

ABSTRACT

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Study Program : Accounting
Accounting Title : The Effects of Implementing the *Green Accounting* Concept on Tax Avoidance

This research aims to analyze the influence of *Green Accounting*, *Corporate Social Performance* (CSP), and *Carbon Disclosure* on tax avoidance in companies. Data was collected from sustainability reports of companies listed on the Indonesia Stock Exchange (BEI) during the 2021-2022 period. This research uses descriptive statistical analysis methods and inferential statistical analysis as data analysis tools to test the relationship between the variables studied. This research contributes to the understanding of the factors influencing tax avoidance in the sustainability context, and provides insights for practitioners, regulators and researchers to consider the impact of sustainable accounting practices and *Corporate Social Performance* on corporate tax behavior.

Keywords: Carbon Disclosure, Corporate Social Performance (CSP), Green Accounting, dan Tax Avoidance