

The Influence of Board Gender Diversity, Corporate Risk, and Audit Quality On Tax Avoidance With Independent Board Of Commissioners As a Moderation Variable

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Abstract

This quantitative research aims to determine the influence of board gender diversity, corporate risk, and audit quality on tax avoidance with independent board of commissioners as a moderation variable. Mining companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2020 period were used as samples in this research. Secondary data was used in this research with a total of 160 data samples that collected by using purposive sampling method. The data analysis technique used multiple linear regression tests and moderated regression analysis through STATA version 16. The results of the test obtained that board gender diversity and audit quality did not affect tax avoidance, while corporate risk had a significant negative effect on tax avoidance. The independent board of commissioners cannot moderate the influence of the board gender diversity and audit quality on tax avoidance, meanwhile the independent board of commissioners moderates the effect of corporate risk on tax avoidance.

Kata kunci: *Board Gender Diversity, Corporate Risk, Audit Quality, Independent Board Of Commissioners, Tax Avoidance*

Pengaruh *Board Gender Diversity*, *Corporate Risk*, dan *Audit Quality* Terhadap *Tax Avoidance* dengan *Independent Board Of Commissioners* sebagai Variabel Moderasi

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Abstrak

Penelitian kuantitatif ini bertujuan untuk mengetahui pengaruh *board gender diversity*, *corporate risk*, dan *audit quality* terhadap *tax avoidance* dengan *independent board of commissioners* sebagai variabel moderasi. Perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2020 dijadikan sebagai sampel dalam penelitian ini. Data sekunder digunakan pada penelitian ini dengan jumlah sampel data sebanyak 160 data yang dikumpulkan menggunakan metode *purposive sampling*. Teknik analisis data menggunakan uji regresi linear berganda serta *moderated regression analysis* melalui STATA versi 16. Hasil dari pengujian diperoleh bahwa *board gender diversity* serta *audit quality* tidak berpengaruh terhadap *tax avoidance*, sedangkan *corporate risk* berpengaruh signifikan negatif terhadap *tax avoidance*. *Independent board of commissioners* tidak dapat memoderasi pengaruh *board gender diversity* serta *audit quality* terhadap *tax avoidance*, sedangkan *independent board of commissioners* memoderasi pengaruh *corporate risk* terhadap *tax avoidance*.

Kata kunci: *Board Gender Diversity, Corporate Risk, Audit Quality, Independent Board Of Commissioners, Tax Avoidance*