

***THE INFLUENCE OF MANAGERIAL ABILITY, LEVERAGE, AND OWNERSHIP STRUCTURE ON TAX AVOIDANCE PRACTICES (A CASE STUDY OF THE AUTOMOTIVE AND COMPONENT SUBSECTORS LISTED ON THE INDONESIAN STOCK EXCHANGE FOR THE PERIOD 2020-2024).***

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***ABSTRACT***

*This study aims to analyze the influence of managerial ability, leverage, and ownership structure on tax avoidance practices in companies in the automotive and components subsector listed on the Indonesia Stock Exchange for the period 2020-2024. The sample size for this study was 45 samples, with the sampling method using purposive sampling. This study uses secondary data obtained by accessing [www.idx.co.id](http://www.idx.co.id). The research method used is a quantitative approach with multiple linear regression analysis techniques. The data used includes financial statements and market information from companies listed in the Automotive and Components sector during the specified period. The results of the study indicate that managerial ability, leverage, managerial ownership, and institutional ownership influence tax avoidance.*

***Keywords: Managerial Ability, Leverage, Ownership Structure, Tax Avoidance***