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The Impact of Company Dimensions and Marketing Strategy on Tax Avoidance Practices: Empirical Study of Mining Sector Manufacturing Companies

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Abstract

This research aims to explore the impact of company dimensions and marketing strategies on tax avoidance practices in manufacturing companies in the mining sector listed on the Indonesia Stock Exchange (BEI) during the 2019-2022 period. The data used in this research is panel data from manufacturing companies in the mining sector listed on the IDX during that period. Panel regression analysis is used to test the relationship between company size (SIZE) and marketing (Market) variables on tax avoidance practices (ETR). The results of the analysis show that company size has a significant influence on tax avoidance practices, although it does not reach the 5% significance level. On the other hand, marketing variables do not show a significant influence on tax avoidance practices. These results confirm previous findings that company size plays an important role in tax avoidance practices in the mining sector. Nevertheless, the implications of marketing strategies for tax avoidance should not be ignored, as this can influence a company's resource allocation and risk management. This research provides an important contribution to understanding the factors that influence tax avoidance practices in the mining sector manufacturing industry. The implications of this research can provide valuable input for the formulation of more effective policies in managing tax avoidance practices and increasing tax compliance in the sector.

Keywords: Company Dimensions, Marketing Strategy, Tax Avoidance Practices

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1. Introduction

In the context of the mining industry, company dimensions and marketing strategies have a significant impact on tax avoidance practices (Setiawati & Ammar, 2022). Mining is an economic sector that is vulnerable to various risks, including commodity price fluctuations and strict environmental regulations (Harjanti, 2016). In the midst of these challenges, mining companies often try to minimize their tax obligations by taking advantage of existing tax loopholes (P. Lestari, 2023). Company dimensions such as size, ownership structure, and level of internationalization can influence operational complexity and the company's ability to carry out tax avoidance practices (H. W. Lestari et al., 2023). Meanwhile, marketing strategies such as product placement, branding, and market targeting can also influence the location of a company's operations and, therefore, the tax obligations imposed (Wijaya & Sirine, 2016). To understand in depth how company dimensions and marketing strategies influence tax avoidance practices in the context of the mining industry, in-depth analysis is needed through case studies that cover the various factors involved (Rasya & Ratnawati, 2023).

Case studies on mining companies can provide valuable insight into how company dimensions influence tax avoidance practices (Ilham & Hasan, 2022). For example, mining companies that are large and operate in several countries may have more resources to access high-quality financial and tax advisors (Indriani & Juniarti, 2020). Thus, they can design complex corporate structures to legally minimize their tax liabilities (Tatnya et al., 2023). On the other hand, smaller mining companies may have limited resources and expertise available to design complex tax strategies, so they tend to rely on simpler strategies (Wulan Indah Sari Sinaga & Reza Hanafi Lubis, 2023). Apart from that, the ownership structure of mining companies also plays an important role in determining the extent to which tax avoidance practices can be carried out (Marfiana & Andriyanto, 2021). Companies owned by certain groups or individuals, especially if they are spread across different tax jurisdictions, can take advantage of tax loopholes to reduce their tax liabilities significantly (Hendi & Handianto, 2021).

Apart from company dimensions, marketing strategies can also influence tax avoidance practices in the mining industry (Dayani & Suryandari, 2020). Product placement is an important factor in determining the operational location of a mining company (Chelviana et al., 2017). Companies can choose to operate in countries or regions with lighter tax regulations or favorable tax agreements (Pratiwi, 2021). Marketing strategies can also influence public perceptions about mining companies, which in turn can influence political pressure regarding taxation (Fransiska & Diarsyad, 2024). Companies operating in areas that are sensitive to environmental or social issues may tend to take a conservative stance in their tax avoidance practices to avoid controversy and consumer boycotts (Tjondro et al., 2016). For example, global mining company X, which is one of the major players in the industry, has operations in several countries with varying tax regulations. This company has large financial resources and a team of high-quality tax experts to design a complex corporate structure to legally reduce tax liabilities (Sianitawati & Prasetyo, 2022). This company's marketing strategy also focuses on the image of a company that is socially and environmentally responsible, thereby influencing company policies regarding tax avoidance practices (Herianti & Elinda Ritnawati, 2021). Nevertheless, these companies are still faced with pressure to comply with increasingly stringent tax regulations and increase transparency in their financial reports (Zulfiara & Ismanto, 2019). On the other hand, local mining company Y, which has a smaller and limited operational scale, tends to rely on simpler tax avoidance strategies. However, this company ownership structure may provide flexibility in exploiting existing tax loopholes. These companies' marketing strategies can also focus on targeting local markets to reduce political pressure regarding their tax avoidance practices (Team Ministry of Energy and Mineral Resources Republic of Indonesia, 2021)..

The reason for choosing mining companies as research objects is because this industry has unique characteristics that provide valuable insight into the impact of company dimensions and marketing strategies on tax avoidance practices. First, the mining industry often has operations spread across different countries, which creates additional complexity in terms of taxation due to differences in laws and regulations between countries. Second, the highly valuable natural resources in this industry, such as oil, gas, metals and minerals, make mining companies an attractive subject for countries wishing to maximize tax revenues. This encourages companies to look for ways to reduce their tax liabilities. In addition, the mining industry's dependence on tax regulations and environmental politics also makes it an interesting research object. By analyzing the mining industry, researchers can identify key factors that influence tax avoidance practices and make a meaningful contribution to the understanding of corporate tax strategies in a context that is crucial for the global economy.

An empirical study on the impact of company dimensions and marketing strategies on tax avoidance practices in mining sector manufacturing companies listed on the Indonesia Stock Exchange (BEI) in the 2019-2022 period will be an important contribution in understanding the dynamics of tax avoidance practices in the specific context of this industry. Such research could build on previous research that has been conducted by leading academics and practitioners in the fields of economics, finance, and accounting. Several relevant previous studies have been conducted by: (Hanlon et al., 2015) who have conducted research on the influence of company dimensions on tax avoidance practices. His research, conducted provides insight into how the size and complexity of companies can impact their tax strategies. (Lisowsky et al., 2013) has conducted research on the influence of the nature of company internationalization on tax avoidance practices. His research provides insight into how companies with cross-border operations can exploit tax loopholes between countries. (Dyreng et al., 2019) conducted research on the influence of company ownership structure on tax avoidance practices. His research provides insight into how companies owned by certain groups or individuals can design corporate structures to reduce their tax liabilities. (Blouin et al., 2017) conducted research on the influence of marketing strategies on tax avoidance practices. His research provides an understanding of how marketing strategies such as product placement and branding can influence a company's tax decisions. Empirical studies examining mining sector manufacturing companies on the IDX in the 2019-2022 period can provide a deeper understanding of how company dimensions and specific marketing strategies in this industry influence tax avoidance practices. Such research would be an important step in formulating more effective and fair tax policies in the context of the mining industry.

2. Literature Review

Company Size

Company size generally reflects shareholders' evaluation of overall financialperformance both in the past and in the future. The greater the company's assets, the more stable the company's financial condition, so it will be easier for the company to obtain capital compared to companies that have smaller assets (Agustiningsih & Septiani, 2022). According to Riyanto (Himawan, 2020), company size is a way to assess whether a company is large or small, which can be seen from the equityvalue, sales value, or asset value. Meanwhile, according to Sawir (Anggraini et al., 2023), company size is a factor that influences the company's financial structure. Thus, company size can be understood as an indicator that determines the dimensions of the size of a company, which can be assessed from the value of equity, sales, number of employees and total asset value. It also reflects the demands and products produced by the organization. Company size is an indicator that reflects the total assets owned by a company. This concept can be measured through various metrics, including total assets, sales volume, average sales, and average assets (Husaeni, 2018). Company size has a significant impact on capital structure because larger companies tend to have higher growth rates. Thus, these companies are more likely to issue new shares and use larger loan amounts. Research by (Reschiwati et al., 2020) shows that company size has a positive influence on capital structure, which means that an increase in company size will be followed by an increase in the existing capital structure.

Marketing strategy

Marketing strategy refers to a set of goals, targets, policies and rules that provide direction for a company's marketing efforts over time, at every level, taking into account the ever-changing environment and competition (Musyawarah & Idayanti, 2022). Marketing strategy has a crucial role in a company's success, with segmentation, targeting and positioning components being the key to its success (Putra &Hajar, 2023). (Mangaha et al., 2020) describe strategy as the overall concept of how a company organizes itself and its activities to achieve business success, compe, and provide results to shareholders. In marketing strategy, there is a series of marketing tools known as the 4Pmarketing mix, which includes product, price, place and promotion. In the field ofservices marketing, there are several additional marketing tools such as people, process, and physical evidence (Kotler; Marchelit, 2021). Thus, the marketing mix consists of controllable elements and aims to obtain the desired response from the targetmarket.

Tax Avoidance Practices

Tax is a payment obligation to the state without receiving direct compensation, which is imposed compulsorily and can be enforced, and is used to finance the State's general expenditure (Djajadiningrat S. I., 2014). Another definition of tax as stated by (Smeeths, 2014) Tax is a responsibility or obligation that must be fulfilled by taxpayers, both individuals and companies. In accordance with article 1 point 1 of Law number 28 of 2007 "tax is a mandatory contribution to the state which is owed by a private person or entity in a coercive manner based on law, without receiving direct compensation and used for state needs for the greatest prosperity of the people. Tax evasion or resistance to taxes refers to actions that hinder the tax collection process, which in the end can result in reduced State treasury revenues (Unikom, n.d.). Tax avoidance is always interpreted as a legal activity (Inkiriwang, 2017). Tax avoidance is a strategy to legally avoid paying taxes by taxpayers by reducing the amount of tax they have to pay without violating tax regulations, or by looking for legal loopholes that allow such reductions (Adnyana & Jati, 2018). Furthermore, Zain (Karimah & Taufiq, 2016) defines tax avoidance as a process of controlling actions aimed at avoiding the undesirable consequences of taxation. Generally, companies carry out legitimate strategies or tactics in accordance with applicable legal regulations, but they take advantage of ambiguities in tax laws to look for loopholes or certain advantages. In other words, taxpayers use ambiguity in tax laws to their advantage (Fachri et al., 2021). Tax evasion is a legally valid practice that is different from tax smuggling (Zain; Karimah & Taufiq, 2016). (Amri, 2015) states that tax smuggling is an effort carried out by taxpayers, whether successful or not, to reduce or completely eliminate tax debt which, based on applicable provisions, is a violation of tax legislation. Tax avoidance is the same business, which does not violate the provisions of tax law

3. Research Design and Method

Research design describes a suitable approach to use to obtain answers to research problems and objectives. The approach used in this research is a quantitative approach in associative form because this research aims to determine the causal relationship between two or more variables (Sugiyono 2013:55). This research explains the impact of company dimensions and marketing strategies on tax avoidance practices. Empirical study of mining sector manufacturing companies listed on BEI in 2019-2023. In this research, sampling was carried out using the purposive sampling method, which is a sampling technique carried out with certain considerations (Sugiyono, 2017: 85). The criteria used to select research samples are as follows:

1. Choose a mining company listed on the Indonesia Stock Exchange (BEI) during the 2019-2022 period.
2. Choose a mining company that presents complete financial reports along with notes to its financial reports for the 2019-2022 period.
3. Choose a mining company that does not experience losses during the 2019-2022 period.

This research uses data collection techniques in the form of documentation. This technique is used to obtain data from pre-existing sources, known as secondary data. Secondary data used in this research comes from company financial reports obtained from the official website of the Indonesia Stock Exchange (www.idx.co.id). In this research, there is use of dependent variables and independent variables. The dependent variable analyzed is tax avoidance practices, while the independent variables include company size and marketing strategy. Company size; According to Riyanto (Permata Sari & Nailufaroh, 2022) company size is the size of the company seen from the size of the equity value, sales value and asset value. Company size is represented by the logarithm of total assets, because it is considered to have a higher level of stability than other proxies, and has a continuous connection between periods (Aghnitama et al., 2021). Company size is formulated as follows:

$$SIZE = Ln\ (Total\ Assets)$$

Marketing; Kotler and Armstrong (Permata Sari & Nailufaroh, 2022), marketing is a social and managerial process where individuals or organizations obtain what they need and want through creating and exchanging value with others. According to Higgins in (Syaiful & Fathorrahman; (Syaiful & Fathorrahman; Permata Sari & Nailufaroh, 2022), calculate marketing (market) using the following formula:

$$Market\ \frac{Advertising\ Expenses}{Total\ Sales}$$

Tax avoidance is a strategy often used by companies to reduce their tax liabilities, but remain within the limits of applicable tax law (Indriani & Juniarti, 2020). The measurement of tax avoidance in this research uses the company's Effective Tax Rate (ETR). The ETR ratio describes the percentage of the total income tax burden paid by the company from all total profits before tax. The ETR ratio is calculated by dividing the company's total tax burden by profit before income tax. According to Lanis and Richardson in (Siregar & Widyawati; Permata Sari & Nailufaroh, 2022) the formula for calculating the Effective Tax Rate is as follows:

$$ETR = \frac{Tax\ Expense}{Profit\ Before\ Tax}$$

Multiple linear regression analysis was used because there was more than one independent variable in this study. Multiple linear regression analysis is a test used to determine the effect of the independent variable on the dependent variable. All data were analyzed using the Statistical Package for Social Science (SPSS) 22.0 for Windows with the following equation:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

Information

Y	=	Tax Avoidance
A	=	Constant
X_1	=	Company Size
X_2	=	Marketing Strategy
B_1,β_2	=	Regression Coefficients
e	=	Error

4. Results and Discussion

Data analysis

a. Normality test

The normality test aims to determine whether two studies have normally distributed data. Normal data distribution shows that the sample is representative of the population.

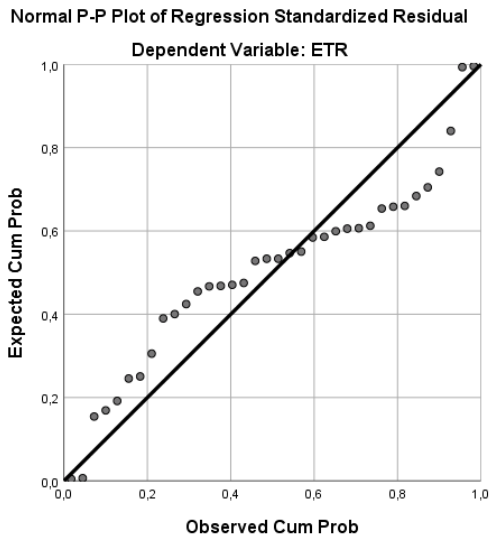

Figure 1. Normality Test

From the graph above, it can be concluded that the data is normally distributed because the data is spread following the diagonal axis of the graph.

b. Multicollinearity Test

The multicollinearity test aims to test whether the regression model determines whether there is a correlation between the independent variables. The method for diagnosing is the presence of multicollinearity. Apart from that, tolerance and variance inflation (VIF) values. If the tolerance value is above 0.1 and the VIF value is below 10 then there is no multicollinearity problem, meaning the regression model is good and if the tolerance value is smaller than 0.1 and the VIF value is above 10 then there is a multicollinearity problem, meaning the regression model is not good

Table 1. Multicollinearity Test

Coefficients[a]												
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B		Correlations		
		B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part
1	(Constant)	-,924	,295		-3,134	,004	-1,524	-,324			
	SIZE	,034	,018	,308	1,914	,064	-,002	,071	,358	,316	,301
	MARKET	2,538	1,685	,242	1,506	,142	-,890	5,965	,307	,254	,237
a. Dependent Variable: ETR											

From the table above, it can be seen that the VIF value is 1.046 < 10,000 and the Tolerance value is 0.956 < 0.100. So it can be concluded that the data does not have multicollinearity problems.

c. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from residual observations to other observations, so it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is one that is homoscedastic or does not have heteroscedasticity.

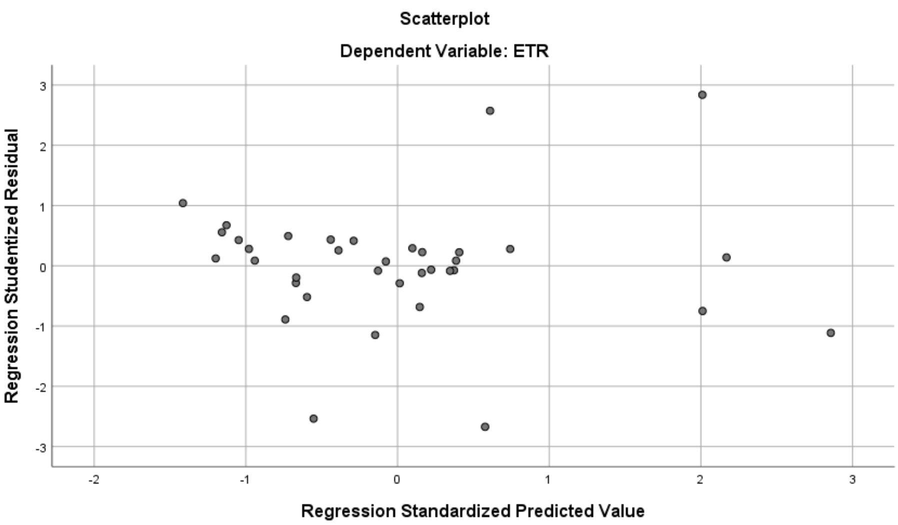

Figure 2. Heteroscedasticity Test

Based on the graph above, you can see that the dots form a clear pattern, and the dots are spread above and below the number 0 on the Y axis, so it can be concluded that the data does not have heteroscedasticity.

d. Regression Test

Multiple regression analysis aims to test the influence of one variable on another. To see the partial influence between X1 and X2 on Y. The results of multiple linear regression influence Company Size and Marketing on Tax Avoidance

Table 2. Regression Test

Coefficients[a]												
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B		Correlations		
		B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part
1	(Constant)	-,924	,295		-3,134	,004	-1,524	-,324			
	SIZE	,034	,018	,308	1,914	,064	-,002	,071	,358	,316	,301
	MARKET	2,538	1,685	,242	1,506	,142	-,890	5,965	,307	,254	,237

a. Dependent Variable: ETR

Based on the table 2, the regression equation can be stated as follows:

$$Y = -0.924 + 0.034\ (X1) + 2.538\ (X2)$$

From the regression equation above, it can be interpreted:

1) Constant (a) has a value of -0.924, meaning that if the Size and Market variables have a value of 0, then ETR has a value of -0.924.
2) The regression coefficient for the size variable (b1) is 0.034, meaning that for every increase of 1 (one) in size, there will be a change of 0.034 with the assumption that the other variables are considered constant.
3) The regression coefficient for the market variable (b2) is 2.538, meaning that for every addition of 1 (one) to the market, there will be an increase of 2.538, assuming that the other variables are considered constant.

Discussion

The Impact of Company Dimensions on Tax Avoidance Practices

An empirical study that investigates the impact of company dimensions on tax avoidance practices in manufacturing companies in the mining sector listed on the Indonesia Stock Exchange (BEI) from 2019 to 2023 is relevant to the data and analysis presented previously. From the results of the regression analysis that has been carried out, it appears that company size (SIZE) has a significant influence on tax avoidance practices (ETR), although it is not statistically significant at the 5% significance level. Nevertheless, the interpretation of the SIZE regression coefficient value shows that larger companies tend to have higher tax avoidance practices, although the impact is relatively small.

This finding is in line with several previous studies which show that companies with larger dimensions tend to have more opportunities and resources to carry out complex tax avoidance practices. However, it is important to note that the results of this analysis should be interpreted with caution, given that the significance values do not reach the thresholds usually accepted in statistics. Therefore, further more in-depth and comprehensive empirical research regarding the relationship between corporate dimensions and tax avoidance practices in the context of the mining sector manufacturing industry on the BEI may be needed to provide a better understanding of the dynamics involved.

The results of previous research show that company size has a significant influence on tax avoidance practices. Research conducted by (Sulaeman, 2021) found that company size is related to the level of tax avoidance. Likewise, research conducted by (Dwi Urip Wardoyo et al., 2022) also confirms that the company size variable has a significant positive influence on tax avoidance practices. Thus, the results of this study support the finding that company size plays an important role in tax avoidance practices.

This is in line with the theory proposed by (Violentine, 2022) regarding the relationship between company size and tax avoidance. This theory states that company size reflects the company's readiness to accumulate profits, which includes the ability to allocate expert resources to manage its tax burden. One of the strategies used is the practice of tax avoidance. Thus, larger company sizes tend to have greater resources and capabilities in carrying out tax avoidance.

The Impact of Marketing Strategy on Tax Avoidance Practices

Empirical studies regarding the impact of marketing strategies on tax avoidance practices in manufacturing companies in the mining sector listed on the Indonesia Stock Exchange (BEI) from 2019 to 2023 can provide valuable insights related to the complex interactions between strategic and financial factors in a changing business environment. special. In the previous regression analysis, it can be seen that the marketing variable (Market) does not show a significant influence on tax avoidance practices (ETR) at the 5% significance level. These results indicate that in the context of the mining sector manufacturing industry on the IDX, company marketing strategies do not directly influence tax avoidance practices. This interpretation may reinforce the idea that other factors, such as corporate structure, tax policy, or broader business environmental factors, may have a greater impact on tax avoidance practices. Nevertheless, previous research has shown that marketing strategy can be an important indicator for identifying the potential for more aggressive tax avoidance practices, especially in terms of resource allocation and corporate risk management. Therefore, a more in-depth and contextual empirical study of the relationship between marketing strategies and tax avoidance practices in the manufacturing mining sector on the BEI can provide richer insights and a better understanding of the factors underlying corporate behavior in managing their tax obligations. The results of this study are consistent with previous findings reported by (Fathorrahman; Syaiful, 2019), as well as other research conducted by (A. P. Lestari et al., 2022). These results conclude that marketing and sales variables, as well as company growth, simultaneously do not have a significant effect on tax avoidance practices. Similar findings were also found in research (A. P. Lestari et al., 2022), where the company's business strategy did not influence the level of tax aggressiveness in manufacturing companies in the food and beverage sector listed on the Indonesia Stock Exchange (BEI) during the 2016-2020 period. Thus, these results indicate that although companies may implement marketing, sales and growth strategies, this does not significantly influence the company's tendency to avoid taxes

The Impact of Company Dimensions and Marketing Strategy on Tax Avoidance Practices

Empirical studies regarding the impact of company dimensions and marketing strategies on tax avoidance practices in manufacturing companies in the mining sector listed on the Indonesia Stock Exchange (BEI) in 2019-2023 are very relevant for understanding the complex dynamics in this business environment. The results of the analysis show that company size (SIZE) has a significant influence on tax avoidance practices (ETR), although it does not reach the 5% significance level. On the other hand, the marketing variable (Market) does not show a significant influence on tax avoidance practices. This finding is in line with previous research conducted by (Permata Sari & Nailufaroh, 2022) showing that company size influences tax avoidance, where the bigger the company, the greater the resources it has to carry out effective tax planning.

Nevertheless, the role of marketing strategy in tax avoidance practices cannot be ignored, because marketing strategy can also have important implications for resource allocation and company risk management. Previous research has shown that factors such as the complexity of company structure, tax regulations, and internal policies can influence tax avoidance practices. Therefore, a more in-depth empirical study that integrates these various variables can provide a more holistic understanding of the factors that influence tax avoidance practices in the mining sector manufacturing industry on the BEI. The implications of this research can provide important input for formulating more effective policies in managing tax avoidance practices and increasing tax compliance in the sector.

5. Conclusions

Based on the results of research regarding the impact of company dimensions and marketing strategies on tax avoidance practices in manufacturing companies in the mining sector listed on the Indonesia Stock Exchange (BEI) in 2019-2022, it can be concluded that company size has quite a significant influence on tax avoidance practices, although did not reach the 5% significance level. This shows that companies with a larger size tend to have higher tax avoidance practices. On the other hand, the company's marketing strategy does not show a significant influence on tax avoidance practices in the industrial context. However, it is important to note that other factors, such as corporate structure, tax regulations, and internal policies, can also influence tax avoidance practices. Therefore, further research that integrates these variables and expands the scope of analysis can provide a more comprehensive understanding of the factors underlying companies' behavior in managing their tax obligations. These findings also underscore the importance of a deep understanding of the complex dynamics in the business environment, especially in the context of tax avoidance practices. Further empirical research can provide better insights and empower corporate decision-making and policymakers to develop more effective strategies to address complex and diverse tax issues.

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