

ABSTRAK

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PENGARUH BOARD GENDER DIVERSITY TERHADAP TAX AVOIDANCE DENGAN ESG PERFORMANCE SEBAGAI VARIABEL INTERVENING

(xiii + 73 halaman; 5 gambar; 15 tabel; 2 lampiran)

Tujuan dari penelitian ini yaitu untuk menguji pengaruh *board gender diversity* terhadap *tax avoidance* dengan *ESG performance* sebagai variabel intervening. Sampel penelitian yang digunakan adalah perusahaan yang terdaftar di Bursa Efek Indonesia dan memiliki skor ESG dari *Thomson-Reuters ASSET4 Database* selama periode 2017-2019. Penelitian ini menggunakan metode *purposive sampling* dan menggunakan teknik pengumpulan data sekunder yang diperoleh dari *S&P Capital IQ*, *website* Bursa Efek Indonesia, *website* resmi perusahaan, dan *Thomson Reuters ASSET4*. Sehingga, jumlah observasi penelitian ini sebanyak 87. Hasil Penelitian ini yaitu *board gender diversity* memiliki pengaruh positif terhadap *tax avoidance*, *board gender diversity* memiliki pengaruh negatif terhadap *ESG performance*, dan *ESG performance* tidak mampu memediasi hubungan antara *board gender diversity* dengan *tax avoidance*.

Referensi: 47 (1986-2021)

Kata Kunci: *tax avoidance, board gender diversity, esg performance*

ABSTRACT

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THE EFFECT OF BOARD GENDER DIVERSITY TOWARDS TAX AVOIDANCE WITH ESG PERFORMANCE AS AN INTERVENING VARIABLE

(xiii + 73 pages; 5 pictures; 15 tables; 2 appendices)

The purpose of this study was to examine the effect of board gender diversity on tax avoidance with ESG performance as an intervening variable. The research sample used were companies listed on the Indonesia Stock Exchange and had an ESG score from the Thomson-Reuters ASSET4 Database during the period 2017-2019. The study used purposive sampling method and used secondary data collection technique obtained from S&P Capital IQ, the Indonesia Stock Exchange website, the company's official website, and Thomson Reuters ASSET4. Therefore, the number of observations of this study are 87. The results of this study are that board gender diversity has a positive effect on tax avoidance, board gender diversity has a negative effect on ESG performance, and ESG performance is not able to mediate the relationship between board gender diversity and tax avoidance.

References: 47 (1986-2021)

Keywords: *tax avoidance, board gender diversity, esg performance*