

## **ABSTRACT**

*This study aims to determine the effect of tax avoidance and growth opportunity on corporate value. The population in this study were manufacturing companies registered consecutively during the study period at BEI. By using purposive sampling technique, research sample was obtained as many as 71 companies with research period for 3 years (2013-2015). This research uses multiple linear regression test. The results showed that tax avoidance had no significant positive effect on corporate value. While the growth opportunity has a positive effect on corporate value.*

**Keywords:** *tax avoidance, growth opportunity, corporate value.*