



CSR Board Committee Characteristics and Corporate Tax Disclosure

Porkas Sojuangon Lubis*

Al Washliyah University,
INDONESIA

Enika Diana Batubara

Amir Hamzah University,
INDONESIA

Jihan Hidayah Putri

Al Washliyah University,
INDONESIA

Yenni Ramadhani Harahap

Amir Hamzah University,
INDONESIA

M. Azmi Ibadurrahman Lubis

State Islamic University of North Sumatra,
INDONESIA

* Corresponding author:

Porkas Sojuangon Lubis, Al Washliyah University, Indonesia. ✉ porkas.mm@gmail.com

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Abstract

ABSTRACT

Background of study: Corporate tax disclosure is an essential element of transparent and sustainable governance, especially in emerging markets where concerns about tax avoidance remain prominent. CSR board committees are expected to play a role in strengthening responsible corporate behavior, including tax-related transparency.

Aims and scope of paper: This paper aims to investigate the extent to which CSR board committee characteristics committee existence, member educational background, and member professional experience affect corporate tax disclosure. The scope of the study focuses on technology firms listed on the Indonesia Stock Exchange (IDX), a rapidly expanding sector facing growing expectations for responsible governance and accountability.

Methods: The study employs a quantitative research design using secondary data obtained from annual reports and sustainability reports. A purposive sampling approach yielded 40 technology firms. Corporate tax disclosure was measured through a structured disclosure index, while CSR committee characteristics were operationalized using categorical and numerical indicators. Multiple regression analysis was conducted to test the proposed hypotheses.

Result: The results show that the existence of a CSR committee, along with the educational level and experience of its members, has a positive and significant effect on corporate tax disclosure. These findings highlight the importance of CSR governance structures in promoting transparent tax practices.

Conclusion: The study concludes that enhancing CSR committee competencies can strengthen tax disclosure quality. Firms and regulators should consider reinforcing CSR governance standards to support ethical and sustainable corporate behavior.

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INTRODUCTION

The interaction between corporate social responsibility governance and corporate tax transparency has become a central concern for scholars, policymakers, and investors as stakeholders demand greater accountability for both social performance and fiscal practices (Utami et al., 2024). Recent work shows that voluntary and mandatory tax disclosure regimes are spreading worldwide and that disclosures about tax policies and outcomes matter for firm legitimacy and stakeholder trust (Winarno et al., 2021). A growing strand of the literature examines how board-level governance mechanisms shape tax-related outcomes and disclosures (Chulim et al., 2025). Several studies find that dedicated board committees that focus on sustainability, environmental social and governance

issues, or corporate social responsibility influence firms' CSR performance and their willingness to disclose nonfinancial information. Complementary research suggests that board committees concerned with sustainability can also affect firms' tax aggressiveness and the tone and scope of narrative tax disclosures (Sismanyudi & Firmansyah, 2022).

Building on these insights, more recent empirical work directly links CSR board committees to tax disclosure practices. Using hand-collected data on CSR board committees for European-listed firms, scholars document that the presence and the composition of CSR committees are positively associated with more extensive corporate tax disclosure. These findings indicate that CSR governance structures may broaden the scope of transparency beyond traditional CSR topics to fiscal matters that intersect with a firm's social license to operate (Itan et al., 2024). Despite this progress, several gaps remain. First, the literature has not fully unpacked which specific characteristics of CSR board committees such as existence, members' education, and prior CSR committee experience drive tax disclosure outcomes across institutional settings. Second, while prior studies often consider sustainability or audit committees more broadly, fewer studies isolate CSR committees as distinct governance mechanisms and examine their unique association with corporate tax transparency. Third, empirical evidence is still developing on whether CSR governance works through signaling, improved internal monitoring, or stakeholder pressure to increase tax-related disclosures, and whether these mechanisms vary by firm and country contexts. Recent literature reviews and systematic studies on corporate tax avoidance and disclosure call for more fine-grained analyses of board-level determinants, committee attributes, and narrative disclosure tone (Elbardan et al., 2023).

This study responds to those gaps by investigating how three specific CSR board committee characteristics relate to the level of corporate tax disclosure. The manuscript advances the literature in three ways: it isolates CSR committees (rather than broader sustainability committees) as the focal governance mechanism, it examines both existence and membership attributes of committees, and it links these governance features to multiple dimensions of tax disclosure. Employing a quantitative archival approach, the analysis uses a hand-collected dataset of listed firms and CSR committee attributes and implements multivariate regression models with firm-level controls to test the hypothesized relationships.

The problem addressed is whether and how CSR board committee characteristics contribute to greater fiscal transparency, a question that matters for corporate accountability, tax policy, and investor decision-making. The contribution of this research is both theoretical and practical: theoretically it extends agency, signaling and stakeholder perspectives by specifying committee-level channels through which CSR governance affects tax disclosure; practically it informs boards, regulators, and investors about governance levers that may enhance tax transparency and responsible corporate conduct. The expected findings are that the presence of a CSR board committee and particular member attributes such as higher education and prior CSR committee experience are associated with higher levels of corporate tax disclosure, signaling that specialized CSR governance can broaden firms' transparency beyond conventional CSR topics. The manuscript concludes with implications for governance practice and suggestions for future research that further disentangle causal pathways and cross-country heterogeneity.

LITERATURE REVIEW

The Relationship between the Existence of CSR Board Committee and Corporate Tax Disclosure

The existence of a *Corporate Social Responsibility (CSR) board committee* represents an internal governance mechanism designed to oversee sustainability and ethical performance within an organization. According to *stakeholder theory*, firms with strong CSR governance structures are more likely to consider the interests of various stakeholders, including the state and the public, in their

decision-making processes (Chu et al., 2025). The presence of a CSR board committee may therefore enhance accountability and transparency, particularly in relation to corporate tax behavior (Hammond et al., 2022).

Previous studies have provided evidence that firms with CSR committees tend to disclose more non-financial information, including sustainability and ethical practices. Pandapotan (2023) also note that companies with robust CSR governance are less inclined to engage in aggressive tax strategies, signaling a greater level of fiscal transparency. Since tax payment is increasingly regarded as part of CSR, the existence of a CSR committee is expected to positively influence the extent of corporate tax disclosure. Thus, companies with CSR committees are likely to be more transparent about their tax strategies, reflecting responsible governance and ethical corporate behavior (Githaiga, 2025).

The Relationship between Education Level of CSR Board Committee Members and Corporate Tax Disclosure

The *education level of CSR board committee members* can influence how effectively the committee fulfills its oversight responsibilities. Well-educated members generally possess higher analytical capability, broader knowledge of global CSR standards, and stronger understanding of the financial and ethical implications of corporate tax behavior. Drawing on *agency theory*, directors with advanced education are more capable of monitoring management decisions and ensuring that firms disclose accurate and comprehensive information.

Empirical studies support this view, Kristiadi et al (2020) found that directors' education positively affects the quality of sustainability disclosures. Similarly, Pratama & Widarjo (2022) observed that educational diversity among board members enhances firms' environmental and social transparency. By extension, CSR committee members with higher educational backgrounds may promote more transparent tax reporting as part of the firm's broader CSR communication. Therefore, higher education among CSR board committee members is expected to be positively associated with the level of corporate tax disclosure (Saman et al., 2024).

The Relationship between Prior Experience of CSR Board Committee Members and Corporate Tax Disclosure

Prior experience of CSR board committee members refers to their previous involvement in CSR-related governance roles, either in other companies or in professional organizations (Rahayu & Wiibowo, 2023). Such experience contributes to deeper knowledge of sustainability practices, stakeholder expectations, and disclosure requirements. Drawing from *resource dependence theory*, experienced committee members bring valuable insights and external networks that enhance the quality of CSR oversight (Aditiya & Rustiana, 2021).

Research by Beji et al. (2023) and Miniaoui et al. (2022) suggests that directors' prior board experience improves board effectiveness, leading to stronger monitoring and broader disclosure practices. Experienced CSR committee members are more likely to understand best practices in tax transparency and to encourage management to communicate tax-related information openly. Accordingly, the presence of CSR committee members with prior CSR governance experience is expected to be positively related to the level of corporate tax disclosure (Paleni et al., 2024).

Gaps and Novelty

Although previous research has explored the relationship between corporate governance and various forms of disclosure, empirical studies focusing specifically on the role of *CSR board committees* in shaping *corporate tax disclosure* remain limited. Most prior works have concentrated on the link between CSR committees and *environmental or social disclosure*, while tax-related transparency an essential component of corporate responsibility has received relatively little academic attention (Paleni et al., 2024). This indicates a conceptual and empirical gap that warrants further examination.

First, prior studies have largely emphasized the *existence* of CSR or sustainability committees without delving into the *characteristics of their members*. The internal composition of these committees, such as the education level and prior experience of members, may critically determine the effectiveness of CSR governance and its impact on disclosure practices. However, only a few studies have attempted to unpack these dimensions, leaving an opportunity to explore how human capital attributes within CSR committees influence fiscal transparency.

Second, most existing literature has examined CSR governance in developed economies such as the United States, the United Kingdom, or Western Europe where institutional pressures and disclosure requirements are relatively strong. Limited evidence exists from emerging economies, where CSR and tax transparency are still evolving. This context provides an opportunity to test whether similar governance mechanisms yield consistent effects across different institutional settings, particularly in markets like Indonesia.

Third, while there is growing recognition that *tax behavior* forms part of a firm's social responsibility, the integration of *tax disclosure* within the CSR framework has not been extensively examined. Many companies still treat tax reporting as a compliance issue rather than an ethical or governance concern. Thus, analyzing tax disclosure through the lens of CSR committee characteristics provides a fresh perspective that links corporate ethics, governance structure, and fiscal transparency (Hidayat & Utama, 2015).

The novelty of this study lies in three main contributions. First, it moves beyond merely identifying the presence of a CSR committee by examining specific *committee member characteristics* education and prior experience as explanatory factors. Second, it extends CSR governance research into the domain of *corporate tax disclosure*, providing new empirical evidence on how CSR oversight affects fiscal transparency. Third, by focusing on firms in an emerging economy, this study contributes contextual insights to the global debate on responsible tax practices and governance. Collectively, these contributions strengthen the theoretical understanding of how board-level CSR governance mechanisms enhance transparency and accountability in corporate tax behavior (Pane & Nainggolan, 2024).

METHOD

This study adopts a quantitative research approach using a secondary data analysis method. The quantitative design is selected to empirically examine the relationship between *Corporate Social Responsibility (CSR) board committee characteristics* and the *level of corporate tax disclosure* among technology firms listed on the Indonesia Stock Exchange (IDX) (Jewanthi, 2023). By analyzing measurable variables and applying statistical techniques, the study aims to provide objective evidence of how specific governance attributes influence corporate tax transparency. The research focuses on technology sector companies because this industry represents one of the fastest-growing sectors in Indonesia, characterized by innovation, investor visibility, and increasing attention to sustainability governance. The target population includes all technology companies listed on the IDX during the 2020–2024 period. Using a purposive sampling technique, 40 companies are selected based on the availability of complete and relevant data disclosed in their annual and sustainability reports.

Secondary data form the foundation of this research. The primary data sources include *annual reports* and *sustainability reports* published by the sampled firms between 2020 and 2024. These reports are publicly available through the official company websites and the IDX portal. The documents provide essential information regarding corporate governance structures, CSR committee composition, members' educational backgrounds, prior experience, and tax-related disclosures. To ensure reliability, data collection follows a systematic content analysis procedure that identifies, categorizes, and records relevant information consistently across firms and years.

The study uses established indicators from prior literature to measure all variables. The dependent variable, *corporate tax disclosure*, is measured through a disclosure index adapted from Pandapotan (2023), assessing the extent of information revealed about tax governance, policy, and payments. The independent variables include: (1) the existence of a CSR board committee, measured as a dummy variable indicating whether such a committee is formally established; (2) the education level of CSR committee members, measured by the average formal education attained; and (3) the prior experience of CSR committee members, measured by the proportion of members who have previously served on other CSR or sustainability committees. Control variables, including firm size, profitability, and leverage, are added to strengthen the model's robustness.

Data are analyzed using multiple regression analysis to test the hypothesized relationships between CSR board committee characteristics and corporate tax disclosure. Statistical testing is conducted using standard econometric software to ensure accuracy and reproducibility. The validity and reliability of findings are maintained by applying consistent coding procedures, cross-checking data from multiple sources, and adopting measurement scales validated in prior studies.

By employing a structured and replicable quantitative approach, this research provides empirical insights into how CSR governance structures—particularly the attributes of CSR board committees—affect the level of tax transparency among technology firms in Indonesia. The methodological rigor ensures that the findings can serve as a credible foundation for both academic inquiry and policy recommendations concerning corporate fiscal responsibility.

RESULTS AND DISCUSSION

RESULTS

1. Descriptive Statistics

Descriptive statistics are used to provide a general overview of the data used in this study. This analysis presents the minimum, maximum, mean, and standard deviation values for each research variable, including the existence of the CSR board committee, the education level and prior experience of its members, and the level of corporate tax disclosure. The purpose of descriptive statistics is to illustrate the characteristics and distribution of the data so that readers can understand the profile and variation of each variable before conducting further statistical analysis. It helps to identify any potential outliers or extreme values that may affect the interpretation of subsequent tests.

Tabel 1. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
CSR Committee Existence	40	0.00	1.00	0.78	0.42
Education Level	40	2.00	4.00	2.85	0.49
Prior Experience	40	0.00	1.00	0.56	0.50
Corporate Tax Disclosure	40	0.35	0.88	0.64	0.12

The descriptive statistics indicate that most technology firms sampled have a CSR board committee (mean = 0.78), and the average education level of committee members corresponds to a postgraduate degree (mean = 2.85). Furthermore, more than half of the members (mean = 0.56) have prior experience serving on other CSR committees. The average corporate tax disclosure score of 0.64 suggests that, on average, 64% of tax-related information is disclosed, implying a relatively high level of transparency among listed technology companies in Indonesia.

2. Classical Assumption Test

The classical assumption test is conducted to ensure that the multiple regression model meets the requirements of the Ordinary Least Squares (OLS) method, which guarantees unbiased, consistent,

and efficient estimators. This test includes several diagnostic procedures: the normality test, multicollinearity test, autocorrelation test, and heteroskedasticity test. These tests collectively confirm that the regression model used in this research is statistically appropriate and reliable for hypothesis testing.

a. Normality Test

The normality test aims to determine whether the residuals of the regression model are normally distributed. A normal distribution of residuals indicates that the regression model has met one of the key assumptions of OLS. The test is commonly performed using the Kolmogorov–Smirnov or Shapiro–Wilk test, supported by visual tools such as histograms or P–P plots. If the significance value (Asymp. Sig.) exceeds 0.05, the data are considered normally distributed.

Tabel 2. Normality Test (Kolmogorov–Smirnov)

Test Type	Unstandardized Residual	Standard
Kolmogorov–Smirnov Z	0.732	—
Asymp. Sig. (2-tailed)	0.200	> 0.05

The Kolmogorov–Smirnov test shows a significance value of 0.200, which is greater than 0.05. This result indicates that the residuals of the regression model are normally distributed. Hence, the assumption of normality is fulfilled, allowing the use of parametric statistical techniques for further analysis.

b. Multicollinearity Test

The multicollinearity test is conducted to examine whether there is a high correlation among the independent variables in the model. The presence of multicollinearity can distort the estimated coefficients, leading to unreliable interpretations. This test uses the Variance Inflation Factor (VIF) and Tolerance values as indicators. If the VIF value is below 10 and the Tolerance value is above 0.10, it indicates that the model is free from multicollinearity problems, ensuring that each independent variable contributes uniquely to explaining the dependent variable.

Tabel 3. Multicollinearity Test

Variable	Tolerance	VIF	Conclusion
CSR Committee Existence	0.781	1.280	No multicollinearity
Education Level	0.468	2.134	No multicollinearity
Prior Experience	0.652	1.534	No multicollinearity

The multicollinearity test results indicate that all independent variables have Tolerance values above 0.10 and VIF values below 10. This means there is no strong correlation between the independent variables in the regression model. Thus, the assumption of non-multicollinearity is satisfied, confirming that each variable contributes uniquely to explaining corporate tax disclosure.

c. Autocorrelation Test

The autocorrelation test aims to detect whether there is a correlation between residuals from one observation and those from another within the regression model. Autocorrelation often occurs in time-series or panel data and may lead to inefficient estimations. The Durbin–Watson (DW) test is generally used to assess this condition. A DW value ranging between 1.5 and 2.5 suggests that there is no autocorrelation, meaning that the residuals are independent from one another.

Tabel 4. Autocorrelation Test

Test Type	Value	Standard Range	Conclusion
Durbin–Watson	1.912	1.5 – 2.5	No autocorrelation

The Durbin–Watson (DW) value is 1.912, which falls within the acceptable range of 1.5 to 2.5. This indicates that there is no autocorrelation between residuals in the regression model. Therefore, the assumption of independence among residuals is fulfilled, supporting the reliability of the regression estimation.

d. Heteroskedasticity Test

The heteroskedasticity test examines whether the variance of the residuals is constant across all levels of the independent variables. If heteroskedasticity is present, it indicates that the residuals do not have equal variance, which may bias standard errors and affect hypothesis testing accuracy. This test can be performed using the Glejser test or by visually inspecting a scatterplot between standardized residuals and predicted values. A significance value greater than 0.05 implies that no heteroskedasticity problem exists, confirming that the model satisfies the homoscedasticity assumption.

Tabel 5. Heteroskedasticity Test

Variable	Sig. Value	Standard	Conclusion
CSR Committee Existence	0.267	> 0.05	No heteroskedasticity
Education Level	0.351	> 0.05	No heteroskedasticity
Prior Experience	0.412	> 0.05	No heteroskedasticity

The Glejser test results show that all independent variables have significance values greater than 0.05, meaning that there is no heteroskedasticity in the regression model. This indicates that the variance of residuals is constant across observations, thereby satisfying the assumption of homoscedasticity.

3. Multiple Regression Analysis

Multiple regression analysis is used to examine the influence of several independent variables simultaneously on one dependent variable. In this study, the regression model assesses the effect of CSR board committee characteristics—including existence, education level, and prior experience—on corporate tax disclosure. The regression equation quantifies the direction and magnitude of the relationships between variables while controlling for firm-specific factors such as size, profitability, and leverage. This analytical method allows researchers to test theoretical expectations empirically and determine whether the relationships are statistically significant.

Table 6. Multiple Regression Analysis

Variable	Coefficient (B)	Std. Error	t-Statistic	Sig. (p-value)
Constant	0.231	0.078	2.962	0.005
CSR Committee Existence	0.294	0.079	3.745	0.001
Education Level	0.267	0.089	2.986	0.004
Prior Experience	0.201	0.080	2.543	0.014

The regression results show that all independent variables have positive and statistically significant coefficients. The CSR committee existence ($p = 0.001$) exerts the strongest influence on corporate tax disclosure, indicating that companies with an established CSR board committee tend to disclose more tax-related information. Similarly, higher education levels ($p = 0.004$) and prior CSR experience ($p = 0.014$) among committee members contribute positively to transparency. These findings suggest that strong CSR governance enhances accountability and tax disclosure practices in technology firms.

4. Hypothesis Testing

Hypothesis testing is conducted to evaluate whether the empirical evidence supports the research hypotheses. The tests are performed using the *t-test* and *F-test* to assess the significance of both individual and joint effects of the independent variables on the dependent variable. Additionally, the coefficient of determination (R^2) is used to measure how well the independent variables collectively explain the variation in corporate tax disclosure. These tests provide statistical confirmation of the proposed relationships in the research model.

a. T-Test

The *t-test* is used to determine whether each independent variable individually has a significant effect on the dependent variable. A *t-test* compares the calculated *t*-statistic with the critical value or evaluates the *p*-value at a 5% significance level ($\alpha = 0.05$). If the significance value is below 0.05, the null hypothesis is rejected, indicating that the independent variable has a statistically significant impact on corporate tax disclosure.

Table 7. T-Test

Hypothesis	T-Statistic	Sig. (p-value)	Result
H1: CSR Committee Existence → Tax Disclosure	3.745	0.001	Supported
H2: Education Level → Tax Disclosure	2.986	0.004	Supported
H3: Prior Experience → Tax Disclosure	2.543	0.014	Supported

The *t-test* results indicate that all three hypotheses are supported. Each independent variable has a *p*-value less than 0.05, meaning that CSR committee existence, education level, and prior experience significantly affect the level of corporate tax disclosure. The strongest predictor is CSR committee existence ($t = 3.745$), emphasizing that formal CSR oversight mechanisms play a central role in encouraging transparent tax practices.

b. F-Test

The *F-test* is conducted to examine the simultaneous influence of all independent variables on the dependent variable. It determines whether the overall regression model is statistically significant. If the *F*-statistic value is greater than the critical *F*-table value or if the *p*-value is less than 0.05, it indicates that the independent variables jointly have a significant effect on corporate tax disclosure, confirming that the model fits the data well.

Table 8. F-Test

Model Summary	F-Statistic	Sig. (p-value)	Conclusion
Regression Model	19.214	0.000	Significant Model

The *F-test* value of 19.214 with a significance level of 0.000 (< 0.05) indicates that all independent variables jointly have a significant effect on corporate tax disclosure. This means that the regression model as a whole is statistically valid and capable of explaining variations in corporate tax disclosure across the sample.

c. Coefficient of Determination (R^2)

The coefficient of determination (R^2) measures the proportion of variance in the dependent variable that can be explained by the independent variables. An R^2 value closer to 1 indicates that the model has a high explanatory power, meaning that the CSR board committee characteristics effectively account for variations in corporate tax disclosure. Conversely, a

lower R^2 value suggests that other factors not included in the model may also influence tax disclosure practices.

Table 9. Coefficient of Determination (R^2)

Model Summary	R	R Square	Adjusted R Square	Std. Error of Estimate
Regression Model	0.771	0.594	0.563	0.087

The coefficient of determination (R^2) of 0.594 shows that approximately 59.4% of the variation in corporate tax disclosure is explained by the three CSR board committee characteristics: existence, education level, and prior experience. The remaining 40.6% is influenced by other factors not included in the model, such as firm size, profitability, or regulatory environment. The adjusted R^2 of 0.563 confirms that the model maintains strong explanatory power even after adjusting for the number of predictors.

DISCUSSION

1. The Effect of CSR Board Committee Existence on Corporate Tax Disclosure

The results show that the existence of a CSR board committee has a significant and positive effect on corporate tax disclosure. This finding implies that companies with a formal CSR board committee are more likely to demonstrate transparency in tax reporting. The presence of this committee provides a governance mechanism that monitors social and ethical responsibilities, including compliance with tax regulations. Firms with CSR committees often integrate social accountability with financial transparency, which encourages more comprehensive tax disclosures. Thus, the existence of the CSR board committee strengthens the internal control and ethical culture of the organization.

This result supports the stakeholder theory, which posits that companies must balance the interests of all stakeholders, not just shareholders. The CSR board committee serves as a mediator between management and stakeholders by ensuring that tax behavior aligns with the firm's sustainability commitments. Prior research by [Pandapotan \(2023\)](#) also confirms that companies with a CSR governance structure tend to disclose more detailed tax information. This is because the committee is directly involved in monitoring corporate compliance and social responsibility. Therefore, a strong CSR board presence fosters transparency, accountability, and ethical conduct in taxation practices.

Moreover, the finding emphasizes the increasing importance of CSR governance in shaping corporate behavior. In Indonesia's technology sector, where digital companies are under greater scrutiny, having a CSR board committee demonstrates a proactive approach to ethical management. The committee's establishment helps companies avoid reputational risks related to aggressive tax avoidance practices. Consequently, tax transparency becomes part of the company's long-term sustainability strategy ([Sari & Fitriani, 2023](#)). This suggests that corporate governance mechanisms can positively influence compliance-related disclosures.

The positive relationship also indicates that institutional and regulatory pressures encourage the formation of CSR committees. Companies listed on the IDX are increasingly expected to comply with sustainability reporting standards, which include tax-related information ([Sari & Fitriani, 2023](#)). The CSR board committee ensures that such disclosures align with the Global Reporting Initiative (GRI) framework and local tax governance principles. As a result, the committee helps maintain public trust and supports the firm's legitimacy. This governance approach ultimately enhances the company's credibility in the capital market ([Rudiatun & Anggorowati, 2024](#)).

In summary, the existence of a CSR board committee enhances corporate transparency by integrating ethical and sustainability principles into tax reporting. The committee acts as a key driver of responsible corporate behavior, ensuring that the company's fiscal decisions align with its social obligations. The positive impact observed in this study aligns with prior evidence that effective

governance structures lead to improved disclosure quality. Companies without such committees may struggle to achieve comparable levels of transparency. Hence, the CSR board committee serves as an essential element of tax governance in Indonesia's corporate landscape.

2. The Effect of CSR Board Committee Members' Education Level on Corporate Tax Disclosure

The analysis reveals that the education level of CSR board committee members has a significant positive effect on corporate tax disclosure. Members with higher education backgrounds tend to possess better knowledge of governance standards and corporate ethics. They are also more capable of understanding complex tax regulations and sustainability reporting frameworks. This enables them to guide companies in managing responsible tax strategies that comply with national and international norms. Therefore, higher education contributes to greater professionalism and awareness in tax disclosure practices.

This finding aligns with human capital theory, which emphasizes that education enhances individuals' abilities to make informed and ethical decisions. Educated CSR committee members can interpret financial and regulatory information more accurately, reducing the risk of non-compliance. Studies such as those by [Diem & Phuong \(2024\)](#) also found that well-educated boards tend to adopt more transparent financial and CSR policies. In the context of this study, education supports moral reasoning and ethical awareness in tax-related decision-making. Hence, higher education levels among committee members translate into stronger corporate accountability.

The finding also highlights that education equips CSR committee members with analytical and strategic thinking skills. These skills enable them to assess the implications of tax disclosure not only from a compliance perspective but also from a reputational one. Companies with well-educated CSR committees understand that transparent tax reporting enhances investor confidence and stakeholder trust ([Handayati et al., 2025](#)). In addition, they are more likely to integrate tax responsibility into the company's sustainability goals. This strategic perspective distinguishes firms that treat tax disclosure as an ethical duty rather than a regulatory burden.

In Indonesia's technology sector, where competition and innovation are intense, educational expertise is particularly valuable. CSR board members with strong academic backgrounds can adapt global CSR and tax disclosure standards to local business environments. They are also more effective in interpreting financial data and identifying potential ethical risks related to tax avoidance. Consequently, education becomes a crucial determinant of the quality and credibility of tax-related disclosures. This reinforces the role of intellectual capital in promoting good governance.

Overall, the study demonstrates that higher education among CSR board committee members contributes to improved corporate tax disclosure. Educated members serve as ethical leaders who influence management decisions toward greater transparency. Their understanding of financial accountability and sustainability principles enhances the firm's compliance culture. This supports the notion that human capital within governance structures directly affects disclosure quality. Thus, companies should consider educational diversity and competence when forming CSR committees.

3. The Effect of CSR Board Committee Members' Prior Experience on Corporate Tax Disclosure

The results indicate that prior CSR-related experience among board committee members positively influences corporate tax disclosure. Members with previous experience in CSR governance bring practical knowledge and understanding of ethical business conduct. Such experience helps them identify material social issues, including fiscal responsibility, that need transparent communication to stakeholders. They are more aware of how tax disclosure affects a firm's reputation and stakeholder relationships. Hence, experienced members contribute to more comprehensive and reliable tax reporting.

This finding is consistent with upper echelon theory, which suggests that organizational outcomes reflect the characteristics and experiences of top decision-makers. Experienced CSR committee members are more likely to apply best practices from previous roles to improve governance processes. Studies such as those by [Popov \(2022\)](#) have shown that directors with prior CSR experience foster stronger ethical oversight and better sustainability disclosure. This experience-based competence enhances their ability to balance profit motives with social accountability. Consequently, experience serves as a vital non-financial asset that shapes disclosure behavior.

The presence of experienced CSR members also strengthens internal monitoring and decision-making consistency. They can mentor less experienced members and establish clear disclosure procedures based on prior exposure to regulatory frameworks. Their practical insight helps companies anticipate public expectations regarding transparency and compliance. As a result, firms with experienced CSR boards are less likely to engage in tax avoidance or withholding critical tax information. This improves overall disclosure credibility and stakeholder trust.

In the context of Indonesia's technology sector, prior CSR experience is increasingly valuable due to growing regulatory and social scrutiny. The digital industry operates under high visibility and must manage reputational risks associated with taxation and governance. Experienced CSR board members can guide companies through complex reporting requirements while maintaining alignment with corporate sustainability goals. Their expertise helps integrate fiscal responsibility into the company's ethical and social agenda. Therefore, experience enhances both the strategic and moral dimensions of tax disclosure.

In summary, the study confirms that prior CSR experience among board committee members significantly improves corporate tax disclosure practices. Experience fosters the ability to apply learned lessons from past governance contexts to current decision-making. It contributes to institutional learning, consistent ethical standards, and better risk management in corporate reporting. The findings imply that companies should consider previous CSR involvement as a key criterion when appointing committee members. Overall, experienced CSR committees drive firms toward more transparent, responsible, and sustainable tax behavior.

CONCLUSION

This study aims to examine the effect of CSR board committee characteristics—including its existence, education level, and prior experience—on corporate tax disclosure in technology sector companies listed on the Indonesia Stock Exchange from 2020 to 2024. The results reveal that all three independent variables have a positive and significant influence on the level of corporate tax disclosure. This indicates that effective CSR governance mechanisms are essential in promoting transparency and accountability in corporate taxation.

The first finding shows that the existence of a CSR board committee contributes significantly to higher corporate tax disclosure. Companies that establish a formal CSR committee tend to integrate ethical, social, and fiscal responsibilities into their decision-making processes. This committee ensures that tax management aligns with the firm's social accountability commitments, leading to better transparency and stakeholder trust.

The second finding highlights that the education level of CSR board committee members plays a crucial role in shaping corporate disclosure quality. Members with higher education backgrounds possess the analytical and ethical competencies necessary to interpret complex tax regulations and sustainability standards. Their educational attainment strengthens governance capacity and enhances the firm's compliance culture toward responsible taxation.

The third finding emphasizes that prior CSR-related experience among committee members enhances the quality of corporate tax disclosure. Experienced members bring practical insights from

previous governance roles, enabling them to guide disclosure strategies and maintain ethical consistency. Their familiarity with CSR practices helps integrate fiscal transparency into the company's broader sustainability objectives.

Based on the research findings, several recommendations can be proposed for companies, regulators, and future researchers. First, companies—particularly those in the technology sector—should establish a dedicated CSR board committee if they have not already done so. The committee's presence will help integrate sustainability values and ethical considerations into the firm's financial and tax policies, ensuring alignment between profit goals and social responsibility.

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AUTHOR CONTRIBUTION STATEMENT

All authors contributed substantially to the completion of this research. Porkas Sojuangon Lubis led the conceptualization of the study, developed the research framework, formulated the hypotheses, and supervised the overall structure of the manuscript. Enika Diana Batubara was responsible for the research methodology, data collection, and preparation of the measurement instruments. Jihan Hidayah Putri performed the data coding, statistical processing, and compiled the results of the regression analysis. Yenni Ramadhani Harahap contributed to the interpretation of findings, drafted the discussion section, and ensured the coherence between theoretical and empirical components. M. Azmi Ibadurrahman Lubis refined the manuscript, prepared the conclusion and implications, and ensured that the final version met the formatting and publication standards required by the journal. All authors reviewed, edited, and approved the final manuscript and share equal responsibility for its academic integrity.

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