

ABSTRACT

This study examines the influence of accounting information quality, tax avoidance, and family ownership on firm performance. This research also examines the moderating influence of political connections on the relationship between the quality of accounting information, tax avoidance, and family ownership on firm performance. The population is food and beverage subsector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for 2018-2022. The sample was selected using a purposive sampling technique with a final sample of 45. Analysis used IBM SPSS version 25.0 software.

The research results show that tax avoidance helps companies obtain low-cost cash capital for firm operations with significant positive results on firm performance. The quality of accounting information does not influence firm performance, but political connections can significantly strengthen this relationship. The high level of political interference has a positive impact on firm performance, but not on the relationship between family ownership and firm performance and the relationship between tax avoidance and firm performance.

Keywords: *accounting information quality, tax avoidance, family ownership, firm performance, political connections.*

