

ANALISIS TARGET DAN REALISASI PENERIMAAN PAJAK DAERAH DI KABUPATEN BADUNG

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ABSTRAK

Penelitian ini bertujuan untuk menjelaskan mengenai target penerimaan pajak daerah, tingkat efektivitas, tingkat efisiensi, kontribusi pajak daerah terhadap Pendapatan Asli Daerah (PAD), faktor pendukung dan penghambat tercapainya target pajak, dan upaya pencapaian target pajak daerah. Penelitian ini dilaksanakan di Badan Pendapatan Daerah Kabupaten Badung. Penelitian ini merupakan penelitian kualitatif deskriptif dengan sumber data primer dan sekunder. Metode pengumpulan data yaitu wawancara, observasi dan studi dokumentasi. Hasil penelitian menunjukkan bahwa target pajak daerah selalu meningkat. Tingkat efektivitas realisasi pajak daerah tahun 2017-2018 kurang dari 100%. Tingkat efisiensi pajak daerah tahun 2014-2018 sangat efisien. Pajak daerah berkontribusi sangat baik terhadap PAD terutama pajak hotel. Faktor pendukung tercapainya target pajak adalah laju pertumbuhan ekonomi, kebijakan keuangan negara, kebijakan intensifikasi dan ekstensifikasi, serta pemberian insentif. Faktor penghambat pencapaian target adalah egosektoral, kualitas SDM, kepatuhan wajib pajak, perkembangan teknologi, situasi keamanan dan *force majeure*. Upaya pencapaian target pajak yaitu melakukan intensifikasi dan ekstensifikasi pajak daerah

Kata Kunci: Pajak Daerah, Realisasi Pajak, Target Pajak

**A TARGET ANALYSIS AND REALIZATION OF REGIONAL TAX
RECEPTION IN BADUNG REGENCY**

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ABSTRACT

This research aimed at explaining the target of local tax revenue, the level of effectiveness, the level of efficiency, the contribution of local taxes to Local Revenue (PAD), the supporting and inhibiting factors to achieve the tax target, and the efforts to achieve the local tax targets. This research was conducted at the Regional Revenue Department of Badung Regency. This research was a descriptive qualitative research with primary and secondary data sources. The data collection methods were interviews, observation and documentation study. The results showed that the regional tax target was always increasing. The effectiveness level of local tax realization in 2017-2018 was less than 100%. The level of local tax efficiency in 2014-2018 was very efficient. The local taxes contributed very well to PAD, especially hotel taxes. The supporting factors in achieving the tax target were the rate of economic growth, the state financial policies, the intensification and extensification policies, and the incentives. The inhibiting factors in achieving the targets were the sectoral ego, the human resource quality, the taxpayer compliance, the technological development, the security situation and the force majeure. The efforts to achieve the tax target was through intensifying and extending the local taxes.

Keywords: Local Tax, Tax Realization, Tax Target