ABSTRACT

Tax avoidance is one of the strategies used by companies to minimize tax expenses, which may reduce government tax revenue. The implementation of good corporate governance, particularly through audit committee characteristics, is expected to strengthen the monitoring function in reducing tax avoidance. This study aims to examine the effect of audit committee size, audit committee expertise, and audit committee gender diversity on tax avoidance, with audit quality as a moderating variable.

This study uses data from mining and property & real estate companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The sample was selected using the purposive sampling method, resulting in 212 observations. The data were analyzed using the Random Effect Model (REM) and Moderated Regression Analysis (MRA) with EViews 13.

The results show that audit committee size and audit committee expertise have no significant effect on tax avoidance, while audit committee gender diversity has a positive and significant effect on tax avoidance. Furthermore, audit quality is unable to moderate the relationship between audit committee characteristics and tax avoidance. This study is expected to provide useful insights for companies in strengthening corporate governance and for future research on tax avoidance.

Keywords: tax avoidance, audit committee characteristics, audit committee size, audit committee expertise, audit committee gender diversity, audit quality.