V. CONCLUSION AND IMPLICATION

A. Conclusion

1. Corporate social responsibility has a negative effect on tax aggressiveness.
2. Good corporate governance has negative effect on tax aggressiveness.
3. Good corporate governance has moderate the effect of corporate social responsibility on tax aggressiveness.

B. Implication

1. For the managers in preparing the annual report should remain consistent in revealing the social responsibility that has been done by the company and completing the CSR items that have not been disclosed by the company in order to increase the public trust to show that the company is a good company, transparent, having high credibility, and adhere to the tax.
2. Stay consistent in implementing good corporate governance (GCG) by maintaining the sustainability of the company, increasing the company value, improving market confidence, minimize agency cost, improve performance, and continue to improve efficiency.

C. Limitation

1. The independent variable in this research only 1 which is CSR. I hope for the next researcher can use more variable independent related to tax aggressiveness

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2. The proxy used for measuring tax aggressiveness only ETR. There are still other proxies that can be used for the next research. For example, Book Tax Differences, Discretionary Permanent BTDs (DTAX), Unrecognize Tax benefit, Tax Shelter Activity, and Marginal tax rate

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