

## **ABSTRACT**

*Tax avoidance is one of the efforts made by taxpayers to reduce tax obligations safely and legally, by utilizing the loopholes that exist in tax laws and regulations. The goal is to minimize the amount of tax that must be paid by the company, so as to increase the company's income. Although this practice is legal, tax avoidance can cause losses to the government because it reduces the optimization of tax revenue. This study aims to determine the determinants of tax avoidance, namely company size, managerial ownership, foreign ownership, institutional ownership, and CEO narcissism simultaneously and partially in food and beverage sub-sector companies listed on the IDX using purposive sampling with 117 observation data during 2018-2022. Descriptive statistical analysis methods and panel data regression were used in this study with the help of E-views-12 software.*

*The results showed that company size, managerial ownership, foreign ownership, institutional ownership, CEO narcissism are simultaneously determinant indications of tax avoidance. Partially, managerial ownership, institutional ownership, and CEO narcissism have a negative effect on tax avoidance. Meanwhile, company size and foreign ownership have no effect on indications of tax avoidance practices. The novelty in this study is the introduction of the CEO narcissism variable as a factor that influences decision making, one of which is in tax avoidance practices by producing findings that CEO narcissism has an influence on strategic decision making in the company. So, it is hoped that future researchers can develop these variables to be re-examined on other topics and objects.*

**Keywords:** *Company Size, Foreign Ownership, Institutional Ownership, Managerial Ownership, and Tax Avoidance*