

INFLUENCE OF AUDIT COMMITTEE CHARACTERISTICS ON THAILAND'S MAI LISTED COMPANY TAX PLANNING EFFICIENCY

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ABSTRACT

This article presents the results of a sample study of 104 Thailand's MAI Listed Company and uses 530 years of financial reporting data for the period 2017-2021 from the Thailand Stock Exchange (SET) with descriptive statistical analysis and logistic regression accordingly. Study Objectives (1) The level of efficiency of corporate income tax planning of Thailand's MAI Listed Company was found that during the years 2017-2021, it was found that the level of efficiency of tax planning in 2021 was 21.36% higher than The standard set by the Thai Revenue Department is set at < 20%, which may be due to the impact of COVID-19. and (2) the test results on the influence of audit committee characteristics on corporate income tax planning of Thailand's MAI Listed Company. The results of the study confirm that gender diversity has a positive correlation with tax planning efficiency.

Keywords: Effective Tax Rate, Tax Planning, Audit Committee Characteristics, MAI

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