

## ABSTRAK

### ANALISIS PENERIMAAN PAJAK REKLAME DALAM HUBUNGANNYA DENGAN PENDAPATAN ASLI DAERAH Studi Kasus pada Kabupaten Sleman

Prasetyo Nugroho  
012114219  
Universitas Sanata Dharma  
Yogyakarta  
2007

Penelitian ini bertujuan untuk: (1) mengetahui efisiensi penerimaan pajak reklame terhadap pendapatan asli daerah di Kabupaten Sleman tahun 2001-2005, (2) mengetahui besar kontribusi penerimaan pajak reklame terhadap pendapatan asli daerah di Kabupaten Sleman tahun 2001-2005, (3) mengetahui apakah ada hubungan yang signifikan antara penerimaan pajak reklame dengan pendapatan asli daerah di Kabupaten Sleman tahun 2001-2005.

Teknik pengumpulan data yang digunakan adalah wawancara, dokumentasi. teknik analisis data yang digunakan teknik analisis Efisiensi, teknik analisis kontribusi, dan untuk mengetahui hubungan digunakan teknik analisis korelasi.

Kesimpulan menunjukkan bahwa: (1) penerimaan pajak reklame di Kabupaten Sleman sudah efisien dengan rasio 8,8% per tahunnya, (2) kontribusi penerimaan pajak reklame di Kabupaten Sleman mempunyai rata-rata 3,54% per tahunnya, dan (3) ada hubungan yang signifikan di Kabupaten Sleman antara penerimaan pajak reklame terhadap pendapatan asli daerah.

ABSTRACT

AN ANALYSIS OF ADVERTISING TAX REVENUE IN RELATION  
WITH REGIONAL ORIGINAL REVENUE

A Case Study in Sleman Regency

Prasetyo Nugroho

012114219

Sanata Dharma University

Yogyakarta

2007

This study aimed at: (1) knowing the efficiency of advertising tax revenue toward regional original revenue in Sleman Regency in the year of 2001-2005, (2) knowing the contribution of advertising tax revenue toward regional original revenue in Sleman Regency in the year of 2001-2005, (3) finding out whether or not there was significant relationship between the advertising tax revenue and regional original revenue in Sleman Regency in the year of 2001-2005.

The data collecting techniques used in this study were interview and documentation. This study used efficiency analysis technique and contribution analysis technique in analysing the data, and correlation analysis technique in finding out the relationship.

From the data analysis, it could be concluded that (1) the advertising tax income in Sleman Regency was already efficient, with the ratio of 8,8% per year, (2) the contribution of advertising tax income in Sleman Regency was 3,53% per year on the average, and (3) there was a significant relationship between advertising tax income and regional original revenue in Sleman Regency