ABSTRACT

INFLUENCE OF ECONOMIC GROWTH, EXCHANGE RATE RUPEES AND INFLATION ON CORPORATE INCOME TAX REVENUE IN INDONESIA

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Development is a series of activities from programs in all fields as a whole, directed, integrated, and takes place continuously in order to realize a better society. National development is essentially aimed at establishing a just and prosperous society that material and spiritual based on Pancasila and the 1945 Act as set out in the long term development planning so that the participation of various parties, both governmental and private sectors is desirable for the sake of safeguarding the sustainability of development. To achieve these objectives will require hard work from the government as policy maker in eliciting important sources of revenue for the state of development and allocate it as needed to achieve economic growth, national stability and dynamic sound, and equitable development and its results for the prosperity of the people. The success of corporate income tax receipts can not be separated from the various economic instrument that influence it. Some factors that affect income tax revenue, especially income tax loss is economic growth, the U.S. dollar exchange rate and inflation rate.

This study aims to determine the effect of economic growth, dollar exchange rate and inflation rate of Corporate Tax revenues in Indonesia. The hypothesis proposed in this study were suspected of economic growth, U.S. dollar exchange rate has a positive effect on income tax revenue loss, while inflation is thought to negatively affect the income tax revenue loss in Indonesia. Results showed that overall the observed variables are economic growth, the U.S. dollar exchange rate and inflation rate significantly influenced the development of income tax revenue.
loss in Indonesia. This is evidenced by the coefficient of determination (R2) of 0.7201. That is, the variables of economic growth, the U.S. dollar exchange rate and inflation rate significantly influenced the development of the amount of income tax revenue loss amounting to 72.01 percent in Indonesia. While the remaining balance of 27.99 percent is influenced by other factors outside the study. Test results are partially obtained the t test results that economic growth and U.S. dollar exchange rate has positive and significant impact on the amount of income tax revenue loss in Indonesia, while inflation is negative but not significant effect on income tax revenue loss in Indonesia in 1992-2008.