

## ABSTRACT

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### ***THE EFFECT OF TAX PLANNING ON FIRM VALUE IN MANUFACTURING COMPANIES ON THE INDONESIA STOCK EXCHANGE IN 2020-2023***

*(xv + 79 Pages; 1 Figure; 11 Tables; 2 Attachment)*

*This study aims to analyze the effect of tax planning on firm value in manufacturing companies listed on the Indonesia Stock Exchange during the 2020-2023 period. With significant tax contributions from the manufacturing sector, tax planning is an important strategy for companies in minimizing tax burdens legally, which is expected to increase the value of the company. This study uses secondary data from financial statements accessed through S&P Capital Pro. The research sample consists of 80 companies with a total of 320 observations. The analysis was carried out using multiple linear regression with the help of STATA software version 17 to test the effect of the independent variable of tax planning (Effective Tax Rate) on the dependent variable of firm value (Price to Book Value). The results of the study indicate that tax planning has no effect on firm value*

*References: 25 (1976-2024)*

*Keywords: tax planning, firm value, tax efficiency, firm size, profitability, sales growth.*

