

# **The Effect of CEO Overconfidence, Capital Intensity, Advertising Expense, And Board Gender Diversity on Tax Avoidance**

**Maya Safira Dewi**

Accounting Department, Faculty of Economics and Communication, Bina Nusantara University,  
Jakarta, Indonesia, 11480

[mayasafiradewi@binus.ac.id](mailto:mayasafiradewi@binus.ac.id), [msafiradewi@gmail.com](mailto:msafiradewi@gmail.com)

Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, 06010 UUM  
Sintok, Kedah, Malaysia

**Idawati Ibrahim**

Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, 06010 UUM  
Sintok, Kedah, Malaysia

**Check Derashid**

Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, 06010 UUM  
Sintok, Kedah, Malaysia

**Larasati**

Accounting Department, Faculty of Economics and Communication, Bina Nusantara University,  
Jakarta, Indonesia, 11480

## **Abstract**

The purpose of this research is to analyze and provide empirical evidence about the effect of CEO overconfidence, capital intensity, advertising expense, and board gender diversity on tax avoidance. The population in this research are manufacturing companies listed on Indonesia Stock Exchange in 2017-2020. Sampling using purposive sampling method and obtain 34 companies with the total of research sample are 108 samples. Hypothesis testing in this research using multiple linear regression analysis. The results shows that CEO overconfidence has positive effect on tax avoidance and capital intensity has negative effect on tax avoidance. Meanwhile, advertising expense and board gender diversity have no effect on tax avoidance.

## **Keywords:**

CEO overconfidence, capital intensity, advertising expense, board gender diversity, tax avoidance.