

## **ABSTRACT**

*This study aims to determine the effect of corporate social responsibility (CSR) Disclosure on tax avoidance, examining whether they exhibit a substitution or complementary relationship. Furthermore, this study investigates whether audit committee characteristics moderate the relationship between CSR Disclosure and tax avoidance within non-financial companies (Industry s, Energy, and Property & Real Estate) listed on the Indonesia Stock Exchange (IDX).*

*Using a quantitative method, this study analyzes annual financial reports through a Moderated Regression Analysis (MRA) approach. Data were collected using a purposive sampling method from Indonesian non-financial firms listed on the IDX from 2022 to 2024. A final sample of 30 companies with 51 (x 3 Years) observations met the research criteria. CSR disclosure is measured using the ESG Score from Bloomberg. Tax avoidance is proxied by the Effective Tax Rate (ETR), which operates inversely. Audit committee characteristics are proxied by Audit Committee Size (measured by the total number of audit committee members) and Female Members in the Audit Committee (FMAC, measured by the number of female representation on the committee).*

*The empirical findings indicate that corporate social responsibility has a negatif relationship with tax avoidance. This demonstrates that an increase in CSR Disclosure activities, as reflected by higher ESG scores, will reduce the potential for tax avoidance. On the other hand, Audit Committee Size and Female Members in the Audit Committee are not proven to moderate the relationship between CSR Disclosure and tax avoidance. This study provides fresh insights for regulators and investors regarding the importance of CSR transparency in predicting corporate tax compliance behavior, while serving as an evaluation material for the effectiveness of audit committee roles and sizes in moderating corporate tax aggressiveness.*

**Keywords:** *Corporate Social Responsibility Disclosure, Tax Avoidance, Audit Committee Size, Female Members in Audit Committee.*