

ABSTRACT

Corporate tax aggressiveness is an action to reduce the tax burden paid by the planned company through tax planning action either by tax avoidance or tax evasion. Tax is a mandatory fee paid by the people to the country that are forcing under the law which is used extensively to promote national development for the people and the source of state income. But there are so many companies that take tax aggressiveness that the tax paid to the country becomes minimal and the amount of tax burden becomes more efficient. The act of tax aggressiveness is considered to be very detrimental to the country because the state revenue through taxes becomes less.

This study aims to analyze board of commissioner size, gender diversity in boards, external auditor quality, and tax aggressiveness on property and real estate sector companies listed in Indonesia Stock Exchange (IDX) in the period of 2013-2017. In addition, to analyze the effect simultaneously and partially between board of commissioner size, gender diversity in boards, and external auditor quality against tax aggressiveness in property and real estate sector companies listed in Indonesia Stock Exchange (IDX) in the period of 2013-2017.

The analytical method used is descriptive statistical test and panel data regression analysis using Eviews version 10. The technique of selecting the sample used is purposive sampling and obtained 28 property and real estate companies with a period of research for five years in 2013-2017 so obtained 140 units sample in this research.

The results of this study indicate that the independent variables of Board of Commissioners Size, Gender Diversity on the Board, and External Auditor Quality on property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) for the 2013-2017 period can explain the dependent variable Tax Aggressiveness of 57.8557 %, while the remaining 42.1443% is explained by other variables outside the research. The results of this study also show that simultaneously the Board of Commissioners Size, Gender Diversity on the Board, and the Quality of External Auditors influence Tax Aggressiveness in property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) for the 2013-2017 period. Partially Gender Diversity on the Board has a negative effect on Tax Aggressiveness, while Board of Commissioners Size and External Auditor Quality have no effect.

Based on the results of this study, the authors suggest that companies have more gender diversity on the board because the existence of a women's board in the board of directors and board of commissioners is able to reduce the existence of tax aggressiveness. This happens because women have a higher level of tax compliance compared to men.

Keywords: *Tax Aggressiveness; Board of Commissioner Size; Gender Diversity in Boards; External Auditor Quality*