

The Influence of Earnings Management, Multinationality, and Thin Capitalization on Tax Aggressiveness in Manufacturing Companies listed on the BEI in 2019-2021

By Salsabila Ghadah ANT

Abstract

Earnings Management, Multinationality, and Thin Capitalization on Tax Aggressiveness. The population in this study consisted of all manufacturing companies listed on the Indonesia Stock Exchange in 2019 - 2021, consisting of 164 companies and obtained 153 samples using purposive sampling as a method for determining the sample. Hypothesis testing in this research uses multiple linear regression using Stata version 13. The results of this research show that the independent variable thin capitalization has a significant negative effect on tax aggressiveness and variable multinationality has a significant positive effect on tax aggressiveness. Meanwhile, the earnings management variable have no significant effect on tax aggressiveness.

Key words : *tax aggressiveness, earnings management, multinationality, thin capitalization, manufacturing*

**Pengaruh *Earnings Management*, *Multinationality*, dan *Thin Capitalization*
Terhadap Agresivitas Pajak Pada Perusahaan Manufaktur yang terdaftar di
BEI Tahun 2019-2021**

Oleh Salsabila Ghadah ANT

Abstrak

Earnings Management, *Multinationality*, dan *Thin Capitalization* Terhadap Agresivitas Pajak. Populasi dalam penelitian ini terdiri dari semua perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2019 – 2021, terdiri dari 164 perusahaan dan mendapatkan 153 sampel menggunakan *purposive sampling* sebagai metode dalam menentukan sampel. Pengujian hipotesis dalam penelitian ini menggunakan regresi linear berganda menggunakan stata versi 13. Hasil dari penelitian ini menunjukkan bahwa variabel independen *thin capitalization* memiliki pengaruh negatif terhadap agresivitas pajak dan variabel *multinationality* memiliki pengaruh positif terhadap agresivitas pajak. Sedangkan, variabel *earnings management* tidak berpengaruh terhadap agresivitas pajak.

Kata kunci : agresivitas pajak, *earnings management*, *multinationality*, *thin capitalization*, manufaktur