The Effect of Foreign Investment and International Prices on Export Volume in the Garment Sector (Convection) of Indonesian Textiles with Export VAT Restitution Policy as a Dummy Variable for 2005-2019.

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Abstract

Export is one of the international trades that can increase the country's economy and foreign exchange. This study aims to determine the effect of foreign investment and international prices on the export volume of apparel (convection) from Indonesian textiles with the Export VAT Restitution Policy as a Dummy Variable for 2005-2019. This research is quantitative research. The method used in this study is a simple regression method with the OLS model. The results of the study proved that the foreign investment variable and international prices had a significant effect on the export volume of Indonesian apparel, but the export VAT refund policy had no effect on the export volume of Indonesian apparel because other policies were needed to support these policies in order to increase exports.

Keywords: Apparel export volume, Foreign Investment, International Prices, Export VAT Refund Policy.

1. INTRODUCTION

Since 1983, Indonesia has been encouraged to strengthen exports. Since then, exports have become a concern in all circles in spurring economic growth, as the industrialization strategy has changed from an emphasis on import substitution industries to export promotion industries (Ajizah, 2018). According to Gururaj & Satishkumar (2016) exports are the engine of the country's economic growth that introduces new technologies, stimulates demand, encourages savings, and accumulates capital. Non-oil and gas commodities are strategic industries and have great potential because they are one of the contributors to the country's foreign exchange. One of the commodities that can increase Indonesia's non-oil exports comes from the industrial sector. In the 2015-2035 development master plan (RIPIN), the government makes the textile industry a mainstay industry that becomes a priority industry (Warni & Setyari, 2019). In the period 1986-1997, the export performance of Indonesia's textile industry continued to increase and made it a strategic industry, thus making the non-oil and gas sector the mainstay of the country's foreign exchange earner. In this period the apparel industry from textiles has become a prima donna export commodity (Ministry of Industry, 2020).

Garment industrial commodities from textiles are one of the textile industry commodities that have an important role in economic activities in Indonesia. Apart from being a foreign exchange earner, this industry is also a labor-intensive industry that is able to absorb a lot of workers, including workers with low education. This industry rose, after in 2015 and 2016 experienced negative growth of -4.79% in 2015 and -0.09% in 2016. With

the growth of the Textile and Apparel Industry of 15.35%, in 2019 Non-oil and gas processing industry can grow by 4.34. With the growth of 15.35%, in 2019 the contribution of the Textile and Apparel Industry reached 7.2% of the GDP of the Non-oil and Gas Industry, or the fifth largest after the Food and Beverage Industry, Transportation Equipment Industry, Metal Goods Industry, Computers, Electronic Goods, Optics, and Electrical Equipment, as well as the Chemical, Pharmaceutical and Traditional Medicine Industries (Ministry of Industry of Indonesia, 2021).

However, over time this industry has experienced ups and downs of growth, which are not only related to competitiveness issues, but also to various regulations that must be faced, both domestically and abroad. The export volume of Textiles for Clothing (Convection) from Textiles in Indonesia in 2005-2019 fluctuated quite significantly every year. In 2012 there was a decline in the export volume of apparel (convection) from textiles, which was quite high at 84.6 thousand tons from 2011. The decline in export volume had many obstacles and obstacles in increasing competitiveness. There are several triggers for the problem of the low competitiveness of the apparel textile industry in Indonesia, including low technology, dependence on imported raw materials, low human resources, and limited capital (Ragimun, 2010). These problems resulted in the weakening of export performance which will have an impact on the Indonesian economy, starting from the increase in unemployment, the occurrence of layoffs at companies, the decline in foreign exchange, and others.

The decrease in the volume of apparel exports was caused by several factors, one of which was foreign investment. According to Tariq Majeed & Eatzaz Ahamd (2007) most developing countries experience a lack of capital, this is reflected in the respective savings-investment and import-export gaps, which implies that developing countries do not have sufficient savings and/or foreign exchange to finance their needs. investation. To bridge this gap they need foreign capital inflows and export growth. Foreign investment is an important source of capital for growth in developing countries. Difficulties arise from foreign companies who are now thinking twice about investing in Indonesia because of the regulation. The main factors influencing their reluctance to invest by following the Domestic Component Level (TKDN) regulations are the high price of component materials and the small market share in Indonesia (Mukhtar et al., 2019).

The next factor that affects the volume of exports apart from foreign investment is the international price of apparel made from textiles, where the price of apparel made from textiles is the average price on the world market or the price of apparel made from international textiles. Rising prices in the international market will cause Indonesia to offer products to countries to be exported, but it will not be followed by high demand because prices have risen, causing exports of apparel from Indonesian textiles to decline. This impact is the result of the interaction between supply and demand for exports in the international market.

One of the factors that made the volume of apparel exports decreased, namely foreign investment and international prices, finally the government made a policy that was made to increase exports, namely the Value Added Export Tax Reimbursement (VAT). In general, the government does not collect export duties to support the domestic industry and specifically for exports, the government will provide incentives in the form of returns (tax refunds) for exported goods (Nasution & Faisal, 2016). In the VAT Law No. 42 of 2009 and the Minister of Finance Regulation No. 72/PMK.03/2010 concerning Procedures for

Refunding Excess PPN/PPnBM, there are 6 (six) types of Taxable Entrepreneurs (PKP) that can apply for a refund (restitution) in each tax period, 3 (three) among them are Taxable Entrepreneurs (PKP) who export. However, in practice and in reality, taxpayers who apply for VAT refunds experience uncertainty over their requests for restitution. The occurrence of arrears in the request for restitution is due to several things, including the large number of data and documents requested, the limited number of tax auditors compared to the number of jobs, the length of the tax invoice confirmation process, and the result of a fictitious export case in one of the tax service offices.

2. THEORETICAL BASIS

2.1. Export

According to the Law of the Republic of Indonesia Number 7 of 2014 Article 1 Paragraph 14 concerning Trade, Export is defined as "the activity of removing goods from the Customs Area. The customs area in question is the territory of the Republic of Indonesia which includes land, water and air space above it, as well as certain places in the Exclusive Economic Zone and Continental Shelf as stated in Law No. 17 of 2006 concerning Amendments to Law No. 10 of 1995 concerning Customs" (Trade, 2007).

According to Amir (2013) Export is an effort to carry out sales activities of a number of commodities that we have to other countries in accordance with the policies provided by the government in the hope of payment in foreign currency. According to Ulfa & Andriyani (2019), export activities are a trading system by removing goods from within the country and abroad by fulfilling the applicable provisions in which the goods have advantages over other commodities.

Based on the above understanding, it can be concluded that, export is an economic activity by removing commodity goods from within the country and abroad to obtain foreign exchange for the country with applicable regulations.

2.2. Foreign Investment

According to Law No. 25 of 2007 Article 1 paragraph (3) foreign direct investment (FDI) is "investment activities to conduct business in the territory of the Republic of Indonesia carried out by foreign investors, whether using foreign capital fully as well as those in association with domestic investors" (Indonesia, 2007). According to Krugman & Obstfeld (1994) foreign direct investment (FDI) is an international flow of capital in which companies from one country establish or expand their companies in other countries in the hope of developing their products for profit.

According to Siska & Syaparuddin (2021) foreign investment is an investment activity to do business in the territory of Indonesia carried out by foreign investors. Foreign Investment is a form of investment by way of building, buying a total or acquiring a company. This international flow of capital is expected to increase output and world welfare. Increased investment will trigger an increase in the quantity of production so as to have a positive effect on increasing exports.

Based on the above understanding, it can be concluded that foreign direct investment (FDI) is an activity in investing from one country to another to establish or expand a company with the aim of getting a total profit or joint venture and having a positive impact on increasing exports and welfare world.

2.3. International Price

According to Gita Gopinath (2015) international prices are prices determined by supply and demand conditions in the world market. International prices may also fluctuate due to movements between the US dollar exchange rate and commodity prices driven by conditions in global markets.

According to Fakhri (2018) international prices are prices that occur in the international market. These international prices can affect the demand for goods and services in the domestic market. If the domestic price is higher than the international price, then exports will automatically decrease, otherwise if the domestic price is lower than the international price, exports will automatically increase.

Based on the above understanding, it can be concluded that international prices are prices that occur in the international market with a certain amount of money charged for products or services from consumers to benefit from a product and service and gain profits.

2.4. Export VAT Refund Policy

In Article 11 of UU KUP No. 28 of 2007 Restitution is a calculation of the actual amount of tax owed with the amount of tax credit which shows the amount of the difference in excess (the amount of the tax credit is greater than the tax payable), or a tax payment that should not have been paid has been made. Taxpayers have the right to request a refund of the tax overpayment, provided that the taxpayer does not have a tax debt (Laksono, 2017).

In Government Regulation No. 3 of 2002 article 1 paragraph 5, restitution is compensation given to the victim or his family by the perpetrator or a third party, it can be in the form of returning property, paying compensation for loss or suffering or reimbursement of costs for certain actions (Esa & Munawaroh, 2017). According to Agustia (2014) VAT refund is a procedure for returning tax overpayments caused by the difference between input tax and output tax where the amount of input tax credited is greater than the output tax.

Based on the above understanding, it can be concluded that restitution is a return on tax overpayments caused by the fact that the amount of tax credit is greater than the tax payable provided that the taxpayer does not have a tax debt.

3. RESEARCH METHOD

This study uses quantitative methods. The sampling technique is to collect time series data for 14 years, namely 2005 – 2019 which is interpolated quarterly so that there are 54 samples. This study uses time series data with multiple linear analysis models using the Ordinary Least Square (OLS) method. The OLS method was chosen because it is one of the simplest methods with strong and popular regression analysis, with certain assumptions. Several studies explain that in regression research, it can be proven that the OLS method produces an unbiased and best linear estimator (Best linear unbiased estimator) or BLUE. However, there are several requirements for research to be said to be BLUE, these requirements are a linear model, unbiased, having the smallest level of variance can be called an efficient estimator (Agus, 2013). This method is used to minimize the number of squares of errors by estimating a regression line. The OLS method is a type of econometric method with 2 variables, namely the independent variable and the dependent variable.

The relationship between the independent and dependent variables can be illustrated in the following constellation diagram:
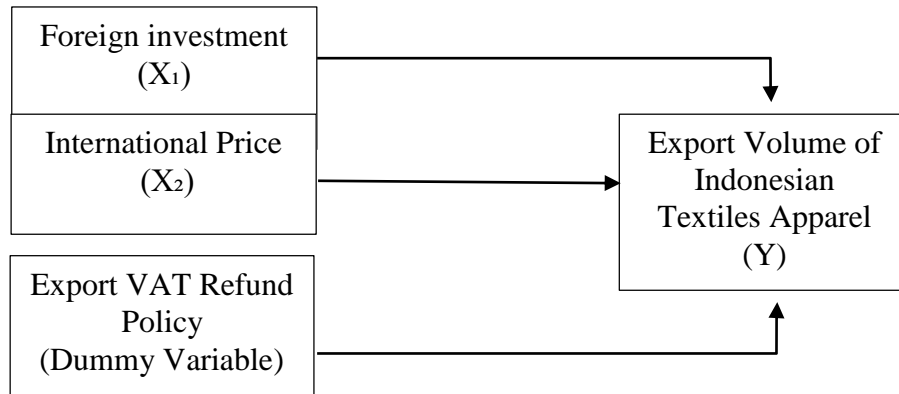
Source: Processed by the Author (2022)
Figure 1 Relationship Between Independent and Dependent Variables

4. RESULT AND DISCUSSION
4.1. Result Research

The data analysis used is simple regression analysis using the SPSS 24 computer program. To get the best estimate, the secondary data must first test the classical assumptions, which consist of normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. After doing the classical assumption test, making a regression equation whether it is in accordance with BLUE, and finally testing the hypothesis consisting of f-test, t-test, and R^2 test

1. Classic Assumption Test

This test is carried out to find out whether there are deviations from the classical assumptions. This test includes normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

a. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	21,47620633
Most Extreme Differences	Absolute	,167
	Positive	,167
	Negative	-,126

Test Statistic	,167
Asymp. Sig. (2-tailed)	,000c
Monte Carlo Sig. (2-tailed) Sig.	,065d
99% Confidence Interval — Lower Bound	,058
Upper Bound	,071

Source : SPSS 24. Output

Based on the picture above, the results of the normality test, the significance value of the normality test of the Kolmogorov Smirnov method is 0.065 or greater than 0.050, meaning that the data in this study are normally distributed.

b. Multicollinearity Test

Coefficientsa

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	VIF
(Constant)	177,047	27,986		6,326	,000		
"Penanaman Modal Asing (X1)	,002	,000	,838	6,482	,000	,608	1,646
"Harga Internasional (X2)	-1,868	,518	-,574	-3,607	,001	,400	2,500
"Kebijakan Resitusi PPN Ekspor (Dummy)	,935	9,075	,015	103	918	503	1,988

a. Dependent Variable: "Volume Ekspor Pakaian Jadi dari Tekstil Indoensia (Y)

Sumber : SPSS 24.Output

Based on the table above, the tolerance value for all independent variables is > 0.10. In addition, the VIF value of all independent variables is also < 10. This means that the variables used in this study do not show any symptoms of multicollinearity, which means that all variables can be used.

c. Heteroscedasticity Test

Coefficients^a

Model		B	Std. Error	Beta	t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
1	(Constant)	6,220	3,057		2,034	,047
	"Penanaman Modal Asing (X1)	2,003E-5	,000	,112	,678	,501
	"Harga Internasional (X2)	-,057	,057	-,207	-1,012	,316
	"Kebijakan Resitusi PPN Ekspor (Dummy)	1,695	,991	,311	1,710	,093

a. Dependent Variable: LN_RES

Source : SPSS 24. Output

The sig value of the X1 variable is 0.501 The sig value of the X2 variable is 0.316 and the D1 is 0.093 more than 0.05, meaning that the independent variable data in this study is free from heteroscedasticity symptoms and is suitable to be used to test research with multiple linear regression test models.

d. Autocorrelation Test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,657^a	,432	,401	22,04396	1,703

a. Predictors: (Constant), "Kebijakan Resitusi PPN Ekspor (Dummy), "Penanaman Modal Asing (X1), "Harga Internasional (X2)

b. Dependent Variable: "Volume Ekspor Pakaian Jadi dari Tekstil Indoensia (Y)

Source: SPSS 24.Output

Based on the output table above, it is known that the Durbin-Watson value is 1.703. Next, we will compare this value with the value of the Durbin-Watson table at a

significance of 5%. The Durbin-Watson value of 1.703 is greater than the upper limit (du) which is 1.6889 and less than (4-du) (4–1.6889) = 2.3111 or can be summarized as 1.6889 < 1.703 < 2.3111, meaning that the data is free from autocorrelation symptoms.

2. Regression Equation Model

The results of the classical assumption testing that have been carried out, can be concluded that the regression model in this study is feasible to use because the regression model is free from data normality problems, does not occur multicollinearity, does not occur autocorrelation, and does not occur heteroscedasticity.

Coefficientsᵃ

Model		B	Std. Error	Standardized Coefficients Beta	t	Sig.
		Unstandardized Coefficients				
1	(Constant)	177,047	27,986		6,326	,000
	"Penanaman Modal Asing (X1)	,002	,000	,838	6,482	,000
	"Harga Internasional (X2)	-1,868	,518	-,574	-3,607	,001
	"Kebijakan Resitusi PPN Ekspor (Dummy)	,935	9,075	,015	,103	,918

a. Dependent Variable: "Volume Ekspor Pakaian Jadi dari Tekstil Indoensia (Y)

Source: SPSS 24. Output

Based on the linear regression output above, the multiple regression model that used in this study can be formulated as follows :

$$Y = a + bx1 + bx2 + bd1 + e$$

$$Y = 177,047 + 0,002x1 - 1,868x2 + 0,935d1 + e$$

From the regression results above, it can be interpreted as a regression coefficient test as follows::

- $\beta1$ = Foreign Investment

The regression coefficient for the X1 variable is 0.002, meaning that an increase in the X1 variable is 1%, it will cause an increase in the Y variable by 0.002%. The coefficient is positive, which means that the direction of the relationship between the X1 variable and the Y variable is in the same direction, where if the X1 variable increases, the Y variable increases.

- β2   = International Price

     The regression coefficient for the X2 variable is -1.868, meaning that an increase in the X2 variable by 1% will cause a decrease in the Y variable by -1.868%. The coefficient is negative, which means that the direction of the relationship between the X2 variable and the Y variable is not in the same direction, where if the X2 variable increases, the Y variable decreases..

- β3   = Export VAT Refund Policy (Dummy Variable)

     The regression coefficient for the D1 variable is 0.935, meaning that an increase in the D1 variable by 1% will cause an increase in the Y variable by 0.935%. The coefficient is positive, which means that the direction of the relationship between the D1 variable and the Y variable is in the same direction, where if the D1 variable increases, the Y variable increases.

3. Hypothesis Testing

a. F-statistik Test

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	20677,519	3	6892,506	14,184	,000^b
Residual	27212,419	56	485,936		
Total	47889,938	59			

a. Dependent Variable: "Volume Ekspor Pakaian Jadi dari Tekstil Indoensia (Y)

b. Predictors: (Constant), "Kebijakan Resitusi PPN Ekspor (Dummy), "Penanaman Modal Asing (X1), "Harga Internasional (X2)

Source: SPSS 24. Output

F-Tabel = (n-k) = (54-3) = F-Tabel 51 = 2.78

     Based on the table above, it is known that the calculated F value is greater than the table F value (14.184 > 2.78), with a significance value of 0.000 < 0.05. Thus, H0 is rejected, Ha is accepted, which means that the variables X1 to D1 if tested together or simultaneously have an effect on the Y variable.

b. T-Statistik Test

Coefficients[a]

Model	B	Std. Error	Beta	t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
(Constant)	177,047	27,986		6,326	,000
"Penanaman Modal Asing (X1)	,002	,000	,838	6,482	,000
"Harga Internasional (X2)	-1,868	,518	-,574	-3,607	,001
"Kebijakan Resitusi PPN Ekspor (Dummy)	,935	9,075	,015	,103	,918

a. Dependent Variable: "Volume Ekspor Pakaian Jadi dari Tekstil Indoensia (Y)
Source: SPSS 24.Output

t-Tabel (n-k-1) = (54-3-1) = t-Tabel 50 = 2.00856

1) **The significant test of the foreign invesment variable on the variable volume of apparel exports in Indonesia**

   Based on the t test table above, the effect of the X1 variable on the Y variable is 0.000 < 0.050 while the t-count value is 6.482 > t table (2.00324), where Ho is rejected and Hi is accepted, which means that there is an effect of X1 on Variable Y.

2) **The significant test of the international price variable on the variable volume of apparel exports in Indonesia**

   Based on the t test table above, the effect of the X2 variable on the Y variable is 0.001 < 0.050 while the t-count value is 3.607 > t table (2.00324), where Ho is rejected and Hi is accepted, which means that there is an effect of X2 on Variable Y.

3) **The significant test of the dummy variable of the export VAT refund policy on the variable volume of apparel exports in Indonesia**

Based on the t-test table above, the effect of the D1 variable on the Y variable is 0.918 > 0.050 while the t-count value is 0.103 < t table (2.00324), where Ho is accepted and Hi is rejected, which means that there is no effect of the D1 variable on the Y variable.

c. **Koefisien Determinasi Test (R^2)**

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,657a	,432	,401	22,04396

a. Predictors: (Constant), "Kebijakan Resitusi PPN Ekspor (Dummy),

"Penanaman Modal Asing (X1), "Harga Internasional (X2)

Source: SPSS 24.Output

From the table above, it can be seen that the R Square value is 0.432 or 43.2%. This figure shows the model's ability to explain variations in the volume of apparel export variables, while the remaining 56.8% is influenced by other variables outside of this study.

4.2. Discussion
4.2.1. The Effect of PMA on Indonesia's Apparel Export Volume

Based on the results of a simple regression estimation, it shows that the variable coefficient of foreign investment has a positive effect on the export volume of apparel from Indonesian textiles in 2005-2019. The foreign investment variable has a coefficient0.002 means that there is an increase in the foreign investment variable by 1%, it will cause an increase in the apparel export volume variable by 0.002%.

The estimation results are in accordance with the hypothesis of this study, where the foreign investment variable has a positive and significant effect on the volume of Indonesian apparel exports. This is also in accordance with the theory Neoclassical by Raphael Kaplinsky argues that the relationship between foreign investment or foreign investment and exports will have an impact on a country because it will open up opportunities or opportunities to invest in their country, then the movement of the level of domestic exports will affect foreign investment with the assumption that the people of the country have a tendency to invest in increasing investment. Income (Ayuningtyas et al., 2015). Apart from Neoclassical Theory. The Eclectic Theory by John Dunning also suggests that the flow of investment from abroad in the form of FDI will affect national productivity. This is due to the transfer of technology, management and expertise brought by the investor country. This increase in productivity will have an impact on increasing output, both domestically consumed and exported (Safitriani, 2014).

This research is in accordance with research conducted by Nawang wulan Anjani (2017) FDI, especially in Indonesia's manufacturing sector, has a positive and significant impact on Indonesia's apparel exports. Therefore, if this variable increases, the value of apparel exports between Indonesia will also increase. GDP will increase income, if income increases, the welfare of the country will also increase and international trade will be better. The demand for apparel exports is followed by an increase in consumption in various countries, and the quality of the exporting country's resources are important things to increase trading activities. Likewise, FDI inflows will increase and be smooth to tie up international trade between Indonesia.The results of other studies were also carried out by Pramana, Amelia, and Meydiawathi (2013)argues that foreign investment has a positive and significant impact on increasing Indonesian exports to the United States, because increased investment in production capacity will cause exports to increase as well.

4.2.2. The Effect of International Prices on Indonesia's Apparel Export Volume

Based on the results of a simple regression estimation, it shows that the coefficient of the international price variable has a significant negative effect on the export volume of apparel from Indonesian textiles in 2005-2019.The regression coefficient for the X2 variable is -1.868, meaning that an increase in the X2 variable by 1% will cause a decrease in the Y variable by -1.868%. The coefficient is negative, which means that the direction of the relationship between the X2 variable and the Y variable is not in the same direction, where if the X2 variable increases, the Y variable decreases.

The estimation results are in accordance with the hypothesis of this study, where the international price variable has a negative and significant effect on the volume of Indonesian apparel exports. This is also in accordance with the theory Thomas Mun said that if the price of the goods rose it might be good for the company's income, but the price increase could directly harm and reduce the volume of trade, because high prices will reduce consumption and demand.(Ubaid & Edi, 2017). In addition, in the Theory of Export Demand by Marshall. The export demand for a commodity is the overall relationship between the quantity of the commodity that consumers will buy during a certain period at a given price level. The higher the price level that occurs in trade transactions, the demand for a commodity will decrease(Rinny, 2015).

This research is in accordance with research conducted by Yanti&Sudirman (2017) export prices have a negative and significant effect on Indonesian apparel exports. If the domestic price is higher than the international price, then exports will automatically decrease, otherwise if the domestic price is lower than the international price, exports will automatically increase. The results of other studies were also carried out by Hendria, Rina, and Bagus (2018)who stated that the price of apparel exports had a significant negative effect on apparel exports in Indonesia. This means that if the export price of apparel rises, it will cause the volume of Indonesian apparel exports to decline, this is due to increased demand and low competitiveness.

4.2.3. The Effect of Export VAT Restitution Policy on Apparel Export Volume

Based on the results of a simple regression estimation, it shows that the regression coefficient of D1 variable is 0.935 it means that there is an increase in the D1 variable by 1% it will cause an increase in the Y variable by 0.935%. The coefficient is positive, which means that the direction of the relationship between the X1 variable and the Y variable is in the same direction, where if the X1 variable increases, the Y variable increases.

The estimation results are not in accordance with the hypothesis of this study, where the export VAT refund policy variable has a positive and significant effect, but the regression estimation results of the export VAT refund policy have a positive but not significant effect on the export volume of Indonesian apparel. This is also in accordance with the theory proposed by Keynes Keynes's theory states that to achieve a good economy, government intervention is necessary. This is the forerunner of fiscal policy. According to Keynes from the fiscal side, the government can carry out expansionary policies through tax cuts, tax elimination or reduction programs, to tax refunds. This is done in order to achieve national economic stability, spur economic growth, open up vast job opportunities, as well as stimulate exports and minimize imports in order to increase national income.

This is in line with research by Hidayat (2013)which analyzes the effect of the value of export VAT refunds on exports, shows that the value of export VAT refunds does not have a significant effect on exports. This means that if the arrears in the application for VAT refunds is not immediately resolved by the Government, it will result in many companies experiencing difficulties in exporting goods so that cash flows and bankruptcy may occur. On the other hand, the credibility and level of trust of the business community to the Government in general and the Directorate General of Taxes in particular will also decline. So the government must issue a policythe issuance of a new regulation that regulates VAT restitution in terms of legal certainty is very good and can accelerate the new restitution process as well as provide legal certainty for arrears in old restitution requests. This is in line with research conducted by Pino (2008)suggested that to overcome the problem of restitution, which is a long process, it is necessary to coordinate between the Directorate General of Taxes and related agencies, for example Customs and Excise, it is necessary for both parties to form a joint work unit to overcome the lack of coordination. To assist taxpayers in exercising their rights, it is necessary for the Directorate General of Taxes to simplify requests for documents and supporting evidence requested, such as requests for master B/L or Ocean B/L which can be removed.

5. CONCLUSION

Based on the results of the tests that have been carried out, it can be concluded that:

1. Based on the results of data analysis, it can be concluded that foreign investment has a positive and significant effect on the export volume of Indonesian apparel. This means that the higher the foreign investment, the higher the export volume of Indonesian apparel will increase.

2. Based on the results of data analysis, it can be concluded that international prices have a negative and significant effect on the volume of Indonesian apparel exports. This means that the higher the international price, the lower the volume of Indonesian apparel exports.

3. Based on the results of data analysis, it can be concluded that foreign investment has a positive and significant effect on the export volume of Indonesian apparel. This means that the higher the foreign investment, the higher the export volume of Indonesian apparel will increase.

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