

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *tax planning*, *leverage*, dan profitabilitas terhadap nilai perusahaan pertambangan energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2023. Pada penelitian ini variabel *tax planning* diproksikan dengan *effective tax rate current* (ETR), *leverage* diproksikan dengan *debt to equity ratio* (DER), profitabilitas diproksikan dengan *return on equity* (ROE) serta nilai perusahaan yang diproksikan dengan *price to book value* (PBV).

Metode penelitian yang digunakan adalah pendekatan kuantitatif. Populasi dalam penelitian ini sebanyak 71 perusahaan pertambangan energi yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2021-2023. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling* yaitu pengambilan sampel dengan menggunakan kriteria tertentu sehingga diperoleh sampel sebanyak 43 perusahaan pertambangan energi. Sumber data yang digunakan pada penelitian ini yaitu data sekunder yang diperoleh dari laporan keuangan perusahaan. Teknik analisis data menggunakan analisis regresi linear berganda.

Hasil uji penelitian menunjukkan bahwa *tax planning* berpengaruh positif terhadap nilai perusahaan, *leverage* tidak berpengaruh terhadap nilai perusahaan dan profitabilitas berpengaruh positif terhadap nilai perusahaan pertambangan energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2023.

Kata Kunci: *tax planning*, *leverage*, profitabilitas, nilai perusahaan.

ABSTRACT

This research determines the effect of tax planning, leverage, and profitability on the firm value of Energy Mining companies listed on the Indonesia Stock Exchange (IDX) during 2021-2023. The tax planning was referred to as Effective Tax Rate current (ETR), leverage was referred to as Debt to Equity Ratio (DER), profitability was referred to as Return On Equity (ROE), and firm value was referred to as Price to Book Value (PBV).

The research applies quantitatively. Furthermore, the population comprises 71 Energy Mining companies listed on IDX 2021-2023. The data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 43 companies as a sample. Moreover, the data were secondary, in the form of companies' financial statements. The data analysis technique used multiple linear regression.

The result shows that tax planning has a positive effect on firm value. However, leverage does not affect firm value. Meanwhile, profitability has a positive effect on the firm value of Energy Mining companies listed on IDX during 2021-2023.

Keywords: *tax planning, leverage, profitability, and firm value.*

