ABSTRAK

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Pengaruh *Earnings Management, Multinationality*, Pengendalian Internal, dan *Good Corporate Governance* terhadap Agresivitas Pajak serta Tinjauannya dalam Sudut Pandang Islam (Studi Empiris pada Perusahaan *Consumer Goods* yang Terdaftar di BEI Periode 2020-2022)

Uraian Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui apakah terdapat pengaruh Earnings management, multinationality, pengendalian internal, dan good corporate governance terhadap agresivitas pajak pada perusahaan Consumer Goods yang terdaftar di BEI Periode 2020-2022. Jumlah sampel dalam penelitian ini sebanyak 173 perusahaan yang diperoleh melalui metode purposive sampling. Analisis data dilakukan menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa Earnings management dan multinationality tidak berpengaruh terhadap agresivitas pajak, sedangkan pengendalian internal dan good corporate governance berpengaruh terhadap agresivitas pajak. Dalam perspektif Islam, manajemen laba dan agresivitas pajak tidak diperbolehkan karena bertentangan dengan prinsip kejujuran dan keadilan. Sebaliknya, multinationality, pengendalian internal, dan good corporate governance diperbolehkan selama praktik tersebut memenuhi syariat islam, yang menekankan transparansi, akuntabilitas, dan tanggung jawab sosial. Dengan menjalankan prinsip-prinsip ini, perusahaan dapat beroperasi secara global dan tetap menjalankan bisnisnya sesuai dengan nilai-nilai Islam.

Kata Kunci: Agresivitas Pajak, *Earnings Management*, *Multinationality*, Pengendalian Internal, *Good Corporate Governance*

ABSTRACT

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The Effect of Earnings Management, Multinationality, Internal Control, and Good Corporate Governance on Tax Aggressiveness and Its Review from an Islamic Perspective (Empirical Study of Consumer Goods Companies Listed on the IDX for the 2020-2022 Period)

Abstract Description

This study is a quantitative research that aims to examine the effect of earnings management, multinationality, internal control, and good corporate governance on tax aggressiveness in Consumer Goods companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2022 period. The sample consists of 173 companies selected using the purposive sampling method. Data were analyzed using multiple linear regression. The results show that earnings management and multinationality have no effect on tax aggressiveness, while internal control and good corporate governance have an effect on tax aggressiveness. From an Islamic perspective, earnings management and tax aggressiveness are not permissible as they contradict the principles of honesty and justice. In contrast, multinationality, internal control, and good corporate governance are permissible as long as they comply with Islamic principles, which emphasize transparency, accountability, and social responsibility. By applying these principles, companies can operate globally while conducting their business in accordance with Islamic values.

Keywords: *Tax Aggressiveness, Earnings Management, Multinationality, Internal Control, Good Corporate Governance*