

ABSTRACT

Analysis of The Effect of Good Government Governance on Tax Revenue

**by
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The purpose of this study is to prove empirically about the influence of good government governance on the level of tax revenue. Good governance uses six indicators from the World Bank, namely voice and accountability, political stability and absence of violence, government effectiveness, regulatory quality, rule of law, and control of corruption. After performing multiple regression analysis with fixed effect model on panel data set for 37 Asian countries during 2002 — 2014, the result showed that the variable of voice and accountability and control of corruption have a positive effect to the level of tax revenue. The regulatory quality and rule of law variables are negatively affected. Meanwhile, political stability and absence of violence and government effectiveness variables do not affect the level of tax revenue.

Keyword : good government governance, tax revenue, voice and accountability, control of corruption

ABSTRAK

Analisis Pengaruh Tata Kelola Pemerintahan yang Baik (*Good Government Governance*) terhadap Tingkat Penerimaan Pajak

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Tujuan penelitian ini adalah untuk membuktikan secara empiris tentang pengaruh tata kelola pemerintahan yang baik (*good government governance*) terhadap tingkat penerimaan pajak. Tata kelola pemerintahan yang baik menggunakan enam indikator dari Bank Dunia, yakni *voice and accountability*, *political stability and absence of violence*, *government effectiveness*, *regulatory quality*, *rule of law*, dan *control of corruption*. Setelah melakukan analisis regresi berganda dengan menggunakan metode *fixed effect model* (FEM) terhadap data panel dari 37 negara Asia dalam periode 2002 — 2014, hasil pengujian menunjukkan bahwa variabel *voice and accountability* dan *control of corruption* berpengaruh positif terhadap tingkat penerimaan pajak. Variabel *regulatory quality* dan *rule of law* berpengaruh secara negatif. Sementara itu, variabel *political stability and absence of violence* dan *government effectiveness* tidak berpengaruh terhadap tingkat penerimaan pajak.

Kata Kunci: *Good Governance*, *Good Government Governance*,
Penerimaan Pajak, *voice and accountability*, korupsi