

ABSTRACT

This study aim to analyses and determine effect of tax avoidance rate to value of the firm and agency cost as a mediation in manufacture industry's companies that listed in BEI in 2015-2019. With purposive sampling I'm get 45 companies that match with this research. I use Path Analysis and regression for hypothesis test I got this result, tax avoidance is a significant to firm value and agency cost, then agency cost is significant to firm value and a mediation in partial relationship between tax rate avoidance and firm value.

Key word: Tax Avoidance, Agency Cost, Firm Value