

ABSTRAK

Febrianti, Pande Kadek Vina, (2025), Peran *Tax avoidance* dan *Sustainability Reporting* dalam Memediasi Pengaruh *Board Diversity* terhadap Kinerja Keuangan. Tesis, Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: Kinerja keuangan, *board diversity*, *tax avoidance*, *sustainability reporting*

Penelitian ini mengkaji perusahaan sektor finansial Bursa Efek Indonesia (BEI) yang tercatat sepanjang periode 2020 hingga 2023. Studi ini menawarkan perspektif mendalam tentang keterkaitan *board diversity* dan kinerja keuangan, dengan mempertimbangkan *tax avoidance* dan *sustainability reporting* sebagai variabel mediasi. Penelitian ini melibatkan 156 observasi sebagai sampel, yang ditentukan melalui pendekatan *non-probability sampling* dengan metode *purposive sampling*. Data sekunder yang telah dikumpulkan melalui studi literatur dan studi dokumentasi dianalisis dengan bantuan perangkat lunak STATA. Hasil penelitian menyimpulkan bahwa *board diversity* dewan direksi tidak memiliki pengaruh yang signifikan terhadap kinerja keuangan. Selain itu, *tax avoidance* dan *sustainability reporting* juga tidak terbukti secara statistik menjadi variabel mediasi yang signifikan dalam hubungan antara *board diversity* dan kinerja keuangan pada perusahaan sektor finansial yang terdaftar selama periode 2020-2023 di BEI.

ABSTRACT

Febrianti, Pande Kadek Vina, (2025), The Role of Tax Avoidance and Sustainability Reporting in Mediating the Influence of Board Diversity on Financial Performance. Thesis, Master of Accounting, Postgraduate Program, Ganesha University of Education.

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Keywords: Financial performance, board diversity, tax avoidance, sustainability reporting

This study examines companies in Indonesia Stock Exchange (IDX), specifically those operating in the financial sector during the years 2020 to 2023. It offers an in-depth perspective concerning the correlation of board diversity and financial performance, considering tax avoidance and sustainability reporting as mediating factors. The study sample consists of 156 observations, selected through a purposive sampling method under a non-probability sampling approach. Secondary data were gathered through document analysis and literature review. Panel data was utilized for analysis, and carried out with the assistance of STATA software. It was found that board diversity does not play a significant role in influencing financial performance. Moreover, tax avoidance and sustainability reporting do not play a statistically significant mediating role in the correlation between board diversity and financial performance among financial sector companies listed on the IDX during the 2020-2023.

