PENGARUH KINERJA KEUANGAN, *GREEN ACCOUNTING* DAN *BOARD GENDER DIVERSITY* TERHADAP TAX AVOIDANCE PADA PERUSAHAAN SEKTOR *PROPERTY & REAL ESTATE*

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kinerja keuangan, *green accounting*, dan *board gender diversity* terhadap *tax avoidance* pada perusahaan sektor *property & real estate* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022-2024. Penelitian menggunakan metode dokumetasi yaitu dengan mengumpulkan laporan keuangan tahunan dan laporan keberlanjutan perusahaan. Data kemudian dianalisis menggunakan analisis regresi linear berganda dengan bantuan IBM SPSS Statistics 26 setelah melalui uji statistik deskriptif dan uji asumsi klasik. Sampel penelitian ditentukan menggunakan teknik *purposive sampling* sehingga diperoleh 37 perusahaan dengan jumlah observasi sebanyak 111 data karna terjadi korelasi maka di lakukan tranfrom data menjadi 110. Hasil penelitian menunjukkan bahwa kinerja keuangan yang diproksikan dengan *Return on Assets* (ROA) berpengaruh signifikan terhadap *tax avoidance*, sedangkan *green accounting* yang diukur menggunakan *Sustainability Report Disclosure Index* (SRDI) dan *board gender diversity* yang diukur berdasarkan proporsi direktur perempuan dalam dewan direksi tidak berpengaruh signifikan terhadap *tax avoidance*.

Kata Kunci: *Tax Avoidance*, Kinerja Keuangan, *Green Accounting*, *Board Gender Diversity*, Property & Real Estate.

TH*E EFFECTS OF FINANCIAL PERFORMANCE, GREEN ACCOUNTING, AND BOARD GENDER DIVERSITY ON TAX AVOIDANCE IN COMPANIES IN THE PROPERTY AND REAL ESTATE SECTOR*

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ABSTRACT

This study aims to analyze the effects of financial performance, green accounting, and board gender diversity on tax avoidance among companies in the property and real estate sector listed on the Indonesia Stock Exchange (IDX) for the period 2022-2024. The study employed a documentary method, which involved collecting companies' annual financial reports and sustainability reports. The data were then analyzed using multiple linear regression with IBM SPSS Statistics 26 after undergoing descriptive statistical tests and classical assumption tests. The research sample was determined using purposive sampling, resulting in 37 companies with a total of 111 observations; due to correlation, the data were transformed to 110 observations. The results indicate that financial performance, as proxied by Return on Assets (ROA), has a significant effect on tax avoidance, whereas green accounting measured using the Sustainability Report Disclosure Index (SRDI) and board gender diversity measured by the proportion of female directors on the board do not have a significant effect on tax avoidance.

Keywords: Tax Avoidance, Financial Performance, Green Accounting, Board Gender Diversity, Property & Real Estate Companies.