

## **ABSTRACT**

*Food and beverage sub-sector companies are one of the sub-sectors that may have tax aggressiveness because they carry out several complicated strategies with the aim of minimizing the tax burden because taxes cause the company to experience a reduction in operating income. In this study to determine the effect of profitability, capital intensity, and managerial ownership on tax aggressiveness*

*This study aims to determine the effect of Profitability, Capital Intensity, and Managerial Ownership on Tax Aggressiveness in a case study of food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2016-2019.*

*The data used in this study were obtained from financial statement data. The population in this study are food and beverage companies listed on the IDX. The sample selection technique used was purposive sampling and obtained 14 companies with the 2016-2019 research period. The data analysis method in this study is panel data regression analysis using Eviews version 10 software.*

*The results of this study are Profitability, Capital Intensity, and Managerial Ownership have a simultaneous effect on the Tax Aggressiveness of the case study on food and beverage sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2016-2019. Meanwhile, Capital Intensity and Managerial Ownership have no partial effect on Tax Aggressiveness. Profitability partially positive effect on tax aggressiveness.*

*Suggestions for further research is to examine other independent variables that are not used in this study such as institutional ownership, profit growth, company size, and other variables. The author also suggests using other research objects such as automotive sector companies, mining sector companies and other companies, as well as adding years to the research object.*

**Keywords:** *Capital Intensital, Managerial Ownership, Profitability, Tax Aggressiveness.*