

## ***ABSTRACT***

*Name* : *Felicia Anthony*

*Study Program* : *Accounting*

*Title* : *The Influence of Firm Value on Tax Aggressiveness in Listed Banking Companies on the Indonesia Stock Exchange (BEI) during the Period 2020-2022.*

*This research aims to analyze the influence of firm value on tax aggressiveness in banking companies listed on the Indonesia Stock Exchange (IDX) during the period 2020-2022. Tax aggressiveness is a company's action in exploiting legal tax gaps or strategies to reduce the tax burden that must be paid. The main variables used are firm value measured using price-to-book value, price-earning ratio, Tobin's Q, and profitability, while tax aggressiveness is measured using Effective Tax Rate (ETR). This study uses a quantitative approach. To obtain a sample of 51 companies, this research used a purposive sampling method. This research uses a multiple linear regression analysis model. The results show that price to book value and profitability influence tax aggressiveness. Conversely, price earning ratio and Tobin's Q do not affect tax aggressiveness.*

***Keywords*** : *Firm Value, Tax Aggressiveness, Price to Book Value, Price Earning Ratio, Tobin's Q, Profitability*