

# The Effect of Corporate Social Responsibility (Csr) Disclosure and Profitability on Tax Avoidance with Gender as Moderating Variables

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## Abstract

This study aims to analyze the effect of corporate social responsibility disclosure (CSR) and profitability (ROA) on tax avoidance (ETR) with gender as the moderating variable. This study tries to provide empirical evidence regarding the effect of CSR disclosure, profitability and gender roles on tax avoidance. The dependent variable is tax avoidance as measured by effective tax rates (ETR), the independent variable in this study is CSR disclosure as measured by CSR1<sub>1</sub>, and profitability as measured by ROA, and gender as a moderating variable as measured by the proportion of women on the board of commissioners and board of directors divided by the total members of the board of commissioners and the board of directors. The population in this study were 43 banking companies listed on the IDX in the 2016-2019 period. The research sample was selected using purposive sampling method with certain criteria, and obtained as many as 30 companies that meet the criteria. The data analysis method used in this research is multiple linear regression analysis. The results of the analysis show that the profitability variable has a positive effect on tax avoidance.

**Keywords:** Tax Avoidance, Corporate Social Responsibility, Profitability, Gender.