

Analisis penerimaan pajak dengan pendekatan produk domestik bruto sektoral = The analysis of tax revenue using gross domestic product sectors approach

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Abstrak

ABSTRAK

Skripsi ini membahas tentang analisis penerimaan pajak dengan menggunakan pendekatan Produk Domestik Bruto (PDB) sektoral. Penelitian dilakukan dengan menggunakan metode kuantitatif dan kualitatif. Pengaruh PDB sektoral terhadap penerimaan pajak diukur dengan menggunakan nilai tax buoyancy. Sedangkan untuk mengetahui kinerja pemungutan pajak, digunakan rasio-rasio perpajakan yaitu tax ratio dan tax coverage ratio. Hasil penelitian menunjukkan nilai tax buoyancy lebih besar dari satu. Artinya penerimaan pajak cukup baik dalam merespon perubahan PDB sektoral. Namun, dari sisi tax coverage ratio, menunjukkan angka yang masih rendah sehingga dapat disimpulkan bahwa masih banyak potensi penerimaan perpajakan yang belum tergali dengan maksimal.

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ABSTRACT

The focus of this study is to analyze tax revenue by using Gross Domestic Product (GDP) sectors approach. The study was conducted using quantitative and qualitative methods. The effect of GDP sectors changes to tax revenue is measured by means of tax buoyancy and the performance of tax collection is measured by tax ratio and tax coverage ratio. The research shows that the value of the tax buoyancy is greater than one. It means that tax revenue response well to changes in GDP sectors. However, the tax coverage ratio is low. It means that there are still a lot of tax revenue potential that can be explored more.