

ABSTRAK

Skripsi dengan judul “Pengaruh Penerimaan Pajak Restoran, Pajak Penerangan Jalan, Pajak Bumi dan Bangunan, dan Bea Perolehan Hak atas Tanah dan Bangunan Terhadap Pendapatan Asli Daerah Kabupaten Tulungagung” ini ditulis oleh Selviana Dewi Sulistyorini, NIM. 126403203200 Program Studi Akuntansi Syariah, Jurusan Ekonomi, Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung dengan pembimbing Ruly Priantilianingtiasari, S.E., S.Pd., M.Sy. Kabupaten Tulungagung, dengan berbagai sektor unggulannya seperti industri, properti, pariwisata, dan bisnis kuliner, terus berupaya mengoptimalkan sumber pendapatannya dari pajak. Diantaranya adalah melalui optimalisasi penerimaan Pajak Restoran, Pajak Penerangan Jalan, Pajak Bumi dan Bangunan (PBB), dan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB). Namun dalam realisasinya berbagai kendala seperti rendahnya kesadaran wajib pajak, proses administrasi yang rumit, serta adanya pandemi COVID-19 menjadi penghambat potensi penerimaan pajak.

Penelitian ini bertujuan untuk 1) Menganalisis pengaruh Pajak Restoran, Pajak Penerangan Jalan, PBB, dan BPHTB terhadap PAD Kabupaten Tulungagung. 2) Menganalisis pengaruh Pajak Restoran terhadap PAD Kabupaten Tulungagung. 3) Menganalisis pengaruh Pajak Penerangan Jalan terhadap PAD Kabupaten Tulungagung. 4) Menganalisis pengaruh PBB terhadap pendapatan Asli Daerah Kabupaten Tulungagung. 5) Menganalisis pengaruh BPHTB terhadap pendapatan Asli Daerah Kabupaten Tulungagung. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Sampel penelitian sebanyak 60 berupa laporan realisasi bulanan dari pajak restoran, pajak penerangan jalan, PBB, BPHTB, serta Pendapatan Asli Daerah di Kabupaten Tulungagung periode 2018-2022. Penelitian ini menggunakan data sekunder. Skala pengukuran menggunakan skala rasio, Metode analisis data menggunakan analisis regresi linier berganda.

Hasil penelitian ini adalah 1) Pajak restoran, pajak penerangan jalan, PBB, dan BPHTB secara simultan berpengaruh positif signifikan terhadap PAD Kabupaten Tulungagung. 2) Pajak restoran secara parsial tidak berpengaruh positif signifikan terhadap PAD Kabupaten Tulungagung. 3) Pajak penerangan jalan secara parsial tidak berpengaruh positif signifikan terhadap PAD Kabupaten Tulungagung. 4) Pajak bumi dan bangunan secara parsial tidak berpengaruh positif signifikan terhadap PAD Kabupaten Tulungagung. 5) Bea perolehan hak atas tanah dan bangunan secara parsial berpengaruh positif signifikan terhadap PAD Kabupaten Tulungagung.

Kata Kunci: Pajak Restoran, Pajak Penerangan Jalan, Pajak Bumi dan Bangunan (PBB), Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB), Pendapatan Asli Daerah (PAD).

ABSTRACT

The thesis titled "The Effect of Restaurant Tax Revenue, Street Lighting Tax, Land and Building Tax, and Land and Building Rights Acquisition Duty on the Regional Original Revenue of Tulungagung Regency" is written by Selviana Dewi Sulistyorini, NIM. 126403203200, from the Sharia Accounting Study Program, Department of Economics, Faculty of Islamic Economics and Business, Sayyid Ali Rahmatullah State Islamic University, Tulungagung, under the supervision of Ruly Priantilianingtiasari, S.E., S.Pd., M.Sy. Tulungagung Regency, with its various prominent sectors such as industry, real estate, tourism, and culinary business, continues to strive to optimize its revenue sources from taxes. These include optimizing revenue from Restaurant Tax, Street Lighting Tax, Land and Building Tax (PBB), and Land and Building Rights Acquisition Duty (BPHTB). However, in practice, various obstacles such as low taxpayer awareness, complicated administrative processes, and the COVID-19 pandemic have hindered the potential tax revenue.

This study aims to 1) Analyze the effect of Restaurant Tax, Street Lighting Tax, Land and Building Tax (PBB), and BPHTB on the Regional Original Revenue of Tulungagung Regency. 2) Analyze the effect of Restaurant Tax on the Regional Original Revenue of Tulungagung Regency. 3) Analyze the effect of Street Lighting Tax on the Regional Original Revenue of Tulungagung Regency. 4) Analyze the effect of Land and Building Tax (PBB) on the Regional Original Revenue of Tulungagung Regency. 5) Analyze the effect of BPHTB on the Regional Original Revenue of Tulungagung Regency. This study uses a quantitative approach with an associative type of research. The research sample consists of 60 monthly realization reports from restaurant tax, street lighting tax, PBB, BPHTB, and Regional Original Revenue in Tulungagung Regency for the period 2018-2022. The research uses secondary data. The measurement scale used is a ratio scale, and the data analysis method employed is multiple linear regression analysis.

The results of this study are 1) Restaurant tax, street lighting tax, PBB, and BPHTB simultaneously have a significant positive effect on the Regional Original Revenue of Tulungagung Regency. 2) Restaurant tax partially does not have a significant positive effect on the Regional Original Revenue of Tulungagung Regency. 3) Street lighting tax partially does not have a significant positive effect on the Regional Original Revenue of Tulungagung Regency. 4) Land and building tax (PBB) partially does not have a significant positive effect on the Regional Original Revenue of Tulungagung Regency. 5) Land and building rights acquisition duty (BPHTB) partially has a significant positive effect on the Regional Original Revenue of Tulungagung Regency.

Keywords: Restaurant Tax, Street Lighting Tax, Land and Building Tax (PBB), Land and Building Rights Acquisition Duty (BPHTB), Regional Original Revenue (PAD).