

ABSTRACT

This study aims to analyze the effect of Environmental, Social and Governance (ESG) Disclosure, Related Party Transactions (RPT), and Executive Characteristics on tax avoidance practices in mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2022–2024 period. This study employs a quantitative approach using secondary data obtained from annual reports. Sampling was conducted using the purposive sampling method, resulting in 151 initial observations. After excluding companies that did not disclose related party transactions and removing outlier data, the number of observations used differed across models, namely 102 observations in Test 1 (RPT Receivables) and Test 2 (RPT Payables), 63 observations in Test 3 (RPT Sales), and 26 observations in Test 4 (RPT Purchases). Tax avoidance was measured using the Cash Effective Tax Rate (CETR), ESG Disclosure was measured using 33 ESG indicators, Related Party Transactions were proxied by four types of transactions (receivables, payables, sales, and purchases), and Executive Characteristics were proxied using the ratio of EBITDA to total assets. Data were analyzed using panel data regression processed with Stata software version 17. The results show that: (1) ESG Disclosure has a positive effect on CETR in Test 1 (RPT Receivables), indicating that higher ESG disclosure is associated with a lower level of corporate tax avoidance; however, it has no significant effect in Tests 2, 3, and 4. (2) Related Party Transactions show varying results; RPT Receivables has a negative effect on CETR, indicating that larger related-party receivable transactions are associated with a higher level of tax avoidance, while RPT Payables, RPT Sales, and RPT Purchases have no significant effect. (3) Executive Characteristics is not proven to have a significant effect on CETR across all test models, indicating that individual executive characteristics are not a primary determinant of tax policy decisions in mining companies.

Keyword: ESG Disclosure, Related Party Transaction, Executive Characteristics, Tax Avoidance.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Environmental, Social and Governance (ESG) Disclosure*, *Related Party Transaction (RPT)*, dan *Executive Characteristics* terhadap praktik *tax avoidance* pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan (*annual report*). Pengambilan sampel dilakukan dengan metode *purposive sampling* dan menghasilkan 151 observasi awal. Setelah dikurangi perusahaan yang tidak mengungkapkan transaksi pihak berelasi dan penghapusan data *outlier*, jumlah observasi yang digunakan pada masing-masing pengujian berbeda, yaitu 102 observasi pada Pengujian 1 (RPT Piutang) dan Pengujian 2 (RPT Hutang), 63 observasi pada Pengujian 3 (RPT Penjualan), dan 26 observasi pada Pengujian 4 (RPT Pembelian). Variabel *tax avoidance* diukur menggunakan *Cash Effective Tax Rate (CETR)*, *ESG Disclosure* diukur menggunakan 33 indikator ESG, *Related Party Transaction* diproksikan dengan empat jenis transaksi (piutang, utang, penjualan, dan pembelian), serta *Executive Characteristics* diproksikan menggunakan rasio EBITDA terhadap total aset. Analisis data menggunakan regresi data panel yang diolah menggunakan *Software Stata* versi 17. Hasil penelitian menunjukkan bahwa: (1) *ESG Disclosure* berpengaruh positif terhadap CETR pada Pengujian 1 (RPT Piutang), yang berarti semakin tinggi pengungkapan ESG maka semakin rendah tingkat penghindaran pajak perusahaan; namun tidak berpengaruh pada Pengujian 2, 3, dan 4. (2) *Related Party Transaction* menunjukkan hasil yang bervariasi; RPT Piutang berpengaruh negatif terhadap CETR, mengindikasikan bahwa semakin besar transaksi piutang pihak berelasi maka semakin tinggi praktik penghindaran pajak, sedangkan RPT Utang, RPT Penjualan, dan RPT Pembelian tidak berpengaruh. (3) *Executive Characteristics* tidak terbukti berpengaruh terhadap CETR pada seluruh model pengujian, yang mengindikasikan bahwa karakter individu eksekutif tidak menjadi faktor penentu utama dalam kebijakan perpajakan perusahaan pertambangan.

Kata Kunci: Pengungkapan ESG, Transaksi Pihak Berelasi, Karakter Eksekutif, penghindaran Pajak.