

***The Effect of Financial Distress, Board Gender Diversity, and
CEO Profile on Tax Aggressiveness***

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Abstract

This research is a quantitative study that aims to determine the effect of financial distress, board gender diversity, and CEO profile on tax aggressiveness. This research uses secondary data in the form of financial report and annual report of energy sector companies listed on the Indonesia Stock Exchange for the period 2019-2023. A total of 110 observation data was collected from 22 sample companies. Hypothesis testing uses panel data regression analysis with the help of STATA software at a significant level of 5%. The results of tests indicate that (1) financial distress has a negative effect on tax aggressiveness, (2) board gender diversity has a positive effect on tax aggressiveness, (3) CEO education has no effect on tax aggressiveness, and (4) CEO generation has no effect on tax aggressiveness.

Keywords: *Financial distress, board gender diversity, CEO education, CEO generation, and tax aggressiveness.*

**Pengaruh *Financial Distress*, *Board Gender Diversity*, dan
Profil CEO Terhadap Agresivitas Pajak**

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Abstrak

Penelitian yang dilakukan merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh *financial distress*, *board gender diversity*, dan profil CEO terhadap agresivitas pajak. Penelitian ini menggunakan data sekunder berupa laporan keuangan dan laporan tahunan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2019-2023. Sejumlah 110 data observasi berhasil dikumpulkan dari 22 perusahaan sampel. Pengujian hipotesis menggunakan analisis regresi data panel dengan bantuan *software* STATA pada tingkat signifikansi 5%. Hasil pengujian yang diperoleh (1) *financial distress* berpengaruh negatif terhadap agresivitas pajak, (2) *board gender diversity* berpengaruh positif terhadap agresivitas pajak, (3) pendidikan CEO tidak berpengaruh terhadap agresivitas pajak, dan (4) generasi CEO tidak berpengaruh terhadap agresivitas pajak.

Kata Kunci: *Financial distress*, *board gender diversity*, profil CEO, dan agresivitas pajak.