ABSTRACT

This study aims to analyze the effectiveness of the accounting and collection of customs acquisition of land and buildings (BPHTB) and its contribution to regional income in the city of Semarang period 2008-2011. The effectiveness of tax revenue can be an indicator of performance in the Department of Revenue (Dipenda) Semarang. Tax revenues have been called effective if acceptance in accordance with a predetermined potential. The purpose of this research is to gain knowledge of the effectiveness and contribution to the collection of customs acquisition of land and buildings based on the target and the realization of the revenue in the city of Semarang.

The data used in this research is the realization of the target data and reports BPHTB from 2008-2010 obtained from the Office of Tax Semarang and BPHTB reports in 2011 and reported revenue of Semarang are dipeoleh years 2008-2011 from the Department of Finance and Asset Management District (DPKAD) Semarang City Government. The data analysis techniques with descriptive quantitative methods to analyze the data.

The results showed that (1) the effectiveness of revenue in 2008-2011 experienced BPHTB kondusi fluctuating with an average revenue of 108% which is included in the criteria is very effective. (2) the rate of growth in the city of Semarang BPHTB the years 2009-2011 average of 9.17% which is included in the criteria is very less. (3) contribution to regional income BPHTB average 6.81% were included into criteria lacking, contribute to the fund balance BPHTB average of 10.96% which is included in the criteria less, BPHTB contribution to PAD with an average of 45, 41% included in the criteria of good and contribute to the local tax BPHTB with an average of 52.52% included in the excellent category.

Keywords: *BPHTB Tax, Revenue, Revenue Target, Actual Revenue..*