

## **Abstract**

This research examines the influence of corporate taxation on investment decisions within multinational corporations (MNCs), utilizing a mixed-methods case study approach. The study seeks to understand how corporate tax policies across different jurisdictions impact MNCs' investment strategies, with a particular focus on tax incentives, tax rates, and regulatory changes. Through a combination of qualitative and quantitative data, the research aims to provide a nuanced perspective on the interaction between taxation and corporate decision-making in global business operations.

The study integrates both survey-based quantitative analysis and in-depth interviews with financial managers and tax experts from several multinational firms. The survey assesses how tax burdens, exemptions, and credits influence MNCs' investment choices, while interviews provide qualitative insights into the strategic considerations that go beyond simple tax rates, such as market conditions, operational risks, and long-term planning. This mixed-methods approach allows for a deeper understanding of how tax policies are factored into complex investment decisions at the corporate level.

Findings from this research contribute to the broader literature on corporate taxation and investment, offering practical implications for policymakers, corporate managers, and tax advisors. By understanding the role of tax in shaping investment behavior, the study provides valuable insights into how taxation can be structured to promote investment, economic growth, and competitive advantage in a globalized economy.