

Pengaruh *Carbon Emission Disclosure* (CED) dan *Corporate Social Responsibility* (CSR) terhadap *Tax Avoidance* yang Dimoderasi oleh *Environmental Performance*

ABSTRAK

Isabella Nathasa Bellina B. M.

22/498109/EK/24009

Penelitian ini bertujuan untuk menguji pengaruh *carbon emission disclosure* (CED) dan *corporate social responsibility* (CSR) terhadap praktik *tax avoidance* pada perusahaan yang terdaftar di Bursa Efek Indonesia (BEI), dengan *environmental performance* sebagai variabel moderasi. Variabel kontrol dalam penelitian ini adalah profitabilitas perusahaan (PRO). Penelitian ini dilatarbelakangi oleh meningkatnya tuntutan transparansi keberlanjutan serta masih adanya inkonsistensi temuan empiris terkait hubungan antara aktivitas keberlanjutan dan kebijakan perpajakan perusahaan. Penelitian menggunakan pendekatan kuantitatif dengan data panel yang diperoleh dari laporan tahunan, laporan keberlanjutan, serta peringkat PROPER yang diterbitkan oleh Kementerian Lingkungan Hidup dan Kehutanan (KLHK) selama periode 2022–2024. Sampel penelitian ditentukan melalui metode *purposive sampling* dan didapatkan jumlah data observasi sebanyak 75 dari 25 perusahaan selama periode 2022 – 2024. Data diolah dengan menggunakan program *Eviews 13*. Hasil penelitian menunjukkan bahwa *carbon emission disclosure* (CED) berpengaruh negatif dan signifikan terhadap *tax avoidance* dan *corporate social responsibility* (CSR) tidak berpengaruh signifikan terhadap *tax avoidance*. Hasil pengujian Moderated Regression Analysis (MRA) menunjukkan bahwa *environmental performance* sebagai variabel moderasi tidak mampu memoderasi secara signifikan pengaruh *carbon emission disclosure* (CED) terhadap *tax avoidance* dan *corporate social responsibility* (CSR) terhadap *tax avoidance*.

Kata kunci: *carbon emission disclosure* (CED), *corporate social responsibility* (CSR), *environmental performance* (EP), *tax avoidance* (TA), PROPER, profitabilitas perusahaan (PRO).

The Effect of Carbon Emission Disclosure (CED) and Corporate Social Responsibility (CSR) on Tax Avoidance Moderated by Environmental Performance

ABSTRACT

Isabella Nathasa Bellina B. M.
22/498109/EK/24009

This study aims to examine the effect of carbon emission disclosure (CED) and corporate social responsibility (CSR) on tax avoidance practices among companies listed on the Indonesia Stock Exchange (IDX), with environmental performance as a moderating variable. Profitability (PRO) is included as a control variable in this study. This research is motivated by the increasing demand for sustainability transparency and the ongoing inconsistency in empirical findings regarding the relationship between sustainability activities and corporate tax policies. The study employs a quantitative approach using panel data obtained from annual reports, sustainability reports, and PROPER ratings published by the Ministry of Environment and Forestry of the Republic of Indonesia (KLHK) for the period 2022–2024. The sample was selected using a purposive sampling method, resulting in 75 observations from 25 companies over the 2022–2024 period. The data were analyzed using *EViews 13*. The results indicate that carbon emission disclosure (CED) has a negative and significant effect on tax avoidance, while corporate social responsibility (CSR) has no significant effect on tax avoidance. Furthermore, the results of the Moderated Regression Analysis (MRA) show that environmental performance, as a moderating variable, does not significantly moderate the effect of carbon emission disclosure (CED) and corporate social responsibility (CSR) on tax avoidance.

Keywords: carbon emission disclosure (CED), corporate social responsibility (CSR), environmental performance (EP), tax avoidance (TA), PROPER, profitability (PRO).