

ABSTRACT

The objectives to be achieved in this study are to examine the effect of good corporate governance (GCG) mechanisms and tax aggressiveness on disclosure of corporate social responsibility (CSR) and its impact on corporate value. The mechanism of good corporate governance is proxied by managerial ownership, institutional ownership, independent commissioners and audit committees. The population in this study are manufacturing companies. The research data comes from annual reports obtained from the Indonesia Stock Exchange website. With the purposive sampling method, this study has 24 sample companies in each period. The analysis technique used to test hypotheses is panel data regression. This study shows that managerial ownership, institutional ownership, audit committees have a significant effect on CSR disclosure. However, independent commissioners and tax aggressiveness have no effect on CSR disclosure. This study also shows that CSR disclosure has a significant effect on firm value.

