



Article Information

Environmental, social, and governance performance in tax avoidance: Evidence from Indonesia's mining and energy sector

Sri Astuti, Nur Diana, Kunti Sunaryo, Indah Kartika Sandy, Dhea Arsinta Yuliana, Heri Susanto

Corresponding: heri.susanto@upnyk.ac.id

How to Cite (APA style)

Astuti, S., Diana, N., Sunaryo, K., Sandy, I. K., Yuliana, D. A., & Susanto, H. (2026). Environmental, social, and governance performance in tax avoidance: Evidence from Indonesia's mining and energy sector. *JEMA: Jurnal Ilmiah Bidang Akuntansi dan Manajemen*, 23(1), 1-22. <https://doi.org/10.31106/jema.v23i1.24112>

DOI	https://doi.org/10.31106/jema.v23i1.24112
Contributions*	Sri Astuti CCP, WOD Nur Diana VLD Kunti Sunaryo FUN, SPV, ADM Indah Kartika Sandy INV, MTD Dhea Arsinta Yuliana RES, DAC Heri Susanto WRE, ANL
Acknowledgement	
Conflict of Interest	All authors declare that they have no conflicts of interest.
Copyright (c)	JEMA: Jurnal Ilmiah Bidang Akuntansi dan Manajemen
Others	During the preparation of this work; the author(s) used artificial intelligence (AI)-assisted tools for language editing; translation; and text refinement. After using these tools; the author(s) carefully reviewed; revised; and verified the content as necessary and take full responsibility for the accuracy; integrity; and final content of the publication.

*) WOD: Writing Original Draft, WRE: Writing Review Editing, CCP: Conceptualization, MTD: Methodology, SFT: Software, VLD: Validation, ANL: Formal Analysis, INV: Investigation, RES: Resources, DAC: Data Curation, VIZ: Visualization, SPV: Supervision, ADM: Project Administration, FUN: Funding, PRF: Proofreading, ALL: Contributions in All Categories