ABSTRAK

Muh. Agung Tawaf. Tahun 2025, Peran Perempuan di dewan direksi, Koneksi Politik, dan komisaris independent Dalam Pengambilan Keputusan Terkait penghindaran Pajak (studi Kasus Pada Perusahaan Real estate yang Terdaftar di BEI). Skripsi. Program studi Akuntansi Fakultas Ekonomi Dan bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh Mira, dan Khadijah Darwin.

Penghindaran pajak merupakan salah satu penyebab rendahnya tax ratio di Indonesia, yang dapat dipengaruhi oleh karakteristik tata kelola perusahaan. Perempuan dalam dewan direksi diprediksi memiliki kecenderungan etis dan kehati-hatian lebih tinggi, sehingga dapat menurunkan kecenderungan perusahaan melakukan penghindaran pajak. Sebaliknya, koneksi politik dalam dewan direksi dapat dimanfaatkan sebagai sumber daya strategis untuk memperoleh perlakuan pajak yang lebih longgar. Sementara itu, efektivitas komisaris independen dalam mengawasi kebijakan manajemen juga diharapkan dapat mengurangi praktik penghindaran pajak.Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder berupa laporan keuangan tahunan perusahaan properti dan real estate di BEI periode 2021–2023. Teknik pengambilan sampel dilakukan secara purposive sampling, dengan jumlah sampel sebanyak 30 perusahaan. Pengujian hipotesis dilakukan dengan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa peran perempuan dalam dewan direksi berpengaruh negatif signifikan terhadap penghindaran pajak, koneksi politik berpengaruh positif signifikan, dan komisaris independen justru berpengaruh positif, menunjukkan bahwa keberadaannya belum efektif dalam mengurangi praktik penghindaran pajak.

Kata Kunci: Perempuan, Dewan, Direksi, Politik, Komisaris Independen, Penghindaran, Pajak, Real Estate, Bursa Efek Indonesia.

ABSTRACK

Muh. Agung Tawaf. 2025, The Role of Women on the Board of Directors, Political Connections, and Independent Commissioners in Decision-Making Related to Tax Avoidance (Case Study of Real Estate Companies Listed on the Indonesia Stock Exchange). Thesis. Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University Makassar. Supervised by Mira and Khadijah Darwin.

Tax avoidance is one of the causes of the low tax ratio in Indonesia, which can be influenced by corporate governance characteristics. Women on the board of directors are predicted to have higher ethical tendencies and caution, thereby reducing the company's tendency to engage in tax avoidance. Conversely, political connections within the board of directors can be utilized as a strategic resource to obtain more lenient tax treatment. Meanwhile, the effectiveness of independent commissioners in overseeing management policies is also expected to reduce tax avoidance practices. This study employs a quantitative approach using secondary data in the form of annual financial reports of property and real estate companies listed on the Indonesia Stock Exchange (IDX) from 2021 to 2023. The sampling technique used purposive sampling, with a sample size of 30 companies. Hypothesis testing was conducted using multiple linear regression analysis. The results of the study indicate that the role of women on the board of directors has a significant negative effect on tax avoidance, political connections have a significant positive effect, and independent commissioners have a positive effect, indicating that their presence is not yet effective in reducing tax avoidance practices.

Keywords: Women, Board, Directors, Politics, Independent Commissioners, Avoidance, Tax, Real Estate, Indonesia Stock Exchange