

ABSTRACT

Tax Avoidance is an effort made by taxpayers to reduce their tax compliance costs. The practice of tax avoidance often involves taking advantage of differences in tax rules in different countries. While this practice may be legally legal, in practice, it can raise ethical questions because while it does not directly violate tax rules, it can be considered economically detrimental to the state.

This study aims to identify several factors that are believed to affect Tax Avoidance practices, namely accounting prudence, the composition of directors involving women, and the use of Tax Haven in companies in the basic materials sector listed on the Indonesia Stock Exchange for the 2020-2023 period.

In this study, data analysis was carried out using a quantitative method with multiple linear regression analysis techniques using Eviews 12 software. The population in this study is companies in the basic materials sector listed on the Indonesia Stock Exchange for the 2020-2023 period.

The results of this study state that accounting prudence, female directors, and Tax Haven have a simultaneous effect on Tax Avoidance. Accounting practices and female directors partially affect Tax Avoidance. However, Tax Haven partially has no influence on Tax Avoidance for companies in the basic materials sector listed on the Indonesia Stock Exchange for the 2020-2023 period.

This research is expected to be a source of reference on factors that affect tax avoidance practices in companies for future researchers. It is also hoped that this research can be considered for investment to investors.

Keywords: *Tax Avoidance, accounting prudence , female directors, Tax Haven*