

ABSTRAK

Penelitian ini adalah untuk menguji pengaruh *tax planning*, *income tax* dan *firm value* terhadap *income smoothing* dengan *firm size* sebagai variabel intervening. *tax planning*, *income tax* dan *firm value* digunakan sebagai variabel independen dan *income smoothing* digunakan sebagai variabel dependen. Serta *firm size* sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019- 2023. Cara penentuan sampel dalam penelitian ini menggunakan metode *purposive sampling* sehingga dari 65 populasi diperoleh sampel sebanyak 13 perusahaan. Data pada penelitian ini di analisis dengan teknik analisis metode data panel.

Hasil penelitian menunjukkan *income tax* secara parsial berpengaruh positif dan signifikan terhadap *firm size*, sedangkan *tax planning* dan *firm value* secara parsial tidak berpengaruh signifikan terhadap *firm size*. *firm value* secara parsial berpengaruh positif dan signifikan terhadap *income smoothing*, Sedangkan *tax planning* dan *income tax* secara parsial tidak berpengaruh signifikan terhadap *income smoothing*. Selanjutnya, *firm size* mampu memoderasi hubungan antara *tax planning* dan *firm value* terhadap *income smoothing* sedangkan *firm size* tidak mampu memoderasi hubungan antara *income tax* terhadap *income smoothing*.

Kata Kunci : *Tax Planning, Income Tax, Firm Value, Income Smoothing, Firm Size.*

ABSTRACT

This research is to test the effect of tax planning, income tax and firm value on income smoothing with firm size as an intervening variable. tax planning, income tax and firm value are used as independent variables and income smoothing is used as the dependent variable. And firm size as a moderating variable. This research was conducted on property and real estate companies listed on the Indonesia Stock Exchange (BEI) in 2019-2023. The method for determining the sample in this research used a purposive sampling method so that from a population of 65 a sample of 13 companies was obtained. The data in this research was analyzed using panel data method analysis techniques.

The research results show that income tax partially has a positive and significant effect on firm size, while tax planning and firm value partially do not have a significant effect on firm size. firm value partially has a positive and significant effect on income smoothing, while tax planning and income tax partially do not have a significant effect on income smoothing. Furthermore, firm size is able to moderate the relationship between tax planning and firm value on income smoothing, while firm size is not able to moderate the relationship between income tax and income smoothing.

Keywords : Tax Planning, Income Tax, Firm Value, Income Smoothing, Firm Size.