

ABSTRACT

Since the beginning of 2020, Indonesia has been affected by the COVID-19 pandemic. This has an impact on Indonesian economy, especially manufacturing industry companies. Corporate social responsibility disclosure really matters for companies because it is regulated in the law that every company has social and environmental responsibilities. Corporate social responsibility disclosure in Indonesia's still relatively low when compared to the other countries. In practice, the implementation of these regulations is not perfect, companies in Indonesia still occurred in several cases of environmental pollution or social conflicts. There are several factors that could be affected the corporate social responsibility disclosure, they are tax aggressiveness, environmental performance, and media exposure.

This study aims to analyze tax aggressiveness, environmental performance, media exposure, and corporate social responsibility disclosure. Besides that, to determine the simultaneous and partial effect of tax aggressiveness, environmental performance, and media exposure on corporate social responsibility disclosure in manufacture companies listed in Indonesia Stock Exchange of 2017–2020 period.

The method in this research uses quantitative methods and the data collection method uses purposive sampling technique. This reasearch has 92 observational data obtain from 23 companies. The analytical method used in this research is panel data regression analysis using Eviews 10 software.

The results showed that tax aggressiveness, environmental performance, and media exposure had a simultaneous effect on corporate social responsibility disclosure. Partially, tax aggressiveness and environmental performance has a positive effect on corporate social responsibility disclosure, while the media exposure has no effect on corporate social responsibility disclosure. These results can be used as a consideration in making decisions.

Based on the research results obtained, this study is suggested to be a good reference and can be re-examined using other independent variables that explain the corporate social responsibility disclosure and re-examined by using different indicators. By companies are advised to pay attention to obedience in CSR disclosure during a pandemic, and companies are expected to realize that taxes are an obligation that must be paid to the state and for the company management to carry out their duties and responsibilities in accordance with applicable policies.

Keywords: *Tax Aggressiveness, Environmental Performance, Media Exposure, and Corporate Social Responsibility Disclosure*