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## Measuring the Impact of the Relationship between Political Connections and Corporate Social Responsibility Disclosure on Tax Avoidance Practices: Empirical Evidence from Companies Listed on the Egyptian EGX 100 Index.

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### Abstract

This research investigates how political connections and corporate social responsibility (CSR) jointly influence tax avoidance among companies in Egypt's EGX 100 index. Analyzing financial reports of EGX 100 companies from 2017 to 2023, the study examined 420 observations to test four hypotheses. The findings reveal a significant positive correlation between political connections and both CSR disclosure and tax avoidance. Additionally, a strong positive link was found between CSR disclosure and tax avoidance. Notably, CSR disclosure was identified as a moderating variable, strengthening the positive relationship between political connections and tax avoidance.

Based on these results, the study recommends that regulatory bodies encourage companies to disclose their political connections and enhance CSR reporting. It also suggests developing accounting standards and tax laws to curb tax avoidance, fostering a stable investment climate, and ensuring political stability to further reduce such practices. This research offers novel insights into these relationships within the Egyptian context, providing valuable information for investors, standard-setters, and regulatory authorities.

**Keywords:** Corporate Political connections<sup>†</sup> Corporate Social Responsibility Disclosure<sup>†</sup> Tax Avoidance.

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