

Intisari

Tujuan penelitian ini adalah untuk menguji pengaruh perencanaan pajak terhadap nilai perusahaan pada perusahaan *subsector food and beverages* dan menguji kinerja keuangan sebagai variabel moderasi pada hubungan antara perencanaan pajak terhadap nilai perusahaan.

Jenis penelitian ini adalah studi empiris pada perusahaan Subsektor *Food and Beverages* yang Terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini perusahaan *subsector food and beverages* yang terdaftar di BEI. Sampel sebanyak 13 perusahaan dengan teknik purposive sampling. Teknik pengumpulan data menggunakan dokumentasi. Teknik analisis data menggunakan Moderating Regression Analysis (MRA).

Hasil penelitian menunjukkan bahwa perencanaan pajak berpengaruh positif terhadap nilai perusahaan *subsector food and beverage* yang terdaftar di Bursa Efek Indonesia. Kinerja keuangan tidak memoderasi pengaruh perencanaan pajak terhadap nilai perusahaan *subsector food and beverages* yang terdaftar di Bursa Efek Indonesia.

Kata kunci : perencanaan pajak, *return on asset*, nilai perusahaan

ABSTRACT

The purpose of this research is to know the effect of tax planning on firm value and test financial performance as a moderating variable on the relationship between tax planning and firm value in the companyon Food and Beverages Subsector companies that are listed on the Indonesia Stock Exchange.

This type of research is an empirical study on Food and Beverages Subsector companies that are listed on the Indonesia Stock Exchange. The population in this study are food and beverages subsector companies. A sample of 13 companies with purposive sampling technique. The technique of collecting data used documentation. Data analysis techniques used the Moderating Regression Analysis (MRA).

The results showed that tax planning had a positive effect on the firm value food and beverage subsector companies listed on the Indonesia Stock Exchange. Financial performance does not moderate the effect of tax planning on firm value food and beverages subsector companies listed on the Indonesia Stock Exchange.

Keywords: tax planning, return on assets, firm value