

ABSTRAK

Afida Fitri Maulidya, Pengaruh Tarif Pajak Penghasilan Badan terhadap Penanaman Modal Asing di Negara Kawasan ASEAN. Di bawah bimbingan Bapak Alvin Sugeng Prasetyo, S.E., M.SE.

Penelitian ini bertujuan untuk menganalisis pengaruh Tarif Pajak Penghasilan Badan terhadap Penanaman Modal Asing di negara kawasan ASEAN. Penelitian ini menggunakan data sekunder berupa data panel dari 10 negara ASEAN dengan metode analisis regresi data panel. Data sekunder diperoleh dari Bank Dunia dalam rentang waktu 2009-2023.

Hasil dari penelitian menunjukkan bahwa secara simultan variabel pajak penghasilan badan, PDB per kapita, pengangguran, sektor manufaktur, dan pengguna internet berpengaruh signifikan terhadap penanaman modal asing. Secara parsial, variabel PDB per kapita dan sektor manufaktur berpengaruh positif terhadap penanaman modal asing, sedangkan variabel pajak penghasilan badan, pengangguran, dan pengguna internet tidak berpengaruh terhadap penanaman modal asing di ASEAN.

Kata kunci: Penanaman Modal Asing, Pajak Penghasilan Badan, PDB per kapita, Pengangguran, Sektor Manufaktur, Stabilitas Politik, dan Pengguna Internet

ABSTRACT

Afida Fitri Maulidya, The Effect of Corporate Income Tax Rates on Foreign Direct Investment in ASEAN Countries. Under the guidance of Mr. Alvin Sugeng Prasetyo, S.E., M.SE.

This study aims to analyze the effect of Corporate Income Tax Rates on Foreign Direct Investment in ASEAN countries. This study uses secondary data in the form of panel data from 10 ASEAN countries with panel data regression analysis methods. Secondary data was obtained from the World Development Indicator for the period 2009-2023.

The results of the study indicate that Corporate Income Tax Rate, GDP per capita, unemployment, manufacturing, and internet users simultaneously have a significant effect on Foreign Direct Investment. Partially, GDP per capita and the manufacturing have a positive effect on Foreign Direct Investment, while corporate income tax rate, unemployment, political stability and internet users have no effect on Foreign Direct Investment in ASEAN.

Keywords: Foreign Direct Investment, Corporate Income Tax Rate, GDP per capita, Unemployment, Manufacturing, Political Stability and Internet Users