

ABSTRACT

This study aims to analyze the effect of ownership structure on tax avoidance, with board gender diversity as a moderating variable in mining companies listed on the Indonesia Stock Exchange for the 2022–2024 period. Ownership structure in this study is proxied by institutional ownership, managerial ownership, and foreign ownership. Tax avoidance is measured using the Effective Tax Rate (ETR), while board gender diversity is measured using the Blau Index. This study is based on Agency Theory and Upper Echelons Theory as a conceptual foundation in explaining the relationship between variables. The study population consists of mining companies listed on the Indonesia Stock Exchange during the observation period. The sample selection method used a purposive sampling method, resulting in 167 company observations. The analytical method used is panel data regression with a Random Effects Model (REM) approach. The results show that institutional ownership has a negative effect on tax avoidance, meaning that the higher the institutional ownership, the lower the company's tendency to engage in tax avoidance. Managerial ownership and foreign ownership do not have a significant effect on tax avoidance. Furthermore, gender diversity on the board of directors was shown to strengthen the negative effects of institutional ownership and managerial ownership on tax avoidance, but did not moderate the effect of foreign ownership on tax avoidance. These findings suggest that the effectiveness of corporate governance mechanisms in suppressing tax avoidance is not only determined by ownership structure but also influenced by the quality of the company's internal leadership. This research contributes to the development of corporate governance and taxation literature, particularly in the context of mining companies in developing countries.

Keywords: *ownership structure, tax avoidance, institutional ownership, gender diversity, board of directors, mining sector.*

