

***The Effect Of Tax Aggressiveness, Media Exposure And Gender Diversity On
Corporate Social Responsibility Disclosure***

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Abstract

This study aims to determine the relationship between tax aggressiveness, media exposure and gender diversity on the disclosure of corporate social responsibility in manufacturing and natural resource companies (mining and agriculture) listed on the Indonesia Stock Exchange in 2017-2019. Using multiple linear regression with quantitative methods and secondary data on 26 companies. Researchers detect CSR disclosure by measuring GRI Standards and GRI G4, tax aggressiveness by book tax difference (BTD), media exposure by the amount of media/coverage, gender diversity by the proportion of female commissioners. Researchers found contradictory results, that tax aggressiveness and media exposure have no effect on CSR disclosure. On the other hand, the researchers also found that gender diversity had a negative effect on CSR disclosure. Furthermore, future researchers are expected to be able to uncover each component of CSR disclosure, especially by publishing a company sustainability report.

Keywords: CSR Disclosure, Tax Aggressiveness, Media Exposure, Gender Diversity, BTD, GRI Standards, GRI G4

Pengaruh Agresivitas Pajak, Media Exposure dan *Gender Diversity* Terhadap Pengungkapan *Corporate Social Responsibility*

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Abstrak

Penelitian ini bertujuan untuk mengetahui hubungan agresivitas pajak, media exposure dan *gender diversity* terhadap pengungkapan *corporate social responsibility* pada perusahaan manufaktur dan sumber daya alam (pertambangan dan pertanian) yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. Menggunakan regresi linear berganda dengan metode kuantitatif dan data sekunder pada 26 perusahaan. peneliti mendeteksi pengungkapan CSR dengan pengukuran GRI Standards dan GRI G4, agresivitas pajak dengan *book tax difference* (BTD), media exposure dengan jumlah media/liputan, gender diversity dengan proporsi dewan komisaris wanita. Peneliti menemukan hasil yang bertentangan, bahwa agresivitas pajak dan media exposure tidak berpengaruh terhadap pengungkapan CSR. Disisi lain peneliti juga menemukan hasil bahwa gender diversity berpengaruh negative terhadap pengungkapan CSR. Selanjutnya peneliti kedepan diharapkan mampu untuk mengungkap setiap komponen pengungkapan CSR khususnya dengan menerbitkan laporan keberlanjutan perusahaan.

Kata Kunci : Pengungkapan CSR, Agresivitas Pajak, *Media Exposure*, *Gender Diversity*, BTD, GRI Standards, GRI