

# Regional Tax and Economic Growth in Indonesia

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## Abstract

Indonesia targets economic growth to increase continuously every year, but on the other hand, state revenues depend on taxes. Almost 80% of state revenue comes from taxes and this will certainly have an impact on economic growth in Indonesia. The amount of tax applied to society can have a positive or negative effect on economic growth, depending on how the country uses the tax revenue. In theory, a country's economic growth can be seen from the amount of regional tax revenue in that country, the regional work participation rate, the human development index in the region, the poverty level in the region, and the regional Gini ratio. So, in this research, the author wants to test the influence of the factors above on economic growth in Indonesia. The author uses secondary data from 34 provinces in Indonesia from 2018 to 2022 which comes from the Directorate General of Fiscal Balance (Ministry of Finance) and Statistics Indonesia. The results of this research show that regional tax revenues have a negative effect on economic growth in Indonesia. The same thing is also shown by the factors of work participation rate, human development index in the region, poverty level in the region, and regional Gini ratio which have a negative influence on economic growth.

**Keywords:** economic growth · regional tax · tax revenue

## 1 INTRODUCTION

Economic growth is an indicator of a country's economic progress. A country's economy is said to be experiencing development and increased

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growth if its current level of economic activity is higher than what was achieved previously. National economic growth is known from changes in Gross Domestic Product (GDP) at the national level from year to year. The success of development of a region or country can be seen based on the rate of economic growth. Each region always sets a better growth rate target than the previous year in its regional development plans and goals. Therefore, the benefits of a country's economic growth cannot automatically be enjoyed by all people. There is inequality in income distribution, poverty and unemployment. Income inequality can be seen from the high Gini Ratio Index figure. As a result of high level of income inequality, poverty also occurs at a higher rate.

Furthermore, there is a close link between regional revenue, economic development and community welfare. Where the higher the revenue received by the region, the higher the opportunity to develop the regional economy and improve the welfare of the community (Watulingas, 2018). According to Nanga (2005), economic growth is an increase in the ability of an economy to produce goods and services, in other words, economic growth refers to quantitative changes and is usually measured using GDP or per capita output. Meanwhile, according to Todaro and Smith (2003) economic growth is the existence of investments that are able to improve the quality of capital or human and physical resources, which in turn succeed in increasing the quantity of productive resources, and which can increase productivity of all resources through new discoveries, innovation and technological progress. Finally, economic growth means assessing how far a region's development has been successful in a certain period of time, as seen from Gross Regional Domestic Product growth at constant prices (Statistics Indonesia, 2003).

There are many factors that influence economic growth, including taxes. The aim of tax reform is to increase regional revenues from the tax sector which will ultimately be used for people's prosperity through economic growth and regional development. Under ideal conditions, high tax revenues will increase economic growth. However, high tax revenues do not always result in high economic growth (Mdanat et al, 2018). This can happen because tax revenues are not used to fund productive projects or activities (Saragih, 2018). The influence of taxes on economic growth is still a matter of debate. There is research stating that taxes have a positive and significant relationship to economic growth as stated by Saragih (2018) but there are also different results as expressed by Nisa (2017) where regional tax revenues have a negative and significant role in



economic growth.

Based on the debatable conclusion of other research and the importance of taxation for national development, the author is interested in examining the impact of taxes on economic growth whether higher tax revenues can increase the level of economic growth in Indonesia.

## **2 LITERATURE REVIEW**

Based on Tadaro (2005), economic growth is the sustained increase in the real value of goods and services produced by an economy over time. It is often measured by the rise in GDP or Gross National Product (GNP) per capita. Economic growth is a critical indicator of an economy's health and prosperity, reflecting improvements in living standards, productivity, and the overall well-being of a nation's population. Several theories have been developed to explain the dynamics of economic growth such as Classical Growth Theory which originating from the works of Adam Smith, David Ricardo, and Thomas Malthus, this theory emphasizes the role of capital accumulation, labor, and land in economic growth. It posits that the economy is self-regulating and tends to reach a steady state where growth ceases as diminishing returns set in, especially due to limited natural resources. Furthermore, Neoclassical Growth Theory proposed by Robert Solow in the 1950s, the Solow-Swan model is the cornerstone of neoclassical growth theory. It suggests that long-term economic growth is primarily driven by technological progress, capital accumulation, and labor force growth. The model assumes diminishing returns to capital, leading to a steady state where growth in output per capita is determined solely by technological innovation. In addition, Endogenous Growth Theory emerging in the 1980s, this theory challenges the neoclassical assumption of exogenous technological progress. Instead, it argues that economic growth is driven by factors within the economy, such as human capital, innovation, knowledge spillovers, and investment in research and development (R&D). Key proponents like Paul Romer and Robert Lucas highlight the role of government policy, institutions, and education in fostering sustainable growth. Finally New Growth Theory builds on endogenous growth models by emphasizing the importance of knowledge as a non-rival, partially excludable good that can lead to increasing returns to scale. It also suggests that economies can experience persistent growth through innovation, learning-by-doing, and the development of new technologies.



Economic growth is influenced by a variety of factors, often categorized into supply-side and demand-side determinants, as well as institutional factors such as Capital Accumulation, Labor Force, Technological Innovation, Human Capital, Natural Resources, Institutional Factors, Trade and Openness, and Macroeconomic Stability. In addition, Taxation is a critical tool used by governments to generate revenue, finance public services, and influence economic behavior. The relationship between taxation and economic growth is complex and multifaceted, with various theories and empirical studies examining how different types of taxes, tax rates, and tax policies impact economic growth. Saragih (2018) revealed that regional taxes from 34 provinces in Indonesia have a positive and significant impact on the economic growth of provinces in Indonesia. However, Nisa (2017) produced a different conclusion where regional tax revenues actually had a negative and significant effect on economic growth.

Furthermore, the Labor Force Participation Rate (LFPR) and Human Development Index, Poverty Level also influence economic growth in Indonesia. Work Participation Level is a population that is not included in the labor force, namely people of working age (15 years and over) who are still at school, taking care of the household or carrying out other activities apart from personal activities (Data.go.id, 2018). Meanwhile, the Human Development Index (HDI) explains how residents can access development results in obtaining income, health, education, and so on. HDI was introduced by the United Nations Development Program (UNDP) in 1990 and is published periodically in the annual Human Development Report (HDR). HDI is formed by 3 (three) basic dimensions, namely (1) long and healthy life, (2) knowledge, (3) decent standard of living. HDI is an important indicator for measuring success in efforts to build the quality of human life (society/population) and can determine the ranking or level of development of a region/country. (BPS, 2020a). Finally, to measure poverty, (BPS, 2020b) uses the concept of the ability to meet basic needs (basic needs approach). With this approach, poverty is seen as an economic inability to meet basic food and non-food needs as measured in terms of expenditure. So, the poor population is the population whose average monthly per capita expenditure is below the poverty line.

### **3 METHOD, DATA, AND ANALYSIS**

This research uses quantitative research methods. Saunders (2019)



explains that quantitative research is research designed to examine the relationship between one variable and another variable and then also use and/or produce numerical data that can be analyzed using statistical methods. Then, this research will also use secondary data sources. The data source is the origin of the data obtained (Arikunto, 2006). Meanwhile, secondary data is data that has been collected by other people for purposes other than the current research objectives or can also be interpreted as data that already exists/is available and was not collected by the researcher (Sekaran, 2016). The data used is data from 34 provinces in Indonesia from 2018 to 2022. The model to be built is:

$$EG_{it} = \alpha + \beta_1 RTR_{it} + \beta_2 WPR_{it} + \beta_3 HDI_{it} + \beta_4 PL_{it} + \beta_5 GR_{it} + \varepsilon_{it}$$

Where:

$EG_{it}$  = Economic growth of the  $i$ -th province in the  $t$ -th year.

$RTR_{it}$  = Regional tax revenues of the  $i$ -th province in the  $t$ -th year

$WPR_{it}$  = Work participation rate of the  $i$ -th province in the  $t$ -th year

$HDI_{it}$  = Human Development Index of the  $i$ -th province in the  $t$ -th year

$PL_{it}$  = Poverty level of the  $i$ -th province in the  $t$ -th year

$GR_{it}$  = Gini Ratio of the  $i$ -th province in the  $t$ -th year

The types of data required and the data sources that will be used are as follows:

**Table 1.** Data Types and Sources

No	Data	Source	Year
1	Economic Growth of each Province	Statistics Indonesia	2018 - 2022
2	Regional Tax Revenue of each Province	Directorate General of Fiscal Balance	2018 - 2022
3	Job Participation rate of each Province	Statistics Indonesia	2018 - 2022
4	Human Development Index of each Province	Statistics Indonesia	2018 - 2022
5	Poverty Level of each Province	Statistics Indonesia	2018 - 2022
6	Gini Ratio of each Province	Statistics Indonesia	2018 - 2022



The population in this research is all provinces in Indonesia. The research period is five years, namely 2018 to 2022. The type of data used is secondary data obtained from various sources such as Statistics Indonesia and the Directorate General of Financial Balance. The secondary data was processed using panel data regression analysis techniques with the help of STATA software with a significance level of 5.

For quantitative data processing, researchers will apply basic rules in statistics and econometrics, which include descriptive statistical tests and panel data regression with the help of STATA software, with the stages of multicollinearity test, heteroscedasticity test, autocorrelation test, and overall model test. Descriptive statistics are procedures used to organize (arrange) and summarize data. Descriptive statistics is a method of organizing, summarizing and presenting data in an informative way (Lind et al, 2007). For secondary data, data is collected by downloading all provincial secondary data available on the websites of Statistic Indonesia and the Directorate General of Fiscal Balance. The time for data collection was October 2023 for research data from 2018 to 2023. The secondary data was analyzed using panel data regression data processing techniques (unbalanced panel data). Panel data is a combination of cross section data and time series data so that it has both space and time dimensions. There are several other names for panel data, namely: pooled data, combination of time series and cross-sectional data, micro panel data, longitudinal data, event history analysis, and cohort analysis (Gujarati, 2004).

#### 4 RESULT AND DISCUSSION

The data we will discuss is data from 34 provinces in Indonesia. Even though Indonesia currently consists of 38 provinces, to form panel data that has time series data the author used data from 34 provinces based on data availability. The data for the 34 provinces are:

1. Nanggroe Aceh Darussalam
2. North Sumatra
3. West Sumatra
4. Riau
5. Jambi
6. South Sumatra
7. Bengkulu
8. Lampung



- |                            |                        |
|----------------------------|------------------------|
| 9. Bangka Belitung Islands | 22. South Kalimantan   |
| 10. Riau Islands           | 23. East Kalimantan    |
| 11. DKI Jakarta            | 24. North Kalimantan   |
| 12. West Java              | 25. West Sulawesi      |
| 13. Central Java           | 26. Central Sulawesi   |
| 14. DI Yogyakarta          | 27. South Sulawesi     |
| 15. East Java              | 28. Southeast Sulawesi |
| 16. Banten                 | 29. Gorontalo          |
| 17. Bali                   | 30. West Sulawesi      |
| 18. West Nusa Tenggara     | 31. Maluku             |
| 19. East Nusa Tenggara     | 32. North Maluku       |
| 20. West Kalimantan        | 33. West Papua         |
| 21. Central Kalimantan     | 34. Papua              |

The provincial serial number will be used as a code for subsequent analysis.

#### 4.1. Descriptive Statistics

**Table 2.** Descriptive Statistics of Economic Growth in Indonesia

Variable	Obs	Mean	Std. Dev	Min	Max
EG	170	3.48	4.17	-15.74	22.94

Based on Table 2 above, it can be seen that with a total of 170 observations (34 provinces over 5 years) information was obtained that the average economic growth during the period 2018 to 2022 from all provinces in Indonesia was 3.48% with a minimum of minus 15.74% occurring in 2019 in Papua Province. Meanwhile, the highest economic growth of 22.94% occurred in North Maluku province in 2022. In addition, the smallest regional tax revenue in 2022 was West Sulawesi with total tax revenue of IDR 470.64 billion.

As for the Work Participation Rate, which is the working age population (15 years and over) who are still at school, taking care of the household or carrying out other activities apart from personal activities, on average



during 2018 to 2022 the average work participation rate is 69.5%. With a minimum figure of 61.85% achieved by North Sulawesi province in 2022 and the figure of 80.23% is the highest GER figure during that period achieved by Papua Province. This was caused by Papua's economic growth in the fourth quarter of 2021 growing by 17.16% (yoy), higher than national economic growth of 5.02% (yoy). The increase in Papua's economic growth in the fourth quarter of 2021 was mainly driven by an increase in the performance of non-mining business fields (LU), from 2.86% (yoy) to 7.02% (yoy). The increase in growth was supported by construction LU as well as wholesale and retail trade LU. As the LU with the largest portion, mining and quarrying LU growth of 35.00% (yoy) also supported Papua's economic growth to reach 17.16% (yoy). From the demand side, the increase in economic growth came from household consumption, which grew by 4.82% (yoy).

**Table 3.** Descriptive Statistics of Work Participation Rate

Variable	Obs	Mean	Std. Dev	Min	Max
WPR	170	69.54	3.54	61.85	80.23

Meanwhile, development is not only related to issues of wealth and income. Sagar and Najam (1997) emphasized this, citing a report first made by the United Nations Development Program (UNDP) in 1990 on Human Development. In the report, UNDP defines human development as a process of expanding human choices and emphasizes three important dimensions of human development, namely living a long and healthy life, acquiring knowledge, and having access to resources for a decent standard of living (Sagar & Najam, 1997). Empowering human access to these three dimensions, namely the dimensions of health, education and resources, is believed to be able to help humans achieve the desired conditions (Stanton, 2007).

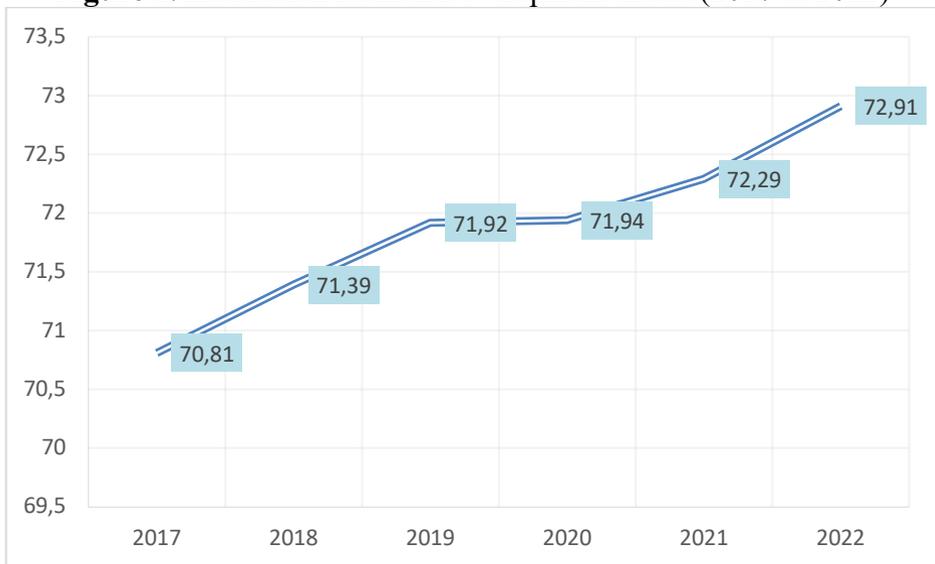
The Human Development Index (HDI), which was first introduced in the UNDP report, combines several index components, such as life expectancy, literacy, school enrollment and income, into one index that can be used to compare levels of human well-being between countries or to monitor progress. countries over time (Stanton, 2007). The introduction of HDI in UNDP's first publication on human development is believed to be an important first step in considering the concept of sustainability in measuring development (Sagar & Najam, 1997). HDI is also considered to have played a role in popularizing the concept of



human development as a new perspective on welfare and as an alternative in comparing progress between countries, which is conventionally measured based on Gross Domestic Product (GDP) per capita (Stanton, 2007).

The Indonesian Human Development Index tends to increase from 2017 to 2022. As can be seen in Figure 1, from 70.81 it rose to 72.91 in 2022. If you look at these results, then in terms of numbers there has been an improvement in the quality of Indonesia's people since to year. Indirectly, improving quality means improving education, health and income because these are determining factors for HDI.

**Figure 1.** Indonesian Human Development Index (2017 to 2022)



Source: Statistics Indonesia

If broken down by province in Indonesia, DKI Jakarta has the highest Human Development Index compared to other provinces, reaching 81.65 in 2022, while the lowest is Papua Province with 61.39. This data proves that there is still a gap in the quality of life of Indonesian people from Sabang to Merauke, so it needs to be paid attention to by the government.

In term of poverty rate, the highest poverty rate per province in 2022 achieved by Papua Province, while the lowest poverty rate will be Bali Province. The lower the poverty level, the more prosperous the community. Because the poverty level is calculated from the percentage of the number of poor people divided by the total population.



## 4.2. Panel Data Regression

After checking the classical regression assumptions and then modeling with Generalized Least Square (GLS), then the best panel regression model was selected. There are 3 (three) types of panel regression models, namely the Common Effect Model (CEM), Fixed Effect Model (FEM) and Random Effect Model (REM). Testing to select the best model is carried out as follows:

### 1. Chow Test (CEM and FEM)

H0 = accept FEM as the best model

H1 = reject FEM as the best model

The following test results were obtained:

**Figure 2.** Chow Test result

$F(33, 131) = 1.21$ $\text{Prob} > F = 0.2278$
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Based on the Chow test, the probability of F is 0.2278, which is more than alpha 0.05, so the conclusion is that H0 is rejected so that CEM is the best model.

### 2. Hausman Test (FEM and REM)

Then the Hausman test is carried out to select FEM and REM.

H0 = accept REM as the best model

H1 = reject REM as the best model

The following test results were obtained:

**Figure 3.** Hausman Test result

$\text{chi2}(5) = (b-B)' [(V_b - V_B)^{-1}] (b-B)$ $= 11.51$ $\text{Prob} > \text{chi2} = 0.0421$
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The results obtained are as shown in Figure 3 where the probability result of 0.0421 is smaller than 0.05 so the conclusion is that H0 failed to reject which means that FEM is a better model than REM.

Even though it is clear that CEM is better than FEM and FEM is better than REM, there is actually no need to carry out a third test between REM and CEM because CEM is the best model. However, to be more convincing, the author carried out a third proof test, namely the Breusch and Pagan Lagrangian Test



- 3. Breusch and Pagan Lagrarian Test (REM and CEM)  
 H0 = accept REM as the best model  
 H1 = reject REM as the best model

**Figure 4.** Breusch and Pagan Lagrarian Test Test result

Test:    Var(u) = 0  <div style="text-align: right; margin-right: 100px;">           chibar2(01) =        0.38            Prob &gt; chibar2 =    0.2698         </div>
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Based on Figure 4, the probability result is 0.2698, which is more than 0.05, so the conclusion is that H0 is rejected, namely CEM is the best model.

From the three tests that have been carried out above, we use the results of regression analysis with the Common Effect Model as the best model. The following are the regression results obtained.

**Figure 5.** Panel Data Regression Results with CEM

Source	SS	df	MS	Number of obs	=170
Model	48.65	5	9.73	F (5,164)	=0.55
Residual	2892.3	164	17.64	Prob>F	=0.7369
Total	2940.95	169	17.4	R-squared	=0.0165
				Adj R-squared	=-
				Root MSE	=4.1995

EG	Coef	Std.Err.	t	P>t
LnRTR	-0.259	0.317	-9.82	0.415
WPR	-0.099	0.096	-1.02	0.308
HDI	-0.039	0.127	-0.3	0.762
PL	-0.016	0.093	-0.17	0.865
GR	-3.117	9.854	-0.32	0.752
_cons	18.069	11.516	1.57	0.119

Based on Figure 5, information is obtained that there are 170 observations, namely 34 provinces over 5 years. The model is statistically insignificant with a probability of more than 0.05, namely 0.7369. Apart from that, the R-square results are quite small, namely only around 1%, so it can be a gap for further research to look for the best model with other variables that can increase the degree of R-Square. The model built is as follows:



$$EG = 18.07 - 0.26 \text{LnRTR} - 0.1\text{WPR} - 0.04\text{HDI} - 0.15\text{PL} - 3.11\text{GR}$$

Based on this model, information is obtained that without the variables of regional tax revenue, work participation rate, human development index, poverty level, Gini ratio, economic growth would still grow by 18.07%. This proves that, there are still other factors that influence economic growth, including capital and technology.

Then, in contrast to our initial hypothesis that tax revenue will influence economic growth positively, in this research the results obtained are that regional tax revenue actually has a negative effect on economic growth. This is possible because regional development for capital expenditure still depends on regional transfer funds so it is possible that there are regional transfer factors that actually have a positive influence on economic growth.

The work participation rate also has a negative influence as does the HDI, Poverty Rate and Gini Ratio. Based on theory, the work participation rate and HDI should have a positive impact on economic growth, however for poverty and the Gini ratio it is in accordance with the theory that the higher the poverty level, the worse the economic growth will be as well as the Gini ratio. So, from this research, further research needs to be carried out, either by adding other variables or reducing variables so that an appropriate and statistically significant model is produced.

## 5 CONCLUSION

Based on result and discussion, It found that the highest economic growth of 22.94% occurred in North Maluku province in 2022. In addition, the smallest regional tax revenue in 2022 was West Sulawesi with total tax revenue of IDR 470.64 billion. During 2018 to 2022 the average work participation rate is 69.5%. In addition, DKI Jakarta has the highest Human Development Index compared to other provinces, reaching 81.65 in 2022, while the lowest is Papua Province with 61.39. Furthermore, the highest poverty rate per province in 2022 was achieved by Papua Province, while the lowest poverty rate will be Bali Province. In contrast to our initial hypothesis that tax revenue will influence economic growth positively, in this research the results obtained are that regional tax revenue actually has a negative effect on economic growth. This is possible because regional development for capital expenditure still



depends on regional transfer funds so it is possible that there are regional transfer factors that actually have a positive influence on economic growth. The work participation rate also has a negative influence as does the HDI, Poverty Rate and Gini Ratio.

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