

ABSTRACT

Tax avoidance remains an important issue in corporate taxation because it can reduce state revenue and reflect managerial decisions related to corporate tax strategy. From an agency theory perspective, CSR disclosure and tax policies are managerial decisions that may be influenced by managerial interests, information asymmetry, and corporate governance mechanisms. Previous studies on the relationship between CSR disclosure and tax avoidance have shown inconsistent findings. In addition, studies examining the role of board gender diversity as a moderating variable in this relationship, particularly in Indonesian food and beverage sector companies, remain limited. This study aims to analyze the effect of CSR disclosure on tax avoidance and to examine the role of board gender diversity as a moderating variable.

This study employs a quantitative approach using secondary data obtained from annual reports, sustainability reports, and financial statements. The population consists of food and beverage sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period. The sample was selected using the purposive sampling method. After sample selection and outlier removal, 147 firm-year observations were obtained. Tax avoidance is proxied by the Effective Tax Rate (ETR), while board gender diversity is measured using the Blau Index. Data analysis was conducted using descriptive statistics, classical assumption tests, Moderated Regression Analysis (MRA), and hypothesis testing with IBM SPSS Statistics 25.

The results show that CSR disclosure has a positive effect on tax avoidance. This is indicated by the negative and significant coefficient of CSR on ETR, meaning that higher CSR disclosure is associated with a lower ETR and a higher tendency of companies to engage in tax avoidance. Meanwhile, gender diversity of the board of commissioners does not moderate the relationship between CSR disclosure and tax avoidance. These findings indicate that gender diversity on the board of commissioners is not sufficiently strong to weaken the positive effect of CSR disclosure on tax avoidance.

Keywords: CSR, Tax Avoidance, Board of Commissioners Gender Diversity, Agency Theory