

*Faculty of Economy
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***INFLUENCE OF EARNINGS MANAGEMENT AND TAX AVOIDANCE
ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES***

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ABSTRACT

This research aims to study the influence of earnings management and tax avoidance on CSR disclosure. The writer uses several independent variables which are earnings management, tax avoidance, concentration ownership, managerial ownership, company age, leverage, company size and profitability to be used as a benchmark for CSR disclosure.

Companies listed in BEI are the sample of the research. The writer collects financial reports which has been published and process the data with regression test panel.

The result of the research shows that earnings management has positive influence and that tax avoidance has negative influence which means it doesn't affect disclosing the CSR significantly. Variables which has positive influence significantly affect towards CSR disclosure which are leverage, company age and company size.

Keywords: *CSR disclosures, Earnings Management, Tax Avoidance.*