ABSTRACT

This study discusses the analysis of the rate of return on tax receipts that are moderated accounting policies. This analysis uses an independent variable, namely the exchange rate, the dependent variable of tax revenue and its moderating variable is accounting policy. The sample of this study is a pharmaceutical sub-sector manufacturing company listed on the Indonesia Stock Exchange for the period 2013-2017. The sample is done by purposive sampling method. The data used is secondary data collected by library research methods and documentation. Analysis of test data in this study using the classic assumption test consisting of normality test, multicollinearity test, autocoleration test, heteroscedasticity test. Hypothesis testing uses Simple Linear Regression and MRA (Moderator regression analysis).

The results of this study indicate an increase in the currency rate (exchange rate) does not affect tax revenues and accounting policies can strengthen the relationship between the increase in currency rates (exchange rates) against tax revenues.

Keywords: Exchange Rate, Accounting Policy, Tax Revenue