

## **ABSTRACT**

*This study aims to examine the effects of corporate governance and tax avoidance toward the value of a company that a company may undertake.*

*The sample in this study consists of 60 manufacturing companies listed on the Indonesia Stock Exchange with a total of 138 observations in the period 2014-2015. The sample is selected by purposive sampling method. Data analysis was performed with data quality testing, classical assumption testing, and hypothesis testing with multiple linear regression model.*

*This study shows that good corporate governance has a positive and significant impact on company value. While tax evasion has a negative and significant influence on the value of the company.*

*Keywords: Agency Theory, Corporate Governance, Tax Planning*