

ABSTRACT

This study aims to examine the effect of short-term tax avoidance on long-term tax avoidance, and examine the effect of long-term tax avoidance and tax risk on firm value. Furthermore, this study examine whether the existence of tax risk affect the relationship of tax avoidance and firm value. This study was conducted on all listed companies on Indonesia Stock Exchange (IDX) period 2008-2020. Based on purposive sampling method, the number of samples in this study amounted to 34 companies. The result of this research shows that short-term tax avoidance has positive effect on long-term tax avoidance, long-term tax avoidance has no effect on firm value, meanwhile tax risk has negative effect on firm value. This study also shows that tax risk does not affect the relationship between long-term tax avoidance and firm value.

Keywords: *tax avoidance, tax risk, firm value*

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *tax avoidance* jangka pendek terhadap *tax avoidance* jangka panjang dan menguji pengaruh *tax avoidance* jangka panjang dan *tax risk* terhadap nilai perusahaan. Selanjutnya, penelitian ini menguji apakah keberadaan *tax risk* mempengaruhi hubungan *tax avoidance* jangka panjang dan nilai perusahaan. Berdasarkan metode *purposive sampling*, jumlah sampel dalam penelitian ini berjumlah 34 perusahaan. Hasil penelitian ini menunjukkan bahwa *tax avoidance* jangka pendek berpengaruh positif terhadap *tax avoidance* jangka panjang, *tax avoidance* jangka panjang tidak berpengaruh terhadap nilai perusahaan, sedangkan *tax risk* berpengaruh negatif terhadap nilai perusahaan. Penelitian ini juga menunjukkan bahwa *tax risk* tidak mempengaruhi hubungan antara *tax avoidance* jangka panjang dengan nilai perusahaan.

Kata kunci: *tax avoidance*, *tax risk*, nilai perusahaan