

## ABSTRACT

### AN EFFECT ANALYSIS OF TAX AVOIDANCE TO CORPORATE SOCIAL DISCLOSURE (Empirical Study in Manufacture Companies that Has Been Listed in Indonesian Stock Exchange in 2011-2013)

By

YUNI FIDASARI

*This study aimed to examine the influence of tax avoidance to corporate social disclosure with foreign ownership, leverage, firm's size and board of commissioners size as controlling variable. The independent variable that used in this study was tax avoidance that measured using two effective tax rate, there were GAAP ETR and CASH ETR. While dependent variable in this study was corporate social disclosure that measured by CSR index.*

*Researcher used purposive sampling method to take 26 manufacture companies listed in Indonesian Stock Exchange in 2011-2013 that suitable with criteria in this research. The sum of observation was 78 data. This research was examined by multiple linear regression analysis with software application of SPSS 21.*

*The result indicated that there was not a significantly influence between tax avoidance proxied by GAAP ETR and social disclosure. While tax avoidance proxied by Cash ETR (CETR) have a significantly and positively effect on social disclosure, which means that this study justify the theory of legitimacy in the context of tax avoidance.*

**Keywords:** *Tax Avoidance, GAAP ETR, Cash ETR, Corporate Social Disclosure, Foreign Ownership, Leverage, Firm's Size and Board of Commissioners Size*