THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND BOARD DIVERSITY GENDER ON TAX AGGRESSIVE WITH ENVIRONMENT PERFOMANCE AS MODERATING VARIABLES

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Abstract

This study uses quantitative methods that aims to examine the relationship of corporate social responsibility disclosure and board diversity gender, against tax aggressive practices with environment performance as a moderation variable. This study used secondary data from manufacturing industry companies listed on the Indonesia Stock Exchange from 2018 to 2020. Sampling criteria using purposive sampling method obtained with 93 samples. Sample data was obtained from Indonesia Stock Exchange (IDX), SK PROPER Ministry of Environment, and the company's official website. Hypothesis testing on this study used two multiple linear regression models. The first model to test the first and second hypotheses. The second model to test the third hypothesis related to the interaction of variables moderation environment performance and disclosure of corporate social responsibility. Both models are processed and tested using Microsoft Excel and STATA software. The result of this study is that corporate social responsibility disclosure has no effect on tax aggressive practices. Board diversity of gender negatively affects tax aggressive practices. Environment performance is able to moderate the influence of corporate social responsibility disclosure on tax aggressive practices.

Keywords*: Tax Aggressive, Corporate Social Responsibility Disclosure, Board Diversity Gender, Environment Perfomance.*

PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* DAN *BOARD DIVERSITY GENDER* TERHADAP *TAX AGGRESSIVE* DENGAN *ENVIRONMENT PERFOMANCE* SEBAGAI VARIABEL *MODERATING*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang memiliki tujuan untuk menguji hubungan pengungkapan *corporate social responsibility* dan *board diversity gender* terhadap praktik *tax aggressive* dengan *environment performance* sebagai variabel moderasi. Penelitian ini menggunakan data sekunder dari perusahaan industri manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2018 hingga tahun 2020. Pengambilan kriteria sampel menggunakan metode *purposive sampling* yang didapatkan dengan jumlah yaitu 93 sampel. Data sampel diperoleh dari Bursa Efek Indonesia (BEI), Surat Keputusan PROPER Kementrian Lingkungan Hidup, dan laman resmi perusahaan. Pengujian hipotesis pada penelitian ini menggunakan dua model regresi linear berganda. Model pertama untuk menguji hipotesis pertama dan kedua. Model kedua untuk menguji hipotesis ketiga terkait adanya interaksi variabel moderasi *environment performance* dan pengungkapan *corporate social responsibility*. Kedua model tersebut diolah dan diuji dengan menggunakan *software Microsoft Excel* dan *STATA*. Hasil dari penelitian ini adalah pengungkapan *corporate social responsibility* tidak berpengaruh terhadap praktik *tax aggressive*. *Board diversity gender* berpengaruh negatif terhadap praktik *tax aggressive*. *Environment performance* mampu memoderasi pengaruh pengungkapan *corporate social responsibility* terhadap praktik *tax aggressive*.

Kata kunci: *Tax Aggressive,* Pengungkapan CSR, Board Diversity Gender, *environment performance*