

ABSTRAK

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ANALISIS DAMPAK KINERJA *ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG)* DAN KEBERADAAN WANITA PADA DIREKSI TERHADAP PENGHINDARAN PAJAK PADA PERUSAHAAN-PERUSAHAAN DI ASIA TENGGARA

(xiv + 84 halaman: 1 gambar; 22 Tabel; 3 lampiran)

Agresivitas pajak merupakan tindakan perusahaan untuk menghindari kewajiban beban pajak yang harus dibayar oleh perusahaan baik secara legal maupun illegal. Agresivitas pajak dapat mengurangi pendapatan negara yang dapat mempersulit pembangunan negara. Sehingga perlu ditelaah hal-hal apa yang mempengaruhi agresivitas pajak. Penelitian ini akan menguji dan membahas mengenai apakah kinerja ESG akan berpengaruh kepada agresivitas pajak, selain itu penelitian ini juga akan menguji dan membahas dampak dari keberadaan wanita dalam direksi terhadap penghindaran pajak. Penelitian ini menggunakan uji regresi berganda dan metode *purposive sampling*. Penelitian ini menggunakan *Gross Domestic Product, Firm Size, ROA, Leverage, Capital Intensity*, dan pengaruh Covid sebagai variabel kontrol penelitian. Total Observasi pada penelitian ini adalah 540 perusahaan di Asia Tenggara dengan enam tahun periode. Hasil dari uji yang dilakukan dalam penelitian menunjukkan bahwa kinerja ESG berpengaruh negatif terhadap agresivitas pajak, sedangkan keberadaan wanita dalam direksi tidak berpengaruh signifikan terhadap agresivitas pajak. Serta ditemukan bahwa keberadaan wanita dalam direksi tidak memoderasi hubungan kinerja ESG terhadap agresivitas pajak.

Kata Kunci: Asia Tenggara, Agresivitas Pajak, Kinerja ESG, Keberadaan Wanita dalam Direksi

ABSTRACT

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ANALYSIS OF THE IMPACT OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) PERFORMANCE AND THE PRESENCE OF WOMEN ON THE BOARD OF DIRECTOR ON TAX AVOIDANCE I COMPANIES IN SOUTHEAST ASIA

(xiv + 84 pages; 1 image; 22 tables; 3 attachments)

Tax aggressiveness is a company's action to avoid the tax expense that must be paid by the company, both legally and illegally. Tax aggressiveness can reduce the country's income which can make it difficult for the government to develop the nation. So, it is necessary to examine what things influence tax aggressiveness. This research will test and discuss whether ESG performance will influence tax aggressiveness, furthermore, this research will also examine and discuss the impact of the presence of women on the board of directors on tax avoidance. This research uses multiple regression tests and purposive sampling methods. This research uses Gross Domestic Product, Firm Size, ROA, Leverage, Capital Intensity, and the influence of Covid as research control variables. The total observations in this research were 540 companies in Southeast Asia over a six-year period. The results of the research show that ESG has a negative effect on tax aggressiveness, whereas the presence of women on the board of directors does not have a significant effect on tax aggressiveness. It was also found that the presence of women on the board of directors did not moderate the relationship between ESG performance and tax aggressiveness.

Keywords: South-East Asia, Tax Agresiveness, ESG Performance, The Presence of Women on the Board of Director