

## ABSTRAK

Fatiqah Ratma Putri N. 2025. Pengaruh *Board Gender Divesity* Dan *Corporate Social Responsibility* Terhadap *Tax Aggressiveness* (Studi pada Perusahaan Sub Sektor Perkebunan yang Terdaftar di BEI Tahun 2020-2025). Tugas Akhir. Program Studi D3 Manajemen Pajak, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si.Ak., CA, CPA, CRMP (II) Sendy Dwi Haryanto, S.Pd., M.A., Cert.DA, CSRS, CSRA

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 Bursa Efek Indonesia periode 2022-2024. Teori yang digunakan dalam penelitian ini adalah Teori Keagenan (*agency*). 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

Fatiqah Ratma Putri N. 2025. *Influence of Board Gender Diversity And Corporate Social Responsibility on Tax Aggressiveness (Study on Plantation Subsector Companies Listed on the Indonesia Stock Exchange for the Period 2020-2025)*. Final Project. Tax Management Diploma Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisors (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si.Ak., CA, CPA, CRMP (II) Sendy Dwi Haryanto, S.Pd., M.A., Cert.DA, CSRS, CSRA

*Tax is a mandatory contribution by individuals or entities paid to the state to finance public interests. This study aims to analyze the influence 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*