DETERMINANTS OF TAX AVOIDANCE: GENDER DIVERSITY, CAPITAL INTENSITY, AUDIT COMMITTEE, AND BOARD SIZE

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Abstract— This study aims to determine the effect of Gender Diversity, Capital, Audit Committee, and the size of the board of directors on tax avoidance. A comparison of Effective Tax Rate data for three companies (energy, healthcare, and transportation sectors) in 2019-2022 shows that the ETR for energy companies is closer to the ETR than the other two sectors. It can be concluded that energy companies do more tax avoidance, where the lower the ETR, the greater the tax avoidance carried out. This is also supported by the practice of tax avoidance carried out by one of the mining companies, namely PT Adaro Energi Tbk in 2019. This research analyzes energy companies listed on the Indonesia Stock Exchange in 2019-2022. The sample in this study is 85 energy companies listed on the Indonesia Stock Exchange consecutively in 2019-2022. The sampling technique in this study used purposive sampling. The data analysis technique used is multiple linear regression with panel data modeling using the Eviews 12 program. The results showed that gender diversity and capital intensity can increase tax avoidance, meanwhile, audit committees and the size of the board of directors do not influence tax avoidance in energy companies in Indonesia. This research can be used as a consideration for companies to avoid tax avoidance and for the government to change tax regulations so that in the future there is no loophole for a company to carry out tax avoidance actions.

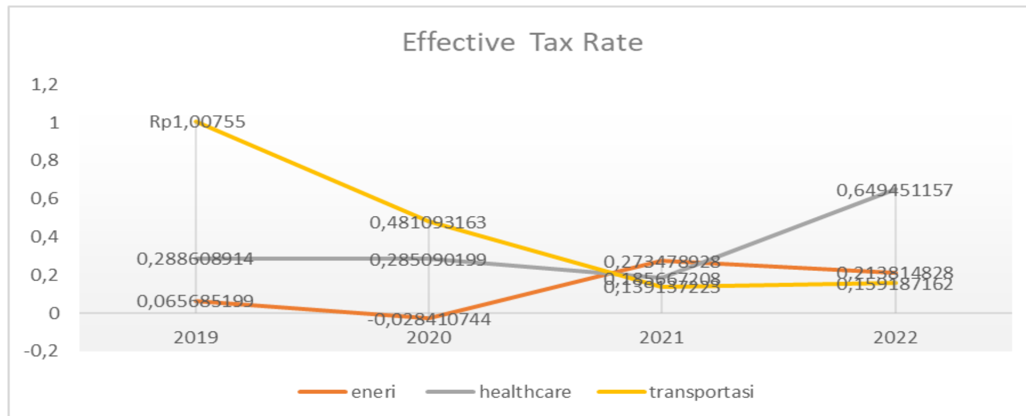
Keywords: Gender Diversity; Capital Intensity; Audit Committee; Board Size; Tax Avoidance

1. INTRODUCTION

1.1 Research Background

Tax is a mandatory payment for the people, that is, a mandatory payment without expecting a reward (Hazmi et al., 2020). Taxes are contributions made by citizens to the state according to the provisions of applicable laws, which are mandatory or coercive and without expecting rewards. These taxpayer payments or contributions are intended and used to finance a country's general expenses. For a company, taxes will greatly influence the net profit on company income (Astuti & Y. Anni Aryani, 2016). So various efforts are made by taxpayers to avoid paying tax. Tax payments must be made legally and legitimately so that a company does not harm one another.

Effective Tax Rate (ETR) can be used to measure effective tax planning. The greater the ETR value, the smaller the level of tax avoidance, and vice versa, the smaller the ETR value, the greater the tax avoidance carried out. Figure 1 shows the average ETR data for three sectors, namely, the energy sector, the healthcare sector, and the transportation sector.



1Figure 1. Effective Tax Rate

Source: processed data, 2024

The graph in the data above shows that in 2020 the ETR for energy companies reached -0.0284 and was closer to the ETR than the other two sectors. It can be concluded that energy companies do more tax avoidance, where the lower the ETR, the greater the tax avoidance carried out.

This is also supported by the tax avoidance practices carried out by PT Adaro Energi Tbk in 2019. Global Witness (2019) Released a report showing that the company was proven to have used tax tricks. This company which operates in the coal sector carries out a transfer pricing scheme with its subsidiary in Singapore, Coaltrade Service International Pte Ltd. PT Adaro Energy Tbk to avoid domestic tax obligations. PT Adaro only paid taxes of US$ 125 million or the equivalent of Rp. 1.75 trillion. This can be seen from the company's abnormal financial reports which show an imbalance in transfer prices compared to global coal market prices (Elliot & McWilliam, 2019)

Therefore, researchers want to examine the problem of tax avoidance in Indonesia, especially in the energy company sector. Some factors influence tax avoidance, one of which is the Gender Diversity mechanism of the Board of Directors. According to Winasih & Yuyetta, (2017), Gender diversity is one of the factors that influences top executives in making decisions. Gender diversity is also related to the executive's risk-taking character in making decisions. According to Hoseini et al. (2018), the presence of women on company boards is very important because of their effective role in monitoring managerial performance. Women directors do their best to balance the company's responsible behavior towards society and shareholders. The presence of women on company boards has succeeded in preventing tax avoidance to maximize shareholder interest (Hoseini et al., 2019). The results of Gender Diversity research on tax avoidance are still inconsistent. Where research results from Hudha & Utomo (2021), and Cendani & Sofianty (2022) state that gender diversity can increase tax avoidance. Meanwhile, research results from Hoseini et al. (2018) and Jarboui et al. (2019), stated that gender diversity can reduce tax avoidance.

Another factor that influences tax avoidance is capital intensity, one of which can be measured by the proportion of fixed assets owned by a company. According to Dewi & Noviari (2017), Capital Intensity is a financial decision determined and determined by

company management. Capital Intensity or what is called capital intensity shows how much the company invests in company assets in the form of fixed assets. Fixed assets (capital intensity) become company assets and become a company expense through depreciation or a decrease in the quality of fixed assets, which can result in a reduction of company profits. Fixed assets constitute a large part of the company's total fixed assets. The higher the depreciation expense, the lower the amount of tax that must be paid. This affects companies with high capital intensity ratios and low effective tax rates. The results of Capital Intensity research on tax avoidance are not consistent. Research by Mailia & Apollo (2020) and Sari & Indrawan (2022) shows that capital intensity can reduce tax avoidance. In contrast, research by Zoebar & Miftah (2020) shows that capital intensity does not influence tax evasion.

According to Hilmi et al. (2022), The audit committee is a committee formed by the company's board of commissioners, where the board of commissioners appoints and dismisses its members. Apart from that, the audit committee is an additional committee whose aim is to supervise the process of preparing the company's financial reports so that management does not commit fraud. Companies that have an audit committee will be more responsible and open in presenting the company's financial reports because the audit committee will supervise all activities that take place within the company. According to Saputri (2019), the audit committee is responsible for controlling managers in increasing the company's profit growth. The higher the presence of an audit committee in a company, the better supervision of activities in a company will be. The results of audit committee research on tax avoidance have not been consistent, according to Hilmi et al. (2022) Fauzan et al. (2021), and Suwandi (2021) that audit committees have a negative effect on tax avoidance, but this is not in line with research from Eksandy (2017) that audit committees do not have a significant effect on tax avoidance.

Tax avoidance is also influenced by the size of the board of directors. According to Wahyono *et al.,* (2021), directors function as representatives of the board of commissioners in corporate governance. The board of directors has a central role in corporate governance. When cases emerge of attempts to minimize taxes through tax avoidance, it raises questions for corporate governance, especially the board of directors (Subagiastra *et al.,* 2016). Research by Hoseini & Gerayli (2018), and Fauzan et al. (2021) say that there is a positive influence between the board of directors and tax avoidance, where the board of directors uses their knowledge to avoid tax. This shows that the more the board of directors, the greater the tax avoidance in the company. The results of research on the size of the board of directors on tax avoidance have not been consistent, research results from Putri & Chariri (2017) and Fauzan et al. (2021) state that the size of the board of directors has a positive effect on tax avoidance. Meanwhile, results from Hudha & Utomo (2021) and Mala & Ardiyanto (2021) state that the size of the board of directors does not affect tax avoidance.

There are several factors in the control variables, one of which is the Leverage policy, which indicates that the company engages in tax avoidance financing policies. Leverage itself is the use of debt to meet the operational and investment needs of the company (Wijayanti & Merkusiwati, 2017). The financing policy used will influence the effective tax rate imposed. This is because debt will result in interest expenses that can reduce profits and also reduce tax financing (Ayu Widya Lestari & Putri, 2017).

The size of the company affects how a company meets its tax obligations and is also one of the factors influencing tax avoidance. Company size can categorize companies into large and small companies in various ways (Dewi & Noviari, 2017). In this study, company size is proxied by the logarithm of total company sales. The growth opportunities of a company in the future, or what can be called growth opportunities in this study, are defined by

the market value of equity compared to the book value of equity. Companies that are predicted to experience significant growth in the future will reduce tax avoidance (Oktavianna, 2021)

From the description of the background and the inconsistencies in the research results, the author needs to re-examine the influence of gender diversity, capital intensity, audit committee, and board of directors size on tax avoidance in energy companies listed on the IDX in 2019-2022. The reason for selecting energy sector companies as the sample is because the data processing in Figure 1 indicates that energy companies engage in more tax avoidance compared to the other two sample companies. Additionally, there are cases of several energy sector companies engaging in tax avoidance practices. This research expands upon previous studies conducted by Hoseini et al., (2019) which only utilized two independent variables, namely gender diversity and board size. This study introduces the independent variable of capital intensity as a factor influencing tax avoidance.

1.2 Research Question

Based on the background description, the formulated research questions are as follows:

1. Can Gender Diversity reduce tax avoidance in energy companies listed on the Indonesia Stock Exchange (IDX) during the years 2018-2021?
2. Can Capital Intensity reduce tax avoidance in energy companies listed on the Indonesia Stock Exchange (IDX) during the years 2018-2021?
3. Can Audit Committees reduce tax avoidance in energy companies listed on the Indonesia Stock Exchange (IDX) during the years 2018-2021?
4. Can Board Size increase tax avoidance in energy companies listed on the Indonesia Stock Exchange (IDX) during the years 2018-2021?

1.3 Literature Review

1.3.1 Agency Theory

This theory describes the contractual relationship between parties who give mandates to other parties who are usually called principals and parties who are given mandates who are usually called agents, namely agency theory (Jensen, 1976). In this case, investors are principals while managers are agents. Agency theory allows for conflicts of interest between the various stakeholders involved in the corporate governance system (Jensen, 1976), it will be possible to identify cases where dominant shareholders influence reported profits to maximize their interests (La Porta et al., 2007). Because of this, transparency of financial reports seems to be very important to protect the interests of various stakeholders involved in business (Donaldson & Preston, 1995). According to Wirdaningsih et al., (2018), the relationship between agency theory and tax avoidance is that there is conflict that occurs because humans are economic creatures whose basic nature is to prioritize their interests. Taxpayers and taxes have different goals and each wants their goals to be met. The result that occurs is the emergence of a conflict of interest. Taxpayers want to know how to minimize taxes so that they can get bigger profits and the quickest returns on the investments they make, while taxes want to ensure that income into the state treasury is as large as possible for the sustainability of a country.

1.3.2 Feminism Theory

Feminism is the understanding or belief that women are truly part of human nature, not others who demand equality with men in every aspect of life without considering their nature and fitrah. This equality is usually also called gender equality. In terms of gender equality, it

can be interpreted that the conditions for men and women are equal in obtaining their rights as social creatures or human beings. This is expected to be able to play a role and participate in all activities such as political, economic, social, cultural, educational, and equality in enjoying development (Ambarsari et al., 2019). Company executives have influence or an important role in decision-making, including taxation. The comparison between men and women in the executive composition of a company will have an impact on the direction of decisions taken. This is because men and women have unique characteristics, including attitudes, traits, and emotions that are inherent in them. If it is related to feminist theory, women have the same position as men. Increasing the percentage of women in company executives impacts various company decisions, including in the field of taxation.

1.3.3 Tax evasion

Tax avoidance is an action to minimize the tax burden that must be paid without tax evasion. Tax evasion is a tax avoidance scheme designed to minimize the tax burden by exploiting loopholes in a country's tax regulations that do not violate the law. Actions aimed at tax reduction are the use of permitted tax exemptions and deductions or tax deferrals that are not regulated by current tax regulations. For a country, tax evasion can cause losses because it can reduce or even eliminate tax revenues that should be received by the state due to profit shifting (Roslita & Safitri, 2022). According to Astriyani & Safii (2022), Tax avoidance or evasion can be measured by ETR (Effective Tax Rate). The lower the ETR, the lower the tax burden, so it can be said that companies are committing more tax evasion. A company's ETR can be a measure of tax avoidance that can be monitored and evaluated by management. Each company's ETR is different depending on how the company is run (Gilang et al., 2017).

1.3.4 Gender Diversity

According to Upper Echelon Theory, organizations consider various characteristics such as age, gender, education level, socio-economic background, and work experience to hire CEOs and board members because companies believe that the board of directors should operate in line with company goals and policies. The presence of women on the board of directors is important because they have an effective role in monitoring managerial performance. Female directors tend to do their best in the company, to balance responsible behavior towards the company, shareholders, and society.

1.3.5 Capital Intensity

According to Sholeha (2019), capital intensity is a comparison between the company's fixed assets and the company's total assets. Capital Intensity is a financial decision determined and determined by company management. Capital Intensity or what is called capital intensity shows how much the company invests in company assets in the form of fixed assets. According to Sari & Indrawan (2022), capital Intensity is also called investment activities in the form of fixed assets.

1.3.6 Audit Committee

Audit committee according to Kep-29/PM/2004, the audit committee is a committee formed by the board of commissioners to be assigned to supervise the company. The audit committee membership must consist of three or more people, one from the independent commissioner and also the chairman of the audit committee, and two independent people from outside the issuer.

1.3.7 Size of the Board of Directors

According to Warsono et al. (2010), the board of directors is a company institutional body whose main task is to provide responsible attention (supervisory function) to the implementation of the company's management system to achieve company goals. The board has duties and responsibilities, including setting the company's strategic objectives, reviewing the implementation of strategic plans, supervising company management, and ensuring the functioning of the internal control system. The company board determines the policies that must be followed or the company's strategy in the short and long term (Taco & Ilat, 2016).

1.4 Hypothesis Development

1.4.1 The Effect of Gender Diversity on Tax Avoidance

According to Winasih & Yuyetta, (2017), Gender diversity is one of the factors that influences top executives in making decisions. Gender diversity is also related to the executive's risk-taking character in making decisions. According to Hoseini et al. (2018), The presence of women on company boards is very important because of their effective role in monitoring managerial performance.

If it is related to feminist theory, women have the same position as men. Increasing the percentage of women in company executives impacts various company decisions, including in the field of taxation. Gender differences in risk-taking behavior have been explored widely in literature and literary economics. The presence of women on a company's board of directors provides more options for companies to implement their tax plans (Winasis et al. 2017). It can be concluded that the more gender diversity the board of directors has, the more companies will implement their tax plans, this creates greater opportunities for companies to avoid tax.

Research conducted by Manuela & Sandra (2022), Cendani & Sofianty (2022), and Winasis et al., (2017) confirms that the presence of women on the board of directors in companies can increase corporate tax avoidance.

H1= the presence of women on the board of directors can increase tax avoidance.

1.4.2 The Effect of Capital Intensity on Tax Avoidance

Capital Intensity is a financial decision determined and determined by company management. Capital Intensity or what is called capital intensity shows how much the company invests in company assets in the form of fixed assets. According to Sari & Indrawan (2022), Capital Intensity is also called investment activities in the form of fixed assets. Fixed assets (capital intensity) become company assets and become a company expense through depreciation or a decrease in the quality of fixed assets, which can result in a decrease in company profits. According to Mustika (2017) fixed assets constitute a large part of the company's total fixed assets. The higher the depreciation expense, the lower the amount of tax that must be paid.

Based on agency theory, managers will invest the company's idle funds in the form of fixed assets, to utilize depreciation costs to reduce the tax burden. Fixed assets owned by the company can be depreciated as depreciation expenses. This burden can be used as a deduction from profits for the company so that it will reduce the tax burden paid. The company will therefore utilize fixed assets to minimize the tax burden by investing fixed assets in the company. So it can be concluded that the greater the Capital Intensity, the lower the tax burden that will be paid, this is the cause of tax avoidance.

This is in line with research by Mailia & Apollo (2020) and Sari & Indrawan (2022) that the more capital intensity used, the more tax avoidance can be increased in companies. Based on this description, the researcher formulated the following hypothesis:
H2: Capital Intensity can increase tax avoidance

1.4.3 The Influence of the Audit Committee on Tax Avoidance

The audit committee is a committee formed by the company's board of commissioners, where the board of commissioners appoints and dismisses its members. Apart from that, the audit committee is an additional committee whose aim is to supervise the process of preparing the company's financial reports so that management does not commit fraud. Companies that have an audit committee will be more responsible and open in presenting the company's financial reports because the audit committee will supervise all activities that take place within the company. According to Saputri (2019), the audit committee is responsible for controlling managers in increasing the company's profit growth.

Based on agency theory, the more audit committees there are, the more difficult or minimized it will be for managers as agents to commit tax insults, this is because managers will always be supervised by the audit committee, where the audit committee carries out supervision to avoid financial reporting problems within the company. company. Companies that have audit committees will be more responsible and tend to be open about the presentation of financial reports

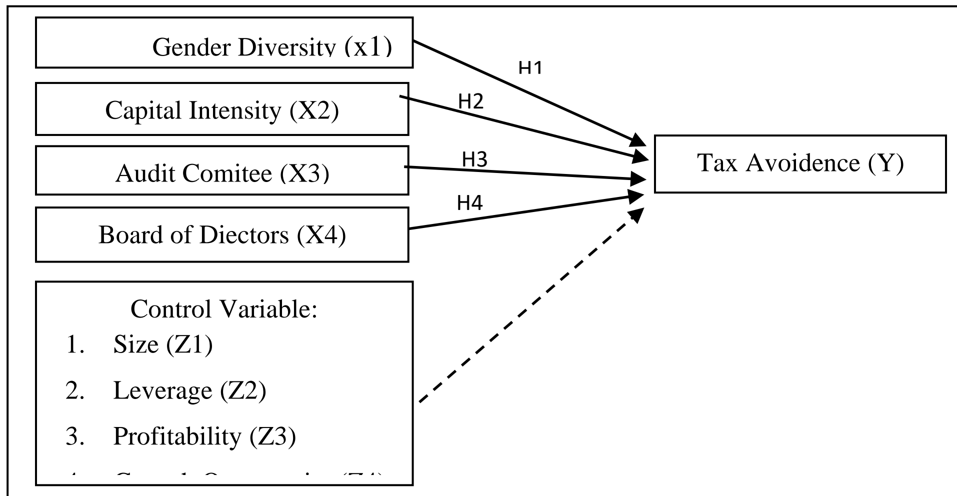
This is in line with research by Hilmi et al. (2022) and Suwandi (2021) that audit committees can reduce tax avoidance. Based on this description, the researcher formulated the third hypothesis as follows:
H3: The existence of an audit committee can reduce tax avoidance

1.4.4 The Effect of Board of Directors Size on Tax Avoidance

According to Warsono et al. (2010), the board of directors is a company institutional body whose main task is to provide responsible attention (supervisory function) to the implementation of the company's management system to achieve company goals. The board has duties and responsibilities, including setting the company's strategic objectives, reviewing the implementation of strategic plans, supervising company management, and ensuring the functioning of the internal control system. The company board determines the policies that must be followed or the company's strategy in the short and long term (Taco & Ilat, 2016)

Based on agency theory, agents always have different interests from principals. Research (Hoseini et al., 2019), (R. A. H. Putri & Chariri, 2017) dan (Fauzan et al., 2021) states that there is a positive influence between the board of directors and tax avoidance, where the board of directors acting as an agent utilizes its knowledge. to carry out tax evasion. Here it shows that the more the board of directors, the greater the tax avoidance will be carried out in the company. Based on this description, the researcher formulated the following hypothesis:
H4= The size of the board of directors can increase tax avoidance.

1.5 Research Framework



2. RESEARCH METHODS

2.1 Overview of the Research Object

This type of research uses quantitative research methods. Quantitative research methods are research methods carried out to find the truth of theories using statistical data processing methods, which are measured using research variables which are explained by numbers. The population in this study are energy companies listed on the Indonesian Stock Exchange in 2019 - 2022. Based on the Indonesian Stock Exchange website, 88 energy companies were recorded as going public in 2019. The samples used in this research are companies that meet the following criteria.

1Table 1. Sample Explanation

No	Sample explanation	Number of Samples
1	Energy company listed on the Indonesian Stock Exchange in 2019-2022	88
2	Energy companies experienced losses during the research year	(38)
3	Energy companies that did not publish complete annual reports and financial reports during the observation period	(27)
	Number of Energy Companies included in the sample	23
	Number of years of observation	4
	Total	92
	Outliers	(7)
	The final amount of data used in the research	85

Of the 88 Energy Companies, only 23 met the criteria as a sample with a 4 year research period and some outliers, so the total data that can be used is 85 annual reports of energy companies listed on the IDX in 2019 - 2022. The data analysis in this research employs multiple linear regression with a panel data model using Eviews 12.

2.2 Research Variable

This research includes one dependent variable, three independent variables, and four control variables. The dependent variable in this study is tax avoidance (Y). The independent variables, or explanatory variables, consist of three variables: Gender Diversity, Capital

Intensity, Audit Committee, and Board Size. Additionally, there are control variables in this study, which include profitability, leverage, company size, and growth opportunity.

2.2.1 Dependent Variable

In this study, the dependent variable is tax avoidance (Y). Hoseini et al. (2018), Jarboui (2019) and Fauzan et al. (2021) calculated the proxy for tax avoidance using the Effective Tax Rate (ETR) of companies, which is the income tax expense divided by the pre-tax income. The income tax expense is the sum of current tax expense and deferred tax expense. Pre-tax income is the income before tax expense. The smaller the ETR value, the greater the tax avoidance by the company; conversely, the larger the ETR value, the smaller the tax avoidance. The ETR value ranges from 0 to 1 (Astuti & Aryani. Y. A, 2016).

$$\text{ETR} = \frac{\text{Income Tax Expense}}{\text{Profit before Tax}}$$

2.2.2 Independent Variable

1. **Gender Diversity**
   According to Amri (2017), gender diversity refers to a diversified gender composition or at least having one female director. It is identified to potentially affect tax avoidance that may occur due to efficiency. The measurement is in the form of a dummy variable indicating the presence of female directors on the board of directors, which indicates the gender diversity of the company, with a value of 1 if there are women on the board and 0 if not.
2. **Capital Intensity**
   Capital intensity describes how much a company invests in assets (Zoebar & Miftah, 2020). The proportion of fixed assets on a company's balance sheet can be determined by looking at the fixed asset intensity ratio. Capital intensity is measured by comparing a company's fixed assets to its total assets. The formula for capital intensity is as follows:
   $$\text{Capital Intensity} = \frac{\text{Fixed Asset}}{\text{Total Asset}}$$
3. **Audit Committee**
   This study measures the audit committee by counting the number of audit committees in the company. Adequate presence of audit committees in the company is expected to enhance supervision over management in reducing or minimizing tax avoidance. This is used to determine the extent of the influence of the audit committee size on corporate management control (A. A. Putri & Hanif, 2020). The Audit Committee variable is measured by counting the number of Audit Committees within the company.
4. **Board Size**
   The board of directors plays a central role in corporate governance. The function of the board is to act as representatives of the board of commissioners in corporate governance (Forum Corporate Governance Indonesia, 2002). In this study, the board size is measured by the total number of board members within a company (Hoseini et al., 2019). The variable of board size is measured by calculating the number of board members within the company.

2.2.3 Control Variable

1. **Company Size**
   The amount of assets a company possesses, both current and non-current assets, serves as an indicator of its size. The company's size is obtained by transforming the value of assets into natural logarithms. In this study, company size is measured using the natural logarithm of assets (Hoseini et al., 2019)
   $$\text{The Size of the Company} = \text{Ln}\ (\text{Total Asset})$$
2. **Leverage**
3. The comparison between current debt and long-term debt, as well as the total amount of assets, is known. This ratio indicates how much of the total assets are acquired from debt. In this study, leverage is measured using total debt divided by total assets (Hoseini et al., 2019).
   $$\text{Leverage} = \frac{\text{Total Liability}}{\text{Total Asset}}$$
4. **Profitability**
5. Profitability is a reflection of a company's financial performance in generating profit from asset management, also known as return on asset (ROA). In this study, profitability is measured using ROA, which is the ratio of net income to total assets (Hoseini et al., 2019).
   $$\text{Profitability} = \frac{\text{Net Income}}{\text{Total Asset}}$$
6. **Growth Opportunity**
   In this study, growth opportunity is defined as the equity market value compared to the book value of equity (Hoseini et al., 2019). Companies that are predicted to experience significant growth in the future are more likely to reduce tax avoidance practices (Oktavianna, 2021).
   $$\text{Growth Opportunity} = \frac{\text{Market Value of Equity}}{\text{Book Value of Equity}}$$

2.3 Data Analysis Techniques

The method used in this research is panel data regression analysis using the E-views software program. To test the hypothesis, the following model is used:

$$ETR = \alpha + \beta 1DG + \beta 2CI + \beta 3KA + \beta 4UDD + \beta 5UP + \beta 6LV + \beta 7PF + \beta 8GO + \varepsilon$$

Explanation:

ETR	= Effective Tax Rate
a	= Constanta
$\beta 1 - \beta 8$	= Regression Coefficient
DG	= Diversity Gender
CI	= Capital Intensity
KA	= Audit Committee
UDD	= Board Size
UP	= Firm Size
LV	= Leverage
PF	= Profitability
GO	= Growth Opportunity
Ɛ	= Error

3.. RESULTS AND DISCUSSION

3.1. Research Object

This study uses a sample of energy companies listed on the Indonesia Stock Exchange from 2019 to 2022. The sample was obtained using a purposive sampling technique, resulting in a sample size of 23 companies and 85 observations. This study includes three types of variables: dependent variables, independent variables, and control variables.

The dependent variable in this study is tax avoidance. The independent variables are gender diversity, capital intensity, audit committee, and board size. The control variables in this study are company size, leverage, profitability, and growth opportunity.

3.2 Descriptive Statistic

The descriptive statistics results of the four variables in this study are shown in Table 2 below:

3Table 2. Descriptive Statistic

	Y_PP	X1_DG	X2_CI	X3_KA	X4_UDD	Z1_UP	Z2_LV	Z3_PF	Z4_GO
Mean	0.216905	0.364706	0.615535	3.211765	4.776471	29.44820	0.399632	0.195078	1.80E+10
Median	0.223620	0.000000	0.644860	3.000000	4.000000	29.47733	0.417780	0.130480	5.01E+09
Maximum	0.481620	1.000000	0.962520	6.000000	11.00000	32.75953	0.748790	1.566010	1.63E+11
Minimum	0.001370	0.000000	0.144150	3.000000	2.000000	25.56552	0.046000	0.014780	2.61E+08
Std. Dev.	0.114460	0.484204	0.196853	0.558359	1.929572	1.393210	0.172513	0.268167	3.08E+10
Skewness	0.036330	0.562147	-0.537940	2.927565	1.089610	-0.246465	-0.166921	3.555292	3.064504
Kurtosis	2.983507	1.316010	2.513537	11.74140	3.965641	3.405077	2.106840	16.71717	12.60855

Source: Eviews 12 output

Based on the output results in Figure 2, the results of descriptive statistical tests in this study used a sample of 92 data with outliers being 85 data. These observations were carried out on 23 companies over 4 years. The tax avoidance variable has a minimum value of 0.001370 and a maximum value of 0.481620. These results indicate that the effective tax rate ranges between 0.001370 and 0.481620. The lowest value is held by Golden Energy Mines Tbk (GEMS) in 2022, and the highest value is held by Radiant Utama Interinsco Tbk (RUIS) in 2022. From the results of the descriptive statistical test above, it can be seen that the Gender Diversity variable is a dummy variable, where 1 indicates the presence of women on the board of directors and 0 indicates the presence of men on the board of directors.The variable Gender Diversity indicates 31 female board members and 54 male board members. The mean value is 0.364706 and the standard deviation is 0.114460.

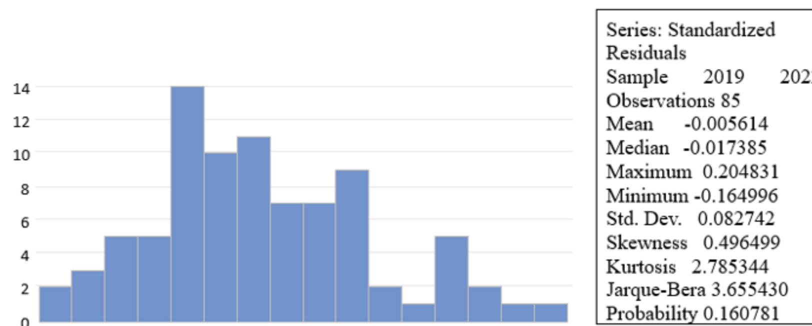
The results of descriptive statistical tests above show that the variable Capital Intensity has a minimum value of 0.144150 and a maximum value of 0.962520. This indicates that Capital Intensity ranges from 0.144150 to 0.962520. The lowest value is held by PT Mitrabara Adiperdana Tbk (MBAP) in 2022, while the highest value is held by PT Batulicin Nusantara Maritim Tbk (BESS) in 2019. The mean value is 0.615535 and the standard deviation is 0.196853. The Audit Committee (AC) in this study is proxied by the number of Audit Committee members. From Figure 2, the results of descriptive statistical tests above show that the Audit Committee variable has a minimum value of 3.000000 and a maximum value of 6.000000. This indicates that Capital Intensity ranges from 3.000000 to 6.000000. The lowest value is held by 72 data points, while the highest value is held by PT Petrosea Tbk (PTRO) in 2022. The mean value is 3.211765 with a standard deviation of 0.558359. From Figure 2, the results of descriptive statistical tests show that the Board Size variable has a minimum value of 2 and a maximum value of 11. This indicates that the board size ranges from 2 to 11. The lowest value is held by PT Batulicin Nusantara Maritim Tbk (BESS) from

2019-2022, and the highest value is held by Baramulti Suksessarana Tbk (BSSR) in 2020. The mean value is 4.776471 with a standard deviation of 1.929572.

3.3 Classical assumptions

3.3.1 Normality Test

Normality testing using the one-sample Kolmogorov-Smirnov method. The results of the normality test are as follows



4Figure 3. Normality Test
Source: Eviews 12 output

Figure 3 shows that the probability value for JB is 0.160781 > 0.05. Thus, it can be concluded that the data used in this study is normally distributed.

3.3.2 Multicollinearity Test

Here are the results of multicollinearity testing:

5Table 3. Multicollinearity Test

	X1_DG	X2_CI	X3_KA	X4_UDD	Z1_UP	Z2_LV	Z3_PF	Z4_GO
X1_DG	1.000000	0.130134	0.107233	-0.179285	-0.002212	0.337546	-0.176160	0.075217
X2_CI	0.130134	1.000000	-0.075172	-0.204466	-0.014820	0.344479	-0.181962	0.188930
X3_KA	0.107233	-0.075172	1.000000	-0.054988	0.203531	0.216388	-0.082856	-0.074440
X4_UDD	-0.179285	-0.204466	-0.054988	1.000000	0.489591	-0.250439	0.376548	0.066059
Z1_UP	-0.002212	-0.014820	0.203531	0.489591	1.000000	-0.063626	0.116466	0.047632
Z2_LV	0.337546	0.344479	0.216388	-0.250439	-0.063626	1.000000	-0.228003	0.001247
Z3_PF	-0.176160	-0.181962	-0.082856	0.376548	0.116466	-0.228003	1.000000	0.128769
Z4_GO	0.075217	0.188930	-0.074440	0.066059	0.047632	0.001247	0.128769	1.000000

Source: Eviews 12 output

Figure 4 above is the result of a multicollinearity test which includes several variables, namely gender diversity (DG), capital intensity (CI), audit committee (KA), size of the board of directors (UDD), company size (UP), leverage (LV), profitability (PF), and growth opportunity (GO). From the multicollinearity test above, it can be seen that the eight variables have a relationship of <0.8. This shows that the data in this study is said to have passed the multicollinearity test.

3.3.3 Heteroscedasticity Test

Here are the results of heteroscedasticity testing:

Table 4. Heteroscedasticity Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.143079	0.158737	0.901363	0.3702
X1_DG	0.009001	0.013410	0.671216	0.5041
X2_CI	0.014204	0.038697	0.367045	0.7146
X3_KA	0.021021	0.011379	1.847335	0.0686
X4_UDD	-0.003214	0.004206	-0.764312	0.4470
Z1_UP	-0.004246	0.005715	-0.742986	0.4598
Z2_LV	-0.013554	0.043192	-0.313812	0.7545
Z3_PF	-0.023341	0.022415	-1.041333	0.3010
Z4_GO	-2.20E-13	2.33E-13	-0.945473	0.3474

Source: Eviews 12 output

Based on the picture above, it can be seen that the probability values of the variables gender diversity (DG), capital intensity (CI), audit committee (KA), size of the board of directors (UDD), company size (UP), leverage (LV), profitability (PF), and growth opportunity (GO). The probability value for each variable is > 0.05, which means the data in this study passed the heteroscedasticity test.

3.4 Hypothesis Testing

The coefficient of determination (R2) was used to see the magnitude of the influence of the variables gender diversity (DG), capital intensity (CI), audit committee (KA), size of the board of directors (UDD), company size (UP), leverage (LV), profitability (PF), and growth opportunity (GO).

Table 5. Coefficient of Determination and F Test

R-squared	0.283274	Mean dependent var	0.101239
Adjusted R-squared	0.207829	S.D. dependent var	0.075992
S.E. of regression	0.064794	Sum squared resid	0.319072
F-statistic	3.754708	Durbin-Watson stat	2.094444
Prob(F-statistic)	0.000943		

Source: Eviews 12 output

Based on the picture above, the value of the Adjusted R-squared is 0.207829 which shows that the variables gender diversity (DG), capital intensity (CI), audit committee (KA), size of the board of directors (UDD), company size (UP), leverage (LV), profitability (PF), and growth opportunity (GO) can explain the dependent variable, namely tax avoidance (PP) of 0.207829 or 20.78% and the remaining 79.22% is influenced by other variables that are not included in this research.

The F test is carried out to find out whether all the independent variables in the model have a joint or simultaneous influence on the dependent variable. The model is accepted if the probability is <0.05. Based on Figure 4.13 above, it can be seen that the results of the F-statistic test (F test) as seen from Prob(F-statistic) are 0.000943 < 0.05, which indicates that this research model is suitable for testing using regression.

Table 6. Hypothesis Testing

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.237076	0.298567	0.794045	0.4296
X1_DG	-0.052585	0.022788	-2.307642	0.0237
X2_CI	-0.158395	0.071147	-2.226321	0.0290

Variable	Coefficient	Std. Error	t-Statistic	Prob.
X3_KA	0.002888	0.019026	0.151778	0.8798
X4_UDD	0.006660	0.007497	0.888348	0.3772
Z1_UP	0.000494	0.010564	0.046737	0.9628
Z2_LV	0.222149	0.077623	2.861888	0.0054
Z3_PF	-0.109913	0.037030	-2.968238	0.0040
Z4_GO	-1.16E-12	4.28E-13	-2.699514	0.0086

Source: Eviews 12 output

From Figure 7, the results of hypothesis testing, these hypotheses can be interpreted as follows:

1. *Diversity Gender*
   The first hypothesis (H1) is that Gender Diversity can reduce tax evasion. Based on the test results above, the DG p-value is 0.0237 ($p < 0.05$) with a regression coefficient of -0.052585. Meanwhile, the regression coefficient value is close to 0. From this data, the presence of women can reduce ETR. So the presence of women can increase tax avoidance and the first hypothesis is supported.
2. *Capital Intensity*
   The second hypothesis (H2) Capital Intensity can reduce tax avoidance. Based on the test results above, the CI p-value was 0.0290 ($p < 0.05$) with a regression coefficient of -0.158395. Meanwhile, the regression coefficient value shows that it is approaching 0. From this data, the more Capital Intensity used can reduce the ETR. So it can be concluded that more Capital Intensity used can increase tax avoidance and the second hypothesis (H) is supported**.**
3. Audit Committee
   The third hypothesis (H3) is that the audit committee has a negative effect on tax avoidance. Based on the test results above, we get a KA p-value of 0.8798 ($p > 0.05$) with a regression coefficient of 0.002888, so it can be concluded that the audit committee variable does not affect avoidance. Thus the third hypothesis (H3) is not supported.
4. Size of the board of directors
   The fourth hypothesis (H4) is that the size of the board of directors has a positive effect on tax avoidance. Based on the test results above, the UDD p-value was obtained at 0.3772 ($p > 0.05$) with a regression coefficient of 0.006660, so it can be concluded that the variable size of the board of directors does not affect tax avoidance. Thus the fourth hypothesis (H4) is not supported**.**
5. Variable Control
   Control variable company size does not affect tax avoidance in energy companies. Leverage control variables can reduce tax avoidance, while profitability and growth opportunity control variables can increase tax avoidance.

3.5 Discussion

3.5.1 The Effect of Gender Diversity on Tax Avoidance

Based on the results of the regression analysis above, a significance level of 0.0237 ($p < 0.05$) was obtained with a regression coefficient of -0.052585. Meanwhile, the regression coefficient value shows that it is approaching 0. From this data, the presence of women can reduce ETR. So the results of this research are if the ETR decreases then the presence of women can increase tax avoidance, therefore the first hypothesis (H1) is supported.

The ETR proxy shows that the lower the Gender Diversity, the lower the tax paid, and the greater the likelihood of tax avoidance being carried out. Likewise, the higher the gender diversity, the greater the tax that must be paid and the fewer tax avoidance activities.

From the results of previous hypothesis testing, it was found that tax avoidance is influenced by gender diversity, meaning that the more gender diverse the company is, the greater the opportunity for tax avoidance to occur in the company and vice versa (Cendani & Sofianty, 2022). The main reason is that the presence of women on corporate boards of directors provides more options for companies to implement their tax plans (Winasis et al., 2017). It can be concluded that the more gender diversity the board of directors has, the more companies will implement their tax plans, this creates greater opportunities for companies to avoid tax.

This is in line with research conducted by Manuela & Sandra (2022), Cendani & Sofianty (2022) and Winasis et al., (2017) from these three studies, it is stated that gender diversity can increase the incidence of tax avoidance.

3.5.2 The Effect of Capital Intensity on Tax Avoidance

Based on the results of the regression analysis above, a significance level of CI of 0.0290 ($p < 0.05$) was obtained with a regression coefficient of -0.158395. Meanwhile, the regression coefficient value is negative. Meanwhile, the regression coefficient value shows that it is approaching 0. From this data, the more Capital Intensity used can reduce the ETR. The results of the research show that more Capital Intensity used can increase tax avoidance, therefore the second hypothesis (H2) is supported.

The ETR proxy shows that the lower the Capital Intensity, the lower the tax paid, and the higher the likelihood of tax avoidance being carried out. Likewise, if the Capital Intensity is higher, the tax that must be paid will be greater and tax avoidance activities will be fewer.

Fixed assets owned by a company can be depreciated and asset depreciation is charged as a deduction from profits for the company so that it will reduce the tax burden paid. The company will therefore utilize fixed assets to minimize the tax burden by investing fixed assets in the company. So it can be concluded that the greater the Capital Intensity, the lower the tax burden that will be paid, this is the cause of tax avoidance.

The results of this research are in line with research conducted by Mailia & Apollo (2020) and Sari & Indrawan (2022) which states that Capital Intensity can increase tax avoidance factors.

3.5.3 The Influence of the Audit Committee on Tax Avoidance

Based on the results of the regression analysis above, a significance level of 0.8798 ($p > 0.05$) was obtained with a regression coefficient of 0.002888. This indicates that whether or not there are many audit committees does not affect tax avoidance. These results show that the audit committee does not affect tax avoidance.

The results of this research support the research results of Vidiyanti (2017) which explains that the audit committee level does not influence tax avoidance. Other parties have a greater function in making decisions than the audit committee, even though the audit committee comes from external parties. Apart from its function not being large enough, the absence of influence between the audit committee and tax avoidance can also be caused by the inability of the independent audit committee to carry out the task of monitoring an entity's internal control structure and monitoring the evaluation process carried out by internal auditors properly resulting in tax avoidance activities by Certain parties cannot be tracked by audit committees (Martha & Jati, 2021).

The results of this research are in line with research by Yuliawati & Sutrisno (2021), Yuliani & Prastiwi (2021) & Sunarsih & Handayani (2018) which state that audit committees do not affect tax avoidance.

3.5.4 The Effect of Board of Directors Size on Tax Avoidance.

Based on the results of the regression analysis above, a significance level of 0.3772 ($p > 0.05$) was obtained with a regression coefficient of 0.006660. This indicates that whether the size of the board of directors is large or not does not affect tax avoidance. These results show that the size of the board of directors does not affect tax avoidance.

This does not prove that the greater the number of councilors in office, the less the tax burden paid. The companies listed on the IDX used in this research are public companies that have developed and whose systems are also running well. Financial reports can be accessed by the public and also the board of directors as part of corporate governance and are also supervised by the OJK (Financial Services Authority) so that the board of directors does not have much influence on company policy in terms of tax avoidance (Tanujaya & Anggreany, 2021).

According to Tanujaya & Anggreany (2021), the size of the number of councilors in office does not guarantee the size of the tax burden paid. This result is supported by research (Hudha & Utomo, 2021) and (Mala & Ardiyanto, 2021) which states that the size of the board of directors does not influence tax avoidance.

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4. CONCLUSION AND RECOMMENDATIONS

4.1 Conclusion

This research discusses the influence of gender diversity, capital intensity, audit committee, and the size of the board of directors on tax avoidance in energy companies listed on the Indonesia Stock Exchange in 2019 – 2022. Gender Diversity and Capital Intensity can increase tax avoidance in energy companies listed on the BEI in 2019 – 2022. The audit committee and the size of the board of directors do not affect tax avoidance in energy companies listed on the IDX in 2019 – 2022.

4.2 Limitation

The limitations of this research are, the existence of criteria in the research which causes a small amount of data and companies to be included in the sample many energy companies have not published annual reports. The variables Gender Diversity, Capital Intensity, Audit Committee, and Size of the board of directors can explain 20.78% and the remaining 79.22% is explained by other variables outside the model, such as Corporate Social Responsibility (CSR) or inventory intensity.

4.3 Recommendations

Future researchers can expand the research object, such as using the research object of all companies listed on the IDX or adding years of observation. Researchers who conduct similar research should add independent variables that are relevant to this research such as Corporate Social Responsibility (CSR) or inventory intensity. This research can be used as a consideration for companies to avoid tax avoidance and for the government to change tax regulations so that in the future there is no loophole for a company to carry out tax avoidance actions. Scholars can use the findings to refine existing methodologies and develop new ones for analyzing tax avoidance behavior across industries. Overall, the study of tax avoidance in

energy companies can help bridge the gap between theory and practice, guiding both academic research and real-world decision-making in policy and business contexts.

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