

ABSTRACT

The purpose of this research was to obtain empirical evidence, whether managerial ability, tax avoidance and institutional ownership had an impact on firm value. The research approach was quantitative explanatory. The variables used were managerial ability, tax avoidance and institutional ownership as independent variable and firm value as dependent variable. The population were all of the manufacturing firms listed on IDX during the period of 2013 to 2015, with a total of 143 data for each year. The sample selection was purposive sampling method from the manufacturing firm during the period of 2013 to 2015, with a total sample of 51 data for three years. The data were the firm's financial report, which was obtained from www.idx.co.id. The analysis model was multiple linear regression with SPSS 20.0 software. The finding showed managerial ability had an impact on firm value, while tax avoidance and institutional ownerships did not have an impact on firm value.

Keywords: Managerial Ability, Tax Avoidance, Institutional Ownership, and Firm Value