

Determinan dan Konsekuensi dari Shadow Economy: Peran Moderasi Online Tax Reporting dan E-government = Determinant and Consequences of Shadow Economy: Moderating Role of Online Tax Reporting and E-government

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Abstrak

Penelitian ini bertujuan untuk menganalisis determinan dan konsekuensi dari shadow economy. Penelitian dilakukan dengan metode kuantitatif data panel. Sampel terdiri dari 98 negara berkembang di Asia dan Afrika untuk periode 2009-2019. Data dianalisis dengan metode regresi Partial Least Squares menggunakan aplikasi WarpPLS. Hasil analisis data menunjukkan tax complexity, information, communication, and technology (ICT), kualitas institusi, online tax reporting, dan e-government berpengaruh signifikan terhadap shadow economy. Shadow economy ditemukan berpengaruh signifikan terhadap foreign direct investment dan pertumbuhan ekonomi, namun tidak berpengaruh terhadap penerimaan pajak. Sebagai kontribusi utama, penelitian ini menemukan online tax reporting memperlemah pengaruh tax complexity terhadap shadow economy. Selain itu, e-government juga ditemukan memperkuat pengaruh kualitas institusi terhadap shadow economy. Untuk mengurangi shadow economy dan dampaknya, pemerintah dapat memilih kebijakan yang bersifat mengurangi biaya ekonomi formal, seperti memperbaiki sistem administrasi perpajakan dan institusi pemerintah, serta kebijakan yang memfasilitasi perkembangan kegiatan ekonomi, seperti peningkatan infrastruktur teknologi.

.....This study aims to analyze the determinants and consequences of the shadow economy. The research was conduct using panel data with samples of 98 developing countries in Asia and Africa in the 2009-2019 period. The data were analyzed using the Partial Least Squares regression method using the WarpPLS software. The data analysis showed that tax complexity, ICT, institutional quality, online-tax reporting, and e-government impacts the shadow economy. This study also found that the shadow economy has significant effects on FDI and economic growth but did not affect tax revenue. As the main contribution, this study finds online-tax reporting weakens the impact of tax complexity on the shadow economy. In addition, the study also found that e-government strengthens the influence of institutional quality on the shadow economy. To reduce the shadow economy and its impact, the government can choose policies that reduce the costs of the formal economy, such as improving the tax administration system and government institutions, as well as policies that facilitate the development of economic activities, such as improving technology infrastructure.