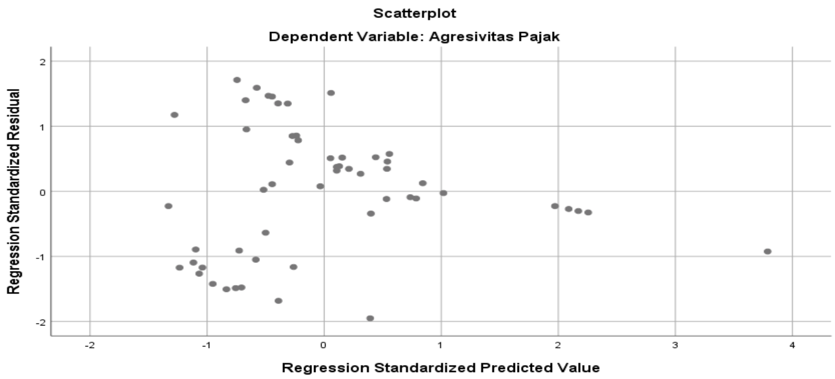
a. Test distribution is Normal.

The results of the Kolmogorov-Smirnov test show a significance value of 0.200 > 0.05. It means that the data used is normally distributed so that it is close to the normality test criteria.

Test for heteroskedasticity

Figure 1

Results of the test for heteroscedasticity



Source: Output SPSS 25

Based on Figure 1, it can be seen that the residuals in the regression model are distributed well above and even below zero and do not follow a certain pattern. Furthermore, the regression model used shows no evidence of heteroscedasticity.

Multicollinearity test

Table 4

Results of the multicollinearity test

Coefficients[a]			
		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Islamic Social Reporting	.852	1.174
	Return On Assets	.146	6.872
	Komisaris Independen	.151	6.635
a. Dependent Variable: Agresivitas Pajak			

Source: Output SPSS 25

Referring to the results of the table, it can be seen that the results of the calculation of the values made yield a tolerance value > 0.10 and a VIF value < 10, so there is no multicollinearity or correlation between the variables. of this study.

Autocorrelation test

Table 5

Autocorrelation test results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.363[a]	.132	.081	.105505	1.844

a. Predictors: (Constant), Komisaris Independen, Islamic Social Reporting, Return On Assets

b. Dependent Variable: Agresivitas Pajak

Source: Output SPSS 25

In table 4.4, the value of DW is 1,844, when compared to the Durbin-Watson table where = 5% of the number of observation data (n) = 55 and a total of 3 variables (k = 3), the table values dL = 1.4523 and dU = 1.6815. and obtained a value of 4 - dL = 2.5477 and a value of 4 - dU = 2.3185. Therefore, the value obtained for dU < d < 4 – dU is 1.6815 < 1.844 < 2.3185, so it can be concluded that this data does not have autocorrelation problems.

Hypothesis test
t-test (partial)

Table 6
t-test results (partial)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	.020	.159		.129	.898
	Islamic Social Reporting	.230	.261	.125	.881	.382
	Return On Assets	.300	.158	.268	1.897	.063

a. Dependent Variable: Agresivitas Pajak

Source: Output SPSS 25

From the results of the (partial) t-test, an explanation can be conveyed, namely:

The effect of Islamic social reporting (ISR) on tax aggressiveness

In the SPSS results, the Islamic Social Reporting (ISR) variable has a coefficient value of 0.230 and a t of 0.881 with a significance level of 0.382. Based on the t-distribution table, the t-table results are 2.004. Then it shows t count < t table (0.881 < 2.004) and the significance level is 0.05 (0.382 > 0.05). It can be concluded that the Islamic Social Reporting (ISR) variable partially does not affect fiscal aggressiveness.

The Effect of Return on Assets (ROA) on Tax Aggressiveness

In the SPSS results, the ROA variable has a coefficient value of 0.300 and t count is 1.897 with a significance level of 0.063. Based on the t-distribution table, the t-table results are 2.004. As a result, t count < t table (1.897 < 2.004) and the significance level is 0.05 (0.063 > 0.05). It can be concluded that the Return on Assets (ROA) variable partially does not affect tax aggressiveness.

***Moderated Regression Analysis* (MRA)**

Table 7
Results of *Moderated Regression Analysis* (MRA)
Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	-1.841	.738		-2.497	.016
	Islamic Social Reporting	3.143	1.247	1.705	2.521	.015
	Return On Assets	1.238	.934	1.107	1.326	.191
	Komisaris Independen	4.386	1.937	5.416	2.265	.028
	ISR*Komisaris Independen	-7.148	3.291	-6.859	-2.172	.035
	ROA*Komisaris Independen	-.149	1.709	-.113	-.087	.931

a. Dependent Variable: Agresivitas Pajak
Source: Output SPSS 25

Referring to table 7 above, an equation can be made, namely:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 (X_1 Z) + \beta_5 (X_2 Z) + e$$

$$Y = -1.841 + 3.143\, X_1 + 1.238\, X_2 + 4.386\, Z + -7.148\, (X_1 Z) + -0.149 (X_2 Z) + e$$

From the results of the Moderated Regression Analysis (MRA) above, it can be explained as follows:

1. Results of moderation 1 (Islamic Social Report * Independent Commissioner):
The value of the moderating ISR coefficient with the Independent Commissioner is -7.148 when viewed since the value of the moderating ISR interaction coefficient with the Independent Commissioner has a negative value. When viewed on a significant value basis it is 0.035 (0.035 < 0.05). (with Fiscal Aggressiveness (Y).

2. Moderation Result 2 (Return on Assets * Independent Commissioner)
The moderating coefficient of the ROA with the Independent Commissioner is -0.149 seen from the interaction coefficient of the Moderation of the Return on Assets with the Independent Commissioner, which has a negative value. If seen from the significance value is 0.931 (0.931 > 0.05), then it can be said that the Independent Commissioner variable (Z) cannot moderate the relationship between Return on Assets (along with Fiscal Aggressiveness (Y).
Coefficient of determination test (adjusted R squared)

Table 8
Coefficient of Determination Test Results
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.363[a]	.132	.081	.105505

a. Predictors: (Constant), Komisaris Independen, Islamic Social Reporting, Return On Assets
b. Dependent Variable: Agresivitas Pajak
Source: Output SPSS 25

From the table, you can see that the adjusted R-squared value is 0.081. This value shows that 8.1% of the variation in the ETR value is explained by the value of the ISR and ROA expressions with the Independent Commissioner as moderator variable. while the remaining 90.9% is explained by other variables not included in this study.

Discussion of the results of the hypothesis
The effect of Islamic Social Reporting (ISR) on tax aggressiveness
In the analysis of the data or the results of the hypothesis tests carried out, the results of the tests of the ISR variable have a significance level of 0.382. Indicates whether the significance level is > 0.05. Therefore, Hypothesis 1 is rejected. Which means that the Islamic Social Report (ISR) does not affect fiscal aggressiveness. The ISR report on the companies listed in the Jakarta Islamic Index (JII) cannot be a measure of the ISR performance because the ISR measurement is done by checking whether there is information included in the annual report of the company. While the oversight of the party given the power to report ISR is not necessarily there, therefore

the veracity of what the company reports regarding Islamic Social Reporting activities cannot be accounted for (ISR). obligation activities in the company's annual report cannot be used as a guarantee the magnitude of aggressive tax activity This study agrees with research (Kalbuana et al., 2020) that reveals that ISR does not affect tax avoidance as is close to the Effective Tax Rate (ETR), which the Islamic Social Reporting (ISR) information declared in the annual report is not necessarily in accordance with the actual situation, but the results of the following investigation do not agree with the investigation of Kresentia & Nuritomo (2015) who revealed that ISR has a negative effect on Tax Aggressiveness. 93 of 2010 article 3 establishes that the amount of the contribution or cost of construction of social infrastructure that can reduce the gross income in 1 year does not exceed 5% (five percent) of the net income of the last fiscal year. So that the costs paid by the company for ISR activities do not affect the tax aggressiveness. The Islamic Social Reporting (ISR) activity carried out by the company is a corporate social responsibility to the stakeholders for the operational activities carried out by the company. The company can run operational activities smoothly and the company can maximize the profits earned.

The effect of Return on Assets (ROA) on Tax Aggressiveness

In the data analysis and the results of the hypothesis tests that have been carried out, the results of the tests of the ROA variable have a significance level of 0.063. Indicates if the significance level is > 0.05 where Hypothesis 2 is rejected. Then it means that the return on assets (ROA) cannot affect tax aggressiveness. The results of the following study agree with research (Hidayat & Fitria, 2018) that reveals that if the approximate Return on Assets (ROA) does not affect tax aggressiveness, no matter how much the total income generated will not give rise to companies to engage in aggressive tax activities. The results of the following investigation do not agree with the investigation (Oktavianingrum & Mildawati, 2017) that reveals that the Return on Assets affects Tax Aggressiveness. A high enough ROA value will encourage business partners to undertake careful tax planning to produce the lowest possible tax, and aggressive tax behavior will tend to decrease. This means that companies with high profitability will always pay their taxes on time, but companies with low profitability will avoid paying the taxes necessary to maintain business assets. The profitability measured by ROA between companies included in the JII cannot be a measure of fiscal aggressiveness on the part of the company.

The Effect of Islamic Social Reporting (ISR) on Fiscal Aggressiveness Moderated by Independent Commissioners

In the analysis of data or results of the hypothesis test that has been carried out, the results of the moderation test between the ISR variable and the Independent Commissioner variable obtain a negative coefficient value and a significance level of 0.035. This tells us if the significance level is <0.05. Therefore, Hypothesis 3 is accepted. This means that the existence of an Independent Commissioner that moderates the relationship between ISR and Tax Aggressiveness produces a negative coefficient, thus weakening the relationship between ISR and Tax Aggressiveness, and strengthening the reduction of Tax aggressiveness. highest of the company's internal management system and has the function of monitoring activities. The existence of an independent board of commissioners increases the effectiveness of oversight. One step to implement effective organizational governance is through the existence of an independent board of commissioners within the company, which often puts pressure on the company to provide more information to its stakeholders (Santioso & Chandra, 2012) . A greater number of independent commissioners in an entity can make the company better compliant with tax regulations so that it can also prevent aggressive tax practices.) disclosure. Corporate governance affects how companies operate under laws and regulations in terms of organizational formation, structure, operations, relationships and liability and will reduce fiscal aggressiveness. In this way, the company's objective of legitimizing itself before stakeholders by disseminating social responsibility is achieved, since, with an independent commissioner, it can exercise control and follow-up of the entity's agents. The following research does not agree with the research (Yogiswari & Ramantha, 2017) if an independent commissioner cannot moderate the relationship between corporate social responsibility and aggressive taxes.

The Effect of Return on Assets (ROA) on Fiscal Aggressiveness Moderated by Independent Commissioner

In the data analysis or results of the hypothesis test that has been carried out, the results of the moderation test between the ROA variable and the Independent Commissioner variable have a negative coefficient value and a significance level of 0.931. This reveals when the significance level is > 0.05. Therefore, Hypothesis 4 is rejected. This means that the Independent Commissioner is unable to moderate the effect of Return on Assets (ROA) on Tax Aggressiveness. The following research results agree with the research (Azzam & Subekti, 2019) that reveals that there is no independent commission variable to moderate the Profitability relationship represented by the Return on assets in tax aggressiveness, due to the presence of a board of directors. independent commissioners within the company. which only supervises the performance and monitors the performance of the company so as not to commit fraud. Efforts to prevent tax aggressive activities are still not efficient and the existence of an independent commissioner within the company also cannot adequately conduct audits and the board of independent commissioners does not have a dominant influence on decision making. So that the independent commissioners cannot weaken the performance of the company's management by carrying out tax aggressive practices because the profits generated by the high profitability of the company cause high and low taxable costs according to the profits generated. With an average proportion of independent commissioners of 42.2%, it establishes that the number of independent commissioners cannot influence management in terms of fiscal aggressiveness. Therefore, the existence of an independent commissioner within the company is simply a requirement for compliance with the rules. According to the Regulation of the Financial Services Authority No. 33/POJK.04/2014 reveals that public organizations they are required to have an independent commissioner with a value of at least 30% of the total board of commissioners. Based on the results of the investigation produced, therefore, the presence of an independent board of commissioners in a company is not a variable that can strengthen or weaken the relationship between Profitability Assets and Tax Aggressiveness.

CONCLUSION

Based on the results of the tests and analyzes that have been carried out, it can be concluded that:

The Islamic Social Report (ISR) does not affect the Tax Aggressiveness of Companies Registered in the Jakarta Islamic Index. Return on Assets (ROA) does not affect the tax aggressiveness of companies registered in the Jakarta Islamic Index for. Independent Commissioners can moderate the influence of Islamic Social Reporting (ISR) on the Fiscal Aggressiveness of Companies Registered in the Jakarta Islamic Index.The Independent Commissioners cannot moderate the effect of Return on Assets (ROA) on the Tax Aggressiveness of Companies Registered in the Jakarta Islamic Index.

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