CORPORATE PROFITABILITY, AUDIT QUALITY & BOARD GENDER DIVERSITY: DOES IT INFLUENCE TAX AVOIDANCE?

Reika Alicya Amanda
Faculty of Business, President University
reika.amanda@president.ac.id

Vita Elisa Fitriana
Faculty of Business, President University
vita.elisa@president.ac.id

Supeni Anggraeni Mapuasari
Faculty of Business, President University
supeni@president.ac.id

Abstract - This study aims to determine the effect of company profitability and audit quality on tax avoidance, where board gender diversity will be examined as a moderating variable. Several previous studies found inconsistent results regarding the influence of each variable on tax avoidance. In addition, this study extends earlier research, which highly suggests examining the audit quality. Further, in Indonesia, there is a demand for including women in the boardroom, while the last 2 years show that women's participation is decreasing. It indicates that the variables examined are interesting to further investigate. Purposive sampling was used as the sampling method, which generated 15 companies from mining, technology, transportation, and logistics listed on the Indonesia Stock Exchange for 2019–2021. The collected data will be analyzed using moderate regression analysis (MRA). The empirical results showed that both corporate profitability and audit quality positively influence tax avoidance. However, it was observed that board gender diversity does not moderate the relationship between company profitability and audit quality on tax avoidance. These results imply that a profitable company has a relatively high tendency to do tax avoidance, but the gender diversity in the boardroom is not sufficient to influence those relationships. Whatever the gender of the board of directors and certain traits embedded in each gender classification, once they come to the work field, those differences can be neglected because of their ability to work professionally.

Keywords: Audit Quality; Board Gender Diversity; Corporate Profitability; Tax Avoidance

1. INTRODUCTION
1.1 Research background

Taxes play a very important role in increasing government revenues. The government's efforts to optimize tax revenue have actually had an impact, especially since most tax collections in Indonesia use a self-assessment system, where individual and corporate taxpayers are obliged to calculate, pay, and report the amount of tax they must pay in accordance with

applicable tax laws and regulations. This is evidenced by the government's inability to achieve tax revenue targets in the period 2019–2021, as presented in Table 1 below.

Table 1. Realization of Tax Revenue Targets (In Trillion Rupiah)

Years	Tax Revenue Target	Tax Revenue Realization	Realization Percentage
2017	1283,6	1147,5	89%
2018	1424,0	1315,9	92%
2019	1577,6	1332,1	84%
2020	1198,8	1072,1	89%
2021	1229,6	1277,1	104%

According to Table 1, the percentage of tax revenue increased every year, with the exception of a large reduction of 8% in tax revenue in 2018-2019. However, the share of actual tax revenue increased after that year. In 2017-2018, the percentage of actual tax revenue climbed by 3%, followed by a 5% increase in 2019-2020. Furthermore, the share of actual tax collections increased by 14% in 2020-2021. According to the tables presented above, the government has been successful in increasing actual tax revenue year after year. However, the administration failed to meet the established targets from 2017 to 2021. It indicates that tax revenue in Indonesia has not been maximized, despite the fact that Indonesia has a significant potential for tax collection due to its large population and business operations (Dewi & Noviari, 2016).

Responsibility for paying taxes must increase as a reflection of state obligations, which lie with the citizens themselves to fulfil these obligations (Mahanani et al., 2017). This is in accordance with the Self-Assessment system adopted in the Indonesian tax system, where the authority and taxpayers are responsible for determining, paying, and reporting their own taxes. Consequently, it is to be expected that taxpayer compliance is in accordance with the regulations, owing to the fact that if taxpayer non-compliance occurs, it might result in tax avoidance efforts (Subagiastra et al., 2016). Therefore, it has become an interesting and urgent issue to be examined further to analyze the factors that contribute to tax avoidance. When the factors can be traced, there will be an opportunity to prevent tax avoidance practices, which is expected to increase government revenue.

One of the possible determinants of tax avoidance is corporate profitability. Profitability is an inherent characteristic of companies and is considered an essential measure for economic decision-making (Selinšek et al., 2021). In accordance with Rahmayanti (2016), profitability reflects the level of effectiveness achieved by a company. The level of profitability is influenced by efficiency in paying corporate taxes; the more efficient tax governance in the company, the higher the expected profitability of the company.

Another determinant factor for tax avoidance is audit quality. As argued by Lee & Kao (2018), external auditors play an important supervisory role in tax avoidance, and external audits are essential instruments for shareholders to ensure financial transparency and credibility. Audit quality is defined as the auditor's performance in the auditing process, which is guided by the Public Accountant Professional Standards. When auditors perform higher-quality audits as part of their service to companies, companies are less likely to manipulate profits to pay taxes (Lestari & Nedya., 2019).

Another previous study by Ghaleb et al. (2021) argued that tax decisions in the company are influenced by the board of directors. As claimed by Erin et al. (2016), the board of directors is well known for ensuring the credibility of financial reporting procedures and the accuracy of the data used to calculate tax obligations, both of which are vital to generating revenue for the government and moving the country forward. Specifically, Alkurdi et al. (2023) stated that having a female board member is important and one of the most effective, and that women have

a key role to play in supporting initiatives that decrease financial risk and can have an influence on the reputational value of firms.

Based on results from research by the International Labor Organization (ILO) on 416 national and multinational companies in Indonesia in June 2020, prioritizing gender in the work environment has brought considerable benefits to a company's business processes. The findings of this investigation suggest that efforts to prioritize gender have significantly increased profits for companies that implement them. The data reveals that as many as 32% of companies experience an increase in profit of 5–10%; even 18% of companies experience an increase in profit of up to 15-20%. Unfortunately, in Indonesia, there are still very few companies with female directors. Table 2 shows the number of females in managerial positions for 2020-2022

Table 2. Number of Females in Management Positions

	2020	2021	2022
Indonesia	333.08	332.50	332.26

source: www.bps.go.id (accessed 02 June 2023)

The proportion of females in managerial positions has decreased significantly from 2020 to 2022. The Ministry of Female Empowerment and Child Protection said companies that involve females will increase profits significantly. However, this result is opposite from the government's expectation, where the female proportion decreased from year to year. Hence, the existence of female participation on board is interesting to investigate further. Currently, the research scope between corporate profitability and audit quality on tax avoidance is still ambiguous due to inconsistencies in previous research. It makes it possible to investigate deeper the relationship between corporate profitability, audit quality, and tax avoidance, which is moderated by a female board director.

Considering the previous context about the realization of tax revenue targets for the period 2017–2021, the government still failed to achieve the set targets. This indicates tax revenue in Indonesia has not been maximized. It is identified that the problem to be examined in this study is related to the practice of tax avoidance, which causes losses to the state. The more companies that engage in tax avoidance practice, the less profit there will be for the state. Due to the uncertainty of the research results that have been circulating, further research is needed by adding variables related to the correlation between company profitability and tax avoidance. It would be valuable to investigate additional governance factors, such as the correlation between audit quality and tax avoidance in Indonesia.

1.2 Literature Review
1.2.1 Agency Theory

Agency theory is an agreement within one or more company owners who act as principals who employ someone as a manager agent to carry out work with the intention of obtaining mutual benefits and doing some work in the owner's interests (Jensen & Meckling, 1976). However, the manager, as an agent, frequently uses the cash balance that they collect for their personal gain; they make judgments that are optimal based on the interests of the owner.

Furthermore, Eisenhardt (1989) inserted more details of agency theory. Depending on him, agency theory relies on three fundamental human presuppositions: self-interest; constrained rationality, or the ability to predict the future; and risk aversion, or the propensity to constantly avoid danger. In other words, given these fundamental traits, managers are more likely to act opportunistically and put their own interests over boosting the company's worth.

As opposed to that, the management (agent) of tax avoidance may insufficiently achieve the expected result for the shareholders. This is related to the risk: if the company is indicated to practice tax avoidance when a tax audit is carried out, the company must pay more due to the actions taken, such as the punishment by the company. Also, there is a risk that if the public finds out about this, it may damage the credibility of the business, and the influence will lower the company's worth. Here, the practice of tax avoidance can be viewed or perceived negatively by market participants (Wulandari et al., 2023).

Thus, allowing the appearance of agency problems. In the case of tax avoidance, the problem arises from the stakeholders, namely the management and company owners. Efforts to avoid taxes that are often carried out by management are based on personal interests. Tax avoidance is defined as an agreement made by management by manipulating financial reports (Sitardja, 2017). In connection with these problems, there is agency theory as an intermediary that functions as an average to solve all kinds of problems in companies regarding agency problems. Tax avoidance is a problem that proves the existence of problems in agencies related to the role of corporate management..

1.2.2 The Influence of Profitability towards Tax Avoidance

Profitability is an indicator of how successful a business is and is seen as a crucial determinant when making economic decisions. (Selinšek et al., 2021). As argued by Salehi and Salami (2020), profitability is one of the most significant elements that can affect tax avoidance. The company's profit, as measured by the profitability ratio, shows the performance of management. If the profitability ratio is high, it means that there is efficiency carried out by management, and these efficiency measures reduce the effective value of the tax rate. According to several studies by Alkurdi et al. (2021), Zhang et al. (2022), and Ariska et al. (2020), profitability is the most frequent explanation that can affect tax avoidance.

Depending on Tennant & Tracey (2019), when enterprises are more profitable, caution should be used when reducing tax avoidance. According to other research by Panda and Nanda (2020), to maintain their excellent reputation, businesses should not influence tax avoidance rates, which could improve their relationships with stakeholders. Furthermore, Fernández-Rodríguez et al. (2019) identified a correlation between profitability and tax avoidance levels, with more profitable businesses engaging in tax avoidance in order to retain their excellent standing in the market.

In this context, Devi et al. (2023) discovered there is a correlation between company profitability and tax avoidance, with increased firm profitability having a beneficial influence on the tax avoidance committed by the company. Likewise, Prasetya et al. (2022) also concluded that a highly profitable company is able to optimally manage assets to earn profits. Therefore, the revenue that the business generates will be managed as well as possible by maximizing expenses that can be deducted from taxable income, such as amortization and research and development expenses. This is consistent with the reality that income taxes would rise in proportion to company profits; therefore, businesses will likely engage in tax avoidance to prevent their tax burden from rising (Dewinta & Setiawan, 2016). According to the explanation provided above, the first hypothesis is stated.

H1: Profitability has positive effect on tax avoidance

1.2.3 The Influence of Audit Quality towards Tax Avoidance

Research by Wibowo and Saleh (2020) stated that audit quality is a possibility where the auditor can show an impression and bias towards reports, and then it will be reported to users of information. Qualified auditors have the ability and performance to maintain their reputation.

These actions are related to tax avoidance, which can also be affected by audit quality (Ayu et al., 2017). Financial statements are shown with transparency, which is a crucial component of a strong corporation in terms of taxation that is accountable to shareholders (Adeyani, 2016).

Audit quality can be seen not just from the public accounting firm itself, but also by looking at the opinions generated. Audit quality provides an overview of relationships that reflect how well an auditor can complete a job with established principles (Prihatini & Amin, 2022). The final result of the audit process is the auditor's report. In Salehi et al. (2020), companies that received qualified audit opinions from external auditors were shown to be more interested in tax avoidance than those that did not. Obviously, auditors won't provide unqualified opinion reports if they don't obtain accurate company realities.

The higher the audit quality, the lower the ETR level. The lower the ETR level, the higher the tax avoidance. This is consistent with studies by Wijaya (2023), which revealed that audit quality has a positive effect on tax avoidance in a positive direction, which indicates that the higher the audit quality, the more the company will commit to tax avoidance practices. This also strengthens that audit quality has a positive effect on tax avoidance (Marzuki et al., 2021) and Yudha et al., 2019). Audit quality focuses on the first two things based on the public accounting firm and the results of its opinion. When the results of many opinions show an unqualified opinion, this can be manipulated, does not emphasize transparency, and sometimes does not present the auditor's report with the actual situation. This can potentially lead to an increase in tax avoidance. Based on the findings above, the second hypothesis is

H2: Audit quality has a positive effect on tax avoidance.

1.2.4 The Influence of Board Gender Diversity in Moderating Relationship between Profitability towards Tax Avoidance

The board of directors and the board of commissioners, which both need to be able to pay more attention to disclosure when reporting to the corporation, are examples of the boardrooms where there is gender diversity. In order for a company to be able to continue operating in the long run, it is expected that it will enhance performance with improved corporate growth.

Considering women and men generally have different traits that are innate and inherent in the individual, comparisons of the percentage of women and men in the executive composition influence the judgments made. According to feminist philosophy, women are in the same position as men. The percentage of women in corporate senior positions is rising, and this has an effect on a range of business policies, including tax policy.

Abad et al. (2017) claim that women on the board of directors are recognized for having better moral standards. They are seen as a particularly effective technique for debating unethical activity, such as tax avoidance. They are more adept than men at collaborating on projects and exploring deeper difficulties. In addition, more managerial oversight and better decision-making can result from board gender diversity, which can help minimize agency problems (Barbera et al., 2020). As a result, having more women on the board will help to decrease conflicts of interest between management and shareholders, which may result in a decline in tax avoidance activities.

In this context, board gender diversity really does play a significant role in a company's decision-making, particularly when it comes to helping businesses achieve good governance in order to increase moral behavior, management efficiency and effectiveness, operations finance, and tax payment transparency (Jiang et al., 2021). As a result, the board of directors is able to develop company strategy while taking the interests of various stakeholders into consideration, resulting in improved financial performance and reputational growth (Orazalin, 2020). As a result, a lot of research supports the idea that women can improve a firm's performance, such

as profitability. Research conducted by Amri (2017) shows that profitability in the company is one of the bases for decisions made by the board of directors on tax avoidance. So, board gender diversity in companies can offer benefits such as additional knowledge, new ideas, and insights to solve problems, which can improve strategic planning. According to the explanation provided above, the third hypothesis is stated.

H3: Board gender diversity weaken the positive effect of profitability on tax avoidance

1.2.5 The Influence of Board Gender Diversity in Moderating Relationship between Audit Quality towards Tax Avoidance

Research by Amalia & Ferdiansyah (2019) says that transparency is a crucial aspect of an audit's quality. Companies typically employ skilled auditors to obtain high-quality audited financial reports. Jarboui et al. (2020) contend that the board's varied opinions affect the choice or employment of an external auditor. Women directors tend to engage excellent auditors to preserve their reputations, which increases the effectiveness of the board's monitoring function. Therefore, having a female board member increases the company's ability to select qualified auditors.

Research by Lai et al. (2017) demonstrated that businesses with a diverse range of genders on their boards tend to issue higher audit fees and hire better auditors. Again, findings imply that female-dominated boards of directors frequently require higher audit quality. Furthermore, Riguen et al. (2020) showed that boards of directors with female directors could demand more from their auditors and choose the best ones.

The results revealed by Anggelina et al. (2022), who indicate that companies with higher levels of gender diversity on their board of directors emphasize the connection between audit quality and tax avoidance. Therefore, the audit quality will also be improved if there are more women on the board of directors for the organization. The level of tax avoidance by the corporation increases with audit quality. Due to the findings provided above, the fourth hypothesis is

H4: Board gender diversity weaken the positive effect of audit quality and tax avoidance

2. RESEARH METHOD
2.1 Methodology

This study uses purposive sampling. Here, sampling will only include the data that offers relevant information as the sample. An annual report for the years 2019 through 2021 will be utilized as the source of the data, which will come from the Indonesia Stock Exchange (IDX). Regression analysis will be used to analyze the data. The criteria for choosing the samples are as follows:

1. Mining, technology, transportation and logistics firms listed on the IDX during the observation year.
2. Mining, technology, transportation and logistics firms that present financial statements in rupiah.
3. Mining, technology, transportation and logistics firms which not suffer any losses for the period 2019 -2021.
4. Mining, technology, transportation and logistics firms has completed data to be analyzed further.

2.2 Variables Measurement
2.2.1 Tax Avoidance

Tax avoidance was selected as dependent variable. A business transaction strategy called tax avoidance aims to lower the tax burden. This suggests a corporation may adopt a tax strategy

like tax avoidance as a result of low levels of ETR. This research using the effective tax rate (ETR) as measurement. By utilizing these strategies, companies can reduce their ETR while also minimizing their taxable revenue (Jarboui et al., 2020). Taking into account the alternatives presented in the literature, this research followed Watson (2015) ETR definition, which is frequently used in accounting studies. ETR is formally as the ratio, which formulated as follows:

$$ETR = \frac{Tax\ Expense}{Pretax\ Income}$$

Where:
ETR   = Effective tax rate
Tax Expense   = Tax burden of firm
Pretax Income   = Income before tax

2.2.2 Profitability

A company's ability to earn a profit from its operational activities is known as profitability, and this crucial measurement is used to guide economic decision-making (Selinšek et al., 2021).Ratios are used to measure profitability, and there are different ratios that can be employed for this purpose. This study employed Tobin's Q to measure profitability (Alkurdi et al., 2021). More precisely, it is believed that profitability is the most difficult component to comprehend and evaluate when looking at a corporation. Profitability is a measurement used to assess a company's capacity to produce stable revenue(Tennant & Tracey, 2019). Tobin's Q is a useful tool for analyzing a company's performance from a long-term market perspective, showing the present value of future cash flows (Alkurdi et al., 2021). Tobin's Q is calculated which formulated as follows:

$$CPROF = \frac{(Total\ Assets + Market\ Capitalization - Net\ Worth)}{Total\ Aseets}$$

2.2.3 Audit Quality

Audit quality defined as the financial statements will be free of mistakes, substantial misstatements, and violations. Many of the studies use Big Four KAPs as measurements which are considered to be able to carry out audits better than Non-Big Four KAPs because Big Four KAPs are more experienced and expert in assessing the fairness of financial statements, so the quality of audited financial statements is better than public accounting firms non-Big Four (Pandapotan et al 2023). A qualified opinion may not be issued until the auditor has expended a lot of time and effort in carrying out additional audit procedures requiring a longer audit completion period in order for the process to be judged that the auditor must have given his quality in the opinion. However, the opinion provided by the auditor can also present the quality of the results in assessing the fairness of the financial statements. In the study of audit quality indicator calculations in this research is a dummy variable, 1 if the unqualified opinion is obtained, 0 if otherwise (any qualification) that uses types of auditors' opinions on the financial statements (Chalu, 2021).

2.2.4 Board Gender Diversity

The moderating factor in this study is board gender diversity. Board gender diversity (BGD) is term used to describe the present of female board members. In order to determine this

variable, this study assessed the present of female board members to all board members(Alkurdi et al., 2023).

2.2.5 Firm Size

Measured by the total amount of a company's assets that are available for use in its activities. Large total assets demonstrate a company's relative stability and ability to make profits, as well as the fact that it has excellent prospects for the future over a long period of time. (Barli, 2018).

$$Firm\ Size = Ln(Total\ Asset)$$

2.2.6 Leverage

Leverage, which is defined as the relationship between long-term debts and total assets, is also controlled for in the current study. Utilizing the leverage ratio, one may assess a company's capacity to fulfill both short-term and long-term financial obligations(Cristian Halim et al., 2022). If the level of corporate leverage is high, then the risk of failure of the company in repaying the loan is also high (Probokusumo et al., 2017).

$$Leverage = \frac{Total\ Debt}{Total\ Equity}$$

2.2.7 Liquidity

The ability of a corporation to fulfill its immediate obligations is referred to as liquidity. The liquidity ratio demonstrates the stability of the company's financial position and assesses the effectiveness of management in handling funds (Alkurdi et al., 2023). The current ratio, which calculates the proportion of current assets to current liabilities, shows how well the company can meet its short-term obligations.

$$Liquidity = \frac{Current\ Asset}{Current\ Liability}$$

2.2.8 Conservatism Accounting

Conservatism accounting is a crucial aspect of financial statement quality. Since, it increases the level of accuracy of the financial reports by enhancing managers' monitoring. The measurement of conservatism accounting can be done through the three methods, namely net asset measure, earning/accrual measure, and earning/stock return relation measures (Pujiati et al., 2013). This variable was measured net asset measure using a book to market ratio. which formulated as follows:

$$Price\ Book\ Value = \frac{Market\ Price\ Per\ Share}{Book\ Value\ Per\ Share}$$

$$Price\ Book\ Value = \frac{Total\ Equity}{Number\ of\ Shares\ Outstanding}$$

Moderated regression analysis (MRA) is used to measure the influence of profitability and audit quality on tax avoidance with board gender diversity as moderating variable. Moderated Regression Analysis or when there is an element of interaction (multiplication of two or more independent variables) in the regression equation, the interaction test is a specific case of multiple linear regression. Moderate analysis is used to estimate the value of the dependent variable (Y) based on the value of the independent variable (X) multiplied by the moderating variable (Z), as well as the estimated change in the dependent variable (Y) variable for each unit change in the independent variable (X) multiplied by the moderating variable (Z). This research is moderated by the board gender diversity as variable in determining how strongly or weekly independent and dependent variables are related. With following multiple linear regression comparison:

$$TA = \alpha + \beta_1.PROF + \beta_2.AUQuality + \beta_3.BGD + \beta_4.PROF * BGD + \beta_5 AUQuality * BGD + \beta_6.SIZE + \beta_7.LEV + \beta_8 LIQUI + \beta_9 CONSACC + \varepsilon$$

Where:

TA	: dependent (tax avoidance)
α	: Constant
$\beta_1.PROF$	: dependent coefficient of profitability
$\beta_2.AUQuality$	: dependent coefficient of audit quality
$\beta_3.BGD$	: moderated coefficient of board gender diversity
$\beta_4.PROF * BGD$	: moderated coefficient of profitability and board gender diversity
$\beta_5 AUQuality * BGD$	: moderated coefficient of audit quality and board gender diversity
$\beta_6.SIZE$	: dependent coefficient of firm size
$\beta_7.LEV$	: dependent coefficient of leverage
$\beta_8 LIQUI$	: dependent coefficient of liquidity
$\beta_9 CONSACC$	: dependent coefficient of conservatism accounting
ε	: standard error

3. RESULT AND ANALYSIS
3.1 Descriptive Analysis

The descriptive analysis in this application includes a discussion of the variables of tax avoidance, profitability, audit quality, board gender diversity, conservatism in accounting, liquidity, leverage, and firm size.

Table 3. Descriptive Statistics

	N	Minimum	Maximum	Average	Std. Deviation
Profitability	45	0.0295	9.0174	1.6125	1.6151
Audit Quality	45	0.0000	1.0000	0.5333	0.5045
Tax Avoidance	45	0.0012	4.4146	0.4567	0.8421
Board Gender Diversity	45	0.0000	0.6000	0.1379	0.1660
Conservatism Accounting	45	0.2936	6.7381	2.1822	1.6641
Liquidity	45	0.5261	23.0208	2.5733	3.7198
Leverage	45	0.0092	4.6478	1.0558	0.8802
Firm Size	45	25.1324	33.2841	28.4175	1.6009
Valid N (listwise)	45				

Regarding the findings in the table above, it is explained that N is the number of samples used in this research. As a result of the analysis, the data is explained as follows:

a. Profitability

The table shows the distribution of data for the profitability variable. Profitability here is measured using Tobin's Q, which is a useful tool for evaluating business performance from a long-term market perspective and shows the present value of future cash flows (Alkurdi et al., 2021). Tobin's Q is measured by the sum of assets plus market capitalization and minus net worth. The data distribution shows a minimum value of 0.0295, a maximum value of 9.0174, an average value of 1.16125, and a standard deviation of 1.6151.

The results of these findings indicate that the higher the value of Tobin's Q, the stronger the control of the firm's assets due to the stable economic situation compared to the firm's competitors, as the average value of 1.6125 is close to the minimum of 0.0295. And looking at the standard deviation, which is 1.6151, it means that by looking at the average value closer to the standard deviation, it can be concluded that the variance of the data is relatively small.

b. Audit Quality

The table shows the distribution of data for audit quality variables. Here is a dummy variable: 1 if the audit report just includes an unqualified opinion, and 0 if the audit report contains other information or otherwise. The data distribution shows a minimum value of 0.00, a maximum value of 1.00, an average of 0.5333, and a standard deviation of 0.5045. These results show that the average audit report that has an unqualified opinion without any other matters is relatively small by looking at the close average and minimum values. While the variance of the data is relatively small, looking at the close average and standard deviation values.

c. Tax Avoidance

The table shows the distribution of data for the tax avoidance variable. The effective tax rate, which seeks to decrease the tax burden legally, can be computed by dividing the tax expense by pre-tax income and is used to measure variable tax avoidance as the dependent variable. The data distribution shows a minimum value of 0.0012, a maximum value of 4.4146, an average value of 0.4567, and a standard deviation of 1.660. The average value is closer to the maximum value, and the average value is bigger than the standard deviation value. It can be concluded that many companies practice tax avoidance, and the data variance is wide.

d. Board Gender Diversity

The distribution data for the board gender diversity variable is measured by the number of female board members divided by the total number of board members. The distribution shows a minimum value of 0.0000 and a maximum value of 0.6000, or 1 percent, led by women who are spread across companies in the three sectors. The average value is 0.1379, which means that the level of women in the company that is the sample in these findings is relatively small by looking at the closeness of the average value to the minimum. And the closeness average value with standard deviation is 0.1660, which means that the data variance is relatively small.

e. Conservatism Accounting

The table shows the distribution of data for the accounting conservatism variable as measured using a book-to-market ratio. The data distribution shows a minimum value of 0.2936, a maximum value of 6.7381, an average value of 2.1822, and a standard deviation of 1.6641. These findings show that the average value is closer to the maximum value so that the value of accounting conservatism can be used as a key component in the quality of

financial reports, and the standard deviation also shows that the average value is bigger than the standard deviation, which means that the sample is relatively wide.

f. Liquidity

In the liquidity table, the data distribution shows that the variable of the current ratio, calculates the proportion of current assets to current liabilities, can be used to measure liquidity. The liquidity ratio functions by investors to determine which stocks to buy, with the assumption that if the ratio is good then the company can be said to be financially healthy. The data distribution shows minimum value of 0.5261, maximum value is 23.0208, average value is 2.5733 and a standard deviation of 3.7198. The data shows that the average value of is closer to the minimum value so that it can be seen that the ratio of good liquidity is relatively small because of this. Average while, the variance of the data is relatively small by looking at the closeness of the average value and standard deviation.

f. Leverage

In the leverage table, the distribution of data shows that this leverage variable is found by total debt divided by total equity. The data distribution presents a minimum value of 0.0092, a maximum value of 4.6478, an average value of 1.0558, and a standard deviation of 0.8802. The data shows that the average value is very close to the minimum value. Therefore, this demonstrates that companies do not want to take a chance by collecting large amounts of debt as long as the economy is not getting better. While the higher average value compared to the standard deviation value of 0.8802 indicates that the variance of the data is also generally good.

g. Firm Size

Firm size is measured by the total amount of a company's assets that are available for use in its operations and activities. The data distribution shows a minimum value of 25.1324, a maximum value of 33.2841, an average value of 28.4175, and a standard deviation of 1.6009. The distribution of the data indicates that the average value is closer to the maximum value, which suggests that businesses that were able to use the best assets would see a rise in revenue. It is safe to infer that a company's business operation is running effectively if it has a good total asset. This indicates that the average value and standard deviation are far enough apart that the data is relatively wide.

3.2 Classical Assumption Tests
3.2.1 Normality Test

A normality test determines if the data for the regression standard have a normal distribution. The Kolmogorov-Smirnov test is used in the normal assumption test. The following table contains the test results.

Table 4. Result of Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		42
Normal Parameters[a,b]	Average	0.0000
	Std. Deviation	0.1377
Most Extreme Differences	Absolute	0.117
	Positive	0.117
	Negative	-0.076
Test Statistic		0.117
Asymp. Sig. (2-tailed)		0.168[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

In the normality test, from 45 samples, we get the outlier data, and the total data becomes 42 samples. As stated in the conclusion of the analysis, the asymptotic value Sig. (2-tailed) is $0.0168 > \alpha$ (0.05), indicating that all of each variable has a significance level. higher than 0.05, indicating the residual data in this research are distributed normally.

3.2.2 Multicollinearity Test

Multicollinearity arise when there is a significant relation among the independent variable used to generate a linear regression exemplary. A good regression created if the variables does not contain a multicollinearity problem. Below data is the data presented:

Table 5. Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Profitability	0.803	1.245
	Audit Quality	0.849	1.178
	Board Gender Diversity	0.654	1.529
	Conservatism Accounting	0.736	1.358
	Liquidity	0.722	1.385
	Leverage	0.713	1.403
	Firm Size	0.661	1.512
a. Dependent Variable: Tax Avoidance			

Established on the table, it can be analyzed the tested variable has a VIF value <10 or a tolerance value > 0.01, which indicates such there is no multicollinearity.

3.2.3 Autocorrelation Test

The goal of the autocorrelation test is to demonstrate varied correlation. The Durbin-Watson test (DW) is utilized in this study to determine whether the regression model has autocorrelation. The following is the outcome of the Durbin-Watson test:

Table 6. Result of Autocorrelation Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.526[a]	0.277	0.128	0.1512619	2.038

The total sample used is 42, and the independent variables are 7 (k = 7). Based on table 6, the Durbin-Watson value is 2.038, so the Durbin-Watson table obtains a dU value of 1.9113 and a dL value of 1.1492. The calculation for 4-d is 2,8087. Because (4-d) >dU So, it can be concluded that 1.9113 < 2.038<2.8087. Because (4-d) >dU, there is no negative autocorrelation detected.

3.2.4 Heteroscedasticity Test

The purpose of the heteroscedasticity test is to determine whether or not residuals for all of the data in the regression exemplary have a variance deviation. As can be observed, the heteroscedasticity is > 0.05. The Glejser test was utilized in this study to categorize the existence of heteroscedasticity by regressing the independent variables with the residual variables and to determine whether a heteroscedasticity issue exists.

Table 7. Result of Heteroscedasticity Test

Coefficients

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-0.319	0.348		-0.916	0.366
	Profitability	-0.011	0.010	-0.201	-1.180	0.246
	Audit Quality	-0.040	0.031	-0.215	-1.297	0.204
	Board Gender Diversity	0.012	0.106	0.022	0.116	0.908
	Conservatism Accounting	0.013	0.010	0.242	1.361	0.182
	Liquidity	0.003	0.004	0.123	0.686	0.498
	Leverage	0.013	0.019	0.126	0.700	0.489
	Firm Size	0.014	0.011	0.231	1.235	0.225

Based on the data above, in the Glejser test, all independent variables (profitability, audit quality, board gender diversity, conservatism in accounting, liquidity, leverage, and firm size) have a significant value > 0.05, which indicates a lack of heteroscedasticity.

3.3 Regression Analysis
3.3.1 F-Test

The F test is used to find the magnitude of the difference in variance between two or several groups. Below is the decision of the test of F:

Table 8. Result of F-Test

Sum of Squares	df	Average Square	F	Sig.
0.301	9	0.033	23.538	.000[b]

As can be seen from the table 8, it can be analyzed that H_0 is not supported and H_1 is approved. Due to the significance value for independent and dependent variable is 0.000< 0.05. As a result, it is possible to conclude that the multiple regression method is possible and the independent interact with the dependent simultaneously. This conclude that there an influence on the variable significantly.

3.3.2 Multiple Linear Regression

When two or more independent variables are multiplied together in an interaction test, the multiple linear regression equation contains an element of interaction.

Table 1 Result of Multiple Linear Regression

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	0.371	0.182		2.033	0.050
	Profitability	-0.029	0.012	-0.529	-2.436	**0.021**
	Audit Quality	-0.042	0.018	-0.231	-2.303	**0.028**
	Board Gender Diversity	-0.012	0.072	-0.021	-0.163	0.871
	Conservatism Accounting	0.000	0.004	0.003	0.034	0.973
	Liquidity	-0.010	0.002	-0.416	-5.490	**0.000**

Leverage	0.030	0.009	0.292	3.438	**0.002**
Firm Size	-0.001	0.006	-0.012	-0.120	0.905
Profitability*BGD	0.031	0.038	0.189	0.809	0.425
AuditQuality*BGD	-0.122	0.082	-0.185	-1.481	0.148

Explanation of multiple linear regression model is as follows

Tax Avoidance = 0.371 - 0.029 Profitability - 0.042 Audit Quality - 0.012 Board Gender Diversity + 0.000 Conservatism Accounting - 0.010 Liquidity + 0.030 Leverage - 0.001 Firm Size + 0.031 Profitability*Board Gender Diversity - 0.122 Audit Quality*Board Gender Diversity

Explanation:
a. The constant value has a coefficient of regression of 0.371, which implies that if the independent variable and the control variable are 0, then the amount of tax avoidance will increase by 37.1%.
b. The profitability is represented by a coefficient of regression of -0.029. According to the findings, the significance level is 0.021 from a significance level of 0.05 with a standard coefficient value beta coefficient of -0.0529, so H_0 is not supported and H_a is approved. Averaging profitability has a negative effect on ETR.
c. Audit quality has a coefficient of regression of -0.042. According to the findings, the significance level is 0.028 from a significance level of 0.05 with a standard coefficient value beta coefficient of -0.231. Conclude H_0 is not supported and H_a is approved, which conclude that audit quality have a negative effect on tax avoidance.
d. Board gender diversity has a coefficient of regression of -0.012. Based on the findings, the significance level is 0.871 from a significance level of 0.05 with a standard coefficient value beta coefficient of -0.021. H_0 is approved and H_a is not supported, which is why board gender diversity has no significant effect on tax avoidance.
e. Profitability is related to the board gender diversity, which has a coefficient of regression of 0.031. The significant value of board gender diversity in moderate profitability to tax avoidance (Y) is $0.425 < 0.05$. H_0 is approved and H_a is not supported, which is why board gender diversity in the relationship profitability has no fallout on tax avoidance.
f. Audit quality is related to board gender diversity, with a coefficient of regression of -0.122. The significant value of board gender diversity in moderate audit quality to tax avoidance (Y) is $0.148 > 0.05$, and H_0 is approved and H_a is not supported, which is why board gender diversity in the relationship of audit quality has no fallout on tax avoidance.
g. Conservatism accounting presents the findings at a significance level of 0.973 from a significance level of 0.05 with a standard coefficient value beta coefficient of 0.003. This H_0 is approved and H_a is not supported, which is why conservatism in accounting has no significant effect on tax avoidance.
h. Liquidity has a coefficient of regression of -0.010. Due to the findings, the significance level is 0.000 from a significance level of 0.05 with a standard coefficient value beta coefficient of -0.416. Conclude that H_0 is not supported and H_a is approved, which concludes that liquidity has a negative effect on tax avoidance.
i. Leverage is present with a coefficient of regression of 0.030. Based on the findings, the significance level is 0.002 from a significance level of 0.05 with a standard

coefficient value beta coefficient of 0.292. Conclude H_0 is not supported and H_a is approved conclude that leverage has a positive effect on tax avoidance.

j. Firm size has a coefficient of regression of -0.001. According to the findings, the significance level of 0.905 from a significance level of 0.05 with a standard coefficient value beta coefficient of -0.012 H_0 is approved and H_a is not supported, which concludes firm size no has a significant effect on tax avoidance.

4. DISCUSSION
4.1 The Influence of Profitability towards Tax Avoidance

Effective Tax Rate (ETR) is well used for this study as part of tax avoidance. From the results of Table 4.6, profitability has a significance value of $0.0021 \leq 0.05$, which indicates that profitability has an effect on ETR in the three sectors. In addition, profitability has a negative coefficient value of -2.436, so it can be interpreted that the profitability variable has a negative effect on ETR. In accordance with the theory of ETR and tax avoidance, which has an inverse relationship, the value of the profitability regression coefficient can be read at 2.436 for tax avoidance. This implies that profitability has a low ETR level. Furthermore, it can also be concluded that profitability has a positive effect on tax avoidance. So, a higher level of profitability will generate a lower ETR, indicating higher tax avoidance. From this framework, high profitability and high tax avoidance. Based on this explanation that profitability has positive effect on tax avoidance and **H_1 is supported**.

Companies that have high profits will have an influence on increasing the company's tax burden. The tax burden is a burden of the company and must be issued by the company. Therefore, companies that are able to generate large profits must also be prepared and managed as well as possible to pay the taxes that must be paid in accordance with their obligations. In this research, in line with Devi et al. (2023), Fernández-Rodríguez et al. (2019), and Dewinta et al. (2016), the relationship between profitability and tax avoidance was determined to be positive as a result of the correlation between tax avoidance and profitability levels and vice versa.

4.2 The Influence of Audit Quality towards Tax Avoidance

From these findings, audit quality has a significance value of $0.028 \geq 0.05$, with the addition of audit quality having a negative coefficient value of -2.303 on ETR. Hence it can be interpreted that the audit quality variable has a negative effect on ETR. In accordance with the theory of ETR and tax avoidance which has an inverse relationship, the value of the audit quality regression coefficient can be calculated at 2.303 on tax avoidance. This shows that audit quality has a low ETR level. Furthermore, it can be stated that profitability has a positive effect on tax avoidance. So that **H_2 is supported.**

According to the result that has been made, the higher the audit quality, the lower the ETR level. The lower ETR level indicates higher tax avoidance. Audit quality can also be measured by looking at the opinions generated by the auditors. The better the audit quality, the more opportunities or gaps there are to manipulate income statements and create loopholes within the company. Furthermore, even though the company uses a big non-public accounting firm to generate an unqualified opinion, the action taken in an effort to stop tax avoidance does not necessarily mean that the business does not engage in tax avoidance. Due to this, the auditor's task is only to examine whether the financial statements are presented fairly or not. Since the tax avoidance is done using loopholes in regulations and not breaking any rules, an audited financial report will show that there is no misstatement and that the company is fully obligated

to comply with the standard. It can be interpreted that audit quality has a positive effect on tax avoidance, like studies by Wijaya (2023), Marzuki et al. (2021), and Yudha et al. (2019).

4.3 The Influence of Board Gender Diversity in Moderating Relationship between Profitability towards Tax Avoidance

Result shown that the influence of profitability on tax avoidance has not been moderated by board gender diversity as the significance value is above the critical value ($0.425 \geq 0.05$) Established on the research, it appears that board gender diversity has not moderated the relationship between profitability and tax avoidance, so H_a is rejected. Board gender diversity is not able to weaken the effect of profitability on tax avoidance.

The company will continue to increase its profitability value and reduce its effective tax rate, both in the presence of female directors and as long as there is no audit from the tax authority regarding the tax payments. It can be said that the gender of the directors is not a barrier to contributing a professional attitude at work (Mala &Ardiyanto, 2021). Hence, whatever the gender of the director, they could work professionally without being distracted by the inherent traits embodied in each gender classification. In addition, it is also strengthened by the research of Zhang et al. (2022) that the presence of female directors on the board has no effect on decisions on tax avoidance practices due to the low level of gender diversification of directors, so they cannot influence tax avoidance decisions in companies.

4.4 The Influence of Board Gender Diversity in Moderating Relationship between Audit Quality towards Tax Avoidance

The result shown in the table shows that audit quality moderated by board gender diversity has a significance value of $0.229 \geq 0.05$ for tax avoidance. Based on the research, it appears that board gender diversity is not able to weaken the positive effect of audit quality and tax avoidance, and it is therefore rejected. This means that the effect of audit quality on corporate tax avoidance is not emphasized in companies that have high board gender diversity. Board gender diversity is a direct influence, not moderating the relationship between audit quality and tax avoidance. In actuality, women have a strong propensity to hire auditors of high quality to maintain the company's reputation. The percentage of women is lower and negligible compared to the percentage of men. This inadequacy of women directors stems from the low number of women serving at senior management levels. Besides, regarding the difference in traits that are embedded in women and men, it will not be sufficient to influence their work performance. It can be argued that they are able to work professionally in accordance with their job responsibilities. Therefore, whatever the gender in the boardroom, the board performance remains the same.

5. CONCLUSION
5.1 Conclusion

The scope of this study was to examine the influence of profitability and audit quality on tax avoidance, moderated by board gender diversity. This study employs a quantitative methodology that uses numerical data and statistical analysis to test hypotheses in the three sectors of mining, technology, and transportation and logistics for the 2019–2021 period. Thus, the following research can be concluded: first, the regression shows that profitability has a negative effect on tax avoidance. Companies that have high profits will have an influence on increasing the company's tax burden. Therefore, companies that are able to generate large profits must also be prepared and managed as well as possible to pay the taxes that must be paid in accordance with their obligations. This statement is supported by Riza (2022), Hidayah et al.

(2020), and Safitri & Muid (2020). The higher the profitability, the higher the operating profit the company produces at a low-cost level, so that the company will not practice tax avoidance on the company's net profit. This is because the company is capable and can manage its tax planning well so that tax payments are not too high. So, the higher the profit generated by the company, the less the policy of tax avoidance will be reduced because the company is able to pay taxes as an obligation.

Second, the final result of the audit has a negative effect on tax avoidance. Audit quality can also be measured based on the opinions generated by the auditors. The better the audit quality, the more opportunities or gaps there are to manipulate income statements and create loopholes within the company. This statement is supported by Kanagaretnam et al. (2016), Asadanie & Venusita (2020), and Khairunisa et al. (2017). Third, the final result of board gender diversity as moderating role of regression on the relations between profitability and tax avoidance implies that it has no effect. The company will continue to increase its profitability value with or without the presence of women on the board of directors. This is due to the fact that the duties of the board of directors in supervising and providing advice on the directors' policies for tax avoidance are not based on gender.

Forth, the final result of board gender diversity on the relations between audit quality and tax avoidance concludes that it has no effect. This is due to the fact that the appearance of women in the middle of the board of directors does not affect the quality of the audit. Even though, in actuality, women have a strong propensity to hire auditors of high quality to maintain the company's reputation (Lai et al., 2017). But the percentage of women is lower and negligible compared to the percentage of men in this research. Last, considering the explanation provided, it can be ensured that the practice of tax avoidance in the mining, technology, and transportation and logistics sectors is carried out by maximizing the potential provided by the appropriate tax regulations. For this reason, the factors that influence tax avoidance practice need to be monitored by the government, especially by tax authorities. The implication of this study is that if the directors and auditors of the company get attention, considering that they also decrease the amount of tax that must be paid but also focus on risk for the good reputation of the company,.

This study makes both theoretical and practical contributions. This paper contributes to the relatively limited literature on how characteristic audits affect tax avoidance. Finally, by conducting this research, we contribute to the ongoing discussion concerning the development of tax avoidance policies and practices. This research suggests that having both male and female directors who conduct business in the organization can still work professionally, and this can be an effective policy for the company to recruit employees regardless of gender. Furthermore, this study builds on and extends earlier studies by adding one that comes from audit characteristics, audit quality, as an independent variable, allowing the study to be more interesting to test other variables. Future research can expand this study by replacing the moderating variable with another possible factor, such as financial distress, earnings management, or corporate governance (audit committee, CEO expertise).

Practically, this study makes a number of contributions. Firstly, policymakers can utilize this study to understand how profitability fluctuates over time and how tax burdens are correlated with these changes. Additionally, the implementation of good corporate governance instruments suggests management needs to be given the authority to choose whether to pay taxes and to limit tax avoidance tactics on behalf of the company. Secondly, the government should review and improve the tax allowance regulations in order to increase tax revenue collection.

5.2 Limitation

The limitations of this research include: (1) researchers used a limited sample, namely only 14 companies and 3 years in the 2019–2021 period in the 3 sectors such as mining, technology, transportation, and logistics. (2) There are many variables that might affect tax avoidance, but this study only looks at them from the perspective of corporate profitability and audit quality, and (3) the data on the board shows that gender diversity for women directors is very low because many companies do not have at least one woman on the board of directors in all three sectors.

6. REFERENCES

Adeyani Tandean, V. (2016). The Effect of Good Corporate Governance on Tax Avoidance: An Empirical Study on Manufacturing Companies Listed in IDX period 2010-2013. In *Asian Journal of Accounting Research* (Vol. 1).

Aggarwal, P., & Singh, A. K. (2019). CSR and sustainability reporting practices in India: An in-depth content analysis of top-listed companies. *Social Responsibility Journal*, *15*(8), 1033–1053.

Alhababsah, S., & Yekini, S. (2021). Audit committee and audit quality: An empirical analysis considering industry expertise, legal expertise and gender diversity. *Journal of International Accounting, Auditing and Taxation*, *42*, 100377.

Alkurdi, A. (2022). The moderating effect of entrepreneurship orientation on the relationship between ownership structure and corporate performance: Jordanian evidence. *International Journal of Sustainable Economy*, *14*(2), 132–150.

Alkurdi, A., Almarayeh, T., Bataineh, H., Al Amosh, H., & Khatib, S. F. A. (2023). Corporate profitability and effective tax rate: the moderating role of board gender diversity. *Journal of Islamic Accounting and Business Research*. https://doi.org/10.1108/JIABR-05-2022-0122

Alkurdi, A., hamad, A., Thneibat, H., & Elmarzouky, M. (2021). Ownership structure's effect on financial performance: An empirical analysis of Jordanian listed firms. *Cogent Business and Management*, *8*(1). https://doi.org/10.1080/23311975.2021.1939930

Amalia, D., & Ferdiansyah, S. (2019a). Do political connection, executive character, and audit quality affect the tax avoidance practice? Evidence in Indonesia. *1st International Conference on Applied Economics and Social Science (ICAESS 2019)*, 332–338.

Amalia, D., & Ferdiansyah, S. (2019b). Do political connection, executive character, and audit quality affect the tax avoidance practice? Evidence in Indonesia. *1st International Conference on Applied Economics and Social Science (ICAESS 2019)*, 332–338.

Amri, M. (2017). Pengaruh kompensasi manajemen terhadap penghindaran pajak dengan moderasi diversifikasi gender direksi dan preferensi risiko eksekutif perusahaan di Indonesia. *Jurnal ASET (Akuntansi Riset)*, *9*(1), 1–14.

Anggelina, B., Trisnawati, E., & Firmansyah, A. (2022). Faktor Yang Mempengaruhi Tax Aggressiveness: Bagaimana Pengaruh Board Gender Diversity? *E-Jurnal Akuntansi*, *32*(4), 912. https://doi.org/10.24843/eja.2022.v32.i04.p07

Annisa, N. A., & Kurniasih, L. (2012). Pengaruh corporate governance terhadap tax avoidance. *Jurnal Akuntansi Dan Auditing*, *8*(2), 123–136.

Ariska, M., Fahru, M., & Kusuma, J. W. (2020). Leverage, Ukuran Perusahaan dan Profitabilitas dan Pengaruhnya Terhadap Tax Avoidance Pada Perusahaan Sektor

Pertambangan di Bursa Efek Indonesia Tahun 2014-2019. *Jurnal Revenue : Jurnal Ilmiah Akuntansi*, *1*(1), 133–142. https://doi.org/10.46306/rev.v1i1.13

Asadanie, N. K., & Venusita, L. (2020). Pengaruh Koneksi Politik terhadap Penghindaran Pajak. *INVENTORY: Jurnal Akuntansi*, *4*(1), 14–21.

Astutik, R. E. P., & Mildawati, T. (2016). Pengaruh perencanaan pajak dan beban pajak tangguhan terhadap manajemen laba. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, *5*(3).

Ayu, F., Mukhzarudfa, M., & Asep, M. (2017). Pengaruh Kepemilikan Institusional, Dewan Komisaris Independen, Kualitas Audit, Komite Audit, Karakter Eksekutif, Dan Leverage Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur di Bursa Efek Indonesia dengan Tahun Pengamatan 2010-2014). *Jurnal Akuntansi & Keuangan Unja*, *2*(2), 12–21.

Barli, H. (2018). Pengaruh Leverage Dan Firm Size Terhadap Penghindaran Pajak (Studi Empiris pada Perusahaan sektor Property, Real Estate dan Building Construction yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2013-2017). *Jurnal Ilmiah Akuntansi Universitas Pamulang*, *6*(2).

Chalu, H. (2021). Board characteristics, auditing characteristics and audit report lag in African Central Banks. *Journal of Accounting in Emerging Economies*, *11*(4), 578–609. https://doi.org/10.1108/JAEE-09-2019-0173

Chijoke-Mgbame, A. M., Boateng, A., & Mgbame, C. O. (2020). Board gender diversity, audit committee and financial performance: evidence from Nigeria. *Accounting Forum*, *44*(3), 262–286.

Cristian Halim, A., Malik Muhammad, M., Bisnis dan Komunikasi, F., & Teknologi dan Bisnis Kalbis Jalan Pulomas Selatan Kav, I. (2022). *Pengaruh Profitabilitas, Leverage dan Penghindaran Pajak Terhadap Manajemen Laba pada Perusahaan Industri Barang Konsumsi di BEI Periode 2015-2019* (Vol. 8, Issue 4).

Dewi, N., & Noviari, N. (2016). *Pengaruh ukuran perusahaan, leverage, profitabilitas dan corporate social responsibility terhadap penghindaran pajak (tax avoidance)*.

Eisenhardt, K. M. (1989). Agency theory: An assessment and review. *Academy of Management Review*, *14*(1), 57–74.

Eksandy, A. (2017). *Pengaruh Komisaris Independen, Komite Audit, Dan Kualitas Audit Terhadap Penghindaran Pajak (Studi Empiris Pada Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia Periode 2010-2014)*.

Eprianto, A., & Septiano, R. (2023). Analisis Pengaruh Laba Bersih Dan Perubahan Piutang Terhadap Arus Kas Masa Depan Pada Perusahaan Mnaufaktur Subsektor Makanan dan Minuman. *JEBIMAN: Jurnal Ekonomi, Bisnis, Managemen Dan Akuntansi*, *1*(3), 125–133.

Erin, O., Oyenike, O., Olayinka, E., & Emeni, F. (2016). *Female Directors and Tax Aggressiveness of Listed Banks in Nigeria Value Relevance of Accounting Data in the Pre and Post IFRS Era: Evidence from Nigeria View project Enterprise Risk Management and Financial Performance: Evidence from Emerging Market View project Female Directors and Tax Aggressiveness of Listed Banks in Nigeria*. https://www.researchgate.net/publication/343713717

Fahlevi, R., & Khotijah, S. A. (2023). Analisis Minat Mnejadi Jasa Akuntan Syariah Pada Mahasiswa Akuntansi Universitas Tidar Dalam menyongsong Ekonomi Syariah di Indonesia. *SENTRI: Jurnal Riset Ilmiah*, *2*(6), 2082–2091.

Fitrifiani, F., & Oktris, L. (n.d.). *The Effect of Profitability, Public Ownership and Fiscal Loss Compensation on Tax Avoidance Moderated by Audit Quality*. www.ijfmr.com

Francoeur, C., Labelle, R., & Sinclair-Desgagné, B. (2008). Gender diversity in corporate governance and top management. *Journal of Business Ethics*, *81*, 83–95.

Gaaya, S., Lakhal, N., & Lakhal, F. (2017). Does family ownership reduce corporate tax avoidance? The moderating effect of audit quality. *Managerial Auditing Journal*, *32*(7), 731–744. https://doi.org/10.1108/MAJ-02-2017-1530

Ghaleb, B. A. A., Qaderi, S. A., Almashaqbeh, A., & Qasem, A. (2021). Corporate social responsibility, board gender diversity and real earnings management: The case of Jordan. *Cogent Business and Management*, *8*(1). https://doi.org/10.1080/23311975.2021.1883222

Goyal, R., Kakabadse, N., & Kakabadse, A. (2018). Achieving gender balance on British boards with the soft-law approach: Directors' perspective. *Journal of Business Diversity*, *18*(1), 29–39.

Gul, F. A., Krishnamurti, C., Shams, S., & Chowdhury, H. (2020). Corporate social responsibility, overconfident CEOs and empire building: Agency and stakeholder theoretic perspectives. *Journal of Business Research*, *111*, 52–68.

Hannan, M. T., & Freeman, J. (1984). Structural Inertia and Organizational Changeterms Structural Inertia and Organizational Change. In *Source: American Sociological Review* (Vol. 49, Issue 2).

Hidayah, Dewi Riana Rachmawati, Masitoh Endang, & Oktavia Nur. (2020). Faktor-Faktor Yang Mempengaruhi Tax Avoidance Pada Perusahaan Pertambangan Di BEI. *Jurnal Akuntansi Unihaz 3*, *1*, 51–65.

Hoseini, M., Safari Gerayli, M., & Valiyan, H. (2019). Demographic characteristics of the board of directors' structure and tax avoidance: Evidence from Tehran Stock Exchange. *International Journal of Social Economics*, *46*(2), 199–212. https://doi.org/10.1108/IJSE-11-2017-0507

Imam, G. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (9th ed). Badan Penerbit Universitas Diponegoro.

International Labour Organization. (2020). *Melangkah Menuju Keberhasilan: Argumentasi pendukung kiprah perempuan dalam bisnis dan manajemen di Indonesia*. https://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/---ilo-jakarta/documents/publication/wcms_750801.pdf

Jarboui, A., Kachouri Ben Saad, M., & Riguen, R. (2020). Tax avoidance: do board gender diversity and sustainability performance make a difference? *Journal of Financial Crime*, *27*(4), 1389–1408. https://doi.org/10.1108/JFC-09-2019-0122

Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Managerial Behavior, Agnecy Cost And Ownership Structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.

Jiang, L., Cherian, J., Sial, M. S., Wan, P., Filipe, J. A., Mata, M. N., & Chen, X. (2021). The moderating role of CSR in board gender diversity and firm financial performance: empirical evidence from an emerging economy. *Economic Research-Ekonomska Istrazivanja*, *34*(1), 2354–2373. https://doi.org/10.1080/1331677X.2020.1863829

Kanagaretnam, K., Lee, J., Lim, C. Y., & Lobo, G. J. (2016). Relation between auditor quality and tax aggressiveness: Implications of cross-country institutional differences. *Auditing: A Journal of Practice & Theory*, *35*(4), 105–135.

Khairunisa, K., Hapsari, D. W., & Aminah, W. (2017a). Audit quality, corporate social responsibility, and company size against tax avoidance. *Journal of Contemporary Accounting Research*, *9*(1), 39–46.

Khairunisa, K., Hapsari, D. W., & Aminah, W. (2017b). Kualitas Audit, Corporate Social Rensponsibility, Dan Ukuran Perusahaan Terhadap Tax Avoidance. *Jurnal Riset Akuntansi Kontemporer* .

Kılıç, M., & Kuzey, C. (2016). The effect of board gender diversity on firm performance: evidence from Turkey. *Gender in Management*, *31*(7), 434–455. https://doi.org/10.1108/GM-10-2015-0088

Lai, K. M. Y., Srinidhi, B., Gul, F. A., & Tsui, J. S. L. (2017). Board gender diversity, auditor fees, and auditor choice. *Contemporary Accounting Research*, *34*(3), 1681–1714.

Lee, R.-J., & Kao, H.-S. (2018). The impacts of IFRSs and auditor on tax avoidance. *Advances in Management and Applied Economics*, *8*(6), 17–53.

Lestari, N., & Nedya, S. (2019). *The Effect of Audit Quality on Tax Avoidance*.

Maghfiroh, V. D. (2019). Pengaruh diversitas gender pada struktur dewan terhadap kinerja keuangan perusahaan (Studi empiris pada perusahaan manufaktur yang terdaftar di BEI tahun 2015-2017). *Diponegoro Journal of Accounting*, *8*(3).

Mahanani, A., Titisari, K. H., & Nurlaela, S. (2017). *Pengaruh karakteristik perusahaan, sales growth dan csr terhadap tax avoidance*.

Mala, N. N., & Ardiyanto, M. D. (2021). Pengaruh Diversitas Gender Dewan Direksi Dan Ukuran Dewan Direksi Terhadap Penghindaran Pajak (Studi Empiris Pada Perusahaan Perbankan Yang Terdaftar Di BEI Tahun 2014-2018). *Diponegoro Journal of Accounting*, *10*(1).

Mita Devi Indriani, & Juniarti. (2020). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Pertumbuhan Penjualan, Dan Profitabilitas Terhadap Penghindaran Pajak. *Departemen Akuntansi Sekolah Tinggi Ilmu Ekonomi Indonesia*.

Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a Theory of Stakeholder Identification and Salience: Defining the Principle of Who and What Really Counts. In *Source: The Academy of Management Review* (Vol. 22, Issue 4).

Nguyen, N. T. T., Nguyen, N. P., & Thanh Hoai, T. (2021). Ethical leadership, corporate social responsibility, firm reputation, and firm performance: A serial mediation model. *Heliyon*, *7*(4). https://doi.org/10.1016/j.heliyon.2021.e06809

Nugraheni, S. A., & Pratomo, D. (2018). *Pengaruh Komite Audit, Kualitas Audit, Dan Ukuran Perusahaan Terhadap Tax Avoidance (Studi Pada Perusahaan Manufaktur Subsektor Otomotif Yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2016*.

Nurhaliza, S. (2020). *Termasuk Indonesia, Google dan Microsoft Mangkir Bayar Pajak Rp41 Triliun*. Www.Idxchannel.Com. https://www.idxchannel.com/market-news/termasuk-indonesia-google-dan-microsoft-mangkir-bayar-pajak-rp41-triliun

Olivia, I., & Dwimulyani, S. (2019). Pengaruh Thin Capitalization dan Profitabilitas Terhadap Penghindaran Pajak dengan Kepemilikan Institusional sebagai Variabel Moderasi. *Prosiding Seminar Nasional Pakar*, 2–54.

Orazalin, N. (2020). Board gender diversity, corporate governance, and earnings management: Evidence from an emerging market. *Gender in Management: An International Journal*.

Otoritas Jasa Keuangan. (1995). *Undang-Undang Republik Indonesia Nomor 1 Tahun 1995 Tentang Perseroan Terbatas*.

Pambudi, I. A. S., & Setiawati, E. (2021). Pengaruh Tata Kelola Perusahaan yang Baik Pada Penghindaran Pajak (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2020). *Prosiding Seminar Nasional & Call for Paper STIE AAS*, *4*(1), 426–440.

Panda, A. K., & Nanda, S. (2020). Receptiveness of effective tax rate to firm characteristics: an empirical analysis on Indian listed firms. *Journal of Asia Business Studies*, *15*(1), 198–214.

Pandapotan, F., Puspitasari, F., & Maharani, A. (2023). *Neo Journal of Economy and Social Humanitities (NEJESH) Internal Control, Audit Quality, and Tax Avoidance: Evidence from Property and Real Estates*. https://internationalpublisher.id/journal/index.php/Nejesh/

Prihatini, C., & Amin, M. N. (2022). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Intesitas Aset Tetap Dan Kualitas Audit Terhadap Tax Avoidance. *Jurnal Ekonomi Trisakti*, *2*(2), 1505–1516. https://doi.org/10.25105/jet.v2i2.14669

Probokusumo, E., Utomo, S. W., & Nuraina, E. (2017). Pengaruh Profitabilitas, Solvabilitas, Dan Firm Size Perushaan Terhadap Timeliness Pelaporan Keuangan (Study Empiris Pada Perusahaan Manufaktur Yang Terdaftar di BEI). *The 9th FIPA: Forum Ilmiah Pendidikan Akuntansi - Universitas PGRI Madiun*.

Pujiati, L., Pgri, S., & Jombang, D. (2013). *Pengaruh Konservatisme Dalam Laporan Keuangan Terhadap Earnings Response Coefficient*.

Purba, D. M. (2018). To cite this article: Darwin Marasi Purba, The Influence of Earnings Management, Audit Quality and CEO Duality on Tax Avoidance. In *The Accounting Journal of BINANIAGA* (Vol. 03, Issue 01).

Putri, V. R., & Putra, B. I. (2017). Pengaruh leverage, profitability, ukuran perusahaan dan proporsi kepemilikan institusional terhadap tax avoidance. *Jurnal Manajemen Dayasaing*, *19*(1), 1–11.

Rahmayanti, D. (2016). Audit delay, Profitability, dan Kontribusinya Terhadap Ketepatan Waktu Pelaporan Keuangan. *Advance*, *3*(1), 12–26.

Richardson, G., Wang, B., & Zhang, X. (2016). Ownership structure and corporate tax avoidance: Evidence from publicly listed private firms in China. *Journal of Contemporary Accounting & Economics*, *12*(2), 141–158.

Riguen, R., Salhi, B., & Jarboui, A. (2020). Do women in board represent less corporate tax avoidance? A moderation analysis. *International Journal of Sociology and Social Policy*, *40*(1/2), 114–132.

Riza, S. S. A. (2022). *Pengaruh Rasio Solvabilitas, Profitabilitas Dan Kinerja Laba Terhadap Tax Avoidance Pada Industri Real Estate Yang Terfdaftar Di Bursa Efek Indonesia*. http://mdn.biz.id/n/50052/

Rose, C. (2004). Stakeholder orientation vs. shareholder value—a matter of contractual failures. *European Journal of Law and Economics*, *18*, 77–97.

Safitri, K. A., & Muid, D. (2020). Pengaruh Pengungkapan Corporate Social Responsibility, Profitabilitas, Leverage, Capital Intensity dan Ukuran Perusahaan terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2016-2018). *Diponegoro Journal of Accounting*, *9*(4).

Salehi, M., & Salami, S. (2020). Corporate tax aggression and debt in Iran. *Journal of Islamic Accounting and Business Research*, *11*(1), 257–271. https://doi.org/10.1108/JIABR-10-2016-0127

Sandy, S., & Lukviarman, N. (2015). Pengaruh corporate governance terhadap tax avoidance: Studi empiris pada perusahaan manufaktur. *Jurnal Akuntansi Dan Auditing Indonesia*, *19*(2), 85–98.

Saraswati, R., & Herawaty, V. (2019). Pengaruh Opini Audit, Penggantian Auditor, Profitabilitas, Solvabilitas Dan Likuiditas Terhadap Audit Repot Delay Dengan Kepemilikan Manajerial Sebagai Moderasi (Studi Empiris Pada Perusahaan Properti dan Real Estate yang Terdaftar di BEI Tahun 2016 – 2018). https://doi.org/10.25105/semnas.v0i0.5839

Selinšek, A., Rocco, S., & Milfelner, B. (2021). Design orientation as a source of sustainable company performance. *International Journal of Sustainable Economy*, *13*(1), 87–106.

Selviani, A. Nur. (2018). *Pengaruh Diversitas Dewan Direksi Terhadap Kinerja Perusahaan Keluarga Di Indonesia Yang Terdaftar Di Bursa Efek Indonesia (BEI)*.

Silaban, A. C., & Purba, H. (2020). The Effect of Corporate Social Responsibility Disclosure and Corporate Governance on Tax Avoidance (Empirical Study of Property, Real Estate, and Building Construction Companies that Go Public in Kompas 100 Index 2013-2018). *EPRA International Journal of Multidisciplinary Research (IJMR)-Peer Reviewed Journal*, *1*. https://doi.org/10.36713/epra2013

Sitardja, M. (2017). The Effects Of Tax Avoidance, Blokholder Ownership, Independent Commissioner And Audit Committee On Firm Value. In *Indonesian Journal of Accounting and Governance (IJAG)* (Vol. 1, Issue 2). www.ekon.go.id

Solakoglu, M. N., & Demir, N. (2016). The role of firm characteristics on the relationship between gender diversity and firm performance. *Management Decision*, *54*(6), 1407–1419.

Subagiastra, K., Arizona, I. P. E., & Mahaputra, I. N. K. A. (2016). Pengaruh profitabilitas, kepemilikan keluarga, dan good corporate governance terhadap penghindaran pajak (Studi pada perusahaan manufaktur di Bursa Efek Indonesia). *JIA (Jurnal Ilmiah Akuntansi)*, *1*(2).

Tanujaya, K., & Cantikasari, A. (2022). Hubungan Pengendalian Internal Dan Penghindaran Pajak Dengan Moderasi Kepemilikan Keluarga Dan Ketidakpastian Lingkungan. *Jurnal Akuntansi Trisakti*, *9*(2), 155–178. https://doi.org/10.25105/jat.v9i2.14762

Tennant, S. N., & Tracey, M. R. (2019). Corporate profitability and effective tax rate: The enforcement effect of large taxpayer units. *Accounting and Business Research*, *49*(3), 342–361.

Watson, L. (2015). Corporate social responsibility, tax avoidance, and earnings performance. *The Journal of the American Taxation Association*, *37*(2), 1–21.

Wulandari, M. A., & Soetardjo, M. N. (2023). Pengaruh Penghindaran Pajak Terhadap Nilai Perusahaan. *Jurnal Penelitian Akuntansi (JPA)*, *3*(2), 216–230.

Yee, C. S., Sapiei, N. S., & Abdullah, M. (2018). Tax avoidance, corporate governance and firm value in the digital era. *Journal of Accounting and Investment*, *19*(2), 160–175.

Yuliawati. (2019). *Gelombang Penghindaran Pajak dalam Pusaran Batu Bara*. https://katadata.co.id/yuliawati/indepth/5e9a554f7b34d/gelombang-penghindaran-pajak-dalam-pusaran-batu-bara

Zhang, X., Husnain, M., Yang, H., Ullah, S., Abbas, J., & Zhang, R. (2022). Corporate business strategy and tax avoidance culture: Moderating role of gender diversity in an emerging economy. *Frontiers in Psychology*, *13*.