UNIVERSITAS GADJAH MADA
Pengaruh Profitabilitas, Good Corporate Governance, dan Environmental Disclosure terhadap Tax Avoidance pada Perusahaan Sektor Consumer Non-Cyclical (Subsektor Food and Beverage, Plantation) yang Terdaftar di Bursa Efek Indonesia Periode 2019â€“2024
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Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

INTISARI

Penelitian ini bertujuan menguji pengaruh profitabilitas, *good corporate governance* (GCG), dan *environmental disclosure* terhadap *tax avoidance* pada perusahaan sektor *consumer non-cyclical* subsektor *food and beverage, plantation* yang terdaftar di BEI periode 2019–2024, menggunakan 70 observasi data panel dari 12 perusahaan sampel terpilih melalui *purposive sampling*. *Tax avoidance* diproksikan melalui *cash effective tax rate* (CETR), profitabilitas melalui *return on assets* (ROA), GCG melalui proporsi komisaris independen, dan *environmental disclosure* melalui indeks GRI, dengan *firm size* dan *leverage* sebagai variabel kontrol. Data bersumber dari laporan keuangan teraudit (*annual report audited*) dan laporan keberlanjutan (*sustainability report*) perusahaan periode 2019–2024 yang tersedia di Bursa Efek Indonesia dan laman resmi masing-masing perusahaan. Data dianalisis menggunakan regresi data panel dengan *random effect model* (REM) melalui *Python*. Hasil penelitian menunjukkan profitabilitas berpengaruh negatif dan signifikan terhadap *tax avoidance*, yang berarti peningkatan ROA mendorong perusahaan meminimalisir beban pajak agar laba tetap tampak stabil di tengah kenaikan beban akibat pertumbuhan penjualan. Di sisi lain, *tax avoidance* tidak dipengaruhi oleh proporsi komisaris independen, sedangkan indeks GRI justru berpengaruh negatif dan signifikan *terhadap tax avoidance*. Temuan ini memperkuat relevansi *agency theory* dalam menjelaskan motif oportunistik manajemen saat profitabilitas meningkat, sekaligus mengonfirmasi indikasi *greenwashing* dalam kerangka *legitimacy theory*. Tidak berpengaruhnya GCG turut mengisyaratkan bahwa tata kelola perusahaan belum efektif memitigasi penghindaran pajak pada sektor ini. Hasil penelitian menjadi masukan bagi otoritas fiskal untuk memperketat pengawasan pajak berbasis laba, serta bagi investor dalam menilai esensi riil pelaporan keberlanjutan korporasi.

Kata Kunci: *Tax Avoidance,* Profitabilitas*, Good Corporate Governance, Environmental Disclosure,* Sektor *Consumer Non-Cyclical,* Subsektor *Food and Beverage, Plantation.*

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ABSTRACT

This study examines the influence of profitability, good corporate governance (GCG), and environmental disclosure on tax avoidance in non-cyclical consumer sector companies in the food and beverage and plantation subsectors listed on the IDX for 2019–2024, using 70 panel observations from 12 sample companies chosen via purposive sampling. Tax avoidance is proxied by the cash effective tax rate (CETR), profitability by return on assets (ROA), GCG by the proportion of independent commissioners, and environmental disclosure by the GRI index, with firm size and leverage as control variables. Data were obtained from audited annual reports and sustainability reports for 2019–2024, available on the Indonesia Stock Exchange and each company's official website, analyzed using panel data regression with a random effect model (REM) via Python. Results show profitability has a negative and significant effect on tax avoidance, indicating higher ROA encourages companies to minimize tax expenses so profits remain stable amid rising costs from sales growth. Tax avoidance is not affected by the proportion of independent commissioners, while the GRI index has a negative and significant effect on tax avoidance. These findings reinforce the relevance of agency theory in explaining management's opportunistic motives as profitability increases, while confirming indications of greenwashing within legitimacy theory. The lack of GCG effectiveness suggests governance mechanisms have not been sufficient in mitigating tax avoidance in this sector. The results provide input for fiscal authorities to tighten profit-based tax supervision, and for investors in assessing the real substance of corporate sustainability reporting.

Keywords: *Tax Avoidance, Profitability, Good Corporate Governance, Environmental Disclosure, Non-Cyclical Consumer Sector, Food and Beverage, Plantation Subsectors.*