

PENGARUH TINGKAT INFLASI, SUKU BUNGA DAN JUMLAH PENGUSAHA KENA PAJAK TERHADAP PENERIMAAN PPN DI KABUPATEN BENGKALIS

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ABSTRACT

This study aims to analyze the effect of inflation, interest rates, and the number of taxable entrepreneurs (PKP) on the realization of value added tax (VAT) revenue in Bengkalis Regency during the 2019-2023 period. The method used is multiple linear regression analysis with the help of statistical software. The t test results show that only interest rates have a significant negative effect on VAT revenue, while inflation and the number of PKP have significant effect. The F test shows that simultaneously, the three independent variables have significant effect on VAT realization, The coefficient of determination (Adjusted R²) of 0.138 (13.8%) indicates that the variation in VAT revenue is only slightly explained by the three variables, the rest is influenced by other factors such as economic growth, regional investment, and the effectiveness of tax administration. Overall, although in theory the three variables are relevant, in practice in Bengkalis Regency, the influence is not statistically strong enough, possibly due to the dominance of the informal sector and low tax intensification.

Keywords: *Value Added Tax, Inflation, Interest Rates, Number of Taxable Entrepreneurs, Tax Revenue.*