

ABSTRACT

This study aims to analyze The Impact Of Environmental Social Governance Disclosure, Capital Structure, Profitability, And Company Size To The Company Value (Case Study Of Manufacturing Company Listed On The Indonesian Stock Exchange 2019-2023). Variables used in the study are Board of Commissioners, Independent Board of Commissioners, and Board of Directors as independent variable, Tax Avoidance as dependent variable and Cost Efficiency as Moderation.

Research population is manufacturing companies Sub-Sector Food & Beverages and Industrial Goods listed on Indonesia Stock Exchange (IDX) in 2019-2023. The sampling techniques used purposive sampling and resulting 208 samples. Hypothesis testing was carried out using multiple regression analysis.

The result of this study shows that Board of Commissioners, Independent Board of Commissioners, Board of Director, Cost Efficiency moderating Board of Commissioners and Board of Director doesnt affect tax avoidance. However, the other hypothesis Cost Efficiency Moderating Independent Board of Commissioners does have significant on Tax Avoidance.

Keywords: *Good Corporate Governance (GCG), Board of Commissioners, Independent Board of Commissioners, Tax avoidance, Cost Efficiency.*