

ABSTRAK

Penelitian ini bertujuan untuk menganalisa Pengaruh *Profitability*, *Leverage*, dan *Board Directors Diversity* Terhadap *Tax Avoidance* pada Perusahaan Sektor Industrial yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Faktor-faktor yang diuji dalam penelitian ini yaitu *Profitability*, *Leverage*, dan *Board Directors Diversity*.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan asosiatif. Penelitian ini menggunakan data sekunder berupa laporan keuangan yang diperoleh dari website resmi masing-masing perusahaan dan website www.idx.co.id. Sampel yang digunakan dalam penelitian ini adalah 14 Perusahaan dan kompoen lainnya yang terdaftar di Bursa Efek Indonesia (BEI) berdasarkan metode *purposive sampling*. Teknik analisis yang digunakan dalam penelitian ini adalah analisis deskriptif, analisis asosiatif, uji asumsi klasik, uji multikolinearitas, uji heteroskedastisitas, uji autokorelasi, uji hipotesis, analisis regresi logistik, analisis koefisien korelasi, analisis koefisien determinasi, uji hipotesis simultan, uji regresi logistik berganda, dan koefisien determinasi berganda.

Berdasarkan hasil penelitian perusahaan Sektor Industrial yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2022. *Profitability* berpengaruh positif signifikan terhadap *Tax Avoidance* sebesar 40,9%. *Leverage* berpengaruh negatif signifikan terhadap *Tax Avoidance* sebesar 28,8%. *Gender Diversity* berpengaruh negatif signifikan terhadap *Tax Avoidance* sebesar 43,5%. *Age Diversity* berpengaruh negatif signifikan terhadap *Tax Avoidance* sebesar 43,1%. *Educational Background Diversity* berpengaruh positif signifikan terhadap *Tax Avoidance* sebesar 34,1%. *Tenure Diversity* berpengaruh positif signifikan terhadap *Tax Avoidance* sebesar 42,1%. *Expert Diversity* berpengaruh positif signifikan terhadap *Tax Avoidance* sebesar 38,1%.

Kata Kunci: *Profitability*, *Leverage*, *Gender Diversity*, *Age Diversity*, *Educational Background Diversity*, *Tenure Diversity*, *Expert Diversity*, dan *Tax Avoidance*

ABSTRACT

This study aims to analyze the effect of Profitability, Leverage, and Board Directors Diversity on Tax Avoidance in Industrial Sector Companies listed on the Indonesia Stock Exchange (BEI) in 2018-2022. The factors tested in this study are Profitability, Leverage, and Board Directors Diversity.

The methods used in this research are descriptive and associative methods. This study uses secondary data in the form of financial reports obtained from the official website of each company and the website www.idx.co.id. The samples used in this study were 14 companies and other compounds listed on the Indonesia Stock Exchange (IDX) based on purposive sampling method. The analysis techniques used in this research are descriptive analysis, associative analysis, classical assumption test, multicollinearity test, heteroscedasticity test, autocorrelation test, hypothesis testing, logistic regression analysis, correlation coefficient analysis, coefficient of determination analysis, simultaneous hypothesis testing, multiple logistic regression test, and multiple coefficient of determination.

Based on the results of research on Industrial Sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2022. Profitability has a significant positive effect on Tax Avoidance by 40.9%. Leverage has a significant negative effect on Tax Avoidance by 28.8%. Gender Diversity has a significant negative effect on Tax Avoidance by 43.5%. Age Diversity has a significant negative effect on Tax Avoidance by 43.1%. Educational Background Diversity has a significant positive effect on Tax Avoidance by 34.1%. Tenure Diversity has a significant positive effect on Tax Avoidance by 42.1%. Expert Diversity has a significant positive effect on Tax Avoidance by 38.1%.

Keyword: *Profitability, Leverage, Gender Diversity, Age Diversity, Educational Background Diversity, Tenure Diversity, Expert Diversity, dan Tax Avoidance*