

ABSTRACT

Indonesia with the fourth largest population in the world has high hopes for the results of tax collection. However, the self-assessment system implemented by the government opens the door to opportunities for individuals to commit fraud. In addition, the differences in regulations and the weaknesses of each regulation become a gap for companies to reduce the tax payable that must be paid. The company's efforts as taxpayers in reducing the tax payable by taking advantage of loopholes in regulations are known as tax avoidance.

This study aims to determine the effect of gender diversity, the proportion of independent commissioners, managerial ability, and company size on the occurrence of tax avoidance efforts in primary consumer goods sector companies for the 2015-2021.

The method used in this study is a quantitative method. The sample tested in this study was obtained through purposive sampling method. From this method, 70 observation data were obtained from 10 samples of companies, but there were 15 outlier data so that the analysis was carried out on 55 observation data. The type of data used is secondary data through the company's financial statements for the 2015-2021. The data is then processed by panel data regression analysis using Eviews software.

The results of this study indicate that gender diversity, the proportion of independent commissioners, managerial ability, and firm size have a simultaneous effect on tax avoidance. Partially, the variable gender diversity and the proportion of independent commissioners have no effect on tax avoidance, while the variables of managerial ability and firm size have a positive effect on tax avoidance.

Based on the results of the study, the authors theoretically suggest to further researchers to readjust in terms of selecting input and output components in the DEA model based on the characteristics of the company. Further researchers can also use other indicators in measuring the variables in this study and expand the scope of research both periodically and the object of sample selection. In addition, it is also recommended to re-examine the effect of gender diversity and the proportion of independent commissioners on tax avoidance efforts. Practical recommendations the author gives to company managers, governments, and investors so that they can consider the influence of managerial ability and company size on tax avoidance efforts so that they are able to make decisions in accordance with applicable tax laws and regulations in Indonesia and are able to formulate the best policies. for all related parties.

Keywords : *Company size, gender diversity, managerial ability, proportion of independent board of commissioner, tax avoidance.*