

V. CONCLUSIONS AND IMPLICATIONS

A. Conclusion

This research aims to understand and explain the influence of Tobacco Land Area, Tobacco Production, and Tobacco Exports on Indonesian State Tobacco Excise Revenue in the period 2009 to 2018. Researchers used partial t test analysis and simultaneous f test. After conducting research, the author concluded as follows:

1. Conclusions based on the results of simultaneous testing or F Test

In the F test, the independent variables in this research, namely Tobacco Land Area, Tobacco Production, Tobacco Exports, together or simultaneously have a significant effect on the Indonesian State's Tobacco Excise Revenue in the period 2009 to 2018 .

2. Conclusions based on partial test results or T Test

In the T test, all independent variables in this research, namely Tobacco Land Area, Tobacco Production, Tobacco Exports, have a partially positive and significant effect on Indonesian State Tobacco Excise Revenue in the period 2009 to 2018 .

The area of tobacco plantations, tobacco production and tobacco exports contribute a significant influence on tobacco excise revenue by 83% and the remaining 17% is explained by other variables.

The independent variable that has the most influence on the dependent variable, when compared with other independent variables, is the land area variable, by looking at the standardized coefficient which has a value greater than the other variables with a value of 0.371.

The land area variable is the most dominant variable because a larger land area can increase plantation production potential. The larger the available land area, the more plants that can be planted. This can result in increased production and income

Of the 3 variables, namely the area of tobacco plantation land, tobacco production, and tobacco exports, the one that must be focused on in increasing tobacco excise revenue is the area of tobacco plantation land because the area of tobacco plantation land directly influences the availability of tobacco supply in the market. The wider the tobacco plantation area, the greater the potential for tobacco production that can be produced. With sufficient supply, demand for tobacco can be met, which means there is more tobacco that can be taxed and excise.

B. Implications

Based on the results of this research, there are several things that can be suggested from a practical aspect as follows:

1. Practical Aspects

- a. The research resulted in a contribution of independent variables of 83%, more than 50%, so that 3 factors, namely tobacco land area, tobacco production, tobacco exports, together had an influence on tobacco excise revenue, so the researchers gave suggestions to the government that in increasing these 3 factors, it is hoped that will increase Indonesia's tobacco excise income or income.
- b. The area of tobacco land in this study has a positive effect on tobacco excise revenue, therefore the author provides suggestions for the government to increase the land area, but remember that it must comply with ESG (*Environment, Social, Governance*) standards so as not to let expanding land become the cause of a bad surrounding environment. , so that companies can participate and support sustainable development goals (Sustainable Development Goals/SDGs).
- c. Tobacco production in this study has a negative effect on tobacco excise revenue, therefore the author provides suggestions for the government to increase production from processed tobacco. It is important to remember that good production will increase product *awareness* , so to gain consumer trust,

companies need to increase tobacco production by as best as possible, according to consumer needs and desires.

- d. Tobacco exports in this study have a negative effect on tobacco excise revenue, therefore the author provides suggestions for the government to increase the value of exports, so that they can be useful and contribute to increasing national income.

C. Research Limitations

Based on the research results, the author provides suggestions from theoretical aspects which are based on the limitations of this research:

1. Theoretical Aspects

Based on the results of this research, there are several things suggested by the author for future research through theoretical aspects as follows:

- a. Research can provide information to Customs and Excise agencies in formulating policies regarding tobacco plantations and tobacco revenues. This allows agencies to identify appropriate policies to support the growth of the tobacco industry and increase excise revenues.
- b. It is recommended that future research use more research objects with provinces that produce tobacco and a longer period studied, because in this study only Indonesia was the sample and only 10 periods, to strengthen the research results and find out the differences in factors that influence tobacco excise revenue. so that it can be beneficial for each country to gain income from increased tobacco excise revenues .