

ABSTRACT

The purpose of this research was to examine the effect of tax avoidance and corporate responsibility on firm value. Information transparency and profitability as moderating variables. In this study, the independent variable used is firm value measured using Tobin's Q. There are 2 independent variables, namely tax avoidance as measured by ETR and CSR as measured by Global Report Initiative (GRI) G4. There are 2 moderating variables in this study, namely information transparency as measured by disclosure and profitability as measured by ROA.

The sample population in this study was taken from 221 consumer goods manufacturing companies listed on the Indonesia Stock Exchange during 2015 to 2019. Using the purposive sampling method with certain criteria, 151 samples were obtained.

The results of this study indicate that there is no significant effect between tax avoidance on firm value, and CSR has a significant effect on firm value. In the moderating variable, profitability can strengthen the relationship between CSR and firm value, information transparency does not affect the moderating relationship between tax avoidance and firm value. In conclusion, CSR has an effect on firm value with profitability.

Keyword: Firm value, tax avoidance, Corporate social responsibility, Information transparency, profitability