

## **ABSTRACT**

*The purpose of this study is to examine the influence of level tax agresiveness and corporate governance mechanism toward corporate social responsibility disclosure (CSR disclosure) in annual reports for all listed company on the Indonesia Stock Exchange in the year 2014. Level of tax agressiveness in this study measured by Efectice Tax Rate (ETR). Characteristics of corporate governance used in this study are independency of board, range of audit committee, public pressure and foreign pressure..*

*The population of this study are all companies listed on the Indonesia Stock Exchange (BEI) in the year 2014. Total sample are 139 companies. Sample determined by purposive sampling method. This research analyzes CSR disclosure in annual reports by the method of content analysis. Data analysis was performed with the classical assumption and hypothesis testing of regression method.*

*The results of this study indicate that level of tax agresiveness, independency of board commisioners, public pressure and foreign pressure did not have significant influence to the CSR disclosure. Range of audit committee has significant influence to CSR disclosure.*

*Keywords: Corporate Social Responsibility disclosure, level of tax agresiveness, independency of board commisioners, public pressure and foreign pressure and range of audit committee*