

## **Corporate Social Responsibility, Earnings, and Tax Avoidance: Evidence from Indonesia**

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**Abstract :** This study examines empirically the association between corporate social responsibility (CSR) and tax avoidance. This study also investigates the effect of earnings on the relation between CSR and tax avoidance. Effective tax rate (ETR) and cash effective tax rate (CETR) were used to measure tax avoidance. Corporate social responsibility fund (CSRF) and corporate social responsibility disclosure (CSRSD) were used as proxies for CSR. Test was conducted for public firms which were listed in the Indonesia Stock Exchange during the period of 2011-2014. Based on slack resource theory, this study finds that the relation between CSR and tax avoidance is moderated by earnings.

**Keywords :** corporate social responsibility disclosure, corporate social responsibility fund, earnings, tax avoidance

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