

ABSTRACT

This study aims to examine the effect of managerial ability on tax avoidance with family ownership as a moderating variable in non-financial sector companies listed on the Indonesia Stock Exchange (IDX) during 2021-2023. This study uses tax avoidance as the dependent variable as measured by the Effective Tax Rate (ETR), family capability as the independent variable, and family ownership as the moderating variable. This study is also equipped with control variables consisting of company size and leverage.

The population of this study are non-financial sector companies listed on the IDX during 2021-2023. By using the purposive sampling method, a research sample of 271 research samples was obtained. To test the relationship between each variable, panel data regression analysis with the Fixed Effects Model (FEM) and Random Effect Model (REM) is used.

The results of this study indicate a positive effect of managerial ability on tax avoidance. In addition, it was also found that the family ownership variable was unable to strengthen the positive effect of managerial ability on tax avoidance.

Keywords: *tax avoidance, managerial ability, family ownership*