Judul Penelitian: Pengungkapan *Sustainability Report*, *Corporate Social Responsibility* dan Kinerja Perusahaan Terhadap *Tax Avoidance*

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ABSTRAK

Penelitian ini bertujuan menganalisis pengaruh pengungkapan sustainability report, corporate social responsibility (CSR), dan kinerja perusahaan terhadap praktik tax avoidance pada perusahaan tambang subsektor mineral yang terdaftar di BEI periode 2021–2024. Dengan menggunakan pendekatan kuantitatif dan data sekunder dari laporan tahunan serta keberlanjutan, hasil penelitian menunjukkan adanya keterkaitan kompleks antara faktor non-keuangan (pengungkapan keberlanjutan dan CSR) serta faktor keuangan (kinerja perusahaan) dengan praktik penghindaran pajak. Secara teoritis, penelitian ini menegaskan bahwa ketiga variabel tersebut berhubungan dengan tax avoidance meski arah dan signifikansinya bervariasi, sementara secara praktis mendorong perusahaan meningkatkan kualitas pengungkapan keberlanjutan dan pelaksanaan CSR secara nyata, bukan sekadar formalitas, serta mengisi celah penelitian pada subsektor mineral. Peneliti berfokus mengisi celah penelitian yang masih terbatas pada sub sektor mineral serta menggambarkan secara lebih spesifik pengungkapan *sustainability report, corporate social responsibility* dan kinerja perusahaan terhadap *tax avoidance.*

Kata Kunci: laporan keberlanjutan, tanggung jawab sosial perusahaan, kinerja perusahaan, penghindaran pajak.

Research Title: ***The Influence of Sustainability Report Disclosure, Corporate Social Responsibility and Company Performance on Tax Avoidance***

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ABSTRACT

The purpose of this discussion is to examine how the disclosure of sustainability reports, corporate social responsibility, and company performance influence tax avoidance. This study utilizes a quantitative approach to explore the interrelationships among the variables under investigation. It relies on secondary data derived from annual reports and sustainability disclosures of mining companies in the mineral sub-sector that are listed on the Indonesia Stock Exchange (IDX) for the period 2021 to 2024. The results of this research reveal a complex interaction between non-financial factors—such as sustainability and CSR reporting and financial components like firm performance, in the context of tax avoidance practices. This consideration provides a hypothetical commitment by illustrating that sustainability report disclosure, use of corporate social obligations, and corporate implementation are related to the tendency to avoid taxes, although the direction and significance of the relationship may change. Basically, companies are expected to advance the quality and sharpness of support report disclosure and actualize corporate social obligations in real terms, not just as a convention or image-building effort. The researcher focuses on filling the research gap that remains limited in the mineral sub- sector, as well as providing a more specific depiction of how sustainability report disclosure, corporate social responsibility, and company performance influence tax avoidance practices, which have not been previously examined.

Keywords: *Sustainability Report; Corporate Social Responsibility; Company Performance; Tax Avoidance*