

ABSTRAK

Zulkifli. 2013. *Pengaruh Kontribusi Pajak Kendaraan Bermotor Dan Bea Balik Nama Kendaraan Bermotor Terhadap Peningkatan Pendapatan Asli Daerah Provinsi Gorontalo*. Skripsi Program Studi S1 Akuntansi, Jurusan Akuntansi, Fakultas Ekonomi Dan Bisnis. Universitas Negeri Gorontalo, dibawah bimbingan Bapak La Ode Rasuli S.Pd., SE, MSA, dan Ibu Siti Pratiwi Husain SE, M.Si.

Penelitian ini bertujuan untuk mengetahui pengaruh kontribusi pajak kendaraan bermotor dan bea balik nama kendaraan bermotor terhadap peningkatan pendapatan asli daerah Provinsi Gorontalo. Penelitian ini dilakukan dengan menggunakan data sekunder berupa data laporan realisasi pajak kendaraan bermotor dan bea balik nama kendaraan bermotor selama periode 2003-2012 yang diperoleh dari Badan Keuangan Provinsi Gorontalo. Penelitian ini menggunakan variabel bebas (independen) yakni pajak kendaraan bermotor dan bea balik nama kendaraan bermotor (X) dan variabel terikatnya (dependen) yakni pendapatan asli daerah (Y). Data dianalisis dengan menggunakan regresi berganda.

Hasil penelitian ini menunjukkan bahwa pajak kendaraan bermotor dan bea balik nama kendaraan bermotor berpengaruh positif dan signifikan terhadap pendapatan asli daerah, dimana setiap peningkatan realisasi pajak kendaraan bermotor sebesar 1% maka akan meningkatkan PAD sebesar 0.628%. Sedangkan setiap peningkatan realisasi bea balik nama kendaraan bermotor sebesar 1% maka akan meningkatkan PAD sebesar 0.231%. Secara simultan seluruh variabel bebas dalam model (pajak kendaraan bermotor dan bea balik nama kendaraan bermotor) berpengaruh secara signifikan terhadap pendapatan asli daerah Provinsi Gorontalo.

Kata kunci: pajak kendaraan bermotor, bea balik nama kendaraan bermotor, pendapatan asli daerah.

ABSTRACT

Zulkifli, 2013. The Effect of Tax Contribution Vehicle Tax and Vehicle Transfer Tax toward the Improving of Regional Own-Source Revenue Province of Gorontalo. Study Program of Accounting, Department of Accounting, Faculty of Economy and Business. Universitas Negeri Gorontalo. Principal Supervisor was La Ode Rasuli S.Pd., SE, MSA and Co-supervisor was Siti Pratiwi Husain SE, M.Si

The aim of the study was to know the effect of tax contribution vehicle tax and vehicle transfer tax toward the improving of regional own-source revenue Province of Gorontalo. This study used secondary data from data report of realization of vehicle tax and vehicle transfer tax in 2003-2012 which was collected from Province Financial Office of Gorontalo. The study used independent variable (vehicle tax and vehicle transfer tax) as an X variable and dependent variable (regional own-source revenue) as a Y variable. Data were analyzed by multiple regressions.

The result showed that vehicle tax and vehicle transfer tax effect positively and significantly on regional own-source revenue, where the improving of vehicle tax around 1% affect to regional own-source revenue improvement 0.628%. Moreover, the improving of vehicle transfer tax around 1% affect to regional own-source revenue improvement 0.231%. It was simultaneously that all the independent variable (vehicle tax and vehicle transfer tax) affect significantly toward regional own-source revenue Province of Gorontalo.

Keywords: Tax Vehicle, Vehicle Transfer Tax, Regional Own-Source Revenue