SIMBA

7th SEMINAR INOVASI MANAJEMEN BISNIS DAN AKUNTANSI

THE EFFECT OF BOARD GENDER DIVERSITY AND CORPORATE SOCIAL RESPONSIBILITY ON TAX AGGRESSIVENESS

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Abstrak

Pajak adalah iuran wajib oleh orang pribadi atau badan yang dibayar ke negara untuk membiayai kepentingan umum. Penelitian ini bertujuan untuk menganalisis pengaruh Board Gender Diversity dan Corporate Social Responsibility terhadap Tax Aggressiveness pada perusahaan subsektor perkebunan yang terdaftar di BEI periode 2022-2024. Teori yang digunakan dalam penelitian ini adalah Teori Keagenan. Metode yang digunakan adalah kuantitatif dengan regresi linier berganda. Sampel penelitian diambil menggunakan teknik purposive sampling, total sampel yang digunakan sebanyak 117 perusahaan. Pengolahan data menggunakan SPSS versi 25. Hasil analisis menunjukkan bahwa Board Gender Diversity maupun Corporate Social Responsibility tidak berpengaruh signifikan terhadap Tax Aggressiveness.

Kata Kunci : Board Gender Diversity, Corporate Social Responsibility, Tax Aggressiveness

Abstract

Tax is a mandatory contribution by individuals or entities paid to the state to finance public interests. This study aims to analyze the effect of Board Gender Diversity and Corporate Social Responsibility on Tax Aggressiveness in plantation subsector companies listed on the Indonesia Stock Exchange for the period 2022-2024. The theory used in this research is Agency Theory. The method used is quantitative with multiple linear regression. The research sample was taken using purposive sampling technique, with a total of 117 companies included in the sample. Data processing was conducted using SPSS version 25. The analysis results indicate that neither Board Gender Diversity nor Corporate Social Responsibility has a significant effect on Tax Aggressiveness.

***Keywords**: Board Gender Diversity, Corporate Social Responsibility, Tax Aggressiveness.*

A. INTRODUCTION

Taxes are the source of revenue for the state to finance public interests. For the state, taxes are revenue, but for companies, taxes are a burden because they can reduce their net profits. Taxes not only serve as the main source of state revenue, but also form the basis for financing various development programs and efforts to improve public welfare (www.pajak.go.id). Based on Law Number 28 of 2007 about general provisions and taxation procedures, tax is a mandatory contribution to the state owed by individuals or entities that is enforceable by law. Without receiving direct compensation and used for the needs of the state for the greatest prosperity of the people. Therefore, companies try to reduce the tax burden they have to pay. One way to do this is through tax planning or using aggressiveness tax management strategies. (Madarina & Ardianto, 2020).

The Strategic Role of the Plantation Sector and Tax Risks: One sector that contributes significantly to the national economy but is also vulnerable to governance issues and aggressive taxation is the plantation sector, particularly the palm oil industry. Indonesia is the world's largest producer and exporter of palm oil, with total production reaching 51 million tons and exports worth more than USD 30 billion in 2023 (www.gapki.or.id). Therefore, companies try to reduce the tax burden they have to pay. One way to do this is through tax planning or using aggressive tax management strategies (Madarina & Ardianto, 2020).

Based on a report by the Indonesian Palm Oil Association (GPKAI) and the phenomenon of tax aggressiveness in the palm oil sector, one significant case of state losses resulted from the non-payment of value added tax by the bankrupt company PT. GOLL in 2024, caused by funding difficulties and even administrative problems such as the curatorial team's failure to deliver important letters. This triggered the risk of default and bankruptcy, as experienced by PT. GOLL, whose subsidiary PT. PAH was declared bankrupt. Based on this case, it is important to conduct research because, even though the government has implemented various strategies to improve tax compliance, tax payment rates tend to decline.

Palm oil is the focus of research because it is one of the main products that supports Indonesia's economy, both through its contribution as a source of foreign exchange from exports and as a source of livelihood for many people (Saragih & Rahayu, 2022). Research is essential to assess the impact of these policies on Indonesia's exports, economic growth, and trade balance. Therefore, research on palm oil is crucial to maintaining competitiveness, supporting environmental conservation efforts, and ensuring the sector's positive contribution to the national economy. (Saragih & Rahayu, 2022). The following is a report from the Ministry of Finance regarding tax revenue realization :

Tabel 1. Realization of Tax Revenue for 2022-2024 (in Rupiah)

Description	2022	2023	2024
APBN	**1.484.972.756.790.000**	**1.818.269.553.000**	**1.921.974.659.078.000**
Realization of State Revenue	**8.361.829.957.000**	**1.867.924.662.796.514**	**1.931.669.009.931**
Percentage (%)	**115,61**	**102,73**	**100,50**

Source: (Kemenkeu.go.id, 2022-2024)

Based on Table 1, it shows that tax revenue realization has increased significantly every year. The percentages in the table indicate the extent to which revenue targets have been met; if the figure exceeds 100%, it means that revenue has exceeded the planned amount. The Ministry of Finance (MoF) notes that the plantation sector contributed approximately 4.36% of Indonesia's total national revenue in 2023, with a contribution of Rp 88.7 trillion from a production value of Rp 729 trillion. Additionally, the State Revenue Budget (APBN) for the plantation sector contributed approximately 2.47% of total state revenue through tax revenue amounting to Rp 50.2 trillion.

Previous research conducted by Hanum & Faradila (2022), stated that Corporate Social Responsibility affects Tax Aggressiveness, while the results of research by Rizki *et al* (2023), showed that Board Gender Diversity does not affect Tax Aggressiveness. There are inconsistent research findings regarding the influence of Board Gender Diversity and Corporate Social Responsibility on Tax Aggressiveness, thus further research is needed.

Literature Review and Research Hypothesis

a. *Agency Theory*

Agency Theory discusses the relationship between company management as agents and capital owners as principals. This concept was first introduced by Alchian and Demsetz in 1972, then further developed by Jensen and Meckling in 1976. In this theory, an agency relationship occurs when one or more parties (principals) appoint another party (agent) to perform a task or service, while also granting the agent decision-making authority on behalf of the principal (Sutisna *et al*., 2021). This theory assumes the existence of agency problems. Differences in interests between principals and agents can affect various aspects of company performance, including corporate tax management (Prasetyo & Wulandari, 2021). These differences can give rise to conflicts of interest that impact strategic decisions, including the tax strategy adopted by the company.

b. *Tax Aggressiveness*

Tax aggressiveness is a corporate strategy to minimize tax burdens. According by Margaret *et al.* (2009) in Utomo & Fitria (2022) Tax aggressiveness is an action taken by a company to reduce its tax liability by manipulating taxable income through tax planning that can be legal (tax avoidance) or illegal (tax evasion). The government has established laws and regulations governing tax obligations for taxpayers, but these regulations still have loopholes that can be exploited for tax planning purposes. (Herlinda & Rahmawati, 2021). Tax aggressiveness uses the Effective Tax Rate (ETR) formula, as follows :

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$$\text{ETR} = \frac{\text{Tax Expense Income}}{\text{Profit Before Tax}}$$

(Setiorini *et al.,* 2022)

c. *Board Gender Diversity*

Board gender diversity is a condition in which a company has a board of directors consisting of both men and women. This diversity is important because each individual, whether male or female, has different perspectives, experiences, values, and approaches to dealing with issues. Researchers measure gender diversity in boards of directors using dummy variables. Researchers measure Board Gender Diversity using a dummy variable, where companies with female board members are assigned a value of 1, while companies without female board members are assigned a value of 0 (Wisudanto & Fikri, 2023).

d. *Corporate Social Responsibility*

According by Lihdya Sari *et al*. (2022) Corporate Social Responsibility (CSR) is a series of activities carried out by entities, where the reporting reflects the level of transparency applied by the company. In CSR reports, companies not only report financial figures, but also non-financial information. This information contains matters related to the company's social and environmental activities. CSR can be formulated as follows:

$$\textit{Social Responsibility}\ (\text{SR}) = \frac{\sum \text{Xyi}}{\text{Ni}}$$

(Hanum & Faradila, 2022)

Description :

a. ΣXyi is the number of CSR indicators disclosed by the company. Each indicator disclosed is given a value of 1, while those not disclosed are given a value of 0.

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b. Ni is the total score of CSR indicators used as a reference in the GRI G4 guidelines, namely 91 indicator categories..

e. Research Hypothesis:

Based on the background of the problem and the theoretical review above, the following research hypothesis was obtained:

H_1 : *Board Gender Diversity Affects Tax Aggressiveness*

H_2 : *Corporate Social Responsibility Affects Tax Aggressiveness*

B. RESEARCH METHOD

This study uses a quantitative research method. Quantitative analysis aims to explain the influence of Board Gender Diversity and Corporate Social Responsibility on Tax Aggressiveness. This study was conducted on companies in the plantation sub-sector listed on the Indonesia Stock Exchange (IDX) for the period 2020-2024. The population of this study consisted of 36 companies. The sampling method used purposive sampling, resulting in 117 research samples, which were reduced by 25 outlier data points after a normality test, leaving a total of 92 processed data points. The research data was obtained from www.idx.co.id, annual reports, sustainability reports, and the websites of each company.

C. RESULTS AND DISCUSSION

Results

1. Descriptive Statistics

Descriptive statistical testing provides a summary of data in the form of an overview of the minimum, maximum, mean, and standard deviation values. The following is a table of descriptive statistics:

Tabel 2. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Board Gender Diversity	117	0	1	0.25	0.434
Corporate Social Responsibility	117	0.000000	0.923077	0.32303494	0.356030931
Tax Aggressiveness	117	0.010392	2.908785	0.28863781	0.285864954
Valid N (listwise)	117				

(Source: Data processed by researchers, 2025)

a. *Board Gender Diversity*

The Gender Diversity Board has a minimum value of 0.0, a maximum value of 1, a mean value of 0.25, and a standard deviation of 0.434, indicating that the data distribution is not too large.Corporate Social Responsibility Corporate Social Responsibility has a minimum value of 0.000000, a maximum value of 0.923077, a mean value of 0.32303494, and a standard deviation value of 0.356030931, indicating that the data distribution is quite significant..

b. *Tax Aggressiveness*

Tax Aggressiveness has a minimum value of 0.010392, a maximum value of 2.908785, a mean value of 0.28863781, and a standard deviation value of 0.285864954, indicating that it is not very large.

2. Analisis Regresi Linier Berganda

Multiple linear regression analysis is used to test the influence of two or more independent variables on a dependent variable. The results of the multiple linear regression test are shown in the table below:

Tabel 3. Multiple Regression Test Results

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	0.258	0.013		19.919	0.000		
	Board Gender Diversity	-0.048	0.026	-0.190	-1.847	0.068	1.000	1.000
	Corporate Social Responsibility	-0.040	0.028	-0.148	-1.440	0.153	1.000	1.000
a. Dependent Variable: Tax Aggressiveness								

(Source: Data processed by researchers, 2025)

The multiple linear regression equation model is as follows:

Tax Aggressiveneess = 0.258 - 0.048 BDG - 0.040 CSR + e

It can be described as follows:

1.) A constant value of 0.258 indicates that when the independent variables, Board Gender Diversity and Corporate Social Responsibility, are equal to 0, Tax Aggressiveness is equal to 0.258.

2.) The coefficient value of the Board Gender Diversity variable is -0.048, so it can be said that if Board Gender increases by 1 unit, Tax Aggressiveness will increase. Conversely, if Board Gender decreases by 1 unit, Tax Aggressiveness will increase by -0.048.

3.) The coefficient value of the Corporate Social Responsibility variable is -0.040, meaning that if CSR increases by 1 unit, Tax Aggressiveness will increase. Conversely, if CSR decreases, Tax Aggressiveness will decrease by -0.040..

2. Coefficient of Determination (R^2)

The coefficient of determination (R^2) is used to determine the percentage of influence of independent variables on dependent variables as a whole. The results of the coefficient of determination (R^2) test are shown in the table below.:

Tabel 4. Coefficient of Determination Test (R^2)

. Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change
1	0.239[a]	0.057	0.036	0.089638946	0.057
a. Predictors: (Constant), Corporate Social Responsibility, Board Gender Diversity b. Dependent Variable: Tax Aggressiveness					

(Source: Data compiled by researchers, 2025)

Based on the results of the coefficient of determination (R2) test of 0.036, which means that there is a simultaneous influence of 36%. This shows the percentage of Corporate Social Responsibility and Board Gender variables influencing the Tax Aggressiveness variable. Meanwhile, 64% is influenced by other variables besides those in this study..

3. Uji Persial (t-test)

The partial test (t-test) aims to determine whether the independent variables individually influence or do not influence the dependent variable. The following are the results of the t-test in the table below:

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Tabel 5. Statistical Test Results t

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	0.258	0.013		19.919	0.000		
	Board Gender Diversity	-0.048	0.026	-0.190	-1.847	0.068	1.000	1.000
	Corporate Social Responsibility	-0.040	0.028	-0.148	-1.440	0.153	1.000	1.000
a. Dependent Variable: Tax Aggressiveness								

(Source: Data processed by researchers, 2025)

The t-test results obtained in the partial t-test show that the t-value for the Board Gender Diversity variable is -1.847 with a significance of 0.068, which is greater than 0.05. Since this significance level is greater than 0.05, the partial effect of Board Gender Diversity on Tax Aggressiveness is not significant. Therefore, statistically, the results indicate that the Board Gender Diversity variable does not influence Tax Aggressiveness. Thus, **H_1 is rejected**.

The test results obtained in the t-test on the Corporate Social Responsibility variable were t = -1.440 with a significance of 0.153, which is greater than 0.05. Therefore, statistically, the results of the Corporate Social Responsibility variable are not significant in relation to Tax Aggressiveness. Thus, **H_2 is rejected**.

5. Simultaneous Test (f-test)

The F test aims to determine whether the independent variables simultaneously influence or do not influence the dependent variable. The results of the F statistical test are shown in the table below.:

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Tabel 6. Hasil Uji Statistik f

C						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0.043	2	0.022	2.699	0.073[b]
	Residual	0.715	89	0.008		
	Total	0.759	91			
a. Dependent Variable: Tax Aggressiveness						
b. Predictors: (Constant), Corporate Social Responsibility, Board Gender Diversity						

(Source: Data processed by researchers, 2025)

Hail statistical test f above, it is known that the value of f is 2.699 with a significance level of 0.073, which means it is greater than 0.05. This shows that simultaneously, the variables of Board Gender Diversity and Corporate Social Responsibility do not affect tax aggressiveness.

Discussion

a. The Effect of Board Gender Diversity on Tax Aggressiveness

The results of the analysis on the Board Gender Diversity variable show that the significance value is 0.068. This value is much greater than the standard significance limit that is usually used, which is 0.05, and can be interpreted statistically as Board Gender Diversity having no effect on Tax Aggressiveness. With these results, hypothesis one (H1), which states that Board Gender Diversity has an effect on Tax Aggressiveness, cannot be accepted or rejected. The results of this study by (Mala & Ardiyanto, 2021).

b. The Effect of Corporate Social Responsibility on Tax Aggressiveness

The test results show that the significance value for the Corporate Social Responsibility variable is 0.153. This value is much greater than the significance limit used, which is 0.05. Based on statistical testing rules, if the significance value is greater than 0.05, the relationship between the variables is considered statistically insignificant. This means that Corporate Social

Responsibility does not have a significant effect on the level of Tax Aggressiveness practiced by companies. The results of this study by (Ilham & Arsjah, 2025).

D. CONCLUSION

Based on the results of hypothesis testing in data analysis in a study on the Effect of Board Gender Diversity on Tax Aggressiveness in plantation sub-sector companies listed on the IDX for the period 2020-2024, it can be concluded that :

1. Gender Diversity on the Board does not have a positive effect on Tax Aggressiveness. This is due to the low proportion of female board members or gender diversity in the company. This condition indicates that the limited number of female board members does not encourage the company to engage in Tax Aggressiveness because women tend to be more cautious in decision-making.
2. Corporate Social Responsibility is not significant to Tax Aggressiveness. This is because Corporate Social Responsibility disclosure reporting based on GRI 4 guidelines does not yet meet the standards. This indicates that corporate decision-making disclosure does not always reflect transparency in reporting CSR, so CSR is not yet effective in reducing Tax Aggressiveness.

E. Recommendations

For further research should examine other factors that could potentially influence tax aggressiveness by expanding the scope of variables and research objects. For example, consider aspects of corporate governance, tax incentives, or external factors such as regulatory conditions and tax law enforcement.

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