THE EFFECT OF DIVERSIFICATION STRATEGY ON TAX AGGRESSIVENESS WITH BOARD DIRECTOR'S INCENTIVE AS THE MODERATING VARIABLE

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ABSTRACT

This study aims to evaluate the effect of diversification strategy on tax aggressiveness, with board director's incentive as the moderating variable. Utilizing secondary data obtained from the annual reports of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023, this research measures diversification strategy using the Herfindahl Index (HERF) and tax aggressiveness using the Effective Tax Rate (ETR) as a proxy. Board director's incentive are calculated based on the natural logarithm of total remuneration. The data were analyzed using the Moderated Regression Analysis (MRA) method. The findings indicate that diversification strategy has a significant negative effect on tax aggressiveness, and board director's incentive strengthen this negative relationship. These results highlight the importance of effective diversification management and appropriate incentive schemes in controlling corporate tax aggressiveness.

Keywords: *Diversification strategy, tax aggressiveness, board director's incentive*

INTISARI

Penelitian ini bertujuan untuk mengevaluasi pengaruh strategi diversifikasi terhadap agresivitas pajak, dengan insentif dewan direktur sebagai variabel moderasi. Dengan menggunakan data sekunder yang diperoleh dari laporan tahunan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2019–2023. Penelitian ini mengukur strategi diversifikasi menggunakan Indeks Herfindahl (HERF) dan agresivitas pajak menggunakan proxy Tingkat Pajak Efektif (ETR). Insentif dewan direktur dihitung berdasarkan logaritma natural dari total remunerasi serta data dianalisis menggunakan metode Analisis Regresi Moderasi (MRA). Temuan penelitian ini menunjukkan bahwa strategi diversifikasi berpengaruh negatif signifikan terhadap agresivitas pajak, dan insentif dewan direktur memperkuat hubungan negatif tersebut. Hasil ini menyoroti pentingnya pengelolaan diversifikasi yang efektif serta skema insentif yang tepat dalam mengendalikan agresivitas pajak perusahaan

Kata kunci: *Diversifikasi perusahaan, agresivitas pajak, insentif dewan direktur*