

## ABSTRACT

### **The Effect of Tax Planning and Profitability on Company Value with Risk Disclosure as Moderation (Empirical Study of Food and Beverages Companies listed on the Indonesia Stock Exchange in 2019-2023)**

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*This study aims to examine and provide empirical evidence on the influence of Tax Planning and Profitability on Firm Value, with risk disclosure as a moderating variable. The population of this study includes Food and Beverage companies listed on the Indonesia Stock Exchange from 2019 to 2023. The sample used is selected based on research criteria using purposive sampling technique. The research method applied is quantitative. The results of the study are using EViews 12 software. The result of this research show that tax planning has no effect on firm value and profitability has an effect on firm value. In addition, this research also reveals that risk disclosure can't moderate the influence of tax planning on firm value and is able to moderate the influence profitability of firm value.*

**Keywords: Tax Planning, Profitability, Risk Disclosure, Firm Value**