

ABSTRACT

The purpose of the research is to investigate and get empirical evidence of the corporate social responsibility (CSR) disclosure and corporate governance quality on tax aggressiveness in company which listed in Indonesian stock exchange (IDX) and participate in research on The Indonesian for Corporate Governance (IICG) for the periode 2012-2016.

The population of the research are all companies listed in IDX and participate in research on The Indonesian for Corporate Governance (IICG) for the periode 2012-2016. The sampling method of this research is used purposive sampling with total samples 25 companies for each period which consist of financial industry, mining, and infrastructure, utilities and transportation. To test hypothesis of this research, we use multiple regression analysis.

The results of this research show that corporate social responsibility (CSR) disclosure have a significant negative effect on tax aggressiveness, which means that the broader disclosure of corporate CSR, the lass the company is not aggressive towards taxes and corporate governance quality does not effect on tax aggressiveness. Further variable company size (firm size) in this study has a significant negative effect on corporate tax aggressiveness.

Keywords: *CSR disclosure, corporate governance quality (CG), tax aggressiveness (ETR) and company size (firm size)*