

ABSTRAK

Almira Nathania Jamal, 2024. Efektivitas dan Efisiensi Pajak Daerah, Retribusi Daerah dan Pendapatan Asli Daerah Kabupaten/Kota seMaluku Utara. Ketua Komisi : Rusman Soleman, Anggota Komisi : Irfan Zam Zam.

Penelitian ini bertujuan untuk mengetahui Efektivitas dan Efisiensi Pajak Daerah, Retribusi Daerah dan Pendapatan Asli Daerah Kabupaten/Kota seProvinsi Maluku Utara Periode Tahun 2018-2022. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan analisis rasio, dimana rasio yang digunakan dalam penelitian ini merupakan rasio efektivitas dan efisiensi. Sampel dalam penelitian ini yaitu berupa data target, realisasi dan biaya pemungutan Pajak Daerah, Retribusi Daerah dan PAD Kabupaten/Kota seMaluku Utara selama tahun 2018-2022, dengan menggunakan teknik pengambilan sampel berupa sampel jenuh. Hasil penelitian menunjukkan bahwa: (1) Efektivitas Pajak Daerah yang tergolong pada kriteria sangat efektif: Ternate, Tidore Kepulauan dan Halmahera Timur, efektif: Halmahera Selatan dan Kepulauan Sula, kurang efektif: Halmahera Utara, tidak efektif: Halmahera Barat, Halmahera Tengah, Pulau Morotai dan Pulau Taliabu. (2) Efektivitas Retribusi Daerah yang tergolong pada kriteria sangat efektif: Halmahera Timur, Halmahera Tengah, Pulau Taliabu, efektif: Kepulauan Sula, kurang efektif: Halmahera Utara, Pulau Morotai, tidak efektif: Kota Ternate, Halmahera Barat, Halmahera Selatan, kriteria cukup efektif: Tidore Kepulauan. (3) Efektivitas PAD yang tergolong pada kriteria sangat efektif: Tidore Kepulauan, efektif: Kepulauan Sula, cukup efektif: Halmahera Selatan, kurang efektif: Kota Ternate, Halmahera Utara, Halmahera Timur, tidak efektif: Halmahera Barat, Halmahera Utara, Halmahera Barat, Pulau Morotai dan Pulau Taliabu. (4) Efisiensi Pajak Daerah seluruh kabupaten/kota sudah tergolong pada kriteria

efisien, hanya saja Halmahera Utara tergolong tidak efisien. (5) Seluruh kabupaten/kota sudah tergolong pada kriteria efisien, namun terdapat 3 kabupaten/kota yang tidak mempunyai realisasi biaya pemungutan. (6) Efisiensi PAD kabupaten/kota seMaluku Utara sudah tergolong pada kriteria sangat efisien sedangkan untuk Halmahera Timur dan Pulau Morotai tidak ada realisasi biaya pemungutan PADnya.

Kata Kunci: Efektivitas, Efisiensi, Pajak Daerah, Retribusi Daerah, Pendapatan Asli Daerah.

ABSTRACT

Almira Nathania Jamal, 2024. *Effectiveness and Efficiency of Local Taxes, Local Retribution and Local Revenue of Regency / City in North Maluku. Chairman of the Commission: Rusman Soleman, Commission Member: Irfan Zam Zam,.*

This research aims to determine the Effectiveness and Efficiency of Regional Taxes, Local Retribution and Local Revenue of Regency / City in North Maluku Province for the 2018-2022 Period. This research is a quantitative study using ratio analysis, where the ratios used in this study are effectiveness and efficiency ratios. The sample in this study is in the form of data on the target, realization and cost of collecting local taxes, local levies and local revenue of districts / cities in North Maluku during 2018-2022, using a sampling technique in the form of saturated samples. The results showed that: (1) The effectiveness of local taxes that are classified as very effective criteria: Ternate, Tidore Islands and East Halmahera, effective: South Halmahera and Sula Islands, less effective: North Halmahera, ineffective: West Halmahera, Central Halmahera, Morotai Island and Taliabu Island. (2) Effectiveness of Regional Retribution which is classified as very effective: East Halmahera, Central Halmahera, Taliabu Island, effective: Sula Islands, less effective: North Halmahera, Morotai Island, ineffective: Ternate City, West Halmahera, South Halmahera, moderately effective criteria: Tidore Islands. (3) The effectiveness of Local Revenue which is classified as very effective: Tidore Islands, effective: Sula Islands, moderately effective: South Halmahera, less effective: Ternate City, North Halmahera, East Halmahera, ineffective: West Halmahera, North Halmahera, West Halmahera, Morotai Island and Taliabu Island. 4) The efficiency of local taxes in all districts / cities is classified as efficient criteria, except that North Halmahera is classified as inefficient. (5) All districts / cities are

classified as efficient criteria, but there are 3 districts / cities that do not have the realization of collection costs. (6) The efficiency of Local Revenue in all districts / cities in North Maluku is classified as very efficient criteria, while for East Halmahera and Morotai Island there is no realization of the cost of collecting Local Revenue.

Keywords: Effectiveness, Efficiency, Local Tax, Local Retribution, Local Revenue.