

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Corporate Social Responsibility* (CSR), *Managerial Ownership* dan *Institutional Ownership* terhadap *Tax Avoidance* pada perusahaan subsektor *foods and beverages* yang terdaftar di Bursa Efek Indonesia periode 2019-2022. Jenis penelitian ini adalah pendekatan kausal yang bertujuan untuk menguji hipotesis. Pemilihan sampel ini menggunakan teknik *purposive sampling* dengan menetapkan beberapa kriteria, diperoleh 22 perusahaan yang memenuhi kriteria sampel dari 28 perusahaan. Jenis data yang digunakan adalah data sekunder yang berupa laporan keuangan tahunan yang diperoleh dari website Bursa Efek Indonesia dan perusahaan terkait. Analisis data menggunakan uji regresi linear berganda. Hasil pada penelitian ini menunjukkan bahwa variabel *institutional ownership* berpengaruh positif terhadap *tax avoidance*, sedangkan variabel *corporate social responsibility* dan *managerial ownership* tidak berpengaruh terhadap *tax avoidance*.

**Kata kunci:** *Corporate Social Responsibility (CSR), Managerial Ownership, Institutional, Tax Avoidance.*

## ***ABSTRACT***

*This study aims to examine the effect of Corporate Social Responsibility (CSR), Managerial Ownership and Institutional Ownership on Tax Avoidance in food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2019-2022 period. The selection of this sample used purposive sampling method that has been determined with several criteria. There are 22 sample companies that meet the criteria of 28 population companies in food and beverage subsector. The data collection method uses documentation, using the company annual financial report data obtained from Indonesia Stock Exchange (IDX) website. The data analysis method uses multiple linear regression tests. Based on the results of data analysis such as the institutional ownership variable are significant positive on tax avoidance, while the corporate social responsibility and managerial ownership variables are not significant on tax avoidance.*

***Keywords: Corporate Social Responsibility (CSR), Managerial Ownership, Institutional Ownership, Tax Avoidance.***