

## ABSTRACT

*This study aims to examine how the influence of tax avoidance on firm value with corporate governance and corporate social responsibility as moderation. Tax avoidance which acts as an independent variable measured by CUETR proxy (Current Effective Tax Rate). Firm value acts as the dependent variable measured using Tobin's q. In addition, corporate governance and corporate social responsibility play a role as moderate variables, each measured by the CGI (Corporate Governance Index) and GRI G4 (Global Reporting Initiative G4) proxy.*

*The population in this study are companies listed on the Indonesia Stock Exchange in the period 2015-2017. This study uses a stratified random sampling method, where samples are taken randomly by lottery so that each member in the population has the same opportunity to become a research sample. Testing the sample using multiple linear regression with panel data.*

*The results of this study indicate that tax avoidance does not affect the creation of firm value. In addition, corporate governance has an influence on the relationship between tax avoidance and firm value but, for corporate social responsibility has no effect on the relationship between tax avoidance and firm value.*

*Keywords: tax avoidance, firm value, corporate governance, corporate social responsibility.*