ABSTRAK

PENGARUH *CSR DISCLOSURE* DAN PROFITABILITAS TERHADAP *TAX AVOIDANCE* DENGAN *GOOD CORPORATE GOVERNANCE* SEBAGAI VARIABEL MODERASI

(Studi pada Perusahaan Sektor *Consumer Non-Cyclicals* yang terdaftar di Bursa Efek Indonesia Tahun 2023-2024)

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Penelitian ini bertujuan untuk mengetahui pengaruh *CSR Disclosure* dan Profitabilitas terhadap *Tax Avoidance* dengan *Good Corporate Governance* sebagai variabel moderasi. *Good Corporate Governance* dalam penelitian ini diproksikan melalui mekanisme Komisaris Independen, Komite Audit, dan Kepemilikan Institusional. Penelitian ini dilakukan karena masih terdapat inkonsistensi hasil penelitian terdahulu mengenai pengaruh *CSR Disclosure*, Profitabilitas, dan mekanisme *Good Corporate Governance* terhadap praktik *Tax Avoidance.*

Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari *annual report* dan *sustainability report* perusahaan. Objek penelitian ini adalah perusahaan sektor *Consumer Non-Cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2023-2024. Teknik pengambilan sampel menggunakan metode *purposive sampling.* Teknik analisis data menggunakan *Moderated Regression Analysis* (MRA). Data dianalisis dengan bantuan *Statistical Package for the Social Sciences* (SPSS) versi 31.

Hasil penelitian menunjukkan bahwa *CSR Disclosure* tidak berpengaruh terhadap *Tax Avoidance*, sedangkan Profitabilitas berpengaruh terhadap *Tax Avoidance.* Hasil pengujian moderasi menunjukkan bahwa Komisaris Independen, Komite Audit, dan Kepemilikan Institusional tidak mampu memoderasi pengaruh *CSR Disclosure* terhadap *Tax Avoidance*. Selain itu, Komisaris Independen dan Kepemilikan Institusional tidak mampu memoderasi pengaruh Profitabilitas terhadap *Tax Avoidance.* Namun, Komite Audit mampu memoderasi pengaruh Profitabilitas terhadap *Tax Avoidance.*

Kata Kunci: *CSR Disclosure*, Profitabilitas, *Tax Avoidance, Good Corporate Governance.*

ABSTRACT

THE EFFECT OF CSR DISCLOSURE AND PROFITABILITY ON TAX AVOIDANCE WITH GOOD CORPORATE GOVERNANCE AS A MODERATING VARIABLE

(An Empirical Study of Companies in the Consumer Non-Cyclicals Sector Listed on the Indonesia Stock Exchange in 2023-2024*)*

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This study aims to examine the effects of CSR Disclosure and Profitability on Tax Avoidance, with Good Corporate Governance as a moderating variable. In this study, Good Corporate Governance is measured through the mechanisms of Independent Commissioners, the Audit Committee, and Institutional Ownership. This study was conducted because previous research has produced inconsistent results regarding the effects of CSR Disclosure, Profitability, and Good Corporate Governance mechanisms on Tax Avoidance practices.

This study employs a quantitative method using secondary data obtained from companies' annual reports and sustainability reports. The research subjects are companies in the Consumer Non-Cyclicals sector listed on the Indonesia Stock Exchange for the 2023–2024 period. The sampling technique used is purposive sampling. Data analysis was performed using Moderated Regression Analysis (MRA). The data were analyzed using Statistical Package for the Social Sciences (SPSS) version 31.

The results indicate that CSR Disclosure has no effect on Tax Avoidance, while Profitability has an effect on Tax Avoidance. The moderation test results show that Independent Commissioners, the Audit Committee, and Institusional Ownership are unble to moderation the effect of CSR Disclosure on the Tax Avoidance. Furthermore, Independen Commissioners and Institutional Owenership are unable to moderate the effect of Profitability on Tax Avoidance. However, the Audit Committee is able to moderate the effect of Profitability on The Tax Avoidance.

Keywords: *CSR Disclosure, Profitability, Tax Avoidance, Good Corporate Governance.*