

ABSTRACT

This study aims to examine the influence of corporate tax aggressiveness and earning management on corporate social responsibility disclosure. Independent variabel used in this study is the tax aggressiveness that measured using proxy of effective tax rates and earning management that measured using modified Jones models. Dependent variable in this study is the corporate social responsibility disclosure. This study used five control variables, include size, leverage, capint (capital intensity), market to book ratio, ROA.

This study modified the research of Lanis and Richardson (2013) by adding earning management as dependent variable. The population in this study are manufacturing companies listed in Indonesia Stock Exchange during 2012-2014 and purposive sampling is used as sampling method, Sample in this study is 187 manufacturing companies. This study uses secondary data which is obtained from company's annual report. Statistical method used is multiple linear regression model.

. The result of this study prove that corporate tax aggressiveness significantly and positively related to corporate social responsibility disclosure but earning management did not significantly affect the CSR disclosure.

Keywords: corporate social responsibility, csr disclosure, corporate tax aggressiveness, earning management