

Efektivitas Penerimaan Pajak Daerah Antara Sebelum dan Selama Pandemi COVID-19 (Studi Komparatif Di BKAD Kab. Kulon Progo)

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Tujuan laporan tugas akhir ini adalah menganalisis efektivitas penerimaan pajak daerah antara sebelum pandemi COVID-19 dan selama pandemi COVID-19 Kabupaten Kulon Progo. Penelitian ini dilakukan di Badan Keuangan dan Aset Daerah Kabupaten Kulon Progo. Metode analisis data yang digunakan diantaranya analisis kontribusi, analisis efektivitas dan analisis komparatif/statistik. Berdasarkan hasil penelitian menunjukkan bahwa penerimaan pajak antara sebelum pandemi COVID-19 dan selama pandemi COVID-19 dinilai cukup efektif. Secara statistik, efektivitas penerimaan pajak daerah antara sebelum pandemi COVID-19 dan selama pandemi COVID-19 tidak terdapat perbedaan yang signifikan.

Kata kunci: Efektivitas, Pajak Daerah, Pandemi COVID-19

The Effectiveness of Local Tax Revenues Between Before and During COVID-19 Pandemic (Comparative Study at BKAD Kulon Progo District)

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The purpose of this final project report is to analyze the effectiveness of local tax revenues before the COVID-19 pandemic and during the COVID-19 pandemic in Kulon Progo Regency. This research was conducted at the Regional Financial and Asset Agency of Kulon Progo Regency. Data analysis methods used include contribution analysis, effectiveness analysis and comparative / statistical analysis. The results showed that tax revenues between before the COVID-19 pandemic and during the COVID-19 pandemic were considered quite effective. Statistically, there is no significant difference between the effectiveness of local tax revenues before the COVID-19 pandemic and during the COVID-19 pandemic.

Keywords: Effectiveness, Local Tax, COVID-19 Pandemi