**ABSTRAK**

FRIYANDA ANUGRAH PUTRA, Pengaruh Perencanaan Pajak, Beban Pajak Tangguhan, dan Aktiva Pajak Tangguhan Terhadap Nilai Perusahaan Pada Perusahaan IDX Kompas100 yang Terdaftar di Bursa Efek Indonesia Tahun 2020 – 2022. Dibawah bimbingan Erion S.E., M.M., M.Phill.

Penelitian ini untuk mengetahui bagaimana Nilai Perusahaan pada Perusahaan IDX Kompas100 yang terdaftar di BEI tahun 2020 – 2022 dipengaruhi oleh Perencanaan Pajak, Beban Pajak Tangguhan, dan Aktiva Pajak Tangguhan. Hasil secara parsial menunjukan variabel perencanaan pajakmemiliki nilai signifikansi 0,846 ini tidak memenuhi kriteria signifikansi yaitu > 0,05 (0,846 > 0,05), apabila dilihat melalui t table 1.980 dan t hitung -0,914 jika t hitung > t table (-0,914 < 1.980). variabel beban pajak tangguhanmemiliki nilai signifikansi 0,525 ini memenuhi kriteria signifikansi yaitu > 0,05 (0,525 > 0,05), apabila dilihat melalui t table 1.980 dan t hitung 0,638 jika t hitung > t table (0,638 < 1.980). variabel aktiva pajak tangguhanmemiliki nilai signifikansi 0,681 ini tidak memenuhi kriteria signifikansi 0,05 (0,681 > 0,05), apabila dilihat melalui t table 1.980 dan t hitung -0,412 jika t hitung > t table (-0,412 < 1.980). Sedangkan secara simultan Perencanaan Pajak, Beban Pajak Tangguhan, Aktiva pajak Tangguhan tidak berpengaruh simultan terhadap Nilai Perusahaan nilai F hitung 0,223 dengan nilai signifikansi 0,880. Menunjukan jika model regresi ini tidak layak, karena tingkat signifikansinya > dari 0,05 (0,880 > 0,05), serta f hitung > f table (0,233 < 2,68).

Kata Kunci : Perencanaan Pajak, Beban Pajak Tangguhan, Aktiva Pajak Tangguhan, dan Nilai Perusahaan.

# *ABSTRACT*

*FRIYANDA ANUGRAH PUTRA, The Effect of Tax Planning, Deferred Tax Expenses, and Deferred Tax Assets on Firm Value in IDX Kompas100 Companies Listed on the Indonesia Stock Exchange in 2020 - 2022. Under the guidance of Erion S.E., M.M., M.Phill.*

*This study aims to determine how the Company Value of IDX Kompas100 Companies listed on the Indonesia Stock Exchange in 2020 - 2022 is influenced by Tax Planning, Deferred Tax Expenses, and Deferred Tax Assets. The study used a quantitative method of associative research design and purposive sampling technique as a sampling method and selected 38 companies that fit the criteria. Partial results show that the tax planning variable has a significance value of 0.846 in this case it does not meet the significance criteria, which is greater than 0.05 (0.846> 0.05), when viewed through the t table 1.980 and t count of -0.914 if t count> t table (-0.914 < 1.980). The deferred tax expense variable has a significance value of 0.525, in this case it meets the significance criteria, which is greater than 0.05 (0.525> 0.05), when viewed through the t table 1.980 and t count of 0.638 if t count> t table (0.638 < 1.980). variable deferred tax assets. 980). the deferred tax asset variable has a significance value of 0.681 in this case it does not meet the significance criteria of 0.05 (0.681> 0.05), when viewed through the t table 1.980 and t count of -0.412 if t count> t table (-0.412 < 1.980). While simultaneously Tax Planning, Deferred Tax Expense, Deferred tax assets have no simultaneous effect on Firm Value, the calculated F value is 0.223 with a significance value of 0.880. This shows that this regression model is not suitable for use, because the significance level is greater than 0.05 (0.880> 0.05), and f count> f table (0.233 < 2.68).*

*Keywords: Tax Planning, Deferred Tax Expense, Deferred Tax Assets, and Firm Value.*