

ABSTRACT

Taxes are contributions from taxpayers in the form of individuals or entities with coercive characteristics that are used for the needs of the state for the prosperity of the people. Being an important component of state revenue, the government expects tax revenue received to be following the target. However, for corporate or corporate taxpayers, tax is a burden that can reduce the company's net profit. Therefore, the company takes tax aggressiveness intending to reduce the amount of tax to be paid. Tax aggressiveness is an action to minimize tax payments by aggressive tax planning and tax avoidance. Several factors affect tax aggressiveness, namely hedging, executive compensation, and gender diversity on the board.

This study aims to analyze how hedging, executive compensation, and gender diversity on the board on tax aggressiveness. In addition, the study also wanted to know the simultaneous and partial effect of the independent variables namely hedging, executive compensation, and gender diversity on the board on the dependent variable, namely tax aggressiveness in mining sector companies listed on the Indonesia Stock Exchange in 2017-2021.

This research uses quantitative methods. The population in this study are mining sector companies listed on the Indonesia Stock Exchange in 2017-2021. The technique used in sampling was purposive sampling and obtained 17 mining companies with an observation period of 5 years so that the number of samples in this study was 85 samples with the help of Eviews 12 software.

The result of this study indicate that hedging, executive compensation and gender diversity on the board simultaneously effect tax aggressiveness ini mining sector companies listed in the Indonesia Stock Exchange (IDX) in 2017-2021. Partially hedging has no effect on tax aggressiveness, executive compensation has a negative effect on tax aggressiveness and gender diversity on the board has a positive effect on tax aggressiveness.

Suggestions for the further researches to be able to use independent variables, proxies, different research object, and be able to add research periods and even add variable moderation. For the government it is suggested to evaluate laws and regulations to be able to suppress tax aggressiveness comitted by taxpayers. It is suggested that companies can make an evaluation of the factors that have proven to influence tax aggressiveness.

Keywords : Hedging, Executive Compensation, Gender Diversity on the Board , Tax Aggressiveness