

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Tax Avoidance*, Profitabilitas, dan *Corporate Social Responsibility (CSR)* terhadap Nilai Perusahaan. Penentuan sampel menggunakan metode purposive sampling. Sampel penelitian adalah 115 data dari 23 perusahaan pertambangan yang *go public* di Bursa Efek Indonesia tahun 2017-2021. Penelitian dilakukan dengan pendekatan deskriptif kuantitatif. Penelitian ini dilakukan dengan menggunakan aplikasi software SPSS 25. Hasil penelitian dengan regresi linier berganda menunjukkan bahwa *Tax Avoidance* berpengaruh terhadap Nilai Perusahaan, Profitabilitas berpengaruh terhadap Nilai Perusahaan, *Corporate Social Responsibility (CSR)* tidak berpengaruh terhadap Nilai Perusahaan.

Kata Kunci: *Tax Avoidance*, Profitabilitas, *Corporate Social Responsibility (CSR)*, Nilai Perusahaan



ABSTRACT

This study aims to examine the effect of Tax Avoidance, Profitabilitas, and Corporate Social Responsibility (CSR) toward Firm Value. Determination of the sample using purposive sampling method. The study sample was 115 data from 23 mining companies go public on the Indonesia Stock Exchange in 2017-2021. The research was conducted with a quantitative descriptive approach. This research was conducted using the SPSS 25 software application. The results of the study with multiple linear regression show that Tax Avoidance has influence on Firm Value, Profitabilitas has influence on Firm Value, Corporate Social Responsibility (CSR) hasn't influence on Firm Value.

Keywords: *Tax Avoidance, Profitabilitas, Corporate Social Responsibility (CSR), Firm Value*

