The Influence of Corporate Governance on Tax Aggressiveness with Audit Quality as a Moderating Variable

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Abstract

This study intends to analyze the influence of corporate governance mechanisms, including board gender diversity, audit committee, and managerial ownership, on tax aggressiveness, and to examine the moderating role of audit qualit. This study employs a quantitative approach using secondary data from annual reports and financial statements of manufacturing companies listed on the Indonesia Stock Exchange during the 2020–2024 period. The researcher determines the sample using a purposive sampling technique and obtains 66 companies with 330 panel data observations. Moderated Regression Analysis (MRA) is used in the study's panel data regression analysis. The results show that audit committee and managerial ownership have a significant negative effect on tax aggressiveness, while board gender diversity shows no significant effect. Audit quality strengthens the negative effect of managerial ownership on tax aggressiveness,but does not moderate the effect of either board gender diversity or audit committee. These findings indicate that a larger audit committee and managerial share ownership are effective in suppressing tax aggressiveness, and audit quality only strengthens the effectiveness of managerial ownership. The implication of this research is that strengthening the audit committee function and providing share-based incentives to management are important strategies in improving corporate tax compliance.

Keywords : *tax aggressiveness, board gender diversity, audit committee, managerial ownership, audit quality*

Pengaruh *Corporate Governance* Terhadap *Tax Aggressiveness* dengan *Audit Quality* Sebagai Variabel Moderasi

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh mekanisme *corporate governance* yang terdiri dari *board gender diversity*, *audit committee*, dan *managerial ownership* terhadap *tax aggressiveness*, serta menguji peran moderasi *audit quality*. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder dari laporan tahunan dan laporan keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2020–2024. Peneliti menentukan sampel menggunakan teknik *purposive sampling* dan memperoleh 66 perusahaan dengan 330 observasi data. Analisis data dilakukan menggunakan regresi data panel dengan pendekatan *Moderated Regression Analysis* (MRA). Hasil penelitian menunjukkan bahwa *audit committee* dan *managerial ownership* berpengaruh negatif signifikan terhadap tax aggressiveness, sedangkan *board gender diversity* tidak berpengaruh signifikan. *Audit quality* memperkuat pengaruh negatif *managerial ownership* terhadap *tax aggressiveness*, namun tidak memoderasi pengaruh *board gender diversity* maupun *audit committee*. Temuan ini mengindikasikan bahwa komite audit dengan jumlah anggota yang lebih banyak serta kepemilikan saham oleh manajemen efektif menekan agresivitas pajak, dan kualitas audit hanya memperkuat efektivitas kepemilikan manajerial. Implikasi penelitian ini menunjukkan bahwa penguatan fungsi komite audit dan pemberian insentif berbasis saham kepada manajemen merupakan strategi penting dalam meningkatkan kepatuhan pajak perusahaan.

Kata Kunci : agresivitas pajak, keberagaman gender dewan direksi, komite audit, kepemilikan manajerial, kualitas audit