International Journal of Multidisciplinary Research and Publications
ISSN (Online): 2581-6187

The Effect of Board Gender Diversity, Executive Character, and Audit Quality on Tax Avoidance (Empirical Study on Infrastructure Sector Companies Listed on the Indonesia Stock Exchange (2018 - 2020)

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Abstract**—*This study aims to determine the effect of board gender diversity, executive character, and audit quality on tax avoidance. Tax is one of the sources of state funds that are mandatory and can be forced. For companies, taxes are a burden for deducting profits, while for the state, taxes are a source of income. Tax avoidance is a mechanism for reducing the amount of tax owed legally as one of the company's efforts to generate maximum profit. The independent variables used in this study are the board's gender diversity, executive character, and audit quality. The dependent variable in this study is tax avoidance which is calculated using the Cash Effective Tax Rate (CETR), where the lower the CETR value, the greater the tax avoidance. The sample of this research is 20 infrastructure companies listed on the Indonesia Stock Exchange in the period 2018 - 2020 with a total of 60 samples. The sample was determined using purposive sampling method. This study uses descriptive statistical analysis techniques, classical assumption test, hypothesis testing, and multiple linear regression analysis on the IBM SPSS version 26 program. The results indicate that partially, board gender diversity has a significant negative effect on tax avoidance, executive character has a positive effect but not significant on tax avoidance, and audit quality has a significant negative effect on tax avoidance. Implication of the result has been expected to board of gender diversity to reduce of tax avoidance in their company, but not for executive characteristic depend on by their police, and audit quality of the financial report their financial transaction usually to be degrees of tax avoidance company police*.

Keywords**—** *Board Gender Diversity, Executive Character, Audit Quality, Tax Avoidance*.

I. INTRODUCTION

Tax avoidance is carried out by taxpayers as a legal way to reduce tax payable by utilizing the gray area contained in tax regulations (Pohan, 2016). Tax avoidance is carried out as a company effort to minimize the tax burden by exploiting loopholes in the tax provisions so as not to result in additional tax audit costs. The main goal in tax avoidance is to reduce the tax payable by eliminating the economic consequences of the taxpayer (Pujilestari & Winedar, 2018).

Company management is responsible for maintaining the credibility of the financial reporting process and the quality of the information produced, including in terms of calculating tax obligations. Companies are required to produce credible financial reports as a form of accountability and commitment of managers in carrying out their work. The preparation of financial reports evaluated by external auditors is strongly related to tax evasion as a form of tax management (Ambarsari, et al., 2018). To ensure that the audit has good quality, a competent auditor is needed.

Tax compliance or tax compliance is a prerequisite for increasing tax revenue. Based on the annual report of the Directorate General of Taxes (DGT), the compliance ratio for submission of Annual SPT has experienced an increasing trend since 2016, where the compliance ratio has decreased only in 2018. In 2018, the compliance ratio reached 71.10% from the previous 72.58% in in 2017. Furthermore, in 2019, the compliance ratio reached 73.06% and then increased in 2020 which reached 77.63%. Although the compliance ratio tends to increase, the achievement is still below the target of 80%.

A company in carrying out operational activities always follows the applicable provisions and policies. The practice of tax avoidance is the result of decisions taken by company leaders. The size of the company's risk can reflect the character of the company's leader, where companies with high risk are considered to have executives who are risk takers, and conversely, if they have low risk, then executives tend to be risk averse or risk averse (Ningsih , Probowulan, & Aspirandi, 2020).

Tax aggressiveness is a step taken to minimize taxable income for a company in the form of tax planning and can be done legally or illegally (tax evasion) to minimize the tax burden (Ambarsari, Pratomo, & Kurnia, 2018). Tax avoidance is implemented by taxpayers by using loopholes or loopholes in tax regulations in order to reduce or even eliminate the tax burden. In addition, taxpayers in the form of companies can also take advantage of human resource weaknesses at the tax authorities to avoid taxes.

Not infrequently taxpayers carry out tax avoidance aggressively to coincide with the increase in funds needed for the state budget each year. As a result, the government must be disciplined and active in collecting tax revenues. Waluyo stated that one way to realize independent building financing is to use funds sourced from taxes (Waluyo, 2017). Therefore, the government is always trying to update and improve the existing taxation system in line with developments in economic conditions in Indonesia, especially after the Covid-19 pandemic, where the different interests between the government and companies are increasingly visible.

The Covid-19 pandemic which has spread widely since the end of 2019 has put pressure on Indonesia's economic growth (Widiiswa, Prihambudi, & Kosasih, 2021). Restricted community activities and doubts about the future caused people's purchasing power and consumption power to decline, which in turn resulted in a small amount of investment. This is projected to cause a global recession in 2020 as seen from the decline in global gross domestic product (GDP) (World Bank, 2020). This projection is proven by Indonesia's total GDP in Q3-2020 reaching minus 3.49 percent yoy which formalizes that Indonesia has entered a recession (Central Bureau of Statistics, 2020).

Suryo Utomo as the Director General of Taxes revealed that the pandemic had an impact on the economy resulting in a decrease in tax revenue (Widiiswa et al., 2021). Decreasing public consumption power will result in uncertainty in the investment space and the business world and Indonesia's export activities will decrease. The disruption in the economy will put pressure on the current tax revenue target. Economic conditions like this will not only affect the amount of tax received by the state, but also the reaction of taxpayers to the tax obligations themselves, where when there is an economic crisis situation, there will be a decrease in taxpayers complying with tax obligations (Widiiswa et al., 2021).

Tax avoidance is influenced by many factors, and research on tax avoidance is an ongoing problem in the value of a company (Jarboui, Saad, & Riguen, 2020). The company board as an organ that is committed to the company's business and operational activities, as well as providing assurance of the integrity and credibility of the financial reporting process and the quality of the resulting information, including in terms of calculating tax obligations. In tax management, supervision or control is carried out by the company board to ensure that there are no tax management measures that violate applicable tax policies and regulations (Tanujaya & Anggreany, 2021).

The board's gender diversity can determine how much gender roles can encourage tax evasion. The presence of women on the board of directors of a company is very important because of their effective role in monitoring managerial performance (Jarboui, et al., 2020). The gender diversity of the board is part of corporate governance that can influence tax avoidance activities. Differences in male and female characters can influence attitudes and actions taken (Tanujaya & Anggreany, 2021). According to Grant Thornton's survey results, the number of women serving as CEOs in 2021 will increase to 25% compared to 20% in 2020 (Grant Thornton, 2021). Based on the report, globally, Indonesia is ranked 7th in the country with the most women in senior management positions. This reflects the real results of companies' efforts in Indonesia to address gender inequality in offices.

Tax avoidance has great potential in every company, because the company's goal is to get as much profit as possible. Therefore, this is inseparable from factors such as board gender diversity, executive character, and audit quality which are likely to influence the occurrence of tax avoidance starting from planning, implementation, to financial reporting and company performance.

II. Conceptual Framework

Agency theory was first discovered by Stephen Ross and Barry Mitnick in 1973 which is characterized by the difference in needs between shareholders as principals and managers as agents known as agency problems. Jensen & Meckling (1976) explained that in agency theory, company operational authority and decision-making are given by shareholders to company management (Mala & Ardiyanto, 2021). Shareholders as principals in a company have an objective to achieve profit (profit), which if there is an increase in profit, it will increase the amount of dividends earned.

On the other hand, management acting as an agent who is given the authority to make decisions does not always side with the interests of shareholders. This situation creates an agency conflict or agency conflict (Ambarwati, 2021). This difference in interests causes each party to struggle for maximum personal gain (Mala & Ardiyanto, 2021).

Agency theory assumes that everyone acts and does something to fulfill their own interests. Agency theory has a goal to solve two problems that exist in agency relationships (Eisenhardt, 1989). The first problem is an agency problem that arises when: 1) there are different objectives and interests of the principal and the agent, 2) there are obstacles and difficulties faced by the principal in verifying the truth and honesty of the agent in taking action and carrying out their responsibilities. The second agency problem is a problem that arises in terms of risk-sharing, where the principal and the agent have different strategies and ways of preparing for risk.

Based on agency theory, the interests of the principal and the agent are not always in line, which can then affect the amount of tax that must be paid. An executive who tends to be willing to take risks has greater potential to avoid taxes than a leader who is risk averse. Someone with a risk averse character has a tendency to avoid actions that could be considered unlawful, so that tax evasion practices have a lower potential to occur.

Stewardship theory was first discovered and developed by Donaldson & Davis in 1991 as an alternative to agency theory. Stewardship theory was introduced as a means of defining relationships based on premises or other behavioral rationale (Davis, Schoorman, & Donaldson, 1997). This means that stewardship theory is a theory that a manager if left alone without supervision will act as a steward or servant who is responsible for the assets under control.

In stewardship theory, stewards work well collectively and do not have specific individual motivations, like agents who

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adhere to agency theory. Stewardship theory basically argues that stewards recognize that self-serving individualistic and opportunistic goals will be fulfilled if work is done for the greater good of the organization. Unlike agency theory, in stewardship theory, stewards are motivated by rewards such as trust, reputation enhancement, and level of responsibility. Basically, stewardship theory relies significantly on the principal's trust in the servant. With a positive sense of trust and motivational support, this will encourage stewards not to waste their responsibilities. In addition, positive motivational support can influence creativity and is associated with stewardship behavior. In stewardship theory, the trade-off between personal interests and company goals is of course realized by stewards.

The difference with an agent in agency theory is the way they meet these needs. Stewards believe that by working in accordance with company goals or collective goals, their personal needs will be met, while an agent will choose to fulfill his personal needs by setting aside company goals. Stewards have confidence that their interests are aligned with those of the company and its shareholders.

Davis et al. (1997) suggest that for executives who become stewards, their pro-organizational behavior and actions are best facilitated when the corporate governance structure gives them a high degree of authority and discretion. An executive is clearly responsible for the fate of the company and has the power to determine strategy. Thus, stewardship theory focuses on corporate structures that facilitate and empower rather than monitor and control.

Based on stewardship theory, stewards can achieve their personal needs if they fulfill the interests of the company and principals. Stewardship theory reveals the assumption that organizational success and shareholder satisfaction have a close relationship. A steward will utilize shareholder assets through the company's performance, because by doing so, the use function (utility) of the steward is maximized.

Corporate decision making is heavily influenced by company executives, including decision making in tax matters (Ambarwati, 2021). In an executive arrangement, the comparison between women and men will have an impact on the direction of decisions taken. The argument that is often made regarding the difference in decision-making between the two genders is the difference in the characters of each gender (Zudana, Tarigan, Hutabarat, & Haikal, 2021). There is a view that women are more likely to gather more information and use all available information for decision making.

Gender differences that exist in society are a consequence that cannot be contested. The public role or public role is defined as the area of self-actualization of men, while the domestic role is considered as a place for women (Suhada, 2021). Society has a role in the construction of role barriers that minimize women's freedom of movement, and as a result, injustice arises that cannot be separated from gender roles and gender differences.

Feminist theory explains and focuses on social problems identified by the male perspective mistakenly, where men have historically been judged to have more power. In the history of feminism, Mary Wollstonecraft is called the founder of feminist theory due to her book entitled A Vindication of the Rights of Woman (1792). Social facts in society show the reality that women, especially in patriarchal societies. have long accepted injustice in their roles and rights (Hanum, 2018). Men receive more privileges or privileges compared to women.

Feminism is here as a solution to destroy gender bias which is still deeply rooted in the minds, thoughts, and actions of the Indonesian people (Suhada, 2021). Gender equality is the same conditions for both men and women in obtaining their rights as social beings (Ambarwati, 2021).

III. Hypothesis Development

The Effect of Board Gender Diversity on Tax Avoidance. With gender diversity on the board, corporate decision-making, including tax decisions, will become more complex. Gender diversity has a significant impact on corporate tax avoidance, because female boards have higher efficiency, demonstrate more critical thinking, and initiate better decisions (Hoseini, 2018). The results of this study agree with the analysis of Jarboui et al. (2020), Anggraeni & Kurnianto (2020). Meanwhile, Mala & Ardiyanto (2021) state that the gender diversity of the board of directors has no impact on corporate tax avoidance, because the company's board of directors is elected based on a person's professionalism and not based on gender, so in terms of tax avoidance, there is no difference between the two genders.

The results of previous studies showing inconsistencies regarding the effect of board gender diversity on tax avoidance, a hypothesis can be put forward that: *there is an effect of board gender diversity on tax evoidance:*

Effect of Executive Character on Tax Avoidance. Amalia & Ferdiansyah (2019) argue that an executive basically has different characters, and these differences in character will be reflected in making company policies, including tax avoidance practices. In his research, it was found that tax avoidance was not significantly affected by executive character, because brave leaders cannot be used as a benchmark in making corporate decisions related to the government. The results of this study agree with the analysis of Pujilestari & Winedar (2018) and Kartana & Wulandari (2018). Meanwhile, the analysis of Ningsih et al. (2020) shows that executive character has a significant impact on tax avoidance. The more courageous an executive, the more there is a tendency to avoid tax obligations.

The results of previous research showing inconsistencies regarding the influence of executive character on tax avoidance, a hypothesis can be put forward: *there is an effect of executive character on tax avoidance.*

Effect of Audit Quality on Tax Avoidance. Audit quality is something related to the size, where big four generally provide superior quality audits when compared to non-big four. According to Sudaryo et al. (2018), audit quality affects corporate tax avoidance. The reason is the assumption that carry out and submit audit results with good quality can minimize doubts about financial reports. The results of this study agree with the analysis of Jihene & Moez (2019). Meanwhile, the results of the analysis by Amalia &

Ferdiansyah (2019) explained that audit quality has no impact on tax avoidance. This is because that has audit experts who produce reliable and competent audit quality and carry out their duties in accordance with established audit standards regardless of the size of the Accountant Firm.

The results of previous studies showing inconsistencies regarding the effect of audit quality on tax avoidance, a hypothesis can be put forward: *there is an effect of audit quality on tax evoidance.*

IV. METHODOLOGY AND MEASUREMENT OF VARIABLES

Applied research is an investigation that is carried out systematically, carefully, and continuously on problems with the aim of testing a theory (Sugiyono, 2019). The results of applied research can be used to provide answers to specific problems. This research was carried out in an associative manner in which researchers found out the relationship between two or more variables (Sugiyono, 2019). This study uses independent variables, namely: board gender diversity, executive character, and audit quality, while the dependent variable is tax evasion.

The method used is purposive sampling, namely taking samples according to predetermined criteria and not randomly (Sugiyono, 2019). Therefore, the researcher does not select a part of the population that does not meet the criteria as part of the sample. The criteria for determining the sample are as follows:

A. Infrastructure companies listed on the Indonesia Stock Exchange (IDX) for the period 2018 - 2020 and were not delisted during the study period;

B. The company published financial reports and annual reports for the period 2018 - 2020 consecutively;

C. The company in 2018 - 2020 did not experience losses during the research year so it has a negative CETR value.

The research data was collected from secondary data, namely company annual reports, company financial reports, company audit reports, and CALK of infrastructure companies listed on the IDX in 2018 - 2020.

Rovers (2011) in his research explained that in a company board, gender diversity is one of the dimensions of diversity. As a diverse and diversified gender composition, gender diversity is considered to have an impact on a company's tax avoidance practices with the aim of saving costs (Ambarwati, 2021). In this study, board gender diversity was measured using a dummy variable. If there are women = 1 and if there are no women = 0.

Every leader in running a business has different characters (Ningsih et. al., 2020). The character of a leader can be divided into two, namely risk takers and risk avoiders. To determine the character of an executive, it can be seen from the company's risk or corporate risk. Corporate risk management is an activity carried out to achieve maximum corporate value by minimizing risk costs. When a company shows that there is a high level of corporate risk, it can be identified that the executive who leads the company has the nature of a risk taker or risk taker (Amalia & Ferdiansyah, 2019). Conversely, if the company shows a low level of corporate risk, then the leading executive is considered to be risk averse. Corporate risk can be calculated using the standard deviation of EBITDA divided by the total assets of the company (Paligorova, 2010).

In financial reports, audit quality is effective in preventing fraud or fraud and protecting users (Jihene & Moez, 2019). In general, the big four are considered to be more adequate in terms of resources, so they can submit audit results which, when compared with non-big four, are of superior quality. (Sulistiono, 2019). In this study, the benchmark for audit quality uses a dummy variable by taking into account the big four used by the company. So if audited by the Big Four = 1 and if audited by a non-Big Four = 0.

Companies can make valid tax deductions with tax avoidance. In practice, tax avoidance is carried out by using weaknesses or loopholes found in tax regulations and laws with the aim of minimizing tax debts. According to Hanlon and Heitzman (2010), the Cash Effective Tax Rate (CETR) is a measurement of taxes paid in a more direct manner and is more volatile when compared to the GAAP ETR and Current ETR. CETR is used to calculate tax avoidance in this study. Companies are identified as carrying out tax evasion if the CETR is below 25%, and if the CETR is close to or exceeds 25%, then the company is identified as not committing tax evasion. Then cash ETR equals tax payments divided by profit before tax.

V. RESEARCH RESULTS AND DISCUSSION

Descriptive statistics are a technique for deciphering data so that coherent information is obtained (Ghozali, 2018). With descriptive statistics, the data that has been collected can be explained as it is (Sugiyono, 2019). This statistic describes known data through the average value, standard deviation, maximum value and minimum value.

TABLE 1. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Dev.
***Gender Diversity* Dewan**	55	.00	1.00	.4909	.50452
Karakter Eksekutif	55	.01	.04	.0200	.00840
Kualitas Audit	55	.00	1.00	.3455	.47990
Penghindaran Pajak	55	.06	1.05	.3658	.23881
Valid N (listwise)	55				

Multiple linear regression analysis serves to detect the closeness of the relationship between the dependent variable and the independent variable. In this study, the independent variables used were Board Gender Diversity, Executive Character, and Audit Quality. Meanwhile, the independent variable used is Tax Avoidance.

Based on table 2, the regression equation can be taken as follows:

$$Y = 0.495 - 0.178\ X1 + 1.914\ X2 - 0.232\ X3 + e$$

The equation above shows the direction of the relationship caused by each independent variable to the dependent variable, along with the explanation. The results of the t test can be seen in table 2, where based on the t-table, it is known that the ttable for this study has a value of 2.00758. The results of the t test can be described as follows:

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TABLE 2. Multiple Linear Regression T-Test

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.495	.084		5.906	.000
	Gender Diversity Dewan	-.178	.066	-.376	-2.712	.009
	Karakter Eksekutif	1.914	3.872	.067	.494	.623
	Kualitas Audit	-.232	.074	-.466	-3.129	.003

a. Dependent Variable: Penghindaran Pajak

1) The independent variable Gender Diversity of the Board (X1) has a t-count of -|2,712| (greater than the t-table value) and a significant value of 0.009 (<0.05) which indicates that the first hypothesis is accepted, namely board gender diversity has an effect on tax evasion is acceptable. The occurrence of a negative sign on the t-count indicates that the influence exerted by the X1 variable is inversely proportional to the Y variable. Thus, the board gender diversity variable has a negative effect on the CETR value. The more gender diversity on a company board, the lower the CETR value, which means that the company is more likely to commit tax evasion.
2) The independent variable Executive Character (X2) has a t-count value of 0.494 (smaller than the t-table value) and a significant value of 0.623 (> 0.05) which indicates that the second hypothesis is rejected. This means that the executive character has a positive but not significant effect on the CETR score. Thus, the second hypothesis, namely the executive character influences tax avoidance, is rejected.
3) The independent variable of Audit Quality (X3) has a t-count of -|3,129| (greater than the table value) and a significant value of 0.003 (<0.05) which indicates that the third hypothesis is accepted. This means that the third hypothesis, namely audit quality has an effect on tax evasion, is acceptable. The occurrence of a negative sign on the t-count indicates that the influence exerted by variable X3 is inversely proportional to variable Y. Thus, the audit quality variable has a negative effect on the CETR value. Companies that use KAP Big 4 to audit their financial statements tend to have a lower CETR, which means they are more likely to commit tax evasion.

The F-test is used to obtain knowledge related to the effect of the independent variables on the dependent variable simultaneously. Hypothesis testing uses a 95% confidence level with a significant level of 5% (0.05).

TABLE 3. Statistical F-Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	**Regression**	.612	3	.204	4.219	.010^b
	Residual	2.467	51	.048		
	Total	3.080	54			

a. Dependent Variable: Penghindaran Pajak
b. Predictors: (Constant), Kualitas Audit, Karakter Eksekutif, Gender Diversity Dewan

The F-count value is 4.219 and a significant value is 0.010. Based on table F, it is known that the F-table for this study has a value of 2.79. By using level = 0.05, this study produces a significance of 0.010. Thus, it can be seen that F-count > F-table and a significant value of F 0.010 <0.05, the board gender diversity, executive character, and audit quality variables simultaneously affect tax evasion in infrastructure companies listed on the IDX in 2018 - 2020.

The presence of women on company boards is very important because of their effective role in monitoring managerial performance. In making decisions in a company, the role of women to contribute is important because it can provide a different perspective. Women are more likely to gather more information and use all available information for decision making. The company has a goal to generate maximum profit, and the amount of profit received is influenced by the amount of tax owed by the company. Thus, efforts to reduce the amount of tax payable are carried out through tax avoidance practices, where the implementation of these practices is the decision of company leaders who have different opinions and perspectives.

In this study, the board's gender diversity has a negative influence on CETR, this is supported by a coefficient value of -0.178. This means that for each addition of gender diversity on the company's board of one unit, thus the CETR will decrease by 0.178 assuming the other independent variables are constant. The negative relationship between board gender diversity and CETR reveals that companies with high gender diversity will result in a decreased CETR score, which means that the tendency to avoid taxes will increase.

Companies with a high ratio of female directors will have a tendency to seek ways to avoid paying taxes. Women leaders are considered to have conscientiousness, flexibility and expertise in negotiations. That way, women who are members of the company's board of directors will have a tendency to take risks in legally deducting tax payments.

The significant relationship that exists between board gender diversity and tax avoidance supports the theory of feminism in which women can make a real contribution to the companies they occupy. Women are not just supporters, but can also contribute by having high positions as leaders and forming a strong foundation for a company. With women on the board, corporate board homogeneity can be overcome and they may be better able to exert a positive influence on board communication, effectiveness, and governance.

The results of this study agree with Jarboui et al. (2020), Anggraeni & Kurnianto (2020), and Hoseini & Gerayli (2018) who in their research prove that board gender diversity has a negative effect on the value of the effective tax rate, which means there is an increase in tax evasion. The negative relationship between board gender diversity and CETR illustrates that if the ratio of female leaders in a company increases, the value of CETR will decrease. The decrease in the CETR score and the increase in the practice of tax avoidance is because women are considered to tend to be flexible and able to mingle easily, thereby facilitating the negotiation process. In addition, women tend to have high accuracy and thus have a good opportunity to take advantage of tax regulations that are in the gray area. However, this study revealed results that did not agree with the results of Mala & Ardiyanto's research (2021), which argued that board gender diversity had no effect on tax evasion.

Each leader has a unique character in giving direction to carry out a business activity so that the company's goals are achieved. If a leader has the character of a risk taker, then the leader tends to have more courage to face risks in making company decisions, including decisions related to taxation.

In this study, executive character is positively related to the CETR value as reflected in the coefficient value of 1.914. This result means that for each executive character variable that increases by one unit, the CETR increases by 1.914 assuming the other independent variables are constant. So, if the executive character ratio is high, the CETR value will increase, which means that tax evasion will decrease.

The results of the study provide an insignificant relationship between executive character and tax evasion. This is because a character that has a brave character cannot be used as a benchmark in making decisions for companies dealing with and relating to the government. With the existence of strict laws and tax regulations, company leaders must voluntarily obey and comply with existing regulations, so that their character does not always influence the decisions they make. In addition, basically, shareholders as principals have a stronger influence than the character of the executive to make company provisions, so that the character of the executive cannot be used as a benchmark for tax evasion.

The significance of this relationship is based on stewardship theory which considers executives as part of a company that can be trusted in carrying out responsibilities according to the rules set by the government, including in terms of paying taxes. One form of trust given by the government to companies as stewards is to carry out tax debt calculations independently or a self-assessment system. By remembering that there is a sense of trust, the steward must make every effort to avoid opportunistic traits and behavior such as avoiding paying taxes.

Based on the research results, there are indications that the infrastructure companies that are the research sample pay attention to the company's risk level by calculating the standard deviation of EBITDA divided by the company's total assets. Companies pay attention to deviations from earnings that may be smaller than the target (down risk) or greater than the target (upside potential), so that the high risk of the sample companies does not have an impact on tax evasion. The results of this study agree with the analysis of Amalia & Ferdiansyah (2019), Kartana & Wulandari (2018), and Pujilestari & Winedar (2018) that executive character does not have a significant influence on tax evasion which indicates that leaders who are risk takers cannot be used as a benchmark in decision making. decisions directly related to the government, including for tax avoidance. However, the results of this analysis do not agree with the analysis of Ningsih et al. (2020) which explains that executive character has a significant positive effect on tax avoidance.

The decrease in the value of CETR and the increase in the practice of tax avoidance is a result of the big four being considered to have more adequate resources and more mature expertise, thus facilitating the process of utilizing the gray area in tax regulations. In addition, the big four also receive large payments from companies that use their services, so there may be a separate motivation for implementing tax evasion. With more adequate resources, highly competent experts in their fields, and a large amount of fees from clients, the big four are considered to have an effect on tax evasion.

The significant relationship between audit quality and tax avoidance supports the theory of planned behavior (TPB). Auditors have a crucial function in evaluating the fairness of a company's report. Audit is carried out as an evaluation activity of a company with a measurable system so that conclusions can be drawn regarding the consistency between the information issued and the standards that have been determined. With the normative expectations of other people, namely clients, to reduce tax payments, the big four KAPs are encouraged to achieve these expectations in accordance with the reciprocity they get.

The results of this study concur with the analysis of Jihene & Moez (2019) and Sulistiono (2018) which demonstrate that audit quality has a negative effect on the value of the effective tax rate, which means there is an increase in tax evasion. The negative relationship between audit quality and CETR illustrates that if the big four KAP services are used by corporations for the process of auditing financial statements and their annual reports, then n

VI. Conclusion and Recommendation

The results of the research and discussion analysis of various tests that have been carried out regarding the effect of board gender diversity, executive character, and audit quality on tax avoidance in infrastructure companies listed on the IDX in 2018 - 2020 in this study can be concluded as follows:

1. Partially, the Council's Gender Diversity has a significant negative effect on Tax Avoidance in infrastructure sector companies listed on the Indonesia Stock Exchange in 2018 - 2020.
2. Partially, Executive Character has no effect on Tax Avoidance in infrastructure sector companies listed on the Indonesia Stock Exchange in 2018 - 2020.
3. Partially, Audit Quality has a significant negative effect on Tax Avoidance in infrastructure sector companies listed on the Indonesia Stock Exchange in 2018 - 2020.
4. Simultaneously, Board Gender Diversity, Executive Character, and Audit Quality affect Tax Avoidance in Infrastructure sector companies listed on the Indonesia Stock Exchange in 2018 - 2020.

The researcher provides several suggestions so that further research can be developed for more accurate results, including:

1. For future researchers, it is necessary to consider re-examining the independent variables that do not have a significant effect, namely executive character and adding other variables related to tax evasion, such as company age, company size, and board size.
2. For future researchers, they can use a population of other sector companies and increase the research period, because this research only uses infrastructure companies in the 2018 - 2020 period.

3. For future researchers, they can conduct research on tax avoidance using other tax avoidance measurement methods, because this research only uses the Cash ETR method.
4. Companies should pay attention to their tax obligations by considering the risk of tax avoidance practices.
5. Shareholders can pay attention to gender diversity on the board, executive character, and audit quality as factors in the occurrence of tax evasion.

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