

ABSTRACT

ANALYSIS OF TOBACCO EXCISE REVENUE IN INDONESIA

By

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The purpose of this research was to analyze the tobacco excise revenues in Indonesia. Dependent variable in this research was tobacco excise revenue and independent variables were GDP per capita, exchange rates, and production of tobacco. Data used in this research was *time-series data* in research periode of 1985-2014. Data analysis method used in this research was descriptive quantitative analysis method for short term and long term. Tools analysed used in this research was *Error Correction Model* (ECM) for short term analysed and liniear regression with method *Ordinary Least Square* (OLS) for long term. Result of the research showed in short term, GDP per capita was positive and significantly impact on tobacco excise revenue in Indonesia, meanwhile the exchange rate variable and tobacco production have positive and not significantly effect on the acceptance of tobacco excise tax in Indonesia. In long term, GDP per capita and exchange rate have positive and significantly impact on tobacco tax revenues in Indonesia. Meanwhile tobacco production have positive and not significant effect on the tobacco excise revenue in Indonesia.

Key words: Tobacco excise revenues, GDP per capita, exchange rates, production of tobacco, Error Correction Model (ECM), Ordinary Least Square (OLS)., exchange rate and BI-Rates, *Error Correction Model* (ECM), *Ordinary Least Square* (OLS).