

**PENGARUH *SOCIAL DIVERSITY* DEWAN KOMISARIS DAN
KOMPENSASI EKSEKUTIF TERHADAP *TAX AVOIDANCE* PADA
PERUSAHAAN SUB SEKTOR PERBANKAN DI BURSA EFEK INDONESIA**

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ABSTRAK

Penelitian ini bertujuan untuk membuktikan pengaruh *gender diversity*, *age diversity*, *education diversity* dewan komisaris dan kompensasi eksekutif terhadap *tax avoidance* pada perusahaan sub sector perbankan di bursa efek Indonesia. Populasi pada penelitian ini adalah seluruh bank umum konvensional yang terdaftar di bursa efek Indonesia yang berjumlah 44 perusahaan. Teknik pengambilan sampel menggunakan *purposive sampling* dan mempunyai 34 perusahaan sampel penelitian. Jenis data penelitian adalah data sekunder. Sumber data yang digunakan adalah informasi laporan keuangan perusahaan perbankan yang telah dipublikasikan melalui website www.idx.go.id dari tahun 2015 – 2019. Analisis data yang digunakan adalah analisis regresi linear berganda dengan bantuan program SPSS versi 25.0.

Hasil penelitian menunjukkan bahwa *education diversity* dan kompensasi berpengaruh terhadap penghindaran pajak (*tax avoidance*). Sementara itu, *gender diversity* dan *age diversity* tidak berpengaruh terhadap penghindaran pajak (*tax avoidance*).

Kata Kunci: *gender diversity*, *age diversity*, *education diversity*, kompensasi eksekutif dan *tax avoidance*.

***THE SOCIAL EFFECT OF DIVERSITY THE BOARD OF COMMISSIONERS
AND EXECUTIVE COMPENSATION ON TAX AVOIDANCE AT BANKING
SUB SECTOR COMPANIES IN INDONESIA STOCK EXCHANGE***

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ABSTRACT

This study aims to prove the effect of gender diversity, age diversity, board of commissioners' education diversity and executive compensation on tax avoidance in banking sub-sector companies on the Indonesian stock exchange. The population in this study were all conventional commercial banks listed on the Indonesian stock exchange, amounting to 44 companies. The sampling's technique used purposive sampling and had 34 research sample companies. The type of research data is secondary data. The data source used is information on financial statements of banking companies that have been published through the website www.idx.go.id from 2015 - 2019. The data analysis used is multiple linear regression analysis with the help of the SPSS program version 25.0.

The results showed that education diversity and compensation had an effect on tax avoidance. Meanwhile, gender diversity and age diversity have no effect on tax avoidance.

Keywords: gender diversity, age diversity, education diversity, executive compensation and tax avoidance.