

## **ABSTRAK**

### **PENERIMAAN BPHTB, PAJAK RESTORAN, DAN PAJAK HOTEL, SERTA KONTRIBUSINYA TERHADAP PENDAPATAN ASLI DAERAH KABUPATEN SLEMAN TAHUN 2021-2023**

Nano Pratama Purnama Putra, Briyan Efflin Syahputra, S.E., M.Ak.

Penelitian ini bertujuan untuk menganalisis tingkat efektivitas dan kontribusi penerimaan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB), pajak restoran, dan pajak hotel yang dipungut dan dikelola oleh Badan Keuangan dan Aset Daerah (BKAD) Kabupaten Sleman terhadap Pendapatan Asli Daerah (PAD). Penelitian ini dilakukan dengan menggunakan pendekatan kuantitatif, di mana data yang digunakan merupakan data sekunder yang diperoleh dari BKAD Kabupaten Sleman. Efektivitas diukur dengan membandingkan antara realisasi dan target penerimaan pajak, sedangkan kontribusi dianalisis berdasarkan persentase terhadap total PAD. Penelitian menunjukkan bahwa secara umum penerimaan BPHTB, pajak restoran, dan pajak hotel di Kabupaten Sleman berada dalam kategori sangat efektif dengan capaian realisasi melebihi target yang ditetapkan. Namun, meskipun efektif, kontribusi ketiga jenis pajak tersebut terhadap PAD masih bervariasi, di mana BPHTB memberikan kontribusi yang cukup signifikan, sedangkan pajak restoran dan pajak hotel cenderung masih belum optimal dalam mendukung PAD secara keseluruhan. Diharapkan hasil penelitian ini dapat menjadi referensi bagi para akademisi dalam pengembangan ilmu akuntansi pemerintah, khususnya yang berkaitan dengan pendapatan asli daerah (PAD). Selain itu, penelitian ini juga diharapkan dapat menjadi bahan evaluasi dan perbaikan bagi BKAD Kabupaten Sleman dalam meningkatkan efektivitas dan kontribusi pajak BPHTB, pajak restoran, dan pajak hotel.

**Kata Kunci : BPHTB, Pajak Restoran, Pajak Hotel, Efektivitas, Kontribusi, PAD**

**ABSTRACT*****EFFECTIVENESS OF BPHTB, RESTAURANT TAX, AND HOTEL TAX REVENUES AND THEIR CONTRIBUTION TO THE ORIGINAL REVENUE OF REGENCY SLEMAN 2021-2023***

Nano Pratama Purnama Putra, Briyan Efflin Syahputra, S.E., M.Ak.

*This study aims to analyze the level of effectiveness and contribution of the Land and Building Rights Acquisition Duty (BPHTB), restaurant tax, and hotel tax, which are collected and managed by the Badan Keuangan dan Aset Daerah (BKAD) of Sleman Regency, to Regional Original Revenue (PAD). This research was conducted using a quantitative approach, where secondary data were obtained from BKAD Kabupaten Sleman. Effectiveness is measured by comparing the realization and tax revenue targets, while the contribution is analyzed as a percentage of the total PAD. Research results indicated that, in general, BPHTB revenue, restaurant tax, and hotel tax in Kabupaten Sleman are highly effective, with realization achievements exceeding the set target. However, even though they are effective, the contributions of these three types of taxes to PAD still vary, with BPHTB making a significant contribution, while restaurant taxes and hotel taxes tend to be still suboptimal in supporting PAD as a whole. It is hoped that the results of this research will serve as a reference for academics in the development of government accounting science, particularly those related to regional original revenue (PAD). In addition, this research is also expected to serve as an evaluation and improvement material for the Sleman Regency BKAD in enhancing the effectiveness and contribution of BPHTB taxes, restaurant taxes, and hotel taxes.*

***Keywords: BPHTB Tax, Restaurant Tax, Hotel Tax, Effectiveness, Contribution, PAD***