

## ABSTRACT

### ***The Effect of Tax Planning, Capital Structure, and Enterprise Risk Management on Firm Value***

*(Empirical Study on Basic Materials Sector Companies Listed on the Indonesia Stock Exchange for the Period 2019–2023).*

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*This study aims to determine the effect of Tax Planning, Capital Structure, and Enterprise Risk Management on Firm Value in companies within the basic materials sector during the 2019–2023 period. The research applies a quantitative approach, with the sample data obtained using purposive sampling, resulting in 110 data points from 22 Basic Materials sector companies listed on the Indonesia Stock Exchange over the period of 2019–2023. Data analysis was conducted using EViews 13 econometrics software. The results indicate that both tax planning and capital structure have a significant influence on firm value, whereas enterprise risk management does not have a significant effect on firm value.*

**Keywords:** *Tax Planning, Capital Structure, Enterprise Risk Management, Firm Value.*