

ABSTRACT

The purpose of this study is to examine the impact of corporate social responsibility (CSR) and corporate governance on tax avoidance. This empirical study uses a database from Bloomberg within all companies listed on Indonesia Stock Exchange excluding this sector: finance; property and real estate. The initial sample includes 25 companies with 5 years of observation from 2017 to 2021 so there are 125 research samples. To test the impact of CSR and corporate governance on tax avoidance, this research uses multiple linear regression, model testing, and classic assumption. The result shows that CSR disclosure increases tax avoidance which indicates that there is a trade-off between CSR disclosure and tax. But this research design does not find evidence that corporate governance has an impact on tax avoidance which means that corporate governance cant mitigate tax avoidance.

Keywords : CSR, Corporate Governance, Tax Avoidance