

ABSTRACT

This study aims to examine the influence of derivative transactions, corporate social responsibility disclosure and political connections toward tax avoidance. The measurement of tax avoidance in a company of this study used Cash Effective Tax Rate. The independent variables in this research are derivative transactions, corporate social responsibility disclosure and political connections. The dependent variable in this study is tax avoidance. The population of this study are manufacturing companies listed on Indonesia Stock Exchange during 2014 until 2016. The sampling technique used in this study is purposive sampling. The analysis that used in this study are multiple linear regression with SPSS 15.0. The results of this study indicate that derivative transactions and political connections have negative effects towards tax avoidances. Then corporate social responsibility has no significant effect towards tax avoidances.

Keywords: derivative, CSR disclosure, political connection, and tax avoidance.