ANALYSIS OF THE RATE OF ADVERTISEMENT TAX CONTRIBUTION TO THE LOCALLY-GENERATED REVENUE OF BEKASI REGENCY IN 2011-2015

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ABSTRACT

The development of regional economic, especially municipal / district government is the starting point of the implementation of development, so that each region is expected to knowing the potential which is owned by a region. The role of the Locally-Generated Revenue becomes very important because as one source of local government financing that can be used as a benchmark in the implementation of financing in the autonomy of a region. The more regional needs that can be financed by the Locally-Generated Revenue, the higher the quality of autonomy. One form of optimization of Locally-Generated Revenue of Bekasi Regency is from the local tax sector, especially on advertisement tax which is one of regional income source which potentially efficient, effective and economical so it can increase the Locally-Generated Revenue. The purpose of this research is to know the growth rate of Advertisement Tax of Bekasi Regency in 2011-2015 and to know the rate of Advertisement Tax contribution to the Locally-Generated Revenue. The method used in this research is quantitative descriptive by using secondary data contained in local government of Bekasi Regency. The result of this research is the growth rate of advertisement tax of Bekasi Regency in 2011-2015 has fluctuated. Where between the targets that have been determined by the local government is not always in line with or equal to the realization. And the contribution of advertisement tax to Locally-Generated Revenue of Bekasi Regency in 2011-2015 shows the average of 3.32% of a year and the average of 5.83% of a year towards to Local Taxes.

Keywords : Locally-Generated Revenue, Advertisement Tax, Advertisement Tax Contribution of Bekasi Regency.