ABSTRAK

**Pengaruh Tata Kelola Pemerintahan Terhadap Rasio Pajak
Di Negara Asia Tenggara**

Oleh

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Penelitian ini bertujuan untuk menganalisis pengaruh tata kelola pemerintahan yaitu variabel *government effectiveness*, *regulatory quality*, *rule of law*, *control of corruption, political stability* dan *voice and accountability* terhadap rasio pajak. Penelitian dilakukan terhadap Negara yang terletak di Kawasan Asia Tenggara, sampel penelitian sebesar 7 Negara dari tahun 2010 hingga tahun 2022 dengan jumlah observasi selama 13 tahun sebesar 91 item observasi. Hasil penelitian menggunakan regresi data panel dengan metode *pooled least square*, meyimpulkan bahwa variabel *government effectiveness*, *regulatory quality*, *rule of law*, *control of corruption, political stability* dan *voice and accountability* secara bersama-sama berpengaruh secara signifikan terhadap rasio pajak di Negara Asia Tenggara, selain itu, secara parsial membuktikan bahwa variabel *government effectiveness*, dan *regulatory quality* mempunyai pengaruh yang positif dan signifikan terhadap rasio pajak, dan variabel *control of corruption* serta *voice and accountability* berpengaruh negatif dan signifikan secara statistik terhadap terhadap rasio pajak. Sedangkan variabel *rule of law* dan *political stability* tidak berpengaruh signifikan terhadap rasio pajak di Negara Asia Tenggara tahun 2010 s/d 2022.

Kata Kunci: *Government Effectiveness, Regulatory Quality, Rule Of Law, Control Of Corruption, Political Stability, Voice And Accountability,* **Rasio Pajak.**

ABSTRACT

The Influence of Governance on Tax Ratios
In Southeast Asian Countries

by

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This research aims to analyze the influence of government governance represented by the variables government effectiveness, regulatory quality, rule of law, control of corruption, political stability and voice and accountability on the tax ratio. The research was conducted on countries located in the Southeast Asia region, the research sample was 7 countries from 2010 to 2022 with a total of 13 years of observations totaling 91 observation items. The results of research using panel data regression with the pooled least square method, conclude that the variables government effectiveness, regulatory quality, rule of law, control of corruption, political stability and voice and accountability together have a significant effect on the tax ratio in Southeast Asian countries. Apart from that, it partially proves that the government effectiveness and regulatory quality variables have a positive and significant influence on the tax ratio, and the control of corruption and voice and accountability variables have a negative and statistically significant influence on the tax ratio. Meanwhile, the rule of law and political stability variables do not have a significant effect on the tax ratio in Southeast Asian countries from 2010 to 2022.

Keywords: Government Effectiveness, Regulatory Quality, Rule Of Law, Control Of Corruption, Political Stability, Voice And Accountability, Tax Ratio