

Kebijakan pajak sebagai instrumen pembangunan industri galangan kapal di Kabupaten Lamongan: perspektif quintuple helix = Tax policy as an instrument of development of shipbuilding industry in Lamongan: quintuple helix's perspective

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Abstrak

[Kabupaten Lamongan saat ini berstatus sebagai Kawasan Ekonomi Khusus KEK kawasan kemaritiman industri perkapalan. Penunjukkan tersebut didorong oleh faktor faktor yang mendukung perkembangan industri galangan kapal di Kabupaten Lamongan. Skripsi ini akan berfokus kepada kebijakan pajak yang berlaku pada industri galangan kapal khususnya di Kabupaten Lamongan dan akan melakukan analisis apakah kebijakan pajak yang ada telah mendukung industri galangan kapal di Kabupaten Lamongan sesuai dengan perspektif Quintuple Helix. Penelitian ini dilakukan dengan pendekatan kualitatif dan metode kualitatif. Hasil dari penelitian ini adalah kebijakan pajak yang ada bukan menjadi satu satunya faktor untuk berkembangnya industri galangan kapal di Kabupaten Lamongan sesuai dengan prinsip pembangunan berkelanjutan namun terdapat faktor faktor lain di dalam perspektif Quintuple Helix yang berpengaruh dalam mengembangkan industri galangan kapal.

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