

ABSTRACT

Tax avoidance is one way for businesses to avoid paying taxes that should be paid by taking advantage of weaknesses or gaps in tax regulations. This action is very detrimental to the state because taxes are one of the state's largest income sources.

This study aims to determine the effect of corporate social responsibility disclosure and audit quality on tax avoidance simultaneously and partially using the cash effective tax rate (CETR) as a proxy on mining sector companies listed on the Indonesian Stock Exchange (IDX) for the 2016-2020 period.

The population of this study is mining sector companies listed on the Indonesian Stock Exchange (IDX) from 2016 to 2020, and 35 samples were obtained with 7 companies acquired over 5 years using a purposive sampling method. The analytical method used in this study is panel data regression analysis using the Eviews 12.

The results of this study show that CSRD and audit quality simultaneously affect tax avoidance. Partially CSRD has no effect, while audit quality positively affects tax avoidance.

Keywords: *Tax Avoidance, Corporate Social Responsibility Disclosure, and Audit Quality*