ANALYSIS OF ANTI-DUMPING, TARIFF, AND PRODUCTION NUMBERS ON THE PAPER SALES VOLUME A CASE STUDY ON PT.
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Abstract
Paper product of Indonesian was dominating the export value in the last 2 years 2016 and 2017. With the high demand of paper in the whole world, Indonesia becomes one of the biggest suppliers in the international market. With a country that is frequently faced with dumping cases especially for paper products, Indonesia has suffered in some other sectors that impact in Indonesian economic. This study is based on allegations of dumping and imposition of anti-dumping duty tariffs that allegedly prevented Indonesian export to several countries. Objective of this study are to investigate and analyze how much impact of anti-dumping, tariffs, and production numbers on the sales volume of paper period 2005-2016 of PT Indah Kiat Pulp & Paper TBK. The research method is quantitative research with secondary data as data source and with data analysis was done by multiple linear regression. The result of the research shows that anti-dumping, tariff, and volume of production have a significant simultaneous effect on paper sales volume.

INTRODUCTION

Not every country could be free in terms of process in export and import activities around the world. Culture has to be understood in terms of

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regulation, law, and ethics to do such a clean business. Export activities imports are based on the condition of each country that has the characteristics of each resource, which is different from one country to another (Simamora, Marsellinus & Hartono, 2016). Indonesia as one of the developing countries, embraces an open economy system where international economic traffic is very important in the economy and national development. The level of important is on a high stake and has to be a country without any cooperation with other countries will be difficult to meet its own needs (Ebadi & Ebadi, 2015). Indonesia's exports are divided into oil and gas sector and non-oil and gas sector. The existence of a dominant shift from export to oil and gas sector non-oil sector sectors every year. Non-oil exports have contributed which greater when compared with oil and gas exports. The non-oil and gas sector consist of agriculture, industry, mining and other sub-sectors. The industrial sub-sector gives the largest contribution to Indonesian exports. One of Indonesia's leading industrial products is paper and paper products. Paper and paper products dominate export value to several countries for non-oil industry sector.

Paper and paper products are one of the most important industrial commodities in Indonesia's economy because paper is in the order of 9 industry groups with the largest export value (Kementerian Perindustrian, 2016). Paper needs cannot be removed from various daily activities, especially for students, offices and printing

Indonesia has the potential to become a top three in pulp and paper industry in the world, for the production of pulp and paper in the country benefited from a variety of natural and geographical conditions on the equator. Indonesia benefits because Indonesia's geographical position is on the equator and is also supported by a tropical climate making it possible the trees grow faster than the sub-tropical countries. In addition, the forest is quite extensive as a source of raw materials utilized for meet domestic demand even exported abroad. With the current production capability, Indonesia was ranked as the world's 6th largest paper manufacturer in the world and ranks the world's to-9 in the world's largest pulp producer (Ministry of Industry, 2017). Increasing paper consumption in the world can be an opportunity for paper-producing countries to increase paper exports that will also increase foreign exchange.

In international trade relations, there are unhealthy trading practices one of which is the practice of dumping. Dumping practices is one of the fraudulent trade practices in international trade that can cause harm to the domestic industry. Dumping is a trade practices do exporter to sell the commodity on the international market at a price less than the respective values or lower than price of these goods in the countries are alone or the selling price to the countries are others that make similar goods are no longer able to compete competitively due to the dramatic price difference. The consequences of such dumping practice may cause damage to the economy of each country experiencing it, so that each country needs protection by establishing Anti-Dumping law.

In 2017, paper export from Indonesia is still colored with dumping allegations. Almost every year there is always an Indonesian paper export destination country dumping allegations. So that the paper industry and government continue to fight among others through international institutions

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such as WTO. Resistance is also done directly against accusing countries, because if export destination countries successfully impose Anti-Dumping Import Duty (BMAD) on a paper type, it is feared dumping allegations will develop to other types of paper and other Indonesian export commodities. This was conveyed by Chairman of Presidium APKI (Association of Pulp and Paper Indonesia), Ir.HM Mansur.

To protect domestic industries from the threat of similar products produced abroad, a government of a country will usually apply or issue an international trade policy. International trade policy in the field of import can be classified into two kinds, namely the policy of tariff barriers (tariff barriers) and the policy of non-tariff barriers (non-tariff barriers). The tariff barrier is a protectionist policy on domestic goods from the threat of flooding of similar goods imported from abroad, by imposing import duty on every imported good that goes in for use or consumable in the country. The imposition of high import duties on imported goods into the country so that the price of imported goods to be expensive.
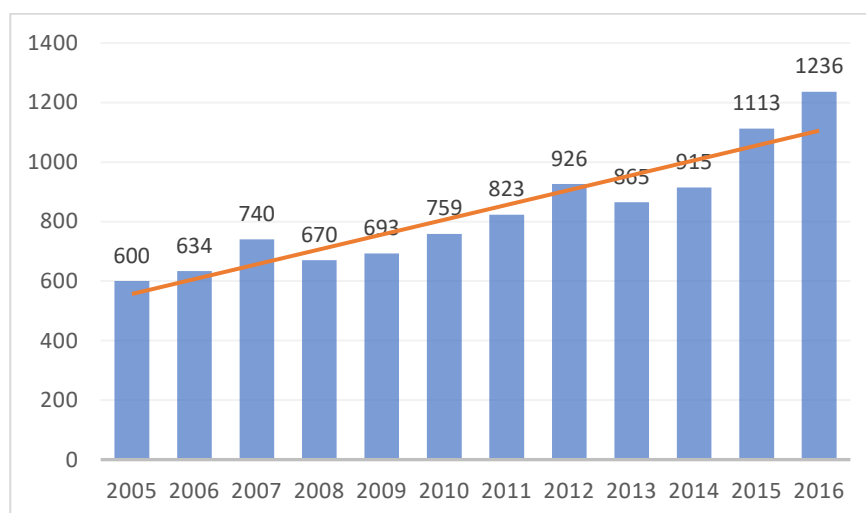

Figure 1. Sales Development of IKPP 2005-2016
Source: PT. Indah Kiat Pulp & Paper, processed by author, 2018

A company will not be separated from production and sales activities. The rapidly growing industrial development with the emergence of competitors or newcomers resulted in the paper producers should increasingly innovate and provide quality products. According to the data obtained, the sales value of PT. Indah Kiat Pulp & Paper Tbk is still fluctuating but shows an upward *trend* over the past few years.

Paper producers face a formidable challenge to increase sales in international markets and are threatened to reduce exports to some countries because they are protecting Indonesia's paper entry on allegations of dumping practices and charging high entry fees. Several countries have filed allegations of dumping to Indonesia, namely the United States, Australia, Thailand, Korea and Japan where the country impose protection by wearing anti-dumping duty on paper from Indonesia. However, some of the allegations were revoked taking into consideration the benefits of the entry of paper from Indonesia to their country.

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In accordance with the above background, the objectives of this research are:

- To determine the effect of anti- dumping on paper sales volume.
- To find the effect of tariff on paper sales volume.
- To find the effect of production volume on paper sales volume.
- To determine the effect of anti- dumping and tariff on paper sales volume.
- To find the effect of tariff and volume of production on paper sales volume.
- To determine the effect of anti- dumping and volume production on paper sales volume.
- To determine the effect of anti- dumping, tariff, and volume of production on paper sales volume

LITERATURE REVIEW
Theory of Tariffs

Tariff is an export or import tax imposed by a country on an export or import product from another country brought into or out of the customs area. Anti-dumping rates are a useful tool for protecting domestic companies and workers from unfair pricing practices by foreign companies. This tariff ensures that foreign manufacturers will not set a low price on their exports so domestic producers compete for the same market. Anti-dumping duties constitute protection tariffs issued by the domestic government against foreign imports which are believed to be priced below the fair value of the market.

The Dumping Theory

The practice of price discrimination internationally is called dumping, which is to sell goods abroad at a lower price than domestic or even below the cost of production. According to Handayani (2008) and Cahyadi and Sukarsa (2014), dumping allegations have a negative and unreal effect on the flow of paper trade in Indonesia. This means that dumping allegations will reduce the flow of Indonesian paper trade to export destination countries.

In accordance with GATT regulations, dumping practices are considered to be dishonest commercial practices and may harm rival product manufacturers and disrupt the international market system. Decrease in price can basically be authorized as long as no party is harmed. That is, dumping is technically legitimate under GATT rules, unless there is a disadvantaged party. The WTO in GATT regulates dumping issues that are perceived as unfair business competition through price discrimination. The WTO does not prohibit dumping, but the WTO regulates for countries that feel aggrieved by dumping, to file objections until *anti-dumping duty drops* according to normal price differences and dumping rates called margin dumping Rahmaddi, & Ichihashi. 2012).

Anti-Dumping Committee

The Anti-Dumping Committee of Indonesia is a technical institution secured by Chapter II Articles 6 and 7 of Government Regulation Number 34 of 1996 on Anti-Dumping Import Duty and Compensation Import Duty that has been amended to Government Regulation Number 34 Year 2011 on Anti-Dumping Measures, Trade Security and Measures. Article 6 Paragraph

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(1) of Government Regulation No. 34/1996 on Anti-Dumping Import Duty and Compensation Import Duty stipulates that, for matters related to dumping and goods import duties, the Minister of Industry and Trade shall establish an Anti-Dumping Committee Indonesia.

Based on the provisions of Article 6 paragraph (1) of Government Regulation No. 34/1996 concerning Anti-Dumping Import Duty and Import Duty, the Minister of Industry and Trade issued Decree of Minister of Industry and Trade No. 427/MPP/Kep/10/2000 dated October 10, 2000 About Committee Anti -Dumping Indonesia (as a result of several previous decisions of the Minister of Industry and Trade).

The general objective of the Anti-Dumping Agency is to participate actively in the realization of a fair and mutually beneficial world trade order (Obalade, 2014). While the specific objective is to protect Indonesian producers against the import of dumped or subsidized goods originating from exporting countries, namely to dishonest trade practices, if such imports could harm the domestic industry of importers (Essays, 2013).

The main tasks of the Indonesian Anti-Dumping Committee (KADI) are as follows:

1. Investigate allegations of dumping or goods containing subsidies that cause losses to domestic industries of similar goods.
2. Collect, examine, and process evidence and information on alleged dumping or subsidized goods.
3. Proposes the imposition of import duties on the Minister of Industry and Trade.
4. Implement other duties stipulated by the Minister of Industry and Trade
5. Prepare a report on the execution of duties to be submitted to the Minister of Industry and Trade.
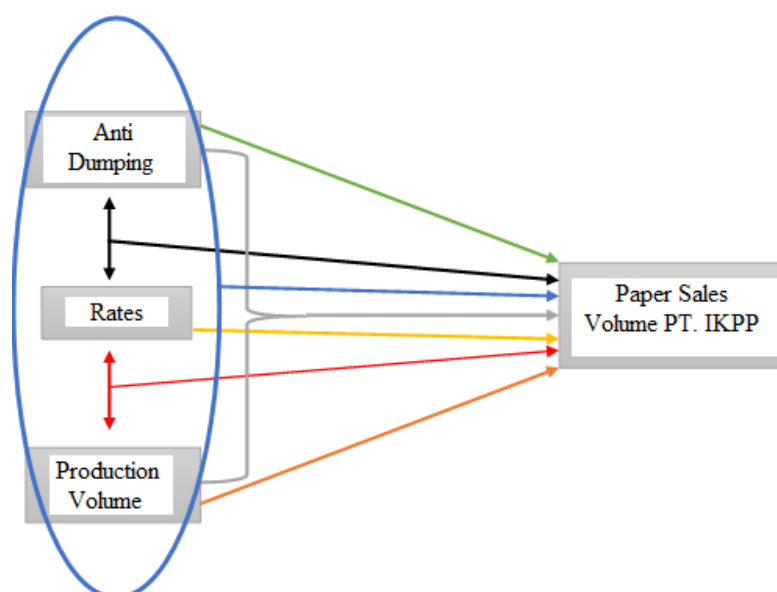
Conceptual Framework

Figure 2. Theoretical Model
Source: Author (2018)

Based on the model Fig. 2, hypothesizes are as the following:

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1.

H_0: There is no direct anti- dumping effect on paper sales volume.

H_a: There is the influence of the anti- dumping directly to the paper sales volume.

2.

H_0: There is no effect of rates directly to sales volume paper.

H_a: There is a direct tariff effect on paper sales volume.

3.

H_0: There is no direct effect of volume production on paper sales volume.

H_a: There is a direct effect of volume production on paper sales volumes.

4.

H_0: There is no effect between anti-d and tariff directly against paper sales volume.

H_a: There is an influence between anti- dumping and tariffs directly on paper sales volume.

5.

H_0: There is no effect between tariff and volume of production directly on paper sales volume.

H_a: There is an influence between tariffs and volume of production directly to the volume of paper sales.

6.

H_0: There is no effect between anti- dumping and production volume directly on paper sales volume

H_a: There can be an influence between anti- dumping and volume production directly to the volume of paper sales

7.

H_0: Do not pitch to impact significantly between anti- dumping, tariffs, and the volume of production to the sales volume of paper.

H_a: There is the effect of significant between anti- dumping, tariffs, and the volume of production to sales volume of paper.

MATERIALS AND METHODS
Types and Data Sources

The type of data used in this study is quantitative data, i.e. data types that use numbers or numbers and control phenomena through data collection focused on numerical data. Source of data used in this research is secondary data source and has periodical characteristic (*time series*). Secondary data is data obtained, obtained and collected from other documentation and written materials. The data used in this research is obtained from official agency reports such as Central Bureau of Statistics (BPS) and Ministry of Industry and annual report of PT. Indah Kiat Pulp & Paper Tbk.

Research Design

The research object focuses on anti-dumping influence, tariff determination, paper production amount on export value in paper commodity

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in Indonesia with case study at PT. Indah Kiat Pulp & Paper Tbk.

Data Collection Method

Methods of data collection is done by library research (*library research*). Library study is a method of collecting data in the form of searching data and information relevant to the topic of the problem to be studied. Such information may be obtained through scientific books, scientific papers, thesis, accompanied by photographs or drawings, and written sources of printed and other electronic documents that may support the research process (So, Noerlina, Djunggara, Fahrobi, Simamora & Ruangkanjanases. 2018).

Data Analysis Method

Secondary data obtained to support this research will be analyzed using multiple regression method. Data processing will use *SPSS* 21 *software*.

Normality Test

According to Ghozali (2016) normality test aims to test whether in the regression model, annoying or residual variable has a normal distribution. A good regression model is a normal or near-normal distribution. The basis of the decision to fulfill or not is as follows:
a) If the data spreads around the diagonal line and follows the direction of the diagonal line, then the regression model meets normality.
b) If the data spreads far from the line diagonal and follows the direction of the diagonal line, then the regression does not meet the normality.

Multiple Regression Test

In this study, the data collected were analyzed by using multiple regression analysis with the smallest ordinary square equation or called *Ordinary Least Square* (OLS). The regression equation formed is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where:

Y = variable sales volume of paper
a = constants
b = coefficient
X_1 = anti- dumping variable
X_2 = tariff variable
X_3 = variable production volume
e = residual

RESULTS AND DISCUSSIONS
Research Data

The data used in the form of time series data, where data consists of one object but consists of several time periods, such as daily, monthly, quarterly, and annual. In this research use time period from year 2005-2016, so get 12 samples. This data will be processed and analyzed whether anti-dumping, tariff, and volume of production have influence to volume of paper sales at PT. Indah Kiat Pulp & Paper Tbk.

For data anti-dumping variable using *dummy* variable that is or not there is dumping allegation against PT company. Indah Kiat Pulp & Paper Tbk per year for paper products exported abroad. For the tariff variable data also includes *dummy* variables which are seen as the cost of export tariff or import

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duty imposed on Indonesian paper producers in case of dumping allegations. When not charged with dumping charges, the tariff is assumed to be 0% as Indonesia is involved in bilateral agreements which allow free entry to co-state member countries. Production volume data and paper sales volume obtained from PT. Indah Kiat Pulp & Paper Tbk.

Year	Dumping	Rate (%)	Production Volume IKPP (thousand tons)	Sales Volume IKPP (thousand tons)
2005	0	0	618	600
2006	0	0	652	634
2007	1	8.63	755	740
2008	1	8.63	683	670
2009	1	8.63	696	693
2010	0	0	781	759
2011	0	0	844	823
2012	0	0	933	926
2013	0	0	994	865
2014	0	0	1129	915
2015	0	0	1186	1113
2016	1	17.39	1279	1236

Table 1. *Research Data*
Source: Author (2018)

Description: 0 = no dumping, 1 = dumping allegations

Data Processing
Classic assumption test.
   Dummy variables are not tested in normality and classical assumptions because they are categorical data.

Normality test.
   Hypothesis
      H_0: Normally distributed data
      H_a: Data is free distributed

   Basic Decision Making
      Sig $\geq \alpha \rightarrow H_0$ is accepted
      Sig $< \alpha \rightarrow H_0$ is rejected

   Decision
Table 2. *Normality Test Results*

	Kolmogorov-Smirnov [a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
dumping	.417	12	.000	.608	12	.000
tariff	.400	12	.000	.674	12	.000
production	.170	12	.200 [*]	.915	12	.246
sales	.145	12	.200 [*]	.923	12	.312

*. This is a lower bound of the true significance.

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a. Lilliefors Significance Correction

Based on the above table, the production and sales variables have a sig value of 0.246 and 0.312 which is greater than 0.05 (5% confidence level used) so that the data is normally distributed and can be continued with the classical 3 assumption test.

Multicollinearity test
Hypothesis
H_0: No multicollinearity occurs
H_a: There is multicollinearity

Basic Decision Making

The tolerance value ≥ 0, $1 \rightarrow H_0$ is accepted, VIF$> 10 \rightarrow H_0$ is rejected.

The tolerance value $<0.1 \rightarrow H_0$ is rejected, VIF $<10 \rightarrow H_0$ is accepted

Decision

Table 3. *Multicollinearity Test Results*

Coefficients [a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	151.115	8360.6		1.807	.108					
dumping	-92.807	103.669	-.236	-895	.397	.014	-.302	-.071	.089	11.214
tariff	11806	8.922	.354	1.323	.222	.298	.424	.104	.087	11.516
production	.760	.092	.880	8.305	.000	.964	.947	.655	.554	1.806

a. Dependent Variable: sales

Based on the above table, the production variable has a TOLERANCE value of 0,554 which means its value is greater than 0.1. VIF value of production variable equal to 1.806 which means its value is much smaller than 10. Therefore, it can be stated that there is no multicollinearity.

Heteroscedasticity test.
Hypothesis
H_0: No heteroscedasticity
H_a: Heterogeneity occurs

Basic Decision Making

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Sig $\geq \alpha \rightarrow$ H0 is accepted
Sig $<\alpha \rightarrow$ H0 is rejected

<u>Decision</u>
Table 4. *Heteroscedasticity Test Results*

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Correlations

			dumping	tariff	production	Unstandardized Residual
Spearman's rho	dumping	Correlation Coefficient	1,000	.985 **	-.102	.000
		Sig. (2-tailed)	.	.000	.751	1,000
		N	12	12	12	12
	tariff	Correlation Coefficient	.985 **	1,000	.000	-.008
		Sig. (2-tailed)	.000	.	1,000	.979
		N	12	12	12	12
	production	Correlation Coefficient	-.102	.000	1,000	.196
		Sig. (2-tailed)	.751	1,000	.	.542
		N	12	12	12	12
	Unstandardized Residual	Correlation Coefficient	.000	-.008	.196	1,000
		Sig. (2-tailed)	1,000	.979	.542	.
		N	12	12	12	12

**. Correlation is significant at the 0.01 level (2-tailed).

Based on the above table, dumping, tariff, and production variables have Sig 1 values; 0.979; 0.542 which means the value is greater than 0.05 so as to avoid heteroskedasticities'.

t Test.

T test is done to know the influence of each or partially independent variable to dependent variable.

Anti-dumping effect on paper sales volume.

Table 5. *Coefficient Determination Test Results*

Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.014 [a]	.000	-100	202.82323

a. Predictors: (Constant), dumping

b. Dependent Variable: sales

Table 6. *Results of Dumping Regression Test on Sales*

ANOVA [a]

Model	Sum of Squares	df	Mean Square	F	Sig.

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1	Regression	77.042	1	77.042	.002	.966 [b]
	Residual	411372.625	10	41137.263		
	Total	411449667	11			
a. Dependent Variable: sales						
b. Predictors: (Constant), dumping						

Hypothesis 1

H_0: There is no direct anti- dumping effect on paper sales volume

H_a: There is a direct anti- dumping effect on paper sales volume

Basic Decision Making

Sig $\geq \alpha \rightarrow H_0$ is accepted

Sig $< \alpha \rightarrow H_a$ is rejected

Decision

From the results of the above analysis, it is known that the value of Sig = 0.966> 0.05 so there is no anti- dumping effect directly to the volume of paper sales.

If tested with Pearson Correlation Test, r value of 0,014 < 0.5 indicates a weak and unidirectional relationship between variables.

CONCLUSIONS AND RECOMMENDATIONS
Conclusions

Based on the formulation of the problem, analysis and result of this research, it can be concluded that factors such as anti-dumping, tariff, and volume of production have influence on paper sales volume at PT Indah Kiat Pulp & Paper Tbk, with the detail as follow

1. Anti-dumping against Volume of paper sales.

    Anti-dumping has no effect on paper sales volume. However, there was a decrease in paper sales volume in the second and third years after anti- dumping (2008-2009). This decline in numbers is alleged to occur other than due to dumping allegations, or due to deficit in raw materials resulting in decreased paper quality. The value of regression coefficient of determination shows a negative value (-) which means there is a difference in sales volume in the event of anti-dumping and in the year, there is no anti-dumping.

2. T recognizes a Volume paper sale

    The tariff in question here is the rate that comes when there is anti-dumping. Tariffs have no effect on sales volume allegedly because tariffs relate to anti-dumping. So the result of this hypothesis will not be much different from the result of the anti-dumping hypothesis on paper sales volume.

3. Volume of production on Volume of paper sales.

    Production has a simultaneous effect on export sales volumes. This indicates if the volume of production has increased then the volume of paper sales will also increase. Viewed from the value of t large, meaning production is the variable that has the most dominant influence among other variables.

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4. Anti-dumping and T wise against Volume of paper sales.
   Partially anti-dumping and tariff have positive effect and have strong and significant relationship character to paper sales volume.

5. Tariff and Volume production of Volume of paper sales
   Partially tariff and production volume have positive effect and have a strong and significant relationship to paper sales volume.

6. Anti-dumping and Volume production against sales volume of paper
   Partially anti-dumping and production volumes have a positive effect and have a strong and significant relationship to paper sales volume.

7. Anti-dumping, Tariff, and Volume production of Volume of paper sales
   Simultaneously anti-dumping, tariff, and volume of production have a significant effect on paper sales volume during 2005-2016 period. The value of determination coefficient of 0.932, which means 93.2% of paper sales volume is explained by anti-dumping, tariff, and sales volume. While the rest is explained by other factors not included in the study.

Recommendations
Based on the results of the research, some recommendations that can be described are as follows:

1. For the Government.
   The government should be wise in addressing the issue of dumping allegations filed to Indonesia, so that paper products subject to dumping allegations can further develop international market share. In addition, the government must also convince the world that the Indonesian paper industry does not dump.

2. For the Company.
   Increased volume of paper sales so that when there are allegations of dumping and high tariff fixing, paper producers can cover losses with excess amounts of previous exports without reducing domestic supply.

3. For Further Researchers.
   Adding independent variables that may affect the value of exports of paper commodities in Indonesia and conduct research by determining more specific export destinations. As well as using the primary data (obtained directly from the company concerned) for a more detailed explanation related to the volume of sales or paper exports.

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