

## ABSTRACT

*Tax avoidance is a strategy or legal way carried out by companies by exploiting loopholes or weaknesses in the tax law itself. Tax avoidance actions can be triggered and influenced by various factors, including leverage, earnings management and corporate social responsibility disclosure. The purpose of this study is to re-examine whether leverage, earnings management and corporate social responsibility disclosure affect tax avoidance.*

*This research method is a quantitative method with a case study research strategy. The data used in this study is secondary data and the data collection method uses documentation and literature study. This study used a purposive sampling technique which produced a sample of 22 out of 80 population of consumer goods industry companies listed on the Indonesia Stock Exchange for the 2019-2020 period.*

*The results of the study found that simultaneously the variables leverage, earnings management and corporate social responsibility have an effect on tax avoidance. The results of the study also found that the leverage variable partially has a negative effect on tax avoidance, while the earnings management and corporate social responsibility variables partially have no effect on tax avoidance.*

*The results of this study are expected to assist in making decisions in investing in companies by considering the potential for companies to commit tax violations. In addition, the research results can be a reference and encouragement to provide oversight to companies with high potential for tax avoidance.*

**Keywords:** *corporate social responsibility report, earnings management, leverage, tax, tax avoidance*