

## **ABSTRACT**

*This study aims to examine the influence of profitability and corporate tax aggressiveness on corporate social responsibility (CSR). Independent variables used in this study are profitability measured using proxy of return on asset (ROA) and tax aggressiveness measured using proxy of effective tax rates (ETR). Dependent variable in this study is corporate social responsibility (CSR). This study used two control variables, include size and leverage.*

*This study replicated from Lanis and Richardson's research on (2013). This study used secondary data. The population consists of manufacture and mining companies listed on Indonesia Stock Exchange during 2012-2014. Sampling method used is purposive sampling. The samples were 62 companies for each year which consist 53 manufacture companies and 9 mining companies. So the total sample were 186 data, then 9 samples outlier should be excluded from the sample, so that the number of samples used were 177 companies. Analysis test using a model of ordinary least square regression analysis.*

*The results of this study show that profitability and the aggressiveness of corporate taxes significantly and positively related to CSR. This study showed that companies that have a high level of profitability resulting company would disclose CSR greater than the firm that have a low level of profitability. This study also showed that companies that have a high level of aggressiveness resulting company would disclose CSR greater than the firm that does not tax aggressiveness.*

*Keywords: corporate social responsibility, profitability, corporate tax aggressiveness.*