

## ***ABSTRACT***

*The purpose of this research is to examine the effect of tax avoidance and cost of equity on CSR disclosure. There are two independent variables in the examination, such as tax avoidance and cost of equity, also the dependent variable is CSR disclosure.*

*This research used manufacturing companies during 2019-2022 with a total sample size of 276 samples. Sampling based on a purposive sampling method that follows certain criterias. Multiple linear regression analysis is the analysis method used in this research.*

*The result of this study indicates that tax avoidance has a positive significant effect on CSR disclosure, while cost of equity has a negative significant effect on CSR disclosure.*

*Keywords: tax avoidance, cost of equity, CSR disclosure*

