

Hubungan antara pengeluaran dan penerimaan pemerintah pada sejumlah negara sedang berkembang

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Abstrak

This research aims to prove the hypothesis on patterns between government revenue and expenditure. The research results will add to the tax-spend debate literature. By selecting 17 developing countries as samples, the research uses the Engle-Granger co-integration approach to test the temporal relationship hypothesis between revenue and expenditure. The research found that revenue and expenditure influence one another in Egypt, Guyana, Indonesia, Jordan, Kyrgyzstan, Oman, Malaysia, Sierra Leone, Turkey, Tunisia and the Maldives, which supports the Fiscal Synchronization Hypothesis. These countries try to increase revenue and cut spending simultaneously in an effort to control their budget deficits. In Chad, Mali and Uganda expenditure influences revenue which supports the Expenditure-Revenue Hypothesis. Fiscal policy in these three countries should aim to control expenditure in an effort to create revenue and manage the budget deficit. In Cameroon, Pakistan and Bahrain it was found that there is no relationship between revenue and expenditure, which supports the Different Institution Hypothesis. Further research is needed to measure long-term behavior patterns between revenue and expenditure and to examine the limited role of laws and budget processes. This could include the integration of several growth determinants on expenditure and revenue as related to the national budget.