

ABSTRAK

PENERAPAN SISTEM DAN PROSEDUR PENERIMAAN RETRIBUSI MASUK DAN RETRIBUSI TEMPAT KHUSUS PARKIR OBJEK WISATA PANTAI UNTUK MENINGKATKAN POTENSI PENDAPATAN ASLI DAERAH DI KABUPATEN GUNUNGKIDUL

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2023

Penelitian ini bertujuan untuk mengetahui penerapan sistem dan prosedur penerimaan retribusi masuk dan retribusi tempat khusus parkir objek wisata pantai di Kabupaten Gunungkidul. Melalui penelitian ini, peneliti ingin berkontribusi memberi informasi bahwa penerimaan retribusi masuk objek wisata dan retribusi tempat khusus parkir objek wisata Pantai di Kabupaten Gunungkidul mampu meningkatkan potensi pendapatan asli daerah.

Jenis penelitian yang digunakan adalah penelitian kualitatif. Data yang diolah adalah data dari hasil wawancara serta data dari laporan realisasi pendapatan daerah tahun anggaran 2019 sampai 2021. Teknik pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Teknik analisis data yang digunakan yaitu Teknik analisis data kualitatif menurut Miles dan Huberman (1984). Teknik analisis data tersebut terdiri dari tiga tahap yakni reduksi data, display data, dan menarik kesimpulan/verifikasi.

Kesimpulan dari penelitian ini menemukan bahwa Sistem dan prosedur yang dilakukan sudah sesuai dengan peraturan yang telah ditetapkan. Penerapan penerimaan retribusi masuk dan retribusi tempat khusus parkir objek wisata pantai di Kabupaten Gunungkidul mampu meningkatkan potensi pendapatan asli daerah di Kabupaten Gunungkidul.

Kata kunci : sistem, prosedur, pendapatan asli daerah, retribusi.

ABSTRACT

THE IMPLEMENTATION OF SYSTEMS AND PROCEDURES FOR RECEIVING ENTRANCE RETRIBUTION AND SPECIAL PARKING LOT RETRIBUTION FOR BEACH ATTRACTIONS TO THE POTENTIAL OF LOCAL ORIGINAL INCOME IN GUNUNGKIDUL REGENCY

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This study aims to determine the application of systems and procedures for receiving entrance fees and fees for special parking places for beach tourism objects in Gunungkidul Regency. Through this study, researchers want to contribute to providing information that the receipt of the entrance levy for tourist attractions and the levy on special parking lots for beach attractions in Gunungkidul Regency can increase the potential for local original income.

The type of research used is qualitative research. The data processed is data from interviews as well as data from regional income realization reports for the 2019 to 2021 fiscal year. The data collection techniques used are interviews and documentation. The data analysis technique used is qualitative data analysis technique according to Miles and Huberman (1984). The data analysis technique consists of three stages, namely data reduction, data display, and drawing conclusions/verification.

The conclusion of this study found that the system and procedures carried out were in accordance with the established regulations. The application of acceptance of entrance fees and fees for special parking places for beach tourism objects in Gunungkidul Regency is able to increase the potential for local revenue in Gunungkidul Regency.

Keywords: system, procedure, regional original revenue, retribution.