

ABSTRAK

KHAIRUNNISA FITRAH RAMADHANI.2025. *Pengaruh Environmental, Social And Governance (ESG) Terhadap Tax Avoidance Dengan Leverage Sebagai Pemoderasi (Studi Pada Perusahaan Manufaktur Sektor Food and Beverage Tahun 2019-2023. Skripsi Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Mira dan Masrullah*

Tujuan penelitian ini adalah: Untuk mengetahui dan mendapatkan bukti empiris pengaruh *Environmental Social And Governance* Terhadap *Tax Avoidance*. Untuk mengetahui dan mendapatkan bukti empiris *leverage* memoderasi pengaruh *Environmental Social And Governance* berpengaruh Terhadap *Tax Avoidance*

Penelitian yang digunakan dalam penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur sektor food and beverage yang terdaftar di Bursa Efek Indonesia. Sampel dalam penelitian menggunakan purposive sampling, sehingga total sampel 90 sampel diambil dari 18 perusahaan dengan periode penelitian 5 tahun.

Hasil penelitian menunjukkan *Environmental Social And Governance* berpengaruh negatif dan signifikan Terhadap *Tax Avoidance*. sehingga dapat disimpulkan bahwa semakin tinggi pengungkapan ESG akan mengurangi tax avoidance pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia *Leverage* dapat memoderasi pengaruh *Environmental Social And Governance* berpengaruh Terhadap *Tax Avoidance*. Hal ini berarti semakin tinggi nilai leverage pada suatu perusahaan akan mempengaruhi pengaruh ESG terhadap *Tax Avoidance*

Kata Kunci: *Environmental Social And Governance, Tax Avoidance , Leverage*

ABSTRACT

KHAIRUNNISA FITRAH RAMADHANI.2025. The Influence of Environmental, Social and Governance (ESG) on Tax Avoidance with Leverage as a Moderator (Study on Food and Beverage Manufacturing Companies in the 2019-2023 Period. Thesis, Accounting Department, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Mira and Masrullah

The purpose of this study is: To find out and obtain empirical evidence of the influence of Environmental Social and Governance on Tax Avoidance? To find out and obtain empirical evidence of leverage moderating the influence of Environmental Social and Governance on Tax Avoidance

The research used in this study is quantitative research. The population used in this study is food and beverage manufacturing companies listed on the Indonesia Stock Exchange. The sample in the study used purposive sampling, so that a total sample of 90 samples was taken from 18 companies with a research period of 5 years.

The results of the study show that Environmental Social and Governance has a negative and significant effect on Tax Avoidance. so it can be concluded that the higher the spread of ESG will reduce tax avoidance in food and beverage companies listed on the Indonesia Stock Exchange Leverage cannot moderate the influence of Environmental Social and Governance on Tax Evasion. This means that the high or low value of leverage in a company will not affect the influence of ESG on Tax Avoidance

Keywords: *Social Environmental and Governance, Tax Avoidance, Leverage*