SUMMARY

This study aims to analyze the effect of family ownership and profitability on tax avoidance with independent commissioners as moderating variables. The subjects of this research are primary consumer goods sector companies, especially the food and beverage subsector listed on the Indonesia Stock Exchange (IDX) during the 2019-2022 period. The data used is secondary data in the form of financial reports and annual reports obtained from the official IDX website.

The analysis method used is panel data regression with a moderation approach. The results revealed that family ownership has no significant effect on tax avoidance, while profitability has a negative and significant effect on tax avoidance. In addition, the independent commissioner variable is unable to moderate the relationship between family ownership and tax avoidance.

This finding stipulates that family firms tend to have bigger transparency and prioritize reputation, so they are not encouraged to coordinate in tax avoidance. In addition, companies with high profitability are more likely to acquiesce with tax regulations to maintain long-term business stability. However, the effectiveness of independent commissioners in overseeing corporate tax policies is still limited.

Keywords: *Family Ownership, Profitability, Independent Commissioner, Tax Avoidance, Food and Beverage Companies*