ABSTRACT

Advertisement Tax represent is one of Regional Tax revenue which necessary for the Semarang City. This matter was proven during the fiscal year 1985-2008 income of Advertisement Tax revenues was increased. However in its development during the years 1985-2008, the percentage growth of Advertisement Tax revenues have fluctuated. The fluctuation of Advertisement Tax receipt will complicate for the planning of Regional Tax revenue. The highest income of Advertisement Tax revenue in fiscal year 1997 amounted to 8,76 percent. while The smallest one occurred in fiscal year 1998 amounted to 4,81 percent.

The purpose of this study was to analysis the influence of Total Population, Number of Industry and Per Capita Gross Regional Domestic Product of Advertisement Tax receipts in the Semarang City. The Results of this study is expected to give some benefit and input for the Local Government of Semarang, particularly the Office of Financial Management Regions. Regression model used was Multiple Linear Regression Method with least square or the Ordinary Least Square (OLS) method.

Simultaneously test results indicate that overall independent variables (Total Population, Total industry, and GDP per capita) together can show its influence on Advertisement Tax revenue. R-squared value for 0,983 amounted to 98,3 percent which means the Advertisement Tax revenue variation can be explained from variations of the three independent variables. While the rest that is equal to 1,7 percent is explained by another causes outside the model. The results showed that the three variables, all of them have positive and significant influence on advertisement tax revenue in the Semarang City. Regression analysis shows that the Number of Population, industry, and GDP per capita has significantly influence on $\alpha = 5$ percent toward the growth of Advertisement Tax in the Semarang City.

Keyword : Total Population, Number of Industry, GDP Per Capita, Advertisement Tax, Semarang City.