

# The Relationship between Tax Avoidance With Firm Value and Agency Costs in Tehran Stock Exchange

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**Abstract** The aim of this study was to investigate the relationship between tax avoidance valuable and cost representing Tehran Stock Exchange, The sample of 161 companies during the years 1388 to 1393 the company was listed on the Stock Exchange, is Totest the hypothesis of multivariate regression analysis is used. Study the purpose and the method of cross correlation. The results indicate that tax avoidance was a significant negative correlation with the value of the company In fact, secrecy about activities that occur in the process changed the course of tax avoidance and reduce the value of the company's management, Also according to the results of tax avoidance, companies with high brightness value increases because companies with high transparency and avoid potential conflicts of tax representing less than firms with low transparency, are. Also avoid tax increases because the formulation of agency representation, caused a conflict of interest between managers and shareholders, tax avoidance activities can facilitate fraudulent activity management and loss of shareholder value hive worsen agency problems between the Company and its shareholders. In this study is to quantify the variables that disclosure of the rating assigned by the Stock Exchange of the Company, is used.

**Keywords :** Key words: avoid taxes, the value of the company, the cost of representation, transparency of information

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