

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar Pengaruh Koneksi Politik, *Gender Diversity* Dan *Corporate Social Responsibility* Terhadap Agretivitas Pajak Dengan Dewan Komisaris Independen Sebagai Variabel Moderasi Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2023. Metode analisis yang digunakan adalah analisis regresi berganda. Hasil penelitian yang didapatkan berdasarkan uji parsial, Uji Simultan dan uji interaksi diperoleh : Tidak Terdapat Pengaruh Koneksi Politik terhadap Agretivitas Pajak pada perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia periode 2019-2023, Terdapat Pengaruh *Gender Diversity* Terhadap Berpengaruh Agretivitas Pajak pada perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia periode 2019-2023, Tidak Terdapat Pengaruh *Corporate Social Responsibility* Terhadap Agretivitas Pajak pada perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia periode 2019-2023, Dewan Komisaris Independen memperlemah Koneksi Politik terhadap Agretivitas Pajak pada perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia periode 2019-2023, Dewan Komisaris Independen memperkuat *Gender Diversity* terhadap Agretivitas Pajak pada perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia periode 2019-2023, Dewan Komisaris Independen memperlemah *Corporate Social Responsibility* terhadap Agretivitas Pajak pada perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia periode 2019-2023

Kata kunci : Koneksi Politik, *Gender Diversity*, *Corporate Social Responsibility*, Agretivitas Pajak, Dewan Komisaris Independen

ABSTRACT

This research aims to find out how much influence political connections, gender diversity and corporate social responsibility have on tax aggressiveness with the independent board of commissioners as a moderating variable in mining companies listed on the Indonesian Stock Exchange in 2019-2023. The analytical method used is multiple regression analysis. The research results obtained based on partial tests, simultaneous tests and interaction tests obtained: There is no influence of political connections on tax aggressiveness in mining companies listed on the Indonesia Stock Exchange for the 2019-2023 period. There is an influence of gender diversity on the influence of tax aggressiveness in mining companies listed on the Indonesian Stock Exchange for the 2019-2023 period. There is no influence of corporate social responsiveness on tax aggressiveness in mining companies listed on the Indonesian Stock Exchange. 2019-2023, the Independent Board of Commissioners weakens Political Connections towards Tax Aggressiveness in Mining companies listed on the Indonesia Stock Exchange for the 2019-2023 period, the Independent Board of Commissioners strengthens Gender Diversity towards Tax Aggressiveness in Mining companies listed on the Indonesia Stock Exchange for the 2019-2023 period, the Independent Board of Commissioners weakens Corporate Social Responsibility Tax Aggressiveness in Mining companies listed on the Indonesian Stock Exchange for the period 2019-2023

Keywords: *Political Connections, Gender Diversity, Corporate Social Responsibility, Tax Aggressiveness, Independent Board of Commissioners*