

Uliffatun Nihaya, 16321022, **Karakteristik Dewan Direksi Terhadap Penghindaran Pajak**, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Januari, 2020.

### **ABSTRAKSI**

Tujuan dari penelitian ini adalah untuk menguji kehadiran wanita dalam dewan direksi, pendidikan dewan direksi, usia dewan direksi, rapat dewan direksi dan ukuran dewan direksi mempengaruhi penghindaran pajak oleh perusahaan. Pendekatan dalam penelitian ini menggunakan kuantitatif. Metode pengambilan sampelnya menggunakan purposive sampling. Sampel yang diperoleh dalam penelitian ini adalah 129 data. Data dianalisis menggunakan metode analisis regresi logistik. Berdasarkan hasil tes yang dilakukan dalam penelitian ini, menunjukkan bahwa variabel keberadaan wanita dalam dewan direksi, usia dewan direksi, rapat dewan direksi dan ukuran dewan direksi tidak mempengaruhi penghindaran pajak. Sementara pendidikan dewan direksi berpengaruh negatif terhadap penghindaran pajak.

Kata Kunci : Penghindaran pajak dan karakteristik dewan direksi

Uliffatun Nihaya, 16321022, **Characteristics of the Board of Directors Against Tax Avoidance**, Accounting, Faculty of Economics, Muhammadiyah University Gresik, January, 2020.

### **ABSTRACTION**

*The purpose of this study is to examine the presence of women on the board of directors, board of directors' education, age of the board of directors, board of directors meetings and the size of the board of directors influencing corporate tax avoidance. The approach in this study uses quantitative. The sampling method uses purposive sampling. The sample obtained in this study was 129 data. Data were analyzed using logistic regression analysis methods. Based on the results of tests conducted in this study, it showed that the variables of the presence of women on the board of directors, the age of the board of directors, board of directors meetings and the size of the board of directors did not affect tax avoidance. While the education of the board of directors has a negative effect on tax avoidance.*

*Keywords: Tax avoidance and the characteristics of the board of directors*