

**THE EFFECT OF BOARD OF DIRECTOR'S GENDER  
DIVERSITY AND OWNERSHIP STRUCTURE ON  
CORPORATE TAX AGGRESSIVENESS**

**PENGARUH DIVERSIVITAS GENDER DEWAN DIREKSI  
DAN STRUKTUR KEPEMILIKAN TERHADAP  
AGRESIVITAS PAJAK PERUSAHAAN**



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2021**

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**UNDERGRADUATE THESIS**

Submitted as Partial Fulfillment of the Requirement for the Attainment of  
the Bachelor's Degree of Accounting at Department Accounting,  
Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta



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## DECLARATION PAGE

Herewith, I

Name : Arina Desinta Rahmawati

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I declared that the undergraduate thesis entitled **“THE EFFECT OF BOARD OF DIRECTOR’S GENDER DIVERSITY AND OWNERSHIP STRUCTURE ON CORPORATE TAX AGGRESSIVENESS”** is my own original work to fulfil the requirement for the degree of *Sarjana Akuntansi (S.Ak)* in Faculty of Economics and Business of Universitas Muhammadiyah Yogyakarta. It does not include any content previously written or published by other people, except those indicated in reference list. If there is any violation of scientific ethics found in this study, I am the only one responsible and willing to accept sanctions.

Jakarta, March 16<sup>th</sup>, 2022



Arina Desinta Rahmawati

## **MOTTO**

**“Do your best and let God do the rest”**

**Benjamin Carson**

**“The richest wealth is Wisdom. The strongest weapon is Patience. The best security is Faith. The greatest tonic is Laughter. Surprisingly all are free”**

**Anonymous**

**“And never give up hope of Allah’s soothing mercy: truly no one despairs of Allah’s soothing mercy, except those who have no faith”**

**QS Yusuf verse 87**

**“A chapter decided for you does not determine your whole story”**

**Chelsea Mohede**

## DEDICATION PAGE

*Alhamdulillahirobbil'alamin*, Thanks to Allah SWT who has given me His blessings and grace so that this undergraduate thesis can be completed. I would like to dedicate this undergraduate thesis to:

**Papa, Mama, Ibu, Dek Lisa, Mbak Anis, Mas Dani and my family** for being my closest supporters. Their endless blessing, support and love brought me here.

**Dra. Arum Indrasari, M.Buss., Ak. CA**

As my supervisor, who has spared time in her busy schedule, patiently guided, and encouraged me to finish this undergraduate thesis.

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**Rifky Adina Irawan, Wannisa Maheswari**,

The one who cries and laughs together with me all the time. Thank you for always being there for me. Your consolations are priceless. Let's grow old together.

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**To All my friends and relatives**, that I cannot mention all of you here.

## ABSTRACT

This study aims to examine the effect of board of director's gender diversity and ownership structure on corporate tax aggressiveness. The type of data used in this study is secondary data. The sample used in this study is mining sector companies listed in the Indonesia Stock Exchange (IDX) year 2014-2020. The independent variables in this study are the board of director's gender diversity, managerial ownership, ownership concentration, institutional ownership. The dependent variable in this study is tax aggressiveness. This study also uses control variables consisting of firm size, leverage, and profitability. The sampling technique used in this study is purposive sampling which obtains 118 samples. The data collected were analysed using SPSS for Windows version 23. This study used multivariate regression analysis for hypotheses testing. This study finds that board of director's gender diversity, ownership concentration, institutional ownership has a negative and non-significant effect on tax aggressiveness. Meanwhile, managerial ownership has a positive and non-significant effect on tax aggressiveness. This study also shows that firm size and profitability have significant effect on tax aggressiveness. Meanwhile, leverage has no significant effect on tax aggressiveness.

**Keywords:** board of directors, gender diversity, managerial ownership, ownership concentration, institutional ownership, tax aggressiveness, mining companies

## **ABSTRAK**

*Penelitian ini bertujuan untuk menguji pengaruh keragaman gender dewan direksi dan struktur kepemilikan terhadap agresivitas pajak perusahaan. Jenis data yang digunakan dalam penelitian ini adalah data sekunder. Sampel yang digunakan dalam penelitian ini adalah perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2020. Variabel bebas dalam penelitian ini adalah keragaman gender dewan direksi, kepemilikan manajerial, konsentrasi kepemilikan, kepemilikan institusional. Variabel terikat dalam penelitian ini adalah agresivitas pajak. Penelitian ini juga menggunakan variabel kontrol yang terdiri dari ukuran perusahaan, leverage, dan profitabilitas. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah purposive sampling yang diperoleh 118 sampel. Data yang terkumpul dianalisis menggunakan SPSS for Windows version 23. Penelitian ini menggunakan analisis regresi multivariat untuk pengujian hipotesis. Penelitian ini menemukan bahwa keragaman gender dewan direksi, konsentrasi kepemilikan, kepemilikan institusional berpengaruh negatif dan tidak signifikan terhadap agresivitas pajak. Sedangkan kepemilikan manajerial berpengaruh positif dan tidak signifikan terhadap agresivitas pajak. Penelitian ini juga menunjukkan bahwa ukuran perusahaan dan profitabilitas berpengaruh signifikan terhadap agresivitas pajak. Sedangkan leverage tidak berpengaruh signifikan terhadap agresivitas pajak.*

***Kata kunci: dewan direksi, keragaman gender, kepemilikan manajerial, konsentrasi kepemilikan, kepemilikan institusional, agresivitas pajak, perusahaan pertambangan***

## **PREFACE**

In the name of Allah SWT, the beneficent and merciful. All praise is merely given to Allah SWT for the gracious mercy and tremendous blessing that enable me to accomplish this undergraduate thesis entitle “The Effect of Board of Director’s Gender Diversity and Ownership Structure on Corporate Tax Aggressiveness”.

This undergraduate thesis is written to fulfil one of the requirements to accomplish bachelor’s degree of Accounting in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The researcher takes this topic in hopes that it can provide an overview and empirical evidence in field of corporate tax, good corporate governance and women participation in top-level management and for the next research.

The completion of this undergraduate thesis is inseparable from the guidance, help and support from various parties. Therefore, the researcher would like to thank as much as possible to:

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Hopefully, all forms of assistance that have been given to the researcher will get blessing from Allah SWT. The researcher realizes that this thesis is still far from perfection, but it is expected to be useful for those in need. Therefore, constructive critics and suggestions are welcomed.

Jakarta, March 16<sup>th</sup>, 2022



Arina Desinta Rahmawati

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