

**PENGARUH KERAGAMAN DEWAN KOMISARIS TERHADAP PRAKTIK
PENGHINDARAN PAJAK PERUSAHAAN TAMBANG DI INDONESIA**

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INTISARI

Penelitian ini dilakukan untuk menganalisis pengaruh keragaman dewan komisaris terhadap penghindaran pajak perusahaan di Indonesia. Keragaman dewan komisaris diukur melalui beberapa determinan: keberadaan wanita dalam dewan komisaris, proporsi komisaris independen dalam dewan komisaris, keahlian perpajakan dewan komisaris, dan pengalaman internasional dewan komisaris. Guna mencegah bias, variabel kontrol dimasukkan dalam penelitian yaitu: ukuran perusahaan, rasio hutang, dan ROA. Populasi penelitian ini mencakup seluruh perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2017 hingga 2020, dengan sampel akhir sebanyak 140 observasi. Penelitian ini menggunakan analisis regresi linear berganda untuk menguji hipotesis penelitian. Hasil penelitian menunjukkan bahwa keberadaan wanita dalam dewan komisaris dan pengalaman internasional dewan komisaris secara positif dan signifikan mempengaruhi penghindaran pajak. Sebaliknya, keragaman keahlian perpajakan dewan komisaris berpengaruh secara negatif dan signifikan mempengaruhi penghindaran pajak. Sementara proporsi komisaris independen tidak berpengaruh terhadap penghindaran pajak.

Kata Kunci: *penghindaran pajak, keberadaan wanita dalam dewan komisaris, proporsi dewan komisaris independen, keahlian perpajakan dewan komisaris, pengalaman internasional dewan komisaris*

THE EFFECT OF BOARD COMMISSIONERS' DIVERSITY ON TAX AVOIDANCE OF MINING COMPANIES IN INDONESIA

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ABSTRACT

This study aims to analyze the effect of board of commissioners' diversity on firm's tax avoidance in Indonesia. The diversity of board of commissioners are measured using several determinants: women on board of commissioners, proportion independent board of commissioners, tax expertise of board of commissioners, and international experience of board of commissioners. To prevent bias, control variables are used in this study: size of company, leverage, and ROA. The population in this research are mining companies listed on Indonesia Stock Exchange (IDX) from 2017 until 2020 with final sample of 140 observations. The results of the study are tested using multiple linear regression method. The results show that the women on board of commissioners and the international experience of board of commissioners has significant and positive effect on tax avoidance. Tax expertise of board of commissioners has a negative and significant effect on tax avoidance. On the other side, proportion of independent board of commissioners has no significant effect on tax avoidance.

Keywords: *tax avoidance, women on board of commissioners, proportion independent board of commissioners, tax expertise of board of commissioners, and international experience of board of commissioners*