

**THESIS**

**THE ROLE OF MANAGERIAL ABILITY TO THE EFFECT OF TAX  
AVOIDANCE ON FIRM VALUE**



**BY:**

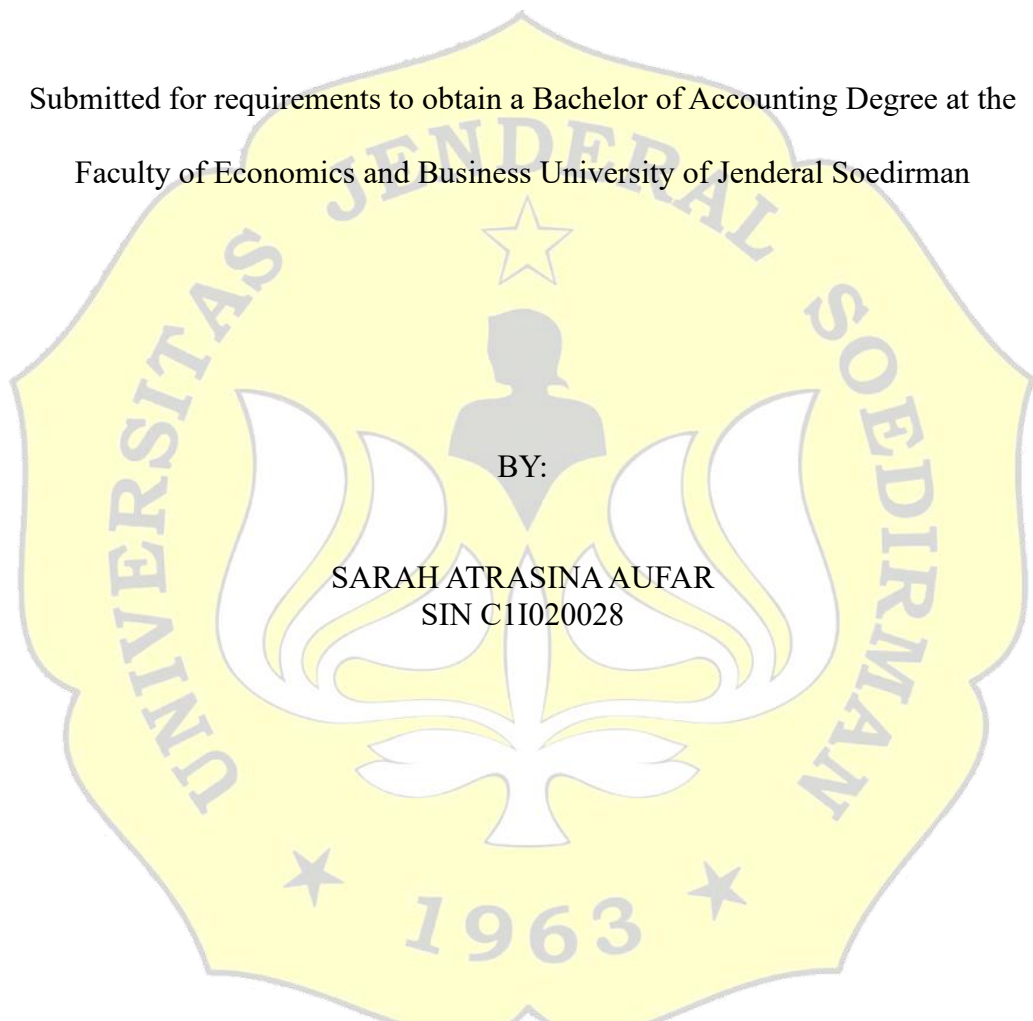
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FACULTY OF ECONOMICS AND BUSINESS  
ACCOUNTING DEPARTMENT  
2024**

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Submitted for requirements to obtain a Bachelor of Accounting Degree at the  
Faculty of Economics and Business University of Jenderal Soedirman



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