

ABSTRACT

The value of a company plays a crucial role in reflecting the company's condition, which can influence investors' perspectives on the success of a company. A high company value is desired by shareholders because it demonstrates prosperity for them.

This research aims to determine the influence of tax avoidance, audit committees, on company value, with profitability, and leverage as control variables (a study on food and beverage companies listed on the Indonesia Stock Exchange from 2018 to 2022).

The method used is quantitative. The population in this study consists of food and beverage sector companies listed on the Indonesia Stock Exchange from 2018 to 2022. The sampling technique used purposive sampling, resulting in 42 companies over five years, yielding 210 observation data. Data analysis was conducted using panel data regression analysis processed using Eviews 10 software.

The results of this study indicate that simultaneously, tax avoidance and audit committees have an impact on firm value. However, individually, tax avoidance and audit committees do not have a partial effect on firm value.

The findings of this research are expected to serve as a reference for investors in making investment decisions. Additionally, the research can be utilized by companies as a consideration for employing external parties to monitor company performance, in order to prevent potential fraud that could impact the company's value.