ABSTRACT

This study aimed to analyze the influence of the company tax aggressiveness towards corporate social disclosure responsibility (CSR). The dependent variable in this study is the disclosure of corporate social responsibility contained in the company's annual report sample. While the independent variable is the aggressiveness taxes are measured using tax rates effective proxy. This study uses five control variables are firm size, leverage, capital intensity, market to book ratio and return on assets.

Samples were manufacturing companies listed in Indonesia Stock Exchange in a row in 2014-2015. Samples were selected using purposive sampling and acquired 56 companies per year that meet the criteria. After going through the stage of data processing, then there are 8 data outliers that should be excluded from the study so that the total sample is 94 companies. This study used ordinary least squares analysis as a test analysis.

The results showed that the aggressiveness of the corporate tax positive and significant impact on the disclosure of CSR. Companies that perform actions aggressiveness higher taxes is likely to disclose CSR information is greater than companies that take action aggressiveness low taxes and that no action aggressiveness taxes at all. This is consistent with the theory of legitimacy used in the study.

Keyword : corporate social responsibility, corporate tax agressiveness, legitimacy theory.