

ABSTRAK

FIRDAYANTI SRI SUHANWAR, 2019 “Analisis Efektivitas Dan Kontribusi Pajak Daerah Terhadap Pendapatan Asli Daerah Kabupaten Enrekang”, Skripsi Program Studi Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar Dibimbing Oleh Pembimbing I Ibu Ruliaty Dan Pembimbing II Pak Andi Arman.

Penelitian ini bertujuan untuk menganalisis seberapa besar efektivitas pencapaian dan kontribusi pajak daerah terhadap pendapatan asli daerah (PAD) Kabupaten Enrekang. Jenis penelitian ini menggunakan metode deskriptif kuantitatif. Data yang diolah adalah Laporan target dan realisasi pendapatan daerah Kabupaten Enrekang tahun 2014 sampai 2018. Teknik perhitungan yang digunakan dalam penelitian adalah menghitung persentase rasio analisis efektivitas dan kontribusi pajak terhadap Pendapatan Asli Daerah. Berdasarkan hasil penelitian dan perhitungan persentase rasio dapat disimpulkan bahwa tingkat efektivitas pemungutan pajak daerah termasuk sangat efektif dan kontribusi pajak terhadap pendapatan asli daerah masih sangat kurang di tahun 2014 sampai 2018.

Kata Kunci : *Efektivitas, Kontribusi, Pendapatan Asli Daerah*

ABSTRACT

FIRDAYANTI SRI SUHANWAR, 2019 "Analysis of the Effectiveness and Contribution of Local Taxes to the Enrekang Regency's Original Revenue", Thesis Accounting Study Program Faculty of Economics and Business, Muhammadiyah University of Makassar, Supervised by Supervisor I Mrs. Ruliaty and Supervisor II Mr. Andi Arman.

This study aims to analyze how much effectiveness the achievement and contribution of local taxes to the local revenue (PAD) Enrekang Regency. This type of research uses quantitative descriptive methods. The data that is processed is the report of the target and realization of Enrekang regency revenue in 2014 to 2018. The calculation technique used in this study is to calculate the percentage ratio of effectiveness and tax contribution analysis to the Original Local Revenue. Based on the results of the study and the calculation of the percentage ratio, it can be concluded that the level of effectiveness of local tax collection is very effective and the contribution of taxes to local revenue is still very poor in 2014 to 2018.

Keywords: *Effectiveness, Contribution, Original Regional Revenue*