

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis peran kinerja *Environmental, Social, and Governance* (ESG) dalam memoderasi pengaruh kemampuan manajerial, koneksi politik, dan transaksi afiliasi terhadap penghindaran pajak pada perusahaan sektor non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019. Penghindaran pajak merupakan strategi perusahaan dalam mengoptimalkan kewajiban pajak, yang dapat dipengaruhi oleh faktor internal seperti kemampuan manajerial serta faktor eksternal seperti koneksi politik dan transaksi afiliasi. Kinerja ESG diharapkan menjadi mekanisme pengawasan eksternal yang membatasi praktik penghindaran pajak melalui peningkatan transparansi perusahaan. Menggunakan metode regresi data panel dengan teknik pengujian moderasi, hasil penelitian menunjukkan bahwa kemampuan manajerial dan koneksi politik berpengaruh positif terhadap penghindaran pajak, sedangkan transaksi afiliasi memiliki pengaruh negatif. Sementara itu, kinerja ESG terbukti memoderasi hubungan antara koneksi politik dan penghindaran pajak dengan memperlemah pengaruhnya, tetapi tidak memiliki pengaruh signifikan dalam memoderasi hubungan antara transaksi afiliasi dan penghindaran pajak. Selain itu, kinerja ESG justru memperkuat hubungan antara kemampuan manajerial dan penghindaran pajak. Temuan ini memberikan wawasan bagi regulator dan investor mengenai pentingnya praktik ESG dalam mengurangi praktik penghindaran pajak yang berlebihan, serta mendorong perusahaan untuk lebih transparan dan akuntabel dalam manajemen pajaknya.

**Kata Kunci:** Penghindaran Pajak, Kemampuan Manajerial, Koneksi Politik, Transaksi Afiliasi, Kinerja ESG.

## ***ABSTRACT***

*This study aims to analyze the role of Environmental, Social, and Governance (ESG) performance in moderating the influence of managerial ability, political connections, and affiliated transactions on tax avoidance in non-financial sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2015-2019. Tax avoidance is a company's strategy in optimizing tax obligations, which can be influenced by internal factors such as managerial ability and external factors such as political connections and affiliated transactions. ESG performance is expected to be an external monitoring mechanism that limits tax avoidance practices by increasing corporate transparency. Using the panel data regression method with moderation testing techniques, the results of the study indicate that managerial ability and political connections have a positive effect on tax avoidance, while affiliated transactions have a negative effect. Meanwhile, ESG performance is proven to moderate the relationship between political connections and tax avoidance by weakening its influence, but does not have a significant effect in moderating the relationship between affiliated transactions and tax avoidance. In addition, ESG performance actually strengthens the relationship between managerial ability and tax avoidance. These findings provide insights for regulators and investors on the importance of ESG practices in reducing excessive tax avoidance practices, as well as encouraging companies to be more transparent and accountable in their tax management.*

***Keywords:*** *Tax Avoidance, Managerial Ability, Political Connections, Affiliated Transactions, ESG Performance.*